



The Initial Valuation For
**North Jefferson County Ambulance
District**
as of February 29, 2024



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April 12, 2024

North Jefferson County Ambulance District
High Ridge, Missouri

Ladies and Gentlemen:

Submitted in this report are the results of the actuarial valuation prepared to determine the employer contribution rates required to support, for your employees, the benefits provided by the Missouri Local Government Employees Retirement System (LAGERS). This report contains the information needed to comply with Missouri State disclosure requirements regarding the adoption of LAGERS benefits by a political subdivision (Sections 105.660 - 105.685 RSMo). This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

This report was prepared at the request of the political subdivision and is intended for use by the political subdivision and those designated or approved by the political subdivision. This report may be provided to parties other than the political subdivision only in its entirety and only with the permission of the political subdivision. GRS is not responsible for unauthorized use of this report.

The contribution requirement for benefits likely to accrue as a result of the future service of your employees is described on pages 4 thru 7 as the normal cost rate and the casualty rate. This contribution rate, expressed as a percent of active employee payroll, will depend on the benefit program adopted.

The contribution requirement to pay for benefits likely to result from service rendered by your employees before you join LAGERS is described on pages 4 thru 7 as the prior service cost rate. The value established for prior service is called the unfunded actuarial accrued liability (these amounts are further described in Appendix I). The prior service cost rate is the rate of contribution designed to pay for the unfunded actuarial accrued liability over a period of not more than 30 years.

Section 70.730 of the Revised Statutes of Missouri requires participating employers to contribute the normal cost rate, casualty rate, and prior service cost rate (the total employer contribution rate as shown on pages 4 thru 7). These contributions are mandatory after official action has been taken to join the System.

The total annual dollar costs shown on pages 8 and 9 represent the dollar cost of each benefit program for a one year period based on the payroll reported for this actuarial valuation. In budgeting amounts for LAGERS contributions you should consider any changes in payroll which have been made since data was submitted for the valuation and any changes anticipated to be made before the end of the period for which you are preparing the budget.

The actuarial assumptions and methods used to determine the stated costs are described in Appendix II of this report. In our opinion, they do produce results which, in the aggregate, are reasonable. Additional miscellaneous and technical assumptions as well as disclosures required by the actuarial standards of practice may be found in the LAGERS Compiled Annual Actuarial Valuation report as of February 28, 2023.

The computed contributions required for LAGERS participation will permit the System to continue to operate in accordance with the actuarial principles of level cost financing and the State law which governs LAGERS. This valuation assumed the ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our expertise and not performed. Summary provisions of the law as well as benefit illustrations can be found in Appendices III and IV.

Projections needed to comply with Missouri State disclosure requirements (Section 105.665 of the RSMo) regarding the adoption of LAGERS benefits by a political subdivision are available upon request from LAGERS.

Please note that this entire report must be available as public information for at least 45 calendar days prior to the date final official action is taken by your governing body to join the System. You may wish to make notice of this report in the official minutes of the next meeting of your governing body. This action would not be binding on your subdivision, yet would establish the beginning date of the 45 day waiting period.

In accordance with LAGERS Board policy, the employer contribution rates established by this valuation report are valid for purposes of joining the System for a two year period from the date of this valuation which was February 29, 2024. The valuation was based on data furnished from your records concerning individual employees (see Appendix V).

This report includes risk commentary in Appendix VI, but does not include a more robust assessment of the risks of future experience not meeting the actuarial assumptions. Additional assessment of risks was outside the scope of this assignment.

If you have any questions concerning this report or LAGERS in general, please contact the LAGERS office in Jefferson City.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge the information contained in this report is accurate and fairly presents the actuarial position of the political subdivision as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the actuarial standards of practice issued by the Actuarial Standards Board, and with applicable statutes.

Mita D. Drazilov is a member of the American Academy of Actuaries and meets the Qualification Standards of the Academy of Actuaries to render the actuarial opinions contained herein.

The signing actuary is independent of the plan sponsor.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Mita D. Drazilov, ASA, FCA, MAAA



Alternate Plan Provisions Affecting Employer Contribution Rates

The law governing LAGERS provides for a member contribution rate of either 0%, 2%, 4% or 6%, with benefits based on either a 5 year or 3 year Final Average Salary (FAS).

Member Contribution Rate - 0% Plan. Under the 0% plan, there is no individual employee contribution to the plan, no individual account maintained for each employee, and no refund paid to employees who terminate before being eligible for a benefit.

Member Contribution Rate - 2%, 4% or 6% Plan. Under any plan other than 0%, each covered member contributes a percentage of compensation to LAGERS. If an employee terminates before being eligible for an immediate benefit, the member's contributions, plus any interest credited to the member's individual account, are refunded upon request.

The law further provides for nine different benefit programs (benefit formula factors) and allows an employer to elect "rule of 80" eligibility for benefits. Under the rule of 80, employees are eligible for unreduced benefits at the earlier of (i) attainment of their minimum service retirement age or (ii) such time as their years of age plus years of LAGERS credited service equals 80.

In total this allows for 144 different combinations of benefit plans, giving employers considerable latitude in designing the retirement program which they feel best suits their particular situation.

The applicable combinations of these items may be changed from time to time, however, there are limitations on the frequency of changes. A more detailed description of plan provisions may be found in Appendix III of this report.

North Jefferson County Ambulance District

Employer Contribution Rates 5 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	5.00%	0.20%	13.20%	18.40%	16.50%	14.60%	12.70%
	Public Safety	7.10	0.20	7.80	15.10	13.20	11.30	9.40
L-3	General	6.00	0.30	16.50	22.80	20.90	19.00	17.10
	Public Safety	8.60	0.30	9.80	18.70	16.80	14.90	13.00
LT-4(65)	General	5.40	0.20	15.00	20.60	18.70	16.80	14.90
	Public Safety	8.50	0.20	10.10	18.80	16.90	15.00	13.10
LT-5(65)	General	6.30	0.30	17.80	24.40	22.50	20.60	18.70
	Public Safety	9.70	0.30	11.50	21.50	19.60	17.70	15.80
L-7	General	7.00	0.30	19.80	27.10	25.20	23.30	21.40
	Public Safety	10.20	0.30	11.80	22.30	20.40	18.50	16.60
LT-8(65)	General	7.20	0.30	20.70	28.20	26.30	24.40	22.50
	Public Safety	10.90	0.30	12.90	24.10	22.20	20.30	18.40
L-12	General	8.00	0.40	23.10	31.50	29.60	27.70	25.80
	Public Safety	11.70	0.40	13.70	25.80	23.90	22.00	20.10
LT-14(65)	General	8.10	0.40	23.50	32.00	30.10	28.20	26.30
	Public Safety	12.10	0.40	14.30	26.80	24.90	23.00	21.10
L-6	General	9.10	0.50	26.40	36.00	34.10	32.20	30.30
	Public Safety	13.30	0.50	15.70	29.50	27.60	25.70	23.80

* Assumes that credit is granted for 100% of service rendered prior to the membership date for employees working in a covered position on the membership date and employed continuously in a covered position for one year with this employer. If the governing body wishes to elect one of the lesser percents allowed by law -- 75%, 50%, or 25% -- the prior service cost rate will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

The total employer contribution rate for each member contribution rate option shown above includes the prior service cost rate, casualty rate and corresponding normal cost rate. The prior service cost rate is the cost associated with paying off the unfunded actuarial accrued liability (past service). The normal cost rate plus the casualty rate is the cost of members' service being rendered each year (future service). For purposes of this initial valuation, the total employer contribution rate for the 0% member contribution rate plan is decreased by 1.9%, 3.8% and 5.7% for the 2%, 4% and 6% member contribution rate plans, respectively.



North Jefferson County Ambulance District

Employer Contribution Rates 3 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	5.10%	0.20%	13.60%	18.90%	17.00%	15.10%	13.20%
	Public Safety	7.30	0.20	8.10	15.60	13.70	11.80	9.90
L-3	General	6.20	0.30	17.00	23.50	21.60	19.70	17.80
	Public Safety	8.90	0.30	10.20	19.40	17.50	15.60	13.70
LT-4(65)	General	5.50	0.20	15.50	21.20	19.30	17.40	15.50
	Public Safety	8.80	0.20	10.50	19.50	17.60	15.70	13.80
LT-5(65)	General	6.50	0.30	18.40	25.20	23.30	21.40	19.50
	Public Safety	10.00	0.30	11.90	22.20	20.30	18.40	16.50
L-7	General	7.30	0.30	20.40	28.00	26.10	24.20	22.30
	Public Safety	10.50	0.30	12.20	23.00	21.10	19.20	17.30
LT-8(65)	General	7.40	0.30	21.40	29.10	27.20	25.30	23.40
	Public Safety	11.30	0.30	13.40	25.00	23.10	21.20	19.30
L-12	General	8.30	0.40	23.90	32.60	30.70	28.80	26.90
	Public Safety	12.10	0.40	14.20	26.70	24.80	22.90	21.00
LT-14(65)	General	8.40	0.40	24.30	33.10	31.20	29.30	27.40
	Public Safety	12.50	0.40	14.80	27.70	25.80	23.90	22.00
L-6	General	9.40	0.50	27.30	37.20	35.30	33.40	31.50
	Public Safety	13.70	0.50	16.20	30.40	28.50	26.60	24.70

* Assumes that credit is granted for 100% of service rendered prior to the membership date for employees working in a covered position on the membership date and employed continuously in a covered position for one year with this employer. If the governing body wishes to elect one of the lesser percents allowed by law -- 75%, 50%, or 25% -- the prior service cost rate will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

The total employer contribution rate for each member contribution rate option shown above includes the prior service cost rate, casualty rate and corresponding normal cost rate. The prior service cost rate is the cost associated with paying off the unfunded actuarial accrued liability (past service). The normal cost rate plus the casualty rate is the cost of members' service being rendered each year (future service). For purposes of this initial valuation, the total employer contribution rate for the 0% member contribution rate plan is decreased by 1.9%, 3.8% and 5.7% for the 2%, 4% and 6% member contribution rate plans, respectively.



North Jefferson County Ambulance District

Employer Contribution Rates 5 Year FAS - Rule of 80 Retirement Eligibility#

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	5.60%	0.20%	16.80%	22.60%	20.70%	18.80%	16.90%
	Public Safety	7.20	0.20	8.30	15.70	13.80	11.90	10.00
L-3	General	6.80	0.30	21.00	28.10	26.20	24.30	22.40
	Public Safety	8.80	0.30	10.40	19.50	17.60	15.70	13.80
LT-4(65)	General	6.80	0.20	23.70	30.70	28.80	26.90	25.00
	Public Safety	8.90	0.20	11.30	20.40	18.50	16.60	14.70
LT-5(65)	General	7.60	0.30	26.20	34.10	32.20	30.30	28.40
	Public Safety	10.10	0.30	12.60	23.00	21.10	19.20	17.30
L-7	General	7.90	0.30	25.30	33.50	31.60	29.70	27.80
	Public Safety	10.40	0.30	12.50	23.20	21.30	19.40	17.50
LT-8(65)	General	8.50	0.30	28.70	37.50	35.60	33.70	31.80
	Public Safety	11.20	0.30	14.00	25.50	23.60	21.70	19.80
L-12	General	9.10	0.40	29.50	39.00	37.10	35.20	33.30
	Public Safety	12.00	0.40	14.50	26.90	25.00	23.10	21.20
LT-14(65)	General	9.40	0.40	31.20	41.00	39.10	37.20	35.30
	Public Safety	12.40	0.40	15.30	28.10	26.20	24.30	22.40
L-6	General	10.30	0.50	33.70	44.50	42.60	40.70	38.80
	Public Safety	13.60	0.50	16.60	30.70	28.80	26.90	25.00

The cost for the Rule of 80 provision is very dependent upon the age at hire of the employees. If hiring practices in the future differ from those of the past, the cost for this provision could increase or decrease. The cost shown is based on the age and service characteristics of the present group.

* Assumes that credit is granted for 100% of service rendered prior to the membership date for employees working in a covered position on the membership date and employed continuously in a covered position for one year with this employer. If the governing body wishes to elect one of the lesser percents allowed by law -- 75%, 50%, or 25% -- the prior service cost rate will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

The total employer contribution rate for each member contribution rate option shown above includes the prior service cost rate, casualty rate and corresponding normal cost rate. The prior service cost rate is the cost associated with paying off the unfunded actuarial accrued liability (past service). The normal cost rate plus the casualty rate is the cost of members' service being rendered each year (future service). For purposes of this initial valuation, the total employer contribution rate for the 0% member contribution rate plan is decreased by 1.9%, 3.8% and 5.7% for the 2%, 4% and 6% member contribution rate plans, respectively.



North Jefferson County Ambulance District

Employer Contribution Rates 3 Year FAS - Rule of 80 Retirement Eligibility#

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	5.80%	0.20%	17.40%	23.40%	21.50%	19.60%	17.70%
	Public Safety	7.50	0.20	8.60	16.30	14.40	12.50	10.60
L-3	General	7.00	0.30	21.80	29.10	27.20	25.30	23.40
	Public Safety	9.10	0.30	10.80	20.20	18.30	16.40	14.50
LT-4(65)	General	7.00	0.20	24.50	31.70	29.80	27.90	26.00
	Public Safety	9.20	0.20	11.70	21.10	19.20	17.30	15.40
LT-5(65)	General	7.90	0.30	27.10	35.30	33.40	31.50	29.60
	Public Safety	10.40	0.30	13.10	23.80	21.90	20.00	18.10
L-7	General	8.20	0.30	26.20	34.70	32.80	30.90	29.00
	Public Safety	10.80	0.30	12.90	24.00	22.10	20.20	18.30
LT-8(65)	General	8.80	0.30	29.70	38.80	36.90	35.00	33.10
	Public Safety	11.60	0.30	14.50	26.40	24.50	22.60	20.70
L-12	General	9.40	0.40	30.50	40.30	38.40	36.50	34.60
	Public Safety	12.40	0.40	15.10	27.90	26.00	24.10	22.20
LT-14(65)	General	9.70	0.40	32.30	42.40	40.50	38.60	36.70
	Public Safety	12.80	0.40	15.80	29.00	27.10	25.20	23.30
L-6	General	10.60	0.50	34.90	46.00	44.10	42.20	40.30
	Public Safety	14.00	0.50	17.20	31.70	29.80	27.90	26.00

The cost for the Rule of 80 provision is very dependent upon the age at hire of the employees. If hiring practices in the future differ from those of the past, the cost for this provision could increase or decrease. The cost shown is based on the age and service characteristics of the present group.

* Assumes that credit is granted for 100% of service rendered prior to the membership date for employees working in a covered position on the membership date and employed continuously in a covered position for one year with this employer. If the governing body wishes to elect one of the lesser percents allowed by law -- 75%, 50%, or 25% -- the prior service cost rate will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

The total employer contribution rate for each member contribution rate option shown above includes the prior service cost rate, casualty rate and corresponding normal cost rate. The prior service cost rate is the cost associated with paying off the unfunded actuarial accrued liability (past service). The normal cost rate plus the casualty rate is the cost of members' service being rendered each year (future service). For purposes of this initial valuation, the total employer contribution rate for the 0% member contribution rate plan is decreased by 1.9%, 3.8% and 5.7% for the 2%, 4% and 6% member contribution rate plans, respectively.



North Jefferson County Ambulance District

Employer Contribution Dollars General

Employer contributions are payable monthly, and each month's actual dollar contribution will be the contribution percent multiplied by the payroll during the month. If payroll during your first year of LAGERS participation equals the annual payroll reported for this valuation, the approximate employer dollar contribution for the year would be as follows:

Regular Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 29,440	\$ 26,400	\$ 23,360	\$ 20,320
L-3	36,480	33,440	30,400	27,360
LT-4(65)	32,960	29,920	26,880	23,840
LT-5(65)	39,040	36,000	32,960	29,920
L-7	43,360	40,320	37,280	34,240
LT-8(65)	45,120	42,080	39,040	36,000
L-12	50,400	47,360	44,320	41,280
LT-14(65)	51,200	48,160	45,120	42,080
L-6	57,600	54,560	51,520	48,480

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 30,240	\$ 27,200	\$ 24,160	\$ 21,120
L-3	37,600	34,560	31,520	28,480
LT-4(65)	33,920	30,880	27,840	24,800
LT-5(65)	40,320	37,280	34,240	31,200
L-7	44,800	41,760	38,720	35,680
LT-8(65)	46,560	43,520	40,480	37,440
L-12	52,160	49,120	46,080	43,040
LT-14(65)	52,960	49,920	46,880	43,840
L-6	59,520	56,480	53,440	50,400

Rule of 80 Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 36,160	\$ 33,120	\$ 30,080	\$ 27,040
L-3	44,960	41,920	38,880	35,840
LT-4(65)	49,120	46,080	43,040	40,000
LT-5(65)	54,560	51,520	48,480	45,440
L-7	53,600	50,560	47,520	44,480
LT-8(65)	60,000	56,960	53,920	50,880
L-12	62,400	59,360	56,320	53,280
LT-14(65)	65,600	62,560	59,520	56,480
L-6	71,200	68,160	65,120	62,080

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 37,440	\$ 34,400	\$ 31,360	\$ 28,320
L-3	46,560	43,520	40,480	37,440
LT-4(65)	50,720	47,680	44,640	41,600
LT-5(65)	56,480	53,440	50,400	47,360
L-7	55,520	52,480	49,440	46,400
LT-8(65)	62,080	59,040	56,000	52,960
L-12	64,480	61,440	58,400	55,360
LT-14(65)	67,840	64,800	61,760	58,720
L-6	73,600	70,560	67,520	64,480

PLEASE NOTE THAT THE ABOVE INFORMATION IS BASED ON THE PERSONNEL AND PAYROLL DATA SUBMITTED FOR THE ACTUARIAL VALUATION. IN BUDGETING AMOUNTS FOR LAGERS CONTRIBUTIONS YOU SHOULD CONSIDER ANY CHANGES WHICH HAVE BEEN MADE SINCE DATA WAS SUBMITTED FOR THE VALUATION AND ANY CHANGES ANTICIPATED TO BE MADE BEFORE THE END OF THE PERIOD FOR WHICH YOU ARE PREPARING THE BUDGET.



North Jefferson County Ambulance District

Employer Contribution Dollars Public Safety

Employer contributions are payable monthly, and each month's actual dollar contribution will be the contribution percent multiplied by the payroll during the month. If payroll during your first year of LAGERS participation equals the annual payroll reported for this valuation, the approximate employer dollar contribution for the year would be as follows:

Regular Retirement Eligibility

Benefit Program	5 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 177,526	\$ 155,188	\$ 132,850	\$ 110,513
L-3	219,850	197,512	175,175	152,837
LT-4(65)	221,026	198,688	176,350	154,013
LT-5(65)	252,769	230,431	208,093	185,756
L-7	262,174	239,836	217,499	195,161
LT-8(65)	283,336	260,998	238,661	216,323
L-12	303,322	280,985	258,647	236,309
LT-14(65)	315,079	292,741	270,404	248,066
L-6	346,822	324,484	302,147	279,809

Benefit Program	3 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 183,404	\$ 161,067	\$ 138,729	\$ 116,391
L-3	228,080	205,742	183,404	161,067
LT-4(65)	229,255	206,918	184,580	162,242
LT-5(65)	260,998	238,661	216,323	193,985
L-7	270,404	248,066	225,728	203,391
LT-8(65)	293,917	271,579	249,242	226,904
L-12	313,903	291,566	269,228	246,890
LT-14(65)	325,660	303,322	280,985	258,647
L-6	357,403	335,065	312,728	290,390

Rule of 80 Retirement Eligibility

Benefit Program	5 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 184,580	\$ 162,242	\$ 139,904	\$ 117,567
L-3	229,255	206,918	184,580	162,242
LT-4(65)	239,836	217,499	195,161	172,823
LT-5(65)	270,404	248,066	225,728	203,391
L-7	272,755	250,417	228,080	205,742
LT-8(65)	299,795	277,458	255,120	232,782
L-12	316,255	293,917	271,579	249,242
LT-14(65)	330,363	308,025	285,687	263,350
L-6	360,930	338,592	316,255	293,917

Benefit Program	3 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 191,634	\$ 169,296	\$ 146,959	\$ 124,621
L-3	237,485	215,147	192,810	170,472
LT-4(65)	248,066	225,728	203,391	181,053
LT-5(65)	279,809	257,471	235,134	212,796
L-7	282,160	259,823	237,485	215,147
LT-8(65)	310,376	288,039	265,701	243,363
L-12	328,011	305,674	283,336	260,998
LT-14(65)	340,944	318,606	296,268	273,931
L-6	372,687	350,349	328,011	305,674

PLEASE NOTE THAT THE ABOVE INFORMATION IS BASED ON THE PERSONNEL AND PAYROLL DATA SUBMITTED FOR THE ACTUARIAL VALUATION. IN BUDGETING AMOUNTS FOR LAGERS CONTRIBUTIONS YOU SHOULD CONSIDER ANY CHANGES WHICH HAVE BEEN MADE SINCE DATA WAS SUBMITTED FOR THE VALUATION AND ANY CHANGES ANTICIPATED TO BE MADE BEFORE THE END OF THE PERIOD FOR WHICH YOU ARE PREPARING THE BUDGET.



