



The Initial Valuation For
Warren County
as of March 31, 2026



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May 13, 2026

Warren County
Warrenton, Missouri

Ladies and Gentlemen:

Submitted in this report are the results of the actuarial valuation prepared to determine the employer contribution rates required to support, for your employees, the benefits provided by the Missouri Local Government Employees Retirement System (LAGERS). This report contains the information needed to comply with Missouri State disclosure requirements regarding the adoption of LAGERS benefits by a political subdivision (Sections 105.660 - 106.685 RSMo). This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

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

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

The contribution requirement to pay for benefits likely to result from service rendered by your employees before you join LAGERS is described on pages 4 thru 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 thru 10 represent the dollar cost of each benefit program for a one year period based on the payroll reported for this actuarial valuation. In budgeting amounts for LAGERS contributions you should consider any changes in payroll which have been made since data was submitted for the valuation and any changes anticipated to be made before the end of the period for which you are preparing the budget.

The actuarial assumptions and methods used to determine the stated costs are described in Appendix II of this report. In our opinion, they do produce results which, in the aggregate, are reasonable. Additional miscellaneous and technical assumptions as well as disclosures required by the actuarial standards of practice may be found in the LAGERS Compiled Annual Actuarial Valuation report as of February 28, 2025.

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

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

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

In accordance with LAGERS Board policy, the employer contribution rates established by this valuation report are valid for purposes of joining the System for a two year period from the date of this valuation which was March 31, 2026. The valuation was based on data furnished from your records concerning individual employees (see Appendix V).

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

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

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

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

The signing actuary is independent of the plan sponsor.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Mita D. Drazilov, ASA, FCA, MAAA



Alternate Plan Provisions Affecting Employer Contribution Rates

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

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

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

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

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

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

Warren County

Employer Contribution Rates 5 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	7.50%	0.20%	0.60%	8.30%	6.40%	4.50%	2.60%
	Police	7.00	0.40	1.30	8.70	6.80	4.90	3.00
	Public Safety	6.90	0.20	0.70	7.80	5.90	4.00	2.10
L-3	General	9.20	0.30	0.80	10.30	8.40	6.50	4.60
	Police	8.60	0.50	1.60	10.70	8.80	6.90	5.00
	Public Safety	8.40	0.30	0.90	9.60	7.70	5.80	3.90
LT-4(65)	General	8.20	0.20	0.60	9.00	7.10	5.20	3.30
	Police	8.40	0.40	1.60	10.40	8.50	6.60	4.70
	Public Safety	8.20	0.20	0.90	9.30	7.40	5.50	3.60
LT-5(65)	General	9.70	0.30	0.80	10.80	8.90	7.00	5.10
	Police	9.60	0.50	1.80	11.90	10.00	8.10	6.20
	Public Safety	9.30	0.30	1.00	10.60	8.70	6.80	4.90
L-7	General	10.80	0.30	0.90	12.00	10.10	8.20	6.30
	Police	10.10	0.60	1.90	12.60	10.70	8.80	6.90
	Public Safety	9.80	0.30	1.10	11.20	9.30	7.40	5.50
LT-8(65)	General	11.20	0.30	0.90	12.40	10.50	8.60	6.70
	Police	10.80	0.60	2.10	13.50	11.60	9.70	7.80
	Public Safety	10.50	0.30	1.20	12.00	10.10	8.20	6.30
L-12	General	12.50	0.40	1.10	14.00	12.10	10.20	8.30
	Police	11.60	0.70	2.20	14.50	12.60	10.70	8.80
	Public Safety	11.30	0.40	1.20	12.90	11.00	9.10	7.20
LT-14(65)	General	12.70	0.40	1.10	14.20	12.30	10.40	8.50
	Police	12.00	0.70	2.30	15.00	13.10	11.20	9.30
	Public Safety	11.70	0.40	1.30	13.40	11.50	9.60	7.70
L-6	General	14.10	0.50	1.20	15.80	13.90	12.00	10.10
	Police	13.20	0.80	2.50	16.50	14.60	12.70	10.80
	Public Safety	12.80	0.50	1.40	14.70	12.80	10.90	9.00

* Prior service credit was given for vesting purposes only.

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.

Warren County

Employer Contribution Rates 3 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	7.70%	0.20%	0.60%	8.50%	6.60%	4.70%	2.80%
	Police	7.30	0.40	1.30	9.00	7.10	5.20	3.30
	Public Safety	7.10	0.20	0.70	8.00	6.10	4.20	2.30
L-3	General	9.50	0.30	0.80	10.60	8.70	6.80	4.90
	Police	8.90	0.50	1.60	11.00	9.10	7.20	5.30
	Public Safety	8.60	0.30	0.90	9.80	7.90	6.00	4.10
LT-4(65)	General	8.40	0.20	0.60	9.20	7.30	5.40	3.50
	Police	8.70	0.40	1.60	10.70	8.80	6.90	5.00
	Public Safety	8.40	0.20	0.90	9.50	7.60	5.70	3.80
LT-5(65)	General	10.00	0.30	0.80	11.10	9.20	7.30	5.40
	Police	9.90	0.50	1.90	12.30	10.40	8.50	6.60
	Public Safety	9.60	0.30	1.10	11.00	9.10	7.20	5.30
L-7	General	11.20	0.30	0.90	12.40	10.50	8.60	6.70
	Police	10.40	0.60	2.00	13.00	11.10	9.20	7.30
	Public Safety	10.20	0.30	1.10	11.60	9.70	7.80	5.90
LT-8(65)	General	11.50	0.30	0.90	12.70	10.80	8.90	7.00
	Police	11.20	0.60	2.10	13.90	12.00	10.10	8.20
	Public Safety	10.90	0.30	1.20	12.40	10.50	8.60	6.70
L-12	General	12.90	0.40	1.10	14.40	12.50	10.60	8.70
	Police	12.00	0.70	2.30	15.00	13.10	11.20	9.30
	Public Safety	11.70	0.40	1.30	13.40	11.50	9.60	7.70
LT-14(65)	General	13.00	0.40	1.10	14.50	12.60	10.70	8.80
	Police	12.40	0.70	2.40	15.50	13.60	11.70	9.80
	Public Safety	12.10	0.40	1.30	13.80	11.90	10.00	8.10
L-6	General	14.60	0.50	1.20	16.30	14.40	12.50	10.60
	Police	13.60	0.80	2.60	17.00	15.10	13.20	11.30
	Public Safety	13.30	0.50	1.50	15.30	13.40	11.50	9.60

* Prior service credit was given for vesting purposes only.

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.

Warren County

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

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	7.70%	0.20%	0.60%	8.50%	6.60%	4.70%	2.80%
	Police	7.20	0.40	1.30	8.90	7.00	5.10	3.20
	Public Safety	7.10	0.20	0.70	8.00	6.10	4.20	2.30
L-3	General	9.40	0.30	0.70	10.40	8.50	6.60	4.70
	Police	8.80	0.50	1.60	10.90	9.00	7.10	5.20
	Public Safety	8.60	0.30	0.90	9.80	7.90	6.00	4.10
LT-4(65)	General	8.50	0.20	0.60	9.30	7.40	5.50	3.60
	Police	8.90	0.40	1.70	11.00	9.10	7.20	5.30
	Public Safety	8.70	0.20	1.00	9.90	8.00	6.10	4.20
LT-5(65)	General	10.00	0.30	0.80	11.10	9.20	7.30	5.40
	Police	10.10	0.50	1.90	12.50	10.60	8.70	6.80
	Public Safety	9.90	0.30	1.10	11.30	9.40	7.50	5.60
L-7	General	11.10	0.30	0.90	12.30	10.40	8.50	6.60
	Police	10.40	0.60	1.90	12.90	11.00	9.10	7.20
	Public Safety	10.20	0.30	1.10	11.60	9.70	7.80	5.90
LT-8(65)	General	11.50	0.30	0.90	12.70	10.80	8.90	7.00
	Police	11.20	0.60	2.10	13.90	12.00	10.10	8.20
	Public Safety	11.00	0.30	1.20	12.50	10.60	8.70	6.80
L-12	General	12.70	0.40	1.00	14.10	12.20	10.30	8.40
	Police	12.00	0.70	2.20	14.90	13.00	11.10	9.20
	Public Safety	11.70	0.40	1.30	13.40	11.50	9.60	7.70
LT-14(65)	General	13.00	0.40	1.00	14.40	12.50	10.60	8.70
	Police	12.40	0.70	2.30	15.40	13.50	11.60	9.70
	Public Safety	12.10	0.40	1.30	13.80	11.90	10.00	8.10
L-6	General	14.40	0.50	1.20	16.10	14.20	12.30	10.40
	Police	13.50	0.80	2.50	16.80	14.90	13.00	11.10
	Public Safety	13.30	0.50	1.50	15.30	13.40	11.50	9.60

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.

* Prior service credit was given for vesting purposes only.

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.

Warren County

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

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	7.90%	0.20%	0.60%	8.70%	6.80%	4.90%	3.00%
	Police	7.50	0.40	1.30	9.20	7.30	5.40	3.50
	Public Safety	7.30	0.20	0.80	8.30	6.40	4.50	2.60
L-3	General	9.60	0.30	0.80	10.70	8.80	6.90	5.00
	Police	9.10	0.50	1.60	11.20	9.30	7.40	5.50
	Public Safety	8.90	0.30	0.90	10.10	8.20	6.30	4.40
LT-4(65)	General	8.80	0.20	0.60	9.60	7.70	5.80	3.90
	Police	9.20	0.40	1.70	11.30	9.40	7.50	5.60
	Public Safety	9.00	0.20	1.00	10.20	8.30	6.40	4.50
LT-5(65)	General	10.30	0.30	0.80	11.40	9.50	7.60	5.70
	Police	10.40	0.50	1.90	12.80	10.90	9.00	7.10
	Public Safety	10.20	0.30	1.10	11.60	9.70	7.80	5.90
L-7	General	11.40	0.30	0.90	12.60	10.70	8.80	6.90
	Police	10.70	0.60	2.00	13.30	11.40	9.50	7.60
	Public Safety	10.50	0.30	1.10	11.90	10.00	8.10	6.20
LT-8(65)	General	11.80	0.30	0.90	13.00	11.10	9.20	7.30
	Police	11.60	0.60	2.20	14.40	12.50	10.60	8.70
	Public Safety	11.40	0.30	1.30	13.00	11.10	9.20	7.30
L-12	General	13.10	0.40	1.10	14.60	12.70	10.80	8.90
	Police	12.40	0.70	2.30	15.40	13.50	11.60	9.70
	Public Safety	12.10	0.40	1.30	13.80	11.90	10.00	8.10
LT-14(65)	General	13.40	0.40	1.10	14.90	13.00	11.10	9.20
	Police	12.80	0.70	2.40	15.90	14.00	12.10	10.20
	Public Safety	12.60	0.40	1.40	14.40	12.50	10.60	8.70
L-6	General	14.90	0.50	1.20	16.60	14.70	12.80	10.90
	Police	14.00	0.80	2.60	17.40	15.50	13.60	11.70
	Public Safety	13.70	0.50	1.50	15.70	13.80	11.90	10.00

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

* Prior service credit was given for vesting purposes only.

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.

Warren County

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

Benefit Program	5 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 323,285	\$ 249,280	\$ 175,275	\$ 101,270
L-3	401,185	327,180	253,175	179,170
LT-4(65)	350,550	276,545	202,540	128,535
LT-5(65)	420,660	346,655	272,650	198,645
L-7	467,400	393,395	319,390	245,385
LT-8(65)	482,980	408,975	334,970	260,965
L-12	545,299	471,295	397,290	323,285
LT-14(65)	553,089	479,085	405,080	331,075
L-6	615,409	541,404	467,400	393,395

Benefit Program	3 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 331,075	\$ 257,070	\$ 183,065	\$ 109,060
L-3	412,870	338,865	264,860	190,855
LT-4(65)	358,340	284,335	210,330	136,325
LT-5(65)	432,345	358,340	284,335	210,330
L-7	482,980	408,975	334,970	260,965
LT-8(65)	494,664	420,660	346,655	272,650
L-12	560,879	486,875	412,870	338,865
LT-14(65)	564,774	490,769	416,765	342,760
L-6	634,884	560,879	486,875	412,870

Rule of 80 Retirement Eligibility

Benefit Program	5 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 331,075	\$ 257,070	\$ 183,065	\$ 109,060
L-3	405,080	331,075	257,070	183,065
LT-4(65)	362,235	288,230	214,225	140,220
LT-5(65)	432,345	358,340	284,335	210,330
L-7	479,085	405,080	331,075	257,070
LT-8(65)	494,664	420,660	346,655	272,650
L-12	549,194	475,190	401,185	327,180
LT-14(65)	560,879	486,875	412,870	338,865
L-6	627,094	553,089	479,085	405,080

Benefit Program	3 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 338,865	\$ 264,860	\$ 190,855	\$ 116,850
L-3	416,765	342,760	268,755	194,750
LT-4(65)	373,920	299,915	225,910	151,905
LT-5(65)	444,030	370,025	296,020	222,015
L-7	490,769	416,765	342,760	268,755
LT-8(65)	506,349	432,345	358,340	284,335
L-12	568,669	494,664	420,660	346,655
LT-14(65)	580,354	506,349	432,345	358,340
L-6	646,569	572,564	498,559	424,555

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.

Warren County

Employer Contribution Dollars Police

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

Regular Retirement Eligibility

Benefit Program	5 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 226,517	\$ 177,048	\$ 127,579	\$ 78,109
L-3	278,590	229,121	179,652	130,182
LT-4(65)	270,779	221,310	171,841	122,371
LT-5(65)	309,834	260,365	210,895	161,426
L-7	328,059	278,590	229,121	179,652
LT-8(65)	351,492	302,023	252,554	203,084
L-12	377,529	328,059	278,590	229,121
LT-14(65)	390,547	341,077	291,608	242,139
L-6	429,601	380,132	330,663	281,194

Benefit Program	3 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 234,328	\$ 184,859	\$ 135,390	\$ 85,920
L-3	286,401	236,932	187,462	137,993
LT-4(65)	278,590	229,121	179,652	130,182
LT-5(65)	320,248	270,779	221,310	171,841
L-7	338,474	289,005	239,535	190,066
LT-8(65)	361,907	312,437	262,968	213,499
L-12	390,547	341,077	291,608	242,139
LT-14(65)	403,565	354,096	304,626	255,157
L-6	442,620	393,150	343,681	294,212

Rule of 80 Retirement Eligibility

Benefit Program	5 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 231,724	\$ 182,255	\$ 132,786	\$ 83,317
L-3	283,797	234,328	184,859	135,390
LT-4(65)	286,401	236,932	187,462	137,993
LT-5(65)	325,456	275,986	226,517	177,048
L-7	335,870	286,401	236,932	187,462
LT-8(65)	361,907	312,437	262,968	213,499
L-12	387,943	338,474	289,005	239,535
LT-14(65)	400,961	351,492	302,023	252,554
L-6	437,412	387,943	338,474	289,005

Benefit Program	3 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 239,535	\$ 190,066	\$ 140,597	\$ 91,128
L-3	291,608	242,139	192,670	143,200
LT-4(65)	294,212	244,743	195,273	145,804
LT-5(65)	333,267	283,797	234,328	184,859
L-7	346,285	296,816	247,346	197,877
LT-8(65)	374,925	325,456	275,986	226,517
L-12	400,961	351,492	302,023	252,554
LT-14(65)	413,980	364,510	315,041	265,572
L-6	453,034	403,565	354,096	304,626

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.

Warren County

Employer Contribution Dollars Public Safety

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

Regular Retirement Eligibility

Benefit Program	5 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 96,896	\$ 73,293	\$ 49,690	\$ 26,087
L-3	119,257	95,654	72,051	48,448
LT-4(65)	115,530	91,927	68,324	44,721
LT-5(65)	131,679	108,076	84,473	60,871
L-7	139,133	115,530	91,927	68,324
LT-8(65)	149,071	125,468	101,865	78,262
L-12	160,251	136,648	113,045	89,443
LT-14(65)	166,462	142,860	119,257	95,654
L-6	182,612	159,009	135,406	111,803

Benefit Program	3 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 99,381	\$ 75,778	\$ 52,175	\$ 28,572
L-3	121,741	98,138	74,535	50,933
LT-4(65)	118,014	94,412	70,809	47,206
LT-5(65)	136,648	113,045	89,443	65,840
L-7	144,102	120,499	96,896	73,293
LT-8(65)	154,040	130,437	106,834	83,231
L-12	166,462	142,860	119,257	95,654
LT-14(65)	171,431	147,829	124,226	100,623
L-6	190,065	166,462	142,860	119,257

Rule of 80 Retirement Eligibility

Benefit Program	5 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 99,381	\$ 75,778	\$ 52,175	\$ 28,572
L-3	121,741	98,138	74,535	50,933
LT-4(65)	122,983	99,381	75,778	52,175
LT-5(65)	140,375	116,772	93,169	69,566
L-7	144,102	120,499	96,896	73,293
LT-8(65)	155,282	131,679	108,076	84,473
L-12	166,462	142,860	119,257	95,654
LT-14(65)	171,431	147,829	124,226	100,623
L-6	190,065	166,462	142,860	119,257

Benefit Program	3 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 103,107	\$ 79,504	\$ 55,902	\$ 32,299
L-3	125,468	101,865	78,262	54,659
LT-4(65)	126,710	103,107	79,504	55,902
LT-5(65)	144,102	120,499	96,896	73,293
L-7	147,829	124,226	100,623	77,020
LT-8(65)	161,493	137,891	114,288	90,685
L-12	171,431	147,829	124,226	100,623
LT-14(65)	178,885	155,282	131,679	108,076
L-6	195,034	171,431	147,829	124,226

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.

Warren County

Employees and Payroll Included in the Valuation

	General	Police	Public Safety
Number of Employees	70	36	24
Annual Payroll	\$ 3,894,996	\$ 2,603,645	\$ 1,242,257

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:

Warren County

Regular Retirement Eligibility

Benefit Group	Employee Group	Member Contribution Rate - 0%	
		UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	General	\$ 404,038	\$ 416,350
	Police	564,382	582,120
	Public Safety	149,425	154,416
L-3	General	505,115	520,431
	Police	705,348	727,748
	Public Safety	186,758	192,962
LT-4(65)	General	411,511	424,027
	Police	705,740	728,534
	Public Safety	190,812	197,258
LT-5(65)	General	510,716	526,209
	Police	811,400	837,587
	Public Safety	217,874	225,124
L-7	General	606,151	624,465
	Police	846,519	873,144
	Public Safety	224,145	231,499
LT-8(65)	General	609,891	628,339
	Police	917,203	946,402
	Public Safety	244,844	252,953
L-12	General	707,121	728,560
	Police	987,541	1,018,696
	Public Safety	261,523	270,097
LT-14(65)	General	709,007	730,475
	Police	1,022,896	1,055,379
	Public Safety	271,883	280,826
L-6	General	808,266	832,827
	Police	1,128,656	1,164,387
	Public Safety	298,855	308,740

Warren County

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	\$ 394,272	\$ 406,410
	Police	563,108	581,413
	Public Safety	155,413	160,768
L-3	General	492,818	507,971
	Police	703,842	726,906
	Public Safety	194,345	200,928
LT-4(65)	General	410,030	422,681
	Police	745,204	770,115
	Public Safety	211,395	218,801
LT-5(65)	General	504,648	520,150
	Police	840,421	868,369
	Public Safety	236,321	244,390
L-7	General	591,395	609,525
	Police	844,617	872,090
	Public Safety	233,138	241,116
LT-8(65)	General	599,315	617,685
	Police	935,624	966,451
	Public Safety	261,119	270,117
L-12	General	689,957	711,136
	Police	985,363	1,017,473
	Public Safety	272,048	281,299
LT-14(65)	General	693,902	715,264
	Police	1,030,875	1,064,679
	Public Safety	286,027	295,766
L-6	General	788,590	812,854
	Police	1,126,130	1,162,857
	Public Safety	310,949	321,508

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
60	3.45			3.45	2.75
65	3.15			3.15	2.75

Schedule 2.

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

Early Retirement

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

Normal Retirement

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

Schedule 2. (Concluded)

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

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

APPENDIX III

SUMMARY OF LAGERS PROVISIONS

Missouri Local Government Employees Retirement System

Brief Summary of LAGERS

Benefits and Conditions Evaluated and/or Considered as of February 28, 2025

(Section references are to RSMo)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Member Contributions. Sections 70.690 & 70.705. Each member contributes 4% of compensation beginning after completion of sufficient employment for 6 months of credited service.

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

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

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

APPENDIX IV

BENEFIT ILLUSTRATIONS

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

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

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2025 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

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

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

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2025 - it does not include any amounts which might be payable to an eligible spouse or children.

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

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

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

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2025 - it does not include any amounts which might be payable to an eligible spouse or children.

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

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

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

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2025 - it does not include any amounts which might be payable to an eligible spouse or children.

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

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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$1,050	\$ 994	\$2,044	136%
2,000	1,400	1,129	2,529	126%
2,500	1,750	1,261	3,011	120%
3,000	2,100	1,393	3,493	116%
3,500	2,450	1,527	3,977	114%
4,000	2,800	1,660	4,460	112%
25 Years of Service:				
\$1,500	\$ 750	\$ 994	\$1,744	116%
2,000	1,000	1,129	2,129	106%
2,500	1,250	1,261	2,511	100%
3,000	1,500	1,393	2,893	96%
3,500	1,750	1,527	3,277	94%
4,000	2,000	1,660	3,660	92%
15 Years of Service:				
\$1,500	\$ 450	\$ 994	\$1,444	96%
2,000	600	1,129	1,729	86%
2,500	750	1,261	2,011	80%
3,000	900	1,393	2,293	76%
3,500	1,050	1,527	2,577	74%
4,000	1,200	1,660	2,860	72%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2025 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 525	\$ 994	\$1,050	\$1,519	70%	101%
2,000	1,400	700	1,129	1,400	1,829	70%	91%
2,500	1,750	875	1,261	1,750	2,136	70%	85%
3,000	2,100	1,050	1,393	2,100	2,443	70%	81%
3,500	2,450	1,225	1,527	2,450	2,752	70%	79%
4,000	2,800	1,400	1,660	2,800	3,060	70%	77%
25 Years of Service:							
\$1,500	\$ 750	\$ 375	\$ 994	\$ 750	\$1,369	50%	91%
2,000	1,000	500	1,129	1,000	1,629	50%	81%
2,500	1,250	625	1,261	1,250	1,886	50%	75%
3,000	1,500	750	1,393	1,500	2,143	50%	71%
3,500	1,750	875	1,527	1,750	2,402	50%	69%
4,000	2,000	1,000	1,660	2,000	2,660	50%	67%
15 Years of Service:							
\$1,500	\$ 450	\$225	\$ 994	\$ 450	\$1,219	30%	81%
2,000	600	300	1,129	600	1,429	30%	71%
2,500	750	375	1,261	750	1,636	30%	65%
3,000	900	450	1,393	900	1,843	30%	61%
3,500	1,050	525	1,527	1,050	2,052	30%	59%
4,000	1,200	600	1,660	1,200	2,260	30%	57%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2025 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

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

(LT-5(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 65)
1.25% of FAS ¹ at age 65)

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

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2025 - it does not include any amounts which might be payable to an eligible spouse or children.

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

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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 788	\$ 994	\$1,050	\$1,782	70%	119%
2,000	1,400	1,050	1,129	1,400	2,179	70%	109%
2,500	1,750	1,313	1,261	1,750	2,574	70%	103%
3,000	2,100	1,575	1,393	2,100	2,968	70%	99%
3,500	2,450	1,838	1,527	2,450	3,365	70%	96%
4,000	2,800	2,100	1,660	2,800	3,760	70%	94%
25 Years of Service:							
\$1,500	\$ 750	\$ 563	\$ 994	\$ 750	\$1,557	50%	104%
2,000	1,000	750	1,129	1,000	1,879	50%	94%
2,500	1,250	938	1,261	1,250	2,199	50%	88%
3,000	1,500	1,125	1,393	1,500	2,518	50%	84%
3,500	1,750	1,313	1,527	1,750	2,840	50%	81%
4,000	2,000	1,500	1,660	2,000	3,160	50%	79%
15 Years of Service:							
\$1,500	\$ 450	\$338	\$ 994	\$ 450	\$1,332	30%	89%
2,000	600	450	1,129	600	1,579	30%	79%
2,500	750	563	1,261	750	1,824	30%	73%
3,000	900	675	1,393	900	2,068	30%	69%
3,500	1,050	788	1,527	1,050	2,315	30%	66%
4,000	1,200	900	1,660	1,200	2,560	30%	64%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2025 - it does not include any amounts which might be payable to an eligible spouse or children.

