



The Initial Valuation For

Saline County Ambulance District

as of December 31, 2021



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January 25, 2022

Saline County Ambulance District
Marshall, Missouri

Ladies and Gentlemen:

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

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

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

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

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

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

The actuarial assumptions and methods used to determine the stated costs are described in Appendix II of this report. In our opinion, they do produce results which, in the aggregate, are reasonable. Additional miscellaneous and technical assumptions as well as disclosures required by the actuarial standards of practice may be found in the LAGERS Compiled Annual Actuarial Valuation report as of February 28, 2021.

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, 2021. 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 a member contribution rate of either 0%, 2%, 4% or 6%, with benefits based on either a 5 year or 3 year Final Average Salary (FAS).

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

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

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

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

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

Saline County Ambulance District

Employer Contribution Rates 5 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	6.10%	0.20%	10.80%	17.10%	15.20%	13.30%	11.40%
	Public Safety	7.50	0.20	9.40	17.10	15.20	13.30	11.40
L-3	General	7.40	0.30	13.60	21.30	19.40	17.50	15.60
	Public Safety	9.10	0.30	11.70	21.10	19.20	17.30	15.40
LT-4(65)	General	6.70	0.20	12.30	19.20	17.30	15.40	13.50
	Public Safety	9.10	0.20	11.70	21.00	19.10	17.20	15.30
LT-5(65)	General	7.80	0.30	14.60	22.70	20.80	18.90	17.00
	Public Safety	10.40	0.30	13.50	24.20	22.30	20.40	18.50
L-7	General	8.70	0.30	16.30	25.30	23.40	21.50	19.60
	Public Safety	10.80	0.30	14.10	25.20	23.30	21.40	19.50
LT-8(65)	General	9.00	0.30	17.00	26.30	24.40	22.50	20.60
	Public Safety	11.60	0.30	15.20	27.10	25.20	23.30	21.40
L-12	General	10.00	0.40	19.00	29.40	27.50	25.60	23.70
	Public Safety	12.40	0.40	16.40	29.20	27.30	25.40	23.50
LT-14(65)	General	10.20	0.40	19.30	29.90	28.00	26.10	24.20
	Public Safety	12.80	0.40	17.00	30.20	28.30	26.40	24.50
L-6	General	11.30	0.50	21.70	33.50	31.60	29.70	27.80
	Public Safety	14.10	0.50	18.80	33.40	31.50	29.60	27.70

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

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

Saline County Ambulance District

Employer Contribution Rates 3 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	6.30%	0.20%	11.20%	17.70%	15.80%	13.90%	12.00%
	Public Safety	7.70	0.20	9.70	17.60	15.70	13.80	11.90
L-3	General	7.70	0.30	14.00	22.00	20.10	18.20	16.30
	Public Safety	9.40	0.30	12.10	21.80	19.90	18.00	16.10
LT-4(65)	General	6.90	0.20	12.70	19.80	17.90	16.00	14.10
	Public Safety	9.50	0.20	12.10	21.80	19.90	18.00	16.10
LT-5(65)	General	8.10	0.30	15.10	23.50	21.60	19.70	17.80
	Public Safety	10.70	0.30	13.90	24.90	23.00	21.10	19.20
L-7	General	9.00	0.30	16.80	26.10	24.20	22.30	20.40
	Public Safety	11.10	0.30	14.60	26.00	24.10	22.20	20.30
LT-8(65)	General	9.30	0.30	17.50	27.10	25.20	23.30	21.40
	Public Safety	12.00	0.30	15.80	28.10	26.20	24.30	22.40
L-12	General	10.40	0.40	19.60	30.40	28.50	26.60	24.70
	Public Safety	12.80	0.40	17.00	30.20	28.30	26.40	24.50
LT-14(65)	General	10.50	0.40	20.00	30.90	29.00	27.10	25.20
	Public Safety	13.30	0.40	17.60	31.30	29.40	27.50	25.60
L-6	General	11.70	0.50	22.40	34.60	32.70	30.80	28.90
	Public Safety	14.60	0.50	19.40	34.50	32.60	30.70	28.80

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

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

Saline County Ambulance District

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

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	6.60%	0.20%	11.90%	18.70%	16.80%	14.90%	13.00%
	Public Safety	7.60	0.20	9.70	17.50	15.60	13.70	11.80
L-3	General	8.00	0.30	14.90	23.20	21.30	19.40	17.50
	Public Safety	9.30	0.30	12.20	21.80	19.90	18.00	16.10
LT-4(65)	General	7.70	0.20	14.70	22.60	20.70	18.80	16.90
	Public Safety	9.50	0.20	12.60	22.30	20.40	18.50	16.60
LT-5(65)	General	8.90	0.30	17.00	26.20	24.30	22.40	20.50
	Public Safety	10.70	0.30	14.40	25.40	23.50	21.60	19.70
L-7	General	9.40	0.30	17.90	27.60	25.70	23.80	21.90
	Public Safety	11.00	0.30	14.60	25.90	24.00	22.10	20.20
LT-8(65)	General	10.00	0.30	19.30	29.60	27.70	25.80	23.90
	Public Safety	11.90	0.30	16.10	28.30	26.40	24.50	22.60
L-12	General	10.80	0.40	20.80	32.00	30.10	28.20	26.30
	Public Safety	12.60	0.40	17.10	30.10	28.20	26.30	24.40
LT-14(65)	General	11.10	0.40	21.50	33.00	31.10	29.20	27.30
	Public Safety	13.10	0.40	17.80	31.30	29.40	27.50	25.60
L-6	General	12.30	0.50	23.80	36.60	34.70	32.80	30.90
	Public Safety	14.30	0.50	19.50	34.30	32.40	30.50	28.60

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

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

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

Saline County Ambulance District

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

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	6.80%	0.20%	12.30%	19.30%	17.40%	15.50%	13.60%
	Public Safety	7.90	0.20	10.10	18.20	16.30	14.40	12.50
L-3	General	8.30	0.30	15.40	24.00	22.10	20.20	18.30
	Public Safety	9.60	0.30	12.60	22.50	20.60	18.70	16.80
LT-4(65)	General	8.00	0.20	15.20	23.40	21.50	19.60	17.70
	Public Safety	9.80	0.20	13.10	23.10	21.20	19.30	17.40
LT-5(65)	General	9.10	0.30	17.60	27.00	25.10	23.20	21.30
	Public Safety	11.00	0.30	14.90	26.20	24.30	22.40	20.50
L-7	General	9.70	0.30	18.50	28.50	26.60	24.70	22.80
	Public Safety	11.30	0.30	15.10	26.70	24.80	22.90	21.00
LT-8(65)	General	10.30	0.30	19.90	30.50	28.60	26.70	24.80
	Public Safety	12.30	0.30	16.60	29.20	27.30	25.40	23.50
L-12	General	11.20	0.40	21.50	33.10	31.20	29.30	27.40
	Public Safety	13.10	0.40	17.60	31.10	29.20	27.30	25.40
LT-14(65)	General	11.50	0.40	22.30	34.20	32.30	30.40	28.50
	Public Safety	13.60	0.40	18.40	32.40	30.50	28.60	26.70
L-6	General	12.70	0.50	24.60	37.80	35.90	34.00	32.10
	Public Safety	14.80	0.50	20.20	35.50	33.60	31.70	29.80

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

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

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

Saline County Ambulance District

Employer Contribution Dollars

General

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

Regular Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 15,548	\$ 13,820	\$ 12,093	\$ 10,365
L-3	19,366	17,639	15,911	14,184
LT-4(65)	17,457	15,729	14,002	12,274
LT-5(65)	20,639	18,912	17,184	15,457
L-7	23,003	21,276	19,548	17,821
LT-8(65)	23,912	22,185	20,457	18,730
L-12	26,731	25,003	23,276	21,548
LT-14(65)	27,186	25,458	23,730	22,003
L-6	30,459	28,731	27,004	25,276

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 16,093	\$ 14,366	\$ 12,638	\$ 10,911
L-3	20,003	18,275	16,548	14,820
LT-4(65)	18,002	16,275	14,547	12,820
LT-5(65)	21,367	19,639	17,912	16,184
L-7	23,730	22,003	20,275	18,548
LT-8(65)	24,640	22,912	21,185	19,457
L-12	27,640	25,913	24,185	22,458
LT-14(65)	28,095	26,367	24,640	22,912
L-6	31,459	29,731	28,004	26,276

Rule of 80 Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 17,002	\$ 15,275	\$ 13,547	\$ 11,820
L-3	21,094	19,366	17,639	15,911
LT-4(65)	20,548	18,821	17,093	15,366
LT-5(65)	23,821	22,094	20,366	18,639
L-7	25,094	23,367	21,639	19,912
LT-8(65)	26,913	25,185	23,458	21,730
L-12	29,095	27,367	25,640	23,912
LT-14(65)	30,004	28,277	26,549	24,822
L-6	33,277	31,550	29,822	28,095

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 17,548	\$ 15,820	\$ 14,093	\$ 12,365
L-3	21,821	20,094	18,366	16,639
LT-4(65)	21,276	19,548	17,821	16,093
LT-5(65)	24,549	22,821	21,094	19,366
L-7	25,913	24,185	22,458	20,730
LT-8(65)	27,731	26,004	24,276	22,549
L-12	30,095	28,367	26,640	24,912
LT-14(65)	31,095	29,368	27,640	25,913
L-6	34,368	32,641	30,913	29,186

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.

Saline County Ambulance District

Employer Contribution Dollars Public Safety

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

Regular Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 104,318	\$ 92,727	\$ 81,136	\$ 69,545
L-3	128,720	117,129	105,538	93,947
LT-4(65)	128,110	116,519	104,928	93,337
LT-5(65)	147,632	136,041	124,450	112,859
L-7	153,732	142,141	130,550	118,959
LT-8(65)	165,323	153,732	142,141	130,550
L-12	178,134	166,543	154,952	143,361
LT-14(65)	184,235	172,644	161,053	149,462
L-6	203,756	192,165	180,574	168,983

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 107,368	\$ 95,778	\$ 84,187	\$ 72,596
L-3	132,991	121,400	109,809	98,218
LT-4(65)	132,991	121,400	109,809	98,218
LT-5(65)	151,902	140,311	128,720	117,129
L-7	158,613	147,022	135,431	123,840
LT-8(65)	171,424	159,833	148,242	136,651
L-12	184,235	172,644	161,053	149,462
LT-14(65)	190,945	179,354	167,763	156,172
L-6	210,467	198,876	187,285	175,694

Rule of 80 Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 106,758	\$ 95,168	\$ 83,577	\$ 71,986
L-3	132,991	121,400	109,809	98,218
LT-4(65)	136,041	124,450	112,859	101,268
LT-5(65)	154,952	143,361	131,770	120,180
L-7	158,002	146,412	134,821	123,230
LT-8(65)	172,644	161,053	149,462	137,871
L-12	183,625	172,034	160,443	148,852
LT-14(65)	190,945	179,354	167,763	156,172
L-6	209,247	197,656	186,065	174,474

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 111,029	\$ 99,438	\$ 87,847	\$ 76,256
L-3	137,261	125,670	114,079	102,488
LT-4(65)	140,921	129,330	117,739	106,148
LT-5(65)	159,833	148,242	136,651	125,060
L-7	162,883	151,292	139,701	128,110
LT-8(65)	178,134	166,543	154,952	143,361
L-12	189,725	178,134	166,543	154,952
LT-14(65)	197,656	186,065	174,474	162,883
L-6	216,567	204,976	193,385	181,794

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.

Saline County Ambulance District

Employees and Payroll Included in the Valuation

	General	Public Safety
Number of Employees	2	11
Annual Payroll	\$ 90,921	\$ 610,048

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

APPENDIX I

UNFUNDED ACTUARIAL ACCRUED LIABILITY

Unfunded Actuarial Accrued Liability (UAAL)

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

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

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

Saline County Ambulance District

Regular Retirement Eligibility

Benefit Group	Employee Group	Member Contribution Rate - 0%	
		UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	General	\$ 168,833	\$ 174,357
	Public Safety	979,931	1,013,498
L-3	General	211,040	217,939
	Public Safety	1,224,903	1,266,872
LT-4(65)	General	191,052	197,345
	Public Safety	1,223,513	1,265,747
LT-5(65)	General	227,707	235,177
	Public Safety	1,407,584	1,456,037
L-7	General	253,249	261,532
	Public Safety	1,469,866	1,520,254
LT-8(65)	General	264,349	273,033
	Public Safety	1,591,692	1,646,359
L-12	General	295,446	305,118
	Public Safety	1,714,865	1,773,601
LT-14(65)	General	301,013	310,864
	Public Safety	1,775,761	1,836,673
L-6	General	337,659	348,706
	Public Safety	1,959,826	2,026,989

Saline County Ambulance District

Unfunded Actuarial Accrued Liability (UAAL)

Rule of 80 Retirement Eligibility

Benefit Group	Employee Group	Member Contribution Rate - 0%	
		UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	General	\$ 185,411	\$ 191,696
	Public Safety	1,018,268	1,053,682
L-3	General	231,769	239,626
	Public Safety	1,272,818	1,317,125
LT-4(65)	General	229,612	237,445
	Public Safety	1,321,094	1,367,483
LT-5(65)	General	264,925	273,932
	Public Safety	1,499,941	1,552,446
L-7	General	278,129	287,545
	Public Safety	1,527,356	1,580,522
LT-8(65)	General	300,229	310,419
	Public Safety	1,678,793	1,737,401
L-12	General	324,479	335,466
	Public Safety	1,781,946	1,843,948
LT-14(65)	General	335,534	346,908
	Public Safety	1,857,671	1,922,397
L-6	General	370,844	383,389
	Public Safety	2,036,499	2,107,366

APPENDIX II

SUMMARY OF FINANCIAL ASSUMPTIONS

Summary of Assumptions Used in Actuarial Valuations

Assumptions Adopted by Board of Trustees After Consulting With Actuary

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

Schedule 1.

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

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

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

Schedule 2.

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

Early Retirement

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

Normal Retirement

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

Schedule 2. (Concluded)

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

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

APPENDIX III

SUMMARY OF LAGERS PROVISIONS

Missouri Local Government Employees Retirement System

Brief Summary of LAGERS

Benefits and Conditions Evaluated and/or Considered as of February 28, 2021

(Section references are to RSMo)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX IV

BENEFIT ILLUSTRATIONS

Missouri LAGERS

Illustrations of Age and Service Allowance Amounts For Sample Combinations of Service & Salary

(L-1 Benefit Program is Years of Credited Service
times: 1.00% of FAS ¹)

Final		Estimated	Estimated	
Average	LAGERS	Social	Monthly Total	
Salary (FAS) ¹	BENEFIT ³	Security ²	\$	% of FAS
35 Years of Service:				
\$1,500	\$ 525	\$ 916	\$1,441	96%
2,000	700	1,055	1,755	88%
2,500	875	1,192	2,067	83%
3,000	1,050	1,330	2,380	79%
3,500	1,225	1,469	2,694	77%
4,000	1,400	1,605	3,005	75%
25 Years of Service:				
\$1,500	\$ 375	\$ 916	\$1,291	86%
2,000	500	1,055	1,555	78%
2,500	625	1,192	1,817	73%
3,000	750	1,330	2,080	69%
3,500	875	1,469	2,344	67%
4,000	1,000	1,605	2,605	65%
15 Years of Service:				
\$1,500	\$225	\$ 916	\$1,141	76%
2,000	300	1,055	1,355	68%
2,500	375	1,192	1,567	63%
3,000	450	1,330	1,780	59%
3,500	525	1,469	1,994	57%
4,000	600	1,605	2,205	55%

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 2021 - 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		Estimated	Estimated	
Average	LAGERS	Social	Monthly Total	
Salary (FAS) ¹	BENEFIT ³	Security ²	\$	% of FAS
35 Years of Service:				
\$1,500	\$ 656	\$ 916	\$1,572	105%
2,000	875	1,055	1,930	97%
2,500	1,094	1,192	2,286	91%
3,000	1,313	1,330	2,643	88%
3,500	1,531	1,469	3,000	86%
4,000	1,750	1,605	3,355	84%
25 Years of Service:				
\$1,500	\$ 469	\$ 916	\$1,385	92%
2,000	625	1,055	1,680	84%
2,500	781	1,192	1,973	79%
3,000	938	1,330	2,268	76%
3,500	1,094	1,469	2,563	73%
4,000	1,250	1,605	2,855	71%
15 Years of Service:				
\$1,500	\$281	\$ 916	\$1,197	80%
2,000	375	1,055	1,430	72%
2,500	469	1,192	1,661	66%
3,000	563	1,330	1,893	63%
3,500	656	1,469	2,125	61%
4,000	750	1,605	2,355	59%

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 2021 - 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		Estimated	Estimated	
Average	LAGERS	Social	Monthly Total	
Salary (FAS) ¹	BENEFIT ³	Security ²	\$	% of FAS
35 Years of Service:				
\$1,500	\$ 788	\$ 916	\$1,704	114%
2,000	1,050	1,055	2,105	105%
2,500	1,313	1,192	2,505	100%
3,000	1,575	1,330	2,905	97%
3,500	1,838	1,469	3,307	94%
4,000	2,100	1,605	3,705	93%
25 Years of Service:				
\$1,500	\$ 563	\$ 916	\$1,479	99%
2,000	750	1,055	1,805	90%
2,500	938	1,192	2,130	85%
3,000	1,125	1,330	2,455	82%
3,500	1,313	1,469	2,782	79%
4,000	1,500	1,605	3,105	78%
15 Years of Service:				
\$1,500	\$338	\$ 916	\$1,254	84%
2,000	450	1,055	1,505	75%
2,500	563	1,192	1,755	70%
3,000	675	1,330	2,005	67%
3,500	788	1,469	2,257	64%
4,000	900	1,605	2,505	63%

