



The Initial Valuation For

Pulaski County Ambulance District

as of December 31, 2019



Table of Contents

	Page
Actuary's Certification Letter	1
Alternate Plans Available	3
Employer Contribution Rates	
Regular Eligibility:	
Contributory Plan	4
Non-Contributory Plan	6
Rule of 80 Eligibility:	
Contributory Plan	8
Non-Contributory Plan	10
Employer Contribution Dollars	12
Appendix I	
Unfunded Actuarial Accrued Liability	15
Appendix II	
Summary of Financial Assumptions	17
Appendix III	
Summary of LAGERS Provisions	21
Appendix IV	
Benefit Illustrations.....	24
Appendix V	
Age and Service Characteristics of Employees	33
Appendix VI	
Risk Commentary.....	35



February 14, 2020

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 - 106.685 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 11 as the current cost plus the disability cost. 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 11 as the prior service cost. 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 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 current cost, disability cost, and prior service cost (the total employer cost as shown on pages 4 thru 11). These contributions are mandatory after official action has been taken to join the System.

The total annual dollar costs shown on pages 12 and 13 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, 2019.

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 December 31, 2019. 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.

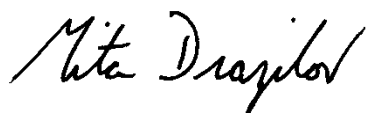
If you have any questions concerning this report or LAGERS in general, please contact the LAGERS office in Jefferson City.

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,



Mita D. Drazilov, ASA, FCA, MAAA



Alternate Plan Provisions Affecting Employer Contribution Rates

The law governing LAGERS provides for either a contributory plan or a non-contributory plan, with benefits based on either a 5 year or 3 year Final Average Salary (FAS).

Contributory Plan. Under the contributory plan, each covered member contributes 4% 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.

Non-Contributory Plan. Under the non-contributory 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.

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 72 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 (Contributory Plan - 5 Year FAS) (4% member contributions are additional)

Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll			
		Prior Service Cost *	Current Cost	Disability Cost	Total Employer Contribution Rate
L-1	General	11.50%	3.00%	0.20%	14.70%
	Public Safety	4.20	3.60	0.40	8.20
L-3	General	14.50	4.30	0.30	19.10
	Public Safety	5.30	5.10	0.50	10.90
LT-4(65)	General	13.20	3.60	0.20	17.00
	Public Safety	5.30	5.00	0.40	10.70
LT-5(65)	General	15.80	4.80	0.30	20.90
	Public Safety	6.10	6.10	0.50	12.70
L-7	General	17.50	5.70	0.30	23.50
	Public Safety	6.40	6.70	0.60	13.70
LT-8(65)	General	18.30	6.00	0.30	24.60
	Public Safety	6.90	7.40	0.60	14.90
L-12	General	20.40	7.00	0.40	27.80
	Public Safety	7.50	8.30	0.70	16.50
LT-14(65)	General	20.90	7.20	0.40	28.50
	Public Safety	7.80	8.60	0.70	17.10
L-6	General	23.40	8.40	0.50	32.30
	Public Safety	8.60	9.80	0.80	19.20

* 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 will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

Pulaski County Ambulance District

Employer Contribution Rates (Contributory Plan - 3 Year FAS) (4% member contributions are additional)

Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll			
		Prior Service Cost *	Current Cost	Disability Cost	Total Employer Contribution Rate
L-1	General	11.90%	3.20%	0.20%	15.30%
	Public Safety	4.30	3.80	0.40	8.50
L-3	General	15.00	4.60	0.30	19.90
	Public Safety	5.50	5.40	0.50	11.40
LT-4(65)	General	13.70	3.80	0.20	17.70
	Public Safety	5.50	5.20	0.40	11.10
LT-5(65)	General	16.30	5.10	0.30	21.70
	Public Safety	6.30	6.50	0.50	13.30
L-7	General	18.10	6.00	0.30	24.40
	Public Safety	6.60	7.00	0.60	14.20
LT-8(65)	General	18.90	6.30	0.30	25.50
	Public Safety	7.20	7.70	0.60	15.50
L-12	General	21.10	7.40	0.40	28.90
	Public Safety	7.80	8.70	0.70	17.20
LT-14(65)	General	21.60	7.50	0.40	29.50
	Public Safety	8.00	9.10	0.70	17.80
L-6	General	24.20	8.80	0.50	33.50
	Public Safety	8.90	10.30	0.80	20.00

* 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 will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

Pulaski County Ambulance District

Employer Contribution Rates (Non-Contributory Plan - 5 Year FAS) (No member contributions)

Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll			
		Prior Service Cost *	Current Cost	Disability Cost	Total Employer Contribution Rate
L-1	General	11.70%	6.50%	0.20%	18.40%
	Public Safety	4.40	7.20	0.40	12.00
L-3	General	14.70	7.90	0.30	22.90
	Public Safety	5.60	8.70	0.50	14.80
LT-4(65)	General	13.40	7.10	0.20	20.70
	Public Safety	5.60	8.50	0.40	14.50
LT-5(65)	General	15.90	8.40	0.30	24.60
	Public Safety	6.40	9.70	0.50	16.60
L-7	General	17.60	9.30	0.30	27.20
	Public Safety	6.70	10.30	0.60	17.60
LT-8(65)	General	18.40	9.60	0.30	28.30
	Public Safety	7.20	11.00	0.60	18.80
L-12	General	20.50	10.70	0.40	31.60
	Public Safety	7.80	11.90	0.70	20.40
LT-14(65)	General	21.00	10.80	0.40	32.20
	Public Safety	8.10	12.20	0.70	21.00
L-6	General	23.50	12.10	0.50	36.10
	Public Safety	8.90	13.40	0.80	23.10

* 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 will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

Pulaski County Ambulance District

Employer Contribution Rates (Non-Contributory Plan - 3 Year FAS) (No member contributions)

Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll			
		Prior Service Cost *	Current Cost	Disability Cost	Total Employer Contribution Rate
L-1	General	12.10%	6.70%	0.20%	19.00%
	Public Safety	4.60	7.40	0.40	12.40
L-3	General	15.20	8.10	0.30	23.60
	Public Safety	5.80	9.00	0.50	15.30
LT-4(65)	General	13.90	7.30	0.20	21.40
	Public Safety	5.80	8.80	0.40	15.00
LT-5(65)	General	16.50	8.60	0.30	25.40
	Public Safety	6.60	10.10	0.50	17.20
L-7	General	18.20	9.60	0.30	28.10
	Public Safety	6.90	10.60	0.60	18.10
LT-8(65)	General	19.10	9.90	0.30	29.30
	Public Safety	7.50	11.30	0.60	19.40
L-12	General	21.20	11.00	0.40	32.60
	Public Safety	8.10	12.30	0.70	21.10
LT-14(65)	General	21.70	11.20	0.40	33.30
	Public Safety	8.40	12.60	0.70	21.70
L-6	General	24.30	12.50	0.50	37.30
	Public Safety	9.20	13.90	0.80	23.90

* 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 will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

Pulaski County Ambulance District

Employer Contribution Rates (Contributory Plan - 5 Year FAS) (4% member contributions are additional)

Rule of 80 Retirement Eligibility#

Benefit Program	Employee Groups	Percents of Active Member Payroll			
		Prior Service Cost *	Current Cost	Disability Cost	Total Employer Contribution Rate
L-1	General	12.40%	3.30%	0.20%	15.90%
	Public Safety	4.50	3.80	0.40	8.70
L-3	General	15.50	4.70	0.30	20.50
	Public Safety	5.70	5.40	0.50	11.60
LT-4(65)	General	15.10	4.30	0.20	19.60
	Public Safety	6.10	5.60	0.40	12.10
LT-5(65)	General	17.50	5.50	0.30	23.30
	Public Safety	6.90	6.70	0.50	14.10
L-7	General	18.70	6.10	0.30	25.10
	Public Safety	6.80	7.00	0.60	14.40
LT-8(65)	General	20.00	6.60	0.30	26.90
	Public Safety	7.70	7.80	0.60	16.10
L-12	General	21.80	7.60	0.40	29.80
	Public Safety	8.00	8.70	0.70	17.40
LT-14(65)	General	22.50	7.80	0.40	30.70
	Public Safety	8.40	9.10	0.70	18.20
L-6	General	25.00	9.00	0.50	34.50
	Public Safety	9.20	10.30	0.80	20.30

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 will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

Pulaski County Ambulance District

Employer Contribution Rates (Contributory Plan - 3 Year FAS) (4% member contributions are additional)

Rule of 80 Retirement Eligibility#

Benefit Program	Employee Groups	Percents of Active Member Payroll			
		Prior Service Cost *	Current Cost	Disability Cost	Total Employer Contribution Rate
L-1	General	12.80%	3.50%	0.20%	16.50%
	Public Safety	4.60	4.10	0.40	9.10
L-3	General	16.10	5.00	0.30	21.40
	Public Safety	5.90	5.70	0.50	12.10
LT-4(65)	General	15.60	4.50	0.20	20.30
	Public Safety	6.30	5.80	0.40	12.50
LT-5(65)	General	18.10	5.70	0.30	24.10
	Public Safety	7.10	7.00	0.50	14.60
L-7	General	19.30	6.40	0.30	26.00
	Public Safety	7.10	7.40	0.60	15.10
LT-8(65)	General	20.70	7.00	0.30	28.00
	Public Safety	7.90	8.30	0.60	16.80
L-12	General	22.60	7.90	0.40	30.90
	Public Safety	8.30	9.10	0.70	18.10
LT-14(65)	General	23.30	8.20	0.40	31.90
	Public Safety	8.70	9.60	0.70	19.00
L-6	General	25.80	9.40	0.50	35.70
	Public Safety	9.50	10.90	0.80	21.20

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 will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

Pulaski County Ambulance District

Employer Contribution Rates (Non-Contributory Plan - 5 Year FAS) (No member contributions)

Rule of 80 Retirement Eligibility#

Benefit Program	Employee Groups	Percents of Active Member Payroll			
		Prior Service Cost *	Current Cost	Disability Cost	Total Employer Contribution Rate
L-1	General	12.50%	6.80%	0.20%	19.50%
	Public Safety	4.80	7.40	0.40	12.60
L-3	General	15.60	8.20	0.30	24.10
	Public Safety	6.00	9.00	0.50	15.50
LT-4(65)	General	15.20	7.80	0.20	23.20
	Public Safety	6.40	9.10	0.40	15.90
LT-5(65)	General	17.70	9.00	0.30	27.00
	Public Safety	7.20	10.30	0.50	18.00
L-7	General	18.80	9.70	0.30	28.80
	Public Safety	7.10	10.60	0.60	18.30
LT-8(65)	General	20.10	10.20	0.30	30.60
	Public Safety	7.90	11.50	0.60	20.00
L-12	General	21.90	11.20	0.40	33.50
	Public Safety	8.30	12.30	0.70	21.30
LT-14(65)	General	22.60	11.40	0.40	34.40
	Public Safety	8.70	12.70	0.70	22.10
L-6	General	25.00	12.70	0.50	38.20
	Public Safety	9.50	13.90	0.80	24.20

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 will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

Pulaski County Ambulance District

Employer Contribution Rates (Non-Contributory Plan - 3 Year FAS) (No member contributions)