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

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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 919	\$ 994	\$1,050	\$1,913	70%	128%
2,000	1,400	1,225	1,129	1,400	2,354	70%	118%
2,500	1,750	1,531	1,261	1,750	2,792	70%	112%
3,000	2,100	1,838	1,393	2,100	3,231	70%	108%
3,500	2,450	2,144	1,527	2,450	3,671	70%	105%
4,000	2,800	2,450	1,660	2,800	4,110	70%	103%
25 Years of Service:							
\$1,500	\$ 750	\$ 656	\$ 994	\$ 750	\$1,650	50%	110%
2,000	1,000	875	1,129	1,000	2,004	50%	100%
2,500	1,250	1,094	1,261	1,250	2,355	50%	94%
3,000	1,500	1,313	1,393	1,500	2,706	50%	90%
3,500	1,750	1,531	1,527	1,750	3,058	50%	87%
4,000	2,000	1,750	1,660	2,000	3,410	50%	85%
15 Years of Service:							
\$1,500	\$ 450	\$ 394	\$ 994	\$ 450	\$1,388	30%	93%
2,000	600	525	1,129	600	1,654	30%	83%
2,500	750	656	1,261	750	1,917	30%	77%
3,000	900	788	1,393	900	2,181	30%	73%
3,500	1,050	919	1,527	1,050	2,446	30%	70%
4,000	1,200	1,050	1,660	1,200	2,710	30%	68%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2025 - it does not include any amounts which might be payable to an eligible spouse or children.

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

APPENDIX V

AGE AND SERVICE CHARACTERISTICS OF EMPLOYEES

Warren County - General

March 31, 2026

By Attained Age and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
Under 20									
20-24	3							3	\$ 128,211
25-29	3	1						4	\$ 229,112
30-34	1	1						2	\$ 81,287
35-39	5							5	\$ 257,088
40-44	5							5	\$ 242,403
45-49	4							4	\$ 255,323
50-54	4	2	2					8	\$ 455,441
55-59	8	3	2		1	1	2	17	\$ 1,101,801
60-64	6		4	3				13	\$ 737,072
65-69	1	6		1		1		9	\$ 407,258
70 & Over									
Totals	40	13	8	4	1	2	2	70	\$ 3,894,996

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

Age: 51.9 years.

Benefit Service: 0.0 years.

Annual Pay: \$55,643

Warren County - Police

March 31, 2026

By Attained Age and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
Under 20									
20-24	1							1	\$ 63,206
25-29	3	2						5	\$ 335,272
30-34	6	2						8	\$ 527,742
35-39	1	4	3					8	\$ 581,222
40-44	2			1				3	\$ 221,859
45-49		1			2			3	\$ 234,029
50-54	1	1		1		1		4	\$ 309,920
55-59				1	1		1	3	\$ 266,601
60-64									
65-69	1							1	\$ 63,794
70 & Over									
Totals	15	10	3	3	3	1	1	36	\$ 2,603,645

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

Age: 39.5 years.

Benefit Service: 0.0 years.

Annual Pay: \$72,323

Warren County - Public Safety

March 31, 2026

By Attained Age and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
Under 20	2							2	\$ 93,640
20-24	2							2	\$ 96,805
25-29	7	1						8	\$ 399,684
30-34	3	2						5	\$ 275,075
35-39	3	1	1					5	\$ 266,649
40-44									
45-49		1						1	\$ 56,562
50-54									
55-59	1							1	\$ 53,842
60-64									
65-69									
70 & Over									
Totals	18	5	1					24	\$ 1,242,257

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

Age: 31.4 years.

Benefit Service: 0.0 years.

Annual Pay: \$51,761

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.



May 13, 2026 E-mail

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

Dear Mr. Betts:

Enclosed is the report of the March 31, 2026 Initial Actuarial Valuation of LAGERS benefits for the employees of

Warren County

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



May 13, 2026

Warren County
Warrenton, 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 March 31, 2026 Initial Valuation for the Warren County dated May 13, 2026.

The actuarial assumptions and methods used to determine the stated costs are described in Appendix II of the Initial Valuation Report. In our opinion, they do produce results which, in the aggregate, are reasonable. Additional miscellaneous and technical assumptions as well as disclosures required by the actuarial standards of practice may be found in the LAGERS Compiled Annual Actuarial Valuation report as of February 28, 2025. The unfunded actuarial accrued liability shown for each member contribution rate option is based on the 0% member contribution rate plan.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company

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

Mita D. Drazilov, ASA, FCA, MAAA

Warren County - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	8.3%	\$323,285	\$ 404,038	10.3%	\$401,185	\$ 505,115	9.0%	\$350,550	\$ 411,511
2027	4,002,108	8.3	332,175	407,914	10.3	412,217	509,960	9.0	360,190	415,458
2028	4,112,166	8.3	341,310	411,390	10.3	423,553	514,305	9.0	370,095	418,998
2029	4,225,251	8.3	350,696	414,420	10.3	435,201	518,092	9.0	380,273	422,084
2030	4,341,445	8.3	360,340	416,953	10.3	447,169	521,259	9.0	390,730	424,664
2031	4,460,835	8.3	370,249	418,935	10.3	459,466	523,737	9.0	401,475	426,683
2032	4,583,508	8.3	380,431	420,308	10.3	472,101	525,453	9.0	412,516	428,081
2033	4,709,554	8.3	390,893	421,008	10.3	485,084	526,328	9.0	423,860	428,794
2034	4,839,067	8.3	401,643	420,967	10.3	498,424	526,277	9.0	435,516	428,753
2035	4,972,141	8.3	412,688	420,112	10.3	512,131	525,208	9.0	447,493	427,882

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	10.8%	\$420,660	\$ 510,716	12.0%	\$467,400	\$ 606,151	12.4%	\$482,980	\$ 609,891
2027	4,002,108	10.8	432,228	515,615	12.0	480,253	611,966	12.4	496,261	615,741
2028	4,112,166	10.8	444,114	520,009	12.0	493,460	617,181	12.4	509,909	620,988
2029	4,225,251	10.8	456,327	523,838	12.0	507,030	621,726	12.4	523,931	625,561
2030	4,341,445	10.8	468,876	527,040	12.0	520,973	625,526	12.4	538,339	629,385
2031	4,460,835	10.8	481,770	529,546	12.0	535,300	628,500	12.4	553,144	632,377
2032	4,583,508	10.8	495,019	531,281	12.0	550,021	630,560	12.4	568,355	634,449
2033	4,709,554	10.8	508,632	532,166	12.0	565,146	631,611	12.4	583,985	635,506
2034	4,839,067	10.8	522,619	532,115	12.0	580,688	631,550	12.4	600,044	635,445
2035	4,972,141	10.8	536,991	531,034	12.0	596,657	630,267	12.4	616,545	634,155

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	14.0%	\$545,299	\$ 707,121	14.2%	\$553,089	\$ 709,007	15.8%	\$615,409	\$ 808,266
2027	4,002,108	14.0	560,295	713,904	14.2	568,299	715,808	15.8	632,333	816,019
2028	4,112,166	14.0	575,703	719,987	14.2	583,928	721,908	15.8	649,722	822,972
2029	4,225,251	14.0	591,535	725,289	14.2	599,986	727,224	15.8	667,590	829,033
2030	4,341,445	14.0	607,802	729,722	14.2	616,485	731,669	15.8	685,948	834,100
2031	4,460,835	14.0	624,517	733,191	14.2	633,439	735,147	15.8	704,812	838,065
2032	4,583,508	14.0	641,691	735,594	14.2	650,858	737,556	15.8	724,194	840,811
2033	4,709,554	14.0	659,338	736,820	14.2	668,757	738,785	15.8	744,110	842,212
2034	4,839,067	14.0	677,469	736,749	14.2	687,148	738,714	15.8	764,573	842,131
2035	4,972,141	14.0	696,100	735,253	14.2	706,044	737,214	15.8	785,598	840,421

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.



Warren County - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	6.4%	\$249,280	\$ 404,038	8.4%	\$327,180	\$ 505,115	7.1%	\$276,545	\$ 411,511
2027	4,002,108	6.4	256,135	407,914	8.4	336,177	509,960	7.1	284,150	415,458
2028	4,112,166	6.4	263,179	411,390	8.4	345,422	514,305	7.1	291,964	418,998
2029	4,225,251	6.4	270,416	414,420	8.4	354,921	518,092	7.1	299,993	422,084
2030	4,341,445	6.4	277,852	416,953	8.4	364,681	521,259	7.1	308,243	424,664
2031	4,460,835	6.4	285,493	418,935	8.4	374,710	523,737	7.1	316,719	426,683
2032	4,583,508	6.4	293,345	420,308	8.4	385,015	525,453	7.1	325,429	428,081
2033	4,709,554	6.4	301,411	421,008	8.4	395,603	526,328	7.1	334,378	428,794
2034	4,839,067	6.4	309,700	420,967	8.4	406,482	526,277	7.1	343,574	428,753
2035	4,972,141	6.4	318,217	420,112	8.4	417,660	525,208	7.1	353,022	427,882

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	8.9%	\$346,655	\$ 510,716	10.1%	\$393,395	\$ 606,151	10.5%	\$408,975	\$ 609,891
2027	4,002,108	8.9	356,188	515,615	10.1	404,213	611,966	10.5	420,221	615,741
2028	4,112,166	8.9	365,983	520,009	10.1	415,329	617,181	10.5	431,777	620,988
2029	4,225,251	8.9	376,047	523,838	10.1	426,750	621,726	10.5	443,651	625,561
2030	4,341,445	8.9	386,389	527,040	10.1	438,486	625,526	10.5	455,852	629,385
2031	4,460,835	8.9	397,014	529,546	10.1	450,544	628,500	10.5	468,388	632,377
2032	4,583,508	8.9	407,932	531,281	10.1	462,934	630,560	10.5	481,268	634,449
2033	4,709,554	8.9	419,150	532,166	10.1	475,665	631,611	10.5	494,503	635,506
2034	4,839,067	8.9	430,677	532,115	10.1	488,746	631,550	10.5	508,102	635,445
2035	4,972,141	8.9	442,521	531,034	10.1	502,186	630,267	10.5	522,075	634,155

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	12.1%	\$471,295	\$ 707,121	12.3%	\$479,085	\$ 709,007	13.9%	\$541,404	\$ 808,266
2027	4,002,108	12.1	484,255	713,904	12.3	492,259	715,808	13.9	556,293	816,019
2028	4,112,166	12.1	497,572	719,987	12.3	505,796	721,908	13.9	571,591	822,972
2029	4,225,251	12.1	511,255	725,289	12.3	519,706	727,224	13.9	587,310	829,033
2030	4,341,445	12.1	525,315	729,722	12.3	533,998	731,669	13.9	603,461	834,100
2031	4,460,835	12.1	539,761	733,191	12.3	548,683	735,147	13.9	620,056	838,065
2032	4,583,508	12.1	554,604	735,594	12.3	563,771	737,556	13.9	637,108	840,811
2033	4,709,554	12.1	569,856	736,820	12.3	579,275	738,785	13.9	654,628	842,212
2034	4,839,067	12.1	585,527	736,749	12.3	595,205	738,714	13.9	672,630	842,131
2035	4,972,141	12.1	601,629	735,253	12.3	611,573	737,214	13.9	691,128	840,421

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.



Warren County - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	4.5%	\$175,275	\$ 404,038	6.5%	\$253,175	\$ 505,115	5.2%	\$202,540	\$ 411,511
2027	4,002,108	4.5	180,095	407,914	6.5	260,137	509,960	5.2	208,110	415,458
2028	4,112,166	4.5	185,047	411,390	6.5	267,291	514,305	5.2	213,833	418,998
2029	4,225,251	4.5	190,136	414,420	6.5	274,641	518,092	5.2	219,713	422,084
2030	4,341,445	4.5	195,365	416,953	6.5	282,194	521,259	5.2	225,755	424,664
2031	4,460,835	4.5	200,738	418,935	6.5	289,954	523,737	5.2	231,963	426,683
2032	4,583,508	4.5	206,258	420,308	6.5	297,928	525,453	5.2	238,342	428,081
2033	4,709,554	4.5	211,930	421,008	6.5	306,121	526,328	5.2	244,897	428,794
2034	4,839,067	4.5	217,758	420,967	6.5	314,539	526,277	5.2	251,631	428,753
2035	4,972,141	4.5	223,746	420,112	6.5	323,189	525,208	5.2	258,551	427,882

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	7.0%	\$272,650	\$ 510,716	8.2%	\$319,390	\$ 606,151	8.6%	\$334,970	\$ 609,891
2027	4,002,108	7.0	280,148	515,615	8.2	328,173	611,966	8.6	344,181	615,741
2028	4,112,166	7.0	287,852	520,009	8.2	337,198	617,181	8.6	353,646	620,988
2029	4,225,251	7.0	295,768	523,838	8.2	346,471	621,726	8.6	363,372	625,561
2030	4,341,445	7.0	303,901	527,040	8.2	355,998	625,526	8.6	373,364	629,385
2031	4,460,835	7.0	312,258	529,546	8.2	365,788	628,500	8.6	383,632	632,377
2032	4,583,508	7.0	320,846	531,281	8.2	375,848	630,560	8.6	394,182	634,449
2033	4,709,554	7.0	329,669	532,166	8.2	386,183	631,611	8.6	405,022	635,506
2034	4,839,067	7.0	338,735	532,115	8.2	396,803	631,550	8.6	416,160	635,445
2035	4,972,141	7.0	348,050	531,034	8.2	407,716	630,267	8.6	427,604	634,155

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	10.2%	\$397,290	\$ 707,121	10.4%	\$405,080	\$ 709,007	12.0%	\$467,400	\$ 808,266
2027	4,002,108	10.2	408,215	713,904	10.4	416,219	715,808	12.0	480,253	816,019
2028	4,112,166	10.2	419,441	719,987	10.4	427,665	721,908	12.0	493,460	822,972
2029	4,225,251	10.2	430,976	725,289	10.4	439,426	727,224	12.0	507,030	829,033
2030	4,341,445	10.2	442,827	729,722	10.4	451,510	731,669	12.0	520,973	834,100
2031	4,460,835	10.2	455,005	733,191	10.4	463,927	735,147	12.0	535,300	838,065
2032	4,583,508	10.2	467,518	735,594	10.4	476,685	737,556	12.0	550,021	840,811
2033	4,709,554	10.2	480,375	736,820	10.4	489,794	738,785	12.0	565,146	842,212
2034	4,839,067	10.2	493,585	736,749	10.4	503,263	738,714	12.0	580,688	842,131
2035	4,972,141	10.2	507,158	735,253	10.4	517,103	737,214	12.0	596,657	840,421

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.



Warren County - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	2.6%	\$101,270	\$ 404,038	4.6%	\$179,170	\$ 505,115	3.3%	\$128,535	\$ 411,511
2027	4,002,108	2.6	104,055	407,914	4.6	184,097	509,960	3.3	132,070	415,458
2028	4,112,166	2.6	106,916	411,390	4.6	189,160	514,305	3.3	135,701	418,998
2029	4,225,251	2.6	109,857	414,420	4.6	194,362	518,092	3.3	139,433	422,084
2030	4,341,445	2.6	112,878	416,953	4.6	199,706	521,259	3.3	143,268	424,664
2031	4,460,835	2.6	115,982	418,935	4.6	205,198	523,737	3.3	147,208	426,683
2032	4,583,508	2.6	119,171	420,308	4.6	210,841	525,453	3.3	151,256	428,081
2033	4,709,554	2.6	122,448	421,008	4.6	216,639	526,328	3.3	155,415	428,794
2034	4,839,067	2.6	125,816	420,967	4.6	222,597	526,277	3.3	159,689	428,753
2035	4,972,141	2.6	129,276	420,112	4.6	228,718	525,208	3.3	164,081	427,882

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	5.1%	\$198,645	\$ 510,716	6.3%	\$245,385	\$ 606,151	6.7%	\$260,965	\$ 609,891
2027	4,002,108	5.1	204,108	515,615	6.3	252,133	611,966	6.7	268,141	615,741
2028	4,112,166	5.1	209,720	520,009	6.3	259,066	617,181	6.7	275,515	620,988
2029	4,225,251	5.1	215,488	523,838	6.3	266,191	621,726	6.7	283,092	625,561
2030	4,341,445	5.1	221,414	527,040	6.3	273,511	625,526	6.7	290,877	629,385
2031	4,460,835	5.1	227,503	529,546	6.3	281,033	628,500	6.7	298,876	632,377
2032	4,583,508	5.1	233,759	531,281	6.3	288,761	630,560	6.7	307,095	634,449
2033	4,709,554	5.1	240,187	532,166	6.3	296,702	631,611	6.7	315,540	635,506
2034	4,839,067	5.1	246,792	532,115	6.3	304,861	631,550	6.7	324,217	635,445
2035	4,972,141	5.1	253,579	531,034	6.3	313,245	630,267	6.7	333,133	634,155

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	8.3%	\$323,285	\$ 707,121	8.5%	\$331,075	\$ 709,007	10.1%	\$393,395	\$ 808,266
2027	4,002,108	8.3	332,175	713,904	8.5	340,179	715,808	10.1	404,213	816,019
2028	4,112,166	8.3	341,310	719,987	8.5	349,534	721,908	10.1	415,329	822,972
2029	4,225,251	8.3	350,696	725,289	8.5	359,146	727,224	10.1	426,750	829,033
2030	4,341,445	8.3	360,340	729,722	8.5	369,023	731,669	10.1	438,486	834,100
2031	4,460,835	8.3	370,249	733,191	8.5	379,171	735,147	10.1	450,544	838,065
2032	4,583,508	8.3	380,431	735,594	8.5	389,598	737,556	10.1	462,934	840,811
2033	4,709,554	8.3	390,893	736,820	8.5	400,312	738,785	10.1	475,665	842,212
2034	4,839,067	8.3	401,643	736,749	8.5	411,321	738,714	10.1	488,746	842,131
2035	4,972,141	8.3	412,688	735,253	8.5	422,632	737,214	10.1	502,186	840,421

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.



Warren County - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	8.5%	\$331,075	\$ 416,350	10.6%	\$412,870	\$ 520,431	9.2%	\$358,340	\$ 424,027
2027	4,002,108	8.5	340,179	420,344	10.6	424,223	525,423	9.2	368,194	428,095
2028	4,112,166	8.5	349,534	423,926	10.6	435,890	529,900	9.2	378,319	431,743
2029	4,225,251	8.5	359,146	427,048	10.6	447,877	533,802	9.2	388,723	434,922
2030	4,341,445	8.5	369,023	429,658	10.6	460,193	537,065	9.2	399,413	437,580
2031	4,460,835	8.5	379,171	431,701	10.6	472,849	539,618	9.2	410,397	439,660
2032	4,583,508	8.5	389,598	433,116	10.6	485,852	541,386	9.2	421,683	441,101
2033	4,709,554	8.5	400,312	433,838	10.6	499,213	542,288	9.2	433,279	441,836
2034	4,839,067	8.5	411,321	433,796	10.6	512,941	542,236	9.2	445,194	441,793
2035	4,972,141	8.5	422,632	432,915	10.6	527,047	541,135	9.2	457,437	440,896

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	11.1%	\$432,345	\$ 526,209	12.4%	\$482,980	\$ 624,465	12.7%	\$494,664	\$ 628,339
2027	4,002,108	11.1	444,234	531,257	12.4	496,261	630,455	12.7	508,268	634,366
2028	4,112,166	11.1	456,450	535,784	12.4	509,909	635,827	12.7	522,245	639,772
2029	4,225,251	11.1	469,003	539,730	12.4	523,931	640,509	12.7	536,607	644,483
2030	4,341,445	11.1	481,900	543,029	12.4	538,339	644,424	12.7	551,364	648,422
2031	4,460,835	11.1	495,153	545,611	12.4	553,144	647,488	12.7	566,526	651,505
2032	4,583,508	11.1	508,769	547,399	12.4	568,355	649,610	12.7	582,106	653,640
2033	4,709,554	11.1	522,760	548,311	12.4	583,985	650,692	12.7	598,113	654,729
2034	4,839,067	11.1	537,136	548,258	12.4	600,044	650,629	12.7	614,562	654,666
2035	4,972,141	11.1	551,908	547,145	12.4	616,545	649,308	12.7	631,462	653,336

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	14.4%	\$560,879	\$ 728,560	14.5%	\$564,774	\$ 730,475	16.3%	\$634,884	\$ 832,827
2027	4,002,108	14.4	576,304	735,549	14.5	580,306	737,482	16.3	652,344	840,816
2028	4,112,166	14.4	592,152	741,817	14.5	596,264	743,766	16.3	670,283	847,981
2029	4,225,251	14.4	608,436	747,280	14.5	612,661	749,243	16.3	688,716	854,226
2030	4,341,445	14.4	625,168	751,848	14.5	629,510	753,823	16.3	707,656	859,447
2031	4,460,835	14.4	642,360	755,422	14.5	646,821	757,407	16.3	727,116	863,533
2032	4,583,508	14.4	660,025	757,898	14.5	664,609	759,889	16.3	747,112	866,363
2033	4,709,554	14.4	678,176	759,161	14.5	682,885	761,155	16.3	767,657	867,806
2034	4,839,067	14.4	696,826	759,088	14.5	701,665	761,082	16.3	788,768	867,722
2035	4,972,141	14.4	715,988	757,546	14.5	720,960	759,536	16.3	810,459	865,960

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.



Warren County - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	6.6%	\$257,070	\$ 416,350	8.7%	\$338,865	\$ 520,431	7.3%	\$284,335	\$ 424,027
2027	4,002,108	6.6	264,139	420,344	8.7	348,183	525,423	7.3	292,154	428,095
2028	4,112,166	6.6	271,403	423,926	8.7	357,758	529,900	7.3	300,188	431,743
2029	4,225,251	6.6	278,867	427,048	8.7	367,597	533,802	7.3	308,443	434,922
2030	4,341,445	6.6	286,535	429,658	8.7	377,706	537,065	7.3	316,925	437,580
2031	4,460,835	6.6	294,415	431,701	8.7	388,093	539,618	7.3	325,641	439,660
2032	4,583,508	6.6	302,512	433,116	8.7	398,765	541,386	7.3	334,596	441,101
2033	4,709,554	6.6	310,831	433,838	8.7	409,731	542,288	7.3	343,797	441,836
2034	4,839,067	6.6	319,378	433,796	8.7	420,999	542,236	7.3	353,252	441,793
2035	4,972,141	6.6	328,161	432,915	8.7	432,576	541,135	7.3	362,966	440,896

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	9.2%	\$358,340	\$ 526,209	10.5%	\$408,975	\$ 624,465	10.8%	\$420,660	\$ 628,339
2027	4,002,108	9.2	368,194	531,257	10.5	420,221	630,455	10.8	432,228	634,366
2028	4,112,166	9.2	378,319	535,784	10.5	431,777	635,827	10.8	444,114	639,772
2029	4,225,251	9.2	388,723	539,730	10.5	443,651	640,509	10.8	456,327	644,483
2030	4,341,445	9.2	399,413	543,029	10.5	455,852	644,424	10.8	468,876	648,422
2031	4,460,835	9.2	410,397	545,611	10.5	468,388	647,488	10.8	481,770	651,505
2032	4,583,508	9.2	421,683	547,399	10.5	481,268	649,610	10.8	495,019	653,640
2033	4,709,554	9.2	433,279	548,311	10.5	494,503	650,692	10.8	508,632	654,729
2034	4,839,067	9.2	445,194	548,258	10.5	508,102	650,629	10.8	522,619	654,666
2035	4,972,141	9.2	457,437	547,145	10.5	522,075	649,308	10.8	536,991	653,336

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	12.5%	\$486,875	\$ 728,560	12.6%	\$490,769	\$ 730,475	14.4%	\$560,879	\$ 832,827
2027	4,002,108	12.5	500,264	735,549	12.6	504,266	737,482	14.4	576,304	840,816
2028	4,112,166	12.5	514,021	741,817	12.6	518,133	743,766	14.4	592,152	847,981
2029	4,225,251	12.5	528,156	747,280	12.6	532,382	749,243	14.4	608,436	854,226
2030	4,341,445	12.5	542,681	751,848	12.6	547,022	753,823	14.4	625,168	859,447
2031	4,460,835	12.5	557,604	755,422	12.6	562,065	757,407	14.4	642,360	863,533
2032	4,583,508	12.5	572,939	757,898	12.6	577,522	759,889	14.4	660,025	866,363
2033	4,709,554	12.5	588,694	759,161	12.6	593,404	761,155	14.4	678,176	867,806
2034	4,839,067	12.5	604,883	759,088	12.6	609,722	761,082	14.4	696,826	867,722
2035	4,972,141	12.5	621,518	757,546	12.6	626,490	759,536	14.4	715,988	865,960

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.



