



The Initial Valuation For

Pulaski County Ambulance District

as of May 31, 2026



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June 18, 2026

Pulaski County Ambulance District
Waynesville, 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, 2025.

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 May 31, 2026. 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.

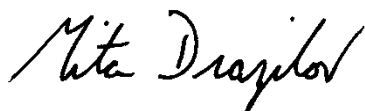
If you have any questions concerning this report or LAGERS in general, please contact the LAGERS office in Jefferson City.

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.

Pulaski 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	7.40%	0.20%	3.20%	10.80%	8.90%	7.00%	5.10%
	Public Safety	7.00	0.20	3.90	11.10	9.20	7.30	5.40
L-3	General	9.00	0.30	4.00	13.30	11.40	9.50	7.60
	Public Safety	8.60	0.30	4.90	13.80	11.90	10.00	8.10
LT-4(65)	General	7.70	0.20	3.30	11.20	9.30	7.40	5.50
	Public Safety	8.40	0.20	4.90	13.50	11.60	9.70	7.80
LT-5(65)	General	9.20	0.30	4.10	13.60	11.70	9.80	7.90
	Public Safety	9.60	0.30	5.70	15.60	13.70	11.80	9.90
L-7	General	10.60	0.30	4.80	15.70	13.80	11.90	10.00
	Public Safety	10.10	0.30	5.90	16.30	14.40	12.50	10.60
LT-8(65)	General	10.80	0.30	4.90	16.00	14.10	12.20	10.30
	Public Safety	10.80	0.30	6.40	17.50	15.60	13.70	11.80
L-12	General	12.30	0.40	5.60	18.30	16.40	14.50	12.60
	Public Safety	11.70	0.40	6.90	19.00	17.10	15.20	13.30
LT-14(65)	General	12.30	0.40	5.60	18.30	16.40	14.50	12.60
	Public Safety	12.00	0.40	7.10	19.50	17.60	15.70	13.80
L-6	General	13.90	0.50	6.40	20.80	18.90	17.00	15.10
	Public Safety	13.20	0.50	7.90	21.60	19.70	17.80	15.90

* 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.

Pulaski 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	7.60%	0.20%	3.30%	11.10%	9.20%	7.30%	5.40%
	Public Safety	7.30	0.20	4.10	11.60	9.70	7.80	5.90
L-3	General	9.30	0.30	4.10	13.70	11.80	9.90	8.00
	Public Safety	8.90	0.30	5.10	14.30	12.40	10.50	8.60
LT-4(65)	General	7.90	0.20	3.40	11.50	9.60	7.70	5.80
	Public Safety	8.70	0.20	5.10	14.00	12.10	10.20	8.30
LT-5(65)	General	9.50	0.30	4.20	14.00	12.10	10.20	8.30
	Public Safety	9.90	0.30	5.90	16.10	14.20	12.30	10.40
L-7	General	10.90	0.30	4.90	16.10	14.20	12.30	10.40
	Public Safety	10.50	0.30	6.10	16.90	15.00	13.10	11.20
LT-8(65)	General	11.10	0.30	5.00	16.40	14.50	12.60	10.70
	Public Safety	11.20	0.30	6.60	18.10	16.20	14.30	12.40
L-12	General	12.60	0.40	5.80	18.80	16.90	15.00	13.10
	Public Safety	12.10	0.40	7.10	19.60	17.70	15.80	13.90
LT-14(65)	General	12.70	0.40	5.80	18.90	17.00	15.10	13.20
	Public Safety	12.40	0.40	7.40	20.20	18.30	16.40	14.50
L-6	General	14.30	0.50	6.60	21.40	19.50	17.60	15.70
	Public Safety	13.60	0.50	8.20	22.30	20.40	18.50	16.60

* 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.

Pulaski 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	7.40%	0.20%	3.20%	10.80%	8.90%	7.00%	5.10%
	Public Safety	7.20	0.20	4.10	11.50	9.60	7.70	5.80
L-3	General	9.00	0.30	4.00	13.30	11.40	9.50	7.60
	Public Safety	8.80	0.30	5.10	14.20	12.30	10.40	8.50
LT-4(65)	General	7.70	0.20	3.30	11.20	9.30	7.40	5.50
	Public Safety	8.90	0.20	5.30	14.40	12.50	10.60	8.70
LT-5(65)	General	9.20	0.30	4.10	13.60	11.70	9.80	7.90
	Public Safety	10.10	0.30	6.00	16.40	14.50	12.60	10.70
L-7	General	10.60	0.30	4.80	15.70	13.80	11.90	10.00
	Public Safety	10.40	0.30	6.10	16.80	14.90	13.00	11.10
LT-8(65)	General	10.80	0.30	4.90	16.00	14.10	12.20	10.30
	Public Safety	11.20	0.30	6.70	18.20	16.30	14.40	12.50
L-12	General	12.30	0.40	5.60	18.30	16.40	14.50	12.60
	Public Safety	12.00	0.40	7.10	19.50	17.60	15.70	13.80
LT-14(65)	General	12.30	0.40	5.60	18.30	16.40	14.50	12.60
	Public Safety	12.40	0.40	7.50	20.30	18.40	16.50	14.60
L-6	General	13.90	0.50	6.40	20.80	18.90	17.00	15.10
	Public Safety	13.60	0.50	8.20	22.30	20.40	18.50	16.60

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.



Pulaski 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	7.60%	0.20%	3.30%	11.10%	9.20%	7.30%	5.40%
	Public Safety	7.50	0.20	4.20	11.90	10.00	8.10	6.20
L-3	General	9.30	0.30	4.10	13.70	11.80	9.90	8.00
	Public Safety	9.10	0.30	5.30	14.70	12.80	10.90	9.00
LT-4(65)	General	7.90	0.20	3.40	11.50	9.60	7.70	5.80
	Public Safety	9.20	0.20	5.50	14.90	13.00	11.10	9.20
LT-5(65)	General	9.50	0.30	4.20	14.00	12.10	10.20	8.30
	Public Safety	10.40	0.30	6.20	16.90	15.00	13.10	11.20
L-7	General	10.90	0.30	4.90	16.10	14.20	12.30	10.40
	Public Safety	10.80	0.30	6.30	17.40	15.50	13.60	11.70
LT-8(65)	General	11.10	0.30	5.00	16.40	14.50	12.60	10.70
	Public Safety	11.60	0.30	7.00	18.90	17.00	15.10	13.20
L-12	General	12.60	0.40	5.80	18.80	16.90	15.00	13.10
	Public Safety	12.40	0.40	7.40	20.20	18.30	16.40	14.50
LT-14(65)	General	12.70	0.40	5.80	18.90	17.00	15.10	13.20
	Public Safety	12.80	0.40	7.70	20.90	19.00	17.10	15.20
L-6	General	14.30	0.50	6.60	21.40	19.50	17.60	15.70
	Public Safety	14.00	0.50	8.50	23.00	21.10	19.20	17.30

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.



Pulaski 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	\$ 10,953	\$ 9,026	\$ 7,099	\$ 5,172
L-3	13,488	11,561	9,635	7,708
LT-4(65)	11,359	9,432	7,505	5,578
LT-5(65)	13,793	11,866	9,939	8,012
L-7	15,922	13,995	12,069	10,142
LT-8(65)	16,227	14,300	12,373	10,446
L-12	18,559	16,632	14,705	12,778
LT-14(65)	18,559	16,632	14,705	12,778
L-6	21,095	19,168	17,241	15,314

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 11,257	\$ 9,330	\$ 7,403	\$ 5,476
L-3	13,894	11,967	10,040	8,113
LT-4(65)	11,663	9,736	7,809	5,882
LT-5(65)	14,198	12,271	10,344	8,418
L-7	16,328	14,401	12,474	10,547
LT-8(65)	16,632	14,705	12,778	10,852
L-12	19,066	17,139	15,212	13,285
LT-14(65)	19,168	17,241	15,314	13,387
L-6	21,703	19,776	17,849	15,922

Rule of 80 Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 10,953	\$ 9,026	\$ 7,099	\$ 5,172
L-3	13,488	11,561	9,635	7,708
LT-4(65)	11,359	9,432	7,505	5,578
LT-5(65)	13,793	11,866	9,939	8,012
L-7	15,922	13,995	12,069	10,142
LT-8(65)	16,227	14,300	12,373	10,446
L-12	18,559	16,632	14,705	12,778
LT-14(65)	18,559	16,632	14,705	12,778
L-6	21,095	19,168	17,241	15,314

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 11,257	\$ 9,330	\$ 7,403	\$ 5,476
L-3	13,894	11,967	10,040	8,113
LT-4(65)	11,663	9,736	7,809	5,882
LT-5(65)	14,198	12,271	10,344	8,418
L-7	16,328	14,401	12,474	10,547
LT-8(65)	16,632	14,705	12,778	10,852
L-12	19,066	17,139	15,212	13,285
LT-14(65)	19,168	17,241	15,314	13,387
L-6	21,703	19,776	17,849	15,922

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.



Pulaski 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

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 327,988	\$ 271,846	\$ 215,704	\$ 159,562
L-3	407,769	351,627	295,485	239,343
LT-4(65)	398,905	342,762	286,620	230,478
LT-5(65)	460,956	404,814	348,672	292,530
L-7	481,640	425,498	369,356	313,214
LT-8(65)	517,099	460,956	404,814	348,672
L-12	561,421	505,279	449,137	392,995
LT-14(65)	576,196	520,053	463,911	407,769
L-6	638,247	582,105	525,963	469,821

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 342,762	\$ 286,620	\$ 230,478	\$ 174,336
L-3	422,543	366,401	310,259	254,117
LT-4(65)	413,679	357,537	301,395	245,252
LT-5(65)	475,731	419,589	363,446	307,304
L-7	499,369	443,227	387,085	330,943
LT-8(65)	534,828	478,686	422,543	366,401
L-12	579,150	523,008	466,866	410,724
LT-14(65)	596,879	540,737	484,595	428,453
L-6	658,931	602,789	546,647	490,505

Rule of 80 Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 339,808	\$ 283,666	\$ 227,523	\$ 171,381
L-3	419,589	363,446	307,304	251,162
LT-4(65)	425,498	369,356	313,214	257,072
LT-5(65)	484,595	428,453	372,311	316,169
L-7	496,415	440,273	384,130	327,988
LT-8(65)	537,783	481,640	425,498	369,356
L-12	576,196	520,053	463,911	407,769
LT-14(65)	599,834	543,692	487,550	431,408
L-6	658,931	602,789	546,647	490,505

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 351,627	\$ 295,485	\$ 239,343	\$ 183,201
L-3	434,363	378,221	322,079	265,936
LT-4(65)	440,273	384,130	327,988	271,846
LT-5(65)	499,369	443,227	387,085	330,943
L-7	514,144	458,002	401,859	345,717
LT-8(65)	558,466	502,324	446,182	390,040
L-12	596,879	540,737	484,595	428,453
LT-14(65)	617,563	561,421	505,279	449,137
L-6	679,615	623,473	567,331	511,189

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.



Pulaski County Ambulance District

Employees and Payroll Included in the Valuation

	General	Public Safety
Number of Employees	2	40
Annual Payroll	\$ 101,416	\$ 2,954,849

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:

Pulaski 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	\$ 55,473	\$ 57,173
	Public Safety	1,995,298	2,066,154
L-3	General	69,338	71,467
	Public Safety	2,494,266	2,582,630
LT-4(65)	General	58,132	59,924
	Public Safety	2,489,753	2,578,108
LT-5(65)	General	71,332	73,529
	Public Safety	2,865,070	2,966,649
L-7	General	83,200	85,761
	Public Safety	2,993,093	3,099,174
LT-8(65)	General	84,534	87,138
	Public Safety	3,240,236	3,355,140
L-12	General	97,077	100,050
	Public Safety	3,491,846	3,615,633
LT-14(65)	General	97,742	100,740
	Public Safety	3,615,509	3,743,582
L-6	General	110,941	114,346
	Public Safety	3,990,641	4,132,146

Pulaski 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	\$ 55,473	\$ 57,173
	Public Safety	2,067,603	2,141,984
L-3	General	69,338	71,467
	Public Safety	2,584,456	2,677,461
LT-4(65)	General	58,132	59,924
	Public Safety	2,678,931	2,775,308
LT-5(65)	General	71,332	73,529
	Public Safety	3,042,956	3,152,463
L-7	General	83,200	85,761
	Public Safety	3,101,439	3,212,904
LT-8(65)	General	84,534	87,138
	Public Safety	3,407,019	3,529,551
L-12	General	97,077	100,050
	Public Safety	3,618,278	3,748,264
LT-14(65)	General	97,742	100,740
	Public Safety	3,771,118	3,906,601
L-6	General	110,941	114,346
	Public Safety	4,135,202	4,283,820

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, 2025

(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	\$ 994	\$1,519	101%
2,000	700	1,129	1,829	91%
2,500	875	1,261	2,136	85%
3,000	1,050	1,393	2,443	81%
3,500	1,225	1,527	2,752	79%
4,000	1,400	1,660	3,060	77%
25 Years of Service:				
\$1,500	\$ 375	\$ 994	\$1,369	91%
2,000	500	1,129	1,629	81%
2,500	625	1,261	1,886	75%
3,000	750	1,393	2,143	71%
3,500	875	1,527	2,402	69%
4,000	1,000	1,660	2,660	67%
15 Years of Service:				
\$1,500	\$225	\$ 994	\$1,219	81%
2,000	300	1,129	1,429	71%
2,500	375	1,261	1,636	65%
3,000	450	1,393	1,843	61%
3,500	525	1,527	2,052	59%
4,000	600	1,660	2,260	57%

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 2025 - 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 Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 656	\$ 994	\$1,650	110%
2,000	875	1,129	2,004	100%
2,500	1,094	1,261	2,355	94%
3,000	1,313	1,393	2,706	90%
3,500	1,531	1,527	3,058	87%
4,000	1,750	1,660	3,410	85%
25 Years of Service:				
\$1,500	\$ 469	\$ 994	\$1,463	98%
2,000	625	1,129	1,754	88%
2,500	781	1,261	2,042	82%
3,000	938	1,393	2,331	78%
3,500	1,094	1,527	2,621	75%
4,000	1,250	1,660	2,910	73%
15 Years of Service:				
\$1,500	\$281	\$ 994	\$1,275	85%
2,000	375	1,129	1,504	75%
2,500	469	1,261	1,730	69%
3,000	563	1,393	1,956	65%
3,500	656	1,527	2,183	62%
4,000	750	1,660	2,410	60%

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 2025 - 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	\$ 994	\$1,782	119%
2,000	1,050	1,129	2,179	109%
2,500	1,313	1,261	2,574	103%
3,000	1,575	1,393	2,968	99%
3,500	1,838	1,527	3,365	96%
4,000	2,100	1,660	3,760	94%
25 Years of Service:				
\$1,500	\$ 563	\$ 994	\$1,557	104%
2,000	750	1,129	1,879	94%
2,500	938	1,261	2,199	88%
3,000	1,125	1,393	2,518	84%
3,500	1,313	1,527	2,840	81%
4,000	1,500	1,660	3,160	79%
15 Years of Service:				
\$1,500	\$338	\$ 994	\$1,332	89%
2,000	450	1,129	1,579	79%
2,500	563	1,261	1,824	73%
3,000	675	1,393	2,068	69%
3,500	788	1,527	2,315	66%
4,000	900	1,660	2,560	64%

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 2025 - 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	\$ 994	\$1,913	128%
2,000	1,225	1,129	2,354	118%
2,500	1,531	1,261	2,792	112%
3,000	1,838	1,393	3,231	108%
3,500	2,144	1,527	3,671	105%
4,000	2,450	1,660	4,110	103%
25 Years of Service:				
\$1,500	\$ 656	\$ 994	\$1,650	110%
2,000	875	1,129	2,004	100%
2,500	1,094	1,261	2,355	94%
3,000	1,313	1,393	2,706	90%
3,500	1,531	1,527	3,058	87%
4,000	1,750	1,660	3,410	85%
15 Years of Service:				
\$1,500	\$ 394	\$ 994	\$1,388	93%
2,000	525	1,129	1,654	83%
2,500	656	1,261	1,917	77%
3,000	788	1,393	2,181	73%
3,500	919	1,527	2,446	70%
4,000	1,050	1,660	2,710	68%

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 2025 - 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	\$ 994	\$2,044	136%
2,000	1,400	1,129	2,529	126%
2,500	1,750	1,261	3,011	120%
3,000	2,100	1,393	3,493	116%
3,500	2,450	1,527	3,977	114%
4,000	2,800	1,660	4,460	112%
25 Years of Service:				
\$1,500	\$ 750	\$ 994	\$1,744	116%
2,000	1,000	1,129	2,129	106%
2,500	1,250	1,261	2,511	100%
3,000	1,500	1,393	2,893	96%
3,500	1,750	1,527	3,277	94%
4,000	2,000	1,660	3,660	92%
15 Years of Service:				
\$1,500	\$ 450	\$ 994	\$1,444	96%
2,000	600	1,129	1,729	86%
2,500	750	1,261	2,011	80%
3,000	900	1,393	2,293	76%
3,500	1,050	1,527	2,577	74%
4,000	1,200	1,660	2,860	72%

