



The Initial Valuation For

# Washington County Ambulance District

as of January 31, 2023



# Table of Contents

	<b>Page</b>
Actuary's Certification Letter .....	1
Alternate Plans Available .....	3
Employer Contribution Rates	
Regular Eligibility:	
5-Year Final Average Salary .....	4
3-Year Final Average Salary .....	5
Rule of 80 Eligibility:	
5-Year Final Average Salary .....	6
3-Year Final Average Salary .....	7
Employer Contribution Dollars .....	8
Appendix I	
Unfunded Actuarial Accrued Liability .....	11
Appendix II	
Summary of Financial Assumptions .....	13
Appendix III	
Summary of LAGERS Provisions .....	17
Appendix IV	
Benefit Illustrations.....	20
Appendix V	
Age and Service Characteristics of Employees .....	29
Appendix VI	
Risk Commentary.....	31



March 10, 2023

Washington County Ambulance District  
Potosi, Missouri

Ladies and Gentlemen:

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

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

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

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

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

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

The actuarial assumptions and methods used to determine the stated costs are described in Appendix II of this report. In our opinion, they do produce results which, in the aggregate, are reasonable. Additional miscellaneous and technical assumptions as well as disclosures required by the actuarial standards of practice may be found in the LAGERS Compiled Annual Actuarial Valuation report as of February 28, 2022.

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 January 31, 2023. 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.

# Washington County Ambulance District

## Employer Contribution Rates 5 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	6.20%	0.20%	8.50%	14.90%	13.00%	11.10%	9.20%
	Public Safety	6.40	0.20	5.90	12.50	10.60	8.70	6.80
L-3	General	7.60	0.30	10.60	18.50	16.60	14.70	12.80
	Public Safety	7.80	0.30	7.30	15.40	13.50	11.60	9.70
LT-4(65)	General	6.80	0.20	9.50	16.50	14.60	12.70	10.80
	Public Safety	7.70	0.20	7.10	15.00	13.10	11.20	9.30
LT-5(65)	General	8.00	0.30	11.40	19.70	17.80	15.90	14.00
	Public Safety	8.70	0.30	8.20	17.20	15.30	13.40	11.50
L-7	General	8.90	0.30	12.80	22.00	20.10	18.20	16.30
	Public Safety	9.20	0.30	8.80	18.30	16.40	14.50	12.60
LT-8(65)	General	9.20	0.30	13.30	22.80	20.90	19.00	17.10
	Public Safety	9.80	0.30	9.40	19.50	17.60	15.70	13.80
L-12	General	10.20	0.40	14.90	25.50	23.60	21.70	19.80
	Public Safety	10.60	0.40	10.30	21.30	19.40	17.50	15.60
LT-14(65)	General	10.40	0.40	15.10	25.90	24.00	22.10	20.20
	Public Safety	10.90	0.40	10.60	21.90	20.00	18.10	16.20
L-6	General	11.60	0.50	17.00	29.10	27.20	25.30	23.40
	Public Safety	12.00	0.50	11.70	24.20	22.30	20.40	18.50

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

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

# Washington County Ambulance District

## Employer Contribution Rates 3 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	6.40%	0.20%	8.80%	15.40%	13.50%	11.60%	9.70%
	Public Safety	6.70	0.20	6.10	13.00	11.10	9.20	7.30
L-3	General	7.80	0.30	11.00	19.10	17.20	15.30	13.40
	Public Safety	8.10	0.30	7.60	16.00	14.10	12.20	10.30
LT-4(65)	General	7.00	0.20	9.80	17.00	15.10	13.20	11.30
	Public Safety	7.90	0.20	7.30	15.40	13.50	11.60	9.70
LT-5(65)	General	8.20	0.30	11.80	20.30	18.40	16.50	14.60
	Public Safety	9.00	0.30	8.50	17.80	15.90	14.00	12.10
L-7	General	9.20	0.30	13.20	22.70	20.80	18.90	17.00
	Public Safety	9.50	0.30	9.10	18.90	17.00	15.10	13.20
LT-8(65)	General	9.50	0.30	13.70	23.50	21.60	19.70	17.80
	Public Safety	10.20	0.30	9.70	20.20	18.30	16.40	14.50
L-12	General	10.60	0.40	15.40	26.40	24.50	22.60	20.70
	Public Safety	11.00	0.40	10.60	22.00	20.10	18.20	16.30
LT-14(65)	General	10.70	0.40	15.70	26.80	24.90	23.00	21.10
	Public Safety	11.30	0.40	10.90	22.60	20.70	18.80	16.90
L-6	General	11.90	0.50	17.60	30.00	28.10	26.20	24.30
	Public Safety	12.40	0.50	12.10	25.00	23.10	21.20	19.30

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

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

# Washington County Ambulance District

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

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	6.50%	0.20%	10.40%	17.10%	15.20%	13.30%	11.40%
	Public Safety	6.70	0.20	6.20	13.10	11.20	9.30	7.40
L-3	General	7.90	0.30	13.00	21.20	19.30	17.40	15.50
	Public Safety	8.20	0.30	7.70	16.20	14.30	12.40	10.50
LT-4(65)	General	7.50	0.20	14.00	21.70	19.80	17.90	16.00
	Public Safety	8.30	0.20	7.90	16.40	14.50	12.60	10.70
LT-5(65)	General	8.70	0.30	15.70	24.70	22.80	20.90	19.00
	Public Safety	9.40	0.30	9.00	18.70	16.80	14.90	13.00
L-7	General	9.30	0.30	15.60	25.20	23.30	21.40	19.50
	Public Safety	9.60	0.30	9.30	19.20	17.30	15.40	13.50
LT-8(65)	General	9.80	0.30	17.30	27.40	25.50	23.60	21.70
	Public Safety	10.40	0.30	10.10	20.80	18.90	17.00	15.10
L-12	General	10.70	0.40	18.10	29.20	27.30	25.40	23.50
	Public Safety	11.10	0.40	10.80	22.30	20.40	18.50	16.60
LT-14(65)	General	11.00	0.40	19.00	30.40	28.50	26.60	24.70
	Public Safety	11.50	0.40	11.20	23.10	21.20	19.30	17.40
L-6	General	12.20	0.50	20.70	33.40	31.50	29.60	27.70
	Public Safety	12.50	0.50	12.30	25.30	23.40	21.50	19.60

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

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

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



# Washington County Ambulance District

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

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	6.70%	0.20%	10.70%	17.60%	15.70%	13.80%	11.90%
	Public Safety	6.90	0.20	6.40	13.50	11.60	9.70	7.80
L-3	General	8.20	0.30	13.40	21.90	20.00	18.10	16.20
	Public Safety	8.40	0.30	8.00	16.70	14.80	12.90	11.00
LT-4(65)	General	7.80	0.20	14.50	22.50	20.60	18.70	16.80
	Public Safety	8.60	0.20	8.10	16.90	15.00	13.10	11.20
LT-5(65)	General	9.00	0.30	16.20	25.50	23.60	21.70	19.80
	Public Safety	9.70	0.30	9.30	19.30	17.40	15.50	13.60
L-7	General	9.60	0.30	16.10	26.00	24.10	22.20	20.30
	Public Safety	10.00	0.30	9.60	19.90	18.00	16.10	14.20
LT-8(65)	General	10.20	0.30	18.00	28.50	26.60	24.70	22.80
	Public Safety	10.80	0.30	10.50	21.60	19.70	17.80	15.90
L-12	General	11.10	0.40	18.80	30.30	28.40	26.50	24.60
	Public Safety	11.50	0.40	11.20	23.10	21.20	19.30	17.40
LT-14(65)	General	11.40	0.40	19.70	31.50	29.60	27.70	25.80
	Public Safety	11.90	0.40	11.60	23.90	22.00	20.10	18.20
L-6	General	12.60	0.50	21.50	34.60	32.70	30.80	28.90
	Public Safety	13.00	0.50	12.80	26.30	24.40	22.50	20.60

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

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

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

# Washington County Ambulance District

## Employer Contribution Dollars General

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

### Regular Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 17,953	\$ 15,664	\$ 13,374	\$ 11,085
L-3	22,291	20,001	17,712	15,423
LT-4(65)	19,881	17,592	15,302	13,013
LT-5(65)	23,737	21,447	19,158	16,869
L-7	26,508	24,218	21,929	19,640
LT-8(65)	27,472	25,182	22,893	20,604
L-12	30,725	28,436	26,146	23,857
LT-14(65)	31,207	28,918	26,628	24,339
L-6	35,063	32,773	30,484	28,195

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 18,555	\$ 16,266	\$ 13,977	\$ 11,688
L-3	23,014	20,724	18,435	16,146
LT-4(65)	20,483	18,194	15,905	13,615
LT-5(65)	24,459	22,170	19,881	17,592
L-7	27,351	25,062	22,773	20,483
LT-8(65)	28,315	26,026	23,737	21,447
L-12	31,809	29,520	27,231	24,941
LT-14(65)	32,291	30,002	27,713	25,423
L-6	36,147	33,858	31,568	29,279

### Rule of 80 Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 20,604	\$ 18,314	\$ 16,025	\$ 13,736
L-3	25,544	23,255	20,965	18,676
LT-4(65)	26,146	23,857	21,568	19,278
LT-5(65)	29,761	27,472	25,182	22,893
L-7	30,363	28,074	25,785	23,496
LT-8(65)	33,014	30,725	28,436	26,146
L-12	35,183	32,894	30,604	28,315
LT-14(65)	36,629	34,340	32,050	29,761
L-6	40,244	37,954	35,665	33,376

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 21,206	\$ 18,917	\$ 16,628	\$ 14,338
L-3	26,387	24,098	21,809	19,519
LT-4(65)	27,110	24,821	22,532	20,242
LT-5(65)	30,725	28,436	26,146	23,857
L-7	31,327	29,038	26,749	24,459
LT-8(65)	34,340	32,050	29,761	27,472
L-12	36,508	34,219	31,930	29,641
LT-14(65)	37,954	35,665	33,376	31,086
L-6	41,690	39,400	37,111	34,822

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.

# Washington County Ambulance District

## Employer Contribution Dollars Public Safety

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

### Regular Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 226,824	\$ 192,347	\$ 157,870	\$ 123,392
L-3	279,447	244,970	210,493	176,016
LT-4(65)	272,189	237,712	203,235	168,757
LT-5(65)	312,110	277,633	243,156	208,678
L-7	332,071	297,593	263,116	228,639
LT-8(65)	353,846	319,369	284,891	250,414
L-12	386,509	352,031	317,554	283,077
LT-14(65)	397,396	362,919	328,442	293,964
L-6	439,132	404,654	370,177	335,700

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 235,897	\$ 201,420	\$ 166,943	\$ 132,465
L-3	290,335	255,858	221,380	186,903
LT-4(65)	279,447	244,970	210,493	176,016
LT-5(65)	322,998	288,520	254,043	219,566
L-7	342,958	308,481	274,004	239,526
LT-8(65)	366,548	332,071	297,593	263,116
L-12	399,211	364,733	330,256	295,779
LT-14(65)	410,098	375,621	341,144	306,666
L-6	453,649	419,171	384,694	350,217

### Rule of 80 Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 237,712	\$ 203,235	\$ 168,757	\$ 134,280
L-3	293,964	259,487	225,010	190,532
LT-4(65)	297,593	263,116	228,639	194,162
LT-5(65)	339,329	304,852	270,375	235,897
L-7	348,402	313,925	279,447	244,970
LT-8(65)	377,436	342,958	308,481	274,004
L-12	404,654	370,177	335,700	301,223
LT-14(65)	419,171	384,694	350,217	315,739
L-6	459,092	424,615	390,138	355,660

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 244,970	\$ 210,493	\$ 176,016	\$ 141,538
L-3	303,037	268,560	234,083	199,605
LT-4(65)	306,666	272,189	237,712	203,235
LT-5(65)	350,217	315,739	281,262	246,785
L-7	361,104	326,627	292,150	257,672
LT-8(65)	391,952	357,475	322,998	288,520
L-12	419,171	384,694	350,217	315,739
LT-14(65)	433,688	399,211	364,733	330,256
L-6	477,238	442,761	408,284	373,806

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.

# Washington County Ambulance District

## Employees and Payroll Included in the Valuation

	General	Public Safety
Number of Employees	3	31
Annual Payroll	\$ 120,490	\$ 1,814,594

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

## **APPENDIX I**

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### **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:

### Washington County Ambulance District

#### Regular Retirement Eligibility

Benefit Group	Employee Group	Member Contribution Rate - 0%	
		UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	General	\$ 175,740	\$ 181,553
	Public Safety	1,823,072	1,887,127
L-3	General	219,668	226,931
	Public Safety	2,278,848	2,358,922
LT-4(65)	General	196,119	202,641
	Public Safety	2,195,771	2,273,023
LT-5(65)	General	234,973	242,762
	Public Safety	2,558,397	2,648,329
L-7	General	263,604	272,338
	Public Safety	2,734,671	2,830,683
LT-8(65)	General	273,790	282,880
	Public Safety	2,920,994	3,023,599
L-12	General	307,528	317,701
	Public Safety	3,190,388	3,302,425
LT-14(65)	General	312,617	322,994
	Public Safety	3,283,542	3,398,915
L-6	General	351,463	363,096
	Public Safety	3,646,262	3,774,232

# Washington County Ambulance District

## Unfunded Actuarial Accrued Liability (UAAL)

### Rule of 80 Retirement Eligibility

Benefit Group	Employee Group	Member Contribution Rate - 0%	
		UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	General	\$ 213,951	\$ 221,542
	Public Safety	1,918,275	1,987,102
L-3	General	267,430	276,925
	Public Safety	2,397,801	2,483,772
LT-4(65)	General	288,076	298,416
	Public Safety	2,440,626	2,528,397
LT-5(65)	General	323,029	334,583
	Public Safety	2,789,594	2,889,779
L-7	General	320,940	332,313
	Public Safety	2,877,395	2,980,508
LT-8(65)	General	357,996	370,743
	Public Safety	3,138,627	3,251,186
L-12	General	374,412	387,697
	Public Safety	3,356,894	3,477,288
LT-14(65)	General	392,933	406,927
	Public Safety	3,487,490	3,612,637
L-6	General	427,915	443,079
	Public Safety	3,836,517	3,973,987

## **APPENDIX II**

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### **SUMMARY OF FINANCIAL ASSUMPTIONS**



# Summary of Assumptions Used in Actuarial Valuations

## Assumptions Adopted by Board of Trustees After Consulting With Actuary

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

## Schedule 1.

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

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

### Percent Increase in Individual's Pay During Next Year

Sample Ages	General/ Public Safety			Police	Fire
25	6.75%			6.55%	7.15%
30	5.95			5.75	6.05
35	5.35			5.25	5.15
40	4.85			4.75	4.45
45	4.25			4.25	4.05
50	3.85			3.85	3.85
55	3.65			3.65	3.45

## Schedule 2.

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

#### Early Retirement

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

#### Normal Retirement

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

## Schedule 2. (Concluded)

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

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

## **APPENDIX III**

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### **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, 2022

#### (Section references are to RSMo)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## **APPENDIX IV**

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### **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 <sup>1</sup> )

Final Average Salary (FAS) <sup>1</sup>	LAGERS BENEFIT <sup>3</sup>	Estimated Social Security <sup>2</sup>	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 525	\$ 936	\$1,461	97%
2,000	700	1,073	1,773	89%
2,500	875	1,208	2,083	83%
3,000	1,050	1,343	2,393	80%
3,500	1,225	1,480	2,705	77%
4,000	1,400	1,614	3,014	75%
25 Years of Service:				
\$1,500	\$ 375	\$ 936	\$1,311	87%
2,000	500	1,073	1,573	79%
2,500	625	1,208	1,833	73%
3,000	750	1,343	2,093	70%
3,500	875	1,480	2,355	67%
4,000	1,000	1,614	2,614	65%
15 Years of Service:				
\$1,500	\$225	\$ 936	\$1,161	77%
2,000	300	1,073	1,373	69%
2,500	375	1,208	1,583	63%
3,000	450	1,343	1,793	60%
3,500	525	1,480	2,005	57%
4,000	600	1,614	2,214	55%

<sup>1</sup> "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.

<sup>2</sup> "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 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

<sup>3</sup> 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 <sup>1</sup> )

Final Average Salary (FAS) <sup>1</sup>	LAGERS BENEFIT <sup>3</sup>	Estimated Social Security <sup>2</sup>	Estimated Monthly Total		
			\$	% of FAS	
35 Years of Service:					
\$1,500	\$ 656	\$ 936	\$1,592	106%	
2,000	875	1,073	1,948	97%	
2,500	1,094	1,208	2,302	92%	
3,000	1,313	1,343	2,656	89%	
3,500	1,531	1,480	3,011	86%	
4,000	1,750	1,614	3,364	84%	
25 Years of Service:					
\$1,500	\$ 469	\$ 936	\$1,405	94%	
2,000	625	1,073	1,698	85%	
2,500	781	1,208	1,989	80%	
3,000	938	1,343	2,281	76%	
3,500	1,094	1,480	2,574	74%	
4,000	1,250	1,614	2,864	72%	
15 Years of Service:					
\$1,500	\$281	\$ 936	\$1,217	81%	
2,000	375	1,073	1,448	72%	
2,500	469	1,208	1,677	67%	
3,000	563	1,343	1,906	64%	
3,500	656	1,480	2,136	61%	
4,000	750	1,614	2,364	59%	

<sup>1</sup> "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.

<sup>2</sup> "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 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

<sup>3</sup> 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 <sup>1</sup> )

Final Average Salary (FAS) <sup>1</sup>	LAGERS BENEFIT <sup>3</sup>	Estimated Social Security <sup>2</sup>	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 788	\$ 936	\$1,724	115%
2,000	1,050	1,073	2,123	106%
2,500	1,313	1,208	2,521	101%
3,000	1,575	1,343	2,918	97%
3,500	1,838	1,480	3,318	95%
4,000	2,100	1,614	3,714	93%
25 Years of Service:				
\$1,500	\$ 563	\$ 936	\$1,499	100%
2,000	750	1,073	1,823	91%
2,500	938	1,208	2,146	86%
3,000	1,125	1,343	2,468	82%
3,500	1,313	1,480	2,793	80%
4,000	1,500	1,614	3,114	78%
15 Years of Service:				
\$1,500	\$338	\$ 936	\$1,274	85%
2,000	450	1,073	1,523	76%
2,500	563	1,208	1,771	71%
3,000	675	1,343	2,018	67%
3,500	788	1,480	2,268	65%
4,000	900	1,614	2,514	63%

<sup>1</sup> "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.