North Jefferson County Ambulance District

Employees and Payroll Included in the Valuation

	General	Public Safety
Number of Employees	2	14
Annual Payroll	\$ 160,000	\$ 1,175,668

Information regarding the age and service characteristics of the employees is contained in Appendix V.

APPENDIX I

UNFUNDED ACTUARIAL ACCRUED LIABILITY

Unfunded Actuarial Accrued Liability (UAAL)

If the decision is made to join LAGERS the governing body also must decide how much credit to grant employees for their service before the membership date. The options are to cover 25%, 50%, 75% or 100% of prior service. The granting of prior service credit results in the establishment of an actuarial accrued liability. Because your political subdivision will not have established an asset balance with the System as of the membership date, the value established for prior service is an unfunded actuarial accrued liability.

The policy of the LAGERS Board of Trustees provides that unfunded liabilities are to be paid for by level percent of payroll contributions over a period of 30 years. The contribution rates shown on pages 4 through 7 as the "Prior Service Cost Rate" are designed to pay for the applicable unfunded actuarial accrued liability. This procedure will allow your political subdivision to retire the unfunded actuarial accrued liability in an orderly fashion over a period of years without the need for an immediate large payment upon joining the System.

Should the governing body elect to grant credit for 100% of the employees' prior service, the unfunded actuarial accrued liability as of the date of this valuation would be as follows:

North Jefferson County Ambulance District

Regular Retirement Eligibility

Benefit Group	Employee Group	Member Contribution Rate - 0%	
		UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	General	\$ 361,634	\$ 373,592
	Public Safety	1,580,470	1,635,606
L-3	General	452,065	467,001
	Public Safety	1,975,602	2,044,526
LT-4(65)	General	410,925	424,594
	Public Safety	2,042,305	2,114,023
LT-5(65)	General	489,010	505,243
	Public Safety	2,322,007	2,403,363
L-7	General	542,464	560,382
	Public Safety	2,370,718	2,453,392
LT-8(65)	General	567,109	585,870
	Public Safety	2,601,621	2,692,616
L-12	General	632,873	653,798
	Public Safety	2,765,833	2,862,294
LT-14(65)	General	645,201	666,558
	Public Safety	2,881,316	2,981,902
L-6	General	723,285	747,201
	Public Safety	3,160,977	3,271,180

North Jefferson County Ambulance District

Unfunded Actuarial Accrued Liability (UAAL)

Rule of 80 Retirement Eligibility

Benefit Group	Employee Group	Member Contribution Rate - 0%	
		UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	General	\$ 461,304	\$ 477,862
	Public Safety	1,672,737	1,732,341
L-3	General	576,622	597,304
	Public Safety	2,090,932	2,165,449
LT-4(65)	General	648,349	671,838
	Public Safety	2,279,533	2,361,274
LT-5(65)	General	716,914	742,788
	Public Safety	2,546,063	2,637,142
L-7	General	691,947	716,776
	Public Safety	2,509,105	2,598,521
LT-8(65)	General	785,464	813,776
	Public Safety	2,812,510	2,913,016
L-12	General	807,268	836,231
	Public Safety	2,927,274	3,031,624
LT-14(65)	General	854,032	884,733
	Public Safety	3,078,997	3,188,858
L-6	General	922,597	955,684
	Public Safety	3,345,477	3,464,724

APPENDIX II

SUMMARY OF FINANCIAL ASSUMPTIONS

Summary of Assumptions Used in Actuarial Valuations

Assumptions Adopted by Board of Trustees After Consulting With Actuary

1. The investment return rate used in making the valuations was 7.00% per year, net of investment expenses, compounded annually. This rate of return is not the assumed real rate of return. The real rate of return is the rate of investment return in excess of the inflation rate. The price inflation rate used in making the valuations was 2.25% and the wage inflation rate used in making the valuations was 2.75%. The 7.00% investment return rate translates to an assumed real rate of return over price inflation of 4.75% and over wage inflation of 4.25%. Adopted 2021.
2. The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups. Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables. Adopted 2021.
3. The probabilities of withdrawal and disability from service, together with individual pay increase assumptions, are shown in Schedule 1. Adopted 2021.
4. The probabilities of retirement with an age and service allowance are shown in Schedule 2. Adopted 2021.
5. Post-retirement cost of living allowances are assumed to be 2.00% per year. Adopted 2021.
6. Total active member payroll is assumed to increase 2.75% a year, which is the portion of the individual pay increase assumptions attributable to wage inflation. In effect, this assumes no change in the number of active members per employer. Adopted 2021.
7. An individual entry-age actuarial cost method of valuation was used in determining age and service allowance actuarial liabilities and normal cost. Adopted 1986.
8. The data about persons now covered was furnished by the political subdivision. Although examined for general reasonableness, the data was not audited by us.
9. This report was prepared using our proprietary valuation model and related software, which in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

Schedule 1.

Separations From Active Employment (Not Including Death-in-Service) Before Age & Service Retirement and Individual Pay Increase Assumptions

		Percent of Active Members Separating Within Next Year							
Sample Ages	Years of Service	General/Public Safety Members				Police		Fire	
		Men		Women					
		Disability	Withdrawal	Disability	Withdrawal	Disability	Withdrawal	Disability	Withdrawal
All	0		20.00%		23.00%		18.00%		12.00%
	1		18.00		21.00		17.00		10.00
	2		16.00		18.00		16.00		8.00
	3		13.00		15.00		14.00		8.00
	4		12.00		13.00		13.00		7.00
25	5 & Over	0.07%	8.80	0.02%	12.40	0.10%	10.80	0.07%	6.00
30		0.10	7.10	0.03	10.20	0.11	8.50	0.11	4.50
35		0.13	5.60	0.06	7.80	0.16	6.30	0.25	3.20
40		0.18	4.10	0.09	5.80	0.22	4.60	0.39	2.40
45		0.25	3.10	0.15	4.40	0.34	3.40	0.62	1.90
50		0.37	2.40	0.22	3.50	0.53	2.10	0.95	1.30
55		0.57	1.70	0.32	2.50	0.88	1.10	1.46	0.70
60	0.86	1.10	0.45	1.40		0.00		0.00	
65			0.00		0.00		0.00		0.00

Percent Increase in Individual's Pay During Next Year			
Sample Ages	General/ Public Safety	Police	Fire
25	6.75%	6.55%	7.15%
30	5.95	5.75	6.05
35	5.35	5.25	5.15
40	4.85	4.75	4.45
45	4.25	4.25	4.05
50	3.85	3.85	3.85
55	3.65	3.65	3.45

Schedule 2.

Percent of Eligible Active Members Retiring Within Next Year Without Rule of 80 Eligibility

Early Retirement

Retirement Ages	General Members		Retirement Ages	Police/ Public Safety	Fire
	Men	Women			
55	3.00%	3.00%	50	2.50%	2.25%
56	3.00%	3.00%	51	2.50%	2.25%
57	3.00%	3.00%	52	3.00%	2.25%
58	3.00%	3.00%	53	3.00%	2.25%
59	3.00%	3.00%	54	3.50%	2.25%

Normal Retirement

Retirement Ages	General Members		Retirement Ages	Police/ Public Safety	Fire
	Men	Women			
60	10%	10%	55	11%	13%
61	10	10	56	11	13
62	25	15	57	11	13
63	20	15	58	11	13
64	20	15	59	11	13
65	25	25	60	11	15
66	25	30	61	11	20
67	20	25	62	22	20
68	20	25	63	18	20
69	20	20	64	18	20
70	100	100	65	100	100

Schedule 2. (Concluded)

Percent of Eligible Active Members Retiring Within Next Year With Rule of 80 Eligibility

Retirement Ages	General Members		Police/ Public Safety	Fire
	Men	Women		
50	20%	15%	25%	25%
51	20	15	25	20
52	15	15	15	20
53	15	15	15	20
54	15	15	15	20
55	15	15	15	20
56	15	15	15	20
57	15	15	15	25
58	15	15	15	25
59	15	15	15	25
60	15	15	15	35
61	15	15	25	35
62	25	15	20	45
63	25	15	20	45
64	25	20	20	45
65	30	25	100	100
66	30	25		
67	20	25		
68	20	25		
69	20	25		
70	100	100		

APPENDIX III

SUMMARY OF LAGERS PROVISIONS

Missouri Local Government Employees Retirement System

Brief Summary of LAGERS

Benefits and Conditions Evaluated and/or Considered as of February 28, 2023

(Section references are to RSMo)

Voluntary Retirement. Sections 70.645 & 70.600. A member may retire with an age & service allowance after both (i) completing 5 years of credited service, and (ii) attaining the minimum service retirement age.

The minimum service retirement age is age 60 for a general employee and age 55 for a police, public safety or fire employee. Optionally, employers may also elect to provide for unreduced benefits for employees whose combination of years of age and years of service equals 80 or more.

Final Average Salary. Section 70.600. The average of a member's monthly compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) of credited service producing the highest monthly average, which period is contained within the 120 consecutive months of credited service immediately preceding retirement.

Age & Service Allowance. Section 70.655. The allowance, payable monthly for life, equals a specified percent of a member's final average salary multiplied by the number of years of credited service. Each employer elects the percent applicable to its members, from the following programs:

L-1 Benefit Program:	1.00% for life
L-3 Benefit Program:	1.25% for life
L-7 Benefit Program:	1.50% for life
L-12 Benefit Program:	1.75% for life
L-6 Benefit Program:	2.00% for life
LT-4(65) Benefit Program:	1.00% for life, plus 1.00% to age 65
LT-5(65) Benefit Program:	1.25% for life, plus 0.75% to age 65
LT-8(65) Benefit Program:	1.50% for life, plus 0.50% to age 65
LT-14(65) Benefit Program:	1.75% for life, plus 0.25% to age 65

The only LT benefit programs available for adoption after August 1, 1994 are the LT(65) programs.

Benefit programs L-9 and LT-10(65) are unavailable for adoption after August 1, 2005.

Benefit program L-11, available only to groups not covered by social security, provides for 2.5% for life.

Subsequent to joining the System the governing body can elect to change benefit programs for the employees, but not more often than once every 2 years.

Early Allowance. Section 70.670. A member may retire with an early allowance after both (i) completing 5 years of credited service, and (ii) attaining age 55 if a general employee or age 50 if a police, public safety or fire employee.

The early allowance amount, payable monthly for life, is computed in the same manner as an age & service allowance, based upon the service and earnings record to time of early retirement, but reduced to reflect the fact that the age when payments begin is younger than the minimum service retirement age. The amount of the reduction is 1/2 of 1% (.005) for each month the age at retirement is younger than the minimum service retirement age.

Deferred Allowance. Section 70.675. If a member leaves LAGERS-covered employment (i) before attaining the early retirement age, and (ii) after completing 5 years of credited service, the member becomes eligible for a deferred allowance; provided the former member lives to the minimum service retirement age and does not withdraw the accumulated contributions.

The deferred allowance amount, payable monthly for life from the minimum service retirement age, is computed in the same manner as an age & service allowance, based upon the service and earnings record to time of leaving LAGERS coverage.

Deferred allowances are also payable any time after reaching the early retirement age, with the reduction for early retirement noted on the previous page.

Non-Duty Disability Allowance. Section 70.680. A member with 5 or more years of credited service who becomes totally and permanently disabled from other than duty-connected causes becomes eligible to receive a non-duty disability allowance computed in the same manner as an age & service allowance, based upon the service & earnings record to time of disability.

Duty Disability Allowance. Section 70.680. A member regardless of credited service who becomes totally and permanently disabled from duty-connected causes becomes eligible to receive a duty disability allowance computed in the same manner as an age & service allowance, based upon the earnings record to time of disability but based upon the years of credited service the member would have completed had the member continued in LAGERS-covered employment to age 60.

Death-in-Service. Section 70.661. Upon the death of a member who had completed 5 years of credited service, the eligible surviving dependents receive the following benefits:

- (a) The surviving spouse receives an allowance equal to the Option A allowance (joint and 75% survivor benefit) computed based upon the deceased members' service & earnings record to time of death.
- (b) When no spouse benefit is payable, the dependent children under age 18 (age 23 if they are full time students) each receive an equal share of 60% of an age & service allowance computed based upon the deceased member's service & earnings record to time of death.
- (c) If the death is determined to be duty related, the 5 year service requirement is waived and the benefit is based on years of credited service the member would have completed had the member continued in LAGERS-covered employment to age 60.

Benefit Changes After Retirement. Section 70.655. For retirements effective after September 28, 1975, there is an annual redetermination of monthly benefit amount, beginning the October first following 12 months of retirement. As of each October first the amount of each eligible benefit is redetermined as follows:

- (a) Subject to the maximum in (b), the redetermined amount is the amount other-wise payable multiplied by: 100% plus up to 4%, as determined by the LAGERS Board of Trustees, for each full year of retirement.
- (b) The redetermined amount may not exceed the amount otherwise payable multiplied by the ratio of the Consumer Price Index for the immediately preceding month of June to the Consumer Price Index for the month of June immediately preceding retirement.

Member Contributions. Sections 70.690 & 70.705. Each member contributes a percent of compensation beginning after completion of sufficient employment for 6 months of credited service. The law governing LAGERS has a provision for the adoption of a 2%, 4% or 6% member contribution rate.

If a member leaves LAGERS-covered employment before an allowance is payable, the accumulated contributions are refunded to the member. If the member dies, his accumulated contributions are refunded to a designated beneficiary.

The law governing LAGERS also has a provision for the adoption of a 0% plan in which the full cost of LAGERS participation is paid by the employer. Adoption of the 0% plan may be done at the time of membership or a later date; however, a change in the member contribution rate may not be made more frequently than every 2 years. Under the 0% plan there is no individual account maintained for each employee and no refund of contributions if an employee terminates before being eligible for a benefit.

Employer Contributions. Section 70.730. Each employer contributes the remainder amounts necessary to finance the employees' participation in LAGERS. Contributions to LAGERS are determined based upon level-percent-of-payroll principles, so that contribution rates do not have to increase over decades of time.

APPENDIX IV

BENEFIT ILLUSTRATIONS

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-1 Benefit Program is Years of Credited Service
times: 1.00% of FAS ¹)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 525	\$ 1,003	\$1,528	102%
2,000	700	1,145	1,845	92%
2,500	875	1,285	2,160	86%
3,000	1,050	1,426	2,476	83%
3,500	1,225	1,567	2,792	80%
4,000	1,400	1,707	3,107	78%
25 Years of Service:				
\$1,500	\$ 375	\$ 1,003	\$1,378	92%
2,000	500	1,145	1,645	82%
2,500	625	1,285	1,910	76%
3,000	750	1,426	2,176	73%
3,500	875	1,567	2,442	70%
4,000	1,000	1,707	2,707	68%
15 Years of Service:				
\$1,500	\$225	\$ 1,003	\$1,228	82%
2,000	300	1,145	1,445	72%
2,500	375	1,285	1,660	66%
3,000	450	1,426	1,876	63%
3,500	525	1,567	2,092	60%
4,000	600	1,707	2,307	58%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS

Illustrations of Age and Service Allowance Amounts For Sample Combinations of Service & Salary (L-3 Benefit Program is Years of Credited Service times: 1.25% of FAS ¹)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated		
			\$	% of FAS	
35 Years of Service:					
\$1,500	\$ 656	\$ 1,003	\$1,659	111%	
2,000	875	1,145	2,020	101%	
2,500	1,094	1,285	2,379	95%	
3,000	1,313	1,426	2,739	91%	
3,500	1,531	1,567	3,098	89%	
4,000	1,750	1,707	3,457	86%	
25 Years of Service:					
\$1,500	\$ 469	\$ 1,003	\$1,472	98%	
2,000	625	1,145	1,770	89%	
2,500	781	1,285	2,066	83%	
3,000	938	1,426	2,364	79%	
3,500	1,094	1,567	2,661	76%	
4,000	1,250	1,707	2,957	74%	
15 Years of Service:					
\$1,500	\$281	\$ 1,003	\$1,284	86%	
2,000	375	1,145	1,520	76%	
2,500	469	1,285	1,754	70%	
3,000	563	1,426	1,989	66%	
3,500	656	1,567	2,223	64%	
4,000	750	1,707	2,457	61%	

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-7 Benefit Program is Years of Credited Service
times: 1.50% of FAS ¹)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 788	\$ 1,003	\$1,791	119%
2,000	1,050	1,145	2,195	110%
2,500	1,313	1,285	2,598	104%
3,000	1,575	1,426	3,001	100%
3,500	1,838	1,567	3,405	97%
4,000	2,100	1,707	3,807	95%
25 Years of Service:				
\$1,500	\$ 563	\$ 1,003	\$1,566	104%
2,000	750	1,145	1,895	95%
2,500	938	1,285	2,223	89%
3,000	1,125	1,426	2,551	85%
3,500	1,313	1,567	2,880	82%
4,000	1,500	1,707	3,207	80%
15 Years of Service:				
\$1,500	\$338	\$ 1,003	\$1,341	89%
2,000	450	1,145	1,595	80%
2,500	563	1,285	1,848	74%
3,000	675	1,426	2,101	70%
3,500	788	1,567	2,355	67%
4,000	900	1,707	2,607	65%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-12 Benefit Program is Years of Credited Service
times: 1.75% of FAS ¹)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 919	\$ 1,003	\$1,922	128%
2,000	1,225	1,145	2,370	119%
2,500	1,531	1,285	2,816	113%
3,000	1,838	1,426	3,264	109%
3,500	2,144	1,567	3,711	106%
4,000	2,450	1,707	4,157	104%
25 Years of Service:				
\$1,500	\$ 656	\$ 1,003	\$1,659	111%
2,000	875	1,145	2,020	101%
2,500	1,094	1,285	2,379	95%
3,000	1,313	1,426	2,739	91%
3,500	1,531	1,567	3,098	89%
4,000	1,750	1,707	3,457	86%
15 Years of Service:				
\$1,500	\$ 394	\$ 1,003	\$1,397	93%
2,000	525	1,145	1,670	84%
2,500	656	1,285	1,941	78%
3,000	788	1,426	2,214	74%
3,500	919	1,567	2,486	71%
4,000	1,050	1,707	2,757	69%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-6 Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$1,050	\$ 1,003	\$2,053	137%
2,000	1,400	1,145	2,545	127%
2,500	1,750	1,285	3,035	121%
3,000	2,100	1,426	3,526	118%
3,500	2,450	1,567	4,017	115%
4,000	2,800	1,707	4,507	113%
25 Years of Service:				
\$1,500	\$ 750	\$ 1,003	\$1,753	117%
2,000	1,000	1,145	2,145	107%
2,500	1,250	1,285	2,535	101%
3,000	1,500	1,426	2,926	98%
3,500	1,750	1,567	3,317	95%
4,000	2,000	1,707	3,707	93%
15 Years of Service:				
\$1,500	\$ 450	\$ 1,003	\$1,453	97%
2,000	600	1,145	1,745	87%
2,500	750	1,285	2,035	81%
3,000	900	1,426	2,326	78%
3,500	1,050	1,567	2,617	75%
4,000	1,200	1,707	2,907	73%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-4(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 65)
1.00% of FAS ¹ at age 65)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 525	\$ 1,003	\$1,050	\$1,528	70%	102%
2,000	1,400	700	1,145	1,400	1,845	70%	92%
2,500	1,750	875	1,285	1,750	2,160	70%	86%
3,000	2,100	1,050	1,426	2,100	2,476	70%	83%
3,500	2,450	1,225	1,567	2,450	2,792	70%	80%
4,000	2,800	1,400	1,707	2,800	3,107	70%	78%
25 Years of Service:							
\$1,500	\$ 750	\$ 375	\$ 1,003	\$ 750	\$1,378	50%	92%
2,000	1,000	500	1,145	1,000	1,645	50%	82%
2,500	1,250	625	1,285	1,250	1,910	50%	76%
3,000	1,500	750	1,426	1,500	2,176	50%	73%
3,500	1,750	875	1,567	1,750	2,442	50%	70%
4,000	2,000	1,000	1,707	2,000	2,707	50%	68%
15 Years of Service:							
\$1,500	\$ 450	\$225	\$ 1,003	\$ 450	\$1,228	30%	82%
2,000	600	300	1,145	600	1,445	30%	72%
2,500	750	375	1,285	750	1,660	30%	66%
3,000	900	450	1,426	900	1,876	30%	63%
3,500	1,050	525	1,567	1,050	2,092	30%	60%
4,000	1,200	600	1,707	1,200	2,307	30%	58%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-5(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 65)
1.25% of FAS ¹ at age 65)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 656	\$ 1,003	\$1,050	\$1,659	70%	111%
2,000	1,400	875	1,145	1,400	2,020	70%	101%
2,500	1,750	1,094	1,285	1,750	2,379	70%	95%
3,000	2,100	1,313	1,426	2,100	2,739	70%	91%
3,500	2,450	1,531	1,567	2,450	3,098	70%	89%
4,000	2,800	1,750	1,707	2,800	3,457	70%	86%
25 Years of Service:							
\$1,500	\$ 750	\$ 469	\$ 1,003	\$ 750	\$1,472	50%	98%
2,000	1,000	625	1,145	1,000	1,770	50%	89%
2,500	1,250	781	1,285	1,250	2,066	50%	83%
3,000	1,500	938	1,426	1,500	2,364	50%	79%
3,500	1,750	1,094	1,567	1,750	2,661	50%	76%
4,000	2,000	1,250	1,707	2,000	2,957	50%	74%
15 Years of Service:							
\$1,500	\$ 450	\$281	\$ 1,003	\$ 450	\$1,284	30%	86%
2,000	600	375	1,145	600	1,520	30%	76%
2,500	750	469	1,285	750	1,754	30%	70%
3,000	900	563	1,426	900	1,989	30%	66%
3,500	1,050	656	1,567	1,050	2,223	30%	64%
4,000	1,200	750	1,707	1,200	2,457	30%	61%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS

Illustrations of Age and Service Allowance Amounts For Sample Combinations of Service & Salary (LT-8(65) Benefit Program is Years of Credited Service times: 2.00% of FAS ¹ to age 65) 1.50% of FAS ¹ at age 65)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 788	\$ 1,003	\$1,050	\$1,791	70%	119%
2,000	1,400	1,050	1,145	1,400	2,195	70%	110%
2,500	1,750	1,313	1,285	1,750	2,598	70%	104%
3,000	2,100	1,575	1,426	2,100	3,001	70%	100%
3,500	2,450	1,838	1,567	2,450	3,405	70%	97%
4,000	2,800	2,100	1,707	2,800	3,807	70%	95%
25 Years of Service:							
\$1,500	\$ 750	\$ 563	\$ 1,003	\$ 750	\$1,566	50%	104%
2,000	1,000	750	1,145	1,000	1,895	50%	95%
2,500	1,250	938	1,285	1,250	2,223	50%	89%
3,000	1,500	1,125	1,426	1,500	2,551	50%	85%
3,500	1,750	1,313	1,567	1,750	2,880	50%	82%
4,000	2,000	1,500	1,707	2,000	3,207	50%	80%
15 Years of Service:							
\$1,500	\$ 450	\$338	\$ 1,003	\$ 450	\$1,341	30%	89%
2,000	600	450	1,145	600	1,595	30%	80%
2,500	750	563	1,285	750	1,848	30%	74%
3,000	900	675	1,426	900	2,101	30%	70%
3,500	1,050	788	1,567	1,050	2,355	30%	67%
4,000	1,200	900	1,707	1,200	2,607	30%	65%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-14(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 65)
1.75% of FAS ¹ at age 65)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 919	\$ 1,003	\$1,050	\$1,922	70%	128%
2,000	1,400	1,225	1,145	1,400	2,370	70%	119%
2,500	1,750	1,531	1,285	1,750	2,816	70%	113%
3,000	2,100	1,838	1,426	2,100	3,264	70%	109%
3,500	2,450	2,144	1,567	2,450	3,711	70%	106%
4,000	2,800	2,450	1,707	2,800	4,157	70%	104%
25 Years of Service:							
\$1,500	\$ 750	\$ 656	\$ 1,003	\$ 750	\$1,659	50%	111%
2,000	1,000	875	1,145	1,000	2,020	50%	101%
2,500	1,250	1,094	1,285	1,250	2,379	50%	95%
3,000	1,500	1,313	1,426	1,500	2,739	50%	91%
3,500	1,750	1,531	1,567	1,750	3,098	50%	89%
4,000	2,000	1,750	1,707	2,000	3,457	50%	86%
15 Years of Service:							
\$1,500	\$ 450	\$ 394	\$ 1,003	\$ 450	\$1,397	30%	93%
2,000	600	525	1,145	600	1,670	30%	84%
2,500	750	656	1,285	750	1,941	30%	78%
3,000	900	788	1,426	900	2,214	30%	74%
3,500	1,050	919	1,567	1,050	2,486	30%	71%
4,000	1,200	1,050	1,707	1,200	2,757	30%	69%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.

APPENDIX V

AGE AND SERVICE CHARACTERISTICS OF EMPLOYEES

North Jefferson County Ambulance District - General

February 29, 2024

By Attained Age and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
Under 20									
20-24									
25-29									
30-34									
35-39									
40-44									
45-49			1					1	\$ 65,000
50-54						1		1	\$ 95,000
55-59									
60-64									
65-69									
70 & Over									
Totals			1			1		2	\$ 160,000

While not used in the financial computations, the following group averages are computed and shown because of their general interest.

- Age: 47.9 years.
- Benefit Service: 21.5 years.
- Annual Pay: \$80,000.



North Jefferson County Ambulance District - Public Safety

February 29, 2024

By Attained Age and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
Under 20									
20-24									
25-29		1						1	\$ 80,000
30-34	1	1						2	\$ 150,000
35-39		3						3	\$ 267,698
40-44				2				2	\$ 169,514
45-49		1		1		1		3	\$ 240,000
50-54	1			1		1		3	\$ 268,456
55-59									
60-64									
65-69									
70 & Over									
Totals	2	6		4		2		14	\$ 1,175,668

While not used in the financial computations, the following group averages are computed and shown because of their general interest.

Age: 42.5 years.

Benefit Service: 11.6 years.

Annual Pay: \$83,976.

APPENDIX VI

RISK COMMENTARY

Risk Commentary

The determination of the accrued liability and the actuarially determined contribution (i.e., total employer contribution rate) requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability and the actuarially determined contribution that result from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

1. **Investment Risk** – actual investment returns may differ from the expected returns;
2. **Asset/Liability Mismatch Risk** – changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
3. **Contribution Risk** – actual contributions may differ from expected future contributions. For example, actual contributions may not be made in accordance with the plan's funding policy or material changes may occur in the anticipated number of covered employees, covered payroll, or other relevant contribution base;
4. **Salary and Payroll Risk** – actual salaries and total payroll may differ from expected, resulting in actual future accrued liability, contributions and contribution rates differing from expected;
5. **Longevity Risk** – members may live longer or shorter than expected and receive pensions for a period of time other than assumed; and
6. **Other Demographic Risks** – members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

The effects of certain trends in experience can generally be anticipated. For example if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.

The computed contribution rates shown on pages 4 thru 7 may be considered as a minimum contribution rate for the selected benefit provisions that complies with the Board's funding policy. The timely receipt of the actuarially determined contributions is critical to support the financial health of the plan. Users of this report should be aware that contributions made at the actuarially determined rate do not necessarily guarantee benefit security.

Risk Commentary (Concluded)

PLAN MATURITY MEASURES

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures are described below.

RATIO OF MARKET VALUE OF ASSETS TO PAYROLL

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 2.0 times the payroll, a return on assets 5% different than assumed would equal 10% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

RATIO OF ACTUARIAL ACCRUED LIABILITY TO PAYROLL

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

The ratio of liability to payroll may also be used as a measure of sensitivity of the liability itself. For example, if the actuarial accrued liability is 2.5 times the payroll, a change in liability 2% other than assumed would equal 5% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in liability (and also plan sponsor contributions) as a percentage of payroll.

RATIO OF NET CASH FLOW TO MARKET VALUE OF ASSETS

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.

DURATION OF ACTUARIAL ACCRUED LIABILITY

The duration of the actuarial accrued liability may be used to approximate the sensitivity to a 1% change in the assumed rate of return. For example, duration of 10 indicates that the liability would increase approximately 10% if the assumed rate of return were lowered 1%.

ADDITIONAL RISK ASSESSMENT

Additional risk assessment is outside the scope of the annual actuarial valuation. Additional assessment may include scenario tests, sensitivity tests, stochastic modeling, stress tests, and a comparison of the present value of accrued benefits at low-risk discount rates with the actuarial accrued liability.



April 12, 2024 E-mail

Mr. Bill Betts, Executive Director
Missouri Local Government
Employees Retirement System
P.O. Box 1665
Jefferson City, Missouri 65102

Dear Mr. Betts:

Enclosed is the report of the February 29, 2024 Initial Actuarial Valuation of LAGERS benefits for the employees of

North Jefferson County Ambulance District

Sincerely,

A handwritten signature in black ink that reads "Mita Drazilov". The signature is written in a cursive, flowing style.

Mita D. Drazilov, ASA, FCA, MAAA

MDD:wp



April 12, 2024

North Jefferson County Ambulance District
High Ridge, Missouri

Ladies and Gentlemen:

This report contains projections needed to comply with Missouri state disclosure requirements (Section 105.665 of the RSMo) regarding the adoption of LAGERS benefits by a political subdivision. This report is intended to be a supplement to the February 29, 2024 Initial Valuation for the North Jefferson County Ambulance District dated April 12, 2024.

The actuarial assumptions and methods used to determine the stated costs are described in Appendix II of the Initial Valuation Report. In our opinion, they do produce results which, in the aggregate, are reasonable. Additional miscellaneous and technical assumptions as well as disclosures required by the actuarial standards of practice may be found in the LAGERS Compiled Annual Actuarial Valuation report as of February 28, 2023. The unfunded actuarial accrued liability shown for each member contribution rate option is based on the 0% member contribution rate plan.

Mita Drazilov is a member of the American Academy of Actuaries and meets the Qualification Standards of the Academy of Actuaries to render the actuarial opinions herein.

Respectfully submitted,
Gabriel, Roeder, Smith & Company

A handwritten signature in black ink that reads "Mita Drazilov". The signature is written in a cursive, flowing style.

Mita D. Drazilov, ASA, FCA, MAAA

North Jefferson County Ambulance District - General

Employer Contribution Rates (0% Member Contribution Rate, 5 Year FAS)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	18.4%	\$29,440	\$ 361,634	22.8%	\$36,480	\$ 452,065	20.6%	\$32,960	\$ 410,925
2025	164,400	18.4	30,250	365,103	22.8	37,483	456,402	20.6	33,866	414,867
2026	168,921	18.4	31,081	368,214	22.8	38,514	460,291	20.6	34,798	418,402
2027	173,566	18.4	31,936	370,926	22.8	39,573	463,681	20.6	35,755	421,483
2028	178,339	18.4	32,814	373,193	22.8	40,661	466,515	20.6	36,738	424,059
2029	183,243	18.4	33,717	374,967	22.8	41,779	468,733	20.6	37,748	426,075
2030	188,282	18.4	34,644	376,196	22.8	42,928	470,269	20.6	38,786	427,471
2031	193,460	18.4	35,597	376,823	22.8	44,109	471,053	20.6	39,853	428,183
2032	198,780	18.4	36,576	376,787	22.8	45,322	471,008	20.6	40,949	428,142
2033	204,246	18.4	37,581	376,022	22.8	46,568	470,051	20.6	42,075	427,273

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	24.4%	\$39,040	\$ 489,010	27.1%	\$43,360	\$ 542,464	28.2%	\$45,120	\$ 567,109
2025	164,400	24.4	40,114	493,701	27.1	44,552	547,668	28.2	46,361	572,549
2026	168,921	24.4	41,217	497,908	27.1	45,778	552,335	28.2	47,636	577,428
2027	173,566	24.4	42,350	501,575	27.1	47,036	556,403	28.2	48,946	581,680
2028	178,339	24.4	43,515	504,641	27.1	48,330	559,804	28.2	50,292	585,235
2029	183,243	24.4	44,711	507,040	27.1	49,659	562,465	28.2	51,675	588,017
2030	188,282	24.4	45,941	508,702	27.1	51,024	564,308	28.2	53,096	589,944
2031	193,460	24.4	47,204	509,550	27.1	52,428	565,248	28.2	54,556	590,927
2032	198,780	24.4	48,502	509,501	27.1	53,869	565,194	28.2	56,056	590,870
2033	204,246	24.4	49,836	508,466	27.1	55,351	564,046	28.2	57,597	589,670

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	31.5%	\$50,400	\$ 632,873	32.0%	\$51,200	\$ 645,201	36.0%	\$57,600	\$ 723,285
2025	164,400	31.5	51,786	638,944	32.0	52,608	651,390	36.0	59,184	730,223
2026	168,921	31.5	53,210	644,389	32.0	54,055	656,941	36.0	60,812	736,445
2027	173,566	31.5	54,673	649,134	32.0	55,541	661,779	36.0	62,484	741,868
2028	178,339	31.5	56,177	653,102	32.0	57,068	665,824	36.0	64,202	746,402
2029	183,243	31.5	57,722	656,207	32.0	58,638	668,989	36.0	65,967	749,951
2030	188,282	31.5	59,309	658,357	32.0	60,250	671,181	36.0	67,782	752,409
2031	193,460	31.5	60,940	659,454	32.0	61,907	672,299	36.0	69,646	753,663
2032	198,780	31.5	62,616	659,391	32.0	63,610	672,234	36.0	71,561	753,590
2033	204,246	31.5	64,337	658,052	32.0	65,359	670,869	36.0	73,529	752,060

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (2% Member Contribution Rate, 5 Year FAS) (Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	16.5%	\$26,400	\$ 361,634	20.9%	\$33,440	\$ 452,065	18.7%	\$29,920	\$ 410,925
2025	164,400	16.5	27,126	365,103	20.9	34,360	456,402	18.7	30,743	414,867
2026	168,921	16.5	27,872	368,214	20.9	35,304	460,291	18.7	31,588	418,402
2027	173,566	16.5	28,638	370,926	20.9	36,275	463,681	18.7	32,457	421,483
2028	178,339	16.5	29,426	373,193	20.9	37,273	466,515	18.7	33,349	424,059
2029	183,243	16.5	30,235	374,967	20.9	38,298	468,733	18.7	34,266	426,075
2030	188,282	16.5	31,067	376,196	20.9	39,351	470,269	18.7	35,209	427,471
2031	193,460	16.5	31,921	376,823	20.9	40,433	471,053	18.7	36,177	428,183
2032	198,780	16.5	32,799	376,787	20.9	41,545	471,008	18.7	37,172	428,142
2033	204,246	16.5	33,701	376,022	20.9	42,687	470,051	18.7	38,194	427,273

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	22.5%	\$36,000	\$ 489,010	25.2%	\$40,320	\$ 542,464	26.3%	\$42,080	\$ 567,109
2025	164,400	22.5	36,990	493,701	25.2	41,429	547,668	26.3	43,237	572,549
2026	168,921	22.5	38,007	497,908	25.2	42,568	552,335	26.3	44,426	577,428
2027	173,566	22.5	39,052	501,575	25.2	43,739	556,403	26.3	45,648	581,680
2028	178,339	22.5	40,126	504,641	25.2	44,941	559,804	26.3	46,903	585,235
2029	183,243	22.5	41,230	507,040	25.2	46,177	562,465	26.3	48,193	588,017
2030	188,282	22.5	42,363	508,702	25.2	47,447	564,308	26.3	49,518	589,944
2031	193,460	22.5	43,529	509,550	25.2	48,752	565,248	26.3	50,880	590,927
2032	198,780	22.5	44,726	509,501	25.2	50,093	565,194	26.3	52,279	590,870
2033	204,246	22.5	45,955	508,466	25.2	51,470	564,046	26.3	53,717	589,670

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	29.6%	\$47,360	\$ 632,873	30.1%	\$48,160	\$ 645,201	34.1%	\$54,560	\$ 723,285
2025	164,400	29.6	48,662	638,944	30.1	49,484	651,390	34.1	56,060	730,223
2026	168,921	29.6	50,001	644,389	30.1	50,845	656,941	34.1	57,602	736,445
2027	173,566	29.6	51,376	649,134	30.1	52,243	661,779	34.1	59,186	741,868
2028	178,339	29.6	52,788	653,102	30.1	53,680	665,824	34.1	60,814	746,402
2029	183,243	29.6	54,240	656,207	30.1	55,156	668,989	34.1	62,486	749,951
2030	188,282	29.6	55,731	658,357	30.1	56,673	671,181	34.1	64,204	752,409
2031	193,460	29.6	57,264	659,454	30.1	58,231	672,299	34.1	65,970	753,663
2032	198,780	29.6	58,839	659,391	30.1	59,833	672,234	34.1	67,784	753,590
2033	204,246	29.6	60,457	658,052	30.1	61,478	670,869	34.1	69,648	752,060

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (4% Member Contribution Rate, 5 Year FAS) (Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	14.6%	\$23,360	\$ 361,634	19.0%	\$30,400	\$ 452,065	16.8%	\$26,880	\$ 410,925
2025	164,400	14.6	24,002	365,103	19.0	31,236	456,402	16.8	27,619	414,867
2026	168,921	14.6	24,662	368,214	19.0	32,095	460,291	16.8	28,379	418,402
2027	173,566	14.6	25,341	370,926	19.0	32,978	463,681	16.8	29,159	421,483
2028	178,339	14.6	26,037	373,193	19.0	33,884	466,515	16.8	29,961	424,059
2029	183,243	14.6	26,753	374,967	19.0	34,816	468,733	16.8	30,785	426,075
2030	188,282	14.6	27,489	376,196	19.0	35,774	470,269	16.8	31,631	427,471
2031	193,460	14.6	28,245	376,823	19.0	36,757	471,053	16.8	32,501	428,183
2032	198,780	14.6	29,022	376,787	19.0	37,768	471,008	16.8	33,395	428,142
2033	204,246	14.6	29,820	376,022	19.0	38,807	470,051	16.8	34,313	427,273

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	20.6%	\$32,960	\$ 489,010	23.3%	\$37,280	\$ 542,464	24.4%	\$39,040	\$ 567,109
2025	164,400	20.6	33,866	493,701	23.3	38,305	547,668	24.4	40,114	572,549
2026	168,921	20.6	34,798	497,908	23.3	39,359	552,335	24.4	41,217	577,428
2027	173,566	20.6	35,755	501,575	23.3	40,441	556,403	24.4	42,350	581,680
2028	178,339	20.6	36,738	504,641	23.3	41,553	559,804	24.4	43,515	585,235
2029	183,243	20.6	37,748	507,040	23.3	42,696	562,465	24.4	44,711	588,017
2030	188,282	20.6	38,786	508,702	23.3	43,870	564,308	24.4	45,941	589,944
2031	193,460	20.6	39,853	509,550	23.3	45,076	565,248	24.4	47,204	590,927
2032	198,780	20.6	40,949	509,501	23.3	46,316	565,194	24.4	48,502	590,870
2033	204,246	20.6	42,075	508,466	23.3	47,589	564,046	24.4	49,836	589,670

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	27.7%	\$44,320	\$ 632,873	28.2%	\$45,120	\$ 645,201	32.2%	\$51,520	\$ 723,285
2025	164,400	27.7	45,539	638,944	28.2	46,361	651,390	32.2	52,937	730,223
2026	168,921	27.7	46,791	644,389	28.2	47,636	656,941	32.2	54,393	736,445
2027	173,566	27.7	48,078	649,134	28.2	48,946	661,779	32.2	55,888	741,868
2028	178,339	27.7	49,400	653,102	28.2	50,292	665,824	32.2	57,425	746,402
2029	183,243	27.7	50,758	656,207	28.2	51,675	668,989	32.2	59,004	749,951
2030	188,282	27.7	52,154	658,357	28.2	53,096	671,181	32.2	60,627	752,409
2031	193,460	27.7	53,588	659,454	28.2	54,556	672,299	32.2	62,294	753,663
2032	198,780	27.7	55,062	659,391	28.2	56,056	672,234	32.2	64,007	753,590
2033	204,246	27.7	56,576	658,052	28.2	57,597	670,869	32.2	65,767	752,060

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (6% Member Contribution Rate, 5 Year FAS) (Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	12.7%	\$20,320	\$ 361,634	17.1%	\$27,360	\$ 452,065	14.9%	\$23,840	\$ 410,925
2025	164,400	12.7	20,879	365,103	17.1	28,112	456,402	14.9	24,496	414,867
2026	168,921	12.7	21,453	368,214	17.1	28,885	460,291	14.9	25,169	418,402
2027	173,566	12.7	22,043	370,926	17.1	29,680	463,681	14.9	25,861	421,483
2028	178,339	12.7	22,649	373,193	17.1	30,496	466,515	14.9	26,573	424,059
2029	183,243	12.7	23,272	374,967	17.1	31,335	468,733	14.9	27,303	426,075
2030	188,282	12.7	23,912	376,196	17.1	32,196	470,269	14.9	28,054	427,471
2031	193,460	12.7	24,569	376,823	17.1	33,082	471,053	14.9	28,826	428,183
2032	198,780	12.7	25,245	376,787	17.1	33,991	471,008	14.9	29,618	428,142
2033	204,246	12.7	25,939	376,022	17.1	34,926	470,051	14.9	30,433	427,273

