



The Initial Valuation For

Warren County Emergency Services

as of August 31, 2024



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October 8, 2024

Warren County Emergency Services
Warrenton, Missouri

Ladies and Gentlemen:

Submitted in this report are the results of the actuarial valuation prepared to determine the employer contribution rates required to support, for your employees, the benefits provided by the Missouri Local Government Employees Retirement System (LAGERS). This report contains the information needed to comply with Missouri State disclosure requirements regarding the adoption of LAGERS benefits by a political subdivision (Sections 105.660 - 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 29, 2024.

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

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

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

In accordance with LAGERS Board policy, the employer contribution rates established by this valuation report are valid for purposes of joining the System for a two year period from the date of this valuation which was August 31, 2024. The valuation was based on data furnished from your records concerning individual employees (see Appendix V).

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

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

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

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

The signing actuary is independent of the plan sponsor.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Mita D. Drazilov, ASA, FCA, MAAA



Alternate Plan Provisions Affecting Employer Contribution Rates

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

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

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

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

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

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

Warren County Emergency Services

Employer Contribution Rates 5 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	7.70%	0.20%	12.20%	20.10%	18.20%	16.30%	14.40%
	Public Safety	6.50	0.20	4.80	11.50	9.60	7.70	5.80
L-3	General	9.40	0.30	15.30	25.00	23.10	21.20	19.30
	Public Safety	8.00	0.30	5.90	14.20	12.30	10.40	8.50
LT-4(65)	General	8.50	0.20	12.20	20.90	19.00	17.10	15.20
	Public Safety	7.70	0.20	6.00	13.90	12.00	10.10	8.20
LT-5(65)	General	10.00	0.30	15.30	25.60	23.70	21.80	19.90
	Public Safety	8.80	0.30	6.90	16.00	14.10	12.20	10.30
L-7	General	11.10	0.30	18.40	29.80	27.90	26.00	24.10
	Public Safety	9.40	0.30	7.10	16.80	14.90	13.00	11.10
LT-8(65)	General	11.50	0.30	18.40	30.20	28.30	26.40	24.50
	Public Safety	9.90	0.30	7.70	17.90	16.00	14.10	12.20
L-12	General	12.80	0.40	21.40	34.60	32.70	30.80	28.90
	Public Safety	10.80	0.40	8.30	19.50	17.60	15.70	13.80
LT-14(65)	General	13.00	0.40	21.40	34.80	32.90	31.00	29.10
	Public Safety	11.10	0.40	8.60	20.10	18.20	16.30	14.40
L-6	General	14.50	0.50	24.50	39.50	37.60	35.70	33.80
	Public Safety	12.20	0.50	9.50	22.20	20.30	18.40	16.50

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

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

Warren County Emergency Services

Employer Contribution Rates 3 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	7.90%	0.20%	12.60%	20.70%	18.80%	16.90%	15.00%
	Public Safety	6.80	0.20	4.90	11.90	10.00	8.10	6.20
L-3	General	9.60	0.30	15.70	25.60	23.70	21.80	19.90
	Public Safety	8.20	0.30	6.20	14.70	12.80	10.90	9.00
LT-4(65)	General	8.80	0.20	12.60	21.60	19.70	17.80	15.90
	Public Safety	7.90	0.20	6.20	14.30	12.40	10.50	8.60
LT-5(65)	General	10.30	0.30	15.70	26.30	24.40	22.50	20.60
	Public Safety	9.10	0.30	7.10	16.50	14.60	12.70	10.80
L-7	General	11.40	0.30	18.90	30.60	28.70	26.80	24.90
	Public Safety	9.70	0.30	7.40	17.40	15.50	13.60	11.70
LT-8(65)	General	11.80	0.30	18.90	31.00	29.10	27.20	25.30
	Public Safety	10.30	0.30	8.00	18.60	16.70	14.80	12.90
L-12	General	13.10	0.40	22.00	35.50	33.60	31.70	29.80
	Public Safety	11.20	0.40	8.60	20.20	18.30	16.40	14.50
LT-14(65)	General	13.40	0.40	22.00	35.80	33.90	32.00	30.10
	Public Safety	11.50	0.40	8.90	20.80	18.90	17.00	15.10
L-6	General	14.90	0.50	25.20	40.60	38.70	36.80	34.90
	Public Safety	12.60	0.50	9.80	22.90	21.00	19.10	17.20

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

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

Warren County Emergency Services

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

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	7.70%	0.20%	12.20%	20.10%	18.20%	16.30%	14.40%
	Public Safety	6.80	0.20	5.10	12.10	10.20	8.30	6.40
L-3	General	9.40	0.30	15.30	25.00	23.10	21.20	19.30
	Public Safety	8.30	0.30	6.40	15.00	13.10	11.20	9.30
LT-4(65)	General	8.50	0.20	12.20	20.90	19.00	17.10	15.20
	Public Safety	8.30	0.20	7.00	15.50	13.60	11.70	9.80
LT-5(65)	General	10.00	0.30	15.30	25.60	23.70	21.80	19.90
	Public Safety	9.40	0.30	7.80	17.50	15.60	13.70	11.80
L-7	General	11.10	0.30	18.40	29.80	27.90	26.00	24.10
	Public Safety	9.70	0.30	7.70	17.70	15.80	13.90	12.00
LT-8(65)	General	11.50	0.30	18.40	30.20	28.30	26.40	24.50
	Public Safety	10.50	0.30	8.60	19.40	17.50	15.60	13.70
L-12	General	12.80	0.40	21.40	34.60	32.70	30.80	28.90
	Public Safety	11.20	0.40	9.00	20.60	18.70	16.80	14.90
LT-14(65)	General	13.00	0.40	21.40	34.80	32.90	31.00	29.10
	Public Safety	11.60	0.40	9.50	21.50	19.60	17.70	15.80
L-6	General	14.50	0.50	24.50	39.50	37.60	35.70	33.80
	Public Safety	12.70	0.50	10.30	23.50	21.60	19.70	17.80

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

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

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

Warren County Emergency Services

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

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	7.90%	0.20%	12.60%	20.70%	18.80%	16.90%	15.00%
	Public Safety	7.00	0.20	5.30	12.50	10.60	8.70	6.80
L-3	General	9.60	0.30	15.70	25.60	23.70	21.80	19.90
	Public Safety	8.50	0.30	6.70	15.50	13.60	11.70	9.80
LT-4(65)	General	8.80	0.20	12.60	21.60	19.70	17.80	15.90
	Public Safety	8.60	0.20	7.30	16.10	14.20	12.30	10.40
LT-5(65)	General	10.30	0.30	15.70	26.30	24.40	22.50	20.60
	Public Safety	9.70	0.30	8.10	18.10	16.20	14.30	12.40
L-7	General	11.40	0.30	18.90	30.60	28.70	26.80	24.90
	Public Safety	10.10	0.30	8.00	18.40	16.50	14.60	12.70
LT-8(65)	General	11.80	0.30	18.90	31.00	29.10	27.20	25.30
	Public Safety	10.90	0.30	9.00	20.20	18.30	16.40	14.50
L-12	General	13.10	0.40	22.00	35.50	33.60	31.70	29.80
	Public Safety	11.60	0.40	9.30	21.30	19.40	17.50	15.60
LT-14(65)	General	13.40	0.40	22.00	35.80	33.90	32.00	30.10
	Public Safety	12.00	0.40	9.80	22.20	20.30	18.40	16.50
L-6	General	14.90	0.50	25.20	40.60	38.70	36.80	34.90
	Public Safety	13.10	0.50	10.70	24.30	22.40	20.50	18.60

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

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

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

Warren County Emergency Services

Employer Contribution Dollars General

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

Regular Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 13,379	\$ 12,114	\$ 10,849	\$ 9,585
L-3	16,640	15,375	14,111	12,846
LT-4(65)	13,911	12,646	11,382	10,117
LT-5(65)	17,039	15,775	14,510	13,245
L-7	19,835	18,570	17,306	16,041
LT-8(65)	20,101	18,836	17,572	16,307
L-12	23,030	21,765	20,500	19,236
LT-14(65)	23,163	21,898	20,634	19,369
L-6	26,291	25,027	23,762	22,497

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 13,778	\$ 12,513	\$ 11,249	\$ 9,984
L-3	17,039	15,775	14,510	13,245
LT-4(65)	14,377	13,112	11,848	10,583
LT-5(65)	17,505	16,241	14,976	13,711
L-7	20,367	19,103	17,838	16,573
LT-8(65)	20,634	19,369	18,104	16,840
L-12	23,629	22,364	21,100	19,835
LT-14(65)	23,828	22,564	21,299	20,035
L-6	27,023	25,759	24,494	23,229

Rule of 80 Retirement Eligibility

5 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 13,379	\$ 12,114	\$ 10,849	\$ 9,585
L-3	16,640	15,375	14,111	12,846
LT-4(65)	13,911	12,646	11,382	10,117
LT-5(65)	17,039	15,775	14,510	13,245
L-7	19,835	18,570	17,306	16,041
LT-8(65)	20,101	18,836	17,572	16,307
L-12	23,030	21,765	20,500	19,236
LT-14(65)	23,163	21,898	20,634	19,369
L-6	26,291	25,027	23,762	22,497

3 Year FAS				
Benefit Program	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 13,778	\$ 12,513	\$ 11,249	\$ 9,984
L-3	17,039	15,775	14,510	13,245
LT-4(65)	14,377	13,112	11,848	10,583
LT-5(65)	17,505	16,241	14,976	13,711
L-7	20,367	19,103	17,838	16,573
LT-8(65)	20,634	19,369	18,104	16,840
L-12	23,629	22,364	21,100	19,835
LT-14(65)	23,828	22,564	21,299	20,035
L-6	27,023	25,759	24,494	23,229

PLEASE NOTE THAT THE ABOVE INFORMATION IS BASED ON THE PERSONNEL AND PAYROLL DATA SUBMITTED FOR THE ACTUARIAL VALUATION. IN BUDGETING AMOUNTS FOR LAGERS CONTRIBUTIONS YOU SHOULD CONSIDER ANY CHANGES WHICH HAVE BEEN MADE SINCE DATA WAS SUBMITTED FOR THE VALUATION AND ANY CHANGES ANTICIPATED TO BE MADE BEFORE THE END OF THE PERIOD FOR WHICH YOU ARE PREPARING THE BUDGET.



Warren County Emergency Services

Employer Contribution Dollars Public Safety

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

Regular Retirement Eligibility

Benefit Program	5 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 155,227	\$ 129,581	\$ 103,935	\$ 78,288
L-3	191,671	166,025	140,379	114,733
LT-4(65)	187,622	161,976	136,330	110,684
LT-5(65)	215,968	190,322	164,675	139,029
L-7	226,766	201,120	175,474	149,828
LT-8(65)	241,614	215,968	190,322	164,675
L-12	263,211	237,565	211,918	186,272
LT-14(65)	271,310	245,663	220,017	194,371
L-6	299,655	274,009	248,363	222,717

Benefit Program	3 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 160,626	\$ 134,980	\$ 109,334	\$ 83,688
L-3	198,420	172,774	147,128	121,482
LT-4(65)	193,021	167,375	141,729	116,083
LT-5(65)	222,717	197,071	171,424	145,778
L-7	234,865	209,219	183,573	157,926
LT-8(65)	251,063	225,416	199,770	174,124
L-12	272,659	247,013	221,367	195,721
LT-14(65)	280,758	255,112	229,466	203,820
L-6	309,104	283,458	257,812	232,165

Rule of 80 Retirement Eligibility

Benefit Program	5 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 163,326	\$ 137,679	\$ 112,033	\$ 86,387
L-3	202,470	176,824	151,177	125,531
LT-4(65)	209,219	183,573	157,926	132,280
LT-5(65)	236,215	210,569	184,922	159,276
L-7	238,914	213,268	187,622	161,976
LT-8(65)	261,861	236,215	210,569	184,922
L-12	278,059	252,412	226,766	201,120
LT-14(65)	290,207	264,561	238,914	213,268
L-6	317,203	291,557	265,910	240,264

Benefit Program	3 Year FAS			
	Member Contribution Rate			
	0%	2%	4%	6%
L-1	\$ 168,725	\$ 143,079	\$ 117,433	\$ 91,786
L-3	209,219	183,573	157,926	132,280
LT-4(65)	217,318	191,671	166,025	140,379
LT-5(65)	244,314	218,667	193,021	167,375
L-7	248,363	222,717	197,071	171,424
LT-8(65)	272,659	247,013	221,367	195,721
L-12	287,507	261,861	236,215	210,569
LT-14(65)	299,655	274,009	248,363	222,717
L-6	328,001	302,355	276,709	251,063

PLEASE NOTE THAT THE ABOVE INFORMATION IS BASED ON THE PERSONNEL AND PAYROLL DATA SUBMITTED FOR THE ACTUARIAL VALUATION. IN BUDGETING AMOUNTS FOR LAGERS CONTRIBUTIONS YOU SHOULD CONSIDER ANY CHANGES WHICH HAVE BEEN MADE SINCE DATA WAS SUBMITTED FOR THE VALUATION AND ANY CHANGES ANTICIPATED TO BE MADE BEFORE THE END OF THE PERIOD FOR WHICH YOU ARE PREPARING THE BUDGET.



