The Initial Valuation For

Rock Township Ambulance District

as of June 30, 2026

Table of Contents

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August 7, 2026

Rock Township Ambulance District
Barnhart, 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.

One Towne Square | Suite 800 | Southfield, Michigan 48076-3723

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 June 30, 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 Drazilov

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.

Rock Township Ambulance District

Employer Contribution Rates
5 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	4.50%	0.20%	16.30%	21.00%	19.10%	17.20%	15.30%
	Public Safety	7.50	0.20	8.20	15.90	14.00	12.10	10.20
L-3	General	5.40	0.30	20.40	26.10	24.20	22.30	20.40
	Public Safety	9.10	0.30	10.30	19.70	17.80	15.90	14.00
LT-4(65)	General	4.80	0.20	17.00	22.00	20.10	18.20	16.30
	Public Safety	9.20	0.20	10.10	19.50	17.60	15.70	13.80
LT-5(65)	General	5.70	0.30	20.90	26.90	25.00	23.10	21.20
	Public Safety	10.40	0.30	11.70	22.40	20.50	18.60	16.70
L-7	General	6.40	0.30	24.50	31.20	29.30	27.40	25.50
	Public Safety	10.70	0.30	12.30	23.30	21.40	19.50	17.60
LT-8(65)	General	6.50	0.30	24.80	31.60	29.70	27.80	25.90
	Public Safety	11.60	0.30	13.30	25.20	23.30	21.40	19.50
L-12	General	7.30	0.40	28.60	36.30	34.40	32.50	30.60
	Public Safety	12.40	0.40	14.40	27.20	25.30	23.40	21.50
LT-14(65)	General	7.30	0.40	28.70	36.40	34.50	32.60	30.70
	Public Safety	12.80	0.40	14.90	28.10	26.20	24.30	22.40
L-6	General	8.20	0.50	32.70	41.40	39.50	37.60	35.70
	Public Safety	14.00	0.50	16.40	30.90	29.00	27.10	25.20

* 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.

Rock Township Ambulance District

Employer Contribution Rates
3 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	4.70%	0.20%	16.90%	21.80%	19.90%	18.00%	16.10%
	Public Safety	7.70	0.20	8.50	16.40	14.50	12.60	10.70
L-3	General	5.60	0.30	21.10	27.00	25.10	23.20	21.30
	Public Safety	9.40	0.30	10.70	20.40	18.50	16.60	14.70
LT-4(65)	General	5.00	0.20	17.60	22.80	20.90	19.00	17.10
	Public Safety	9.50	0.20	10.50	20.20	18.30	16.40	14.50
LT-5(65)	General	5.90	0.30	21.60	27.80	25.90	24.00	22.10
	Public Safety	10.80	0.30	12.10	23.20	21.30	19.40	17.50
L-7	General	6.60	0.30	25.30	32.20	30.30	28.40	26.50
	Public Safety	11.20	0.30	12.80	24.30	22.40	20.50	18.60
LT-8(65)	General	6.70	0.30	25.70	32.70	30.80	28.90	27.00
	Public Safety	12.00	0.30	13.80	26.10	24.20	22.30	20.40
L-12	General	7.50	0.40	29.60	37.50	35.60	33.70	31.80
	Public Safety	12.90	0.40	14.90	28.20	26.30	24.40	22.50
LT-14(65)	General	7.60	0.40	29.70	37.70	35.80	33.90	32.00
	Public Safety	13.30	0.40	15.40	29.10	27.20	25.30	23.40
L-6	General	8.50	0.50	33.80	42.80	40.90	39.00	37.10
	Public Safety	14.60	0.50	17.00	32.10	30.20	28.30	26.40

* 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.

Rock Township Ambulance District

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

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	5.10%	0.20%	17.20%	22.50%	20.60%	18.70%	16.80%
	Public Safety	7.60	0.20	8.60	16.40	14.50	12.60	10.70
L-3	General	6.10	0.30	21.50	27.90	26.00	24.10	22.20
	Public Safety	9.30	0.30	10.70	20.30	18.40	16.50	14.60
LT-4(65)	General	6.10	0.20	18.60	24.90	23.00	21.10	19.20
	Public Safety	9.60	0.20	11.00	20.80	18.90	17.00	15.10
LT-5(65)	General	6.90	0.30	22.50	29.70	27.80	25.90	24.00
	Public Safety	10.80	0.30	12.50	23.60	21.70	19.80	17.90
L-7	General	7.10	0.30	25.70	33.10	31.20	29.30	27.40
	Public Safety	11.00	0.30	12.90	24.20	22.30	20.40	18.50
LT-8(65)	General	7.70	0.30	26.40	34.40	32.50	30.60	28.70
	Public Safety	12.00	0.30	14.10	26.40	24.50	22.60	20.70
L-12	General	8.20	0.40	30.00	38.60	36.70	34.80	32.90
	Public Safety	12.70	0.40	15.00	28.10	26.20	24.30	22.40
LT-14(65)	General	8.40	0.40	30.40	39.20	37.30	35.40	33.50
	Public Safety	13.20	0.40	15.60	29.20	27.30	25.40	23.50
L-6	General	9.20	0.50	34.30	44.00	42.10	40.20	38.30
	Public Safety	14.40	0.50	17.20	32.10	30.20	28.30	26.40

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 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.

Rock Township Ambulance District

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

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	5.20%	0.20%	17.80%	23.20%	21.30%	19.40%	17.50%
	Public Safety	7.90	0.20	8.90	17.00	15.10	13.20	11.30
L-3	General	6.30	0.30	22.20	28.80	26.90	25.00	23.10
	Public Safety	9.70	0.30	11.20	21.20	19.30	17.40	15.50
LT-4(65)	General	6.30	0.20	19.20	25.70	23.80	21.90	20.00
	Public Safety	9.90	0.20	11.40	21.50	19.60	17.70	15.80
LT-5(65)	General	7.20	0.30	23.30	30.80	28.90	27.00	25.10
	Public Safety	11.20	0.30	13.00	24.50	22.60	20.70	18.80
L-7	General	7.40	0.30	26.60	34.30	32.40	30.50	28.60
	Public Safety	11.40	0.30	13.40	25.10	23.20	21.30	19.40
LT-8(65)	General	8.00	0.30	27.40	35.70	33.80	31.90	30.00
	Public Safety	12.40	0.30	14.60	27.30	25.40	23.50	21.60
L-12	General	8.50	0.40	31.10	40.00	38.10	36.20	34.30
	Public Safety	13.20	0.40	15.60	29.20	27.30	25.40	23.50
LT-14(65)	General	8.80	0.40	31.50	40.70	38.80	36.90	35.00
	Public Safety	13.70	0.40	16.20	30.30	28.40	26.50	24.60
L-6	General	9.60	0.50	35.50	45.60	43.70	41.80	39.90
	Public Safety	14.90	0.50	17.90	33.30	31.40	29.50	27.60

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

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

Rock Township Ambulance District

Employer Contribution Dollars
General

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

Regular Retirement Eligibility

5 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 26,853	$ 24,424	$ 21,994	$ 19,565
L-3	33,375	30,945	28,516	26,086
LT-4(65)	28,132	25,702	23,273	20,843
LT-5(65)	34,398	31,968	29,539	27,109
L-7	39,896	37,467	35,037	32,608
LT-8(65)	40,408	37,978	35,549	33,119
L-12	46,418	43,988	41,559	39,129
LT-14(65)	46,546	44,116	41,687	39,257
L-6	52,939	50,510	48,080	45,651

3 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 27,876	$ 25,447	$ 23,017	$ 20,588
L-3	34,526	32,096	29,667	27,237
LT-4(65)	29,155	26,725	24,296	21,866
LT-5(65)	35,549	33,119	30,690	28,260
L-7	41,175	38,746	36,316	33,886
LT-8(65)	41,814	39,385	36,955	34,526
L-12	47,952	45,523	43,093	40,664
LT-14(65)	48,208	45,779	43,349	40,919
L-6	54,730	52,300	49,870	47,441

Rule of 80 Retirement Eligibility

5 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 28,771	$ 26,342	$ 23,912	$ 21,483
L-3	35,677	33,247	30,817	28,388
LT-4(65)	31,840	29,411	26,981	24,552
LT-5(65)	37,978	35,549	33,119	30,690
L-7	42,326	39,896	37,467	35,037
LT-8(65)	43,988	41,559	39,129	36,700
L-12	49,359	46,929	44,500	42,070
LT-14(65)	50,126	47,697	45,267	42,837
L-6	56,264	53,835	51,405	48,975

3 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 29,667	$ 27,237	$ 24,807	$ 22,378
L-3	36,827	34,398	31,968	29,539
LT-4(65)	32,863	30,434	28,004	25,575
LT-5(65)	39,385	36,955	34,526	32,096
L-7	43,860	41,431	39,001	36,572
LT-8(65)	45,651	43,221	40,791	38,362
L-12	51,149	48,720	46,290	43,860
LT-14(65)	52,044	49,615	47,185	44,756
L-6	58,310	55,881	53,451	51,021

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.

Rock Township Ambulance District

Employer Contribution Dollars
Public Safety

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

Regular Retirement Eligibility

5 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 816,747	$ 719,148	$ 621,550	$ 523,951
L-3	1,011,944	914,346	816,747	719,148
LT-4(65)	1,001,671	904,072	806,474	708,875
LT-5(65)	1,150,637	1,053,039	955,440	857,841
L-7	1,196,868	1,099,270	1,001,671	904,072
LT-8(65)	1,294,467	1,196,868	1,099,270	1,001,671
L-12	1,397,203	1,299,604	1,202,005	1,104,406
LT-14(65)	1,443,433	1,345,835	1,248,236	1,150,637
L-6	1,587,263	1,489,664	1,392,066	1,294,467

3 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 842,431	$ 744,832	$ 647,234	$ 549,635
L-3	1,047,902	950,303	852,704	755,106
LT-4(65)	1,037,628	940,030	842,431	744,832
LT-5(65)	1,191,732	1,094,133	996,534	898,935
L-7	1,248,236	1,150,637	1,053,039	955,440
LT-8(65)	1,340,698	1,243,099	1,145,501	1,047,902
L-12	1,448,570	1,350,972	1,253,373	1,155,774
LT-14(65)	1,494,801	1,397,203	1,299,604	1,202,005
L-6	1,648,904	1,551,306	1,453,707	1,356,108

Rule of 80 Retirement Eligibility

5 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 842,431	$ 744,832	$ 647,234	$ 549,635
L-3	1,042,765	945,166	847,568	749,969
LT-4(65)	1,068,449	970,850	873,252	775,653
LT-5(65)	1,212,279	1,114,680	1,017,081	919,483
L-7	1,243,099	1,145,501	1,047,902	950,303
LT-8(65)	1,356,108	1,258,510	1,160,911	1,063,312
L-12	1,443,433	1,345,835	1,248,236	1,150,637
LT-14(65)	1,499,938	1,402,339	1,304,741	1,207,142
L-6	1,648,904	1,551,306	1,453,707	1,356,108

3 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 873,252	$ 775,653	$ 678,054	$ 580,455
L-3	1,088,996	991,397	893,799	796,200
LT-4(65)	1,104,406	1,006,808	909,209	811,610
LT-5(65)	1,258,510	1,160,911	1,063,312	965,714
L-7	1,289,330	1,191,732	1,094,133	996,534
LT-8(65)	1,402,339	1,304,741	1,207,142	1,109,543
L-12	1,499,938	1,402,339	1,304,741	1,207,142
LT-14(65)	1,556,443	1,458,844	1,361,245	1,263,646
L-6	1,710,546	1,612,947	1,515,348	1,417,750

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.

Employees and Payroll Included in the Valuation

	General	Public Safety
Number of Employees	2	50
Annual Payroll	$ 127,873	$ 5,136,774

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:

Rock Township Ambulance District

Regular Retirement Eligibility

Benefit Group	Employee Group	Member Contribution Rate - 0% UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	General	$ 367,893	$ 380,558
	Public Safety	7,433,409	7,711,759
L-3	General	459,892	475,675
	Public Safety	9,291,764	9,639,629
LT-4(65)	General	383,295	396,531
	Public Safety	9,171,227	9,517,948
LT-5(65)	General	471,437	487,658
	Public Safety	10,595,217	10,994,336
L-7	General	551,864	570,807
	Public Safety	11,150,081	11,567,632
LT-8(65)	General	559,561	578,812
	Public Safety	12,018,977	12,470,685
L-12	General	643,813	665,966
	Public Safety	13,008,424	13,495,501
LT-14(65)	General	647,673	669,954
	Public Safety	13,442,850	13,947,000
L-6	General	735,752	761,044
	Public Safety	14,866,790	15,423,406

Rock Township Ambulance District

Unfunded Actuarial Accrued Liability (UAAL)

Rule of 80 Retirement Eligibility

Benefit Group	Employee Group	Member Contribution Rate - 0% UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	General	$ 386,606	$ 400,210
	Public Safety	7,779,984	8,078,203
L-3	General	483,257	500,237
	Public Safety	9,725,058	10,097,687
LT-4(65)	General	418,322	433,167
	Public Safety	9,947,179	10,331,177
LT-5(65)	General	507,043	524,956
	Public Safety	11,350,506	11,787,486
L-7	General	579,899	600,290
	Public Safety	11,670,055	12,117,288
LT-8(65)	General	595,764	616,769
	Public Safety	12,753,630	13,243,739
L-12	General	676,565	700,323
	Public Safety	13,614,989	14,136,831
LT-14(65)	General	684,486	708,556
	Public Safety	14,156,764	14,700,020
L-6	General	773,222	800,367
	Public Safety	15,560,050	16,156,389

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

	Percent Increase in Individual's Pay During Next Year		
Sample Ages	General/ Public Safety	Police	Fire
25	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	General Members	
Ages	Men	Women
55	3.00%	3.00%
56	3.00%	3.00%
57	3.00%	3.00%
58	3.00%	3.00%
59	3.00%	3.00%

Retirement Ages	Police/ Public Safety	Fire
50	2.50%	2.25%
51	2.50%	2.25%
52	3.00%	2.25%
53	3.00%	2.25%
54	3.50%	2.25%

Normal Retirement

Retirement	General Members	
Ages	Men	Women
60	10%	10%
61	10	10
62	22	15
63	18	15
64	18	15
65	28	30
66	28	30
67	28	25
68	22	25
69	20	20
70	30	30
71	30	30
72	30	30
73	30	30
74	30	30
75	100	100

Retirement Ages	Police/ Public Safety	Fire
55	15%	13%
56	13	13
57	13	13
58	13	13
59	13	13
60	13	15
61	13	20
62	25	20
63	20	20
64	20	20
65	30	40
66	30	40
67	30	40
68	30	40
69	30	40
70	100	100

Schedule 2. (Concluded)

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

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

APPENDIX III

SUMMARY OF LAGERS PROVISIONS

Missouri LocAl Government Employees Retirement System
Brief Summary of LAGERS
Benefits and Conditions Evaluated and/or Considered
as of February 28, 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 Average Salary (FAS) [1]	LAGERS BENEFIT [3]	Estimated Social Security [2]	Estimated Monthly Total	
			$	% 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 Average Salary (FAS) [1]	LAGERS BENEFIT [3]	Estimated Social Security [2]	Estimated Monthly Total $	Estimated Monthly Total % 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 Average Salary (FAS) [1]	LAGERS BENEFIT [3]	Estimated Social Security [2]	Estimated Monthly Total $	Estimated Monthly Total % 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 $	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 $	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] To 65	LAGERS BENEFIT [3] At 65	Estimated Social Security [2]	Estimated Monthly Total To 65	Estimated Monthly Total At 65	Percent of FAS To 65	Percent of FAS 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] To 65	LAGERS BENEFIT [3] At 65	Estimated Social Security [2]	Estimated Monthly Total To 65	Estimated Monthly Total At 65	Percent of FAS To 65	Percent of FAS 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] To 65	LAGERS BENEFIT [3] At 65	Estimated Social Security [2]	Estimated Monthly Total To 65	Estimated Monthly Total At 65	Percent of FAS To 65	Percent of FAS 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 BENEFIT [3] To 65	LAGERS BENEFIT [3] At 65	Estimated Social Security [2]	Estimated Monthly Total To 65	Estimated Monthly Total At 65	Percent of FAS To 65	Percent of FAS 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

Rock Township Ambulance District - General

June 30, 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									
25-29									
30-34									
35-39			1					1	$ 53,223
40-44									
45-49									
50-54									
55-59									
60-64							1	1	$ 74,650
65-69									
70 & Over									
Totals			**1**				**1**	**2**	**$ 127,873**

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

Age: 49.5 years.

Benefit Service: 25.4 years.

Annual Pay: $63,937.

Rock Township Ambulance District - Public Safety

June 30, 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	$ 69,940
25-29	4							4	$ 351,149
30-34	3	3						6	$ 580,588
35-39	5	5	1					11	$ 1,079,338
40-44	3	3	2	1	1			10	$ 1,038,734
45-49	2	1	2	1	1			7	$ 773,679
50-54					1	1		2	$ 219,542
55-59					1	2	3	6	$ 714,028
60-64				1	1			2	$ 210,230
65-69							1	1	$ 99,546
70 & Over									
Totals	**18**	**12**	**5**	**3**	**5**	**3**	**4**	**50**	**$ 5,136,774**

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

Age: 42.6 years.

Benefit Service: 11.9 years.

Annual Pay: $102,735.

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.

