



The Initial Valuation For

Polk County Central Dispatch

as of August 31, 2026



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October 7, 2026

Polk County Central Dispatch
Bolivar, 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, 2026.

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 August 31, 2026. The valuation was based on data furnished from your records concerning individual employees (see Appendix V).

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

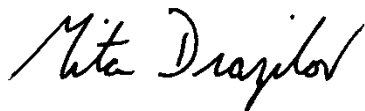
If you have any questions concerning this report or LAGERS in general, please contact the LAGERS office in Jefferson City.

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

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

The signing actuary is independent of the plan sponsor.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Mita D. Drazilov, ASA, FCA, MAAA



Alternate Plan Provisions Affecting Employer Contribution Rates

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

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

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

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

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

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

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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	Public Safety	6.80%	0.20%	6.60%	13.60%	11.70%	9.80%	7.90%
L-3	Public Safety	8.20	0.30	8.20	16.70	14.80	12.90	11.00
LT-4(65)	Public Safety	8.10	0.20	8.50	16.80	14.90	13.00	11.10
LT-5(65)	Public Safety	9.20	0.30	9.70	19.20	17.30	15.40	13.50
L-7	Public Safety	9.70	0.30	9.90	19.90	18.00	16.10	14.20
LT-8(65)	Public Safety	10.40	0.30	10.80	21.50	19.60	17.70	15.80
L-12	Public Safety	11.10	0.40	11.50	23.00	21.10	19.20	17.30
LT-14(65)	Public Safety	11.50	0.40	12.00	23.90	22.00	20.10	18.20
L-6	Public Safety	12.60	0.50	13.10	26.20	24.30	22.40	20.50

* 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.

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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	Public Safety	7.00%	0.20%	6.80%	14.00%	12.10%	10.20%	8.30%
L-3	Public Safety	8.50	0.30	8.50	17.30	15.40	13.50	11.60
LT-4(65)	Public Safety	8.40	0.20	8.80	17.40	15.50	13.60	11.70
LT-5(65)	Public Safety	9.60	0.30	10.00	19.90	18.00	16.10	14.20
L-7	Public Safety	10.10	0.30	10.20	20.60	18.70	16.80	14.90
LT-8(65)	Public Safety	10.80	0.30	11.20	22.30	20.40	18.50	16.60
L-12	Public Safety	11.60	0.40	11.90	23.90	22.00	20.10	18.20
LT-14(65)	Public Safety	11.90	0.40	12.40	24.70	22.80	20.90	19.00
L-6	Public Safety	13.10	0.50	13.70	27.30	25.40	23.50	21.60

* Assumes that credit is granted for 100% of service rendered prior to the member-ship 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.

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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	Public Safety	7.00%	0.20%	7.10%	14.30%	12.40%	10.50%	8.60%
L-3	Public Safety	8.60	0.30	8.90	17.80	15.90	14.00	12.10
LT-4(65)	Public Safety	8.80	0.20	9.90	18.90	17.00	15.10	13.20
LT-5(65)	Public Safety	9.90	0.30	11.00	21.20	19.30	17.40	15.50
L-7	Public Safety	10.10	0.30	10.70	21.10	19.20	17.30	15.40
LT-8(65)	Public Safety	11.00	0.30	12.10	23.40	21.50	19.60	17.70
L-12	Public Safety	11.60	0.40	12.40	24.40	22.50	20.60	18.70
LT-14(65)	Public Safety	12.10	0.40	13.10	25.60	23.70	21.80	19.90
L-6	Public Safety	13.20	0.50	14.20	27.90	26.00	24.10	22.20

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

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

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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	Public Safety	7.30%	0.20%	7.40%	14.90%	13.00%	11.10%	9.20%
L-3	Public Safety	8.90	0.30	9.30	18.50	16.60	14.70	12.80
LT-4(65)	Public Safety	9.20	0.20	10.30	19.70	17.80	15.90	14.00
LT-5(65)	Public Safety	10.30	0.30	11.40	22.00	20.10	18.20	16.30
L-7	Public Safety	10.50	0.30	11.10	21.90	20.00	18.10	16.20
LT-8(65)	Public Safety	11.50	0.30	12.60	24.40	22.50	20.60	18.70
L-12	Public Safety	12.10	0.40	13.00	25.50	23.60	21.70	19.80
LT-14(65)	Public Safety	12.60	0.40	13.70	26.70	24.80	22.90	21.00
L-6	Public Safety	13.70	0.50	14.80	29.00	27.10	25.20	23.30

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

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

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

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Employer Contribution Dollars Public Safety

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

Regular Retirement Eligibility

Benefit Program	5 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 133,618	\$ 114,950	\$ 96,283	\$ 77,616
L-3	164,074	145,407	126,740	108,073
LT-4(65)	165,057	146,390	127,723	109,056
LT-5(65)	188,637	169,969	151,302	132,635
L-7	195,514	176,847	158,180	139,512
LT-8(65)	211,234	192,566	173,899	155,232
L-12	225,971	207,304	188,637	169,969
LT-14(65)	234,813	216,146	197,479	178,812
L-6	257,410	238,743	220,076	201,409

Benefit Program	3 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 137,547	\$ 118,880	\$ 100,213	\$ 81,546
L-3	169,969	151,302	132,635	113,968
LT-4(65)	170,952	152,285	133,618	114,950
LT-5(65)	195,514	176,847	158,180	139,512
L-7	202,391	183,724	165,057	146,390
LT-8(65)	219,093	200,426	181,759	163,092
L-12	234,813	216,146	197,479	178,812
LT-14(65)	242,673	224,006	205,339	186,672
L-6	268,218	249,550	230,883	212,216

Rule of 80 Retirement Eligibility

Benefit Program	5 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 140,495	\$ 121,828	\$ 103,161	\$ 84,493
L-3	174,882	156,215	137,547	118,880
LT-4(65)	185,689	167,022	148,355	129,688
LT-5(65)	208,286	189,619	170,952	152,285
L-7	207,304	188,637	169,969	151,302
LT-8(65)	229,901	211,234	192,566	173,899
L-12	239,726	221,058	202,391	183,724
LT-14(65)	251,515	232,848	214,181	195,514
L-6	274,112	255,445	236,778	218,111

Benefit Program	3 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 146,390	\$ 127,723	\$ 109,056	\$ 90,388
L-3	181,759	163,092	144,425	125,758
LT-4(65)	193,549	174,882	156,215	137,547
LT-5(65)	216,146	197,479	178,812	160,145
L-7	215,164	196,496	177,829	159,162
LT-8(65)	239,726	221,058	202,391	183,724
L-12	250,533	231,866	213,199	194,531
LT-14(65)	262,323	243,656	224,988	206,321
L-6	284,920	266,253	247,585	228,918

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.

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Employees and Payroll Included in the Valuation

	Public Safety
Number of Employees	18
Annual Payroll	\$ 982,482

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

APPENDIX I

UNFUNDED ACTUARIAL ACCRUED LIABILITY

Unfunded Actuarial Accrued Liability (UAAL)

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

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

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

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Regular Retirement Eligibility

Benefit Group	Employee Group	Member Contribution Rate - 0%	
		UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	Public Safety	\$ 1,137,403	\$ 1,181,847
L-3	Public Safety	1,421,730	1,477,375
LT-4(65)	Public Safety	1,470,366	1,528,156
LT-5(65)	Public Safety	1,671,493	1,737,098
L-7	Public Safety	1,706,084	1,772,863
LT-8(65)	Public Safety	1,872,563	1,945,996
L-12	Public Safety	1,990,431	2,068,357
LT-14(65)	Public Safety	2,073,691	2,154,953
L-6	Public Safety	2,274,795	2,363,831

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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	Public Safety	\$ 1,230,922	\$ 1,281,060
L-3	Public Safety	1,538,649	1,601,275
LT-4(65)	Public Safety	1,712,863	1,782,712
LT-5(65)	Public Safety	1,900,120	1,977,565
L-7	Public Safety	1,846,341	1,921,564
LT-8(65)	Public Safety	2,087,324	2,172,402
L-12	Public Safety	2,154,107	2,241,859
LT-14(65)	Public Safety	2,274,609	2,367,286
L-6	Public Safety	2,461,762	2,562,107

APPENDIX II

SUMMARY OF FINANCIAL ASSUMPTIONS

Summary of Assumptions Used in Actuarial Valuations

Assumptions Adopted by Board of Trustees After Consulting With Actuary

The assumptions used in performing the February 28, 2026 valuations were adopted by the Board in conjunction with a five-year experience investigation for the period ending February 28, 2025.

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 2.40% and the wage inflation rate used in making the valuations was 3.00%. The 7.00% investment return rate translates to an assumed real rate of return over price inflation of 4.60% and over wage inflation of 4.00%.
2. The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2016 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-2016 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75%/50% (Male/Female) of the PubG-2016 Employee Mortality Table for males and females of General groups. The pre-retirement mortality tables used were 100%/90%/100% (Police/Fire/Public Safety) of the PubS-2016 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-2021 mortality improvement scale to the above described tables.
3. The probabilities of withdrawal and disability from service, together with individual pay increase assumptions, are shown in Schedule 1.
4. The probabilities of retirement with an age and service allowance are shown in Schedule 2.
5. Post-retirement cost of living allowances are assumed to be 2.00% per year.
6. Total active member payroll is assumed to increase 3.00% 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.
7. An individual entry-age actuarial cost method of valuation was used in determining age and service allowance actuarial liabilities and normal cost.
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		22.00%		24.00%			19.00%	13.00%
	1		19.00		22.00			18.00	11.00
	2		17.00		19.00			17.00	10.00
	3		14.00		16.00			15.00	9.00
	4		13.00		14.00			14.00	8.00
25	5 & Over	0.06%	10.10	0.01%	13.20	0.11%	11.80	0.08%	6.80
30		0.09	8.00	0.03	11.80	0.13	9.20	0.08	4.80
35		0.11	6.10	0.05	9.20	0.18	7.10	0.18	3.40
40		0.16	4.50	0.08	6.80	0.25	5.60	0.39	2.70
45		0.22	3.30	0.13	5.10	0.38	4.10	0.70	2.20
50		0.32	2.70	0.20	3.90	0.59	2.60	1.12	1.70
55		0.50	2.10	0.28	2.60	0.99	1.40	1.67	0.90
60		0.75	1.20	0.40	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	7.30%	7.40%	7.90%
30	6.40	6.50	6.80
35	5.80	5.90	5.90
40	5.30	5.40	5.10
45	4.70	4.90	4.70
50	4.30	4.40	4.30
55	4.00	4.10	3.90
60	3.80	3.70	3.60
65	3.30	3.20	3.20