Warren County - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	4.7%	\$183,065	\$ 416,350	6.8%	\$264,860	\$ 520,431	5.4%	\$210,330	\$ 424,027
2027	4,002,108	4.7	188,099	420,344	6.8	272,143	525,423	5.4	216,114	428,095
2028	4,112,166	4.7	193,272	423,926	6.8	279,627	529,900	5.4	222,057	431,743
2029	4,225,251	4.7	198,587	427,048	6.8	287,317	533,802	5.4	228,164	434,922
2030	4,341,445	4.7	204,048	429,658	6.8	295,218	537,065	5.4	234,438	437,580
2031	4,460,835	4.7	209,659	431,701	6.8	303,337	539,618	5.4	240,885	439,660
2032	4,583,508	4.7	215,425	433,116	6.8	311,679	541,386	5.4	247,509	441,101
2033	4,709,554	4.7	221,349	433,838	6.8	320,250	542,288	5.4	254,316	441,836
2034	4,839,067	4.7	227,436	433,796	6.8	329,057	542,236	5.4	261,310	441,793
2035	4,972,141	4.7	233,691	432,915	6.8	338,106	541,135	5.4	268,496	440,896

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	7.3%	\$284,335	\$ 526,209	8.6%	\$334,970	\$ 624,465	8.9%	\$346,655	\$ 628,339
2027	4,002,108	7.3	292,154	531,257	8.6	344,181	630,455	8.9	356,188	634,366
2028	4,112,166	7.3	300,188	535,784	8.6	353,646	635,827	8.9	365,983	639,772
2029	4,225,251	7.3	308,443	539,730	8.6	363,372	640,509	8.9	376,047	644,483
2030	4,341,445	7.3	316,925	543,029	8.6	373,364	644,424	8.9	386,389	648,422
2031	4,460,835	7.3	325,641	545,611	8.6	383,632	647,488	8.9	397,014	651,505
2032	4,583,508	7.3	334,596	547,399	8.6	394,182	649,610	8.9	407,932	653,640
2033	4,709,554	7.3	343,797	548,311	8.6	405,022	650,692	8.9	419,150	654,729
2034	4,839,067	7.3	353,252	548,258	8.6	416,160	650,629	8.9	430,677	654,666
2035	4,972,141	7.3	362,966	547,145	8.6	427,604	649,308	8.9	442,521	653,336

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	10.6%	\$412,870	\$ 728,560	10.7%	\$416,765	\$ 730,475	12.5%	\$486,875	\$ 832,827
2027	4,002,108	10.6	424,223	735,549	10.7	428,226	737,482	12.5	500,264	840,816
2028	4,112,166	10.6	435,890	741,817	10.7	440,002	743,766	12.5	514,021	847,981
2029	4,225,251	10.6	447,877	747,280	10.7	452,102	749,243	12.5	528,156	854,226
2030	4,341,445	10.6	460,193	751,848	10.7	464,535	753,823	12.5	542,681	859,447
2031	4,460,835	10.6	472,849	755,422	10.7	477,309	757,407	12.5	557,604	863,533
2032	4,583,508	10.6	485,852	757,898	10.7	490,435	759,889	12.5	572,939	866,363
2033	4,709,554	10.6	499,213	759,161	10.7	503,922	761,155	12.5	588,694	867,806
2034	4,839,067	10.6	512,941	759,088	10.7	517,780	761,082	12.5	604,883	867,722
2035	4,972,141	10.6	527,047	757,546	10.7	532,019	759,536	12.5	621,518	865,960

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.



Warren County - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	2.8%	\$109,060	\$ 416,350	4.9%	\$190,855	\$ 520,431	3.5%	\$136,325	\$ 424,027
2027	4,002,108	2.8	112,059	420,344	4.9	196,103	525,423	3.5	140,074	428,095
2028	4,112,166	2.8	115,141	423,926	4.9	201,496	529,900	3.5	143,926	431,743
2029	4,225,251	2.8	118,307	427,048	4.9	207,037	533,802	3.5	147,884	434,922
2030	4,341,445	2.8	121,560	429,658	4.9	212,731	537,065	3.5	151,951	437,580
2031	4,460,835	2.8	124,903	431,701	4.9	218,581	539,618	3.5	156,129	439,660
2032	4,583,508	2.8	128,338	433,116	4.9	224,592	541,386	3.5	160,423	441,101
2033	4,709,554	2.8	131,868	433,838	4.9	230,768	542,288	3.5	164,834	441,836
2034	4,839,067	2.8	135,494	433,796	4.9	237,114	542,236	3.5	169,367	441,793
2035	4,972,141	2.8	139,220	432,915	4.9	243,635	541,135	3.5	174,025	440,896

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	5.4%	\$210,330	\$ 526,209	6.7%	\$260,965	\$ 624,465	7.0%	\$272,650	\$ 628,339
2027	4,002,108	5.4	216,114	531,257	6.7	268,141	630,455	7.0	280,148	634,366
2028	4,112,166	5.4	222,057	535,784	6.7	275,515	635,827	7.0	287,852	639,772
2029	4,225,251	5.4	228,164	539,730	6.7	283,092	640,509	7.0	295,768	644,483
2030	4,341,445	5.4	234,438	543,029	6.7	290,877	644,424	7.0	303,901	648,422
2031	4,460,835	5.4	240,885	545,611	6.7	298,876	647,488	7.0	312,258	651,505
2032	4,583,508	5.4	247,509	547,399	6.7	307,095	649,610	7.0	320,846	653,640
2033	4,709,554	5.4	254,316	548,311	6.7	315,540	650,692	7.0	329,669	654,729
2034	4,839,067	5.4	261,310	548,258	6.7	324,217	650,629	7.0	338,735	654,666
2035	4,972,141	5.4	268,496	547,145	6.7	333,133	649,308	7.0	348,050	653,336

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	8.7%	\$338,865	\$ 728,560	8.8%	\$342,760	\$ 730,475	10.6%	\$412,870	\$ 832,827
2027	4,002,108	8.7	348,183	735,549	8.8	352,186	737,482	10.6	424,223	840,816
2028	4,112,166	8.7	357,758	741,817	8.8	361,871	743,766	10.6	435,890	847,981
2029	4,225,251	8.7	367,597	747,280	8.8	371,822	749,243	10.6	447,877	854,226
2030	4,341,445	8.7	377,706	751,848	8.8	382,047	753,823	10.6	460,193	859,447
2031	4,460,835	8.7	388,093	755,422	8.8	392,553	757,407	10.6	472,849	863,533
2032	4,583,508	8.7	398,765	757,898	8.8	403,349	759,889	10.6	485,852	866,363
2033	4,709,554	8.7	409,731	759,161	8.8	414,441	761,155	10.6	499,213	867,806
2034	4,839,067	8.7	420,999	759,088	8.8	425,838	761,082	10.6	512,941	867,722
2035	4,972,141	8.7	432,576	757,546	8.8	437,548	759,536	10.6	527,047	865,960

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.



Warren County - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	8.5%	\$331,075	\$ 394,272	10.4%	\$405,080	\$ 492,818	9.3%	\$362,235	\$ 410,030
2027	4,002,108	8.5	340,179	398,054	10.4	416,219	497,545	9.3	372,196	413,963
2028	4,112,166	8.5	349,534	401,446	10.4	427,665	501,785	9.3	382,431	417,490
2029	4,225,251	8.5	359,146	404,402	10.4	439,426	505,480	9.3	392,948	420,564
2030	4,341,445	8.5	369,023	406,874	10.4	451,510	508,570	9.3	403,754	423,135
2031	4,460,835	8.5	379,171	408,808	10.4	463,927	510,988	9.3	414,858	425,147
2032	4,583,508	8.5	389,598	410,148	10.4	476,685	512,663	9.3	426,266	426,540
2033	4,709,554	8.5	400,312	410,831	10.4	489,794	513,517	9.3	437,989	427,251
2034	4,839,067	8.5	411,321	410,791	10.4	503,263	513,468	9.3	450,033	427,210
2035	4,972,141	8.5	422,632	409,957	10.4	517,103	512,425	9.3	462,409	426,342

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	11.1%	\$432,345	\$ 504,648	12.3%	\$479,085	\$ 591,395	12.7%	\$494,664	\$ 599,315
2027	4,002,108	11.1	444,234	509,489	12.3	492,259	597,068	12.7	508,268	605,064
2028	4,112,166	11.1	456,450	513,830	12.3	505,796	602,156	12.7	522,245	610,220
2029	4,225,251	11.1	469,003	517,614	12.3	519,706	606,590	12.7	536,607	614,714
2030	4,341,445	11.1	481,900	520,778	12.3	533,998	610,298	12.7	551,364	618,471
2031	4,460,835	11.1	495,153	523,254	12.3	548,683	613,199	12.7	566,526	621,411
2032	4,583,508	11.1	508,769	524,969	12.3	563,771	615,209	12.7	582,106	623,447
2033	4,709,554	11.1	522,760	525,844	12.3	579,275	616,234	12.7	598,113	624,486
2034	4,839,067	11.1	537,136	525,793	12.3	595,205	616,175	12.7	614,562	624,426
2035	4,972,141	11.1	551,908	524,725	12.3	611,573	614,924	12.7	631,462	623,158

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	14.1%	\$549,194	\$ 689,957	14.4%	\$560,879	\$ 693,902	16.1%	\$627,094	\$ 788,590
2027	4,002,108	14.1	564,297	696,576	14.4	576,304	700,558	16.1	644,339	796,155
2028	4,112,166	14.1	579,815	702,512	14.4	592,152	706,528	16.1	662,059	802,939
2029	4,225,251	14.1	595,760	707,685	14.4	608,436	711,731	16.1	680,265	808,852
2030	4,341,445	14.1	612,144	712,011	14.4	625,168	716,081	16.1	698,973	813,796
2031	4,460,835	14.1	628,978	715,396	14.4	642,360	719,485	16.1	718,194	817,665
2032	4,583,508	14.1	646,275	717,740	14.4	660,025	721,843	16.1	737,945	820,345
2033	4,709,554	14.1	664,047	718,936	14.4	678,176	723,046	16.1	758,238	821,712
2034	4,839,067	14.1	682,308	718,867	14.4	696,826	722,976	16.1	779,090	821,633
2035	4,972,141	14.1	701,072	717,407	14.4	715,988	721,508	16.1	800,515	819,964

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.



Warren County - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	6.6%	\$257,070	\$ 394,272	8.5%	\$331,075	\$ 492,818	7.4%	\$288,230	\$ 410,030
2027	4,002,108	6.6	264,139	398,054	8.5	340,179	497,545	7.4	296,156	413,963
2028	4,112,166	6.6	271,403	401,446	8.5	349,534	501,785	7.4	304,300	417,490
2029	4,225,251	6.6	278,867	404,402	8.5	359,146	505,480	7.4	312,669	420,564
2030	4,341,445	6.6	286,535	406,874	8.5	369,023	508,570	7.4	321,267	423,135
2031	4,460,835	6.6	294,415	408,808	8.5	379,171	510,988	7.4	330,102	425,147
2032	4,583,508	6.6	302,512	410,148	8.5	389,598	512,663	7.4	339,180	426,540
2033	4,709,554	6.6	310,831	410,831	8.5	400,312	513,517	7.4	348,507	427,251
2034	4,839,067	6.6	319,378	410,791	8.5	411,321	513,468	7.4	358,091	427,210
2035	4,972,141	6.6	328,161	409,957	8.5	422,632	512,425	7.4	367,938	426,342

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	9.2%	\$358,340	\$ 504,648	10.4%	\$405,080	\$ 591,395	10.8%	\$420,660	\$ 599,315
2027	4,002,108	9.2	368,194	509,489	10.4	416,219	597,068	10.8	432,228	605,064
2028	4,112,166	9.2	378,319	513,830	10.4	427,665	602,156	10.8	444,114	610,220
2029	4,225,251	9.2	388,723	517,614	10.4	439,426	606,590	10.8	456,327	614,714
2030	4,341,445	9.2	399,413	520,778	10.4	451,510	610,298	10.8	468,876	618,471
2031	4,460,835	9.2	410,397	523,254	10.4	463,927	613,199	10.8	481,770	621,411
2032	4,583,508	9.2	421,683	524,969	10.4	476,685	615,209	10.8	495,019	623,447
2033	4,709,554	9.2	433,279	525,844	10.4	489,794	616,234	10.8	508,632	624,486
2034	4,839,067	9.2	445,194	525,793	10.4	503,263	616,175	10.8	522,619	624,426
2035	4,972,141	9.2	457,437	524,725	10.4	517,103	614,924	10.8	536,991	623,158

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	12.2%	\$475,190	\$ 689,957	12.5%	\$486,875	\$ 693,902	14.2%	\$553,089	\$ 788,590
2027	4,002,108	12.2	488,257	696,576	12.5	500,264	700,558	14.2	568,299	796,155
2028	4,112,166	12.2	501,684	702,512	12.5	514,021	706,528	14.2	583,928	802,939
2029	4,225,251	12.2	515,481	707,685	12.5	528,156	711,731	14.2	599,986	808,852
2030	4,341,445	12.2	529,656	712,011	12.5	542,681	716,081	14.2	616,485	813,796
2031	4,460,835	12.2	544,222	715,396	12.5	557,604	719,485	14.2	633,439	817,665
2032	4,583,508	12.2	559,188	717,740	12.5	572,939	721,843	14.2	650,858	820,345
2033	4,709,554	12.2	574,566	718,936	12.5	588,694	723,046	14.2	668,757	821,712
2034	4,839,067	12.2	590,366	718,867	12.5	604,883	722,976	14.2	687,148	821,633
2035	4,972,141	12.2	606,601	717,407	12.5	621,518	721,508	14.2	706,044	819,964

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.



Warren County - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	4.7%	\$183,065	\$ 394,272	6.6%	\$257,070	\$ 492,818	5.5%	\$214,225	\$ 410,030
2027	4,002,108	4.7	188,099	398,054	6.6	264,139	497,545	5.5	220,116	413,963
2028	4,112,166	4.7	193,272	401,446	6.6	271,403	501,785	5.5	226,169	417,490
2029	4,225,251	4.7	198,587	404,402	6.6	278,867	505,480	5.5	232,389	420,564
2030	4,341,445	4.7	204,048	406,874	6.6	286,535	508,570	5.5	238,779	423,135
2031	4,460,835	4.7	209,659	408,808	6.6	294,415	510,988	5.5	245,346	425,147
2032	4,583,508	4.7	215,425	410,148	6.6	302,512	512,663	5.5	252,093	426,540
2033	4,709,554	4.7	221,349	410,831	6.6	310,831	513,517	5.5	259,025	427,251
2034	4,839,067	4.7	227,436	410,791	6.6	319,378	513,468	5.5	266,149	427,210
2035	4,972,141	4.7	233,691	409,957	6.6	328,161	512,425	5.5	273,468	426,342

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	7.3%	\$284,335	\$ 504,648	8.5%	\$331,075	\$ 591,395	8.9%	\$346,655	\$ 599,315
2027	4,002,108	7.3	292,154	509,489	8.5	340,179	597,068	8.9	356,188	605,064
2028	4,112,166	7.3	300,188	513,830	8.5	349,534	602,156	8.9	365,983	610,220
2029	4,225,251	7.3	308,443	517,614	8.5	359,146	606,590	8.9	376,047	614,714
2030	4,341,445	7.3	316,925	520,778	8.5	369,023	610,298	8.9	386,389	618,471
2031	4,460,835	7.3	325,641	523,254	8.5	379,171	613,199	8.9	397,014	621,411
2032	4,583,508	7.3	334,596	524,969	8.5	389,598	615,209	8.9	407,932	623,447
2033	4,709,554	7.3	343,797	525,844	8.5	400,312	616,234	8.9	419,150	624,486
2034	4,839,067	7.3	353,252	525,793	8.5	411,321	616,175	8.9	430,677	624,426
2035	4,972,141	7.3	362,966	524,725	8.5	422,632	614,924	8.9	442,521	623,158

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	10.3%	\$401,185	\$ 689,957	10.6%	\$412,870	\$ 693,902	12.3%	\$479,085	\$ 788,590
2027	4,002,108	10.3	412,217	696,576	10.6	424,223	700,558	12.3	492,259	796,155
2028	4,112,166	10.3	423,553	702,512	10.6	435,890	706,528	12.3	505,796	802,939
2029	4,225,251	10.3	435,201	707,685	10.6	447,877	711,731	12.3	519,706	808,852
2030	4,341,445	10.3	447,169	712,011	10.6	460,193	716,081	12.3	533,998	813,796
2031	4,460,835	10.3	459,466	715,396	10.6	472,849	719,485	12.3	548,683	817,665
2032	4,583,508	10.3	472,101	717,740	10.6	485,852	721,843	12.3	563,771	820,345
2033	4,709,554	10.3	485,084	718,936	10.6	499,213	723,046	12.3	579,275	821,712
2034	4,839,067	10.3	498,424	718,867	10.6	512,941	722,976	12.3	595,205	821,633
2035	4,972,141	10.3	512,131	717,407	10.6	527,047	721,508	12.3	611,573	819,964

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.



Warren County - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	2.8%	\$109,060	\$ 394,272	4.7%	\$183,065	\$ 492,818	3.6%	\$140,220	\$ 410,030
2027	4,002,108	2.8	112,059	398,054	4.7	188,099	497,545	3.6	144,076	413,963
2028	4,112,166	2.8	115,141	401,446	4.7	193,272	501,785	3.6	148,038	417,490
2029	4,225,251	2.8	118,307	404,402	4.7	198,587	505,480	3.6	152,109	420,564
2030	4,341,445	2.8	121,560	406,874	4.7	204,048	508,570	3.6	156,292	423,135
2031	4,460,835	2.8	124,903	408,808	4.7	209,659	510,988	3.6	160,590	425,147
2032	4,583,508	2.8	128,338	410,148	4.7	215,425	512,663	3.6	165,006	426,540
2033	4,709,554	2.8	131,868	410,831	4.7	221,349	513,517	3.6	169,544	427,251
2034	4,839,067	2.8	135,494	410,791	4.7	227,436	513,468	3.6	174,206	427,210
2035	4,972,141	2.8	139,220	409,957	4.7	233,691	512,425	3.6	178,997	426,342

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	5.4%	\$210,330	\$ 504,648	6.6%	\$257,070	\$ 591,395	7.0%	\$272,650	\$ 599,315
2027	4,002,108	5.4	216,114	509,489	6.6	264,139	597,068	7.0	280,148	605,064
2028	4,112,166	5.4	222,057	513,830	6.6	271,403	602,156	7.0	287,852	610,220
2029	4,225,251	5.4	228,164	517,614	6.6	278,867	606,590	7.0	295,768	614,714
2030	4,341,445	5.4	234,438	520,778	6.6	286,535	610,298	7.0	303,901	618,471
2031	4,460,835	5.4	240,885	523,254	6.6	294,415	613,199	7.0	312,258	621,411
2032	4,583,508	5.4	247,509	524,969	6.6	302,512	615,209	7.0	320,846	623,447
2033	4,709,554	5.4	254,316	525,844	6.6	310,831	616,234	7.0	329,669	624,486
2034	4,839,067	5.4	261,310	525,793	6.6	319,378	616,175	7.0	338,735	624,426
2035	4,972,141	5.4	268,496	524,725	6.6	328,161	614,924	7.0	348,050	623,158

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	8.4%	\$327,180	\$ 689,957	8.7%	\$338,865	\$ 693,902	10.4%	\$405,080	\$ 788,590
2027	4,002,108	8.4	336,177	696,576	8.7	348,183	700,558	10.4	416,219	796,155
2028	4,112,166	8.4	345,422	702,512	8.7	357,758	706,528	10.4	427,665	802,939
2029	4,225,251	8.4	354,921	707,685	8.7	367,597	711,731	10.4	439,426	808,852
2030	4,341,445	8.4	364,681	712,011	8.7	377,706	716,081	10.4	451,510	813,796
2031	4,460,835	8.4	374,710	715,396	8.7	388,093	719,485	10.4	463,927	817,665
2032	4,583,508	8.4	385,015	717,740	8.7	398,765	721,843	10.4	476,685	820,345
2033	4,709,554	8.4	395,603	718,936	8.7	409,731	723,046	10.4	489,794	821,712
2034	4,839,067	8.4	406,482	718,867	8.7	420,999	722,976	10.4	503,263	821,633
2035	4,972,141	8.4	417,660	717,407	8.7	432,576	721,508	10.4	517,103	819,964

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.



Warren County - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	8.7%	\$338,865	\$ 406,410	10.7%	\$416,765	\$ 507,971	9.6%	\$373,920	\$ 422,681
2027	4,002,108	8.7	348,183	410,309	10.7	428,226	512,844	9.6	384,202	426,736
2028	4,112,166	8.7	357,758	413,805	10.7	440,002	517,214	9.6	394,768	430,372
2029	4,225,251	8.7	367,597	416,852	10.7	452,102	521,023	9.6	405,624	433,541
2030	4,341,445	8.7	377,706	419,400	10.7	464,535	524,208	9.6	416,779	436,191
2031	4,460,835	8.7	388,093	421,394	10.7	477,309	526,700	9.6	428,240	438,265
2032	4,583,508	8.7	398,765	422,775	10.7	490,435	528,426	9.6	440,017	439,701
2033	4,709,554	8.7	409,731	423,479	10.7	503,922	529,306	9.6	452,117	440,434
2034	4,839,067	8.7	420,999	423,438	10.7	517,780	529,255	9.6	464,550	440,392
2035	4,972,141	8.7	432,576	422,578	10.7	532,019	528,180	9.6	477,326	439,498

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	11.4%	\$444,030	\$ 520,150	12.6%	\$490,769	\$ 609,525	13.0%	\$506,349	\$ 617,685
2027	4,002,108	11.4	456,240	525,140	12.6	504,266	615,372	13.0	520,274	623,610
2028	4,112,166	11.4	468,787	529,615	12.6	518,133	620,616	13.0	534,582	628,924
2029	4,225,251	11.4	481,679	533,515	12.6	532,382	625,186	13.0	549,283	633,556
2030	4,341,445	11.4	494,925	536,776	12.6	547,022	629,007	13.0	564,388	637,428
2031	4,460,835	11.4	508,535	539,328	12.6	562,065	631,997	13.0	579,909	640,458
2032	4,583,508	11.4	522,520	541,095	12.6	577,522	634,068	13.0	595,856	642,557
2033	4,709,554	11.4	536,889	541,997	12.6	593,404	635,124	13.0	612,242	643,628
2034	4,839,067	11.4	551,654	541,945	12.6	609,722	635,063	13.0	629,079	643,566
2035	4,972,141	11.4	566,824	540,844	12.6	626,490	633,773	13.0	646,378	642,259

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	14.6%	\$568,669	\$ 711,136	14.9%	\$580,354	\$ 715,264	16.6%	\$646,569	\$ 812,854
2027	4,002,108	14.6	584,308	717,958	14.9	596,314	722,125	16.6	664,350	820,651
2028	4,112,166	14.6	600,376	724,076	14.9	612,713	728,278	16.6	682,620	827,644
2029	4,225,251	14.6	616,887	729,408	14.9	629,562	733,641	16.6	701,392	833,739
2030	4,341,445	14.6	633,851	733,866	14.9	646,875	738,125	16.6	720,680	838,835
2031	4,460,835	14.6	651,282	737,355	14.9	664,664	741,634	16.6	740,499	842,823
2032	4,583,508	14.6	669,192	739,771	14.9	682,943	744,064	16.6	760,862	845,585
2033	4,709,554	14.6	687,595	741,004	14.9	701,724	745,304	16.6	781,786	846,994
2034	4,839,067	14.6	706,504	740,933	14.9	721,021	745,232	16.6	803,285	846,912
2035	4,972,141	14.6	725,933	739,428	14.9	740,849	743,719	16.6	825,375	845,192

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.