August 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 June 30, 2026 Initial Actuarial Valuation of LAGERS benefits for the employees of

Rock Township Ambulance District

Sincerely,

Mita D. Drazilov

Mita D. Drazilov, ASA, FCA, MAAA

MDD:wp

800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

August 7, 2026

Rock Township Ambulance District
Barnhart, 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 June 30, 2026 Initial Valuation for the Rock Township Ambulance District dated August 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

Mita Drazilov

Mita D. Drazilov, ASA, FCA, MAAA

One Towne Square | Suite 800 | Southfield, Michigan 48076-3723

Rock Township Ambulance District - General

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

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	21.0%	$26,853	$ 367,893	26.1%	$33,375	$ 459,892	22.0%	$28,132	$ 383,295
2027	131,709	21.0	27,659	372,041	26.1	34,376	465,077	22.0	28,976	387,617
2028	135,660	21.0	28,489	375,831	26.1	35,407	469,815	22.0	29,845	391,566
2029	139,730	21.0	29,343	379,219	26.1	36,470	474,050	22.0	30,741	395,096
2030	143,922	21.0	30,224	382,156	26.1	37,564	477,722	22.0	31,663	398,156
2031	148,240	21.0	31,130	384,591	26.1	38,691	480,766	22.0	32,613	400,693
2032	152,687	21.0	32,064	386,467	26.1	39,851	483,111	22.0	33,591	402,647
2033	157,268	21.0	33,026	387,723	26.1	41,047	484,681	22.0	34,599	403,955
2034	161,986	21.0	34,017	388,293	26.1	42,278	485,393	22.0	35,637	404,548
2035	166,846	21.0	35,038	388,105	26.1	43,547	485,158	22.0	36,706	404,352

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	26.9%	$34,398	$ 471,437	31.2%	$39,896	$ 551,864	31.6%	$40,408	$ 559,561
2027	131,709	26.9	35,430	476,752	31.2	41,093	558,086	31.6	41,620	565,870
2028	135,660	26.9	36,493	481,609	31.2	42,326	563,771	31.6	42,869	571,635
2029	139,730	26.9	37,587	485,950	31.2	43,596	568,853	31.6	44,155	576,788
2030	143,922	26.9	38,715	489,714	31.2	44,904	573,259	31.6	45,479	581,256
2031	148,240	26.9	39,877	492,834	31.2	46,251	576,911	31.6	46,844	584,959
2032	152,687	26.9	41,073	495,238	31.2	47,638	579,725	31.6	48,249	587,812
2033	157,268	26.9	42,305	496,847	31.2	49,068	581,609	31.6	49,697	589,722
2034	161,986	26.9	43,574	497,577	31.2	50,540	582,463	31.6	51,188	590,588
2035	166,846	26.9	44,882	497,337	31.2	52,056	582,182	31.6	52,723	590,303

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	36.3%	$46,418	$ 643,813	36.4%	$46,546	$ 647,673	41.4%	$52,939	$ 735,752
2027	131,709	36.3	47,810	651,072	36.4	47,942	654,975	41.4	54,528	744,047
2028	135,660	36.3	49,245	657,705	36.4	49,380	661,647	41.4	56,163	751,627
2029	139,730	36.3	50,722	663,634	36.4	50,862	667,611	41.4	57,848	758,402
2030	143,922	36.3	52,244	668,774	36.4	52,388	672,782	41.4	59,584	764,276
2031	148,240	36.3	53,811	673,035	36.4	53,959	677,068	41.4	61,371	769,145
2032	152,687	36.3	55,425	676,317	36.4	55,578	680,370	41.4	63,212	772,896
2033	157,268	36.3	57,088	678,514	36.4	57,246	682,581	41.4	65,109	775,407
2034	161,986	36.3	58,801	679,511	36.4	58,963	683,584	41.4	67,062	776,546
2035	166,846	36.3	60,565	679,183	36.4	60,732	683,254	41.4	69,074	776,171

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.

Rock Township Ambulance District - General

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

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	19.1%	$24,424	$ 367,893	24.2%	$30,945	$ 459,892	20.1%	$25,702	$ 383,295
2027	131,709	19.1	25,156	372,041	24.2	31,874	465,077	20.1	26,474	387,617
2028	135,660	19.1	25,911	375,831	24.2	32,830	469,815	20.1	27,268	391,566
2029	139,730	19.1	26,688	379,219	24.2	33,815	474,050	20.1	28,086	395,096
2030	143,922	19.1	27,489	382,156	24.2	34,829	477,722	20.1	28,928	398,156
2031	148,240	19.1	28,314	384,591	24.2	35,874	480,766	20.1	29,796	400,693
2032	152,687	19.1	29,163	386,467	24.2	36,950	483,111	20.1	30,690	402,647
2033	157,268	19.1	30,038	387,723	24.2	38,059	484,681	20.1	31,611	403,955
2034	161,986	19.1	30,939	388,293	24.2	39,201	485,393	20.1	32,559	404,548
2035	166,846	19.1	31,868	388,105	24.2	40,377	485,158	20.1	33,536	404,352

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	25.0%	$31,968	$ 471,437	29.3%	$37,467	$ 551,864	29.7%	$37,978	$ 559,561
2027	131,709	25.0	32,927	476,752	29.3	38,591	558,086	29.7	39,118	565,870
2028	135,660	25.0	33,915	481,609	29.3	39,748	563,771	29.7	40,291	571,635
2029	139,730	25.0	34,933	485,950	29.3	40,941	568,853	29.7	41,500	576,788
2030	143,922	25.0	35,981	489,714	29.3	42,169	573,259	29.7	42,745	581,256
2031	148,240	25.0	37,060	492,834	29.3	43,434	576,911	29.7	44,027	584,959
2032	152,687	25.0	38,172	495,238	29.3	44,737	579,725	29.7	45,348	587,812
2033	157,268	25.0	39,317	496,847	29.3	46,080	581,609	29.7	46,709	589,722
2034	161,986	25.0	40,497	497,577	29.3	47,462	582,463	29.7	48,110	590,588
2035	166,846	25.0	41,712	497,337	29.3	48,886	582,182	29.7	49,553	590,303

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	34.4%	$43,988	$ 643,813	34.5%	$44,116	$ 647,673	39.5%	$50,510	$ 735,752
2027	131,709	34.4	45,308	651,072	34.5	45,440	654,975	39.5	52,025	744,047
2028	135,660	34.4	46,667	657,705	34.5	46,803	661,647	39.5	53,586	751,627
2029	139,730	34.4	48,067	663,634	34.5	48,207	667,611	39.5	55,193	758,402
2030	143,922	34.4	49,509	668,774	34.5	49,653	672,782	39.5	56,849	764,276
2031	148,240	34.4	50,995	673,035	34.5	51,143	677,068	39.5	58,555	769,145
2032	152,687	34.4	52,524	676,317	34.5	52,677	680,370	39.5	60,311	772,896
2033	157,268	34.4	54,100	678,514	34.5	54,257	682,581	39.5	62,121	775,407
2034	161,986	34.4	55,723	679,511	34.5	55,885	683,584	39.5	63,984	776,546
2035	166,846	34.4	57,395	679,183	34.5	57,562	683,254	39.5	65,904	776,171

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 28^{th} 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.

Rock Township Ambulance District - General

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

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	17.2%	$21,994	$ 367,893	22.3%	$28,516	$ 459,892	18.2%	$23,273	$ 383,295
2027	131,709	17.2	22,654	372,041	22.3	29,371	465,077	18.2	23,971	387,617
2028	135,660	17.2	23,334	375,831	22.3	30,252	469,815	18.2	24,690	391,566
2029	139,730	17.2	24,034	379,219	22.3	31,160	474,050	18.2	25,431	395,096
2030	143,922	17.2	24,755	382,156	22.3	32,095	477,722	18.2	26,194	398,156
2031	148,240	17.2	25,497	384,591	22.3	33,058	480,766	18.2	26,980	400,693
2032	152,687	17.2	26,262	386,467	22.3	34,049	483,111	18.2	27,789	402,647
2033	157,268	17.2	27,050	387,723	22.3	35,071	484,681	18.2	28,623	403,955
2034	161,986	17.2	27,862	388,293	22.3	36,123	485,393	18.2	29,481	404,548
2035	166,846	17.2	28,698	388,105	22.3	37,207	485,158	18.2	30,366	404,352

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	23.1%	$29,539	$ 471,437	27.4%	$35,037	$ 551,864	27.8%	$35,549	$ 559,561
2027	131,709	23.1	30,425	476,752	27.4	36,088	558,086	27.8	36,615	565,870
2028	135,660	23.1	31,337	481,609	27.4	37,171	563,771	27.8	37,713	571,635
2029	139,730	23.1	32,278	485,950	27.4	38,286	568,853	27.8	38,845	576,788
2030	143,922	23.1	33,246	489,714	27.4	39,435	573,259	27.8	40,010	581,256
2031	148,240	23.1	34,243	492,834	27.4	40,618	576,911	27.8	41,211	584,959
2032	152,687	23.1	35,271	495,238	27.4	41,836	579,725	27.8	42,447	587,812
2033	157,268	23.1	36,329	496,847	27.4	43,091	581,609	27.8	43,721	589,722
2034	161,986	23.1	37,419	497,577	27.4	44,384	582,463	27.8	45,032	590,588
2035	166,846	23.1	38,541	497,337	27.4	45,716	582,182	27.8	46,383	590,303

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	32.5%	$41,559	$ 643,813	32.6%	$41,687	$ 647,673	37.6%	$48,080	$ 735,752
2027	131,709	32.5	42,805	651,072	32.6	42,937	654,975	37.6	49,523	744,047
2028	135,660	32.5	44,090	657,705	32.6	44,225	661,647	37.6	51,008	751,627
2029	139,730	32.5	45,412	663,634	32.6	45,552	667,611	37.6	52,538	758,402
2030	143,922	32.5	46,775	668,774	32.6	46,919	672,782	37.6	54,115	764,276
2031	148,240	32.5	48,178	673,035	32.6	48,326	677,068	37.6	55,738	769,145
2032	152,687	32.5	49,623	676,317	32.6	49,776	680,370	37.6	57,410	772,896
2033	157,268	32.5	51,112	678,514	32.6	51,269	682,581	37.6	59,133	775,407
2034	161,986	32.5	52,645	679,511	32.6	52,807	683,584	37.6	60,907	776,546
2035	166,846	32.5	54,225	679,183	32.6	54,392	683,254	37.6	62,734	776,171

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.

Rock Township Ambulance District - General

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

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 127,873	15.3%	$19,565	$ 367,893	20.4%	$26,086	$ 459,892	16.3%	$20,843	$ 383,295
2027	131,709	15.3	20,151	372,041	20.4	26,869	465,077	16.3	21,469	387,617
2028	135,660	15.3	20,756	375,831	20.4	27,675	469,815	16.3	22,113	391,566
2029	139,730	15.3	21,379	379,219	20.4	28,505	474,050	16.3	22,776	395,096
2030	143,922	15.3	22,020	382,156	20.4	29,360	477,722	16.3	23,459	398,156
2031	148,240	15.3	22,681	384,591	20.4	30,241	480,766	16.3	24,163	400,693
2032	152,687	15.3	23,361	386,467	20.4	31,148	483,111	16.3	24,888	402,647
2033	157,268	15.3	24,062	387,723	20.4	32,083	484,681	16.3	25,635	403,955
2034	161,986	15.3	24,784	388,293	20.4	33,045	485,393	16.3	26,404	404,548
2035	166,846	15.3	25,527	388,105	20.4	34,037	485,158	16.3	27,196	404,352

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 127,873	21.2%	$27,109	$ 471,437	25.5%	$32,608	$ 551,864	25.9%	$33,119	$ 559,561
2027	131,709	21.2	27,922	476,752	25.5	33,586	558,086	25.9	34,113	565,870
2028	135,660	21.2	28,760	481,609	25.5	34,593	563,771	25.9	35,136	571,635
2029	139,730	21.2	29,623	485,950	25.5	35,631	568,853	25.9	36,190	576,788
2030	143,922	21.2	30,511	489,714	25.5	36,700	573,259	25.9	37,276	581,256
2031	148,240	21.2	31,427	492,834	25.5	37,801	576,911	25.9	38,394	584,959
2032	152,687	21.2	32,370	495,238	25.5	38,935	579,725	25.9	39,546	587,812
2033	157,268	21.2	33,341	496,847	25.5	40,103	581,609	25.9	40,732	589,722
2034	161,986	21.2	34,341	497,577	25.5	41,306	582,463	25.9	41,954	590,588
2035	166,846	21.2	35,371	497,337	25.5	42,546	582,182	25.9	43,213	590,303

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 127,873	30.6%	$39,129	$ 643,813	30.7%	$39,257	$ 647,673	35.7%	$45,651	$ 735,752
2027	131,709	30.6	40,303	651,072	30.7	40,435	654,975	35.7	47,020	744,047
2028	135,660	30.6	41,512	657,705	30.7	41,648	661,647	35.7	48,431	751,627
2029	139,730	30.6	42,757	663,634	30.7	42,897	667,611	35.7	49,884	758,402
2030	143,922	30.6	44,040	668,774	30.7	44,184	672,782	35.7	51,380	764,276
2031	148,240	30.6	45,361	673,035	30.7	45,510	677,068	35.7	52,922	769,145
2032	152,687	30.6	46,722	676,317	30.7	46,875	680,370	35.7	54,509	772,896
2033	157,268	30.6	48,124	678,514	30.7	48,281	682,581	35.7	56,145	775,407
2034	161,986	30.6	49,568	679,511	30.7	49,730	683,584	35.7	57,829	776,546
2035	166,846	30.6	51,055	679,183	30.7	51,222	683,254	35.7	59,564	776,171

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.

Rock Township Ambulance District - General

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

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	21.8%	$27,876	$ 380,558	27.0%	$34,526	$ 475,675	22.8%	$29,155	$ 396,531
2027	131,709	21.8	28,713	384,849	27.0	35,561	481,038	22.8	30,030	401,002
2028	135,660	21.8	29,574	388,770	27.0	36,628	485,939	22.8	30,930	405,087
2029	139,730	21.8	30,461	392,274	27.0	37,727	490,319	22.8	31,858	408,739
2030	143,922	21.8	31,375	395,312	27.0	38,859	494,117	22.8	32,814	411,905
2031	148,240	21.8	32,316	397,831	27.0	40,025	497,265	22.8	33,799	414,529
2032	152,687	21.8	33,286	399,771	27.0	41,225	499,690	22.8	34,813	416,551
2033	157,268	21.8	34,284	401,070	27.0	42,462	501,313	22.8	35,857	417,904
2034	161,986	21.8	35,313	401,659	27.0	43,736	502,049	22.8	36,933	418,518
2035	166,846	21.8	36,372	401,465	27.0	45,048	501,806	22.8	38,041	418,316

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	27.8%	$35,549	$ 487,658	32.2%	$41,175	$ 570,807	32.7%	$41,814	$ 578,812
2027	131,709	27.8	36,615	493,156	32.2	42,410	577,243	32.7	43,069	585,338
2028	135,660	27.8	37,713	498,180	32.2	43,683	583,124	32.7	44,361	591,301
2029	139,730	27.8	38,845	502,671	32.2	44,993	588,380	32.7	45,692	596,631
2030	143,922	27.8	40,010	506,565	32.2	46,343	592,937	32.7	47,062	601,252
2031	148,240	27.8	41,211	509,792	32.2	47,733	596,715	32.7	48,474	605,083
2032	152,687	27.8	42,447	512,278	32.2	49,165	599,625	32.7	49,929	608,034
2033	157,268	27.8	43,721	513,942	32.2	50,640	601,573	32.7	51,427	610,009
2034	161,986	27.8	45,032	514,697	32.2	52,159	602,457	32.7	52,969	610,905
2035	166,846	27.8	46,383	514,448	32.2	53,724	602,166	32.7	54,559	610,610

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	37.5%	$47,952	$ 665,966	37.7%	$48,208	$ 669,954	42.8%	$54,730	$ 761,044
2027	131,709	37.5	49,391	673,475	37.7	49,654	677,508	42.8	56,371	769,625
2028	135,660	37.5	50,873	680,336	37.7	51,144	684,410	42.8	58,062	777,465
2029	139,730	37.5	52,399	686,469	37.7	52,678	690,579	42.8	59,804	784,473
2030	143,922	37.5	53,971	691,786	37.7	54,259	695,928	42.8	61,599	790,549
2031	148,240	37.5	55,590	696,193	37.7	55,886	700,362	42.8	63,447	795,586
2032	152,687	37.5	57,258	699,588	37.7	57,563	703,778	42.8	65,350	799,466
2033	157,268	37.5	58,976	701,861	37.7	59,290	706,065	42.8	67,311	802,063
2034	161,986	37.5	60,745	702,892	37.7	61,069	707,102	42.8	69,330	803,241
2035	166,846	37.5	62,567	702,552	37.7	62,901	706,760	42.8	71,410	802,853

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.

Rock Township Ambulance District - General

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

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	19.9%	$25,447	$ 380,558	25.1%	$32,096	$ 475,675	20.9%	$26,725	$ 396,531
2027	131,709	19.9	26,210	384,849	25.1	33,059	481,038	20.9	27,527	401,002
2028	135,660	19.9	26,996	388,770	25.1	34,051	485,939	20.9	28,353	405,087
2029	139,730	19.9	27,806	392,274	25.1	35,072	490,319	20.9	29,204	408,739
2030	143,922	19.9	28,640	395,312	25.1	36,124	494,117	20.9	30,080	411,905
2031	148,240	19.9	29,500	397,831	25.1	37,208	497,265	20.9	30,982	414,529
2032	152,687	19.9	30,385	399,771	25.1	38,324	499,690	20.9	31,912	416,551
2033	157,268	19.9	31,296	401,070	25.1	39,474	501,313	20.9	32,869	417,904
2034	161,986	19.9	32,235	401,659	25.1	40,658	502,049	20.9	33,855	418,518
2035	166,846	19.9	33,202	401,465	25.1	41,878	501,806	20.9	34,871	418,316

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	25.9%	$33,119	$ 487,658	30.3%	$38,746	$ 570,807	30.8%	$39,385	$ 578,812
2027	131,709	25.9	34,113	493,156	30.3	39,908	577,243	30.8	40,566	585,338
2028	135,660	25.9	35,136	498,180	30.3	41,105	583,124	30.8	41,783	591,301
2029	139,730	25.9	36,190	502,671	30.3	42,338	588,380	30.8	43,037	596,631
2030	143,922	25.9	37,276	506,565	30.3	43,608	592,937	30.8	44,328	601,252
2031	148,240	25.9	38,394	509,792	30.3	44,917	596,715	30.8	45,658	605,083
2032	152,687	25.9	39,546	512,278	30.3	46,264	599,625	30.8	47,028	608,034
2033	157,268	25.9	40,732	513,942	30.3	47,652	601,573	30.8	48,439	610,009
2034	161,986	25.9	41,954	514,697	30.3	49,082	602,457	30.8	49,892	610,905
2035	166,846	25.9	43,213	514,448	30.3	50,554	602,166	30.8	51,389	610,610

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	35.6%	$45,523	$ 665,966	35.8%	$45,779	$ 669,954	40.9%	$52,300	$ 761,044
2027	131,709	35.6	46,888	673,475	35.8	47,152	677,508	40.9	53,869	769,625
2028	135,660	35.6	48,295	680,336	35.8	48,566	684,410	40.9	55,485	777,465
2029	139,730	35.6	49,744	686,469	35.8	50,023	690,579	40.9	57,150	784,473
2030	143,922	35.6	51,236	691,786	35.8	51,524	695,928	40.9	58,864	790,549
2031	148,240	35.6	52,773	696,193	35.8	53,070	700,362	40.9	60,630	795,586
2032	152,687	35.6	54,357	699,588	35.8	54,662	703,778	40.9	62,449	799,466
2033	157,268	35.6	55,987	701,861	35.8	56,302	706,065	40.9	64,323	802,063
2034	161,986	35.6	57,667	702,892	35.8	57,991	707,102	40.9	66,252	803,241
2035	166,846	35.6	59,397	702,552	35.8	59,731	706,760	40.9	68,240	802,853

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.