Rule of 80 Retirement Eligibility#

Benefit Program	Employee Groups	Percents of Active Member Payroll			
		Prior Service Cost *	Current Cost	Disability Cost	Total Employer Contribution Rate
L-1	General	12.90%	7.00%	0.20%	20.10%
	Public Safety	4.90	7.60	0.40	12.90
L-3	General	16.20	8.50	0.30	25.00
	Public Safety	6.20	9.30	0.50	16.00
LT-4(65)	General	15.70	8.00	0.20	23.90
	Public Safety	6.60	9.40	0.40	16.40
LT-5(65)	General	18.30	9.30	0.30	27.90
	Public Safety	7.40	10.60	0.50	18.50
L-7	General	19.40	10.00	0.30	29.70
	Public Safety	7.40	11.00	0.60	19.00
LT-8(65)	General	20.80	10.50	0.30	31.60
	Public Safety	8.20	11.90	0.60	20.70
L-12	General	22.70	11.60	0.40	34.70
	Public Safety	8.60	12.70	0.70	22.00
LT-14(65)	General	23.30	11.80	0.40	35.50
	Public Safety	9.10	13.10	0.70	22.90
L-6	General	25.90	13.10	0.50	39.50
	Public Safety	9.90	14.40	0.80	25.10

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 will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

Pulaski County Ambulance District

Employer Contribution Dollars Regular Retirement Eligibility

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:

Contributory Plan

5 Year FAS		
Benefit Program	General	Public Safety
L-1	\$ 13,727	\$ 149,547
L-3	17,836	198,789
LT-4(65)	15,875	195,141
LT-5(65)	19,516	231,616
L-7	21,944	249,853
LT-8(65)	22,971	271,738
L-12	25,960	300,918
LT-14(65)	26,613	311,861
L-6	30,162	350,160

3 Year FAS		
Benefit Program	General	Public Safety
L-1	\$ 14,287	\$ 155,019
L-3	18,583	207,907
LT-4(65)	16,528	202,436
LT-5(65)	20,263	242,558
L-7	22,785	258,972
LT-8(65)	23,812	282,681
L-12	26,987	313,685
LT-14(65)	27,547	324,627
L-6	31,282	364,750

Non-Contributory Plan

5 Year FAS		
Benefit Program	General	Public Safety
L-1	\$ 17,182	\$ 218,850
L-3	21,384	269,915
LT-4(65)	19,330	264,443
LT-5(65)	22,971	302,742
L-7	25,399	320,980
LT-8(65)	26,427	342,865
L-12	29,508	372,045
LT-14(65)	30,068	382,987
L-6	33,710	421,286

3 Year FAS		
Benefit Program	General	Public Safety
L-1	\$ 17,742	\$ 226,145
L-3	22,038	279,033
LT-4(65)	19,983	273,562
LT-5(65)	23,719	313,685
L-7	26,240	330,098
LT-8(65)	27,360	353,807
L-12	30,442	384,811
LT-14(65)	31,096	395,753
L-6	34,831	435,876

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 Rule of 80 Retirement Eligibility

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:

Contributory Plan

5 Year FAS		
Benefit Program	General	Public Safety
L-1	\$ 14,847	\$ 158,666
L-3	19,143	211,555
LT-4(65)	18,302	220,674
LT-5(65)	21,758	257,148
L-7	23,438	262,620
LT-8(65)	25,119	293,623
L-12	27,827	317,332
LT-14(65)	28,668	331,922
L-6	32,216	370,221

3 Year FAS		
Benefit Program	General	Public Safety
L-1	\$ 15,408	\$ 165,961
L-3	19,983	220,674
LT-4(65)	18,956	227,969
LT-5(65)	22,505	266,267
L-7	24,279	275,386
LT-8(65)	26,146	306,390
L-12	28,854	330,098
LT-14(65)	29,788	346,512
L-6	33,337	386,635

Non-Contributory Plan

5 Year FAS		
Benefit Program	General	Public Safety
L-1	\$ 18,209	\$ 229,792
L-3	22,505	282,681
LT-4(65)	21,664	289,976
LT-5(65)	25,213	328,275
L-7	26,893	333,746
LT-8(65)	28,574	364,750
L-12	31,282	388,458
LT-14(65)	32,123	403,048
L-6	35,671	441,347

3 Year FAS		
Benefit Program	General	Public Safety
L-1	\$ 18,769	\$ 235,264
L-3	23,345	291,800
LT-4(65)	22,318	299,095
LT-5(65)	26,053	337,393
L-7	27,734	346,512
LT-8(65)	29,508	377,516
L-12	32,403	401,225
LT-14(65)	33,150	417,638
L-6	36,885	457,761

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	1	38
Annual Payroll	\$ 93,380	\$ 1,823,748

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 11 as the "Prior Service Cost" 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	Contributory		Non-Contributory	
		UAAL (5 Year FAS)	UAAL (3 Year FAS)	UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	General	\$ 189,926	\$ 196,508	\$ 192,982	\$ 199,486
	Public Safety	1,333,535	1,384,890	1,428,834	1,479,934
L-3	General	238,661	246,878	241,223	249,336
	Public Safety	1,691,333	1,755,195	1,786,114	1,849,903
LT-4(65)	General	217,889	225,454	220,808	228,290
	Public Safety	1,698,678	1,763,169	1,792,355	1,856,530
LT-5(65)	General	259,642	268,584	262,093	270,940
	Public Safety	1,965,190	2,038,866	2,058,758	2,132,355
L-7	General	287,362	297,224	289,471	299,210
	Public Safety	2,047,557	2,123,418	2,143,329	2,219,872
LT-8(65)	General	301,340	311,693	303,384	313,605
	Public Safety	2,230,051	2,312,566	2,325,067	2,408,215
L-12	General	336,071	347,551	337,708	349,080
	Public Safety	2,402,042	2,490,164	2,500,517	2,589,837
LT-14(65)	General	343,059	354,787	344,664	356,282
	Public Safety	2,493,335	2,584,735	2,591,370	2,683,982
L-6	General	384,767	397,909	385,953	398,948
	Public Safety	2,755,477	2,855,940	2,857,773	2,959,714

Pulaski County Ambulance District

Unfunded Actuarial Accrued Liability (UAAL)

Rule of 80 Retirement Eligibility

Benefit Group	Employee Group	Contributory		Non-Contributory	
		UAAL (5 Year FAS)	UAAL (3 Year FAS)	UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	General	\$ 203,270	\$ 210,370	\$ 205,897	\$ 212,911
	Public Safety	1,437,720	1,493,410	1,530,739	1,586,448
L-3	General	255,178	264,030	257,371	266,143
	Public Safety	1,819,678	1,889,095	1,913,442	1,983,017
LT-4(65)	General	247,729	256,385	250,162	258,729
	Public Safety	1,954,682	2,029,341	2,045,872	2,120,432
LT-5(65)	General	288,528	298,544	290,573	300,510
	Public Safety	2,207,446	2,291,040	2,299,824	2,383,486
L-7	General	307,062	317,671	308,840	319,365
	Public Safety	2,200,351	2,282,948	2,296,156	2,379,600
LT-8(65)	General	329,288	340,684	330,979	342,280
	Public Safety	2,458,815	2,550,935	2,553,691	2,646,641
L-12	General	358,934	371,317	360,325	372,592
	Public Safety	2,579,361	2,675,246	2,678,878	2,776,169
LT-14(65)	General	370,050	382,816	371,388	384,050
	Public Safety	2,708,589	2,809,193	2,807,631	2,909,679
L-6	General	410,810	424,970	411,790	425,830
	Public Safety	2,957,488	3,066,797	3,061,541	3,172,778

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 7.25% 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 2.50% and the wage inflation rate used in making the valuations was 3.25%. The investment return rate translates to an assumed real rate of return over price inflation of 4.75% and over wage inflation of 4.00%. Adopted 2011 and 2016.
2. The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were the RP-2014 disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. For both the post-retirement and pre-retirement tables, the base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables. Adopted 2016.
3. The probabilities of withdrawal and disability from service, together with individual pay increase assumptions, are shown in Schedule 1. Adopted 2016.
4. The probabilities of retirement with an age and service allowance are shown in Schedule 2. Adopted 2016.
5. Post-retirement cost of living allowances are assumed to be 2.50% per year. Adopted 2016.
6. Total active member payroll is assumed to increase 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 2016.
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.

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 Members				Police		Fire	
		Men		Women		Disability	Withdrawal	Disability	Withdrawal
		Disability	Withdrawal	Disability	Withdrawal				
All	0		19.00%		22.00%		18.00%		10.00%
	1		17.00		20.00		17.00		8.00
	2		15.00		17.00		16.00		7.00
	3		13.00		14.00		13.00		6.00
	4		11.00		13.00		12.00		6.00
25	5 & Over	0.09%	7.30	0.02%	10.80	0.10%	9.80	0.06%	5.00
30		0.12	6.50	0.03	8.90	0.11	7.80	0.10	4.00
35		0.15	5.00	0.06	7.40	0.16	6.10	0.23	2.80
40		0.21	3.70	0.10	5.70	0.22	4.40	0.35	2.20
45		0.30	3.00	0.16	4.20	0.34	3.20	0.56	1.80
50		0.44	2.40	0.24	3.30	0.53	1.80	0.85	1.00
55		0.68	1.80	0.34	2.50	0.88	1.00	1.31	0.50
60		1.02	1.00	0.48	1.20		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 & Police	Fire
25	6.55%	7.15%
30	5.75	6.05
35	5.25	5.15
40	4.75	4.45
45	4.25	4.15
50	3.85	3.85
55	3.65	3.65
60	3.55	3.25
65	3.25	3.25

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	Fire
	Men	Women			
55	3.00%	3.00%	50	2.50%	2.50%
56	3.00%	3.00%	51	2.50%	2.50%
57	3.00%	3.00%	52	2.50%	2.50%
58	3.00%	3.00%	53	2.50%	2.50%
59	3.00%	3.00%	54	2.50%	2.50%

Normal Retirement

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

Schedule 2. (Continued)

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

Retirement Ages	General Members		Police	Fire
	Men	Women		
50	15%	15%	25%	25%
51	15	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	30	15	30	45
63	30	15	30	45
64	30	20	30	45
65	30	25	100	100
66	30	25		
67	30	25		
68	30	25		
69	30	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, 2019

(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 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 4% of compensation beginning after completion of sufficient employment for 6 months of credited service.