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	18.7%	\$29,920	\$ 489,010	21.4%	\$34,240	\$ 542,464	22.5%	\$36,000	\$ 567,109
2025	164,400	18.7	30,743	493,701	21.4	35,182	547,668	22.5	36,990	572,549
2026	168,921	18.7	31,588	497,908	21.4	36,149	552,335	22.5	38,007	577,428
2027	173,566	18.7	32,457	501,575	21.4	37,143	556,403	22.5	39,052	581,680
2028	178,339	18.7	33,349	504,641	21.4	38,165	559,804	22.5	40,126	585,235
2029	183,243	18.7	34,266	507,040	21.4	39,214	562,465	22.5	41,230	588,017
2030	188,282	18.7	35,209	508,702	21.4	40,292	564,308	22.5	42,363	589,944
2031	193,460	18.7	36,177	509,550	21.4	41,400	565,248	22.5	43,529	590,927
2032	198,780	18.7	37,172	509,501	21.4	42,539	565,194	22.5	44,726	590,870
2033	204,246	18.7	38,194	508,466	21.4	43,709	564,046	22.5	45,955	589,670

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	25.8%	\$41,280	\$ 632,873	26.3%	\$42,080	\$ 645,201	30.3%	\$48,480	\$ 723,285
2025	164,400	25.8	42,415	638,944	26.3	43,237	651,390	30.3	49,813	730,223
2026	168,921	25.8	43,582	644,389	26.3	44,426	656,941	30.3	51,183	736,445
2027	173,566	25.8	44,780	649,134	26.3	45,648	661,779	30.3	52,590	741,868
2028	178,339	25.8	46,011	653,102	26.3	46,903	665,824	30.3	54,037	746,402
2029	183,243	25.8	47,277	656,207	26.3	48,193	668,989	30.3	55,523	749,951
2030	188,282	25.8	48,577	658,357	26.3	49,518	671,181	30.3	57,049	752,409
2031	193,460	25.8	49,913	659,454	26.3	50,880	672,299	30.3	58,618	753,663
2032	198,780	25.8	51,285	659,391	26.3	52,279	672,234	30.3	60,230	753,590
2033	204,246	25.8	52,695	658,052	26.3	53,717	670,869	30.3	61,887	752,060

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (0% Member Contribution Rate, 3 Year FAS)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	18.9%	\$30,240	\$ 373,592	23.5%	\$37,600	\$ 467,001	21.2%	\$33,920	\$ 424,594
2025	164,400	18.9	31,072	377,176	23.5	38,634	471,481	21.2	34,853	428,667
2026	168,921	18.9	31,926	380,390	23.5	39,696	475,499	21.2	35,811	432,320
2027	173,566	18.9	32,804	383,191	23.5	40,788	479,001	21.2	36,796	435,504
2028	178,339	18.9	33,706	385,533	23.5	41,910	481,929	21.2	37,808	438,166
2029	183,243	18.9	34,633	387,366	23.5	43,062	484,220	21.2	38,848	440,249
2030	188,282	18.9	35,585	388,635	23.5	44,246	485,807	21.2	39,916	441,692
2031	193,460	18.9	36,564	389,283	23.5	45,463	486,616	21.2	41,014	442,428
2032	198,780	18.9	37,569	389,246	23.5	46,713	486,569	21.2	42,141	442,385
2033	204,246	18.9	38,602	388,456	23.5	47,998	485,581	21.2	43,300	441,487

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	25.2%	\$40,320	\$ 505,243	28.0%	\$44,800	\$ 560,382	29.1%	\$46,560	\$ 585,870
2025	164,400	25.2	41,429	510,090	28.0	46,032	565,758	29.1	47,840	591,490
2026	168,921	25.2	42,568	514,437	28.0	47,298	570,579	29.1	49,156	596,530
2027	173,566	25.2	43,739	518,225	28.0	48,598	574,781	29.1	50,508	600,923
2028	178,339	25.2	44,941	521,393	28.0	49,935	578,294	29.1	51,897	604,596
2029	183,243	25.2	46,177	523,872	28.0	51,308	581,043	29.1	53,324	607,470
2030	188,282	25.2	47,447	525,589	28.0	52,719	582,947	29.1	54,790	609,461
2031	193,460	25.2	48,752	526,465	28.0	54,169	583,918	29.1	56,297	610,476
2032	198,780	25.2	50,093	526,414	28.0	55,658	583,862	29.1	57,845	610,417
2033	204,246	25.2	51,470	525,345	28.0	57,189	582,676	29.1	59,436	609,177

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	32.6%	\$52,160	\$ 653,798	33.1%	\$52,960	\$ 666,558	37.2%	\$59,520	\$ 747,201
2025	164,400	32.6	53,594	660,070	33.1	54,416	672,952	37.2	61,157	754,369
2026	168,921	32.6	55,068	665,695	33.1	55,913	678,686	37.2	62,839	760,797
2027	173,566	32.6	56,583	670,597	33.1	57,450	683,684	37.2	64,567	766,400
2028	178,339	32.6	58,139	674,696	33.1	59,030	687,863	37.2	66,342	771,084
2029	183,243	32.6	59,737	677,904	33.1	60,653	691,133	37.2	68,166	774,750
2030	188,282	32.6	61,380	680,126	33.1	62,321	693,398	37.2	70,041	777,289
2031	193,460	32.6	63,068	681,259	33.1	64,035	694,553	37.2	71,967	778,584
2032	198,780	32.6	64,802	681,193	33.1	65,796	694,486	37.2	73,946	778,509
2033	204,246	32.6	66,584	679,810	33.1	67,605	693,076	37.2	75,980	776,928

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (2% Member Contribution Rate, 3 Year FAS) (Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	17.0%	\$27,200	\$ 373,592	21.6%	\$34,560	\$ 467,001	19.3%	\$30,880	\$ 424,594
2025	164,400	17.0	27,948	377,176	21.6	35,510	471,481	19.3	31,729	428,667
2026	168,921	17.0	28,717	380,390	21.6	36,487	475,499	19.3	32,602	432,320
2027	173,566	17.0	29,506	383,191	21.6	37,490	479,001	19.3	33,498	435,504
2028	178,339	17.0	30,318	385,533	21.6	38,521	481,929	19.3	34,419	438,166
2029	183,243	17.0	31,151	387,366	21.6	39,580	484,220	19.3	35,366	440,249
2030	188,282	17.0	32,008	388,635	21.6	40,669	485,807	19.3	36,338	441,692
2031	193,460	17.0	32,888	389,283	21.6	41,787	486,616	19.3	37,338	442,428
2032	198,780	17.0	33,793	389,246	21.6	42,936	486,569	19.3	38,365	442,385
2033	204,246	17.0	34,722	388,456	21.6	44,117	485,581	19.3	39,419	441,487

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	23.3%	\$37,280	\$ 505,243	26.1%	\$41,760	\$ 560,382	27.2%	\$43,520	\$ 585,870
2025	164,400	23.3	38,305	510,090	26.1	42,908	565,758	27.2	44,717	591,490
2026	168,921	23.3	39,359	514,437	26.1	44,088	570,579	27.2	45,947	596,530
2027	173,566	23.3	40,441	518,225	26.1	45,301	574,781	27.2	47,210	600,923
2028	178,339	23.3	41,553	521,393	26.1	46,546	578,294	27.2	48,508	604,596
2029	183,243	23.3	42,696	523,872	26.1	47,826	581,043	27.2	49,842	607,470
2030	188,282	23.3	43,870	525,589	26.1	49,142	582,947	27.2	51,213	609,461
2031	193,460	23.3	45,076	526,465	26.1	50,493	583,918	27.2	52,621	610,476
2032	198,780	23.3	46,316	526,414	26.1	51,882	583,862	27.2	54,068	610,417
2033	204,246	23.3	47,589	525,345	26.1	53,308	582,676	27.2	55,555	609,177

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	30.7%	\$49,120	\$ 653,798	31.2%	\$49,920	\$ 666,558	35.3%	\$56,480	\$ 747,201
2025	164,400	30.7	50,471	660,070	31.2	51,293	672,952	35.3	58,033	754,369
2026	168,921	30.7	51,859	665,695	31.2	52,703	678,686	35.3	59,629	760,797
2027	173,566	30.7	53,285	670,597	31.2	54,153	683,684	35.3	61,269	766,400
2028	178,339	30.7	54,750	674,696	31.2	55,642	687,863	35.3	62,954	771,084
2029	183,243	30.7	56,256	677,904	31.2	57,172	691,133	35.3	64,685	774,750
2030	188,282	30.7	57,803	680,126	31.2	58,744	693,398	35.3	66,464	777,289
2031	193,460	30.7	59,392	681,259	31.2	60,360	694,553	35.3	68,291	778,584
2032	198,780	30.7	61,025	681,193	31.2	62,019	694,486	35.3	70,169	778,509
2033	204,246	30.7	62,704	679,810	31.2	63,725	693,076	35.3	72,099	776,928

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (4% Member Contribution Rate, 3 Year FAS) (Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	15.1%	\$24,160	\$ 373,592	19.7%	\$31,520	\$ 467,001	17.4%	\$27,840	\$ 424,594
2025	164,400	15.1	24,824	377,176	19.7	32,387	471,481	17.4	28,606	428,667
2026	168,921	15.1	25,507	380,390	19.7	33,277	475,499	17.4	29,392	432,320
2027	173,566	15.1	26,208	383,191	19.7	34,193	479,001	17.4	30,200	435,504
2028	178,339	15.1	26,929	385,533	19.7	35,133	481,929	17.4	31,031	438,166
2029	183,243	15.1	27,670	387,366	19.7	36,099	484,220	17.4	31,884	440,249
2030	188,282	15.1	28,431	388,635	19.7	37,092	485,807	17.4	32,761	441,692
2031	193,460	15.1	29,212	389,283	19.7	38,112	486,616	17.4	33,662	442,428
2032	198,780	15.1	30,016	389,246	19.7	39,160	486,569	17.4	34,588	442,385
2033	204,246	15.1	30,841	388,456	19.7	40,236	485,581	17.4	35,539	441,487

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	21.4%	\$34,240	\$ 505,243	24.2%	\$38,720	\$ 560,382	25.3%	\$40,480	\$ 585,870
2025	164,400	21.4	35,182	510,090	24.2	39,785	565,758	25.3	41,593	591,490
2026	168,921	21.4	36,149	514,437	24.2	40,879	570,579	25.3	42,737	596,530
2027	173,566	21.4	37,143	518,225	24.2	42,003	574,781	25.3	43,912	600,923
2028	178,339	21.4	38,165	521,393	24.2	43,158	578,294	25.3	45,120	604,596
2029	183,243	21.4	39,214	523,872	24.2	44,345	581,043	25.3	46,360	607,470
2030	188,282	21.4	40,292	525,589	24.2	45,564	582,947	25.3	47,635	609,461
2031	193,460	21.4	41,400	526,465	24.2	46,817	583,918	25.3	48,945	610,476
2032	198,780	21.4	42,539	526,414	24.2	48,105	583,862	25.3	50,291	610,417
2033	204,246	21.4	43,709	525,345	24.2	49,428	582,676	25.3	51,674	609,177

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	28.8%	\$46,080	\$ 653,798	29.3%	\$46,880	\$ 666,558	33.4%	\$53,440	\$ 747,201
2025	164,400	28.8	47,347	660,070	29.3	48,169	672,952	33.4	54,910	754,369
2026	168,921	28.8	48,649	665,695	29.3	49,494	678,686	33.4	56,420	760,797
2027	173,566	28.8	49,987	670,597	29.3	50,855	683,684	33.4	57,971	766,400
2028	178,339	28.8	51,362	674,696	29.3	52,253	687,863	33.4	59,565	771,084
2029	183,243	28.8	52,774	677,904	29.3	53,690	691,133	33.4	61,203	774,750
2030	188,282	28.8	54,225	680,126	29.3	55,167	693,398	33.4	62,886	777,289
2031	193,460	28.8	55,716	681,259	29.3	56,684	694,553	33.4	64,616	778,584
2032	198,780	28.8	57,249	681,193	29.3	58,243	694,486	33.4	66,393	778,509
2033	204,246	28.8	58,823	679,810	29.3	59,844	693,076	33.4	68,218	776,928

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (6% Member Contribution Rate, 3 Year FAS) (Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	13.2%	\$21,120	\$ 373,592	17.8%	\$28,480	\$ 467,001	15.5%	\$24,800	\$ 424,594
2025	164,400	13.2	21,701	377,176	17.8	29,263	471,481	15.5	25,482	428,667
2026	168,921	13.2	22,298	380,390	17.8	30,068	475,499	15.5	26,183	432,320
2027	173,566	13.2	22,911	383,191	17.8	30,895	479,001	15.5	26,903	435,504
2028	178,339	13.2	23,541	385,533	17.8	31,744	481,929	15.5	27,643	438,166
2029	183,243	13.2	24,188	387,366	17.8	32,617	484,220	15.5	28,403	440,249
2030	188,282	13.2	24,853	388,635	17.8	33,514	485,807	15.5	29,184	441,692
2031	193,460	13.2	25,537	389,283	17.8	34,436	486,616	15.5	29,986	442,428
2032	198,780	13.2	26,239	389,246	17.8	35,383	486,569	15.5	30,811	442,385
2033	204,246	13.2	26,960	388,456	17.8	36,356	485,581	15.5	31,658	441,487

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	19.5%	\$31,200	\$ 505,243	22.3%	\$35,680	\$ 560,382	23.4%	\$37,440	\$ 585,870
2025	164,400	19.5	32,058	510,090	22.3	36,661	565,758	23.4	38,470	591,490
2026	168,921	19.5	32,940	514,437	22.3	37,669	570,579	23.4	39,528	596,530
2027	173,566	19.5	33,845	518,225	22.3	38,705	574,781	23.4	40,614	600,923
2028	178,339	19.5	34,776	521,393	22.3	39,770	578,294	23.4	41,731	604,596
2029	183,243	19.5	35,732	523,872	22.3	40,863	581,043	23.4	42,879	607,470
2030	188,282	19.5	36,715	525,589	22.3	41,987	582,947	23.4	44,058	609,461
2031	193,460	19.5	37,725	526,465	22.3	43,142	583,918	23.4	45,270	610,476
2032	198,780	19.5	38,762	526,414	22.3	44,328	583,862	23.4	46,515	610,417
2033	204,246	19.5	39,828	525,345	22.3	45,547	582,676	23.4	47,794	609,177

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	26.9%	\$43,040	\$ 653,798	27.4%	\$43,840	\$ 666,558	31.5%	\$50,400	\$ 747,201
2025	164,400	26.9	44,224	660,070	27.4	45,046	672,952	31.5	51,786	754,369
2026	168,921	26.9	45,440	665,695	27.4	46,284	678,686	31.5	53,210	760,797
2027	173,566	26.9	46,689	670,597	27.4	47,557	683,684	31.5	54,673	766,400
2028	178,339	26.9	47,973	674,696	27.4	48,865	687,863	31.5	56,177	771,084
2029	183,243	26.9	49,292	677,904	27.4	50,209	691,133	31.5	57,722	774,750
2030	188,282	26.9	50,648	680,126	27.4	51,589	693,398	31.5	59,309	777,289
2031	193,460	26.9	52,041	681,259	27.4	53,008	694,553	31.5	60,940	778,584
2032	198,780	26.9	53,472	681,193	27.4	54,466	694,486	31.5	62,616	778,509
2033	204,246	26.9	54,942	679,810	27.4	55,963	693,076	31.5	64,337	776,928

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (0% Member Contribution Rate, 5 Year FAS)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	22.6%	\$36,160	\$ 461,304	28.1%	\$44,960	\$ 576,622	30.7%	\$49,120	\$ 648,349
2025	164,400	22.6	37,154	465,729	28.1	46,196	582,153	30.7	50,471	654,568
2026	168,921	22.6	38,176	469,698	28.1	47,467	587,114	30.7	51,859	660,146
2027	173,566	22.6	39,226	473,157	28.1	48,772	591,438	30.7	53,285	665,007
2028	178,339	22.6	40,305	476,049	28.1	50,113	595,053	30.7	54,750	669,072
2029	183,243	22.6	41,413	478,312	28.1	51,491	597,882	30.7	56,256	672,253
2030	188,282	22.6	42,552	479,879	28.1	52,907	599,841	30.7	57,803	674,456
2031	193,460	22.6	43,722	480,679	28.1	54,362	600,840	30.7	59,392	675,580
2032	198,780	22.6	44,924	480,633	28.1	55,857	600,782	30.7	61,025	675,515
2033	204,246	22.6	46,160	479,657	28.1	57,393	599,562	30.7	62,704	674,143

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	34.1%	\$54,560	\$ 716,914	33.5%	\$53,600	\$ 691,947	37.5%	\$60,000	\$ 785,464
2025	164,400	34.1	56,060	723,791	33.5	55,074	698,585	37.5	61,650	792,999
2026	168,921	34.1	57,602	729,959	33.5	56,589	704,538	37.5	63,345	799,756
2027	173,566	34.1	59,186	735,335	33.5	58,145	709,726	37.5	65,087	805,646
2028	178,339	34.1	60,814	739,830	33.5	59,744	714,064	37.5	66,877	810,570
2029	183,243	34.1	62,486	743,347	33.5	61,386	717,459	37.5	68,716	814,424
2030	188,282	34.1	64,204	745,783	33.5	63,074	719,810	37.5	70,606	817,093
2031	193,460	34.1	65,970	747,026	33.5	64,809	721,009	37.5	72,548	818,454
2032	198,780	34.1	67,784	746,954	33.5	66,591	720,940	37.5	74,543	818,375
2033	204,246	34.1	69,648	745,437	33.5	68,422	719,476	37.5	76,592	816,713

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	39.0%	\$62,400	\$ 807,268	41.0%	\$65,600	\$ 854,032	44.5%	\$71,200	\$ 922,597
2025	164,400	39.0	64,116	815,012	41.0	67,404	862,224	44.5	73,158	931,447
2026	168,921	39.0	65,879	821,957	41.0	69,258	869,571	44.5	75,170	939,384
2027	173,566	39.0	67,691	828,010	41.0	71,162	875,975	44.5	77,237	946,302
2028	178,339	39.0	69,552	833,071	41.0	73,119	881,329	44.5	79,361	952,086
2029	183,243	39.0	71,465	837,032	41.0	75,130	885,519	44.5	81,543	956,612
2030	188,282	39.0	73,430	839,775	41.0	77,196	888,421	44.5	83,785	959,747
2031	193,460	39.0	75,449	841,174	41.0	79,319	889,901	44.5	86,090	961,346
2032	198,780	39.0	77,524	841,093	41.0	81,500	889,815	44.5	88,457	961,253
2033	204,246	39.0	79,656	839,385	41.0	83,741	888,008	44.5	90,889	959,301

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (2% Member Contribution Rate, 5 Year FAS) (Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	20.7%	\$33,120	\$ 461,304	26.2%	\$41,920	\$ 576,622	28.8%	\$46,080	\$ 648,349
2025	164,400	20.7	34,031	465,729	26.2	43,073	582,153	28.8	47,347	654,568
2026	168,921	20.7	34,967	469,698	26.2	44,257	587,114	28.8	48,649	660,146
2027	173,566	20.7	35,928	473,157	26.2	45,474	591,438	28.8	49,987	665,007
2028	178,339	20.7	36,916	476,049	26.2	46,725	595,053	28.8	51,362	669,072
2029	183,243	20.7	37,931	478,312	26.2	48,010	597,882	28.8	52,774	672,253
2030	188,282	20.7	38,974	479,879	26.2	49,330	599,841	28.8	54,225	674,456
2031	193,460	20.7	40,046	480,679	26.2	50,687	600,840	28.8	55,716	675,580
2032	198,780	20.7	41,147	480,633	26.2	52,080	600,782	28.8	57,249	675,515
2033	204,246	20.7	42,279	479,657	26.2	53,512	599,562	28.8	58,823	674,143

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	32.2%	\$51,520	\$ 716,914	31.6%	\$50,560	\$ 691,947	35.6%	\$56,960	\$ 785,464
2025	164,400	32.2	52,937	723,791	31.6	51,950	698,585	35.6	58,526	792,999
2026	168,921	32.2	54,393	729,959	31.6	53,379	704,538	35.6	60,136	799,756
2027	173,566	32.2	55,888	735,335	31.6	54,847	709,726	35.6	61,789	805,646
2028	178,339	32.2	57,425	739,830	31.6	56,355	714,064	35.6	63,489	810,570
2029	183,243	32.2	59,004	743,347	31.6	57,905	717,459	35.6	65,235	814,424
2030	188,282	32.2	60,627	745,783	31.6	59,497	719,810	35.6	67,028	817,093
2031	193,460	32.2	62,294	747,026	31.6	61,133	721,009	35.6	68,872	818,454
2032	198,780	32.2	64,007	746,954	31.6	62,814	720,940	35.6	70,766	818,375
2033	204,246	32.2	65,767	745,437	31.6	64,542	719,476	35.6	72,712	816,713