Rock Township Ambulance District - General

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

(Member contributions are additional)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	18.0%	$23,017	$ 380,558	23.2%	$29,667	$ 475,675	19.0%	$24,296	$ 396,531
2027	131,709	18.0	23,708	384,849	23.2	30,556	481,038	19.0	25,025	401,002
2028	135,660	18.0	24,419	388,770	23.2	31,473	485,939	19.0	25,775	405,087
2029	139,730	18.0	25,151	392,274	23.2	32,417	490,319	19.0	26,549	408,739
2030	143,922	18.0	25,906	395,312	23.2	33,390	494,117	19.0	27,345	411,905
2031	148,240	18.0	26,683	397,831	23.2	34,392	497,265	19.0	28,166	414,529
2032	152,687	18.0	27,484	399,771	23.2	35,423	499,690	19.0	29,011	416,551
2033	157,268	18.0	28,308	401,070	23.2	36,486	501,313	19.0	29,881	417,904
2034	161,986	18.0	29,157	401,659	23.2	37,581	502,049	19.0	30,777	418,518
2035	166,846	18.0	30,032	401,465	23.2	38,708	501,806	19.0	31,701	418,316

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	24.0%	$30,690	$ 487,658	28.4%	$36,316	$ 570,807	28.9%	$36,955	$ 578,812
2027	131,709	24.0	31,610	493,156	28.4	37,405	577,243	28.9	38,064	585,338
2028	135,660	24.0	32,558	498,180	28.4	38,527	583,124	28.9	39,206	591,301
2029	139,730	24.0	33,535	502,671	28.4	39,683	588,380	28.9	40,382	596,631
2030	143,922	24.0	34,541	506,565	28.4	40,874	592,937	28.9	41,593	601,252
2031	148,240	24.0	35,578	509,792	28.4	42,100	596,715	28.9	42,841	605,083
2032	152,687	24.0	36,645	512,278	28.4	43,363	599,625	28.9	44,127	608,034
2033	157,268	24.0	37,744	513,942	28.4	44,664	601,573	28.9	45,450	610,009
2034	161,986	24.0	38,877	514,697	28.4	46,004	602,457	28.9	46,814	610,905
2035	166,846	24.0	40,043	514,448	28.4	47,384	602,166	28.9	48,218	610,610

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	33.7%	$43,093	$ 665,966	33.9%	$43,349	$ 669,954	39.0%	$49,870	$ 761,044
2027	131,709	33.7	44,386	673,475	33.9	44,649	677,508	39.0	51,367	769,625
2028	135,660	33.7	45,717	680,336	33.9	45,989	684,410	39.0	52,907	777,465
2029	139,730	33.7	47,089	686,469	33.9	47,368	690,579	39.0	54,495	784,473
2030	143,922	33.7	48,502	691,786	33.9	48,790	695,928	39.0	56,130	790,549
2031	148,240	33.7	49,957	696,193	33.9	50,253	700,362	39.0	57,814	795,586
2032	152,687	33.7	51,456	699,588	33.9	51,761	703,778	39.0	59,548	799,466
2033	157,268	33.7	52,999	701,861	33.9	53,314	706,065	39.0	61,335	802,063
2034	161,986	33.7	54,589	702,892	33.9	54,913	707,102	39.0	63,175	803,241
2035	166,846	33.7	56,227	702,552	33.9	56,561	706,760	39.0	65,070	802,853

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.

Rock Township Ambulance District - General

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

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	16.1%	$20,588	$ 380,558	21.3%	$27,237	$ 475,675	17.1%	$21,866	$ 396,531
2027	131,709	16.1	21,205	384,849	21.3	28,054	481,038	17.1	22,522	401,002
2028	135,660	16.1	21,841	388,770	21.3	28,896	485,939	17.1	23,198	405,087
2029	139,730	16.1	22,497	392,274	21.3	29,762	490,319	17.1	23,894	408,739
2030	143,922	16.1	23,171	395,312	21.3	30,655	494,117	17.1	24,611	411,905
2031	148,240	16.1	23,867	397,831	21.3	31,575	497,265	17.1	25,349	414,529
2032	152,687	16.1	24,583	399,771	21.3	32,522	499,690	17.1	26,109	416,551
2033	157,268	16.1	25,320	401,070	21.3	33,498	501,313	17.1	26,893	417,904
2034	161,986	16.1	26,080	401,659	21.3	34,503	502,049	17.1	27,700	418,518
2035	166,846	16.1	26,862	401,465	21.3	35,538	501,806	17.1	28,531	418,316

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	22.1%	$28,260	$ 487,658	26.5%	$33,886	$ 570,807	27.0%	$34,526	$ 578,812
2027	131,709	22.1	29,108	493,156	26.5	34,903	577,243	27.0	35,561	585,338
2028	135,660	22.1	29,981	498,180	26.5	35,950	583,124	27.0	36,628	591,301
2029	139,730	22.1	30,880	502,671	26.5	37,028	588,380	27.0	37,727	596,631
2030	143,922	22.1	31,807	506,565	26.5	38,139	592,937	27.0	38,859	601,252
2031	148,240	22.1	32,761	509,792	26.5	39,284	596,715	27.0	40,025	605,083
2032	152,687	22.1	33,744	512,278	26.5	40,462	599,625	27.0	41,225	608,034
2033	157,268	22.1	34,756	513,942	26.5	41,676	601,573	27.0	42,462	610,009
2034	161,986	22.1	35,799	514,697	26.5	42,926	602,457	27.0	43,736	610,905
2035	166,846	22.1	36,873	514,448	26.5	44,214	602,166	27.0	45,048	610,610

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	31.8%	$40,664	$ 665,966	32.0%	$40,919	$ 669,954	37.1%	$47,441	$ 761,044
2027	131,709	31.8	41,883	673,475	32.0	42,147	677,508	37.1	48,864	769,625
2028	135,660	31.8	43,140	680,336	32.0	43,411	684,410	37.1	50,330	777,465
2029	139,730	31.8	44,434	686,469	32.0	44,714	690,579	37.1	51,840	784,473
2030	143,922	31.8	45,767	691,786	32.0	46,055	695,928	37.1	53,395	790,549
2031	148,240	31.8	47,140	696,193	32.0	47,437	700,362	37.1	54,997	795,586
2032	152,687	31.8	48,554	699,588	32.0	48,860	703,778	37.1	56,647	799,466
2033	157,268	31.8	50,011	701,861	32.0	50,326	706,065	37.1	58,346	802,063
2034	161,986	31.8	51,512	702,892	32.0	51,836	707,102	37.1	60,097	803,241
2035	166,846	31.8	53,057	702,552	32.0	53,391	706,760	37.1	61,900	802,853

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 28^{th} 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.

Rock Township Ambulance District - General

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

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	22.5%	$28,771	$ 386,606	27.9%	$35,677	$ 483,257	24.9%	$31,840	$ 418,322
2027	131,709	22.5	29,635	390,965	27.9	36,747	488,706	24.9	32,796	423,038
2028	135,660	22.5	30,524	394,948	27.9	37,849	493,685	24.9	33,779	427,348
2029	139,730	22.5	31,439	398,508	27.9	38,985	498,135	24.9	34,793	431,200
2030	143,922	22.5	32,382	401,595	27.9	40,154	501,993	24.9	35,837	434,540
2031	148,240	22.5	33,354	404,154	27.9	41,359	505,191	24.9	36,912	437,308
2032	152,687	22.5	34,355	406,125	27.9	42,600	507,655	24.9	38,019	439,441
2033	157,268	22.5	35,385	407,444	27.9	43,878	509,304	24.9	39,160	440,869
2034	161,986	22.5	36,447	408,043	27.9	45,194	510,052	24.9	40,335	441,517
2035	166,846	22.5	37,540	407,846	27.9	46,550	509,806	24.9	41,545	441,304

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	29.7%	$37,978	$ 507,043	33.1%	$42,326	$ 579,899	34.4%	$43,988	$ 595,764
2027	131,709	29.7	39,118	512,760	33.1	43,596	586,437	34.4	45,308	602,481
2028	135,660	29.7	40,291	517,984	33.1	44,903	592,411	34.4	46,667	608,619
2029	139,730	29.7	41,500	522,653	33.1	46,251	597,751	34.4	48,067	614,105
2030	143,922	29.7	42,745	526,701	33.1	47,638	602,381	34.4	49,509	618,862
2031	148,240	29.7	44,027	530,057	33.1	49,067	606,219	34.4	50,995	622,805
2032	152,687	29.7	45,348	532,642	33.1	50,539	609,176	34.4	52,524	625,842
2033	157,268	29.7	46,709	534,373	33.1	52,056	611,155	34.4	54,100	627,875
2034	161,986	29.7	48,110	535,158	33.1	53,617	612,053	34.4	55,723	628,797
2035	166,846	29.7	49,553	534,899	33.1	55,226	611,757	34.4	57,395	628,493

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	38.6%	$49,359	$ 676,565	39.2%	$50,126	$ 684,486	44.0%	$56,264	$ 773,222
2027	131,709	38.6	50,840	684,193	39.2	51,630	692,203	44.0	57,952	781,940
2028	135,660	38.6	52,365	691,163	39.2	53,179	699,255	44.0	59,690	789,906
2029	139,730	38.6	53,936	697,393	39.2	54,774	705,558	44.0	61,481	797,026
2030	143,922	38.6	55,554	702,795	39.2	56,417	711,023	44.0	63,326	803,200
2031	148,240	38.6	57,221	707,273	39.2	58,110	715,553	44.0	65,226	808,317
2032	152,687	38.6	58,937	710,722	39.2	59,853	719,043	44.0	67,182	812,259
2033	157,268	38.6	60,705	713,031	39.2	61,649	721,379	44.0	69,198	814,898
2034	161,986	38.6	62,527	714,078	39.2	63,499	722,439	44.0	71,274	816,095
2035	166,846	38.6	64,403	713,733	39.2	65,404	722,090	44.0	73,412	815,701

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.

Rock Township Ambulance District - General

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

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 127,873	20.6%	$26,342	$ 386,606	26.0%	$33,247	$ 483,257	23.0%	$29,411	$ 418,322
2027	131,709	20.6	27,132	390,965	26.0	34,244	488,706	23.0	30,293	423,038
2028	135,660	20.6	27,946	394,948	26.0	35,272	493,685	23.0	31,202	427,348
2029	139,730	20.6	28,784	398,508	26.0	36,330	498,135	23.0	32,138	431,200
2030	143,922	20.6	29,648	401,595	26.0	37,420	501,993	23.0	33,102	434,540
2031	148,240	20.6	30,537	404,154	26.0	38,542	505,191	23.0	34,095	437,308
2032	152,687	20.6	31,454	406,125	26.0	39,699	507,655	23.0	35,118	439,441
2033	157,268	20.6	32,397	407,444	26.0	40,890	509,304	23.0	36,172	440,869
2034	161,986	20.6	33,369	408,043	26.0	42,116	510,052	23.0	37,257	441,517
2035	166,846	20.6	34,370	407,846	26.0	43,380	509,806	23.0	38,375	441,304

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 127,873	27.8%	$35,549	$ 507,043	31.2%	$39,896	$ 579,899	32.5%	$41,559	$ 595,764
2027	131,709	27.8	36,615	512,760	31.2	41,093	586,437	32.5	42,805	602,481
2028	135,660	27.8	37,713	517,984	31.2	42,326	592,411	32.5	44,090	608,619
2029	139,730	27.8	38,845	522,653	31.2	43,596	597,751	32.5	45,412	614,105
2030	143,922	27.8	40,010	526,701	31.2	44,904	602,381	32.5	46,775	618,862
2031	148,240	27.8	41,211	530,057	31.2	46,251	606,219	32.5	48,178	622,805
2032	152,687	27.8	42,447	532,642	31.2	47,638	609,176	32.5	49,623	625,842
2033	157,268	27.8	43,721	534,373	31.2	49,068	611,155	32.5	51,112	627,875
2034	161,986	27.8	45,032	535,158	31.2	50,540	612,053	32.5	52,645	628,797
2035	166,846	27.8	46,383	534,899	31.2	52,056	611,757	32.5	54,225	628,493

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 127,873	36.7%	$46,929	$ 676,565	37.3%	$47,697	$ 684,486	42.1%	$53,835	$ 773,222
2027	131,709	36.7	48,337	684,193	37.3	49,127	692,203	42.1	55,449	781,940
2028	135,660	36.7	49,787	691,163	37.3	50,601	699,255	42.1	57,113	789,906
2029	139,730	36.7	51,281	697,393	37.3	52,119	705,558	42.1	58,826	797,026
2030	143,922	36.7	52,819	702,795	37.3	53,683	711,023	42.1	60,591	803,200
2031	148,240	36.7	54,404	707,273	37.3	55,294	715,553	42.1	62,409	808,317
2032	152,687	36.7	56,036	710,722	37.3	56,952	719,043	42.1	64,281	812,259
2033	157,268	36.7	57,717	713,031	37.3	58,661	721,379	42.1	66,210	814,898
2034	161,986	36.7	59,449	714,078	37.3	60,421	722,439	42.1	68,196	816,095
2035	166,846	36.7	61,232	713,733	37.3	62,234	722,090	42.1	70,242	815,701

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.

Rock Township Ambulance District - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Estimated Employer Contribution As a % of Payroll	L-1 Annual Dollars	L-1 Unfunded Actuarial Accrued Liability	L-3 As a % of Payroll	L-3 Annual Dollars	L-3 Unfunded Actuarial Accrued Liability	LT-4(65) As a % of Payroll	LT-4(65) Annual Dollars	LT-4(65) Unfunded Actuarial Accrued Liability
2026	$ 127,873	18.7%	$23,912	$ 386,606	24.1%	$30,817	$ 483,257	21.1%	$26,981	$ 418,322
2027	131,709	18.7	24,630	390,965	24.1	31,742	488,706	21.1	27,791	423,038
2028	135,660	18.7	25,368	394,948	24.1	32,694	493,685	21.1	28,624	427,348
2029	139,730	18.7	26,130	398,508	24.1	33,675	498,135	21.1	29,483	431,200
2030	143,922	18.7	26,913	401,595	24.1	34,685	501,993	21.1	30,368	434,540
2031	148,240	18.7	27,721	404,154	24.1	35,726	505,191	21.1	31,279	437,308
2032	152,687	18.7	28,552	406,125	24.1	36,798	507,655	21.1	32,217	439,441
2033	157,268	18.7	29,409	407,444	24.1	37,902	509,304	21.1	33,184	440,869
2034	161,986	18.7	30,291	408,043	24.1	39,039	510,052	21.1	34,179	441,517
2035	166,846	18.7	31,200	407,846	24.1	40,210	509,806	21.1	35,205	441,304

Valuation Year	Estimated Projected Payroll	LT-5(65) Estimated Employer Contribution As a % of Payroll	LT-5(65) Annual Dollars	LT-5(65) Unfunded Actuarial Accrued Liability	L-7 As a % of Payroll	L-7 Annual Dollars	L-7 Unfunded Actuarial Accrued Liability	LT-8(65) As a % of Payroll	LT-8(65) Annual Dollars	LT-8(65) Unfunded Actuarial Accrued Liability
2026	$ 127,873	25.9%	$33,119	$ 507,043	29.3%	$37,467	$ 579,899	30.6%	$39,129	$ 595,764
2027	131,709	25.9	34,113	512,760	29.3	38,591	586,437	30.6	40,303	602,481
2028	135,660	25.9	35,136	517,984	29.3	39,748	592,411	30.6	41,512	608,619
2029	139,730	25.9	36,190	522,653	29.3	40,941	597,751	30.6	42,757	614,105
2030	143,922	25.9	37,276	526,701	29.3	42,169	602,381	30.6	44,040	618,862
2031	148,240	25.9	38,394	530,057	29.3	43,434	606,219	30.6	45,361	622,805
2032	152,687	25.9	39,546	532,642	29.3	44,737	609,176	30.6	46,722	625,842
2033	157,268	25.9	40,732	534,373	29.3	46,080	611,155	30.6	48,124	627,875
2034	161,986	25.9	41,954	535,158	29.3	47,462	612,053	30.6	49,568	628,797
2035	166,846	25.9	43,213	534,899	29.3	48,886	611,757	30.6	51,055	628,493

Valuation Year	Estimated Projected Payroll	L-12 Estimated Employer Contribution As a % of Payroll	L-12 Annual Dollars	L-12 Unfunded Actuarial Accrued Liability	LT-14(65) As a % of Payroll	LT-14(65) Annual Dollars	LT-14(65) Unfunded Actuarial Accrued Liability	L-6 As a % of Payroll	L-6 Annual Dollars	L-6 Unfunded Actuarial Accrued Liability
2026	$ 127,873	34.8%	$44,500	$ 676,565	35.4%	$45,267	$ 684,486	40.2%	$51,405	$ 773,222
2027	131,709	34.8	45,835	684,193	35.4	46,625	692,203	40.2	52,947	781,940
2028	135,660	34.8	47,210	691,163	35.4	48,024	699,255	40.2	54,535	789,906
2029	139,730	34.8	48,626	697,393	35.4	49,464	705,558	40.2	56,171	797,026
2030	143,922	34.8	50,085	702,795	35.4	50,948	711,023	40.2	57,857	803,200
2031	148,240	34.8	51,588	707,273	35.4	52,477	715,553	40.2	59,592	808,317
2032	152,687	34.8	53,135	710,722	35.4	54,051	719,043	40.2	61,380	812,259
2033	157,268	34.8	54,729	713,031	35.4	55,673	721,379	40.2	63,222	814,898
2034	161,986	34.8	56,371	714,078	35.4	57,343	722,439	40.2	65,118	816,095
2035	166,846	34.8	58,062	713,733	35.4	59,063	722,090	40.2	67,072	815,701

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.