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 non-contributory plan in which the full cost of LAGERS participation is paid by the employer. Adoption of the non-contributory provisions may be done at the time of membership or a later date; however, a change from contributory to non-contributory or vice-versa may not be made more frequently than every 2 years. Under the non-contributory provisions 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	\$ 930	\$1,455	97%
2,000	700	1,076	1,776	89%
2,500	875	1,223	2,098	84%
3,000	1,050	1,370	2,420	81%
3,500	1,225	1,516	2,741	78%
4,000	1,400	1,662	3,062	77%
25 Years of Service:				
\$1,500	\$ 375	\$ 930	\$1,305	87%
2,000	500	1,076	1,576	79%
2,500	625	1,223	1,848	74%
3,000	750	1,370	2,120	71%
3,500	875	1,516	2,391	68%
4,000	1,000	1,662	2,662	67%
15 Years of Service:				
\$1,500	\$225	\$ 930	\$1,155	77%
2,000	300	1,076	1,376	69%
2,500	375	1,223	1,598	64%
3,000	450	1,370	1,820	61%
3,500	525	1,516	2,041	58%
4,000	600	1,662	2,262	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 2019 - 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	\$ 930	\$1,586	106%
2,000	875	1,076	1,951	98%
2,500	1,094	1,223	2,317	93%
3,000	1,313	1,370	2,683	89%
3,500	1,531	1,516	3,047	87%
4,000	1,750	1,662	3,412	85%
25 Years of Service:				
\$1,500	\$ 469	\$ 930	\$1,399	93%
2,000	625	1,076	1,701	85%
2,500	781	1,223	2,004	80%
3,000	938	1,370	2,308	77%
3,500	1,094	1,516	2,610	75%
4,000	1,250	1,662	2,912	73%
15 Years of Service:				
\$1,500	\$281	\$ 930	\$1,211	81%
2,000	375	1,076	1,451	73%
2,500	469	1,223	1,692	68%
3,000	563	1,370	1,933	64%
3,500	656	1,516	2,172	62%
4,000	750	1,662	2,412	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 2019 - 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	\$ 930	\$1,718	115%
2,000	1,050	1,076	2,126	106%
2,500	1,313	1,223	2,536	101%
3,000	1,575	1,370	2,945	98%
3,500	1,838	1,516	3,354	96%
4,000	2,100	1,662	3,762	94%
25 Years of Service:				
\$1,500	\$ 563	\$ 930	\$1,493	100%
2,000	750	1,076	1,826	91%
2,500	938	1,223	2,161	86%
3,000	1,125	1,370	2,495	83%
3,500	1,313	1,516	2,829	81%
4,000	1,500	1,662	3,162	79%
15 Years of Service:				
\$1,500	\$338	\$ 930	\$1,268	85%
2,000	450	1,076	1,526	76%
2,500	563	1,223	1,786	71%
3,000	675	1,370	2,045	68%
3,500	788	1,516	2,304	66%
4,000	900	1,662	2,562	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 2019 - 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	\$ 930	\$1,849	123%
2,000	1,225	1,076	2,301	115%
2,500	1,531	1,223	2,754	110%
3,000	1,838	1,370	3,208	107%
3,500	2,144	1,516	3,660	105%
4,000	2,450	1,662	4,112	103%
25 Years of Service:				
\$1,500	\$ 656	\$ 930	\$1,586	106%
2,000	875	1,076	1,951	98%
2,500	1,094	1,223	2,317	93%
3,000	1,313	1,370	2,683	89%
3,500	1,531	1,516	3,047	87%
4,000	1,750	1,662	3,412	85%
15 Years of Service:				
\$1,500	\$ 394	\$ 930	\$1,324	88%
2,000	525	1,076	1,601	80%
2,500	656	1,223	1,879	75%
3,000	788	1,370	2,158	72%
3,500	919	1,516	2,435	70%
4,000	1,050	1,662	2,712	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 2019 - 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	\$ 930	\$1,980	132%
2,000	1,400	1,076	2,476	124%
2,500	1,750	1,223	2,973	119%
3,000	2,100	1,370	3,470	116%
3,500	2,450	1,516	3,966	113%
4,000	2,800	1,662	4,462	112%
25 Years of Service:				
\$1,500	\$ 750	\$ 930	\$1,680	112%
2,000	1,000	1,076	2,076	104%
2,500	1,250	1,223	2,473	99%
3,000	1,500	1,370	2,870	96%
3,500	1,750	1,516	3,266	93%
4,000	2,000	1,662	3,662	92%
15 Years of Service:				
\$1,500	\$ 450	\$ 930	\$1,380	92%
2,000	600	1,076	1,676	84%
2,500	750	1,223	1,973	79%
3,000	900	1,370	2,270	76%
3,500	1,050	1,516	2,566	73%
4,000	1,200	1,662	2,862	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 2019 - 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	\$ 930	\$1,050	\$1,455	70%	97%
2,000	1,400	700	1,076	1,400	1,776	70%	89%
2,500	1,750	875	1,223	1,750	2,098	70%	84%
3,000	2,100	1,050	1,370	2,100	2,420	70%	81%
3,500	2,450	1,225	1,516	2,450	2,741	70%	78%
4,000	2,800	1,400	1,662	2,800	3,062	70%	77%
25 Years of Service:							
\$1,500	\$ 750	\$ 375	\$ 930	\$ 750	\$1,305	50%	87%
2,000	1,000	500	1,076	1,000	1,576	50%	79%
2,500	1,250	625	1,223	1,250	1,848	50%	74%
3,000	1,500	750	1,370	1,500	2,120	50%	71%
3,500	1,750	875	1,516	1,750	2,391	50%	68%
4,000	2,000	1,000	1,662	2,000	2,662	50%	67%
15 Years of Service:							
\$1,500	\$ 450	\$225	\$ 930	\$ 450	\$1,155	30%	77%
2,000	600	300	1,076	600	1,376	30%	69%
2,500	750	375	1,223	750	1,598	30%	64%
3,000	900	450	1,370	900	1,820	30%	61%
3,500	1,050	525	1,516	1,050	2,041	30%	58%
4,000	1,200	600	1,662	1,200	2,262	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 2019 - 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	\$ 930	\$1,050	\$1,586	70%	106%
2,000	1,400	875	1,076	1,400	1,951	70%	98%
2,500	1,750	1,094	1,223	1,750	2,317	70%	93%
3,000	2,100	1,313	1,370	2,100	2,683	70%	89%
3,500	2,450	1,531	1,516	2,450	3,047	70%	87%
4,000	2,800	1,750	1,662	2,800	3,412	70%	85%
25 Years of Service:							
\$1,500	\$ 750	\$ 469	\$ 930	\$ 750	\$1,399	50%	93%
2,000	1,000	625	1,076	1,000	1,701	50%	85%
2,500	1,250	781	1,223	1,250	2,004	50%	80%
3,000	1,500	938	1,370	1,500	2,308	50%	77%
3,500	1,750	1,094	1,516	1,750	2,610	50%	75%
4,000	2,000	1,250	1,662	2,000	2,912	50%	73%
15 Years of Service:							
\$1,500	\$ 450	\$281	\$ 930	\$ 450	\$1,211	30%	81%
2,000	600	375	1,076	600	1,451	30%	73%
2,500	750	469	1,223	750	1,692	30%	68%
3,000	900	563	1,370	900	1,933	30%	64%
3,500	1,050	656	1,516	1,050	2,172	30%	62%
4,000	1,200	750	1,662	1,200	2,412	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 2019 - 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	\$ 930	\$1,050	\$1,718	70%	115%
2,000	1,400	1,050	1,076	1,400	2,126	70%	106%
2,500	1,750	1,313	1,223	1,750	2,536	70%	101%
3,000	2,100	1,575	1,370	2,100	2,945	70%	98%
3,500	2,450	1,838	1,516	2,450	3,354	70%	96%
4,000	2,800	2,100	1,662	2,800	3,762	70%	94%
25 Years of Service:							
\$1,500	\$ 750	\$ 563	\$ 930	\$ 750	\$1,493	50%	100%
2,000	1,000	750	1,076	1,000	1,826	50%	91%
2,500	1,250	938	1,223	1,250	2,161	50%	86%
3,000	1,500	1,125	1,370	1,500	2,495	50%	83%
3,500	1,750	1,313	1,516	1,750	2,829	50%	81%
4,000	2,000	1,500	1,662	2,000	3,162	50%	79%
15 Years of Service:							
\$1,500	\$ 450	\$338	\$ 930	\$ 450	\$1,268	30%	85%
2,000	600	450	1,076	600	1,526	30%	76%
2,500	750	563	1,223	750	1,786	30%	71%
3,000	900	675	1,370	900	2,045	30%	68%
3,500	1,050	788	1,516	1,050	2,304	30%	66%
4,000	1,200	900	1,662	1,200	2,562	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 2019 - 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	\$ 930	\$1,050	\$1,849	70%	123%
2,000	1,400	1,225	1,076	1,400	2,301	70%	115%
2,500	1,750	1,531	1,223	1,750	2,754	70%	110%
3,000	2,100	1,838	1,370	2,100	3,208	70%	107%
3,500	2,450	2,144	1,516	2,450	3,660	70%	105%
4,000	2,800	2,450	1,662	2,800	4,112	70%	103%
25 Years of Service:							
\$1,500	\$ 750	\$ 656	\$ 930	\$ 750	\$1,586	50%	106%
2,000	1,000	875	1,076	1,000	1,951	50%	98%
2,500	1,250	1,094	1,223	1,250	2,317	50%	93%
3,000	1,500	1,313	1,370	1,500	2,683	50%	89%
3,500	1,750	1,531	1,516	1,750	3,047	50%	87%
4,000	2,000	1,750	1,662	2,000	3,412	50%	85%
15 Years of Service:							
\$1,500	\$ 450	\$ 394	\$ 930	\$ 450	\$1,324	30%	88%
2,000	600	525	1,076	600	1,601	30%	80%
2,500	750	656	1,223	750	1,879	30%	75%
3,000	900	788	1,370	900	2,158	30%	72%
3,500	1,050	919	1,516	1,050	2,435	30%	70%
4,000	1,200	1,050	1,662	1,200	2,712	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 2019 - 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

December 31, 2019

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				1				1	\$ 93,380
60-64									
65-69									
70 & Over									
Totals				1				1	\$ 93,380

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

Age: 54.5 years.

Benefit Service: 18.6 years.

Annual Pay: \$ 93,380.

Pulaski County Ambulance District - Public Safety

December 31, 2019

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	8							8	\$ 268,531
25-29	3	1						4	\$ 201,214
30-34	3	2						5	\$ 230,899
35-39	4	2						6	\$ 269,000
40-44	2		1	1				4	\$ 220,831
45-49	3	1				1		5	\$ 263,470
50-54	1			2		1		4	\$ 265,079
55-59		1						1	\$ 61,257
60-64			1					1	\$ 43,467
65-69									
70 & Over									
Totals	24	7	2	3		2		38	\$ 1,823,748

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

Age: 36.7 years.

Benefit Service: 5.9 years.

Annual Pay: \$ 47,993.

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 11 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.



February 14, 2020 E-mail

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

Dear Bob:

Enclosed is the report of the December 31, 2019 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

February 14, 2020

Pulaski County Ambulance District
Waynesville, Missouri

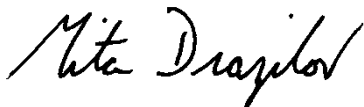
Ladies and Gentlemen:

This report contains projections needed to comply with Missouri state disclosure requirements (Section 105.660 of the RSMo) regarding the adoption of LAGERS benefits by a political subdivision. This report is intended to be a supplement to the December 31, 2019 Initial Valuation for the Pulaski County Ambulance District dated February 14, 2020.

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, 2019.