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	15%	13%
61	10	10	56	13	13
62	22	15	57	13	13
63	18	15	58	13	13
64	18	15	59	13	13
65	28	30	60	13	15
66	28	30	61	13	20
67	28	25	62	25	20
68	22	25	63	20	20
69	20	20	64	20	20
70	30	30	65	30	40
71	30	30	66	30	40
72	30	30	67	30	40
73	30	30	68	30	40
74	30	30	69	30	40
75	100	100	70	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	25%	15%	30%	25%
51	20	15	30	25
52	20	15	20	25
53	15	15	20	25
54	15	15	20	25
55	15	15	20	25
56	15	15	20	25
57	15	15	20	25
58	15	15	20	25
59	15	15	20	25
60	15	15	35	35
61	15	15	35	35
62	25	25	35	45
63	25	15	35	45
64	25	25	35	45
65	35	30	100	100
66	30	30		
67	30	30		
68	30	30		
69	30	30		
70	100	100		

APPENDIX III

SUMMARY OF LAGERS PROVISIONS

Missouri Local Government Employees Retirement System

Brief Summary of LAGERS

Benefits and Conditions Evaluated and/or Considered as of February 28, 2026

(Section references are to RSMo)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX IV

BENEFIT ILLUSTRATIONS

Missouri LAGERS

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

Final		Estimated	Estimated	
Average	LAGERS	Social	Monthly Total	
Salary (FAS) ¹	BENEFIT ³	Security ²	\$	% of FAS
35 Years of Service:				
\$1,500	\$ 525	\$ 1,008	\$1,533	102%
2,000	700	1,140	1,840	92%
2,500	875	1,270	2,145	86%
3,000	1,050	1,402	2,452	82%
3,500	1,225	1,534	2,759	79%
4,000	1,400	1,664	3,064	77%
25 Years of Service:				
\$1,500	\$ 375	\$ 1,008	\$1,383	92%
2,000	500	1,140	1,640	82%
2,500	625	1,270	1,895	76%
3,000	750	1,402	2,152	72%
3,500	875	1,534	2,409	69%
4,000	1,000	1,664	2,664	67%
15 Years of Service:				
\$1,500	\$225	\$ 1,008	\$1,233	82%
2,000	300	1,140	1,440	72%
2,500	375	1,270	1,645	66%
3,000	450	1,402	1,852	62%
3,500	525	1,534	2,059	59%
4,000	600	1,664	2,264	57%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2026 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

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

Final		Estimated	Estimated	
Average	LAGERS	Social	Monthly Total	
Salary (FAS) ¹	BENEFIT ³	Security ²	\$	% of FAS
35 Years of Service:				
\$1,500	\$ 656	\$ 1,008	\$1,664	111%
2,000	875	1,140	2,015	101%
2,500	1,094	1,270	2,364	95%
3,000	1,313	1,402	2,715	91%
3,500	1,531	1,534	3,065	88%
4,000	1,750	1,664	3,414	85%
25 Years of Service:				
\$1,500	\$ 469	\$ 1,008	\$1,477	98%
2,000	625	1,140	1,765	88%
2,500	781	1,270	2,051	82%
3,000	938	1,402	2,340	78%
3,500	1,094	1,534	2,628	75%
4,000	1,250	1,664	2,914	73%
15 Years of Service:				
\$1,500	\$281	\$ 1,008	\$1,289	86%
2,000	375	1,140	1,515	76%
2,500	469	1,270	1,739	70%
3,000	563	1,402	1,965	66%
3,500	656	1,534	2,190	63%
4,000	750	1,664	2,414	60%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2026 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

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

Final		Estimated	Estimated	
Average	LAGERS	Social	Monthly Total	
Salary (FAS) ¹	BENEFIT ³	Security ²	\$	% of FAS
35 Years of Service:				
\$1,500	\$ 788	\$ 1,008	\$1,796	120%
2,000	1,050	1,140	2,190	110%
2,500	1,313	1,270	2,583	103%
3,000	1,575	1,402	2,977	99%
3,500	1,838	1,534	3,372	96%
4,000	2,100	1,664	3,764	94%
25 Years of Service:				
\$1,500	\$ 563	\$ 1,008	\$1,571	105%
2,000	750	1,140	1,890	95%
2,500	938	1,270	2,208	88%
3,000	1,125	1,402	2,527	84%
3,500	1,313	1,534	2,847	81%
4,000	1,500	1,664	3,164	79%
15 Years of Service:				
\$1,500	\$338	\$ 1,008	\$1,346	90%
2,000	450	1,140	1,590	80%
2,500	563	1,270	1,833	73%
3,000	675	1,402	2,077	69%
3,500	788	1,534	2,322	66%
4,000	900	1,664	2,564	64%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2026 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 919	\$ 1,008	\$1,927	128%
2,000	1,225	1,140	2,365	118%
2,500	1,531	1,270	2,801	112%
3,000	1,838	1,402	3,240	108%
3,500	2,144	1,534	3,678	105%
4,000	2,450	1,664	4,114	103%
25 Years of Service:				
\$1,500	\$ 656	\$ 1,008	\$1,664	111%
2,000	875	1,140	2,015	101%
2,500	1,094	1,270	2,364	95%
3,000	1,313	1,402	2,715	91%
3,500	1,531	1,534	3,065	88%
4,000	1,750	1,664	3,414	85%
15 Years of Service:				
\$1,500	\$ 394	\$ 1,008	\$1,402	93%
2,000	525	1,140	1,665	83%
2,500	656	1,270	1,926	77%
3,000	788	1,402	2,190	73%
3,500	919	1,534	2,453	70%
4,000	1,050	1,664	2,714	68%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2026 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$1,050	\$ 1,008	\$2,058	137%
2,000	1,400	1,140	2,540	127%
2,500	1,750	1,270	3,020	121%
3,000	2,100	1,402	3,502	117%
3,500	2,450	1,534	3,984	114%
4,000	2,800	1,664	4,464	112%
25 Years of Service:				
\$1,500	\$ 750	\$ 1,008	\$1,758	117%
2,000	1,000	1,140	2,140	107%
2,500	1,250	1,270	2,520	101%
3,000	1,500	1,402	2,902	97%
3,500	1,750	1,534	3,284	94%
4,000	2,000	1,664	3,664	92%
15 Years of Service:				
\$1,500	\$ 450	\$ 1,008	\$1,458	97%
2,000	600	1,140	1,740	87%
2,500	750	1,270	2,020	81%
3,000	900	1,402	2,302	77%
3,500	1,050	1,534	2,584	74%
4,000	1,200	1,664	2,864	72%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2026 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

Illustrations of Age and Service Allowance Amounts

For Sample Combinations of Service & Salary

(LT-4(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 65)
1.00% of FAS ¹ at age 65)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 525	\$ 1,008	\$1,050	\$1,533	70%	102%
2,000	1,400	700	1,140	1,400	1,840	70%	92%
2,500	1,750	875	1,270	1,750	2,145	70%	86%
3,000	2,100	1,050	1,402	2,100	2,452	70%	82%
3,500	2,450	1,225	1,534	2,450	2,759	70%	79%
4,000	2,800	1,400	1,664	2,800	3,064	70%	77%
25 Years of Service:							
\$1,500	\$ 750	\$ 375	\$ 1,008	\$ 750	\$1,383	50%	92%
2,000	1,000	500	1,140	1,000	1,640	50%	82%
2,500	1,250	625	1,270	1,250	1,895	50%	76%
3,000	1,500	750	1,402	1,500	2,152	50%	72%
3,500	1,750	875	1,534	1,750	2,409	50%	69%
4,000	2,000	1,000	1,664	2,000	2,664	50%	67%
15 Years of Service:							
\$1,500	\$ 450	\$225	\$ 1,008	\$ 450	\$1,233	30%	82%
2,000	600	300	1,140	600	1,440	30%	72%
2,500	750	375	1,270	750	1,645	30%	66%
3,000	900	450	1,402	900	1,852	30%	62%
3,500	1,050	525	1,534	1,050	2,059	30%	59%
4,000	1,200	600	1,664	1,200	2,264	30%	57%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2026 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

Illustrations of Age and Service Allowance Amounts

For Sample Combinations of Service & Salary

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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 656	\$ 1,008	\$1,050	\$1,664	70%	111%
2,000	1,400	875	1,140	1,400	2,015	70%	101%
2,500	1,750	1,094	1,270	1,750	2,364	70%	95%
3,000	2,100	1,313	1,402	2,100	2,715	70%	91%
3,500	2,450	1,531	1,534	2,450	3,065	70%	88%
4,000	2,800	1,750	1,664	2,800	3,414	70%	85%
25 Years of Service:							
\$1,500	\$ 750	\$ 469	\$ 1,008	\$ 750	\$1,477	50%	98%
2,000	1,000	625	1,140	1,000	1,765	50%	88%
2,500	1,250	781	1,270	1,250	2,051	50%	82%
3,000	1,500	938	1,402	1,500	2,340	50%	78%
3,500	1,750	1,094	1,534	1,750	2,628	50%	75%
4,000	2,000	1,250	1,664	2,000	2,914	50%	73%
15 Years of Service:							
\$1,500	\$ 450	\$281	\$ 1,008	\$ 450	\$1,289	30%	86%
2,000	600	375	1,140	600	1,515	30%	76%
2,500	750	469	1,270	750	1,739	30%	70%
3,000	900	563	1,402	900	1,965	30%	66%
3,500	1,050	656	1,534	1,050	2,190	30%	63%
4,000	1,200	750	1,664	1,200	2,414	30%	60%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2026 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

Illustrations of Age and Service Allowance Amounts

For Sample Combinations of Service & Salary

(LT-8(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 65)
1.50% of FAS ¹ at age 65)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 788	\$ 1,008	\$1,050	\$1,796	70%	120%
2,000	1,400	1,050	1,140	1,400	2,190	70%	110%
2,500	1,750	1,313	1,270	1,750	2,583	70%	103%
3,000	2,100	1,575	1,402	2,100	2,977	70%	99%
3,500	2,450	1,838	1,534	2,450	3,372	70%	96%
4,000	2,800	2,100	1,664	2,800	3,764	70%	94%
25 Years of Service:							
\$1,500	\$ 750	\$ 563	\$ 1,008	\$ 750	\$1,571	50%	105%
2,000	1,000	750	1,140	1,000	1,890	50%	95%
2,500	1,250	938	1,270	1,250	2,208	50%	88%
3,000	1,500	1,125	1,402	1,500	2,527	50%	84%
3,500	1,750	1,313	1,534	1,750	2,847	50%	81%
4,000	2,000	1,500	1,664	2,000	3,164	50%	79%
15 Years of Service:							
\$1,500	\$ 450	\$338	\$ 1,008	\$ 450	\$1,346	30%	90%
2,000	600	450	1,140	600	1,590	30%	80%
2,500	750	563	1,270	750	1,833	30%	73%
3,000	900	675	1,402	900	2,077	30%	69%
3,500	1,050	788	1,534	1,050	2,322	30%	66%
4,000	1,200	900	1,664	1,200	2,564	30%	64%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2026 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

Illustrations of Age and Service Allowance Amounts

For Sample Combinations of Service & Salary

(LT-14(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 65)
1.75% of FAS ¹ at age 65)

Final Average Salary (FAS) ¹	LAGERS		Estimated Social Security ²	Estimated		Percent	
	BENEFIT ³			Monthly Total		of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 919	\$ 1,008	\$1,050	\$1,927	70%	128%
2,000	1,400	1,225	1,140	1,400	2,365	70%	118%
2,500	1,750	1,531	1,270	1,750	2,801	70%	112%
3,000	2,100	1,838	1,402	2,100	3,240	70%	108%
3,500	2,450	2,144	1,534	2,450	3,678	70%	105%
4,000	2,800	2,450	1,664	2,800	4,114	70%	103%
25 Years of Service:							
\$1,500	\$ 750	\$ 656	\$ 1,008	\$ 750	\$1,664	50%	111%
2,000	1,000	875	1,140	1,000	2,015	50%	101%
2,500	1,250	1,094	1,270	1,250	2,364	50%	95%
3,000	1,500	1,313	1,402	1,500	2,715	50%	91%
3,500	1,750	1,531	1,534	1,750	3,065	50%	88%
4,000	2,000	1,750	1,664	2,000	3,414	50%	85%
15 Years of Service:							
\$1,500	\$ 450	\$ 394	\$ 1,008	\$ 450	\$1,402	30%	93%
2,000	600	525	1,140	600	1,665	30%	83%
2,500	750	656	1,270	750	1,926	30%	77%
3,000	900	788	1,402	900	2,190	30%	73%
3,500	1,050	919	1,534	1,050	2,453	30%	70%
4,000	1,200	1,050	1,664	1,200	2,714	30%	68%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2026 - it does not include any amounts which might be payable to an eligible spouse or children.