Rock Township Ambulance District - General

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

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
	Estimated			Actuarial			Actuarial			Actuarial
Valuation	Projected	As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
Year	Payroll	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2026	$ 127,873	16.8%	$21,483	$ 386,606	22.2%	$28,388	$ 483,257	19.2%	$24,552	$ 418,322
2027	131,709	16.8	22,127	390,965	22.2	29,239	488,706	19.2	25,288	423,038
2028	135,660	16.8	22,791	394,948	22.2	30,117	493,685	19.2	26,047	427,348
2029	139,730	16.8	23,475	398,508	22.2	31,020	498,135	19.2	26,828	431,200
2030	143,922	16.8	24,179	401,595	22.2	31,951	501,993	19.2	27,633	434,540
2031	148,240	16.8	24,904	404,154	22.2	32,909	505,191	19.2	28,462	437,308
2032	152,687	16.8	25,651	406,125	22.2	33,897	507,655	19.2	29,316	439,441
2033	157,268	16.8	26,421	407,444	22.2	34,913	509,304	19.2	30,195	440,869
2034	161,986	16.8	27,214	408,043	22.2	35,961	510,052	19.2	31,101	441,517
2035	166,846	16.8	28,030	407,846	22.2	37,040	509,806	19.2	32,034	441,304

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
	Estimated			Actuarial			Actuarial			Actuarial
Valuation	Projected	As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
Year	Payroll	Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2026	$ 127,873	24.0%	$30,690	$ 507,043	27.4%	$35,037	$ 579,899	28.7%	$36,700	$ 595,764
2027	131,709	24.0	31,610	512,760	27.4	36,088	586,437	28.7	37,800	602,481
2028	135,660	24.0	32,558	517,984	27.4	37,171	592,411	28.7	38,934	608,619
2029	139,730	24.0	33,535	522,653	27.4	38,286	597,751	28.7	40,103	614,105
2030	143,922	24.0	34,541	526,701	27.4	39,435	602,381	28.7	41,306	618,862
2031	148,240	24.0	35,578	530,057	27.4	40,618	606,219	28.7	42,545	622,805
2032	152,687	24.0	36,645	532,642	27.4	41,836	609,176	28.7	43,821	625,842
2033	157,268	24.0	37,744	534,373	27.4	43,091	611,155	28.7	45,136	627,875
2034	161,986	24.0	38,877	535,158	27.4	44,384	612,053	28.7	46,490	628,797
2035	166,846	24.0	40,043	534,899	27.4	45,716	611,757	28.7	47,885	628,493

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
	Estimated			Actuarial			Actuarial			Actuarial
Valuation	Projected	As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
Year	Payroll	Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2026	$ 127,873	32.9%	$42,070	$ 676,565	33.5%	$42,837	$ 684,486	38.3%	$48,975	$ 773,222
2027	131,709	32.9	43,332	684,193	33.5	44,123	692,203	38.3	50,445	781,940
2028	135,660	32.9	44,632	691,163	33.5	45,446	699,255	38.3	51,958	789,906
2029	139,730	32.9	45,971	697,393	33.5	46,810	705,558	38.3	53,517	797,026
2030	143,922	32.9	47,350	702,795	33.5	48,214	711,023	38.3	55,122	803,200
2031	148,240	32.9	48,771	707,273	33.5	49,660	715,553	38.3	56,776	808,317
2032	152,687	32.9	50,234	710,722	33.5	51,150	719,043	38.3	58,479	812,259
2033	157,268	32.9	51,741	713,031	33.5	52,685	721,379	38.3	60,234	814,898
2034	161,986	32.9	53,293	714,078	33.5	54,265	722,439	38.3	62,041	816,095
2035	166,846	32.9	54,892	713,733	33.5	55,893	722,090	38.3	63,902	815,701

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.

Rock Township Ambulance District - General

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

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	23.2%	$29,667	$ 400,210	28.8%	$36,827	$ 500,237	25.7%	$32,863	$ 433,167
2027	131,709	23.2	30,556	404,722	28.8	37,932	505,877	25.7	33,849	438,051
2028	135,660	23.2	31,473	408,845	28.8	39,070	511,031	25.7	34,865	442,514
2029	139,730	23.2	32,417	412,530	28.8	40,242	515,638	25.7	35,911	446,503
2030	143,922	23.2	33,390	415,725	28.8	41,450	519,632	25.7	36,988	449,962
2031	148,240	23.2	34,392	418,374	28.8	42,693	522,943	25.7	38,098	452,829
2032	152,687	23.2	35,423	420,414	28.8	43,974	525,493	25.7	39,241	455,037
2033	157,268	23.2	36,486	421,780	28.8	45,293	527,200	25.7	40,418	456,515
2034	161,986	23.2	37,581	422,400	28.8	46,652	527,974	25.7	41,630	457,186
2035	166,846	23.2	38,708	422,196	28.8	48,052	527,719	25.7	42,879	456,965

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	30.8%	$39,385	$ 524,956	34.3%	$43,860	$ 600,290	35.7%	$45,651	$ 616,769
2027	131,709	30.8	40,566	530,875	34.3	45,176	607,058	35.7	47,020	623,723
2028	135,660	30.8	41,783	536,283	34.3	46,531	613,242	35.7	48,431	630,077
2029	139,730	30.8	43,037	541,117	34.3	47,927	618,770	35.7	49,884	635,757
2030	143,922	30.8	44,328	545,308	34.3	49,365	623,563	35.7	51,380	640,681
2031	148,240	30.8	45,658	548,782	34.3	50,846	627,536	35.7	52,922	644,763
2032	152,687	30.8	47,028	551,458	34.3	52,372	630,597	35.7	54,509	647,908
2033	157,268	30.8	48,439	553,250	34.3	53,943	632,646	35.7	56,145	650,013
2034	161,986	30.8	49,892	554,063	34.3	55,561	633,575	35.7	57,829	650,968
2035	166,846	30.8	51,389	553,795	34.3	57,228	633,269	35.7	59,564	650,653

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	40.0%	$51,149	$ 700,323	40.7%	$52,044	$ 708,556	45.6%	$58,310	$ 800,367
2027	131,709	40.0	52,684	708,219	40.7	53,606	716,545	45.6	60,059	809,391
2028	135,660	40.0	54,264	715,434	40.7	55,214	723,845	45.6	61,861	817,637
2029	139,730	40.0	55,892	721,883	40.7	56,870	730,370	45.6	63,717	825,007
2030	143,922	40.0	57,569	727,475	40.7	58,576	736,027	45.6	65,628	831,397
2031	148,240	40.0	59,296	732,110	40.7	60,334	740,716	45.6	67,597	836,694
2032	152,687	40.0	61,075	735,681	40.7	62,144	744,329	45.6	69,625	840,775
2033	157,268	40.0	62,907	738,071	40.7	64,008	746,747	45.6	71,714	843,507
2034	161,986	40.0	64,794	739,155	40.7	65,928	747,844	45.6	73,866	844,746
2035	166,846	40.0	66,738	738,798	40.7	67,906	747,483	45.6	76,082	844,338

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.

Rock Township Ambulance District - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-1: Annual Dollars	L-1: Unfunded Actuarial Accrued Liability	L-3 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-3: Annual Dollars	L-3: Unfunded Actuarial Accrued Liability	LT-4(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-4(65): Annual Dollars	LT-4(65): Unfunded Actuarial Accrued Liability
2026	$ 127,873	21.3%	$27,237	$ 400,210	26.9%	$34,398	$ 500,237	23.8%	$30,434	$ 433,167
2027	131,709	21.3	28,054	404,722	26.9	35,430	505,877	23.8	31,347	438,051
2028	135,660	21.3	28,896	408,845	26.9	36,493	511,031	23.8	32,287	442,514
2029	139,730	21.3	29,762	412,530	26.9	37,587	515,638	23.8	33,256	446,503
2030	143,922	21.3	30,655	415,725	26.9	38,715	519,632	23.8	34,253	449,962
2031	148,240	21.3	31,575	418,374	26.9	39,877	522,943	23.8	35,281	452,829
2032	152,687	21.3	32,522	420,414	26.9	41,073	525,493	23.8	36,340	455,037
2033	157,268	21.3	33,498	421,780	26.9	42,305	527,200	23.8	37,430	456,515
2034	161,986	21.3	34,503	422,400	26.9	43,574	527,974	23.8	38,553	457,186
2035	166,846	21.3	35,538	422,196	26.9	44,882	527,719	23.8	39,709	456,965

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-5(65): Annual Dollars	LT-5(65): Unfunded Actuarial Accrued Liability	L-7 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-7: Annual Dollars	L-7: Unfunded Actuarial Accrued Liability	LT-8(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-8(65): Annual Dollars	LT-8(65): Unfunded Actuarial Accrued Liability
2026	$ 127,873	28.9%	$36,955	$ 524,956	32.4%	$41,431	$ 600,290	33.8%	$43,221	$ 616,769
2027	131,709	28.9	38,064	530,875	32.4	42,674	607,058	33.8	44,518	623,723
2028	135,660	28.9	39,206	536,283	32.4	43,954	613,242	33.8	45,853	630,077
2029	139,730	28.9	40,382	541,117	32.4	45,273	618,770	33.8	47,229	635,757
2030	143,922	28.9	41,593	545,308	32.4	46,631	623,563	33.8	48,646	640,681
2031	148,240	28.9	42,841	548,782	32.4	48,030	627,536	33.8	50,105	644,763
2032	152,687	28.9	44,127	551,458	32.4	49,471	630,597	33.8	51,608	647,908
2033	157,268	28.9	45,450	553,250	32.4	50,955	632,646	33.8	53,157	650,013
2034	161,986	28.9	46,814	554,063	32.4	52,483	633,575	33.8	54,751	650,968
2035	166,846	28.9	48,218	553,795	32.4	54,058	633,269	33.8	56,394	650,653

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-12: Annual Dollars	L-12: Unfunded Actuarial Accrued Liability	LT-14(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-14(65): Annual Dollars	LT-14(65): Unfunded Actuarial Accrued Liability	L-6 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-6: Annual Dollars	L-6: Unfunded Actuarial Accrued Liability
2026	$ 127,873	38.1%	$48,720	$ 700,323	38.8%	$49,615	$ 708,556	43.7%	$55,881	$ 800,367
2027	131,709	38.1	50,181	708,219	38.8	51,103	716,545	43.7	57,557	809,391
2028	135,660	38.1	51,686	715,434	38.8	52,636	723,845	43.7	59,283	817,637
2029	139,730	38.1	53,237	721,883	38.8	54,215	730,370	43.7	61,062	825,007
2030	143,922	38.1	54,834	727,475	38.8	55,842	736,027	43.7	62,894	831,397
2031	148,240	38.1	56,479	732,110	38.8	57,517	740,716	43.7	64,781	836,694
2032	152,687	38.1	58,174	735,681	38.8	59,243	744,329	43.7	66,724	840,775
2033	157,268	38.1	59,919	738,071	38.8	61,020	746,747	43.7	68,726	843,507
2034	161,986	38.1	61,717	739,155	38.8	62,851	747,844	43.7	70,788	844,746
2035	166,846	38.1	63,568	738,798	38.8	64,736	747,483	43.7	72,912	844,338

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.

Rock Township Ambulance District - General

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

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	19.4%	$24,807	$ 400,210	25.0%	$31,968	$ 500,237	21.9%	$28,004	$ 433,167
2027	131,709	19.4	25,552	404,722	25.0	32,927	505,877	21.9	28,844	438,051
2028	135,660	19.4	26,318	408,845	25.0	33,915	511,031	21.9	29,710	442,514
2029	139,730	19.4	27,108	412,530	25.0	34,933	515,638	21.9	30,601	446,503
2030	143,922	19.4	27,921	415,725	25.0	35,981	519,632	21.9	31,519	449,962
2031	148,240	19.4	28,759	418,374	25.0	37,060	522,943	21.9	32,465	452,829
2032	152,687	19.4	29,621	420,414	25.0	38,172	525,493	21.9	33,438	455,037
2033	157,268	19.4	30,510	421,780	25.0	39,317	527,200	21.9	34,442	456,515
2034	161,986	19.4	31,425	422,400	25.0	40,497	527,974	21.9	35,475	457,186
2035	166,846	19.4	32,368	422,196	25.0	41,712	527,719	21.9	36,539	456,965

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	27.0%	$34,526	$ 524,956	30.5%	$39,001	$ 600,290	31.9%	$40,791	$ 616,769
2027	131,709	27.0	35,561	530,875	30.5	40,171	607,058	31.9	42,015	623,723
2028	135,660	27.0	36,628	536,283	30.5	41,376	613,242	31.9	43,276	630,077
2029	139,730	27.0	37,727	541,117	30.5	42,618	618,770	31.9	44,574	635,757
2030	143,922	27.0	38,859	545,308	30.5	43,896	623,563	31.9	45,911	640,681
2031	148,240	27.0	40,025	548,782	30.5	45,213	627,536	31.9	47,289	644,763
2032	152,687	27.0	41,225	551,458	30.5	46,570	630,597	31.9	48,707	647,908
2033	157,268	27.0	42,462	553,250	30.5	47,967	632,646	31.9	50,168	650,013
2034	161,986	27.0	43,736	554,063	30.5	49,406	633,575	31.9	51,674	650,968
2035	166,846	27.0	45,048	553,795	30.5	50,888	633,269	31.9	53,224	650,653

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 127,873	36.2%	$46,290	$ 700,323	36.9%	$47,185	$ 708,556	41.8%	$53,451	$ 800,367
2027	131,709	36.2	47,679	708,219	36.9	48,601	716,545	41.8	55,054	809,391
2028	135,660	36.2	49,109	715,434	36.9	50,059	723,845	41.8	56,706	817,637
2029	139,730	36.2	50,582	721,883	36.9	51,560	730,370	41.8	58,407	825,007
2030	143,922	36.2	52,100	727,475	36.9	53,107	736,027	41.8	60,159	831,397
2031	148,240	36.2	53,663	732,110	36.9	54,701	740,716	41.8	61,964	836,694
2032	152,687	36.2	55,273	735,681	36.9	56,342	744,329	41.8	63,823	840,775
2033	157,268	36.2	56,931	738,071	36.9	58,032	746,747	41.8	65,738	843,507
2034	161,986	36.2	58,639	739,155	36.9	59,773	747,844	41.8	67,710	844,746
2035	166,846	36.2	60,398	738,798	36.9	61,566	747,483	41.8	69,742	844,338

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.

Rock Township Ambulance District - General

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

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 127,873	17.5%	$22,378	$ 400,210	23.1%	$29,539	$ 500,237	20.0%	$25,575	$ 433,167
2027	131,709	17.5	23,049	404,722	23.1	30,425	505,877	20.0	26,342	438,051
2028	135,660	17.5	23,741	408,845	23.1	31,337	511,031	20.0	27,132	442,514
2029	139,730	17.5	24,453	412,530	23.1	32,278	515,638	20.0	27,946	446,503
2030	143,922	17.5	25,186	415,725	23.1	33,246	519,632	20.0	28,784	449,962
2031	148,240	17.5	25,942	418,374	23.1	34,243	522,943	20.0	29,648	452,829
2032	152,687	17.5	26,720	420,414	23.1	35,271	525,493	20.0	30,537	455,037
2033	157,268	17.5	27,522	421,780	23.1	36,329	527,200	20.0	31,454	456,515
2034	161,986	17.5	28,348	422,400	23.1	37,419	527,974	20.0	32,397	457,186
2035	166,846	17.5	29,198	422,196	23.1	38,541	527,719	20.0	33,369	456,965

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 127,873	25.1%	$32,096	$ 524,956	28.6%	$36,572	$ 600,290	30.0%	$38,362	$ 616,769
2027	131,709	25.1	33,059	530,875	28.6	37,669	607,058	30.0	39,513	623,723
2028	135,660	25.1	34,051	536,283	28.6	38,799	613,242	30.0	40,698	630,077
2029	139,730	25.1	35,072	541,117	28.6	39,963	618,770	30.0	41,919	635,757
2030	143,922	25.1	36,124	545,308	28.6	41,162	623,563	30.0	43,177	640,681
2031	148,240	25.1	37,208	548,782	28.6	42,397	627,536	30.0	44,472	644,763
2032	152,687	25.1	38,324	551,458	28.6	43,668	630,597	30.0	45,806	647,908
2033	157,268	25.1	39,474	553,250	28.6	44,979	632,646	30.0	47,180	650,013
2034	161,986	25.1	40,658	554,063	28.6	46,328	633,575	30.0	48,596	650,968
2035	166,846	25.1	41,878	553,795	28.6	47,718	633,269	30.0	50,054	650,653

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 127,873	34.3%	$43,860	$ 700,323	35.0%	$44,756	$ 708,556	39.9%	$51,021	$ 800,367
2027	131,709	34.3	45,176	708,219	35.0	46,098	716,545	39.9	52,552	809,391
2028	135,660	34.3	46,531	715,434	35.0	47,481	723,845	39.9	54,128	817,637
2029	139,730	34.3	47,927	721,883	35.0	48,906	730,370	39.9	55,752	825,007
2030	143,922	34.3	49,365	727,475	35.0	50,373	736,027	39.9	57,425	831,397
2031	148,240	34.3	50,846	732,110	35.0	51,884	740,716	39.9	59,148	836,694
2032	152,687	34.3	52,372	735,681	35.0	53,440	744,329	39.9	60,922	840,775
2033	157,268	34.3	53,943	738,071	35.0	55,044	746,747	39.9	62,750	843,507
2034	161,986	34.3	55,561	739,155	35.0	56,695	747,844	39.9	64,632	844,746
2035	166,846	34.3	57,228	738,798	35.0	58,396	747,483	39.9	66,572	844,338

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.