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 2021 - 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		Estimated	Estimated	
Average	LAGERS	Social	Monthly Total	
Salary (FAS) ¹	BENEFIT ³	Security ²	\$	% of FAS
35 Years of Service:				
\$1,500	\$ 919	\$ 916	\$1,835	122%
2,000	1,225	1,055	2,280	114%
2,500	1,531	1,192	2,723	109%
3,000	1,838	1,330	3,168	106%
3,500	2,144	1,469	3,613	103%
4,000	2,450	1,605	4,055	101%
25 Years of Service:				
\$1,500	\$ 656	\$ 916	\$1,572	105%
2,000	875	1,055	1,930	97%
2,500	1,094	1,192	2,286	91%
3,000	1,313	1,330	2,643	88%
3,500	1,531	1,469	3,000	86%
4,000	1,750	1,605	3,355	84%
15 Years of Service:				
\$1,500	\$ 394	\$ 916	\$1,310	87%
2,000	525	1,055	1,580	79%
2,500	656	1,192	1,848	74%
3,000	788	1,330	2,118	71%
3,500	919	1,469	2,388	68%
4,000	1,050	1,605	2,655	66%

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 2021 - 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		Estimated	Estimated	
Average	LAGERS	Social	Monthly Total	
Salary (FAS) ¹	BENEFIT ³	Security ²	\$	% of FAS
35 Years of Service:				
\$1,500	\$1,050	\$ 916	\$1,966	131%
2,000	1,400	1,055	2,455	123%
2,500	1,750	1,192	2,942	118%
3,000	2,100	1,330	3,430	114%
3,500	2,450	1,469	3,919	112%
4,000	2,800	1,605	4,405	110%
25 Years of Service:				
\$1,500	\$ 750	\$ 916	\$1,666	111%
2,000	1,000	1,055	2,055	103%
2,500	1,250	1,192	2,442	98%
3,000	1,500	1,330	2,830	94%
3,500	1,750	1,469	3,219	92%
4,000	2,000	1,605	3,605	90%
15 Years of Service:				
\$1,500	\$ 450	\$ 916	\$1,366	91%
2,000	600	1,055	1,655	83%
2,500	750	1,192	1,942	78%
3,000	900	1,330	2,230	74%
3,500	1,050	1,469	2,519	72%
4,000	1,200	1,605	2,805	70%

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 2021 - 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	\$ 916	\$1,050	\$1,441	70%	96%
2,000	1,400	700	1,055	1,400	1,755	70%	88%
2,500	1,750	875	1,192	1,750	2,067	70%	83%
3,000	2,100	1,050	1,330	2,100	2,380	70%	79%
3,500	2,450	1,225	1,469	2,450	2,694	70%	77%
4,000	2,800	1,400	1,605	2,800	3,005	70%	75%
25 Years of Service:							
\$1,500	\$ 750	\$ 375	\$ 916	\$ 750	\$1,291	50%	86%
2,000	1,000	500	1,055	1,000	1,555	50%	78%
2,500	1,250	625	1,192	1,250	1,817	50%	73%
3,000	1,500	750	1,330	1,500	2,080	50%	69%
3,500	1,750	875	1,469	1,750	2,344	50%	67%
4,000	2,000	1,000	1,605	2,000	2,605	50%	65%
15 Years of Service:							
\$1,500	\$ 450	\$225	\$ 916	\$ 450	\$1,141	30%	76%
2,000	600	300	1,055	600	1,355	30%	68%
2,500	750	375	1,192	750	1,567	30%	63%
3,000	900	450	1,330	900	1,780	30%	59%
3,500	1,050	525	1,469	1,050	1,994	30%	57%
4,000	1,200	600	1,605	1,200	2,205	30%	55%

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 2021 - 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	\$ 916	\$1,050	\$1,572	70%	105%
2,000	1,400	875	1,055	1,400	1,930	70%	97%
2,500	1,750	1,094	1,192	1,750	2,286	70%	91%
3,000	2,100	1,313	1,330	2,100	2,643	70%	88%
3,500	2,450	1,531	1,469	2,450	3,000	70%	86%
4,000	2,800	1,750	1,605	2,800	3,355	70%	84%
25 Years of Service:							
\$1,500	\$ 750	\$ 469	\$ 916	\$ 750	\$1,385	50%	92%
2,000	1,000	625	1,055	1,000	1,680	50%	84%
2,500	1,250	781	1,192	1,250	1,973	50%	79%
3,000	1,500	938	1,330	1,500	2,268	50%	76%
3,500	1,750	1,094	1,469	1,750	2,563	50%	73%
4,000	2,000	1,250	1,605	2,000	2,855	50%	71%
15 Years of Service:							
\$1,500	\$ 450	\$281	\$ 916	\$ 450	\$1,197	30%	80%
2,000	600	375	1,055	600	1,430	30%	72%
2,500	750	469	1,192	750	1,661	30%	66%
3,000	900	563	1,330	900	1,893	30%	63%
3,500	1,050	656	1,469	1,050	2,125	30%	61%
4,000	1,200	750	1,605	1,200	2,355	30%	59%

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 2021 - 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	\$ 916	\$1,050	\$1,704	70%	114%
2,000	1,400	1,050	1,055	1,400	2,105	70%	105%
2,500	1,750	1,313	1,192	1,750	2,505	70%	100%
3,000	2,100	1,575	1,330	2,100	2,905	70%	97%
3,500	2,450	1,838	1,469	2,450	3,307	70%	94%
4,000	2,800	2,100	1,605	2,800	3,705	70%	93%
25 Years of Service:							
\$1,500	\$ 750	\$ 563	\$ 916	\$ 750	\$1,479	50%	99%
2,000	1,000	750	1,055	1,000	1,805	50%	90%
2,500	1,250	938	1,192	1,250	2,130	50%	85%
3,000	1,500	1,125	1,330	1,500	2,455	50%	82%
3,500	1,750	1,313	1,469	1,750	2,782	50%	79%
4,000	2,000	1,500	1,605	2,000	3,105	50%	78%
15 Years of Service:							
\$1,500	\$ 450	\$338	\$ 916	\$ 450	\$1,254	30%	84%
2,000	600	450	1,055	600	1,505	30%	75%
2,500	750	563	1,192	750	1,755	30%	70%
3,000	900	675	1,330	900	2,005	30%	67%
3,500	1,050	788	1,469	1,050	2,257	30%	64%
4,000	1,200	900	1,605	1,200	2,505	30%	63%

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 2021 - 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	\$ 916	\$1,050	\$1,835	70%	122%
2,000	1,400	1,225	1,055	1,400	2,280	70%	114%
2,500	1,750	1,531	1,192	1,750	2,723	70%	109%
3,000	2,100	1,838	1,330	2,100	3,168	70%	106%
3,500	2,450	2,144	1,469	2,450	3,613	70%	103%
4,000	2,800	2,450	1,605	2,800	4,055	70%	101%
25 Years of Service:							
\$1,500	\$ 750	\$ 656	\$ 916	\$ 750	\$1,572	50%	105%
2,000	1,000	875	1,055	1,000	1,930	50%	97%
2,500	1,250	1,094	1,192	1,250	2,286	50%	91%
3,000	1,500	1,313	1,330	1,500	2,643	50%	88%
3,500	1,750	1,531	1,469	1,750	3,000	50%	86%
4,000	2,000	1,750	1,605	2,000	3,355	50%	84%
15 Years of Service:							
\$1,500	\$ 450	\$ 394	\$ 916	\$ 450	\$1,310	30%	87%
2,000	600	525	1,055	600	1,580	30%	79%
2,500	750	656	1,192	750	1,848	30%	74%
3,000	900	788	1,330	900	2,118	30%	71%
3,500	1,050	919	1,469	1,050	2,388	30%	68%
4,000	1,200	1,050	1,605	1,200	2,655	30%	66%

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 2021 - 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

Saline County Ambulance District - General

December 31, 2021

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	1							1	\$ 34,015
40-44									
45-49									
50-54									
55-59						1		1	\$ 56,906
60-64									
65-69									
70 & Over									
Totals	1					1		2	\$ 90,921

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

Age: 46.5 years.

Benefit Service: 13.6 years.

Annual Pay: \$45,461.

Saline County Ambulance District - Public Safety

December 31, 2021

By Attained Age and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
Under 20									
20-24									
25-29	1							1	\$ 39,224
30-34									
35-39	1			1				2	\$ 97,052
40-44	2							2	\$ 84,548
45-49			1	1				2	\$ 102,663
50-54				1		1		2	\$ 121,221
55-59					1			1	\$ 109,467
60-64				1				1	\$ 55,873
65-69									
70 & Over									
Totals	4		1	4	1	1		11	\$ 610,048

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

Age: 45.3 years.

Benefit Service: 12.5 years.

Annual Pay: \$55,459.

APPENDIX VI

RISK COMMENTARY

Risk Commentary

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

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

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

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

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

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

Risk Commentary (Concluded)

PLAN MATURITY MEASURES

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

RATIO OF MARKET VALUE OF ASSETS TO PAYROLL

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

RATIO OF ACTUARIAL ACCRUED LIABILITY TO PAYROLL

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

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

RATIO OF NET CASH FLOW TO MARKET VALUE OF ASSETS

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

DURATION OF ACTUARIAL ACCRUED LIABILITY

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

ADDITIONAL RISK ASSESSMENT

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



January 25, 2022 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, 2021 Initial Actuarial Valuation of LAGERS benefits for the employees of

Saline 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



January 25, 2022

Saline County Ambulance District
Marshall, Missouri

Ladies and Gentlemen:

This report contains projections needed to comply with Missouri state disclosure requirements (Section 105.665 of the RSMo) regarding the adoption of LAGERS benefits by a political subdivision. This report is intended to be a supplement to the December 31, 2021 Initial Valuation for the Saline County Ambulance District dated January 25, 2022.

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, 2021. The unfunded actuarial accrued liability shown for each member contribution rate option is based on the 0% member contribution rate plan.

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

Respectfully submitted,

A handwritten signature in black ink that reads "Mita Drazilov". The signature is fluid and cursive, with the first name "Mita" and last name "Drazilov" clearly distinguishable.

Mita D. Drazilov, ASA, FCA, MAAA

Saline County Ambulance District - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	17.1%	\$15,548	\$ 168,833	21.3%	\$19,366	\$ 211,040	19.2%	\$17,457	\$ 191,052
2022	93,422	17.1	15,975	170,453	21.3	19,899	213,064	19.2	17,937	192,885
2023	95,991	17.1	16,414	171,905	21.3	20,446	214,880	19.2	18,430	194,529
2024	98,631	17.1	16,866	173,171	21.3	21,008	216,462	19.2	18,937	195,962
2025	101,343	17.1	17,330	174,229	21.3	21,586	217,785	19.2	19,458	197,160
2026	104,130	17.1	17,806	175,057	21.3	22,180	218,820	19.2	19,993	198,097
2027	106,994	17.1	18,296	175,631	21.3	22,790	219,537	19.2	20,543	198,746
2028	109,936	17.1	18,799	175,924	21.3	23,416	219,903	19.2	21,108	199,077
2029	112,959	17.1	19,316	175,907	21.3	24,060	219,882	19.2	21,688	199,058
2030	116,065	17.1	19,847	175,550	21.3	24,722	219,435	19.2	22,284	198,654

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
2021	\$ 90,921	22.7%	\$20,639	\$ 227,707	25.3%	\$23,003	\$ 253,249	26.3%	\$23,912	\$ 264,349
2022	93,422	22.7	21,207	229,891	25.3	23,636	255,678	26.3	24,570	266,885
2023	95,991	22.7	21,790	231,850	25.3	24,286	257,857	26.3	25,246	269,159
2024	98,631	22.7	22,389	233,557	25.3	24,954	259,756	26.3	25,940	271,141
2025	101,343	22.7	23,005	234,985	25.3	25,640	261,344	26.3	26,653	272,798
2026	104,130	22.7	23,638	236,102	25.3	26,345	262,586	26.3	27,386	274,095
2027	106,994	22.7	24,288	236,876	25.3	27,069	263,447	26.3	28,139	274,993
2028	109,936	22.7	24,955	237,271	25.3	27,814	263,886	26.3	28,913	275,451
2029	112,959	22.7	25,642	237,248	25.3	28,579	263,861	26.3	29,708	275,424
2030	116,065	22.7	26,347	236,766	25.3	29,364	263,325	26.3	30,525	274,865

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
2021	\$ 90,921	29.4%	\$26,731	\$ 295,446	29.9%	\$27,186	\$ 301,013	33.5%	\$30,459	\$ 337,659
2022	93,422	29.4	27,466	298,280	29.9	27,933	303,901	33.5	31,296	340,898
2023	95,991	29.4	28,221	300,822	29.9	28,701	306,491	33.5	32,157	343,803
2024	98,631	29.4	28,998	303,037	29.9	29,491	308,748	33.5	33,041	346,335
2025	101,343	29.4	29,795	304,889	29.9	30,302	310,635	33.5	33,950	348,452
2026	104,130	29.4	30,614	306,338	29.9	31,135	312,112	33.5	34,884	350,109
2027	106,994	29.4	31,456	307,342	29.9	31,991	313,135	33.5	35,843	351,256
2028	109,936	29.4	32,321	307,854	29.9	32,871	313,657	33.5	36,829	351,841
2029	112,959	29.4	33,210	307,824	29.9	33,775	313,627	33.5	37,841	351,807
2030	116,065	29.4	34,123	307,199	29.9	34,703	312,990	33.5	38,882	351,093

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	15.2%	\$13,820	\$ 168,833	19.4%	\$17,639	\$ 211,040	17.3%	\$15,729	\$ 191,052
2022	93,422	15.2	14,200	170,453	19.4	18,124	213,064	17.3	16,162	192,885
2023	95,991	15.2	14,591	171,905	19.4	18,622	214,880	17.3	16,606	194,529
2024	98,631	15.2	14,992	173,171	19.4	19,134	216,462	17.3	17,063	195,962
2025	101,343	15.2	15,404	174,229	19.4	19,661	217,785	17.3	17,532	197,160
2026	104,130	15.2	15,828	175,057	19.4	20,201	218,820	17.3	18,014	198,097
2027	106,994	15.2	16,263	175,631	19.4	20,757	219,537	17.3	18,510	198,746
2028	109,936	15.2	16,710	175,924	19.4	21,328	219,903	17.3	19,019	199,077
2029	112,959	15.2	17,170	175,907	19.4	21,914	219,882	17.3	19,542	199,058
2030	116,065	15.2	17,642	175,550	19.4	22,517	219,435	17.3	20,079	198,654

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
2021	\$ 90,921	20.8%	\$18,912	\$ 227,707	23.4%	\$21,276	\$ 253,249	24.4%	\$22,185	\$ 264,349
2022	93,422	20.8	19,432	229,891	23.4	21,861	255,678	24.4	22,795	266,885
2023	95,991	20.8	19,966	231,850	23.4	22,462	257,857	24.4	23,422	269,159
2024	98,631	20.8	20,515	233,557	23.4	23,080	259,756	24.4	24,066	271,141
2025	101,343	20.8	21,079	234,985	23.4	23,714	261,344	24.4	24,728	272,798
2026	104,130	20.8	21,659	236,102	23.4	24,366	262,586	24.4	25,408	274,095
2027	106,994	20.8	22,255	236,876	23.4	25,037	263,447	24.4	26,107	274,993
2028	109,936	20.8	22,867	237,271	23.4	25,725	263,886	24.4	26,824	275,451
2029	112,959	20.8	23,495	237,248	23.4	26,432	263,861	24.4	27,562	275,424
2030	116,065	20.8	24,142	236,766	23.4	27,159	263,325	24.4	28,320	274,865

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
2021	\$ 90,921	27.5%	\$25,003	\$ 295,446	28.0%	\$25,458	\$ 301,013	31.6%	\$28,731	\$ 337,659
2022	93,422	27.5	25,691	298,280	28.0	26,158	303,901	31.6	29,521	340,898
2023	95,991	27.5	26,398	300,822	28.0	26,877	306,491	31.6	30,333	343,803
2024	98,631	27.5	27,124	303,037	28.0	27,617	308,748	31.6	31,167	346,335
2025	101,343	27.5	27,869	304,889	28.0	28,376	310,635	31.6	32,024	348,452
2026	104,130	27.5	28,636	306,338	28.0	29,156	312,112	31.6	32,905	350,109
2027	106,994	27.5	29,423	307,342	28.0	29,958	313,135	31.6	33,810	351,256
2028	109,936	27.5	30,232	307,854	28.0	30,782	313,657	31.6	34,740	351,841
2029	112,959	27.5	31,064	307,824	28.0	31,629	313,627	31.6	35,695	351,807
2030	116,065	27.5	31,918	307,199	28.0	32,498	312,990	31.6	36,677	351,093

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	13.3%	\$12,093	\$ 168,833	17.5%	\$15,911	\$ 211,040	15.4%	\$14,002	\$ 191,052
2022	93,422	13.3	12,425	170,453	17.5	16,349	213,064	15.4	14,387	192,885
2023	95,991	13.3	12,767	171,905	17.5	16,798	214,880	15.4	14,783	194,529
2024	98,631	13.3	13,118	173,171	17.5	17,260	216,462	15.4	15,189	195,962
2025	101,343	13.3	13,479	174,229	17.5	17,735	217,785	15.4	15,607	197,160
2026	104,130	13.3	13,849	175,057	17.5	18,223	218,820	15.4	16,036	198,097
2027	106,994	13.3	14,230	175,631	17.5	18,724	219,537	15.4	16,477	198,746
2028	109,936	13.3	14,621	175,924	17.5	19,239	219,903	15.4	16,930	199,077
2029	112,959	13.3	15,024	175,907	17.5	19,768	219,882	15.4	17,396	199,058
2030	116,065	13.3	15,437	175,550	17.5	20,311	219,435	15.4	17,874	198,654