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	37.1%	\$59,360	\$ 807,268	39.1%	\$62,560	\$ 854,032	42.6%	\$68,160	\$ 922,597
2025	164,400	37.1	60,992	815,012	39.1	64,280	862,224	42.6	70,034	931,447
2026	168,921	37.1	62,670	821,957	39.1	66,048	869,571	42.6	71,960	939,384
2027	173,566	37.1	64,393	828,010	39.1	67,864	875,975	42.6	73,939	946,302
2028	178,339	37.1	66,164	833,071	39.1	69,731	881,329	42.6	75,972	952,086
2029	183,243	37.1	67,983	837,032	39.1	71,648	885,519	42.6	78,062	956,612
2030	188,282	37.1	69,853	839,775	39.1	73,618	888,421	42.6	80,208	959,747
2031	193,460	37.1	71,774	841,174	39.1	75,643	889,901	42.6	82,414	961,346
2032	198,780	37.1	73,747	841,093	39.1	77,723	889,815	42.6	84,680	961,253
2033	204,246	37.1	75,775	839,385	39.1	79,860	888,008	42.6	87,009	959,301

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (4% Member Contribution Rate, 5 Year FAS) (Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	18.8%	\$30,080	\$ 461,304	24.3%	\$38,880	\$ 576,622	26.9%	\$43,040	\$ 648,349
2025	164,400	18.8	30,907	465,729	24.3	39,949	582,153	26.9	44,224	654,568
2026	168,921	18.8	31,757	469,698	24.3	41,048	587,114	26.9	45,440	660,146
2027	173,566	18.8	32,630	473,157	24.3	42,177	591,438	26.9	46,689	665,007
2028	178,339	18.8	33,528	476,049	24.3	43,336	595,053	26.9	47,973	669,072
2029	183,243	18.8	34,450	478,312	24.3	44,528	597,882	26.9	49,292	672,253
2030	188,282	18.8	35,397	479,879	24.3	45,753	599,841	26.9	50,648	674,456
2031	193,460	18.8	36,370	480,679	24.3	47,011	600,840	26.9	52,041	675,580
2032	198,780	18.8	37,371	480,633	24.3	48,304	600,782	26.9	53,472	675,515
2033	204,246	18.8	38,398	479,657	24.3	49,632	599,562	26.9	54,942	674,143

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	30.3%	\$48,480	\$ 716,914	29.7%	\$47,520	\$ 691,947	33.7%	\$53,920	\$ 785,464
2025	164,400	30.3	49,813	723,791	29.7	48,827	698,585	33.7	55,403	792,999
2026	168,921	30.3	51,183	729,959	29.7	50,170	704,538	33.7	56,926	799,756
2027	173,566	30.3	52,590	735,335	29.7	51,549	709,726	33.7	58,492	805,646
2028	178,339	30.3	54,037	739,830	29.7	52,967	714,064	33.7	60,100	810,570
2029	183,243	30.3	55,523	743,347	29.7	54,423	717,459	33.7	61,753	814,424
2030	188,282	30.3	57,049	745,783	29.7	55,920	719,810	33.7	63,451	817,093
2031	193,460	30.3	58,618	747,026	29.7	57,458	721,009	33.7	65,196	818,454
2032	198,780	30.3	60,230	746,954	29.7	59,038	720,940	33.7	66,989	818,375
2033	204,246	30.3	61,887	745,437	29.7	60,661	719,476	33.7	68,831	816,713

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	35.2%	\$56,320	\$ 807,268	37.2%	\$59,520	\$ 854,032	40.7%	\$65,120	\$ 922,597
2025	164,400	35.2	57,869	815,012	37.2	61,157	862,224	40.7	66,911	931,447
2026	168,921	35.2	59,460	821,957	37.2	62,839	869,571	40.7	68,751	939,384
2027	173,566	35.2	61,095	828,010	37.2	64,567	875,975	40.7	70,641	946,302
2028	178,339	35.2	62,775	833,071	37.2	66,342	881,329	40.7	72,584	952,086
2029	183,243	35.2	64,502	837,032	37.2	68,166	885,519	40.7	74,580	956,612
2030	188,282	35.2	66,275	839,775	37.2	70,041	888,421	40.7	76,631	959,747
2031	193,460	35.2	68,098	841,174	37.2	71,967	889,901	40.7	78,738	961,346
2032	198,780	35.2	69,971	841,093	37.2	73,946	889,815	40.7	80,903	961,253
2033	204,246	35.2	71,895	839,385	37.2	75,980	888,008	40.7	83,128	959,301

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (6% Member Contribution Rate, 5 Year FAS) (Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	16.9%	\$27,040	\$ 461,304	22.4%	\$35,840	\$ 576,622	25.0%	\$40,000	\$ 648,349
2025	164,400	16.9	27,784	465,729	22.4	36,826	582,153	25.0	41,100	654,568
2026	168,921	16.9	28,548	469,698	22.4	37,838	587,114	25.0	42,230	660,146
2027	173,566	16.9	29,333	473,157	22.4	38,879	591,438	25.0	43,392	665,007
2028	178,339	16.9	30,139	476,049	22.4	39,948	595,053	25.0	44,585	669,072
2029	183,243	16.9	30,968	478,312	22.4	41,046	597,882	25.0	45,811	672,253
2030	188,282	16.9	31,820	479,879	22.4	42,175	599,841	25.0	47,071	674,456
2031	193,460	16.9	32,695	480,679	22.4	43,335	600,840	25.0	48,365	675,580
2032	198,780	16.9	33,594	480,633	22.4	44,527	600,782	25.0	49,695	675,515
2033	204,246	16.9	34,518	479,657	22.4	45,751	599,562	25.0	51,062	674,143

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	28.4%	\$45,440	\$ 716,914	27.8%	\$44,480	\$ 691,947	31.8%	\$50,880	\$ 785,464
2025	164,400	28.4	46,690	723,791	27.8	45,703	698,585	31.8	52,279	792,999
2026	168,921	28.4	47,974	729,959	27.8	46,960	704,538	31.8	53,717	799,756
2027	173,566	28.4	49,293	735,335	27.8	48,251	709,726	31.8	55,194	805,646
2028	178,339	28.4	50,648	739,830	27.8	49,578	714,064	31.8	56,712	810,570
2029	183,243	28.4	52,041	743,347	27.8	50,942	717,459	31.8	58,271	814,424
2030	188,282	28.4	53,472	745,783	27.8	52,342	719,810	31.8	59,874	817,093
2031	193,460	28.4	54,943	747,026	27.8	53,782	721,009	31.8	61,520	818,454
2032	198,780	28.4	56,454	746,954	27.8	55,261	720,940	31.8	63,212	818,375
2033	204,246	28.4	58,006	745,437	27.8	56,780	719,476	31.8	64,950	816,713

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	33.3%	\$53,280	\$ 807,268	35.3%	\$56,480	\$ 854,032	38.8%	\$62,080	\$ 922,597
2025	164,400	33.3	54,745	815,012	35.3	58,033	862,224	38.8	63,787	931,447
2026	168,921	33.3	56,251	821,957	35.3	59,629	869,571	38.8	65,541	939,384
2027	173,566	33.3	57,797	828,010	35.3	61,269	875,975	38.8	67,344	946,302
2028	178,339	33.3	59,387	833,071	35.3	62,954	881,329	38.8	69,196	952,086
2029	183,243	33.3	61,020	837,032	35.3	64,685	885,519	38.8	71,098	956,612
2030	188,282	33.3	62,698	839,775	35.3	66,464	888,421	38.8	73,053	959,747
2031	193,460	33.3	64,422	841,174	35.3	68,291	889,901	38.8	75,062	961,346
2032	198,780	33.3	66,194	841,093	35.3	70,169	889,815	38.8	77,127	961,253
2033	204,246	33.3	68,014	839,385	35.3	72,099	888,008	38.8	79,247	959,301

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (0% Member Contribution Rate, 3 Year FAS)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	23.4%	\$37,440	\$ 477,862	29.1%	\$46,560	\$ 597,304	31.7%	\$50,720	\$ 671,838
2025	164,400	23.4	38,470	482,446	29.1	47,840	603,034	31.7	52,115	678,283
2026	168,921	23.4	39,528	486,557	29.1	49,156	608,173	31.7	53,548	684,063
2027	173,566	23.4	40,614	490,140	29.1	50,508	612,652	31.7	55,020	689,101
2028	178,339	23.4	41,731	493,136	29.1	51,897	616,397	31.7	56,533	693,313
2029	183,243	23.4	42,879	495,480	29.1	53,324	619,327	31.7	58,088	696,609
2030	188,282	23.4	44,058	497,104	29.1	54,790	621,357	31.7	59,685	698,892
2031	193,460	23.4	45,270	497,932	29.1	56,297	622,392	31.7	61,327	700,056
2032	198,780	23.4	46,515	497,884	29.1	57,845	622,332	31.7	63,013	699,989
2033	204,246	23.4	47,794	496,873	29.1	59,436	621,068	31.7	64,746	698,567

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	35.3%	\$56,480	\$ 742,788	34.7%	\$55,520	\$ 716,776	38.8%	\$62,080	\$ 813,776
2025	164,400	35.3	58,033	749,913	34.7	57,047	723,652	38.8	63,787	821,582
2026	168,921	35.3	59,629	756,303	34.7	58,616	729,818	38.8	65,541	828,583
2027	173,566	35.3	61,269	761,873	34.7	60,227	735,193	38.8	67,344	834,685
2028	178,339	35.3	62,954	766,530	34.7	61,884	739,687	38.8	69,196	839,787
2029	183,243	35.3	64,685	770,174	34.7	63,585	743,204	38.8	71,098	843,779
2030	188,282	35.3	66,464	772,698	34.7	65,334	745,640	38.8	73,053	846,544
2031	193,460	35.3	68,291	773,985	34.7	67,131	746,882	38.8	75,062	847,954
2032	198,780	35.3	70,169	773,911	34.7	68,977	746,810	38.8	77,127	847,872
2033	204,246	35.3	72,099	772,339	34.7	70,873	745,293	38.8	79,247	846,150

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	40.3%	\$64,480	\$ 836,231	42.4%	\$67,840	\$ 884,733	46.0%	\$73,600	\$ 955,684
2025	164,400	40.3	66,253	844,253	42.4	69,706	893,220	46.0	75,624	964,852
2026	168,921	40.3	68,075	851,447	42.4	71,623	900,831	46.0	77,704	973,074
2027	173,566	40.3	69,947	857,717	42.4	73,592	907,465	46.0	79,840	980,240
2028	178,339	40.3	71,871	862,960	42.4	75,616	913,012	46.0	82,036	986,231
2029	183,243	40.3	73,847	867,063	42.4	77,695	917,353	46.0	84,292	990,920
2030	188,282	40.3	75,878	869,904	42.4	79,832	920,359	46.0	86,610	994,167
2031	193,460	40.3	77,964	871,353	42.4	82,027	921,892	46.0	88,992	995,823
2032	198,780	40.3	80,108	871,269	42.4	84,283	921,803	46.0	91,439	995,727
2033	204,246	40.3	82,311	869,500	42.4	86,600	919,931	46.0	93,953	993,705

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (2% Member Contribution Rate, 3 Year FAS) (Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2024	\$ 160,000	21.5%	\$34,400	\$ 477,862	27.2%	\$43,520	\$ 597,304	29.8%	\$47,680	\$ 671,838
2025	164,400	21.5	35,346	482,446	27.2	44,717	603,034	29.8	48,991	678,283
2026	168,921	21.5	36,318	486,557	27.2	45,947	608,173	29.8	50,338	684,063
2027	173,566	21.5	37,317	490,140	27.2	47,210	612,652	29.8	51,723	689,101
2028	178,339	21.5	38,343	493,136	27.2	48,508	616,397	29.8	53,145	693,313
2029	183,243	21.5	39,397	495,480	27.2	49,842	619,327	29.8	54,606	696,609
2030	188,282	21.5	40,481	497,104	27.2	51,213	621,357	29.8	56,108	698,892
2031	193,460	21.5	41,594	497,932	27.2	52,621	622,392	29.8	57,651	700,056
2032	198,780	21.5	42,738	497,884	27.2	54,068	622,332	29.8	59,236	699,989
2033	204,246	21.5	43,913	496,873	27.2	55,555	621,068	29.8	60,865	698,567

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
		Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2024	\$ 160,000	33.4%	\$53,440	\$ 742,788	32.8%	\$52,480	\$ 716,776	36.9%	\$59,040	\$ 813,776
2025	164,400	33.4	54,910	749,913	32.8	53,923	723,652	36.9	60,664	821,582
2026	168,921	33.4	56,420	756,303	32.8	55,406	729,818	36.9	62,332	828,583
2027	173,566	33.4	57,971	761,873	32.8	56,930	735,193	36.9	64,046	834,685
2028	178,339	33.4	59,565	766,530	32.8	58,495	739,687	36.9	65,807	839,787
2029	183,243	33.4	61,203	770,174	32.8	60,104	743,204	36.9	67,617	843,779
2030	188,282	33.4	62,886	772,698	32.8	61,756	745,640	36.9	69,476	846,544
2031	193,460	33.4	64,616	773,985	32.8	63,455	746,882	36.9	71,387	847,954
2032	198,780	33.4	66,393	773,911	32.8	65,200	746,810	36.9	73,350	847,872
2033	204,246	33.4	68,218	772,339	32.8	66,993	745,293	36.9	75,367	846,150

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
		Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2024	\$ 160,000	38.4%	\$61,440	\$ 836,231	40.5%	\$64,800	\$ 884,733	44.1%	\$70,560	\$ 955,684
2025	164,400	38.4	63,130	844,253	40.5	66,582	893,220	44.1	72,500	964,852
2026	168,921	38.4	64,866	851,447	40.5	68,413	900,831	44.1	74,494	973,074
2027	173,566	38.4	66,649	857,717	40.5	70,294	907,465	44.1	76,543	980,240
2028	178,339	38.4	68,482	862,960	40.5	72,227	913,012	44.1	78,647	986,231
2029	183,243	38.4	70,365	867,063	40.5	74,213	917,353	44.1	80,810	990,920
2030	188,282	38.4	72,300	869,904	40.5	76,254	920,359	44.1	83,032	994,167
2031	193,460	38.4	74,289	871,353	40.5	78,351	921,892	44.1	85,316	995,823
2032	198,780	38.4	76,332	871,269	40.5	80,506	921,803	44.1	87,662	995,727
2033	204,246	38.4	78,430	869,500	40.5	82,720	919,931	44.1	90,072	993,705

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (4% Member Contribution Rate, 3 Year FAS) (Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	19.6%	\$31,360	\$ 477,862	25.3%	\$40,480	\$ 597,304	27.9%	\$44,640	\$ 671,838
2025	164,400	19.6	32,222	482,446	25.3	41,593	603,034	27.9	45,868	678,283
2026	168,921	19.6	33,109	486,557	25.3	42,737	608,173	27.9	47,129	684,063
2027	173,566	19.6	34,019	490,140	25.3	43,912	612,652	27.9	48,425	689,101
2028	178,339	19.6	34,954	493,136	25.3	45,120	616,397	27.9	49,757	693,313
2029	183,243	19.6	35,916	495,480	25.3	46,360	619,327	27.9	51,125	696,609
2030	188,282	19.6	36,903	497,104	25.3	47,635	621,357	27.9	52,531	698,892
2031	193,460	19.6	37,918	497,932	25.3	48,945	622,392	27.9	53,975	700,056
2032	198,780	19.6	38,961	497,884	25.3	50,291	622,332	27.9	55,460	699,989
2033	204,246	19.6	40,032	496,873	25.3	51,674	621,068	27.9	56,985	698,567

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	31.5%	\$50,400	\$ 742,788	30.9%	\$49,440	\$ 716,776	35.0%	\$56,000	\$ 813,776
2025	164,400	31.5	51,786	749,913	30.9	50,800	723,652	35.0	57,540	821,582
2026	168,921	31.5	53,210	756,303	30.9	52,197	729,818	35.0	59,122	828,583
2027	173,566	31.5	54,673	761,873	30.9	53,632	735,193	35.0	60,748	834,685
2028	178,339	31.5	56,177	766,530	30.9	55,107	739,687	35.0	62,419	839,787
2029	183,243	31.5	57,722	770,174	30.9	56,622	743,204	35.0	64,135	843,779
2030	188,282	31.5	59,309	772,698	30.9	58,179	745,640	35.0	65,899	846,544
2031	193,460	31.5	60,940	773,985	30.9	59,779	746,882	35.0	67,711	847,954
2032	198,780	31.5	62,616	773,911	30.9	61,423	746,810	35.0	69,573	847,872
2033	204,246	31.5	64,337	772,339	30.9	63,112	745,293	35.0	71,486	846,150

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	36.5%	\$58,400	\$ 836,231	38.6%	\$61,760	\$ 884,733	42.2%	\$67,520	\$ 955,684
2025	164,400	36.5	60,006	844,253	38.6	63,458	893,220	42.2	69,377	964,852
2026	168,921	36.5	61,656	851,447	38.6	65,204	900,831	42.2	71,285	973,074
2027	173,566	36.5	63,352	857,717	38.6	66,996	907,465	42.2	73,245	980,240
2028	178,339	36.5	65,094	862,960	38.6	68,839	913,012	42.2	75,259	986,231
2029	183,243	36.5	66,884	867,063	38.6	70,732	917,353	42.2	77,329	990,920
2030	188,282	36.5	68,723	869,904	38.6	72,677	920,359	42.2	79,455	994,167
2031	193,460	36.5	70,613	871,353	38.6	74,676	921,892	42.2	81,640	995,823
2032	198,780	36.5	72,555	871,269	38.6	76,729	921,803	42.2	83,885	995,727
2033	204,246	36.5	74,550	869,500	38.6	78,839	919,931	42.2	86,192	993,705

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - General

Employer Contribution Rates (6% Member Contribution Rate, 3 Year FAS) (Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	17.7%	\$28,320	\$ 477,862	23.4%	\$37,440	\$ 597,304	26.0%	\$41,600	\$ 671,838
2025	164,400	17.7	29,099	482,446	23.4	38,470	603,034	26.0	42,744	678,283
2026	168,921	17.7	29,899	486,557	23.4	39,528	608,173	26.0	43,919	684,063
2027	173,566	17.7	30,721	490,140	23.4	40,614	612,652	26.0	45,127	689,101
2028	178,339	17.7	31,566	493,136	23.4	41,731	616,397	26.0	46,368	693,313
2029	183,243	17.7	32,434	495,480	23.4	42,879	619,327	26.0	47,643	696,609
2030	188,282	17.7	33,326	497,104	23.4	44,058	621,357	26.0	48,953	698,892
2031	193,460	17.7	34,242	497,932	23.4	45,270	622,392	26.0	50,300	700,056
2032	198,780	17.7	35,184	497,884	23.4	46,515	622,332	26.0	51,683	699,989
2033	204,246	17.7	36,152	496,873	23.4	47,794	621,068	26.0	53,104	698,567

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	29.6%	\$47,360	\$ 742,788	29.0%	\$46,400	\$ 716,776	33.1%	\$52,960	\$ 813,776
2025	164,400	29.6	48,662	749,913	29.0	47,676	723,652	33.1	54,416	821,582
2026	168,921	29.6	50,001	756,303	29.0	48,987	729,818	33.1	55,913	828,583
2027	173,566	29.6	51,376	761,873	29.0	50,334	735,193	33.1	57,450	834,685
2028	178,339	29.6	52,788	766,530	29.0	51,718	739,687	33.1	59,030	839,787
2029	183,243	29.6	54,240	770,174	29.0	53,140	743,204	33.1	60,653	843,779
2030	188,282	29.6	55,731	772,698	29.0	54,602	745,640	33.1	62,321	846,544
2031	193,460	29.6	57,264	773,985	29.0	56,103	746,882	33.1	64,035	847,954
2032	198,780	29.6	58,839	773,911	29.0	57,646	746,810	33.1	65,796	847,872
2033	204,246	29.6	60,457	772,339	29.0	59,231	745,293	33.1	67,605	846,150

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 160,000	34.6%	\$55,360	\$ 836,231	36.7%	\$58,720	\$ 884,733	40.3%	\$64,480	\$ 955,684
2025	164,400	34.6	56,882	844,253	36.7	60,335	893,220	40.3	66,253	964,852
2026	168,921	34.6	58,447	851,447	36.7	61,994	900,831	40.3	68,075	973,074
2027	173,566	34.6	60,054	857,717	36.7	63,699	907,465	40.3	69,947	980,240
2028	178,339	34.6	61,705	862,960	36.7	65,450	913,012	40.3	71,871	986,231
2029	183,243	34.6	63,402	867,063	36.7	67,250	917,353	40.3	73,847	990,920
2030	188,282	34.6	65,146	869,904	36.7	69,099	920,359	40.3	75,878	994,167
2031	193,460	34.6	66,937	871,353	36.7	71,000	921,892	40.3	77,964	995,823
2032	198,780	34.6	68,778	871,269	36.7	72,952	921,803	40.3	80,108	995,727
2033	204,246	34.6	70,669	869,500	36.7	74,958	919,931	40.3	82,311	993,705