Rock Township Ambulance District - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-1: Annual Dollars	L-1: Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	15.9%	$816,747	$ 7,433,409
2027	5,290,877	15.9	841,249	7,517,219
2028	5,449,603	15.9	866,487	7,593,800
2029	5,613,091	15.9	892,481	7,662,252
2030	5,781,484	15.9	919,256	7,721,602
2031	5,954,929	15.9	946,834	7,770,797
2032	6,133,577	15.9	975,239	7,808,696
2033	6,317,584	15.9	1,004,496	7,834,066
2034	6,507,112	15.9	1,034,631	7,845,574
2035	6,702,325	15.9	1,065,670	7,841,782

Valuation Year	Estimated Projected Payroll	L-3 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-3: Annual Dollars	L-3: Unfunded Actuarial Accrued Liability	LT-4(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-4(65): Annual Dollars	LT-4(65): Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	19.7%	$1,011,944	$ 9,291,764	19.5%	$1,001,671	$ 9,171,227
2027	5,290,877	19.7	1,042,303	9,396,526	19.5	1,031,721	9,274,630
2028	5,449,603	19.7	1,073,572	9,492,252	19.5	1,062,673	9,369,114
2029	5,613,091	19.7	1,105,779	9,577,817	19.5	1,094,553	9,453,569
2030	5,781,484	19.7	1,138,952	9,652,005	19.5	1,127,389	9,526,794
2031	5,954,929	19.7	1,173,121	9,713,499	19.5	1,161,211	9,587,490
2032	6,133,577	19.7	1,208,315	9,760,872	19.5	1,196,048	9,634,249
2033	6,317,584	19.7	1,244,564	9,792,585	19.5	1,231,929	9,665,550
2034	6,507,112	19.7	1,281,901	9,806,971	19.5	1,268,887	9,679,749
2035	6,702,325	19.7	1,320,358	9,802,232	19.5	1,306,953	9,675,071

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-5(65): Annual Dollars	LT-5(65): Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	22.4%	$1,150,637	$ 10,595,217
2027	5,290,877	22.4	1,185,156	10,714,675
2028	5,449,603	22.4	1,220,711	10,823,829
2029	5,613,091	22.4	1,257,332	10,921,397
2030	5,781,484	22.4	1,295,052	11,005,992
2031	5,954,929	22.4	1,333,904	11,076,112
2032	6,133,577	22.4	1,373,921	11,130,131
2033	6,317,584	22.4	1,415,139	11,166,293
2034	6,507,112	22.4	1,457,593	11,182,697
2035	6,702,325	22.4	1,501,321	11,177,293

Valuation Year	Estimated Projected Payroll	L-7 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-7: Annual Dollars	L-7: Unfunded Actuarial Accrued Liability	LT-8(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-8(65): Annual Dollars	LT-8(65): Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	23.3%	$1,196,868	$ 11,150,081	25.2%	$1,294,467	$ 12,018,977
2027	5,290,877	23.3	1,232,774	11,275,795	25.2	1,333,301	12,154,488
2028	5,449,603	23.3	1,269,757	11,390,666	25.2	1,373,300	12,278,310
2029	5,613,091	23.3	1,307,850	11,493,344	25.2	1,414,499	12,388,989
2030	5,781,484	23.3	1,347,086	11,582,369	25.2	1,456,934	12,484,951
2031	5,954,929	23.3	1,387,498	11,656,161	25.2	1,500,642	12,564,494
2032	6,133,577	23.3	1,429,123	11,713,009	25.2	1,545,661	12,625,772
2033	6,317,584	23.3	1,471,997	11,751,064	25.2	1,592,031	12,666,793
2034	6,507,112	23.3	1,516,157	11,768,327	25.2	1,639,792	12,685,401
2035	6,702,325	23.3	1,561,642	11,762,640	25.2	1,688,986	12,679,270

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-12: Annual Dollars	L-12: Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	27.2%	$1,397,203	$ 13,008,424
2027	5,290,877	27.2	1,439,119	13,155,090
2028	5,449,603	27.2	1,482,292	13,289,106
2029	5,613,091	27.2	1,526,761	13,408,897
2030	5,781,484	27.2	1,572,564	13,512,759
2031	5,954,929	27.2	1,619,741	13,598,850
2032	6,133,577	27.2	1,668,333	13,665,173
2033	6,317,584	27.2	1,718,383	13,709,571
2034	6,507,112	27.2	1,769,934	13,729,711
2035	6,702,325	27.2	1,823,032	13,723,076

Valuation Year	Estimated Projected Payroll	LT-14(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-14(65): Annual Dollars	LT-14(65): Unfunded Actuarial Accrued Liability	L-6 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-6: Annual Dollars	L-6: Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	28.1%	$1,443,433	$ 13,442,850	30.9%	$1,587,263	$ 14,866,790
2027	5,290,877	28.1	1,486,736	13,594,414	30.9	1,634,881	15,034,409
2028	5,449,603	28.1	1,531,338	13,732,905	30.9	1,683,927	15,187,570
2029	5,613,091	28.1	1,577,279	13,856,696	30.9	1,734,445	15,324,474
2030	5,781,484	28.1	1,624,597	13,964,027	30.9	1,786,479	15,443,174
2031	5,954,929	28.1	1,673,335	14,052,993	30.9	1,840,073	15,541,564
2032	6,133,577	28.1	1,723,535	14,121,530	30.9	1,895,275	15,617,361
2033	6,317,584	28.1	1,775,241	14,167,410	30.9	1,952,133	15,668,101
2034	6,507,112	28.1	1,828,498	14,188,222	30.9	2,010,698	15,691,118
2035	6,702,325	28.1	1,883,353	14,181,365	30.9	2,071,018	15,683,535

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 28^{th} 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.

Rock Township Ambulance District - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-1: Estimated Employer Contribution Annual Dollars	L-1: Unfunded Actuarial Accrued Liability	L-3 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-3: Estimated Employer Contribution Annual Dollars	L-3: Unfunded Actuarial Accrued Liability	LT-4(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-4(65): Estimated Employer Contribution Annual Dollars	LT-4(65): Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	14.0%	$719,148	$ 7,433,409	17.8%	$914,346	$ 9,291,764	17.6%	$904,072	$ 9,171,227
2027	5,290,877	14.0	740,723	7,517,219	17.8	941,776	9,396,526	17.6	931,194	9,274,630
2028	5,449,603	14.0	762,944	7,593,800	17.8	970,029	9,492,252	17.6	959,130	9,369,114
2029	5,613,091	14.0	785,833	7,662,252	17.8	999,130	9,577,817	17.6	987,904	9,453,569
2030	5,781,484	14.0	809,408	7,721,602	17.8	1,029,104	9,652,005	17.6	1,017,541	9,526,794
2031	5,954,929	14.0	833,690	7,770,797	17.8	1,059,977	9,713,499	17.6	1,048,068	9,587,490
2032	6,133,577	14.0	858,701	7,808,696	17.8	1,091,777	9,760,872	17.6	1,079,510	9,634,249
2033	6,317,584	14.0	884,462	7,834,066	17.8	1,124,530	9,792,585	17.6	1,111,895	9,665,550
2034	6,507,112	14.0	910,996	7,845,574	17.8	1,158,266	9,806,971	17.6	1,145,252	9,679,749
2035	6,702,325	14.0	938,326	7,841,782	17.8	1,193,014	9,802,232	17.6	1,179,609	9,675,071

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-5(65): Estimated Employer Contribution Annual Dollars	LT-5(65): Unfunded Actuarial Accrued Liability	L-7 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-7: Estimated Employer Contribution Annual Dollars	L-7: Unfunded Actuarial Accrued Liability	LT-8(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-8(65): Estimated Employer Contribution Annual Dollars	LT-8(65): Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	20.5%	$1,053,039	$ 10,595,217	21.4%	$1,099,270	$ 11,150,081	23.3%	$1,196,868	$ 12,018,977
2027	5,290,877	20.5	1,084,630	10,714,675	21.4	1,132,248	11,275,795	23.3	1,232,774	12,154,488
2028	5,449,603	20.5	1,117,169	10,823,829	21.4	1,166,215	11,390,666	23.3	1,269,757	12,278,310
2029	5,613,091	20.5	1,150,684	10,921,397	21.4	1,201,201	11,493,344	23.3	1,307,850	12,388,989
2030	5,781,484	20.5	1,185,204	11,005,992	21.4	1,237,238	11,582,369	23.3	1,347,086	12,484,951
2031	5,954,929	20.5	1,220,760	11,076,112	21.4	1,274,355	11,656,161	23.3	1,387,498	12,564,494
2032	6,133,577	20.5	1,257,383	11,130,131	21.4	1,312,585	11,713,009	23.3	1,429,123	12,625,772
2033	6,317,584	20.5	1,295,105	11,166,293	21.4	1,351,963	11,751,064	23.3	1,471,997	12,666,793
2034	6,507,112	20.5	1,333,958	11,182,697	21.4	1,392,522	11,768,327	23.3	1,516,157	12,685,401
2035	6,702,325	20.5	1,373,977	11,177,293	21.4	1,434,298	11,762,640	23.3	1,561,642	12,679,270

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-12: Estimated Employer Contribution Annual Dollars	L-12: Unfunded Actuarial Accrued Liability	LT-14(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-14(65): Estimated Employer Contribution Annual Dollars	LT-14(65): Unfunded Actuarial Accrued Liability	L-6 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-6: Estimated Employer Contribution Annual Dollars	L-6: Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	25.3%	$1,299,604	$ 13,008,424	26.2%	$1,345,835	$ 13,442,850	29.0%	$1,489,664	$ 14,866,790
2027	5,290,877	25.3	1,338,592	13,155,090	26.2	1,386,210	13,594,414	29.0	1,534,354	15,034,409
2028	5,449,603	25.3	1,378,750	13,289,106	26.2	1,427,796	13,732,905	29.0	1,580,385	15,187,570
2029	5,613,091	25.3	1,420,112	13,408,897	26.2	1,470,630	13,856,696	29.0	1,627,796	15,324,474
2030	5,781,484	25.3	1,462,715	13,512,759	26.2	1,514,749	13,964,027	29.0	1,676,630	15,443,174
2031	5,954,929	25.3	1,506,597	13,598,850	26.2	1,560,191	14,052,993	29.0	1,726,929	15,541,564
2032	6,133,577	25.3	1,551,795	13,665,173	26.2	1,606,997	14,121,530	29.0	1,778,737	15,617,361
2033	6,317,584	25.3	1,598,349	13,709,571	26.2	1,655,207	14,167,410	29.0	1,832,099	15,668,101
2034	6,507,112	25.3	1,646,299	13,729,711	26.2	1,704,863	14,188,222	29.0	1,887,062	15,691,118
2035	6,702,325	25.3	1,695,688	13,723,076	26.2	1,756,009	14,181,365	29.0	1,943,674	15,683,535

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.

Rock Township Ambulance District - Public Safety

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

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	12.1%	$621,550	$ 7,433,409	15.9%	$816,747	$ 9,291,764	15.7%	$806,474	$ 9,171,227
2027	5,290,877	12.1	640,196	7,517,219	15.9	841,249	9,396,526	15.7	830,668	9,274,630
2028	5,449,603	12.1	659,402	7,593,800	15.9	866,487	9,492,252	15.7	855,588	9,369,114
2029	5,613,091	12.1	679,184	7,662,252	15.9	892,481	9,577,817	15.7	881,255	9,453,569
2030	5,781,484	12.1	699,560	7,721,602	15.9	919,256	9,652,005	15.7	907,693	9,526,794
2031	5,954,929	12.1	720,546	7,770,797	15.9	946,834	9,713,499	15.7	934,924	9,587,490
2032	6,133,577	12.1	742,163	7,808,696	15.9	975,239	9,760,872	15.7	962,972	9,634,249
2033	6,317,584	12.1	764,428	7,834,066	15.9	1,004,496	9,792,585	15.7	991,861	9,665,550
2034	6,507,112	12.1	787,361	7,845,574	15.9	1,034,631	9,806,971	15.7	1,021,617	9,679,749
2035	6,702,325	12.1	810,981	7,841,782	15.9	1,065,670	9,802,232	15.7	1,052,265	9,675,071

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	18.6%	$955,440	$ 10,595,217	19.5%	$1,001,671	$ 11,150,081	21.4%	$1,099,270	$ 12,018,977
2027	5,290,877	18.6	984,103	10,714,675	19.5	1,031,721	11,275,795	21.4	1,132,248	12,154,488
2028	5,449,603	18.6	1,013,626	10,823,829	19.5	1,062,673	11,390,666	21.4	1,166,215	12,278,310
2029	5,613,091	18.6	1,044,035	10,921,397	19.5	1,094,553	11,493,344	21.4	1,201,201	12,388,989
2030	5,781,484	18.6	1,075,356	11,005,992	19.5	1,127,389	11,582,369	21.4	1,237,238	12,484,951
2031	5,954,929	18.6	1,107,617	11,076,112	19.5	1,161,211	11,656,161	21.4	1,274,355	12,564,494
2032	6,133,577	18.6	1,140,845	11,130,131	19.5	1,196,048	11,713,009	21.4	1,312,585	12,625,772
2033	6,317,584	18.6	1,175,071	11,166,293	19.5	1,231,929	11,751,064	21.4	1,351,963	12,666,793
2034	6,507,112	18.6	1,210,323	11,182,697	19.5	1,268,887	11,768,327	21.4	1,392,522	12,685,401
2035	6,702,325	18.6	1,246,632	11,177,293	19.5	1,306,953	11,762,640	21.4	1,434,298	12,679,270

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	23.4%	$1,202,005	$ 13,008,424	24.3%	$1,248,236	$ 13,442,850	27.1%	$1,392,066	$ 14,866,790
2027	5,290,877	23.4	1,238,065	13,155,090	24.3	1,285,683	13,594,414	27.1	1,433,828	15,034,409
2028	5,449,603	23.4	1,275,207	13,289,106	24.3	1,324,254	13,732,905	27.1	1,476,842	15,187,570
2029	5,613,091	23.4	1,313,463	13,408,897	24.3	1,363,981	13,856,696	27.1	1,521,148	15,324,474
2030	5,781,484	23.4	1,352,867	13,512,759	24.3	1,404,901	13,964,027	27.1	1,566,782	15,443,174
2031	5,954,929	23.4	1,393,453	13,598,850	24.3	1,447,048	14,052,993	27.1	1,613,786	15,541,564
2032	6,133,577	23.4	1,435,257	13,665,173	24.3	1,490,459	14,121,530	27.1	1,662,199	15,617,361
2033	6,317,584	23.4	1,478,315	13,709,571	24.3	1,535,173	14,167,410	27.1	1,712,065	15,668,101
2034	6,507,112	23.4	1,522,664	13,729,711	24.3	1,581,228	14,188,222	27.1	1,763,427	15,691,118
2035	6,702,325	23.4	1,568,344	13,723,076	24.3	1,628,665	14,181,365	27.1	1,816,330	15,683,535

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.

Rock Township Ambulance District - Public Safety

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

(Member contributions are additional)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 5,136,774	10.2%	$523,951	$ 7,433,409	14.0%	$719,148	$ 9,291,764	13.8%	$708,875	$ 9,171,227
2027	5,290,877	10.2	539,669	7,517,219	14.0	740,723	9,396,526	13.8	730,141	9,274,630
2028	5,449,603	10.2	555,860	7,593,800	14.0	762,944	9,492,252	13.8	752,045	9,369,114
2029	5,613,091	10.2	572,535	7,662,252	14.0	785,833	9,577,817	13.8	774,607	9,453,569
2030	5,781,484	10.2	589,711	7,721,602	14.0	809,408	9,652,005	13.8	797,845	9,526,794
2031	5,954,929	10.2	607,403	7,770,797	14.0	833,690	9,713,499	13.8	821,780	9,587,490
2032	6,133,577	10.2	625,625	7,808,696	14.0	858,701	9,760,872	13.8	846,434	9,634,249
2033	6,317,584	10.2	644,394	7,834,066	14.0	884,462	9,792,585	13.8	871,827	9,665,550
2034	6,507,112	10.2	663,725	7,845,574	14.0	910,996	9,806,971	13.8	897,981	9,679,749
2035	6,702,325	10.2	683,637	7,841,782	14.0	938,326	9,802,232	13.8	924,921	9,675,071

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 5,136,774	16.7%	$857,841	$ 10,595,217	17.6%	$904,072	$ 11,150,081	19.5%	$1,001,671	$ 12,018,977
2027	5,290,877	16.7	883,576	10,714,675	17.6	931,194	11,275,795	19.5	1,031,721	12,154,488
2028	5,449,603	16.7	910,084	10,823,829	17.6	959,130	11,390,666	19.5	1,062,673	12,278,310
2029	5,613,091	16.7	937,386	10,921,397	17.6	987,904	11,493,344	19.5	1,094,553	12,388,989
2030	5,781,484	16.7	965,508	11,005,992	17.6	1,017,541	11,582,369	19.5	1,127,389	12,484,951
2031	5,954,929	16.7	994,473	11,076,112	17.6	1,048,068	11,656,161	19.5	1,161,211	12,564,494
2032	6,133,577	16.7	1,024,307	11,130,131	17.6	1,079,510	11,713,009	19.5	1,196,048	12,625,772
2033	6,317,584	16.7	1,055,037	11,166,293	17.6	1,111,895	11,751,064	19.5	1,231,929	12,666,793
2034	6,507,112	16.7	1,086,688	11,182,697	17.6	1,145,252	11,768,327	19.5	1,268,887	12,685,401
2035	6,702,325	16.7	1,119,288	11,177,293	17.6	1,179,609	11,762,640	19.5	1,306,953	12,679,270

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 5,136,774	21.5%	$1,104,406	$ 13,008,424	22.4%	$1,150,637	$ 13,442,850	25.2%	$1,294,467	$ 14,866,790
2027	5,290,877	21.5	1,137,539	13,155,090	22.4	1,185,156	13,594,414	25.2	1,333,301	15,034,409
2028	5,449,603	21.5	1,171,665	13,289,106	22.4	1,220,711	13,732,905	25.2	1,373,300	15,187,570
2029	5,613,091	21.5	1,206,815	13,408,897	22.4	1,257,332	13,856,696	25.2	1,414,499	15,324,474
2030	5,781,484	21.5	1,243,019	13,512,759	22.4	1,295,052	13,964,027	25.2	1,456,934	15,443,174
2031	5,954,929	21.5	1,280,310	13,598,850	22.4	1,333,904	14,052,993	25.2	1,500,642	15,541,564
2032	6,133,577	21.5	1,318,719	13,665,173	22.4	1,373,921	14,121,530	25.2	1,545,661	15,617,361
2033	6,317,584	21.5	1,358,281	13,709,571	22.4	1,415,139	14,167,410	25.2	1,592,031	15,668,101
2034	6,507,112	21.5	1,399,029	13,729,711	22.4	1,457,593	14,188,222	25.2	1,639,792	15,691,118
2035	6,702,325	21.5	1,441,000	13,723,076	22.4	1,501,321	14,181,365	25.2	1,688,986	15,683,535

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.