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
2021	\$ 90,921	18.9%	\$17,184	\$ 227,707	21.5%	\$19,548	\$ 253,249	22.5%	\$20,457	\$ 264,349
2022	93,422	18.9	17,657	229,891	21.5	20,086	255,678	22.5	21,020	266,885
2023	95,991	18.9	18,142	231,850	21.5	20,638	257,857	22.5	21,598	269,159
2024	98,631	18.9	18,641	233,557	21.5	21,206	259,756	22.5	22,192	271,141
2025	101,343	18.9	19,154	234,985	21.5	21,789	261,344	22.5	22,802	272,798
2026	104,130	18.9	19,681	236,102	21.5	22,388	262,586	22.5	23,429	274,095
2027	106,994	18.9	20,222	236,876	21.5	23,004	263,447	22.5	24,074	274,993
2028	109,936	18.9	20,778	237,271	21.5	23,636	263,886	22.5	24,736	275,451
2029	112,959	18.9	21,349	237,248	21.5	24,286	263,861	22.5	25,416	275,424
2030	116,065	18.9	21,936	236,766	21.5	24,954	263,325	22.5	26,115	274,865

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
2021	\$ 90,921	25.6%	\$23,276	\$ 295,446	26.1%	\$23,730	\$ 301,013	29.7%	\$27,004	\$ 337,659
2022	93,422	25.6	23,916	298,280	26.1	24,383	303,901	29.7	27,746	340,898
2023	95,991	25.6	24,574	300,822	26.1	25,054	306,491	29.7	28,509	343,803
2024	98,631	25.6	25,250	303,037	26.1	25,743	308,748	29.7	29,293	346,335
2025	101,343	25.6	25,944	304,889	26.1	26,451	310,635	29.7	30,099	348,452
2026	104,130	25.6	26,657	306,338	26.1	27,178	312,112	29.7	30,927	350,109
2027	106,994	25.6	27,390	307,342	26.1	27,925	313,135	29.7	31,777	351,256
2028	109,936	25.6	28,144	307,854	26.1	28,693	313,657	29.7	32,651	351,841
2029	112,959	25.6	28,918	307,824	26.1	29,482	313,627	29.7	33,549	351,807
2030	116,065	25.6	29,713	307,199	26.1	30,293	312,990	29.7	34,471	351,093

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	11.4%	\$10,365	\$ 168,833	15.6%	\$14,184	\$ 211,040	13.5%	\$12,274	\$ 191,052
2022	93,422	11.4	10,650	170,453	15.6	14,574	213,064	13.5	12,612	192,885
2023	95,991	11.4	10,943	171,905	15.6	14,975	214,880	13.5	12,959	194,529
2024	98,631	11.4	11,244	173,171	15.6	15,386	216,462	13.5	13,315	195,962
2025	101,343	11.4	11,553	174,229	15.6	15,810	217,785	13.5	13,681	197,160
2026	104,130	11.4	11,871	175,057	15.6	16,244	218,820	13.5	14,058	198,097
2027	106,994	11.4	12,197	175,631	15.6	16,691	219,537	13.5	14,444	198,746
2028	109,936	11.4	12,533	175,924	15.6	17,150	219,903	13.5	14,841	199,077
2029	112,959	11.4	12,877	175,907	15.6	17,622	219,882	13.5	15,249	199,058
2030	116,065	11.4	13,231	175,550	15.6	18,106	219,435	13.5	15,669	198,654

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
2021	\$ 90,921	17.0%	\$15,457	\$ 227,707	19.6%	\$17,821	\$ 253,249	20.6%	\$18,730	\$ 264,349
2022	93,422	17.0	15,882	229,891	19.6	18,311	255,678	20.6	19,245	266,885
2023	95,991	17.0	16,318	231,850	19.6	18,814	257,857	20.6	19,774	269,159
2024	98,631	17.0	16,767	233,557	19.6	19,332	259,756	20.6	20,318	271,141
2025	101,343	17.0	17,228	234,985	19.6	19,863	261,344	20.6	20,877	272,798
2026	104,130	17.0	17,702	236,102	19.6	20,409	262,586	20.6	21,451	274,095
2027	106,994	17.0	18,189	236,876	19.6	20,971	263,447	20.6	22,041	274,993
2028	109,936	17.0	18,689	237,271	19.6	21,547	263,886	20.6	22,647	275,451
2029	112,959	17.0	19,203	237,248	19.6	22,140	263,861	20.6	23,270	275,424
2030	116,065	17.0	19,731	236,766	19.6	22,749	263,325	20.6	23,909	274,865

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
2021	\$ 90,921	23.7%	\$21,548	\$ 295,446	24.2%	\$22,003	\$ 301,013	27.8%	\$25,276	\$ 337,659
2022	93,422	23.7	22,141	298,280	24.2	22,608	303,901	27.8	25,971	340,898
2023	95,991	23.7	22,750	300,822	24.2	23,230	306,491	27.8	26,685	343,803
2024	98,631	23.7	23,376	303,037	24.2	23,869	308,748	27.8	27,419	346,335
2025	101,343	23.7	24,018	304,889	24.2	24,525	310,635	27.8	28,173	348,452
2026	104,130	23.7	24,679	306,338	24.2	25,199	312,112	27.8	28,948	350,109
2027	106,994	23.7	25,358	307,342	24.2	25,893	313,135	27.8	29,744	351,256
2028	109,936	23.7	26,055	307,854	24.2	26,605	313,657	27.8	30,562	351,841
2029	112,959	23.7	26,771	307,824	24.2	27,336	313,627	27.8	31,403	351,807
2030	116,065	23.7	27,507	307,199	24.2	28,088	312,990	27.8	32,266	351,093

Notes regarding the above projections:

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



Saline County Ambulance District - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	17.7%	\$16,093	\$ 174,357	22.0%	\$20,003	\$ 217,939	19.8%	\$18,002	\$ 197,345
2022	93,422	17.7	16,536	176,030	22.0	20,553	220,030	19.8	18,498	199,238
2023	95,991	17.7	16,990	177,530	22.0	21,118	221,905	19.8	19,006	200,936
2024	98,631	17.7	17,458	178,837	22.0	21,699	223,539	19.8	19,529	202,416
2025	101,343	17.7	17,938	179,930	22.0	22,295	224,905	19.8	20,066	203,653
2026	104,130	17.7	18,431	180,785	22.0	22,909	225,974	19.8	20,618	204,621
2027	106,994	17.7	18,938	181,377	22.0	23,539	226,715	19.8	21,185	205,292
2028	109,936	17.7	19,459	181,679	22.0	24,186	227,093	19.8	21,767	205,634
2029	112,959	17.7	19,994	181,662	22.0	24,851	227,071	19.8	22,366	205,614
2030	116,065	17.7	20,544	181,293	22.0	25,534	226,610	19.8	22,981	205,196

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
2021	\$ 90,921	23.5%	\$21,367	\$ 235,177	26.1%	\$23,730	\$ 261,532	27.1%	\$24,640	\$ 273,033
2022	93,422	23.5	21,954	237,433	26.1	24,383	264,041	27.1	25,317	275,652
2023	95,991	23.5	22,558	239,456	26.1	25,054	266,291	27.1	26,014	278,001
2024	98,631	23.5	23,178	241,219	26.1	25,743	268,252	27.1	26,729	280,048
2025	101,343	23.5	23,816	242,693	26.1	26,451	269,892	27.1	27,464	281,760
2026	104,130	23.5	24,471	243,847	26.1	27,178	271,175	27.1	28,219	283,100
2027	106,994	23.5	25,144	244,646	26.1	27,925	272,064	27.1	28,995	284,028
2028	109,936	23.5	25,835	245,054	26.1	28,693	272,517	27.1	29,793	284,501
2029	112,959	23.5	26,545	245,030	26.1	29,482	272,491	27.1	30,612	284,474
2030	116,065	23.5	27,275	244,532	26.1	30,293	271,938	27.1	31,454	283,896

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
2021	\$ 90,921	30.4%	\$27,640	\$ 305,118	30.9%	\$28,095	\$ 310,864	34.6%	\$31,459	\$ 348,706
2022	93,422	30.4	28,400	308,045	30.9	28,867	313,846	34.6	32,324	352,051
2023	95,991	30.4	29,181	310,670	30.9	29,661	316,520	34.6	33,213	355,051
2024	98,631	30.4	29,984	312,958	30.9	30,477	318,851	34.6	34,126	357,666
2025	101,343	30.4	30,808	314,871	30.9	31,315	320,800	34.6	35,065	359,852
2026	104,130	30.4	31,656	316,368	30.9	32,176	322,325	34.6	36,029	361,563
2027	106,994	30.4	32,526	317,405	30.9	33,061	323,381	34.6	37,020	362,748
2028	109,936	30.4	33,421	317,934	30.9	33,970	323,920	34.6	38,038	363,352
2029	112,959	30.4	34,340	317,903	30.9	34,904	323,889	34.6	39,084	363,317
2030	116,065	30.4	35,284	317,257	30.9	35,864	323,231	34.6	40,158	362,579

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	15.8%	\$14,366	\$ 174,357	20.1%	\$18,275	\$ 217,939	17.9%	\$16,275	\$ 197,345
2022	93,422	15.8	14,761	176,030	20.1	18,778	220,030	17.9	16,723	199,238
2023	95,991	15.8	15,167	177,530	20.1	19,294	221,905	17.9	17,182	200,936
2024	98,631	15.8	15,584	178,837	20.1	19,825	223,539	17.9	17,655	202,416
2025	101,343	15.8	16,012	179,930	20.1	20,370	224,905	17.9	18,140	203,653
2026	104,130	15.8	16,453	180,785	20.1	20,930	225,974	17.9	18,639	204,621
2027	106,994	15.8	16,905	181,377	20.1	21,506	226,715	17.9	19,152	205,292
2028	109,936	15.8	17,370	181,679	20.1	22,097	227,093	17.9	19,679	205,634
2029	112,959	15.8	17,848	181,662	20.1	22,705	227,071	17.9	20,220	205,614
2030	116,065	15.8	18,338	181,293	20.1	23,329	226,610	17.9	20,776	205,196

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
2021	\$ 90,921	21.6%	\$19,639	\$ 235,177	24.2%	\$22,003	\$ 261,532	25.2%	\$22,912	\$ 273,033
2022	93,422	21.6	20,179	237,433	24.2	22,608	264,041	25.2	23,542	275,652
2023	95,991	21.6	20,734	239,456	24.2	23,230	266,291	25.2	24,190	278,001
2024	98,631	21.6	21,304	241,219	24.2	23,869	268,252	25.2	24,855	280,048
2025	101,343	21.6	21,890	242,693	24.2	24,525	269,892	25.2	25,538	281,760
2026	104,130	21.6	22,492	243,847	24.2	25,199	271,175	25.2	26,241	283,100
2027	106,994	21.6	23,111	244,646	24.2	25,893	272,064	25.2	26,962	284,028
2028	109,936	21.6	23,746	245,054	24.2	26,605	272,517	25.2	27,704	284,501
2029	112,959	21.6	24,399	245,030	24.2	27,336	272,491	25.2	28,466	284,474
2030	116,065	21.6	25,070	244,532	24.2	28,088	271,938	25.2	29,248	283,896

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
2021	\$ 90,921	28.5%	\$25,913	\$ 305,118	29.0%	\$26,367	\$ 310,864	32.7%	\$29,731	\$ 348,706
2022	93,422	28.5	26,625	308,045	29.0	27,092	313,846	32.7	30,549	352,051
2023	95,991	28.5	27,357	310,670	29.0	27,837	316,520	32.7	31,389	355,051
2024	98,631	28.5	28,110	312,958	29.0	28,603	318,851	32.7	32,252	357,666
2025	101,343	28.5	28,883	314,871	29.0	29,389	320,800	32.7	33,139	359,852
2026	104,130	28.5	29,677	316,368	29.0	30,198	322,325	32.7	34,051	361,563
2027	106,994	28.5	30,493	317,405	29.0	31,028	323,381	32.7	34,987	362,748
2028	109,936	28.5	31,332	317,934	29.0	31,881	323,920	32.7	35,949	363,352
2029	112,959	28.5	32,193	317,903	29.0	32,758	323,889	32.7	36,938	363,317
2030	116,065	28.5	33,079	317,257	29.0	33,659	323,231	32.7	37,953	362,579

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	13.9%	\$12,638	\$ 174,357	18.2%	\$16,548	\$ 217,939	16.0%	\$14,547	\$ 197,345
2022	93,422	13.9	12,986	176,030	18.2	17,003	220,030	16.0	14,948	199,238
2023	95,991	13.9	13,343	177,530	18.2	17,470	221,905	16.0	15,359	200,936
2024	98,631	13.9	13,710	178,837	18.2	17,951	223,539	16.0	15,781	202,416
2025	101,343	13.9	14,087	179,930	18.2	18,444	224,905	16.0	16,215	203,653
2026	104,130	13.9	14,474	180,785	18.2	18,952	225,974	16.0	16,661	204,621
2027	106,994	13.9	14,872	181,377	18.2	19,473	226,715	16.0	17,119	205,292
2028	109,936	13.9	15,281	181,679	18.2	20,008	227,093	16.0	17,590	205,634
2029	112,959	13.9	15,701	181,662	18.2	20,559	227,071	16.0	18,073	205,614
2030	116,065	13.9	16,133	181,293	18.2	21,124	226,610	16.0	18,570	205,196

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
2021	\$ 90,921	19.7%	\$17,912	\$ 235,177	22.3%	\$20,275	\$ 261,532	23.3%	\$21,185	\$ 273,033
2022	93,422	19.7	18,404	237,433	22.3	20,833	264,041	23.3	21,767	275,652
2023	95,991	19.7	18,910	239,456	22.3	21,406	266,291	23.3	22,366	278,001
2024	98,631	19.7	19,430	241,219	22.3	21,995	268,252	23.3	22,981	280,048
2025	101,343	19.7	19,965	242,693	22.3	22,599	269,892	23.3	23,613	281,760
2026	104,130	19.7	20,514	243,847	22.3	23,221	271,175	23.3	24,262	283,100
2027	106,994	19.7	21,078	244,646	22.3	23,860	272,064	23.3	24,930	284,028
2028	109,936	19.7	21,657	245,054	22.3	24,516	272,517	23.3	25,615	284,501
2029	112,959	19.7	22,253	245,030	22.3	25,190	272,491	23.3	26,319	284,474
2030	116,065	19.7	22,865	244,532	22.3	25,882	271,938	23.3	27,043	283,896

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
2021	\$ 90,921	26.6%	\$24,185	\$ 305,118	27.1%	\$24,640	\$ 310,864	30.8%	\$28,004	\$ 348,706
2022	93,422	26.6	24,850	308,045	27.1	25,317	313,846	30.8	28,774	352,051
2023	95,991	26.6	25,534	310,670	27.1	26,014	316,520	30.8	29,565	355,051
2024	98,631	26.6	26,236	312,958	27.1	26,729	318,851	30.8	30,378	357,666
2025	101,343	26.6	26,957	314,871	27.1	27,464	320,800	30.8	31,214	359,852
2026	104,130	26.6	27,699	316,368	27.1	28,219	322,325	30.8	32,072	361,563
2027	106,994	26.6	28,460	317,405	27.1	28,995	323,381	30.8	32,954	362,748
2028	109,936	26.6	29,243	317,934	27.1	29,793	323,920	30.8	33,860	363,352
2029	112,959	26.6	30,047	317,903	27.1	30,612	323,889	30.8	34,791	363,317
2030	116,065	26.6	30,873	317,257	27.1	31,454	323,231	30.8	35,748	362,579

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	12.0%	\$10,911	\$ 174,357	16.3%	\$14,820	\$ 217,939	14.1%	\$12,820	\$ 197,345
2022	93,422	12.0	11,211	176,030	16.3	15,228	220,030	14.1	13,173	199,238
2023	95,991	12.0	11,519	177,530	16.3	15,647	221,905	14.1	13,535	200,936
2024	98,631	12.0	11,836	178,837	16.3	16,077	223,539	14.1	13,907	202,416
2025	101,343	12.0	12,161	179,930	16.3	16,519	224,905	14.1	14,289	203,653
2026	104,130	12.0	12,496	180,785	16.3	16,973	225,974	14.1	14,682	204,621
2027	106,994	12.0	12,839	181,377	16.3	17,440	226,715	14.1	15,086	205,292
2028	109,936	12.0	13,192	181,679	16.3	17,920	227,093	14.1	15,501	205,634
2029	112,959	12.0	13,555	181,662	16.3	18,412	227,071	14.1	15,927	205,614
2030	116,065	12.0	13,928	181,293	16.3	18,919	226,610	14.1	16,365	205,196

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
2021	\$ 90,921	17.8%	\$16,184	\$ 235,177	20.4%	\$18,548	\$ 261,532	21.4%	\$19,457	\$ 273,033
2022	93,422	17.8	16,629	237,433	20.4	19,058	264,041	21.4	19,992	275,652
2023	95,991	17.8	17,086	239,456	20.4	19,582	266,291	21.4	20,542	278,001
2024	98,631	17.8	17,556	241,219	20.4	20,121	268,252	21.4	21,107	280,048
2025	101,343	17.8	18,039	242,693	20.4	20,674	269,892	21.4	21,687	281,760
2026	104,130	17.8	18,535	243,847	20.4	21,243	271,175	21.4	22,284	283,100
2027	106,994	17.8	19,045	244,646	20.4	21,827	272,064	21.4	22,897	284,028
2028	109,936	17.8	19,569	245,054	20.4	22,427	272,517	21.4	23,526	284,501
2029	112,959	17.8	20,107	245,030	20.4	23,044	272,491	21.4	24,173	284,474
2030	116,065	17.8	20,660	244,532	20.4	23,677	271,938	21.4	24,838	283,896