<sup>2</sup> "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 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

<sup>3</sup> 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 <sup>1</sup> )

Final Average Salary (FAS) <sup>1</sup>	LAGERS BENEFIT <sup>3</sup>	Estimated Social Security <sup>2</sup>	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 919	\$ 936	\$1,855	124%
2,000	1,225	1,073	2,298	115%
2,500	1,531	1,208	2,739	110%
3,000	1,838	1,343	3,181	106%
3,500	2,144	1,480	3,624	104%
4,000	2,450	1,614	4,064	102%
25 Years of Service:				
\$1,500	\$ 656	\$ 936	\$1,592	106%
2,000	875	1,073	1,948	97%
2,500	1,094	1,208	2,302	92%
3,000	1,313	1,343	2,656	89%
3,500	1,531	1,480	3,011	86%
4,000	1,750	1,614	3,364	84%
15 Years of Service:				
\$1,500	\$ 394	\$ 936	\$1,330	89%
2,000	525	1,073	1,598	80%
2,500	656	1,208	1,864	75%
3,000	788	1,343	2,131	71%
3,500	919	1,480	2,399	69%
4,000	1,050	1,614	2,664	67%

<sup>1</sup> "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.

<sup>2</sup> "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 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

<sup>3</sup> 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 <sup>1</sup> )

Final Average Salary (FAS) <sup>1</sup>	LAGERS BENEFIT <sup>3</sup>	Estimated Social Security <sup>2</sup>	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$1,050	\$ 936	\$1,986	132%
2,000	1,400	1,073	2,473	124%
2,500	1,750	1,208	2,958	118%
3,000	2,100	1,343	3,443	115%
3,500	2,450	1,480	3,930	112%
4,000	2,800	1,614	4,414	110%
25 Years of Service:				
\$1,500	\$ 750	\$ 936	\$1,686	112%
2,000	1,000	1,073	2,073	104%
2,500	1,250	1,208	2,458	98%
3,000	1,500	1,343	2,843	95%
3,500	1,750	1,480	3,230	92%
4,000	2,000	1,614	3,614	90%
15 Years of Service:				
\$1,500	\$ 450	\$ 936	\$1,386	92%
2,000	600	1,073	1,673	84%
2,500	750	1,208	1,958	78%
3,000	900	1,343	2,243	75%
3,500	1,050	1,480	2,530	72%
4,000	1,200	1,614	2,814	70%

<sup>1</sup> "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.

<sup>2</sup> "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 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

<sup>3</sup> 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 <sup>1</sup> to age 65) 1.00% of FAS <sup>1</sup> at age 65)

Final Average Salary (FAS) <sup>1</sup>	LAGERS BENEFIT <sup>3</sup>		Estimated Social Security <sup>2</sup>	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	\$ 936	\$1,050	\$1,461	70%	97%
2,000	1,400	700	1,073	1,400	1,773	70%	89%
2,500	1,750	875	1,208	1,750	2,083	70%	83%
3,000	2,100	1,050	1,343	2,100	2,393	70%	80%
3,500	2,450	1,225	1,480	2,450	2,705	70%	77%
4,000	2,800	1,400	1,614	2,800	3,014	70%	75%
25 Years of Service:							
\$1,500	\$ 750	\$ 375	\$ 936	\$ 750	\$1,311	50%	87%
2,000	1,000	500	1,073	1,000	1,573	50%	79%
2,500	1,250	625	1,208	1,250	1,833	50%	73%
3,000	1,500	750	1,343	1,500	2,093	50%	70%
3,500	1,750	875	1,480	1,750	2,355	50%	67%
4,000	2,000	1,000	1,614	2,000	2,614	50%	65%
15 Years of Service:							
\$1,500	\$ 450	\$225	\$ 936	\$ 450	\$1,161	30%	77%
2,000	600	300	1,073	600	1,373	30%	69%
2,500	750	375	1,208	750	1,583	30%	63%
3,000	900	450	1,343	900	1,793	30%	60%
3,500	1,050	525	1,480	1,050	2,005	30%	57%
4,000	1,200	600	1,614	1,200	2,214	30%	55%

<sup>1</sup> "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.

<sup>2</sup> "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 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

<sup>3</sup> 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 <sup>1</sup> to age 65) 1.25% of FAS <sup>1</sup> at age 65)

Final Average Salary (FAS) <sup>1</sup>	LAGERS BENEFIT <sup>3</sup>		Estimated Social Security <sup>2</sup>	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	\$ 936	\$1,050	\$1,592	70%	106%
2,000	1,400	875	1,073	1,400	1,948	70%	97%
2,500	1,750	1,094	1,208	1,750	2,302	70%	92%
3,000	2,100	1,313	1,343	2,100	2,656	70%	89%
3,500	2,450	1,531	1,480	2,450	3,011	70%	86%
4,000	2,800	1,750	1,614	2,800	3,364	70%	84%
25 Years of Service:							
\$1,500	\$ 750	\$ 469	\$ 936	\$ 750	\$1,405	50%	94%
2,000	1,000	625	1,073	1,000	1,698	50%	85%
2,500	1,250	781	1,208	1,250	1,989	50%	80%
3,000	1,500	938	1,343	1,500	2,281	50%	76%
3,500	1,750	1,094	1,480	1,750	2,574	50%	74%
4,000	2,000	1,250	1,614	2,000	2,864	50%	72%
15 Years of Service:							
\$1,500	\$ 450	\$281	\$ 936	\$ 450	\$1,217	30%	81%
2,000	600	375	1,073	600	1,448	30%	72%
2,500	750	469	1,208	750	1,677	30%	67%
3,000	900	563	1,343	900	1,906	30%	64%
3,500	1,050	656	1,480	1,050	2,136	30%	61%
4,000	1,200	750	1,614	1,200	2,364	30%	59%

<sup>1</sup> "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.

<sup>2</sup> "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 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

<sup>3</sup> 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 <sup>1</sup> to age 65)  
1.50% of FAS <sup>1</sup> at age 65)

Final Average Salary (FAS) <sup>1</sup>	LAGERS BENEFIT <sup>3</sup>		Estimated Social Security <sup>2</sup>	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	\$ 936	\$1,050	\$1,724	70%	115%
2,000	1,400	1,050	1,073	1,400	2,123	70%	106%
2,500	1,750	1,313	1,208	1,750	2,521	70%	101%
3,000	2,100	1,575	1,343	2,100	2,918	70%	97%
3,500	2,450	1,838	1,480	2,450	3,318	70%	95%
4,000	2,800	2,100	1,614	2,800	3,714	70%	93%
25 Years of Service:							
\$1,500	\$ 750	\$ 563	\$ 936	\$ 750	\$1,499	50%	100%
2,000	1,000	750	1,073	1,000	1,823	50%	91%
2,500	1,250	938	1,208	1,250	2,146	50%	86%
3,000	1,500	1,125	1,343	1,500	2,468	50%	82%
3,500	1,750	1,313	1,480	1,750	2,793	50%	80%
4,000	2,000	1,500	1,614	2,000	3,114	50%	78%
15 Years of Service:							
\$1,500	\$ 450	\$338	\$ 936	\$ 450	\$1,274	30%	85%
2,000	600	450	1,073	600	1,523	30%	76%
2,500	750	563	1,208	750	1,771	30%	71%
3,000	900	675	1,343	900	2,018	30%	67%
3,500	1,050	788	1,480	1,050	2,268	30%	65%
4,000	1,200	900	1,614	1,200	2,514	30%	63%

<sup>1</sup> "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.

<sup>2</sup> "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 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

<sup>3</sup> 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 <sup>1</sup> to age 65) 1.75% of FAS <sup>1</sup> at age 65)

Final Average Salary (FAS) <sup>1</sup>	LAGERS BENEFIT <sup>3</sup>		Estimated Social Security <sup>2</sup>	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	\$ 936	\$1,050	\$1,855	70%	124%
2,000	1,400	1,225	1,073	1,400	2,298	70%	115%
2,500	1,750	1,531	1,208	1,750	2,739	70%	110%
3,000	2,100	1,838	1,343	2,100	3,181	70%	106%
3,500	2,450	2,144	1,480	2,450	3,624	70%	104%
4,000	2,800	2,450	1,614	2,800	4,064	70%	102%
25 Years of Service:							
\$1,500	\$ 750	\$ 656	\$ 936	\$ 750	\$1,592	50%	106%
2,000	1,000	875	1,073	1,000	1,948	50%	97%
2,500	1,250	1,094	1,208	1,250	2,302	50%	92%
3,000	1,500	1,313	1,343	1,500	2,656	50%	89%
3,500	1,750	1,531	1,480	1,750	3,011	50%	86%
4,000	2,000	1,750	1,614	2,000	3,364	50%	84%
15 Years of Service:							
\$1,500	\$ 450	\$ 394	\$ 936	\$ 450	\$1,330	30%	89%
2,000	600	525	1,073	600	1,598	30%	80%
2,500	750	656	1,208	750	1,864	30%	75%
3,000	900	788	1,343	900	2,131	30%	71%
3,500	1,050	919	1,480	1,050	2,399	30%	69%
4,000	1,200	1,050	1,614	1,200	2,664	30%	67%

<sup>1</sup> "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.

<sup>2</sup> "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 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

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

## **APPENDIX V**

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### **AGE AND SERVICE CHARACTERISTICS OF EMPLOYEES**

# Washington County Ambulance District - General

January 31, 2023

## By Attained Age and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
Under 20									
20-24									
25-29									
30-34									
35-39									
40-44									
45-49	1				1			2	\$ 79,101
50-54									
55-59									
60-64		1						1	\$ 41,389
65-69									
70 & Over									
<b>Totals</b>	<b>1</b>	<b>1</b>			<b>1</b>			<b>3</b>	<b>\$ 120,490</b>

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

Age: 50.6 years.

Benefit Service: 11.5 years.

Annual Pay: \$40,163.

# Washington County Ambulance District - Public Safety

January 31, 2023

## 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
<b>Under 20</b>									
20-24	5	1						6	\$ 170,066
25-29	6	3						9	\$ 541,111
30-34	2	1	1					4	\$ 201,493
35-39		4	1					5	\$ 485,311
40-44		1		1				2	\$ 118,550
45-49						1		1	\$ 65,715
50-54									
55-59		1					1	2	\$ 115,716
60-64							2	2	\$ 116,632
65-69									
<b>70 &amp; Over</b>									
<b>Totals</b>	<b>13</b>	<b>11</b>	<b>2</b>	<b>1</b>		<b>1</b>	<b>3</b>	<b>31</b>	<b>\$ 1,814,594</b>

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

Age: 33.9 years.

Benefit Service: 8.8 years.

Annual Pay: \$58,535.

## **APPENDIX VI**

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### **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.





March 10, 2023 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 January 31, 2023 Initial Actuarial Valuation of LAGERS benefits for the employees of

Washington County Ambulance District

Sincerely,

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

Mita D. Drazilov, ASA, FCA, MAAA

MDD:wp



March 10, 2023

Washington County Ambulance District  
Potosi, 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 January 31, 2023 Initial Valuation for the Washington County Ambulance District dated March 10, 2023.

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, 2022. 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

# Washington County Ambulance District - General

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	14.9%	\$17,953	\$ 175,740	18.5%	\$22,291	\$ 219,668	16.5%	\$19,881	\$ 196,119
2024	123,803	14.9	18,447	177,426	18.5	22,904	221,775	16.5	20,427	198,000
2025	127,208	14.9	18,954	178,938	18.5	23,533	223,665	16.5	20,989	199,687
2026	130,706	14.9	19,475	180,256	18.5	24,181	225,312	16.5	21,566	201,158
2027	134,300	14.9	20,011	181,358	18.5	24,846	226,689	16.5	22,160	202,388
2028	137,993	14.9	20,561	182,220	18.5	25,529	227,767	16.5	22,769	203,350
2029	141,788	14.9	21,126	182,817	18.5	26,231	228,513	16.5	23,395	204,016
2030	145,687	14.9	21,707	183,122	18.5	26,952	228,894	16.5	24,038	204,356
2031	149,693	14.9	22,304	183,104	18.5	27,693	228,872	16.5	24,699	204,336
2032	153,810	14.9	22,918	182,732	18.5	28,455	228,407	16.5	25,379	203,921

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	
2023	\$ 120,490	19.7%	\$23,737	\$ 234,973	22.0%	\$26,508	\$ 263,604	22.8%	\$27,472	\$ 273,790
2024	123,803	19.7	24,389	237,227	22.0	27,237	266,133	22.8	28,227	276,416
2025	127,208	19.7	25,060	239,248	22.0	27,986	268,401	22.8	29,003	278,771
2026	130,706	19.7	25,749	241,010	22.0	28,755	270,378	22.8	29,801	280,824
2027	134,300	19.7	26,457	242,483	22.0	29,546	272,031	22.8	30,620	282,540
2028	137,993	19.7	27,185	243,636	22.0	30,358	273,324	22.8	31,462	283,883
2029	141,788	19.7	27,932	244,434	22.0	31,193	274,220	22.8	32,328	284,813
2030	145,687	19.7	28,700	244,841	22.0	32,051	274,677	22.8	33,217	285,288
2031	149,693	19.7	29,490	244,817	22.0	32,932	274,651	22.8	34,130	285,261
2032	153,810	19.7	30,301	244,320	22.0	33,838	274,093	22.8	35,069	284,682

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	
2023	\$ 120,490	25.5%	\$30,725	\$ 307,528	25.9%	\$31,207	\$ 312,617	29.1%	\$35,063	\$ 351,463
2024	123,803	25.5	31,570	310,478	25.9	32,065	315,616	29.1	36,027	354,834
2025	127,208	25.5	32,438	313,124	25.9	32,947	318,305	29.1	37,018	357,858
2026	130,706	25.5	33,330	315,430	25.9	33,853	320,649	29.1	38,035	360,493
2027	134,300	25.5	34,247	317,358	25.9	34,784	322,609	29.1	39,081	362,696
2028	137,993	25.5	35,188	318,867	25.9	35,740	324,143	29.1	40,156	364,420
2029	141,788	25.5	36,156	319,912	25.9	36,723	325,205	29.1	41,260	365,614
2030	145,687	25.5	37,150	320,445	25.9	37,733	325,747	29.1	42,395	366,223
2031	149,693	25.5	38,172	320,414	25.9	38,770	325,716	29.1	43,561	366,188
2032	153,810	25.5	39,222	319,763	25.9	39,837	325,055	29.1	44,759	365,444

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 28<sup>th</sup> 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.



# Washington County Ambulance District - General

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	13.0%	\$15,664	\$ 175,740	16.6%	\$20,001	\$ 219,668	14.6%	\$17,592	\$ 196,119
2024	123,803	13.0	16,094	177,426	16.6	20,551	221,775	14.6	18,075	198,000
2025	127,208	13.0	16,537	178,938	16.6	21,117	223,665	14.6	18,572	199,687
2026	130,706	13.0	16,992	180,256	16.6	21,697	225,312	14.6	19,083	201,158
2027	134,300	13.0	17,459	181,358	16.6	22,294	226,689	14.6	19,608	202,388
2028	137,993	13.0	17,939	182,220	16.6	22,907	227,767	14.6	20,147	203,350
2029	141,788	13.0	18,432	182,817	16.6	23,537	228,513	14.6	20,701	204,016
2030	145,687	13.0	18,939	183,122	16.6	24,184	228,894	14.6	21,270	204,356
2031	149,693	13.0	19,460	183,104	16.6	24,849	228,872	14.6	21,855	204,336
2032	153,810	13.0	19,995	182,732	16.6	25,532	228,407	14.6	22,456	203,921

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	
2023	\$ 120,490	17.8%	\$21,447	\$ 234,973	20.1%	\$24,218	\$ 263,604	20.9%	\$25,182	\$ 273,790
2024	123,803	17.8	22,037	237,227	20.1	24,884	266,133	20.9	25,875	276,416
2025	127,208	17.8	22,643	239,248	20.1	25,569	268,401	20.9	26,586	278,771
2026	130,706	17.8	23,266	241,010	20.1	26,272	270,378	20.9	27,318	280,824
2027	134,300	17.8	23,905	242,483	20.1	26,994	272,031	20.9	28,069	282,540
2028	137,993	17.8	24,563	243,636	20.1	27,737	273,324	20.9	28,841	283,883
2029	141,788	17.8	25,238	244,434	20.1	28,499	274,220	20.9	29,634	284,813
2030	145,687	17.8	25,932	244,841	20.1	29,283	274,677	20.9	30,449	285,288
2031	149,693	17.8	26,645	244,817	20.1	30,088	274,651	20.9	31,286	285,261
2032	153,810	17.8	27,378	244,320	20.1	30,916	274,093	20.9	32,146	284,682

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	
2023	\$ 120,490	23.6%	\$28,436	\$ 307,528	24.0%	\$28,918	\$ 312,617	27.2%	\$32,773	\$ 351,463
2024	123,803	23.6	29,218	310,478	24.0	29,713	315,616	27.2	33,674	354,834
2025	127,208	23.6	30,021	313,124	24.0	30,530	318,305	27.2	34,601	357,858
2026	130,706	23.6	30,847	315,430	24.0	31,369	320,649	27.2	35,552	360,493
2027	134,300	23.6	31,695	317,358	24.0	32,232	322,609	27.2	36,530	362,696
2028	137,993	23.6	32,566	318,867	24.0	33,118	324,143	27.2	37,534	364,420
2029	141,788	23.6	33,462	319,912	24.0	34,029	325,205	27.2	38,566	365,614
2030	145,687	23.6	34,382	320,445	24.0	34,965	325,747	27.2	39,627	366,223
2031	149,693	23.6	35,328	320,414	24.0	35,926	325,716	27.2	40,716	366,188
2032	153,810	23.6	36,299	319,763	24.0	36,914	325,055	27.2	41,836	365,444

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 28<sup>th</sup> 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.