Warren County - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	6.8%	\$264,860	\$ 406,410	8.8%	\$342,760	\$ 507,971	7.7%	\$299,915	\$ 422,681
2027	4,002,108	6.8	272,143	410,309	8.8	352,186	512,844	7.7	308,162	426,736
2028	4,112,166	6.8	279,627	413,805	8.8	361,871	517,214	7.7	316,637	430,372
2029	4,225,251	6.8	287,317	416,852	8.8	371,822	521,023	7.7	325,344	433,541
2030	4,341,445	6.8	295,218	419,400	8.8	382,047	524,208	7.7	334,291	436,191
2031	4,460,835	6.8	303,337	421,394	8.8	392,553	526,700	7.7	343,484	438,265
2032	4,583,508	6.8	311,679	422,775	8.8	403,349	528,426	7.7	352,930	439,701
2033	4,709,554	6.8	320,250	423,479	8.8	414,441	529,306	7.7	362,636	440,434
2034	4,839,067	6.8	329,057	423,438	8.8	425,838	529,255	7.7	372,608	440,392
2035	4,972,141	6.8	338,106	422,578	8.8	437,548	528,180	7.7	382,855	439,498

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	9.5%	\$370,025	\$ 520,150	10.7%	\$416,765	\$ 609,525	11.1%	\$432,345	\$ 617,685
2027	4,002,108	9.5	380,200	525,140	10.7	428,226	615,372	11.1	444,234	623,610
2028	4,112,166	9.5	390,656	529,615	10.7	440,002	620,616	11.1	456,450	628,924
2029	4,225,251	9.5	401,399	533,515	10.7	452,102	625,186	11.1	469,003	633,556
2030	4,341,445	9.5	412,437	536,776	10.7	464,535	629,007	11.1	481,900	637,428
2031	4,460,835	9.5	423,779	539,328	10.7	477,309	631,997	11.1	495,153	640,458
2032	4,583,508	9.5	435,433	541,095	10.7	490,435	634,068	11.1	508,769	642,557
2033	4,709,554	9.5	447,408	541,997	10.7	503,922	635,124	11.1	522,760	643,628
2034	4,839,067	9.5	459,711	541,945	10.7	517,780	635,063	11.1	537,136	643,566
2035	4,972,141	9.5	472,353	540,844	10.7	532,019	633,773	11.1	551,908	642,259

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	12.7%	\$494,664	\$ 711,136	13.0%	\$506,349	\$ 715,264	14.7%	\$572,564	\$ 812,854
2027	4,002,108	12.7	508,268	717,958	13.0	520,274	722,125	14.7	588,310	820,651
2028	4,112,166	12.7	522,245	724,076	13.0	534,582	728,278	14.7	604,488	827,644
2029	4,225,251	12.7	536,607	729,408	13.0	549,283	733,641	14.7	621,112	833,739
2030	4,341,445	12.7	551,364	733,866	13.0	564,388	738,125	14.7	638,192	838,835
2031	4,460,835	12.7	566,526	737,355	13.0	579,909	741,634	14.7	655,743	842,823
2032	4,583,508	12.7	582,106	739,771	13.0	595,856	744,064	14.7	673,776	845,585
2033	4,709,554	12.7	598,113	741,004	13.0	612,242	745,304	14.7	692,304	846,994
2034	4,839,067	12.7	614,562	740,933	13.0	629,079	745,232	14.7	711,343	846,912
2035	4,972,141	12.7	631,462	739,428	13.0	646,378	743,719	14.7	730,905	845,192

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.



Warren County - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	4.9%	\$190,855	\$ 406,410	6.9%	\$268,755	\$ 507,971	5.8%	\$225,910	\$ 422,681
2027	4,002,108	4.9	196,103	410,309	6.9	276,145	512,844	5.8	232,122	426,736
2028	4,112,166	4.9	201,496	413,805	6.9	283,739	517,214	5.8	238,506	430,372
2029	4,225,251	4.9	207,037	416,852	6.9	291,542	521,023	5.8	245,065	433,541
2030	4,341,445	4.9	212,731	419,400	6.9	299,560	524,208	5.8	251,804	436,191
2031	4,460,835	4.9	218,581	421,394	6.9	307,798	526,700	5.8	258,728	438,265
2032	4,583,508	4.9	224,592	422,775	6.9	316,262	528,426	5.8	265,843	439,701
2033	4,709,554	4.9	230,768	423,479	6.9	324,959	529,306	5.8	273,154	440,434
2034	4,839,067	4.9	237,114	423,438	6.9	333,896	529,255	5.8	280,666	440,392
2035	4,972,141	4.9	243,635	422,578	6.9	343,078	528,180	5.8	288,384	439,498

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	7.6%	\$296,020	\$ 520,150	8.8%	\$342,760	\$ 609,525	9.2%	\$358,340	\$ 617,685
2027	4,002,108	7.6	304,160	525,140	8.8	352,186	615,372	9.2	368,194	623,610
2028	4,112,166	7.6	312,525	529,615	8.8	361,871	620,616	9.2	378,319	628,924
2029	4,225,251	7.6	321,119	533,515	8.8	371,822	625,186	9.2	388,723	633,556
2030	4,341,445	7.6	329,950	536,776	8.8	382,047	629,007	9.2	399,413	637,428
2031	4,460,835	7.6	339,023	539,328	8.8	392,553	631,997	9.2	410,397	640,458
2032	4,583,508	7.6	348,347	541,095	8.8	403,349	634,068	9.2	421,683	642,557
2033	4,709,554	7.6	357,926	541,997	8.8	414,441	635,124	9.2	433,279	643,628
2034	4,839,067	7.6	367,769	541,945	8.8	425,838	635,063	9.2	445,194	643,566
2035	4,972,141	7.6	377,883	540,844	8.8	437,548	633,773	9.2	457,437	642,259

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	10.8%	\$420,660	\$ 711,136	11.1%	\$432,345	\$ 715,264	12.8%	\$498,559	\$ 812,854
2027	4,002,108	10.8	432,228	717,958	11.1	444,234	722,125	12.8	512,270	820,651
2028	4,112,166	10.8	444,114	724,076	11.1	456,450	728,278	12.8	526,357	827,644
2029	4,225,251	10.8	456,327	729,408	11.1	469,003	733,641	12.8	540,832	833,739
2030	4,341,445	10.8	468,876	733,866	11.1	481,900	738,125	12.8	555,705	838,835
2031	4,460,835	10.8	481,770	737,355	11.1	495,153	741,634	12.8	570,987	842,823
2032	4,583,508	10.8	495,019	739,771	11.1	508,769	744,064	12.8	586,689	845,585
2033	4,709,554	10.8	508,632	741,004	11.1	522,760	745,304	12.8	602,823	846,994
2034	4,839,067	10.8	522,619	740,933	11.1	537,136	745,232	12.8	619,401	846,912
2035	4,972,141	10.8	536,991	739,428	11.1	551,908	743,719	12.8	636,434	845,192

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.



Warren County - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	3.0%	\$116,850	\$ 406,410	5.0%	\$194,750	\$ 507,971	3.9%	\$151,905	\$ 422,681
2027	4,002,108	3.0	120,063	410,309	5.0	200,105	512,844	3.9	156,082	426,736
2028	4,112,166	3.0	123,365	413,805	5.0	205,608	517,214	3.9	160,374	430,372
2029	4,225,251	3.0	126,758	416,852	5.0	211,263	521,023	3.9	164,785	433,541
2030	4,341,445	3.0	130,243	419,400	5.0	217,072	524,208	3.9	169,316	436,191
2031	4,460,835	3.0	133,825	421,394	5.0	223,042	526,700	3.9	173,973	438,265
2032	4,583,508	3.0	137,505	422,775	5.0	229,175	528,426	3.9	178,757	439,701
2033	4,709,554	3.0	141,287	423,479	5.0	235,478	529,306	3.9	183,673	440,434
2034	4,839,067	3.0	145,172	423,438	5.0	241,953	529,255	3.9	188,724	440,392
2035	4,972,141	3.0	149,164	422,578	5.0	248,607	528,180	3.9	193,913	439,498

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	5.7%	\$222,015	\$ 520,150	6.9%	\$268,755	\$ 609,525	7.3%	\$284,335	\$ 617,685
2027	4,002,108	5.7	228,120	525,140	6.9	276,145	615,372	7.3	292,154	623,610
2028	4,112,166	5.7	234,393	529,615	6.9	283,739	620,616	7.3	300,188	628,924
2029	4,225,251	5.7	240,839	533,515	6.9	291,542	625,186	7.3	308,443	633,556
2030	4,341,445	5.7	247,462	536,776	6.9	299,560	629,007	7.3	316,925	637,428
2031	4,460,835	5.7	254,268	539,328	6.9	307,798	631,997	7.3	325,641	640,458
2032	4,583,508	5.7	261,260	541,095	6.9	316,262	634,068	7.3	334,596	642,557
2033	4,709,554	5.7	268,445	541,997	6.9	324,959	635,124	7.3	343,797	643,628
2034	4,839,067	5.7	275,827	541,945	6.9	333,896	635,063	7.3	353,252	643,566
2035	4,972,141	5.7	283,412	540,844	6.9	343,078	633,773	7.3	362,966	642,259

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 3,894,996	8.9%	\$346,655	\$ 711,136	9.2%	\$358,340	\$ 715,264	10.9%	\$424,555	\$ 812,854
2027	4,002,108	8.9	356,188	717,958	9.2	368,194	722,125	10.9	436,230	820,651
2028	4,112,166	8.9	365,983	724,076	9.2	378,319	728,278	10.9	448,226	827,644
2029	4,225,251	8.9	376,047	729,408	9.2	388,723	733,641	10.9	460,552	833,739
2030	4,341,445	8.9	386,389	733,866	9.2	399,413	738,125	10.9	473,218	838,835
2031	4,460,835	8.9	397,014	737,355	9.2	410,397	741,634	10.9	486,231	842,823
2032	4,583,508	8.9	407,932	739,771	9.2	421,683	744,064	10.9	499,602	845,585
2033	4,709,554	8.9	419,150	741,004	9.2	433,279	745,304	10.9	513,341	846,994
2034	4,839,067	8.9	430,677	740,933	9.2	445,194	745,232	10.9	527,458	846,912
2035	4,972,141	8.9	442,521	739,428	9.2	457,437	743,719	10.9	541,963	845,192

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.



Warren County - Police

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	8.7%	\$226,517	\$ 564,382	10.7%	\$278,590	\$ 705,348	10.4%	\$270,779	\$ 705,740
2027	2,675,245	8.7	232,746	569,796	10.7	286,251	712,114	10.4	278,225	712,510
2028	2,748,814	8.7	239,147	574,651	10.7	294,123	718,182	10.4	285,877	718,581
2029	2,824,406	8.7	245,723	578,883	10.7	302,211	723,471	10.4	293,738	723,873
2030	2,902,077	8.7	252,481	582,421	10.7	310,522	727,893	10.4	301,816	728,297
2031	2,981,884	8.7	259,424	585,190	10.7	319,062	731,354	10.4	310,116	731,759
2032	3,063,886	8.7	266,558	587,108	10.7	327,836	733,751	10.4	318,644	734,157
2033	3,148,143	8.7	273,888	588,086	10.7	336,851	734,974	10.4	327,407	735,380
2034	3,234,717	8.7	281,420	588,029	10.7	346,115	734,903	10.4	336,411	735,309
2035	3,323,672	8.7	289,159	586,835	10.7	355,633	733,411	10.4	345,662	733,816

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	11.9%	\$309,834	\$ 811,400	12.6%	\$328,059	\$ 846,519	13.5%	\$351,492	\$ 917,203
2027	2,675,245	11.9	318,354	819,183	12.6	337,081	854,639	13.5	361,158	926,001
2028	2,748,814	11.9	327,109	826,163	12.6	346,351	861,922	13.5	371,090	933,892
2029	2,824,406	11.9	336,104	832,247	12.6	355,875	868,269	13.5	381,295	940,769
2030	2,902,077	11.9	345,347	837,334	12.6	365,662	873,576	13.5	391,780	946,519
2031	2,981,884	11.9	354,844	841,315	12.6	375,717	877,729	13.5	402,554	951,019
2032	3,063,886	11.9	364,602	844,072	12.6	386,050	880,605	13.5	413,625	954,136
2033	3,148,143	11.9	374,629	845,478	12.6	396,666	882,072	13.5	424,999	955,726
2034	3,234,717	11.9	384,931	845,397	12.6	407,574	881,987	13.5	436,687	955,634
2035	3,323,672	11.9	395,517	843,680	12.6	418,783	880,196	13.5	448,696	953,693

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	14.5%	\$377,529	\$ 987,541	15.0%	\$390,547	\$ 1,022,896	16.5%	\$429,601	\$ 1,128,656
2027	2,675,245	14.5	387,911	997,014	15.0	401,287	1,032,708	16.5	441,415	1,139,483
2028	2,748,814	14.5	398,578	1,005,510	15.0	412,322	1,041,508	16.5	453,554	1,149,193
2029	2,824,406	14.5	409,539	1,012,915	15.0	423,661	1,049,178	16.5	466,027	1,157,656
2030	2,902,077	14.5	420,801	1,019,106	15.0	435,312	1,055,591	16.5	478,843	1,164,732
2031	2,981,884	14.5	432,373	1,023,951	15.0	447,283	1,060,609	16.5	492,011	1,170,269
2032	3,063,886	14.5	444,263	1,027,307	15.0	459,583	1,064,085	16.5	505,541	1,174,104
2033	3,148,143	14.5	456,481	1,029,019	15.0	472,221	1,065,858	16.5	519,444	1,176,060
2034	3,234,717	14.5	469,034	1,028,920	15.0	485,208	1,065,755	16.5	533,728	1,175,947
2035	3,323,672	14.5	481,932	1,026,830	15.0	498,551	1,063,591	16.5	548,406	1,173,559

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.



Warren County - Police

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	6.8%	\$177,048	\$ 564,382	8.8%	\$229,121	\$ 705,348	8.5%	\$221,310	\$ 705,740
2027	2,675,245	6.8	181,917	569,796	8.8	235,422	712,114	8.5	227,396	712,510
2028	2,748,814	6.8	186,919	574,651	8.8	241,896	718,182	8.5	233,649	718,581
2029	2,824,406	6.8	192,060	578,883	8.8	248,548	723,471	8.5	240,075	723,873
2030	2,902,077	6.8	197,341	582,421	8.8	255,383	727,893	8.5	246,677	728,297
2031	2,981,884	6.8	202,768	585,190	8.8	262,406	731,354	8.5	253,460	731,759
2032	3,063,886	6.8	208,344	587,108	8.8	269,622	733,751	8.5	260,430	734,157
2033	3,148,143	6.8	214,074	588,086	8.8	277,037	734,974	8.5	267,592	735,380
2034	3,234,717	6.8	219,961	588,029	8.8	284,655	734,903	8.5	274,951	735,309
2035	3,323,672	6.8	226,010	586,835	8.8	292,483	733,411	8.5	282,512	733,816

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	10.0%	\$260,365	\$ 811,400	10.7%	\$278,590	\$ 846,519	11.6%	\$302,023	\$ 917,203
2027	2,675,245	10.0	267,525	819,183	10.7	286,251	854,639	11.6	310,328	926,001
2028	2,748,814	10.0	274,881	826,163	10.7	294,123	861,922	11.6	318,862	933,892
2029	2,824,406	10.0	282,441	832,247	10.7	302,211	868,269	11.6	327,631	940,769
2030	2,902,077	10.0	290,208	837,334	10.7	310,522	873,576	11.6	336,641	946,519
2031	2,981,884	10.0	298,188	841,315	10.7	319,062	877,729	11.6	345,899	951,019
2032	3,063,886	10.0	306,389	844,072	10.7	327,836	880,605	11.6	355,411	954,136
2033	3,148,143	10.0	314,814	845,478	10.7	336,851	882,072	11.6	365,185	955,726
2034	3,234,717	10.0	323,472	845,397	10.7	346,115	881,987	11.6	375,227	955,634
2035	3,323,672	10.0	332,367	843,680	10.7	355,633	880,196	11.6	385,546	953,693

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	12.6%	\$328,059	\$ 987,541	13.1%	\$341,077	\$ 1,022,896	14.6%	\$380,132	\$ 1,128,656
2027	2,675,245	12.6	337,081	997,014	13.1	350,457	1,032,708	14.6	390,586	1,139,483
2028	2,748,814	12.6	346,351	1,005,510	13.1	360,095	1,041,508	14.6	401,327	1,149,193
2029	2,824,406	12.6	355,875	1,012,915	13.1	369,997	1,049,178	14.6	412,363	1,157,656
2030	2,902,077	12.6	365,662	1,019,106	13.1	380,172	1,055,591	14.6	423,703	1,164,732
2031	2,981,884	12.6	375,717	1,023,951	13.1	390,627	1,060,609	14.6	435,355	1,170,269
2032	3,063,886	12.6	386,050	1,027,307	13.1	401,369	1,064,085	14.6	447,327	1,174,104
2033	3,148,143	12.6	396,666	1,029,019	13.1	412,407	1,065,858	14.6	459,629	1,176,060
2034	3,234,717	12.6	407,574	1,028,920	13.1	423,748	1,065,755	14.6	472,269	1,175,947
2035	3,323,672	12.6	418,783	1,026,830	13.1	435,401	1,063,591	14.6	485,256	1,173,559

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.



Warren County - Police

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	4.9%	\$127,579	\$ 564,382	6.9%	\$179,652	\$ 705,348	6.6%	\$171,841	\$ 705,740
2027	2,675,245	4.9	131,087	569,796	6.9	184,592	712,114	6.6	176,566	712,510
2028	2,748,814	4.9	134,692	574,651	6.9	189,668	718,182	6.6	181,422	718,581
2029	2,824,406	4.9	138,396	578,883	6.9	194,884	723,471	6.6	186,411	723,873
2030	2,902,077	4.9	142,202	582,421	6.9	200,243	727,893	6.6	191,537	728,297
2031	2,981,884	4.9	146,112	585,190	6.9	205,750	731,354	6.6	196,804	731,759
2032	3,063,886	4.9	150,130	587,108	6.9	211,408	733,751	6.6	202,216	734,157
2033	3,148,143	4.9	154,259	588,086	6.9	217,222	734,974	6.6	207,777	735,380
2034	3,234,717	4.9	158,501	588,029	6.9	223,195	734,903	6.6	213,491	735,309
2035	3,323,672	4.9	162,860	586,835	6.9	229,333	733,411	6.6	219,362	733,816

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	8.1%	\$210,895	\$ 811,400	8.8%	\$229,121	\$ 846,519	9.7%	\$252,554	\$ 917,203
2027	2,675,245	8.1	216,695	819,183	8.8	235,422	854,639	9.7	259,499	926,001
2028	2,748,814	8.1	222,654	826,163	8.8	241,896	861,922	9.7	266,635	933,892
2029	2,824,406	8.1	228,777	832,247	8.8	248,548	868,269	9.7	273,967	940,769
2030	2,902,077	8.1	235,068	837,334	8.8	255,383	873,576	9.7	281,501	946,519
2031	2,981,884	8.1	241,533	841,315	8.8	262,406	877,729	9.7	289,243	951,019
2032	3,063,886	8.1	248,175	844,072	8.8	269,622	880,605	9.7	297,197	954,136
2033	3,148,143	8.1	255,000	845,478	8.8	277,037	882,072	9.7	305,370	955,726
2034	3,234,717	8.1	262,012	845,397	8.8	284,655	881,987	9.7	313,768	955,634
2035	3,323,672	8.1	269,217	843,680	8.8	292,483	880,196	9.7	322,396	953,693

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	10.7%	\$278,590	\$ 987,541	11.2%	\$291,608	\$ 1,022,896	12.7%	\$330,663	\$ 1,128,656
2027	2,675,245	10.7	286,251	997,014	11.2	299,627	1,032,708	12.7	339,756	1,139,483
2028	2,748,814	10.7	294,123	1,005,510	11.2	307,867	1,041,508	12.7	349,099	1,149,193
2029	2,824,406	10.7	302,211	1,012,915	11.2	316,333	1,049,178	12.7	358,700	1,157,656
2030	2,902,077	10.7	310,522	1,019,106	11.2	325,033	1,055,591	12.7	368,564	1,164,732
2031	2,981,884	10.7	319,062	1,023,951	11.2	333,971	1,060,609	12.7	378,699	1,170,269
2032	3,063,886	10.7	327,836	1,027,307	11.2	343,155	1,064,085	12.7	389,114	1,174,104
2033	3,148,143	10.7	336,851	1,029,019	11.2	352,592	1,065,858	12.7	399,814	1,176,060
2034	3,234,717	10.7	346,115	1,028,920	11.2	362,288	1,065,755	12.7	410,809	1,175,947
2035	3,323,672	10.7	355,633	1,026,830	11.2	372,251	1,063,591	12.7	422,106	1,173,559

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.



Warren County - Police

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	3.0%	\$78,109	\$ 564,382	5.0%	\$130,182	\$ 705,348	4.7%	\$122,371	\$ 705,740
2027	2,675,245	3.0	80,257	569,796	5.0	133,762	712,114	4.7	125,737	712,510
2028	2,748,814	3.0	82,464	574,651	5.0	137,441	718,182	4.7	129,194	718,581
2029	2,824,406	3.0	84,732	578,883	5.0	141,220	723,471	4.7	132,747	723,873
2030	2,902,077	3.0	87,062	582,421	5.0	145,104	727,893	4.7	136,398	728,297
2031	2,981,884	3.0	89,457	585,190	5.0	149,094	731,354	4.7	140,149	731,759
2032	3,063,886	3.0	91,917	587,108	5.0	153,194	733,751	4.7	144,003	734,157
2033	3,148,143	3.0	94,444	588,086	5.0	157,407	734,974	4.7	147,963	735,380
2034	3,234,717	3.0	97,042	588,029	5.0	161,736	734,903	4.7	152,032	735,309
2035	3,323,672	3.0	99,710	586,835	5.0	166,184	733,411	4.7	156,213	733,816

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	6.2%	\$161,426	\$ 811,400	6.9%	\$179,652	\$ 846,519	7.8%	\$203,084	\$ 917,203
2027	2,675,245	6.2	165,865	819,183	6.9	184,592	854,639	7.8	208,669	926,001
2028	2,748,814	6.2	170,426	826,163	6.9	189,668	861,922	7.8	214,407	933,892
2029	2,824,406	6.2	175,113	832,247	6.9	194,884	868,269	7.8	220,304	940,769
2030	2,902,077	6.2	179,929	837,334	6.9	200,243	873,576	7.8	226,362	946,519
2031	2,981,884	6.2	184,877	841,315	6.9	205,750	877,729	7.8	232,587	951,019
2032	3,063,886	6.2	189,961	844,072	6.9	211,408	880,605	7.8	238,983	954,136
2033	3,148,143	6.2	195,185	845,478	6.9	217,222	882,072	7.8	245,555	955,726
2034	3,234,717	6.2	200,552	845,397	6.9	223,195	881,987	7.8	252,308	955,634
2035	3,323,672	6.2	206,068	843,680	6.9	229,333	880,196	7.8	259,246	953,693

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	8.8%	\$229,121	\$ 987,541	9.3%	\$242,139	\$ 1,022,896	10.8%	\$281,194	\$ 1,128,656
2027	2,675,245	8.8	235,422	997,014	9.3	248,798	1,032,708	10.8	288,926	1,139,483
2028	2,748,814	8.8	241,896	1,005,510	9.3	255,640	1,041,508	10.8	296,872	1,149,193
2029	2,824,406	8.8	248,548	1,012,915	9.3	262,670	1,049,178	10.8	305,036	1,157,656
2030	2,902,077	8.8	255,383	1,019,106	9.3	269,893	1,055,591	10.8	313,424	1,164,732
2031	2,981,884	8.8	262,406	1,023,951	9.3	277,315	1,060,609	10.8	322,043	1,170,269
2032	3,063,886	8.8	269,622	1,027,307	9.3	284,941	1,064,085	10.8	330,900	1,174,104
2033	3,148,143	8.8	277,037	1,029,019	9.3	292,777	1,065,858	10.8	339,999	1,176,060
2034	3,234,717	8.8	284,655	1,028,920	9.3	300,829	1,065,755	10.8	349,349	1,175,947
2035	3,323,672	8.8	292,483	1,026,830	9.3	309,101	1,063,591	10.8	358,957	1,173,559

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.