Warren County Emergency Services

Employees and Payroll Included in the Valuation

	General	Public Safety
Number of Employees	1	24
Annual Payroll	\$ 66,560	\$ 1,349,799

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

APPENDIX I

UNFUNDED ACTUARIAL ACCRUED LIABILITY

Unfunded Actuarial Accrued Liability (UAAL)

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

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

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

Warren County Emergency Services

Regular Retirement Eligibility

Benefit Group	Employee Group	Member Contribution Rate - 0%	
		UAAL (5 Year FAS)	UAAL (3 Year FAS)
L-1	General	\$ 139,577	\$ 143,497
	Public Safety	1,098,622	1,137,479
L-3	General	174,469	179,372
	Public Safety	1,373,294	1,421,806
LT-4(65)	General	139,298	143,208
	Public Safety	1,382,213	1,431,253
LT-5(65)	General	174,260	179,155
	Public Safety	1,585,989	1,642,161
L-7	General	209,364	215,246
	Public Safety	1,647,949	1,706,253
LT-8(65)	General	209,225	215,101
	Public Safety	1,789,758	1,853,134
L-12	General	244,259	251,121
	Public Safety	1,922,600	1,990,614
LT-14(65)	General	244,190	251,049
	Public Safety	1,993,506	2,064,073
L-6	General	279,154	286,997
	Public Safety	2,197,247	2,275,021

Warren County Emergency Services

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	\$ 139,577	\$ 143,497
	Public Safety	1,188,770	1,232,217
L-3	General	174,469	179,372
	Public Safety	1,486,017	1,540,259
LT-4(65)	General	139,298	143,208
	Public Safety	1,617,652	1,676,904
LT-5(65)	General	174,260	179,155
	Public Safety	1,807,619	1,873,737
L-7	General	209,364	215,246
	Public Safety	1,783,166	1,848,377
LT-8(65)	General	209,225	215,101
	Public Safety	1,997,579	2,070,716
L-12	General	244,259	251,121
	Public Safety	2,080,359	2,156,427
LT-14(65)	General	244,190	251,049
	Public Safety	2,187,587	2,267,582
L-6	General	279,154	286,997
	Public Safety	2,377,559	2,464,483

APPENDIX II

SUMMARY OF FINANCIAL ASSUMPTIONS

Summary of Assumptions Used in Actuarial Valuations

Assumptions Adopted by Board of Trustees After Consulting With Actuary

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

Schedule 1.

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

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

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

Schedule 2.

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

Early Retirement

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

Normal Retirement

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

Schedule 2. (Concluded)

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

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

APPENDIX III

SUMMARY OF LAGERS PROVISIONS

Missouri Local Government Employees Retirement System

Brief Summary of LAGERS

Benefits and Conditions Evaluated and/or Considered as of February 29, 2024

(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	\$ 1,031	\$1,556	104%
2,000	700	1,174	1,874	94%
2,500	875	1,314	2,189	88%
3,000	1,050	1,455	2,505	84%
3,500	1,225	1,599	2,824	81%
4,000	1,400	1,739	3,139	78%
25 Years of Service:				
\$1,500	\$ 375	\$ 1,031	\$1,406	94%
2,000	500	1,174	1,674	84%
2,500	625	1,314	1,939	78%
3,000	750	1,455	2,205	74%
3,500	875	1,599	2,474	71%
4,000	1,000	1,739	2,739	68%
15 Years of Service:				
\$1,500	\$225	\$ 1,031	\$1,256	84%
2,000	300	1,174	1,474	74%
2,500	375	1,314	1,689	68%
3,000	450	1,455	1,905	64%
3,500	525	1,599	2,124	61%
4,000	600	1,739	2,339	58%

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 2024 - it does not include any amounts which might be payable to an eligible spouse or children.

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



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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 656	\$ 1,031	\$1,687	112%
2,000	875	1,174	2,049	102%
2,500	1,094	1,314	2,408	96%
3,000	1,313	1,455	2,768	92%
3,500	1,531	1,599	3,130	89%
4,000	1,750	1,739	3,489	87%
25 Years of Service:				
\$1,500	\$ 469	\$ 1,031	\$1,500	100%
2,000	625	1,174	1,799	90%
2,500	781	1,314	2,095	84%
3,000	938	1,455	2,393	80%
3,500	1,094	1,599	2,693	77%
4,000	1,250	1,739	2,989	75%
15 Years of Service:				
\$1,500	\$281	\$ 1,031	\$1,312	87%
2,000	375	1,174	1,549	77%
2,500	469	1,314	1,783	71%
3,000	563	1,455	2,018	67%
3,500	656	1,599	2,255	64%
4,000	750	1,739	2,489	62%

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 2024 - it does not include any amounts which might be payable to an eligible spouse or children.

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

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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 788	\$ 1,031	\$1,819	121%
2,000	1,050	1,174	2,224	111%
2,500	1,313	1,314	2,627	105%
3,000	1,575	1,455	3,030	101%
3,500	1,838	1,599	3,437	98%
4,000	2,100	1,739	3,839	96%
25 Years of Service:				
\$1,500	\$ 563	\$ 1,031	\$1,594	106%
2,000	750	1,174	1,924	96%
2,500	938	1,314	2,252	90%
3,000	1,125	1,455	2,580	86%
3,500	1,313	1,599	2,912	83%
4,000	1,500	1,739	3,239	81%
15 Years of Service:				
\$1,500	\$338	\$ 1,031	\$1,369	91%
2,000	450	1,174	1,624	81%
2,500	563	1,314	1,877	75%
3,000	675	1,455	2,130	71%
3,500	788	1,599	2,387	68%
4,000	900	1,739	2,639	66%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2024 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 919	\$ 1,031	\$1,950	130%
2,000	1,225	1,174	2,399	120%
2,500	1,531	1,314	2,845	114%
3,000	1,838	1,455	3,293	110%
3,500	2,144	1,599	3,743	107%
4,000	2,450	1,739	4,189	105%
25 Years of Service:				
\$1,500	\$ 656	\$ 1,031	\$1,687	112%
2,000	875	1,174	2,049	102%
2,500	1,094	1,314	2,408	96%
3,000	1,313	1,455	2,768	92%
3,500	1,531	1,599	3,130	89%
4,000	1,750	1,739	3,489	87%
15 Years of Service:				
\$1,500	\$ 394	\$ 1,031	\$1,425	95%
2,000	525	1,174	1,699	85%
2,500	656	1,314	1,970	79%
3,000	788	1,455	2,243	75%
3,500	919	1,599	2,518	72%
4,000	1,050	1,739	2,789	70%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2024 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$1,050	\$ 1,031	\$2,081	139%
2,000	1,400	1,174	2,574	129%
2,500	1,750	1,314	3,064	123%
3,000	2,100	1,455	3,555	119%
3,500	2,450	1,599	4,049	116%
4,000	2,800	1,739	4,539	113%
25 Years of Service:				
\$1,500	\$ 750	\$ 1,031	\$1,781	119%
2,000	1,000	1,174	2,174	109%
2,500	1,250	1,314	2,564	103%
3,000	1,500	1,455	2,955	99%
3,500	1,750	1,599	3,349	96%
4,000	2,000	1,739	3,739	93%
15 Years of Service:				
\$1,500	\$ 450	\$ 1,031	\$1,481	99%
2,000	600	1,174	1,774	89%
2,500	750	1,314	2,064	83%
3,000	900	1,455	2,355	79%
3,500	1,050	1,599	2,649	76%
4,000	1,200	1,739	2,939	73%

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 2024 - it does not include any amounts which might be payable to an eligible spouse or children.

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

Missouri LAGERS

Illustrations of Age and Service Allowance Amounts

For Sample Combinations of Service & Salary

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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 525	\$ 1,031	\$1,050	\$1,556	70%	104%
2,000	1,400	700	1,174	1,400	1,874	70%	94%
2,500	1,750	875	1,314	1,750	2,189	70%	88%
3,000	2,100	1,050	1,455	2,100	2,505	70%	84%
3,500	2,450	1,225	1,599	2,450	2,824	70%	81%
4,000	2,800	1,400	1,739	2,800	3,139	70%	78%
25 Years of Service:							
\$1,500	\$ 750	\$ 375	\$ 1,031	\$ 750	\$1,406	50%	94%
2,000	1,000	500	1,174	1,000	1,674	50%	84%
2,500	1,250	625	1,314	1,250	1,939	50%	78%
3,000	1,500	750	1,455	1,500	2,205	50%	74%
3,500	1,750	875	1,599	1,750	2,474	50%	71%
4,000	2,000	1,000	1,739	2,000	2,739	50%	68%
15 Years of Service:							
\$1,500	\$ 450	\$225	\$ 1,031	\$ 450	\$1,256	30%	84%
2,000	600	300	1,174	600	1,474	30%	74%
2,500	750	375	1,314	750	1,689	30%	68%
3,000	900	450	1,455	900	1,905	30%	64%
3,500	1,050	525	1,599	1,050	2,124	30%	61%
4,000	1,200	600	1,739	1,200	2,339	30%	58%

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 2024 - it does not include any amounts which might be payable to an eligible spouse or children.

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



Missouri LAGERS

Illustrations of Age and Service Allowance Amounts

For Sample Combinations of Service & Salary

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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 656	\$ 1,031	\$1,050	\$1,687	70%	112%
2,000	1,400	875	1,174	1,400	2,049	70%	102%
2,500	1,750	1,094	1,314	1,750	2,408	70%	96%
3,000	2,100	1,313	1,455	2,100	2,768	70%	92%
3,500	2,450	1,531	1,599	2,450	3,130	70%	89%
4,000	2,800	1,750	1,739	2,800	3,489	70%	87%
25 Years of Service:							
\$1,500	\$ 750	\$ 469	\$ 1,031	\$ 750	\$1,500	50%	100%
2,000	1,000	625	1,174	1,000	1,799	50%	90%
2,500	1,250	781	1,314	1,250	2,095	50%	84%
3,000	1,500	938	1,455	1,500	2,393	50%	80%
3,500	1,750	1,094	1,599	1,750	2,693	50%	77%
4,000	2,000	1,250	1,739	2,000	2,989	50%	75%
15 Years of Service:							
\$1,500	\$ 450	\$281	\$ 1,031	\$ 450	\$1,312	30%	87%
2,000	600	375	1,174	600	1,549	30%	77%
2,500	750	469	1,314	750	1,783	30%	71%
3,000	900	563	1,455	900	2,018	30%	67%
3,500	1,050	656	1,599	1,050	2,255	30%	64%
4,000	1,200	750	1,739	1,200	2,489	30%	62%

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 2024 - it does not include any amounts which might be payable to an eligible spouse or children.

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



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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 788	\$ 1,031	\$1,050	\$1,819	70%	121%
2,000	1,400	1,050	1,174	1,400	2,224	70%	111%
2,500	1,750	1,313	1,314	1,750	2,627	70%	105%
3,000	2,100	1,575	1,455	2,100	3,030	70%	101%
3,500	2,450	1,838	1,599	2,450	3,437	70%	98%
4,000	2,800	2,100	1,739	2,800	3,839	70%	96%
25 Years of Service:							
\$1,500	\$ 750	\$ 563	\$ 1,031	\$ 750	\$1,594	50%	106%
2,000	1,000	750	1,174	1,000	1,924	50%	96%
2,500	1,250	938	1,314	1,250	2,252	50%	90%
3,000	1,500	1,125	1,455	1,500	2,580	50%	86%
3,500	1,750	1,313	1,599	1,750	2,912	50%	83%
4,000	2,000	1,500	1,739	2,000	3,239	50%	81%
15 Years of Service:							
\$1,500	\$ 450	\$338	\$ 1,031	\$ 450	\$1,369	30%	91%
2,000	600	450	1,174	600	1,624	30%	81%
2,500	750	563	1,314	750	1,877	30%	75%
3,000	900	675	1,455	900	2,130	30%	71%
3,500	1,050	788	1,599	1,050	2,387	30%	68%
4,000	1,200	900	1,739	1,200	2,639	30%	66%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2024 - it does not include any amounts which might be payable to an eligible spouse or children.

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



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

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 919	\$ 1,031	\$1,050	\$1,950	70%	130%
2,000	1,400	1,225	1,174	1,400	2,399	70%	120%
2,500	1,750	1,531	1,314	1,750	2,845	70%	114%
3,000	2,100	1,838	1,455	2,100	3,293	70%	110%
3,500	2,450	2,144	1,599	2,450	3,743	70%	107%
4,000	2,800	2,450	1,739	2,800	4,189	70%	105%
25 Years of Service:							
\$1,500	\$ 750	\$ 656	\$ 1,031	\$ 750	\$1,687	50%	112%
2,000	1,000	875	1,174	1,000	2,049	50%	102%
2,500	1,250	1,094	1,314	1,250	2,408	50%	96%
3,000	1,500	1,313	1,455	1,500	2,768	50%	92%
3,500	1,750	1,531	1,599	1,750	3,130	50%	89%
4,000	2,000	1,750	1,739	2,000	3,489	50%	87%
15 Years of Service:							
\$1,500	\$ 450	\$ 394	\$ 1,031	\$ 450	\$1,425	30%	95%
2,000	600	525	1,174	600	1,699	30%	85%
2,500	750	656	1,314	750	1,970	30%	79%
3,000	900	788	1,455	900	2,243	30%	75%
3,500	1,050	919	1,599	1,050	2,518	30%	72%
4,000	1,200	1,050	1,739	1,200	2,789	30%	70%

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

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2024 - it does not include any amounts which might be payable to an eligible spouse or children.

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



APPENDIX V

AGE AND SERVICE CHARACTERISTICS OF EMPLOYEES

Warren County Emergency Services - General

August 31, 2024

By Attained Age and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
Under 20									
20-24									
25-29									
30-34									
35-39									
40-44									
45-49									
50-54									
55-59									
60-64									
65-69									
70 & Over					1			1	\$ 66,560
Totals					1			1	\$ 66,560

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

Age: 70.5 years.

Benefit Service: 20.4 years.

Annual Pay: \$66,560.

Warren County Emergency Services - Public Safety

August 31, 2024

By Attained Age and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
Under 20									
20-24	3							3	\$ 152,880
25-29	6	1						7	\$ 398,320
30-34	2	1	1					4	\$ 175,500
35-39	1		2					3	\$ 191,360
40-44	1	2			1			4	\$ 183,820
45-49						1		1	\$ 100,239
50-54						1		1	\$ 66,560
55-59									
60-64	1							1	\$ 81,120
65-69									
70 & Over									
Totals	14	4	3		1	2		24	\$ 1,349,799

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

Age: 34.4 years.

Benefit Service: 7.2 years.

Annual Pay: \$56,242.