# Washington County Ambulance District - General

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	11.1%	\$13,374	\$ 175,740	14.7%	\$17,712	\$ 219,668	12.7%	\$15,302	\$ 196,119
2024	123,803	11.1	13,742	177,426	14.7	18,199	221,775	12.7	15,723	198,000
2025	127,208	11.1	14,120	178,938	14.7	18,700	223,665	12.7	16,155	199,687
2026	130,706	11.1	14,508	180,256	14.7	19,214	225,312	12.7	16,600	201,158
2027	134,300	11.1	14,907	181,358	14.7	19,742	226,689	12.7	17,056	202,388
2028	137,993	11.1	15,317	182,220	14.7	20,285	227,767	12.7	17,525	203,350
2029	141,788	11.1	15,738	182,817	14.7	20,843	228,513	12.7	18,007	204,016
2030	145,687	11.1	16,171	183,122	14.7	21,416	228,894	12.7	18,502	204,356
2031	149,693	11.1	16,616	183,104	14.7	22,005	228,872	12.7	19,011	204,336
2032	153,810	11.1	17,073	182,732	14.7	22,610	228,407	12.7	19,534	203,921

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	
2023	\$ 120,490	15.9%	\$19,158	\$ 234,973	18.2%	\$21,929	\$ 263,604	19.0%	\$22,893	\$ 273,790
2024	123,803	15.9	19,685	237,227	18.2	22,532	266,133	19.0	23,523	276,416
2025	127,208	15.9	20,226	239,248	18.2	23,152	268,401	19.0	24,170	278,771
2026	130,706	15.9	20,782	241,010	18.2	23,788	270,378	19.0	24,834	280,824
2027	134,300	15.9	21,354	242,483	18.2	24,443	272,031	19.0	25,517	282,540
2028	137,993	15.9	21,941	243,636	18.2	25,115	273,324	19.0	26,219	283,883
2029	141,788	15.9	22,544	244,434	18.2	25,805	274,220	19.0	26,940	284,813
2030	145,687	15.9	23,164	244,841	18.2	26,515	274,677	19.0	27,681	285,288
2031	149,693	15.9	23,801	244,817	18.2	27,244	274,651	19.0	28,442	285,261
2032	153,810	15.9	24,456	244,320	18.2	27,993	274,093	19.0	29,224	284,682

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	
2023	\$ 120,490	21.7%	\$26,146	\$ 307,528	22.1%	\$26,628	\$ 312,617	25.3%	\$30,484	\$ 351,463
2024	123,803	21.7	26,865	310,478	22.1	27,360	315,616	25.3	31,322	354,834
2025	127,208	21.7	27,604	313,124	22.1	28,113	318,305	25.3	32,184	357,858
2026	130,706	21.7	28,363	315,430	22.1	28,886	320,649	25.3	33,069	360,493
2027	134,300	21.7	29,143	317,358	22.1	29,680	322,609	25.3	33,978	362,696
2028	137,993	21.7	29,944	318,867	22.1	30,496	324,143	25.3	34,912	364,420
2029	141,788	21.7	30,768	319,912	22.1	31,335	325,205	25.3	35,872	365,614
2030	145,687	21.7	31,614	320,445	22.1	32,197	325,747	25.3	36,859	366,223
2031	149,693	21.7	32,483	320,414	22.1	33,082	325,716	25.3	37,872	366,188
2032	153,810	21.7	33,377	319,763	22.1	33,992	325,055	25.3	38,914	365,444

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 28<sup>th</sup> 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.



# Washington County Ambulance District - General

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	9.2%	\$11,085	\$ 175,740	12.8%	\$15,423	\$ 219,668	10.8%	\$13,013	\$ 196,119
2024	123,803	9.2	11,390	177,426	12.8	15,847	221,775	10.8	13,371	198,000
2025	127,208	9.2	11,703	178,938	12.8	16,283	223,665	10.8	13,738	199,687
2026	130,706	9.2	12,025	180,256	12.8	16,730	225,312	10.8	14,116	201,158
2027	134,300	9.2	12,356	181,358	12.8	17,190	226,689	10.8	14,504	202,388
2028	137,993	9.2	12,695	182,220	12.8	17,663	227,767	10.8	14,903	203,350
2029	141,788	9.2	13,044	182,817	12.8	18,149	228,513	10.8	15,313	204,016
2030	145,687	9.2	13,403	183,122	12.8	18,648	228,894	10.8	15,734	204,356
2031	149,693	9.2	13,772	183,104	12.8	19,161	228,872	10.8	16,167	204,336
2032	153,810	9.2	14,151	182,732	12.8	19,688	228,407	10.8	16,611	203,921

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	
2023	\$ 120,490	14.0%	\$16,869	\$ 234,973	16.3%	\$19,640	\$ 263,604	17.1%	\$20,604	\$ 273,790
2024	123,803	14.0	17,332	237,227	16.3	20,180	266,133	17.1	21,170	276,416
2025	127,208	14.0	17,809	239,248	16.3	20,735	268,401	17.1	21,753	278,771
2026	130,706	14.0	18,299	241,010	16.3	21,305	270,378	17.1	22,351	280,824
2027	134,300	14.0	18,802	242,483	16.3	21,891	272,031	17.1	22,965	282,540
2028	137,993	14.0	19,319	243,636	16.3	22,493	273,324	17.1	23,597	283,883
2029	141,788	14.0	19,850	244,434	16.3	23,111	274,220	17.1	24,246	284,813
2030	145,687	14.0	20,396	244,841	16.3	23,747	274,677	17.1	24,912	285,288
2031	149,693	14.0	20,957	244,817	16.3	24,400	274,651	17.1	25,598	285,261
2032	153,810	14.0	21,533	244,320	16.3	25,071	274,093	17.1	26,302	284,682

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	
2023	\$ 120,490	19.8%	\$23,857	\$ 307,528	20.2%	\$24,339	\$ 312,617	23.4%	\$28,195	\$ 351,463
2024	123,803	19.8	24,513	310,478	20.2	25,008	315,616	23.4	28,970	354,834
2025	127,208	19.8	25,187	313,124	20.2	25,696	318,305	23.4	29,767	357,858
2026	130,706	19.8	25,880	315,430	20.2	26,403	320,649	23.4	30,585	360,493
2027	134,300	19.8	26,591	317,358	20.2	27,129	322,609	23.4	31,426	362,696
2028	137,993	19.8	27,323	318,867	20.2	27,875	324,143	23.4	32,290	364,420
2029	141,788	19.8	28,074	319,912	20.2	28,641	325,205	23.4	33,178	365,614
2030	145,687	19.8	28,846	320,445	20.2	29,429	325,747	23.4	34,091	366,223
2031	149,693	19.8	29,639	320,414	20.2	30,238	325,716	23.4	35,028	366,188
2032	153,810	19.8	30,454	319,763	20.2	31,070	325,055	23.4	35,992	365,444

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 28<sup>th</sup> 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.



# Washington County Ambulance District - General

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	15.4%	\$18,555	\$ 181,553	19.1%	\$23,014	\$ 226,931	17.0%	\$20,483	\$ 202,641
2024	123,803	15.4	19,066	183,295	19.1	23,646	229,108	17.0	21,047	204,585
2025	127,208	15.4	19,590	184,857	19.1	24,297	231,060	17.0	21,625	206,328
2026	130,706	15.4	20,129	186,218	19.1	24,965	232,762	17.0	22,220	207,847
2027	134,300	15.4	20,682	187,356	19.1	25,651	234,185	17.0	22,831	209,117
2028	137,993	15.4	21,251	188,247	19.1	26,357	235,298	17.0	23,459	210,111
2029	141,788	15.4	21,835	188,864	19.1	27,082	236,069	17.0	24,104	210,800
2030	145,687	15.4	22,436	189,179	19.1	27,826	236,462	17.0	24,767	211,151
2031	149,693	15.4	23,053	189,161	19.1	28,591	236,439	17.0	25,448	211,131
2032	153,810	15.4	23,687	188,777	19.1	29,378	235,959	17.0	26,148	210,702

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	
2023	\$ 120,490	20.3%	\$24,459	\$ 242,762	22.7%	\$27,351	\$ 272,338	23.5%	\$28,315	\$ 282,880
2024	123,803	20.3	25,132	245,091	22.7	28,103	274,950	23.5	29,094	285,594
2025	127,208	20.3	25,823	247,179	22.7	28,876	277,293	23.5	29,894	288,028
2026	130,706	20.3	26,533	248,999	22.7	29,670	279,335	23.5	30,716	290,149
2027	134,300	20.3	27,263	250,521	22.7	30,486	281,042	23.5	31,561	291,922
2028	137,993	20.3	28,013	251,712	22.7	31,324	282,378	23.5	32,428	293,310
2029	141,788	20.3	28,783	252,537	22.7	32,186	283,303	23.5	33,320	294,271
2030	145,687	20.3	29,574	252,958	22.7	33,071	283,775	23.5	34,236	294,761
2031	149,693	20.3	30,388	252,934	22.7	33,980	283,748	23.5	35,178	294,733
2032	153,810	20.3	31,223	252,420	22.7	34,915	283,172	23.5	36,145	294,134

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	
2023	\$ 120,490	26.4%	\$31,809	\$ 317,701	26.8%	\$32,291	\$ 322,994	30.0%	\$36,147	\$ 363,096
2024	123,803	26.4	32,684	320,749	26.8	33,179	326,092	30.0	37,141	366,579
2025	127,208	26.4	33,583	323,482	26.8	34,092	328,871	30.0	38,162	369,703
2026	130,706	26.4	34,506	325,864	26.8	35,029	331,293	30.0	39,212	372,426
2027	134,300	26.4	35,455	327,856	26.8	35,992	333,318	30.0	40,290	374,702
2028	137,993	26.4	36,430	329,415	26.8	36,982	334,903	30.0	41,398	376,483
2029	141,788	26.4	37,432	330,495	26.8	37,999	336,001	30.0	42,536	377,717
2030	145,687	26.4	38,461	331,046	26.8	39,044	336,561	30.0	43,706	378,346
2031	149,693	26.4	39,519	331,014	26.8	40,118	336,529	30.0	44,908	378,310
2032	153,810	26.4	40,606	330,342	26.8	41,221	335,846	30.0	46,143	377,542

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 28<sup>th</sup> 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.



# Washington County Ambulance District - General

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	13.5%	\$16,266	\$ 181,553	17.2%	\$20,724	\$ 226,931	15.1%	\$18,194	\$ 202,641
2024	123,803	13.5	16,713	183,295	17.2	21,294	229,108	15.1	18,694	204,585
2025	127,208	13.5	17,173	184,857	17.2	21,880	231,060	15.1	19,208	206,328
2026	130,706	13.5	17,645	186,218	17.2	22,481	232,762	15.1	19,737	207,847
2027	134,300	13.5	18,131	187,356	17.2	23,100	234,185	15.1	20,279	209,117
2028	137,993	13.5	18,629	188,247	17.2	23,735	235,298	15.1	20,837	210,111
2029	141,788	13.5	19,141	188,864	17.2	24,388	236,069	15.1	21,410	210,800
2030	145,687	13.5	19,668	189,179	17.2	25,058	236,462	15.1	21,999	211,151
2031	149,693	13.5	20,209	189,161	17.2	25,747	236,439	15.1	22,604	211,131
2032	153,810	13.5	20,764	188,777	17.2	26,455	235,959	15.1	23,225	210,702

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	
2023	\$ 120,490	18.4%	\$22,170	\$ 242,762	20.8%	\$25,062	\$ 272,338	21.6%	\$26,026	\$ 282,880
2024	123,803	18.4	22,780	245,091	20.8	25,751	274,950	21.6	26,741	285,594
2025	127,208	18.4	23,406	247,179	20.8	26,459	277,293	21.6	27,477	288,028
2026	130,706	18.4	24,050	248,999	20.8	27,187	279,335	21.6	28,232	290,149
2027	134,300	18.4	24,711	250,521	20.8	27,934	281,042	21.6	29,009	291,922
2028	137,993	18.4	25,391	251,712	20.8	28,703	282,378	21.6	29,806	293,310
2029	141,788	18.4	26,089	252,537	20.8	29,492	283,303	21.6	30,626	294,271
2030	145,687	18.4	26,806	252,958	20.8	30,303	283,775	21.6	31,468	294,761
2031	149,693	18.4	27,544	252,934	20.8	31,136	283,748	21.6	32,334	294,733
2032	153,810	18.4	28,301	252,420	20.8	31,992	283,172	21.6	33,223	294,134

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	
2023	\$ 120,490	24.5%	\$29,520	\$ 317,701	24.9%	\$30,002	\$ 322,994	28.1%	\$33,858	\$ 363,096
2024	123,803	24.5	30,332	320,749	24.9	30,827	326,092	28.1	34,789	366,579
2025	127,208	24.5	31,166	323,482	24.9	31,675	328,871	28.1	35,745	369,703
2026	130,706	24.5	32,023	325,864	24.9	32,546	331,293	28.1	36,728	372,426
2027	134,300	24.5	32,904	327,856	24.9	33,441	333,318	28.1	37,738	374,702
2028	137,993	24.5	33,808	329,415	24.9	34,360	334,903	28.1	38,776	376,483
2029	141,788	24.5	34,738	330,495	24.9	35,305	336,001	28.1	39,842	377,717
2030	145,687	24.5	35,693	331,046	24.9	36,276	336,561	28.1	40,938	378,346
2031	149,693	24.5	36,675	331,014	24.9	37,274	336,529	28.1	42,064	378,310
2032	153,810	24.5	37,683	330,342	24.9	38,299	335,846	28.1	43,221	377,542

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 28<sup>th</sup> 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.





# Washington County Ambulance District - General

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	11.6%	\$13,977	\$ 181,553	15.3%	\$18,435	\$ 226,931	13.2%	\$15,905	\$ 202,641
2024	123,803	11.6	14,361	183,295	15.3	18,942	229,108	13.2	16,342	204,585
2025	127,208	11.6	14,756	184,857	15.3	19,463	231,060	13.2	16,791	206,328
2026	130,706	11.6	15,162	186,218	15.3	19,998	232,762	13.2	17,253	207,847
2027	134,300	11.6	15,579	187,356	15.3	20,548	234,185	13.2	17,728	209,117
2028	137,993	11.6	16,007	188,247	15.3	21,113	235,298	13.2	18,215	210,111
2029	141,788	11.6	16,447	188,864	15.3	21,694	236,069	13.2	18,716	210,800
2030	145,687	11.6	16,900	189,179	15.3	22,290	236,462	13.2	19,231	211,151
2031	149,693	11.6	17,364	189,161	15.3	22,903	236,439	13.2	19,759	211,131
2032	153,810	11.6	17,842	188,777	15.3	23,533	235,959	13.2	20,303	210,702

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	
2023	\$ 120,490	16.5%	\$19,881	\$ 242,762	18.9%	\$22,773	\$ 272,338	19.7%	\$23,737	\$ 282,880
2024	123,803	16.5	20,427	245,091	18.9	23,399	274,950	19.7	24,389	285,594
2025	127,208	16.5	20,989	247,179	18.9	24,042	277,293	19.7	25,060	288,028
2026	130,706	16.5	21,566	248,999	18.9	24,703	279,335	19.7	25,749	290,149
2027	134,300	16.5	22,160	250,521	18.9	25,383	281,042	19.7	26,457	291,922
2028	137,993	16.5	22,769	251,712	18.9	26,081	282,378	19.7	27,185	293,310
2029	141,788	16.5	23,395	252,537	18.9	26,798	283,303	19.7	27,932	294,271
2030	145,687	16.5	24,038	252,958	18.9	27,535	283,775	19.7	28,700	294,761
2031	149,693	16.5	24,699	252,934	18.9	28,292	283,748	19.7	29,490	294,733
2032	153,810	16.5	25,379	252,420	18.9	29,070	283,172	19.7	30,301	294,134

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	
2023	\$ 120,490	22.6%	\$27,231	\$ 317,701	23.0%	\$27,713	\$ 322,994	26.2%	\$31,568	\$ 363,096
2024	123,803	22.6	27,979	320,749	23.0	28,475	326,092	26.2	32,436	366,579
2025	127,208	22.6	28,749	323,482	23.0	29,258	328,871	26.2	33,328	369,703
2026	130,706	22.6	29,540	325,864	23.0	30,062	331,293	26.2	34,245	372,426
2027	134,300	22.6	30,352	327,856	23.0	30,889	333,318	26.2	35,187	374,702
2028	137,993	22.6	31,186	329,415	23.0	31,738	334,903	26.2	36,154	376,483
2029	141,788	22.6	32,044	330,495	23.0	32,611	336,001	26.2	37,148	377,717
2030	145,687	22.6	32,925	331,046	23.0	33,508	336,561	26.2	38,170	378,346
2031	149,693	22.6	33,831	331,014	23.0	34,429	336,529	26.2	39,220	378,310
2032	153,810	22.6	34,761	330,342	23.0	35,376	335,846	26.2	40,298	377,542

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 28<sup>th</sup> 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.



# Washington County Ambulance District - General

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	9.7%	\$11,688	\$ 181,553	13.4%	\$16,146	\$ 226,931	11.3%	\$13,615	\$ 202,641
2024	123,803	9.7	12,009	183,295	13.4	16,590	229,108	11.3	13,990	204,585
2025	127,208	9.7	12,339	184,857	13.4	17,046	231,060	11.3	14,375	206,328
2026	130,706	9.7	12,678	186,218	13.4	17,515	232,762	11.3	14,770	207,847
2027	134,300	9.7	13,027	187,356	13.4	17,996	234,185	11.3	15,176	209,117
2028	137,993	9.7	13,385	188,247	13.4	18,491	235,298	11.3	15,593	210,111
2029	141,788	9.7	13,753	188,864	13.4	19,000	236,069	11.3	16,022	210,800
2030	145,687	9.7	14,132	189,179	13.4	19,522	236,462	11.3	16,463	211,151
2031	149,693	9.7	14,520	189,161	13.4	20,059	236,439	11.3	16,915	211,131
2032	153,810	9.7	14,920	188,777	13.4	20,611	235,959	11.3	17,381	210,702

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	
2023	\$ 120,490	14.6%	\$17,592	\$ 242,762	17.0%	\$20,483	\$ 272,338	17.8%	\$21,447	\$ 282,880
2024	123,803	14.6	18,075	245,091	17.0	21,047	274,950	17.8	22,037	285,594
2025	127,208	14.6	18,572	247,179	17.0	21,625	277,293	17.8	22,643	288,028
2026	130,706	14.6	19,083	248,999	17.0	22,220	279,335	17.8	23,266	290,149
2027	134,300	14.6	19,608	250,521	17.0	22,831	281,042	17.8	23,905	291,922
2028	137,993	14.6	20,147	251,712	17.0	23,459	282,378	17.8	24,563	293,310
2029	141,788	14.6	20,701	252,537	17.0	24,104	283,303	17.8	25,238	294,271
2030	145,687	14.6	21,270	252,958	17.0	24,767	283,775	17.8	25,932	294,761
2031	149,693	14.6	21,855	252,934	17.0	25,448	283,748	17.8	26,645	294,733
2032	153,810	14.6	22,456	252,420	17.0	26,148	283,172	17.8	27,378	294,134

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	
2023	\$ 120,490	20.7%	\$24,941	\$ 317,701	21.1%	\$25,423	\$ 322,994	24.3%	\$29,279	\$ 363,096
2024	123,803	20.7	25,627	320,749	21.1	26,122	326,092	24.3	30,084	366,579
2025	127,208	20.7	26,332	323,482	21.1	26,841	328,871	24.3	30,912	369,703
2026	130,706	20.7	27,056	325,864	21.1	27,579	331,293	24.3	31,762	372,426
2027	134,300	20.7	27,800	327,856	21.1	28,337	333,318	24.3	32,635	374,702
2028	137,993	20.7	28,565	329,415	21.1	29,117	334,903	24.3	33,532	376,483
2029	141,788	20.7	29,350	330,495	21.1	29,917	336,001	24.3	34,454	377,717
2030	145,687	20.7	30,157	331,046	21.1	30,740	336,561	24.3	35,402	378,346
2031	149,693	20.7	30,986	331,014	21.1	31,585	336,529	24.3	36,375	378,310
2032	153,810	20.7	31,839	330,342	21.1	32,454	335,846	24.3	37,376	377,542

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 28<sup>th</sup> 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.