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,



Mita D. Drazilov, ASA, FCA, MAAA

Pulaski County Ambulance District - General

Employer Contribution Rates (Contributory Plan - 5 Year FAS)

(4% member contributions are additional)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
Valuation Year	Estimated Projected Payroll	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	
2019	\$ 93,380	14.7%	\$13,727	\$ 189,926	19.1%	\$17,836	\$ 238,661	17.0%	\$15,875	\$ 217,889
2020	96,415	14.7	14,173	192,528	19.1	18,415	241,931	17.0	16,391	220,874
2021	99,548	14.7	14,634	194,956	19.1	19,014	244,982	17.0	16,923	223,659
2022	102,783	14.7	15,109	197,185	19.1	19,632	247,783	17.0	17,473	226,216
2023	106,123	14.7	15,600	199,189	19.1	20,269	250,301	17.0	18,041	228,515
2024	109,572	14.7	16,107	200,938	19.1	20,928	252,499	17.0	18,627	230,522
2025	113,133	14.7	16,631	202,402	19.1	21,608	254,338	17.0	19,233	232,201
2026	116,810	14.7	17,171	203,546	19.1	22,311	255,775	17.0	19,858	233,513
2027	120,606	14.7	17,729	204,333	19.1	23,036	256,764	17.0	20,503	234,416
2028	124,526	14.7	18,305	204,723	19.1	23,784	257,254	17.0	21,169	234,864

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
Valuation Year	Estimated Projected Payroll	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	
2019	\$ 93,380	20.9%	\$19,516	\$ 259,642	23.5%	\$21,944	\$ 287,362	24.6%	\$22,971	\$ 301,340
2020	96,415	20.9	20,151	263,199	23.5	22,658	291,299	24.6	23,718	305,468
2021	99,548	20.9	20,806	266,518	23.5	23,394	294,972	24.6	24,489	309,320
2022	102,783	20.9	21,482	269,565	23.5	24,154	298,344	24.6	25,285	312,856
2023	106,123	20.9	22,180	272,304	23.5	24,939	301,375	24.6	26,106	316,035
2024	109,572	20.9	22,901	274,695	23.5	25,749	304,022	24.6	26,955	318,811
2025	113,133	20.9	23,645	276,696	23.5	26,586	306,237	24.6	27,831	321,133
2026	116,810	20.9	24,413	278,260	23.5	27,450	307,968	24.6	28,735	322,948
2027	120,606	20.9	25,207	279,336	23.5	28,342	309,159	24.6	29,669	324,197
2028	124,526	20.9	26,026	279,869	23.5	29,264	309,749	24.6	30,633	324,816

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
Valuation Year	Estimated Projected Payroll	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	
2019	\$ 93,380	27.8%	\$25,960	\$ 336,071	28.5%	\$26,613	\$ 343,059	32.3%	\$30,162	\$ 384,767
2020	96,415	27.8	26,803	340,675	28.5	27,478	347,759	32.3	31,142	390,038
2021	99,548	27.8	27,674	344,971	28.5	28,371	352,144	32.3	32,154	394,956
2022	102,783	27.8	28,574	348,915	28.5	29,293	356,170	32.3	33,199	399,472
2023	106,123	27.8	29,502	352,460	28.5	30,245	359,789	32.3	34,278	403,531
2024	109,572	27.8	30,461	355,555	28.5	31,228	362,949	32.3	35,392	407,075
2025	113,133	27.8	31,451	358,145	28.5	32,243	365,593	32.3	36,542	410,040
2026	116,810	27.8	32,473	360,169	28.5	33,291	367,659	32.3	37,730	412,357
2027	120,606	27.8	33,528	361,562	28.5	34,373	369,081	32.3	38,956	413,952
2028	124,526	27.8	34,618	362,252	28.5	35,490	369,786	32.3	40,222	414,742

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Contributory Plan - 3 Year FAS)

(4% 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	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 93,380	15.3%	\$14,287	\$ 196,508	19.9%	\$18,583	\$ 246,878	17.7%	\$16,528	\$ 225,454
2020	96,415	15.3	14,751	199,200	19.9	19,187	250,260	17.7	17,065	228,543
2021	99,548	15.3	15,231	201,712	19.9	19,810	253,416	17.7	17,620	231,425
2022	102,783	15.3	15,726	204,018	19.9	20,454	256,313	17.7	18,193	234,071
2023	106,123	15.3	16,237	206,091	19.9	21,118	258,917	17.7	18,784	236,449
2024	109,572	15.3	16,765	207,901	19.9	21,805	261,191	17.7	19,394	238,526
2025	113,133	15.3	17,309	209,415	19.9	22,513	263,094	17.7	20,025	240,264
2026	116,810	15.3	17,872	210,599	19.9	23,245	264,581	17.7	20,675	241,622
2027	120,606	15.3	18,453	211,413	19.9	24,001	265,604	17.7	21,347	242,556
2028	124,526	15.3	19,052	211,817	19.9	24,781	266,111	17.7	22,041	243,019

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
		Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2019	\$ 93,380	21.7%	\$20,263	\$ 268,584	24.4%	\$22,785	\$ 297,224	25.5%	\$23,812	\$ 311,693
2020	96,415	21.7	20,922	272,264	24.4	23,525	301,296	25.5	24,586	315,963
2021	99,548	21.7	21,602	275,697	24.4	24,290	305,095	25.5	25,385	319,947
2022	102,783	21.7	22,304	278,849	24.4	25,079	308,583	25.5	26,210	323,605
2023	106,123	21.7	23,029	281,682	24.4	25,894	311,718	25.5	27,061	326,893
2024	109,572	21.7	23,777	284,156	24.4	26,736	314,456	25.5	27,941	329,764
2025	113,133	21.7	24,550	286,226	24.4	27,604	316,747	25.5	28,849	332,166
2026	116,810	21.7	25,348	287,844	24.4	28,502	318,537	25.5	29,787	334,043
2027	120,606	21.7	26,172	288,957	24.4	29,428	319,769	25.5	30,755	335,335
2028	124,526	21.7	27,022	289,509	24.4	30,384	320,380	25.5	31,754	335,975

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
		Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2019	\$ 93,380	28.9%	\$26,987	\$ 347,551	29.5%	\$27,547	\$ 354,787	33.5%	\$31,282	\$ 397,909
2020	96,415	28.9	27,864	352,312	29.5	28,442	359,648	33.5	32,299	403,360
2021	99,548	28.9	28,769	356,754	29.5	29,367	364,183	33.5	33,349	408,446
2022	102,783	28.9	29,704	360,833	29.5	30,321	368,347	33.5	34,432	413,116
2023	106,123	28.9	30,670	364,499	29.5	31,306	372,090	33.5	35,551	417,314
2024	109,572	28.9	31,666	367,700	29.5	32,324	375,358	33.5	36,707	420,979
2025	113,133	28.9	32,695	370,378	29.5	33,374	378,092	33.5	37,900	424,046
2026	116,810	28.9	33,758	372,471	29.5	34,459	380,229	33.5	39,131	426,443
2027	120,606	28.9	34,855	373,911	29.5	35,579	381,699	33.5	40,403	428,092
2028	124,526	28.9	35,988	374,625	29.5	36,735	382,428	33.5	41,716	428,909

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Non-Contributory Plan - 5 Year FAS)

(0% 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	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 93,380	18.4%	\$17,182	\$ 192,982	22.9%	\$21,384	\$ 241,223	20.7%	\$19,330	\$ 220,808
2020	96,415	18.4	17,740	195,626	22.9	22,079	244,528	20.7	19,958	223,833
2021	99,548	18.4	18,317	198,093	22.9	22,796	247,611	20.7	20,606	226,655
2022	102,783	18.4	18,912	200,358	22.9	23,537	250,442	20.7	21,276	229,246
2023	106,123	18.4	19,527	202,394	22.9	24,302	252,987	20.7	21,967	231,575
2024	109,572	18.4	20,161	204,171	22.9	25,092	255,209	20.7	22,681	233,609
2025	113,133	18.4	20,816	205,658	22.9	25,907	257,068	20.7	23,419	235,311
2026	116,810	18.4	21,493	206,820	22.9	26,749	258,521	20.7	24,180	236,641
2027	120,606	18.4	22,192	207,620	22.9	27,619	259,521	20.7	24,965	237,556
2028	124,526	18.4	22,913	208,016	22.9	28,516	260,017	20.7	25,777	238,010

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 93,380	24.6%	\$22,971	\$ 262,093	27.2%	\$25,399	\$ 289,471	28.3%	\$26,427	\$ 303,384
2020	96,415	24.6	23,718	265,684	27.2	26,225	293,437	28.3	27,285	307,540
2021	99,548	24.6	24,489	269,034	27.2	27,077	297,137	28.3	28,172	311,418
2022	102,783	24.6	25,285	272,110	27.2	27,957	300,534	28.3	29,088	314,978
2023	106,123	24.6	26,106	274,875	27.2	28,865	303,588	28.3	30,033	318,178
2024	109,572	24.6	26,955	277,289	27.2	29,804	306,254	28.3	31,009	320,972
2025	113,133	24.6	27,831	279,309	27.2	30,772	308,485	28.3	32,017	323,310
2026	116,810	24.6	28,735	280,888	27.2	31,772	310,228	28.3	33,057	325,137
2027	120,606	24.6	29,669	281,974	27.2	32,805	311,428	28.3	34,131	326,394
2028	124,526	24.6	30,633	282,512	27.2	33,871	312,023	28.3	35,241	327,017

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 93,380	31.6%	\$29,508	\$ 337,708	32.2%	\$30,068	\$ 344,664	36.1%	\$33,710	\$ 385,953
2020	96,415	31.6	30,467	342,335	32.2	31,046	349,386	36.1	34,806	391,240
2021	99,548	31.6	31,457	346,652	32.2	32,054	353,792	36.1	35,937	396,173
2022	102,783	31.6	32,479	350,615	32.2	33,096	357,837	36.1	37,105	400,702
2023	106,123	31.6	33,535	354,178	32.2	34,172	361,473	36.1	38,310	404,773
2024	109,572	31.6	34,625	357,289	32.2	35,282	364,648	36.1	39,555	408,328
2025	113,133	31.6	35,750	359,892	32.2	36,429	367,304	36.1	40,841	411,302
2026	116,810	31.6	36,912	361,926	32.2	37,613	369,380	36.1	42,168	413,627
2027	120,606	31.6	38,111	363,326	32.2	38,835	370,808	36.1	43,539	415,227
2028	124,526	31.6	39,350	364,020	32.2	40,097	371,516	36.1	44,954	416,020

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Non-Contributory Plan - 3 Year FAS)

(0% 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	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 93,380	19.0%	\$17,742	\$ 199,486	23.6%	\$22,038	\$ 249,336	21.4%	\$19,983	\$ 228,290
2020	96,415	19.0	18,319	202,219	23.6	22,754	252,752	21.4	20,633	231,418
2021	99,548	19.0	18,914	204,769	23.6	23,493	255,939	21.4	21,303	234,336
2022	102,783	19.0	19,529	207,110	23.6	24,257	258,865	21.4	21,996	237,015
2023	106,123	19.0	20,163	209,214	23.6	25,045	261,495	21.4	22,710	239,423
2024	109,572	19.0	20,819	211,051	23.6	25,859	263,792	21.4	23,448	241,526
2025	113,133	19.0	21,495	212,588	23.6	26,699	265,714	21.4	24,210	243,285
2026	116,810	19.0	22,194	213,789	23.6	27,567	267,216	21.4	24,997	244,660
2027	120,606	19.0	22,915	214,616	23.6	28,463	268,249	21.4	25,810	245,606
2028	124,526	19.0	23,660	215,026	23.6	29,388	268,761	21.4	26,649	246,075

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 93,380	25.4%	\$23,719	\$ 270,940	28.1%	\$26,240	\$ 299,210	29.3%	\$27,360	\$ 313,605
2020	96,415	25.4	24,489	274,652	28.1	27,093	303,309	29.3	28,250	317,901
2021	99,548	25.4	25,285	278,115	28.1	27,973	307,134	29.3	29,168	321,910
2022	102,783	25.4	26,107	281,295	28.1	28,882	310,645	29.3	30,115	325,590
2023	106,123	25.4	26,955	284,153	28.1	29,821	313,801	29.3	31,094	328,898
2024	109,572	25.4	27,831	286,649	28.1	30,790	316,557	29.3	32,105	331,786
2025	113,133	25.4	28,736	288,737	28.1	31,790	318,863	29.3	33,148	334,203
2026	116,810	25.4	29,670	290,369	28.1	32,824	320,665	29.3	34,225	336,092
2027	120,606	25.4	30,634	291,492	28.1	33,890	321,905	29.3	35,338	337,392
2028	124,526	25.4	31,630	292,049	28.1	34,992	322,520	29.3	36,486	338,036