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 2025 - 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	\$ 994	\$1,050	\$1,519	70%	101%
2,000	1,400	700	1,129	1,400	1,829	70%	91%
2,500	1,750	875	1,261	1,750	2,136	70%	85%
3,000	2,100	1,050	1,393	2,100	2,443	70%	81%
3,500	2,450	1,225	1,527	2,450	2,752	70%	79%
4,000	2,800	1,400	1,660	2,800	3,060	70%	77%
25 Years of Service:							
\$1,500	\$ 750	\$ 375	\$ 994	\$ 750	\$1,369	50%	91%
2,000	1,000	500	1,129	1,000	1,629	50%	81%
2,500	1,250	625	1,261	1,250	1,886	50%	75%
3,000	1,500	750	1,393	1,500	2,143	50%	71%
3,500	1,750	875	1,527	1,750	2,402	50%	69%
4,000	2,000	1,000	1,660	2,000	2,660	50%	67%
15 Years of Service:							
\$1,500	\$ 450	\$225	\$ 994	\$ 450	\$1,219	30%	81%
2,000	600	300	1,129	600	1,429	30%	71%
2,500	750	375	1,261	750	1,636	30%	65%
3,000	900	450	1,393	900	1,843	30%	61%
3,500	1,050	525	1,527	1,050	2,052	30%	59%
4,000	1,200	600	1,660	1,200	2,260	30%	57%

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 2025 - 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	\$ 994	\$1,050	\$1,650	70%	110%
2,000	1,400	875	1,129	1,400	2,004	70%	100%
2,500	1,750	1,094	1,261	1,750	2,355	70%	94%
3,000	2,100	1,313	1,393	2,100	2,706	70%	90%
3,500	2,450	1,531	1,527	2,450	3,058	70%	87%
4,000	2,800	1,750	1,660	2,800	3,410	70%	85%
25 Years of Service:							
\$1,500	\$ 750	\$ 469	\$ 994	\$ 750	\$1,463	50%	98%
2,000	1,000	625	1,129	1,000	1,754	50%	88%
2,500	1,250	781	1,261	1,250	2,042	50%	82%
3,000	1,500	938	1,393	1,500	2,331	50%	78%
3,500	1,750	1,094	1,527	1,750	2,621	50%	75%
4,000	2,000	1,250	1,660	2,000	2,910	50%	73%
15 Years of Service:							
\$1,500	\$ 450	\$281	\$ 994	\$ 450	\$1,275	30%	85%
2,000	600	375	1,129	600	1,504	30%	75%
2,500	750	469	1,261	750	1,730	30%	69%
3,000	900	563	1,393	900	1,956	30%	65%
3,500	1,050	656	1,527	1,050	2,183	30%	62%
4,000	1,200	750	1,660	1,200	2,410	30%	60%

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 2025 - 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	\$ 994	\$1,050	\$1,782	70%	119%
2,000	1,400	1,050	1,129	1,400	2,179	70%	109%
2,500	1,750	1,313	1,261	1,750	2,574	70%	103%
3,000	2,100	1,575	1,393	2,100	2,968	70%	99%
3,500	2,450	1,838	1,527	2,450	3,365	70%	96%
4,000	2,800	2,100	1,660	2,800	3,760	70%	94%
25 Years of Service:							
\$1,500	\$ 750	\$ 563	\$ 994	\$ 750	\$1,557	50%	104%
2,000	1,000	750	1,129	1,000	1,879	50%	94%
2,500	1,250	938	1,261	1,250	2,199	50%	88%
3,000	1,500	1,125	1,393	1,500	2,518	50%	84%
3,500	1,750	1,313	1,527	1,750	2,840	50%	81%
4,000	2,000	1,500	1,660	2,000	3,160	50%	79%
15 Years of Service:							
\$1,500	\$ 450	\$338	\$ 994	\$ 450	\$1,332	30%	89%
2,000	600	450	1,129	600	1,579	30%	79%
2,500	750	563	1,261	750	1,824	30%	73%
3,000	900	675	1,393	900	2,068	30%	69%
3,500	1,050	788	1,527	1,050	2,315	30%	66%
4,000	1,200	900	1,660	1,200	2,560	30%	64%

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 2025 - 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	\$ 994	\$1,050	\$1,913	70%	128%
2,000	1,400	1,225	1,129	1,400	2,354	70%	118%
2,500	1,750	1,531	1,261	1,750	2,792	70%	112%
3,000	2,100	1,838	1,393	2,100	3,231	70%	108%
3,500	2,450	2,144	1,527	2,450	3,671	70%	105%
4,000	2,800	2,450	1,660	2,800	4,110	70%	103%
25 Years of Service:							
\$1,500	\$ 750	\$ 656	\$ 994	\$ 750	\$1,650	50%	110%
2,000	1,000	875	1,129	1,000	2,004	50%	100%
2,500	1,250	1,094	1,261	1,250	2,355	50%	94%
3,000	1,500	1,313	1,393	1,500	2,706	50%	90%
3,500	1,750	1,531	1,527	1,750	3,058	50%	87%
4,000	2,000	1,750	1,660	2,000	3,410	50%	85%
15 Years of Service:							
\$1,500	\$ 450	\$ 394	\$ 994	\$ 450	\$1,388	30%	93%
2,000	600	525	1,129	600	1,654	30%	83%
2,500	750	656	1,261	750	1,917	30%	77%
3,000	900	788	1,393	900	2,181	30%	73%
3,500	1,050	919	1,527	1,050	2,446	30%	70%
4,000	1,200	1,050	1,660	1,200	2,710	30%	68%

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 2025 - 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

Pulaski County Ambulance District - General

May 31, 2026

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									
50-54									
55-59									
60-64	1							1	\$ 66,023
65-69									
70 & Over	1							1	\$ 35,393
Totals	2							2	\$ 101,416

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

- Age: 66.4 years.
- Benefit Service: 4.4 years.
- Annual Pay: \$50,708.

Pulaski County Ambulance District - Public Safety

May 31, 2026

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	1							1	\$ 52,989
20-24	5							5	\$ 308,184
25-29	5							5	\$ 306,272
30-34	6	3	2					11	\$ 787,560
35-39	4		1					5	\$ 351,032
40-44	1	4						5	\$ 343,983
45-49	3			1				4	\$ 337,419
50-54	1							1	\$ 151,424
55-59				1			1	2	\$ 230,272
60-64									
65-69	1							1	\$ 85,714
70 & Over									
Totals	27	7	3	2			1	40	\$ 2,954,849

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

Age: 35.8 years.

Benefit Service: 5.5 years.

Annual Pay: \$73,871.

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.



June 18, 2026 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 May 31, 2026 Initial Actuarial Valuation of LAGERS benefits for the employees of

Pulaski 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



June 18, 2026

Pulaski County Ambulance District
Waynesville, 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 May 31, 2026 Initial Valuation for the Pulaski County Ambulance District dated June 18, 2026.

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, 2025. 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

Pulaski 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	
2026	\$ 101,416	10.8%	\$10,953	\$ 55,473	13.3%	\$13,488	\$ 69,338	11.2%	\$11,359	\$ 58,132
2027	104,205	10.8	11,254	56,005	13.3	13,859	70,003	11.2	11,671	58,690
2028	107,071	10.8	11,564	56,482	13.3	14,240	70,600	11.2	11,992	59,190
2029	110,015	10.8	11,882	56,898	13.3	14,632	71,120	11.2	12,322	59,626
2030	113,040	10.8	12,208	57,246	13.3	15,034	71,555	11.2	12,660	59,990
2031	116,149	10.8	12,544	57,518	13.3	15,448	71,895	11.2	13,009	60,275
2032	119,343	10.8	12,889	57,706	13.3	15,873	72,131	11.2	13,366	60,473
2033	122,625	10.8	13,244	57,802	13.3	16,309	72,251	11.2	13,734	60,574
2034	125,997	10.8	13,608	57,796	13.3	16,758	72,244	11.2	14,112	60,568
2035	129,462	10.8	13,982	57,679	13.3	17,218	72,097	11.2	14,500	60,445

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	
2026	\$ 101,416	13.6%	\$13,793	\$ 71,332	15.7%	\$15,922	\$ 83,200	16.0%	\$16,227	\$ 84,534
2027	104,205	13.6	14,172	72,016	15.7	16,360	83,998	16.0	16,673	85,345
2028	107,071	13.6	14,562	72,630	15.7	16,810	84,714	16.0	17,131	86,072
2029	110,015	13.6	14,962	73,165	15.7	17,272	85,338	16.0	17,602	86,706
2030	113,040	13.6	15,373	73,612	15.7	17,747	85,860	16.0	18,086	87,236
2031	116,149	13.6	15,796	73,962	15.7	18,235	86,268	16.0	18,584	87,651
2032	119,343	13.6	16,231	74,204	15.7	18,737	86,551	16.0	19,095	87,938
2033	122,625	13.6	16,677	74,328	15.7	19,252	86,695	16.0	19,620	88,085
2034	125,997	13.6	17,136	74,321	15.7	19,782	86,687	16.0	20,160	88,077
2035	129,462	13.6	17,607	74,170	15.7	20,326	86,511	16.0	20,714	87,898

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	
2026	\$ 101,416	18.3%	\$18,559	\$ 97,077	18.3%	\$18,559	\$ 97,742	20.8%	\$21,095	\$ 110,941
2027	104,205	18.3	19,070	98,008	18.3	19,070	98,680	20.8	21,675	112,005
2028	107,071	18.3	19,594	98,843	18.3	19,594	99,521	20.8	22,271	112,959
2029	110,015	18.3	20,133	99,571	18.3	20,133	100,254	20.8	22,883	113,791
2030	113,040	18.3	20,686	100,180	18.3	20,686	100,867	20.8	23,512	114,487
2031	116,149	18.3	21,255	100,656	18.3	21,255	101,347	20.8	24,159	115,031
2032	119,343	18.3	21,840	100,986	18.3	21,840	101,679	20.8	24,823	115,408
2033	122,625	18.3	22,440	101,154	18.3	22,440	101,848	20.8	25,506	115,600
2034	125,997	18.3	23,057	101,144	18.3	23,057	101,838	20.8	26,207	115,589
2035	129,462	18.3	23,692	100,939	18.3	23,692	101,631	20.8	26,928	115,354

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.



Pulaski 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	
2026	\$ 101,416	8.9%	\$9,026	\$ 55,473	11.4%	\$11,561	\$ 69,338	9.3%	\$9,432	\$ 58,132
2027	104,205	8.9	9,274	56,005	11.4	11,879	70,003	9.3	9,691	58,690
2028	107,071	8.9	9,529	56,482	11.4	12,206	70,600	9.3	9,958	59,190
2029	110,015	8.9	9,791	56,898	11.4	12,542	71,120	9.3	10,231	59,626
2030	113,040	8.9	10,061	57,246	11.4	12,887	71,555	9.3	10,513	59,990
2031	116,149	8.9	10,337	57,518	11.4	13,241	71,895	9.3	10,802	60,275
2032	119,343	8.9	10,622	57,706	11.4	13,605	72,131	9.3	11,099	60,473
2033	122,625	8.9	10,914	57,802	11.4	13,979	72,251	9.3	11,404	60,574
2034	125,997	8.9	11,214	57,796	11.4	14,364	72,244	9.3	11,718	60,568
2035	129,462	8.9	11,522	57,679	11.4	14,759	72,097	9.3	12,040	60,445

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	
2026	\$ 101,416	11.7%	\$11,866	\$ 71,332	13.8%	\$13,995	\$ 83,200	14.1%	\$14,300	\$ 84,534
2027	104,205	11.7	12,192	72,016	13.8	14,380	83,998	14.1	14,693	85,345
2028	107,071	11.7	12,527	72,630	13.8	14,776	84,714	14.1	15,097	86,072
2029	110,015	11.7	12,872	73,165	13.8	15,182	85,338	14.1	15,512	86,706
2030	113,040	11.7	13,226	73,612	13.8	15,600	85,860	14.1	15,939	87,236
2031	116,149	11.7	13,589	73,962	13.8	16,029	86,268	14.1	16,377	87,651
2032	119,343	11.7	13,963	74,204	13.8	16,469	86,551	14.1	16,827	87,938
2033	122,625	11.7	14,347	74,328	13.8	16,922	86,695	14.1	17,290	88,085
2034	125,997	11.7	14,742	74,321	13.8	17,388	86,687	14.1	17,766	88,077
2035	129,462	11.7	15,147	74,170	13.8	17,866	86,511	14.1	18,254	87,898

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	
2026	\$ 101,416	16.4%	\$16,632	\$ 97,077	16.4%	\$16,632	\$ 97,742	18.9%	\$19,168	\$ 110,941
2027	104,205	16.4	17,090	98,008	16.4	17,090	98,680	18.9	19,695	112,005
2028	107,071	16.4	17,560	98,843	16.4	17,560	99,521	18.9	20,236	112,959
2029	110,015	16.4	18,042	99,571	16.4	18,042	100,254	18.9	20,793	113,791
2030	113,040	16.4	18,539	100,180	16.4	18,539	100,867	18.9	21,365	114,487
2031	116,149	16.4	19,048	100,656	16.4	19,048	101,347	18.9	21,952	115,031
2032	119,343	16.4	19,572	100,986	16.4	19,572	101,679	18.9	22,556	115,408
2033	122,625	16.4	20,111	101,154	16.4	20,111	101,848	18.9	23,176	115,600
2034	125,997	16.4	20,664	101,144	16.4	20,664	101,838	18.9	23,813	115,589
2035	129,462	16.4	21,232	100,939	16.4	21,232	101,631	18.9	24,468	115,354

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.



Pulaski 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	
2026	\$ 101,416	7.0%	\$7,099	\$ 55,473	9.5%	\$9,635	\$ 69,338	7.4%	\$7,505	\$ 58,132
2027	104,205	7.0	7,294	56,005	9.5	9,899	70,003	7.4	7,711	58,690
2028	107,071	7.0	7,495	56,482	9.5	10,172	70,600	7.4	7,923	59,190
2029	110,015	7.0	7,701	56,898	9.5	10,451	71,120	7.4	8,141	59,626
2030	113,040	7.0	7,913	57,246	9.5	10,739	71,555	7.4	8,365	59,990
2031	116,149	7.0	8,130	57,518	9.5	11,034	71,895	7.4	8,595	60,275
2032	119,343	7.0	8,354	57,706	9.5	11,338	72,131	7.4	8,831	60,473
2033	122,625	7.0	8,584	57,802	9.5	11,649	72,251	7.4	9,074	60,574
2034	125,997	7.0	8,820	57,796	9.5	11,970	72,244	7.4	9,324	60,568
2035	129,462	7.0	9,062	57,679	9.5	12,299	72,097	7.4	9,580	60,445

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	
2026	\$ 101,416	9.8%	\$9,939	\$ 71,332	11.9%	\$12,069	\$ 83,200	12.2%	\$12,373	\$ 84,534
2027	104,205	9.8	10,212	72,016	11.9	12,400	83,998	12.2	12,713	85,345
2028	107,071	9.8	10,493	72,630	11.9	12,741	84,714	12.2	13,063	86,072
2029	110,015	9.8	10,781	73,165	11.9	13,092	85,338	12.2	13,422	86,706
2030	113,040	9.8	11,078	73,612	11.9	13,452	85,860	12.2	13,791	87,236
2031	116,149	9.8	11,383	73,962	11.9	13,822	86,268	12.2	14,170	87,651
2032	119,343	9.8	11,696	74,204	11.9	14,202	86,551	12.2	14,560	87,938
2033	122,625	9.8	12,017	74,328	11.9	14,592	86,695	12.2	14,960	88,085
2034	125,997	9.8	12,348	74,321	11.9	14,994	86,687	12.2	15,372	88,077
2035	129,462	9.8	12,687	74,170	11.9	15,406	86,511	12.2	15,794	87,898

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	
2026	\$ 101,416	14.5%	\$14,705	\$ 97,077	14.5%	\$14,705	\$ 97,742	17.0%	\$17,241	\$ 110,941
2027	104,205	14.5	15,110	98,008	14.5	15,110	98,680	17.0	17,715	112,005
2028	107,071	14.5	15,525	98,843	14.5	15,525	99,521	17.0	18,202	112,959
2029	110,015	14.5	15,952	99,571	14.5	15,952	100,254	17.0	18,703	113,791
2030	113,040	14.5	16,391	100,180	14.5	16,391	100,867	17.0	19,217	114,487
2031	116,149	14.5	16,842	100,656	14.5	16,842	101,347	17.0	19,745	115,031
2032	119,343	14.5	17,305	100,986	14.5	17,305	101,679	17.0	20,288	115,408
2033	122,625	14.5	17,781	101,154	14.5	17,781	101,848	17.0	20,846	115,600
2034	125,997	14.5	18,270	101,144	14.5	18,270	101,838	17.0	21,419	115,589
2035	129,462	14.5	18,772	100,939	14.5	18,772	101,631	17.0	22,009	115,354

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.