APPENDIX VI

RISK COMMENTARY

Risk Commentary

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

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

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

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

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

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

Risk Commentary (Concluded)

PLAN MATURITY MEASURES

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

RATIO OF MARKET VALUE OF ASSETS TO PAYROLL

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

RATIO OF ACTUARIAL ACCRUED LIABILITY TO PAYROLL

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

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

RATIO OF NET CASH FLOW TO MARKET VALUE OF ASSETS

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

DURATION OF ACTUARIAL ACCRUED LIABILITY

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

ADDITIONAL RISK ASSESSMENT

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



October 8, 2024 E-mail

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

Dear Mr. Betts:

Enclosed is the report of the August 31, 2024 Initial Actuarial Valuation of LAGERS benefits for the employees of

Warren County Emergency Services

Sincerely,

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

Mita D. Drazilov, ASA, FCA, MAAA

MDD:wp



October 8, 2024

Warren County Emergency Services
Warrenton, Missouri

Ladies and Gentlemen:

This report contains projections needed to comply with Missouri state disclosure requirements (Section 105.665 of the RSMo) regarding the adoption of LAGERS benefits by a political subdivision. This report is intended to be a supplement to the August 31, 2024 Initial Valuation for the Warren County Emergency Services dated October 8, 2024.

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 29, 2024. The unfunded actuarial accrued liability shown for each member contribution rate option is based on the 0% member contribution rate plan.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company

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

Mita D. Drazilov, ASA, FCA, MAAA

Warren County Emergency Services - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	20.1%	\$13,379	\$ 139,577	25.0%	\$16,640	\$ 174,469	20.9%	\$13,911	\$ 139,298
2025	68,390	20.1	13,746	140,916	25.0	17,098	176,143	20.9	14,294	140,634
2026	70,271	20.1	14,124	142,117	25.0	17,568	177,644	20.9	14,687	141,832
2027	72,203	20.1	14,513	143,164	25.0	18,051	178,952	20.9	15,090	142,876
2028	74,189	20.1	14,912	144,039	25.0	18,547	180,046	20.9	15,506	143,749
2029	76,229	20.1	15,322	144,724	25.0	19,057	180,902	20.9	15,932	144,432
2030	78,325	20.1	15,743	145,198	25.0	19,581	181,495	20.9	16,370	144,905
2031	80,479	20.1	16,176	145,440	25.0	20,120	181,797	20.9	16,820	145,146
2032	82,692	20.1	16,621	145,426	25.0	20,673	181,780	20.9	17,283	145,132
2033	84,966	20.1	17,078	145,131	25.0	21,242	181,411	20.9	17,758	144,837

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	
2024	\$ 66,560	25.6%	\$17,039	\$ 174,260	29.8%	\$19,835	\$ 209,364	30.2%	\$20,101	\$ 209,225
2025	68,390	25.6	17,508	175,932	29.8	20,380	211,372	30.2	20,654	211,232
2026	70,271	25.6	17,989	177,431	29.8	20,941	213,173	30.2	21,222	213,032
2027	72,203	25.6	18,484	178,738	29.8	21,516	214,743	30.2	21,805	214,601
2028	74,189	25.6	18,992	179,830	29.8	22,108	216,056	30.2	22,405	215,913
2029	76,229	25.6	19,515	180,685	29.8	22,716	217,083	30.2	23,021	216,939
2030	78,325	25.6	20,051	181,277	29.8	23,341	217,794	30.2	23,654	217,650
2031	80,479	25.6	20,603	181,579	29.8	23,983	218,157	30.2	24,305	218,013
2032	82,692	25.6	21,169	181,562	29.8	24,642	218,136	30.2	24,973	217,992
2033	84,966	25.6	21,751	181,193	29.8	25,320	217,693	30.2	25,660	217,549

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	
2024	\$ 66,560	34.6%	\$23,030	\$ 244,259	34.8%	\$23,163	\$ 244,190	39.5%	\$26,291	\$ 279,154
2025	68,390	34.6	23,663	246,602	34.8	23,800	246,532	39.5	27,014	281,832
2026	70,271	34.6	24,314	248,703	34.8	24,454	248,633	39.5	27,757	284,234
2027	72,203	34.6	24,982	250,535	34.8	25,127	250,464	39.5	28,520	286,327
2028	74,189	34.6	25,669	252,066	34.8	25,818	251,995	39.5	29,305	288,077
2029	76,229	34.6	26,375	253,264	34.8	26,528	253,193	39.5	30,110	289,447
2030	78,325	34.6	27,100	254,094	34.8	27,257	254,023	39.5	30,938	290,396
2031	80,479	34.6	27,846	254,517	34.8	28,007	254,446	39.5	31,789	290,880
2032	82,692	34.6	28,611	254,493	34.8	28,777	254,422	39.5	32,663	290,852
2033	84,966	34.6	29,398	253,976	34.8	29,568	253,905	39.5	33,562	290,261

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	18.2%	\$12,114	\$ 139,577	23.1%	\$15,375	\$ 174,469	19.0%	\$12,646	\$ 139,298
2025	68,390	18.2	12,447	140,916	23.1	15,798	176,143	19.0	12,994	140,634
2026	70,271	18.2	12,789	142,117	23.1	16,233	177,644	19.0	13,351	141,832
2027	72,203	18.2	13,141	143,164	23.1	16,679	178,952	19.0	13,719	142,876
2028	74,189	18.2	13,502	144,039	23.1	17,138	180,046	19.0	14,096	143,749
2029	76,229	18.2	13,874	144,724	23.1	17,609	180,902	19.0	14,484	144,432
2030	78,325	18.2	14,255	145,198	23.1	18,093	181,495	19.0	14,882	144,905
2031	80,479	18.2	14,647	145,440	23.1	18,591	181,797	19.0	15,291	145,146
2032	82,692	18.2	15,050	145,426	23.1	19,102	181,780	19.0	15,711	145,132
2033	84,966	18.2	15,464	145,131	23.1	19,627	181,411	19.0	16,144	144,837

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	
2024	\$ 66,560	23.7%	\$15,775	\$ 174,260	27.9%	\$18,570	\$ 209,364	28.3%	\$18,836	\$ 209,225
2025	68,390	23.7	16,208	175,932	27.9	19,081	211,372	28.3	19,354	211,232
2026	70,271	23.7	16,654	177,431	27.9	19,606	213,173	28.3	19,887	213,032
2027	72,203	23.7	17,112	178,738	27.9	20,145	214,743	28.3	20,433	214,601
2028	74,189	23.7	17,583	179,830	27.9	20,699	216,056	28.3	20,995	215,913
2029	76,229	23.7	18,066	180,685	27.9	21,268	217,083	28.3	21,573	216,939
2030	78,325	23.7	18,563	181,277	27.9	21,853	217,794	28.3	22,166	217,650
2031	80,479	23.7	19,074	181,579	27.9	22,454	218,157	28.3	22,776	218,013
2032	82,692	23.7	19,598	181,562	27.9	23,071	218,136	28.3	23,402	217,992
2033	84,966	23.7	20,137	181,193	27.9	23,706	217,693	28.3	24,045	217,549

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	
2024	\$ 66,560	32.7%	\$21,765	\$ 244,259	32.9%	\$21,898	\$ 244,190	37.6%	\$25,027	\$ 279,154
2025	68,390	32.7	22,364	246,602	32.9	22,500	246,532	37.6	25,715	281,832
2026	70,271	32.7	22,979	248,703	32.9	23,119	248,633	37.6	26,422	284,234
2027	72,203	32.7	23,610	250,535	32.9	23,755	250,464	37.6	27,148	286,327
2028	74,189	32.7	24,260	252,066	32.9	24,408	251,995	37.6	27,895	288,077
2029	76,229	32.7	24,927	253,264	32.9	25,079	253,193	37.6	28,662	289,447
2030	78,325	32.7	25,612	254,094	32.9	25,769	254,023	37.6	29,450	290,396
2031	80,479	32.7	26,317	254,517	32.9	26,478	254,446	37.6	30,260	290,880
2032	82,692	32.7	27,040	254,493	32.9	27,206	254,422	37.6	31,092	290,852
2033	84,966	32.7	27,784	253,976	32.9	27,954	253,905	37.6	31,947	290,261

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	16.3%	\$10,849	\$ 139,577	21.2%	\$14,111	\$ 174,469	17.1%	\$11,382	\$ 139,298
2025	68,390	16.3	11,148	140,916	21.2	14,499	176,143	17.1	11,695	140,634
2026	70,271	16.3	11,454	142,117	21.2	14,897	177,644	17.1	12,016	141,832
2027	72,203	16.3	11,769	143,164	21.2	15,307	178,952	17.1	12,347	142,876
2028	74,189	16.3	12,093	144,039	21.2	15,728	180,046	17.1	12,686	143,749
2029	76,229	16.3	12,425	144,724	21.2	16,161	180,902	17.1	13,035	144,432
2030	78,325	16.3	12,767	145,198	21.2	16,605	181,495	17.1	13,394	144,905
2031	80,479	16.3	13,118	145,440	21.2	17,062	181,797	17.1	13,762	145,146
2032	82,692	16.3	13,479	145,426	21.2	17,531	181,780	17.1	14,140	145,132
2033	84,966	16.3	13,849	145,131	21.2	18,013	181,411	17.1	14,529	144,837

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	
2024	\$ 66,560	21.8%	\$14,510	\$ 174,260	26.0%	\$17,306	\$ 209,364	26.4%	\$17,572	\$ 209,225
2025	68,390	21.8	14,909	175,932	26.0	17,781	211,372	26.4	18,055	211,232
2026	70,271	21.8	15,319	177,431	26.0	18,270	213,173	26.4	18,552	213,032
2027	72,203	21.8	15,740	178,738	26.0	18,773	214,743	26.4	19,062	214,601
2028	74,189	21.8	16,173	179,830	26.0	19,289	216,056	26.4	19,586	215,913
2029	76,229	21.8	16,618	180,685	26.0	19,820	217,083	26.4	20,124	216,939
2030	78,325	21.8	17,075	181,277	26.0	20,365	217,794	26.4	20,678	217,650
2031	80,479	21.8	17,544	181,579	26.0	20,925	218,157	26.4	21,246	218,013
2032	82,692	21.8	18,027	181,562	26.0	21,500	218,136	26.4	21,831	217,992
2033	84,966	21.8	18,523	181,193	26.0	22,091	217,693	26.4	22,431	217,549

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	
2024	\$ 66,560	30.8%	\$20,500	\$ 244,259	31.0%	\$20,634	\$ 244,190	35.7%	\$23,762	\$ 279,154
2025	68,390	30.8	21,064	246,602	31.0	21,201	246,532	35.7	24,415	281,832
2026	70,271	30.8	21,643	248,703	31.0	21,784	248,633	35.7	25,087	284,234
2027	72,203	30.8	22,239	250,535	31.0	22,383	250,464	35.7	25,776	286,327
2028	74,189	30.8	22,850	252,066	31.0	22,999	251,995	35.7	26,485	288,077
2029	76,229	30.8	23,479	253,264	31.0	23,631	253,193	35.7	27,214	289,447
2030	78,325	30.8	24,124	254,094	31.0	24,281	254,023	35.7	27,962	290,396
2031	80,479	30.8	24,788	254,517	31.0	24,948	254,446	35.7	28,731	290,880
2032	82,692	30.8	25,469	254,493	31.0	25,635	254,422	35.7	29,521	290,852
2033	84,966	30.8	26,170	253,976	31.0	26,339	253,905	35.7	30,333	290,261

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	14.4%	\$9,585	\$ 139,577	19.3%	\$12,846	\$ 174,469	15.2%	\$10,117	\$ 139,298
2025	68,390	14.4	9,848	140,916	19.3	13,199	176,143	15.2	10,395	140,634
2026	70,271	14.4	10,119	142,117	19.3	13,562	177,644	15.2	10,681	141,832
2027	72,203	14.4	10,397	143,164	19.3	13,935	178,952	15.2	10,975	142,876
2028	74,189	14.4	10,683	144,039	19.3	14,318	180,046	15.2	11,277	143,749
2029	76,229	14.4	10,977	144,724	19.3	14,712	180,902	15.2	11,587	144,432
2030	78,325	14.4	11,279	145,198	19.3	15,117	181,495	15.2	11,905	144,905
2031	80,479	14.4	11,589	145,440	19.3	15,532	181,797	15.2	12,233	145,146
2032	82,692	14.4	11,908	145,426	19.3	15,960	181,780	15.2	12,569	145,132
2033	84,966	14.4	12,235	145,131	19.3	16,398	181,411	15.2	12,915	144,837

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	
2024	\$ 66,560	19.9%	\$13,245	\$ 174,260	24.1%	\$16,041	\$ 209,364	24.5%	\$16,307	\$ 209,225
2025	68,390	19.9	13,610	175,932	24.1	16,482	211,372	24.5	16,756	211,232
2026	70,271	19.9	13,984	177,431	24.1	16,935	213,173	24.5	17,216	213,032
2027	72,203	19.9	14,368	178,738	24.1	17,401	214,743	24.5	17,690	214,601
2028	74,189	19.9	14,764	179,830	24.1	17,880	216,056	24.5	18,176	215,913
2029	76,229	19.9	15,170	180,685	24.1	18,371	217,083	24.5	18,676	216,939
2030	78,325	19.9	15,587	181,277	24.1	18,876	217,794	24.5	19,190	217,650
2031	80,479	19.9	16,015	181,579	24.1	19,395	218,157	24.5	19,717	218,013
2032	82,692	19.9	16,456	181,562	24.1	19,929	218,136	24.5	20,260	217,992
2033	84,966	19.9	16,908	181,193	24.1	20,477	217,693	24.5	20,817	217,549

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	
2024	\$ 66,560	28.9%	\$19,236	\$ 244,259	29.1%	\$19,369	\$ 244,190	33.8%	\$22,497	\$ 279,154
2025	68,390	28.9	19,765	246,602	29.1	19,901	246,532	33.8	23,116	281,832
2026	70,271	28.9	20,308	248,703	29.1	20,449	248,633	33.8	23,752	284,234
2027	72,203	28.9	20,867	250,535	29.1	21,011	250,464	33.8	24,405	286,327
2028	74,189	28.9	21,441	252,066	29.1	21,589	251,995	33.8	25,076	288,077
2029	76,229	28.9	22,030	253,264	29.1	22,183	253,193	33.8	25,765	289,447
2030	78,325	28.9	22,636	254,094	29.1	22,793	254,023	33.8	26,474	290,396
2031	80,479	28.9	23,258	254,517	29.1	23,419	254,446	33.8	27,202	290,880
2032	82,692	28.9	23,898	254,493	29.1	24,063	254,422	33.8	27,950	290,852
2033	84,966	28.9	24,555	253,976	29.1	24,725	253,905	33.8	28,719	290,261