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
2021	\$ 90,921	24.7%	\$22,458	\$ 305,118	25.2%	\$22,912	\$ 310,864	28.9%	\$26,276	\$ 348,706
2022	93,422	24.7	23,075	308,045	25.2	23,542	313,846	28.9	26,999	352,051
2023	95,991	24.7	23,710	310,670	25.2	24,190	316,520	28.9	27,741	355,051
2024	98,631	24.7	24,362	312,958	25.2	24,855	318,851	28.9	28,504	357,666
2025	101,343	24.7	25,032	314,871	25.2	25,538	320,800	28.9	29,288	359,852
2026	104,130	24.7	25,720	316,368	25.2	26,241	322,325	28.9	30,094	361,563
2027	106,994	24.7	26,428	317,405	25.2	26,962	323,381	28.9	30,921	362,748
2028	109,936	24.7	27,154	317,934	25.2	27,704	323,920	28.9	31,772	363,352
2029	112,959	24.7	27,901	317,903	25.2	28,466	323,889	28.9	32,645	363,317
2030	116,065	24.7	28,668	317,257	25.2	29,248	323,231	28.9	33,543	362,579

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	18.7%	\$17,002	\$ 185,411	23.2%	\$21,094	\$ 231,769	22.6%	\$20,548	\$ 229,612
2022	93,422	18.7	17,470	187,190	23.2	21,674	233,992	22.6	21,113	231,815
2023	95,991	18.7	17,950	188,785	23.2	22,270	235,986	22.6	21,694	233,790
2024	98,631	18.7	18,444	190,175	23.2	22,882	237,724	22.6	22,291	235,512
2025	101,343	18.7	18,951	191,337	23.2	23,512	239,177	22.6	22,904	236,952
2026	104,130	18.7	19,472	192,247	23.2	24,158	240,314	22.6	23,533	238,079
2027	106,994	18.7	20,008	192,877	23.2	24,823	241,102	22.6	24,181	238,859
2028	109,936	18.7	20,558	193,198	23.2	25,505	241,504	22.6	24,846	239,257
2029	112,959	18.7	21,123	193,179	23.2	26,206	241,481	22.6	25,529	239,234
2030	116,065	18.7	21,704	192,787	23.2	26,927	240,991	22.6	26,231	238,748

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
2021	\$ 90,921	26.2%	\$23,821	\$ 264,925	27.6%	\$25,094	\$ 278,129	29.6%	\$26,913	\$ 300,229
2022	93,422	26.2	24,477	267,466	27.6	25,784	280,797	29.6	27,653	303,109
2023	95,991	26.2	25,150	269,745	27.6	26,494	283,190	29.6	28,413	305,692
2024	98,631	26.2	25,841	271,731	27.6	27,222	285,275	29.6	29,195	307,943
2025	101,343	26.2	26,552	273,392	27.6	27,971	287,019	29.6	29,998	309,825
2026	104,130	26.2	27,282	274,692	27.6	28,740	288,384	29.6	30,822	311,298
2027	106,994	26.2	28,032	275,592	27.6	29,530	289,329	29.6	31,670	312,318
2028	109,936	26.2	28,803	276,051	27.6	30,342	289,811	29.6	32,541	312,838
2029	112,959	26.2	29,595	276,024	27.6	31,177	289,783	29.6	33,436	312,808
2030	116,065	26.2	30,409	275,463	27.6	32,034	289,194	29.6	34,355	312,173

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
2021	\$ 90,921	32.0%	\$29,095	\$ 324,479	33.0%	\$30,004	\$ 335,534	36.6%	\$33,277	\$ 370,844
2022	93,422	32.0	29,895	327,592	33.0	30,829	338,753	36.6	34,192	374,401
2023	95,991	32.0	30,717	330,383	33.0	31,677	341,640	36.6	35,133	377,591
2024	98,631	32.0	31,562	332,816	33.0	32,548	344,156	36.6	36,099	380,372
2025	101,343	32.0	32,430	334,850	33.0	33,443	346,260	36.6	37,092	382,697
2026	104,130	32.0	33,322	336,442	33.0	34,363	347,906	36.6	38,112	384,516
2027	106,994	32.0	34,238	337,545	33.0	35,308	349,046	36.6	39,160	385,776
2028	109,936	32.0	35,180	338,107	33.0	36,279	349,628	36.6	40,237	386,419
2029	112,959	32.0	36,147	338,074	33.0	37,276	349,594	36.6	41,343	386,382
2030	116,065	32.0	37,141	337,387	33.0	38,301	348,884	36.6	42,480	385,597

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	16.8%	\$15,275	\$ 185,411	21.3%	\$19,366	\$ 231,769	20.7%	\$18,821	\$ 229,612
2022	93,422	16.8	15,695	187,190	21.3	19,899	233,992	20.7	19,338	231,815
2023	95,991	16.8	16,126	188,785	21.3	20,446	235,986	20.7	19,870	233,790
2024	98,631	16.8	16,570	190,175	21.3	21,008	237,724	20.7	20,417	235,512
2025	101,343	16.8	17,026	191,337	21.3	21,586	239,177	20.7	20,978	236,952
2026	104,130	16.8	17,494	192,247	21.3	22,180	240,314	20.7	21,555	238,079
2027	106,994	16.8	17,975	192,877	21.3	22,790	241,102	20.7	22,148	238,859
2028	109,936	16.8	18,469	193,198	21.3	23,416	241,504	20.7	22,757	239,257
2029	112,959	16.8	18,977	193,179	21.3	24,060	241,481	20.7	23,383	239,234
2030	116,065	16.8	19,499	192,787	21.3	24,722	240,991	20.7	24,025	238,748

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
2021	\$ 90,921	24.3%	\$22,094	\$ 264,925	25.7%	\$23,367	\$ 278,129	27.7%	\$25,185	\$ 300,229
2022	93,422	24.3	22,702	267,466	25.7	24,009	280,797	27.7	25,878	303,109
2023	95,991	24.3	23,326	269,745	25.7	24,670	283,190	27.7	26,590	305,692
2024	98,631	24.3	23,967	271,731	25.7	25,348	285,275	27.7	27,321	307,943
2025	101,343	24.3	24,626	273,392	25.7	26,045	287,019	27.7	28,072	309,825
2026	104,130	24.3	25,304	274,692	25.7	26,761	288,384	27.7	28,844	311,298
2027	106,994	24.3	26,000	275,592	25.7	27,497	289,329	27.7	29,637	312,318
2028	109,936	24.3	26,714	276,051	25.7	28,254	289,811	27.7	30,452	312,838
2029	112,959	24.3	27,449	276,024	25.7	29,030	289,783	27.7	31,290	312,808
2030	116,065	24.3	28,204	275,463	25.7	29,829	289,194	27.7	32,150	312,173

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
2021	\$ 90,921	30.1%	\$27,367	\$ 324,479	31.1%	\$28,277	\$ 335,534	34.7%	\$31,550	\$ 370,844
2022	93,422	30.1	28,120	327,592	31.1	29,054	338,753	34.7	32,417	374,401
2023	95,991	30.1	28,893	330,383	31.1	29,853	341,640	34.7	33,309	377,591
2024	98,631	30.1	29,688	332,816	31.1	30,674	344,156	34.7	34,225	380,372
2025	101,343	30.1	30,504	334,850	31.1	31,518	346,260	34.7	35,166	382,697
2026	104,130	30.1	31,343	336,442	31.1	32,384	347,906	34.7	36,133	384,516
2027	106,994	30.1	32,205	337,545	31.1	33,275	349,046	34.7	37,127	385,776
2028	109,936	30.1	33,091	338,107	31.1	34,190	349,628	34.7	38,148	386,419
2029	112,959	30.1	34,001	338,074	31.1	35,130	349,594	34.7	39,197	386,382
2030	116,065	30.1	34,936	337,387	31.1	36,096	348,884	34.7	40,275	385,597

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	14.9%	\$13,547	\$ 185,411	19.4%	\$17,639	\$ 231,769	18.8%	\$17,093	\$ 229,612
2022	93,422	14.9	13,920	187,190	19.4	18,124	233,992	18.8	17,563	231,815
2023	95,991	14.9	14,303	188,785	19.4	18,622	235,986	18.8	18,046	233,790
2024	98,631	14.9	14,696	190,175	19.4	19,134	237,724	18.8	18,543	235,512
2025	101,343	14.9	15,100	191,337	19.4	19,661	239,177	18.8	19,052	236,952
2026	104,130	14.9	15,515	192,247	19.4	20,201	240,314	18.8	19,576	238,079
2027	106,994	14.9	15,942	192,877	19.4	20,757	241,102	18.8	20,115	238,859
2028	109,936	14.9	16,380	193,198	19.4	21,328	241,504	18.8	20,668	239,257
2029	112,959	14.9	16,831	193,179	19.4	21,914	241,481	18.8	21,236	239,234
2030	116,065	14.9	17,294	192,787	19.4	22,517	240,991	18.8	21,820	238,748

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
2021	\$ 90,921	22.4%	\$20,366	\$ 264,925	23.8%	\$21,639	\$ 278,129	25.8%	\$23,458	\$ 300,229
2022	93,422	22.4	20,927	267,466	23.8	22,234	280,797	25.8	24,103	303,109
2023	95,991	22.4	21,502	269,745	23.8	22,846	283,190	25.8	24,766	305,692
2024	98,631	22.4	22,093	271,731	23.8	23,474	285,275	25.8	25,447	307,943
2025	101,343	22.4	22,701	273,392	23.8	24,120	287,019	25.8	26,146	309,825
2026	104,130	22.4	23,325	274,692	23.8	24,783	288,384	25.8	26,866	311,298
2027	106,994	22.4	23,967	275,592	23.8	25,465	289,329	25.8	27,604	312,318
2028	109,936	22.4	24,626	276,051	23.8	26,165	289,811	25.8	28,363	312,838
2029	112,959	22.4	25,303	276,024	23.8	26,884	289,783	25.8	29,143	312,808
2030	116,065	22.4	25,999	275,463	23.8	27,623	289,194	25.8	29,945	312,173

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
2021	\$ 90,921	28.2%	\$25,640	\$ 324,479	29.2%	\$26,549	\$ 335,534	32.8%	\$29,822	\$ 370,844
2022	93,422	28.2	26,345	327,592	29.2	27,279	338,753	32.8	30,642	374,401
2023	95,991	28.2	27,069	330,383	29.2	28,029	341,640	32.8	31,485	377,591
2024	98,631	28.2	27,814	332,816	29.2	28,800	344,156	32.8	32,351	380,372
2025	101,343	28.2	28,579	334,850	29.2	29,592	346,260	32.8	33,241	382,697
2026	104,130	28.2	29,365	336,442	29.2	30,406	347,906	32.8	34,155	384,516
2027	106,994	28.2	30,172	337,545	29.2	31,242	349,046	32.8	35,094	385,776
2028	109,936	28.2	31,002	338,107	29.2	32,101	349,628	32.8	36,059	386,419
2029	112,959	28.2	31,854	338,074	29.2	32,984	349,594	32.8	37,051	386,382
2030	116,065	28.2	32,730	337,387	29.2	33,891	348,884	32.8	38,069	385,597

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2021	\$ 90,921	13.0%	\$11,820	\$ 185,411	17.5%	\$15,911	\$ 231,769	16.9%	\$15,366	\$ 229,612
2022	93,422	13.0	12,145	187,190	17.5	16,349	233,992	16.9	15,788	231,815
2023	95,991	13.0	12,479	188,785	17.5	16,798	235,986	16.9	16,222	233,790
2024	98,631	13.0	12,822	190,175	17.5	17,260	237,724	16.9	16,669	235,512
2025	101,343	13.0	13,175	191,337	17.5	17,735	239,177	16.9	17,127	236,952
2026	104,130	13.0	13,537	192,247	17.5	18,223	240,314	16.9	17,598	238,079
2027	106,994	13.0	13,909	192,877	17.5	18,724	241,102	16.9	18,082	238,859
2028	109,936	13.0	14,292	193,198	17.5	19,239	241,504	16.9	18,579	239,257
2029	112,959	13.0	14,685	193,179	17.5	19,768	241,481	16.9	19,090	239,234
2030	116,065	13.0	15,088	192,787	17.5	20,311	240,991	16.9	19,615	238,748

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	
2021	\$ 90,921	20.5%	\$18,639	\$ 264,925	21.9%	\$19,912	\$ 278,129	23.9%	\$21,730	\$ 300,229
2022	93,422	20.5	19,152	267,466	21.9	20,459	280,797	23.9	22,328	303,109
2023	95,991	20.5	19,678	269,745	21.9	21,022	283,190	23.9	22,942	305,692
2024	98,631	20.5	20,219	271,731	21.9	21,600	285,275	23.9	23,573	307,943
2025	101,343	20.5	20,775	273,392	21.9	22,194	287,019	23.9	24,221	309,825
2026	104,130	20.5	21,347	274,692	21.9	22,804	288,384	23.9	24,887	311,298
2027	106,994	20.5	21,934	275,592	21.9	23,432	289,329	23.9	25,572	312,318
2028	109,936	20.5	22,537	276,051	21.9	24,076	289,811	23.9	26,275	312,838
2029	112,959	20.5	23,157	276,024	21.9	24,738	289,783	23.9	26,997	312,808
2030	116,065	20.5	23,793	275,463	21.9	25,418	289,194	23.9	27,740	312,173

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	
2021	\$ 90,921	26.3%	\$23,912	\$ 324,479	27.3%	\$24,822	\$ 335,534	30.9%	\$28,095	\$ 370,844
2022	93,422	26.3	24,570	327,592	27.3	25,504	338,753	30.9	28,867	374,401
2023	95,991	26.3	25,246	330,383	27.3	26,206	341,640	30.9	29,661	377,591
2024	98,631	26.3	25,940	332,816	27.3	26,926	344,156	30.9	30,477	380,372
2025	101,343	26.3	26,653	334,850	27.3	27,667	346,260	30.9	31,315	382,697
2026	104,130	26.3	27,386	336,442	27.3	28,427	347,906	30.9	32,176	384,516
2027	106,994	26.3	28,139	337,545	27.3	29,209	349,046	30.9	33,061	385,776
2028	109,936	26.3	28,913	338,107	27.3	30,013	349,628	30.9	33,970	386,419
2029	112,959	26.3	29,708	338,074	27.3	30,838	349,594	30.9	34,904	386,382
2030	116,065	26.3	30,525	337,387	27.3	31,686	348,884	30.9	35,864	385,597

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	19.3%	\$17,548	\$ 191,696	24.0%	\$21,821	\$ 239,626	23.4%	\$21,276	\$ 237,445
2022	93,422	19.3	18,030	193,535	24.0	22,421	241,925	23.4	21,861	239,723
2023	95,991	19.3	18,526	195,184	24.0	23,038	243,986	23.4	22,462	241,766
2024	98,631	19.3	19,036	196,621	24.0	23,671	245,783	23.4	23,080	243,546
2025	101,343	19.3	19,559	197,823	24.0	24,322	247,285	23.4	23,714	245,035
2026	104,130	19.3	20,097	198,763	24.0	24,991	248,461	23.4	24,366	246,200
2027	106,994	19.3	20,650	199,414	24.0	25,679	249,275	23.4	25,037	247,007
2028	109,936	19.3	21,218	199,746	24.0	26,385	249,690	23.4	25,725	247,419
2029	112,959	19.3	21,801	199,727	24.0	27,110	249,666	23.4	26,432	247,395
2030	116,065	19.3	22,401	199,321	24.0	27,856	249,159	23.4	27,159	246,893

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
2021	\$ 90,921	27.0%	\$24,549	\$ 273,932	28.5%	\$25,913	\$ 287,545	30.5%	\$27,731	\$ 310,419
2022	93,422	27.0	25,224	276,560	28.5	26,625	290,303	30.5	28,494	313,397
2023	95,991	27.0	25,918	278,917	28.5	27,357	292,777	30.5	29,277	316,068
2024	98,631	27.0	26,630	280,971	28.5	28,110	294,933	30.5	30,082	318,396
2025	101,343	27.0	27,363	282,688	28.5	28,883	296,736	30.5	30,910	320,342
2026	104,130	27.0	28,115	284,032	28.5	29,677	298,147	30.5	31,760	321,865
2027	106,994	27.0	28,888	284,963	28.5	30,493	299,124	30.5	32,633	322,920
2028	109,936	27.0	29,683	285,438	28.5	31,332	299,622	30.5	33,530	323,458
2029	112,959	27.0	30,499	285,411	28.5	32,193	299,593	30.5	34,452	323,427
2030	116,065	27.0	31,338	284,831	28.5	33,079	298,985	30.5	35,400	322,770

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
2021	\$ 90,921	33.1%	\$30,095	\$ 335,466	34.2%	\$31,095	\$ 346,908	37.8%	\$34,368	\$ 383,389
2022	93,422	33.1	30,923	338,684	34.2	31,950	350,236	37.8	35,314	387,067
2023	95,991	33.1	31,773	341,570	34.2	32,829	353,220	37.8	36,285	390,365
2024	98,631	33.1	32,647	344,085	34.2	33,732	355,821	37.8	37,283	393,240
2025	101,343	33.1	33,545	346,188	34.2	34,659	357,996	37.8	38,308	395,644
2026	104,130	33.1	34,467	347,834	34.2	35,612	359,698	37.8	39,361	397,525
2027	106,994	33.1	35,415	348,974	34.2	36,592	360,877	37.8	40,444	398,828
2028	109,936	33.1	36,389	349,555	34.2	37,598	361,478	37.8	41,556	399,493
2029	112,959	33.1	37,389	349,521	34.2	38,632	361,443	37.8	42,699	399,455
2030	116,065	33.1	38,418	348,811	34.2	39,694	360,709	37.8	43,873	398,644