Pulaski 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	
2026	\$ 101,416	5.1%	\$5,172	\$ 55,473	7.6%	\$7,708	\$ 69,338	5.5%	\$5,578	\$ 58,132
2027	104,205	5.1	5,314	56,005	7.6	7,920	70,003	5.5	5,731	58,690
2028	107,071	5.1	5,461	56,482	7.6	8,137	70,600	5.5	5,889	59,190
2029	110,015	5.1	5,611	56,898	7.6	8,361	71,120	5.5	6,051	59,626
2030	113,040	5.1	5,765	57,246	7.6	8,591	71,555	5.5	6,217	59,990
2031	116,149	5.1	5,924	57,518	7.6	8,827	71,895	5.5	6,388	60,275
2032	119,343	5.1	6,086	57,706	7.6	9,070	72,131	5.5	6,564	60,473
2033	122,625	5.1	6,254	57,802	7.6	9,320	72,251	5.5	6,744	60,574
2034	125,997	5.1	6,426	57,796	7.6	9,576	72,244	5.5	6,930	60,568
2035	129,462	5.1	6,603	57,679	7.6	9,839	72,097	5.5	7,120	60,445

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	
2026	\$ 101,416	7.9%	\$8,012	\$ 71,332	10.0%	\$10,142	\$ 83,200	10.3%	\$10,446	\$ 84,534
2027	104,205	7.9	8,232	72,016	10.0	10,421	83,998	10.3	10,733	85,345
2028	107,071	7.9	8,459	72,630	10.0	10,707	84,714	10.3	11,028	86,072
2029	110,015	7.9	8,691	73,165	10.0	11,002	85,338	10.3	11,332	86,706
2030	113,040	7.9	8,930	73,612	10.0	11,304	85,860	10.3	11,643	87,236
2031	116,149	7.9	9,176	73,962	10.0	11,615	86,268	10.3	11,963	87,651
2032	119,343	7.9	9,428	74,204	10.0	11,934	86,551	10.3	12,292	87,938
2033	122,625	7.9	9,687	74,328	10.0	12,263	86,695	10.3	12,630	88,085
2034	125,997	7.9	9,954	74,321	10.0	12,600	86,687	10.3	12,978	88,077
2035	129,462	7.9	10,227	74,170	10.0	12,946	86,511	10.3	13,335	87,898

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	
2026	\$ 101,416	12.6%	\$12,778	\$ 97,077	12.6%	\$12,778	\$ 97,742	15.1%	\$15,314	\$ 110,941
2027	104,205	12.6	13,130	98,008	12.6	13,130	98,680	15.1	15,735	112,005
2028	107,071	12.6	13,491	98,843	12.6	13,491	99,521	15.1	16,168	112,959
2029	110,015	12.6	13,862	99,571	12.6	13,862	100,254	15.1	16,612	113,791
2030	113,040	12.6	14,243	100,180	12.6	14,243	100,867	15.1	17,069	114,487
2031	116,149	12.6	14,635	100,656	12.6	14,635	101,347	15.1	17,538	115,031
2032	119,343	12.6	15,037	100,986	12.6	15,037	101,679	15.1	18,021	115,408
2033	122,625	12.6	15,451	101,154	12.6	15,451	101,848	15.1	18,516	115,600
2034	125,997	12.6	15,876	101,144	12.6	15,876	101,838	15.1	19,026	115,589
2035	129,462	12.6	16,312	100,939	12.6	16,312	101,631	15.1	19,549	115,354

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.



Pulaski 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	
2026	\$ 101,416	11.1%	\$11,257	\$ 57,173	13.7%	\$13,894	\$ 71,467	11.5%	\$11,663	\$ 59,924
2027	104,205	11.1	11,567	57,721	13.7	14,276	72,153	11.5	11,984	60,499
2028	107,071	11.1	11,885	58,213	13.7	14,669	72,768	11.5	12,313	61,015
2029	110,015	11.1	12,212	58,642	13.7	15,072	73,304	11.5	12,652	61,464
2030	113,040	11.1	12,547	59,000	13.7	15,486	73,752	11.5	13,000	61,840
2031	116,149	11.1	12,893	59,280	13.7	15,912	74,103	11.5	13,357	62,134
2032	119,343	11.1	13,247	59,474	13.7	16,350	74,346	11.5	13,724	62,338
2033	122,625	11.1	13,611	59,573	13.7	16,800	74,470	11.5	14,102	62,442
2034	125,997	11.1	13,986	59,567	13.7	17,262	74,463	11.5	14,490	62,436
2035	129,462	11.1	14,370	59,446	13.7	17,736	74,312	11.5	14,888	62,309

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	
2026	\$ 101,416	14.0%	\$14,198	\$ 73,529	16.1%	\$16,328	\$ 85,761	16.4%	\$16,632	\$ 87,138
2027	104,205	14.0	14,589	74,234	16.1	16,777	86,584	16.4	17,090	87,974
2028	107,071	14.0	14,990	74,867	16.1	17,238	87,322	16.4	17,560	88,724
2029	110,015	14.0	15,402	75,418	16.1	17,712	87,965	16.4	18,042	89,377
2030	113,040	14.0	15,826	75,879	16.1	18,199	88,503	16.4	18,539	89,923
2031	116,149	14.0	16,261	76,240	16.1	18,700	88,924	16.4	19,048	90,351
2032	119,343	14.0	16,708	76,490	16.1	19,214	89,215	16.4	19,572	90,647
2033	122,625	14.0	17,168	76,617	16.1	19,743	89,364	16.4	20,111	90,798
2034	125,997	14.0	17,640	76,610	16.1	20,286	89,355	16.4	20,664	90,789
2035	129,462	14.0	18,125	76,454	16.1	20,843	89,174	16.4	21,232	90,605

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	
2026	\$ 101,416	18.8%	\$19,066	\$ 100,050	18.9%	\$19,168	\$ 100,740	21.4%	\$21,703	\$ 114,346
2027	104,205	18.8	19,591	101,010	18.9	19,695	101,706	21.4	22,300	115,443
2028	107,071	18.8	20,129	101,871	18.9	20,236	102,573	21.4	22,913	116,427
2029	110,015	18.8	20,683	102,621	18.9	20,793	103,328	21.4	23,543	117,284
2030	113,040	18.8	21,252	103,248	18.9	21,365	103,960	21.4	24,191	118,001
2031	116,149	18.8	21,836	103,739	18.9	21,952	104,454	21.4	24,856	118,562
2032	119,343	18.8	22,436	104,079	18.9	22,556	104,796	21.4	25,539	118,951
2033	122,625	18.8	23,054	104,252	18.9	23,176	104,971	21.4	26,242	119,149
2034	125,997	18.8	23,687	104,242	18.9	23,813	104,961	21.4	26,963	119,138
2035	129,462	18.8	24,339	104,030	18.9	24,468	104,748	21.4	27,705	118,896

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.



Pulaski 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	
2026	\$ 101,416	9.2%	\$9,330	\$ 57,173	11.8%	\$11,967	\$ 71,467	9.6%	\$9,736	\$ 59,924
2027	104,205	9.2	9,587	57,721	11.8	12,296	72,153	9.6	10,004	60,499
2028	107,071	9.2	9,851	58,213	11.8	12,634	72,768	9.6	10,279	61,015
2029	110,015	9.2	10,121	58,642	11.8	12,982	73,304	9.6	10,561	61,464
2030	113,040	9.2	10,400	59,000	11.8	13,339	73,752	9.6	10,852	61,840
2031	116,149	9.2	10,686	59,280	11.8	13,706	74,103	9.6	11,150	62,134
2032	119,343	9.2	10,980	59,474	11.8	14,082	74,346	9.6	11,457	62,338
2033	122,625	9.2	11,282	59,573	11.8	14,470	74,470	9.6	11,772	62,442
2034	125,997	9.2	11,592	59,567	11.8	14,868	74,463	9.6	12,096	62,436
2035	129,462	9.2	11,911	59,446	11.8	15,277	74,312	9.6	12,428	62,309

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	
2026	\$ 101,416	12.1%	\$12,271	\$ 73,529	14.2%	\$14,401	\$ 85,761	14.5%	\$14,705	\$ 87,138
2027	104,205	12.1	12,609	74,234	14.2	14,797	86,584	14.5	15,110	87,974
2028	107,071	12.1	12,956	74,867	14.2	15,204	87,322	14.5	15,525	88,724
2029	110,015	12.1	13,312	75,418	14.2	15,622	87,965	14.5	15,952	89,377
2030	113,040	12.1	13,678	75,879	14.2	16,052	88,503	14.5	16,391	89,923
2031	116,149	12.1	14,054	76,240	14.2	16,493	88,924	14.5	16,842	90,351
2032	119,343	12.1	14,441	76,490	14.2	16,947	89,215	14.5	17,305	90,647
2033	122,625	12.1	14,838	76,617	14.2	17,413	89,364	14.5	17,781	90,798
2034	125,997	12.1	15,246	76,610	14.2	17,892	89,355	14.5	18,270	90,789
2035	129,462	12.1	15,665	76,454	14.2	18,384	89,174	14.5	18,772	90,605

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	
2026	\$ 101,416	16.9%	\$17,139	\$ 100,050	17.0%	\$17,241	\$ 100,740	19.5%	\$19,776	\$ 114,346
2027	104,205	16.9	17,611	101,010	17.0	17,715	101,706	19.5	20,320	115,443
2028	107,071	16.9	18,095	101,871	17.0	18,202	102,573	19.5	20,879	116,427
2029	110,015	16.9	18,593	102,621	17.0	18,703	103,328	19.5	21,453	117,284
2030	113,040	16.9	19,104	103,248	17.0	19,217	103,960	19.5	22,043	118,001
2031	116,149	16.9	19,629	103,739	17.0	19,745	104,454	19.5	22,649	118,562
2032	119,343	16.9	20,169	104,079	17.0	20,288	104,796	19.5	23,272	118,951
2033	122,625	16.9	20,724	104,252	17.0	20,846	104,971	19.5	23,912	119,149
2034	125,997	16.9	21,293	104,242	17.0	21,419	104,961	19.5	24,569	119,138
2035	129,462	16.9	21,879	104,030	17.0	22,009	104,748	19.5	25,245	118,896

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.



Pulaski 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	
2026	\$ 101,416	7.3%	\$7,403	\$ 57,173	9.9%	\$10,040	\$ 71,467	7.7%	\$7,809	\$ 59,924
2027	104,205	7.3	7,607	57,721	9.9	10,316	72,153	7.7	8,024	60,499
2028	107,071	7.3	7,816	58,213	9.9	10,600	72,768	7.7	8,244	61,015
2029	110,015	7.3	8,031	58,642	9.9	10,891	73,304	7.7	8,471	61,464
2030	113,040	7.3	8,252	59,000	9.9	11,191	73,752	7.7	8,704	61,840
2031	116,149	7.3	8,479	59,280	9.9	11,499	74,103	7.7	8,943	62,134
2032	119,343	7.3	8,712	59,474	9.9	11,815	74,346	7.7	9,189	62,338
2033	122,625	7.3	8,952	59,573	9.9	12,140	74,470	7.7	9,442	62,442
2034	125,997	7.3	9,198	59,567	9.9	12,474	74,463	7.7	9,702	62,436
2035	129,462	7.3	9,451	59,446	9.9	12,817	74,312	7.7	9,969	62,309

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	
2026	\$ 101,416	10.2%	\$10,344	\$ 73,529	12.3%	\$12,474	\$ 85,761	12.6%	\$12,778	\$ 87,138
2027	104,205	10.2	10,629	74,234	12.3	12,817	86,584	12.6	13,130	87,974
2028	107,071	10.2	10,921	74,867	12.3	13,170	87,322	12.6	13,491	88,724
2029	110,015	10.2	11,222	75,418	12.3	13,532	87,965	12.6	13,862	89,377
2030	113,040	10.2	11,530	75,879	12.3	13,904	88,503	12.6	14,243	89,923
2031	116,149	10.2	11,847	76,240	12.3	14,286	88,924	12.6	14,635	90,351
2032	119,343	10.2	12,173	76,490	12.3	14,679	89,215	12.6	15,037	90,647
2033	122,625	10.2	12,508	76,617	12.3	15,083	89,364	12.6	15,451	90,798
2034	125,997	10.2	12,852	76,610	12.3	15,498	89,355	12.6	15,876	90,789
2035	129,462	10.2	13,205	76,454	12.3	15,924	89,174	12.6	16,312	90,605

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	
2026	\$ 101,416	15.0%	\$15,212	\$ 100,050	15.1%	\$15,314	\$ 100,740	17.6%	\$17,849	\$ 114,346
2027	104,205	15.0	15,631	101,010	15.1	15,735	101,706	17.6	18,340	115,443
2028	107,071	15.0	16,061	101,871	15.1	16,168	102,573	17.6	18,844	116,427
2029	110,015	15.0	16,502	102,621	15.1	16,612	103,328	17.6	19,363	117,284
2030	113,040	15.0	16,956	103,248	15.1	17,069	103,960	17.6	19,895	118,001
2031	116,149	15.0	17,422	103,739	15.1	17,538	104,454	17.6	20,442	118,562
2032	119,343	15.0	17,901	104,079	15.1	18,021	104,796	17.6	21,004	118,951
2033	122,625	15.0	18,394	104,252	15.1	18,516	104,971	17.6	21,582	119,149
2034	125,997	15.0	18,900	104,242	15.1	19,026	104,961	17.6	22,175	119,138
2035	129,462	15.0	19,419	104,030	15.1	19,549	104,748	17.6	22,785	118,896

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.



Pulaski 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	
2026	\$ 101,416	5.4%	\$5,476	\$ 57,173	8.0%	\$8,113	\$ 71,467	5.8%	\$5,882	\$ 59,924
2027	104,205	5.4	5,627	57,721	8.0	8,336	72,153	5.8	6,044	60,499
2028	107,071	5.4	5,782	58,213	8.0	8,566	72,768	5.8	6,210	61,015
2029	110,015	5.4	5,941	58,642	8.0	8,801	73,304	5.8	6,381	61,464
2030	113,040	5.4	6,104	59,000	8.0	9,043	73,752	5.8	6,556	61,840
2031	116,149	5.4	6,272	59,280	8.0	9,292	74,103	5.8	6,737	62,134
2032	119,343	5.4	6,445	59,474	8.0	9,547	74,346	5.8	6,922	62,338
2033	122,625	5.4	6,622	59,573	8.0	9,810	74,470	5.8	7,112	62,442
2034	125,997	5.4	6,804	59,567	8.0	10,080	74,463	5.8	7,308	62,436
2035	129,462	5.4	6,991	59,446	8.0	10,357	74,312	5.8	7,509	62,309

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	
2026	\$ 101,416	8.3%	\$8,418	\$ 73,529	10.4%	\$10,547	\$ 85,761	10.7%	\$10,852	\$ 87,138
2027	104,205	8.3	8,649	74,234	10.4	10,837	86,584	10.7	11,150	87,974
2028	107,071	8.3	8,887	74,867	10.4	11,135	87,322	10.7	11,457	88,724
2029	110,015	8.3	9,131	75,418	10.4	11,442	87,965	10.7	11,772	89,377
2030	113,040	8.3	9,382	75,879	10.4	11,756	88,503	10.7	12,095	89,923
2031	116,149	8.3	9,640	76,240	10.4	12,079	88,924	10.7	12,428	90,351
2032	119,343	8.3	9,905	76,490	10.4	12,412	89,215	10.7	12,770	90,647
2033	122,625	8.3	10,178	76,617	10.4	12,753	89,364	10.7	13,121	90,798
2034	125,997	8.3	10,458	76,610	10.4	13,104	89,355	10.7	13,482	90,789
2035	129,462	8.3	10,745	76,454	10.4	13,464	89,174	10.7	13,852	90,605

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	
2026	\$ 101,416	13.1%	\$13,285	\$ 100,050	13.2%	\$13,387	\$ 100,740	15.7%	\$15,922	\$ 114,346
2027	104,205	13.1	13,651	101,010	13.2	13,755	101,706	15.7	16,360	115,443
2028	107,071	13.1	14,026	101,871	13.2	14,133	102,573	15.7	16,810	116,427
2029	110,015	13.1	14,412	102,621	13.2	14,522	103,328	15.7	17,272	117,284
2030	113,040	13.1	14,808	103,248	13.2	14,921	103,960	15.7	17,747	118,001
2031	116,149	13.1	15,216	103,739	13.2	15,332	104,454	15.7	18,235	118,562
2032	119,343	13.1	15,634	104,079	13.2	15,753	104,796	15.7	18,737	118,951
2033	122,625	13.1	16,064	104,252	13.2	16,187	104,971	15.7	19,252	119,149
2034	125,997	13.1	16,506	104,242	13.2	16,632	104,961	15.7	19,782	119,138
2035	129,462	13.1	16,960	104,030	13.2	17,089	104,748	15.7	20,326	118,896

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.



Pulaski 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	
2026	\$ 101,416	10.8%	\$10,953	\$ 55,473	13.3%	\$13,488	\$ 69,338	11.2%	\$11,359	\$ 58,132
2027	104,205	10.8	11,254	56,005	13.3	13,859	70,003	11.2	11,671	58,690
2028	107,071	10.8	11,564	56,482	13.3	14,240	70,600	11.2	11,992	59,190
2029	110,015	10.8	11,882	56,898	13.3	14,632	71,120	11.2	12,322	59,626
2030	113,040	10.8	12,208	57,246	13.3	15,034	71,555	11.2	12,660	59,990
2031	116,149	10.8	12,544	57,518	13.3	15,448	71,895	11.2	13,009	60,275
2032	119,343	10.8	12,889	57,706	13.3	15,873	72,131	11.2	13,366	60,473
2033	122,625	10.8	13,244	57,802	13.3	16,309	72,251	11.2	13,734	60,574
2034	125,997	10.8	13,608	57,796	13.3	16,758	72,244	11.2	14,112	60,568
2035	129,462	10.8	13,982	57,679	13.3	17,218	72,097	11.2	14,500	60,445

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	
2026	\$ 101,416	13.6%	\$13,793	\$ 71,332	15.7%	\$15,922	\$ 83,200	16.0%	\$16,227	\$ 84,534
2027	104,205	13.6	14,172	72,016	15.7	16,360	83,998	16.0	16,673	85,345
2028	107,071	13.6	14,562	72,630	15.7	16,810	84,714	16.0	17,131	86,072
2029	110,015	13.6	14,962	73,165	15.7	17,272	85,338	16.0	17,602	86,706
2030	113,040	13.6	15,373	73,612	15.7	17,747	85,860	16.0	18,086	87,236
2031	116,149	13.6	15,796	73,962	15.7	18,235	86,268	16.0	18,584	87,651
2032	119,343	13.6	16,231	74,204	15.7	18,737	86,551	16.0	19,095	87,938
2033	122,625	13.6	16,677	74,328	15.7	19,252	86,695	16.0	19,620	88,085
2034	125,997	13.6	17,136	74,321	15.7	19,782	86,687	16.0	20,160	88,077
2035	129,462	13.6	17,607	74,170	15.7	20,326	86,511	16.0	20,714	87,898

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	
2026	\$ 101,416	18.3%	\$18,559	\$ 97,077	18.3%	\$18,559	\$ 97,742	20.8%	\$21,095	\$ 110,941
2027	104,205	18.3	19,070	98,008	18.3	19,070	98,680	20.8	21,675	112,005
2028	107,071	18.3	19,594	98,843	18.3	19,594	99,521	20.8	22,271	112,959
2029	110,015	18.3	20,133	99,571	18.3	20,133	100,254	20.8	22,883	113,791
2030	113,040	18.3	20,686	100,180	18.3	20,686	100,867	20.8	23,512	114,487
2031	116,149	18.3	21,255	100,656	18.3	21,255	101,347	20.8	24,159	115,031
2032	119,343	18.3	21,840	100,986	18.3	21,840	101,679	20.8	24,823	115,408
2033	122,625	18.3	22,440	101,154	18.3	22,440	101,848	20.8	25,506	115,600
2034	125,997	18.3	23,057	101,144	18.3	23,057	101,838	20.8	26,207	115,589
2035	129,462	18.3	23,692	100,939	18.3	23,692	101,631	20.8	26,928	115,354

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.