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	20.7%	\$13,778	\$ 143,497	25.6%	\$17,039	\$ 179,372	21.6%	\$14,377	\$ 143,208
2025	68,390	20.7	14,157	144,874	25.6	17,508	181,093	21.6	14,772	144,582
2026	70,271	20.7	14,546	146,108	25.6	17,989	182,636	21.6	15,179	145,814
2027	72,203	20.7	14,946	147,184	25.6	18,484	183,981	21.6	15,596	146,888
2028	74,189	20.7	15,357	148,084	25.6	18,992	185,106	21.6	16,025	147,786
2029	76,229	20.7	15,779	148,788	25.6	19,515	185,986	21.6	16,465	148,489
2030	78,325	20.7	16,213	149,276	25.6	20,051	186,595	21.6	16,918	148,976
2031	80,479	20.7	16,659	149,525	25.6	20,603	186,906	21.6	17,383	149,224
2032	82,692	20.7	17,117	149,511	25.6	21,169	186,888	21.6	17,861	149,210
2033	84,966	20.7	17,588	149,207	25.6	21,751	186,508	21.6	18,353	148,907

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	
2024	\$ 66,560	26.3%	\$17,505	\$ 179,155	30.6%	\$20,367	\$ 215,246	31.0%	\$20,634	\$ 215,101
2025	68,390	26.3	17,987	180,874	30.6	20,927	217,311	31.0	21,201	217,164
2026	70,271	26.3	18,481	182,415	30.6	21,503	219,163	31.0	21,784	219,014
2027	72,203	26.3	18,989	183,758	30.6	22,094	220,777	31.0	22,383	220,627
2028	74,189	26.3	19,512	184,881	30.6	22,702	222,126	31.0	22,999	221,976
2029	76,229	26.3	20,048	185,760	30.6	23,326	223,182	31.0	23,631	223,031
2030	78,325	26.3	20,599	186,369	30.6	23,967	223,913	31.0	24,281	223,762
2031	80,479	26.3	21,166	186,680	30.6	24,627	224,286	31.0	24,948	224,135
2032	82,692	26.3	21,748	186,662	30.6	25,304	224,264	31.0	25,635	224,113
2033	84,966	26.3	22,346	186,283	30.6	26,000	223,809	31.0	26,339	223,658

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	
2024	\$ 66,560	35.5%	\$23,629	\$ 251,121	35.8%	\$23,828	\$ 251,049	40.6%	\$27,023	\$ 286,997
2025	68,390	35.5	24,278	253,530	35.8	24,484	253,457	40.6	27,766	289,750
2026	70,271	35.5	24,946	255,690	35.8	25,157	255,617	40.6	28,530	292,219
2027	72,203	35.5	25,632	257,573	35.8	25,849	257,499	40.6	29,314	294,371
2028	74,189	35.5	26,337	259,147	35.8	26,560	259,073	40.6	30,121	296,170
2029	76,229	35.5	27,061	260,379	35.8	27,290	260,305	40.6	30,949	297,578
2030	78,325	35.5	27,805	261,232	35.8	28,040	261,158	40.6	31,800	298,553
2031	80,479	35.5	28,570	261,667	35.8	28,811	261,593	40.6	32,674	299,050
2032	82,692	35.5	29,356	261,642	35.8	29,604	261,568	40.6	33,573	299,021
2033	84,966	35.5	30,163	261,111	35.8	30,418	261,037	40.6	34,496	298,414

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	18.8%	\$12,513	\$ 143,497	23.7%	\$15,775	\$ 179,372	19.7%	\$13,112	\$ 143,208
2025	68,390	18.8	12,857	144,874	23.7	16,208	181,093	19.7	13,473	144,582
2026	70,271	18.8	13,211	146,108	23.7	16,654	182,636	19.7	13,843	145,814
2027	72,203	18.8	13,574	147,184	23.7	17,112	183,981	19.7	14,224	146,888
2028	74,189	18.8	13,948	148,084	23.7	17,583	185,106	19.7	14,615	147,786
2029	76,229	18.8	14,331	148,788	23.7	18,066	185,986	19.7	15,017	148,489
2030	78,325	18.8	14,725	149,276	23.7	18,563	186,595	19.7	15,430	148,976
2031	80,479	18.8	15,130	149,525	23.7	19,074	186,906	19.7	15,854	149,224
2032	82,692	18.8	15,546	149,511	23.7	19,598	186,888	19.7	16,290	149,210
2033	84,966	18.8	15,974	149,207	23.7	20,137	186,508	19.7	16,738	148,907

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	
2024	\$ 66,560	24.4%	\$16,241	\$ 179,155	28.7%	\$19,103	\$ 215,246	29.1%	\$19,369	\$ 215,101
2025	68,390	24.4	16,687	180,874	28.7	19,628	217,311	29.1	19,901	217,164
2026	70,271	24.4	17,146	182,415	28.7	20,168	219,163	29.1	20,449	219,014
2027	72,203	24.4	17,618	183,758	28.7	20,722	220,777	29.1	21,011	220,627
2028	74,189	24.4	18,102	184,881	28.7	21,292	222,126	29.1	21,589	221,976
2029	76,229	24.4	18,600	185,760	28.7	21,878	223,182	29.1	22,183	223,031
2030	78,325	24.4	19,111	186,369	28.7	22,479	223,913	29.1	22,793	223,762
2031	80,479	24.4	19,637	186,680	28.7	23,097	224,286	29.1	23,419	224,135
2032	82,692	24.4	20,177	186,662	28.7	23,733	224,264	29.1	24,063	224,113
2033	84,966	24.4	20,732	186,283	28.7	24,385	223,809	29.1	24,725	223,658

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	
2024	\$ 66,560	33.6%	\$22,364	\$ 251,121	33.9%	\$22,564	\$ 251,049	38.7%	\$25,759	\$ 286,997
2025	68,390	33.6	22,979	253,530	33.9	23,184	253,457	38.7	26,467	289,750
2026	70,271	33.6	23,611	255,690	33.9	23,822	255,617	38.7	27,195	292,219
2027	72,203	33.6	24,260	257,573	33.9	24,477	257,499	38.7	27,943	294,371
2028	74,189	33.6	24,928	259,147	33.9	25,150	259,073	38.7	28,711	296,170
2029	76,229	33.6	25,613	260,379	33.9	25,842	260,305	38.7	29,501	297,578
2030	78,325	33.6	26,317	261,232	33.9	26,552	261,158	38.7	30,312	298,553
2031	80,479	33.6	27,041	261,667	33.9	27,282	261,593	38.7	31,145	299,050
2032	82,692	33.6	27,785	261,642	33.9	28,033	261,568	38.7	32,002	299,021
2033	84,966	33.6	28,549	261,111	33.9	28,803	261,037	38.7	32,882	298,414

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	16.9%	\$11,249	\$ 143,497	21.8%	\$14,510	\$ 179,372	17.8%	\$11,848	\$ 143,208
2025	68,390	16.9	11,558	144,874	21.8	14,909	181,093	17.8	12,173	144,582
2026	70,271	16.9	11,876	146,108	21.8	15,319	182,636	17.8	12,508	145,814
2027	72,203	16.9	12,202	147,184	21.8	15,740	183,981	17.8	12,852	146,888
2028	74,189	16.9	12,538	148,084	21.8	16,173	185,106	17.8	13,206	147,786
2029	76,229	16.9	12,883	148,788	21.8	16,618	185,986	17.8	13,569	148,489
2030	78,325	16.9	13,237	149,276	21.8	17,075	186,595	17.8	13,942	148,976
2031	80,479	16.9	13,601	149,525	21.8	17,544	186,906	17.8	14,325	149,224
2032	82,692	16.9	13,975	149,511	21.8	18,027	186,888	17.8	14,719	149,210
2033	84,966	16.9	14,359	149,207	21.8	18,523	186,508	17.8	15,124	148,907

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	
2024	\$ 66,560	22.5%	\$14,976	\$ 179,155	26.8%	\$17,838	\$ 215,246	27.2%	\$18,104	\$ 215,101
2025	68,390	22.5	15,388	180,874	26.8	18,329	217,311	27.2	18,602	217,164
2026	70,271	22.5	15,811	182,415	26.8	18,833	219,163	27.2	19,114	219,014
2027	72,203	22.5	16,246	183,758	26.8	19,350	220,777	27.2	19,639	220,627
2028	74,189	22.5	16,693	184,881	26.8	19,883	222,126	27.2	20,179	221,976
2029	76,229	22.5	17,152	185,760	26.8	20,429	223,182	27.2	20,734	223,031
2030	78,325	22.5	17,623	186,369	26.8	20,991	223,913	27.2	21,304	223,762
2031	80,479	22.5	18,108	186,680	26.8	21,568	224,286	27.2	21,890	224,135
2032	82,692	22.5	18,606	186,662	26.8	22,161	224,264	27.2	22,492	224,113
2033	84,966	22.5	19,117	186,283	26.8	22,771	223,809	27.2	23,111	223,658

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	
2024	\$ 66,560	31.7%	\$21,100	\$ 251,121	32.0%	\$21,299	\$ 251,049	36.8%	\$24,494	\$ 286,997
2025	68,390	31.7	21,680	253,530	32.0	21,885	253,457	36.8	25,168	289,750
2026	70,271	31.7	22,276	255,690	32.0	22,487	255,617	36.8	25,860	292,219
2027	72,203	31.7	22,888	257,573	32.0	23,105	257,499	36.8	26,571	294,371
2028	74,189	31.7	23,518	259,147	32.0	23,740	259,073	36.8	27,302	296,170
2029	76,229	31.7	24,165	260,379	32.0	24,393	260,305	36.8	28,052	297,578
2030	78,325	31.7	24,829	261,232	32.0	25,064	261,158	36.8	28,824	298,553
2031	80,479	31.7	25,512	261,667	32.0	25,753	261,593	36.8	29,616	299,050
2032	82,692	31.7	26,213	261,642	32.0	26,461	261,568	36.8	30,431	299,021
2033	84,966	31.7	26,934	261,111	32.0	27,189	261,037	36.8	31,267	298,414

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	15.0%	\$9,984	\$ 143,497	19.9%	\$13,245	\$ 179,372	15.9%	\$10,583	\$ 143,208
2025	68,390	15.0	10,259	144,874	19.9	13,610	181,093	15.9	10,874	144,582
2026	70,271	15.0	10,541	146,108	19.9	13,984	182,636	15.9	11,173	145,814
2027	72,203	15.0	10,830	147,184	19.9	14,368	183,981	15.9	11,480	146,888
2028	74,189	15.0	11,128	148,084	19.9	14,764	185,106	15.9	11,796	147,786
2029	76,229	15.0	11,434	148,788	19.9	15,170	185,986	15.9	12,120	148,489
2030	78,325	15.0	11,749	149,276	19.9	15,587	186,595	15.9	12,454	148,976
2031	80,479	15.0	12,072	149,525	19.9	16,015	186,906	15.9	12,796	149,224
2032	82,692	15.0	12,404	149,511	19.9	16,456	186,888	15.9	13,148	149,210
2033	84,966	15.0	12,745	149,207	19.9	16,908	186,508	15.9	13,510	148,907

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	
2024	\$ 66,560	20.6%	\$13,711	\$ 179,155	24.9%	\$16,573	\$ 215,246	25.3%	\$16,840	\$ 215,101
2025	68,390	20.6	14,088	180,874	24.9	17,029	217,311	25.3	17,303	217,164
2026	70,271	20.6	14,476	182,415	24.9	17,497	219,163	25.3	17,779	219,014
2027	72,203	20.6	14,874	183,758	24.9	17,979	220,777	25.3	18,267	220,627
2028	74,189	20.6	15,283	184,881	24.9	18,473	222,126	25.3	18,770	221,976
2029	76,229	20.6	15,703	185,760	24.9	18,981	223,182	25.3	19,286	223,031
2030	78,325	20.6	16,135	186,369	24.9	19,503	223,913	25.3	19,816	223,762
2031	80,479	20.6	16,579	186,680	24.9	20,039	224,286	25.3	20,361	224,135
2032	82,692	20.6	17,035	186,662	24.9	20,590	224,264	25.3	20,921	224,113
2033	84,966	20.6	17,503	186,283	24.9	21,157	223,809	25.3	21,496	223,658

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	
2024	\$ 66,560	29.8%	\$19,835	\$ 251,121	30.1%	\$20,035	\$ 251,049	34.9%	\$23,229	\$ 286,997
2025	68,390	29.8	20,380	253,530	30.1	20,585	253,457	34.9	23,868	289,750
2026	70,271	29.8	20,941	255,690	30.1	21,152	255,617	34.9	24,525	292,219
2027	72,203	29.8	21,516	257,573	30.1	21,733	257,499	34.9	25,199	294,371
2028	74,189	29.8	22,108	259,147	30.1	22,331	259,073	34.9	25,892	296,170
2029	76,229	29.8	22,716	260,379	30.1	22,945	260,305	34.9	26,604	297,578
2030	78,325	29.8	23,341	261,232	30.1	23,576	261,158	34.9	27,335	298,553
2031	80,479	29.8	23,983	261,667	30.1	24,224	261,593	34.9	28,087	299,050
2032	82,692	29.8	24,642	261,642	30.1	24,890	261,568	34.9	28,860	299,021
2033	84,966	29.8	25,320	261,111	30.1	25,575	261,037	34.9	29,653	298,414