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Rule of 80 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	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
2021	\$ 90,921	17.4%	\$15,820	\$ 191,696	22.1%	\$20,094	\$ 239,626	21.5%	\$19,548	\$ 237,445
2022	93,422	17.4	16,255	193,535	22.1	20,646	241,925	21.5	20,086	239,723
2023	95,991	17.4	16,702	195,184	22.1	21,214	243,986	21.5	20,638	241,766
2024	98,631	17.4	17,162	196,621	22.1	21,797	245,783	21.5	21,206	243,546
2025	101,343	17.4	17,634	197,823	22.1	22,397	247,285	21.5	21,789	245,035
2026	104,130	17.4	18,119	198,763	22.1	23,013	248,461	21.5	22,388	246,200
2027	106,994	17.4	18,617	199,414	22.1	23,646	249,275	21.5	23,004	247,007
2028	109,936	17.4	19,129	199,746	22.1	24,296	249,690	21.5	23,636	247,419
2029	112,959	17.4	19,655	199,727	22.1	24,964	249,666	21.5	24,286	247,395
2030	116,065	17.4	20,195	199,321	22.1	25,650	249,159	21.5	24,954	246,893

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
Valuation Year	Estimated Projected Payroll	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
2021	\$ 90,921	25.1%	\$22,821	\$ 273,932	26.6%	\$24,185	\$ 287,545	28.6%	\$26,004	\$ 310,419
2022	93,422	25.1	23,449	276,560	26.6	24,850	290,303	28.6	26,719	313,397
2023	95,991	25.1	24,094	278,917	26.6	25,534	292,777	28.6	27,453	316,068
2024	98,631	25.1	24,756	280,971	26.6	26,236	294,933	28.6	28,208	318,396
2025	101,343	25.1	25,437	282,688	26.6	26,957	296,736	28.6	28,984	320,342
2026	104,130	25.1	26,137	284,032	26.6	27,699	298,147	28.6	29,781	321,865
2027	106,994	25.1	26,855	284,963	26.6	28,460	299,124	28.6	30,600	322,920
2028	109,936	25.1	27,594	285,438	26.6	29,243	299,622	28.6	31,442	323,458
2029	112,959	25.1	28,353	285,411	26.6	30,047	299,593	28.6	32,306	323,427
2030	116,065	25.1	29,132	284,831	26.6	30,873	298,985	28.6	33,195	322,770

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
Valuation Year	Estimated Projected Payroll	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
2021	\$ 90,921	31.2%	\$28,367	\$ 335,466	32.3%	\$29,368	\$ 346,908	35.9%	\$32,641	\$ 383,389
2022	93,422	31.2	29,148	338,684	32.3	30,175	350,236	35.9	33,538	387,067
2023	95,991	31.2	29,949	341,570	32.3	31,005	353,220	35.9	34,461	390,365
2024	98,631	31.2	30,773	344,085	32.3	31,858	355,821	35.9	35,409	393,240
2025	101,343	31.2	31,619	346,188	32.3	32,734	357,996	35.9	36,382	395,644
2026	104,130	31.2	32,489	347,834	32.3	33,634	359,698	35.9	37,383	397,525
2027	106,994	31.2	33,382	348,974	32.3	34,559	360,877	35.9	38,411	398,828
2028	109,936	31.2	34,300	349,555	32.3	35,509	361,478	35.9	39,467	399,493
2029	112,959	31.2	35,243	349,521	32.3	36,486	361,443	35.9	40,552	399,455
2030	116,065	31.2	36,212	348,811	32.3	37,489	360,709	35.9	41,667	398,644

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	15.5%	\$14,093	\$ 191,696	20.2%	\$18,366	\$ 239,626	19.6%	\$17,821	\$ 237,445
2022	93,422	15.5	14,480	193,535	20.2	18,871	241,925	19.6	18,311	239,723
2023	95,991	15.5	14,879	195,184	20.2	19,390	243,986	19.6	18,814	241,766
2024	98,631	15.5	15,288	196,621	20.2	19,923	245,783	19.6	19,332	243,546
2025	101,343	15.5	15,708	197,823	20.2	20,471	247,285	19.6	19,863	245,035
2026	104,130	15.5	16,140	198,763	20.2	21,034	248,461	19.6	20,409	246,200
2027	106,994	15.5	16,584	199,414	20.2	21,613	249,275	19.6	20,971	247,007
2028	109,936	15.5	17,040	199,746	20.2	22,207	249,690	19.6	21,547	247,419
2029	112,959	15.5	17,509	199,727	20.2	22,818	249,666	19.6	22,140	247,395
2030	116,065	15.5	17,990	199,321	20.2	23,445	249,159	19.6	22,749	246,893

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
2021	\$ 90,921	23.2%	\$21,094	\$ 273,932	24.7%	\$22,458	\$ 287,545	26.7%	\$24,276	\$ 310,419
2022	93,422	23.2	21,674	276,560	24.7	23,075	290,303	26.7	24,944	313,397
2023	95,991	23.2	22,270	278,917	24.7	23,710	292,777	26.7	25,630	316,068
2024	98,631	23.2	22,882	280,971	24.7	24,362	294,933	26.7	26,334	318,396
2025	101,343	23.2	23,512	282,688	24.7	25,032	296,736	26.7	27,059	320,342
2026	104,130	23.2	24,158	284,032	24.7	25,720	298,147	26.7	27,803	321,865
2027	106,994	23.2	24,823	284,963	24.7	26,428	299,124	26.7	28,567	322,920
2028	109,936	23.2	25,505	285,438	24.7	27,154	299,622	26.7	29,353	323,458
2029	112,959	23.2	26,206	285,411	24.7	27,901	299,593	26.7	30,160	323,427
2030	116,065	23.2	26,927	284,831	24.7	28,668	298,985	26.7	30,989	322,770

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
2021	\$ 90,921	29.3%	\$26,640	\$ 335,466	30.4%	\$27,640	\$ 346,908	34.0%	\$30,913	\$ 383,389
2022	93,422	29.3	27,373	338,684	30.4	28,400	350,236	34.0	31,763	387,067
2023	95,991	29.3	28,125	341,570	30.4	29,181	353,220	34.0	32,637	390,365
2024	98,631	29.3	28,899	344,085	30.4	29,984	355,821	34.0	33,535	393,240
2025	101,343	29.3	29,693	346,188	30.4	30,808	357,996	34.0	34,457	395,644
2026	104,130	29.3	30,510	347,834	30.4	31,656	359,698	34.0	35,404	397,525
2027	106,994	29.3	31,349	348,974	30.4	32,526	360,877	34.0	36,378	398,828
2028	109,936	29.3	32,211	349,555	30.4	33,421	361,478	34.0	37,378	399,493
2029	112,959	29.3	33,097	349,521	30.4	34,340	361,443	34.0	38,406	399,455
2030	116,065	29.3	34,007	348,811	30.4	35,284	360,709	34.0	39,462	398,644

Notes regarding the above projections:

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

Saline County Ambulance District - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 90,921	13.6%	\$12,365	\$ 191,696	18.3%	\$16,639	\$ 239,626	17.7%	\$16,093	\$ 237,445
2022	93,422	13.6	12,705	193,535	18.3	17,096	241,925	17.7	16,536	239,723
2023	95,991	13.6	13,055	195,184	18.3	17,566	243,986	17.7	16,990	241,766
2024	98,631	13.6	13,414	196,621	18.3	18,049	245,783	17.7	17,458	243,546
2025	101,343	13.6	13,783	197,823	18.3	18,546	247,285	17.7	17,938	245,035
2026	104,130	13.6	14,162	198,763	18.3	19,056	248,461	17.7	18,431	246,200
2027	106,994	13.6	14,551	199,414	18.3	19,580	249,275	17.7	18,938	247,007
2028	109,936	13.6	14,951	199,746	18.3	20,118	249,690	17.7	19,459	247,419
2029	112,959	13.6	15,362	199,727	18.3	20,671	249,666	17.7	19,994	247,395
2030	116,065	13.6	15,785	199,321	18.3	21,240	249,159	17.7	20,544	246,893

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
2021	\$ 90,921	21.3%	\$19,366	\$ 273,932	22.8%	\$20,730	\$ 287,545	24.8%	\$22,549	\$ 310,419
2022	93,422	21.3	19,899	276,560	22.8	21,300	290,303	24.8	23,169	313,397
2023	95,991	21.3	20,446	278,917	22.8	21,886	292,777	24.8	23,806	316,068
2024	98,631	21.3	21,008	280,971	22.8	22,488	294,933	24.8	24,460	318,396
2025	101,343	21.3	21,586	282,688	22.8	23,106	296,736	24.8	25,133	320,342
2026	104,130	21.3	22,180	284,032	22.8	23,742	298,147	24.8	25,824	321,865
2027	106,994	21.3	22,790	284,963	22.8	24,395	299,124	24.8	26,535	322,920
2028	109,936	21.3	23,416	285,438	22.8	25,065	299,622	24.8	27,264	323,458
2029	112,959	21.3	24,060	285,411	22.8	25,755	299,593	24.8	28,014	323,427
2030	116,065	21.3	24,722	284,831	22.8	26,463	298,985	24.8	28,784	322,770

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
2021	\$ 90,921	27.4%	\$24,912	\$ 335,466	28.5%	\$25,913	\$ 346,908	32.1%	\$29,186	\$ 383,389
2022	93,422	27.4	25,598	338,684	28.5	26,625	350,236	32.1	29,988	387,067
2023	95,991	27.4	26,302	341,570	28.5	27,357	353,220	32.1	30,813	390,365
2024	98,631	27.4	27,025	344,085	28.5	28,110	355,821	32.1	31,661	393,240
2025	101,343	27.4	27,768	346,188	28.5	28,883	357,996	32.1	32,531	395,644
2026	104,130	27.4	28,532	347,834	28.5	29,677	359,698	32.1	33,426	397,525
2027	106,994	27.4	29,316	348,974	28.5	30,493	360,877	32.1	34,345	398,828
2028	109,936	27.4	30,122	349,555	28.5	31,332	361,478	32.1	35,289	399,493
2029	112,959	27.4	30,951	349,521	28.5	32,193	361,443	32.1	36,260	399,455
2030	116,065	27.4	31,802	348,811	28.5	33,079	360,709	32.1	37,257	398,644

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	17.1%	\$104,318	\$ 979,931	21.1%	\$128,720	\$ 1,224,903	21.0%	\$128,110	\$ 1,223,513
2022	626,825	17.1	107,187	989,331	21.1	132,260	1,236,653	21.0	131,633	1,235,250
2023	644,063	17.1	110,135	997,761	21.1	135,897	1,247,191	21.0	135,253	1,245,776
2024	661,775	17.1	113,164	1,005,109	21.1	139,635	1,256,376	21.0	138,973	1,254,950
2025	679,974	17.1	116,276	1,011,252	21.1	143,475	1,264,055	21.0	142,795	1,262,621
2026	698,673	17.1	119,473	1,016,060	21.1	147,420	1,270,065	21.0	146,721	1,268,624
2027	717,887	17.1	122,759	1,019,390	21.1	151,474	1,274,227	21.0	150,756	1,272,781
2028	737,629	17.1	126,135	1,021,088	21.1	155,640	1,276,350	21.0	154,902	1,274,902
2029	757,914	17.1	129,603	1,020,990	21.1	159,920	1,276,227	21.0	159,162	1,274,779
2030	778,757	17.1	133,167	1,018,917	21.1	164,318	1,273,635	21.0	163,539	1,272,190

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
2021	\$ 610,048	24.2%	\$147,632	\$ 1,407,584	25.2%	\$153,732	\$ 1,469,866	27.1%	\$165,323	\$ 1,591,692
2022	626,825	24.2	151,692	1,421,086	25.2	157,960	1,483,966	27.1	169,870	1,606,961
2023	644,063	24.2	155,863	1,433,195	25.2	162,304	1,496,611	27.1	174,541	1,620,654
2024	661,775	24.2	160,150	1,443,749	25.2	166,767	1,507,632	27.1	179,341	1,632,589
2025	679,974	24.2	164,554	1,452,574	25.2	171,353	1,516,847	27.1	184,273	1,642,568
2026	698,673	24.2	169,079	1,459,480	25.2	176,066	1,524,058	27.1	189,340	1,650,377
2027	717,887	24.2	173,729	1,464,263	25.2	180,908	1,529,052	27.1	194,547	1,655,785
2028	737,629	24.2	178,506	1,466,703	25.2	185,883	1,531,600	27.1	199,897	1,658,544
2029	757,914	24.2	183,415	1,466,562	25.2	190,994	1,531,453	27.1	205,395	1,658,384
2030	778,757	24.2	188,459	1,463,584	25.2	196,247	1,528,343	27.1	211,043	1,655,016

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
2021	\$ 610,048	29.2%	\$178,134	\$ 1,714,865	30.2%	\$184,235	\$ 1,775,761	33.4%	\$203,756	\$ 1,959,826
2022	626,825	29.2	183,033	1,731,315	30.2	189,301	1,792,795	33.4	209,360	1,978,626
2023	644,063	29.2	188,066	1,746,068	30.2	194,507	1,808,072	33.4	215,117	1,995,486
2024	661,775	29.2	193,238	1,758,926	30.2	199,856	1,821,387	33.4	221,033	2,010,181
2025	679,974	29.2	198,552	1,769,677	30.2	205,352	1,832,520	33.4	227,111	2,022,468
2026	698,673	29.2	204,013	1,778,090	30.2	210,999	1,841,232	33.4	233,357	2,032,083
2027	717,887	29.2	209,623	1,783,917	30.2	216,802	1,847,266	33.4	239,774	2,038,742
2028	737,629	29.2	215,388	1,786,889	30.2	222,764	1,850,344	33.4	246,368	2,042,139
2029	757,914	29.2	221,311	1,786,717	30.2	228,890	1,850,166	33.4	253,143	2,041,942
2030	778,757	29.2	227,397	1,783,088	30.2	235,185	1,846,409	33.4	260,105	2,037,795

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	15.2%	\$92,727	\$ 979,931	19.2%	\$117,129	\$ 1,224,903	19.1%	\$116,519	\$ 1,223,513
2022	626,825	15.2	95,277	989,331	19.2	120,350	1,236,653	19.1	119,724	1,235,250
2023	644,063	15.2	97,898	997,761	19.2	123,660	1,247,191	19.1	123,016	1,245,776
2024	661,775	15.2	100,590	1,005,109	19.2	127,061	1,256,376	19.1	126,399	1,254,950
2025	679,974	15.2	103,356	1,011,252	19.2	130,555	1,264,055	19.1	129,875	1,262,621
2026	698,673	15.2	106,198	1,016,060	19.2	134,145	1,270,065	19.1	133,447	1,268,624
2027	717,887	15.2	109,119	1,019,390	19.2	137,834	1,274,227	19.1	137,116	1,272,781
2028	737,629	15.2	112,120	1,021,088	19.2	141,625	1,276,350	19.1	140,887	1,274,902
2029	757,914	15.2	115,203	1,020,990	19.2	145,519	1,276,227	19.1	144,762	1,274,779
2030	778,757	15.2	118,371	1,018,917	19.2	149,521	1,273,635	19.1	148,743	1,272,190

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
2021	\$ 610,048	22.3%	\$136,041	\$ 1,407,584	23.3%	\$142,141	\$ 1,469,866	25.2%	\$153,732	\$ 1,591,692
2022	626,825	22.3	139,782	1,421,086	23.3	146,050	1,483,966	25.2	157,960	1,606,961
2023	644,063	22.3	143,626	1,433,195	23.3	150,067	1,496,611	25.2	162,304	1,620,654
2024	661,775	22.3	147,576	1,443,749	23.3	154,194	1,507,632	25.2	166,767	1,632,589
2025	679,974	22.3	151,634	1,452,574	23.3	158,434	1,516,847	25.2	171,353	1,642,568
2026	698,673	22.3	155,804	1,459,480	23.3	162,791	1,524,058	25.2	176,066	1,650,377
2027	717,887	22.3	160,089	1,464,263	23.3	167,268	1,529,052	25.2	180,908	1,655,785
2028	737,629	22.3	164,491	1,466,703	23.3	171,868	1,531,600	25.2	185,883	1,658,544
2029	757,914	22.3	169,015	1,466,562	23.3	176,594	1,531,453	25.2	190,994	1,658,384
2030	778,757	22.3	173,663	1,463,584	23.3	181,450	1,528,343	25.2	196,247	1,655,016

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
2021	\$ 610,048	27.3%	\$166,543	\$ 1,714,865	28.3%	\$172,644	\$ 1,775,761	31.5%	\$192,165	\$ 1,959,826
2022	626,825	27.3	171,123	1,731,315	28.3	177,391	1,792,795	31.5	197,450	1,978,626
2023	644,063	27.3	175,829	1,746,068	28.3	182,270	1,808,072	31.5	202,880	1,995,486
2024	661,775	27.3	180,665	1,758,926	28.3	187,282	1,821,387	31.5	208,459	2,010,181
2025	679,974	27.3	185,633	1,769,677	28.3	192,433	1,832,520	31.5	214,192	2,022,468
2026	698,673	27.3	190,738	1,778,090	28.3	197,724	1,841,232	31.5	220,082	2,032,083
2027	717,887	27.3	195,983	1,783,917	28.3	203,162	1,847,266	31.5	226,134	2,038,742
2028	737,629	27.3	201,373	1,786,889	28.3	208,749	1,850,344	31.5	232,353	2,042,139
2029	757,914	27.3	206,911	1,786,717	28.3	214,490	1,850,166	31.5	238,743	2,041,942
2030	778,757	27.3	212,601	1,783,088	28.3	220,388	1,846,409	31.5	245,308	2,037,795