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 93,380	32.6%	\$30,442	\$ 349,080	33.3%	\$31,096	\$ 356,282	37.3%	\$34,831	\$ 398,948
2020	96,415	32.6	31,431	353,862	33.3	32,106	361,163	37.3	35,963	404,414
2021	99,548	32.6	32,453	358,324	33.3	33,149	365,717	37.3	37,131	409,513
2022	102,783	32.6	33,507	362,421	33.3	34,227	369,898	37.3	38,338	414,195
2023	106,123	32.6	34,596	366,104	33.3	35,339	373,657	37.3	39,584	418,404
2024	109,572	32.6	35,720	369,319	33.3	36,487	376,939	37.3	40,870	422,079
2025	113,133	32.6	36,881	372,009	33.3	37,673	379,685	37.3	42,199	425,154
2026	116,810	32.6	38,080	374,111	33.3	38,898	381,831	37.3	43,570	427,557
2027	120,606	32.6	39,318	375,558	33.3	40,162	383,308	37.3	44,986	429,210
2028	124,526	32.6	40,595	376,275	33.3	41,467	384,040	37.3	46,448	430,030

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Contributory Plan - 5 Year FAS)

(4% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 93,380	15.9%	\$14,847	\$ 203,270	20.5%	\$19,143	\$ 255,178	19.6%	\$18,302	\$ 247,729
2020	96,415	15.9	15,330	206,055	20.5	19,765	258,674	19.6	18,897	251,123
2021	99,548	15.9	15,828	208,653	20.5	20,407	261,936	19.6	19,511	254,290
2022	102,783	15.9	16,342	211,039	20.5	21,071	264,931	19.6	20,145	257,197
2023	106,123	15.9	16,874	213,183	20.5	21,755	267,623	19.6	20,800	259,810
2024	109,572	15.9	17,422	215,055	20.5	22,462	269,973	19.6	21,476	262,092
2025	113,133	15.9	17,988	216,622	20.5	23,192	271,940	19.6	22,174	264,001
2026	116,810	15.9	18,573	217,846	20.5	23,946	273,477	19.6	22,895	265,493
2027	120,606	15.9	19,176	218,688	20.5	24,724	274,535	19.6	23,639	266,520
2028	124,526	15.9	19,800	219,106	20.5	25,528	275,059	19.6	24,407	267,029

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 93,380	23.3%	\$21,758	\$ 288,528	25.1%	\$23,438	\$ 307,062	26.9%	\$25,119	\$ 329,288
2020	96,415	23.3	22,465	292,481	25.1	24,200	311,269	26.9	25,936	333,799
2021	99,548	23.3	23,195	296,169	25.1	24,987	315,194	26.9	26,778	338,008
2022	102,783	23.3	23,948	299,555	25.1	25,799	318,798	26.9	27,649	341,872
2023	106,123	23.3	24,727	302,599	25.1	26,637	322,037	26.9	28,547	345,346
2024	109,572	23.3	25,530	305,257	25.1	27,503	324,865	26.9	29,475	348,379
2025	113,133	23.3	26,360	307,481	25.1	28,396	327,231	26.9	30,433	350,917
2026	116,810	23.3	27,217	309,219	25.1	29,319	329,080	26.9	31,422	352,900
2027	120,606	23.3	28,101	310,415	25.1	30,272	330,353	26.9	32,443	354,265
2028	124,526	23.3	29,015	311,008	25.1	31,256	330,984	26.9	33,497	354,941

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 93,380	29.8%	\$27,827	\$ 358,934	30.7%	\$28,668	\$ 370,050	34.5%	\$32,216	\$ 410,810
2020	96,415	29.8	28,732	363,851	30.7	29,599	375,120	34.5	33,263	416,438
2021	99,548	29.8	29,665	368,439	30.7	30,561	379,850	34.5	34,344	421,689
2022	102,783	29.8	30,629	372,651	30.7	31,554	384,193	34.5	35,460	426,510
2023	106,123	29.8	31,625	376,437	30.7	32,580	388,097	34.5	36,612	430,844
2024	109,572	29.8	32,652	379,743	30.7	33,639	391,505	34.5	37,802	434,628
2025	113,133	29.8	33,714	382,509	30.7	34,732	394,357	34.5	39,031	437,794
2026	116,810	29.8	34,809	384,671	30.7	35,861	396,586	34.5	40,299	440,268
2027	120,606	29.8	35,941	386,159	30.7	37,026	398,120	34.5	41,609	441,971
2028	124,526	29.8	37,109	386,896	30.7	38,229	398,880	34.5	42,961	442,815

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Contributory Plan - 3 Year FAS)

(4% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2019	\$ 93,380	16.5%	\$15,408	\$ 210,370	21.4%	\$19,983	\$ 264,030	20.3%	\$18,956	\$ 256,385
2020	96,415	16.5	15,908	213,252	21.4	20,633	267,647	20.3	19,572	259,897
2021	99,548	16.5	16,425	215,941	21.4	21,303	271,022	20.3	20,208	263,174
2022	102,783	16.5	16,959	218,410	21.4	21,996	274,121	20.3	20,865	266,183
2023	106,123	16.5	17,510	220,629	21.4	22,710	276,906	20.3	21,543	268,888
2024	109,572	16.5	18,079	222,567	21.4	23,448	279,338	20.3	22,243	271,249
2025	113,133	16.5	18,667	224,188	21.4	24,210	281,373	20.3	22,966	273,225
2026	116,810	16.5	19,274	225,455	21.4	24,997	282,963	20.3	23,712	274,769
2027	120,606	16.5	19,900	226,327	21.4	25,810	284,057	20.3	24,483	275,832
2028	124,526	16.5	20,547	226,759	21.4	26,649	284,599	20.3	25,279	276,359

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2019	\$ 93,380	24.1%	\$22,505	\$ 298,544	26.0%	\$24,279	\$ 317,671	28.0%	\$26,146	\$ 340,684
2020	96,415	24.1	23,236	302,634	26.0	25,068	322,023	28.0	26,996	345,351
2021	99,548	24.1	23,991	306,450	26.0	25,882	326,084	28.0	27,873	349,706
2022	102,783	24.1	24,771	309,954	26.0	26,724	329,812	28.0	28,779	353,704
2023	106,123	24.1	25,576	313,103	26.0	27,592	333,163	28.0	29,714	357,298
2024	109,572	24.1	26,407	315,853	26.0	28,489	336,089	28.0	30,680	360,436
2025	113,133	24.1	27,265	318,154	26.0	29,415	338,537	28.0	31,677	363,062
2026	116,810	24.1	28,151	319,952	26.0	30,371	340,450	28.0	32,707	365,114
2027	120,606	24.1	29,066	321,189	26.0	31,358	341,767	28.0	33,770	366,526
2028	124,526	24.1	30,011	321,802	26.0	32,377	342,420	28.0	34,867	367,226

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2019	\$ 93,380	30.9%	\$28,854	\$ 371,317	31.9%	\$29,788	\$ 382,816	35.7%	\$33,337	\$ 424,970
2020	96,415	30.9	29,792	376,404	31.9	30,756	388,061	35.7	34,420	430,792
2021	99,548	30.9	30,760	381,150	31.9	31,756	392,954	35.7	35,539	436,224
2022	102,783	30.9	31,760	385,508	31.9	32,788	397,447	35.7	36,694	441,211
2023	106,123	30.9	32,792	389,425	31.9	33,853	401,485	35.7	37,886	445,694
2024	109,572	30.9	33,858	392,845	31.9	34,953	405,011	35.7	39,117	449,608
2025	113,133	30.9	34,958	395,707	31.9	36,089	407,961	35.7	40,388	452,883
2026	116,810	30.9	36,094	397,943	31.9	37,262	410,267	35.7	41,701	455,443
2027	120,606	30.9	37,267	399,482	31.9	38,473	411,854	35.7	43,056	457,204
2028	124,526	30.9	38,479	400,245	31.9	39,724	412,640	35.7	44,456	458,077

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Non-Contributory Plan - 5 Year FAS)

(0% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 93,380	19.5%	\$18,209	\$ 205,897	24.1%	\$22,505	\$ 257,371	23.2%	\$21,664	\$ 250,162
2020	96,415	19.5	18,801	208,718	24.1	23,236	260,897	23.2	22,368	253,589
2021	99,548	19.5	19,412	211,350	24.1	23,991	264,187	23.2	23,095	256,787
2022	102,783	19.5	20,043	213,766	24.1	24,771	267,207	23.2	23,846	259,723
2023	106,123	19.5	20,694	215,938	24.1	25,576	269,922	23.2	24,621	262,362
2024	109,572	19.5	21,367	217,834	24.1	26,407	272,293	23.2	25,421	264,666
2025	113,133	19.5	22,061	219,421	24.1	27,265	274,276	23.2	26,247	266,594
2026	116,810	19.5	22,778	220,661	24.1	28,151	275,826	23.2	27,100	268,101
2027	120,606	19.5	23,518	221,514	24.1	29,066	276,893	23.2	27,981	269,138
2028	124,526	19.5	24,283	221,937	24.1	30,011	277,422	23.2	28,890	269,652

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
		Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2019	\$ 93,380	27.0%	\$25,213	\$ 290,573	28.8%	\$26,893	\$ 308,840	30.6%	\$28,574	\$ 330,979
2020	96,415	27.0	26,032	294,554	28.8	27,768	313,071	30.6	29,503	335,513
2021	99,548	27.0	26,878	298,268	28.8	28,670	317,019	30.6	30,462	339,744
2022	102,783	27.0	27,751	301,678	28.8	29,602	320,643	30.6	31,452	343,628
2023	106,123	27.0	28,653	304,743	28.8	30,563	323,901	30.6	32,474	347,120
2024	109,572	27.0	29,584	307,419	28.8	31,557	326,746	30.6	33,529	350,169
2025	113,133	27.0	30,546	309,658	28.8	32,582	329,126	30.6	34,619	352,720
2026	116,810	27.0	31,539	311,408	28.8	33,641	330,986	30.6	35,744	354,713
2027	120,606	27.0	32,564	312,612	28.8	34,735	332,266	30.6	36,905	356,085
2028	124,526	27.0	33,622	313,209	28.8	35,863	332,900	30.6	38,105	356,765

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
		Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2019	\$ 93,380	33.5%	\$31,282	\$ 360,325	34.4%	\$32,123	\$ 371,388	38.2%	\$35,671	\$ 411,790
2020	96,415	33.5	32,299	365,261	34.4	33,167	376,476	38.2	36,831	417,431
2021	99,548	33.5	33,349	369,867	34.4	34,245	381,223	38.2	38,027	422,695
2022	102,783	33.5	34,432	374,096	34.4	35,357	385,581	38.2	39,263	427,528
2023	106,123	33.5	35,551	377,897	34.4	36,506	389,499	38.2	40,539	431,872
2024	109,572	33.5	36,707	381,216	34.4	37,693	392,920	38.2	41,857	435,665
2025	113,133	33.5	37,900	383,993	34.4	38,918	395,782	38.2	43,217	438,839
2026	116,810	33.5	39,131	386,163	34.4	40,183	398,019	38.2	44,621	441,319
2027	120,606	33.5	40,403	387,656	34.4	41,488	399,558	38.2	46,071	443,026
2028	124,526	33.5	41,716	388,396	34.4	42,837	400,321	38.2	47,569	443,872

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Non-Contributory Plan - 3 Year FAS)

(0% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
		Year	Payroll	Year	Payroll	Year	Payroll	Year	Payroll	Year
2019	\$ 93,380	20.1%	\$18,769	\$ 212,911	25.0%	\$23,345	\$ 266,143	23.9%	\$22,318	\$ 258,729
2020	96,415	20.1	19,379	215,828	25.0	24,104	269,789	23.9	23,043	262,274
2021	99,548	20.1	20,009	218,549	25.0	24,887	273,191	23.9	23,792	265,581
2022	102,783	20.1	20,659	221,048	25.0	25,696	276,314	23.9	24,565	268,617
2023	106,123	20.1	21,331	223,294	25.0	26,531	279,122	23.9	25,363	271,346
2024	109,572	20.1	22,024	225,255	25.0	27,393	281,573	23.9	26,188	273,729
2025	113,133	20.1	22,740	226,896	25.0	28,283	283,624	23.9	27,039	275,723
2026	116,810	20.1	23,479	228,178	25.0	29,203	285,227	23.9	27,918	277,281
2027	120,606	20.1	24,242	229,060	25.0	30,152	286,330	23.9	28,825	278,353
2028	124,526	20.1	25,030	229,497	25.0	31,132	286,877	23.9	29,762	278,885