Pulaski 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	
2026	\$ 101,416	8.9%	\$9,026	\$ 55,473	11.4%	\$11,561	\$ 69,338	9.3%	\$9,432	\$ 58,132
2027	104,205	8.9	9,274	56,005	11.4	11,879	70,003	9.3	9,691	58,690
2028	107,071	8.9	9,529	56,482	11.4	12,206	70,600	9.3	9,958	59,190
2029	110,015	8.9	9,791	56,898	11.4	12,542	71,120	9.3	10,231	59,626
2030	113,040	8.9	10,061	57,246	11.4	12,887	71,555	9.3	10,513	59,990
2031	116,149	8.9	10,337	57,518	11.4	13,241	71,895	9.3	10,802	60,275
2032	119,343	8.9	10,622	57,706	11.4	13,605	72,131	9.3	11,099	60,473
2033	122,625	8.9	10,914	57,802	11.4	13,979	72,251	9.3	11,404	60,574
2034	125,997	8.9	11,214	57,796	11.4	14,364	72,244	9.3	11,718	60,568
2035	129,462	8.9	11,522	57,679	11.4	14,759	72,097	9.3	12,040	60,445

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	
2026	\$ 101,416	11.7%	\$11,866	\$ 71,332	13.8%	\$13,995	\$ 83,200	14.1%	\$14,300	\$ 84,534
2027	104,205	11.7	12,192	72,016	13.8	14,380	83,998	14.1	14,693	85,345
2028	107,071	11.7	12,527	72,630	13.8	14,776	84,714	14.1	15,097	86,072
2029	110,015	11.7	12,872	73,165	13.8	15,182	85,338	14.1	15,512	86,706
2030	113,040	11.7	13,226	73,612	13.8	15,600	85,860	14.1	15,939	87,236
2031	116,149	11.7	13,589	73,962	13.8	16,029	86,268	14.1	16,377	87,651
2032	119,343	11.7	13,963	74,204	13.8	16,469	86,551	14.1	16,827	87,938
2033	122,625	11.7	14,347	74,328	13.8	16,922	86,695	14.1	17,290	88,085
2034	125,997	11.7	14,742	74,321	13.8	17,388	86,687	14.1	17,766	88,077
2035	129,462	11.7	15,147	74,170	13.8	17,866	86,511	14.1	18,254	87,898

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	
2026	\$ 101,416	16.4%	\$16,632	\$ 97,077	16.4%	\$16,632	\$ 97,742	18.9%	\$19,168	\$ 110,941
2027	104,205	16.4	17,090	98,008	16.4	17,090	98,680	18.9	19,695	112,005
2028	107,071	16.4	17,560	98,843	16.4	17,560	99,521	18.9	20,236	112,959
2029	110,015	16.4	18,042	99,571	16.4	18,042	100,254	18.9	20,793	113,791
2030	113,040	16.4	18,539	100,180	16.4	18,539	100,867	18.9	21,365	114,487
2031	116,149	16.4	19,048	100,656	16.4	19,048	101,347	18.9	21,952	115,031
2032	119,343	16.4	19,572	100,986	16.4	19,572	101,679	18.9	22,556	115,408
2033	122,625	16.4	20,111	101,154	16.4	20,111	101,848	18.9	23,176	115,600
2034	125,997	16.4	20,664	101,144	16.4	20,664	101,838	18.9	23,813	115,589
2035	129,462	16.4	21,232	100,939	16.4	21,232	101,631	18.9	24,468	115,354

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.



Pulaski 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	
2026	\$ 101,416	7.0%	\$7,099	\$ 55,473	9.5%	\$9,635	\$ 69,338	7.4%	\$7,505	\$ 58,132
2027	104,205	7.0	7,294	56,005	9.5	9,899	70,003	7.4	7,711	58,690
2028	107,071	7.0	7,495	56,482	9.5	10,172	70,600	7.4	7,923	59,190
2029	110,015	7.0	7,701	56,898	9.5	10,451	71,120	7.4	8,141	59,626
2030	113,040	7.0	7,913	57,246	9.5	10,739	71,555	7.4	8,365	59,990
2031	116,149	7.0	8,130	57,518	9.5	11,034	71,895	7.4	8,595	60,275
2032	119,343	7.0	8,354	57,706	9.5	11,338	72,131	7.4	8,831	60,473
2033	122,625	7.0	8,584	57,802	9.5	11,649	72,251	7.4	9,074	60,574
2034	125,997	7.0	8,820	57,796	9.5	11,970	72,244	7.4	9,324	60,568
2035	129,462	7.0	9,062	57,679	9.5	12,299	72,097	7.4	9,580	60,445

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	
2026	\$ 101,416	9.8%	\$9,939	\$ 71,332	11.9%	\$12,069	\$ 83,200	12.2%	\$12,373	\$ 84,534
2027	104,205	9.8	10,212	72,016	11.9	12,400	83,998	12.2	12,713	85,345
2028	107,071	9.8	10,493	72,630	11.9	12,741	84,714	12.2	13,063	86,072
2029	110,015	9.8	10,781	73,165	11.9	13,092	85,338	12.2	13,422	86,706
2030	113,040	9.8	11,078	73,612	11.9	13,452	85,860	12.2	13,791	87,236
2031	116,149	9.8	11,383	73,962	11.9	13,822	86,268	12.2	14,170	87,651
2032	119,343	9.8	11,696	74,204	11.9	14,202	86,551	12.2	14,560	87,938
2033	122,625	9.8	12,017	74,328	11.9	14,592	86,695	12.2	14,960	88,085
2034	125,997	9.8	12,348	74,321	11.9	14,994	86,687	12.2	15,372	88,077
2035	129,462	9.8	12,687	74,170	11.9	15,406	86,511	12.2	15,794	87,898

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	
2026	\$ 101,416	14.5%	\$14,705	\$ 97,077	14.5%	\$14,705	\$ 97,742	17.0%	\$17,241	\$ 110,941
2027	104,205	14.5	15,110	98,008	14.5	15,110	98,680	17.0	17,715	112,005
2028	107,071	14.5	15,525	98,843	14.5	15,525	99,521	17.0	18,202	112,959
2029	110,015	14.5	15,952	99,571	14.5	15,952	100,254	17.0	18,703	113,791
2030	113,040	14.5	16,391	100,180	14.5	16,391	100,867	17.0	19,217	114,487
2031	116,149	14.5	16,842	100,656	14.5	16,842	101,347	17.0	19,745	115,031
2032	119,343	14.5	17,305	100,986	14.5	17,305	101,679	17.0	20,288	115,408
2033	122,625	14.5	17,781	101,154	14.5	17,781	101,848	17.0	20,846	115,600
2034	125,997	14.5	18,270	101,144	14.5	18,270	101,838	17.0	21,419	115,589
2035	129,462	14.5	18,772	100,939	14.5	18,772	101,631	17.0	22,009	115,354

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.



Pulaski 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	
2026	\$ 101,416	5.1%	\$5,172	\$ 55,473	7.6%	\$7,708	\$ 69,338	5.5%	\$5,578	\$ 58,132
2027	104,205	5.1	5,314	56,005	7.6	7,920	70,003	5.5	5,731	58,690
2028	107,071	5.1	5,461	56,482	7.6	8,137	70,600	5.5	5,889	59,190
2029	110,015	5.1	5,611	56,898	7.6	8,361	71,120	5.5	6,051	59,626
2030	113,040	5.1	5,765	57,246	7.6	8,591	71,555	5.5	6,217	59,990
2031	116,149	5.1	5,924	57,518	7.6	8,827	71,895	5.5	6,388	60,275
2032	119,343	5.1	6,086	57,706	7.6	9,070	72,131	5.5	6,564	60,473
2033	122,625	5.1	6,254	57,802	7.6	9,320	72,251	5.5	6,744	60,574
2034	125,997	5.1	6,426	57,796	7.6	9,576	72,244	5.5	6,930	60,568
2035	129,462	5.1	6,603	57,679	7.6	9,839	72,097	5.5	7,120	60,445

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	
2026	\$ 101,416	7.9%	\$8,012	\$ 71,332	10.0%	\$10,142	\$ 83,200	10.3%	\$10,446	\$ 84,534
2027	104,205	7.9	8,232	72,016	10.0	10,421	83,998	10.3	10,733	85,345
2028	107,071	7.9	8,459	72,630	10.0	10,707	84,714	10.3	11,028	86,072
2029	110,015	7.9	8,691	73,165	10.0	11,002	85,338	10.3	11,332	86,706
2030	113,040	7.9	8,930	73,612	10.0	11,304	85,860	10.3	11,643	87,236
2031	116,149	7.9	9,176	73,962	10.0	11,615	86,268	10.3	11,963	87,651
2032	119,343	7.9	9,428	74,204	10.0	11,934	86,551	10.3	12,292	87,938
2033	122,625	7.9	9,687	74,328	10.0	12,263	86,695	10.3	12,630	88,085
2034	125,997	7.9	9,954	74,321	10.0	12,600	86,687	10.3	12,978	88,077
2035	129,462	7.9	10,227	74,170	10.0	12,946	86,511	10.3	13,335	87,898

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	
2026	\$ 101,416	12.6%	\$12,778	\$ 97,077	12.6%	\$12,778	\$ 97,742	15.1%	\$15,314	\$ 110,941
2027	104,205	12.6	13,130	98,008	12.6	13,130	98,680	15.1	15,735	112,005
2028	107,071	12.6	13,491	98,843	12.6	13,491	99,521	15.1	16,168	112,959
2029	110,015	12.6	13,862	99,571	12.6	13,862	100,254	15.1	16,612	113,791
2030	113,040	12.6	14,243	100,180	12.6	14,243	100,867	15.1	17,069	114,487
2031	116,149	12.6	14,635	100,656	12.6	14,635	101,347	15.1	17,538	115,031
2032	119,343	12.6	15,037	100,986	12.6	15,037	101,679	15.1	18,021	115,408
2033	122,625	12.6	15,451	101,154	12.6	15,451	101,848	15.1	18,516	115,600
2034	125,997	12.6	15,876	101,144	12.6	15,876	101,838	15.1	19,026	115,589
2035	129,462	12.6	16,312	100,939	12.6	16,312	101,631	15.1	19,549	115,354

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.



Pulaski 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	
2026	\$ 101,416	11.1%	\$11,257	\$ 57,173	13.7%	\$13,894	\$ 71,467	11.5%	\$11,663	\$ 59,924
2027	104,205	11.1	11,567	57,721	13.7	14,276	72,153	11.5	11,984	60,499
2028	107,071	11.1	11,885	58,213	13.7	14,669	72,768	11.5	12,313	61,015
2029	110,015	11.1	12,212	58,642	13.7	15,072	73,304	11.5	12,652	61,464
2030	113,040	11.1	12,547	59,000	13.7	15,486	73,752	11.5	13,000	61,840
2031	116,149	11.1	12,893	59,280	13.7	15,912	74,103	11.5	13,357	62,134
2032	119,343	11.1	13,247	59,474	13.7	16,350	74,346	11.5	13,724	62,338
2033	122,625	11.1	13,611	59,573	13.7	16,800	74,470	11.5	14,102	62,442
2034	125,997	11.1	13,986	59,567	13.7	17,262	74,463	11.5	14,490	62,436
2035	129,462	11.1	14,370	59,446	13.7	17,736	74,312	11.5	14,888	62,309

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	
2026	\$ 101,416	14.0%	\$14,198	\$ 73,529	16.1%	\$16,328	\$ 85,761	16.4%	\$16,632	\$ 87,138
2027	104,205	14.0	14,589	74,234	16.1	16,777	86,584	16.4	17,090	87,974
2028	107,071	14.0	14,990	74,867	16.1	17,238	87,322	16.4	17,560	88,724
2029	110,015	14.0	15,402	75,418	16.1	17,712	87,965	16.4	18,042	89,377
2030	113,040	14.0	15,826	75,879	16.1	18,199	88,503	16.4	18,539	89,923
2031	116,149	14.0	16,261	76,240	16.1	18,700	88,924	16.4	19,048	90,351
2032	119,343	14.0	16,708	76,490	16.1	19,214	89,215	16.4	19,572	90,647
2033	122,625	14.0	17,168	76,617	16.1	19,743	89,364	16.4	20,111	90,798
2034	125,997	14.0	17,640	76,610	16.1	20,286	89,355	16.4	20,664	90,789
2035	129,462	14.0	18,125	76,454	16.1	20,843	89,174	16.4	21,232	90,605

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	
2026	\$ 101,416	18.8%	\$19,066	\$ 100,050	18.9%	\$19,168	\$ 100,740	21.4%	\$21,703	\$ 114,346
2027	104,205	18.8	19,591	101,010	18.9	19,695	101,706	21.4	22,300	115,443
2028	107,071	18.8	20,129	101,871	18.9	20,236	102,573	21.4	22,913	116,427
2029	110,015	18.8	20,683	102,621	18.9	20,793	103,328	21.4	23,543	117,284
2030	113,040	18.8	21,252	103,248	18.9	21,365	103,960	21.4	24,191	118,001
2031	116,149	18.8	21,836	103,739	18.9	21,952	104,454	21.4	24,856	118,562
2032	119,343	18.8	22,436	104,079	18.9	22,556	104,796	21.4	25,539	118,951
2033	122,625	18.8	23,054	104,252	18.9	23,176	104,971	21.4	26,242	119,149
2034	125,997	18.8	23,687	104,242	18.9	23,813	104,961	21.4	26,963	119,138
2035	129,462	18.8	24,339	104,030	18.9	24,468	104,748	21.4	27,705	118,896

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.



Pulaski 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 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	
2026	\$ 101,416	9.2%	\$9,330	\$ 57,173	11.8%	\$11,967	\$ 71,467	9.6%	\$9,736	\$ 59,924
2027	104,205	9.2	9,587	57,721	11.8	12,296	72,153	9.6	10,004	60,499
2028	107,071	9.2	9,851	58,213	11.8	12,634	72,768	9.6	10,279	61,015
2029	110,015	9.2	10,121	58,642	11.8	12,982	73,304	9.6	10,561	61,464
2030	113,040	9.2	10,400	59,000	11.8	13,339	73,752	9.6	10,852	61,840
2031	116,149	9.2	10,686	59,280	11.8	13,706	74,103	9.6	11,150	62,134
2032	119,343	9.2	10,980	59,474	11.8	14,082	74,346	9.6	11,457	62,338
2033	122,625	9.2	11,282	59,573	11.8	14,470	74,470	9.6	11,772	62,442
2034	125,997	9.2	11,592	59,567	11.8	14,868	74,463	9.6	12,096	62,436
2035	129,462	9.2	11,911	59,446	11.8	15,277	74,312	9.6	12,428	62,309

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	
2026	\$ 101,416	12.1%	\$12,271	\$ 73,529	14.2%	\$14,401	\$ 85,761	14.5%	\$14,705	\$ 87,138
2027	104,205	12.1	12,609	74,234	14.2	14,797	86,584	14.5	15,110	87,974
2028	107,071	12.1	12,956	74,867	14.2	15,204	87,322	14.5	15,525	88,724
2029	110,015	12.1	13,312	75,418	14.2	15,622	87,965	14.5	15,952	89,377
2030	113,040	12.1	13,678	75,879	14.2	16,052	88,503	14.5	16,391	89,923
2031	116,149	12.1	14,054	76,240	14.2	16,493	88,924	14.5	16,842	90,351
2032	119,343	12.1	14,441	76,490	14.2	16,947	89,215	14.5	17,305	90,647
2033	122,625	12.1	14,838	76,617	14.2	17,413	89,364	14.5	17,781	90,798
2034	125,997	12.1	15,246	76,610	14.2	17,892	89,355	14.5	18,270	90,789
2035	129,462	12.1	15,665	76,454	14.2	18,384	89,174	14.5	18,772	90,605

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	
2026	\$ 101,416	16.9%	\$17,139	\$ 100,050	17.0%	\$17,241	\$ 100,740	19.5%	\$19,776	\$ 114,346
2027	104,205	16.9	17,611	101,010	17.0	17,715	101,706	19.5	20,320	115,443
2028	107,071	16.9	18,095	101,871	17.0	18,202	102,573	19.5	20,879	116,427
2029	110,015	16.9	18,593	102,621	17.0	18,703	103,328	19.5	21,453	117,284
2030	113,040	16.9	19,104	103,248	17.0	19,217	103,960	19.5	22,043	118,001
2031	116,149	16.9	19,629	103,739	17.0	19,745	104,454	19.5	22,649	118,562
2032	119,343	16.9	20,169	104,079	17.0	20,288	104,796	19.5	23,272	118,951
2033	122,625	16.9	20,724	104,252	17.0	20,846	104,971	19.5	23,912	119,149
2034	125,997	16.9	21,293	104,242	17.0	21,419	104,961	19.5	24,569	119,138
2035	129,462	16.9	21,879	104,030	17.0	22,009	104,748	19.5	25,245	118,896

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.