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

(Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	13.3%	\$81,136	\$ 979,931	17.3%	\$105,538	\$ 1,224,903	17.2%	\$104,928	\$ 1,223,513
2022	626,825	13.3	83,368	989,331	17.3	108,441	1,236,653	17.2	107,814	1,235,250
2023	644,063	13.3	85,660	997,761	17.3	111,423	1,247,191	17.2	110,779	1,245,776
2024	661,775	13.3	88,016	1,005,109	17.3	114,487	1,256,376	17.2	113,825	1,254,950
2025	679,974	13.3	90,437	1,011,252	17.3	117,636	1,264,055	17.2	116,956	1,262,621
2026	698,673	13.3	92,924	1,016,060	17.3	120,870	1,270,065	17.2	120,172	1,268,624
2027	717,887	13.3	95,479	1,019,390	17.3	124,194	1,274,227	17.2	123,477	1,272,781
2028	737,629	13.3	98,105	1,021,088	17.3	127,610	1,276,350	17.2	126,872	1,274,902
2029	757,914	13.3	100,803	1,020,990	17.3	131,119	1,276,227	17.2	130,361	1,274,779
2030	778,757	13.3	103,575	1,018,917	17.3	134,725	1,273,635	17.2	133,946	1,272,190

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
2021	\$ 610,048	20.4%	\$124,450	\$ 1,407,584	21.4%	\$130,550	\$ 1,469,866	23.3%	\$142,141	\$ 1,591,692
2022	626,825	20.4	127,872	1,421,086	21.4	134,141	1,483,966	23.3	146,050	1,606,961
2023	644,063	20.4	131,389	1,433,195	21.4	137,829	1,496,611	23.3	150,067	1,620,654
2024	661,775	20.4	135,002	1,443,749	21.4	141,620	1,507,632	23.3	154,194	1,632,589
2025	679,974	20.4	138,715	1,452,574	21.4	145,514	1,516,847	23.3	158,434	1,642,568
2026	698,673	20.4	142,529	1,459,480	21.4	149,516	1,524,058	23.3	162,791	1,650,377
2027	717,887	20.4	146,449	1,464,263	21.4	153,628	1,529,052	23.3	167,268	1,655,785
2028	737,629	20.4	150,476	1,466,703	21.4	157,853	1,531,600	23.3	171,868	1,658,544
2029	757,914	20.4	154,614	1,466,562	21.4	162,194	1,531,453	23.3	176,594	1,658,384
2030	778,757	20.4	158,866	1,463,584	21.4	166,654	1,528,343	23.3	181,450	1,655,016

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
2021	\$ 610,048	25.4%	\$154,952	\$ 1,714,865	26.4%	\$161,053	\$ 1,775,761	29.6%	\$180,574	\$ 1,959,826
2022	626,825	25.4	159,214	1,731,315	26.4	165,482	1,792,795	29.6	185,540	1,978,626
2023	644,063	25.4	163,592	1,746,068	26.4	170,033	1,808,072	29.6	190,643	1,995,486
2024	661,775	25.4	168,091	1,758,926	26.4	174,709	1,821,387	29.6	195,885	2,010,181
2025	679,974	25.4	172,713	1,769,677	26.4	179,513	1,832,520	29.6	201,272	2,022,468
2026	698,673	25.4	177,463	1,778,090	26.4	184,450	1,841,232	29.6	206,807	2,032,083
2027	717,887	25.4	182,343	1,783,917	26.4	189,522	1,847,266	29.6	212,495	2,038,742
2028	737,629	25.4	187,358	1,786,889	26.4	194,734	1,850,344	29.6	218,338	2,042,139
2029	757,914	25.4	192,510	1,786,717	26.4	200,089	1,850,166	29.6	224,343	2,041,942
2030	778,757	25.4	197,804	1,783,088	26.4	205,592	1,846,409	29.6	230,512	2,037,795

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

(Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	11.4%	\$69,545	\$ 979,931	15.4%	\$93,947	\$ 1,224,903	15.3%	\$93,337	\$ 1,223,513
2022	626,825	11.4	71,458	989,331	15.4	96,531	1,236,653	15.3	95,904	1,235,250
2023	644,063	11.4	73,423	997,761	15.4	99,186	1,247,191	15.3	98,542	1,245,776
2024	661,775	11.4	75,442	1,005,109	15.4	101,913	1,256,376	15.3	101,252	1,254,950
2025	679,974	11.4	77,517	1,011,252	15.4	104,716	1,264,055	15.3	104,036	1,262,621
2026	698,673	11.4	79,649	1,016,060	15.4	107,596	1,270,065	15.3	106,897	1,268,624
2027	717,887	11.4	81,839	1,019,390	15.4	110,555	1,274,227	15.3	109,837	1,272,781
2028	737,629	11.4	84,090	1,021,088	15.4	113,595	1,276,350	15.3	112,857	1,274,902
2029	757,914	11.4	86,402	1,020,990	15.4	116,719	1,276,227	15.3	115,961	1,274,779
2030	778,757	11.4	88,778	1,018,917	15.4	119,929	1,273,635	15.3	119,150	1,272,190

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
2021	\$ 610,048	18.5%	\$112,859	\$ 1,407,584	19.5%	\$118,959	\$ 1,469,866	21.4%	\$130,550	\$ 1,591,692
2022	626,825	18.5	115,963	1,421,086	19.5	122,231	1,483,966	21.4	134,141	1,606,961
2023	644,063	18.5	119,152	1,433,195	19.5	125,592	1,496,611	21.4	137,829	1,620,654
2024	661,775	18.5	122,428	1,443,749	19.5	129,046	1,507,632	21.4	141,620	1,632,589
2025	679,974	18.5	125,795	1,452,574	19.5	132,595	1,516,847	21.4	145,514	1,642,568
2026	698,673	18.5	129,255	1,459,480	19.5	136,241	1,524,058	21.4	149,516	1,650,377
2027	717,887	18.5	132,809	1,464,263	19.5	139,988	1,529,052	21.4	153,628	1,655,785
2028	737,629	18.5	136,461	1,466,703	19.5	143,838	1,531,600	21.4	157,853	1,658,544
2029	757,914	18.5	140,214	1,466,562	19.5	147,793	1,531,453	21.4	162,194	1,658,384
2030	778,757	18.5	144,070	1,463,584	19.5	151,858	1,528,343	21.4	166,654	1,655,016

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
2021	\$ 610,048	23.5%	\$143,361	\$ 1,714,865	24.5%	\$149,462	\$ 1,775,761	27.7%	\$168,983	\$ 1,959,826
2022	626,825	23.5	147,304	1,731,315	24.5	153,572	1,792,795	27.7	173,631	1,978,626
2023	644,063	23.5	151,355	1,746,068	24.5	157,795	1,808,072	27.7	178,405	1,995,486
2024	661,775	23.5	155,517	1,758,926	24.5	162,135	1,821,387	27.7	183,312	2,010,181
2025	679,974	23.5	159,794	1,769,677	24.5	166,594	1,832,520	27.7	188,353	2,022,468
2026	698,673	23.5	164,188	1,778,090	24.5	171,175	1,841,232	27.7	193,532	2,032,083
2027	717,887	23.5	168,703	1,783,917	24.5	175,882	1,847,266	27.7	198,855	2,038,742
2028	737,629	23.5	173,343	1,786,889	24.5	180,719	1,850,344	27.7	204,323	2,042,139
2029	757,914	23.5	178,110	1,786,717	24.5	185,689	1,850,166	27.7	209,942	2,041,942
2030	778,757	23.5	183,008	1,783,088	24.5	190,795	1,846,409	27.7	215,716	2,037,795

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	17.6%	\$107,368	\$ 1,013,498	21.8%	\$132,991	\$ 1,266,872	21.8%	\$132,991	\$ 1,265,747
2022	626,825	17.6	110,321	1,023,220	21.8	136,648	1,279,025	21.8	136,648	1,277,889
2023	644,063	17.6	113,355	1,031,939	21.8	140,406	1,289,924	21.8	140,406	1,288,778
2024	661,775	17.6	116,472	1,039,538	21.8	144,267	1,299,423	21.8	144,267	1,298,269
2025	679,974	17.6	119,675	1,045,892	21.8	148,234	1,307,365	21.8	148,234	1,306,204
2026	698,673	17.6	122,966	1,050,864	21.8	152,311	1,313,580	21.8	152,311	1,312,414
2027	717,887	17.6	126,348	1,054,308	21.8	156,499	1,317,885	21.8	156,499	1,316,715
2028	737,629	17.6	129,823	1,056,065	21.8	160,803	1,320,081	21.8	160,803	1,318,909
2029	757,914	17.6	133,393	1,055,963	21.8	165,225	1,319,954	21.8	165,225	1,318,782
2030	778,757	17.6	137,061	1,053,819	21.8	169,769	1,317,273	21.8	169,769	1,316,104

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
2021	\$ 610,048	24.9%	\$151,902	\$ 1,456,037	26.0%	\$158,613	\$ 1,520,254	28.1%	\$171,424	\$ 1,646,359
2022	626,825	24.9	156,079	1,470,004	26.0	162,975	1,534,837	28.1	176,138	1,662,152
2023	644,063	24.9	160,372	1,482,530	26.0	167,456	1,547,916	28.1	180,982	1,676,315
2024	661,775	24.9	164,782	1,493,448	26.0	172,062	1,559,315	28.1	185,959	1,688,660
2025	679,974	24.9	169,314	1,502,576	26.0	176,793	1,568,846	28.1	191,073	1,698,981
2026	698,673	24.9	173,970	1,509,719	26.0	181,655	1,576,305	28.1	196,327	1,707,058
2027	717,887	24.9	178,754	1,514,666	26.0	186,651	1,581,471	28.1	201,726	1,712,652
2028	737,629	24.9	183,670	1,517,190	26.0	191,784	1,584,106	28.1	207,274	1,715,506
2029	757,914	24.9	188,721	1,517,044	26.0	197,058	1,583,954	28.1	212,974	1,715,341
2030	778,757	24.9	193,910	1,513,963	26.0	202,477	1,580,737	28.1	218,831	1,711,857

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
2021	\$ 610,048	30.2%	\$184,235	\$ 1,773,601	31.3%	\$190,945	\$ 1,836,673	34.5%	\$210,467	\$ 2,026,989
2022	626,825	30.2	189,301	1,790,615	31.3	196,196	1,854,292	34.5	216,255	2,046,433
2023	644,063	30.2	194,507	1,805,873	31.3	201,592	1,870,093	34.5	222,202	2,063,871
2024	661,775	30.2	199,856	1,819,172	31.3	207,136	1,883,865	34.5	228,312	2,079,070
2025	679,974	30.2	205,352	1,830,291	31.3	212,832	1,895,380	34.5	234,591	2,091,778
2026	698,673	30.2	210,999	1,838,993	31.3	218,685	1,904,391	34.5	241,042	2,101,723
2027	717,887	30.2	216,802	1,845,020	31.3	224,699	1,910,632	34.5	247,671	2,108,611
2028	737,629	30.2	222,764	1,848,094	31.3	230,878	1,913,815	34.5	254,482	2,112,124
2029	757,914	30.2	228,890	1,847,916	31.3	237,227	1,913,631	34.5	261,480	2,111,921
2030	778,757	30.2	235,185	1,844,163	31.3	243,751	1,909,745	34.5	268,671	2,107,632

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	15.7%	\$95,778	\$ 1,013,498	19.9%	\$121,400	\$ 1,266,872	19.9%	\$121,400	\$ 1,265,747
2022	626,825	15.7	98,412	1,023,220	19.9	124,738	1,279,025	19.9	124,738	1,277,889
2023	644,063	15.7	101,118	1,031,939	19.9	128,169	1,289,924	19.9	128,169	1,288,778
2024	661,775	15.7	103,899	1,039,538	19.9	131,693	1,299,423	19.9	131,693	1,298,269
2025	679,974	15.7	106,756	1,045,892	19.9	135,315	1,307,365	19.9	135,315	1,306,204
2026	698,673	15.7	109,692	1,050,864	19.9	139,036	1,313,580	19.9	139,036	1,312,414
2027	717,887	15.7	112,708	1,054,308	19.9	142,860	1,317,885	19.9	142,860	1,316,715
2028	737,629	15.7	115,808	1,056,065	19.9	146,788	1,320,081	19.9	146,788	1,318,909
2029	757,914	15.7	118,992	1,055,963	19.9	150,825	1,319,954	19.9	150,825	1,318,782
2030	778,757	15.7	122,265	1,053,819	19.9	154,973	1,317,273	19.9	154,973	1,316,104

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
2021	\$ 610,048	23.0%	\$140,311	\$ 1,456,037	24.1%	\$147,022	\$ 1,520,254	26.2%	\$159,833	\$ 1,646,359
2022	626,825	23.0	144,170	1,470,004	24.1	151,065	1,534,837	26.2	164,228	1,662,152
2023	644,063	23.0	148,134	1,482,530	24.1	155,219	1,547,916	26.2	168,745	1,676,315
2024	661,775	23.0	152,208	1,493,448	24.1	159,488	1,559,315	26.2	173,385	1,688,660
2025	679,974	23.0	156,394	1,502,576	24.1	163,874	1,568,846	26.2	178,153	1,698,981
2026	698,673	23.0	160,695	1,509,719	24.1	168,380	1,576,305	26.2	183,052	1,707,058
2027	717,887	23.0	165,114	1,514,666	24.1	173,011	1,581,471	26.2	188,086	1,712,652
2028	737,629	23.0	169,655	1,517,190	24.1	177,769	1,584,106	26.2	193,259	1,715,506
2029	757,914	23.0	174,320	1,517,044	24.1	182,657	1,583,954	26.2	198,573	1,715,341
2030	778,757	23.0	179,114	1,513,963	24.1	187,680	1,580,737	26.2	204,034	1,711,857

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
2021	\$ 610,048	28.3%	\$172,644	\$ 1,773,601	29.4%	\$179,354	\$ 1,836,673	32.6%	\$198,876	\$ 2,026,989
2022	626,825	28.3	177,391	1,790,615	29.4	184,287	1,854,292	32.6	204,345	2,046,433
2023	644,063	28.3	182,270	1,805,873	29.4	189,355	1,870,093	32.6	209,965	2,063,871
2024	661,775	28.3	187,282	1,819,172	29.4	194,562	1,883,865	32.6	215,739	2,079,070
2025	679,974	28.3	192,433	1,830,291	29.4	199,912	1,895,380	32.6	221,672	2,091,778
2026	698,673	28.3	197,724	1,838,993	29.4	205,410	1,904,391	32.6	227,767	2,101,723
2027	717,887	28.3	203,162	1,845,020	29.4	211,059	1,910,632	32.6	234,031	2,108,611
2028	737,629	28.3	208,749	1,848,094	29.4	216,863	1,913,815	32.6	240,467	2,112,124
2029	757,914	28.3	214,490	1,847,916	29.4	222,827	1,913,631	32.6	247,080	2,111,921
2030	778,757	28.3	220,388	1,844,163	29.4	228,955	1,909,745	32.6	253,875	2,107,632

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	13.8%	\$84,187	\$ 1,013,498	18.0%	\$109,809	\$ 1,266,872	18.0%	\$109,809	\$ 1,265,747
2022	626,825	13.8	86,502	1,023,220	18.0	112,829	1,279,025	18.0	112,829	1,277,889
2023	644,063	13.8	88,881	1,031,939	18.0	115,931	1,289,924	18.0	115,931	1,288,778
2024	661,775	13.8	91,325	1,039,538	18.0	119,120	1,299,423	18.0	119,120	1,298,269
2025	679,974	13.8	93,836	1,045,892	18.0	122,395	1,307,365	18.0	122,395	1,306,204
2026	698,673	13.8	96,417	1,050,864	18.0	125,761	1,313,580	18.0	125,761	1,312,414
2027	717,887	13.8	99,068	1,054,308	18.0	129,220	1,317,885	18.0	129,220	1,316,715
2028	737,629	13.8	101,793	1,056,065	18.0	132,773	1,320,081	18.0	132,773	1,318,909
2029	757,914	13.8	104,592	1,055,963	18.0	136,425	1,319,954	18.0	136,425	1,318,782
2030	778,757	13.8	107,468	1,053,819	18.0	140,176	1,317,273	18.0	140,176	1,316,104

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
2021	\$ 610,048	21.1%	\$128,720	\$ 1,456,037	22.2%	\$135,431	\$ 1,520,254	24.3%	\$148,242	\$ 1,646,359
2022	626,825	21.1	132,260	1,470,004	22.2	139,155	1,534,837	24.3	152,318	1,662,152
2023	644,063	21.1	135,897	1,482,530	22.2	142,982	1,547,916	24.3	156,507	1,676,315
2024	661,775	21.1	139,635	1,493,448	22.2	146,914	1,559,315	24.3	160,811	1,688,660
2025	679,974	21.1	143,475	1,502,576	22.2	150,954	1,568,846	24.3	165,234	1,698,981
2026	698,673	21.1	147,420	1,509,719	22.2	155,105	1,576,305	24.3	169,778	1,707,058
2027	717,887	21.1	151,474	1,514,666	22.2	159,371	1,581,471	24.3	174,447	1,712,652
2028	737,629	21.1	155,640	1,517,190	22.2	163,754	1,584,106	24.3	179,244	1,715,506
2029	757,914	21.1	159,920	1,517,044	22.2	168,257	1,583,954	24.3	184,173	1,715,341
2030	778,757	21.1	164,318	1,513,963	22.2	172,884	1,580,737	24.3	189,238	1,711,857