# Washington County Ambulance District - General

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	17.1%	\$20,604	\$ 213,951	21.2%	\$25,544	\$ 267,430	21.7%	\$26,146	\$ 288,076
2024	123,803	17.1	21,170	216,003	21.2	26,246	269,995	21.7	26,865	290,839
2025	127,208	17.1	21,753	217,844	21.2	26,968	272,296	21.7	27,604	293,317
2026	130,706	17.1	22,351	219,448	21.2	27,710	274,301	21.7	28,363	295,477
2027	134,300	17.1	22,965	220,789	21.2	28,472	275,978	21.7	29,143	297,283
2028	137,993	17.1	23,597	221,839	21.2	29,255	277,290	21.7	29,944	298,696
2029	141,788	17.1	24,246	222,566	21.2	30,059	278,199	21.7	30,768	299,675
2030	145,687	17.1	24,912	222,937	21.2	30,886	278,663	21.7	31,614	300,174
2031	149,693	17.1	25,598	222,916	21.2	31,735	278,636	21.7	32,483	300,145
2032	153,810	17.1	26,302	222,463	21.2	32,608	278,070	21.7	33,377	299,535

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	
2023	\$ 120,490	24.7%	\$29,761	\$ 323,029	25.2%	\$30,363	\$ 320,940	27.4%	\$33,014	\$ 357,996
2024	123,803	24.7	30,579	326,128	25.2	31,198	324,019	27.4	33,922	361,430
2025	127,208	24.7	31,420	328,907	25.2	32,056	326,780	27.4	34,855	364,510
2026	130,706	24.7	32,284	331,329	25.2	32,938	329,186	27.4	35,813	367,194
2027	134,300	24.7	33,172	333,354	25.2	33,844	331,198	27.4	36,798	369,438
2028	137,993	24.7	34,084	334,939	25.2	34,774	332,773	27.4	37,810	371,194
2029	141,788	24.7	35,022	336,037	25.2	35,731	333,864	27.4	38,850	372,410
2030	145,687	24.7	35,985	336,597	25.2	36,713	334,420	27.4	39,918	373,030
2031	149,693	24.7	36,974	336,565	25.2	37,723	334,388	27.4	41,016	372,994
2032	153,810	24.7	37,991	335,881	25.2	38,760	333,709	27.4	42,144	372,237

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	
2023	\$ 120,490	29.2%	\$35,183	\$ 374,412	30.4%	\$36,629	\$ 392,933	33.4%	\$40,244	\$ 427,915
2024	123,803	29.2	36,150	378,004	30.4	37,636	396,702	33.4	41,350	432,020
2025	127,208	29.2	37,145	381,225	30.4	38,671	400,082	33.4	42,487	435,701
2026	130,706	29.2	38,166	384,032	30.4	39,735	403,028	33.4	43,656	438,910
2027	134,300	29.2	39,216	386,379	30.4	40,827	405,491	33.4	44,856	441,593
2028	137,993	29.2	40,294	388,216	30.4	41,950	407,419	33.4	46,090	443,692
2029	141,788	29.2	41,402	389,488	30.4	43,104	408,754	33.4	47,357	445,146
2030	145,687	29.2	42,541	390,137	30.4	44,289	409,435	33.4	48,659	445,888
2031	149,693	29.2	43,710	390,099	30.4	45,507	409,396	33.4	49,997	445,845
2032	153,810	29.2	44,913	389,307	30.4	46,758	408,565	33.4	51,373	444,940

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 28<sup>th</sup> 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.



# Washington County Ambulance District - General

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	15.2%	\$18,314	\$ 213,951	19.3%	\$23,255	\$ 267,430	19.8%	\$23,857	\$ 288,076
2024	123,803	15.2	18,818	216,003	19.3	23,894	269,995	19.8	24,513	290,839
2025	127,208	15.2	19,336	217,844	19.3	24,551	272,296	19.8	25,187	293,317
2026	130,706	15.2	19,867	219,448	19.3	25,226	274,301	19.8	25,880	295,477
2027	134,300	15.2	20,414	220,789	19.3	25,920	275,978	19.8	26,591	297,283
2028	137,993	15.2	20,975	221,839	19.3	26,633	277,290	19.8	27,323	298,696
2029	141,788	15.2	21,552	222,566	19.3	27,365	278,199	19.8	28,074	299,675
2030	145,687	15.2	22,144	222,937	19.3	28,118	278,663	19.8	28,846	300,174
2031	149,693	15.2	22,753	222,916	19.3	28,891	278,636	19.8	29,639	300,145
2032	153,810	15.2	23,379	222,463	19.3	29,685	278,070	19.8	30,454	299,535

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	
2023	\$ 120,490	22.8%	\$27,472	\$ 323,029	23.3%	\$28,074	\$ 320,940	25.5%	\$30,725	\$ 357,996
2024	123,803	22.8	28,227	326,128	23.3	28,846	324,019	25.5	31,570	361,430
2025	127,208	22.8	29,003	328,907	23.3	29,639	326,780	25.5	32,438	364,510
2026	130,706	22.8	29,801	331,329	23.3	30,454	329,186	25.5	33,330	367,194
2027	134,300	22.8	30,620	333,354	23.3	31,292	331,198	25.5	34,247	369,438
2028	137,993	22.8	31,462	334,939	23.3	32,152	332,773	25.5	35,188	371,194
2029	141,788	22.8	32,328	336,037	23.3	33,037	333,864	25.5	36,156	372,410
2030	145,687	22.8	33,217	336,597	23.3	33,945	334,420	25.5	37,150	373,030
2031	149,693	22.8	34,130	336,565	23.3	34,878	334,388	25.5	38,172	372,994
2032	153,810	22.8	35,069	335,881	23.3	35,838	333,709	25.5	39,222	372,237

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	
2023	\$ 120,490	27.3%	\$32,894	\$ 374,412	28.5%	\$34,340	\$ 392,933	31.5%	\$37,954	\$ 427,915
2024	123,803	27.3	33,798	378,004	28.5	35,284	396,702	31.5	38,998	432,020
2025	127,208	27.3	34,728	381,225	28.5	36,254	400,082	31.5	40,071	435,701
2026	130,706	27.3	35,683	384,032	28.5	37,251	403,028	31.5	41,172	438,910
2027	134,300	27.3	36,664	386,379	28.5	38,276	405,491	31.5	42,305	441,593
2028	137,993	27.3	37,672	388,216	28.5	39,328	407,419	31.5	43,468	443,692
2029	141,788	27.3	38,708	389,488	28.5	40,410	408,754	31.5	44,663	445,146
2030	145,687	27.3	39,773	390,137	28.5	41,521	409,435	31.5	45,891	445,888
2031	149,693	27.3	40,866	390,099	28.5	42,663	409,396	31.5	47,153	445,845
2032	153,810	27.3	41,990	389,307	28.5	43,836	408,565	31.5	48,450	444,940

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 28<sup>th</sup> 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.



# Washington County Ambulance District - General

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	13.3%	\$16,025	\$ 213,951	17.4%	\$20,965	\$ 267,430	17.9%	\$21,568	\$ 288,076
2024	123,803	13.3	16,466	216,003	17.4	21,542	269,995	17.9	22,161	290,839
2025	127,208	13.3	16,919	217,844	17.4	22,134	272,296	17.9	22,770	293,317
2026	130,706	13.3	17,384	219,448	17.4	22,743	274,301	17.9	23,396	295,477
2027	134,300	13.3	17,862	220,789	17.4	23,368	275,978	17.9	24,040	297,283
2028	137,993	13.3	18,353	221,839	17.4	24,011	277,290	17.9	24,701	298,696
2029	141,788	13.3	18,858	222,566	17.4	24,671	278,199	17.9	25,380	299,675
2030	145,687	13.3	19,376	222,937	17.4	25,350	278,663	17.9	26,078	300,174
2031	149,693	13.3	19,909	222,916	17.4	26,047	278,636	17.9	26,795	300,145
2032	153,810	13.3	20,457	222,463	17.4	26,763	278,070	17.9	27,532	299,535

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	
2023	\$ 120,490	20.9%	\$25,182	\$ 323,029	21.4%	\$25,785	\$ 320,940	23.6%	\$28,436	\$ 357,996
2024	123,803	20.9	25,875	326,128	21.4	26,494	324,019	23.6	29,218	361,430
2025	127,208	20.9	26,586	328,907	21.4	27,223	326,780	23.6	30,021	364,510
2026	130,706	20.9	27,318	331,329	21.4	27,971	329,186	23.6	30,847	367,194
2027	134,300	20.9	28,069	333,354	21.4	28,740	331,198	23.6	31,695	369,438
2028	137,993	20.9	28,841	334,939	21.4	29,531	332,773	23.6	32,566	371,194
2029	141,788	20.9	29,634	336,037	21.4	30,343	333,864	23.6	33,462	372,410
2030	145,687	20.9	30,449	336,597	21.4	31,177	334,420	23.6	34,382	373,030
2031	149,693	20.9	31,286	336,565	21.4	32,034	334,388	23.6	35,328	372,994
2032	153,810	20.9	32,146	335,881	21.4	32,915	333,709	23.6	36,299	372,237

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	
2023	\$ 120,490	25.4%	\$30,604	\$ 374,412	26.6%	\$32,050	\$ 392,933	29.6%	\$35,665	\$ 427,915
2024	123,803	25.4	31,446	378,004	26.6	32,932	396,702	29.6	36,646	432,020
2025	127,208	25.4	32,311	381,225	26.6	33,837	400,082	29.6	37,654	435,701
2026	130,706	25.4	33,199	384,032	26.6	34,768	403,028	29.6	38,689	438,910
2027	134,300	25.4	34,112	386,379	26.6	35,724	405,491	29.6	39,753	441,593
2028	137,993	25.4	35,050	388,216	26.6	36,706	407,419	29.6	40,846	443,692
2029	141,788	25.4	36,014	389,488	26.6	37,716	408,754	29.6	41,969	445,146
2030	145,687	25.4	37,004	390,137	26.6	38,753	409,435	29.6	43,123	445,888
2031	149,693	25.4	38,022	390,099	26.6	39,818	409,396	29.6	44,309	445,845
2032	153,810	25.4	39,068	389,307	26.6	40,913	408,565	29.6	45,528	444,940

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 28<sup>th</sup> 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.



# Washington County Ambulance District - General

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	11.4%	\$13,736	\$ 213,951	15.5%	\$18,676	\$ 267,430	16.0%	\$19,278	\$ 288,076
2024	123,803	11.4	14,114	216,003	15.5	19,189	269,995	16.0	19,808	290,839
2025	127,208	11.4	14,502	217,844	15.5	19,717	272,296	16.0	20,353	293,317
2026	130,706	11.4	14,900	219,448	15.5	20,259	274,301	16.0	20,913	295,477
2027	134,300	11.4	15,310	220,789	15.5	20,817	275,978	16.0	21,488	297,283
2028	137,993	11.4	15,731	221,839	15.5	21,389	277,290	16.0	22,079	298,696
2029	141,788	11.4	16,164	222,566	15.5	21,977	278,199	16.0	22,686	299,675
2030	145,687	11.4	16,608	222,937	15.5	22,581	278,663	16.0	23,310	300,174
2031	149,693	11.4	17,065	222,916	15.5	23,202	278,636	16.0	23,951	300,145
2032	153,810	11.4	17,534	222,463	15.5	23,841	278,070	16.0	24,610	299,535

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	
2023	\$ 120,490	19.0%	\$22,893	\$ 323,029	19.5%	\$23,496	\$ 320,940	21.7%	\$26,146	\$ 357,996
2024	123,803	19.0	23,523	326,128	19.5	24,142	324,019	21.7	26,865	361,430
2025	127,208	19.0	24,170	328,907	19.5	24,806	326,780	21.7	27,604	364,510
2026	130,706	19.0	24,834	331,329	19.5	25,488	329,186	21.7	28,363	367,194
2027	134,300	19.0	25,517	333,354	19.5	26,189	331,198	21.7	29,143	369,438
2028	137,993	19.0	26,219	334,939	19.5	26,909	332,773	21.7	29,944	371,194
2029	141,788	19.0	26,940	336,037	19.5	27,649	333,864	21.7	30,768	372,410
2030	145,687	19.0	27,681	336,597	19.5	28,409	334,420	21.7	31,614	373,030
2031	149,693	19.0	28,442	336,565	19.5	29,190	334,388	21.7	32,483	372,994
2032	153,810	19.0	29,224	335,881	19.5	29,993	333,709	21.7	33,377	372,237

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	
2023	\$ 120,490	23.5%	\$28,315	\$ 374,412	24.7%	\$29,761	\$ 392,933	27.7%	\$33,376	\$ 427,915
2024	123,803	23.5	29,094	378,004	24.7	30,579	396,702	27.7	34,293	432,020
2025	127,208	23.5	29,894	381,225	24.7	31,420	400,082	27.7	35,237	435,701
2026	130,706	23.5	30,716	384,032	24.7	32,284	403,028	27.7	36,206	438,910
2027	134,300	23.5	31,561	386,379	24.7	33,172	405,491	27.7	37,201	441,593
2028	137,993	23.5	32,428	388,216	24.7	34,084	407,419	27.7	38,224	443,692
2029	141,788	23.5	33,320	389,488	24.7	35,022	408,754	27.7	39,275	445,146
2030	145,687	23.5	34,236	390,137	24.7	35,985	409,435	27.7	40,355	445,888
2031	149,693	23.5	35,178	390,099	24.7	36,974	409,396	27.7	41,465	445,845
2032	153,810	23.5	36,145	389,307	24.7	37,991	408,565	27.7	42,605	444,940

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 28<sup>th</sup> 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.



# Washington County Ambulance District - General

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	17.6%	\$21,206	\$ 221,542	21.9%	\$26,387	\$ 276,925	22.5%	\$27,110	\$ 298,416
2024	123,803	17.6	21,789	223,667	21.9	27,113	279,581	22.5	27,856	301,279
2025	127,208	17.6	22,389	225,573	21.9	27,859	281,963	22.5	28,622	303,846
2026	130,706	17.6	23,004	227,234	21.9	28,625	284,039	22.5	29,409	306,084
2027	134,300	17.6	23,637	228,623	21.9	29,412	285,775	22.5	30,218	307,955
2028	137,993	17.6	24,287	229,710	21.9	30,220	287,134	22.5	31,048	309,419
2029	141,788	17.6	24,955	230,463	21.9	31,052	288,075	22.5	31,902	310,433
2030	145,687	17.6	25,641	230,847	21.9	31,905	288,555	22.5	32,780	310,950
2031	149,693	17.6	26,346	230,825	21.9	32,783	288,527	22.5	33,681	310,920
2032	153,810	17.6	27,071	230,356	21.9	33,684	287,941	22.5	34,607	310,289

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	
2023	\$ 120,490	25.5%	\$30,725	\$ 334,583	26.0%	\$31,327	\$ 332,313	28.5%	\$34,340	\$ 370,743
2024	123,803	25.5	31,570	337,793	26.0	32,189	335,501	28.5	35,284	374,299
2025	127,208	25.5	32,438	340,671	26.0	33,074	338,360	28.5	36,254	377,488
2026	130,706	25.5	33,330	343,180	26.0	33,984	340,852	28.5	37,251	380,268
2027	134,300	25.5	34,247	345,278	26.0	34,918	342,935	28.5	38,276	382,592
2028	137,993	25.5	35,188	346,920	26.0	35,878	344,565	28.5	39,328	384,411
2029	141,788	25.5	36,156	348,057	26.0	36,865	345,694	28.5	40,410	385,671
2030	145,687	25.5	37,150	348,637	26.0	37,879	346,270	28.5	41,521	386,314
2031	149,693	25.5	38,172	348,603	26.0	38,920	346,237	28.5	42,663	386,277
2032	153,810	25.5	39,222	347,895	26.0	39,991	345,534	28.5	43,836	385,493

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	
2023	\$ 120,490	30.3%	\$36,508	\$ 387,697	31.5%	\$37,954	\$ 406,927	34.6%	\$41,690	\$ 443,079
2024	123,803	30.3	37,512	391,416	31.5	38,998	410,831	34.6	42,836	447,329
2025	127,208	30.3	38,544	394,751	31.5	40,071	414,332	34.6	44,014	451,141
2026	130,706	30.3	39,604	397,658	31.5	41,172	417,383	34.6	45,224	454,463
2027	134,300	30.3	40,693	400,089	31.5	42,305	419,934	34.6	46,468	457,241
2028	137,993	30.3	41,812	401,991	31.5	43,468	421,930	34.6	47,746	459,415
2029	141,788	30.3	42,962	403,308	31.5	44,663	423,313	34.6	49,059	460,921
2030	145,687	30.3	44,143	403,980	31.5	45,891	424,018	34.6	50,408	461,689
2031	149,693	30.3	45,357	403,941	31.5	47,153	423,977	34.6	51,794	461,645
2032	153,810	30.3	46,604	403,121	31.5	48,450	423,116	34.6	53,218	460,707

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 28<sup>th</sup> 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.