Pulaski 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	
2026	\$ 101,416	7.3%	\$7,403	\$ 57,173	9.9%	\$10,040	\$ 71,467	7.7%	\$7,809	\$ 59,924
2027	104,205	7.3	7,607	57,721	9.9	10,316	72,153	7.7	8,024	60,499
2028	107,071	7.3	7,816	58,213	9.9	10,600	72,768	7.7	8,244	61,015
2029	110,015	7.3	8,031	58,642	9.9	10,891	73,304	7.7	8,471	61,464
2030	113,040	7.3	8,252	59,000	9.9	11,191	73,752	7.7	8,704	61,840
2031	116,149	7.3	8,479	59,280	9.9	11,499	74,103	7.7	8,943	62,134
2032	119,343	7.3	8,712	59,474	9.9	11,815	74,346	7.7	9,189	62,338
2033	122,625	7.3	8,952	59,573	9.9	12,140	74,470	7.7	9,442	62,442
2034	125,997	7.3	9,198	59,567	9.9	12,474	74,463	7.7	9,702	62,436
2035	129,462	7.3	9,451	59,446	9.9	12,817	74,312	7.7	9,969	62,309

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	
2026	\$ 101,416	10.2%	\$10,344	\$ 73,529	12.3%	\$12,474	\$ 85,761	12.6%	\$12,778	\$ 87,138
2027	104,205	10.2	10,629	74,234	12.3	12,817	86,584	12.6	13,130	87,974
2028	107,071	10.2	10,921	74,867	12.3	13,170	87,322	12.6	13,491	88,724
2029	110,015	10.2	11,222	75,418	12.3	13,532	87,965	12.6	13,862	89,377
2030	113,040	10.2	11,530	75,879	12.3	13,904	88,503	12.6	14,243	89,923
2031	116,149	10.2	11,847	76,240	12.3	14,286	88,924	12.6	14,635	90,351
2032	119,343	10.2	12,173	76,490	12.3	14,679	89,215	12.6	15,037	90,647
2033	122,625	10.2	12,508	76,617	12.3	15,083	89,364	12.6	15,451	90,798
2034	125,997	10.2	12,852	76,610	12.3	15,498	89,355	12.6	15,876	90,789
2035	129,462	10.2	13,205	76,454	12.3	15,924	89,174	12.6	16,312	90,605

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	
2026	\$ 101,416	15.0%	\$15,212	\$ 100,050	15.1%	\$15,314	\$ 100,740	17.6%	\$17,849	\$ 114,346
2027	104,205	15.0	15,631	101,010	15.1	15,735	101,706	17.6	18,340	115,443
2028	107,071	15.0	16,061	101,871	15.1	16,168	102,573	17.6	18,844	116,427
2029	110,015	15.0	16,502	102,621	15.1	16,612	103,328	17.6	19,363	117,284
2030	113,040	15.0	16,956	103,248	15.1	17,069	103,960	17.6	19,895	118,001
2031	116,149	15.0	17,422	103,739	15.1	17,538	104,454	17.6	20,442	118,562
2032	119,343	15.0	17,901	104,079	15.1	18,021	104,796	17.6	21,004	118,951
2033	122,625	15.0	18,394	104,252	15.1	18,516	104,971	17.6	21,582	119,149
2034	125,997	15.0	18,900	104,242	15.1	19,026	104,961	17.6	22,175	119,138
2035	129,462	15.0	19,419	104,030	15.1	19,549	104,748	17.6	22,785	118,896

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.



Pulaski 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	
2026	\$ 101,416	5.4%	\$5,476	\$ 57,173	8.0%	\$8,113	\$ 71,467	5.8%	\$5,882	\$ 59,924
2027	104,205	5.4	5,627	57,721	8.0	8,336	72,153	5.8	6,044	60,499
2028	107,071	5.4	5,782	58,213	8.0	8,566	72,768	5.8	6,210	61,015
2029	110,015	5.4	5,941	58,642	8.0	8,801	73,304	5.8	6,381	61,464
2030	113,040	5.4	6,104	59,000	8.0	9,043	73,752	5.8	6,556	61,840
2031	116,149	5.4	6,272	59,280	8.0	9,292	74,103	5.8	6,737	62,134
2032	119,343	5.4	6,445	59,474	8.0	9,547	74,346	5.8	6,922	62,338
2033	122,625	5.4	6,622	59,573	8.0	9,810	74,470	5.8	7,112	62,442
2034	125,997	5.4	6,804	59,567	8.0	10,080	74,463	5.8	7,308	62,436
2035	129,462	5.4	6,991	59,446	8.0	10,357	74,312	5.8	7,509	62,309

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	
2026	\$ 101,416	8.3%	\$8,418	\$ 73,529	10.4%	\$10,547	\$ 85,761	10.7%	\$10,852	\$ 87,138
2027	104,205	8.3	8,649	74,234	10.4	10,837	86,584	10.7	11,150	87,974
2028	107,071	8.3	8,887	74,867	10.4	11,135	87,322	10.7	11,457	88,724
2029	110,015	8.3	9,131	75,418	10.4	11,442	87,965	10.7	11,772	89,377
2030	113,040	8.3	9,382	75,879	10.4	11,756	88,503	10.7	12,095	89,923
2031	116,149	8.3	9,640	76,240	10.4	12,079	88,924	10.7	12,428	90,351
2032	119,343	8.3	9,905	76,490	10.4	12,412	89,215	10.7	12,770	90,647
2033	122,625	8.3	10,178	76,617	10.4	12,753	89,364	10.7	13,121	90,798
2034	125,997	8.3	10,458	76,610	10.4	13,104	89,355	10.7	13,482	90,789
2035	129,462	8.3	10,745	76,454	10.4	13,464	89,174	10.7	13,852	90,605

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	
2026	\$ 101,416	13.1%	\$13,285	\$ 100,050	13.2%	\$13,387	\$ 100,740	15.7%	\$15,922	\$ 114,346
2027	104,205	13.1	13,651	101,010	13.2	13,755	101,706	15.7	16,360	115,443
2028	107,071	13.1	14,026	101,871	13.2	14,133	102,573	15.7	16,810	116,427
2029	110,015	13.1	14,412	102,621	13.2	14,522	103,328	15.7	17,272	117,284
2030	113,040	13.1	14,808	103,248	13.2	14,921	103,960	15.7	17,747	118,001
2031	116,149	13.1	15,216	103,739	13.2	15,332	104,454	15.7	18,235	118,562
2032	119,343	13.1	15,634	104,079	13.2	15,753	104,796	15.7	18,737	118,951
2033	122,625	13.1	16,064	104,252	13.2	16,187	104,971	15.7	19,252	119,149
2034	125,997	13.1	16,506	104,242	13.2	16,632	104,961	15.7	19,782	119,138
2035	129,462	13.1	16,960	104,030	13.2	17,089	104,748	15.7	20,326	118,896

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.



Pulaski 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	
2026	\$ 2,954,849	11.1%	\$327,988	\$ 1,995,298	13.8%	\$407,769	\$ 2,494,266	13.5%	\$398,905	\$ 2,489,753
2027	3,036,107	11.1	337,008	2,014,438	13.8	418,983	2,518,193	13.5	409,874	2,513,636
2028	3,119,600	11.1	346,276	2,031,603	13.8	430,505	2,539,651	13.5	421,146	2,535,055
2029	3,205,389	11.1	355,798	2,046,564	13.8	442,344	2,558,354	13.5	432,728	2,553,724
2030	3,293,537	11.1	365,583	2,059,073	13.8	454,508	2,573,991	13.5	444,627	2,569,333
2031	3,384,109	11.1	375,636	2,068,862	13.8	467,007	2,586,228	13.5	456,855	2,581,548
2032	3,477,172	11.1	385,966	2,075,642	13.8	479,850	2,594,703	13.5	469,418	2,590,008
2033	3,572,794	11.1	396,580	2,079,100	13.8	493,046	2,599,026	13.5	482,327	2,594,323
2034	3,671,046	11.1	407,486	2,078,900	13.8	506,604	2,598,776	13.5	495,591	2,594,073
2035	3,772,000	11.1	418,692	2,074,678	13.8	520,536	2,593,498	13.5	509,220	2,588,805

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	
2026	\$ 2,954,849	15.6%	\$460,956	\$ 2,865,070	16.3%	\$481,640	\$ 2,993,093	17.5%	\$517,099	\$ 3,240,236
2027	3,036,107	15.6	473,633	2,892,554	16.3	494,885	3,021,805	17.5	531,319	3,271,318
2028	3,119,600	15.6	486,658	2,917,202	16.3	508,495	3,047,554	17.5	545,930	3,299,193
2029	3,205,389	15.6	500,041	2,938,685	16.3	522,478	3,069,997	17.5	560,943	3,323,489
2030	3,293,537	15.6	513,792	2,956,647	16.3	536,847	3,088,762	17.5	576,369	3,343,803
2031	3,384,109	15.6	527,921	2,970,703	16.3	551,610	3,103,446	17.5	592,219	3,359,700
2032	3,477,172	15.6	542,439	2,980,438	16.3	566,779	3,113,616	17.5	608,505	3,370,710
2033	3,572,794	15.6	557,356	2,985,404	16.3	582,365	3,118,804	17.5	625,239	3,376,326
2034	3,671,046	15.6	572,683	2,985,117	16.3	598,380	3,118,504	17.5	642,433	3,376,001
2035	3,772,000	15.6	588,432	2,979,055	16.3	614,836	3,112,171	17.5	660,100	3,369,145

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	
2026	\$ 2,954,849	19.0%	\$561,421	\$ 3,491,846	19.5%	\$576,196	\$ 3,615,509	21.6%	\$638,247	\$ 3,990,641
2027	3,036,107	19.0	576,860	3,525,342	19.5	592,041	3,650,191	21.6	655,799	4,028,922
2028	3,119,600	19.0	592,724	3,555,382	19.5	608,322	3,681,295	21.6	673,834	4,063,253
2029	3,205,389	19.0	609,024	3,581,565	19.5	625,051	3,708,405	21.6	692,364	4,093,176
2030	3,293,537	19.0	625,772	3,603,456	19.5	642,240	3,731,072	21.6	711,404	4,118,194
2031	3,384,109	19.0	642,981	3,620,587	19.5	659,901	3,748,810	21.6	730,968	4,137,773
2032	3,477,172	19.0	660,663	3,632,452	19.5	678,049	3,761,095	21.6	751,069	4,151,333
2033	3,572,794	19.0	678,831	3,638,504	19.5	696,695	3,767,361	21.6	771,724	4,158,250
2034	3,671,046	19.0	697,499	3,638,154	19.5	715,854	3,766,998	21.6	792,946	4,157,850
2035	3,772,000	19.0	716,680	3,630,766	19.5	735,540	3,759,348	21.6	814,752	4,149,406

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.



Pulaski 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	
2026	\$ 2,954,849	9.2%	\$271,846	\$ 1,995,298	11.9%	\$351,627	\$ 2,494,266	11.6%	\$342,762	\$ 2,489,753
2027	3,036,107	9.2	279,322	2,014,438	11.9	361,297	2,518,193	11.6	352,188	2,513,636
2028	3,119,600	9.2	287,003	2,031,603	11.9	371,232	2,539,651	11.6	361,874	2,535,055
2029	3,205,389	9.2	294,896	2,046,564	11.9	381,441	2,558,354	11.6	371,825	2,553,724
2030	3,293,537	9.2	303,005	2,059,073	11.9	391,931	2,573,991	11.6	382,050	2,569,333
2031	3,384,109	9.2	311,338	2,068,862	11.9	402,709	2,586,228	11.6	392,557	2,581,548
2032	3,477,172	9.2	319,900	2,075,642	11.9	413,783	2,594,703	11.6	403,352	2,590,008
2033	3,572,794	9.2	328,697	2,079,100	11.9	425,162	2,599,026	11.6	414,444	2,594,323
2034	3,671,046	9.2	337,736	2,078,900	11.9	436,854	2,598,776	11.6	425,841	2,594,073
2035	3,772,000	9.2	347,024	2,074,678	11.9	448,868	2,593,498	11.6	437,552	2,588,805

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	
2026	\$ 2,954,849	13.7%	\$404,814	\$ 2,865,070	14.4%	\$425,498	\$ 2,993,093	15.6%	\$460,956	\$ 3,240,236
2027	3,036,107	13.7	415,947	2,892,554	14.4	437,199	3,021,805	15.6	473,633	3,271,318
2028	3,119,600	13.7	427,385	2,917,202	14.4	449,222	3,047,554	15.6	486,658	3,299,193
2029	3,205,389	13.7	439,138	2,938,685	14.4	461,576	3,069,997	15.6	500,041	3,323,489
2030	3,293,537	13.7	451,215	2,956,647	14.4	474,269	3,088,762	15.6	513,792	3,343,803
2031	3,384,109	13.7	463,623	2,970,703	14.4	487,312	3,103,446	15.6	527,921	3,359,700
2032	3,477,172	13.7	476,373	2,980,438	14.4	500,713	3,113,616	15.6	542,439	3,370,710
2033	3,572,794	13.7	489,473	2,985,404	14.4	514,482	3,118,804	15.6	557,356	3,376,326
2034	3,671,046	13.7	502,933	2,985,117	14.4	528,631	3,118,504	15.6	572,683	3,376,001
2035	3,772,000	13.7	516,764	2,979,055	14.4	543,168	3,112,171	15.6	588,432	3,369,145

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	
2026	\$ 2,954,849	17.1%	\$505,279	\$ 3,491,846	17.6%	\$520,053	\$ 3,615,509	19.7%	\$582,105	\$ 3,990,641
2027	3,036,107	17.1	519,174	3,525,342	17.6	534,355	3,650,191	19.7	598,113	4,028,922
2028	3,119,600	17.1	533,452	3,555,382	17.6	549,050	3,681,295	19.7	614,561	4,063,253
2029	3,205,389	17.1	548,122	3,581,565	17.6	564,148	3,708,405	19.7	631,462	4,093,176
2030	3,293,537	17.1	563,195	3,603,456	17.6	579,663	3,731,072	19.7	648,827	4,118,194
2031	3,384,109	17.1	578,683	3,620,587	17.6	595,603	3,748,810	19.7	666,669	4,137,773
2032	3,477,172	17.1	594,596	3,632,452	17.6	611,982	3,761,095	19.7	685,003	4,151,333
2033	3,572,794	17.1	610,948	3,638,504	17.6	628,812	3,767,361	19.7	703,840	4,158,250
2034	3,671,046	17.1	627,749	3,638,154	17.6	646,104	3,766,998	19.7	723,196	4,157,850
2035	3,772,000	17.1	645,012	3,630,766	17.6	663,872	3,759,348	19.7	743,084	4,149,406

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.



Pulaski 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	
2026	\$ 2,954,849	7.3%	\$215,704	\$ 1,995,298	10.0%	\$295,485	\$ 2,494,266	9.7%	\$286,620	\$ 2,489,753
2027	3,036,107	7.3	221,636	2,014,438	10.0	303,611	2,518,193	9.7	294,502	2,513,636
2028	3,119,600	7.3	227,731	2,031,603	10.0	311,960	2,539,651	9.7	302,601	2,535,055
2029	3,205,389	7.3	233,993	2,046,564	10.0	320,539	2,558,354	9.7	310,923	2,553,724
2030	3,293,537	7.3	240,428	2,059,073	10.0	329,354	2,573,991	9.7	319,473	2,569,333
2031	3,384,109	7.3	247,040	2,068,862	10.0	338,411	2,586,228	9.7	328,259	2,581,548
2032	3,477,172	7.3	253,834	2,075,642	10.0	347,717	2,594,703	9.7	337,286	2,590,008
2033	3,572,794	7.3	260,814	2,079,100	10.0	357,279	2,599,026	9.7	346,561	2,594,323
2034	3,671,046	7.3	267,986	2,078,900	10.0	367,105	2,598,776	9.7	356,091	2,594,073
2035	3,772,000	7.3	275,356	2,074,678	10.0	377,200	2,593,498	9.7	365,884	2,588,805

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	
2026	\$ 2,954,849	11.8%	\$348,672	\$ 2,865,070	12.5%	\$369,356	\$ 2,993,093	13.7%	\$404,814	\$ 3,240,236
2027	3,036,107	11.8	358,261	2,892,554	12.5	379,513	3,021,805	13.7	415,947	3,271,318
2028	3,119,600	11.8	368,113	2,917,202	12.5	389,950	3,047,554	13.7	427,385	3,299,193
2029	3,205,389	11.8	378,236	2,938,685	12.5	400,674	3,069,997	13.7	439,138	3,323,489
2030	3,293,537	11.8	388,637	2,956,647	12.5	411,692	3,088,762	13.7	451,215	3,343,803
2031	3,384,109	11.8	399,325	2,970,703	12.5	423,014	3,103,446	13.7	463,623	3,359,700
2032	3,477,172	11.8	410,306	2,980,438	12.5	434,647	3,113,616	13.7	476,373	3,370,710
2033	3,572,794	11.8	421,590	2,985,404	12.5	446,599	3,118,804	13.7	489,473	3,376,326
2034	3,671,046	11.8	433,183	2,985,117	12.5	458,881	3,118,504	13.7	502,933	3,376,001
2035	3,772,000	11.8	445,096	2,979,055	12.5	471,500	3,112,171	13.7	516,764	3,369,145

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	
2026	\$ 2,954,849	15.2%	\$449,137	\$ 3,491,846	15.7%	\$463,911	\$ 3,615,509	17.8%	\$525,963	\$ 3,990,641
2027	3,036,107	15.2	461,488	3,525,342	15.7	476,669	3,650,191	17.8	540,427	4,028,922
2028	3,119,600	15.2	474,179	3,555,382	15.7	489,777	3,681,295	17.8	555,289	4,063,253
2029	3,205,389	15.2	487,219	3,581,565	15.7	503,246	3,708,405	17.8	570,559	4,093,176
2030	3,293,537	15.2	500,618	3,603,456	15.7	517,085	3,731,072	17.8	586,250	4,118,194
2031	3,384,109	15.2	514,385	3,620,587	15.7	531,305	3,748,810	17.8	602,371	4,137,773
2032	3,477,172	15.2	528,530	3,632,452	15.7	545,916	3,761,095	17.8	618,937	4,151,333
2033	3,572,794	15.2	543,065	3,638,504	15.7	560,929	3,767,361	17.8	635,957	4,158,250
2034	3,671,046	15.2	557,999	3,638,154	15.7	576,354	3,766,998	17.8	653,446	4,157,850
2035	3,772,000	15.2	573,344	3,630,766	15.7	592,204	3,759,348	17.8	671,416	4,149,406

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.