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
2021	\$ 610,048	26.4%	\$161,053	\$ 1,773,601	27.5%	\$167,763	\$ 1,836,673	30.7%	\$187,285	\$ 2,026,989
2022	626,825	26.4	165,482	1,790,615	27.5	172,377	1,854,292	30.7	192,435	2,046,433
2023	644,063	26.4	170,033	1,805,873	27.5	177,117	1,870,093	30.7	197,727	2,063,871
2024	661,775	26.4	174,709	1,819,172	27.5	181,988	1,883,865	30.7	203,165	2,079,070
2025	679,974	26.4	179,513	1,830,291	27.5	186,993	1,895,380	30.7	208,752	2,091,778
2026	698,673	26.4	184,450	1,838,993	27.5	192,135	1,904,391	30.7	214,493	2,101,723
2027	717,887	26.4	189,522	1,845,020	27.5	197,419	1,910,632	30.7	220,391	2,108,611
2028	737,629	26.4	194,734	1,848,094	27.5	202,848	1,913,815	30.7	226,452	2,112,124
2029	757,914	26.4	200,089	1,847,916	27.5	208,426	1,913,631	30.7	232,680	2,111,921
2030	778,757	26.4	205,592	1,844,163	27.5	214,158	1,909,745	30.7	239,078	2,107,632

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	11.9%	\$72,596	\$ 1,013,498	16.1%	\$98,218	\$ 1,266,872	16.1%	\$98,218	\$ 1,265,747
2022	626,825	11.9	74,592	1,023,220	16.1	100,919	1,279,025	16.1	100,919	1,277,889
2023	644,063	11.9	76,643	1,031,939	16.1	103,694	1,289,924	16.1	103,694	1,288,778
2024	661,775	11.9	78,751	1,039,538	16.1	106,546	1,299,423	16.1	106,546	1,298,269
2025	679,974	11.9	80,917	1,045,892	16.1	109,476	1,307,365	16.1	109,476	1,306,204
2026	698,673	11.9	83,142	1,050,864	16.1	112,486	1,313,580	16.1	112,486	1,312,414
2027	717,887	11.9	85,429	1,054,308	16.1	115,580	1,317,885	16.1	115,580	1,316,715
2028	737,629	11.9	87,778	1,056,065	16.1	118,758	1,320,081	16.1	118,758	1,318,909
2029	757,914	11.9	90,192	1,055,963	16.1	122,024	1,319,954	16.1	122,024	1,318,782
2030	778,757	11.9	92,672	1,053,819	16.1	125,380	1,317,273	16.1	125,380	1,316,104

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
2021	\$ 610,048	19.2%	\$117,129	\$ 1,456,037	20.3%	\$123,840	\$ 1,520,254	22.4%	\$136,651	\$ 1,646,359
2022	626,825	19.2	120,350	1,470,004	20.3	127,245	1,534,837	22.4	140,409	1,662,152
2023	644,063	19.2	123,660	1,482,530	20.3	130,745	1,547,916	22.4	144,270	1,676,315
2024	661,775	19.2	127,061	1,493,448	20.3	134,340	1,559,315	22.4	148,238	1,688,660
2025	679,974	19.2	130,555	1,502,576	20.3	138,035	1,568,846	22.4	152,314	1,698,981
2026	698,673	19.2	134,145	1,509,719	20.3	141,831	1,576,305	22.4	156,503	1,707,058
2027	717,887	19.2	137,834	1,514,666	20.3	145,731	1,581,471	22.4	160,807	1,712,652
2028	737,629	19.2	141,625	1,517,190	20.3	149,739	1,584,106	22.4	165,229	1,715,506
2029	757,914	19.2	145,519	1,517,044	20.3	153,857	1,583,954	22.4	169,773	1,715,341
2030	778,757	19.2	149,521	1,513,963	20.3	158,088	1,580,737	22.4	174,442	1,711,857

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
2021	\$ 610,048	24.5%	\$149,462	\$ 1,773,601	25.6%	\$156,172	\$ 1,836,673	28.8%	\$175,694	\$ 2,026,989
2022	626,825	24.5	153,572	1,790,615	25.6	160,467	1,854,292	28.8	180,526	2,046,433
2023	644,063	24.5	157,795	1,805,873	25.6	164,880	1,870,093	28.8	185,490	2,063,871
2024	661,775	24.5	162,135	1,819,172	25.6	169,414	1,883,865	28.8	190,591	2,079,070
2025	679,974	24.5	166,594	1,830,291	25.6	174,073	1,895,380	28.8	195,833	2,091,778
2026	698,673	24.5	171,175	1,838,993	25.6	178,860	1,904,391	28.8	201,218	2,101,723
2027	717,887	24.5	175,882	1,845,020	25.6	183,779	1,910,632	28.8	206,751	2,108,611
2028	737,629	24.5	180,719	1,848,094	25.6	188,833	1,913,815	28.8	212,437	2,112,124
2029	757,914	24.5	185,689	1,847,916	25.6	194,026	1,913,631	28.8	218,279	2,111,921
2030	778,757	24.5	190,795	1,844,163	25.6	199,362	1,909,745	28.8	224,282	2,107,632

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

Rule of 80 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	
2021	\$ 610,048	17.5%	\$106,758	\$ 1,018,268	21.8%	\$132,991	\$ 1,272,818	22.3%	\$136,041	\$ 1,321,094
2022	626,825	17.5	109,694	1,028,036	21.8	136,648	1,285,028	22.3	139,782	1,333,767
2023	644,063	17.5	112,711	1,036,796	21.8	140,406	1,295,978	22.3	143,626	1,345,132
2024	661,775	17.5	115,811	1,044,431	21.8	144,267	1,305,522	22.3	147,576	1,355,038
2025	679,974	17.5	118,995	1,050,815	21.8	148,234	1,313,502	22.3	151,634	1,363,320
2026	698,673	17.5	122,268	1,055,811	21.8	152,311	1,319,747	22.3	155,804	1,369,801
2027	717,887	17.5	125,630	1,059,271	21.8	156,499	1,324,072	22.3	160,089	1,374,290
2028	737,629	17.5	129,085	1,061,036	21.8	160,803	1,326,278	22.3	164,491	1,376,580
2029	757,914	17.5	132,635	1,060,934	21.8	165,225	1,326,150	22.3	169,015	1,376,448
2030	778,757	17.5	136,282	1,058,779	21.8	169,769	1,323,457	22.3	173,663	1,373,653

		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	
2021	\$ 610,048	25.4%	\$154,952	\$ 1,499,941	25.9%	\$158,002	\$ 1,527,356	28.3%	\$172,644	\$ 1,678,793
2022	626,825	25.4	159,214	1,514,329	25.9	162,348	1,542,007	28.3	177,391	1,694,897
2023	644,063	25.4	163,592	1,527,233	25.9	166,812	1,555,147	28.3	182,270	1,709,340
2024	661,775	25.4	168,091	1,538,480	25.9	171,400	1,566,599	28.3	187,282	1,721,928
2025	679,974	25.4	172,713	1,547,884	25.9	176,113	1,576,174	28.3	192,433	1,732,453
2026	698,673	25.4	177,463	1,555,243	25.9	180,956	1,583,667	28.3	197,724	1,740,689
2027	717,887	25.4	182,343	1,560,340	25.9	185,933	1,588,857	28.3	203,162	1,746,393
2028	737,629	25.4	187,358	1,562,940	25.9	191,046	1,591,504	28.3	208,749	1,749,303
2029	757,914	25.4	192,510	1,562,790	25.9	196,300	1,591,351	28.3	214,490	1,749,135
2030	778,757	25.4	197,804	1,559,616	25.9	201,698	1,588,119	28.3	220,388	1,745,583

		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	
2021	\$ 610,048	30.1%	\$183,625	\$ 1,781,946	31.3%	\$190,945	\$ 1,857,671	34.3%	\$209,247	\$ 2,036,499
2022	626,825	30.1	188,674	1,799,040	31.3	196,196	1,875,491	34.3	215,001	2,056,034
2023	644,063	30.1	193,863	1,814,370	31.3	201,592	1,891,472	34.3	220,914	2,073,554
2024	661,775	30.1	199,194	1,827,731	31.3	207,136	1,905,401	34.3	226,989	2,088,824
2025	679,974	30.1	204,672	1,838,903	31.3	212,832	1,917,047	34.3	233,231	2,101,591
2026	698,673	30.1	210,301	1,847,645	31.3	218,685	1,926,161	34.3	239,645	2,111,582
2027	717,887	30.1	216,084	1,853,700	31.3	224,699	1,932,473	34.3	246,235	2,118,502
2028	737,629	30.1	222,026	1,856,789	31.3	230,878	1,935,693	34.3	253,007	2,122,032
2029	757,914	30.1	228,132	1,856,610	31.3	237,227	1,935,507	34.3	259,965	2,121,828
2030	778,757	30.1	234,406	1,852,840	31.3	243,751	1,931,576	34.3	267,114	2,117,519

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	15.6%	\$95,168	\$ 1,018,268	19.9%	\$121,400	\$ 1,272,818	20.4%	\$124,450	\$ 1,321,094
2022	626,825	15.6	97,785	1,028,036	19.9	124,738	1,285,028	20.4	127,872	1,333,767
2023	644,063	15.6	100,474	1,036,796	19.9	128,169	1,295,978	20.4	131,389	1,345,132
2024	661,775	15.6	103,237	1,044,431	19.9	131,693	1,305,522	20.4	135,002	1,355,038
2025	679,974	15.6	106,076	1,050,815	19.9	135,315	1,313,502	20.4	138,715	1,363,320
2026	698,673	15.6	108,993	1,055,811	19.9	139,036	1,319,747	20.4	142,529	1,369,801
2027	717,887	15.6	111,990	1,059,271	19.9	142,860	1,324,072	20.4	146,449	1,374,290
2028	737,629	15.6	115,070	1,061,036	19.9	146,788	1,326,278	20.4	150,476	1,376,580
2029	757,914	15.6	118,235	1,060,934	19.9	150,825	1,326,150	20.4	154,614	1,376,448
2030	778,757	15.6	121,486	1,058,779	19.9	154,973	1,323,457	20.4	158,866	1,373,653

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
2021	\$ 610,048	23.5%	\$143,361	\$ 1,499,941	24.0%	\$146,412	\$ 1,527,356	26.4%	\$161,053	\$ 1,678,793
2022	626,825	23.5	147,304	1,514,329	24.0	150,438	1,542,007	26.4	165,482	1,694,897
2023	644,063	23.5	151,355	1,527,233	24.0	154,575	1,555,147	26.4	170,033	1,709,340
2024	661,775	23.5	155,517	1,538,480	24.0	158,826	1,566,599	26.4	174,709	1,721,928
2025	679,974	23.5	159,794	1,547,884	24.0	163,194	1,576,174	26.4	179,513	1,732,453
2026	698,673	23.5	164,188	1,555,243	24.0	167,682	1,583,667	26.4	184,450	1,740,689
2027	717,887	23.5	168,703	1,560,340	24.0	172,293	1,588,857	26.4	189,522	1,746,393
2028	737,629	23.5	173,343	1,562,940	24.0	177,031	1,591,504	26.4	194,734	1,749,303
2029	757,914	23.5	178,110	1,562,790	24.0	181,899	1,591,351	26.4	200,089	1,749,135
2030	778,757	23.5	183,008	1,559,616	24.0	186,902	1,588,119	26.4	205,592	1,745,583

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
2021	\$ 610,048	28.2%	\$172,034	\$ 1,781,946	29.4%	\$179,354	\$ 1,857,671	32.4%	\$197,656	\$ 2,036,499
2022	626,825	28.2	176,765	1,799,040	29.4	184,287	1,875,491	32.4	203,091	2,056,034
2023	644,063	28.2	181,626	1,814,370	29.4	189,355	1,891,472	32.4	208,676	2,073,554
2024	661,775	28.2	186,621	1,827,731	29.4	194,562	1,905,401	32.4	214,415	2,088,824
2025	679,974	28.2	191,753	1,838,903	29.4	199,912	1,917,047	32.4	220,312	2,101,591
2026	698,673	28.2	197,026	1,847,645	29.4	205,410	1,926,161	32.4	226,370	2,111,582
2027	717,887	28.2	202,444	1,853,700	29.4	211,059	1,932,473	32.4	232,595	2,118,502
2028	737,629	28.2	208,011	1,856,789	29.4	216,863	1,935,693	32.4	238,992	2,122,032
2029	757,914	28.2	213,732	1,856,610	29.4	222,827	1,935,507	32.4	245,564	2,121,828
2030	778,757	28.2	219,609	1,852,840	29.4	228,955	1,931,576	32.4	252,317	2,117,519

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	13.7%	\$83,577	\$ 1,018,268	18.0%	\$109,809	\$ 1,272,818	18.5%	\$112,859	\$ 1,321,094
2022	626,825	13.7	85,875	1,028,036	18.0	112,829	1,285,028	18.5	115,963	1,333,767
2023	644,063	13.7	88,237	1,036,796	18.0	115,931	1,295,978	18.5	119,152	1,345,132
2024	661,775	13.7	90,663	1,044,431	18.0	119,120	1,305,522	18.5	122,428	1,355,038
2025	679,974	13.7	93,156	1,050,815	18.0	122,395	1,313,502	18.5	125,795	1,363,320
2026	698,673	13.7	95,718	1,055,811	18.0	125,761	1,319,747	18.5	129,255	1,369,801
2027	717,887	13.7	98,351	1,059,271	18.0	129,220	1,324,072	18.5	132,809	1,374,290
2028	737,629	13.7	101,055	1,061,036	18.0	132,773	1,326,278	18.5	136,461	1,376,580
2029	757,914	13.7	103,834	1,060,934	18.0	136,425	1,326,150	18.5	140,214	1,376,448
2030	778,757	13.7	106,690	1,058,779	18.0	140,176	1,323,457	18.5	144,070	1,373,653

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
2021	\$ 610,048	21.6%	\$131,770	\$ 1,499,941	22.1%	\$134,821	\$ 1,527,356	24.5%	\$149,462	\$ 1,678,793
2022	626,825	21.6	135,394	1,514,329	22.1	138,528	1,542,007	24.5	153,572	1,694,897
2023	644,063	21.6	139,118	1,527,233	22.1	142,338	1,555,147	24.5	157,795	1,709,340
2024	661,775	21.6	142,943	1,538,480	22.1	146,252	1,566,599	24.5	162,135	1,721,928
2025	679,974	21.6	146,874	1,547,884	22.1	150,274	1,576,174	24.5	166,594	1,732,453
2026	698,673	21.6	150,913	1,555,243	22.1	154,407	1,583,667	24.5	171,175	1,740,689
2027	717,887	21.6	155,064	1,560,340	22.1	158,653	1,588,857	24.5	175,882	1,746,393
2028	737,629	21.6	159,328	1,562,940	22.1	163,016	1,591,504	24.5	180,719	1,749,303
2029	757,914	21.6	163,709	1,562,790	22.1	167,499	1,591,351	24.5	185,689	1,749,135
2030	778,757	21.6	168,212	1,559,616	22.1	172,105	1,588,119	24.5	190,795	1,745,583

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
2021	\$ 610,048	26.3%	\$160,443	\$ 1,781,946	27.5%	\$167,763	\$ 1,857,671	30.5%	\$186,065	\$ 2,036,499
2022	626,825	26.3	164,855	1,799,040	27.5	172,377	1,875,491	30.5	191,182	2,056,034
2023	644,063	26.3	169,389	1,814,370	27.5	177,117	1,891,472	30.5	196,439	2,073,554
2024	661,775	26.3	174,047	1,827,731	27.5	181,988	1,905,401	30.5	201,841	2,088,824
2025	679,974	26.3	178,833	1,838,903	27.5	186,993	1,917,047	30.5	207,392	2,101,591
2026	698,673	26.3	183,751	1,847,645	27.5	192,135	1,926,161	30.5	213,095	2,111,582
2027	717,887	26.3	188,804	1,853,700	27.5	197,419	1,932,473	30.5	218,956	2,118,502
2028	737,629	26.3	193,996	1,856,789	27.5	202,848	1,935,693	30.5	224,977	2,122,032
2029	757,914	26.3	199,331	1,856,610	27.5	208,426	1,935,507	30.5	231,164	2,121,828
2030	778,757	26.3	204,813	1,852,840	27.5	214,158	1,931,576	30.5	237,521	2,117,519

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	11.8%	\$71,986	\$ 1,018,268	16.1%	\$98,218	\$ 1,272,818	16.6%	\$101,268	\$ 1,321,094
2022	626,825	11.8	73,965	1,028,036	16.1	100,919	1,285,028	16.6	104,053	1,333,767
2023	644,063	11.8	75,999	1,036,796	16.1	103,694	1,295,978	16.6	106,914	1,345,132
2024	661,775	11.8	78,089	1,044,431	16.1	106,546	1,305,522	16.6	109,855	1,355,038
2025	679,974	11.8	80,237	1,050,815	16.1	109,476	1,313,502	16.6	112,876	1,363,320
2026	698,673	11.8	82,443	1,055,811	16.1	112,486	1,319,747	16.6	115,980	1,369,801
2027	717,887	11.8	84,711	1,059,271	16.1	115,580	1,324,072	16.6	119,169	1,374,290
2028	737,629	11.8	87,040	1,061,036	16.1	118,758	1,326,278	16.6	122,446	1,376,580
2029	757,914	11.8	89,434	1,060,934	16.1	122,024	1,326,150	16.6	125,814	1,376,448
2030	778,757	11.8	91,893	1,058,779	16.1	125,380	1,323,457	16.6	129,274	1,373,653