# Washington County Ambulance District - General

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2023	\$ 120,490	15.7%	\$18,917	\$ 221,542	20.0%	\$24,098	\$ 276,925	20.6%	\$24,821	\$ 298,416
2024	123,803	15.7	19,437	223,667	20.0	24,761	279,581	20.6	25,503	301,279
2025	127,208	15.7	19,972	225,573	20.0	25,442	281,963	20.6	26,205	303,846
2026	130,706	15.7	20,521	227,234	20.0	26,141	284,039	20.6	26,925	306,084
2027	134,300	15.7	21,085	228,623	20.0	26,860	285,775	20.6	27,666	307,955
2028	137,993	15.7	21,665	229,710	20.0	27,599	287,134	20.6	28,427	309,419
2029	141,788	15.7	22,261	230,463	20.0	28,358	288,075	20.6	29,208	310,433
2030	145,687	15.7	22,873	230,847	20.0	29,137	288,555	20.6	30,012	310,950
2031	149,693	15.7	23,502	230,825	20.0	29,939	288,527	20.6	30,837	310,920
2032	153,810	15.7	24,148	230,356	20.0	30,762	287,941	20.6	31,685	310,289

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
		Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2023	\$ 120,490	23.6%	\$28,436	\$ 334,583	24.1%	\$29,038	\$ 332,313	26.6%	\$32,050	\$ 370,743
2024	123,803	23.6	29,218	337,793	24.1	29,837	335,501	26.6	32,932	374,299
2025	127,208	23.6	30,021	340,671	24.1	30,657	338,360	26.6	33,837	377,488
2026	130,706	23.6	30,847	343,180	24.1	31,500	340,852	26.6	34,768	380,268
2027	134,300	23.6	31,695	345,278	24.1	32,366	342,935	26.6	35,724	382,592
2028	137,993	23.6	32,566	346,920	24.1	33,256	344,565	26.6	36,706	384,411
2029	141,788	23.6	33,462	348,057	24.1	34,171	345,694	26.6	37,716	385,671
2030	145,687	23.6	34,382	348,637	24.1	35,111	346,270	26.6	38,753	386,314
2031	149,693	23.6	35,328	348,603	24.1	36,076	346,237	26.6	39,818	386,277
2032	153,810	23.6	36,299	347,895	24.1	37,068	345,534	26.6	40,913	385,493

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
		Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2023	\$ 120,490	28.4%	\$34,219	\$ 387,697	29.6%	\$35,665	\$ 406,927	32.7%	\$39,400	\$ 443,079
2024	123,803	28.4	35,160	391,416	29.6	36,646	410,831	32.7	40,484	447,329
2025	127,208	28.4	36,127	394,751	29.6	37,654	414,332	32.7	41,597	451,141
2026	130,706	28.4	37,121	397,658	29.6	38,689	417,383	32.7	42,741	454,463
2027	134,300	28.4	38,141	400,089	29.6	39,753	419,934	32.7	43,916	457,241
2028	137,993	28.4	39,190	401,991	29.6	40,846	421,930	32.7	45,124	459,415
2029	141,788	28.4	40,268	403,308	29.6	41,969	423,313	32.7	46,365	460,921
2030	145,687	28.4	41,375	403,980	29.6	43,123	424,018	32.7	47,640	461,689
2031	149,693	28.4	42,513	403,941	29.6	44,309	423,977	32.7	48,950	461,645
2032	153,810	28.4	43,682	403,121	29.6	45,528	423,116	32.7	50,296	460,707

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 28<sup>th</sup> 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.





# Washington County Ambulance District - General

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	13.8%	\$16,628	\$ 221,542	18.1%	\$21,809	\$ 276,925	18.7%	\$22,532	\$ 298,416
2024	123,803	13.8	17,085	223,667	18.1	22,408	279,581	18.7	23,151	301,279
2025	127,208	13.8	17,555	225,573	18.1	23,025	281,963	18.7	23,788	303,846
2026	130,706	13.8	18,037	227,234	18.1	23,658	284,039	18.7	24,442	306,084
2027	134,300	13.8	18,533	228,623	18.1	24,308	285,775	18.7	25,114	307,955
2028	137,993	13.8	19,043	229,710	18.1	24,977	287,134	18.7	25,805	309,419
2029	141,788	13.8	19,567	230,463	18.1	25,664	288,075	18.7	26,514	310,433
2030	145,687	13.8	20,105	230,847	18.1	26,369	288,555	18.7	27,243	310,950
2031	149,693	13.8	20,658	230,825	18.1	27,094	288,527	18.7	27,993	310,920
2032	153,810	13.8	21,226	230,356	18.1	27,840	287,941	18.7	28,762	310,289

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	
2023	\$ 120,490	21.7%	\$26,146	\$ 334,583	22.2%	\$26,749	\$ 332,313	24.7%	\$29,761	\$ 370,743
2024	123,803	21.7	26,865	337,793	22.2	27,484	335,501	24.7	30,579	374,299
2025	127,208	21.7	27,604	340,671	22.2	28,240	338,360	24.7	31,420	377,488
2026	130,706	21.7	28,363	343,180	22.2	29,017	340,852	24.7	32,284	380,268
2027	134,300	21.7	29,143	345,278	22.2	29,815	342,935	24.7	33,172	382,592
2028	137,993	21.7	29,944	346,920	22.2	30,634	344,565	24.7	34,084	384,411
2029	141,788	21.7	30,768	348,057	22.2	31,477	345,694	24.7	35,022	385,671
2030	145,687	21.7	31,614	348,637	22.2	32,343	346,270	24.7	35,985	386,314
2031	149,693	21.7	32,483	348,603	22.2	33,232	346,237	24.7	36,974	386,277
2032	153,810	21.7	33,377	347,895	22.2	34,146	345,534	24.7	37,991	385,493

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	
2023	\$ 120,490	26.5%	\$31,930	\$ 387,697	27.7%	\$33,376	\$ 406,927	30.8%	\$37,111	\$ 443,079
2024	123,803	26.5	32,808	391,416	27.7	34,293	410,831	30.8	38,131	447,329
2025	127,208	26.5	33,710	394,751	27.7	35,237	414,332	30.8	39,180	451,141
2026	130,706	26.5	34,637	397,658	27.7	36,206	417,383	30.8	40,257	454,463
2027	134,300	26.5	35,590	400,089	27.7	37,201	419,934	30.8	41,364	457,241
2028	137,993	26.5	36,568	401,991	27.7	38,224	421,930	30.8	42,502	459,415
2029	141,788	26.5	37,574	403,308	27.7	39,275	423,313	30.8	43,671	460,921
2030	145,687	26.5	38,607	403,980	27.7	40,355	424,018	30.8	44,872	461,689
2031	149,693	26.5	39,669	403,941	27.7	41,465	423,977	30.8	46,105	461,645
2032	153,810	26.5	40,760	403,121	27.7	42,605	423,116	30.8	47,373	460,707

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 28<sup>th</sup> 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.



# Washington County Ambulance District - General

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 120,490	11.9%	\$14,338	\$ 221,542	16.2%	\$19,519	\$ 276,925	16.8%	\$20,242	\$ 298,416
2024	123,803	11.9	14,733	223,667	16.2	20,056	279,581	16.8	20,799	301,279
2025	127,208	11.9	15,138	225,573	16.2	20,608	281,963	16.8	21,371	303,846
2026	130,706	11.9	15,554	227,234	16.2	21,174	284,039	16.8	21,959	306,084
2027	134,300	11.9	15,982	228,623	16.2	21,757	285,775	16.8	22,562	307,955
2028	137,993	11.9	16,421	229,710	16.2	22,355	287,134	16.8	23,183	309,419
2029	141,788	11.9	16,873	230,463	16.2	22,970	288,075	16.8	23,820	310,433
2030	145,687	11.9	17,337	230,847	16.2	23,601	288,555	16.8	24,475	310,950
2031	149,693	11.9	17,813	230,825	16.2	24,250	288,527	16.8	25,148	310,920
2032	153,810	11.9	18,303	230,356	16.2	24,917	287,941	16.8	25,840	310,289

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	
2023	\$ 120,490	19.8%	\$23,857	\$ 334,583	20.3%	\$24,459	\$ 332,313	22.8%	\$27,472	\$ 370,743
2024	123,803	19.8	24,513	337,793	20.3	25,132	335,501	22.8	28,227	374,299
2025	127,208	19.8	25,187	340,671	20.3	25,823	338,360	22.8	29,003	377,488
2026	130,706	19.8	25,880	343,180	20.3	26,533	340,852	22.8	29,801	380,268
2027	134,300	19.8	26,591	345,278	20.3	27,263	342,935	22.8	30,620	382,592
2028	137,993	19.8	27,323	346,920	20.3	28,013	344,565	22.8	31,462	384,411
2029	141,788	19.8	28,074	348,057	20.3	28,783	345,694	22.8	32,328	385,671
2030	145,687	19.8	28,846	348,637	20.3	29,574	346,270	22.8	33,217	386,314
2031	149,693	19.8	29,639	348,603	20.3	30,388	346,237	22.8	34,130	386,277
2032	153,810	19.8	30,454	347,895	20.3	31,223	345,534	22.8	35,069	385,493

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	
2023	\$ 120,490	24.6%	\$29,641	\$ 387,697	25.8%	\$31,086	\$ 406,927	28.9%	\$34,822	\$ 443,079
2024	123,803	24.6	30,456	391,416	25.8	31,941	410,831	28.9	35,779	447,329
2025	127,208	24.6	31,293	394,751	25.8	32,820	414,332	28.9	36,763	451,141
2026	130,706	24.6	32,154	397,658	25.8	33,722	417,383	28.9	37,774	454,463
2027	134,300	24.6	33,038	400,089	25.8	34,649	419,934	28.9	38,813	457,241
2028	137,993	24.6	33,946	401,991	25.8	35,602	421,930	28.9	39,880	459,415
2029	141,788	24.6	34,880	403,308	25.8	36,581	423,313	28.9	40,977	460,921
2030	145,687	24.6	35,839	403,980	25.8	37,587	424,018	28.9	42,104	461,689
2031	149,693	24.6	36,824	403,941	25.8	38,621	423,977	28.9	43,261	461,645
2032	153,810	24.6	37,837	403,121	25.8	39,683	423,116	28.9	44,451	460,707

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 28<sup>th</sup> 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.



# Washington County Ambulance District - Public Safety

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	12.5%	\$226,824	\$ 1,823,072	15.4%	\$279,447	\$ 2,278,848	15.0%	\$272,189	\$ 2,195,771
2024	1,864,495	12.5	233,062	1,840,560	15.4	287,132	2,300,708	15.0	279,674	2,216,834
2025	1,915,769	12.5	239,471	1,856,244	15.4	295,028	2,320,313	15.0	287,365	2,235,724
2026	1,968,453	12.5	246,057	1,869,914	15.4	303,142	2,337,400	15.0	295,268	2,252,188
2027	2,022,585	12.5	252,823	1,881,343	15.4	311,478	2,351,687	15.0	303,388	2,265,954
2028	2,078,206	12.5	259,776	1,890,287	15.4	320,044	2,362,867	15.0	311,731	2,276,727
2029	2,135,357	12.5	266,920	1,896,482	15.4	328,845	2,370,610	15.0	320,304	2,284,188
2030	2,194,079	12.5	274,260	1,899,642	15.4	337,888	2,374,560	15.0	329,112	2,287,994
2031	2,254,416	12.5	281,802	1,899,459	15.4	347,180	2,374,331	15.0	338,162	2,287,774
2032	2,316,412	12.5	289,552	1,895,602	15.4	356,727	2,369,509	15.0	347,462	2,283,128

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	
2023	\$ 1,814,594	17.2%	\$312,110	\$ 2,558,397	18.3%	\$332,071	\$ 2,734,671	19.5%	\$353,846	\$ 2,920,994
2024	1,864,495	17.2	320,693	2,582,939	18.3	341,203	2,760,904	19.5	363,577	2,949,014
2025	1,915,769	17.2	329,512	2,604,949	18.3	350,586	2,784,430	19.5	373,575	2,974,143
2026	1,968,453	17.2	338,574	2,624,132	18.3	360,227	2,804,935	19.5	383,848	2,996,045
2027	2,022,585	17.2	347,885	2,640,171	18.3	370,133	2,822,079	19.5	394,404	3,014,358
2028	2,078,206	17.2	357,451	2,652,723	18.3	380,312	2,835,496	19.5	405,250	3,028,689
2029	2,135,357	17.2	367,281	2,661,416	18.3	390,770	2,844,788	19.5	416,395	3,038,614
2030	2,194,079	17.2	377,382	2,665,850	18.3	401,516	2,849,528	19.5	427,845	3,043,677
2031	2,254,416	17.2	387,760	2,665,593	18.3	412,558	2,849,254	19.5	439,611	3,043,384
2032	2,316,412	17.2	398,423	2,660,180	18.3	423,903	2,843,468	19.5	451,700	3,037,203

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	21.3%	\$386,509	\$ 3,190,388	21.9%	\$397,396	\$ 3,283,542	24.2%	\$439,132	\$ 3,646,262
2024	1,864,495	21.3	397,137	3,220,992	21.9	408,324	3,315,040	24.2	451,208	3,681,239
2025	1,915,769	21.3	408,059	3,248,439	21.9	419,553	3,343,288	24.2	463,616	3,712,607
2026	1,968,453	21.3	419,280	3,272,361	21.9	431,091	3,367,909	24.2	476,366	3,739,948
2027	2,022,585	21.3	430,811	3,292,362	21.9	442,946	3,388,494	24.2	489,466	3,762,807
2028	2,078,206	21.3	442,658	3,308,014	21.9	455,127	3,404,603	24.2	502,926	3,780,696
2029	2,135,357	21.3	454,831	3,318,855	21.9	467,643	3,415,760	24.2	516,756	3,793,086
2030	2,194,079	21.3	467,339	3,324,385	21.9	480,503	3,421,451	24.2	530,967	3,799,406
2031	2,254,416	21.3	480,191	3,324,065	21.9	493,717	3,421,122	24.2	545,569	3,799,040
2032	2,316,412	21.3	493,396	3,317,314	21.9	507,294	3,414,174	24.2	560,572	3,791,325

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 28<sup>th</sup> 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.



# Washington County Ambulance District - Public Safety

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	10.6%	\$192,347	\$ 1,823,072	13.5%	\$244,970	\$ 2,278,848	13.1%	\$237,712	\$ 2,195,771
2024	1,864,495	10.6	197,636	1,840,560	13.5	251,707	2,300,708	13.1	244,249	2,216,834
2025	1,915,769	10.6	203,072	1,856,244	13.5	258,629	2,320,313	13.1	250,966	2,235,724
2026	1,968,453	10.6	208,656	1,869,914	13.5	265,741	2,337,400	13.1	257,867	2,252,188
2027	2,022,585	10.6	214,394	1,881,343	13.5	273,049	2,351,687	13.1	264,959	2,265,954
2028	2,078,206	10.6	220,290	1,890,287	13.5	280,558	2,362,867	13.1	272,245	2,276,727
2029	2,135,357	10.6	226,348	1,896,482	13.5	288,273	2,370,610	13.1	279,732	2,284,188
2030	2,194,079	10.6	232,572	1,899,642	13.5	296,201	2,374,560	13.1	287,424	2,287,994
2031	2,254,416	10.6	238,968	1,899,459	13.5	304,346	2,374,331	13.1	295,328	2,287,774
2032	2,316,412	10.6	245,540	1,895,602	13.5	312,716	2,369,509	13.1	303,450	2,283,128

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	
2023	\$ 1,814,594	15.3%	\$277,633	\$ 2,558,397	16.4%	\$297,593	\$ 2,734,671	17.6%	\$319,369	\$ 2,920,994
2024	1,864,495	15.3	285,268	2,582,939	16.4	305,777	2,760,904	17.6	328,151	2,949,014
2025	1,915,769	15.3	293,113	2,604,949	16.4	314,186	2,784,430	17.6	337,175	2,974,143
2026	1,968,453	15.3	301,173	2,624,132	16.4	322,826	2,804,935	17.6	346,448	2,996,045
2027	2,022,585	15.3	309,456	2,640,171	16.4	331,704	2,822,079	17.6	355,975	3,014,358
2028	2,078,206	15.3	317,966	2,652,723	16.4	340,826	2,835,496	17.6	365,764	3,028,689
2029	2,135,357	15.3	326,710	2,661,416	16.4	350,199	2,844,788	17.6	375,823	3,038,614
2030	2,194,079	15.3	335,694	2,665,850	16.4	359,829	2,849,528	17.6	386,158	3,043,677
2031	2,254,416	15.3	344,926	2,665,593	16.4	369,724	2,849,254	17.6	396,777	3,043,384
2032	2,316,412	15.3	354,411	2,660,180	16.4	379,892	2,843,468	17.6	407,689	3,037,203

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	19.4%	\$352,031	\$ 3,190,388	20.0%	\$362,919	\$ 3,283,542	22.3%	\$404,654	\$ 3,646,262
2024	1,864,495	19.4	361,712	3,220,992	20.0	372,899	3,315,040	22.3	415,782	3,681,239
2025	1,915,769	19.4	371,659	3,248,439	20.0	383,154	3,343,288	22.3	427,216	3,712,607
2026	1,968,453	19.4	381,880	3,272,361	20.0	393,691	3,367,909	22.3	438,965	3,739,948
2027	2,022,585	19.4	392,381	3,292,362	20.0	404,517	3,388,494	22.3	451,036	3,762,807
2028	2,078,206	19.4	403,172	3,308,014	20.0	415,641	3,404,603	22.3	463,440	3,780,696
2029	2,135,357	19.4	414,259	3,318,855	20.0	427,071	3,415,760	22.3	476,185	3,793,086
2030	2,194,079	19.4	425,651	3,324,385	20.0	438,816	3,421,451	22.3	489,280	3,799,406
2031	2,254,416	19.4	437,357	3,324,065	20.0	450,883	3,421,122	22.3	502,735	3,799,040
2032	2,316,412	19.4	449,384	3,317,314	20.0	463,282	3,414,174	22.3	516,560	3,791,325

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 28<sup>th</sup> 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.