Pulaski 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	
2026	\$ 2,954,849	5.4%	\$159,562	\$ 1,995,298	8.1%	\$239,343	\$ 2,494,266	7.8%	\$230,478	\$ 2,489,753
2027	3,036,107	5.4	163,950	2,014,438	8.1	245,925	2,518,193	7.8	236,816	2,513,636
2028	3,119,600	5.4	168,458	2,031,603	8.1	252,688	2,539,651	7.8	243,329	2,535,055
2029	3,205,389	5.4	173,091	2,046,564	8.1	259,637	2,558,354	7.8	250,020	2,553,724
2030	3,293,537	5.4	177,851	2,059,073	8.1	266,776	2,573,991	7.8	256,896	2,569,333
2031	3,384,109	5.4	182,742	2,068,862	8.1	274,113	2,586,228	7.8	263,961	2,581,548
2032	3,477,172	5.4	187,767	2,075,642	8.1	281,651	2,594,703	7.8	271,219	2,590,008
2033	3,572,794	5.4	192,931	2,079,100	8.1	289,396	2,599,026	7.8	278,678	2,594,323
2034	3,671,046	5.4	198,236	2,078,900	8.1	297,355	2,598,776	7.8	286,342	2,594,073
2035	3,772,000	5.4	203,688	2,074,678	8.1	305,532	2,593,498	7.8	294,216	2,588,805

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	
2026	\$ 2,954,849	9.9%	\$292,530	\$ 2,865,070	10.6%	\$313,214	\$ 2,993,093	11.8%	\$348,672	\$ 3,240,236
2027	3,036,107	9.9	300,575	2,892,554	10.6	321,827	3,021,805	11.8	358,261	3,271,318
2028	3,119,600	9.9	308,840	2,917,202	10.6	330,678	3,047,554	11.8	368,113	3,299,193
2029	3,205,389	9.9	317,334	2,938,685	10.6	339,771	3,069,997	11.8	378,236	3,323,489
2030	3,293,537	9.9	326,060	2,956,647	10.6	349,115	3,088,762	11.8	388,637	3,343,803
2031	3,384,109	9.9	335,027	2,970,703	10.6	358,716	3,103,446	11.8	399,325	3,359,700
2032	3,477,172	9.9	344,240	2,980,438	10.6	368,580	3,113,616	11.8	410,306	3,370,710
2033	3,572,794	9.9	353,707	2,985,404	10.6	378,716	3,118,804	11.8	421,590	3,376,326
2034	3,671,046	9.9	363,434	2,985,117	10.6	389,131	3,118,504	11.8	433,183	3,376,001
2035	3,772,000	9.9	373,428	2,979,055	10.6	399,832	3,112,171	11.8	445,096	3,369,145

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	
2026	\$ 2,954,849	13.3%	\$392,995	\$ 3,491,846	13.8%	\$407,769	\$ 3,615,509	15.9%	\$469,821	\$ 3,990,641
2027	3,036,107	13.3	403,802	3,525,342	13.8	418,983	3,650,191	15.9	482,741	4,028,922
2028	3,119,600	13.3	414,907	3,555,382	13.8	430,505	3,681,295	15.9	496,016	4,063,253
2029	3,205,389	13.3	426,317	3,581,565	13.8	442,344	3,708,405	15.9	509,657	4,093,176
2030	3,293,537	13.3	438,040	3,603,456	13.8	454,508	3,731,072	15.9	523,672	4,118,194
2031	3,384,109	13.3	450,086	3,620,587	13.8	467,007	3,748,810	15.9	538,073	4,137,773
2032	3,477,172	13.3	462,464	3,632,452	13.8	479,850	3,761,095	15.9	552,870	4,151,333
2033	3,572,794	13.3	475,182	3,638,504	13.8	493,046	3,767,361	15.9	568,074	4,158,250
2034	3,671,046	13.3	488,249	3,638,154	13.8	506,604	3,766,998	15.9	583,696	4,157,850
2035	3,772,000	13.3	501,676	3,630,766	13.8	520,536	3,759,348	15.9	599,748	4,149,406

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.



Pulaski 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	
2026	\$ 2,954,849	11.6%	\$342,762	\$ 2,066,154	14.3%	\$422,543	\$ 2,582,630	14.0%	\$413,679	\$ 2,578,108
2027	3,036,107	11.6	352,188	2,085,974	14.3	434,163	2,607,404	14.0	425,055	2,602,839
2028	3,119,600	11.6	361,874	2,103,749	14.3	446,103	2,629,622	14.0	436,744	2,625,018
2029	3,205,389	11.6	371,825	2,119,242	14.3	458,371	2,648,987	14.0	448,754	2,644,349
2030	3,293,537	11.6	382,050	2,132,195	14.3	470,976	2,665,178	14.0	461,095	2,660,512
2031	3,384,109	11.6	392,557	2,142,332	14.3	483,928	2,677,849	14.0	473,775	2,673,161
2032	3,477,172	11.6	403,352	2,149,353	14.3	497,236	2,686,625	14.0	486,804	2,681,921
2033	3,572,794	11.6	414,444	2,152,934	14.3	510,910	2,691,101	14.0	500,191	2,686,389
2034	3,671,046	11.6	425,841	2,152,727	14.3	524,960	2,690,842	14.0	513,946	2,686,130
2035	3,772,000	11.6	437,552	2,148,355	14.3	539,396	2,685,377	14.0	528,080	2,680,675

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	
2026	\$ 2,954,849	16.1%	\$475,731	\$ 2,966,649	16.9%	\$499,369	\$ 3,099,174	18.1%	\$534,828	\$ 3,355,140
2027	3,036,107	16.1	488,813	2,995,107	16.9	513,102	3,128,903	18.1	549,535	3,387,325
2028	3,119,600	16.1	502,256	3,020,629	16.9	527,212	3,155,565	18.1	564,648	3,416,189
2029	3,205,389	16.1	516,068	3,042,874	16.9	541,711	3,178,803	18.1	580,175	3,441,347
2030	3,293,537	16.1	530,259	3,061,473	16.9	556,608	3,198,233	18.1	596,130	3,462,381
2031	3,384,109	16.1	544,842	3,076,028	16.9	571,914	3,213,438	18.1	612,524	3,478,842
2032	3,477,172	16.1	559,825	3,086,108	16.9	587,642	3,223,969	18.1	629,368	3,490,242
2033	3,572,794	16.1	575,220	3,091,250	16.9	603,802	3,229,341	18.1	646,676	3,496,057
2034	3,671,046	16.1	591,038	3,090,953	16.9	620,407	3,229,030	18.1	664,459	3,495,721
2035	3,772,000	16.1	607,292	3,084,676	16.9	637,468	3,222,472	18.1	682,732	3,488,622

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	
2026	\$ 2,954,849	19.6%	\$579,150	\$ 3,615,633	20.2%	\$596,879	\$ 3,743,582	22.3%	\$658,931	\$ 4,132,146
2027	3,036,107	19.6	595,077	3,650,317	20.2	613,294	3,779,493	22.3	677,052	4,171,784
2028	3,119,600	19.6	611,442	3,681,422	20.2	630,159	3,811,699	22.3	695,671	4,207,332
2029	3,205,389	19.6	628,256	3,708,533	20.2	647,489	3,839,769	22.3	714,802	4,238,316
2030	3,293,537	19.6	645,533	3,731,200	20.2	665,294	3,863,239	22.3	734,459	4,264,222
2031	3,384,109	19.6	663,285	3,748,939	20.2	683,590	3,881,605	22.3	754,656	4,284,495
2032	3,477,172	19.6	681,526	3,761,225	20.2	702,389	3,894,325	22.3	775,409	4,298,536
2033	3,572,794	19.6	700,268	3,767,492	20.2	721,704	3,900,813	22.3	796,733	4,305,698
2034	3,671,046	19.6	719,525	3,767,129	20.2	741,551	3,900,438	22.3	818,643	4,305,284
2035	3,772,000	19.6	739,312	3,759,479	20.2	761,944	3,892,517	22.3	841,156	4,296,541

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.



Pulaski 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	
2026	\$ 2,954,849	9.7%	\$286,620	\$ 2,066,154	12.4%	\$366,401	\$ 2,582,630	12.1%	\$357,537	\$ 2,578,108
2027	3,036,107	9.7	294,502	2,085,974	12.4	376,477	2,607,404	12.1	367,369	2,602,839
2028	3,119,600	9.7	302,601	2,103,749	12.4	386,830	2,629,622	12.1	377,472	2,625,018
2029	3,205,389	9.7	310,923	2,119,242	12.4	397,468	2,648,987	12.1	387,852	2,644,349
2030	3,293,537	9.7	319,473	2,132,195	12.4	408,399	2,665,178	12.1	398,518	2,660,512
2031	3,384,109	9.7	328,259	2,142,332	12.4	419,630	2,677,849	12.1	409,477	2,673,161
2032	3,477,172	9.7	337,286	2,149,353	12.4	431,169	2,686,625	12.1	420,738	2,681,921
2033	3,572,794	9.7	346,561	2,152,934	12.4	443,026	2,691,101	12.1	432,308	2,686,389
2034	3,671,046	9.7	356,091	2,152,727	12.4	455,210	2,690,842	12.1	444,197	2,686,130
2035	3,772,000	9.7	365,884	2,148,355	12.4	467,728	2,685,377	12.1	456,412	2,680,675

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	
2026	\$ 2,954,849	14.2%	\$419,589	\$ 2,966,649	15.0%	\$443,227	\$ 3,099,174	16.2%	\$478,686	\$ 3,355,140
2027	3,036,107	14.2	431,127	2,995,107	15.0	455,416	3,128,903	16.2	491,849	3,387,325
2028	3,119,600	14.2	442,983	3,020,629	15.0	467,940	3,155,565	16.2	505,375	3,416,189
2029	3,205,389	14.2	455,165	3,042,874	15.0	480,808	3,178,803	16.2	519,273	3,441,347
2030	3,293,537	14.2	467,682	3,061,473	15.0	494,031	3,198,233	16.2	533,553	3,462,381
2031	3,384,109	14.2	480,543	3,076,028	15.0	507,616	3,213,438	16.2	548,226	3,478,842
2032	3,477,172	14.2	493,758	3,086,108	15.0	521,576	3,223,969	16.2	563,302	3,490,242
2033	3,572,794	14.2	507,337	3,091,250	15.0	535,919	3,229,341	16.2	578,793	3,496,057
2034	3,671,046	14.2	521,289	3,090,953	15.0	550,657	3,229,030	16.2	594,709	3,495,721
2035	3,772,000	14.2	535,624	3,084,676	15.0	565,800	3,222,472	16.2	611,064	3,488,622

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	
2026	\$ 2,954,849	17.7%	\$523,008	\$ 3,615,633	18.3%	\$540,737	\$ 3,743,582	20.4%	\$602,789	\$ 4,132,146
2027	3,036,107	17.7	537,391	3,650,317	18.3	555,608	3,779,493	20.4	619,366	4,171,784
2028	3,119,600	17.7	552,169	3,681,422	18.3	570,887	3,811,699	20.4	636,398	4,207,332
2029	3,205,389	17.7	567,354	3,708,533	18.3	586,586	3,839,769	20.4	653,899	4,238,316
2030	3,293,537	17.7	582,956	3,731,200	18.3	602,717	3,863,239	20.4	671,882	4,264,222
2031	3,384,109	17.7	598,987	3,748,939	18.3	619,292	3,881,605	20.4	690,358	4,284,495
2032	3,477,172	17.7	615,459	3,761,225	18.3	636,322	3,894,325	20.4	709,343	4,298,536
2033	3,572,794	17.7	632,385	3,767,492	18.3	653,821	3,900,813	20.4	728,850	4,305,698
2034	3,671,046	17.7	649,775	3,767,129	18.3	671,801	3,900,438	20.4	748,893	4,305,284
2035	3,772,000	17.7	667,644	3,759,479	18.3	690,276	3,892,517	20.4	769,488	4,296,541

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.



Pulaski 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 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	
2026	\$ 2,954,849	7.8%	\$230,478	\$ 2,066,154	10.5%	\$310,259	\$ 2,582,630	10.2%	\$301,395	\$ 2,578,108
2027	3,036,107	7.8	236,816	2,085,974	10.5	318,791	2,607,404	10.2	309,683	2,602,839
2028	3,119,600	7.8	243,329	2,103,749	10.5	327,558	2,629,622	10.2	318,199	2,625,018
2029	3,205,389	7.8	250,020	2,119,242	10.5	336,566	2,648,987	10.2	326,950	2,644,349
2030	3,293,537	7.8	256,896	2,132,195	10.5	345,821	2,665,178	10.2	335,941	2,660,512
2031	3,384,109	7.8	263,961	2,142,332	10.5	355,331	2,677,849	10.2	345,179	2,673,161
2032	3,477,172	7.8	271,219	2,149,353	10.5	365,103	2,686,625	10.2	354,672	2,681,921
2033	3,572,794	7.8	278,678	2,152,934	10.5	375,143	2,691,101	10.2	364,425	2,686,389
2034	3,671,046	7.8	286,342	2,152,727	10.5	385,460	2,690,842	10.2	374,447	2,686,130
2035	3,772,000	7.8	294,216	2,148,355	10.5	396,060	2,685,377	10.2	384,744	2,680,675

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	
2026	\$ 2,954,849	12.3%	\$363,446	\$ 2,966,649	13.1%	\$387,085	\$ 3,099,174	14.3%	\$422,543	\$ 3,355,140
2027	3,036,107	12.3	373,441	2,995,107	13.1	397,730	3,128,903	14.3	434,163	3,387,325
2028	3,119,600	12.3	383,711	3,020,629	13.1	408,668	3,155,565	14.3	446,103	3,416,189
2029	3,205,389	12.3	394,263	3,042,874	13.1	419,906	3,178,803	14.3	458,371	3,441,347
2030	3,293,537	12.3	405,105	3,061,473	13.1	431,453	3,198,233	14.3	470,976	3,462,381
2031	3,384,109	12.3	416,245	3,076,028	13.1	443,318	3,213,438	14.3	483,928	3,478,842
2032	3,477,172	12.3	427,692	3,086,108	13.1	455,510	3,223,969	14.3	497,236	3,490,242
2033	3,572,794	12.3	439,454	3,091,250	13.1	468,036	3,229,341	14.3	510,910	3,496,057
2034	3,671,046	12.3	451,539	3,090,953	13.1	480,907	3,229,030	14.3	524,960	3,495,721
2035	3,772,000	12.3	463,956	3,084,676	13.1	494,132	3,222,472	14.3	539,396	3,488,622

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	
2026	\$ 2,954,849	15.8%	\$466,866	\$ 3,615,633	16.4%	\$484,595	\$ 3,743,582	18.5%	\$546,647	\$ 4,132,146
2027	3,036,107	15.8	479,705	3,650,317	16.4	497,922	3,779,493	18.5	561,680	4,171,784
2028	3,119,600	15.8	492,897	3,681,422	16.4	511,614	3,811,699	18.5	577,126	4,207,332
2029	3,205,389	15.8	506,451	3,708,533	16.4	525,684	3,839,769	18.5	592,997	4,238,316
2030	3,293,537	15.8	520,379	3,731,200	16.4	540,140	3,863,239	18.5	609,304	4,264,222
2031	3,384,109	15.8	534,689	3,748,939	16.4	554,994	3,881,605	18.5	626,060	4,284,495
2032	3,477,172	15.8	549,393	3,761,225	16.4	570,256	3,894,325	18.5	643,277	4,298,536
2033	3,572,794	15.8	564,501	3,767,492	16.4	585,938	3,900,813	18.5	660,967	4,305,698
2034	3,671,046	15.8	580,025	3,767,129	16.4	602,052	3,900,438	18.5	679,144	4,305,284
2035	3,772,000	15.8	595,976	3,759,479	16.4	618,608	3,892,517	18.5	697,820	4,296,541

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.