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	20.1%	\$13,379	\$ 139,577	25.0%	\$16,640	\$ 174,469	20.9%	\$13,911	\$ 139,298
2025	68,390	20.1	13,746	140,916	25.0	17,098	176,143	20.9	14,294	140,634
2026	70,271	20.1	14,124	142,117	25.0	17,568	177,644	20.9	14,687	141,832
2027	72,203	20.1	14,513	143,164	25.0	18,051	178,952	20.9	15,090	142,876
2028	74,189	20.1	14,912	144,039	25.0	18,547	180,046	20.9	15,506	143,749
2029	76,229	20.1	15,322	144,724	25.0	19,057	180,902	20.9	15,932	144,432
2030	78,325	20.1	15,743	145,198	25.0	19,581	181,495	20.9	16,370	144,905
2031	80,479	20.1	16,176	145,440	25.0	20,120	181,797	20.9	16,820	145,146
2032	82,692	20.1	16,621	145,426	25.0	20,673	181,780	20.9	17,283	145,132
2033	84,966	20.1	17,078	145,131	25.0	21,242	181,411	20.9	17,758	144,837

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	
2024	\$ 66,560	25.6%	\$17,039	\$ 174,260	29.8%	\$19,835	\$ 209,364	30.2%	\$20,101	\$ 209,225
2025	68,390	25.6	17,508	175,932	29.8	20,380	211,372	30.2	20,654	211,232
2026	70,271	25.6	17,989	177,431	29.8	20,941	213,173	30.2	21,222	213,032
2027	72,203	25.6	18,484	178,738	29.8	21,516	214,743	30.2	21,805	214,601
2028	74,189	25.6	18,992	179,830	29.8	22,108	216,056	30.2	22,405	215,913
2029	76,229	25.6	19,515	180,685	29.8	22,716	217,083	30.2	23,021	216,939
2030	78,325	25.6	20,051	181,277	29.8	23,341	217,794	30.2	23,654	217,650
2031	80,479	25.6	20,603	181,579	29.8	23,983	218,157	30.2	24,305	218,013
2032	82,692	25.6	21,169	181,562	29.8	24,642	218,136	30.2	24,973	217,992
2033	84,966	25.6	21,751	181,193	29.8	25,320	217,693	30.2	25,660	217,549

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	
2024	\$ 66,560	34.6%	\$23,030	\$ 244,259	34.8%	\$23,163	\$ 244,190	39.5%	\$26,291	\$ 279,154
2025	68,390	34.6	23,663	246,602	34.8	23,800	246,532	39.5	27,014	281,832
2026	70,271	34.6	24,314	248,703	34.8	24,454	248,633	39.5	27,757	284,234
2027	72,203	34.6	24,982	250,535	34.8	25,127	250,464	39.5	28,520	286,327
2028	74,189	34.6	25,669	252,066	34.8	25,818	251,995	39.5	29,305	288,077
2029	76,229	34.6	26,375	253,264	34.8	26,528	253,193	39.5	30,110	289,447
2030	78,325	34.6	27,100	254,094	34.8	27,257	254,023	39.5	30,938	290,396
2031	80,479	34.6	27,846	254,517	34.8	28,007	254,446	39.5	31,789	290,880
2032	82,692	34.6	28,611	254,493	34.8	28,777	254,422	39.5	32,663	290,852
2033	84,966	34.6	29,398	253,976	34.8	29,568	253,905	39.5	33,562	290,261

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	18.2%	\$12,114	\$ 139,577	23.1%	\$15,375	\$ 174,469	19.0%	\$12,646	\$ 139,298
2025	68,390	18.2	12,447	140,916	23.1	15,798	176,143	19.0	12,994	140,634
2026	70,271	18.2	12,789	142,117	23.1	16,233	177,644	19.0	13,351	141,832
2027	72,203	18.2	13,141	143,164	23.1	16,679	178,952	19.0	13,719	142,876
2028	74,189	18.2	13,502	144,039	23.1	17,138	180,046	19.0	14,096	143,749
2029	76,229	18.2	13,874	144,724	23.1	17,609	180,902	19.0	14,484	144,432
2030	78,325	18.2	14,255	145,198	23.1	18,093	181,495	19.0	14,882	144,905
2031	80,479	18.2	14,647	145,440	23.1	18,591	181,797	19.0	15,291	145,146
2032	82,692	18.2	15,050	145,426	23.1	19,102	181,780	19.0	15,711	145,132
2033	84,966	18.2	15,464	145,131	23.1	19,627	181,411	19.0	16,144	144,837

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	
2024	\$ 66,560	23.7%	\$15,775	\$ 174,260	27.9%	\$18,570	\$ 209,364	28.3%	\$18,836	\$ 209,225
2025	68,390	23.7	16,208	175,932	27.9	19,081	211,372	28.3	19,354	211,232
2026	70,271	23.7	16,654	177,431	27.9	19,606	213,173	28.3	19,887	213,032
2027	72,203	23.7	17,112	178,738	27.9	20,145	214,743	28.3	20,433	214,601
2028	74,189	23.7	17,583	179,830	27.9	20,699	216,056	28.3	20,995	215,913
2029	76,229	23.7	18,066	180,685	27.9	21,268	217,083	28.3	21,573	216,939
2030	78,325	23.7	18,563	181,277	27.9	21,853	217,794	28.3	22,166	217,650
2031	80,479	23.7	19,074	181,579	27.9	22,454	218,157	28.3	22,776	218,013
2032	82,692	23.7	19,598	181,562	27.9	23,071	218,136	28.3	23,402	217,992
2033	84,966	23.7	20,137	181,193	27.9	23,706	217,693	28.3	24,045	217,549

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	
2024	\$ 66,560	32.7%	\$21,765	\$ 244,259	32.9%	\$21,898	\$ 244,190	37.6%	\$25,027	\$ 279,154
2025	68,390	32.7	22,364	246,602	32.9	22,500	246,532	37.6	25,715	281,832
2026	70,271	32.7	22,979	248,703	32.9	23,119	248,633	37.6	26,422	284,234
2027	72,203	32.7	23,610	250,535	32.9	23,755	250,464	37.6	27,148	286,327
2028	74,189	32.7	24,260	252,066	32.9	24,408	251,995	37.6	27,895	288,077
2029	76,229	32.7	24,927	253,264	32.9	25,079	253,193	37.6	28,662	289,447
2030	78,325	32.7	25,612	254,094	32.9	25,769	254,023	37.6	29,450	290,396
2031	80,479	32.7	26,317	254,517	32.9	26,478	254,446	37.6	30,260	290,880
2032	82,692	32.7	27,040	254,493	32.9	27,206	254,422	37.6	31,092	290,852
2033	84,966	32.7	27,784	253,976	32.9	27,954	253,905	37.6	31,947	290,261

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	16.3%	\$10,849	\$ 139,577	21.2%	\$14,111	\$ 174,469	17.1%	\$11,382	\$ 139,298
2025	68,390	16.3	11,148	140,916	21.2	14,499	176,143	17.1	11,695	140,634
2026	70,271	16.3	11,454	142,117	21.2	14,897	177,644	17.1	12,016	141,832
2027	72,203	16.3	11,769	143,164	21.2	15,307	178,952	17.1	12,347	142,876
2028	74,189	16.3	12,093	144,039	21.2	15,728	180,046	17.1	12,686	143,749
2029	76,229	16.3	12,425	144,724	21.2	16,161	180,902	17.1	13,035	144,432
2030	78,325	16.3	12,767	145,198	21.2	16,605	181,495	17.1	13,394	144,905
2031	80,479	16.3	13,118	145,440	21.2	17,062	181,797	17.1	13,762	145,146
2032	82,692	16.3	13,479	145,426	21.2	17,531	181,780	17.1	14,140	145,132
2033	84,966	16.3	13,849	145,131	21.2	18,013	181,411	17.1	14,529	144,837

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	
2024	\$ 66,560	21.8%	\$14,510	\$ 174,260	26.0%	\$17,306	\$ 209,364	26.4%	\$17,572	\$ 209,225
2025	68,390	21.8	14,909	175,932	26.0	17,781	211,372	26.4	18,055	211,232
2026	70,271	21.8	15,319	177,431	26.0	18,270	213,173	26.4	18,552	213,032
2027	72,203	21.8	15,740	178,738	26.0	18,773	214,743	26.4	19,062	214,601
2028	74,189	21.8	16,173	179,830	26.0	19,289	216,056	26.4	19,586	215,913
2029	76,229	21.8	16,618	180,685	26.0	19,820	217,083	26.4	20,124	216,939
2030	78,325	21.8	17,075	181,277	26.0	20,365	217,794	26.4	20,678	217,650
2031	80,479	21.8	17,544	181,579	26.0	20,925	218,157	26.4	21,246	218,013
2032	82,692	21.8	18,027	181,562	26.0	21,500	218,136	26.4	21,831	217,992
2033	84,966	21.8	18,523	181,193	26.0	22,091	217,693	26.4	22,431	217,549

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	
2024	\$ 66,560	30.8%	\$20,500	\$ 244,259	31.0%	\$20,634	\$ 244,190	35.7%	\$23,762	\$ 279,154
2025	68,390	30.8	21,064	246,602	31.0	21,201	246,532	35.7	24,415	281,832
2026	70,271	30.8	21,643	248,703	31.0	21,784	248,633	35.7	25,087	284,234
2027	72,203	30.8	22,239	250,535	31.0	22,383	250,464	35.7	25,776	286,327
2028	74,189	30.8	22,850	252,066	31.0	22,999	251,995	35.7	26,485	288,077
2029	76,229	30.8	23,479	253,264	31.0	23,631	253,193	35.7	27,214	289,447
2030	78,325	30.8	24,124	254,094	31.0	24,281	254,023	35.7	27,962	290,396
2031	80,479	30.8	24,788	254,517	31.0	24,948	254,446	35.7	28,731	290,880
2032	82,692	30.8	25,469	254,493	31.0	25,635	254,422	35.7	29,521	290,852
2033	84,966	30.8	26,170	253,976	31.0	26,339	253,905	35.7	30,333	290,261

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	14.4%	\$9,585	\$ 139,577	19.3%	\$12,846	\$ 174,469	15.2%	\$10,117	\$ 139,298
2025	68,390	14.4	9,848	140,916	19.3	13,199	176,143	15.2	10,395	140,634
2026	70,271	14.4	10,119	142,117	19.3	13,562	177,644	15.2	10,681	141,832
2027	72,203	14.4	10,397	143,164	19.3	13,935	178,952	15.2	10,975	142,876
2028	74,189	14.4	10,683	144,039	19.3	14,318	180,046	15.2	11,277	143,749
2029	76,229	14.4	10,977	144,724	19.3	14,712	180,902	15.2	11,587	144,432
2030	78,325	14.4	11,279	145,198	19.3	15,117	181,495	15.2	11,905	144,905
2031	80,479	14.4	11,589	145,440	19.3	15,532	181,797	15.2	12,233	145,146
2032	82,692	14.4	11,908	145,426	19.3	15,960	181,780	15.2	12,569	145,132
2033	84,966	14.4	12,235	145,131	19.3	16,398	181,411	15.2	12,915	144,837

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	
2024	\$ 66,560	19.9%	\$13,245	\$ 174,260	24.1%	\$16,041	\$ 209,364	24.5%	\$16,307	\$ 209,225
2025	68,390	19.9	13,610	175,932	24.1	16,482	211,372	24.5	16,756	211,232
2026	70,271	19.9	13,984	177,431	24.1	16,935	213,173	24.5	17,216	213,032
2027	72,203	19.9	14,368	178,738	24.1	17,401	214,743	24.5	17,690	214,601
2028	74,189	19.9	14,764	179,830	24.1	17,880	216,056	24.5	18,176	215,913
2029	76,229	19.9	15,170	180,685	24.1	18,371	217,083	24.5	18,676	216,939
2030	78,325	19.9	15,587	181,277	24.1	18,876	217,794	24.5	19,190	217,650
2031	80,479	19.9	16,015	181,579	24.1	19,395	218,157	24.5	19,717	218,013
2032	82,692	19.9	16,456	181,562	24.1	19,929	218,136	24.5	20,260	217,992
2033	84,966	19.9	16,908	181,193	24.1	20,477	217,693	24.5	20,817	217,549

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	
2024	\$ 66,560	28.9%	\$19,236	\$ 244,259	29.1%	\$19,369	\$ 244,190	33.8%	\$22,497	\$ 279,154
2025	68,390	28.9	19,765	246,602	29.1	19,901	246,532	33.8	23,116	281,832
2026	70,271	28.9	20,308	248,703	29.1	20,449	248,633	33.8	23,752	284,234
2027	72,203	28.9	20,867	250,535	29.1	21,011	250,464	33.8	24,405	286,327
2028	74,189	28.9	21,441	252,066	29.1	21,589	251,995	33.8	25,076	288,077
2029	76,229	28.9	22,030	253,264	29.1	22,183	253,193	33.8	25,765	289,447
2030	78,325	28.9	22,636	254,094	29.1	22,793	254,023	33.8	26,474	290,396
2031	80,479	28.9	23,258	254,517	29.1	23,419	254,446	33.8	27,202	290,880
2032	82,692	28.9	23,898	254,493	29.1	24,063	254,422	33.8	27,950	290,852
2033	84,966	28.9	24,555	253,976	29.1	24,725	253,905	33.8	28,719	290,261

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	20.7%	\$13,778	\$ 143,497	25.6%	\$17,039	\$ 179,372	21.6%	\$14,377	\$ 143,208
2025	68,390	20.7	14,157	144,874	25.6	17,508	181,093	21.6	14,772	144,582
2026	70,271	20.7	14,546	146,108	25.6	17,989	182,636	21.6	15,179	145,814
2027	72,203	20.7	14,946	147,184	25.6	18,484	183,981	21.6	15,596	146,888
2028	74,189	20.7	15,357	148,084	25.6	18,992	185,106	21.6	16,025	147,786
2029	76,229	20.7	15,779	148,788	25.6	19,515	185,986	21.6	16,465	148,489
2030	78,325	20.7	16,213	149,276	25.6	20,051	186,595	21.6	16,918	148,976
2031	80,479	20.7	16,659	149,525	25.6	20,603	186,906	21.6	17,383	149,224
2032	82,692	20.7	17,117	149,511	25.6	21,169	186,888	21.6	17,861	149,210
2033	84,966	20.7	17,588	149,207	25.6	21,751	186,508	21.6	18,353	148,907