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

APPENDIX V

AGE AND SERVICE CHARACTERISTICS OF EMPLOYEES

Polk County Central Dispatch - Public Safety

August 31, 2026

By Attained Age and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
Under 20									
20-24	1							1	\$ 32,638
25-29	4							4	\$ 186,732
30-34	1	1						2	\$ 100,841
35-39		1	3					4	\$ 231,780
40-44					1			1	\$ 55,088
45-49		3			2			5	\$ 329,711
50-54			1					1	\$ 45,692
55-59									
60-64									
65-69									
70 & Over									
Totals	6	5	4		3			18	\$ 982,482

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

Age: 37.0 years.

Benefit Service: 9.1 years.

Annual Pay: \$54,582.

APPENDIX VI

RISK COMMENTARY

Risk Commentary

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

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

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

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

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

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

Risk Commentary (Concluded)

PLAN MATURITY MEASURES

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

RATIO OF MARKET VALUE OF ASSETS TO PAYROLL

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

RATIO OF ACTUARIAL ACCRUED LIABILITY TO PAYROLL

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

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

RATIO OF NET CASH FLOW TO MARKET VALUE OF ASSETS

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

DURATION OF ACTUARIAL ACCRUED LIABILITY

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

ADDITIONAL RISK ASSESSMENT

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



October 7, 2026 E-mail

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

Dear Mr. Betts:

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

Polk County Central Dispatch

Sincerely,

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

Mita D. Drazilov, ASA, FCA, MAAA

MDD:wp



October 7, 2026

Polk County Central Dispatch
Bolivar, 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 August 31, 2026 Initial Valuation for the Polk County Central Dispatch dated October 7, 2026.

The actuarial assumptions and methods used to determine the stated costs are described in Appendix II of the Initial Valuation Report. In our opinion, they do produce results which, in the aggregate, are reasonable. Additional miscellaneous and technical assumptions as well as disclosures required by the actuarial standards of practice may be found in the LAGERS Compiled Annual Actuarial Valuation report as of February 28, 2026. 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 fluid and cursive, with the first name "Mita" and last name "Drazilov" clearly distinguishable.

Mita D. Drazilov, ASA, FCA, MAAA

Polk County Central Dispatch - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	13.6%	\$133,618	\$ 1,137,403	16.7%	\$164,074	\$ 1,421,730	16.8%	\$165,057	\$ 1,470,366
2027	1,011,956	13.6	137,626	1,150,227	16.7	168,997	1,437,760	16.8	170,009	1,486,944
2028	1,042,315	13.6	141,755	1,161,945	16.7	174,067	1,452,407	16.8	175,109	1,502,092
2029	1,073,584	13.6	146,007	1,172,419	16.7	179,289	1,465,499	16.8	180,362	1,515,632
2030	1,105,792	13.6	150,388	1,181,500	16.7	184,667	1,476,850	16.8	185,773	1,527,372
2031	1,138,966	13.6	154,899	1,189,027	16.7	190,207	1,486,259	16.8	191,346	1,537,103
2032	1,173,135	13.6	159,546	1,194,826	16.7	195,914	1,493,508	16.8	197,087	1,544,600
2033	1,208,329	13.6	164,333	1,198,708	16.7	201,791	1,498,360	16.8	202,999	1,549,618
2034	1,244,579	13.6	169,263	1,200,469	16.7	207,845	1,500,561	16.8	209,089	1,551,894
2035	1,281,916	13.6	174,341	1,199,889	16.7	214,080	1,499,836	16.8	215,362	1,551,144

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
2026	\$ 982,482	19.2%	\$188,637	\$ 1,671,493	19.9%	\$195,514	\$ 1,706,084	21.5%	\$211,234	\$ 1,872,563
2027	1,011,956	19.2	194,296	1,690,339	19.9	201,379	1,725,320	21.5	217,571	1,893,676
2028	1,042,315	19.2	200,124	1,707,559	19.9	207,421	1,742,896	21.5	224,098	1,912,968
2029	1,073,584	19.2	206,128	1,722,951	19.9	213,643	1,758,607	21.5	230,821	1,930,212
2030	1,105,792	19.2	212,312	1,736,297	19.9	220,053	1,772,229	21.5	237,745	1,945,163
2031	1,138,966	19.2	218,681	1,747,359	19.9	226,654	1,783,520	21.5	244,878	1,957,556
2032	1,173,135	19.2	225,242	1,755,881	19.9	233,454	1,792,218	21.5	252,224	1,967,103
2033	1,208,329	19.2	231,999	1,761,586	19.9	240,457	1,798,041	21.5	259,791	1,973,494
2034	1,244,579	19.2	238,959	1,764,174	19.9	247,671	1,800,682	21.5	267,584	1,976,393
2035	1,281,916	19.2	246,128	1,763,321	19.9	255,101	1,799,812	21.5	275,612	1,975,438

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
2026	\$ 982,482	23.0%	\$225,971	\$ 1,990,431	23.9%	\$234,813	\$ 2,073,691	26.2%	\$257,410	\$ 2,274,795
2027	1,011,956	23.0	232,750	2,012,873	23.9	241,857	2,097,071	26.2	265,132	2,300,443
2028	1,042,315	23.0	239,732	2,033,379	23.9	249,113	2,118,435	26.2	273,087	2,323,878
2029	1,073,584	23.0	246,924	2,051,708	23.9	256,587	2,137,531	26.2	281,279	2,344,826
2030	1,105,792	23.0	254,332	2,067,600	23.9	264,284	2,154,088	26.2	289,718	2,362,988
2031	1,138,966	23.0	261,962	2,080,773	23.9	272,213	2,167,812	26.2	298,409	2,378,043
2032	1,173,135	23.0	269,821	2,090,921	23.9	280,379	2,178,385	26.2	307,361	2,389,641
2033	1,208,329	23.0	277,916	2,097,714	23.9	288,791	2,185,463	26.2	316,582	2,397,405
2034	1,244,579	23.0	286,253	2,100,796	23.9	297,454	2,188,674	26.2	326,080	2,400,927
2035	1,281,916	23.0	294,841	2,099,781	23.9	306,378	2,187,616	26.2	335,862	2,399,767

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2026	\$ 982,482	11.7%	\$114,950	\$ 1,137,403	14.8%	\$145,407	\$ 1,421,730	14.9%	\$146,390	\$ 1,470,366
2027	1,011,956	11.7	118,399	1,150,227	14.8	149,769	1,437,760	14.9	150,781	1,486,944
2028	1,042,315	11.7	121,951	1,161,945	14.8	154,263	1,452,407	14.9	155,305	1,502,092
2029	1,073,584	11.7	125,609	1,172,419	14.8	158,890	1,465,499	14.9	159,964	1,515,632
2030	1,105,792	11.7	129,378	1,181,500	14.8	163,657	1,476,850	14.9	164,763	1,527,372
2031	1,138,966	11.7	133,259	1,189,027	14.8	168,567	1,486,259	14.9	169,706	1,537,103
2032	1,173,135	11.7	137,257	1,194,826	14.8	173,624	1,493,508	14.9	174,797	1,544,600
2033	1,208,329	11.7	141,374	1,198,708	14.8	178,833	1,498,360	14.9	180,041	1,549,618
2034	1,244,579	11.7	145,616	1,200,469	14.8	184,198	1,500,561	14.9	185,442	1,551,894
2035	1,281,916	11.7	149,984	1,199,889	14.8	189,724	1,499,836	14.9	191,005	1,551,144

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2026	\$ 982,482	17.3%	\$169,969	\$ 1,671,493	18.0%	\$176,847	\$ 1,706,084	19.6%	\$192,566	\$ 1,872,563
2027	1,011,956	17.3	175,068	1,690,339	18.0	182,152	1,725,320	19.6	198,343	1,893,676
2028	1,042,315	17.3	180,320	1,707,559	18.0	187,617	1,742,896	19.6	204,294	1,912,968
2029	1,073,584	17.3	185,730	1,722,951	18.0	193,245	1,758,607	19.6	210,422	1,930,212
2030	1,105,792	17.3	191,302	1,736,297	18.0	199,043	1,772,229	19.6	216,735	1,945,163
2031	1,138,966	17.3	197,041	1,747,359	18.0	205,014	1,783,520	19.6	223,237	1,957,556
2032	1,173,135	17.3	202,952	1,755,881	18.0	211,164	1,792,218	19.6	229,934	1,967,103
2033	1,208,329	17.3	209,041	1,761,586	18.0	217,499	1,798,041	19.6	236,832	1,973,494
2034	1,244,579	17.3	215,312	1,764,174	18.0	224,024	1,800,682	19.6	243,937	1,976,393
2035	1,281,916	17.3	221,771	1,763,321	18.0	230,745	1,799,812	19.6	251,256	1,975,438

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2026	\$ 982,482	21.1%	\$207,304	\$ 1,990,431	22.0%	\$216,146	\$ 2,073,691	24.3%	\$238,743	\$ 2,274,795
2027	1,011,956	21.1	213,523	2,012,873	22.0	222,630	2,097,071	24.3	245,905	2,300,443
2028	1,042,315	21.1	219,928	2,033,379	22.0	229,309	2,118,435	24.3	253,283	2,323,878
2029	1,073,584	21.1	226,526	2,051,708	22.0	236,188	2,137,531	24.3	260,881	2,344,826
2030	1,105,792	21.1	233,322	2,067,600	22.0	243,274	2,154,088	24.3	268,707	2,362,988
2031	1,138,966	21.1	240,322	2,080,773	22.0	250,573	2,167,812	24.3	276,769	2,378,043
2032	1,173,135	21.1	247,531	2,090,921	22.0	258,090	2,178,385	24.3	285,072	2,389,641
2033	1,208,329	21.1	254,957	2,097,714	22.0	265,832	2,185,463	24.3	293,624	2,397,405
2034	1,244,579	21.1	262,606	2,100,796	22.0	273,807	2,188,674	24.3	302,433	2,400,927
2035	1,281,916	21.1	270,484	2,099,781	22.0	282,022	2,187,616	24.3	311,506	2,399,767