Warren County - Police

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	9.0%	\$234,328	\$ 582,120	11.0%	\$286,401	\$ 727,748	10.7%	\$278,590	\$ 728,534
2027	2,675,245	9.0	240,772	587,704	11.0	294,277	734,729	10.7	286,251	735,523
2028	2,748,814	9.0	247,393	592,712	11.0	302,370	740,990	10.7	294,123	741,791
2029	2,824,406	9.0	254,197	597,077	11.0	310,685	746,447	10.7	302,211	747,254
2030	2,902,077	9.0	261,187	600,726	11.0	319,228	751,009	10.7	310,522	751,821
2031	2,981,884	9.0	268,370	603,582	11.0	328,007	754,579	10.7	319,062	755,395
2032	3,063,886	9.0	275,750	605,560	11.0	337,027	757,052	10.7	327,836	757,870
2033	3,148,143	9.0	283,333	606,569	11.0	346,296	758,313	10.7	336,851	759,133
2034	3,234,717	9.0	291,125	606,511	11.0	355,819	758,240	10.7	346,115	759,060
2035	3,323,672	9.0	299,130	605,279	11.0	365,604	756,700	10.7	355,633	757,518

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	12.3%	\$320,248	\$ 837,587	13.0%	\$338,474	\$ 873,144	13.9%	\$361,907	\$ 946,402
2027	2,675,245	12.3	329,055	845,622	13.0	347,782	881,520	13.9	371,859	955,481
2028	2,748,814	12.3	338,104	852,828	13.0	357,346	889,032	13.9	382,085	963,623
2029	2,824,406	12.3	347,402	859,108	13.0	367,173	895,579	13.9	392,592	970,719
2030	2,902,077	12.3	356,955	864,359	13.0	377,270	901,053	13.9	403,389	976,652
2031	2,981,884	12.3	366,772	868,468	13.0	387,645	905,337	13.9	414,482	981,295
2032	3,063,886	12.3	376,858	871,314	13.0	398,305	908,304	13.9	425,880	984,511
2033	3,148,143	12.3	387,222	872,766	13.0	409,259	909,817	13.9	437,592	986,151
2034	3,234,717	12.3	397,870	872,682	13.0	420,513	909,729	13.9	449,626	986,056
2035	3,323,672	12.3	408,812	870,910	13.0	432,077	907,881	13.9	461,990	984,053

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	15.0%	\$390,547	\$ 1,018,696	15.5%	\$403,565	\$ 1,055,379	17.0%	\$442,620	\$ 1,164,387
2027	2,675,245	15.0	401,287	1,028,468	15.5	414,663	1,065,503	17.0	454,792	1,175,557
2028	2,748,814	15.0	412,322	1,037,232	15.5	426,066	1,074,582	17.0	467,298	1,185,574
2029	2,824,406	15.0	423,661	1,044,870	15.5	437,783	1,082,495	17.0	480,149	1,194,305
2030	2,902,077	15.0	435,312	1,051,256	15.5	449,822	1,089,111	17.0	493,353	1,201,605
2031	2,981,884	15.0	447,283	1,056,254	15.5	462,192	1,094,289	17.0	506,920	1,207,318
2032	3,063,886	15.0	459,583	1,059,715	15.5	474,902	1,097,875	17.0	520,861	1,211,274
2033	3,148,143	15.0	472,221	1,061,481	15.5	487,962	1,099,704	17.0	535,184	1,213,292
2034	3,234,717	15.0	485,208	1,061,379	15.5	501,381	1,099,598	17.0	549,902	1,213,175
2035	3,323,672	15.0	498,551	1,059,224	15.5	515,169	1,097,365	17.0	565,024	1,210,711

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.



Warren County - Police

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	7.1%	\$184,859	\$ 582,120	9.1%	\$236,932	\$ 727,748	8.8%	\$229,121	\$ 728,534
2027	2,675,245	7.1	189,942	587,704	9.1	243,447	734,729	8.8	235,422	735,523
2028	2,748,814	7.1	195,166	592,712	9.1	250,142	740,990	8.8	241,896	741,791
2029	2,824,406	7.1	200,533	597,077	9.1	257,021	746,447	8.8	248,548	747,254
2030	2,902,077	7.1	206,047	600,726	9.1	264,089	751,009	8.8	255,383	751,821
2031	2,981,884	7.1	211,714	603,582	9.1	271,351	754,579	8.8	262,406	755,395
2032	3,063,886	7.1	217,536	605,560	9.1	278,814	757,052	8.8	269,622	757,870
2033	3,148,143	7.1	223,518	606,569	9.1	286,481	758,313	8.8	277,037	759,133
2034	3,234,717	7.1	229,665	606,511	9.1	294,359	758,240	8.8	284,655	759,060
2035	3,323,672	7.1	235,981	605,279	9.1	302,454	756,700	8.8	292,483	757,518

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	10.4%	\$270,779	\$ 837,587	11.1%	\$289,005	\$ 873,144	12.0%	\$312,437	\$ 946,402
2027	2,675,245	10.4	278,225	845,622	11.1	296,952	881,520	12.0	321,029	955,481
2028	2,748,814	10.4	285,877	852,828	11.1	305,118	889,032	12.0	329,858	963,623
2029	2,824,406	10.4	293,738	859,108	11.1	313,509	895,579	12.0	338,929	970,719
2030	2,902,077	10.4	301,816	864,359	11.1	322,131	901,053	12.0	348,249	976,652
2031	2,981,884	10.4	310,116	868,468	11.1	330,989	905,337	12.0	357,826	981,295
2032	3,063,886	10.4	318,644	871,314	11.1	340,091	908,304	12.0	367,666	984,511
2033	3,148,143	10.4	327,407	872,766	11.1	349,444	909,817	12.0	377,777	986,151
2034	3,234,717	10.4	336,411	872,682	11.1	359,054	909,729	12.0	388,166	986,056
2035	3,323,672	10.4	345,662	870,910	11.1	368,928	907,881	12.0	398,841	984,053

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	13.1%	\$341,077	\$ 1,018,696	13.6%	\$354,096	\$ 1,055,379	15.1%	\$393,150	\$ 1,164,387
2027	2,675,245	13.1	350,457	1,028,468	13.6	363,833	1,065,503	15.1	403,962	1,175,557
2028	2,748,814	13.1	360,095	1,037,232	13.6	373,839	1,074,582	15.1	415,071	1,185,574
2029	2,824,406	13.1	369,997	1,044,870	13.6	384,119	1,082,495	15.1	426,485	1,194,305
2030	2,902,077	13.1	380,172	1,051,256	13.6	394,682	1,089,111	15.1	438,214	1,201,605
2031	2,981,884	13.1	390,627	1,056,254	13.6	405,536	1,094,289	15.1	450,264	1,207,318
2032	3,063,886	13.1	401,369	1,059,715	13.6	416,688	1,097,875	15.1	462,647	1,211,274
2033	3,148,143	13.1	412,407	1,061,481	13.6	428,147	1,099,704	15.1	475,370	1,213,292
2034	3,234,717	13.1	423,748	1,061,379	13.6	439,922	1,099,598	15.1	488,442	1,213,175
2035	3,323,672	13.1	435,401	1,059,224	13.6	452,019	1,097,365	15.1	501,874	1,210,711

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.



Warren County - Police

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	5.2%	\$135,390	\$ 582,120	7.2%	\$187,462	\$ 727,748	6.9%	\$179,652	\$ 728,534
2027	2,675,245	5.2	139,113	587,704	7.2	192,618	734,729	6.9	184,592	735,523
2028	2,748,814	5.2	142,938	592,712	7.2	197,915	740,990	6.9	189,668	741,791
2029	2,824,406	5.2	146,869	597,077	7.2	203,357	746,447	6.9	194,884	747,254
2030	2,902,077	5.2	150,908	600,726	7.2	208,950	751,009	6.9	200,243	751,821
2031	2,981,884	5.2	155,058	603,582	7.2	214,696	754,579	6.9	205,750	755,395
2032	3,063,886	5.2	159,322	605,560	7.2	220,600	757,052	6.9	211,408	757,870
2033	3,148,143	5.2	163,703	606,569	7.2	226,666	758,313	6.9	217,222	759,133
2034	3,234,717	5.2	168,205	606,511	7.2	232,900	758,240	6.9	223,195	759,060
2035	3,323,672	5.2	172,831	605,279	7.2	239,304	756,700	6.9	229,333	757,518

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	8.5%	\$221,310	\$ 837,587	9.2%	\$239,535	\$ 873,144	10.1%	\$262,968	\$ 946,402
2027	2,675,245	8.5	227,396	845,622	9.2	246,123	881,520	10.1	270,200	955,481
2028	2,748,814	8.5	233,649	852,828	9.2	252,891	889,032	10.1	277,630	963,623
2029	2,824,406	8.5	240,075	859,108	9.2	259,845	895,579	10.1	285,265	970,719
2030	2,902,077	8.5	246,677	864,359	9.2	266,991	901,053	10.1	293,110	976,652
2031	2,981,884	8.5	253,460	868,468	9.2	274,333	905,337	10.1	301,170	981,295
2032	3,063,886	8.5	260,430	871,314	9.2	281,878	908,304	10.1	309,452	984,511
2033	3,148,143	8.5	267,592	872,766	9.2	289,629	909,817	10.1	317,962	986,151
2034	3,234,717	8.5	274,951	872,682	9.2	297,594	909,729	10.1	326,706	986,056
2035	3,323,672	8.5	282,512	870,910	9.2	305,778	907,881	10.1	335,691	984,053

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	11.2%	\$291,608	\$ 1,018,696	11.7%	\$304,626	\$ 1,055,379	13.2%	\$343,681	\$ 1,164,387
2027	2,675,245	11.2	299,627	1,028,468	11.7	313,004	1,065,503	13.2	353,132	1,175,557
2028	2,748,814	11.2	307,867	1,037,232	11.7	321,611	1,074,582	13.2	362,843	1,185,574
2029	2,824,406	11.2	316,333	1,044,870	11.7	330,456	1,082,495	13.2	372,822	1,194,305
2030	2,902,077	11.2	325,033	1,051,256	11.7	339,543	1,089,111	13.2	383,074	1,201,605
2031	2,981,884	11.2	333,971	1,056,254	11.7	348,880	1,094,289	13.2	393,609	1,207,318
2032	3,063,886	11.2	343,155	1,059,715	11.7	358,475	1,097,875	13.2	404,433	1,211,274
2033	3,148,143	11.2	352,592	1,061,481	11.7	368,333	1,099,704	13.2	415,555	1,213,292
2034	3,234,717	11.2	362,288	1,061,379	11.7	378,462	1,099,598	13.2	426,983	1,213,175
2035	3,323,672	11.2	372,251	1,059,224	11.7	388,870	1,097,365	13.2	438,725	1,210,711

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.



Warren County - Police

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	3.3%	\$85,920	\$ 582,120	5.3%	\$137,993	\$ 727,748	5.0%	\$130,182	\$ 728,534
2027	2,675,245	3.3	88,283	587,704	5.3	141,788	734,729	5.0	133,762	735,523
2028	2,748,814	3.3	90,711	592,712	5.3	145,687	740,990	5.0	137,441	741,791
2029	2,824,406	3.3	93,205	597,077	5.3	149,694	746,447	5.0	141,220	747,254
2030	2,902,077	3.3	95,769	600,726	5.3	153,810	751,009	5.0	145,104	751,821
2031	2,981,884	3.3	98,402	603,582	5.3	158,040	754,579	5.0	149,094	755,395
2032	3,063,886	3.3	101,108	605,560	5.3	162,386	757,052	5.0	153,194	757,870
2033	3,148,143	3.3	103,889	606,569	5.3	166,852	758,313	5.0	157,407	759,133
2034	3,234,717	3.3	106,746	606,511	5.3	171,440	758,240	5.0	161,736	759,060
2035	3,323,672	3.3	109,681	605,279	5.3	176,155	756,700	5.0	166,184	757,518

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	6.6%	\$171,841	\$ 837,587	7.3%	\$190,066	\$ 873,144	8.2%	\$213,499	\$ 946,402
2027	2,675,245	6.6	176,566	845,622	7.3	195,293	881,520	8.2	219,370	955,481
2028	2,748,814	6.6	181,422	852,828	7.3	200,663	889,032	8.2	225,403	963,623
2029	2,824,406	6.6	186,411	859,108	7.3	206,182	895,579	8.2	231,601	970,719
2030	2,902,077	6.6	191,537	864,359	7.3	211,852	901,053	8.2	237,970	976,652
2031	2,981,884	6.6	196,804	868,468	7.3	217,678	905,337	8.2	244,514	981,295
2032	3,063,886	6.6	202,216	871,314	7.3	223,664	908,304	8.2	251,239	984,511
2033	3,148,143	6.6	207,777	872,766	7.3	229,814	909,817	8.2	258,148	986,151
2034	3,234,717	6.6	213,491	872,682	7.3	236,134	909,729	8.2	265,247	986,056
2035	3,323,672	6.6	219,362	870,910	7.3	242,628	907,881	8.2	272,541	984,053

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	9.3%	\$242,139	\$ 1,018,696	9.8%	\$255,157	\$ 1,055,379	11.3%	\$294,212	\$ 1,164,387
2027	2,675,245	9.3	248,798	1,028,468	9.8	262,174	1,065,503	11.3	302,303	1,175,557
2028	2,748,814	9.3	255,640	1,037,232	9.8	269,384	1,074,582	11.3	310,616	1,185,574
2029	2,824,406	9.3	262,670	1,044,870	9.8	276,792	1,082,495	11.3	319,158	1,194,305
2030	2,902,077	9.3	269,893	1,051,256	9.8	284,404	1,089,111	11.3	327,935	1,201,605
2031	2,981,884	9.3	277,315	1,056,254	9.8	292,225	1,094,289	11.3	336,953	1,207,318
2032	3,063,886	9.3	284,941	1,059,715	9.8	300,261	1,097,875	11.3	346,219	1,211,274
2033	3,148,143	9.3	292,777	1,061,481	9.8	308,518	1,099,704	11.3	355,740	1,213,292
2034	3,234,717	9.3	300,829	1,061,379	9.8	317,002	1,099,598	11.3	365,523	1,213,175
2035	3,323,672	9.3	309,101	1,059,224	9.8	325,720	1,097,365	11.3	375,575	1,210,711

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.



Warren County - Police

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	8.9%	\$231,724	\$ 563,108	10.9%	\$283,797	\$ 703,842	11.0%	\$286,401	\$ 745,204
2027	2,675,245	8.9	238,097	568,510	10.9	291,602	710,594	11.0	294,277	752,352
2028	2,748,814	8.9	244,644	573,354	10.9	299,621	716,649	11.0	302,370	758,763
2029	2,824,406	8.9	251,372	577,576	10.9	307,860	721,927	11.0	310,685	764,351
2030	2,902,077	8.9	258,285	581,106	10.9	316,326	726,340	11.0	319,228	769,023
2031	2,981,884	8.9	265,388	583,869	10.9	325,025	729,793	11.0	328,007	772,679
2032	3,063,886	8.9	272,686	585,782	10.9	333,964	732,185	11.0	337,027	775,211
2033	3,148,143	8.9	280,185	586,758	10.9	343,148	733,405	11.0	346,296	776,503
2034	3,234,717	8.9	287,890	586,702	10.9	352,584	733,334	11.0	355,819	776,428
2035	3,323,672	8.9	295,807	585,511	10.9	362,280	731,845	11.0	365,604	774,851

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	12.5%	\$325,456	\$ 840,421	12.9%	\$335,870	\$ 844,617	13.9%	\$361,907	\$ 935,624
2027	2,675,245	12.5	334,406	848,483	12.9	345,107	852,719	13.9	371,859	944,599
2028	2,748,814	12.5	343,602	855,713	12.9	354,597	859,985	13.9	382,085	952,648
2029	2,824,406	12.5	353,051	862,015	12.9	364,348	866,318	13.9	392,592	959,664
2030	2,902,077	12.5	362,760	867,284	12.9	374,368	871,613	13.9	403,389	965,530
2031	2,981,884	12.5	372,736	871,407	12.9	384,663	875,757	13.9	414,482	970,120
2032	3,063,886	12.5	382,986	874,263	12.9	395,241	878,627	13.9	425,880	973,299
2033	3,148,143	12.5	393,518	875,720	12.9	406,110	880,091	13.9	437,592	974,921
2034	3,234,717	12.5	404,340	875,636	12.9	417,278	880,006	13.9	449,626	974,827
2035	3,323,672	12.5	415,459	873,858	12.9	428,754	878,219	13.9	461,990	972,847

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	14.9%	\$387,943	\$ 985,363	15.4%	\$400,961	\$ 1,030,875	16.8%	\$437,412	\$ 1,126,130
2027	2,675,245	14.9	398,612	994,815	15.4	411,988	1,040,764	16.8	449,441	1,136,933
2028	2,748,814	14.9	409,573	1,003,292	15.4	423,317	1,049,633	16.8	461,801	1,146,621
2029	2,824,406	14.9	420,836	1,010,680	15.4	434,959	1,057,363	16.8	474,500	1,155,065
2030	2,902,077	14.9	432,409	1,016,858	15.4	446,920	1,063,826	16.8	487,549	1,162,125
2031	2,981,884	14.9	444,301	1,021,692	15.4	459,210	1,068,884	16.8	500,957	1,167,650
2032	3,063,886	14.9	456,519	1,025,040	15.4	471,838	1,072,387	16.8	514,733	1,171,476
2033	3,148,143	14.9	469,073	1,026,748	15.4	484,814	1,074,174	16.8	528,888	1,173,428
2034	3,234,717	14.9	481,973	1,026,649	15.4	498,146	1,074,071	16.8	543,432	1,173,315
2035	3,323,672	14.9	495,227	1,024,564	15.4	511,845	1,071,890	16.8	558,377	1,170,932

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.



Warren County - Police

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	7.0%	\$182,255	\$ 563,108	9.0%	\$234,328	\$ 703,842	9.1%	\$236,932	\$ 745,204
2027	2,675,245	7.0	187,267	568,510	9.0	240,772	710,594	9.1	243,447	752,352
2028	2,748,814	7.0	192,417	573,354	9.0	247,393	716,649	9.1	250,142	758,763
2029	2,824,406	7.0	197,708	577,576	9.0	254,197	721,927	9.1	257,021	764,351
2030	2,902,077	7.0	203,145	581,106	9.0	261,187	726,340	9.1	264,089	769,023
2031	2,981,884	7.0	208,732	583,869	9.0	268,370	729,793	9.1	271,351	772,679
2032	3,063,886	7.0	214,472	585,782	9.0	275,750	732,185	9.1	278,814	775,211
2033	3,148,143	7.0	220,370	586,758	9.0	283,333	733,405	9.1	286,481	776,503
2034	3,234,717	7.0	226,430	586,702	9.0	291,125	733,334	9.1	294,359	776,428
2035	3,323,672	7.0	232,657	585,511	9.0	299,130	731,845	9.1	302,454	774,851

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	10.6%	\$275,986	\$ 840,421	11.0%	\$286,401	\$ 844,617	12.0%	\$312,437	\$ 935,624
2027	2,675,245	10.6	283,576	848,483	11.0	294,277	852,719	12.0	321,029	944,599
2028	2,748,814	10.6	291,374	855,713	11.0	302,370	859,985	12.0	329,858	952,648
2029	2,824,406	10.6	299,387	862,015	11.0	310,685	866,318	12.0	338,929	959,664
2030	2,902,077	10.6	307,620	867,284	11.0	319,228	871,613	12.0	348,249	965,530
2031	2,981,884	10.6	316,080	871,407	11.0	328,007	875,757	12.0	357,826	970,120
2032	3,063,886	10.6	324,772	874,263	11.0	337,027	878,627	12.0	367,666	973,299
2033	3,148,143	10.6	333,703	875,720	11.0	346,296	880,091	12.0	377,777	974,921
2034	3,234,717	10.6	342,880	875,636	11.0	355,819	880,006	12.0	388,166	974,827
2035	3,323,672	10.6	352,309	873,858	11.0	365,604	878,219	12.0	398,841	972,847

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	13.0%	\$338,474	\$ 985,363	13.5%	\$351,492	\$ 1,030,875	14.9%	\$387,943	\$ 1,126,130
2027	2,675,245	13.0	347,782	994,815	13.5	361,158	1,040,764	14.9	398,612	1,136,933
2028	2,748,814	13.0	357,346	1,003,292	13.5	371,090	1,049,633	14.9	409,573	1,146,621
2029	2,824,406	13.0	367,173	1,010,680	13.5	381,295	1,057,363	14.9	420,836	1,155,065
2030	2,902,077	13.0	377,270	1,016,858	13.5	391,780	1,063,826	14.9	432,409	1,162,125
2031	2,981,884	13.0	387,645	1,021,692	13.5	402,554	1,068,884	14.9	444,301	1,167,650
2032	3,063,886	13.0	398,305	1,025,040	13.5	413,625	1,072,387	14.9	456,519	1,171,476
2033	3,148,143	13.0	409,259	1,026,748	13.5	424,999	1,074,174	14.9	469,073	1,173,428
2034	3,234,717	13.0	420,513	1,026,649	13.5	436,687	1,074,071	14.9	481,973	1,173,315
2035	3,323,672	13.0	432,077	1,024,564	13.5	448,696	1,071,890	14.9	495,227	1,170,932

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.



Warren County - Police

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	5.1%	\$132,786	\$ 563,108	7.1%	\$184,859	\$ 703,842	7.2%	\$187,462	\$ 745,204
2027	2,675,245	5.1	136,437	568,510	7.1	189,942	710,594	7.2	192,618	752,352
2028	2,748,814	5.1	140,190	573,354	7.1	195,166	716,649	7.2	197,915	758,763
2029	2,824,406	5.1	144,045	577,576	7.1	200,533	721,927	7.2	203,357	764,351
2030	2,902,077	5.1	148,006	581,106	7.1	206,047	726,340	7.2	208,950	769,023
2031	2,981,884	5.1	152,076	583,869	7.1	211,714	729,793	7.2	214,696	772,679
2032	3,063,886	5.1	156,258	585,782	7.1	217,536	732,185	7.2	220,600	775,211
2033	3,148,143	5.1	160,555	586,758	7.1	223,518	733,405	7.2	226,666	776,503
2034	3,234,717	5.1	164,971	586,702	7.1	229,665	733,334	7.2	232,900	776,428
2035	3,323,672	5.1	169,507	585,511	7.1	235,981	731,845	7.2	239,304	774,851

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	8.7%	\$226,517	\$ 840,421	9.1%	\$236,932	\$ 844,617	10.1%	\$262,968	\$ 935,624
2027	2,675,245	8.7	232,746	848,483	9.1	243,447	852,719	10.1	270,200	944,599
2028	2,748,814	8.7	239,147	855,713	9.1	250,142	859,985	10.1	277,630	952,648
2029	2,824,406	8.7	245,723	862,015	9.1	257,021	866,318	10.1	285,265	959,664
2030	2,902,077	8.7	252,481	867,284	9.1	264,089	871,613	10.1	293,110	965,530
2031	2,981,884	8.7	259,424	871,407	9.1	271,351	875,757	10.1	301,170	970,120
2032	3,063,886	8.7	266,558	874,263	9.1	278,814	878,627	10.1	309,452	973,299
2033	3,148,143	8.7	273,888	875,720	9.1	286,481	880,091	10.1	317,962	974,921
2034	3,234,717	8.7	281,420	875,636	9.1	294,359	880,006	10.1	326,706	974,827
2035	3,323,672	8.7	289,159	873,858	9.1	302,454	878,219	10.1	335,691	972,847

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	11.1%	\$289,005	\$ 985,363	11.6%	\$302,023	\$ 1,030,875	13.0%	\$338,474	\$ 1,126,130
2027	2,675,245	11.1	296,952	994,815	11.6	310,328	1,040,764	13.0	347,782	1,136,933
2028	2,748,814	11.1	305,118	1,003,292	11.6	318,862	1,049,633	13.0	357,346	1,146,621
2029	2,824,406	11.1	313,509	1,010,680	11.6	327,631	1,057,363	13.0	367,173	1,155,065
2030	2,902,077	11.1	322,131	1,016,858	11.6	336,641	1,063,826	13.0	377,270	1,162,125
2031	2,981,884	11.1	330,989	1,021,692	11.6	345,899	1,068,884	13.0	387,645	1,167,650
2032	3,063,886	11.1	340,091	1,025,040	11.6	355,411	1,072,387	13.0	398,305	1,171,476
2033	3,148,143	11.1	349,444	1,026,748	11.6	365,185	1,074,174	13.0	409,259	1,173,428
2034	3,234,717	11.1	359,054	1,026,649	11.6	375,227	1,074,071	13.0	420,513	1,173,315
2035	3,323,672	11.1	368,928	1,024,564	11.6	385,546	1,071,890	13.0	432,077	1,170,932

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.