Rock Township Ambulance District - Public Safety

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

Regular Retirement Eligibility

		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
Valuation Year	Estimated Projected Payroll	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	$ 5,136,774	16.4%	$842,431	$ 7,711,759	20.4%	$1,047,902	$ 9,639,629	20.2%	$1,037,628	$ 9,517,948
2027	5,290,877	16.4	867,704	7,798,707	20.4	1,079,339	9,748,313	20.2	1,068,757	9,625,260
2028	5,449,603	16.4	893,735	7,878,155	20.4	1,111,719	9,847,623	20.2	1,100,820	9,723,316
2029	5,613,091	16.4	920,547	7,949,170	20.4	1,145,071	9,936,392	20.2	1,133,844	9,810,964
2030	5,781,484	16.4	948,163	8,010,742	20.4	1,179,423	10,013,357	20.2	1,167,860	9,886,957
2031	5,954,929	16.4	976,608	8,061,779	20.4	1,214,806	10,077,153	20.2	1,202,896	9,949,948
2032	6,133,577	16.4	1,005,907	8,101,097	20.4	1,251,250	10,126,300	20.2	1,238,983	9,998,475
2033	6,317,584	16.4	1,036,084	8,127,417	20.4	1,288,787	10,159,200	20.2	1,276,152	10,030,960
2034	6,507,112	16.4	1,067,166	8,139,356	20.4	1,327,451	10,174,124	20.2	1,314,437	10,045,696
2035	6,702,325	16.4	1,099,181	8,135,422	20.4	1,367,274	10,169,207	20.2	1,353,870	10,040,841

		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
Valuation Year	Estimated Projected Payroll	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	$ 5,136,774	23.2%	$1,191,732	$ 10,994,336	24.3%	$1,248,236	$ 11,567,632	26.1%	$1,340,698	$ 12,470,685
2027	5,290,877	23.2	1,227,483	11,118,294	24.3	1,285,683	11,698,054	26.1	1,380,919	12,611,288
2028	5,449,603	23.2	1,264,308	11,231,560	24.3	1,324,254	11,817,226	26.1	1,422,346	12,739,764
2029	5,613,091	23.2	1,302,237	11,332,804	24.3	1,363,981	11,923,749	26.1	1,465,017	12,854,603
2030	5,781,484	23.2	1,341,304	11,420,585	24.3	1,404,901	12,016,108	26.1	1,508,967	12,954,172
2031	5,954,929	23.2	1,381,544	11,493,347	24.3	1,447,048	12,092,664	26.1	1,554,236	13,036,704
2032	6,133,577	23.2	1,422,990	11,549,401	24.3	1,490,459	12,151,641	26.1	1,600,864	13,100,285
2033	6,317,584	23.2	1,465,679	11,586,925	24.3	1,535,173	12,191,121	26.1	1,648,889	13,142,847
2034	6,507,112	23.2	1,509,650	11,603,947	24.3	1,581,228	12,209,030	26.1	1,698,356	13,162,154
2035	6,702,325	23.2	1,554,939	11,598,339	24.3	1,628,665	12,203,130	26.1	1,749,307	13,155,793

		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
Valuation Year	Estimated Projected Payroll	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	$ 5,136,774	28.2%	$1,448,570	$ 13,495,501	29.1%	$1,494,801	$ 13,947,000	32.1%	$1,648,904	$ 15,423,406
2027	5,290,877	28.2	1,492,027	13,647,659	29.1	1,539,645	14,104,248	32.1	1,698,372	15,597,301
2028	5,449,603	28.2	1,536,788	13,786,693	29.1	1,585,834	14,247,933	32.1	1,749,323	15,756,196
2029	5,613,091	28.2	1,582,892	13,910,969	29.1	1,633,409	14,376,367	32.1	1,801,802	15,898,226
2030	5,781,484	28.2	1,630,378	14,018,720	29.1	1,682,412	14,487,723	32.1	1,855,856	16,021,370
2031	5,954,929	28.2	1,679,290	14,108,035	29.1	1,732,884	14,580,026	32.1	1,911,532	16,123,444
2032	6,133,577	28.2	1,729,669	14,176,841	29.1	1,784,871	14,651,134	32.1	1,968,878	16,202,079
2033	6,317,584	28.2	1,781,559	14,222,901	29.1	1,838,417	14,698,735	32.1	2,027,944	16,254,719
2034	6,507,112	28.2	1,835,006	14,243,795	29.1	1,893,570	14,720,328	32.1	2,088,783	16,278,598
2035	6,702,325	28.2	1,890,056	14,236,911	29.1	1,950,377	14,713,214	32.1	2,151,446	16,270,731

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.

Rock Township Ambulance District - Public Safety

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

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	14.5%	$744,832	$ 7,711,759	18.5%	$950,303	$ 9,639,629	18.3%	$940,030	$ 9,517,948
2027	5,290,877	14.5	767,177	7,798,707	18.5	978,812	9,748,313	18.3	968,230	9,625,260
2028	5,449,603	14.5	790,192	7,878,155	18.5	1,008,177	9,847,623	18.3	997,277	9,723,316
2029	5,613,091	14.5	813,898	7,949,170	18.5	1,038,422	9,936,392	18.3	1,027,196	9,810,964
2030	5,781,484	14.5	838,315	8,010,742	18.5	1,069,575	10,013,357	18.3	1,058,012	9,886,957
2031	5,954,929	14.5	863,465	8,061,779	18.5	1,101,662	10,077,153	18.3	1,089,752	9,949,948
2032	6,133,577	14.5	889,369	8,101,097	18.5	1,134,712	10,126,300	18.3	1,122,445	9,998,475
2033	6,317,584	14.5	916,050	8,127,417	18.5	1,168,753	10,159,200	18.3	1,156,118	10,030,960
2034	6,507,112	14.5	943,531	8,139,356	18.5	1,203,816	10,174,124	18.3	1,190,801	10,045,696
2035	6,702,325	14.5	971,837	8,135,422	18.5	1,239,930	10,169,207	18.3	1,226,525	10,040,841

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	21.3%	$1,094,133	$ 10,994,336	22.4%	$1,150,637	$ 11,567,632	24.2%	$1,243,099	$ 12,470,685
2027	5,290,877	21.3	1,126,957	11,118,294	22.4	1,185,156	11,698,054	24.2	1,280,392	12,611,288
2028	5,449,603	21.3	1,160,765	11,231,560	22.4	1,220,711	11,817,226	24.2	1,318,804	12,739,764
2029	5,613,091	21.3	1,195,588	11,332,804	22.4	1,257,332	11,923,749	24.2	1,358,368	12,854,603
2030	5,781,484	21.3	1,231,456	11,420,585	22.4	1,295,052	12,016,108	24.2	1,399,119	12,954,172
2031	5,954,929	21.3	1,268,400	11,493,347	22.4	1,333,904	12,092,664	24.2	1,441,093	13,036,704
2032	6,133,577	21.3	1,306,452	11,549,401	22.4	1,373,921	12,151,641	24.2	1,484,326	13,100,285
2033	6,317,584	21.3	1,345,645	11,586,925	22.4	1,415,139	12,191,121	24.2	1,528,855	13,142,847
2034	6,507,112	21.3	1,386,015	11,603,947	22.4	1,457,593	12,209,030	24.2	1,574,721	13,162,154
2035	6,702,325	21.3	1,427,595	11,598,339	22.4	1,501,321	12,203,130	24.2	1,621,963	13,155,793

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	26.3%	$1,350,972	$ 13,495,501	27.2%	$1,397,203	$ 13,947,000	30.2%	$1,551,306	$ 15,423,406
2027	5,290,877	26.3	1,391,501	13,647,659	27.2	1,439,119	14,104,248	30.2	1,597,845	15,597,301
2028	5,449,603	26.3	1,433,246	13,786,693	27.2	1,482,292	14,247,933	30.2	1,645,780	15,756,196
2029	5,613,091	26.3	1,476,243	13,910,969	27.2	1,526,761	14,376,367	30.2	1,695,153	15,898,226
2030	5,781,484	26.3	1,520,530	14,018,720	27.2	1,572,564	14,487,723	30.2	1,746,008	16,021,370
2031	5,954,929	26.3	1,566,146	14,108,035	27.2	1,619,741	14,580,026	30.2	1,798,389	16,123,444
2032	6,133,577	26.3	1,613,131	14,176,841	27.2	1,668,333	14,651,134	30.2	1,852,340	16,202,079
2033	6,317,584	26.3	1,661,525	14,222,901	27.2	1,718,383	14,698,735	30.2	1,907,910	16,254,719
2034	6,507,112	26.3	1,711,370	14,243,795	27.2	1,769,934	14,720,328	30.2	1,965,148	16,278,598
2035	6,702,325	26.3	1,762,711	14,236,911	27.2	1,823,032	14,713,214	30.2	2,024,102	16,270,731

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.

Rock Township Ambulance District - Public Safety

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

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	12.6%	$647,234	$ 7,711,759	16.6%	$852,704	$ 9,639,629	16.4%	$842,431	$ 9,517,948
2027	5,290,877	12.6	666,651	7,798,707	16.6	878,286	9,748,313	16.4	867,704	9,625,260
2028	5,449,603	12.6	686,650	7,878,155	16.6	904,634	9,847,623	16.4	893,735	9,723,316
2029	5,613,091	12.6	707,249	7,949,170	16.6	931,773	9,936,392	16.4	920,547	9,810,964
2030	5,781,484	12.6	728,467	8,010,742	16.6	959,726	10,013,357	16.4	948,163	9,886,957
2031	5,954,929	12.6	750,321	8,061,779	16.6	988,518	10,077,153	16.4	976,608	9,949,948
2032	6,133,577	12.6	772,831	8,101,097	16.6	1,018,174	10,126,300	16.4	1,005,907	9,998,475
2033	6,317,584	12.6	796,016	8,127,417	16.6	1,048,719	10,159,200	16.4	1,036,084	10,030,960
2034	6,507,112	12.6	819,896	8,139,356	16.6	1,080,181	10,174,124	16.4	1,067,166	10,045,696
2035	6,702,325	12.6	844,493	8,135,422	16.6	1,112,586	10,169,207	16.4	1,099,181	10,040,841

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	19.4%	$996,534	$ 10,994,336	20.5%	$1,053,039	$ 11,567,632	22.3%	$1,145,501	$ 12,470,685
2027	5,290,877	19.4	1,026,430	11,118,294	20.5	1,084,630	11,698,054	22.3	1,179,866	12,611,288
2028	5,449,603	19.4	1,057,223	11,231,560	20.5	1,117,169	11,817,226	22.3	1,215,261	12,739,764
2029	5,613,091	19.4	1,088,940	11,332,804	20.5	1,150,684	11,923,749	22.3	1,251,719	12,854,603
2030	5,781,484	19.4	1,121,608	11,420,585	20.5	1,185,204	12,016,108	22.3	1,289,271	12,954,172
2031	5,954,929	19.4	1,155,256	11,493,347	20.5	1,220,760	12,092,664	22.3	1,327,949	13,036,704
2032	6,133,577	19.4	1,189,914	11,549,401	20.5	1,257,383	12,151,641	22.3	1,367,788	13,100,285
2033	6,317,584	19.4	1,225,611	11,586,925	20.5	1,295,105	12,191,121	22.3	1,408,821	13,142,847
2034	6,507,112	19.4	1,262,380	11,603,947	20.5	1,333,958	12,209,030	22.3	1,451,086	13,162,154
2035	6,702,325	19.4	1,300,251	11,598,339	20.5	1,373,977	12,203,130	22.3	1,494,618	13,155,793

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	24.4%	$1,253,373	$ 13,495,501	25.3%	$1,299,604	$ 13,947,000	28.3%	$1,453,707	$ 15,423,406
2027	5,290,877	24.4	1,290,974	13,647,659	25.3	1,338,592	14,104,248	28.3	1,497,318	15,597,301
2028	5,449,603	24.4	1,329,703	13,786,693	25.3	1,378,750	14,247,933	28.3	1,542,238	15,756,196
2029	5,613,091	24.4	1,369,594	13,910,969	25.3	1,420,112	14,376,367	28.3	1,588,505	15,898,226
2030	5,781,484	24.4	1,410,682	14,018,720	25.3	1,462,715	14,487,723	28.3	1,636,160	16,021,370
2031	5,954,929	24.4	1,453,003	14,108,035	25.3	1,506,597	14,580,026	28.3	1,685,245	16,123,444
2032	6,133,577	24.4	1,496,593	14,176,841	25.3	1,551,795	14,651,134	28.3	1,735,802	16,202,079
2033	6,317,584	24.4	1,541,490	14,222,901	25.3	1,598,349	14,698,735	28.3	1,787,876	16,254,719
2034	6,507,112	24.4	1,587,735	14,243,795	25.3	1,646,299	14,720,328	28.3	1,841,513	16,278,598
2035	6,702,325	24.4	1,635,367	14,236,911	25.3	1,695,688	14,713,214	28.3	1,896,758	16,270,731

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.

Rock Township Ambulance District - Public Safety

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

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	10.7%	$549,635	$ 7,711,759	14.7%	$755,106	$ 9,639,629	14.5%	$744,832	$ 9,517,948
2027	5,290,877	10.7	566,124	7,798,707	14.7	777,759	9,748,313	14.5	767,177	9,625,260
2028	5,449,603	10.7	583,108	7,878,155	14.7	801,092	9,847,623	14.5	790,192	9,723,316
2029	5,613,091	10.7	600,601	7,949,170	14.7	825,124	9,936,392	14.5	813,898	9,810,964
2030	5,781,484	10.7	618,619	8,010,742	14.7	849,878	10,013,357	14.5	838,315	9,886,957
2031	5,954,929	10.7	637,177	8,061,779	14.7	875,375	10,077,153	14.5	863,465	9,949,948
2032	6,133,577	10.7	656,293	8,101,097	14.7	901,636	10,126,300	14.5	889,369	9,998,475
2033	6,317,584	10.7	675,981	8,127,417	14.7	928,685	10,159,200	14.5	916,050	10,030,960
2034	6,507,112	10.7	696,261	8,139,356	14.7	956,545	10,174,124	14.5	943,531	10,045,696
2035	6,702,325	10.7	717,149	8,135,422	14.7	985,242	10,169,207	14.5	971,837	10,040,841

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	17.5%	$898,935	$ 10,994,336	18.6%	$955,440	$ 11,567,632	20.4%	$1,047,902	$ 12,470,685
2027	5,290,877	17.5	925,903	11,118,294	18.6	984,103	11,698,054	20.4	1,079,339	12,611,288
2028	5,449,603	17.5	953,681	11,231,560	18.6	1,013,626	11,817,226	20.4	1,111,719	12,739,764
2029	5,613,091	17.5	982,291	11,332,804	18.6	1,044,035	11,923,749	20.4	1,145,071	12,854,603
2030	5,781,484	17.5	1,011,760	11,420,585	18.6	1,075,356	12,016,108	20.4	1,179,423	12,954,172
2031	5,954,929	17.5	1,042,113	11,493,347	18.6	1,107,617	12,092,664	20.4	1,214,806	13,036,704
2032	6,133,577	17.5	1,073,376	11,549,401	18.6	1,140,845	12,151,641	20.4	1,251,250	13,100,285
2033	6,317,584	17.5	1,105,577	11,586,925	18.6	1,175,071	12,191,121	20.4	1,288,787	13,142,847
2034	6,507,112	17.5	1,138,745	11,603,947	18.6	1,210,323	12,209,030	20.4	1,327,451	13,162,154
2035	6,702,325	17.5	1,172,907	11,598,339	18.6	1,246,632	12,203,130	20.4	1,367,274	13,155,793

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	22.5%	$1,155,774	$ 13,495,501	23.4%	$1,202,005	$ 13,947,000	26.4%	$1,356,108	$ 15,423,406
2027	5,290,877	22.5	1,190,447	13,647,659	23.4	1,238,065	14,104,248	26.4	1,396,792	15,597,301
2028	5,449,603	22.5	1,226,161	13,786,693	23.4	1,275,207	14,247,933	26.4	1,438,695	15,756,196
2029	5,613,091	22.5	1,262,945	13,910,969	23.4	1,313,463	14,376,367	26.4	1,481,856	15,898,226
2030	5,781,484	22.5	1,300,834	14,018,720	23.4	1,352,867	14,487,723	26.4	1,526,312	16,021,370
2031	5,954,929	22.5	1,339,859	14,108,035	23.4	1,393,453	14,580,026	26.4	1,572,101	16,123,444
2032	6,133,577	22.5	1,380,055	14,176,841	23.4	1,435,257	14,651,134	26.4	1,619,264	16,202,079
2033	6,317,584	22.5	1,421,456	14,222,901	23.4	1,478,315	14,698,735	26.4	1,667,842	16,254,719
2034	6,507,112	22.5	1,464,100	14,243,795	23.4	1,522,664	14,720,328	26.4	1,717,878	16,278,598
2035	6,702,325	22.5	1,508,023	14,236,911	23.4	1,568,344	14,713,214	26.4	1,769,414	16,270,731

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.