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
		Year	Payroll	Year	Payroll	Year	Payroll	Year	Payroll	Year
2019	\$ 93,380	27.9%	\$26,053	\$ 300,510	29.7%	\$27,734	\$ 319,365	31.6%	\$29,508	\$ 342,280
2020	96,415	27.9	26,900	304,627	29.7	28,635	323,740	31.6	30,467	346,969
2021	99,548	27.9	27,774	308,468	29.7	29,566	327,822	31.6	31,457	351,344
2022	102,783	27.9	28,676	311,995	29.7	30,527	331,570	31.6	32,479	355,361
2023	106,123	27.9	29,608	315,165	29.7	31,519	334,939	31.6	33,535	358,972
2024	109,572	27.9	30,571	317,933	29.7	32,543	337,881	31.6	34,625	362,125
2025	113,133	27.9	31,564	320,249	29.7	33,601	340,342	31.6	35,750	364,763
2026	116,810	27.9	32,590	322,059	29.7	34,693	342,266	31.6	36,912	366,825
2027	120,606	27.9	33,649	323,304	29.7	35,820	343,590	31.6	38,111	368,244
2028	124,526	27.9	34,743	323,921	29.7	36,984	344,246	31.6	39,350	368,947

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
		Year	Payroll	Year	Payroll	Year	Payroll	Year	Payroll	Year
2019	\$ 93,380	34.7%	\$32,403	\$ 372,592	35.5%	\$33,150	\$ 384,050	39.5%	\$36,885	\$ 425,830
2020	96,415	34.7	33,456	377,696	35.5	34,227	389,311	39.5	38,084	431,664
2021	99,548	34.7	34,543	382,459	35.5	35,340	394,220	39.5	39,321	437,107
2022	102,783	34.7	35,666	386,832	35.5	36,488	398,727	39.5	40,599	442,104
2023	106,123	34.7	36,825	390,763	35.5	37,674	402,778	39.5	41,919	446,596
2024	109,572	34.7	38,021	394,195	35.5	38,898	406,315	39.5	43,281	450,518
2025	113,133	34.7	39,257	397,066	35.5	40,162	409,275	39.5	44,688	453,800
2026	116,810	34.7	40,533	399,310	35.5	41,468	411,588	39.5	46,140	456,365
2027	120,606	34.7	41,850	400,854	35.5	42,815	413,180	39.5	47,639	458,130
2028	124,526	34.7	43,211	401,619	35.5	44,207	413,969	39.5	49,188	459,005

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Contributory Plan - 5 Year FAS)

(4% 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	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2019	\$ 1,823,748	8.2%	\$149,547	\$ 1,333,535	10.9%	\$198,789	\$ 1,691,333	10.7%	\$195,141	\$ 1,698,678
2020	1,883,020	8.2	154,408	1,351,804	10.9	205,249	1,714,504	10.7	201,483	1,721,950
2021	1,944,218	8.2	159,426	1,368,849	10.9	211,920	1,736,123	10.7	208,031	1,743,663
2022	2,007,405	8.2	164,607	1,384,499	10.9	218,807	1,755,972	10.7	214,792	1,763,598
2023	2,072,646	8.2	169,957	1,398,567	10.9	225,918	1,773,814	10.7	221,773	1,781,518
2024	2,140,007	8.2	175,481	1,410,850	10.9	233,261	1,789,392	10.7	228,981	1,797,164
2025	2,209,557	8.2	181,184	1,421,127	10.9	240,842	1,802,427	10.7	236,423	1,810,255
2026	2,281,368	8.2	187,072	1,429,159	10.9	248,669	1,812,614	10.7	244,106	1,820,486
2027	2,355,512	8.2	193,152	1,434,686	10.9	256,751	1,819,623	10.7	252,040	1,827,526
2028	2,432,066	8.2	199,429	1,437,425	10.9	265,095	1,823,098	10.7	260,231	1,831,016

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2019	\$ 1,823,748	12.7%	\$231,616	\$ 1,965,190	13.7%	\$249,853	\$ 2,047,557	14.9%	\$271,738	\$ 2,230,051
2020	1,883,020	12.7	239,144	1,992,113	13.7	257,974	2,075,608	14.9	280,570	2,260,602
2021	1,944,218	12.7	246,916	2,017,232	13.7	266,358	2,101,780	14.9	289,688	2,289,107
2022	2,007,405	12.7	254,940	2,040,295	13.7	275,014	2,125,810	14.9	299,103	2,315,278
2023	2,072,646	12.7	263,226	2,061,026	13.7	283,953	2,147,410	14.9	308,824	2,338,803
2024	2,140,007	12.7	271,781	2,079,127	13.7	293,181	2,166,269	14.9	318,861	2,359,343
2025	2,209,557	12.7	280,614	2,094,272	13.7	302,709	2,182,049	14.9	329,224	2,376,529
2026	2,281,368	12.7	289,734	2,106,108	13.7	312,547	2,194,381	14.9	339,924	2,389,960
2027	2,355,512	12.7	299,150	2,114,252	13.7	322,705	2,202,867	14.9	350,971	2,399,202
2028	2,432,066	12.7	308,872	2,118,289	13.7	333,193	2,207,073	14.9	362,378	2,403,783

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2019	\$ 1,823,748	16.5%	\$300,918	\$ 2,402,042	17.1%	\$311,861	\$ 2,493,335	19.2%	\$350,160	\$ 2,755,477
2020	1,883,020	16.5	310,698	2,434,950	17.1	321,996	2,527,493	19.2	361,540	2,793,227
2021	1,944,218	16.5	320,796	2,465,653	17.1	332,461	2,559,363	19.2	373,290	2,828,448
2022	2,007,405	16.5	331,222	2,493,843	17.1	343,266	2,588,624	19.2	385,422	2,860,785
2023	2,072,646	16.5	341,987	2,519,183	17.1	354,422	2,614,927	19.2	397,948	2,889,853
2024	2,140,007	16.5	353,101	2,541,307	17.1	365,941	2,637,892	19.2	410,881	2,915,233
2025	2,209,557	16.5	364,577	2,559,819	17.1	377,834	2,657,107	19.2	424,235	2,936,469
2026	2,281,368	16.5	376,426	2,574,286	17.1	390,114	2,672,124	19.2	438,023	2,953,065
2027	2,355,512	16.5	388,659	2,584,241	17.1	402,793	2,682,457	19.2	452,258	2,964,485
2028	2,432,066	16.5	401,291	2,589,176	17.1	415,883	2,687,579	19.2	466,957	2,970,146

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Contributory Plan - 3 Year FAS)

(4% 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	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2019	\$ 1,823,748	8.5%	\$155,019	\$ 1,384,890	11.4%	\$207,907	\$ 1,755,195	11.1%	\$202,436	\$ 1,763,169
2020	1,883,020	8.5	160,057	1,403,863	11.4	214,664	1,779,241	11.1	209,015	1,787,324
2021	1,944,218	8.5	165,259	1,421,565	11.4	221,641	1,801,676	11.1	215,808	1,809,861
2022	2,007,405	8.5	170,629	1,437,818	11.4	228,844	1,822,274	11.1	222,822	1,830,553
2023	2,072,646	8.5	176,175	1,452,428	11.4	236,282	1,840,790	11.1	230,064	1,849,153
2024	2,140,007	8.5	181,901	1,465,184	11.4	243,961	1,856,956	11.1	237,541	1,865,393
2025	2,209,557	8.5	187,812	1,475,857	11.4	251,889	1,870,483	11.1	245,261	1,878,981
2026	2,281,368	8.5	193,916	1,484,198	11.4	260,076	1,881,054	11.1	253,232	1,889,600
2027	2,355,512	8.5	200,219	1,489,937	11.4	268,528	1,888,328	11.1	261,462	1,896,907
2028	2,432,066	8.5	206,726	1,492,782	11.4	277,256	1,891,934	11.1	269,959	1,900,529

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2019	\$ 1,823,748	13.3%	\$242,558	\$ 2,038,866	14.2%	\$258,972	\$ 2,123,418	15.5%	\$282,681	\$ 2,312,566
2020	1,883,020	13.3	250,442	2,066,798	14.2	267,389	2,152,509	15.5	291,868	2,344,248
2021	1,944,218	13.3	258,581	2,092,859	14.2	276,079	2,179,651	15.5	301,354	2,373,807
2022	2,007,405	13.3	266,985	2,116,787	14.2	285,052	2,204,571	15.5	311,148	2,400,947
2023	2,072,646	13.3	275,662	2,138,295	14.2	294,316	2,226,971	15.5	321,260	2,425,343
2024	2,140,007	13.3	284,621	2,157,074	14.2	303,881	2,246,529	15.5	331,701	2,446,643
2025	2,209,557	13.3	293,871	2,172,787	14.2	313,757	2,262,893	15.5	342,481	2,464,465
2026	2,281,368	13.3	303,422	2,185,067	14.2	323,954	2,275,682	15.5	353,612	2,478,393
2027	2,355,512	13.3	313,283	2,193,517	14.2	334,483	2,284,482	15.5	365,104	2,487,977
2028	2,432,066	13.3	323,465	2,197,705	14.2	345,353	2,288,844	15.5	376,970	2,492,728

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2019	\$ 1,823,748	17.2%	\$313,685	\$ 2,490,164	17.8%	\$324,627	\$ 2,584,735	20.0%	\$364,750	\$ 2,855,940
2020	1,883,020	17.2	323,879	2,524,279	17.8	335,178	2,620,145	20.0	376,604	2,895,066
2021	1,944,218	17.2	334,405	2,556,109	17.8	346,071	2,653,183	20.0	388,844	2,931,571
2022	2,007,405	17.2	345,274	2,585,333	17.8	357,318	2,683,517	20.0	401,481	2,965,087
2023	2,072,646	17.2	356,495	2,611,602	17.8	368,931	2,710,784	20.0	414,529	2,995,215
2024	2,140,007	17.2	368,081	2,634,538	17.8	380,921	2,734,591	20.0	428,001	3,021,520
2025	2,209,557	17.2	380,044	2,653,729	17.8	393,301	2,754,511	20.0	441,911	3,043,530
2026	2,281,368	17.2	392,395	2,668,727	17.8	406,084	2,770,079	20.0	456,274	3,060,731
2027	2,355,512	17.2	405,148	2,679,047	17.8	419,281	2,780,791	20.0	471,102	3,072,567
2028	2,432,066	17.2	418,315	2,684,163	17.8	432,908	2,786,101	20.0	486,413	3,078,434

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Non-Contributory Plan - 5 Year FAS)

(0% 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	
2019	\$ 1,823,748	12.0%	\$218,850	\$ 1,428,834	14.8%	\$269,915	\$ 1,786,114	14.5%	\$264,443	\$ 1,792,355
2020	1,883,020	12.0	225,962	1,448,409	14.8	278,687	1,810,583	14.5	273,038	1,816,910
2021	1,944,218	12.0	233,306	1,466,673	14.8	287,744	1,833,413	14.5	281,912	1,839,820
2022	2,007,405	12.0	240,889	1,483,441	14.8	297,096	1,854,374	14.5	291,074	1,860,855
2023	2,072,646	12.0	248,718	1,498,514	14.8	306,752	1,873,216	14.5	300,534	1,879,763
2024	2,140,007	12.0	256,801	1,511,674	14.8	316,721	1,889,667	14.5	310,301	1,896,272
2025	2,209,557	12.0	265,147	1,522,686	14.8	327,014	1,903,432	14.5	320,386	1,910,085
2026	2,281,368	12.0	273,764	1,531,292	14.8	337,642	1,914,190	14.5	330,798	1,920,880
2027	2,355,512	12.0	282,661	1,537,214	14.8	348,616	1,921,592	14.5	341,549	1,928,308
2028	2,432,066	12.0	291,848	1,540,149	14.8	359,946	1,925,261	14.5	352,650	1,931,990