# Washington County Ambulance District - Public Safety

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	8.7%	\$157,870	\$ 1,823,072	11.6%	\$210,493	\$ 2,278,848	11.2%	\$203,235	\$ 2,195,771
2024	1,864,495	8.7	162,211	1,840,560	11.6	216,281	2,300,708	11.2	208,823	2,216,834
2025	1,915,769	8.7	166,672	1,856,244	11.6	222,229	2,320,313	11.2	214,566	2,235,724
2026	1,968,453	8.7	171,255	1,869,914	11.6	228,341	2,337,400	11.2	220,467	2,252,188
2027	2,022,585	8.7	175,965	1,881,343	11.6	234,620	2,351,687	11.2	226,530	2,265,954
2028	2,078,206	8.7	180,804	1,890,287	11.6	241,072	2,362,867	11.2	232,759	2,276,727
2029	2,135,357	8.7	185,776	1,896,482	11.6	247,701	2,370,610	11.2	239,160	2,284,188
2030	2,194,079	8.7	190,885	1,899,642	11.6	254,513	2,374,560	11.2	245,737	2,287,994
2031	2,254,416	8.7	196,134	1,899,459	11.6	261,512	2,374,331	11.2	252,495	2,287,774
2032	2,316,412	8.7	201,528	1,895,602	11.6	268,704	2,369,509	11.2	259,438	2,283,128

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	
2023	\$ 1,814,594	13.4%	\$243,156	\$ 2,558,397	14.5%	\$263,116	\$ 2,734,671	15.7%	\$284,891	\$ 2,920,994
2024	1,864,495	13.4	249,842	2,582,939	14.5	270,352	2,760,904	15.7	292,726	2,949,014
2025	1,915,769	13.4	256,713	2,604,949	14.5	277,787	2,784,430	15.7	300,776	2,974,143
2026	1,968,453	13.4	263,773	2,624,132	14.5	285,426	2,804,935	15.7	309,047	2,996,045
2027	2,022,585	13.4	271,026	2,640,171	14.5	293,275	2,822,079	15.7	317,546	3,014,358
2028	2,078,206	13.4	278,480	2,652,723	14.5	301,340	2,835,496	15.7	326,278	3,028,689
2029	2,135,357	13.4	286,138	2,661,416	14.5	309,627	2,844,788	15.7	335,251	3,038,614
2030	2,194,079	13.4	294,007	2,665,850	14.5	318,141	2,849,528	15.7	344,470	3,043,677
2031	2,254,416	13.4	302,092	2,665,593	14.5	326,890	2,849,254	15.7	353,943	3,043,384
2032	2,316,412	13.4	310,399	2,660,180	14.5	335,880	2,843,468	15.7	363,677	3,037,203

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	17.5%	\$317,554	\$ 3,190,388	18.1%	\$328,442	\$ 3,283,542	20.4%	\$370,177	\$ 3,646,262
2024	1,864,495	17.5	326,287	3,220,992	18.1	337,474	3,315,040	20.4	380,357	3,681,239
2025	1,915,769	17.5	335,260	3,248,439	18.1	346,754	3,343,288	20.4	390,817	3,712,607
2026	1,968,453	17.5	344,479	3,272,361	18.1	356,290	3,367,909	20.4	401,564	3,739,948
2027	2,022,585	17.5	353,952	3,292,362	18.1	366,088	3,388,494	20.4	412,607	3,762,807
2028	2,078,206	17.5	363,686	3,308,014	18.1	376,155	3,404,603	20.4	423,954	3,780,696
2029	2,135,357	17.5	373,687	3,318,855	18.1	386,500	3,415,760	20.4	435,613	3,793,086
2030	2,194,079	17.5	383,964	3,324,385	18.1	397,128	3,421,451	20.4	447,592	3,799,406
2031	2,254,416	17.5	394,523	3,324,065	18.1	408,049	3,421,122	20.4	459,901	3,799,040
2032	2,316,412	17.5	405,372	3,317,314	18.1	419,271	3,414,174	20.4	472,548	3,791,325

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 28<sup>th</sup> 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.



# Washington County Ambulance District - Public Safety

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	6.8%	\$123,392	\$ 1,823,072	9.7%	\$176,016	\$ 2,278,848	9.3%	\$168,757	\$ 2,195,771
2024	1,864,495	6.8	126,786	1,840,560	9.7	180,856	2,300,708	9.3	173,398	2,216,834
2025	1,915,769	6.8	130,272	1,856,244	9.7	185,830	2,320,313	9.3	178,167	2,235,724
2026	1,968,453	6.8	133,855	1,869,914	9.7	190,940	2,337,400	9.3	183,066	2,252,188
2027	2,022,585	6.8	137,536	1,881,343	9.7	196,191	2,351,687	9.3	188,100	2,265,954
2028	2,078,206	6.8	141,318	1,890,287	9.7	201,586	2,362,867	9.3	193,273	2,276,727
2029	2,135,357	6.8	145,204	1,896,482	9.7	207,130	2,370,610	9.3	198,588	2,284,188
2030	2,194,079	6.8	149,197	1,899,642	9.7	212,826	2,374,560	9.3	204,049	2,287,994
2031	2,254,416	6.8	153,300	1,899,459	9.7	218,678	2,374,331	9.3	209,661	2,287,774
2032	2,316,412	6.8	157,516	1,895,602	9.7	224,692	2,369,509	9.3	215,426	2,283,128

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	
2023	\$ 1,814,594	11.5%	\$208,678	\$ 2,558,397	12.6%	\$228,639	\$ 2,734,671	13.8%	\$250,414	\$ 2,920,994
2024	1,864,495	11.5	214,417	2,582,939	12.6	234,926	2,760,904	13.8	257,300	2,949,014
2025	1,915,769	11.5	220,313	2,604,949	12.6	241,387	2,784,430	13.8	264,376	2,974,143
2026	1,968,453	11.5	226,372	2,624,132	12.6	248,025	2,804,935	13.8	271,647	2,996,045
2027	2,022,585	11.5	232,597	2,640,171	12.6	254,846	2,822,079	13.8	279,117	3,014,358
2028	2,078,206	11.5	238,994	2,652,723	12.6	261,854	2,835,496	13.8	286,792	3,028,689
2029	2,135,357	11.5	245,566	2,661,416	12.6	269,055	2,844,788	13.8	294,679	3,038,614
2030	2,194,079	11.5	252,319	2,665,850	12.6	276,454	2,849,528	13.8	302,783	3,043,677
2031	2,254,416	11.5	259,258	2,665,593	12.6	284,056	2,849,254	13.8	311,109	3,043,384
2032	2,316,412	11.5	266,387	2,660,180	12.6	291,868	2,843,468	13.8	319,665	3,037,203

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	15.6%	\$283,077	\$ 3,190,388	16.2%	\$293,964	\$ 3,283,542	18.5%	\$335,700	\$ 3,646,262
2024	1,864,495	15.6	290,861	3,220,992	16.2	302,048	3,315,040	18.5	344,932	3,681,239
2025	1,915,769	15.6	298,860	3,248,439	16.2	310,355	3,343,288	18.5	354,417	3,712,607
2026	1,968,453	15.6	307,079	3,272,361	16.2	318,889	3,367,909	18.5	364,164	3,739,948
2027	2,022,585	15.6	315,523	3,292,362	16.2	327,659	3,388,494	18.5	374,178	3,762,807
2028	2,078,206	15.6	324,200	3,308,014	16.2	336,669	3,404,603	18.5	384,468	3,780,696
2029	2,135,357	15.6	333,116	3,318,855	16.2	345,928	3,415,760	18.5	395,041	3,793,086
2030	2,194,079	15.6	342,276	3,324,385	16.2	355,441	3,421,451	18.5	405,905	3,799,406
2031	2,254,416	15.6	351,689	3,324,065	16.2	365,215	3,421,122	18.5	417,067	3,799,040
2032	2,316,412	15.6	361,360	3,317,314	16.2	375,259	3,414,174	18.5	428,536	3,791,325

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 28<sup>th</sup> 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.





# Washington County Ambulance District - Public Safety

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	13.0%	\$235,897	\$ 1,887,127	16.0%	\$290,335	\$ 2,358,922	15.4%	\$279,447	\$ 2,273,023
2024	1,864,495	13.0	242,384	1,905,230	16.0	298,319	2,381,550	15.4	287,132	2,294,827
2025	1,915,769	13.0	249,050	1,921,465	16.0	306,523	2,401,844	15.4	295,028	2,314,382
2026	1,968,453	13.0	255,899	1,935,615	16.0	314,952	2,419,532	15.4	303,142	2,331,426
2027	2,022,585	13.0	262,936	1,947,446	16.0	323,614	2,434,321	15.4	311,478	2,345,676
2028	2,078,206	13.0	270,167	1,956,704	16.0	332,513	2,445,894	15.4	320,044	2,356,828
2029	2,135,357	13.0	277,596	1,963,116	16.0	341,657	2,453,909	15.4	328,845	2,364,552
2030	2,194,079	13.0	285,230	1,966,387	16.0	351,053	2,457,998	15.4	337,888	2,368,492
2031	2,254,416	13.0	293,074	1,966,198	16.0	360,707	2,457,761	15.4	347,180	2,368,264
2032	2,316,412	13.0	301,134	1,962,205	16.0	370,626	2,452,770	15.4	356,727	2,363,454

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	
2023	\$ 1,814,594	17.8%	\$322,998	\$ 2,648,329	18.9%	\$342,958	\$ 2,830,683	20.2%	\$366,548	\$ 3,023,599
2024	1,864,495	17.8	331,880	2,673,734	18.9	352,390	2,857,837	20.2	376,628	3,052,603
2025	1,915,769	17.8	341,007	2,696,517	18.9	362,080	2,882,189	20.2	386,985	3,078,615
2026	1,968,453	17.8	350,385	2,716,375	18.9	372,038	2,903,414	20.2	397,628	3,101,287
2027	2,022,585	17.8	360,020	2,732,978	18.9	382,269	2,921,160	20.2	408,562	3,120,243
2028	2,078,206	17.8	369,921	2,745,971	18.9	392,781	2,935,048	20.2	419,798	3,135,077
2029	2,135,357	17.8	380,094	2,754,970	18.9	403,582	2,944,666	20.2	431,342	3,145,351
2030	2,194,079	17.8	390,546	2,759,560	18.9	414,681	2,949,572	20.2	443,204	3,150,592
2031	2,254,416	17.8	401,286	2,759,294	18.9	426,085	2,949,288	20.2	455,392	3,150,289
2032	2,316,412	17.8	412,321	2,753,690	18.9	437,802	2,943,298	20.2	467,915	3,143,891

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	
2023	\$ 1,814,594	22.0%	\$399,211	\$ 3,302,425	22.6%	\$410,098	\$ 3,398,915	25.0%	\$453,649	\$ 3,774,232
2024	1,864,495	22.0	410,189	3,334,104	22.6	421,376	3,431,520	25.0	466,124	3,810,437
2025	1,915,769	22.0	421,469	3,362,514	22.6	432,964	3,460,761	25.0	478,942	3,842,906
2026	1,968,453	22.0	433,060	3,387,276	22.6	444,870	3,486,247	25.0	492,113	3,871,206
2027	2,022,585	22.0	444,969	3,407,980	22.6	457,104	3,507,556	25.0	505,646	3,894,868
2028	2,078,206	22.0	457,205	3,424,182	22.6	469,675	3,524,232	25.0	519,552	3,913,385
2029	2,135,357	22.0	469,779	3,435,403	22.6	482,591	3,535,781	25.0	533,839	3,926,209
2030	2,194,079	22.0	482,697	3,441,127	22.6	495,862	3,541,672	25.0	548,520	3,932,751
2031	2,254,416	22.0	495,972	3,440,796	22.6	509,498	3,541,331	25.0	563,604	3,932,373
2032	2,316,412	22.0	509,611	3,433,808	22.6	523,509	3,534,139	25.0	579,103	3,924,387

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 28<sup>th</sup> 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.



# Washington County Ambulance District - Public Safety

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	11.1%	\$201,420	\$ 1,887,127	14.1%	\$255,858	\$ 2,358,922	13.5%	\$244,970	\$ 2,273,023
2024	1,864,495	11.1	206,959	1,905,230	14.1	262,894	2,381,550	13.5	251,707	2,294,827
2025	1,915,769	11.1	212,650	1,921,465	14.1	270,123	2,401,844	13.5	258,629	2,314,382
2026	1,968,453	11.1	218,498	1,935,615	14.1	277,552	2,419,532	13.5	265,741	2,331,426
2027	2,022,585	11.1	224,507	1,947,446	14.1	285,184	2,434,321	13.5	273,049	2,345,676
2028	2,078,206	11.1	230,681	1,956,704	14.1	293,027	2,445,894	13.5	280,558	2,356,828
2029	2,135,357	11.1	237,025	1,963,116	14.1	301,085	2,453,909	13.5	288,273	2,364,552
2030	2,194,079	11.1	243,543	1,966,387	14.1	309,365	2,457,998	13.5	296,201	2,368,492
2031	2,254,416	11.1	250,240	1,966,198	14.1	317,873	2,457,761	13.5	304,346	2,368,264
2032	2,316,412	11.1	257,122	1,962,205	14.1	326,614	2,452,770	13.5	312,716	2,363,454

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	
2023	\$ 1,814,594	15.9%	\$288,520	\$ 2,648,329	17.0%	\$308,481	\$ 2,830,683	18.3%	\$332,071	\$ 3,023,599
2024	1,864,495	15.9	296,455	2,673,734	17.0	316,964	2,857,837	18.3	341,203	3,052,603
2025	1,915,769	15.9	304,607	2,696,517	17.0	325,681	2,882,189	18.3	350,586	3,078,615
2026	1,968,453	15.9	312,984	2,716,375	17.0	334,637	2,903,414	18.3	360,227	3,101,287
2027	2,022,585	15.9	321,591	2,732,978	17.0	343,839	2,921,160	18.3	370,133	3,120,243
2028	2,078,206	15.9	330,435	2,745,971	17.0	353,295	2,935,048	18.3	380,312	3,135,077
2029	2,135,357	15.9	339,522	2,754,970	17.0	363,011	2,944,666	18.3	390,770	3,145,351
2030	2,194,079	15.9	348,859	2,759,560	17.0	372,993	2,949,572	18.3	401,516	3,150,592
2031	2,254,416	15.9	358,452	2,759,294	17.0	383,251	2,949,288	18.3	412,558	3,150,289
2032	2,316,412	15.9	368,310	2,753,690	17.0	393,790	2,943,298	18.3	423,903	3,143,891

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	
2023	\$ 1,814,594	20.1%	\$364,733	\$ 3,302,425	20.7%	\$375,621	\$ 3,398,915	23.1%	\$419,171	\$ 3,774,232
2024	1,864,495	20.1	374,763	3,334,104	20.7	385,950	3,431,520	23.1	430,698	3,810,437
2025	1,915,769	20.1	385,070	3,362,514	20.7	396,564	3,460,761	23.1	442,543	3,842,906
2026	1,968,453	20.1	395,659	3,387,276	20.7	407,470	3,486,247	23.1	454,713	3,871,206
2027	2,022,585	20.1	406,540	3,407,980	20.7	418,675	3,507,556	23.1	467,217	3,894,868
2028	2,078,206	20.1	417,719	3,424,182	20.7	430,189	3,524,232	23.1	480,066	3,913,385
2029	2,135,357	20.1	429,207	3,435,403	20.7	442,019	3,535,781	23.1	493,267	3,926,209
2030	2,194,079	20.1	441,010	3,441,127	20.7	454,174	3,541,672	23.1	506,832	3,932,751
2031	2,254,416	20.1	453,138	3,440,796	20.7	466,664	3,541,331	23.1	520,770	3,932,373
2032	2,316,412	20.1	465,599	3,433,808	20.7	479,497	3,534,139	23.1	535,091	3,924,387

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 28<sup>th</sup> 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.





# Washington County Ambulance District - Public Safety

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2023	\$ 1,814,594	9.2%	\$166,943	\$ 1,887,127	12.2%	\$221,380	\$ 2,358,922	11.6%	\$210,493	\$ 2,273,023
2024	1,864,495	9.2	171,534	1,905,230	12.2	227,468	2,381,550	11.6	216,281	2,294,827
2025	1,915,769	9.2	176,251	1,921,465	12.2	233,724	2,401,844	11.6	222,229	2,314,382
2026	1,968,453	9.2	181,098	1,935,615	12.2	240,151	2,419,532	11.6	228,341	2,331,426
2027	2,022,585	9.2	186,078	1,947,446	12.2	246,755	2,434,321	11.6	234,620	2,345,676
2028	2,078,206	9.2	191,195	1,956,704	12.2	253,541	2,445,894	11.6	241,072	2,356,828
2029	2,135,357	9.2	196,453	1,963,116	12.2	260,514	2,453,909	11.6	247,701	2,364,552
2030	2,194,079	9.2	201,855	1,966,387	12.2	267,678	2,457,998	11.6	254,513	2,368,492
2031	2,254,416	9.2	207,406	1,966,198	12.2	275,039	2,457,761	11.6	261,512	2,368,264
2032	2,316,412	9.2	213,110	1,962,205	12.2	282,602	2,452,770	11.6	268,704	2,363,454

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
2023	\$ 1,814,594	14.0%	\$254,043	\$ 2,648,329	15.1%	\$274,004	\$ 2,830,683	16.4%	\$297,593	\$ 3,023,599
2024	1,864,495	14.0	261,029	2,673,734	15.1	281,539	2,857,837	16.4	305,777	3,052,603
2025	1,915,769	14.0	268,208	2,696,517	15.1	289,281	2,882,189	16.4	314,186	3,078,615
2026	1,968,453	14.0	275,583	2,716,375	15.1	297,236	2,903,414	16.4	322,826	3,101,287
2027	2,022,585	14.0	283,162	2,732,978	15.1	305,410	2,921,160	16.4	331,704	3,120,243
2028	2,078,206	14.0	290,949	2,745,971	15.1	313,809	2,935,048	16.4	340,826	3,135,077
2029	2,135,357	14.0	298,950	2,754,970	15.1	322,439	2,944,666	16.4	350,199	3,145,351
2030	2,194,079	14.0	307,171	2,759,560	15.1	331,306	2,949,572	16.4	359,829	3,150,592
2031	2,254,416	14.0	315,618	2,759,294	15.1	340,417	2,949,288	16.4	369,724	3,150,289
2032	2,316,412	14.0	324,298	2,753,690	15.1	349,778	2,943,298	16.4	379,892	3,143,891

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
2023	\$ 1,814,594	18.2%	\$330,256	\$ 3,302,425	18.8%	\$341,144	\$ 3,398,915	21.2%	\$384,694	\$ 3,774,232
2024	1,864,495	18.2	339,338	3,334,104	18.8	350,525	3,431,520	21.2	395,273	3,810,437
2025	1,915,769	18.2	348,670	3,362,514	18.8	360,165	3,460,761	21.2	406,143	3,842,906
2026	1,968,453	18.2	358,258	3,387,276	18.8	370,069	3,486,247	21.2	417,312	3,871,206
2027	2,022,585	18.2	368,110	3,407,980	18.8	380,246	3,507,556	21.2	428,788	3,894,868
2028	2,078,206	18.2	378,233	3,424,182	18.8	390,703	3,524,232	21.2	440,580	3,913,385
2029	2,135,357	18.2	388,635	3,435,403	18.8	401,447	3,535,781	21.2	452,696	3,926,209
2030	2,194,079	18.2	399,322	3,441,127	18.8	412,487	3,541,672	21.2	465,145	3,932,751
2031	2,254,416	18.2	410,304	3,440,796	18.8	423,830	3,541,331	21.2	477,936	3,932,373
2032	2,316,412	18.2	421,587	3,433,808	18.8	435,485	3,534,139	21.2	491,079	3,924,387

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 28<sup>th</sup> 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.