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	
2024	\$ 66,560	26.3%	\$17,505	\$ 179,155	30.6%	\$20,367	\$ 215,246	31.0%	\$20,634	\$ 215,101
2025	68,390	26.3	17,987	180,874	30.6	20,927	217,311	31.0	21,201	217,164
2026	70,271	26.3	18,481	182,415	30.6	21,503	219,163	31.0	21,784	219,014
2027	72,203	26.3	18,989	183,758	30.6	22,094	220,777	31.0	22,383	220,627
2028	74,189	26.3	19,512	184,881	30.6	22,702	222,126	31.0	22,999	221,976
2029	76,229	26.3	20,048	185,760	30.6	23,326	223,182	31.0	23,631	223,031
2030	78,325	26.3	20,599	186,369	30.6	23,967	223,913	31.0	24,281	223,762
2031	80,479	26.3	21,166	186,680	30.6	24,627	224,286	31.0	24,948	224,135
2032	82,692	26.3	21,748	186,662	30.6	25,304	224,264	31.0	25,635	224,113
2033	84,966	26.3	22,346	186,283	30.6	26,000	223,809	31.0	26,339	223,658

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	
2024	\$ 66,560	35.5%	\$23,629	\$ 251,121	35.8%	\$23,828	\$ 251,049	40.6%	\$27,023	\$ 286,997
2025	68,390	35.5	24,278	253,530	35.8	24,484	253,457	40.6	27,766	289,750
2026	70,271	35.5	24,946	255,690	35.8	25,157	255,617	40.6	28,530	292,219
2027	72,203	35.5	25,632	257,573	35.8	25,849	257,499	40.6	29,314	294,371
2028	74,189	35.5	26,337	259,147	35.8	26,560	259,073	40.6	30,121	296,170
2029	76,229	35.5	27,061	260,379	35.8	27,290	260,305	40.6	30,949	297,578
2030	78,325	35.5	27,805	261,232	35.8	28,040	261,158	40.6	31,800	298,553
2031	80,479	35.5	28,570	261,667	35.8	28,811	261,593	40.6	32,674	299,050
2032	82,692	35.5	29,356	261,642	35.8	29,604	261,568	40.6	33,573	299,021
2033	84,966	35.5	30,163	261,111	35.8	30,418	261,037	40.6	34,496	298,414

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2024	\$ 66,560	18.8%	\$12,513	\$ 143,497	23.7%	\$15,775	\$ 179,372	19.7%	\$13,112	\$ 143,208
2025	68,390	18.8	12,857	144,874	23.7	16,208	181,093	19.7	13,473	144,582
2026	70,271	18.8	13,211	146,108	23.7	16,654	182,636	19.7	13,843	145,814
2027	72,203	18.8	13,574	147,184	23.7	17,112	183,981	19.7	14,224	146,888
2028	74,189	18.8	13,948	148,084	23.7	17,583	185,106	19.7	14,615	147,786
2029	76,229	18.8	14,331	148,788	23.7	18,066	185,986	19.7	15,017	148,489
2030	78,325	18.8	14,725	149,276	23.7	18,563	186,595	19.7	15,430	148,976
2031	80,479	18.8	15,130	149,525	23.7	19,074	186,906	19.7	15,854	149,224
2032	82,692	18.8	15,546	149,511	23.7	19,598	186,888	19.7	16,290	149,210
2033	84,966	18.8	15,974	149,207	23.7	20,137	186,508	19.7	16,738	148,907

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2024	\$ 66,560	24.4%	\$16,241	\$ 179,155	28.7%	\$19,103	\$ 215,246	29.1%	\$19,369	\$ 215,101
2025	68,390	24.4	16,687	180,874	28.7	19,628	217,311	29.1	19,901	217,164
2026	70,271	24.4	17,146	182,415	28.7	20,168	219,163	29.1	20,449	219,014
2027	72,203	24.4	17,618	183,758	28.7	20,722	220,777	29.1	21,011	220,627
2028	74,189	24.4	18,102	184,881	28.7	21,292	222,126	29.1	21,589	221,976
2029	76,229	24.4	18,600	185,760	28.7	21,878	223,182	29.1	22,183	223,031
2030	78,325	24.4	19,111	186,369	28.7	22,479	223,913	29.1	22,793	223,762
2031	80,479	24.4	19,637	186,680	28.7	23,097	224,286	29.1	23,419	224,135
2032	82,692	24.4	20,177	186,662	28.7	23,733	224,264	29.1	24,063	224,113
2033	84,966	24.4	20,732	186,283	28.7	24,385	223,809	29.1	24,725	223,658

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2024	\$ 66,560	33.6%	\$22,364	\$ 251,121	33.9%	\$22,564	\$ 251,049	38.7%	\$25,759	\$ 286,997
2025	68,390	33.6	22,979	253,530	33.9	23,184	253,457	38.7	26,467	289,750
2026	70,271	33.6	23,611	255,690	33.9	23,822	255,617	38.7	27,195	292,219
2027	72,203	33.6	24,260	257,573	33.9	24,477	257,499	38.7	27,943	294,371
2028	74,189	33.6	24,928	259,147	33.9	25,150	259,073	38.7	28,711	296,170
2029	76,229	33.6	25,613	260,379	33.9	25,842	260,305	38.7	29,501	297,578
2030	78,325	33.6	26,317	261,232	33.9	26,552	261,158	38.7	30,312	298,553
2031	80,479	33.6	27,041	261,667	33.9	27,282	261,593	38.7	31,145	299,050
2032	82,692	33.6	27,785	261,642	33.9	28,033	261,568	38.7	32,002	299,021
2033	84,966	33.6	28,549	261,111	33.9	28,803	261,037	38.7	32,882	298,414

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	16.9%	\$11,249	\$ 143,497	21.8%	\$14,510	\$ 179,372	17.8%	\$11,848	\$ 143,208
2025	68,390	16.9	11,558	144,874	21.8	14,909	181,093	17.8	12,173	144,582
2026	70,271	16.9	11,876	146,108	21.8	15,319	182,636	17.8	12,508	145,814
2027	72,203	16.9	12,202	147,184	21.8	15,740	183,981	17.8	12,852	146,888
2028	74,189	16.9	12,538	148,084	21.8	16,173	185,106	17.8	13,206	147,786
2029	76,229	16.9	12,883	148,788	21.8	16,618	185,986	17.8	13,569	148,489
2030	78,325	16.9	13,237	149,276	21.8	17,075	186,595	17.8	13,942	148,976
2031	80,479	16.9	13,601	149,525	21.8	17,544	186,906	17.8	14,325	149,224
2032	82,692	16.9	13,975	149,511	21.8	18,027	186,888	17.8	14,719	149,210
2033	84,966	16.9	14,359	149,207	21.8	18,523	186,508	17.8	15,124	148,907

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	
2024	\$ 66,560	22.5%	\$14,976	\$ 179,155	26.8%	\$17,838	\$ 215,246	27.2%	\$18,104	\$ 215,101
2025	68,390	22.5	15,388	180,874	26.8	18,329	217,311	27.2	18,602	217,164
2026	70,271	22.5	15,811	182,415	26.8	18,833	219,163	27.2	19,114	219,014
2027	72,203	22.5	16,246	183,758	26.8	19,350	220,777	27.2	19,639	220,627
2028	74,189	22.5	16,693	184,881	26.8	19,883	222,126	27.2	20,179	221,976
2029	76,229	22.5	17,152	185,760	26.8	20,429	223,182	27.2	20,734	223,031
2030	78,325	22.5	17,623	186,369	26.8	20,991	223,913	27.2	21,304	223,762
2031	80,479	22.5	18,108	186,680	26.8	21,568	224,286	27.2	21,890	224,135
2032	82,692	22.5	18,606	186,662	26.8	22,161	224,264	27.2	22,492	224,113
2033	84,966	22.5	19,117	186,283	26.8	22,771	223,809	27.2	23,111	223,658

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	
2024	\$ 66,560	31.7%	\$21,100	\$ 251,121	32.0%	\$21,299	\$ 251,049	36.8%	\$24,494	\$ 286,997
2025	68,390	31.7	21,680	253,530	32.0	21,885	253,457	36.8	25,168	289,750
2026	70,271	31.7	22,276	255,690	32.0	22,487	255,617	36.8	25,860	292,219
2027	72,203	31.7	22,888	257,573	32.0	23,105	257,499	36.8	26,571	294,371
2028	74,189	31.7	23,518	259,147	32.0	23,740	259,073	36.8	27,302	296,170
2029	76,229	31.7	24,165	260,379	32.0	24,393	260,305	36.8	28,052	297,578
2030	78,325	31.7	24,829	261,232	32.0	25,064	261,158	36.8	28,824	298,553
2031	80,479	31.7	25,512	261,667	32.0	25,753	261,593	36.8	29,616	299,050
2032	82,692	31.7	26,213	261,642	32.0	26,461	261,568	36.8	30,431	299,021
2033	84,966	31.7	26,934	261,111	32.0	27,189	261,037	36.8	31,267	298,414

Notes regarding the above projections:

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



Warren County Emergency Services - General

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 66,560	15.0%	\$9,984	\$ 143,497	19.9%	\$13,245	\$ 179,372	15.9%	\$10,583	\$ 143,208
2025	68,390	15.0	10,259	144,874	19.9	13,610	181,093	15.9	10,874	144,582
2026	70,271	15.0	10,541	146,108	19.9	13,984	182,636	15.9	11,173	145,814
2027	72,203	15.0	10,830	147,184	19.9	14,368	183,981	15.9	11,480	146,888
2028	74,189	15.0	11,128	148,084	19.9	14,764	185,106	15.9	11,796	147,786
2029	76,229	15.0	11,434	148,788	19.9	15,170	185,986	15.9	12,120	148,489
2030	78,325	15.0	11,749	149,276	19.9	15,587	186,595	15.9	12,454	148,976
2031	80,479	15.0	12,072	149,525	19.9	16,015	186,906	15.9	12,796	149,224
2032	82,692	15.0	12,404	149,511	19.9	16,456	186,888	15.9	13,148	149,210
2033	84,966	15.0	12,745	149,207	19.9	16,908	186,508	15.9	13,510	148,907

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	
2024	\$ 66,560	20.6%	\$13,711	\$ 179,155	24.9%	\$16,573	\$ 215,246	25.3%	\$16,840	\$ 215,101
2025	68,390	20.6	14,088	180,874	24.9	17,029	217,311	25.3	17,303	217,164
2026	70,271	20.6	14,476	182,415	24.9	17,497	219,163	25.3	17,779	219,014
2027	72,203	20.6	14,874	183,758	24.9	17,979	220,777	25.3	18,267	220,627
2028	74,189	20.6	15,283	184,881	24.9	18,473	222,126	25.3	18,770	221,976
2029	76,229	20.6	15,703	185,760	24.9	18,981	223,182	25.3	19,286	223,031
2030	78,325	20.6	16,135	186,369	24.9	19,503	223,913	25.3	19,816	223,762
2031	80,479	20.6	16,579	186,680	24.9	20,039	224,286	25.3	20,361	224,135
2032	82,692	20.6	17,035	186,662	24.9	20,590	224,264	25.3	20,921	224,113
2033	84,966	20.6	17,503	186,283	24.9	21,157	223,809	25.3	21,496	223,658

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	
2024	\$ 66,560	29.8%	\$19,835	\$ 251,121	30.1%	\$20,035	\$ 251,049	34.9%	\$23,229	\$ 286,997
2025	68,390	29.8	20,380	253,530	30.1	20,585	253,457	34.9	23,868	289,750
2026	70,271	29.8	20,941	255,690	30.1	21,152	255,617	34.9	24,525	292,219
2027	72,203	29.8	21,516	257,573	30.1	21,733	257,499	34.9	25,199	294,371
2028	74,189	29.8	22,108	259,147	30.1	22,331	259,073	34.9	25,892	296,170
2029	76,229	29.8	22,716	260,379	30.1	22,945	260,305	34.9	26,604	297,578
2030	78,325	29.8	23,341	261,232	30.1	23,576	261,158	34.9	27,335	298,553
2031	80,479	29.8	23,983	261,667	30.1	24,224	261,593	34.9	28,087	299,050
2032	82,692	29.8	24,642	261,642	30.1	24,890	261,568	34.9	28,860	299,021
2033	84,966	29.8	25,320	261,111	30.1	25,575	261,037	34.9	29,653	298,414

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	11.5%	\$155,227	\$ 1,098,622	14.2%	\$191,671	\$ 1,373,294	13.9%	\$187,622	\$ 1,382,213
2025	1,386,918	11.5	159,496	1,109,161	14.2	196,942	1,386,468	13.9	192,782	1,395,472
2026	1,425,058	11.5	163,882	1,118,612	14.2	202,358	1,398,282	13.9	198,083	1,407,363
2027	1,464,247	11.5	168,388	1,126,850	14.2	207,923	1,408,579	13.9	203,530	1,417,727
2028	1,504,514	11.5	173,019	1,133,738	14.2	213,641	1,417,189	13.9	209,127	1,426,392
2029	1,545,888	11.5	177,777	1,139,128	14.2	219,516	1,423,927	13.9	214,878	1,433,173
2030	1,588,400	11.5	182,666	1,142,861	14.2	225,553	1,428,593	13.9	220,788	1,437,870
2031	1,632,081	11.5	187,689	1,144,765	14.2	231,756	1,430,973	13.9	226,859	1,440,266
2032	1,676,963	11.5	192,851	1,144,655	14.2	238,129	1,430,835	13.9	233,098	1,440,127
2033	1,723,079	11.5	198,154	1,142,330	14.2	244,677	1,427,929	13.9	239,508	1,437,202