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (0% Member Contribution Rate, 5 Year FAS)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	15.1%	\$177,526	\$ 1,580,470	18.7%	\$219,850	\$ 1,975,602	18.8%	\$221,026	\$ 2,042,305
2025	1,207,999	15.1	182,408	1,595,631	18.7	225,896	1,994,553	18.8	227,104	2,061,896
2026	1,241,219	15.1	187,424	1,609,228	18.7	232,108	2,011,549	18.8	233,349	2,079,466
2027	1,275,353	15.1	192,578	1,621,079	18.7	238,491	2,026,363	18.8	239,766	2,094,780
2028	1,310,425	15.1	197,874	1,630,987	18.7	245,049	2,038,749	18.8	246,360	2,107,584
2029	1,346,462	15.1	203,316	1,638,741	18.7	251,788	2,048,442	18.8	253,135	2,117,604
2030	1,383,490	15.1	208,907	1,644,111	18.7	258,713	2,055,155	18.8	260,096	2,124,544
2031	1,421,536	15.1	214,652	1,646,850	18.7	265,827	2,058,579	18.8	267,249	2,128,084
2032	1,460,628	15.1	220,555	1,646,692	18.7	273,137	2,058,381	18.8	274,598	2,127,879
2033	1,500,795	15.1	226,620	1,643,348	18.7	280,649	2,054,201	18.8	282,149	2,123,558

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	21.5%	\$252,769	\$ 2,322,007	22.3%	\$262,174	\$ 2,370,718	24.1%	\$283,336	\$ 2,601,621
2025	1,207,999	21.5	259,720	2,344,281	22.3	269,384	2,393,459	24.1	291,128	2,626,577
2026	1,241,219	21.5	266,862	2,364,257	22.3	276,792	2,413,854	24.1	299,134	2,648,959
2027	1,275,353	21.5	274,201	2,381,668	22.3	284,404	2,431,630	24.1	307,360	2,668,467
2028	1,310,425	21.5	281,741	2,396,225	22.3	292,225	2,446,493	24.1	315,812	2,684,777
2029	1,346,462	21.5	289,489	2,407,617	22.3	300,261	2,458,124	24.1	324,497	2,697,541
2030	1,383,490	21.5	297,450	2,415,507	22.3	308,518	2,466,179	24.1	333,421	2,706,381
2031	1,421,536	21.5	305,630	2,419,532	22.3	317,003	2,470,288	24.1	342,590	2,710,890
2032	1,460,628	21.5	314,035	2,419,299	22.3	325,720	2,470,050	24.1	352,011	2,710,629
2033	1,500,795	21.5	322,671	2,414,386	22.3	334,677	2,465,034	24.1	361,692	2,705,124

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	25.8%	\$303,322	\$ 2,765,833	26.8%	\$315,079	\$ 2,881,316	29.5%	\$346,822	\$ 3,160,977
2025	1,207,999	25.8	311,664	2,792,365	26.8	323,744	2,908,955	29.5	356,360	3,191,299
2026	1,241,219	25.8	320,235	2,816,159	26.8	332,647	2,933,743	29.5	366,160	3,218,493
2027	1,275,353	25.8	329,041	2,836,898	26.8	341,795	2,955,348	29.5	376,229	3,242,195
2028	1,310,425	25.8	338,090	2,854,238	26.8	351,194	2,973,412	29.5	386,575	3,262,012
2029	1,346,462	25.8	347,387	2,867,808	26.8	360,852	2,987,548	29.5	397,206	3,277,520
2030	1,383,490	25.8	356,940	2,877,206	26.8	370,775	2,997,338	29.5	408,130	3,288,261
2031	1,421,536	25.8	366,756	2,882,000	26.8	380,972	3,002,332	29.5	419,353	3,293,740
2032	1,460,628	25.8	376,842	2,881,723	26.8	391,448	3,002,043	29.5	430,885	3,293,423
2033	1,500,795	25.8	387,205	2,875,871	26.8	402,213	2,995,946	29.5	442,735	3,286,735

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (2% Member Contribution Rate, 5 Year FAS) (Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	13.2%	\$155,188	\$ 1,580,470	16.8%	\$197,512	\$ 1,975,602	16.9%	\$198,688	\$ 2,042,305
2025	1,207,999	13.2	159,456	1,595,631	16.8	202,944	1,994,553	16.9	204,152	2,061,896
2026	1,241,219	13.2	163,841	1,609,228	16.8	208,525	2,011,549	16.9	209,766	2,079,466
2027	1,275,353	13.2	168,347	1,621,079	16.8	214,259	2,026,363	16.9	215,535	2,094,780
2028	1,310,425	13.2	172,976	1,630,987	16.8	220,151	2,038,749	16.9	221,462	2,107,584
2029	1,346,462	13.2	177,733	1,638,741	16.8	226,206	2,048,442	16.9	227,552	2,117,604
2030	1,383,490	13.2	182,621	1,644,111	16.8	232,426	2,055,155	16.9	233,810	2,124,544
2031	1,421,536	13.2	187,643	1,646,850	16.8	238,818	2,058,579	16.9	240,240	2,128,084
2032	1,460,628	13.2	192,803	1,646,692	16.8	245,386	2,058,381	16.9	246,846	2,127,879
2033	1,500,795	13.2	198,105	1,643,348	16.8	252,134	2,054,201	16.9	253,634	2,123,558

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	19.6%	\$230,431	\$ 2,322,007	20.4%	\$239,836	\$ 2,370,718	22.2%	\$260,998	\$ 2,601,621
2025	1,207,999	19.6	236,768	2,344,281	20.4	246,432	2,393,459	22.2	268,176	2,626,577
2026	1,241,219	19.6	243,279	2,364,257	20.4	253,209	2,413,854	22.2	275,551	2,648,959
2027	1,275,353	19.6	249,969	2,381,668	20.4	260,172	2,431,630	22.2	283,128	2,668,467
2028	1,310,425	19.6	256,843	2,396,225	20.4	267,327	2,446,493	22.2	290,914	2,684,777
2029	1,346,462	19.6	263,907	2,407,617	20.4	274,678	2,458,124	22.2	298,915	2,697,541
2030	1,383,490	19.6	271,164	2,415,507	20.4	282,232	2,466,179	22.2	307,135	2,706,381
2031	1,421,536	19.6	278,621	2,419,532	20.4	289,993	2,470,288	22.2	315,581	2,710,890
2032	1,460,628	19.6	286,283	2,419,299	20.4	297,968	2,470,050	22.2	324,259	2,710,629
2033	1,500,795	19.6	294,156	2,414,386	20.4	306,162	2,465,034	22.2	333,176	2,705,124

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	23.9%	\$280,985	\$ 2,765,833	24.9%	\$292,741	\$ 2,881,316	27.6%	\$324,484	\$ 3,160,977
2025	1,207,999	23.9	288,712	2,792,365	24.9	300,792	2,908,955	27.6	333,408	3,191,299
2026	1,241,219	23.9	296,651	2,816,159	24.9	309,064	2,933,743	27.6	342,576	3,218,493
2027	1,275,353	23.9	304,809	2,836,898	24.9	317,563	2,955,348	27.6	351,997	3,242,195
2028	1,310,425	23.9	313,192	2,854,238	24.9	326,296	2,973,412	27.6	361,677	3,262,012
2029	1,346,462	23.9	321,804	2,867,808	24.9	335,269	2,987,548	27.6	371,624	3,277,520
2030	1,383,490	23.9	330,654	2,877,206	24.9	344,489	2,997,338	27.6	381,843	3,288,261
2031	1,421,536	23.9	339,747	2,882,000	24.9	353,962	3,002,332	27.6	392,344	3,293,740
2032	1,460,628	23.9	349,090	2,881,723	24.9	363,696	3,002,043	27.6	403,133	3,293,423
2033	1,500,795	23.9	358,690	2,875,871	24.9	373,698	2,995,946	27.6	414,219	3,286,735

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (4% Member Contribution Rate, 5 Year FAS) (Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	11.3%	\$132,850	\$ 1,580,470	14.9%	\$175,175	\$ 1,975,602	15.0%	\$176,350	\$ 2,042,305
2025	1,207,999	11.3	136,504	1,595,631	14.9	179,992	1,994,553	15.0	181,200	2,061,896
2026	1,241,219	11.3	140,258	1,609,228	14.9	184,942	2,011,549	15.0	186,183	2,079,466
2027	1,275,353	11.3	144,115	1,621,079	14.9	190,028	2,026,363	15.0	191,303	2,094,780
2028	1,310,425	11.3	148,078	1,630,987	14.9	195,253	2,038,749	15.0	196,564	2,107,584
2029	1,346,462	11.3	152,150	1,638,741	14.9	200,623	2,048,442	15.0	201,969	2,117,604
2030	1,383,490	11.3	156,334	1,644,111	14.9	206,140	2,055,155	15.0	207,524	2,124,544
2031	1,421,536	11.3	160,634	1,646,850	14.9	211,809	2,058,579	15.0	213,230	2,128,084
2032	1,460,628	11.3	165,051	1,646,692	14.9	217,634	2,058,381	15.0	219,094	2,127,879
2033	1,500,795	11.3	169,590	1,643,348	14.9	223,618	2,054,201	15.0	225,119	2,123,558

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	17.7%	\$208,093	\$ 2,322,007	18.5%	\$217,499	\$ 2,370,718	20.3%	\$238,661	\$ 2,601,621
2025	1,207,999	17.7	213,816	2,344,281	18.5	223,480	2,393,459	20.3	245,224	2,626,577
2026	1,241,219	17.7	219,696	2,364,257	18.5	229,626	2,413,854	20.3	251,967	2,648,959
2027	1,275,353	17.7	225,737	2,381,668	18.5	235,940	2,431,630	20.3	258,897	2,668,467
2028	1,310,425	17.7	231,945	2,396,225	18.5	242,429	2,446,493	20.3	266,016	2,684,777
2029	1,346,462	17.7	238,324	2,407,617	18.5	249,095	2,458,124	20.3	273,332	2,697,541
2030	1,383,490	17.7	244,878	2,415,507	18.5	255,946	2,466,179	20.3	280,848	2,706,381
2031	1,421,536	17.7	251,612	2,419,532	18.5	262,984	2,470,288	20.3	288,572	2,710,890
2032	1,460,628	17.7	258,531	2,419,299	18.5	270,216	2,470,050	20.3	296,507	2,710,629
2033	1,500,795	17.7	265,641	2,414,386	18.5	277,647	2,465,034	20.3	304,661	2,705,124

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	22.0%	\$258,647	\$ 2,765,833	23.0%	\$270,404	\$ 2,881,316	25.7%	\$302,147	\$ 3,160,977
2025	1,207,999	22.0	265,760	2,792,365	23.0	277,840	2,908,955	25.7	310,456	3,191,299
2026	1,241,219	22.0	273,068	2,816,159	23.0	285,480	2,933,743	25.7	318,993	3,218,493
2027	1,275,353	22.0	280,578	2,836,898	23.0	293,331	2,955,348	25.7	327,766	3,242,195
2028	1,310,425	22.0	288,294	2,854,238	23.0	301,398	2,973,412	25.7	336,779	3,262,012
2029	1,346,462	22.0	296,222	2,867,808	23.0	309,686	2,987,548	25.7	346,041	3,277,520
2030	1,383,490	22.0	304,368	2,877,206	23.0	318,203	2,997,338	25.7	355,557	3,288,261
2031	1,421,536	22.0	312,738	2,882,000	23.0	326,953	3,002,332	25.7	365,335	3,293,740
2032	1,460,628	22.0	321,338	2,881,723	23.0	335,944	3,002,043	25.7	375,381	3,293,423
2033	1,500,795	22.0	330,175	2,875,871	23.0	345,183	2,995,946	25.7	385,704	3,286,735

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (6% Member Contribution Rate, 5 Year FAS) (Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	9.4%	\$110,513	\$ 1,580,470	13.0%	\$152,837	\$ 1,975,602	13.1%	\$154,013	\$ 2,042,305
2025	1,207,999	9.4	113,552	1,595,631	13.0	157,040	1,994,553	13.1	158,248	2,061,896
2026	1,241,219	9.4	116,675	1,609,228	13.0	161,358	2,011,549	13.1	162,600	2,079,466
2027	1,275,353	9.4	119,883	1,621,079	13.0	165,796	2,026,363	13.1	167,071	2,094,780
2028	1,310,425	9.4	123,180	1,630,987	13.0	170,355	2,038,749	13.1	171,666	2,107,584
2029	1,346,462	9.4	126,567	1,638,741	13.0	175,040	2,048,442	13.1	176,387	2,117,604
2030	1,383,490	9.4	130,048	1,644,111	13.0	179,854	2,055,155	13.1	181,237	2,124,544
2031	1,421,536	9.4	133,624	1,646,850	13.0	184,800	2,058,579	13.1	186,221	2,128,084
2032	1,460,628	9.4	137,299	1,646,692	13.0	189,882	2,058,381	13.1	191,342	2,127,879
2033	1,500,795	9.4	141,075	1,643,348	13.0	195,103	2,054,201	13.1	196,604	2,123,558

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	15.8%	\$185,756	\$ 2,322,007	16.6%	\$195,161	\$ 2,370,718	18.4%	\$216,323	\$ 2,601,621
2025	1,207,999	15.8	190,864	2,344,281	16.6	200,528	2,393,459	18.4	222,272	2,626,577
2026	1,241,219	15.8	196,113	2,364,257	16.6	206,042	2,413,854	18.4	228,384	2,648,959
2027	1,275,353	15.8	201,506	2,381,668	16.6	211,709	2,431,630	18.4	234,665	2,668,467
2028	1,310,425	15.8	207,047	2,396,225	16.6	217,531	2,446,493	18.4	241,118	2,684,777
2029	1,346,462	15.8	212,741	2,407,617	16.6	223,513	2,458,124	18.4	247,749	2,697,541
2030	1,383,490	15.8	218,591	2,415,507	16.6	229,659	2,466,179	18.4	254,562	2,706,381
2031	1,421,536	15.8	224,603	2,419,532	16.6	235,975	2,470,288	18.4	261,563	2,710,890
2032	1,460,628	15.8	230,779	2,419,299	16.6	242,464	2,470,050	18.4	268,756	2,710,629
2033	1,500,795	15.8	237,126	2,414,386	16.6	249,132	2,465,034	18.4	276,146	2,705,124

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	20.1%	\$236,309	\$ 2,765,833	21.1%	\$248,066	\$ 2,881,316	23.8%	\$279,809	\$ 3,160,977
2025	1,207,999	20.1	242,808	2,792,365	21.1	254,888	2,908,955	23.8	287,504	3,191,299
2026	1,241,219	20.1	249,485	2,816,159	21.1	261,897	2,933,743	23.8	295,410	3,218,493
2027	1,275,353	20.1	256,346	2,836,898	21.1	269,099	2,955,348	23.8	303,534	3,242,195
2028	1,310,425	20.1	263,395	2,854,238	21.1	276,500	2,973,412	23.8	311,881	3,262,012
2029	1,346,462	20.1	270,639	2,867,808	21.1	284,103	2,987,548	23.8	320,458	3,277,520
2030	1,383,490	20.1	278,081	2,877,206	21.1	291,916	2,997,338	23.8	329,271	3,288,261
2031	1,421,536	20.1	285,729	2,882,000	21.1	299,944	3,002,332	23.8	338,326	3,293,740
2032	1,460,628	20.1	293,586	2,881,723	21.1	308,193	3,002,043	23.8	347,629	3,293,423
2033	1,500,795	20.1	301,660	2,875,871	21.1	316,668	2,995,946	23.8	357,189	3,286,735

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (0% Member Contribution Rate, 3 Year FAS)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	15.6%	\$183,404	\$ 1,635,606	19.4%	\$228,080	\$ 2,044,526	19.5%	\$229,255	\$ 2,114,023
2025	1,207,999	15.6	188,448	1,651,296	19.4	234,352	2,064,138	19.5	235,560	2,134,302
2026	1,241,219	15.6	193,630	1,665,367	19.4	240,796	2,081,727	19.5	242,038	2,152,489
2027	1,275,353	15.6	198,955	1,677,631	19.4	247,418	2,097,057	19.5	248,694	2,168,340
2028	1,310,425	15.6	204,426	1,687,885	19.4	254,222	2,109,875	19.5	255,533	2,181,593
2029	1,346,462	15.6	210,048	1,695,909	19.4	261,214	2,119,906	19.5	262,560	2,191,965
2030	1,383,490	15.6	215,824	1,701,467	19.4	268,397	2,126,853	19.5	269,781	2,199,148
2031	1,421,536	15.6	221,760	1,704,302	19.4	275,778	2,130,397	19.5	277,200	2,202,812
2032	1,460,628	15.6	227,858	1,704,138	19.4	283,362	2,130,192	19.5	284,822	2,202,600
2033	1,500,795	15.6	234,124	1,700,677	19.4	291,154	2,125,866	19.5	292,655	2,198,127

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	22.2%	\$260,998	\$ 2,403,363	23.0%	\$270,404	\$ 2,453,392	25.0%	\$293,917	\$ 2,692,616
2025	1,207,999	22.2	268,176	2,426,418	23.0	277,840	2,476,927	25.0	302,000	2,718,445
2026	1,241,219	22.2	275,551	2,447,094	23.0	285,480	2,498,033	25.0	310,305	2,741,609
2027	1,275,353	22.2	283,128	2,465,115	23.0	293,331	2,516,429	25.0	318,838	2,761,799
2028	1,310,425	22.2	290,914	2,480,182	23.0	301,398	2,531,810	25.0	327,606	2,778,680
2029	1,346,462	22.2	298,915	2,491,973	23.0	309,686	2,543,847	25.0	336,616	2,791,890
2030	1,383,490	22.2	307,135	2,500,139	23.0	318,203	2,552,183	25.0	345,873	2,801,039
2031	1,421,536	22.2	315,581	2,504,305	23.0	326,953	2,556,435	25.0	355,384	2,805,706
2032	1,460,628	22.2	324,259	2,504,064	23.0	335,944	2,556,189	25.0	365,157	2,805,436
2033	1,500,795	22.2	333,176	2,498,979	23.0	345,183	2,550,998	25.0	375,199	2,799,739

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	26.7%	\$313,903	\$ 2,862,294	27.7%	\$325,660	\$ 2,981,902	30.4%	\$357,403	\$ 3,271,180
2025	1,207,999	26.7	322,536	2,889,751	27.7	334,616	3,010,506	30.4	367,232	3,302,559
2026	1,241,219	26.7	331,405	2,914,375	27.7	343,818	3,036,159	30.4	377,331	3,330,701
2027	1,275,353	26.7	340,519	2,935,837	27.7	353,273	3,058,518	30.4	387,707	3,355,229
2028	1,310,425	26.7	349,883	2,953,782	27.7	362,988	3,077,212	30.4	398,369	3,375,737
2029	1,346,462	26.7	359,505	2,967,825	27.7	372,970	3,091,842	30.4	409,324	3,391,786
2030	1,383,490	26.7	369,392	2,977,551	27.7	383,227	3,101,974	30.4	420,581	3,402,901
2031	1,421,536	26.7	379,550	2,982,512	27.7	393,765	3,107,142	30.4	432,147	3,408,571
2032	1,460,628	26.7	389,988	2,982,225	27.7	404,594	3,106,843	30.4	444,031	3,408,243
2033	1,500,795	26.7	400,712	2,976,169	27.7	415,720	3,100,534	30.4	456,242	3,401,321

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (2% Member Contribution Rate, 3 Year FAS) (Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	13.7%	\$161,067	\$ 1,635,606	17.5%	\$205,742	\$ 2,044,526	17.6%	\$206,918	\$ 2,114,023
2025	1,207,999	13.7	165,496	1,651,296	17.5	211,400	2,064,138	17.6	212,608	2,134,302
2026	1,241,219	13.7	170,047	1,665,367	17.5	217,213	2,081,727	17.6	218,455	2,152,489
2027	1,275,353	13.7	174,723	1,677,631	17.5	223,187	2,097,057	17.6	224,462	2,168,340
2028	1,310,425	13.7	179,528	1,687,885	17.5	229,324	2,109,875	17.6	230,635	2,181,593
2029	1,346,462	13.7	184,465	1,695,909	17.5	235,631	2,119,906	17.6	236,977	2,191,965
2030	1,383,490	13.7	189,538	1,701,467	17.5	242,111	2,126,853	17.6	243,494	2,199,148
2031	1,421,536	13.7	194,750	1,704,302	17.5	248,769	2,130,397	17.6	250,190	2,202,812
2032	1,460,628	13.7	200,106	1,704,138	17.5	255,610	2,130,192	17.6	257,071	2,202,600
2033	1,500,795	13.7	205,609	1,700,677	17.5	262,639	2,125,866	17.6	264,140	2,198,127