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	9.8%	\$96,283	\$ 1,137,403	12.9%	\$126,740	\$ 1,421,730	13.0%	\$127,723	\$ 1,470,366
2027	1,011,956	9.8	99,172	1,150,227	12.9	130,542	1,437,760	13.0	131,554	1,486,944
2028	1,042,315	9.8	102,147	1,161,945	12.9	134,459	1,452,407	13.0	135,501	1,502,092
2029	1,073,584	9.8	105,211	1,172,419	12.9	138,492	1,465,499	13.0	139,566	1,515,632
2030	1,105,792	9.8	108,368	1,181,500	12.9	142,647	1,476,850	13.0	143,753	1,527,372
2031	1,138,966	9.8	111,619	1,189,027	12.9	146,927	1,486,259	13.0	148,066	1,537,103
2032	1,173,135	9.8	114,967	1,194,826	12.9	151,334	1,493,508	13.0	152,508	1,544,600
2033	1,208,329	9.8	118,416	1,198,708	12.9	155,874	1,498,360	13.0	157,083	1,549,618
2034	1,244,579	9.8	121,969	1,200,469	12.9	160,551	1,500,561	13.0	161,795	1,551,894
2035	1,281,916	9.8	125,628	1,199,889	12.9	165,367	1,499,836	13.0	166,649	1,551,144

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
2026	\$ 982,482	15.4%	\$151,302	\$ 1,671,493	16.1%	\$158,180	\$ 1,706,084	17.7%	\$173,899	\$ 1,872,563
2027	1,011,956	15.4	155,841	1,690,339	16.1	162,925	1,725,320	17.7	179,116	1,893,676
2028	1,042,315	15.4	160,517	1,707,559	16.1	167,813	1,742,896	17.7	184,490	1,912,968
2029	1,073,584	15.4	165,332	1,722,951	16.1	172,847	1,758,607	17.7	190,024	1,930,212
2030	1,105,792	15.4	170,292	1,736,297	16.1	178,033	1,772,229	17.7	195,725	1,945,163
2031	1,138,966	15.4	175,401	1,747,359	16.1	183,374	1,783,520	17.7	201,597	1,957,556
2032	1,173,135	15.4	180,663	1,755,881	16.1	188,875	1,792,218	17.7	207,645	1,967,103
2033	1,208,329	15.4	186,083	1,761,586	16.1	194,541	1,798,041	17.7	213,874	1,973,494
2034	1,244,579	15.4	191,665	1,764,174	16.1	200,377	1,800,682	17.7	220,290	1,976,393
2035	1,281,916	15.4	197,415	1,763,321	16.1	206,388	1,799,812	17.7	226,899	1,975,438

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
2026	\$ 982,482	19.2%	\$188,637	\$ 1,990,431	20.1%	\$197,479	\$ 2,073,691	22.4%	\$220,076	\$ 2,274,795
2027	1,011,956	19.2	194,296	2,012,873	20.1	203,403	2,097,071	22.4	226,678	2,300,443
2028	1,042,315	19.2	200,124	2,033,379	20.1	209,505	2,118,435	22.4	233,479	2,323,878
2029	1,073,584	19.2	206,128	2,051,708	20.1	215,790	2,137,531	22.4	240,483	2,344,826
2030	1,105,792	19.2	212,312	2,067,600	20.1	222,264	2,154,088	22.4	247,697	2,362,988
2031	1,138,966	19.2	218,681	2,080,773	20.1	228,932	2,167,812	22.4	255,128	2,378,043
2032	1,173,135	19.2	225,242	2,090,921	20.1	235,800	2,178,385	22.4	262,782	2,389,641
2033	1,208,329	19.2	231,999	2,097,714	20.1	242,874	2,185,463	22.4	270,666	2,397,405
2034	1,244,579	19.2	238,959	2,100,796	20.1	250,160	2,188,674	22.4	278,786	2,400,927
2035	1,281,916	19.2	246,128	2,099,781	20.1	257,665	2,187,616	22.4	287,149	2,399,767

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	7.9%	\$77,616	\$ 1,137,403	11.0%	\$108,073	\$ 1,421,730	11.1%	\$109,056	\$ 1,470,366
2027	1,011,956	7.9	79,945	1,150,227	11.0	111,315	1,437,760	11.1	112,327	1,486,944
2028	1,042,315	7.9	82,343	1,161,945	11.0	114,655	1,452,407	11.1	115,697	1,502,092
2029	1,073,584	7.9	84,813	1,172,419	11.0	118,094	1,465,499	11.1	119,168	1,515,632
2030	1,105,792	7.9	87,358	1,181,500	11.0	121,637	1,476,850	11.1	122,743	1,527,372
2031	1,138,966	7.9	89,978	1,189,027	11.0	125,286	1,486,259	11.1	126,425	1,537,103
2032	1,173,135	7.9	92,678	1,194,826	11.0	129,045	1,493,508	11.1	130,218	1,544,600
2033	1,208,329	7.9	95,458	1,198,708	11.0	132,916	1,498,360	11.1	134,125	1,549,618
2034	1,244,579	7.9	98,322	1,200,469	11.0	136,904	1,500,561	11.1	138,148	1,551,894
2035	1,281,916	7.9	101,271	1,199,889	11.0	141,011	1,499,836	11.1	142,293	1,551,144

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
2026	\$ 982,482	13.5%	\$132,635	\$ 1,671,493	14.2%	\$139,512	\$ 1,706,084	15.8%	\$155,232	\$ 1,872,563
2027	1,011,956	13.5	136,614	1,690,339	14.2	143,698	1,725,320	15.8	159,889	1,893,676
2028	1,042,315	13.5	140,713	1,707,559	14.2	148,009	1,742,896	15.8	164,686	1,912,968
2029	1,073,584	13.5	144,934	1,722,951	14.2	152,449	1,758,607	15.8	169,626	1,930,212
2030	1,105,792	13.5	149,282	1,736,297	14.2	157,022	1,772,229	15.8	174,715	1,945,163
2031	1,138,966	13.5	153,760	1,747,359	14.2	161,733	1,783,520	15.8	179,957	1,957,556
2032	1,173,135	13.5	158,373	1,755,881	14.2	166,585	1,792,218	15.8	185,355	1,967,103
2033	1,208,329	13.5	163,124	1,761,586	14.2	171,583	1,798,041	15.8	190,916	1,973,494
2034	1,244,579	13.5	168,018	1,764,174	14.2	176,730	1,800,682	15.8	196,643	1,976,393
2035	1,281,916	13.5	173,059	1,763,321	14.2	182,032	1,799,812	15.8	202,543	1,975,438

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
2026	\$ 982,482	17.3%	\$169,969	\$ 1,990,431	18.2%	\$178,812	\$ 2,073,691	20.5%	\$201,409	\$ 2,274,795
2027	1,011,956	17.3	175,068	2,012,873	18.2	184,176	2,097,071	20.5	207,451	2,300,443
2028	1,042,315	17.3	180,320	2,033,379	18.2	189,701	2,118,435	20.5	213,675	2,323,878
2029	1,073,584	17.3	185,730	2,051,708	18.2	195,392	2,137,531	20.5	220,085	2,344,826
2030	1,105,792	17.3	191,302	2,067,600	18.2	201,254	2,154,088	20.5	226,687	2,362,988
2031	1,138,966	17.3	197,041	2,080,773	18.2	207,292	2,167,812	20.5	233,488	2,378,043
2032	1,173,135	17.3	202,952	2,090,921	18.2	213,511	2,178,385	20.5	240,493	2,389,641
2033	1,208,329	17.3	209,041	2,097,714	18.2	219,916	2,185,463	20.5	247,707	2,397,405
2034	1,244,579	17.3	215,312	2,100,796	18.2	226,513	2,188,674	20.5	255,139	2,400,927
2035	1,281,916	17.3	221,771	2,099,781	18.2	233,309	2,187,616	20.5	262,793	2,399,767

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2026	\$ 982,482	14.0%	\$137,547	\$ 1,181,847	17.3%	\$169,969	\$ 1,477,375	17.4%	\$170,952	\$ 1,528,156
2027	1,011,956	14.0	141,674	1,195,172	17.3	175,068	1,494,032	17.4	176,080	1,545,386
2028	1,042,315	14.0	145,924	1,207,348	17.3	180,320	1,509,252	17.4	181,363	1,561,129
2029	1,073,584	14.0	150,302	1,218,231	17.3	185,730	1,522,857	17.4	186,804	1,575,201
2030	1,105,792	14.0	154,811	1,227,667	17.3	191,302	1,534,653	17.4	192,408	1,587,402
2031	1,138,966	14.0	159,455	1,235,489	17.3	197,041	1,544,430	17.4	198,180	1,597,515
2032	1,173,135	14.0	164,239	1,241,515	17.3	202,952	1,551,962	17.4	204,125	1,605,306
2033	1,208,329	14.0	169,166	1,245,549	17.3	209,041	1,557,004	17.4	210,249	1,610,522
2034	1,244,579	14.0	174,241	1,247,379	17.3	215,312	1,559,291	17.4	216,557	1,612,888
2035	1,281,916	14.0	179,468	1,246,776	17.3	221,771	1,558,537	17.4	223,053	1,612,109

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2026	\$ 982,482	19.9%	\$195,514	\$ 1,737,098	20.6%	\$202,391	\$ 1,772,863	22.3%	\$219,093	\$ 1,945,996
2027	1,011,956	19.9	201,379	1,756,683	20.6	208,463	1,792,852	22.3	225,666	1,967,937
2028	1,042,315	19.9	207,421	1,774,579	20.6	214,717	1,811,116	22.3	232,436	1,987,985
2029	1,073,584	19.9	213,643	1,790,575	20.6	221,158	1,827,442	22.3	239,409	2,005,905
2030	1,105,792	19.9	220,053	1,804,444	20.6	227,793	1,841,597	22.3	246,592	2,021,442
2031	1,138,966	19.9	226,654	1,815,940	20.6	234,627	1,853,330	22.3	253,989	2,034,321
2032	1,173,135	19.9	233,454	1,824,796	20.6	241,666	1,862,369	22.3	261,609	2,044,243
2033	1,208,329	19.9	240,457	1,830,725	20.6	248,916	1,868,420	22.3	269,457	2,050,885
2034	1,244,579	19.9	247,671	1,833,414	20.6	256,383	1,871,165	22.3	277,541	2,053,898
2035	1,281,916	19.9	255,101	1,832,528	20.6	264,075	1,870,261	22.3	285,867	2,052,905