Warren County - Police

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	3.2%	\$83,317	\$ 563,108	5.2%	\$135,390	\$ 703,842	5.3%	\$137,993	\$ 745,204
2027	2,675,245	3.2	85,608	568,510	5.2	139,113	710,594	5.3	141,788	752,352
2028	2,748,814	3.2	87,962	573,354	5.2	142,938	716,649	5.3	145,687	758,763
2029	2,824,406	3.2	90,381	577,576	5.2	146,869	721,927	5.3	149,694	764,351
2030	2,902,077	3.2	92,866	581,106	5.2	150,908	726,340	5.3	153,810	769,023
2031	2,981,884	3.2	95,420	583,869	5.2	155,058	729,793	5.3	158,040	772,679
2032	3,063,886	3.2	98,044	585,782	5.2	159,322	732,185	5.3	162,386	775,211
2033	3,148,143	3.2	100,741	586,758	5.2	163,703	733,405	5.3	166,852	776,503
2034	3,234,717	3.2	103,511	586,702	5.2	168,205	733,334	5.3	171,440	776,428
2035	3,323,672	3.2	106,358	585,511	5.2	172,831	731,845	5.3	176,155	774,851

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	6.8%	\$177,048	\$ 840,421	7.2%	\$187,462	\$ 844,617	8.2%	\$213,499	\$ 935,624
2027	2,675,245	6.8	181,917	848,483	7.2	192,618	852,719	8.2	219,370	944,599
2028	2,748,814	6.8	186,919	855,713	7.2	197,915	859,985	8.2	225,403	952,648
2029	2,824,406	6.8	192,060	862,015	7.2	203,357	866,318	8.2	231,601	959,664
2030	2,902,077	6.8	197,341	867,284	7.2	208,950	871,613	8.2	237,970	965,530
2031	2,981,884	6.8	202,768	871,407	7.2	214,696	875,757	8.2	244,514	970,120
2032	3,063,886	6.8	208,344	874,263	7.2	220,600	878,627	8.2	251,239	973,299
2033	3,148,143	6.8	214,074	875,720	7.2	226,666	880,091	8.2	258,148	974,921
2034	3,234,717	6.8	219,961	875,636	7.2	232,900	880,006	8.2	265,247	974,827
2035	3,323,672	6.8	226,010	873,858	7.2	239,304	878,219	8.2	272,541	972,847

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	9.2%	\$239,535	\$ 985,363	9.7%	\$252,554	\$ 1,030,875	11.1%	\$289,005	\$ 1,126,130
2027	2,675,245	9.2	246,123	994,815	9.7	259,499	1,040,764	11.1	296,952	1,136,933
2028	2,748,814	9.2	252,891	1,003,292	9.7	266,635	1,049,633	11.1	305,118	1,146,621
2029	2,824,406	9.2	259,845	1,010,680	9.7	273,967	1,057,363	11.1	313,509	1,155,065
2030	2,902,077	9.2	266,991	1,016,858	9.7	281,501	1,063,826	11.1	322,131	1,162,125
2031	2,981,884	9.2	274,333	1,021,692	9.7	289,243	1,068,884	11.1	330,989	1,167,650
2032	3,063,886	9.2	281,878	1,025,040	9.7	297,197	1,072,387	11.1	340,091	1,171,476
2033	3,148,143	9.2	289,629	1,026,748	9.7	305,370	1,074,174	11.1	349,444	1,173,428
2034	3,234,717	9.2	297,594	1,026,649	9.7	313,768	1,074,071	11.1	359,054	1,173,315
2035	3,323,672	9.2	305,778	1,024,564	9.7	322,396	1,071,890	11.1	368,928	1,170,932

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.



Warren County - Police

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	9.2%	\$239,535	\$ 581,413	11.2%	\$291,608	\$ 726,906	11.3%	\$294,212	\$ 770,115
2027	2,675,245	9.2	246,123	586,990	11.2	299,627	733,879	11.3	302,303	777,502
2028	2,748,814	9.2	252,891	591,992	11.2	307,867	740,133	11.3	310,616	784,127
2029	2,824,406	9.2	259,845	596,352	11.2	316,333	745,584	11.3	319,158	789,901
2030	2,902,077	9.2	266,991	599,997	11.2	325,033	750,141	11.3	327,935	794,729
2031	2,981,884	9.2	274,333	602,849	11.2	333,971	753,707	11.3	336,953	798,507
2032	3,063,886	9.2	281,878	604,825	11.2	343,155	756,177	11.3	346,219	801,124
2033	3,148,143	9.2	289,629	605,833	11.2	352,592	757,437	11.3	355,740	802,459
2034	3,234,717	9.2	297,594	605,775	11.2	362,288	757,364	11.3	365,523	802,382
2035	3,323,672	9.2	305,778	604,545	11.2	372,251	755,826	11.3	375,575	800,752

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	12.8%	\$333,267	\$ 868,369	13.3%	\$346,285	\$ 872,090	14.4%	\$374,925	\$ 966,451
2027	2,675,245	12.8	342,431	876,699	13.3	355,808	880,456	14.4	385,235	975,722
2028	2,748,814	12.8	351,848	884,170	13.3	365,592	887,959	14.4	395,829	984,036
2029	2,824,406	12.8	361,524	890,681	13.3	375,646	894,498	14.4	406,714	991,283
2030	2,902,077	12.8	371,466	896,125	13.3	385,976	899,965	14.4	417,899	997,342
2031	2,981,884	12.8	381,681	900,385	13.3	396,591	904,244	14.4	429,391	1,002,084
2032	3,063,886	12.8	392,177	903,336	13.3	407,497	907,207	14.4	441,200	1,005,368
2033	3,148,143	12.8	402,962	904,841	13.3	418,703	908,719	14.4	453,333	1,007,043
2034	3,234,717	12.8	414,044	904,754	13.3	430,217	908,632	14.4	465,799	1,006,946
2035	3,323,672	12.8	425,430	902,917	13.3	442,048	906,787	14.4	478,609	1,004,901

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	15.4%	\$400,961	\$ 1,017,473	15.9%	\$413,980	\$ 1,064,679	17.4%	\$453,034	\$ 1,162,857
2027	2,675,245	15.4	411,988	1,027,233	15.9	425,364	1,074,892	17.4	465,493	1,174,012
2028	2,748,814	15.4	423,317	1,035,986	15.9	437,061	1,084,051	17.4	478,294	1,184,016
2029	2,824,406	15.4	434,959	1,043,615	15.9	449,081	1,092,034	17.4	491,447	1,192,735
2030	2,902,077	15.4	446,920	1,049,994	15.9	461,430	1,098,709	17.4	504,961	1,200,025
2031	2,981,884	15.4	459,210	1,054,986	15.9	474,120	1,103,932	17.4	518,848	1,205,730
2032	3,063,886	15.4	471,838	1,058,443	15.9	487,158	1,107,550	17.4	533,116	1,209,681
2033	3,148,143	15.4	484,814	1,060,207	15.9	500,555	1,109,395	17.4	547,777	1,211,696
2034	3,234,717	15.4	498,146	1,060,105	15.9	514,320	1,109,288	17.4	562,841	1,211,579
2035	3,323,672	15.4	511,845	1,057,952	15.9	528,464	1,107,035	17.4	578,319	1,209,118

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.



Warren County - Police

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	7.3%	\$190,066	\$ 581,413	9.3%	\$242,139	\$ 726,906	9.4%	\$244,743	\$ 770,115
2027	2,675,245	7.3	195,293	586,990	9.3	248,798	733,879	9.4	251,473	777,502
2028	2,748,814	7.3	200,663	591,992	9.3	255,640	740,133	9.4	258,389	784,127
2029	2,824,406	7.3	206,182	596,352	9.3	262,670	745,584	9.4	265,494	789,901
2030	2,902,077	7.3	211,852	599,997	9.3	269,893	750,141	9.4	272,795	794,729
2031	2,981,884	7.3	217,678	602,849	9.3	277,315	753,707	9.4	280,297	798,507
2032	3,063,886	7.3	223,664	604,825	9.3	284,941	756,177	9.4	288,005	801,124
2033	3,148,143	7.3	229,814	605,833	9.3	292,777	757,437	9.4	295,925	802,459
2034	3,234,717	7.3	236,134	605,775	9.3	300,829	757,364	9.4	304,063	802,382
2035	3,323,672	7.3	242,628	604,545	9.3	309,101	755,826	9.4	312,425	800,752

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	10.9%	\$283,797	\$ 868,369	11.4%	\$296,816	\$ 872,090	12.5%	\$325,456	\$ 966,451
2027	2,675,245	10.9	291,602	876,699	11.4	304,978	880,456	12.5	334,406	975,722
2028	2,748,814	10.9	299,621	884,170	11.4	313,365	887,959	12.5	343,602	984,036
2029	2,824,406	10.9	307,860	890,681	11.4	321,982	894,498	12.5	353,051	991,283
2030	2,902,077	10.9	316,326	896,125	11.4	330,837	899,965	12.5	362,760	997,342
2031	2,981,884	10.9	325,025	900,385	11.4	339,935	904,244	12.5	372,736	1,002,084
2032	3,063,886	10.9	333,964	903,336	11.4	349,283	907,207	12.5	382,986	1,005,368
2033	3,148,143	10.9	343,148	904,841	11.4	358,888	908,719	12.5	393,518	1,007,043
2034	3,234,717	10.9	352,584	904,754	11.4	368,758	908,632	12.5	404,340	1,006,946
2035	3,323,672	10.9	362,280	902,917	11.4	378,899	906,787	12.5	415,459	1,004,901

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	13.5%	\$351,492	\$ 1,017,473	14.0%	\$364,510	\$ 1,064,679	15.5%	\$403,565	\$ 1,162,857
2027	2,675,245	13.5	361,158	1,027,233	14.0	374,534	1,074,892	15.5	414,663	1,174,012
2028	2,748,814	13.5	371,090	1,035,986	14.0	384,834	1,084,051	15.5	426,066	1,184,016
2029	2,824,406	13.5	381,295	1,043,615	14.0	395,417	1,092,034	15.5	437,783	1,192,735
2030	2,902,077	13.5	391,780	1,049,994	14.0	406,291	1,098,709	15.5	449,822	1,200,025
2031	2,981,884	13.5	402,554	1,054,986	14.0	417,464	1,103,932	15.5	462,192	1,205,730
2032	3,063,886	13.5	413,625	1,058,443	14.0	428,944	1,107,550	15.5	474,902	1,209,681
2033	3,148,143	13.5	424,999	1,060,207	14.0	440,740	1,109,395	15.5	487,962	1,211,696
2034	3,234,717	13.5	436,687	1,060,105	14.0	452,860	1,109,288	15.5	501,381	1,211,579
2035	3,323,672	13.5	448,696	1,057,952	14.0	465,314	1,107,035	15.5	515,169	1,209,118

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.



Warren County - Police

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	5.4%	\$140,597	\$ 581,413	7.4%	\$192,670	\$ 726,906	7.5%	\$195,273	\$ 770,115
2027	2,675,245	5.4	144,463	586,990	7.4	197,968	733,879	7.5	200,643	777,502
2028	2,748,814	5.4	148,436	591,992	7.4	203,412	740,133	7.5	206,161	784,127
2029	2,824,406	5.4	152,518	596,352	7.4	209,006	745,584	7.5	211,830	789,901
2030	2,902,077	5.4	156,712	599,997	7.4	214,754	750,141	7.5	217,656	794,729
2031	2,981,884	5.4	161,022	602,849	7.4	220,659	753,707	7.5	223,641	798,507
2032	3,063,886	5.4	165,450	604,825	7.4	226,728	756,177	7.5	229,791	801,124
2033	3,148,143	5.4	170,000	605,833	7.4	232,963	757,437	7.5	236,111	802,459
2034	3,234,717	5.4	174,675	605,775	7.4	239,369	757,364	7.5	242,604	802,382
2035	3,323,672	5.4	179,478	604,545	7.4	245,952	755,826	7.5	249,275	800,752

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	9.0%	\$234,328	\$ 868,369	9.5%	\$247,346	\$ 872,090	10.6%	\$275,986	\$ 966,451
2027	2,675,245	9.0	240,772	876,699	9.5	254,148	880,456	10.6	283,576	975,722
2028	2,748,814	9.0	247,393	884,170	9.5	261,137	887,959	10.6	291,374	984,036
2029	2,824,406	9.0	254,197	890,681	9.5	268,319	894,498	10.6	299,387	991,283
2030	2,902,077	9.0	261,187	896,125	9.5	275,697	899,965	10.6	307,620	997,342
2031	2,981,884	9.0	268,370	900,385	9.5	283,279	904,244	10.6	316,080	1,002,084
2032	3,063,886	9.0	275,750	903,336	9.5	291,069	907,207	10.6	324,772	1,005,368
2033	3,148,143	9.0	283,333	904,841	9.5	299,074	908,719	10.6	333,703	1,007,043
2034	3,234,717	9.0	291,125	904,754	9.5	307,298	908,632	10.6	342,880	1,006,946
2035	3,323,672	9.0	299,130	902,917	9.5	315,749	906,787	10.6	352,309	1,004,901

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	11.6%	\$302,023	\$ 1,017,473	12.1%	\$315,041	\$ 1,064,679	13.6%	\$354,096	\$ 1,162,857
2027	2,675,245	11.6	310,328	1,027,233	12.1	323,705	1,074,892	13.6	363,833	1,174,012
2028	2,748,814	11.6	318,862	1,035,986	12.1	332,606	1,084,051	13.6	373,839	1,184,016
2029	2,824,406	11.6	327,631	1,043,615	12.1	341,753	1,092,034	13.6	384,119	1,192,735
2030	2,902,077	11.6	336,641	1,049,994	12.1	351,151	1,098,709	13.6	394,682	1,200,025
2031	2,981,884	11.6	345,899	1,054,986	12.1	360,808	1,103,932	13.6	405,536	1,205,730
2032	3,063,886	11.6	355,411	1,058,443	12.1	370,730	1,107,550	13.6	416,688	1,209,681
2033	3,148,143	11.6	365,185	1,060,207	12.1	380,925	1,109,395	13.6	428,147	1,211,696
2034	3,234,717	11.6	375,227	1,060,105	12.1	391,401	1,109,288	13.6	439,922	1,211,579
2035	3,323,672	11.6	385,546	1,057,952	12.1	402,164	1,107,035	13.6	452,019	1,209,118

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.



Warren County - Police

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	3.5%	\$91,128	\$ 581,413	5.5%	\$143,200	\$ 726,906	5.6%	\$145,804	\$ 770,115
2027	2,675,245	3.5	93,634	586,990	5.5	147,138	733,879	5.6	149,814	777,502
2028	2,748,814	3.5	96,208	591,992	5.5	151,185	740,133	5.6	153,934	784,127
2029	2,824,406	3.5	98,854	596,352	5.5	155,342	745,584	5.6	158,167	789,901
2030	2,902,077	3.5	101,573	599,997	5.5	159,614	750,141	5.6	162,516	794,729
2031	2,981,884	3.5	104,366	602,849	5.5	164,004	753,707	5.6	166,986	798,507
2032	3,063,886	3.5	107,236	604,825	5.5	168,514	756,177	5.6	171,578	801,124
2033	3,148,143	3.5	110,185	605,833	5.5	173,148	757,437	5.6	176,296	802,459
2034	3,234,717	3.5	113,215	605,775	5.5	177,909	757,364	5.6	181,144	802,382
2035	3,323,672	3.5	116,329	604,545	5.5	182,802	755,826	5.6	186,126	800,752

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	7.1%	\$184,859	\$ 868,369	7.6%	\$197,877	\$ 872,090	8.7%	\$226,517	\$ 966,451
2027	2,675,245	7.1	189,942	876,699	7.6	203,319	880,456	8.7	232,746	975,722
2028	2,748,814	7.1	195,166	884,170	7.6	208,910	887,959	8.7	239,147	984,036
2029	2,824,406	7.1	200,533	890,681	7.6	214,655	894,498	8.7	245,723	991,283
2030	2,902,077	7.1	206,047	896,125	7.6	220,558	899,965	8.7	252,481	997,342
2031	2,981,884	7.1	211,714	900,385	7.6	226,623	904,244	8.7	259,424	1,002,084
2032	3,063,886	7.1	217,536	903,336	7.6	232,855	907,207	8.7	266,558	1,005,368
2033	3,148,143	7.1	223,518	904,841	7.6	239,259	908,719	8.7	273,888	1,007,043
2034	3,234,717	7.1	229,665	904,754	7.6	245,838	908,632	8.7	281,420	1,006,946
2035	3,323,672	7.1	235,981	902,917	7.6	252,599	906,787	8.7	289,159	1,004,901

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 2,603,645	9.7%	\$252,554	\$ 1,017,473	10.2%	\$265,572	\$ 1,064,679	11.7%	\$304,626	\$ 1,162,857
2027	2,675,245	9.7	259,499	1,027,233	10.2	272,875	1,074,892	11.7	313,004	1,174,012
2028	2,748,814	9.7	266,635	1,035,986	10.2	280,379	1,084,051	11.7	321,611	1,184,016
2029	2,824,406	9.7	273,967	1,043,615	10.2	288,089	1,092,034	11.7	330,456	1,192,735
2030	2,902,077	9.7	281,501	1,049,994	10.2	296,012	1,098,709	11.7	339,543	1,200,025
2031	2,981,884	9.7	289,243	1,054,986	10.2	304,152	1,103,932	11.7	348,880	1,205,730
2032	3,063,886	9.7	297,197	1,058,443	10.2	312,516	1,107,550	11.7	358,475	1,209,681
2033	3,148,143	9.7	305,370	1,060,207	10.2	321,111	1,109,395	11.7	368,333	1,211,696
2034	3,234,717	9.7	313,768	1,060,105	10.2	329,941	1,109,288	11.7	378,462	1,211,579
2035	3,323,672	9.7	322,396	1,057,952	10.2	339,015	1,107,035	11.7	388,870	1,209,118

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.



Warren County - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	7.8%	\$96,896	\$ 149,425	9.6%	\$119,257	\$ 186,758	9.3%	\$115,530	\$ 190,812
2027	1,276,419	7.8	99,561	150,858	9.6	122,536	188,550	9.3	118,707	192,642
2028	1,311,521	7.8	102,299	152,143	9.6	125,906	190,157	9.3	121,971	194,284
2029	1,347,588	7.8	105,112	153,263	9.6	129,368	191,557	9.3	125,326	195,715
2030	1,384,647	7.8	108,002	154,200	9.6	132,926	192,728	9.3	128,772	196,911
2031	1,422,725	7.8	110,973	154,933	9.6	136,582	193,644	9.3	132,313	197,847
2032	1,461,850	7.8	114,024	155,441	9.6	140,338	194,279	9.3	135,952	198,495
2033	1,502,051	7.8	117,160	155,700	9.6	144,197	194,603	9.3	139,691	198,826
2034	1,543,357	7.8	120,382	155,685	9.6	148,162	194,584	9.3	143,532	198,807
2035	1,585,799	7.8	123,692	155,369	9.6	152,237	194,189	9.3	147,479	198,403

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	10.6%	\$131,679	\$ 217,874	11.2%	\$139,133	\$ 224,145	12.0%	\$149,071	\$ 244,844
2027	1,276,419	10.6	135,300	219,964	11.2	142,959	226,295	12.0	153,170	247,193
2028	1,311,521	10.6	139,021	221,838	11.2	146,890	228,223	12.0	157,383	249,299
2029	1,347,588	10.6	142,844	223,472	11.2	150,930	229,904	12.0	161,711	251,135
2030	1,384,647	10.6	146,773	224,838	11.2	155,080	231,309	12.0	166,158	252,670
2031	1,422,725	10.6	150,809	225,907	11.2	159,345	232,409	12.0	170,727	253,871
2032	1,461,850	10.6	154,956	226,647	11.2	163,727	233,171	12.0	175,422	254,703
2033	1,502,051	10.6	159,217	227,025	11.2	168,230	233,559	12.0	180,246	255,127
2034	1,543,357	10.6	163,596	227,003	11.2	172,856	233,537	12.0	185,203	255,102
2035	1,585,799	10.6	168,095	226,542	11.2	177,609	233,063	12.0	190,296	254,584

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	12.9%	\$160,251	\$ 261,523	13.4%	\$166,462	\$ 271,883	14.7%	\$182,612	\$ 298,855
2027	1,276,419	12.9	164,658	264,032	13.4	171,040	274,491	14.7	187,634	301,722
2028	1,311,521	12.9	169,186	266,282	13.4	175,744	276,830	14.7	192,794	304,293
2029	1,347,588	12.9	173,839	268,243	13.4	180,577	278,869	14.7	198,095	306,534
2030	1,384,647	12.9	178,619	269,883	13.4	185,543	280,574	14.7	203,543	308,408
2031	1,422,725	12.9	183,532	271,166	13.4	190,645	281,908	14.7	209,141	309,874
2032	1,461,850	12.9	188,579	272,055	13.4	195,888	282,832	14.7	214,892	310,889
2033	1,502,051	12.9	193,765	272,508	13.4	201,275	283,303	14.7	220,801	311,407
2034	1,543,357	12.9	199,093	272,482	13.4	206,810	283,276	14.7	226,873	311,377
2035	1,585,799	12.9	204,568	271,929	13.4	212,497	282,701	14.7	233,112	310,745

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.



Warren County - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	5.9%	\$73,293	\$ 149,425	7.7%	\$95,654	\$ 186,758	7.4%	\$91,927	\$ 190,812
2027	1,276,419	5.9	75,309	150,858	7.7	98,284	188,550	7.4	94,455	192,642
2028	1,311,521	5.9	77,380	152,143	7.7	100,987	190,157	7.4	97,053	194,284
2029	1,347,588	5.9	79,508	153,263	7.7	103,764	191,557	7.4	99,722	195,715
2030	1,384,647	5.9	81,694	154,200	7.7	106,618	192,728	7.4	102,464	196,911
2031	1,422,725	5.9	83,941	154,933	7.7	109,550	193,644	7.4	105,282	197,847
2032	1,461,850	5.9	86,249	155,441	7.7	112,562	194,279	7.4	108,177	198,495
2033	1,502,051	5.9	88,621	155,700	7.7	115,658	194,603	7.4	111,152	198,826
2034	1,543,357	5.9	91,058	155,685	7.7	118,838	194,584	7.4	114,208	198,807
2035	1,585,799	5.9	93,562	155,369	7.7	122,107	194,189	7.4	117,349	198,403

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	8.7%	\$108,076	\$ 217,874	9.3%	\$115,530	\$ 224,145	10.1%	\$125,468	\$ 244,844
2027	1,276,419	8.7	111,048	219,964	9.3	118,707	226,295	10.1	128,918	247,193
2028	1,311,521	8.7	114,102	221,838	9.3	121,971	228,223	10.1	132,464	249,299
2029	1,347,588	8.7	117,240	223,472	9.3	125,326	229,904	10.1	136,106	251,135
2030	1,384,647	8.7	120,464	224,838	9.3	128,772	231,309	10.1	139,849	252,670
2031	1,422,725	8.7	123,777	225,907	9.3	132,313	232,409	10.1	143,695	253,871
2032	1,461,850	8.7	127,181	226,647	9.3	135,952	233,171	10.1	147,647	254,703
2033	1,502,051	8.7	130,678	227,025	9.3	139,691	233,559	10.1	151,707	255,127
2034	1,543,357	8.7	134,272	227,003	9.3	143,532	233,537	10.1	155,879	255,102
2035	1,585,799	8.7	137,965	226,542	9.3	147,479	233,063	10.1	160,166	254,584

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	11.0%	\$136,648	\$ 261,523	11.5%	\$142,860	\$ 271,883	12.8%	\$159,009	\$ 298,855
2027	1,276,419	11.0	140,406	264,032	11.5	146,788	274,491	12.8	163,382	301,722
2028	1,311,521	11.0	144,267	266,282	11.5	150,825	276,830	12.8	167,875	304,293
2029	1,347,588	11.0	148,235	268,243	11.5	154,973	278,869	12.8	172,491	306,534
2030	1,384,647	11.0	152,311	269,883	11.5	159,234	280,574	12.8	177,235	308,408
2031	1,422,725	11.0	156,500	271,166	11.5	163,613	281,908	12.8	182,109	309,874
2032	1,461,850	11.0	160,804	272,055	11.5	168,113	282,832	12.8	187,117	310,889
2033	1,502,051	11.0	165,226	272,508	11.5	172,736	283,303	12.8	192,263	311,407
2034	1,543,357	11.0	169,769	272,482	11.5	177,486	283,276	12.8	197,550	311,377
2035	1,585,799	11.0	174,438	271,929	11.5	182,367	282,701	12.8	202,982	310,745

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.