Pulaski 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 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	
2026	\$ 2,954,849	5.9%	\$174,336	\$ 2,066,154	8.6%	\$254,117	\$ 2,582,630	8.3%	\$245,252	\$ 2,578,108
2027	3,036,107	5.9	179,130	2,085,974	8.6	261,105	2,607,404	8.3	251,997	2,602,839
2028	3,119,600	5.9	184,056	2,103,749	8.6	268,286	2,629,622	8.3	258,927	2,625,018
2029	3,205,389	5.9	189,118	2,119,242	8.6	275,663	2,648,987	8.3	266,047	2,644,349
2030	3,293,537	5.9	194,319	2,132,195	8.6	283,244	2,665,178	8.3	273,364	2,660,512
2031	3,384,109	5.9	199,662	2,142,332	8.6	291,033	2,677,849	8.3	280,881	2,673,161
2032	3,477,172	5.9	205,153	2,149,353	8.6	299,037	2,686,625	8.3	288,605	2,681,921
2033	3,572,794	5.9	210,795	2,152,934	8.6	307,260	2,691,101	8.3	296,542	2,686,389
2034	3,671,046	5.9	216,592	2,152,727	8.6	315,710	2,690,842	8.3	304,697	2,686,130
2035	3,772,000	5.9	222,548	2,148,355	8.6	324,392	2,685,377	8.3	313,076	2,680,675

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	
2026	\$ 2,954,849	10.4%	\$307,304	\$ 2,966,649	11.2%	\$330,943	\$ 3,099,174	12.4%	\$366,401	\$ 3,355,140
2027	3,036,107	10.4	315,755	2,995,107	11.2	340,044	3,128,903	12.4	376,477	3,387,325
2028	3,119,600	10.4	324,438	3,020,629	11.2	349,395	3,155,565	12.4	386,830	3,416,189
2029	3,205,389	10.4	333,360	3,042,874	11.2	359,004	3,178,803	12.4	397,468	3,441,347
2030	3,293,537	10.4	342,528	3,061,473	11.2	368,876	3,198,233	12.4	408,399	3,462,381
2031	3,384,109	10.4	351,947	3,076,028	11.2	379,020	3,213,438	12.4	419,630	3,478,842
2032	3,477,172	10.4	361,626	3,086,108	11.2	389,443	3,223,969	12.4	431,169	3,490,242
2033	3,572,794	10.4	371,571	3,091,250	11.2	400,153	3,229,341	12.4	443,026	3,496,057
2034	3,671,046	10.4	381,789	3,090,953	11.2	411,157	3,229,030	12.4	455,210	3,495,721
2035	3,772,000	10.4	392,288	3,084,676	11.2	422,464	3,222,472	12.4	467,728	3,488,622

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	
2026	\$ 2,954,849	13.9%	\$410,724	\$ 3,615,633	14.5%	\$428,453	\$ 3,743,582	16.6%	\$490,505	\$ 4,132,146
2027	3,036,107	13.9	422,019	3,650,317	14.5	440,236	3,779,493	16.6	503,994	4,171,784
2028	3,119,600	13.9	433,624	3,681,422	14.5	452,342	3,811,699	16.6	517,854	4,207,332
2029	3,205,389	13.9	445,549	3,708,533	14.5	464,781	3,839,769	16.6	532,095	4,238,316
2030	3,293,537	13.9	457,802	3,731,200	14.5	477,563	3,863,239	16.6	546,727	4,264,222
2031	3,384,109	13.9	470,391	3,748,939	14.5	490,696	3,881,605	16.6	561,762	4,284,495
2032	3,477,172	13.9	483,327	3,761,225	14.5	504,190	3,894,325	16.6	577,211	4,298,536
2033	3,572,794	13.9	496,618	3,767,492	14.5	518,055	3,900,813	16.6	593,084	4,305,698
2034	3,671,046	13.9	510,275	3,767,129	14.5	532,302	3,900,438	16.6	609,394	4,305,284
2035	3,772,000	13.9	524,308	3,759,479	14.5	546,940	3,892,517	16.6	626,152	4,296,541

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.



Pulaski 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	
2026	\$ 2,954,849	11.5%	\$339,808	\$ 2,067,603	14.2%	\$419,589	\$ 2,584,456	14.4%	\$425,498	\$ 2,678,931
2027	3,036,107	11.5	349,152	2,087,437	14.2	431,127	2,609,248	14.4	437,199	2,704,629
2028	3,119,600	11.5	358,754	2,105,224	14.2	442,983	2,631,482	14.4	449,222	2,727,676
2029	3,205,389	11.5	368,620	2,120,727	14.2	455,165	2,650,861	14.4	461,576	2,747,763
2030	3,293,537	11.5	378,757	2,133,689	14.2	467,682	2,667,064	14.4	474,269	2,764,558
2031	3,384,109	11.5	389,173	2,143,833	14.2	480,543	2,679,744	14.4	487,312	2,777,701
2032	3,477,172	11.5	399,875	2,150,859	14.2	493,758	2,688,526	14.4	500,713	2,786,804
2033	3,572,794	11.5	410,871	2,154,443	14.2	507,337	2,693,005	14.4	514,482	2,791,447
2034	3,671,046	11.5	422,170	2,154,236	14.2	521,289	2,692,746	14.4	528,631	2,791,178
2035	3,772,000	11.5	433,780	2,149,861	14.2	535,624	2,687,277	14.4	543,168	2,785,510

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	
2026	\$ 2,954,849	16.4%	\$484,595	\$ 3,042,956	16.8%	\$496,415	\$ 3,101,439	18.2%	\$537,783	\$ 3,407,019
2027	3,036,107	16.4	497,922	3,072,146	16.8	510,066	3,131,190	18.2	552,571	3,439,701
2028	3,119,600	16.4	511,614	3,098,324	16.8	524,093	3,157,871	18.2	567,767	3,469,011
2029	3,205,389	16.4	525,684	3,121,141	16.8	538,505	3,181,126	18.2	583,381	3,494,558
2030	3,293,537	16.4	540,140	3,140,218	16.8	553,314	3,200,570	18.2	599,424	3,515,918
2031	3,384,109	16.4	554,994	3,155,147	16.8	568,530	3,215,786	18.2	615,908	3,532,633
2032	3,477,172	16.4	570,256	3,165,487	16.8	584,165	3,226,324	18.2	632,845	3,544,210
2033	3,572,794	16.4	585,938	3,170,761	16.8	600,229	3,231,699	18.2	650,249	3,550,115
2034	3,671,046	16.4	602,052	3,170,456	16.8	616,736	3,231,388	18.2	668,130	3,549,773
2035	3,772,000	16.4	618,608	3,164,017	16.8	633,696	3,224,826	18.2	686,504	3,542,564

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	
2026	\$ 2,954,849	19.5%	\$576,196	\$ 3,618,278	20.3%	\$599,834	\$ 3,771,118	22.3%	\$658,931	\$ 4,135,202
2027	3,036,107	19.5	592,041	3,652,987	20.3	616,330	3,807,293	22.3	677,052	4,174,870
2028	3,119,600	19.5	608,322	3,684,115	20.3	633,279	3,839,736	22.3	695,671	4,210,445
2029	3,205,389	19.5	625,051	3,711,246	20.3	650,694	3,868,013	22.3	714,802	4,241,452
2030	3,293,537	19.5	642,240	3,733,930	20.3	668,588	3,891,655	22.3	734,459	4,267,377
2031	3,384,109	19.5	659,901	3,751,682	20.3	686,974	3,910,157	22.3	754,656	4,287,665
2032	3,477,172	19.5	678,049	3,763,977	20.3	705,866	3,922,971	22.3	775,409	4,301,716
2033	3,572,794	19.5	696,695	3,770,248	20.3	725,277	3,929,507	22.3	796,733	4,308,883
2034	3,671,046	19.5	715,854	3,769,885	20.3	745,222	3,929,129	22.3	818,643	4,308,468
2035	3,772,000	19.5	735,540	3,762,229	20.3	765,716	3,921,150	22.3	841,156	4,299,718

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.



Pulaski 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	
2026	\$ 2,954,849	9.6%	\$283,666	\$ 2,067,603	12.3%	\$363,446	\$ 2,584,456	12.5%	\$369,356	\$ 2,678,931
2027	3,036,107	9.6	291,466	2,087,437	12.3	373,441	2,609,248	12.5	379,513	2,704,629
2028	3,119,600	9.6	299,482	2,105,224	12.3	383,711	2,631,482	12.5	389,950	2,727,676
2029	3,205,389	9.6	307,717	2,120,727	12.3	394,263	2,650,861	12.5	400,674	2,747,763
2030	3,293,537	9.6	316,180	2,133,689	12.3	405,105	2,667,064	12.5	411,692	2,764,558
2031	3,384,109	9.6	324,874	2,143,833	12.3	416,245	2,679,744	12.5	423,014	2,777,701
2032	3,477,172	9.6	333,809	2,150,859	12.3	427,692	2,688,526	12.5	434,647	2,786,804
2033	3,572,794	9.6	342,988	2,154,443	12.3	439,454	2,693,005	12.5	446,599	2,791,447
2034	3,671,046	9.6	352,420	2,154,236	12.3	451,539	2,692,746	12.5	458,881	2,791,178
2035	3,772,000	9.6	362,112	2,149,861	12.3	463,956	2,687,277	12.5	471,500	2,785,510

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	
2026	\$ 2,954,849	14.5%	\$428,453	\$ 3,042,956	14.9%	\$440,273	\$ 3,101,439	16.3%	\$481,640	\$ 3,407,019
2027	3,036,107	14.5	440,236	3,072,146	14.9	452,380	3,131,190	16.3	494,885	3,439,701
2028	3,119,600	14.5	452,342	3,098,324	14.9	464,820	3,157,871	16.3	508,495	3,469,011
2029	3,205,389	14.5	464,781	3,121,141	14.9	477,603	3,181,126	16.3	522,478	3,494,558
2030	3,293,537	14.5	477,563	3,140,218	14.9	490,737	3,200,570	16.3	536,847	3,515,918
2031	3,384,109	14.5	490,696	3,155,147	14.9	504,232	3,215,786	16.3	551,610	3,532,633
2032	3,477,172	14.5	504,190	3,165,487	14.9	518,099	3,226,324	16.3	566,779	3,544,210
2033	3,572,794	14.5	518,055	3,170,761	14.9	532,346	3,231,699	16.3	582,365	3,550,115
2034	3,671,046	14.5	532,302	3,170,456	14.9	546,986	3,231,388	16.3	598,380	3,549,773
2035	3,772,000	14.5	546,940	3,164,017	14.9	562,028	3,224,826	16.3	614,836	3,542,564

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	
2026	\$ 2,954,849	17.6%	\$520,053	\$ 3,618,278	18.4%	\$543,692	\$ 3,771,118	20.4%	\$602,789	\$ 4,135,202
2027	3,036,107	17.6	534,355	3,652,987	18.4	558,644	3,807,293	20.4	619,366	4,174,870
2028	3,119,600	17.6	549,050	3,684,115	18.4	574,006	3,839,736	20.4	636,398	4,210,445
2029	3,205,389	17.6	564,148	3,711,246	18.4	589,792	3,868,013	20.4	653,899	4,241,452
2030	3,293,537	17.6	579,663	3,733,930	18.4	606,011	3,891,655	20.4	671,882	4,267,377
2031	3,384,109	17.6	595,603	3,751,682	18.4	622,676	3,910,157	20.4	690,358	4,287,665
2032	3,477,172	17.6	611,982	3,763,977	18.4	639,800	3,922,971	20.4	709,343	4,301,716
2033	3,572,794	17.6	628,812	3,770,248	18.4	657,394	3,929,507	20.4	728,850	4,308,883
2034	3,671,046	17.6	646,104	3,769,885	18.4	675,472	3,929,129	20.4	748,893	4,308,468
2035	3,772,000	17.6	663,872	3,762,229	18.4	694,048	3,921,150	20.4	769,488	4,299,718

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.



Pulaski 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 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	
2026	\$ 2,954,849	7.7%	\$227,523	\$ 2,067,603	10.4%	\$307,304	\$ 2,584,456	10.6%	\$313,214	\$ 2,678,931
2027	3,036,107	7.7	233,780	2,087,437	10.4	315,755	2,609,248	10.6	321,827	2,704,629
2028	3,119,600	7.7	240,209	2,105,224	10.4	324,438	2,631,482	10.6	330,678	2,727,676
2029	3,205,389	7.7	246,815	2,120,727	10.4	333,360	2,650,861	10.6	339,771	2,747,763
2030	3,293,537	7.7	253,602	2,133,689	10.4	342,528	2,667,064	10.6	349,115	2,764,558
2031	3,384,109	7.7	260,576	2,143,833	10.4	351,947	2,679,744	10.6	358,716	2,777,701
2032	3,477,172	7.7	267,742	2,150,859	10.4	361,626	2,688,526	10.6	368,580	2,786,804
2033	3,572,794	7.7	275,105	2,154,443	10.4	371,571	2,693,005	10.6	378,716	2,791,447
2034	3,671,046	7.7	282,671	2,154,236	10.4	381,789	2,692,746	10.6	389,131	2,791,178
2035	3,772,000	7.7	290,444	2,149,861	10.4	392,288	2,687,277	10.6	399,832	2,785,510

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	
2026	\$ 2,954,849	12.6%	\$372,311	\$ 3,042,956	13.0%	\$384,130	\$ 3,101,439	14.4%	\$425,498	\$ 3,407,019
2027	3,036,107	12.6	382,549	3,072,146	13.0	394,694	3,131,190	14.4	437,199	3,439,701
2028	3,119,600	12.6	393,070	3,098,324	13.0	405,548	3,157,871	14.4	449,222	3,469,011
2029	3,205,389	12.6	403,879	3,121,141	13.0	416,701	3,181,126	14.4	461,576	3,494,558
2030	3,293,537	12.6	414,986	3,140,218	13.0	428,160	3,200,570	14.4	474,269	3,515,918
2031	3,384,109	12.6	426,398	3,155,147	13.0	439,934	3,215,786	14.4	487,312	3,532,633
2032	3,477,172	12.6	438,124	3,165,487	13.0	452,032	3,226,324	14.4	500,713	3,544,210
2033	3,572,794	12.6	450,172	3,170,761	13.0	464,463	3,231,699	14.4	514,482	3,550,115
2034	3,671,046	12.6	462,552	3,170,456	13.0	477,236	3,231,388	14.4	528,631	3,549,773
2035	3,772,000	12.6	475,272	3,164,017	13.0	490,360	3,224,826	14.4	543,168	3,542,564

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	
2026	\$ 2,954,849	15.7%	\$463,911	\$ 3,618,278	16.5%	\$487,550	\$ 3,771,118	18.5%	\$546,647	\$ 4,135,202
2027	3,036,107	15.7	476,669	3,652,987	16.5	500,958	3,807,293	18.5	561,680	4,174,870
2028	3,119,600	15.7	489,777	3,684,115	16.5	514,734	3,839,736	18.5	577,126	4,210,445
2029	3,205,389	15.7	503,246	3,711,246	16.5	528,889	3,868,013	18.5	592,997	4,241,452
2030	3,293,537	15.7	517,085	3,733,930	16.5	543,434	3,891,655	18.5	609,304	4,267,377
2031	3,384,109	15.7	531,305	3,751,682	16.5	558,378	3,910,157	18.5	626,060	4,287,665
2032	3,477,172	15.7	545,916	3,763,977	16.5	573,733	3,922,971	18.5	643,277	4,301,716
2033	3,572,794	15.7	560,929	3,770,248	16.5	589,511	3,929,507	18.5	660,967	4,308,883
2034	3,671,046	15.7	576,354	3,769,885	16.5	605,723	3,929,129	18.5	679,144	4,308,468
2035	3,772,000	15.7	592,204	3,762,229	16.5	622,380	3,921,150	18.5	697,820	4,299,718

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.



Pulaski 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	
2026	\$ 2,954,849	5.8%	\$171,381	\$ 2,067,603	8.5%	\$251,162	\$ 2,584,456	8.7%	\$257,072	\$ 2,678,931
2027	3,036,107	5.8	176,094	2,087,437	8.5	258,069	2,609,248	8.7	264,141	2,704,629
2028	3,119,600	5.8	180,937	2,105,224	8.5	265,166	2,631,482	8.7	271,405	2,727,676
2029	3,205,389	5.8	185,913	2,120,727	8.5	272,458	2,650,861	8.7	278,869	2,747,763
2030	3,293,537	5.8	191,025	2,133,689	8.5	279,951	2,667,064	8.7	286,538	2,764,558
2031	3,384,109	5.8	196,278	2,143,833	8.5	287,649	2,679,744	8.7	294,417	2,777,701
2032	3,477,172	5.8	201,676	2,150,859	8.5	295,560	2,688,526	8.7	302,514	2,786,804
2033	3,572,794	5.8	207,222	2,154,443	8.5	303,687	2,693,005	8.7	310,833	2,791,447
2034	3,671,046	5.8	212,921	2,154,236	8.5	312,039	2,692,746	8.7	319,381	2,791,178
2035	3,772,000	5.8	218,776	2,149,861	8.5	320,620	2,687,277	8.7	328,164	2,785,510

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	
2026	\$ 2,954,849	10.7%	\$316,169	\$ 3,042,956	11.1%	\$327,988	\$ 3,101,439	12.5%	\$369,356	\$ 3,407,019
2027	3,036,107	10.7	324,863	3,072,146	11.1	337,008	3,131,190	12.5	379,513	3,439,701
2028	3,119,600	10.7	333,797	3,098,324	11.1	346,276	3,157,871	12.5	389,950	3,469,011
2029	3,205,389	10.7	342,977	3,121,141	11.1	355,798	3,181,126	12.5	400,674	3,494,558
2030	3,293,537	10.7	352,408	3,140,218	11.1	365,583	3,200,570	12.5	411,692	3,515,918
2031	3,384,109	10.7	362,100	3,155,147	11.1	375,636	3,215,786	12.5	423,014	3,532,633
2032	3,477,172	10.7	372,057	3,165,487	11.1	385,966	3,226,324	12.5	434,647	3,544,210
2033	3,572,794	10.7	382,289	3,170,761	11.1	396,580	3,231,699	12.5	446,599	3,550,115
2034	3,671,046	10.7	392,802	3,170,456	11.1	407,486	3,231,388	12.5	458,881	3,549,773
2035	3,772,000	10.7	403,604	3,164,017	11.1	418,692	3,224,826	12.5	471,500	3,542,564

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	
2026	\$ 2,954,849	13.8%	\$407,769	\$ 3,618,278	14.6%	\$431,408	\$ 3,771,118	16.6%	\$490,505	\$ 4,135,202
2027	3,036,107	13.8	418,983	3,652,987	14.6	443,272	3,807,293	16.6	503,994	4,174,870
2028	3,119,600	13.8	430,505	3,684,115	14.6	455,462	3,839,736	16.6	517,854	4,210,445
2029	3,205,389	13.8	442,344	3,711,246	14.6	467,987	3,868,013	16.6	532,095	4,241,452
2030	3,293,537	13.8	454,508	3,733,930	14.6	480,856	3,891,655	16.6	546,727	4,267,377
2031	3,384,109	13.8	467,007	3,751,682	14.6	494,080	3,910,157	16.6	561,762	4,287,665
2032	3,477,172	13.8	479,850	3,763,977	14.6	507,667	3,922,971	16.6	577,211	4,301,716
2033	3,572,794	13.8	493,046	3,770,248	14.6	521,628	3,929,507	16.6	593,084	4,308,883
2034	3,671,046	13.8	506,604	3,769,885	14.6	535,973	3,929,129	16.6	609,394	4,308,468
2035	3,772,000	13.8	520,536	3,762,229	14.6	550,712	3,921,150	16.6	626,152	4,299,718

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.