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2026	\$ 982,482	23.9%	\$234,813	\$ 2,068,357	24.7%	\$242,673	\$ 2,154,953	27.3%	\$268,218	\$ 2,363,831
2027	1,011,956	23.9	241,857	2,091,677	24.7	249,953	2,179,249	27.3	276,264	2,390,483
2028	1,042,315	23.9	249,113	2,112,986	24.7	257,452	2,201,450	27.3	284,552	2,414,836
2029	1,073,584	23.9	256,587	2,132,033	24.7	265,175	2,221,294	27.3	293,088	2,436,604
2030	1,105,792	23.9	264,284	2,148,547	24.7	273,131	2,238,500	27.3	301,881	2,455,477
2031	1,138,966	23.9	272,213	2,162,236	24.7	281,325	2,252,762	27.3	310,938	2,471,121
2032	1,173,135	23.9	280,379	2,172,781	24.7	289,764	2,263,749	27.3	320,266	2,483,173
2033	1,208,329	23.9	288,791	2,179,840	24.7	298,457	2,271,104	27.3	329,874	2,491,241
2034	1,244,579	23.9	297,454	2,183,042	24.7	307,411	2,274,440	27.3	339,770	2,494,901
2035	1,281,916	23.9	306,378	2,181,987	24.7	316,633	2,273,341	27.3	349,963	2,493,695

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	12.1%	\$118,880	\$ 1,181,847	15.4%	\$151,302	\$ 1,477,375	15.5%	\$152,285	\$ 1,528,156
2027	1,011,956	12.1	122,447	1,195,172	15.4	155,841	1,494,032	15.5	156,853	1,545,386
2028	1,042,315	12.1	126,120	1,207,348	15.4	160,517	1,509,252	15.5	161,559	1,561,129
2029	1,073,584	12.1	129,904	1,218,231	15.4	165,332	1,522,857	15.5	166,406	1,575,201
2030	1,105,792	12.1	133,801	1,227,667	15.4	170,292	1,534,653	15.5	171,398	1,587,402
2031	1,138,966	12.1	137,815	1,235,489	15.4	175,401	1,544,430	15.5	176,540	1,597,515
2032	1,173,135	12.1	141,949	1,241,515	15.4	180,663	1,551,962	15.5	181,836	1,605,306
2033	1,208,329	12.1	146,208	1,245,549	15.4	186,083	1,557,004	15.5	187,291	1,610,522
2034	1,244,579	12.1	150,594	1,247,379	15.4	191,665	1,559,291	15.5	192,910	1,612,888
2035	1,281,916	12.1	155,112	1,246,776	15.4	197,415	1,558,537	15.5	198,697	1,612,109

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
2026	\$ 982,482	18.0%	\$176,847	\$ 1,737,098	18.7%	\$183,724	\$ 1,772,863	20.4%	\$200,426	\$ 1,945,996
2027	1,011,956	18.0	182,152	1,756,683	18.7	189,236	1,792,852	20.4	206,439	1,967,937
2028	1,042,315	18.0	187,617	1,774,579	18.7	194,913	1,811,116	20.4	212,632	1,987,985
2029	1,073,584	18.0	193,245	1,790,575	18.7	200,760	1,827,442	20.4	219,011	2,005,905
2030	1,105,792	18.0	199,043	1,804,444	18.7	206,783	1,841,597	20.4	225,582	2,021,442
2031	1,138,966	18.0	205,014	1,815,940	18.7	212,987	1,853,330	20.4	232,349	2,034,321
2032	1,173,135	18.0	211,164	1,824,796	18.7	219,376	1,862,369	20.4	239,320	2,044,243
2033	1,208,329	18.0	217,499	1,830,725	18.7	225,958	1,868,420	20.4	246,499	2,050,885
2034	1,244,579	18.0	224,024	1,833,414	18.7	232,736	1,871,165	20.4	253,894	2,053,898
2035	1,281,916	18.0	230,745	1,832,528	18.7	239,718	1,870,261	20.4	261,511	2,052,905

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
2026	\$ 982,482	22.0%	\$216,146	\$ 2,068,357	22.8%	\$224,006	\$ 2,154,953	25.4%	\$249,550	\$ 2,363,831
2027	1,011,956	22.0	222,630	2,091,677	22.8	230,726	2,179,249	25.4	257,037	2,390,483
2028	1,042,315	22.0	229,309	2,112,986	22.8	237,648	2,201,450	25.4	264,748	2,414,836
2029	1,073,584	22.0	236,188	2,132,033	22.8	244,777	2,221,294	25.4	272,690	2,436,604
2030	1,105,792	22.0	243,274	2,148,547	22.8	252,121	2,238,500	25.4	280,871	2,455,477
2031	1,138,966	22.0	250,573	2,162,236	22.8	259,684	2,252,762	25.4	289,297	2,471,121
2032	1,173,135	22.0	258,090	2,172,781	22.8	267,475	2,263,749	25.4	297,976	2,483,173
2033	1,208,329	22.0	265,832	2,179,840	22.8	275,499	2,271,104	25.4	306,916	2,491,241
2034	1,244,579	22.0	273,807	2,183,042	22.8	283,764	2,274,440	25.4	316,123	2,494,901
2035	1,281,916	22.0	282,022	2,181,987	22.8	292,277	2,273,341	25.4	325,607	2,493,695

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	10.2%	\$100,213	\$ 1,181,847	13.5%	\$132,635	\$ 1,477,375	13.6%	\$133,618	\$ 1,528,156
2027	1,011,956	10.2	103,220	1,195,172	13.5	136,614	1,494,032	13.6	137,626	1,545,386
2028	1,042,315	10.2	106,316	1,207,348	13.5	140,713	1,509,252	13.6	141,755	1,561,129
2029	1,073,584	10.2	109,506	1,218,231	13.5	144,934	1,522,857	13.6	146,007	1,575,201
2030	1,105,792	10.2	112,791	1,227,667	13.5	149,282	1,534,653	13.6	150,388	1,587,402
2031	1,138,966	10.2	116,175	1,235,489	13.5	153,760	1,544,430	13.6	154,899	1,597,515
2032	1,173,135	10.2	119,660	1,241,515	13.5	158,373	1,551,962	13.6	159,546	1,605,306
2033	1,208,329	10.2	123,250	1,245,549	13.5	163,124	1,557,004	13.6	164,333	1,610,522
2034	1,244,579	10.2	126,947	1,247,379	13.5	168,018	1,559,291	13.6	169,263	1,612,888
2035	1,281,916	10.2	130,755	1,246,776	13.5	173,059	1,558,537	13.6	174,341	1,612,109

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
2026	\$ 982,482	16.1%	\$158,180	\$ 1,737,098	16.8%	\$165,057	\$ 1,772,863	18.5%	\$181,759	\$ 1,945,996
2027	1,011,956	16.1	162,925	1,756,683	16.8	170,009	1,792,852	18.5	187,212	1,967,937
2028	1,042,315	16.1	167,813	1,774,579	16.8	175,109	1,811,116	18.5	192,828	1,987,985
2029	1,073,584	16.1	172,847	1,790,575	16.8	180,362	1,827,442	18.5	198,613	2,005,905
2030	1,105,792	16.1	178,033	1,804,444	16.8	185,773	1,841,597	18.5	204,572	2,021,442
2031	1,138,966	16.1	183,374	1,815,940	16.8	191,346	1,853,330	18.5	210,709	2,034,321
2032	1,173,135	16.1	188,875	1,824,796	16.8	197,087	1,862,369	18.5	217,030	2,044,243
2033	1,208,329	16.1	194,541	1,830,725	16.8	202,999	1,868,420	18.5	223,541	2,050,885
2034	1,244,579	16.1	200,377	1,833,414	16.8	209,089	1,871,165	18.5	230,247	2,053,898
2035	1,281,916	16.1	206,388	1,832,528	16.8	215,362	1,870,261	18.5	237,154	2,052,905

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
2026	\$ 982,482	20.1%	\$197,479	\$ 2,068,357	20.9%	\$205,339	\$ 2,154,953	23.5%	\$230,883	\$ 2,363,831
2027	1,011,956	20.1	203,403	2,091,677	20.9	211,499	2,179,249	23.5	237,810	2,390,483
2028	1,042,315	20.1	209,505	2,112,986	20.9	217,844	2,201,450	23.5	244,944	2,414,836
2029	1,073,584	20.1	215,790	2,132,033	20.9	224,379	2,221,294	23.5	252,292	2,436,604
2030	1,105,792	20.1	222,264	2,148,547	20.9	231,111	2,238,500	23.5	259,861	2,455,477
2031	1,138,966	20.1	228,932	2,162,236	20.9	238,044	2,252,762	23.5	267,657	2,471,121
2032	1,173,135	20.1	235,800	2,172,781	20.9	245,185	2,263,749	23.5	275,687	2,483,173
2033	1,208,329	20.1	242,874	2,179,840	20.9	252,541	2,271,104	23.5	283,957	2,491,241
2034	1,244,579	20.1	250,160	2,183,042	20.9	260,117	2,274,440	23.5	292,476	2,494,901
2035	1,281,916	20.1	257,665	2,181,987	20.9	267,920	2,273,341	23.5	301,250	2,493,695

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	8.3%	\$81,546	\$ 1,181,847	11.6%	\$113,968	\$ 1,477,375	11.7%	\$114,950	\$ 1,528,156
2027	1,011,956	8.3	83,992	1,195,172	11.6	117,387	1,494,032	11.7	118,399	1,545,386
2028	1,042,315	8.3	86,512	1,207,348	11.6	120,909	1,509,252	11.7	121,951	1,561,129
2029	1,073,584	8.3	89,107	1,218,231	11.6	124,536	1,522,857	11.7	125,609	1,575,201
2030	1,105,792	8.3	91,781	1,227,667	11.6	128,272	1,534,653	11.7	129,378	1,587,402
2031	1,138,966	8.3	94,534	1,235,489	11.6	132,120	1,544,430	11.7	133,259	1,597,515
2032	1,173,135	8.3	97,370	1,241,515	11.6	136,084	1,551,962	11.7	137,257	1,605,306
2033	1,208,329	8.3	100,291	1,245,549	11.6	140,166	1,557,004	11.7	141,374	1,610,522
2034	1,244,579	8.3	103,300	1,247,379	11.6	144,371	1,559,291	11.7	145,616	1,612,888
2035	1,281,916	8.3	106,399	1,246,776	11.6	148,702	1,558,537	11.7	149,984	1,612,109

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
2026	\$ 982,482	14.2%	\$139,512	\$ 1,737,098	14.9%	\$146,390	\$ 1,772,863	16.6%	\$163,092	\$ 1,945,996
2027	1,011,956	14.2	143,698	1,756,683	14.9	150,781	1,792,852	16.6	167,985	1,967,937
2028	1,042,315	14.2	148,009	1,774,579	14.9	155,305	1,811,116	16.6	173,024	1,987,985
2029	1,073,584	14.2	152,449	1,790,575	14.9	159,964	1,827,442	16.6	178,215	2,005,905
2030	1,105,792	14.2	157,022	1,804,444	14.9	164,763	1,841,597	16.6	183,561	2,021,442
2031	1,138,966	14.2	161,733	1,815,940	14.9	169,706	1,853,330	16.6	189,068	2,034,321
2032	1,173,135	14.2	166,585	1,824,796	14.9	174,797	1,862,369	16.6	194,740	2,044,243
2033	1,208,329	14.2	171,583	1,830,725	14.9	180,041	1,868,420	16.6	200,583	2,050,885
2034	1,244,579	14.2	176,730	1,833,414	14.9	185,442	1,871,165	16.6	206,600	2,053,898
2035	1,281,916	14.2	182,032	1,832,528	14.9	191,005	1,870,261	16.6	212,798	2,052,905