Warren County - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	4.0%	\$49,690	\$ 149,425	5.8%	\$72,051	\$ 186,758	5.5%	\$68,324	\$ 190,812
2027	1,276,419	4.0	51,057	150,858	5.8	74,032	188,550	5.5	70,203	192,642
2028	1,311,521	4.0	52,461	152,143	5.8	76,068	190,157	5.5	72,134	194,284
2029	1,347,588	4.0	53,904	153,263	5.8	78,160	191,557	5.5	74,117	195,715
2030	1,384,647	4.0	55,386	154,200	5.8	80,310	192,728	5.5	76,156	196,911
2031	1,422,725	4.0	56,909	154,933	5.8	82,518	193,644	5.5	78,250	197,847
2032	1,461,850	4.0	58,474	155,441	5.8	84,787	194,279	5.5	80,402	198,495
2033	1,502,051	4.0	60,082	155,700	5.8	87,119	194,603	5.5	82,613	198,826
2034	1,543,357	4.0	61,734	155,685	5.8	89,515	194,584	5.5	84,885	198,807
2035	1,585,799	4.0	63,432	155,369	5.8	91,976	194,189	5.5	87,219	198,403

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	6.8%	\$84,473	\$ 217,874	7.4%	\$91,927	\$ 224,145	8.2%	\$101,865	\$ 244,844
2027	1,276,419	6.8	86,796	219,964	7.4	94,455	226,295	8.2	104,666	247,193
2028	1,311,521	6.8	89,183	221,838	7.4	97,053	228,223	8.2	107,545	249,299
2029	1,347,588	6.8	91,636	223,472	7.4	99,722	229,904	8.2	110,502	251,135
2030	1,384,647	6.8	94,156	224,838	7.4	102,464	231,309	8.2	113,541	252,670
2031	1,422,725	6.8	96,745	225,907	7.4	105,282	232,409	8.2	116,663	253,871
2032	1,461,850	6.8	99,406	226,647	7.4	108,177	233,171	8.2	119,872	254,703
2033	1,502,051	6.8	102,139	227,025	7.4	111,152	233,559	8.2	123,168	255,127
2034	1,543,357	6.8	104,948	227,003	7.4	114,208	233,537	8.2	126,555	255,102
2035	1,585,799	6.8	107,834	226,542	7.4	117,349	233,063	8.2	130,036	254,584

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	9.1%	\$113,045	\$ 261,523	9.6%	\$119,257	\$ 271,883	10.9%	\$135,406	\$ 298,855
2027	1,276,419	9.1	116,154	264,032	9.6	122,536	274,491	10.9	139,130	301,722
2028	1,311,521	9.1	119,348	266,282	9.6	125,906	276,830	10.9	142,956	304,293
2029	1,347,588	9.1	122,631	268,243	9.6	129,368	278,869	10.9	146,887	306,534
2030	1,384,647	9.1	126,003	269,883	9.6	132,926	280,574	10.9	150,927	308,408
2031	1,422,725	9.1	129,468	271,166	9.6	136,582	281,908	10.9	155,077	309,874
2032	1,461,850	9.1	133,028	272,055	9.6	140,338	282,832	10.9	159,342	310,889
2033	1,502,051	9.1	136,687	272,508	9.6	144,197	283,303	10.9	163,724	311,407
2034	1,543,357	9.1	140,445	272,482	9.6	148,162	283,276	10.9	168,226	311,377
2035	1,585,799	9.1	144,308	271,929	9.6	152,237	282,701	10.9	172,852	310,745

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.



Warren County - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	2.1%	\$26,087	\$ 149,425	3.9%	\$48,448	\$ 186,758	3.6%	\$44,721	\$ 190,812
2027	1,276,419	2.1	26,805	150,858	3.9	49,780	188,550	3.6	45,951	192,642
2028	1,311,521	2.1	27,542	152,143	3.9	51,149	190,157	3.6	47,215	194,284
2029	1,347,588	2.1	28,299	153,263	3.9	52,556	191,557	3.6	48,513	195,715
2030	1,384,647	2.1	29,078	154,200	3.9	54,001	192,728	3.6	49,847	196,911
2031	1,422,725	2.1	29,877	154,933	3.9	55,486	193,644	3.6	51,218	197,847
2032	1,461,850	2.1	30,699	155,441	3.9	57,012	194,279	3.6	52,627	198,495
2033	1,502,051	2.1	31,543	155,700	3.9	58,580	194,603	3.6	54,074	198,826
2034	1,543,357	2.1	32,410	155,685	3.9	60,191	194,584	3.6	55,561	198,807
2035	1,585,799	2.1	33,302	155,369	3.9	61,846	194,189	3.6	57,089	198,403

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	4.9%	\$60,871	\$ 217,874	5.5%	\$68,324	\$ 224,145	6.3%	\$78,262	\$ 244,844
2027	1,276,419	4.9	62,545	219,964	5.5	70,203	226,295	6.3	80,414	247,193
2028	1,311,521	4.9	64,265	221,838	5.5	72,134	228,223	6.3	82,626	249,299
2029	1,347,588	4.9	66,032	223,472	5.5	74,117	229,904	6.3	84,898	251,135
2030	1,384,647	4.9	67,848	224,838	5.5	76,156	231,309	6.3	87,233	252,670
2031	1,422,725	4.9	69,714	225,907	5.5	78,250	232,409	6.3	89,632	253,871
2032	1,461,850	4.9	71,631	226,647	5.5	80,402	233,171	6.3	92,097	254,703
2033	1,502,051	4.9	73,600	227,025	5.5	82,613	233,559	6.3	94,629	255,127
2034	1,543,357	4.9	75,624	227,003	5.5	84,885	233,537	6.3	97,231	255,102
2035	1,585,799	4.9	77,704	226,542	5.5	87,219	233,063	6.3	99,905	254,584

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	7.2%	\$89,443	\$ 261,523	7.7%	\$95,654	\$ 271,883	9.0%	\$111,803	\$ 298,855
2027	1,276,419	7.2	91,902	264,032	7.7	98,284	274,491	9.0	114,878	301,722
2028	1,311,521	7.2	94,430	266,282	7.7	100,987	276,830	9.0	118,037	304,293
2029	1,347,588	7.2	97,026	268,243	7.7	103,764	278,869	9.0	121,283	306,534
2030	1,384,647	7.2	99,695	269,883	7.7	106,618	280,574	9.0	124,618	308,408
2031	1,422,725	7.2	102,436	271,166	7.7	109,550	281,908	9.0	128,045	309,874
2032	1,461,850	7.2	105,253	272,055	7.7	112,562	282,832	9.0	131,567	310,889
2033	1,502,051	7.2	108,148	272,508	7.7	115,658	283,303	9.0	135,185	311,407
2034	1,543,357	7.2	111,122	272,482	7.7	118,838	283,276	9.0	138,902	311,377
2035	1,585,799	7.2	114,178	271,929	7.7	122,107	282,701	9.0	142,722	310,745

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.



Warren County - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	8.0%	\$99,381	\$ 154,416	9.8%	\$121,741	\$ 192,962	9.5%	\$118,014	\$ 197,258
2027	1,276,419	8.0	102,114	155,897	9.8	125,089	194,813	9.5	121,260	199,150
2028	1,311,521	8.0	104,922	157,225	9.8	128,529	196,473	9.5	124,594	200,847
2029	1,347,588	8.0	107,807	158,383	9.8	132,064	197,920	9.5	128,021	202,326
2030	1,384,647	8.0	110,772	159,351	9.8	135,695	199,130	9.5	131,541	203,563
2031	1,422,725	8.0	113,818	160,109	9.8	139,427	200,077	9.5	135,159	204,531
2032	1,461,850	8.0	116,948	160,634	9.8	143,261	200,733	9.5	138,876	205,201
2033	1,502,051	8.0	120,164	160,902	9.8	147,201	201,067	9.5	142,695	205,543
2034	1,543,357	8.0	123,469	160,887	9.8	151,249	201,048	9.5	146,619	205,523
2035	1,585,799	8.0	126,864	160,560	9.8	155,408	200,640	9.5	150,651	205,106

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	11.0%	\$136,648	\$ 225,124	11.6%	\$144,102	\$ 231,499	12.4%	\$154,040	\$ 252,953
2027	1,276,419	11.0	140,406	227,284	11.6	148,065	233,720	12.4	158,276	255,379
2028	1,311,521	11.0	144,267	229,221	11.6	152,136	235,712	12.4	162,629	257,555
2029	1,347,588	11.0	148,235	230,909	11.6	156,320	237,448	12.4	167,101	259,452
2030	1,384,647	11.0	152,311	232,320	11.6	160,619	238,899	12.4	171,696	261,038
2031	1,422,725	11.0	156,500	233,424	11.6	165,036	240,035	12.4	176,418	262,279
2032	1,461,850	11.0	160,804	234,189	11.6	169,575	240,822	12.4	181,269	263,139
2033	1,502,051	11.0	165,226	234,579	11.6	174,238	241,223	12.4	186,254	263,577
2034	1,543,357	11.0	169,769	234,556	11.6	179,029	241,200	12.4	191,376	263,552
2035	1,585,799	11.0	174,438	234,080	11.6	183,953	240,710	12.4	196,639	263,017

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	13.4%	\$166,462	\$ 270,097	13.8%	\$171,431	\$ 280,826	15.3%	\$190,065	\$ 308,740
2027	1,276,419	13.4	171,040	272,688	13.8	176,146	283,520	15.3	195,292	311,702
2028	1,311,521	13.4	175,744	275,012	13.8	180,990	285,936	15.3	200,663	314,358
2029	1,347,588	13.4	180,577	277,037	13.8	185,967	288,042	15.3	206,181	316,673
2030	1,384,647	13.4	185,543	278,730	13.8	191,081	289,803	15.3	211,851	318,609
2031	1,422,725	13.4	190,645	280,055	13.8	196,336	291,181	15.3	217,677	320,124
2032	1,461,850	13.4	195,888	280,973	13.8	201,735	292,135	15.3	223,663	321,173
2033	1,502,051	13.4	201,275	281,441	13.8	207,283	292,622	15.3	229,814	321,708
2034	1,543,357	13.4	206,810	281,414	13.8	212,983	292,594	15.3	236,134	321,677
2035	1,585,799	13.4	212,497	280,842	13.8	218,840	292,000	15.3	242,627	321,024

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.



Warren County - 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 % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2026	\$ 1,242,257	6.1%	\$75,778	\$ 154,416	7.9%	\$98,138	\$ 192,962	7.6%	\$94,412	\$ 197,258
2027	1,276,419	6.1	77,862	155,897	7.9	100,837	194,813	7.6	97,008	199,150
2028	1,311,521	6.1	80,003	157,225	7.9	103,610	196,473	7.6	99,676	200,847
2029	1,347,588	6.1	82,203	158,383	7.9	106,459	197,920	7.6	102,417	202,326
2030	1,384,647	6.1	84,463	159,351	7.9	109,387	199,130	7.6	105,233	203,563
2031	1,422,725	6.1	86,786	160,109	7.9	112,395	200,077	7.6	108,127	204,531
2032	1,461,850	6.1	89,173	160,634	7.9	115,486	200,733	7.6	111,101	205,201
2033	1,502,051	6.1	91,625	160,902	7.9	118,662	201,067	7.6	114,156	205,543
2034	1,543,357	6.1	94,145	160,887	7.9	121,925	201,048	7.6	117,295	205,523
2035	1,585,799	6.1	96,734	160,560	7.9	125,278	200,640	7.6	120,521	205,106

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
2026	\$ 1,242,257	9.1%	\$113,045	\$ 225,124	9.7%	\$120,499	\$ 231,499	10.5%	\$130,437	\$ 252,953
2027	1,276,419	9.1	116,154	227,284	9.7	123,813	233,720	10.5	134,024	255,379
2028	1,311,521	9.1	119,348	229,221	9.7	127,218	235,712	10.5	137,710	257,555
2029	1,347,588	9.1	122,631	230,909	9.7	130,716	237,448	10.5	141,497	259,452
2030	1,384,647	9.1	126,003	232,320	9.7	134,311	238,899	10.5	145,388	261,038
2031	1,422,725	9.1	129,468	233,424	9.7	138,004	240,035	10.5	149,386	262,279
2032	1,461,850	9.1	133,028	234,189	9.7	141,799	240,822	10.5	153,494	263,139
2033	1,502,051	9.1	136,687	234,579	9.7	145,699	241,223	10.5	157,715	263,577
2034	1,543,357	9.1	140,445	234,556	9.7	149,706	241,200	10.5	162,052	263,552
2035	1,585,799	9.1	144,308	234,080	9.7	153,823	240,710	10.5	166,509	263,017

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2026	\$ 1,242,257	11.5%	\$142,860	\$ 270,097	11.9%	\$147,829	\$ 280,826	13.4%	\$166,462	\$ 308,740
2027	1,276,419	11.5	146,788	272,688	11.9	151,894	283,520	13.4	171,040	311,702
2028	1,311,521	11.5	150,825	275,012	11.9	156,071	285,936	13.4	175,744	314,358
2029	1,347,588	11.5	154,973	277,037	11.9	160,363	288,042	13.4	180,577	316,673
2030	1,384,647	11.5	159,234	278,730	11.9	164,773	289,803	13.4	185,543	318,609
2031	1,422,725	11.5	163,613	280,055	11.9	169,304	291,181	13.4	190,645	320,124
2032	1,461,850	11.5	168,113	280,973	11.9	173,960	292,135	13.4	195,888	321,173
2033	1,502,051	11.5	172,736	281,441	11.9	178,744	292,622	13.4	201,275	321,708
2034	1,543,357	11.5	177,486	281,414	11.9	183,659	292,594	13.4	206,810	321,677
2035	1,585,799	11.5	182,367	280,842	11.9	188,710	292,000	13.4	212,497	321,024

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.



Warren County - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	4.2%	\$52,175	\$ 154,416	6.0%	\$74,535	\$ 192,962	5.7%	\$70,809	\$ 197,258
2027	1,276,419	4.2	53,610	155,897	6.0	76,585	194,813	5.7	72,756	199,150
2028	1,311,521	4.2	55,084	157,225	6.0	78,691	196,473	5.7	74,757	200,847
2029	1,347,588	4.2	56,599	158,383	6.0	80,855	197,920	5.7	76,813	202,326
2030	1,384,647	4.2	58,155	159,351	6.0	83,079	199,130	5.7	78,925	203,563
2031	1,422,725	4.2	59,754	160,109	6.0	85,364	200,077	5.7	81,095	204,531
2032	1,461,850	4.2	61,398	160,634	6.0	87,711	200,733	5.7	83,325	205,201
2033	1,502,051	4.2	63,086	160,902	6.0	90,123	201,067	5.7	85,617	205,543
2034	1,543,357	4.2	64,821	160,887	6.0	92,601	201,048	5.7	87,971	205,523
2035	1,585,799	4.2	66,604	160,560	6.0	95,148	200,640	5.7	90,391	205,106

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	7.2%	\$89,443	\$ 225,124	7.8%	\$96,896	\$ 231,499	8.6%	\$106,834	\$ 252,953
2027	1,276,419	7.2	91,902	227,284	7.8	99,561	233,720	8.6	109,772	255,379
2028	1,311,521	7.2	94,430	229,221	7.8	102,299	235,712	8.6	112,791	257,555
2029	1,347,588	7.2	97,026	230,909	7.8	105,112	237,448	8.6	115,893	259,452
2030	1,384,647	7.2	99,695	232,320	7.8	108,002	238,899	8.6	119,080	261,038
2031	1,422,725	7.2	102,436	233,424	7.8	110,973	240,035	8.6	122,354	262,279
2032	1,461,850	7.2	105,253	234,189	7.8	114,024	240,822	8.6	125,719	263,139
2033	1,502,051	7.2	108,148	234,579	7.8	117,160	241,223	8.6	129,176	263,577
2034	1,543,357	7.2	111,122	234,556	7.8	120,382	241,200	8.6	132,729	263,552
2035	1,585,799	7.2	114,178	234,080	7.8	123,692	240,710	8.6	136,379	263,017

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	9.6%	\$119,257	\$ 270,097	10.0%	\$124,226	\$ 280,826	11.5%	\$142,860	\$ 308,740
2027	1,276,419	9.6	122,536	272,688	10.0	127,642	283,520	11.5	146,788	311,702
2028	1,311,521	9.6	125,906	275,012	10.0	131,152	285,936	11.5	150,825	314,358
2029	1,347,588	9.6	129,368	277,037	10.0	134,759	288,042	11.5	154,973	316,673
2030	1,384,647	9.6	132,926	278,730	10.0	138,465	289,803	11.5	159,234	318,609
2031	1,422,725	9.6	136,582	280,055	10.0	142,273	291,181	11.5	163,613	320,124
2032	1,461,850	9.6	140,338	280,973	10.0	146,185	292,135	11.5	168,113	321,173
2033	1,502,051	9.6	144,197	281,441	10.0	150,205	292,622	11.5	172,736	321,708
2034	1,543,357	9.6	148,162	281,414	10.0	154,336	292,594	11.5	177,486	321,677
2035	1,585,799	9.6	152,237	280,842	10.0	158,580	292,000	11.5	182,367	321,024

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.



Warren County - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	2.3%	\$28,572	\$ 154,416	4.1%	\$50,933	\$ 192,962	3.8%	\$47,206	\$ 197,258
2027	1,276,419	2.3	29,358	155,897	4.1	52,333	194,813	3.8	48,504	199,150
2028	1,311,521	2.3	30,165	157,225	4.1	53,772	196,473	3.8	49,838	200,847
2029	1,347,588	2.3	30,995	158,383	4.1	55,251	197,920	3.8	51,208	202,326
2030	1,384,647	2.3	31,847	159,351	4.1	56,771	199,130	3.8	52,617	203,563
2031	1,422,725	2.3	32,723	160,109	4.1	58,332	200,077	3.8	54,064	204,531
2032	1,461,850	2.3	33,623	160,634	4.1	59,936	200,733	3.8	55,550	205,201
2033	1,502,051	2.3	34,547	160,902	4.1	61,584	201,067	3.8	57,078	205,543
2034	1,543,357	2.3	35,497	160,887	4.1	63,278	201,048	3.8	58,648	205,523
2035	1,585,799	2.3	36,473	160,560	4.1	65,018	200,640	3.8	60,260	205,106

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	5.3%	\$65,840	\$ 225,124	5.9%	\$73,293	\$ 231,499	6.7%	\$83,231	\$ 252,953
2027	1,276,419	5.3	67,650	227,284	5.9	75,309	233,720	6.7	85,520	255,379
2028	1,311,521	5.3	69,511	229,221	5.9	77,380	235,712	6.7	87,872	257,555
2029	1,347,588	5.3	71,422	230,909	5.9	79,508	237,448	6.7	90,288	259,452
2030	1,384,647	5.3	73,386	232,320	5.9	81,694	238,899	6.7	92,771	261,038
2031	1,422,725	5.3	75,404	233,424	5.9	83,941	240,035	6.7	95,323	262,279
2032	1,461,850	5.3	77,478	234,189	5.9	86,249	240,822	6.7	97,944	263,139
2033	1,502,051	5.3	79,609	234,579	5.9	88,621	241,223	6.7	100,637	263,577
2034	1,543,357	5.3	81,798	234,556	5.9	91,058	241,200	6.7	103,405	263,552
2035	1,585,799	5.3	84,047	234,080	5.9	93,562	240,710	6.7	106,249	263,017

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	7.7%	\$95,654	\$ 270,097	8.1%	\$100,623	\$ 280,826	9.6%	\$119,257	\$ 308,740
2027	1,276,419	7.7	98,284	272,688	8.1	103,390	283,520	9.6	122,536	311,702
2028	1,311,521	7.7	100,987	275,012	8.1	106,233	285,936	9.6	125,906	314,358
2029	1,347,588	7.7	103,764	277,037	8.1	109,155	288,042	9.6	129,368	316,673
2030	1,384,647	7.7	106,618	278,730	8.1	112,156	289,803	9.6	132,926	318,609
2031	1,422,725	7.7	109,550	280,055	8.1	115,241	291,181	9.6	136,582	320,124
2032	1,461,850	7.7	112,562	280,973	8.1	118,410	292,135	9.6	140,338	321,173
2033	1,502,051	7.7	115,658	281,441	8.1	121,666	292,622	9.6	144,197	321,708
2034	1,543,357	7.7	118,838	281,414	8.1	125,012	292,594	9.6	148,162	321,677
2035	1,585,799	7.7	122,107	280,842	8.1	128,450	292,000	9.6	152,237	321,024

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.