Pulaski 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	
2026	\$ 2,954,849	11.9%	\$351,627	\$ 2,141,984	14.7%	\$434,363	\$ 2,677,461	14.9%	\$440,273	\$ 2,775,308
2027	3,036,107	11.9	361,297	2,162,531	14.7	446,308	2,703,145	14.9	452,380	2,801,931
2028	3,119,600	11.9	371,232	2,180,958	14.7	458,581	2,726,179	14.9	464,820	2,825,807
2029	3,205,389	11.9	381,441	2,197,019	14.7	471,192	2,746,255	14.9	477,603	2,846,617
2030	3,293,537	11.9	391,931	2,210,448	14.7	484,150	2,763,041	14.9	490,737	2,864,016
2031	3,384,109	11.9	402,709	2,220,957	14.7	497,464	2,776,177	14.9	504,232	2,877,632
2032	3,477,172	11.9	413,783	2,228,235	14.7	511,144	2,785,275	14.9	518,099	2,887,062
2033	3,572,794	11.9	425,162	2,231,948	14.7	525,201	2,789,916	14.9	532,346	2,891,872
2034	3,671,046	11.9	436,854	2,231,733	14.7	539,644	2,789,648	14.9	546,986	2,891,594
2035	3,772,000	11.9	448,868	2,227,201	14.7	554,484	2,783,983	14.9	562,028	2,885,722

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	
2026	\$ 2,954,849	16.9%	\$499,369	\$ 3,152,463	17.4%	\$514,144	\$ 3,212,904	18.9%	\$558,466	\$ 3,529,551
2027	3,036,107	16.9	513,102	3,182,704	17.4	528,283	3,243,724	18.9	573,824	3,563,409
2028	3,119,600	16.9	527,212	3,209,824	17.4	542,810	3,271,364	18.9	589,604	3,593,773
2029	3,205,389	16.9	541,711	3,233,462	17.4	557,738	3,295,455	18.9	605,819	3,620,238
2030	3,293,537	16.9	556,608	3,253,226	17.4	573,075	3,315,598	18.9	622,478	3,642,366
2031	3,384,109	16.9	571,914	3,268,692	17.4	588,835	3,331,361	18.9	639,597	3,659,682
2032	3,477,172	16.9	587,642	3,279,404	17.4	605,028	3,342,278	18.9	657,186	3,671,675
2033	3,572,794	16.9	603,802	3,284,868	17.4	621,666	3,347,847	18.9	675,258	3,677,793
2034	3,671,046	16.9	620,407	3,284,552	17.4	638,762	3,347,525	18.9	693,828	3,677,439
2035	3,772,000	16.9	637,468	3,277,882	17.4	656,328	3,340,727	18.9	712,908	3,669,971

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	
2026	\$ 2,954,849	20.2%	\$596,879	\$ 3,748,264	20.9%	\$617,563	\$ 3,906,601	23.0%	\$679,615	\$ 4,283,820
2027	3,036,107	20.2	613,294	3,784,220	20.9	634,546	3,944,076	23.0	698,305	4,324,913
2028	3,119,600	20.2	630,159	3,816,466	20.9	651,996	3,977,684	23.0	717,508	4,361,766
2029	3,205,389	20.2	647,489	3,844,571	20.9	669,926	4,006,977	23.0	737,239	4,393,887
2030	3,293,537	20.2	665,294	3,868,070	20.9	688,349	4,031,469	23.0	757,514	4,420,743
2031	3,384,109	20.2	683,590	3,886,459	20.9	707,279	4,050,635	23.0	778,345	4,441,760
2032	3,477,172	20.2	702,389	3,899,195	20.9	726,729	4,063,909	23.0	799,750	4,456,316
2033	3,572,794	20.2	721,704	3,905,692	20.9	746,714	4,070,680	23.0	821,743	4,463,741
2034	3,671,046	20.2	741,551	3,905,316	20.9	767,249	4,070,288	23.0	844,341	4,463,311
2035	3,772,000	20.2	761,944	3,897,385	20.9	788,348	4,062,022	23.0	867,560	4,454,247

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.



Pulaski 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	
2026	\$ 2,954,849	10.0%	\$295,485	\$ 2,141,984	12.8%	\$378,221	\$ 2,677,461	13.0%	\$384,130	\$ 2,775,308
2027	3,036,107	10.0	303,611	2,162,531	12.8	388,622	2,703,145	13.0	394,694	2,801,931
2028	3,119,600	10.0	311,960	2,180,958	12.8	399,309	2,726,179	13.0	405,548	2,825,807
2029	3,205,389	10.0	320,539	2,197,019	12.8	410,290	2,746,255	13.0	416,701	2,846,617
2030	3,293,537	10.0	329,354	2,210,448	12.8	421,573	2,763,041	13.0	428,160	2,864,016
2031	3,384,109	10.0	338,411	2,220,957	12.8	433,166	2,776,177	13.0	439,934	2,877,632
2032	3,477,172	10.0	347,717	2,228,235	12.8	445,078	2,785,275	13.0	452,032	2,887,062
2033	3,572,794	10.0	357,279	2,231,948	12.8	457,318	2,789,916	13.0	464,463	2,891,872
2034	3,671,046	10.0	367,105	2,231,733	12.8	469,894	2,789,648	13.0	477,236	2,891,594
2035	3,772,000	10.0	377,200	2,227,201	12.8	482,816	2,783,983	13.0	490,360	2,885,722

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	
2026	\$ 2,954,849	15.0%	\$443,227	\$ 3,152,463	15.5%	\$458,002	\$ 3,212,904	17.0%	\$502,324	\$ 3,529,551
2027	3,036,107	15.0	455,416	3,182,704	15.5	470,597	3,243,724	17.0	516,138	3,563,409
2028	3,119,600	15.0	467,940	3,209,824	15.5	483,538	3,271,364	17.0	530,332	3,593,773
2029	3,205,389	15.0	480,808	3,233,462	15.5	496,835	3,295,455	17.0	544,916	3,620,238
2030	3,293,537	15.0	494,031	3,253,226	15.5	510,498	3,315,598	17.0	559,901	3,642,366
2031	3,384,109	15.0	507,616	3,268,692	15.5	524,537	3,331,361	17.0	575,299	3,659,682
2032	3,477,172	15.0	521,576	3,279,404	15.5	538,962	3,342,278	17.0	591,119	3,671,675
2033	3,572,794	15.0	535,919	3,284,868	15.5	553,783	3,347,847	17.0	607,375	3,677,793
2034	3,671,046	15.0	550,657	3,284,552	15.5	569,012	3,347,525	17.0	624,078	3,677,439
2035	3,772,000	15.0	565,800	3,277,882	15.5	584,660	3,340,727	17.0	641,240	3,669,971

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	
2026	\$ 2,954,849	18.3%	\$540,737	\$ 3,748,264	19.0%	\$561,421	\$ 3,906,601	21.1%	\$623,473	\$ 4,283,820
2027	3,036,107	18.3	555,608	3,784,220	19.0	576,860	3,944,076	21.1	640,619	4,324,913
2028	3,119,600	18.3	570,887	3,816,466	19.0	592,724	3,977,684	21.1	658,236	4,361,766
2029	3,205,389	18.3	586,586	3,844,571	19.0	609,024	4,006,977	21.1	676,337	4,393,887
2030	3,293,537	18.3	602,717	3,868,070	19.0	625,772	4,031,469	21.1	694,936	4,420,743
2031	3,384,109	18.3	619,292	3,886,459	19.0	642,981	4,050,635	21.1	714,047	4,441,760
2032	3,477,172	18.3	636,322	3,899,195	19.0	660,663	4,063,909	21.1	733,683	4,456,316
2033	3,572,794	18.3	653,821	3,905,692	19.0	678,831	4,070,680	21.1	753,860	4,463,741
2034	3,671,046	18.3	671,801	3,905,316	19.0	697,499	4,070,288	21.1	774,591	4,463,311
2035	3,772,000	18.3	690,276	3,897,385	19.0	716,680	4,062,022	21.1	795,892	4,454,247

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.



Pulaski 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 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	
2026	\$ 2,954,849	8.1%	\$239,343	\$ 2,141,984	10.9%	\$322,079	\$ 2,677,461	11.1%	\$327,988	\$ 2,775,308
2027	3,036,107	8.1	245,925	2,162,531	10.9	330,936	2,703,145	11.1	337,008	2,801,931
2028	3,119,600	8.1	252,688	2,180,958	10.9	340,036	2,726,179	11.1	346,276	2,825,807
2029	3,205,389	8.1	259,637	2,197,019	10.9	349,387	2,746,255	11.1	355,798	2,846,617
2030	3,293,537	8.1	266,776	2,210,448	10.9	358,996	2,763,041	11.1	365,583	2,864,016
2031	3,384,109	8.1	274,113	2,220,957	10.9	368,868	2,776,177	11.1	375,636	2,877,632
2032	3,477,172	8.1	281,651	2,228,235	10.9	379,012	2,785,275	11.1	385,966	2,887,062
2033	3,572,794	8.1	289,396	2,231,948	10.9	389,435	2,789,916	11.1	396,580	2,891,872
2034	3,671,046	8.1	297,355	2,231,733	10.9	400,144	2,789,648	11.1	407,486	2,891,594
2035	3,772,000	8.1	305,532	2,227,201	10.9	411,148	2,783,983	11.1	418,692	2,885,722

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	
2026	\$ 2,954,849	13.1%	\$387,085	\$ 3,152,463	13.6%	\$401,859	\$ 3,212,904	15.1%	\$446,182	\$ 3,529,551
2027	3,036,107	13.1	397,730	3,182,704	13.6	412,911	3,243,724	15.1	458,452	3,563,409
2028	3,119,600	13.1	408,668	3,209,824	13.6	424,266	3,271,364	15.1	471,060	3,593,773
2029	3,205,389	13.1	419,906	3,233,462	13.6	435,933	3,295,455	15.1	484,014	3,620,238
2030	3,293,537	13.1	431,453	3,253,226	13.6	447,921	3,315,598	15.1	497,324	3,642,366
2031	3,384,109	13.1	443,318	3,268,692	13.6	460,239	3,331,361	15.1	511,000	3,659,682
2032	3,477,172	13.1	455,510	3,279,404	13.6	472,895	3,342,278	15.1	525,053	3,671,675
2033	3,572,794	13.1	468,036	3,284,868	13.6	485,900	3,347,847	15.1	539,492	3,677,793
2034	3,671,046	13.1	480,907	3,284,552	13.6	499,262	3,347,525	15.1	554,328	3,677,439
2035	3,772,000	13.1	494,132	3,277,882	13.6	512,992	3,340,727	15.1	569,572	3,669,971

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	
2026	\$ 2,954,849	16.4%	\$484,595	\$ 3,748,264	17.1%	\$505,279	\$ 3,906,601	19.2%	\$567,331	\$ 4,283,820
2027	3,036,107	16.4	497,922	3,784,220	17.1	519,174	3,944,076	19.2	582,933	4,324,913
2028	3,119,600	16.4	511,614	3,816,466	17.1	533,452	3,977,684	19.2	598,963	4,361,766
2029	3,205,389	16.4	525,684	3,844,571	17.1	548,122	4,006,977	19.2	615,435	4,393,887
2030	3,293,537	16.4	540,140	3,868,070	17.1	563,195	4,031,469	19.2	632,359	4,420,743
2031	3,384,109	16.4	554,994	3,886,459	17.1	578,683	4,050,635	19.2	649,749	4,441,760
2032	3,477,172	16.4	570,256	3,899,195	17.1	594,596	4,063,909	19.2	667,617	4,456,316
2033	3,572,794	16.4	585,938	3,905,692	17.1	610,948	4,070,680	19.2	685,976	4,463,741
2034	3,671,046	16.4	602,052	3,905,316	17.1	627,749	4,070,288	19.2	704,841	4,463,311
2035	3,772,000	16.4	618,608	3,897,385	17.1	645,012	4,062,022	19.2	724,224	4,454,247

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.



Pulaski 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	
2026	\$ 2,954,849	6.2%	\$183,201	\$ 2,141,984	9.0%	\$265,936	\$ 2,677,461	9.2%	\$271,846	\$ 2,775,308
2027	3,036,107	6.2	188,239	2,162,531	9.0	273,250	2,703,145	9.2	279,322	2,801,931
2028	3,119,600	6.2	193,415	2,180,958	9.0	280,764	2,726,179	9.2	287,003	2,825,807
2029	3,205,389	6.2	198,734	2,197,019	9.0	288,485	2,746,255	9.2	294,896	2,846,617
2030	3,293,537	6.2	204,199	2,210,448	9.0	296,418	2,763,041	9.2	303,005	2,864,016
2031	3,384,109	6.2	209,815	2,220,957	9.0	304,570	2,776,177	9.2	311,338	2,877,632
2032	3,477,172	6.2	215,585	2,228,235	9.0	312,945	2,785,275	9.2	319,900	2,887,062
2033	3,572,794	6.2	221,513	2,231,948	9.0	321,551	2,789,916	9.2	328,697	2,891,872
2034	3,671,046	6.2	227,605	2,231,733	9.0	330,394	2,789,648	9.2	337,736	2,891,594
2035	3,772,000	6.2	233,864	2,227,201	9.0	339,480	2,783,983	9.2	347,024	2,885,722

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	
2026	\$ 2,954,849	11.2%	\$330,943	\$ 3,152,463	11.7%	\$345,717	\$ 3,212,904	13.2%	\$390,040	\$ 3,529,551
2027	3,036,107	11.2	340,044	3,182,704	11.7	355,225	3,243,724	13.2	400,766	3,563,409
2028	3,119,600	11.2	349,395	3,209,824	11.7	364,993	3,271,364	13.2	411,787	3,593,773
2029	3,205,389	11.2	359,004	3,233,462	11.7	375,031	3,295,455	13.2	423,111	3,620,238
2030	3,293,537	11.2	368,876	3,253,226	11.7	385,344	3,315,598	13.2	434,747	3,642,366
2031	3,384,109	11.2	379,020	3,268,692	11.7	395,941	3,331,361	13.2	446,702	3,659,682
2032	3,477,172	11.2	389,443	3,279,404	11.7	406,829	3,342,278	13.2	458,987	3,671,675
2033	3,572,794	11.2	400,153	3,284,868	11.7	418,017	3,347,847	13.2	471,609	3,677,793
2034	3,671,046	11.2	411,157	3,284,552	11.7	429,512	3,347,525	13.2	484,578	3,677,439
2035	3,772,000	11.2	422,464	3,277,882	11.7	441,324	3,340,727	13.2	497,904	3,669,971

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	
2026	\$ 2,954,849	14.5%	\$428,453	\$ 3,748,264	15.2%	\$449,137	\$ 3,906,601	17.3%	\$511,189	\$ 4,283,820
2027	3,036,107	14.5	440,236	3,784,220	15.2	461,488	3,944,076	17.3	525,247	4,324,913
2028	3,119,600	14.5	452,342	3,816,466	15.2	474,179	3,977,684	17.3	539,691	4,361,766
2029	3,205,389	14.5	464,781	3,844,571	15.2	487,219	4,006,977	17.3	554,532	4,393,887
2030	3,293,537	14.5	477,563	3,868,070	15.2	500,618	4,031,469	17.3	569,782	4,420,743
2031	3,384,109	14.5	490,696	3,886,459	15.2	514,385	4,050,635	17.3	585,451	4,441,760
2032	3,477,172	14.5	504,190	3,899,195	15.2	528,530	4,063,909	17.3	601,551	4,456,316
2033	3,572,794	14.5	518,055	3,905,692	15.2	543,065	4,070,680	17.3	618,093	4,463,741
2034	3,671,046	14.5	532,302	3,905,316	15.2	557,999	4,070,288	17.3	635,091	4,463,311
2035	3,772,000	14.5	546,940	3,897,385	15.2	573,344	4,062,022	17.3	652,556	4,454,247

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.