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	20.3%	\$238,661	\$ 2,403,363	21.1%	\$248,066	\$ 2,453,392	23.1%	\$271,579	\$ 2,692,616
2025	1,207,999	20.3	245,224	2,426,418	21.1	254,888	2,476,927	23.1	279,048	2,718,445
2026	1,241,219	20.3	251,967	2,447,094	21.1	261,897	2,498,033	23.1	286,722	2,741,609
2027	1,275,353	20.3	258,897	2,465,115	21.1	269,099	2,516,429	23.1	294,607	2,761,799
2028	1,310,425	20.3	266,016	2,480,182	21.1	276,500	2,531,810	23.1	302,708	2,778,680
2029	1,346,462	20.3	273,332	2,491,973	21.1	284,103	2,543,847	23.1	311,033	2,791,890
2030	1,383,490	20.3	280,848	2,500,139	21.1	291,916	2,552,183	23.1	319,586	2,801,039
2031	1,421,536	20.3	288,572	2,504,305	21.1	299,944	2,556,435	23.1	328,375	2,805,706
2032	1,460,628	20.3	296,507	2,504,064	21.1	308,193	2,556,189	23.1	337,405	2,805,436
2033	1,500,795	20.3	304,661	2,498,979	21.1	316,668	2,550,998	23.1	346,684	2,799,739

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	24.8%	\$291,566	\$ 2,862,294	25.8%	\$303,322	\$ 2,981,902	28.5%	\$335,065	\$ 3,271,180
2025	1,207,999	24.8	299,584	2,889,751	25.8	311,664	3,010,506	28.5	344,280	3,302,559
2026	1,241,219	24.8	307,822	2,914,375	25.8	320,235	3,036,159	28.5	353,747	3,330,701
2027	1,275,353	24.8	316,288	2,935,837	25.8	329,041	3,058,518	28.5	363,476	3,355,229
2028	1,310,425	24.8	324,985	2,953,782	25.8	338,090	3,077,212	28.5	373,471	3,375,737
2029	1,346,462	24.8	333,923	2,967,825	25.8	347,387	3,091,842	28.5	383,742	3,391,786
2030	1,383,490	24.8	343,106	2,977,551	25.8	356,940	3,101,974	28.5	394,295	3,402,901
2031	1,421,536	24.8	352,541	2,982,512	25.8	366,756	3,107,142	28.5	405,138	3,408,571
2032	1,460,628	24.8	362,236	2,982,225	25.8	376,842	3,106,843	28.5	416,279	3,408,243
2033	1,500,795	24.8	372,197	2,976,169	25.8	387,205	3,100,534	28.5	427,727	3,401,321

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (4% Member Contribution Rate, 3 Year FAS) (Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2024	\$ 1,175,668	11.8%	\$138,729	\$ 1,635,606	15.6%	\$183,404	\$ 2,044,526	15.7%	\$184,580	\$ 2,114,023
2025	1,207,999	11.8	142,544	1,651,296	15.6	188,448	2,064,138	15.7	189,656	2,134,302
2026	1,241,219	11.8	146,464	1,665,367	15.6	193,630	2,081,727	15.7	194,871	2,152,489
2027	1,275,353	11.8	150,492	1,677,631	15.6	198,955	2,097,057	15.7	200,230	2,168,340
2028	1,310,425	11.8	154,630	1,687,885	15.6	204,426	2,109,875	15.7	205,737	2,181,593
2029	1,346,462	11.8	158,883	1,695,909	15.6	210,048	2,119,906	15.7	211,395	2,191,965
2030	1,383,490	11.8	163,252	1,701,467	15.6	215,824	2,126,853	15.7	217,208	2,199,148
2031	1,421,536	11.8	167,741	1,704,302	15.6	221,760	2,130,397	15.7	223,181	2,202,812
2032	1,460,628	11.8	172,354	1,704,138	15.6	227,858	2,130,192	15.7	229,319	2,202,600
2033	1,500,795	11.8	177,094	1,700,677	15.6	234,124	2,125,866	15.7	235,625	2,198,127

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2024	\$ 1,175,668	18.4%	\$216,323	\$ 2,403,363	19.2%	\$225,728	\$ 2,453,392	21.2%	\$249,242	\$ 2,692,616
2025	1,207,999	18.4	222,272	2,426,418	19.2	231,936	2,476,927	21.2	256,096	2,718,445
2026	1,241,219	18.4	228,384	2,447,094	19.2	238,314	2,498,033	21.2	263,138	2,741,609
2027	1,275,353	18.4	234,665	2,465,115	19.2	244,868	2,516,429	21.2	270,375	2,761,799
2028	1,310,425	18.4	241,118	2,480,182	19.2	251,602	2,531,810	21.2	277,810	2,778,680
2029	1,346,462	18.4	247,749	2,491,973	19.2	258,521	2,543,847	21.2	285,450	2,791,890
2030	1,383,490	18.4	254,562	2,500,139	19.2	265,630	2,552,183	21.2	293,300	2,801,039
2031	1,421,536	18.4	261,563	2,504,305	19.2	272,935	2,556,435	21.2	301,366	2,805,706
2032	1,460,628	18.4	268,756	2,504,064	19.2	280,441	2,556,189	21.2	309,653	2,805,436
2033	1,500,795	18.4	276,146	2,498,979	19.2	288,153	2,550,998	21.2	318,169	2,799,739

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2024	\$ 1,175,668	22.9%	\$269,228	\$ 2,862,294	23.9%	\$280,985	\$ 2,981,902	26.6%	\$312,728	\$ 3,271,180
2025	1,207,999	22.9	276,632	2,889,751	23.9	288,712	3,010,506	26.6	321,328	3,302,559
2026	1,241,219	22.9	284,239	2,914,375	23.9	296,651	3,036,159	26.6	330,164	3,330,701
2027	1,275,353	22.9	292,056	2,935,837	23.9	304,809	3,058,518	26.6	339,244	3,355,229
2028	1,310,425	22.9	300,087	2,953,782	23.9	313,192	3,077,212	26.6	348,573	3,375,737
2029	1,346,462	22.9	308,340	2,967,825	23.9	321,804	3,091,842	26.6	358,159	3,391,786
2030	1,383,490	22.9	316,819	2,977,551	23.9	330,654	3,101,974	26.6	368,008	3,402,901
2031	1,421,536	22.9	325,532	2,982,512	23.9	339,747	3,107,142	26.6	378,129	3,408,571
2032	1,460,628	22.9	334,484	2,982,225	23.9	349,090	3,106,843	26.6	388,527	3,408,243
2033	1,500,795	22.9	343,682	2,976,169	23.9	358,690	3,100,534	26.6	399,211	3,401,321

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (6% Member Contribution Rate, 3 Year FAS) (Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2024	\$ 1,175,668	9.9%	\$116,391	\$ 1,635,606	13.7%	\$161,067	\$ 2,044,526	13.8%	\$162,242	\$ 2,114,023
2025	1,207,999	9.9	119,592	1,651,296	13.7	165,496	2,064,138	13.8	166,704	2,134,302
2026	1,241,219	9.9	122,881	1,665,367	13.7	170,047	2,081,727	13.8	171,288	2,152,489
2027	1,275,353	9.9	126,260	1,677,631	13.7	174,723	2,097,057	13.8	175,999	2,168,340
2028	1,310,425	9.9	129,732	1,687,885	13.7	179,528	2,109,875	13.8	180,839	2,181,593
2029	1,346,462	9.9	133,300	1,695,909	13.7	184,465	2,119,906	13.8	185,812	2,191,965
2030	1,383,490	9.9	136,966	1,701,467	13.7	189,538	2,126,853	13.8	190,922	2,199,148
2031	1,421,536	9.9	140,732	1,704,302	13.7	194,750	2,130,397	13.8	196,172	2,202,812
2032	1,460,628	9.9	144,602	1,704,138	13.7	200,106	2,130,192	13.8	201,567	2,202,600
2033	1,500,795	9.9	148,579	1,700,677	13.7	205,609	2,125,866	13.8	207,110	2,198,127

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2024	\$ 1,175,668	16.5%	\$193,985	\$ 2,403,363	17.3%	\$203,391	\$ 2,453,392	19.3%	\$226,904	\$ 2,692,616
2025	1,207,999	16.5	199,320	2,426,418	17.3	208,984	2,476,927	19.3	233,144	2,718,445
2026	1,241,219	16.5	204,801	2,447,094	17.3	214,731	2,498,033	19.3	239,555	2,741,609
2027	1,275,353	16.5	210,433	2,465,115	17.3	220,636	2,516,429	19.3	246,143	2,761,799
2028	1,310,425	16.5	216,220	2,480,182	17.3	226,704	2,531,810	19.3	252,912	2,778,680
2029	1,346,462	16.5	222,166	2,491,973	17.3	232,938	2,543,847	19.3	259,867	2,791,890
2030	1,383,490	16.5	228,276	2,500,139	17.3	239,344	2,552,183	19.3	267,014	2,801,039
2031	1,421,536	16.5	234,553	2,504,305	17.3	245,926	2,556,435	19.3	274,356	2,805,706
2032	1,460,628	16.5	241,004	2,504,064	17.3	252,689	2,556,189	19.3	281,901	2,805,436
2033	1,500,795	16.5	247,631	2,498,979	17.3	259,638	2,550,998	19.3	289,653	2,799,739

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2024	\$ 1,175,668	21.0%	\$246,890	\$ 2,862,294	22.0%	\$258,647	\$ 2,981,902	24.7%	\$290,390	\$ 3,271,180
2025	1,207,999	21.0	253,680	2,889,751	22.0	265,760	3,010,506	24.7	298,376	3,302,559
2026	1,241,219	21.0	260,656	2,914,375	22.0	273,068	3,036,159	24.7	306,581	3,330,701
2027	1,275,353	21.0	267,824	2,935,837	22.0	280,578	3,058,518	24.7	315,012	3,355,229
2028	1,310,425	21.0	275,189	2,953,782	22.0	288,294	3,077,212	24.7	323,675	3,375,737
2029	1,346,462	21.0	282,757	2,967,825	22.0	296,222	3,091,842	24.7	332,576	3,391,786
2030	1,383,490	21.0	290,533	2,977,551	22.0	304,368	3,101,974	24.7	341,722	3,402,901
2031	1,421,536	21.0	298,523	2,982,512	22.0	312,738	3,107,142	24.7	351,119	3,408,571
2032	1,460,628	21.0	306,732	2,982,225	22.0	321,338	3,106,843	24.7	360,775	3,408,243
2033	1,500,795	21.0	315,167	2,976,169	22.0	330,175	3,100,534	24.7	370,696	3,401,321

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (0% Member Contribution Rate, 5 Year FAS)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	15.7%	\$184,580	\$ 1,672,737	19.5%	\$229,255	\$ 2,090,932	20.4%	\$239,836	\$ 2,279,533
2025	1,207,999	15.7	189,656	1,688,783	19.5	235,560	2,110,990	20.4	246,432	2,301,400
2026	1,241,219	15.7	194,871	1,703,173	19.5	242,038	2,128,978	20.4	253,209	2,321,011
2027	1,275,353	15.7	200,230	1,715,716	19.5	248,694	2,144,656	20.4	260,172	2,338,103
2028	1,310,425	15.7	205,737	1,726,203	19.5	255,533	2,157,765	20.4	267,327	2,352,394
2029	1,346,462	15.7	211,395	1,734,410	19.5	262,560	2,168,023	20.4	274,678	2,363,578
2030	1,383,490	15.7	217,208	1,740,094	19.5	269,781	2,175,128	20.4	282,232	2,371,324
2031	1,421,536	15.7	223,181	1,742,993	19.5	277,200	2,178,752	20.4	289,993	2,375,275
2032	1,460,628	15.7	229,319	1,742,825	19.5	284,822	2,178,542	20.4	297,968	2,375,046
2033	1,500,795	15.7	235,625	1,739,286	19.5	292,655	2,174,118	20.4	306,162	2,370,223

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	23.0%	\$270,404	\$ 2,546,063	23.2%	\$272,755	\$ 2,509,105	25.5%	\$299,795	\$ 2,812,510
2025	1,207,999	23.0	277,840	2,570,487	23.2	280,256	2,533,174	25.5	308,040	2,839,489
2026	1,241,219	23.0	285,480	2,592,391	23.2	287,963	2,554,760	25.5	316,511	2,863,685
2027	1,275,353	23.0	293,331	2,611,482	23.2	295,882	2,573,574	25.5	325,215	2,884,774
2028	1,310,425	23.0	301,398	2,627,444	23.2	304,019	2,589,304	25.5	334,158	2,902,406
2029	1,346,462	23.0	309,686	2,639,935	23.2	312,379	2,601,614	25.5	343,348	2,916,205
2030	1,383,490	23.0	318,203	2,648,586	23.2	320,970	2,610,140	25.5	352,790	2,925,762
2031	1,421,536	23.0	326,953	2,652,999	23.2	329,796	2,614,489	25.5	362,492	2,930,637
2032	1,460,628	23.0	335,944	2,652,744	23.2	338,866	2,614,237	25.5	372,460	2,930,355
2033	1,500,795	23.0	345,183	2,647,357	23.2	348,184	2,608,928	25.5	382,703	2,924,404

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	26.9%	\$316,255	\$ 2,927,274	28.1%	\$330,363	\$ 3,078,997	30.7%	\$360,930	\$ 3,345,477
2025	1,207,999	26.9	324,952	2,955,354	28.1	339,448	3,108,533	30.7	370,856	3,377,569
2026	1,241,219	26.9	333,888	2,980,537	28.1	348,783	3,135,021	30.7	381,054	3,406,350
2027	1,275,353	26.9	343,070	3,002,486	28.1	358,374	3,158,108	30.7	391,533	3,431,435
2028	1,310,425	26.9	352,504	3,020,838	28.1	368,229	3,177,411	30.7	402,300	3,452,409
2029	1,346,462	26.9	362,198	3,035,200	28.1	378,356	3,192,517	30.7	413,364	3,468,822
2030	1,383,490	26.9	372,159	3,045,147	28.1	388,761	3,202,979	30.7	424,731	3,480,190
2031	1,421,536	26.9	382,393	3,050,221	28.1	399,452	3,208,316	30.7	436,412	3,485,988
2032	1,460,628	26.9	392,909	3,049,927	28.1	410,436	3,208,007	30.7	448,413	3,485,653
2033	1,500,795	26.9	403,714	3,043,733	28.1	421,723	3,201,492	30.7	460,744	3,478,574

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (2% Member Contribution Rate, 5 Year FAS)

(Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	13.8%	\$162,242	\$ 1,672,737	17.6%	\$206,918	\$ 2,090,932	18.5%	\$217,499	\$ 2,279,533
2025	1,207,999	13.8	166,704	1,688,783	17.6	212,608	2,110,990	18.5	223,480	2,301,400
2026	1,241,219	13.8	171,288	1,703,173	17.6	218,455	2,128,978	18.5	229,626	2,321,011
2027	1,275,353	13.8	175,999	1,715,716	17.6	224,462	2,144,656	18.5	235,940	2,338,103
2028	1,310,425	13.8	180,839	1,726,203	17.6	230,635	2,157,765	18.5	242,429	2,352,394
2029	1,346,462	13.8	185,812	1,734,410	17.6	236,977	2,168,023	18.5	249,095	2,363,578
2030	1,383,490	13.8	190,922	1,740,094	17.6	243,494	2,175,128	18.5	255,946	2,371,324
2031	1,421,536	13.8	196,172	1,742,993	17.6	250,190	2,178,752	18.5	262,984	2,375,275
2032	1,460,628	13.8	201,567	1,742,825	17.6	257,071	2,178,542	18.5	270,216	2,375,046
2033	1,500,795	13.8	207,110	1,739,286	17.6	264,140	2,174,118	18.5	277,647	2,370,223

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	21.1%	\$248,066	\$ 2,546,063	21.3%	\$250,417	\$ 2,509,105	23.6%	\$277,458	\$ 2,812,510
2025	1,207,999	21.1	254,888	2,570,487	21.3	257,304	2,533,174	23.6	285,088	2,839,489
2026	1,241,219	21.1	261,897	2,592,391	21.3	264,380	2,554,760	23.6	292,928	2,863,685
2027	1,275,353	21.1	269,099	2,611,482	21.3	271,650	2,573,574	23.6	300,983	2,884,774
2028	1,310,425	21.1	276,500	2,627,444	21.3	279,121	2,589,304	23.6	309,260	2,902,406
2029	1,346,462	21.1	284,103	2,639,935	21.3	286,796	2,601,614	23.6	317,765	2,916,205
2030	1,383,490	21.1	291,916	2,648,586	21.3	294,683	2,610,140	23.6	326,504	2,925,762
2031	1,421,536	21.1	299,944	2,652,999	21.3	302,787	2,614,489	23.6	335,482	2,930,637
2032	1,460,628	21.1	308,193	2,652,744	21.3	311,114	2,614,237	23.6	344,708	2,930,355
2033	1,500,795	21.1	316,668	2,647,357	21.3	319,669	2,608,928	23.6	354,188	2,924,404

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	25.0%	\$293,917	\$ 2,927,274	26.2%	\$308,025	\$ 3,078,997	28.8%	\$338,592	\$ 3,345,477
2025	1,207,999	25.0	302,000	2,955,354	26.2	316,496	3,108,533	28.8	347,904	3,377,569
2026	1,241,219	25.0	310,305	2,980,537	26.2	325,199	3,135,021	28.8	357,471	3,406,350
2027	1,275,353	25.0	318,838	3,002,486	26.2	334,142	3,158,108	28.8	367,302	3,431,435
2028	1,310,425	25.0	327,606	3,020,838	26.2	343,331	3,177,411	28.8	377,402	3,452,409
2029	1,346,462	25.0	336,616	3,035,200	26.2	352,773	3,192,517	28.8	387,781	3,468,822
2030	1,383,490	25.0	345,873	3,045,147	26.2	362,474	3,202,979	28.8	398,445	3,480,190
2031	1,421,536	25.0	355,384	3,050,221	26.2	372,442	3,208,316	28.8	409,402	3,485,988
2032	1,460,628	25.0	365,157	3,049,927	26.2	382,685	3,208,007	28.8	420,661	3,485,653
2033	1,500,795	25.0	375,199	3,043,733	26.2	393,208	3,201,492	28.8	432,229	3,478,574

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (4% Member Contribution Rate, 5 Year FAS) (Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2024	\$ 1,175,668	11.9%	\$139,904	\$ 1,672,737	15.7%	\$184,580	\$ 2,090,932	16.6%	\$195,161	\$ 2,279,533
2025	1,207,999	11.9	143,752	1,688,783	15.7	189,656	2,110,990	16.6	200,528	2,301,400
2026	1,241,219	11.9	147,705	1,703,173	15.7	194,871	2,128,978	16.6	206,042	2,321,011
2027	1,275,353	11.9	151,767	1,715,716	15.7	200,230	2,144,656	16.6	211,709	2,338,103
2028	1,310,425	11.9	155,941	1,726,203	15.7	205,737	2,157,765	16.6	217,531	2,352,394
2029	1,346,462	11.9	160,229	1,734,410	15.7	211,395	2,168,023	16.6	223,513	2,363,578
2030	1,383,490	11.9	164,635	1,740,094	15.7	217,208	2,175,128	16.6	229,659	2,371,324
2031	1,421,536	11.9	169,163	1,742,993	15.7	223,181	2,178,752	16.6	235,975	2,375,275
2032	1,460,628	11.9	173,815	1,742,825	15.7	229,319	2,178,542	16.6	242,464	2,375,046
2033	1,500,795	11.9	178,595	1,739,286	15.7	235,625	2,174,118	16.6	249,132	2,370,223

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2024	\$ 1,175,668	19.2%	\$225,728	\$ 2,546,063	19.4%	\$228,080	\$ 2,509,105	21.7%	\$255,120	\$ 2,812,510
2025	1,207,999	19.2	231,936	2,570,487	19.4	234,352	2,533,174	21.7	262,136	2,839,489
2026	1,241,219	19.2	238,314	2,592,391	19.4	240,796	2,554,760	21.7	269,345	2,863,685
2027	1,275,353	19.2	244,868	2,611,482	19.4	247,418	2,573,574	21.7	276,752	2,884,774
2028	1,310,425	19.2	251,602	2,627,444	19.4	254,222	2,589,304	21.7	284,362	2,902,406
2029	1,346,462	19.2	258,521	2,639,935	19.4	261,214	2,601,614	21.7	292,182	2,916,205
2030	1,383,490	19.2	265,630	2,648,586	19.4	268,397	2,610,140	21.7	300,217	2,925,762
2031	1,421,536	19.2	272,935	2,652,999	19.4	275,778	2,614,489	21.7	308,473	2,930,637
2032	1,460,628	19.2	280,441	2,652,744	19.4	283,362	2,614,237	21.7	316,956	2,930,355
2033	1,500,795	19.2	288,153	2,647,357	19.4	291,154	2,608,928	21.7	325,673	2,924,404