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	
2024	\$ 1,349,799	16.0%	\$215,968	\$ 1,585,989	16.8%	\$226,766	\$ 1,647,949	17.9%	\$241,614	\$ 1,789,758
2025	1,386,918	16.0	221,907	1,601,203	16.8	233,002	1,663,757	17.9	248,258	1,806,927
2026	1,425,058	16.0	228,009	1,614,847	16.8	239,410	1,677,934	17.9	255,085	1,822,324
2027	1,464,247	16.0	234,280	1,626,739	16.8	245,993	1,690,291	17.9	262,100	1,835,744
2028	1,504,514	16.0	240,722	1,636,682	16.8	252,758	1,700,622	17.9	269,308	1,846,965
2029	1,545,888	16.0	247,342	1,644,463	16.8	259,709	1,708,707	17.9	276,714	1,855,746
2030	1,588,400	16.0	254,144	1,649,852	16.8	266,851	1,714,307	17.9	284,324	1,861,827
2031	1,632,081	16.0	261,133	1,652,601	16.8	274,190	1,717,163	17.9	292,142	1,864,929
2032	1,676,963	16.0	268,314	1,652,442	16.8	281,730	1,716,998	17.9	300,176	1,864,750
2033	1,723,079	16.0	275,693	1,649,086	16.8	289,477	1,713,511	17.9	308,431	1,860,963

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	
2024	\$ 1,349,799	19.5%	\$263,211	\$ 1,922,600	20.1%	\$271,310	\$ 1,993,506	22.2%	\$299,655	\$ 2,197,247
2025	1,386,918	19.5	270,449	1,941,043	20.1	278,771	2,012,629	22.2	307,896	2,218,324
2026	1,425,058	19.5	277,886	1,957,583	20.1	286,437	2,029,779	22.2	316,363	2,237,227
2027	1,464,247	19.5	285,528	1,971,999	20.1	294,314	2,044,727	22.2	325,063	2,253,702
2028	1,504,514	19.5	293,380	1,984,052	20.1	302,407	2,057,225	22.2	334,002	2,267,477
2029	1,545,888	19.5	301,448	1,993,485	20.1	310,723	2,067,005	22.2	343,187	2,278,257
2030	1,588,400	19.5	309,738	2,000,018	20.1	319,268	2,073,779	22.2	352,625	2,285,723
2031	1,632,081	19.5	318,256	2,003,350	20.1	328,048	2,077,234	22.2	362,322	2,289,531
2032	1,676,963	19.5	327,008	2,003,157	20.1	337,070	2,077,034	22.2	372,286	2,289,311
2033	1,723,079	19.5	336,000	1,999,089	20.1	346,339	2,072,816	22.2	382,524	2,284,662

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2024	\$ 1,349,799	9.6%	\$129,581	\$ 1,098,622	12.3%	\$166,025	\$ 1,373,294	12.0%	\$161,976	\$ 1,382,213
2025	1,386,918	9.6	133,144	1,109,161	12.3	170,591	1,386,468	12.0	166,430	1,395,472
2026	1,425,058	9.6	136,806	1,118,612	12.3	175,282	1,398,282	12.0	171,007	1,407,363
2027	1,464,247	9.6	140,568	1,126,850	12.3	180,102	1,408,579	12.0	175,710	1,417,727
2028	1,504,514	9.6	144,433	1,133,738	12.3	185,055	1,417,189	12.0	180,542	1,426,392
2029	1,545,888	9.6	148,405	1,139,128	12.3	190,144	1,423,927	12.0	185,507	1,433,173
2030	1,588,400	9.6	152,486	1,142,861	12.3	195,373	1,428,593	12.0	190,608	1,437,870
2031	1,632,081	9.6	156,680	1,144,765	12.3	200,746	1,430,973	12.0	195,850	1,440,266
2032	1,676,963	9.6	160,988	1,144,655	12.3	206,266	1,430,835	12.0	201,236	1,440,127
2033	1,723,079	9.6	165,416	1,142,330	12.3	211,939	1,427,929	12.0	206,769	1,437,202

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2024	\$ 1,349,799	14.1%	\$190,322	\$ 1,585,989	14.9%	\$201,120	\$ 1,647,949	16.0%	\$215,968	\$ 1,789,758
2025	1,386,918	14.1	195,555	1,601,203	14.9	206,651	1,663,757	16.0	221,907	1,806,927
2026	1,425,058	14.1	200,933	1,614,847	14.9	212,334	1,677,934	16.0	228,009	1,822,324
2027	1,464,247	14.1	206,459	1,626,739	14.9	218,173	1,690,291	16.0	234,280	1,835,744
2028	1,504,514	14.1	212,136	1,636,682	14.9	224,173	1,700,622	16.0	240,722	1,846,965
2029	1,545,888	14.1	217,970	1,644,463	14.9	230,337	1,708,707	16.0	247,342	1,855,746
2030	1,588,400	14.1	223,964	1,649,852	14.9	236,672	1,714,307	16.0	254,144	1,861,827
2031	1,632,081	14.1	230,123	1,652,601	14.9	243,180	1,717,163	16.0	261,133	1,864,929
2032	1,676,963	14.1	236,452	1,652,442	14.9	249,867	1,716,998	16.0	268,314	1,864,750
2033	1,723,079	14.1	242,954	1,649,086	14.9	256,739	1,713,511	16.0	275,693	1,860,963

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued	Estimated Employer Contribution		Unfunded Actuarial Accrued
		As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability	As a % of Payroll	Annual Dollars	Liability
2024	\$ 1,349,799	17.6%	\$237,565	\$ 1,922,600	18.2%	\$245,663	\$ 1,993,506	20.3%	\$274,009	\$ 2,197,247
2025	1,386,918	17.6	244,098	1,941,043	18.2	252,419	2,012,629	20.3	281,544	2,218,324
2026	1,425,058	17.6	250,810	1,957,583	18.2	259,361	2,029,779	20.3	289,287	2,237,227
2027	1,464,247	17.6	257,707	1,971,999	18.2	266,493	2,044,727	20.3	297,242	2,253,702
2028	1,504,514	17.6	264,794	1,984,052	18.2	273,822	2,057,225	20.3	305,416	2,267,477
2029	1,545,888	17.6	272,076	1,993,485	18.2	281,352	2,067,005	20.3	313,815	2,278,257
2030	1,588,400	17.6	279,558	2,000,018	18.2	289,089	2,073,779	20.3	322,445	2,285,723
2031	1,632,081	17.6	287,246	2,003,350	18.2	297,039	2,077,234	20.3	331,312	2,289,531
2032	1,676,963	17.6	295,145	2,003,157	18.2	305,207	2,077,034	20.3	340,423	2,289,311
2033	1,723,079	17.6	303,262	1,999,089	18.2	313,600	2,072,816	20.3	349,785	2,284,662

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	7.7%	\$103,935	\$ 1,098,622	10.4%	\$140,379	\$ 1,373,294	10.1%	\$136,330	\$ 1,382,213
2025	1,386,918	7.7	106,793	1,109,161	10.4	144,239	1,386,468	10.1	140,079	1,395,472
2026	1,425,058	7.7	109,729	1,118,612	10.4	148,206	1,398,282	10.1	143,931	1,407,363
2027	1,464,247	7.7	112,747	1,126,850	10.4	152,282	1,408,579	10.1	147,889	1,417,727
2028	1,504,514	7.7	115,848	1,133,738	10.4	156,469	1,417,189	10.1	151,956	1,426,392
2029	1,545,888	7.7	119,033	1,139,128	10.4	160,772	1,423,927	10.1	156,135	1,433,173
2030	1,588,400	7.7	122,307	1,142,861	10.4	165,194	1,428,593	10.1	160,428	1,437,870
2031	1,632,081	7.7	125,670	1,144,765	10.4	169,736	1,430,973	10.1	164,840	1,440,266
2032	1,676,963	7.7	129,126	1,144,655	10.4	174,404	1,430,835	10.1	169,373	1,440,127
2033	1,723,079	7.7	132,677	1,142,330	10.4	179,200	1,427,929	10.1	174,031	1,437,202

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	
2024	\$ 1,349,799	12.2%	\$164,675	\$ 1,585,989	13.0%	\$175,474	\$ 1,647,949	14.1%	\$190,322	\$ 1,789,758
2025	1,386,918	12.2	169,204	1,601,203	13.0	180,299	1,663,757	14.1	195,555	1,806,927
2026	1,425,058	12.2	173,857	1,614,847	13.0	185,258	1,677,934	14.1	200,933	1,822,324
2027	1,464,247	12.2	178,638	1,626,739	13.0	190,352	1,690,291	14.1	206,459	1,835,744
2028	1,504,514	12.2	183,551	1,636,682	13.0	195,587	1,700,622	14.1	212,136	1,846,965
2029	1,545,888	12.2	188,598	1,644,463	13.0	200,965	1,708,707	14.1	217,970	1,855,746
2030	1,588,400	12.2	193,785	1,649,852	13.0	206,492	1,714,307	14.1	223,964	1,861,827
2031	1,632,081	12.2	199,114	1,652,601	13.0	212,171	1,717,163	14.1	230,123	1,864,929
2032	1,676,963	12.2	204,589	1,652,442	13.0	218,005	1,716,998	14.1	236,452	1,864,750
2033	1,723,079	12.2	210,216	1,649,086	13.0	224,000	1,713,511	14.1	242,954	1,860,963

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	
2024	\$ 1,349,799	15.7%	\$211,918	\$ 1,922,600	16.3%	\$220,017	\$ 1,993,506	18.4%	\$248,363	\$ 2,197,247
2025	1,386,918	15.7	217,746	1,941,043	16.3	226,068	2,012,629	18.4	255,193	2,218,324
2026	1,425,058	15.7	223,734	1,957,583	16.3	232,284	2,029,779	18.4	262,211	2,237,227
2027	1,464,247	15.7	229,887	1,971,999	16.3	238,672	2,044,727	18.4	269,421	2,253,702
2028	1,504,514	15.7	236,209	1,984,052	16.3	245,236	2,057,225	18.4	276,831	2,267,477
2029	1,545,888	15.7	242,704	1,993,485	16.3	251,980	2,067,005	18.4	284,443	2,278,257
2030	1,588,400	15.7	249,379	2,000,018	16.3	258,909	2,073,779	18.4	292,266	2,285,723
2031	1,632,081	15.7	256,237	2,003,350	16.3	266,029	2,077,234	18.4	300,303	2,289,531
2032	1,676,963	15.7	263,283	2,003,157	16.3	273,345	2,077,034	18.4	308,561	2,289,311
2033	1,723,079	15.7	270,523	1,999,089	16.3	280,862	2,072,816	18.4	317,047	2,284,662

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	5.8%	\$78,288	\$ 1,098,622	8.5%	\$114,733	\$ 1,373,294	8.2%	\$110,684	\$ 1,382,213
2025	1,386,918	5.8	80,441	1,109,161	8.5	117,888	1,386,468	8.2	113,727	1,395,472
2026	1,425,058	5.8	82,653	1,118,612	8.5	121,130	1,398,282	8.2	116,855	1,407,363
2027	1,464,247	5.8	84,926	1,126,850	8.5	124,461	1,408,579	8.2	120,068	1,417,727
2028	1,504,514	5.8	87,262	1,133,738	8.5	127,884	1,417,189	8.2	123,370	1,426,392
2029	1,545,888	5.8	89,662	1,139,128	8.5	131,400	1,423,927	8.2	126,763	1,433,173
2030	1,588,400	5.8	92,127	1,142,861	8.5	135,014	1,428,593	8.2	130,249	1,437,870
2031	1,632,081	5.8	94,661	1,144,765	8.5	138,727	1,430,973	8.2	133,831	1,440,266
2032	1,676,963	5.8	97,264	1,144,655	8.5	142,542	1,430,835	8.2	137,511	1,440,127
2033	1,723,079	5.8	99,939	1,142,330	8.5	146,462	1,427,929	8.2	141,292	1,437,202

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	
2024	\$ 1,349,799	10.3%	\$139,029	\$ 1,585,989	11.1%	\$149,828	\$ 1,647,949	12.2%	\$164,675	\$ 1,789,758
2025	1,386,918	10.3	142,853	1,601,203	11.1	153,948	1,663,757	12.2	169,204	1,806,927
2026	1,425,058	10.3	146,781	1,614,847	11.1	158,181	1,677,934	12.2	173,857	1,822,324
2027	1,464,247	10.3	150,817	1,626,739	11.1	162,531	1,690,291	12.2	178,638	1,835,744
2028	1,504,514	10.3	154,965	1,636,682	11.1	167,001	1,700,622	12.2	183,551	1,846,965
2029	1,545,888	10.3	159,226	1,644,463	11.1	171,594	1,708,707	12.2	188,598	1,855,746
2030	1,588,400	10.3	163,605	1,649,852	11.1	176,312	1,714,307	12.2	193,785	1,861,827
2031	1,632,081	10.3	168,104	1,652,601	11.1	181,161	1,717,163	12.2	199,114	1,864,929
2032	1,676,963	10.3	172,727	1,652,442	11.1	186,143	1,716,998	12.2	204,589	1,864,750
2033	1,723,079	10.3	177,477	1,649,086	11.1	191,262	1,713,511	12.2	210,216	1,860,963

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	
2024	\$ 1,349,799	13.8%	\$186,272	\$ 1,922,600	14.4%	\$194,371	\$ 1,993,506	16.5%	\$222,717	\$ 2,197,247
2025	1,386,918	13.8	191,395	1,941,043	14.4	199,716	2,012,629	16.5	228,841	2,218,324
2026	1,425,058	13.8	196,658	1,957,583	14.4	205,208	2,029,779	16.5	235,135	2,237,227
2027	1,464,247	13.8	202,066	1,971,999	14.4	210,852	2,044,727	16.5	241,601	2,253,702
2028	1,504,514	13.8	207,623	1,984,052	14.4	216,650	2,057,225	16.5	248,245	2,267,477
2029	1,545,888	13.8	213,333	1,993,485	14.4	222,608	2,067,005	16.5	255,072	2,278,257
2030	1,588,400	13.8	219,199	2,000,018	14.4	228,730	2,073,779	16.5	262,086	2,285,723
2031	1,632,081	13.8	225,227	2,003,350	14.4	235,020	2,077,234	16.5	269,293	2,289,531
2032	1,676,963	13.8	231,421	2,003,157	14.4	241,483	2,077,034	16.5	276,699	2,289,311
2033	1,723,079	13.8	237,785	1,999,089	14.4	248,123	2,072,816	16.5	284,308	2,284,662