# Washington County Ambulance District - Public Safety

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

### Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2023	\$ 1,814,594	7.3%	\$132,465	\$ 1,887,127	10.3%	\$186,903	\$ 2,358,922	9.7%	\$176,016	\$ 2,273,023
2024	1,864,495	7.3	136,108	1,905,230	10.3	192,043	2,381,550	9.7	180,856	2,294,827
2025	1,915,769	7.3	139,851	1,921,465	10.3	197,324	2,401,844	9.7	185,830	2,314,382
2026	1,968,453	7.3	143,697	1,935,615	10.3	202,751	2,419,532	9.7	190,940	2,331,426
2027	2,022,585	7.3	147,649	1,947,446	10.3	208,326	2,434,321	9.7	196,191	2,345,676
2028	2,078,206	7.3	151,709	1,956,704	10.3	214,055	2,445,894	9.7	201,586	2,356,828
2029	2,135,357	7.3	155,881	1,963,116	10.3	219,942	2,453,909	9.7	207,130	2,364,552
2030	2,194,079	7.3	160,168	1,966,387	10.3	225,990	2,457,998	9.7	212,826	2,368,492
2031	2,254,416	7.3	164,572	1,966,198	10.3	232,205	2,457,761	9.7	218,678	2,368,264
2032	2,316,412	7.3	169,098	1,962,205	10.3	238,590	2,452,770	9.7	224,692	2,363,454

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2023	\$ 1,814,594	12.1%	\$219,566	\$ 2,648,329	13.2%	\$239,526	\$ 2,830,683	14.5%	\$263,116	\$ 3,023,599
2024	1,864,495	12.1	225,604	2,673,734	13.2	246,113	2,857,837	14.5	270,352	3,052,603
2025	1,915,769	12.1	231,808	2,696,517	13.2	252,882	2,882,189	14.5	277,787	3,078,615
2026	1,968,453	12.1	238,183	2,716,375	13.2	259,836	2,903,414	14.5	285,426	3,101,287
2027	2,022,585	12.1	244,733	2,732,978	13.2	266,981	2,921,160	14.5	293,275	3,120,243
2028	2,078,206	12.1	251,463	2,745,971	13.2	274,323	2,935,048	14.5	301,340	3,135,077
2029	2,135,357	12.1	258,378	2,754,970	13.2	281,867	2,944,666	14.5	309,627	3,145,351
2030	2,194,079	12.1	265,484	2,759,560	13.2	289,618	2,949,572	14.5	318,141	3,150,592
2031	2,254,416	12.1	272,784	2,759,294	13.2	297,583	2,949,288	14.5	326,890	3,150,289
2032	2,316,412	12.1	280,286	2,753,690	13.2	305,766	2,943,298	14.5	335,880	3,143,891

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2023	\$ 1,814,594	16.3%	\$295,779	\$ 3,302,425	16.9%	\$306,666	\$ 3,398,915	19.3%	\$350,217	\$ 3,774,232
2024	1,864,495	16.3	303,913	3,334,104	16.9	315,100	3,431,520	19.3	359,848	3,810,437
2025	1,915,769	16.3	312,270	3,362,514	16.9	323,765	3,460,761	19.3	369,743	3,842,906
2026	1,968,453	16.3	320,858	3,387,276	16.9	332,669	3,486,247	19.3	379,911	3,871,206
2027	2,022,585	16.3	329,681	3,407,980	16.9	341,817	3,507,556	19.3	390,359	3,894,868
2028	2,078,206	16.3	338,748	3,424,182	16.9	351,217	3,524,232	19.3	401,094	3,913,385
2029	2,135,357	16.3	348,063	3,435,403	16.9	360,875	3,535,781	19.3	412,124	3,926,209
2030	2,194,079	16.3	357,635	3,441,127	16.9	370,799	3,541,672	19.3	423,457	3,932,751
2031	2,254,416	16.3	367,470	3,440,796	16.9	380,996	3,541,331	19.3	435,102	3,932,373
2032	2,316,412	16.3	377,575	3,433,808	16.9	391,474	3,534,139	19.3	447,068	3,924,387

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 28<sup>th</sup> 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.



# Washington County Ambulance District - Public Safety

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	13.1%	\$237,712	\$ 1,918,275	16.2%	\$293,964	\$ 2,397,801	16.4%	\$297,593	\$ 2,440,626
2024	1,864,495	13.1	244,249	1,936,676	16.2	302,048	2,420,802	16.4	305,777	2,464,038
2025	1,915,769	13.1	250,966	1,953,179	16.2	310,355	2,441,430	16.4	314,186	2,485,034
2026	1,968,453	13.1	257,867	1,967,563	16.2	318,889	2,459,409	16.4	322,826	2,503,334
2027	2,022,585	13.1	264,959	1,979,589	16.2	327,659	2,474,441	16.4	331,704	2,518,635
2028	2,078,206	13.1	272,245	1,989,000	16.2	336,669	2,486,205	16.4	340,826	2,530,609
2029	2,135,357	13.1	279,732	1,995,518	16.2	345,928	2,494,352	16.4	350,199	2,538,902
2030	2,194,079	13.1	287,424	1,998,843	16.2	355,441	2,498,508	16.4	359,829	2,543,132
2031	2,254,416	13.1	295,328	1,998,651	16.2	365,215	2,498,268	16.4	369,724	2,542,887
2032	2,316,412	13.1	303,450	1,994,592	16.2	375,259	2,493,194	16.4	379,892	2,537,723

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	
2023	\$ 1,814,594	18.7%	\$339,329	\$ 2,789,594	19.2%	\$348,402	\$ 2,877,395	20.8%	\$377,436	\$ 3,138,627
2024	1,864,495	18.7	348,661	2,816,354	19.2	357,983	2,904,997	20.8	387,815	3,168,735
2025	1,915,769	18.7	358,249	2,840,353	19.2	367,828	2,929,751	20.8	398,480	3,195,736
2026	1,968,453	18.7	368,101	2,861,270	19.2	377,943	2,951,326	20.8	409,438	3,219,270
2027	2,022,585	18.7	378,223	2,878,759	19.2	388,336	2,969,365	20.8	420,698	3,238,947
2028	2,078,206	18.7	388,625	2,892,445	19.2	399,016	2,983,482	20.8	432,267	3,254,345
2029	2,135,357	18.7	399,312	2,901,924	19.2	409,989	2,993,259	20.8	444,154	3,265,010
2030	2,194,079	18.7	410,293	2,906,759	19.2	421,263	2,998,246	20.8	456,368	3,270,450
2031	2,254,416	18.7	421,576	2,906,479	19.2	432,848	2,997,957	20.8	468,919	3,270,135
2032	2,316,412	18.7	433,169	2,900,576	19.2	444,751	2,991,869	20.8	481,814	3,263,494

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	
2023	\$ 1,814,594	22.3%	\$404,654	\$ 3,356,894	23.1%	\$419,171	\$ 3,487,490	25.3%	\$459,092	\$ 3,836,517
2024	1,864,495	22.3	415,782	3,389,096	23.1	430,698	3,520,944	25.3	471,717	3,873,319
2025	1,915,769	22.3	427,216	3,417,975	23.1	442,543	3,550,947	25.3	484,690	3,906,324
2026	1,968,453	22.3	438,965	3,443,146	23.1	454,713	3,577,097	25.3	498,019	3,935,091
2027	2,022,585	22.3	451,036	3,464,191	23.1	467,217	3,598,961	25.3	511,714	3,959,143
2028	2,078,206	22.3	463,440	3,480,660	23.1	480,066	3,616,071	25.3	525,786	3,977,965
2029	2,135,357	22.3	476,185	3,492,066	23.1	493,267	3,627,921	25.3	540,245	3,991,001
2030	2,194,079	22.3	489,280	3,497,884	23.1	506,832	3,633,966	25.3	555,102	3,997,651
2031	2,254,416	22.3	502,735	3,497,547	23.1	520,770	3,633,616	25.3	570,367	3,997,266
2032	2,316,412	22.3	516,560	3,490,444	23.1	535,091	3,626,237	25.3	586,052	3,989,148

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 28<sup>th</sup> 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.



# Washington County Ambulance District - Public Safety

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	11.2%	\$203,235	\$ 1,918,275	14.3%	\$259,487	\$ 2,397,801	14.5%	\$263,116	\$ 2,440,626
2024	1,864,495	11.2	208,823	1,936,676	14.3	266,623	2,420,802	14.5	270,352	2,464,038
2025	1,915,769	11.2	214,566	1,953,179	14.3	273,955	2,441,430	14.5	277,787	2,485,034
2026	1,968,453	11.2	220,467	1,967,563	14.3	281,489	2,459,409	14.5	285,426	2,503,334
2027	2,022,585	11.2	226,530	1,979,589	14.3	289,230	2,474,441	14.5	293,275	2,518,635
2028	2,078,206	11.2	232,759	1,989,000	14.3	297,183	2,486,205	14.5	301,340	2,530,609
2029	2,135,357	11.2	239,160	1,995,518	14.3	305,356	2,494,352	14.5	309,627	2,538,902
2030	2,194,079	11.2	245,737	1,998,843	14.3	313,753	2,498,508	14.5	318,141	2,543,132
2031	2,254,416	11.2	252,495	1,998,651	14.3	322,381	2,498,268	14.5	326,890	2,542,887
2032	2,316,412	11.2	259,438	1,994,592	14.3	331,247	2,493,194	14.5	335,880	2,537,723

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	
2023	\$ 1,814,594	16.8%	\$304,852	\$ 2,789,594	17.3%	\$313,925	\$ 2,877,395	18.9%	\$342,958	\$ 3,138,627
2024	1,864,495	16.8	313,235	2,816,354	17.3	322,558	2,904,997	18.9	352,390	3,168,735
2025	1,915,769	16.8	321,849	2,840,353	17.3	331,428	2,929,751	18.9	362,080	3,195,736
2026	1,968,453	16.8	330,700	2,861,270	17.3	340,542	2,951,326	18.9	372,038	3,219,270
2027	2,022,585	16.8	339,794	2,878,759	17.3	349,907	2,969,365	18.9	382,269	3,238,947
2028	2,078,206	16.8	349,139	2,892,445	17.3	359,530	2,983,482	18.9	392,781	3,254,345
2029	2,135,357	16.8	358,740	2,901,924	17.3	369,417	2,993,259	18.9	403,582	3,265,010
2030	2,194,079	16.8	368,605	2,906,759	17.3	379,576	2,998,246	18.9	414,681	3,270,450
2031	2,254,416	16.8	378,742	2,906,479	17.3	390,014	2,997,957	18.9	426,085	3,270,135
2032	2,316,412	16.8	389,157	2,900,576	17.3	400,739	2,991,869	18.9	437,802	3,263,494

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	
2023	\$ 1,814,594	20.4%	\$370,177	\$ 3,356,894	21.2%	\$384,694	\$ 3,487,490	23.4%	\$424,615	\$ 3,836,517
2024	1,864,495	20.4	380,357	3,389,096	21.2	395,273	3,520,944	23.4	436,292	3,873,319
2025	1,915,769	20.4	390,817	3,417,975	21.2	406,143	3,550,947	23.4	448,290	3,906,324
2026	1,968,453	20.4	401,564	3,443,146	21.2	417,312	3,577,097	23.4	460,618	3,935,091
2027	2,022,585	20.4	412,607	3,464,191	21.2	428,788	3,598,961	23.4	473,285	3,959,143
2028	2,078,206	20.4	423,954	3,480,660	21.2	440,580	3,616,071	23.4	486,300	3,977,965
2029	2,135,357	20.4	435,613	3,492,066	21.2	452,696	3,627,921	23.4	499,674	3,991,001
2030	2,194,079	20.4	447,592	3,497,884	21.2	465,145	3,633,966	23.4	513,414	3,997,651
2031	2,254,416	20.4	459,901	3,497,547	21.2	477,936	3,633,616	23.4	527,533	3,997,266
2032	2,316,412	20.4	472,548	3,490,444	21.2	491,079	3,626,237	23.4	542,040	3,989,148

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 28<sup>th</sup> 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.



# Washington County Ambulance District - Public Safety

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	9.3%	\$168,757	\$ 1,918,275	12.4%	\$225,010	\$ 2,397,801	12.6%	\$228,639	\$ 2,440,626
2024	1,864,495	9.3	173,398	1,936,676	12.4	231,197	2,420,802	12.6	234,926	2,464,038
2025	1,915,769	9.3	178,167	1,953,179	12.4	237,555	2,441,430	12.6	241,387	2,485,034
2026	1,968,453	9.3	183,066	1,967,563	12.4	244,088	2,459,409	12.6	248,025	2,503,334
2027	2,022,585	9.3	188,100	1,979,589	12.4	250,801	2,474,441	12.6	254,846	2,518,635
2028	2,078,206	9.3	193,273	1,989,000	12.4	257,698	2,486,205	12.6	261,854	2,530,609
2029	2,135,357	9.3	198,588	1,995,518	12.4	264,784	2,494,352	12.6	269,055	2,538,902
2030	2,194,079	9.3	204,049	1,998,843	12.4	272,066	2,498,508	12.6	276,454	2,543,132
2031	2,254,416	9.3	209,661	1,998,651	12.4	279,548	2,498,268	12.6	284,056	2,542,887
2032	2,316,412	9.3	215,426	1,994,592	12.4	287,235	2,493,194	12.6	291,868	2,537,723

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	
2023	\$ 1,814,594	14.9%	\$270,375	\$ 2,789,594	15.4%	\$279,447	\$ 2,877,395	17.0%	\$308,481	\$ 3,138,627
2024	1,864,495	14.9	277,810	2,816,354	15.4	287,132	2,904,997	17.0	316,964	3,168,735
2025	1,915,769	14.9	285,450	2,840,353	15.4	295,028	2,929,751	17.0	325,681	3,195,736
2026	1,968,453	14.9	293,299	2,861,270	15.4	303,142	2,951,326	17.0	334,637	3,219,270
2027	2,022,585	14.9	301,365	2,878,759	15.4	311,478	2,969,365	17.0	343,839	3,238,947
2028	2,078,206	14.9	309,653	2,892,445	15.4	320,044	2,983,482	17.0	353,295	3,254,345
2029	2,135,357	14.9	318,168	2,901,924	15.4	328,845	2,993,259	17.0	363,011	3,265,010
2030	2,194,079	14.9	326,918	2,906,759	15.4	337,888	2,998,246	17.0	372,993	3,270,450
2031	2,254,416	14.9	335,908	2,906,479	15.4	347,180	2,997,957	17.0	383,251	3,270,135
2032	2,316,412	14.9	345,145	2,900,576	15.4	356,727	2,991,869	17.0	393,790	3,263,494

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	
2023	\$ 1,814,594	18.5%	\$335,700	\$ 3,356,894	19.3%	\$350,217	\$ 3,487,490	21.5%	\$390,138	\$ 3,836,517
2024	1,864,495	18.5	344,932	3,389,096	19.3	359,848	3,520,944	21.5	400,866	3,873,319
2025	1,915,769	18.5	354,417	3,417,975	19.3	369,743	3,550,947	21.5	411,890	3,906,324
2026	1,968,453	18.5	364,164	3,443,146	19.3	379,911	3,577,097	21.5	423,217	3,935,091
2027	2,022,585	18.5	374,178	3,464,191	19.3	390,359	3,598,961	21.5	434,856	3,959,143
2028	2,078,206	18.5	384,468	3,480,660	19.3	401,094	3,616,071	21.5	446,814	3,977,965
2029	2,135,357	18.5	395,041	3,492,066	19.3	412,124	3,627,921	21.5	459,102	3,991,001
2030	2,194,079	18.5	405,905	3,497,884	19.3	423,457	3,633,966	21.5	471,727	3,997,651
2031	2,254,416	18.5	417,067	3,497,547	19.3	435,102	3,633,616	21.5	484,699	3,997,266
2032	2,316,412	18.5	428,536	3,490,444	19.3	447,068	3,626,237	21.5	498,029	3,989,148

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 28<sup>th</sup> 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.