Warren County - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	8.0%	\$99,381	\$ 155,413	9.8%	\$121,741	\$ 194,345	9.9%	\$122,983	\$ 211,395
2027	1,276,419	8.0	102,114	156,904	9.8	125,089	196,209	9.9	126,365	213,423
2028	1,311,521	8.0	104,922	158,241	9.8	128,529	197,881	9.9	129,841	215,242
2029	1,347,588	8.0	107,807	159,406	9.8	132,064	199,338	9.9	133,411	216,827
2030	1,384,647	8.0	110,772	160,380	9.8	135,695	200,556	9.9	137,080	218,152
2031	1,422,725	8.0	113,818	161,142	9.8	139,427	201,509	9.9	140,850	219,189
2032	1,461,850	8.0	116,948	161,670	9.8	143,261	202,169	9.9	144,723	219,907
2033	1,502,051	8.0	120,164	161,939	9.8	147,201	202,506	9.9	148,703	220,273
2034	1,543,357	8.0	123,469	161,923	9.8	151,249	202,487	9.9	152,792	220,252
2035	1,585,799	8.0	126,864	161,594	9.8	155,408	202,076	9.9	156,994	219,805

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	11.3%	\$140,375	\$ 236,321	11.6%	\$144,102	\$ 233,138	12.5%	\$155,282	\$ 261,119
2027	1,276,419	11.3	144,235	238,588	11.6	148,065	235,374	12.5	159,552	263,624
2028	1,311,521	11.3	148,202	240,621	11.6	152,136	237,380	12.5	163,940	265,870
2029	1,347,588	11.3	152,277	242,393	11.6	156,320	239,128	12.5	168,449	267,828
2030	1,384,647	11.3	156,465	243,875	11.6	160,619	240,590	12.5	173,081	269,465
2031	1,422,725	11.3	160,768	245,034	11.6	165,036	241,734	12.5	177,841	270,746
2032	1,461,850	11.3	165,189	245,837	11.6	169,575	242,526	12.5	182,731	271,633
2033	1,502,051	11.3	169,732	246,247	11.6	174,238	242,930	12.5	187,756	272,086
2034	1,543,357	11.3	174,399	246,223	11.6	179,029	242,907	12.5	192,920	272,060
2035	1,585,799	11.3	179,195	245,723	11.6	183,953	242,414	12.5	198,225	271,507

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	13.4%	\$166,462	\$ 272,048	13.8%	\$171,431	\$ 286,027	15.3%	\$190,065	\$ 310,949
2027	1,276,419	13.4	171,040	274,658	13.8	176,146	288,771	15.3	195,292	313,932
2028	1,311,521	13.4	175,744	276,998	13.8	180,990	291,232	15.3	200,663	316,607
2029	1,347,588	13.4	180,577	279,038	13.8	185,967	293,377	15.3	206,181	318,939
2030	1,384,647	13.4	185,543	280,744	13.8	191,081	295,170	15.3	211,851	320,888
2031	1,422,725	13.4	190,645	282,079	13.8	196,336	296,573	15.3	217,677	322,414
2032	1,461,850	13.4	195,888	283,003	13.8	201,735	297,545	15.3	223,663	323,471
2033	1,502,051	13.4	201,275	283,475	13.8	207,283	298,041	15.3	229,814	324,010
2034	1,543,357	13.4	206,810	283,448	13.8	212,983	298,012	15.3	236,134	323,979
2035	1,585,799	13.4	212,497	282,872	13.8	218,840	297,407	15.3	242,627	323,321

Notes regarding the above projections:

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



Warren County - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	6.1%	\$75,778	\$ 155,413	7.9%	\$98,138	\$ 194,345	8.0%	\$99,381	\$ 211,395
2027	1,276,419	6.1	77,862	156,904	7.9	100,837	196,209	8.0	102,114	213,423
2028	1,311,521	6.1	80,003	158,241	7.9	103,610	197,881	8.0	104,922	215,242
2029	1,347,588	6.1	82,203	159,406	7.9	106,459	199,338	8.0	107,807	216,827
2030	1,384,647	6.1	84,463	160,380	7.9	109,387	200,556	8.0	110,772	218,152
2031	1,422,725	6.1	86,786	161,142	7.9	112,395	201,509	8.0	113,818	219,189
2032	1,461,850	6.1	89,173	161,670	7.9	115,486	202,169	8.0	116,948	219,907
2033	1,502,051	6.1	91,625	161,939	7.9	118,662	202,506	8.0	120,164	220,273
2034	1,543,357	6.1	94,145	161,923	7.9	121,925	202,487	8.0	123,469	220,252
2035	1,585,799	6.1	96,734	161,594	7.9	125,278	202,076	8.0	126,864	219,805

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	9.4%	\$116,772	\$ 236,321	9.7%	\$120,499	\$ 233,138	10.6%	\$131,679	\$ 261,119
2027	1,276,419	9.4	119,983	238,588	9.7	123,813	235,374	10.6	135,300	263,624
2028	1,311,521	9.4	123,283	240,621	9.7	127,218	237,380	10.6	139,021	265,870
2029	1,347,588	9.4	126,673	242,393	9.7	130,716	239,128	10.6	142,844	267,828
2030	1,384,647	9.4	130,157	243,875	9.7	134,311	240,590	10.6	146,773	269,465
2031	1,422,725	9.4	133,736	245,034	9.7	138,004	241,734	10.6	150,809	270,746
2032	1,461,850	9.4	137,414	245,837	9.7	141,799	242,526	10.6	154,956	271,633
2033	1,502,051	9.4	141,193	246,247	9.7	145,699	242,930	10.6	159,217	272,086
2034	1,543,357	9.4	145,076	246,223	9.7	149,706	242,907	10.6	163,596	272,060
2035	1,585,799	9.4	149,065	245,723	9.7	153,823	242,414	10.6	168,095	271,507

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	11.5%	\$142,860	\$ 272,048	11.9%	\$147,829	\$ 286,027	13.4%	\$166,462	\$ 310,949
2027	1,276,419	11.5	146,788	274,658	11.9	151,894	288,771	13.4	171,040	313,932
2028	1,311,521	11.5	150,825	276,998	11.9	156,071	291,232	13.4	175,744	316,607
2029	1,347,588	11.5	154,973	279,038	11.9	160,363	293,377	13.4	180,577	318,939
2030	1,384,647	11.5	159,234	280,744	11.9	164,773	295,170	13.4	185,543	320,888
2031	1,422,725	11.5	163,613	282,079	11.9	169,304	296,573	13.4	190,645	322,414
2032	1,461,850	11.5	168,113	283,003	11.9	173,960	297,545	13.4	195,888	323,471
2033	1,502,051	11.5	172,736	283,475	11.9	178,744	298,041	13.4	201,275	324,010
2034	1,543,357	11.5	177,486	283,448	11.9	183,659	298,012	13.4	206,810	323,979
2035	1,585,799	11.5	182,367	282,872	11.9	188,710	297,407	13.4	212,497	323,321

Notes regarding the above projections:

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



Warren County - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	4.2%	\$52,175	\$ 155,413	6.0%	\$74,535	\$ 194,345	6.1%	\$75,778	\$ 211,395
2027	1,276,419	4.2	53,610	156,904	6.0	76,585	196,209	6.1	77,862	213,423
2028	1,311,521	4.2	55,084	158,241	6.0	78,691	197,881	6.1	80,003	215,242
2029	1,347,588	4.2	56,599	159,406	6.0	80,855	199,338	6.1	82,203	216,827
2030	1,384,647	4.2	58,155	160,380	6.0	83,079	200,556	6.1	84,463	218,152
2031	1,422,725	4.2	59,754	161,142	6.0	85,364	201,509	6.1	86,786	219,189
2032	1,461,850	4.2	61,398	161,670	6.0	87,711	202,169	6.1	89,173	219,907
2033	1,502,051	4.2	63,086	161,939	6.0	90,123	202,506	6.1	91,625	220,273
2034	1,543,357	4.2	64,821	161,923	6.0	92,601	202,487	6.1	94,145	220,252
2035	1,585,799	4.2	66,604	161,594	6.0	95,148	202,076	6.1	96,734	219,805

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	7.5%	\$93,169	\$ 236,321	7.8%	\$96,896	\$ 233,138	8.7%	\$108,076	\$ 261,119
2027	1,276,419	7.5	95,731	238,588	7.8	99,561	235,374	8.7	111,048	263,624
2028	1,311,521	7.5	98,364	240,621	7.8	102,299	237,380	8.7	114,102	265,870
2029	1,347,588	7.5	101,069	242,393	7.8	105,112	239,128	8.7	117,240	267,828
2030	1,384,647	7.5	103,849	243,875	7.8	108,002	240,590	8.7	120,464	269,465
2031	1,422,725	7.5	106,704	245,034	7.8	110,973	241,734	8.7	123,777	270,746
2032	1,461,850	7.5	109,639	245,837	7.8	114,024	242,526	8.7	127,181	271,633
2033	1,502,051	7.5	112,654	246,247	7.8	117,160	242,930	8.7	130,678	272,086
2034	1,543,357	7.5	115,752	246,223	7.8	120,382	242,907	8.7	134,272	272,060
2035	1,585,799	7.5	118,935	245,723	7.8	123,692	242,414	8.7	137,965	271,507

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	9.6%	\$119,257	\$ 272,048	10.0%	\$124,226	\$ 286,027	11.5%	\$142,860	\$ 310,949
2027	1,276,419	9.6	122,536	274,658	10.0	127,642	288,771	11.5	146,788	313,932
2028	1,311,521	9.6	125,906	276,998	10.0	131,152	291,232	11.5	150,825	316,607
2029	1,347,588	9.6	129,368	279,038	10.0	134,759	293,377	11.5	154,973	318,939
2030	1,384,647	9.6	132,926	280,744	10.0	138,465	295,170	11.5	159,234	320,888
2031	1,422,725	9.6	136,582	282,079	10.0	142,273	296,573	11.5	163,613	322,414
2032	1,461,850	9.6	140,338	283,003	10.0	146,185	297,545	11.5	168,113	323,471
2033	1,502,051	9.6	144,197	283,475	10.0	150,205	298,041	11.5	172,736	324,010
2034	1,543,357	9.6	148,162	283,448	10.0	154,336	298,012	11.5	177,486	323,979
2035	1,585,799	9.6	152,237	282,872	10.0	158,580	297,407	11.5	182,367	323,321

Notes regarding the above projections:

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



Warren County - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	2.3%	\$28,572	\$ 155,413	4.1%	\$50,933	\$ 194,345	4.2%	\$52,175	\$ 211,395
2027	1,276,419	2.3	29,358	156,904	4.1	52,333	196,209	4.2	53,610	213,423
2028	1,311,521	2.3	30,165	158,241	4.1	53,772	197,881	4.2	55,084	215,242
2029	1,347,588	2.3	30,995	159,406	4.1	55,251	199,338	4.2	56,599	216,827
2030	1,384,647	2.3	31,847	160,380	4.1	56,771	200,556	4.2	58,155	218,152
2031	1,422,725	2.3	32,723	161,142	4.1	58,332	201,509	4.2	59,754	219,189
2032	1,461,850	2.3	33,623	161,670	4.1	59,936	202,169	4.2	61,398	219,907
2033	1,502,051	2.3	34,547	161,939	4.1	61,584	202,506	4.2	63,086	220,273
2034	1,543,357	2.3	35,497	161,923	4.1	63,278	202,487	4.2	64,821	220,252
2035	1,585,799	2.3	36,473	161,594	4.1	65,018	202,076	4.2	66,604	219,805

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	5.6%	\$69,566	\$ 236,321	5.9%	\$73,293	\$ 233,138	6.8%	\$84,473	\$ 261,119
2027	1,276,419	5.6	71,479	238,588	5.9	75,309	235,374	6.8	86,796	263,624
2028	1,311,521	5.6	73,445	240,621	5.9	77,380	237,380	6.8	89,183	265,870
2029	1,347,588	5.6	75,465	242,393	5.9	79,508	239,128	6.8	91,636	267,828
2030	1,384,647	5.6	77,540	243,875	5.9	81,694	240,590	6.8	94,156	269,465
2031	1,422,725	5.6	79,673	245,034	5.9	83,941	241,734	6.8	96,745	270,746
2032	1,461,850	5.6	81,864	245,837	5.9	86,249	242,526	6.8	99,406	271,633
2033	1,502,051	5.6	84,115	246,247	5.9	88,621	242,930	6.8	102,139	272,086
2034	1,543,357	5.6	86,428	246,223	5.9	91,058	242,907	6.8	104,948	272,060
2035	1,585,799	5.6	88,805	245,723	5.9	93,562	242,414	6.8	107,834	271,507

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	7.7%	\$95,654	\$ 272,048	8.1%	\$100,623	\$ 286,027	9.6%	\$119,257	\$ 310,949
2027	1,276,419	7.7	98,284	274,658	8.1	103,390	288,771	9.6	122,536	313,932
2028	1,311,521	7.7	100,987	276,998	8.1	106,233	291,232	9.6	125,906	316,607
2029	1,347,588	7.7	103,764	279,038	8.1	109,155	293,377	9.6	129,368	318,939
2030	1,384,647	7.7	106,618	280,744	8.1	112,156	295,170	9.6	132,926	320,888
2031	1,422,725	7.7	109,550	282,079	8.1	115,241	296,573	9.6	136,582	322,414
2032	1,461,850	7.7	112,562	283,003	8.1	118,410	297,545	9.6	140,338	323,471
2033	1,502,051	7.7	115,658	283,475	8.1	121,666	298,041	9.6	144,197	324,010
2034	1,543,357	7.7	118,838	283,448	8.1	125,012	298,012	9.6	148,162	323,979
2035	1,585,799	7.7	122,107	282,872	8.1	128,450	297,407	9.6	152,237	323,321

Notes regarding the above projections:

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



Warren County - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	8.3%	\$103,107	\$ 160,768	10.1%	\$125,468	\$ 200,928	10.2%	\$126,710	\$ 218,801
2027	1,276,419	8.3	105,943	162,310	10.1	128,918	202,855	10.2	130,195	220,900
2028	1,311,521	8.3	108,856	163,693	10.1	132,464	204,584	10.2	133,775	222,782
2029	1,347,588	8.3	111,850	164,898	10.1	136,106	206,091	10.2	137,454	224,423
2030	1,384,647	8.3	114,926	165,906	10.1	139,849	207,351	10.2	141,234	225,795
2031	1,422,725	8.3	118,086	166,695	10.1	143,695	208,337	10.2	145,118	226,868
2032	1,461,850	8.3	121,334	167,241	10.1	147,647	209,020	10.2	149,109	227,611
2033	1,502,051	8.3	124,670	167,520	10.1	151,707	209,368	10.2	153,209	227,990
2034	1,543,357	8.3	128,099	167,504	10.1	155,879	209,348	10.2	157,422	227,968
2035	1,585,799	8.3	131,621	167,164	10.1	160,166	208,923	10.2	161,751	227,505

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	11.6%	\$144,102	\$ 244,390	11.9%	\$147,829	\$ 241,116	13.0%	\$161,493	\$ 270,117
2027	1,276,419	11.6	148,065	246,734	11.9	151,894	243,429	13.0	165,934	272,708
2028	1,311,521	11.6	152,136	248,836	11.9	156,071	245,503	13.0	170,498	275,032
2029	1,347,588	11.6	156,320	250,668	11.9	160,363	247,311	13.0	175,186	277,057
2030	1,384,647	11.6	160,619	252,200	11.9	164,773	248,823	13.0	180,004	278,750
2031	1,422,725	11.6	165,036	253,399	11.9	169,304	250,006	13.0	184,954	280,075
2032	1,461,850	11.6	169,575	254,229	11.9	173,960	250,825	13.0	190,041	280,993
2033	1,502,051	11.6	174,238	254,653	11.9	178,744	251,243	13.0	195,267	281,461
2034	1,543,357	11.6	179,029	254,628	11.9	183,659	251,219	13.0	200,636	281,434
2035	1,585,799	11.6	183,953	254,111	11.9	188,710	250,709	13.0	206,154	280,862

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	13.8%	\$171,431	\$ 281,299	14.4%	\$178,885	\$ 295,766	15.7%	\$195,034	\$ 321,508
2027	1,276,419	13.8	176,146	283,997	14.4	183,804	298,603	15.7	200,398	324,592
2028	1,311,521	13.8	180,990	286,417	14.4	188,859	301,147	15.7	205,909	327,358
2029	1,347,588	13.8	185,967	288,526	14.4	194,053	303,365	15.7	211,571	329,769
2030	1,384,647	13.8	191,081	290,290	14.4	199,389	305,219	15.7	217,390	331,785
2031	1,422,725	13.8	196,336	291,670	14.4	204,872	306,670	15.7	223,368	333,362
2032	1,461,850	13.8	201,735	292,626	14.4	210,506	307,675	15.7	229,510	334,454
2033	1,502,051	13.8	207,283	293,114	14.4	216,295	308,188	15.7	235,822	335,011
2034	1,543,357	13.8	212,983	293,086	14.4	222,243	308,158	15.7	242,307	334,979
2035	1,585,799	13.8	218,840	292,491	14.4	228,355	307,532	15.7	248,970	334,299

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.



Warren County - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	6.4%	\$79,504	\$ 160,768	8.2%	\$101,865	\$ 200,928	8.3%	\$103,107	\$ 218,801
2027	1,276,419	6.4	81,691	162,310	8.2	104,666	202,855	8.3	105,943	220,900
2028	1,311,521	6.4	83,937	163,693	8.2	107,545	204,584	8.3	108,856	222,782
2029	1,347,588	6.4	86,246	164,898	8.2	110,502	206,091	8.3	111,850	224,423
2030	1,384,647	6.4	88,617	165,906	8.2	113,541	207,351	8.3	114,926	225,795
2031	1,422,725	6.4	91,054	166,695	8.2	116,663	208,337	8.3	118,086	226,868
2032	1,461,850	6.4	93,558	167,241	8.2	119,872	209,020	8.3	121,334	227,611
2033	1,502,051	6.4	96,131	167,520	8.2	123,168	209,368	8.3	124,670	227,990
2034	1,543,357	6.4	98,775	167,504	8.2	126,555	209,348	8.3	128,099	227,968
2035	1,585,799	6.4	101,491	167,164	8.2	130,036	208,923	8.3	131,621	227,505

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	9.7%	\$120,499	\$ 244,390	10.0%	\$124,226	\$ 241,116	11.1%	\$137,891	\$ 270,117
2027	1,276,419	9.7	123,813	246,734	10.0	127,642	243,429	11.1	141,683	272,708
2028	1,311,521	9.7	127,218	248,836	10.0	131,152	245,503	11.1	145,579	275,032
2029	1,347,588	9.7	130,716	250,668	10.0	134,759	247,311	11.1	149,582	277,057
2030	1,384,647	9.7	134,311	252,200	10.0	138,465	248,823	11.1	153,696	278,750
2031	1,422,725	9.7	138,004	253,399	10.0	142,273	250,006	11.1	157,922	280,075
2032	1,461,850	9.7	141,799	254,229	10.0	146,185	250,825	11.1	162,265	280,993
2033	1,502,051	9.7	145,699	254,653	10.0	150,205	251,243	11.1	166,728	281,461
2034	1,543,357	9.7	149,706	254,628	10.0	154,336	251,219	11.1	171,313	281,434
2035	1,585,799	9.7	153,823	254,111	10.0	158,580	250,709	11.1	176,024	280,862

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	11.9%	\$147,829	\$ 281,299	12.5%	\$155,282	\$ 295,766	13.8%	\$171,431	\$ 321,508
2027	1,276,419	11.9	151,894	283,997	12.5	159,552	298,603	13.8	176,146	324,592
2028	1,311,521	11.9	156,071	286,417	12.5	163,940	301,147	13.8	180,990	327,358
2029	1,347,588	11.9	160,363	288,526	12.5	168,449	303,365	13.8	185,967	329,769
2030	1,384,647	11.9	164,773	290,290	12.5	173,081	305,219	13.8	191,081	331,785
2031	1,422,725	11.9	169,304	291,670	12.5	177,841	306,670	13.8	196,336	333,362
2032	1,461,850	11.9	173,960	292,626	12.5	182,731	307,675	13.8	201,735	334,454
2033	1,502,051	11.9	178,744	293,114	12.5	187,756	308,188	13.8	207,283	335,011
2034	1,543,357	11.9	183,659	293,086	12.5	192,920	308,158	13.8	212,983	334,979
2035	1,585,799	11.9	188,710	292,491	12.5	198,225	307,532	13.8	218,840	334,299

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.



Warren County - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	4.5%	\$55,902	\$ 160,768	6.3%	\$78,262	\$ 200,928	6.4%	\$79,504	\$ 218,801
2027	1,276,419	4.5	57,439	162,310	6.3	80,414	202,855	6.4	81,691	220,900
2028	1,311,521	4.5	59,018	163,693	6.3	82,626	204,584	6.4	83,937	222,782
2029	1,347,588	4.5	60,641	164,898	6.3	84,898	206,091	6.4	86,246	224,423
2030	1,384,647	4.5	62,309	165,906	6.3	87,233	207,351	6.4	88,617	225,795
2031	1,422,725	4.5	64,023	166,695	6.3	89,632	208,337	6.4	91,054	226,868
2032	1,461,850	4.5	65,783	167,241	6.3	92,097	209,020	6.4	93,558	227,611
2033	1,502,051	4.5	67,592	167,520	6.3	94,629	209,368	6.4	96,131	227,990
2034	1,543,357	4.5	69,451	167,504	6.3	97,231	209,348	6.4	98,775	227,968
2035	1,585,799	4.5	71,361	167,164	6.3	99,905	208,923	6.4	101,491	227,505

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	7.8%	\$96,896	\$ 244,390	8.1%	\$100,623	\$ 241,116	9.2%	\$114,288	\$ 270,117
2027	1,276,419	7.8	99,561	246,734	8.1	103,390	243,429	9.2	117,431	272,708
2028	1,311,521	7.8	102,299	248,836	8.1	106,233	245,503	9.2	120,660	275,032
2029	1,347,588	7.8	105,112	250,668	8.1	109,155	247,311	9.2	123,978	277,057
2030	1,384,647	7.8	108,002	252,200	8.1	112,156	248,823	9.2	127,388	278,750
2031	1,422,725	7.8	110,973	253,399	8.1	115,241	250,006	9.2	130,891	280,075
2032	1,461,850	7.8	114,024	254,229	8.1	118,410	250,825	9.2	134,490	280,993
2033	1,502,051	7.8	117,160	254,653	8.1	121,666	251,243	9.2	138,189	281,461
2034	1,543,357	7.8	120,382	254,628	8.1	125,012	251,219	9.2	141,989	281,434
2035	1,585,799	7.8	123,692	254,111	8.1	128,450	250,709	9.2	145,894	280,862

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	10.0%	\$124,226	\$ 281,299	10.6%	\$131,679	\$ 295,766	11.9%	\$147,829	\$ 321,508
2027	1,276,419	10.0	127,642	283,997	10.6	135,300	298,603	11.9	151,894	324,592
2028	1,311,521	10.0	131,152	286,417	10.6	139,021	301,147	11.9	156,071	327,358
2029	1,347,588	10.0	134,759	288,526	10.6	142,844	303,365	11.9	160,363	329,769
2030	1,384,647	10.0	138,465	290,290	10.6	146,773	305,219	11.9	164,773	331,785
2031	1,422,725	10.0	142,273	291,670	10.6	150,809	306,670	11.9	169,304	333,362
2032	1,461,850	10.0	146,185	292,626	10.6	154,956	307,675	11.9	173,960	334,454
2033	1,502,051	10.0	150,205	293,114	10.6	159,217	308,188	11.9	178,744	335,011
2034	1,543,357	10.0	154,336	293,086	10.6	163,596	308,158	11.9	183,659	334,979
2035	1,585,799	10.0	158,580	292,491	10.6	168,095	307,532	11.9	188,710	334,299

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.



Warren County - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	2.6%	\$32,299	\$ 160,768	4.4%	\$54,659	\$ 200,928	4.5%	\$55,902	\$ 218,801
2027	1,276,419	2.6	33,187	162,310	4.4	56,162	202,855	4.5	57,439	220,900
2028	1,311,521	2.6	34,100	163,693	4.4	57,707	204,584	4.5	59,018	222,782
2029	1,347,588	2.6	35,037	164,898	4.4	59,294	206,091	4.5	60,641	224,423
2030	1,384,647	2.6	36,001	165,906	4.4	60,924	207,351	4.5	62,309	225,795
2031	1,422,725	2.6	36,991	166,695	4.4	62,600	208,337	4.5	64,023	226,868
2032	1,461,850	2.6	38,008	167,241	4.4	64,321	209,020	4.5	65,783	227,611
2033	1,502,051	2.6	39,053	167,520	4.4	66,090	209,368	4.5	67,592	227,990
2034	1,543,357	2.6	40,127	167,504	4.4	67,908	209,348	4.5	69,451	227,968
2035	1,585,799	2.6	41,231	167,164	4.4	69,775	208,923	4.5	71,361	227,505

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	5.9%	\$73,293	\$ 244,390	6.2%	\$77,020	\$ 241,116	7.3%	\$90,685	\$ 270,117
2027	1,276,419	5.9	75,309	246,734	6.2	79,138	243,429	7.3	93,179	272,708
2028	1,311,521	5.9	77,380	248,836	6.2	81,314	245,503	7.3	95,741	275,032
2029	1,347,588	5.9	79,508	250,668	6.2	83,550	247,311	7.3	98,374	277,057
2030	1,384,647	5.9	81,694	252,200	6.2	85,848	248,823	7.3	101,079	278,750
2031	1,422,725	5.9	83,941	253,399	6.2	88,209	250,006	7.3	103,859	280,075
2032	1,461,850	5.9	86,249	254,229	6.2	90,635	250,825	7.3	106,715	280,993
2033	1,502,051	5.9	88,621	254,653	6.2	93,127	251,243	7.3	109,650	281,461
2034	1,543,357	5.9	91,058	254,628	6.2	95,688	251,219	7.3	112,665	281,434
2035	1,585,799	5.9	93,562	254,111	6.2	98,320	250,709	7.3	115,763	280,862

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	\$ 1,242,257	8.1%	\$100,623	\$ 281,299	8.7%	\$108,076	\$ 295,766	10.0%	\$124,226	\$ 321,508
2027	1,276,419	8.1	103,390	283,997	8.7	111,048	298,603	10.0	127,642	324,592
2028	1,311,521	8.1	106,233	286,417	8.7	114,102	301,147	10.0	131,152	327,358
2029	1,347,588	8.1	109,155	288,526	8.7	117,240	303,365	10.0	134,759	329,769
2030	1,384,647	8.1	112,156	290,290	8.7	120,464	305,219	10.0	138,465	331,785
2031	1,422,725	8.1	115,241	291,670	8.7	123,777	306,670	10.0	142,273	333,362
2032	1,461,850	8.1	118,410	292,626	8.7	127,181	307,675	10.0	146,185	334,454
2033	1,502,051	8.1	121,666	293,114	8.7	130,678	308,188	10.0	150,205	335,011
2034	1,543,357	8.1	125,012	293,086	8.7	134,272	308,158	10.0	154,336	334,979
2035	1,585,799	8.1	128,450	292,491	8.7	137,965	307,532	10.0	158,580	334,299

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%.
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