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
2026	\$ 982,482	18.2%	\$178,812	\$ 2,068,357	19.0%	\$186,672	\$ 2,154,953	21.6%	\$212,216	\$ 2,363,831
2027	1,011,956	18.2	184,176	2,091,677	19.0	192,272	2,179,249	21.6	218,582	2,390,483
2028	1,042,315	18.2	189,701	2,112,986	19.0	198,040	2,201,450	21.6	225,140	2,414,836
2029	1,073,584	18.2	195,392	2,132,033	19.0	203,981	2,221,294	21.6	231,894	2,436,604
2030	1,105,792	18.2	201,254	2,148,547	19.0	210,100	2,238,500	21.6	238,851	2,455,477
2031	1,138,966	18.2	207,292	2,162,236	19.0	216,404	2,252,762	21.6	246,017	2,471,121
2032	1,173,135	18.2	213,511	2,172,781	19.0	222,896	2,263,749	21.6	253,397	2,483,173
2033	1,208,329	18.2	219,916	2,179,840	19.0	229,583	2,271,104	21.6	260,999	2,491,241
2034	1,244,579	18.2	226,513	2,183,042	19.0	236,470	2,274,440	21.6	268,829	2,494,901
2035	1,281,916	18.2	233,309	2,181,987	19.0	243,564	2,273,341	21.6	276,894	2,493,695

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - 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	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
2026	\$ 982,482	14.3%	\$140,495	\$ 1,230,922	17.8%	\$174,882	\$ 1,538,649	18.9%	\$185,689	\$ 1,712,863
2027	1,011,956	14.3	144,710	1,244,800	17.8	180,128	1,555,997	18.9	191,260	1,732,175
2028	1,042,315	14.3	149,051	1,257,481	17.8	185,532	1,571,848	18.9	196,998	1,749,821
2029	1,073,584	14.3	153,523	1,268,816	17.8	191,098	1,586,017	18.9	202,907	1,765,594
2030	1,105,792	14.3	158,128	1,278,644	17.8	196,831	1,598,302	18.9	208,995	1,779,270
2031	1,138,966	14.3	162,872	1,286,790	17.8	202,736	1,608,485	18.9	215,265	1,790,606
2032	1,173,135	14.3	167,758	1,293,066	17.8	208,818	1,616,330	18.9	221,723	1,799,339
2033	1,208,329	14.3	172,791	1,297,267	17.8	215,083	1,621,581	18.9	228,374	1,805,185
2034	1,244,579	14.3	177,975	1,299,173	17.8	221,535	1,623,963	18.9	235,225	1,807,837
2035	1,281,916	14.3	183,314	1,298,545	17.8	228,181	1,623,178	18.9	242,282	1,806,963

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
2026	\$ 982,482	21.2%	\$208,286	\$ 1,900,120	21.1%	\$207,304	\$ 1,846,341	23.4%	\$229,901	\$ 2,087,324
2027	1,011,956	21.2	214,535	1,921,543	21.1	213,523	1,867,158	23.4	236,798	2,110,858
2028	1,042,315	21.2	220,971	1,941,118	21.1	219,928	1,886,179	23.4	243,902	2,132,362
2029	1,073,584	21.2	227,600	1,958,616	21.1	226,526	1,903,181	23.4	251,219	2,151,584
2030	1,105,792	21.2	234,428	1,973,787	21.1	233,322	1,917,923	23.4	258,755	2,168,250
2031	1,138,966	21.2	241,461	1,986,362	21.1	240,322	1,930,142	23.4	266,518	2,182,064
2032	1,173,135	21.2	248,705	1,996,050	21.1	247,531	1,939,555	23.4	274,514	2,192,706
2033	1,208,329	21.2	256,166	2,002,535	21.1	254,957	1,945,857	23.4	282,749	2,199,830
2034	1,244,579	21.2	263,851	2,005,477	21.1	262,606	1,948,716	23.4	291,231	2,203,062
2035	1,281,916	21.2	271,766	2,004,508	21.1	270,484	1,947,774	23.4	299,968	2,201,997

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
2026	\$ 982,482	24.4%	\$239,726	\$ 2,154,107	25.6%	\$251,515	\$ 2,274,609	27.9%	\$274,112	\$ 2,461,762
2027	1,011,956	24.4	246,917	2,178,394	25.6	259,061	2,300,255	27.9	282,336	2,489,518
2028	1,042,315	24.4	254,325	2,200,586	25.6	266,833	2,323,689	27.9	290,806	2,514,880
2029	1,073,584	24.4	261,954	2,220,423	25.6	274,838	2,344,635	27.9	299,530	2,537,550
2030	1,105,792	24.4	269,813	2,237,622	25.6	283,083	2,362,796	27.9	308,516	2,557,205
2031	1,138,966	24.4	277,908	2,251,878	25.6	291,575	2,377,850	27.9	317,772	2,573,497
2032	1,173,135	24.4	286,245	2,262,861	25.6	300,323	2,389,447	27.9	327,305	2,586,048
2033	1,208,329	24.4	294,832	2,270,213	25.6	309,332	2,397,210	27.9	337,124	2,594,450
2034	1,244,579	24.4	303,677	2,273,548	25.6	318,612	2,400,732	27.9	347,238	2,598,261
2035	1,281,916	24.4	312,788	2,272,449	25.6	328,170	2,399,572	27.9	357,655	2,597,005

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	12.4%	\$121,828	\$ 1,230,922	15.9%	\$156,215	\$ 1,538,649	17.0%	\$167,022	\$ 1,712,863
2027	1,011,956	12.4	125,483	1,244,800	15.9	160,901	1,555,997	17.0	172,033	1,732,175
2028	1,042,315	12.4	129,247	1,257,481	15.9	165,728	1,571,848	17.0	177,194	1,749,821
2029	1,073,584	12.4	133,124	1,268,816	15.9	170,700	1,586,017	17.0	182,509	1,765,594
2030	1,105,792	12.4	137,118	1,278,644	15.9	175,821	1,598,302	17.0	187,985	1,779,270
2031	1,138,966	12.4	141,232	1,286,790	15.9	181,096	1,608,485	17.0	193,624	1,790,606
2032	1,173,135	12.4	145,469	1,293,066	15.9	186,528	1,616,330	17.0	199,433	1,799,339
2033	1,208,329	12.4	149,833	1,297,267	15.9	192,124	1,621,581	17.0	205,416	1,805,185
2034	1,244,579	12.4	154,328	1,299,173	15.9	197,888	1,623,963	17.0	211,578	1,807,837
2035	1,281,916	12.4	158,958	1,298,545	15.9	203,825	1,623,178	17.0	217,926	1,806,963

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
2026	\$ 982,482	19.3%	\$189,619	\$ 1,900,120	19.2%	\$188,637	\$ 1,846,341	21.5%	\$211,234	\$ 2,087,324
2027	1,011,956	19.3	195,308	1,921,543	19.2	194,296	1,867,158	21.5	217,571	2,110,858
2028	1,042,315	19.3	201,167	1,941,118	19.2	200,124	1,886,179	21.5	224,098	2,132,362
2029	1,073,584	19.3	207,202	1,958,616	19.2	206,128	1,903,181	21.5	230,821	2,151,584
2030	1,105,792	19.3	213,418	1,973,787	19.2	212,312	1,917,923	21.5	237,745	2,168,250
2031	1,138,966	19.3	219,820	1,986,362	19.2	218,681	1,930,142	21.5	244,878	2,182,064
2032	1,173,135	19.3	226,415	1,996,050	19.2	225,242	1,939,555	21.5	252,224	2,192,706
2033	1,208,329	19.3	233,207	2,002,535	19.2	231,999	1,945,857	21.5	259,791	2,199,830
2034	1,244,579	19.3	240,204	2,005,477	19.2	238,959	1,948,716	21.5	267,584	2,203,062
2035	1,281,916	19.3	247,410	2,004,508	19.2	246,128	1,947,774	21.5	275,612	2,201,997

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
2026	\$ 982,482	22.5%	\$221,058	\$ 2,154,107	23.7%	\$232,848	\$ 2,274,609	26.0%	\$255,445	\$ 2,461,762
2027	1,011,956	22.5	227,690	2,178,394	23.7	239,834	2,300,255	26.0	263,109	2,489,518
2028	1,042,315	22.5	234,521	2,200,586	23.7	247,029	2,323,689	26.0	271,002	2,514,880
2029	1,073,584	22.5	241,556	2,220,423	23.7	254,439	2,344,635	26.0	279,132	2,537,550
2030	1,105,792	22.5	248,803	2,237,622	23.7	262,073	2,362,796	26.0	287,506	2,557,205
2031	1,138,966	22.5	256,267	2,251,878	23.7	269,935	2,377,850	26.0	296,131	2,573,497
2032	1,173,135	22.5	263,955	2,262,861	23.7	278,033	2,389,447	26.0	305,015	2,586,048
2033	1,208,329	22.5	271,874	2,270,213	23.7	286,374	2,397,210	26.0	314,166	2,594,450
2034	1,244,579	22.5	280,030	2,273,548	23.7	294,965	2,400,732	26.0	323,591	2,598,261
2035	1,281,916	22.5	288,431	2,272,449	23.7	303,814	2,399,572	26.0	333,298	2,597,005

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	10.5%	\$103,161	\$ 1,230,922	14.0%	\$137,547	\$ 1,538,649	15.1%	\$148,355	\$ 1,712,863
2027	1,011,956	10.5	106,255	1,244,800	14.0	141,674	1,555,997	15.1	152,805	1,732,175
2028	1,042,315	10.5	109,443	1,257,481	14.0	145,924	1,571,848	15.1	157,390	1,749,821
2029	1,073,584	10.5	112,726	1,268,816	14.0	150,302	1,586,017	15.1	162,111	1,765,594
2030	1,105,792	10.5	116,108	1,278,644	14.0	154,811	1,598,302	15.1	166,975	1,779,270
2031	1,138,966	10.5	119,591	1,286,790	14.0	159,455	1,608,485	15.1	171,984	1,790,606
2032	1,173,135	10.5	123,179	1,293,066	14.0	164,239	1,616,330	15.1	177,143	1,799,339
2033	1,208,329	10.5	126,875	1,297,267	14.0	169,166	1,621,581	15.1	182,458	1,805,185
2034	1,244,579	10.5	130,681	1,299,173	14.0	174,241	1,623,963	15.1	187,931	1,807,837
2035	1,281,916	10.5	134,601	1,298,545	14.0	179,468	1,623,178	15.1	193,569	1,806,963