Rock Township Ambulance District - Public Safety

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

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 5,136,774	16.4%	$842,431	$ 7,779,984	20.3%	$1,042,765	$ 9,725,058	20.8%	$1,068,449	$ 9,947,179
2027	5,290,877	16.4	867,704	7,867,701	20.3	1,074,048	9,834,705	20.8	1,100,502	10,059,331
2028	5,449,603	16.4	893,735	7,947,852	20.3	1,106,269	9,934,895	20.8	1,133,517	10,161,809
2029	5,613,091	16.4	920,547	8,019,496	20.3	1,139,457	10,024,450	20.8	1,167,523	10,253,410
2030	5,781,484	16.4	948,163	8,081,613	20.3	1,173,641	10,102,097	20.8	1,202,549	10,332,831
2031	5,954,929	16.4	976,608	8,133,102	20.3	1,208,851	10,166,458	20.8	1,238,625	10,398,662
2032	6,133,577	16.4	1,005,907	8,172,768	20.3	1,245,116	10,216,041	20.8	1,275,784	10,449,377
2033	6,317,584	16.4	1,036,084	8,199,321	20.3	1,282,470	10,249,233	20.8	1,314,057	10,483,327
2034	6,507,112	16.4	1,067,166	8,211,366	20.3	1,320,944	10,264,289	20.8	1,353,479	10,498,727
2035	6,702,325	16.4	1,099,181	8,207,398	20.3	1,360,572	10,259,329	20.8	1,394,084	10,493,653

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 5,136,774	23.6%	$1,212,279	$ 11,350,506	24.2%	$1,243,099	$ 11,670,055	26.4%	$1,356,108	$ 12,753,630
2027	5,290,877	23.6	1,248,647	11,478,480	24.2	1,280,392	11,801,632	26.4	1,396,792	12,897,424
2028	5,449,603	23.6	1,286,106	11,595,415	24.2	1,318,804	11,921,859	26.4	1,438,695	13,028,815
2029	5,613,091	23.6	1,324,689	11,699,939	24.2	1,358,368	12,029,325	26.4	1,481,856	13,146,260
2030	5,781,484	23.6	1,364,430	11,790,564	24.2	1,399,119	12,122,501	26.4	1,526,312	13,248,088
2031	5,954,929	23.6	1,405,363	11,865,683	24.2	1,441,093	12,199,735	26.4	1,572,101	13,332,493
2032	6,133,577	23.6	1,447,524	11,923,553	24.2	1,484,326	12,259,234	26.4	1,619,264	13,397,517
2033	6,317,584	23.6	1,490,950	11,962,292	24.2	1,528,855	12,299,064	26.4	1,667,842	13,441,045
2034	6,507,112	23.6	1,535,678	11,979,865	24.2	1,574,721	12,317,132	26.4	1,717,878	13,460,790
2035	6,702,325	23.6	1,581,749	11,974,075	24.2	1,621,963	12,311,179	26.4	1,769,414	13,454,285

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 5,136,774	28.1%	$1,443,433	$ 13,614,989	29.2%	$1,499,938	$ 14,156,764	32.1%	$1,648,904	$ 15,560,050
2027	5,290,877	28.1	1,486,736	13,768,494	29.2	1,544,936	14,316,378	32.1	1,698,372	15,735,485
2028	5,449,603	28.1	1,531,338	13,908,759	29.2	1,591,284	14,462,224	32.1	1,749,323	15,895,788
2029	5,613,091	28.1	1,577,279	14,034,136	29.2	1,639,023	14,592,590	32.1	1,801,802	16,039,076
2030	5,781,484	28.1	1,624,597	14,142,841	29.2	1,688,193	14,705,621	32.1	1,855,856	16,163,311
2031	5,954,929	28.1	1,673,335	14,232,946	29.2	1,738,839	14,799,312	32.1	1,911,532	16,266,289
2032	6,133,577	28.1	1,723,535	14,302,361	29.2	1,791,004	14,871,489	32.1	1,968,878	16,345,621
2033	6,317,584	28.1	1,775,241	14,348,829	29.2	1,844,735	14,919,806	32.1	2,027,944	16,398,728
2034	6,507,112	28.1	1,828,498	14,369,908	29.2	1,900,077	14,941,724	32.1	2,088,783	16,422,818
2035	6,702,325	28.1	1,883,353	14,362,963	29.2	1,957,079	14,934,503	32.1	2,151,446	16,414,881

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.

Rock Township Ambulance District - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-1: Annual Dollars	L-1: Unfunded Actuarial Accrued Liability	L-3 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-3: Annual Dollars	L-3: Unfunded Actuarial Accrued Liability	LT-4(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-4(65): Annual Dollars	LT-4(65): Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	14.5%	$744,832	$ 7,779,984	18.4%	$945,166	$ 9,725,058	18.9%	$970,850	$ 9,947,179
2027	5,290,877	14.5	767,177	7,867,701	18.4	973,521	9,834,705	18.9	999,976	10,059,331
2028	5,449,603	14.5	790,192	7,947,852	18.4	1,002,727	9,934,895	18.9	1,029,975	10,161,809
2029	5,613,091	14.5	813,898	8,019,496	18.4	1,032,809	10,024,450	18.9	1,060,874	10,253,410
2030	5,781,484	14.5	838,315	8,081,613	18.4	1,063,793	10,102,097	18.9	1,092,700	10,332,831
2031	5,954,929	14.5	863,465	8,133,102	18.4	1,095,707	10,166,458	18.9	1,125,482	10,398,662
2032	6,133,577	14.5	889,369	8,172,768	18.4	1,128,578	10,216,041	18.9	1,159,246	10,449,377
2033	6,317,584	14.5	916,050	8,199,321	18.4	1,162,435	10,249,233	18.9	1,194,023	10,483,327
2034	6,507,112	14.5	943,531	8,211,366	18.4	1,197,309	10,264,289	18.9	1,229,844	10,498,727
2035	6,702,325	14.5	971,837	8,207,398	18.4	1,233,228	10,259,329	18.9	1,266,739	10,493,653

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-5(65): Annual Dollars	LT-5(65): Unfunded Actuarial Accrued Liability	L-7 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-7: Annual Dollars	L-7: Unfunded Actuarial Accrued Liability	LT-8(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-8(65): Annual Dollars	LT-8(65): Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	21.7%	$1,114,680	$ 11,350,506	22.3%	$1,145,501	$ 11,670,055	24.5%	$1,258,510	$ 12,753,630
2027	5,290,877	21.7	1,148,120	11,478,480	22.3	1,179,866	11,801,632	24.5	1,296,265	12,897,424
2028	5,449,603	21.7	1,182,564	11,595,415	22.3	1,215,261	11,921,859	24.5	1,335,153	13,028,815
2029	5,613,091	21.7	1,218,041	11,699,939	22.3	1,251,719	12,029,325	24.5	1,375,207	13,146,260
2030	5,781,484	21.7	1,254,582	11,790,564	22.3	1,289,271	12,122,501	24.5	1,416,464	13,248,088
2031	5,954,929	21.7	1,292,220	11,865,683	22.3	1,327,949	12,199,735	24.5	1,458,958	13,332,493
2032	6,133,577	21.7	1,330,986	11,923,553	22.3	1,367,788	12,259,234	24.5	1,502,726	13,397,517
2033	6,317,584	21.7	1,370,916	11,962,292	22.3	1,408,821	12,299,064	24.5	1,547,808	13,441,045
2034	6,507,112	21.7	1,412,043	11,979,865	22.3	1,451,086	12,317,132	24.5	1,594,242	13,460,790
2035	6,702,325	21.7	1,454,405	11,974,075	22.3	1,494,618	12,311,179	24.5	1,642,070	13,454,285

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-12: Annual Dollars	L-12: Unfunded Actuarial Accrued Liability	LT-14(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-14(65): Annual Dollars	LT-14(65): Unfunded Actuarial Accrued Liability	L-6 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-6: Annual Dollars	L-6: Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	26.2%	$1,345,835	$ 13,614,989	27.3%	$1,402,339	$ 14,156,764	30.2%	$1,551,306	$ 15,560,050
2027	5,290,877	26.2	1,386,210	13,768,494	27.3	1,444,409	14,316,378	30.2	1,597,845	15,735,485
2028	5,449,603	26.2	1,427,796	13,908,759	27.3	1,487,742	14,462,224	30.2	1,645,780	15,895,788
2029	5,613,091	26.2	1,470,630	14,034,136	27.3	1,532,374	14,592,590	30.2	1,695,153	16,039,076
2030	5,781,484	26.2	1,514,749	14,142,841	27.3	1,578,345	14,705,621	30.2	1,746,008	16,163,311
2031	5,954,929	26.2	1,560,191	14,232,946	27.3	1,625,696	14,799,312	30.2	1,798,389	16,266,289
2032	6,133,577	26.2	1,606,997	14,302,361	27.3	1,674,467	14,871,489	30.2	1,852,340	16,345,621
2033	6,317,584	26.2	1,655,207	14,348,829	27.3	1,724,700	14,919,806	30.2	1,907,910	16,398,728
2034	6,507,112	26.2	1,704,863	14,369,908	27.3	1,776,442	14,941,724	30.2	1,965,148	16,422,818
2035	6,702,325	26.2	1,756,009	14,362,963	27.3	1,829,735	14,934,503	30.2	2,024,102	16,414,881

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.

Rock Township Ambulance District - Public Safety

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

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	12.6%	$647,234	$ 7,779,984	16.5%	$847,568	$ 9,725,058	17.0%	$873,252	$ 9,947,179
2027	5,290,877	12.6	666,651	7,867,701	16.5	872,995	9,834,705	17.0	899,449	10,059,331
2028	5,449,603	12.6	686,650	7,947,852	16.5	899,184	9,934,895	17.0	926,433	10,161,809
2029	5,613,091	12.6	707,249	8,019,496	16.5	926,160	10,024,450	17.0	954,225	10,253,410
2030	5,781,484	12.6	728,467	8,081,613	16.5	953,945	10,102,097	17.0	982,852	10,332,831
2031	5,954,929	12.6	750,321	8,133,102	16.5	982,563	10,166,458	17.0	1,012,338	10,398,662
2032	6,133,577	12.6	772,831	8,172,768	16.5	1,012,040	10,216,041	17.0	1,042,708	10,449,377
2033	6,317,584	12.6	796,016	8,199,321	16.5	1,042,401	10,249,233	17.0	1,073,989	10,483,327
2034	6,507,112	12.6	819,896	8,211,366	16.5	1,073,673	10,264,289	17.0	1,106,209	10,498,727
2035	6,702,325	12.6	844,493	8,207,398	16.5	1,105,884	10,259,329	17.0	1,139,395	10,493,653

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	19.8%	$1,017,081	$ 11,350,506	20.4%	$1,047,902	$ 11,670,055	22.6%	$1,160,911	$ 12,753,630
2027	5,290,877	19.8	1,047,594	11,478,480	20.4	1,079,339	11,801,632	22.6	1,195,738	12,897,424
2028	5,449,603	19.8	1,079,021	11,595,415	20.4	1,111,719	11,921,859	22.6	1,231,610	13,028,815
2029	5,613,091	19.8	1,111,392	11,699,939	20.4	1,145,071	12,029,325	22.6	1,268,559	13,146,260
2030	5,781,484	19.8	1,144,734	11,790,564	20.4	1,179,423	12,122,501	22.6	1,306,615	13,248,088
2031	5,954,929	19.8	1,179,076	11,865,683	20.4	1,214,806	12,199,735	22.6	1,345,814	13,332,493
2032	6,133,577	19.8	1,214,448	11,923,553	20.4	1,251,250	12,259,234	22.6	1,386,188	13,397,517
2033	6,317,584	19.8	1,250,882	11,962,292	20.4	1,288,787	12,299,064	22.6	1,427,774	13,441,045
2034	6,507,112	19.8	1,288,408	11,979,865	20.4	1,327,451	12,317,132	22.6	1,470,607	13,460,790
2035	6,702,325	19.8	1,327,060	11,974,075	20.4	1,367,274	12,311,179	22.6	1,514,725	13,454,285

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	24.3%	$1,248,236	$ 13,614,989	25.4%	$1,304,741	$ 14,156,764	28.3%	$1,453,707	$ 15,560,050
2027	5,290,877	24.3	1,285,683	13,768,494	25.4	1,343,883	14,316,378	28.3	1,497,318	15,735,485
2028	5,449,603	24.3	1,324,254	13,908,759	25.4	1,384,199	14,462,224	28.3	1,542,238	15,895,788
2029	5,613,091	24.3	1,363,981	14,034,136	25.4	1,425,725	14,592,590	28.3	1,588,505	16,039,076
2030	5,781,484	24.3	1,404,901	14,142,841	25.4	1,468,497	14,705,621	28.3	1,636,160	16,163,311
2031	5,954,929	24.3	1,447,048	14,232,946	25.4	1,512,552	14,799,312	28.3	1,685,245	16,266,289
2032	6,133,577	24.3	1,490,459	14,302,361	25.4	1,557,929	14,871,489	28.3	1,735,802	16,345,621
2033	6,317,584	24.3	1,535,173	14,348,829	25.4	1,604,666	14,919,806	28.3	1,787,876	16,398,728
2034	6,507,112	24.3	1,581,228	14,369,908	25.4	1,652,806	14,941,724	28.3	1,841,513	16,422,818
2035	6,702,325	24.3	1,628,665	14,362,963	25.4	1,702,391	14,934,503	28.3	1,896,758	16,414,881

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.

Rock Township Ambulance District - Public Safety

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

(Member contributions are additional)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 5,136,774	10.7%	$549,635	$ 7,779,984	14.6%	$749,969	$ 9,725,058	15.1%	$775,653	$ 9,947,179
2027	5,290,877	10.7	566,124	7,867,701	14.6	772,468	9,834,705	15.1	798,922	10,059,331
2028	5,449,603	10.7	583,108	7,947,852	14.6	795,642	9,934,895	15.1	822,890	10,161,809
2029	5,613,091	10.7	600,601	8,019,496	14.6	819,511	10,024,450	15.1	847,577	10,253,410
2030	5,781,484	10.7	618,619	8,081,613	14.6	844,097	10,102,097	15.1	873,004	10,332,831
2031	5,954,929	10.7	637,177	8,133,102	14.6	869,420	10,166,458	15.1	899,194	10,398,662
2032	6,133,577	10.7	656,293	8,172,768	14.6	895,502	10,216,041	15.1	926,170	10,449,377
2033	6,317,584	10.7	675,981	8,199,321	14.6	922,367	10,249,233	15.1	953,955	10,483,327
2034	6,507,112	10.7	696,261	8,211,366	14.6	950,038	10,264,289	15.1	982,574	10,498,727
2035	6,702,325	10.7	717,149	8,207,398	14.6	978,539	10,259,329	15.1	1,012,051	10,493,653

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 5,136,774	17.9%	$919,483	$ 11,350,506	18.5%	$950,303	$ 11,670,055	20.7%	$1,063,312	$ 12,753,630
2027	5,290,877	17.9	947,067	11,478,480	18.5	978,812	11,801,632	20.7	1,095,212	12,897,424
2028	5,449,603	17.9	975,479	11,595,415	18.5	1,008,177	11,921,859	20.7	1,128,068	13,028,815
2029	5,613,091	17.9	1,004,743	11,699,939	18.5	1,038,422	12,029,325	20.7	1,161,910	13,146,260
2030	5,781,484	17.9	1,034,886	11,790,564	18.5	1,069,575	12,122,501	20.7	1,196,767	13,248,088
2031	5,954,929	17.9	1,065,932	11,865,683	18.5	1,101,662	12,199,735	20.7	1,232,670	13,332,493
2032	6,133,577	17.9	1,097,910	11,923,553	18.5	1,134,712	12,259,234	20.7	1,269,650	13,397,517
2033	6,317,584	17.9	1,130,848	11,962,292	18.5	1,168,753	12,299,064	20.7	1,307,740	13,441,045
2034	6,507,112	17.9	1,164,773	11,979,865	18.5	1,203,816	12,317,132	20.7	1,346,972	13,460,790
2035	6,702,325	17.9	1,199,716	11,974,075	18.5	1,239,930	12,311,179	20.7	1,387,381	13,454,285

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 5,136,774	22.4%	$1,150,637	$ 13,614,989	23.5%	$1,207,142	$ 14,156,764	26.4%	$1,356,108	$ 15,560,050
2027	5,290,877	22.4	1,185,156	13,768,494	23.5	1,243,356	14,316,378	26.4	1,396,792	15,735,485
2028	5,449,603	22.4	1,220,711	13,908,759	23.5	1,280,657	14,462,224	26.4	1,438,695	15,895,788
2029	5,613,091	22.4	1,257,332	14,034,136	23.5	1,319,076	14,592,590	26.4	1,481,856	16,039,076
2030	5,781,484	22.4	1,295,052	14,142,841	23.5	1,358,649	14,705,621	26.4	1,526,312	16,163,311
2031	5,954,929	22.4	1,333,904	14,232,946	23.5	1,399,408	14,799,312	26.4	1,572,101	16,266,289
2032	6,133,577	22.4	1,373,921	14,302,361	23.5	1,441,391	14,871,489	26.4	1,619,264	16,345,621
2033	6,317,584	22.4	1,415,139	14,348,829	23.5	1,484,632	14,919,806	26.4	1,667,842	16,398,728
2034	6,507,112	22.4	1,457,593	14,369,908	23.5	1,529,171	14,941,724	26.4	1,717,878	16,422,818
2035	6,702,325	22.4	1,501,321	14,362,963	23.5	1,575,046	14,934,503	26.4	1,769,414	16,414,881

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.