# Washington County Ambulance District - Public Safety

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	7.4%	\$134,280	\$ 1,918,275	10.5%	\$190,532	\$ 2,397,801	10.7%	\$194,162	\$ 2,440,626
2024	1,864,495	7.4	137,973	1,936,676	10.5	195,772	2,420,802	10.7	199,501	2,464,038
2025	1,915,769	7.4	141,767	1,953,179	10.5	201,156	2,441,430	10.7	204,987	2,485,034
2026	1,968,453	7.4	145,666	1,967,563	10.5	206,688	2,459,409	10.7	210,624	2,503,334
2027	2,022,585	7.4	149,671	1,979,589	10.5	212,371	2,474,441	10.7	216,417	2,518,635
2028	2,078,206	7.4	153,787	1,989,000	10.5	218,212	2,486,205	10.7	222,368	2,530,609
2029	2,135,357	7.4	158,016	1,995,518	10.5	224,212	2,494,352	10.7	228,483	2,538,902
2030	2,194,079	7.4	162,362	1,998,843	10.5	230,378	2,498,508	10.7	234,766	2,543,132
2031	2,254,416	7.4	166,827	1,998,651	10.5	236,714	2,498,268	10.7	241,223	2,542,887
2032	2,316,412	7.4	171,414	1,994,592	10.5	243,223	2,493,194	10.7	247,856	2,537,723

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	
2023	\$ 1,814,594	13.0%	\$235,897	\$ 2,789,594	13.5%	\$244,970	\$ 2,877,395	15.1%	\$274,004	\$ 3,138,627
2024	1,864,495	13.0	242,384	2,816,354	13.5	251,707	2,904,997	15.1	281,539	3,168,735
2025	1,915,769	13.0	249,050	2,840,353	13.5	258,629	2,929,751	15.1	289,281	3,195,736
2026	1,968,453	13.0	255,899	2,861,270	13.5	265,741	2,951,326	15.1	297,236	3,219,270
2027	2,022,585	13.0	262,936	2,878,759	13.5	273,049	2,969,365	15.1	305,410	3,238,947
2028	2,078,206	13.0	270,167	2,892,445	13.5	280,558	2,983,482	15.1	313,809	3,254,345
2029	2,135,357	13.0	277,596	2,901,924	13.5	288,273	2,993,259	15.1	322,439	3,265,010
2030	2,194,079	13.0	285,230	2,906,759	13.5	296,201	2,998,246	15.1	331,306	3,270,450
2031	2,254,416	13.0	293,074	2,906,479	13.5	304,346	2,997,957	15.1	340,417	3,270,135
2032	2,316,412	13.0	301,134	2,900,576	13.5	312,716	2,991,869	15.1	349,778	3,263,494

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	
2023	\$ 1,814,594	16.6%	\$301,223	\$ 3,356,894	17.4%	\$315,739	\$ 3,487,490	19.6%	\$355,660	\$ 3,836,517
2024	1,864,495	16.6	309,506	3,389,096	17.4	324,422	3,520,944	19.6	365,441	3,873,319
2025	1,915,769	16.6	318,018	3,417,975	17.4	333,344	3,550,947	19.6	375,491	3,906,324
2026	1,968,453	16.6	326,763	3,443,146	17.4	342,511	3,577,097	19.6	385,817	3,935,091
2027	2,022,585	16.6	335,749	3,464,191	17.4	351,930	3,598,961	19.6	396,427	3,959,143
2028	2,078,206	16.6	344,982	3,480,660	17.4	361,608	3,616,071	19.6	407,328	3,977,965
2029	2,135,357	16.6	354,469	3,492,066	17.4	371,552	3,627,921	19.6	418,530	3,991,001
2030	2,194,079	16.6	364,217	3,497,884	17.4	381,770	3,633,966	19.6	430,039	3,997,651
2031	2,254,416	16.6	374,233	3,497,547	17.4	392,268	3,633,616	19.6	441,866	3,997,266
2032	2,316,412	16.6	384,524	3,490,444	17.4	403,056	3,626,237	19.6	454,017	3,989,148

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 28<sup>th</sup> 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.





# Washington County Ambulance District - Public Safety

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	13.5%	\$244,970	\$ 1,987,102	16.7%	\$303,037	\$ 2,483,772	16.9%	\$306,666	\$ 2,528,397
2024	1,864,495	13.5	251,707	2,006,164	16.7	311,371	2,507,598	16.9	315,100	2,552,651
2025	1,915,769	13.5	258,629	2,023,259	16.7	319,933	2,528,966	16.9	323,765	2,574,403
2026	1,968,453	13.5	265,741	2,038,159	16.7	328,732	2,547,590	16.9	332,669	2,593,362
2027	2,022,585	13.5	273,049	2,050,617	16.7	337,772	2,563,161	16.9	341,817	2,609,213
2028	2,078,206	13.5	280,558	2,060,366	16.7	347,060	2,575,347	16.9	351,217	2,621,618
2029	2,135,357	13.5	288,273	2,067,118	16.7	356,605	2,583,787	16.9	360,875	2,630,209
2030	2,194,079	13.5	296,201	2,070,562	16.7	366,411	2,588,092	16.9	370,799	2,634,591
2031	2,254,416	13.5	304,346	2,070,363	16.7	376,487	2,587,843	16.9	380,996	2,634,337
2032	2,316,412	13.5	312,716	2,066,158	16.7	386,841	2,582,588	16.9	391,474	2,628,987

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	
2023	\$ 1,814,594	19.3%	\$350,217	\$ 2,889,779	19.9%	\$361,104	\$ 2,980,508	21.6%	\$391,952	\$ 3,251,186
2024	1,864,495	19.3	359,848	2,917,500	19.9	371,035	3,009,099	21.6	402,731	3,282,374
2025	1,915,769	19.3	369,743	2,942,361	19.9	381,238	3,034,740	21.6	413,806	3,310,344
2026	1,968,453	19.3	379,911	2,964,029	19.9	391,722	3,057,089	21.6	425,186	3,334,722
2027	2,022,585	19.3	390,359	2,982,146	19.9	402,494	3,075,775	21.6	436,878	3,355,105
2028	2,078,206	19.3	401,094	2,996,324	19.9	413,563	3,090,398	21.6	448,892	3,371,056
2029	2,135,357	19.3	412,124	3,006,143	19.9	424,936	3,100,525	21.6	461,237	3,382,103
2030	2,194,079	19.3	423,457	3,011,152	19.9	436,622	3,105,691	21.6	473,921	3,387,738
2031	2,254,416	19.3	435,102	3,010,862	19.9	448,629	3,105,392	21.6	486,954	3,387,412
2032	2,316,412	19.3	447,068	3,004,747	19.9	460,966	3,099,085	21.6	500,345	3,380,533

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	
2023	\$ 1,814,594	23.1%	\$419,171	\$ 3,477,288	23.9%	\$433,688	\$ 3,612,637	26.3%	\$477,238	\$ 3,973,987
2024	1,864,495	23.1	430,698	3,510,644	23.9	445,614	3,647,292	26.3	490,362	4,012,108
2025	1,915,769	23.1	442,543	3,540,559	23.9	457,869	3,678,371	26.3	503,847	4,046,296
2026	1,968,453	23.1	454,713	3,566,633	23.9	470,460	3,705,459	26.3	517,703	4,076,094
2027	2,022,585	23.1	467,217	3,588,433	23.9	483,398	3,728,108	26.3	531,940	4,101,008
2028	2,078,206	23.1	480,066	3,605,493	23.9	496,691	3,745,832	26.3	546,568	4,120,505
2029	2,135,357	23.1	493,267	3,617,308	23.9	510,350	3,758,107	26.3	561,599	4,134,008
2030	2,194,079	23.1	506,832	3,623,335	23.9	524,385	3,764,369	26.3	577,043	4,140,896
2031	2,254,416	23.1	520,770	3,622,986	23.9	538,805	3,764,007	26.3	592,911	4,140,498
2032	2,316,412	23.1	535,091	3,615,628	23.9	553,622	3,756,363	26.3	609,216	4,132,089

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 28<sup>th</sup> 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.



# Washington County Ambulance District - Public Safety

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	11.6%	\$210,493	\$ 1,987,102	14.8%	\$268,560	\$ 2,483,772	15.0%	\$272,189	\$ 2,528,397
2024	1,864,495	11.6	216,281	2,006,164	14.8	275,945	2,507,598	15.0	279,674	2,552,651
2025	1,915,769	11.6	222,229	2,023,259	14.8	283,534	2,528,966	15.0	287,365	2,574,403
2026	1,968,453	11.6	228,341	2,038,159	14.8	291,331	2,547,590	15.0	295,268	2,593,362
2027	2,022,585	11.6	234,620	2,050,617	14.8	299,343	2,563,161	15.0	303,388	2,609,213
2028	2,078,206	11.6	241,072	2,060,366	14.8	307,574	2,575,347	15.0	311,731	2,621,618
2029	2,135,357	11.6	247,701	2,067,118	14.8	316,033	2,583,787	15.0	320,304	2,630,209
2030	2,194,079	11.6	254,513	2,070,562	14.8	324,724	2,588,092	15.0	329,112	2,634,591
2031	2,254,416	11.6	261,512	2,070,363	14.8	333,654	2,587,843	15.0	338,162	2,634,337
2032	2,316,412	11.6	268,704	2,066,158	14.8	342,829	2,582,588	15.0	347,462	2,628,987

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	
2023	\$ 1,814,594	17.4%	\$315,739	\$ 2,889,779	18.0%	\$326,627	\$ 2,980,508	19.7%	\$357,475	\$ 3,251,186
2024	1,864,495	17.4	324,422	2,917,500	18.0	335,609	3,009,099	19.7	367,306	3,282,374
2025	1,915,769	17.4	333,344	2,942,361	18.0	344,838	3,034,740	19.7	377,406	3,310,344
2026	1,968,453	17.4	342,511	2,964,029	18.0	354,322	3,057,089	19.7	387,785	3,334,722
2027	2,022,585	17.4	351,930	2,982,146	18.0	364,065	3,075,775	19.7	398,449	3,355,105
2028	2,078,206	17.4	361,608	2,996,324	18.0	374,077	3,090,398	19.7	409,407	3,371,056
2029	2,135,357	17.4	371,552	3,006,143	18.0	384,364	3,100,525	19.7	420,665	3,382,103
2030	2,194,079	17.4	381,770	3,011,152	18.0	394,934	3,105,691	19.7	432,234	3,387,738
2031	2,254,416	17.4	392,268	3,010,862	18.0	405,795	3,105,392	19.7	444,120	3,387,412
2032	2,316,412	17.4	403,056	3,004,747	18.0	416,954	3,099,085	19.7	456,333	3,380,533

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	
2023	\$ 1,814,594	21.2%	\$384,694	\$ 3,477,288	22.0%	\$399,211	\$ 3,612,637	24.4%	\$442,761	\$ 3,973,987
2024	1,864,495	21.2	395,273	3,510,644	22.0	410,189	3,647,292	24.4	454,937	4,012,108
2025	1,915,769	21.2	406,143	3,540,559	22.0	421,469	3,678,371	24.4	467,448	4,046,296
2026	1,968,453	21.2	417,312	3,566,633	22.0	433,060	3,705,459	24.4	480,303	4,076,094
2027	2,022,585	21.2	428,788	3,588,433	22.0	444,969	3,728,108	24.4	493,511	4,101,008
2028	2,078,206	21.2	440,580	3,605,493	22.0	457,205	3,745,832	24.4	507,082	4,120,505
2029	2,135,357	21.2	452,696	3,617,308	22.0	469,779	3,758,107	24.4	521,027	4,134,008
2030	2,194,079	21.2	465,145	3,623,335	22.0	482,697	3,764,369	24.4	535,355	4,140,896
2031	2,254,416	21.2	477,936	3,622,986	22.0	495,972	3,764,007	24.4	550,078	4,140,498
2032	2,316,412	21.2	491,079	3,615,628	22.0	509,611	3,756,363	24.4	565,205	4,132,089

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 28<sup>th</sup> 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.





# Washington County Ambulance District - Public Safety

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	9.7%	\$176,016	\$ 1,987,102	12.9%	\$234,083	\$ 2,483,772	13.1%	\$237,712	\$ 2,528,397
2024	1,864,495	9.7	180,856	2,006,164	12.9	240,520	2,507,598	13.1	244,249	2,552,651
2025	1,915,769	9.7	185,830	2,023,259	12.9	247,134	2,528,966	13.1	250,966	2,574,403
2026	1,968,453	9.7	190,940	2,038,159	12.9	253,930	2,547,590	13.1	257,867	2,593,362
2027	2,022,585	9.7	196,191	2,050,617	12.9	260,913	2,563,161	13.1	264,959	2,609,213
2028	2,078,206	9.7	201,586	2,060,366	12.9	268,089	2,575,347	13.1	272,245	2,621,618
2029	2,135,357	9.7	207,130	2,067,118	12.9	275,461	2,583,787	13.1	279,732	2,630,209
2030	2,194,079	9.7	212,826	2,070,562	12.9	283,036	2,588,092	13.1	287,424	2,634,591
2031	2,254,416	9.7	218,678	2,070,363	12.9	290,820	2,587,843	13.1	295,328	2,634,337
2032	2,316,412	9.7	224,692	2,066,158	12.9	298,817	2,582,588	13.1	303,450	2,628,987

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	
2023	\$ 1,814,594	15.5%	\$281,262	\$ 2,889,779	16.1%	\$292,150	\$ 2,980,508	17.8%	\$322,998	\$ 3,251,186
2024	1,864,495	15.5	288,997	2,917,500	16.1	300,184	3,009,099	17.8	331,880	3,282,374
2025	1,915,769	15.5	296,944	2,942,361	16.1	308,439	3,034,740	17.8	341,007	3,310,344
2026	1,968,453	15.5	305,110	2,964,029	16.1	316,921	3,057,089	17.8	350,385	3,334,722
2027	2,022,585	15.5	313,501	2,982,146	16.1	325,636	3,075,775	17.8	360,020	3,355,105
2028	2,078,206	15.5	322,122	2,996,324	16.1	334,591	3,090,398	17.8	369,921	3,371,056
2029	2,135,357	15.5	330,980	3,006,143	16.1	343,792	3,100,525	17.8	380,094	3,382,103
2030	2,194,079	15.5	340,082	3,011,152	16.1	353,247	3,105,691	17.8	390,546	3,387,738
2031	2,254,416	15.5	349,434	3,010,862	16.1	362,961	3,105,392	17.8	401,286	3,387,412
2032	2,316,412	15.5	359,044	3,004,747	16.1	372,942	3,099,085	17.8	412,321	3,380,533

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	
2023	\$ 1,814,594	19.3%	\$350,217	\$ 3,477,288	20.1%	\$364,733	\$ 3,612,637	22.5%	\$408,284	\$ 3,973,987
2024	1,864,495	19.3	359,848	3,510,644	20.1	374,763	3,647,292	22.5	419,511	4,012,108
2025	1,915,769	19.3	369,743	3,540,559	20.1	385,070	3,678,371	22.5	431,048	4,046,296
2026	1,968,453	19.3	379,911	3,566,633	20.1	395,659	3,705,459	22.5	442,902	4,076,094
2027	2,022,585	19.3	390,359	3,588,433	20.1	406,540	3,728,108	22.5	455,082	4,101,008
2028	2,078,206	19.3	401,094	3,605,493	20.1	417,719	3,745,832	22.5	467,596	4,120,505
2029	2,135,357	19.3	412,124	3,617,308	20.1	429,207	3,758,107	22.5	480,455	4,134,008
2030	2,194,079	19.3	423,457	3,623,335	20.1	441,010	3,764,369	22.5	493,668	4,140,896
2031	2,254,416	19.3	435,102	3,622,986	20.1	453,138	3,764,007	22.5	507,244	4,140,498
2032	2,316,412	19.3	447,068	3,615,628	20.1	465,599	3,756,363	22.5	521,193	4,132,089

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 28<sup>th</sup> 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.



# Washington County Ambulance District - Public Safety

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

### Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$ 1,814,594	7.8%	\$141,538	\$ 1,987,102	11.0%	\$199,605	\$ 2,483,772	11.2%	\$203,235	\$ 2,528,397
2024	1,864,495	7.8	145,431	2,006,164	11.0	205,094	2,507,598	11.2	208,823	2,552,651
2025	1,915,769	7.8	149,430	2,023,259	11.0	210,735	2,528,966	11.2	214,566	2,574,403
2026	1,968,453	7.8	153,539	2,038,159	11.0	216,530	2,547,590	11.2	220,467	2,593,362
2027	2,022,585	7.8	157,762	2,050,617	11.0	222,484	2,563,161	11.2	226,530	2,609,213
2028	2,078,206	7.8	162,100	2,060,366	11.0	228,603	2,575,347	11.2	232,759	2,621,618
2029	2,135,357	7.8	166,558	2,067,118	11.0	234,889	2,583,787	11.2	239,160	2,630,209
2030	2,194,079	7.8	171,138	2,070,562	11.0	241,349	2,588,092	11.2	245,737	2,634,591
2031	2,254,416	7.8	175,844	2,070,363	11.0	247,986	2,587,843	11.2	252,495	2,634,337
2032	2,316,412	7.8	180,680	2,066,158	11.0	254,805	2,582,588	11.2	259,438	2,628,987

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	
2023	\$ 1,814,594	13.6%	\$246,785	\$ 2,889,779	14.2%	\$257,672	\$ 2,980,508	15.9%	\$288,520	\$ 3,251,186
2024	1,864,495	13.6	253,571	2,917,500	14.2	264,758	3,009,099	15.9	296,455	3,282,374
2025	1,915,769	13.6	260,545	2,942,361	14.2	272,039	3,034,740	15.9	304,607	3,310,344
2026	1,968,453	13.6	267,710	2,964,029	14.2	279,520	3,057,089	15.9	312,984	3,334,722
2027	2,022,585	13.6	275,072	2,982,146	14.2	287,207	3,075,775	15.9	321,591	3,355,105
2028	2,078,206	13.6	282,636	2,996,324	14.2	295,105	3,090,398	15.9	330,435	3,371,056
2029	2,135,357	13.6	290,409	3,006,143	14.2	303,221	3,100,525	15.9	339,522	3,382,103
2030	2,194,079	13.6	298,395	3,011,152	14.2	311,559	3,105,691	15.9	348,859	3,387,738
2031	2,254,416	13.6	306,601	3,010,862	14.2	320,127	3,105,392	15.9	358,452	3,387,412
2032	2,316,412	13.6	315,032	3,004,747	14.2	328,931	3,099,085	15.9	368,310	3,380,533

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	
2023	\$ 1,814,594	17.4%	\$315,739	\$ 3,477,288	18.2%	\$330,256	\$ 3,612,637	20.6%	\$373,806	\$ 3,973,987
2024	1,864,495	17.4	324,422	3,510,644	18.2	339,338	3,647,292	20.6	384,086	4,012,108
2025	1,915,769	17.4	333,344	3,540,559	18.2	348,670	3,678,371	20.6	394,648	4,046,296
2026	1,968,453	17.4	342,511	3,566,633	18.2	358,258	3,705,459	20.6	405,501	4,076,094
2027	2,022,585	17.4	351,930	3,588,433	18.2	368,110	3,728,108	20.6	416,653	4,101,008
2028	2,078,206	17.4	361,608	3,605,493	18.2	378,233	3,745,832	20.6	428,110	4,120,505
2029	2,135,357	17.4	371,552	3,617,308	18.2	388,635	3,758,107	20.6	439,884	4,134,008
2030	2,194,079	17.4	381,770	3,623,335	18.2	399,322	3,764,369	20.6	451,980	4,140,896
2031	2,254,416	17.4	392,268	3,622,986	18.2	410,304	3,764,007	20.6	464,410	4,140,498
2032	2,316,412	17.4	403,056	3,615,628	18.2	421,587	3,756,363	20.6	477,181	4,132,089

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 28<sup>th</sup> 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.