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
2026	\$ 982,482	17.4%	\$170,952	\$ 1,900,120	17.3%	\$169,969	\$ 1,846,341	19.6%	\$192,566	\$ 2,087,324
2027	1,011,956	17.4	176,080	1,921,543	17.3	175,068	1,867,158	19.6	198,343	2,110,858
2028	1,042,315	17.4	181,363	1,941,118	17.3	180,320	1,886,179	19.6	204,294	2,132,362
2029	1,073,584	17.4	186,804	1,958,616	17.3	185,730	1,903,181	19.6	210,422	2,151,584
2030	1,105,792	17.4	192,408	1,973,787	17.3	191,302	1,917,923	19.6	216,735	2,168,250
2031	1,138,966	17.4	198,180	1,986,362	17.3	197,041	1,930,142	19.6	223,237	2,182,064
2032	1,173,135	17.4	204,125	1,996,050	17.3	202,952	1,939,555	19.6	229,934	2,192,706
2033	1,208,329	17.4	210,249	2,002,535	17.3	209,041	1,945,857	19.6	236,832	2,199,830
2034	1,244,579	17.4	216,557	2,005,477	17.3	215,312	1,948,716	19.6	243,937	2,203,062
2035	1,281,916	17.4	223,053	2,004,508	17.3	221,771	1,947,774	19.6	251,256	2,201,997

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
2026	\$ 982,482	20.6%	\$202,391	\$ 2,154,107	21.8%	\$214,181	\$ 2,274,609	24.1%	\$236,778	\$ 2,461,762
2027	1,011,956	20.6	208,463	2,178,394	21.8	220,606	2,300,255	24.1	243,881	2,489,518
2028	1,042,315	20.6	214,717	2,200,586	21.8	227,225	2,323,689	24.1	251,198	2,514,880
2029	1,073,584	20.6	221,158	2,220,423	21.8	234,041	2,344,635	24.1	258,734	2,537,550
2030	1,105,792	20.6	227,793	2,237,622	21.8	241,063	2,362,796	24.1	266,496	2,557,205
2031	1,138,966	20.6	234,627	2,251,878	21.8	248,295	2,377,850	24.1	274,491	2,573,497
2032	1,173,135	20.6	241,666	2,262,861	21.8	255,743	2,389,447	24.1	282,726	2,586,048
2033	1,208,329	20.6	248,916	2,270,213	21.8	263,416	2,397,210	24.1	291,207	2,594,450
2034	1,244,579	20.6	256,383	2,273,548	21.8	271,318	2,400,732	24.1	299,944	2,598,261
2035	1,281,916	20.6	264,075	2,272,449	21.8	279,458	2,399,572	24.1	308,942	2,597,005

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	8.6%	\$84,493	\$ 1,230,922	12.1%	\$118,880	\$ 1,538,649	13.2%	\$129,688	\$ 1,712,863
2027	1,011,956	8.6	87,028	1,244,800	12.1	122,447	1,555,997	13.2	133,578	1,732,175
2028	1,042,315	8.6	89,639	1,257,481	12.1	126,120	1,571,848	13.2	137,586	1,749,821
2029	1,073,584	8.6	92,328	1,268,816	12.1	129,904	1,586,017	13.2	141,713	1,765,594
2030	1,105,792	8.6	95,098	1,278,644	12.1	133,801	1,598,302	13.2	145,965	1,779,270
2031	1,138,966	8.6	97,951	1,286,790	12.1	137,815	1,608,485	13.2	150,344	1,790,606
2032	1,173,135	8.6	100,890	1,293,066	12.1	141,949	1,616,330	13.2	154,854	1,799,339
2033	1,208,329	8.6	103,916	1,297,267	12.1	146,208	1,621,581	13.2	159,499	1,805,185
2034	1,244,579	8.6	107,034	1,299,173	12.1	150,594	1,623,963	13.2	164,284	1,807,837
2035	1,281,916	8.6	110,245	1,298,545	12.1	155,112	1,623,178	13.2	169,213	1,806,963

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
2026	\$ 982,482	15.5%	\$152,285	\$ 1,900,120	15.4%	\$151,302	\$ 1,846,341	17.7%	\$173,899	\$ 2,087,324
2027	1,011,956	15.5	156,853	1,921,543	15.4	155,841	1,867,158	17.7	179,116	2,110,858
2028	1,042,315	15.5	161,559	1,941,118	15.4	160,517	1,886,179	17.7	184,490	2,132,362
2029	1,073,584	15.5	166,406	1,958,616	15.4	165,332	1,903,181	17.7	190,024	2,151,584
2030	1,105,792	15.5	171,398	1,973,787	15.4	170,292	1,917,923	17.7	195,725	2,168,250
2031	1,138,966	15.5	176,540	1,986,362	15.4	175,401	1,930,142	17.7	201,597	2,182,064
2032	1,173,135	15.5	181,836	1,996,050	15.4	180,663	1,939,555	17.7	207,645	2,192,706
2033	1,208,329	15.5	187,291	2,002,535	15.4	186,083	1,945,857	17.7	213,874	2,199,830
2034	1,244,579	15.5	192,910	2,005,477	15.4	191,665	1,948,716	17.7	220,290	2,203,062
2035	1,281,916	15.5	198,697	2,004,508	15.4	197,415	1,947,774	17.7	226,899	2,201,997

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
2026	\$ 982,482	18.7%	\$183,724	\$ 2,154,107	19.9%	\$195,514	\$ 2,274,609	22.2%	\$218,111	\$ 2,461,762
2027	1,011,956	18.7	189,236	2,178,394	19.9	201,379	2,300,255	22.2	224,654	2,489,518
2028	1,042,315	18.7	194,913	2,200,586	19.9	207,421	2,323,689	22.2	231,394	2,514,880
2029	1,073,584	18.7	200,760	2,220,423	19.9	213,643	2,344,635	22.2	238,336	2,537,550
2030	1,105,792	18.7	206,783	2,237,622	19.9	220,053	2,362,796	22.2	245,486	2,557,205
2031	1,138,966	18.7	212,987	2,251,878	19.9	226,654	2,377,850	22.2	252,850	2,573,497
2032	1,173,135	18.7	219,376	2,262,861	19.9	233,454	2,389,447	22.2	260,436	2,586,048
2033	1,208,329	18.7	225,958	2,270,213	19.9	240,457	2,397,210	22.2	268,249	2,594,450
2034	1,244,579	18.7	232,736	2,273,548	19.9	247,671	2,400,732	22.2	276,297	2,598,261
2035	1,281,916	18.7	239,718	2,272,449	19.9	255,101	2,399,572	22.2	284,585	2,597,005

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	14.9%	\$146,390	\$ 1,281,060	18.5%	\$181,759	\$ 1,601,275	19.7%	\$193,549	\$ 1,782,712
2027	1,011,956	14.9	150,781	1,295,504	18.5	187,212	1,619,329	19.7	199,355	1,802,812
2028	1,042,315	14.9	155,305	1,308,702	18.5	192,828	1,635,826	19.7	205,336	1,821,178
2029	1,073,584	14.9	159,964	1,320,499	18.5	198,613	1,650,572	19.7	211,496	1,837,594
2030	1,105,792	14.9	164,763	1,330,727	18.5	204,572	1,663,357	19.7	217,841	1,851,828
2031	1,138,966	14.9	169,706	1,339,205	18.5	210,709	1,673,954	19.7	224,376	1,863,626
2032	1,173,135	14.9	174,797	1,345,736	18.5	217,030	1,682,118	19.7	231,108	1,872,715
2033	1,208,329	14.9	180,041	1,350,108	18.5	223,541	1,687,583	19.7	238,041	1,878,799
2034	1,244,579	14.9	185,442	1,352,091	18.5	230,247	1,690,062	19.7	245,182	1,881,559
2035	1,281,916	14.9	191,005	1,351,438	18.5	237,154	1,689,245	19.7	252,537	1,880,650

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
2026	\$ 982,482	22.0%	\$216,146	\$ 1,977,565	21.9%	\$215,164	\$ 1,921,564	24.4%	\$239,726	\$ 2,172,402
2027	1,011,956	22.0	222,630	1,999,861	21.9	221,618	1,943,229	24.4	246,917	2,196,895
2028	1,042,315	22.0	229,309	2,020,234	21.9	228,267	1,963,025	24.4	254,325	2,219,276
2029	1,073,584	22.0	236,188	2,038,445	21.9	235,115	1,980,720	24.4	261,954	2,239,281
2030	1,105,792	22.0	243,274	2,054,234	21.9	242,168	1,996,062	24.4	269,813	2,256,626
2031	1,138,966	22.0	250,573	2,067,322	21.9	249,434	2,008,779	24.4	277,908	2,271,003
2032	1,173,135	22.0	258,090	2,077,404	21.9	256,917	2,018,576	24.4	286,245	2,282,079
2033	1,208,329	22.0	265,832	2,084,153	21.9	264,624	2,025,134	24.4	294,832	2,289,493
2034	1,244,579	22.0	273,807	2,087,215	21.9	272,563	2,028,109	24.4	303,677	2,292,856
2035	1,281,916	22.0	282,022	2,086,206	21.9	280,740	2,027,129	24.4	312,788	2,291,748

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
2026	\$ 982,482	25.5%	\$250,533	\$ 2,241,859	26.7%	\$262,323	\$ 2,367,286	29.0%	\$284,920	\$ 2,562,107
2027	1,011,956	25.5	258,049	2,267,135	26.7	270,192	2,393,976	29.0	293,467	2,590,994
2028	1,042,315	25.5	265,790	2,290,231	26.7	278,298	2,418,364	29.0	302,271	2,617,389
2029	1,073,584	25.5	273,764	2,310,876	26.7	286,647	2,440,164	29.0	311,339	2,640,983
2030	1,105,792	25.5	281,977	2,328,776	26.7	295,246	2,459,065	29.0	320,680	2,661,439
2031	1,138,966	25.5	290,436	2,343,613	26.7	304,104	2,474,732	29.0	330,300	2,678,395
2032	1,173,135	25.5	299,149	2,355,043	26.7	313,227	2,486,801	29.0	340,209	2,691,458
2033	1,208,329	25.5	308,124	2,362,694	26.7	322,624	2,494,881	29.0	350,415	2,700,202
2034	1,244,579	25.5	317,368	2,366,165	26.7	332,303	2,498,546	29.0	360,928	2,704,169
2035	1,281,916	25.5	326,889	2,365,021	26.7	342,272	2,497,339	29.0	371,756	2,702,862

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	13.0%	\$127,723	\$ 1,281,060	16.6%	\$163,092	\$ 1,601,275	17.8%	\$174,882	\$ 1,782,712
2027	1,011,956	13.0	131,554	1,295,504	16.6	167,985	1,619,329	17.8	180,128	1,802,812
2028	1,042,315	13.0	135,501	1,308,702	16.6	173,024	1,635,826	17.8	185,532	1,821,178
2029	1,073,584	13.0	139,566	1,320,499	16.6	178,215	1,650,572	17.8	191,098	1,837,594
2030	1,105,792	13.0	143,753	1,330,727	16.6	183,561	1,663,357	17.8	196,831	1,851,828
2031	1,138,966	13.0	148,066	1,339,205	16.6	189,068	1,673,954	17.8	202,736	1,863,626
2032	1,173,135	13.0	152,508	1,345,736	16.6	194,740	1,682,118	17.8	208,818	1,872,715
2033	1,208,329	13.0	157,083	1,350,108	16.6	200,583	1,687,583	17.8	215,083	1,878,799
2034	1,244,579	13.0	161,795	1,352,091	16.6	206,600	1,690,062	17.8	221,535	1,881,559
2035	1,281,916	13.0	166,649	1,351,438	16.6	212,798	1,689,245	17.8	228,181	1,880,650