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2024	\$ 1,175,668	23.1%	\$271,579	\$ 2,927,274	24.3%	\$285,687	\$ 3,078,997	26.9%	\$316,255	\$ 3,345,477
2025	1,207,999	23.1	279,048	2,955,354	24.3	293,544	3,108,533	26.9	324,952	3,377,569
2026	1,241,219	23.1	286,722	2,980,537	24.3	301,616	3,135,021	26.9	333,888	3,406,350
2027	1,275,353	23.1	294,607	3,002,486	24.3	309,911	3,158,108	26.9	343,070	3,431,435
2028	1,310,425	23.1	302,708	3,020,838	24.3	318,433	3,177,411	26.9	352,504	3,452,409
2029	1,346,462	23.1	311,033	3,035,200	24.3	327,190	3,192,517	26.9	362,198	3,468,822
2030	1,383,490	23.1	319,586	3,045,147	24.3	336,188	3,202,979	26.9	372,159	3,480,190
2031	1,421,536	23.1	328,375	3,050,221	24.3	345,433	3,208,316	26.9	382,393	3,485,988
2032	1,460,628	23.1	337,405	3,049,927	24.3	354,933	3,208,007	26.9	392,909	3,485,653
2033	1,500,795	23.1	346,684	3,043,733	24.3	364,693	3,201,492	26.9	403,714	3,478,574

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (6% Member Contribution Rate, 5 Year FAS) (Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	10.0%	\$117,567	\$ 1,672,737	13.8%	\$162,242	\$ 2,090,932	14.7%	\$172,823	\$ 2,279,533
2025	1,207,999	10.0	120,800	1,688,783	13.8	166,704	2,110,990	14.7	177,576	2,301,400
2026	1,241,219	10.0	124,122	1,703,173	13.8	171,288	2,128,978	14.7	182,459	2,321,011
2027	1,275,353	10.0	127,535	1,715,716	13.8	175,999	2,144,656	14.7	187,477	2,338,103
2028	1,310,425	10.0	131,043	1,726,203	13.8	180,839	2,157,765	14.7	192,632	2,352,394
2029	1,346,462	10.0	134,646	1,734,410	13.8	185,812	2,168,023	14.7	197,930	2,363,578
2030	1,383,490	10.0	138,349	1,740,094	13.8	190,922	2,175,128	14.7	203,373	2,371,324
2031	1,421,536	10.0	142,154	1,742,993	13.8	196,172	2,178,752	14.7	208,966	2,375,275
2032	1,460,628	10.0	146,063	1,742,825	13.8	201,567	2,178,542	14.7	214,712	2,375,046
2033	1,500,795	10.0	150,080	1,739,286	13.8	207,110	2,174,118	14.7	220,617	2,370,223

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	17.3%	\$203,391	\$ 2,546,063	17.5%	\$205,742	\$ 2,509,105	19.8%	\$232,782	\$ 2,812,510
2025	1,207,999	17.3	208,984	2,570,487	17.5	211,400	2,533,174	19.8	239,184	2,839,489
2026	1,241,219	17.3	214,731	2,592,391	17.5	217,213	2,554,760	19.8	245,761	2,863,685
2027	1,275,353	17.3	220,636	2,611,482	17.5	223,187	2,573,574	19.8	252,520	2,884,774
2028	1,310,425	17.3	226,704	2,627,444	17.5	229,324	2,589,304	19.8	259,464	2,902,406
2029	1,346,462	17.3	232,938	2,639,935	17.5	235,631	2,601,614	19.8	266,599	2,916,205
2030	1,383,490	17.3	239,344	2,648,586	17.5	242,111	2,610,140	19.8	273,931	2,925,762
2031	1,421,536	17.3	245,926	2,652,999	17.5	248,769	2,614,489	19.8	281,464	2,930,637
2032	1,460,628	17.3	252,689	2,652,744	17.5	255,610	2,614,237	19.8	289,204	2,930,355
2033	1,500,795	17.3	259,638	2,647,357	17.5	262,639	2,608,928	19.8	297,157	2,924,404

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	21.2%	\$249,242	\$ 2,927,274	22.4%	\$263,350	\$ 3,078,997	25.0%	\$293,917	\$ 3,345,477
2025	1,207,999	21.2	256,096	2,955,354	22.4	270,592	3,108,533	25.0	302,000	3,377,569
2026	1,241,219	21.2	263,138	2,980,537	22.4	278,033	3,135,021	25.0	310,305	3,406,350
2027	1,275,353	21.2	270,375	3,002,486	22.4	285,679	3,158,108	25.0	318,838	3,431,435
2028	1,310,425	21.2	277,810	3,020,838	22.4	293,535	3,177,411	25.0	327,606	3,452,409
2029	1,346,462	21.2	285,450	3,035,200	22.4	301,607	3,192,517	25.0	336,616	3,468,822
2030	1,383,490	21.2	293,300	3,045,147	22.4	309,902	3,202,979	25.0	345,873	3,480,190
2031	1,421,536	21.2	301,366	3,050,221	22.4	318,424	3,208,316	25.0	355,384	3,485,988
2032	1,460,628	21.2	309,653	3,049,927	22.4	327,181	3,208,007	25.0	365,157	3,485,653
2033	1,500,795	21.2	318,169	3,043,733	22.4	336,178	3,201,492	25.0	375,199	3,478,574

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (0% Member Contribution Rate, 3 Year FAS)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	16.3%	\$191,634	\$ 1,732,341	20.2%	\$237,485	\$ 2,165,449	21.1%	\$248,066	\$ 2,361,274
2025	1,207,999	16.3	196,904	1,748,959	20.2	244,016	2,186,221	21.1	254,888	2,383,925
2026	1,241,219	16.3	202,319	1,763,862	20.2	250,726	2,204,850	21.1	261,897	2,404,239
2027	1,275,353	16.3	207,883	1,776,852	20.2	257,621	2,221,087	21.1	269,099	2,421,944
2028	1,310,425	16.3	213,599	1,787,713	20.2	264,706	2,234,663	21.1	276,500	2,436,747
2029	1,346,462	16.3	219,473	1,796,212	20.2	271,985	2,245,287	21.1	284,103	2,448,332
2030	1,383,490	16.3	225,509	1,802,098	20.2	279,465	2,252,645	21.1	291,916	2,456,355
2031	1,421,536	16.3	231,710	1,805,101	20.2	287,150	2,256,398	21.1	299,944	2,460,448
2032	1,460,628	16.3	238,082	1,804,927	20.2	295,047	2,256,181	21.1	308,193	2,460,211
2033	1,500,795	16.3	244,630	1,801,261	20.2	303,161	2,251,599	21.1	316,668	2,455,215

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	23.8%	\$279,809	\$ 2,637,142	24.0%	\$282,160	\$ 2,598,521	26.4%	\$310,376	\$ 2,913,016
2025	1,207,999	23.8	287,504	2,662,439	24.0	289,920	2,623,448	26.4	318,912	2,940,960
2026	1,241,219	23.8	295,410	2,685,126	24.0	297,893	2,645,803	26.4	327,682	2,966,020
2027	1,275,353	23.8	303,534	2,704,900	24.0	306,085	2,665,287	26.4	336,693	2,987,862
2028	1,310,425	23.8	311,881	2,721,433	24.0	314,502	2,681,578	26.4	345,952	3,006,125
2029	1,346,462	23.8	320,458	2,734,371	24.0	323,151	2,694,327	26.4	355,466	3,020,417
2030	1,383,490	23.8	329,271	2,743,332	24.0	332,038	2,703,157	26.4	365,241	3,030,315
2031	1,421,536	23.8	338,326	2,747,903	24.0	341,169	2,707,661	26.4	375,286	3,035,364
2032	1,460,628	23.8	347,629	2,747,639	24.0	350,551	2,707,400	26.4	385,606	3,035,072
2033	1,500,795	23.8	357,189	2,742,059	24.0	360,191	2,701,902	26.4	396,210	3,028,908

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	27.9%	\$328,011	\$ 3,031,624	29.0%	\$340,944	\$ 3,188,858	31.7%	\$372,687	\$ 3,464,724
2025	1,207,999	27.9	337,032	3,060,705	29.0	350,320	3,219,448	31.7	382,936	3,497,960
2026	1,241,219	27.9	346,300	3,086,786	29.0	359,954	3,246,881	31.7	393,466	3,527,767
2027	1,275,353	27.9	355,823	3,109,518	29.0	369,852	3,270,792	31.7	404,287	3,553,746
2028	1,310,425	27.9	365,609	3,128,524	29.0	380,023	3,290,784	31.7	415,405	3,575,467
2029	1,346,462	27.9	375,663	3,143,398	29.0	390,474	3,306,429	31.7	426,828	3,592,465
2030	1,383,490	27.9	385,994	3,153,699	29.0	401,212	3,317,264	31.7	438,566	3,604,238
2031	1,421,536	27.9	396,609	3,158,953	29.0	412,245	3,322,791	31.7	450,627	3,610,243
2032	1,460,628	27.9	407,515	3,158,649	29.0	423,582	3,322,471	31.7	463,019	3,609,896
2033	1,500,795	27.9	418,722	3,152,234	29.0	435,231	3,315,724	31.7	475,752	3,602,565

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (2% Member Contribution Rate, 3 Year FAS) (Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	14.4%	\$169,296	\$ 1,732,341	18.3%	\$215,147	\$ 2,165,449	19.2%	\$225,728	\$ 2,361,274
2025	1,207,999	14.4	173,952	1,748,959	18.3	221,064	2,186,221	19.2	231,936	2,383,925
2026	1,241,219	14.4	178,736	1,763,862	18.3	227,143	2,204,850	19.2	238,314	2,404,239
2027	1,275,353	14.4	183,651	1,776,852	18.3	233,390	2,221,087	19.2	244,868	2,421,944
2028	1,310,425	14.4	188,701	1,787,713	18.3	239,808	2,234,663	19.2	251,602	2,436,747
2029	1,346,462	14.4	193,891	1,796,212	18.3	246,403	2,245,287	19.2	258,521	2,448,332
2030	1,383,490	14.4	199,223	1,802,098	18.3	253,179	2,252,645	19.2	265,630	2,456,355
2031	1,421,536	14.4	204,701	1,805,101	18.3	260,141	2,256,398	19.2	272,935	2,460,448
2032	1,460,628	14.4	210,330	1,804,927	18.3	267,295	2,256,181	19.2	280,441	2,460,211
2033	1,500,795	14.4	216,114	1,801,261	18.3	274,645	2,251,599	19.2	288,153	2,455,215

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	21.9%	\$257,471	\$ 2,637,142	22.1%	\$259,823	\$ 2,598,521	24.5%	\$288,039	\$ 2,913,016
2025	1,207,999	21.9	264,552	2,662,439	22.1	266,968	2,623,448	24.5	295,960	2,940,960
2026	1,241,219	21.9	271,827	2,685,126	22.1	274,309	2,645,803	24.5	304,099	2,966,020
2027	1,275,353	21.9	279,302	2,704,900	22.1	281,853	2,665,287	24.5	312,461	2,987,862
2028	1,310,425	21.9	286,983	2,721,433	22.1	289,604	2,681,578	24.5	321,054	3,006,125
2029	1,346,462	21.9	294,875	2,734,371	22.1	297,568	2,694,327	24.5	329,883	3,020,417
2030	1,383,490	21.9	302,984	2,743,332	22.1	305,751	2,703,157	24.5	338,955	3,030,315
2031	1,421,536	21.9	311,316	2,747,903	22.1	314,159	2,707,661	24.5	348,276	3,035,364
2032	1,460,628	21.9	319,878	2,747,639	22.1	322,799	2,707,400	24.5	357,854	3,035,072
2033	1,500,795	21.9	328,674	2,742,059	22.1	331,676	2,701,902	24.5	367,695	3,028,908

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	26.0%	\$305,674	\$ 3,031,624	27.1%	\$318,606	\$ 3,188,858	29.8%	\$350,349	\$ 3,464,724
2025	1,207,999	26.0	314,080	3,060,705	27.1	327,368	3,219,448	29.8	359,984	3,497,960
2026	1,241,219	26.0	322,717	3,086,786	27.1	336,370	3,246,881	29.8	369,883	3,527,767
2027	1,275,353	26.0	331,592	3,109,518	27.1	345,621	3,270,792	29.8	380,055	3,553,746
2028	1,310,425	26.0	340,711	3,128,524	27.1	355,125	3,290,784	29.8	390,507	3,575,467
2029	1,346,462	26.0	350,080	3,143,398	27.1	364,891	3,306,429	29.8	401,246	3,592,465
2030	1,383,490	26.0	359,707	3,153,699	27.1	374,926	3,317,264	29.8	412,280	3,604,238
2031	1,421,536	26.0	369,599	3,158,953	27.1	385,236	3,322,791	29.8	423,618	3,610,243
2032	1,460,628	26.0	379,763	3,158,649	27.1	395,830	3,322,471	29.8	435,267	3,609,896
2033	1,500,795	26.0	390,207	3,152,234	27.1	406,715	3,315,724	29.8	447,237	3,602,565

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (4% Member Contribution Rate, 3 Year FAS) (Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2024	\$ 1,175,668	12.5%	\$146,959	\$ 1,732,341	16.4%	\$192,810	\$ 2,165,449	17.3%	\$203,391	\$ 2,361,274
2025	1,207,999	12.5	151,000	1,748,959	16.4	198,112	2,186,221	17.3	208,984	2,383,925
2026	1,241,219	12.5	155,152	1,763,862	16.4	203,560	2,204,850	17.3	214,731	2,404,239
2027	1,275,353	12.5	159,419	1,776,852	16.4	209,158	2,221,087	17.3	220,636	2,421,944
2028	1,310,425	12.5	163,803	1,787,713	16.4	214,910	2,234,663	17.3	226,704	2,436,747
2029	1,346,462	12.5	168,308	1,796,212	16.4	220,820	2,245,287	17.3	232,938	2,448,332
2030	1,383,490	12.5	172,936	1,802,098	16.4	226,892	2,252,645	17.3	239,344	2,456,355
2031	1,421,536	12.5	177,692	1,805,101	16.4	233,132	2,256,398	17.3	245,926	2,460,448
2032	1,460,628	12.5	182,579	1,804,927	16.4	239,543	2,256,181	17.3	252,689	2,460,211
2033	1,500,795	12.5	187,599	1,801,261	16.4	246,130	2,251,599	17.3	259,638	2,455,215

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2024	\$ 1,175,668	20.0%	\$235,134	\$ 2,637,142	20.2%	\$237,485	\$ 2,598,521	22.6%	\$265,701	\$ 2,913,016
2025	1,207,999	20.0	241,600	2,662,439	20.2	244,016	2,623,448	22.6	273,008	2,940,960
2026	1,241,219	20.0	248,244	2,685,126	20.2	250,726	2,645,803	22.6	280,515	2,966,020
2027	1,275,353	20.0	255,071	2,704,900	20.2	257,621	2,665,287	22.6	288,230	2,987,862
2028	1,310,425	20.0	262,085	2,721,433	20.2	264,706	2,681,578	22.6	296,156	3,006,125
2029	1,346,462	20.0	269,292	2,734,371	20.2	271,985	2,694,327	22.6	304,300	3,020,417
2030	1,383,490	20.0	276,698	2,743,332	20.2	279,465	2,703,157	22.6	312,669	3,030,315
2031	1,421,536	20.0	284,307	2,747,903	20.2	287,150	2,707,661	22.6	321,267	3,035,364
2032	1,460,628	20.0	292,126	2,747,639	20.2	295,047	2,707,400	22.6	330,102	3,035,072
2033	1,500,795	20.0	300,159	2,742,059	20.2	303,161	2,701,902	22.6	339,180	3,028,908

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2024	\$ 1,175,668	24.1%	\$283,336	\$ 3,031,624	25.2%	\$296,268	\$ 3,188,858	27.9%	\$328,011	\$ 3,464,724
2025	1,207,999	24.1	291,128	3,060,705	25.2	304,416	3,219,448	27.9	337,032	3,497,960
2026	1,241,219	24.1	299,134	3,086,786	25.2	312,787	3,246,881	27.9	346,300	3,527,767
2027	1,275,353	24.1	307,360	3,109,518	25.2	321,389	3,270,792	27.9	355,823	3,553,746
2028	1,310,425	24.1	315,812	3,128,524	25.2	330,227	3,290,784	27.9	365,609	3,575,467
2029	1,346,462	24.1	324,497	3,143,398	25.2	339,308	3,306,429	27.9	375,663	3,592,465
2030	1,383,490	24.1	333,421	3,153,699	25.2	348,639	3,317,264	27.9	385,994	3,604,238
2031	1,421,536	24.1	342,590	3,158,953	25.2	358,227	3,322,791	27.9	396,609	3,610,243
2032	1,460,628	24.1	352,011	3,158,649	25.2	368,078	3,322,471	27.9	407,515	3,609,896
2033	1,500,795	24.1	361,692	3,152,234	25.2	378,200	3,315,724	27.9	418,722	3,602,565

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.



North Jefferson County Ambulance District - Public Safety

Employer Contribution Rates (6% Member Contribution Rate, 3 Year FAS) (Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	10.6%	\$124,621	\$ 1,732,341	14.5%	\$170,472	\$ 2,165,449	15.4%	\$181,053	\$ 2,361,274
2025	1,207,999	10.6	128,048	1,748,959	14.5	175,160	2,186,221	15.4	186,032	2,383,925
2026	1,241,219	10.6	131,569	1,763,862	14.5	179,977	2,204,850	15.4	191,148	2,404,239
2027	1,275,353	10.6	135,187	1,776,852	14.5	184,926	2,221,087	15.4	196,404	2,421,944
2028	1,310,425	10.6	138,905	1,787,713	14.5	190,012	2,234,663	15.4	201,805	2,436,747
2029	1,346,462	10.6	142,725	1,796,212	14.5	195,237	2,245,287	15.4	207,355	2,448,332
2030	1,383,490	10.6	146,650	1,802,098	14.5	200,606	2,252,645	15.4	213,057	2,456,355
2031	1,421,536	10.6	150,683	1,805,101	14.5	206,123	2,256,398	15.4	218,917	2,460,448
2032	1,460,628	10.6	154,827	1,804,927	14.5	211,791	2,256,181	15.4	224,937	2,460,211
2033	1,500,795	10.6	159,084	1,801,261	14.5	217,615	2,251,599	15.4	231,122	2,455,215

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	18.1%	\$212,796	\$ 2,637,142	18.3%	\$215,147	\$ 2,598,521	20.7%	\$243,363	\$ 2,913,016
2025	1,207,999	18.1	218,648	2,662,439	18.3	221,064	2,623,448	20.7	250,056	2,940,960
2026	1,241,219	18.1	224,661	2,685,126	18.3	227,143	2,645,803	20.7	256,932	2,966,020
2027	1,275,353	18.1	230,839	2,704,900	18.3	233,390	2,665,287	20.7	263,998	2,987,862
2028	1,310,425	18.1	237,187	2,721,433	18.3	239,808	2,681,578	20.7	271,258	3,006,125
2029	1,346,462	18.1	243,710	2,734,371	18.3	246,403	2,694,327	20.7	278,718	3,020,417
2030	1,383,490	18.1	250,412	2,743,332	18.3	253,179	2,703,157	20.7	286,382	3,030,315
2031	1,421,536	18.1	257,298	2,747,903	18.3	260,141	2,707,661	20.7	294,258	3,035,364
2032	1,460,628	18.1	264,374	2,747,639	18.3	267,295	2,707,400	20.7	302,350	3,035,072
2033	1,500,795	18.1	271,644	2,742,059	18.3	274,645	2,701,902	20.7	310,665	3,028,908

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,175,668	22.2%	\$260,998	\$ 3,031,624	23.3%	\$273,931	\$ 3,188,858	26.0%	\$305,674	\$ 3,464,724
2025	1,207,999	22.2	268,176	3,060,705	23.3	281,464	3,219,448	26.0	314,080	3,497,960
2026	1,241,219	22.2	275,551	3,086,786	23.3	289,204	3,246,881	26.0	322,717	3,527,767
2027	1,275,353	22.2	283,128	3,109,518	23.3	297,157	3,270,792	26.0	331,592	3,553,746
2028	1,310,425	22.2	290,914	3,128,524	23.3	305,329	3,290,784	26.0	340,711	3,575,467
2029	1,346,462	22.2	298,915	3,143,398	23.3	313,726	3,306,429	26.0	350,080	3,592,465
2030	1,383,490	22.2	307,135	3,153,699	23.3	322,353	3,317,264	26.0	359,707	3,604,238
2031	1,421,536	22.2	315,581	3,158,953	23.3	331,218	3,322,791	26.0	369,599	3,610,243
2032	1,460,628	22.2	324,259	3,158,649	23.3	340,326	3,322,471	26.0	379,763	3,609,896
2033	1,500,795	22.2	333,176	3,152,234	23.3	349,685	3,315,724	26.0	390,207	3,602,565

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