Rock Township Ambulance District - Public Safety

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

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 5,136,774	17.0%	$873,252	$ 8,078,203	21.2%	$1,088,996	$ 10,097,687	21.5%	$1,104,406	$ 10,331,177
2027	5,290,877	17.0	899,449	8,169,282	21.2	1,121,666	10,211,536	21.5	1,137,539	10,447,658
2028	5,449,603	17.0	926,433	8,252,505	21.2	1,155,316	10,315,565	21.5	1,171,665	10,554,092
2029	5,613,091	17.0	954,225	8,326,895	21.2	1,189,975	10,408,552	21.5	1,206,815	10,649,229
2030	5,781,484	17.0	982,852	8,391,393	21.2	1,225,675	10,489,174	21.5	1,243,019	10,731,715
2031	5,954,929	17.0	1,012,338	8,444,855	21.2	1,262,445	10,556,002	21.5	1,280,310	10,800,088
2032	6,133,577	17.0	1,042,708	8,486,041	21.2	1,300,318	10,607,484	21.5	1,318,719	10,852,761
2033	6,317,584	17.0	1,073,989	8,513,612	21.2	1,339,328	10,641,947	21.5	1,358,281	10,888,021
2034	6,507,112	17.0	1,106,209	8,526,119	21.2	1,379,508	10,657,580	21.5	1,399,029	10,904,016
2035	6,702,325	17.0	1,139,395	8,521,999	21.2	1,420,893	10,652,429	21.5	1,441,000	10,898,746

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 5,136,774	24.5%	$1,258,510	$ 11,787,486	25.1%	$1,289,330	$ 12,117,288	27.3%	$1,402,339	$ 13,243,739
2027	5,290,877	24.5	1,296,265	11,920,387	25.1	1,328,010	12,253,907	27.3	1,444,409	13,393,058
2028	5,449,603	24.5	1,335,153	12,041,824	25.1	1,367,850	12,378,742	27.3	1,487,742	13,529,498
2029	5,613,091	24.5	1,375,207	12,150,372	25.1	1,408,886	12,490,327	27.3	1,532,374	13,651,456
2030	5,781,484	24.5	1,416,464	12,244,486	25.1	1,451,152	12,587,074	27.3	1,578,345	13,757,197
2031	5,954,929	24.5	1,458,958	12,322,497	25.1	1,494,687	12,667,267	27.3	1,625,696	13,844,845
2032	6,133,577	24.5	1,502,726	12,382,595	25.1	1,539,528	12,729,046	27.3	1,674,467	13,912,367
2033	6,317,584	24.5	1,547,808	12,422,826	25.1	1,585,714	12,770,402	27.3	1,724,700	13,957,568
2034	6,507,112	24.5	1,594,242	12,441,076	25.1	1,633,285	12,789,162	27.3	1,776,442	13,978,072
2035	6,702,325	24.5	1,642,070	12,435,064	25.1	1,682,284	12,782,981	27.3	1,829,735	13,971,317

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2026	$ 5,136,774	29.2%	$1,499,938	$ 14,136,831	30.3%	$1,556,443	$ 14,700,020	33.3%	$1,710,546	$ 16,156,389
2027	5,290,877	29.2	1,544,936	14,296,220	30.3	1,603,136	14,865,759	33.3	1,761,862	16,338,548
2028	5,449,603	29.2	1,591,284	14,441,861	30.3	1,651,230	15,017,202	33.3	1,814,718	16,504,995
2029	5,613,091	29.2	1,639,023	14,572,043	30.3	1,700,767	15,152,570	33.3	1,869,159	16,653,775
2030	5,781,484	29.2	1,688,193	14,684,915	30.3	1,751,790	15,269,938	33.3	1,925,234	16,782,771
2031	5,954,929	29.2	1,738,839	14,778,474	30.3	1,804,343	15,367,224	33.3	1,982,991	16,889,696
2032	6,133,577	29.2	1,791,004	14,850,550	30.3	1,858,474	15,442,171	33.3	2,042,481	16,972,068
2033	6,317,584	29.2	1,844,735	14,898,799	30.3	1,914,228	15,492,342	33.3	2,103,755	17,027,210
2034	6,507,112	29.2	1,900,077	14,920,686	30.3	1,971,655	15,515,101	33.3	2,166,868	17,052,224
2035	6,702,325	29.2	1,957,079	14,913,475	30.3	2,030,804	15,507,603	33.3	2,231,874	17,043,983

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.

Rock Township Ambulance District - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	15.1%	$775,653	$ 8,078,203	19.3%	$991,397	$ 10,097,687	19.6%	$1,006,808	$ 10,331,177
2027	5,290,877	15.1	798,922	8,169,282	19.3	1,021,139	10,211,536	19.6	1,037,012	10,447,658
2028	5,449,603	15.1	822,890	8,252,505	19.3	1,051,773	10,315,565	19.6	1,068,122	10,554,092
2029	5,613,091	15.1	847,577	8,326,895	19.3	1,083,327	10,408,552	19.6	1,100,166	10,649,229
2030	5,781,484	15.1	873,004	8,391,393	19.3	1,115,826	10,489,174	19.6	1,133,171	10,731,715
2031	5,954,929	15.1	899,194	8,444,855	19.3	1,149,301	10,556,002	19.6	1,167,166	10,800,088
2032	6,133,577	15.1	926,170	8,486,041	19.3	1,183,780	10,607,484	19.6	1,202,181	10,852,761
2033	6,317,584	15.1	953,955	8,513,612	19.3	1,219,294	10,641,947	19.6	1,238,246	10,888,021
2034	6,507,112	15.1	982,574	8,526,119	19.3	1,255,873	10,657,580	19.6	1,275,394	10,904,016
2035	6,702,325	15.1	1,012,051	8,521,999	19.3	1,293,549	10,652,429	19.6	1,313,656	10,898,746

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	22.6%	$1,160,911	$ 11,787,486	23.2%	$1,191,732	$ 12,117,288	25.4%	$1,304,741	$ 13,243,739
2027	5,290,877	22.6	1,195,738	11,920,387	23.2	1,227,483	12,253,907	25.4	1,343,883	13,393,058
2028	5,449,603	22.6	1,231,610	12,041,824	23.2	1,264,308	12,378,742	25.4	1,384,199	13,529,498
2029	5,613,091	22.6	1,268,559	12,150,372	23.2	1,302,237	12,490,327	25.4	1,425,725	13,651,456
2030	5,781,484	22.6	1,306,615	12,244,486	23.2	1,341,304	12,587,074	25.4	1,468,497	13,757,197
2031	5,954,929	22.6	1,345,814	12,322,497	23.2	1,381,544	12,667,267	25.4	1,512,552	13,844,845
2032	6,133,577	22.6	1,386,188	12,382,595	23.2	1,422,990	12,729,046	25.4	1,557,929	13,912,367
2033	6,317,584	22.6	1,427,774	12,422,826	23.2	1,465,679	12,770,402	25.4	1,604,666	13,957,568
2034	6,507,112	22.6	1,470,607	12,441,076	23.2	1,509,650	12,789,162	25.4	1,652,806	13,978,072
2035	6,702,325	22.6	1,514,725	12,435,064	23.2	1,554,939	12,782,981	25.4	1,702,391	13,971,317

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2026	$ 5,136,774	27.3%	$1,402,339	$ 14,136,831	28.4%	$1,458,844	$ 14,700,020	31.4%	$1,612,947	$ 16,156,389
2027	5,290,877	27.3	1,444,409	14,296,220	28.4	1,502,609	14,865,759	31.4	1,661,335	16,338,548
2028	5,449,603	27.3	1,487,742	14,441,861	28.4	1,547,687	15,017,202	31.4	1,711,175	16,504,995
2029	5,613,091	27.3	1,532,374	14,572,043	28.4	1,594,118	15,152,570	31.4	1,762,511	16,653,775
2030	5,781,484	27.3	1,578,345	14,684,915	28.4	1,641,941	15,269,938	31.4	1,815,386	16,782,771
2031	5,954,929	27.3	1,625,696	14,778,474	28.4	1,691,200	15,367,224	31.4	1,869,848	16,889,696
2032	6,133,577	27.3	1,674,467	14,850,550	28.4	1,741,936	15,442,171	31.4	1,925,943	16,972,068
2033	6,317,584	27.3	1,724,700	14,898,799	28.4	1,794,194	15,492,342	31.4	1,983,721	17,027,210
2034	6,507,112	27.3	1,776,442	14,920,686	28.4	1,848,020	15,515,101	31.4	2,043,233	17,052,224
2035	6,702,325	27.3	1,829,735	14,913,475	28.4	1,903,460	15,507,603	31.4	2,104,530	17,043,983

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.

Rock Township Ambulance District - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-1: Estimated Employer Contribution Annual Dollars	L-1: Unfunded Actuarial Accrued Liability	L-3 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-3: Estimated Employer Contribution Annual Dollars	L-3: Unfunded Actuarial Accrued Liability	LT-4(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-4(65): Estimated Employer Contribution Annual Dollars	LT-4(65): Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	13.2%	$678,054	$ 8,078,203	17.4%	$893,799	$ 10,097,687	17.7%	$909,209	$ 10,331,177
2027	5,290,877	13.2	698,396	8,169,282	17.4	920,613	10,211,536	17.7	936,485	10,447,658
2028	5,449,603	13.2	719,348	8,252,505	17.4	948,231	10,315,565	17.7	964,580	10,554,092
2029	5,613,091	13.2	740,928	8,326,895	17.4	976,678	10,408,552	17.7	993,517	10,649,229
2030	5,781,484	13.2	763,156	8,391,393	17.4	1,005,978	10,489,174	17.7	1,023,323	10,731,715
2031	5,954,929	13.2	786,051	8,444,855	17.4	1,036,158	10,556,002	17.7	1,054,022	10,800,088
2032	6,133,577	13.2	809,632	8,486,041	17.4	1,067,242	10,607,484	17.7	1,085,643	10,852,761
2033	6,317,584	13.2	833,921	8,513,612	17.4	1,099,260	10,641,947	17.7	1,118,212	10,888,021
2034	6,507,112	13.2	858,939	8,526,119	17.4	1,132,237	10,657,580	17.7	1,151,759	10,904,016
2035	6,702,325	13.2	884,707	8,521,999	17.4	1,166,205	10,652,429	17.7	1,186,312	10,898,746

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-5(65): Estimated Employer Contribution Annual Dollars	LT-5(65): Unfunded Actuarial Accrued Liability	L-7 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-7: Estimated Employer Contribution Annual Dollars	L-7: Unfunded Actuarial Accrued Liability	LT-8(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-8(65): Estimated Employer Contribution Annual Dollars	LT-8(65): Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	20.7%	$1,063,312	$ 11,787,486	21.3%	$1,094,133	$ 12,117,288	23.5%	$1,207,142	$ 13,243,739
2027	5,290,877	20.7	1,095,212	11,920,387	21.3	1,126,957	12,253,907	23.5	1,243,356	13,393,058
2028	5,449,603	20.7	1,128,068	12,041,824	21.3	1,160,765	12,378,742	23.5	1,280,657	13,529,498
2029	5,613,091	20.7	1,161,910	12,150,372	21.3	1,195,588	12,490,327	23.5	1,319,076	13,651,456
2030	5,781,484	20.7	1,196,767	12,244,486	21.3	1,231,456	12,587,074	23.5	1,358,649	13,757,197
2031	5,954,929	20.7	1,232,670	12,322,497	21.3	1,268,400	12,667,267	23.5	1,399,408	13,844,845
2032	6,133,577	20.7	1,269,650	12,382,595	21.3	1,306,452	12,729,046	23.5	1,441,391	13,912,367
2033	6,317,584	20.7	1,307,740	12,422,826	21.3	1,345,645	12,770,402	23.5	1,484,632	13,957,568
2034	6,507,112	20.7	1,346,972	12,441,076	21.3	1,386,015	12,789,162	23.5	1,529,171	13,978,072
2035	6,702,325	20.7	1,387,381	12,435,064	21.3	1,427,595	12,782,981	23.5	1,575,046	13,971,317

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-12: Estimated Employer Contribution Annual Dollars	L-12: Unfunded Actuarial Accrued Liability	LT-14(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-14(65): Estimated Employer Contribution Annual Dollars	LT-14(65): Unfunded Actuarial Accrued Liability	L-6 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-6: Estimated Employer Contribution Annual Dollars	L-6: Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	25.4%	$1,304,741	$ 14,136,831	26.5%	$1,361,245	$ 14,700,020	29.5%	$1,515,348	$ 16,156,389
2027	5,290,877	25.4	1,343,883	14,296,220	26.5	1,402,082	14,865,759	29.5	1,560,809	16,338,548
2028	5,449,603	25.4	1,384,199	14,441,861	26.5	1,444,145	15,017,202	29.5	1,607,633	16,504,995
2029	5,613,091	25.4	1,425,725	14,572,043	26.5	1,487,469	15,152,570	29.5	1,655,862	16,653,775
2030	5,781,484	25.4	1,468,497	14,684,915	26.5	1,532,093	15,269,938	29.5	1,705,538	16,782,771
2031	5,954,929	25.4	1,512,552	14,778,474	26.5	1,578,056	15,367,224	29.5	1,756,704	16,889,696
2032	6,133,577	25.4	1,557,929	14,850,550	26.5	1,625,398	15,442,171	29.5	1,809,405	16,972,068
2033	6,317,584	25.4	1,604,666	14,898,799	26.5	1,674,160	15,492,342	29.5	1,863,687	17,027,210
2034	6,507,112	25.4	1,652,806	14,920,686	26.5	1,724,385	15,515,101	29.5	1,919,598	17,052,224
2035	6,702,325	25.4	1,702,391	14,913,475	26.5	1,776,116	15,507,603	29.5	1,977,186	17,043,983

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.

Rock Township Ambulance District - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-1: Annual Dollars	L-1: Unfunded Actuarial Accrued Liability	L-3 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-3: Annual Dollars	L-3: Unfunded Actuarial Accrued Liability	LT-4(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-4(65): Annual Dollars	LT-4(65): Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	11.3%	$580,455	$ 8,078,203	15.5%	$796,200	$ 10,097,687	15.8%	$811,610	$ 10,331,177
2027	5,290,877	11.3	597,869	8,169,282	15.5	820,086	10,211,536	15.8	835,959	10,447,658
2028	5,449,603	11.3	615,805	8,252,505	15.5	844,688	10,315,565	15.8	861,037	10,554,092
2029	5,613,091	11.3	634,279	8,326,895	15.5	870,029	10,408,552	15.8	886,868	10,649,229
2030	5,781,484	11.3	653,308	8,391,393	15.5	896,130	10,489,174	15.8	913,474	10,731,715
2031	5,954,929	11.3	672,907	8,444,855	15.5	923,014	10,556,002	15.8	940,879	10,800,088
2032	6,133,577	11.3	693,094	8,486,041	15.5	950,704	10,607,484	15.8	969,105	10,852,761
2033	6,317,584	11.3	713,887	8,513,612	15.5	979,226	10,641,947	15.8	998,178	10,888,021
2034	6,507,112	11.3	735,304	8,526,119	15.5	1,008,602	10,657,580	15.8	1,028,124	10,904,016
2035	6,702,325	11.3	757,363	8,521,999	15.5	1,038,860	10,652,429	15.8	1,058,967	10,898,746

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-5(65): Annual Dollars	LT-5(65): Unfunded Actuarial Accrued Liability	L-7 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-7: Annual Dollars	L-7: Unfunded Actuarial Accrued Liability	LT-8(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-8(65): Annual Dollars	LT-8(65): Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	18.8%	$965,714	$ 11,787,486	19.4%	$996,534	$ 12,117,288	21.6%	$1,109,543	$ 13,243,739
2027	5,290,877	18.8	994,685	11,920,387	19.4	1,026,430	12,253,907	21.6	1,142,829	13,393,058
2028	5,449,603	18.8	1,024,525	12,041,824	19.4	1,057,223	12,378,742	21.6	1,177,114	13,529,498
2029	5,613,091	18.8	1,055,261	12,150,372	19.4	1,088,940	12,490,327	21.6	1,212,428	13,651,456
2030	5,781,484	18.8	1,086,919	12,244,486	19.4	1,121,608	12,587,074	21.6	1,248,801	13,757,197
2031	5,954,929	18.8	1,119,527	12,322,497	19.4	1,155,256	12,667,267	21.6	1,286,265	13,844,845
2032	6,133,577	18.8	1,153,112	12,382,595	19.4	1,189,914	12,729,046	21.6	1,324,853	13,912,367
2033	6,317,584	18.8	1,187,706	12,422,826	19.4	1,225,611	12,770,402	21.6	1,364,598	13,957,568
2034	6,507,112	18.8	1,223,337	12,441,076	19.4	1,262,380	12,789,162	21.6	1,405,536	13,978,072
2035	6,702,325	18.8	1,260,037	12,435,064	19.4	1,300,251	12,782,981	21.6	1,447,702	13,971,317

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-12: Annual Dollars	L-12: Unfunded Actuarial Accrued Liability	LT-14(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-14(65): Annual Dollars	LT-14(65): Unfunded Actuarial Accrued Liability	L-6 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-6: Annual Dollars	L-6: Unfunded Actuarial Accrued Liability
2026	$ 5,136,774	23.5%	$1,207,142	$ 14,136,831	24.6%	$1,263,646	$ 14,700,020	27.6%	$1,417,750	$ 16,156,389
2027	5,290,877	23.5	1,243,356	14,296,220	24.6	1,301,556	14,865,759	27.6	1,460,282	16,338,548
2028	5,449,603	23.5	1,280,657	14,441,861	24.6	1,340,602	15,017,202	27.6	1,504,090	16,504,995
2029	5,613,091	23.5	1,319,076	14,572,043	24.6	1,380,820	15,152,570	27.6	1,549,213	16,653,775
2030	5,781,484	23.5	1,358,649	14,684,915	24.6	1,422,245	15,269,938	27.6	1,595,690	16,782,771
2031	5,954,929	23.5	1,399,408	14,778,474	24.6	1,464,913	15,367,224	27.6	1,643,560	16,889,696
2032	6,133,577	23.5	1,441,391	14,850,550	24.6	1,508,860	15,442,171	27.6	1,692,867	16,972,068
2033	6,317,584	23.5	1,484,632	14,898,799	24.6	1,554,126	15,492,342	27.6	1,743,653	17,027,210
2034	6,507,112	23.5	1,529,171	14,920,686	24.6	1,600,750	15,515,101	27.6	1,795,963	17,052,224
2035	6,702,325	23.5	1,575,046	14,913,475	24.6	1,648,772	15,507,603	27.6	1,849,842	17,043,983

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.
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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.