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
2021	\$ 610,048	19.7%	\$120,180	\$ 1,499,941	20.2%	\$123,230	\$ 1,527,356	22.6%	\$137,871	\$ 1,678,793
2022	626,825	19.7	123,485	1,514,329	20.2	126,619	1,542,007	22.6	141,662	1,694,897
2023	644,063	19.7	126,880	1,527,233	20.2	130,101	1,555,147	22.6	145,558	1,709,340
2024	661,775	19.7	130,370	1,538,480	20.2	133,679	1,566,599	22.6	149,561	1,721,928
2025	679,974	19.7	133,955	1,547,884	20.2	137,355	1,576,174	22.6	153,674	1,732,453
2026	698,673	19.7	137,639	1,555,243	20.2	141,132	1,583,667	22.6	157,900	1,740,689
2027	717,887	19.7	141,424	1,560,340	20.2	145,013	1,588,857	22.6	162,242	1,746,393
2028	737,629	19.7	145,313	1,562,940	20.2	149,001	1,591,504	22.6	166,704	1,749,303
2029	757,914	19.7	149,309	1,562,790	20.2	153,099	1,591,351	22.6	171,289	1,749,135
2030	778,757	19.7	153,415	1,559,616	20.2	157,309	1,588,119	22.6	175,999	1,745,583

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
2021	\$ 610,048	24.4%	\$148,852	\$ 1,781,946	25.6%	\$156,172	\$ 1,857,671	28.6%	\$174,474	\$ 2,036,499
2022	626,825	24.4	152,945	1,799,040	25.6	160,467	1,875,491	28.6	179,272	2,056,034
2023	644,063	24.4	157,151	1,814,370	25.6	164,880	1,891,472	28.6	184,202	2,073,554
2024	661,775	24.4	161,473	1,827,731	25.6	169,414	1,905,401	28.6	189,268	2,088,824
2025	679,974	24.4	165,914	1,838,903	25.6	174,073	1,917,047	28.6	194,473	2,101,591
2026	698,673	24.4	170,476	1,847,645	25.6	178,860	1,926,161	28.6	199,820	2,111,582
2027	717,887	24.4	175,164	1,853,700	25.6	183,779	1,932,473	28.6	205,316	2,118,502
2028	737,629	24.4	179,981	1,856,789	25.6	188,833	1,935,693	28.6	210,962	2,122,032
2029	757,914	24.4	184,931	1,856,610	25.6	194,026	1,935,507	28.6	216,763	2,121,828
2030	778,757	24.4	190,017	1,852,840	25.6	199,362	1,931,576	28.6	222,725	2,117,519

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	18.2%	\$111,029	\$ 1,053,682	22.5%	\$137,261	\$ 1,317,125	23.1%	\$140,921	\$ 1,367,483
2022	626,825	18.2	114,082	1,063,790	22.5	141,036	1,329,760	23.1	144,797	1,380,601
2023	644,063	18.2	117,219	1,072,855	22.5	144,914	1,341,091	23.1	148,779	1,392,365
2024	661,775	18.2	120,443	1,080,756	22.5	148,899	1,350,967	23.1	152,870	1,402,619
2025	679,974	18.2	123,755	1,087,362	22.5	152,994	1,359,224	23.1	157,074	1,411,192
2026	698,673	18.2	127,158	1,092,532	22.5	157,201	1,365,686	23.1	161,393	1,417,901
2027	717,887	18.2	130,655	1,096,112	22.5	161,525	1,370,161	23.1	165,832	1,422,548
2028	737,629	18.2	134,248	1,097,938	22.5	165,967	1,372,444	23.1	170,392	1,424,918
2029	757,914	18.2	137,940	1,097,832	22.5	170,531	1,372,312	23.1	175,078	1,424,781
2030	778,757	18.2	141,734	1,095,602	22.5	175,220	1,369,525	23.1	179,893	1,421,888

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
2021	\$ 610,048	26.2%	\$159,833	\$ 1,552,446	26.7%	\$162,883	\$ 1,580,522	29.2%	\$178,134	\$ 1,737,401
2022	626,825	26.2	164,228	1,567,338	26.7	167,362	1,595,683	29.2	183,033	1,754,067
2023	644,063	26.2	168,745	1,580,694	26.7	171,965	1,609,280	29.2	188,066	1,769,014
2024	661,775	26.2	173,385	1,592,335	26.7	176,694	1,621,131	29.2	193,238	1,782,041
2025	679,974	26.2	178,153	1,602,068	26.7	181,553	1,631,040	29.2	198,552	1,792,933
2026	698,673	26.2	183,052	1,609,685	26.7	186,546	1,638,794	29.2	204,013	1,801,457
2027	717,887	26.2	188,086	1,614,960	26.7	191,676	1,644,164	29.2	209,623	1,807,361
2028	737,629	26.2	193,259	1,617,651	26.7	196,947	1,646,903	29.2	215,388	1,810,372
2029	757,914	26.2	198,573	1,617,495	26.7	202,363	1,646,745	29.2	221,311	1,810,198
2030	778,757	26.2	204,034	1,614,210	26.7	207,928	1,643,401	29.2	227,397	1,806,522

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
2021	\$ 610,048	31.1%	\$189,725	\$ 1,843,948	32.4%	\$197,656	\$ 1,922,397	35.5%	\$216,567	\$ 2,107,366
2022	626,825	31.1	194,943	1,861,636	32.4	203,091	1,940,838	35.5	222,523	2,127,581
2023	644,063	31.1	200,304	1,877,499	32.4	208,676	1,957,376	35.5	228,642	2,145,710
2024	661,775	31.1	205,812	1,891,325	32.4	214,415	1,971,791	35.5	234,930	2,161,512
2025	679,974	31.1	211,472	1,902,885	32.4	220,312	1,983,843	35.5	241,391	2,174,724
2026	698,673	31.1	217,287	1,911,932	32.4	226,370	1,993,275	35.5	248,029	2,185,063
2027	717,887	31.1	223,263	1,918,198	32.4	232,595	1,999,807	35.5	254,850	2,192,224
2028	737,629	31.1	229,403	1,921,394	32.4	238,992	2,003,139	35.5	261,858	2,195,877
2029	757,914	31.1	235,711	1,921,209	32.4	245,564	2,002,946	35.5	269,059	2,195,666
2030	778,757	31.1	242,193	1,917,307	32.4	252,317	1,998,878	35.5	276,459	2,191,207

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

(Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	16.3%	\$99,438	\$ 1,053,682	20.6%	\$125,670	\$ 1,317,125	21.2%	\$129,330	\$ 1,367,483
2022	626,825	16.3	102,172	1,063,790	20.6	129,126	1,329,760	21.2	132,887	1,380,601
2023	644,063	16.3	104,982	1,072,855	20.6	132,677	1,341,091	21.2	136,541	1,392,365
2024	661,775	16.3	107,869	1,080,756	20.6	136,326	1,350,967	21.2	140,296	1,402,619
2025	679,974	16.3	110,836	1,087,362	20.6	140,075	1,359,224	21.2	144,154	1,411,192
2026	698,673	16.3	113,884	1,092,532	20.6	143,927	1,365,686	21.2	148,119	1,417,901
2027	717,887	16.3	117,016	1,096,112	20.6	147,885	1,370,161	21.2	152,192	1,422,548
2028	737,629	16.3	120,234	1,097,938	20.6	151,952	1,372,444	21.2	156,377	1,424,918
2029	757,914	16.3	123,540	1,097,832	20.6	156,130	1,372,312	21.2	160,678	1,424,781
2030	778,757	16.3	126,937	1,095,602	20.6	160,424	1,369,525	21.2	165,096	1,421,888

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
2021	\$ 610,048	24.3%	\$148,242	\$ 1,552,446	24.8%	\$151,292	\$ 1,580,522	27.3%	\$166,543	\$ 1,737,401
2022	626,825	24.3	152,318	1,567,338	24.8	155,453	1,595,683	27.3	171,123	1,754,067
2023	644,063	24.3	156,507	1,580,694	24.8	159,728	1,609,280	27.3	175,829	1,769,014
2024	661,775	24.3	160,811	1,592,335	24.8	164,120	1,621,131	27.3	180,665	1,782,041
2025	679,974	24.3	165,234	1,602,068	24.8	168,634	1,631,040	27.3	185,633	1,792,933
2026	698,673	24.3	169,778	1,609,685	24.8	173,271	1,638,794	27.3	190,738	1,801,457
2027	717,887	24.3	174,447	1,614,960	24.8	178,036	1,644,164	27.3	195,983	1,807,361
2028	737,629	24.3	179,244	1,617,651	24.8	182,932	1,646,903	27.3	201,373	1,810,372
2029	757,914	24.3	184,173	1,617,495	24.8	187,963	1,646,745	27.3	206,911	1,810,198
2030	778,757	24.3	189,238	1,614,210	24.8	193,132	1,643,401	27.3	212,601	1,806,522

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
2021	\$ 610,048	29.2%	\$178,134	\$ 1,843,948	30.5%	\$186,065	\$ 1,922,397	33.6%	\$204,976	\$ 2,107,366
2022	626,825	29.2	183,033	1,861,636	30.5	191,182	1,940,838	33.6	210,613	2,127,581
2023	644,063	29.2	188,066	1,877,499	30.5	196,439	1,957,376	33.6	216,405	2,145,710
2024	661,775	29.2	193,238	1,891,325	30.5	201,841	1,971,791	33.6	222,356	2,161,512
2025	679,974	29.2	198,552	1,902,885	30.5	207,392	1,983,843	33.6	228,471	2,174,724
2026	698,673	29.2	204,013	1,911,932	30.5	213,095	1,993,275	33.6	234,754	2,185,063
2027	717,887	29.2	209,623	1,918,198	30.5	218,956	1,999,807	33.6	241,210	2,192,224
2028	737,629	29.2	215,388	1,921,394	30.5	224,977	2,003,139	33.6	247,843	2,195,877
2029	757,914	29.2	221,311	1,921,209	30.5	231,164	2,002,946	33.6	254,659	2,195,666
2030	778,757	29.2	227,397	1,917,307	30.5	237,521	1,998,878	33.6	261,662	2,191,207

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2021	\$ 610,048	14.4%	\$87,847	\$ 1,053,682	18.7%	\$114,079	\$ 1,317,125	19.3%	\$117,739	\$ 1,367,483
2022	626,825	14.4	90,263	1,063,790	18.7	117,216	1,329,760	19.3	120,977	1,380,601
2023	644,063	14.4	92,745	1,072,855	18.7	120,440	1,341,091	19.3	124,304	1,392,365
2024	661,775	14.4	95,296	1,080,756	18.7	123,752	1,350,967	19.3	127,723	1,402,619
2025	679,974	14.4	97,916	1,087,362	18.7	127,155	1,359,224	19.3	131,235	1,411,192
2026	698,673	14.4	100,609	1,092,532	18.7	130,652	1,365,686	19.3	134,844	1,417,901
2027	717,887	14.4	103,376	1,096,112	18.7	134,245	1,370,161	19.3	138,552	1,422,548
2028	737,629	14.4	106,219	1,097,938	18.7	137,937	1,372,444	19.3	142,362	1,424,918
2029	757,914	14.4	109,140	1,097,832	18.7	141,730	1,372,312	19.3	146,277	1,424,781
2030	778,757	14.4	112,141	1,095,602	18.7	145,628	1,369,525	19.3	150,300	1,421,888

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
2021	\$ 610,048	22.4%	\$136,651	\$ 1,552,446	22.9%	\$139,701	\$ 1,580,522	25.4%	\$154,952	\$ 1,737,401
2022	626,825	22.4	140,409	1,567,338	22.9	143,543	1,595,683	25.4	159,214	1,754,067
2023	644,063	22.4	144,270	1,580,694	22.9	147,490	1,609,280	25.4	163,592	1,769,014
2024	661,775	22.4	148,238	1,592,335	22.9	151,546	1,621,131	25.4	168,091	1,782,041
2025	679,974	22.4	152,314	1,602,068	22.9	155,714	1,631,040	25.4	172,713	1,792,933
2026	698,673	22.4	156,503	1,609,685	22.9	159,996	1,638,794	25.4	177,463	1,801,457
2027	717,887	22.4	160,807	1,614,960	22.9	164,396	1,644,164	25.4	182,343	1,807,361
2028	737,629	22.4	165,229	1,617,651	22.9	168,917	1,646,903	25.4	187,358	1,810,372
2029	757,914	22.4	169,773	1,617,495	22.9	173,562	1,646,745	25.4	192,510	1,810,198
2030	778,757	22.4	174,442	1,614,210	22.9	178,335	1,643,401	25.4	197,804	1,806,522

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
2021	\$ 610,048	27.3%	\$166,543	\$ 1,843,948	28.6%	\$174,474	\$ 1,922,397	31.7%	\$193,385	\$ 2,107,366
2022	626,825	27.3	171,123	1,861,636	28.6	179,272	1,940,838	31.7	198,704	2,127,581
2023	644,063	27.3	175,829	1,877,499	28.6	184,202	1,957,376	31.7	204,168	2,145,710
2024	661,775	27.3	180,665	1,891,325	28.6	189,268	1,971,791	31.7	209,783	2,161,512
2025	679,974	27.3	185,633	1,902,885	28.6	194,473	1,983,843	31.7	215,552	2,174,724
2026	698,673	27.3	190,738	1,911,932	28.6	199,820	1,993,275	31.7	221,479	2,185,063
2027	717,887	27.3	195,983	1,918,198	28.6	205,316	1,999,807	31.7	227,570	2,192,224
2028	737,629	27.3	201,373	1,921,394	28.6	210,962	2,003,139	31.7	233,828	2,195,877
2029	757,914	27.3	206,911	1,921,209	28.6	216,763	2,002,946	31.7	240,259	2,195,666
2030	778,757	27.3	212,601	1,917,307	28.6	222,725	1,998,878	31.7	246,866	2,191,207

Notes regarding the above projections:

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

Saline County Ambulance District - Public Safety

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

(Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	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
2021	\$ 610,048	12.5%	\$76,256	\$ 1,053,682	16.8%	\$102,488	\$ 1,317,125	17.4%	\$106,148	\$ 1,367,483
2022	626,825	12.5	78,353	1,063,790	16.8	105,307	1,329,760	17.4	109,068	1,380,601
2023	644,063	12.5	80,508	1,072,855	16.8	108,203	1,341,091	17.4	112,067	1,392,365
2024	661,775	12.5	82,722	1,080,756	16.8	111,178	1,350,967	17.4	115,149	1,402,619
2025	679,974	12.5	84,997	1,087,362	16.8	114,236	1,359,224	17.4	118,315	1,411,192
2026	698,673	12.5	87,334	1,092,532	16.8	117,377	1,365,686	17.4	121,569	1,417,901
2027	717,887	12.5	89,736	1,096,112	16.8	120,605	1,370,161	17.4	124,912	1,422,548
2028	737,629	12.5	92,204	1,097,938	16.8	123,922	1,372,444	17.4	128,347	1,424,918
2029	757,914	12.5	94,739	1,097,832	16.8	127,330	1,372,312	17.4	131,877	1,424,781
2030	778,757	12.5	97,345	1,095,602	16.8	130,831	1,369,525	17.4	135,504	1,421,888

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
2021	\$ 610,048	20.5%	\$125,060	\$ 1,552,446	21.0%	\$128,110	\$ 1,580,522	23.5%	\$143,361	\$ 1,737,401
2022	626,825	20.5	128,499	1,567,338	21.0	131,633	1,595,683	23.5	147,304	1,754,067
2023	644,063	20.5	132,033	1,580,694	21.0	135,253	1,609,280	23.5	151,355	1,769,014
2024	661,775	20.5	135,664	1,592,335	21.0	138,973	1,621,131	23.5	155,517	1,782,041
2025	679,974	20.5	139,395	1,602,068	21.0	142,795	1,631,040	23.5	159,794	1,792,933
2026	698,673	20.5	143,228	1,609,685	21.0	146,721	1,638,794	23.5	164,188	1,801,457
2027	717,887	20.5	147,167	1,614,960	21.0	150,756	1,644,164	23.5	168,703	1,807,361
2028	737,629	20.5	151,214	1,617,651	21.0	154,902	1,646,903	23.5	173,343	1,810,372
2029	757,914	20.5	155,372	1,617,495	21.0	159,162	1,646,745	23.5	178,110	1,810,198
2030	778,757	20.5	159,645	1,614,210	21.0	163,539	1,643,401	23.5	183,008	1,806,522

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
2021	\$ 610,048	25.4%	\$154,952	\$ 1,843,948	26.7%	\$162,883	\$ 1,922,397	29.8%	\$181,794	\$ 2,107,366
2022	626,825	25.4	159,214	1,861,636	26.7	167,362	1,940,838	29.8	186,794	2,127,581
2023	644,063	25.4	163,592	1,877,499	26.7	171,965	1,957,376	29.8	191,931	2,145,710
2024	661,775	25.4	168,091	1,891,325	26.7	176,694	1,971,791	29.8	197,209	2,161,512
2025	679,974	25.4	172,713	1,902,885	26.7	181,553	1,983,843	29.8	202,632	2,174,724
2026	698,673	25.4	177,463	1,911,932	26.7	186,546	1,993,275	29.8	208,205	2,185,063
2027	717,887	25.4	182,343	1,918,198	26.7	191,676	1,999,807	29.8	213,930	2,192,224
2028	737,629	25.4	187,358	1,921,394	26.7	196,947	2,003,139	29.8	219,813	2,195,877
2029	757,914	25.4	192,510	1,921,209	26.7	202,363	2,002,946	29.8	225,858	2,195,666
2030	778,757	25.4	197,804	1,917,307	26.7	207,928	1,998,878	29.8	232,070	2,191,207

Notes regarding the above projections:

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