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
2026	\$ 982,482	20.1%	\$197,479	\$ 1,977,565	20.0%	\$196,496	\$ 1,921,564	22.5%	\$221,058	\$ 2,172,402
2027	1,011,956	20.1	203,403	1,999,861	20.0	202,391	1,943,229	22.5	227,690	2,196,895
2028	1,042,315	20.1	209,505	2,020,234	20.0	208,463	1,963,025	22.5	234,521	2,219,276
2029	1,073,584	20.1	215,790	2,038,445	20.0	214,717	1,980,720	22.5	241,556	2,239,281
2030	1,105,792	20.1	222,264	2,054,234	20.0	221,158	1,996,062	22.5	248,803	2,256,626
2031	1,138,966	20.1	228,932	2,067,322	20.0	227,793	2,008,779	22.5	256,267	2,271,003
2032	1,173,135	20.1	235,800	2,077,404	20.0	234,627	2,018,576	22.5	263,955	2,282,079
2033	1,208,329	20.1	242,874	2,084,153	20.0	241,666	2,025,134	22.5	271,874	2,289,493
2034	1,244,579	20.1	250,160	2,087,215	20.0	248,916	2,028,109	22.5	280,030	2,292,856
2035	1,281,916	20.1	257,665	2,086,206	20.0	256,383	2,027,129	22.5	288,431	2,291,748

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
2026	\$ 982,482	23.6%	\$231,866	\$ 2,241,859	24.8%	\$243,656	\$ 2,367,286	27.1%	\$266,253	\$ 2,562,107
2027	1,011,956	23.6	238,822	2,267,135	24.8	250,965	2,393,976	27.1	274,240	2,590,994
2028	1,042,315	23.6	245,986	2,290,231	24.8	258,494	2,418,364	27.1	282,467	2,617,389
2029	1,073,584	23.6	253,366	2,310,876	24.8	266,249	2,440,164	27.1	290,941	2,640,983
2030	1,105,792	23.6	260,967	2,328,776	24.8	274,236	2,459,065	27.1	299,670	2,661,439
2031	1,138,966	23.6	268,796	2,343,613	24.8	282,464	2,474,732	27.1	308,660	2,678,395
2032	1,173,135	23.6	276,860	2,355,043	24.8	290,937	2,486,801	27.1	317,920	2,691,458
2033	1,208,329	23.6	285,166	2,362,694	24.8	299,666	2,494,881	27.1	327,457	2,700,202
2034	1,244,579	23.6	293,721	2,366,165	24.8	308,656	2,498,546	27.1	337,281	2,704,169
2035	1,281,916	23.6	302,532	2,365,021	24.8	317,915	2,497,339	27.1	347,399	2,702,862

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	11.1%	\$109,056	\$ 1,281,060	14.7%	\$144,425	\$ 1,601,275	15.9%	\$156,215	\$ 1,782,712
2027	1,011,956	11.1	112,327	1,295,504	14.7	148,758	1,619,329	15.9	160,901	1,802,812
2028	1,042,315	11.1	115,697	1,308,702	14.7	153,220	1,635,826	15.9	165,728	1,821,178
2029	1,073,584	11.1	119,168	1,320,499	14.7	157,817	1,650,572	15.9	170,700	1,837,594
2030	1,105,792	11.1	122,743	1,330,727	14.7	162,551	1,663,357	15.9	175,821	1,851,828
2031	1,138,966	11.1	126,425	1,339,205	14.7	167,428	1,673,954	15.9	181,096	1,863,626
2032	1,173,135	11.1	130,218	1,345,736	14.7	172,451	1,682,118	15.9	186,528	1,872,715
2033	1,208,329	11.1	134,125	1,350,108	14.7	177,624	1,687,583	15.9	192,124	1,878,799
2034	1,244,579	11.1	138,148	1,352,091	14.7	182,953	1,690,062	15.9	197,888	1,881,559
2035	1,281,916	11.1	142,293	1,351,438	14.7	188,442	1,689,245	15.9	203,825	1,880,650

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
2026	\$ 982,482	18.2%	\$178,812	\$ 1,977,565	18.1%	\$177,829	\$ 1,921,564	20.6%	\$202,391	\$ 2,172,402
2027	1,011,956	18.2	184,176	1,999,861	18.1	183,164	1,943,229	20.6	208,463	2,196,895
2028	1,042,315	18.2	189,701	2,020,234	18.1	188,659	1,963,025	20.6	214,717	2,219,276
2029	1,073,584	18.2	195,392	2,038,445	18.1	194,319	1,980,720	20.6	221,158	2,239,281
2030	1,105,792	18.2	201,254	2,054,234	18.1	200,148	1,996,062	20.6	227,793	2,256,626
2031	1,138,966	18.2	207,292	2,067,322	18.1	206,153	2,008,779	20.6	234,627	2,271,003
2032	1,173,135	18.2	213,511	2,077,404	18.1	212,337	2,018,576	20.6	241,666	2,282,079
2033	1,208,329	18.2	219,916	2,084,153	18.1	218,708	2,025,134	20.6	248,916	2,289,493
2034	1,244,579	18.2	226,513	2,087,215	18.1	225,269	2,028,109	20.6	256,383	2,292,856
2035	1,281,916	18.2	233,309	2,086,206	18.1	232,027	2,027,129	20.6	264,075	2,291,748

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
2026	\$ 982,482	21.7%	\$213,199	\$ 2,241,859	22.9%	\$224,988	\$ 2,367,286	25.2%	\$247,585	\$ 2,562,107
2027	1,011,956	21.7	219,594	2,267,135	22.9	231,738	2,393,976	25.2	255,013	2,590,994
2028	1,042,315	21.7	226,182	2,290,231	22.9	238,690	2,418,364	25.2	262,663	2,617,389
2029	1,073,584	21.7	232,968	2,310,876	22.9	245,851	2,440,164	25.2	270,543	2,640,983
2030	1,105,792	21.7	239,957	2,328,776	22.9	253,226	2,459,065	25.2	278,660	2,661,439
2031	1,138,966	21.7	247,156	2,343,613	22.9	260,823	2,474,732	25.2	287,019	2,678,395
2032	1,173,135	21.7	254,570	2,355,043	22.9	268,648	2,486,801	25.2	295,630	2,691,458
2033	1,208,329	21.7	262,207	2,362,694	22.9	276,707	2,494,881	25.2	304,499	2,700,202
2034	1,244,579	21.7	270,074	2,366,165	22.9	285,009	2,498,546	25.2	313,634	2,704,169
2035	1,281,916	21.7	278,176	2,365,021	22.9	293,559	2,497,339	25.2	323,043	2,702,862

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 3.00%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Polk County Central Dispatch - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	\$ 982,482	9.2%	\$90,388	\$ 1,281,060	12.8%	\$125,758	\$ 1,601,275	14.0%	\$137,547	\$ 1,782,712
2027	1,011,956	9.2	93,100	1,295,504	12.8	129,530	1,619,329	14.0	141,674	1,802,812
2028	1,042,315	9.2	95,893	1,308,702	12.8	133,416	1,635,826	14.0	145,924	1,821,178
2029	1,073,584	9.2	98,770	1,320,499	12.8	137,419	1,650,572	14.0	150,302	1,837,594
2030	1,105,792	9.2	101,733	1,330,727	12.8	141,541	1,663,357	14.0	154,811	1,851,828
2031	1,138,966	9.2	104,785	1,339,205	12.8	145,788	1,673,954	14.0	159,455	1,863,626
2032	1,173,135	9.2	107,928	1,345,736	12.8	150,161	1,682,118	14.0	164,239	1,872,715
2033	1,208,329	9.2	111,166	1,350,108	12.8	154,666	1,687,583	14.0	169,166	1,878,799
2034	1,244,579	9.2	114,501	1,352,091	12.8	159,306	1,690,062	14.0	174,241	1,881,559
2035	1,281,916	9.2	117,936	1,351,438	12.8	164,085	1,689,245	14.0	179,468	1,880,650

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
2026	\$ 982,482	16.3%	\$160,145	\$ 1,977,565	16.2%	\$159,162	\$ 1,921,564	18.7%	\$183,724	\$ 2,172,402
2027	1,011,956	16.3	164,949	1,999,861	16.2	163,937	1,943,229	18.7	189,236	2,196,895
2028	1,042,315	16.3	169,897	2,020,234	16.2	168,855	1,963,025	18.7	194,913	2,219,276
2029	1,073,584	16.3	174,994	2,038,445	16.2	173,921	1,980,720	18.7	200,760	2,239,281
2030	1,105,792	16.3	180,244	2,054,234	16.2	179,138	1,996,062	18.7	206,783	2,256,626
2031	1,138,966	16.3	185,651	2,067,322	16.2	184,512	2,008,779	18.7	212,987	2,271,003
2032	1,173,135	16.3	191,221	2,077,404	16.2	190,048	2,018,576	18.7	219,376	2,282,079
2033	1,208,329	16.3	196,958	2,084,153	16.2	195,749	2,025,134	18.7	225,958	2,289,493
2034	1,244,579	16.3	202,866	2,087,215	16.2	201,622	2,028,109	18.7	232,736	2,292,856
2035	1,281,916	16.3	208,952	2,086,206	16.2	207,670	2,027,129	18.7	239,718	2,291,748

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
2026	\$ 982,482	19.8%	\$194,531	\$ 2,241,859	21.0%	\$206,321	\$ 2,367,286	23.3%	\$228,918	\$ 2,562,107
2027	1,011,956	19.8	200,367	2,267,135	21.0	212,511	2,393,976	23.3	235,786	2,590,994
2028	1,042,315	19.8	206,378	2,290,231	21.0	218,886	2,418,364	23.3	242,859	2,617,389
2029	1,073,584	19.8	212,570	2,310,876	21.0	225,453	2,440,164	23.3	250,145	2,640,983
2030	1,105,792	19.8	218,947	2,328,776	21.0	232,216	2,459,065	23.3	257,650	2,661,439
2031	1,138,966	19.8	225,515	2,343,613	21.0	239,183	2,474,732	23.3	265,379	2,678,395
2032	1,173,135	19.8	232,281	2,355,043	21.0	246,358	2,486,801	23.3	273,340	2,691,458
2033	1,208,329	19.8	239,249	2,362,694	21.0	253,749	2,494,881	23.3	281,541	2,700,202
2034	1,244,579	19.8	246,427	2,366,165	21.0	261,362	2,498,546	23.3	289,987	2,704,169
2035	1,281,916	19.8	253,819	2,365,021	21.0	269,202	2,497,339	23.3	298,686	2,702,862

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 3.00%.
- 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.
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- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.