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	
2019	\$ 1,823,748	16.6%	\$302,742	\$ 2,058,758	17.6%	\$320,980	\$ 2,143,329	18.8%	\$342,865	\$ 2,325,067
2020	1,883,020	16.6	312,581	2,086,963	17.6	331,412	2,172,692	18.8	354,008	2,356,920
2021	1,944,218	16.6	322,740	2,113,278	17.6	342,182	2,200,088	18.8	365,513	2,386,639
2022	2,007,405	16.6	333,229	2,137,439	17.6	353,303	2,225,241	18.8	377,392	2,413,925
2023	2,072,646	16.6	344,059	2,159,157	17.6	364,786	2,247,851	18.8	389,657	2,438,453
2024	2,140,007	16.6	355,241	2,178,119	17.6	376,641	2,267,592	18.8	402,321	2,459,868
2025	2,209,557	16.6	366,786	2,193,985	17.6	388,882	2,284,110	18.8	415,397	2,477,787
2026	2,281,368	16.6	378,707	2,206,385	17.6	401,521	2,297,019	18.8	428,897	2,491,791
2027	2,355,512	16.6	391,015	2,214,917	17.6	414,570	2,305,902	18.8	442,836	2,501,427
2028	2,432,066	16.6	403,723	2,219,146	17.6	428,044	2,310,305	18.8	457,228	2,506,203

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	
2019	\$ 1,823,748	20.4%	\$372,045	\$ 2,500,517	21.0%	\$382,987	\$ 2,591,370	23.1%	\$421,286	\$ 2,857,773
2020	1,883,020	20.4	384,136	2,534,774	21.0	395,434	2,626,871	23.1	434,978	2,896,924
2021	1,944,218	20.4	396,620	2,566,736	21.0	408,286	2,659,994	23.1	449,114	2,933,452
2022	2,007,405	20.4	409,511	2,596,081	21.0	421,555	2,690,406	23.1	463,711	2,966,990
2023	2,072,646	20.4	422,820	2,622,460	21.0	435,256	2,717,743	23.1	478,781	2,997,137
2024	2,140,007	20.4	436,561	2,645,491	21.0	449,401	2,741,611	23.1	494,342	3,023,459
2025	2,209,557	20.4	450,750	2,664,762	21.0	464,007	2,761,582	23.1	510,408	3,045,483
2026	2,281,368	20.4	465,399	2,679,822	21.0	479,087	2,777,190	23.1	526,996	3,062,695
2027	2,355,512	20.4	480,524	2,690,185	21.0	494,658	2,787,930	23.1	544,123	3,074,539
2028	2,432,066	20.4	496,141	2,695,322	21.0	510,734	2,793,253	23.1	561,807	3,080,410

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Non-Contributory Plan - 3 Year FAS)

(0% 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	
2019	\$ 1,823,748	12.4%	\$226,145	\$ 1,479,934	15.3%	\$279,033	\$ 1,849,903	15.0%	\$273,562	\$ 1,856,530
2020	1,883,020	12.4	233,494	1,500,209	15.3	288,102	1,875,246	15.0	282,453	1,881,964
2021	1,944,218	12.4	241,083	1,519,126	15.3	297,465	1,898,892	15.0	291,633	1,905,694
2022	2,007,405	12.4	248,918	1,536,494	15.3	307,133	1,920,602	15.0	301,111	1,927,482
2023	2,072,646	12.4	257,008	1,552,106	15.3	317,115	1,940,117	15.0	310,897	1,947,067
2024	2,140,007	12.4	265,361	1,565,737	15.3	327,421	1,957,156	15.0	321,001	1,964,167
2025	2,209,557	12.4	273,985	1,577,142	15.3	338,062	1,971,413	15.0	331,434	1,978,475
2026	2,281,368	12.4	282,890	1,586,055	15.3	349,049	1,982,555	15.0	342,205	1,989,657
2027	2,355,512	12.4	292,083	1,592,188	15.3	360,393	1,990,222	15.0	353,327	1,997,351
2028	2,432,066	12.4	301,576	1,595,228	15.3	372,106	1,994,022	15.0	364,810	2,001,165

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	
2019	\$ 1,823,748	17.2%	\$313,685	\$ 2,132,355	18.1%	\$330,098	\$ 2,219,872	19.4%	\$353,807	\$ 2,408,215
2020	1,883,020	17.2	323,879	2,161,568	18.1	340,827	2,250,284	19.4	365,306	2,441,207
2021	1,944,218	17.2	334,405	2,188,824	18.1	351,903	2,278,659	19.4	377,178	2,471,989
2022	2,007,405	17.2	345,274	2,213,849	18.1	363,340	2,304,711	19.4	389,437	2,500,251
2023	2,072,646	17.2	356,495	2,236,344	18.1	375,149	2,328,129	19.4	402,093	2,525,656
2024	2,140,007	17.2	368,081	2,255,984	18.1	387,341	2,348,575	19.4	415,161	2,547,837
2025	2,209,557	17.2	380,044	2,272,417	18.1	399,930	2,365,683	19.4	428,654	2,566,396
2026	2,281,368	17.2	392,395	2,285,260	18.1	412,928	2,379,053	19.4	442,585	2,580,900
2027	2,355,512	17.2	405,148	2,294,097	18.1	426,348	2,388,253	19.4	456,969	2,590,880
2028	2,432,066	17.2	418,315	2,298,478	18.1	440,204	2,392,813	19.4	471,821	2,595,827

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	
2019	\$ 1,823,748	21.1%	\$384,811	\$ 2,589,837	21.7%	\$395,753	\$ 2,683,982	23.9%	\$435,876	\$ 2,959,714
2020	1,883,020	21.1	397,317	2,625,317	21.7	408,615	2,720,752	23.9	450,042	3,000,262
2021	1,944,218	21.1	410,230	2,658,421	21.7	421,895	2,755,059	23.9	464,668	3,038,093
2022	2,007,405	21.1	423,562	2,688,815	21.7	435,607	2,786,557	23.9	479,770	3,072,827
2023	2,072,646	21.1	437,328	2,716,136	21.7	449,764	2,814,871	23.9	495,362	3,104,050
2024	2,140,007	21.1	451,541	2,739,990	21.7	464,382	2,839,592	23.9	511,462	3,131,311
2025	2,209,557	21.1	466,217	2,759,949	21.7	479,474	2,860,277	23.9	528,084	3,154,121
2026	2,281,368	21.1	481,369	2,775,547	21.7	495,057	2,876,442	23.9	545,247	3,171,947
2027	2,355,512	21.1	497,013	2,786,280	21.7	511,146	2,887,565	23.9	562,967	3,184,213
2028	2,432,066	21.1	513,166	2,791,600	21.7	527,758	2,893,079	23.9	581,264	3,190,293

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Contributory Plan - 5 Year FAS)

(4% 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	
2019	\$ 1,823,748	8.7%	\$158,666	\$ 1,437,720	11.6%	\$211,555	\$ 1,819,678	12.1%	\$220,674	\$ 1,954,682
2020	1,883,020	8.7	163,823	1,457,417	11.6	218,430	1,844,607	12.1	227,845	1,981,461
2021	1,944,218	8.7	169,147	1,475,794	11.6	225,529	1,867,866	12.1	235,250	2,006,446
2022	2,007,405	8.7	174,644	1,492,667	11.6	232,859	1,889,221	12.1	242,896	2,029,386
2023	2,072,646	8.7	180,320	1,507,834	11.6	240,427	1,908,417	12.1	250,790	2,050,006
2024	2,140,007	8.7	186,181	1,521,076	11.6	248,241	1,925,177	12.1	258,941	2,068,010
2025	2,209,557	8.7	192,231	1,532,156	11.6	256,309	1,939,201	12.1	267,356	2,083,074
2026	2,281,368	8.7	198,479	1,540,815	11.6	264,639	1,950,161	12.1	276,046	2,094,847
2027	2,355,512	8.7	204,930	1,546,773	11.6	273,239	1,957,702	12.1	285,017	2,102,948
2028	2,432,066	8.7	211,590	1,549,727	11.6	282,120	1,961,440	12.1	294,280	2,106,964

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	
2019	\$ 1,823,748	14.1%	\$257,148	\$ 2,207,446	14.4%	\$262,620	\$ 2,200,351	16.1%	\$293,623	\$ 2,458,815
2020	1,883,020	14.1	265,506	2,237,688	14.4	271,155	2,230,495	16.1	303,166	2,492,500
2021	1,944,218	14.1	274,135	2,265,904	14.4	279,967	2,258,620	16.1	313,019	2,523,929
2022	2,007,405	14.1	283,044	2,291,810	14.4	289,066	2,284,443	16.1	323,192	2,552,785
2023	2,072,646	14.1	292,243	2,315,097	14.4	298,461	2,307,655	16.1	333,696	2,578,724
2024	2,140,007	14.1	301,741	2,335,429	14.4	308,161	2,327,922	16.1	344,541	2,601,371
2025	2,209,557	14.1	311,548	2,352,441	14.4	318,176	2,344,879	16.1	355,739	2,620,320
2026	2,281,368	14.1	321,673	2,365,736	14.4	328,517	2,358,131	16.1	367,300	2,635,129
2027	2,355,512	14.1	332,127	2,374,884	14.4	339,194	2,367,250	16.1	379,237	2,645,319
2028	2,432,066	14.1	342,921	2,379,419	14.4	350,218	2,371,770	16.1	391,563	2,650,370

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	
2019	\$ 1,823,748	17.4%	\$317,332	\$ 2,579,361	18.2%	\$331,922	\$ 2,708,589	20.3%	\$370,221	\$ 2,957,488
2020	1,883,020	17.4	327,645	2,614,698	18.2	342,710	2,745,696	20.3	382,253	2,998,005
2021	1,944,218	17.4	338,294	2,647,668	18.2	353,848	2,780,317	20.3	394,676	3,035,808
2022	2,007,405	17.4	349,288	2,677,939	18.2	365,348	2,812,104	20.3	407,503	3,070,516
2023	2,072,646	17.4	360,640	2,705,149	18.2	377,222	2,840,678	20.3	420,747	3,101,715
2024	2,140,007	17.4	372,361	2,728,907	18.2	389,481	2,865,626	20.3	434,421	3,128,955
2025	2,209,557	17.4	384,463	2,748,785	18.2	402,139	2,886,500	20.3	448,540	3,151,747
2026	2,281,368	17.4	396,958	2,764,320	18.2	415,209	2,902,814	20.3	463,118	3,169,560
2027	2,355,512	17.4	409,859	2,775,010	18.2	428,703	2,914,039	20.3	478,169	3,181,817
2028	2,432,066	17.4	423,179	2,780,309	18.2	442,636	2,919,603	20.3	493,709	3,187,893

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Contributory Plan - 3 Year FAS)

(4% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2019	\$ 1,823,748	9.1%	\$165,961	\$ 1,493,410	12.1%	\$220,674	\$ 1,889,095	12.5%	\$227,969	\$ 2,029,341
2020	1,883,020	9.1	171,355	1,513,869	12.1	227,845	1,914,975	12.5	235,378	2,057,143
2021	1,944,218	9.1	176,924	1,532,958	12.1	235,250	1,939,122	12.5	243,027	2,083,082
2022	2,007,405	9.1	182,674	1,550,484	12.1	242,896	1,961,292	12.5	250,926	2,106,898
2023	2,072,646	9.1	188,611	1,566,238	12.1	250,790	1,981,221	12.5	259,081	2,128,306
2024	2,140,007	9.1	194,741	1,579,993	12.1	258,941	1,998,621	12.5	267,501	2,146,998
2025	2,209,557	9.1	201,070	1,591,502	12.1	267,356	2,013,180	12.5	276,195	2,162,637
2026	2,281,368	9.1	207,604	1,600,497	12.1	276,046	2,024,558	12.5	285,171	2,174,860
2027	2,355,512	9.1	214,352	1,606,686	12.1	285,017	2,032,387	12.5	294,439	2,183,270
2028	2,432,066	9.1	221,318	1,609,754	12.1	294,280	2,036,268	12.5	304,008	2,187,439

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2019	\$ 1,823,748	14.6%	\$266,267	\$ 2,291,040	15.1%	\$275,386	\$ 2,282,948	16.8%	\$306,390	\$ 2,550,935
2020	1,883,020	14.6	274,921	2,322,427	15.1	284,336	2,314,224	16.8	316,347	2,585,882
2021	1,944,218	14.6	283,856	2,351,711	15.1	293,577	2,343,405	16.8	326,629	2,618,488
2022	2,007,405	14.6	293,081	2,378,598	15.1	303,118	2,370,197	16.8	337,244	2,648,425
2023	2,072,646	14.6	302,606	2,402,767	15.1	312,970	2,394,280	16.8	348,205	2,675,335
2024	2,140,007	14.6	312,441	2,423,869	15.1	323,141	2,415,307	16.8	359,521	2,698,831
2025	2,209,557	14.6	322,595	2,441,525	15.1	333,643	2,432,901	16.8	371,206	2,718,490
2026	2,281,368	14.6	333,080	2,455,324	15.1	344,487	2,446,651	16.8	383,270	2,733,854
2027	2,355,512	14.6	343,905	2,464,819	15.1	355,682	2,456,112	16.8	395,726	2,744,426
2028	2,432,066	14.6	355,082	2,469,526	15.1	367,242	2,460,802	16.8	408,587	2,749,666

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2019	\$ 1,823,748	18.1%	\$330,098	\$ 2,675,246	19.0%	\$346,512	\$ 2,809,193	21.2%	\$386,635	\$ 3,066,797
2020	1,883,020	18.1	340,827	2,711,896	19.0	357,774	2,847,679	21.2	399,200	3,108,812
2021	1,944,218	18.1	351,903	2,746,091	19.0	369,401	2,883,586	21.2	412,174	3,148,012
2022	2,007,405	18.1	363,340	2,777,487	19.0	381,407	2,916,554	21.2	425,570	3,184,003
2023	2,072,646	18.1	375,149	2,805,709	19.0	393,803	2,946,189	21.2	439,401	3,216,355
2024	2,140,007	18.1	387,341	2,830,350	19.0	406,601	2,972,063	21.2	453,681	3,244,602
2025	2,209,557	18.1	399,930	2,850,967	19.0	419,816	2,993,713	21.2	468,426	3,268,237
2026	2,281,368	18.1	412,928	2,867,080	19.0	433,460	3,010,632	21.2	483,650	3,286,708
2027	2,355,512	18.1	426,348	2,878,167	19.0	447,547	3,022,274	21.2	499,369	3,299,418
2028	2,432,066	18.1	440,204	2,883,663	19.0	462,093	3,028,045	21.2	515,598	3,305,718

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Non-Contributory Plan - 5 Year FAS)

(0% 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	
2019	\$ 1,823,748	12.6%	\$229,792	\$ 1,530,739	15.5%	\$282,681	\$ 1,913,442	15.9%	\$289,976	\$ 2,045,872
2020	1,883,020	12.6	237,261	1,551,710	15.5	291,868	1,939,656	15.9	299,400	2,073,900
2021	1,944,218	12.6	244,971	1,571,276	15.5	301,354	1,964,114	15.9	309,131	2,100,051
2022	2,007,405	12.6	252,933	1,589,240	15.5	311,148	1,986,570	15.9	319,177	2,124,061
2023	2,072,646	12.6	261,153	1,605,388	15.5	321,260	2,006,755	15.9	329,551	2,145,643
2024	2,140,007	12.6	269,641	1,619,487	15.5	331,701	2,024,379	15.9	340,261	2,164,487
2025	2,209,557	12.6	278,404	1,631,284	15.5	342,481	2,039,125	15.9	351,320	2,180,254
2026	2,281,368	12.6	287,452	1,640,503	15.5	353,612	2,050,649	15.9	362,738	2,192,576
2027	2,355,512	12.6	296,795	1,646,847	15.5	365,104	2,058,579	15.9	374,526	2,201,055
2028	2,432,066	12.6	306,440	1,649,992	15.5	376,970	2,062,510	15.9	386,698	2,205,258

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	
2019	\$ 1,823,748	18.0%	\$328,275	\$ 2,299,824	18.3%	\$333,746	\$ 2,288,319	20.0%	\$364,750	\$ 2,553,691
2020	1,883,020	18.0	338,944	2,331,331	18.3	344,593	2,319,669	20.0	376,604	2,588,676
2021	1,944,218	18.0	349,959	2,360,728	18.3	355,792	2,348,919	20.0	388,844	2,621,318
2022	2,007,405	18.0	361,333	2,387,718	18.3	367,355	2,375,774	20.0	401,481	2,651,287
2023	2,072,646	18.0	373,076	2,411,979	18.3	379,294	2,399,914	20.0	414,529	2,678,226
2024	2,140,007	18.0	385,201	2,433,162	18.3	391,621	2,420,991	20.0	428,001	2,701,747
2025	2,209,557	18.0	397,720	2,450,886	18.3	404,349	2,438,626	20.0	441,911	2,721,427
2026	2,281,368	18.0	410,646	2,464,738	18.3	417,490	2,452,408	20.0	456,274	2,736,808
2027	2,355,512	18.0	423,992	2,474,269	18.3	431,059	2,461,892	20.0	471,102	2,747,391
2028	2,432,066	18.0	437,772	2,478,994	18.3	445,068	2,466,593	20.0	486,413	2,752,637

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	
2019	\$ 1,823,748	21.3%	\$388,458	\$ 2,678,878	22.1%	\$403,048	\$ 2,807,631	24.2%	\$441,347	\$ 3,061,541
2020	1,883,020	21.3	401,083	2,715,578	22.1	416,147	2,846,095	24.2	455,691	3,103,484
2021	1,944,218	21.3	414,118	2,749,820	22.1	429,672	2,881,982	24.2	470,501	3,142,617
2022	2,007,405	21.3	427,577	2,781,259	22.1	443,637	2,914,932	24.2	485,792	3,178,546
2023	2,072,646	21.3	441,474	2,809,519	22.1	458,055	2,944,550	24.2	501,580	3,210,843
2024	2,140,007	21.3	455,821	2,834,193	22.1	472,942	2,970,410	24.2	517,882	3,239,042
2025	2,209,557	21.3	470,636	2,854,838	22.1	488,312	2,992,047	24.2	534,713	3,262,636
2026	2,281,368	21.3	485,931	2,870,973	22.1	504,182	3,008,957	24.2	552,091	3,281,075
2027	2,355,512	21.3	501,724	2,882,075	22.1	520,568	3,020,593	24.2	570,034	3,293,763
2028	2,432,066	21.3	518,030	2,887,578	22.1	537,487	3,026,361	24.2	588,560	3,300,052

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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 (Non-Contributory Plan - 3 Year FAS)

(0% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 1,823,748	12.9%	\$235,264	\$ 1,586,448	16.0%	\$291,800	\$ 1,983,017	16.4%	\$299,095	\$ 2,120,432
2020	1,883,020	12.9	242,910	1,608,182	16.0	301,283	2,010,184	16.4	308,815	2,149,482
2021	1,944,218	12.9	250,804	1,628,460	16.0	311,075	2,035,531	16.4	318,852	2,176,586
2022	2,007,405	12.9	258,955	1,647,078	16.0	321,185	2,058,803	16.4	329,214	2,201,471
2023	2,072,646	12.9	267,371	1,663,814	16.0	331,623	2,079,722	16.4	339,914	2,223,840
2024	2,140,007	12.9	276,061	1,678,426	16.0	342,401	2,097,987	16.4	350,961	2,243,371
2025	2,209,557	12.9	285,033	1,690,652	16.0	353,529	2,113,269	16.4	362,367	2,259,712
2026	2,281,368	12.9	294,296	1,700,207	16.0	365,019	2,125,213	16.4	374,144	2,272,483
2027	2,355,512	12.9	303,861	1,706,782	16.0	376,882	2,133,431	16.4	386,304	2,281,271
2028	2,432,066	12.9	313,737	1,710,041	16.0	389,131	2,137,505	16.4	398,859	2,285,627

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 1,823,748	18.5%	\$337,393	\$ 2,383,486	19.0%	\$346,512	\$ 2,379,600	20.7%	\$377,516	\$ 2,646,641
2020	1,883,020	18.5	348,359	2,416,139	19.0	357,774	2,412,200	20.7	389,785	2,682,900
2021	1,944,218	18.5	359,680	2,446,605	19.0	369,401	2,442,616	20.7	402,453	2,716,730
2022	2,007,405	18.5	371,370	2,474,577	19.0	381,407	2,470,542	20.7	415,533	2,747,790
2023	2,072,646	18.5	383,440	2,499,721	19.0	393,803	2,495,645	20.7	429,038	2,775,710
2024	2,140,007	18.5	395,901	2,521,674	19.0	406,601	2,517,563	20.7	442,981	2,800,087
2025	2,209,557	18.5	408,768	2,540,043	19.0	419,816	2,535,902	20.7	457,378	2,820,484
2026	2,281,368	18.5	422,053	2,554,398	19.0	433,460	2,550,234	20.7	472,243	2,836,424
2027	2,355,512	18.5	435,770	2,564,276	19.0	447,547	2,560,096	20.7	487,591	2,847,393
2028	2,432,066	18.5	449,932	2,569,172	19.0	462,093	2,564,984	20.7	503,438	2,852,830

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 1,823,748	22.0%	\$401,225	\$ 2,776,169	22.9%	\$417,638	\$ 2,909,679	25.1%	\$457,761	\$ 3,172,778
2020	1,883,020	22.0	414,264	2,814,202	22.9	431,212	2,949,541	25.1	472,638	3,216,245
2021	1,944,218	22.0	427,728	2,849,687	22.9	445,226	2,986,733	25.1	487,999	3,256,800
2022	2,007,405	22.0	441,629	2,882,267	22.9	459,696	3,020,880	25.1	503,859	3,294,035
2023	2,072,646	22.0	455,982	2,911,553	22.9	474,636	3,051,575	25.1	520,234	3,327,505
2024	2,140,007	22.0	470,802	2,937,123	22.9	490,062	3,078,375	25.1	537,142	3,356,728
2025	2,209,557	22.0	486,103	2,958,518	22.9	505,989	3,100,799	25.1	554,599	3,381,180
2026	2,281,368	22.0	501,901	2,975,239	22.9	522,433	3,118,324	25.1	572,623	3,400,289
2027	2,355,512	22.0	518,213	2,986,744	22.9	539,412	3,130,383	25.1	591,234	3,413,438
2028	2,432,066	22.0	535,055	2,992,447	22.9	556,943	3,136,360	25.1	610,449	3,419,956

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 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 3.25%.
- 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.