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	11.9%	\$160,626	\$ 1,137,479	14.7%	\$198,420	\$ 1,421,806	14.3%	\$193,021	\$ 1,431,253
2025	1,386,918	11.9	165,043	1,148,390	14.7	203,877	1,435,445	14.3	198,329	1,444,983
2026	1,425,058	11.9	169,582	1,158,176	14.7	209,484	1,447,677	14.3	203,783	1,457,296
2027	1,464,247	11.9	174,245	1,166,705	14.7	215,244	1,458,338	14.3	209,387	1,468,028
2028	1,504,514	11.9	179,037	1,173,836	14.7	221,164	1,467,252	14.3	215,146	1,477,001
2029	1,545,888	11.9	183,961	1,179,417	14.7	227,246	1,474,228	14.3	221,062	1,484,023
2030	1,588,400	11.9	189,020	1,183,282	14.7	233,495	1,479,059	14.3	227,141	1,488,886
2031	1,632,081	11.9	194,218	1,185,254	14.7	239,916	1,481,523	14.3	233,388	1,491,367
2032	1,676,963	11.9	199,559	1,185,140	14.7	246,514	1,481,380	14.3	239,806	1,491,223
2033	1,723,079	11.9	205,046	1,182,733	14.7	253,293	1,478,372	14.3	246,400	1,488,195

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	
2024	\$ 1,349,799	16.5%	\$222,717	\$ 1,642,161	17.4%	\$234,865	\$ 1,706,253	18.6%	\$251,063	\$ 1,853,134
2025	1,386,918	16.5	228,841	1,657,914	17.4	241,324	1,722,621	18.6	257,967	1,870,910
2026	1,425,058	16.5	235,135	1,672,041	17.4	247,960	1,737,300	18.6	265,061	1,886,852
2027	1,464,247	16.5	241,601	1,684,354	17.4	254,779	1,750,094	18.6	272,350	1,900,747
2028	1,504,514	16.5	248,245	1,694,649	17.4	261,785	1,760,791	18.6	279,840	1,912,365
2029	1,545,888	16.5	255,072	1,702,706	17.4	268,985	1,769,162	18.6	287,535	1,921,457
2030	1,588,400	16.5	262,086	1,708,286	17.4	276,382	1,774,960	18.6	295,442	1,927,754
2031	1,632,081	16.5	269,293	1,711,132	17.4	283,982	1,777,917	18.6	303,567	1,930,966
2032	1,676,963	16.5	276,699	1,710,967	17.4	291,792	1,777,746	18.6	311,915	1,930,780
2033	1,723,079	16.5	284,308	1,707,492	17.4	299,816	1,774,136	18.6	320,493	1,926,859

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	
2024	\$ 1,349,799	20.2%	\$272,659	\$ 1,990,614	20.8%	\$280,758	\$ 2,064,073	22.9%	\$309,104	\$ 2,275,021
2025	1,386,918	20.2	280,157	2,009,709	20.8	288,479	2,083,873	22.9	317,604	2,296,845
2026	1,425,058	20.2	287,862	2,026,834	20.8	296,412	2,101,630	22.9	326,338	2,316,417
2027	1,464,247	20.2	295,778	2,041,760	20.8	304,563	2,117,107	22.9	335,313	2,333,476
2028	1,504,514	20.2	303,912	2,054,240	20.8	312,939	2,130,047	22.9	344,534	2,347,739
2029	1,545,888	20.2	312,269	2,064,006	20.8	321,545	2,140,174	22.9	354,008	2,358,901
2030	1,588,400	20.2	320,857	2,070,770	20.8	330,387	2,147,188	22.9	363,744	2,366,631
2031	1,632,081	20.2	329,680	2,074,220	20.8	339,473	2,150,766	22.9	373,747	2,370,574
2032	1,676,963	20.2	338,747	2,074,020	20.8	348,808	2,150,559	22.9	384,025	2,370,346
2033	1,723,079	20.2	348,062	2,069,808	20.8	358,400	2,146,192	22.9	394,585	2,365,532

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	10.0%	\$134,980	\$ 1,137,479	12.8%	\$172,774	\$ 1,421,806	12.4%	\$167,375	\$ 1,431,253
2025	1,386,918	10.0	138,692	1,148,390	12.8	177,526	1,435,445	12.4	171,978	1,444,983
2026	1,425,058	10.0	142,506	1,158,176	12.8	182,407	1,447,677	12.4	176,707	1,457,296
2027	1,464,247	10.0	146,425	1,166,705	12.8	187,424	1,458,338	12.4	181,567	1,468,028
2028	1,504,514	10.0	150,451	1,173,836	12.8	192,578	1,467,252	12.4	186,560	1,477,001
2029	1,545,888	10.0	154,589	1,179,417	12.8	197,874	1,474,228	12.4	191,690	1,484,023
2030	1,588,400	10.0	158,840	1,183,282	12.8	203,315	1,479,059	12.4	196,962	1,488,886
2031	1,632,081	10.0	163,208	1,185,254	12.8	208,906	1,481,523	12.4	202,378	1,491,367
2032	1,676,963	10.0	167,696	1,185,140	12.8	214,651	1,481,380	12.4	207,943	1,491,223
2033	1,723,079	10.0	172,308	1,182,733	12.8	220,554	1,478,372	12.4	213,662	1,488,195

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	
2024	\$ 1,349,799	14.6%	\$197,071	\$ 1,642,161	15.5%	\$209,219	\$ 1,706,253	16.7%	\$225,416	\$ 1,853,134
2025	1,386,918	14.6	202,490	1,657,914	15.5	214,972	1,722,621	16.7	231,615	1,870,910
2026	1,425,058	14.6	208,058	1,672,041	15.5	220,884	1,737,300	16.7	237,985	1,886,852
2027	1,464,247	14.6	213,780	1,684,354	15.5	226,958	1,750,094	16.7	244,529	1,900,747
2028	1,504,514	14.6	219,659	1,694,649	15.5	233,200	1,760,791	16.7	251,254	1,912,365
2029	1,545,888	14.6	225,700	1,702,706	15.5	239,613	1,769,162	16.7	258,163	1,921,457
2030	1,588,400	14.6	231,906	1,708,286	15.5	246,202	1,774,960	16.7	265,263	1,927,754
2031	1,632,081	14.6	238,284	1,711,132	15.5	252,973	1,777,917	16.7	272,558	1,930,966
2032	1,676,963	14.6	244,837	1,710,967	15.5	259,929	1,777,746	16.7	280,053	1,930,780
2033	1,723,079	14.6	251,570	1,707,492	15.5	267,077	1,774,136	16.7	287,754	1,926,859

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	
2024	\$ 1,349,799	18.3%	\$247,013	\$ 1,990,614	18.9%	\$255,112	\$ 2,064,073	21.0%	\$283,458	\$ 2,275,021
2025	1,386,918	18.3	253,806	2,009,709	18.9	262,128	2,083,873	21.0	291,253	2,296,845
2026	1,425,058	18.3	260,786	2,026,834	18.9	269,336	2,101,630	21.0	299,262	2,316,417
2027	1,464,247	18.3	267,957	2,041,760	18.9	276,743	2,117,107	21.0	307,492	2,333,476
2028	1,504,514	18.3	275,326	2,054,240	18.9	284,353	2,130,047	21.0	315,948	2,347,739
2029	1,545,888	18.3	282,898	2,064,006	18.9	292,173	2,140,174	21.0	324,636	2,358,901
2030	1,588,400	18.3	290,677	2,070,770	18.9	300,208	2,147,188	21.0	333,564	2,366,631
2031	1,632,081	18.3	298,671	2,074,220	18.9	308,463	2,150,766	21.0	342,737	2,370,574
2032	1,676,963	18.3	306,884	2,074,020	18.9	316,946	2,150,559	21.0	352,162	2,370,346
2033	1,723,079	18.3	315,323	2,069,808	18.9	325,662	2,146,192	21.0	361,847	2,365,532

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	8.1%	\$109,334	\$ 1,137,479	10.9%	\$147,128	\$ 1,421,806	10.5%	\$141,729	\$ 1,431,253
2025	1,386,918	8.1	112,340	1,148,390	10.9	151,174	1,435,445	10.5	145,626	1,444,983
2026	1,425,058	8.1	115,430	1,158,176	10.9	155,331	1,447,677	10.5	149,631	1,457,296
2027	1,464,247	8.1	118,604	1,166,705	10.9	159,603	1,458,338	10.5	153,746	1,468,028
2028	1,504,514	8.1	121,866	1,173,836	10.9	163,992	1,467,252	10.5	157,974	1,477,001
2029	1,545,888	8.1	125,217	1,179,417	10.9	168,502	1,474,228	10.5	162,318	1,484,023
2030	1,588,400	8.1	128,660	1,183,282	10.9	173,136	1,479,059	10.5	166,782	1,488,886
2031	1,632,081	8.1	132,199	1,185,254	10.9	177,897	1,481,523	10.5	171,369	1,491,367
2032	1,676,963	8.1	135,834	1,185,140	10.9	182,789	1,481,380	10.5	176,081	1,491,223
2033	1,723,079	8.1	139,569	1,182,733	10.9	187,816	1,478,372	10.5	180,923	1,488,195

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	
2024	\$ 1,349,799	12.7%	\$171,424	\$ 1,642,161	13.6%	\$183,573	\$ 1,706,253	14.8%	\$199,770	\$ 1,853,134
2025	1,386,918	12.7	176,139	1,657,914	13.6	188,621	1,722,621	14.8	205,264	1,870,910
2026	1,425,058	12.7	180,982	1,672,041	13.6	193,808	1,737,300	14.8	210,909	1,886,852
2027	1,464,247	12.7	185,959	1,684,354	13.6	199,138	1,750,094	14.8	216,709	1,900,747
2028	1,504,514	12.7	191,073	1,694,649	13.6	204,614	1,760,791	14.8	222,668	1,912,365
2029	1,545,888	12.7	196,328	1,702,706	13.6	210,241	1,769,162	14.8	228,791	1,921,457
2030	1,588,400	12.7	201,727	1,708,286	13.6	216,022	1,774,960	14.8	235,083	1,927,754
2031	1,632,081	12.7	207,274	1,711,132	13.6	221,963	1,777,917	14.8	241,548	1,930,966
2032	1,676,963	12.7	212,974	1,710,967	13.6	228,067	1,777,746	14.8	248,191	1,930,780
2033	1,723,079	12.7	218,831	1,707,492	13.6	234,339	1,774,136	14.8	255,016	1,926,859

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	
2024	\$ 1,349,799	16.4%	\$221,367	\$ 1,990,614	17.0%	\$229,466	\$ 2,064,073	19.1%	\$257,812	\$ 2,275,021
2025	1,386,918	16.4	227,455	2,009,709	17.0	235,776	2,083,873	19.1	264,901	2,296,845
2026	1,425,058	16.4	233,710	2,026,834	17.0	242,260	2,101,630	19.1	272,186	2,316,417
2027	1,464,247	16.4	240,137	2,041,760	17.0	248,922	2,117,107	19.1	279,671	2,333,476
2028	1,504,514	16.4	246,740	2,054,240	17.0	255,767	2,130,047	19.1	287,362	2,347,739
2029	1,545,888	16.4	253,526	2,064,006	17.0	262,801	2,140,174	19.1	295,265	2,358,901
2030	1,588,400	16.4	260,498	2,070,770	17.0	270,028	2,147,188	19.1	303,384	2,366,631
2031	1,632,081	16.4	267,661	2,074,220	17.0	277,454	2,150,766	19.1	311,727	2,370,574
2032	1,676,963	16.4	275,022	2,074,020	17.0	285,084	2,150,559	19.1	320,300	2,370,346
2033	1,723,079	16.4	282,585	2,069,808	17.0	292,923	2,146,192	19.1	329,108	2,365,532

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	6.2%	\$83,688	\$ 1,137,479	9.0%	\$121,482	\$ 1,421,806	8.6%	\$116,083	\$ 1,431,253
2025	1,386,918	6.2	85,989	1,148,390	9.0	124,823	1,435,445	8.6	119,275	1,444,983
2026	1,425,058	6.2	88,354	1,158,176	9.0	128,255	1,447,677	8.6	122,555	1,457,296
2027	1,464,247	6.2	90,783	1,166,705	9.0	131,782	1,458,338	8.6	125,925	1,468,028
2028	1,504,514	6.2	93,280	1,173,836	9.0	135,406	1,467,252	8.6	129,388	1,477,001
2029	1,545,888	6.2	95,845	1,179,417	9.0	139,130	1,474,228	8.6	132,946	1,484,023
2030	1,588,400	6.2	98,481	1,183,282	9.0	142,956	1,479,059	8.6	136,602	1,488,886
2031	1,632,081	6.2	101,189	1,185,254	9.0	146,887	1,481,523	8.6	140,359	1,491,367
2032	1,676,963	6.2	103,972	1,185,140	9.0	150,927	1,481,380	8.6	144,219	1,491,223
2033	1,723,079	6.2	106,831	1,182,733	9.0	155,077	1,478,372	8.6	148,185	1,488,195

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	
2024	\$ 1,349,799	10.8%	\$145,778	\$ 1,642,161	11.7%	\$157,926	\$ 1,706,253	12.9%	\$174,124	\$ 1,853,134
2025	1,386,918	10.8	149,787	1,657,914	11.7	162,269	1,722,621	12.9	178,912	1,870,910
2026	1,425,058	10.8	153,906	1,672,041	11.7	166,732	1,737,300	12.9	183,832	1,886,852
2027	1,464,247	10.8	158,139	1,684,354	11.7	171,317	1,750,094	12.9	188,888	1,900,747
2028	1,504,514	10.8	162,488	1,694,649	11.7	176,028	1,760,791	12.9	194,082	1,912,365
2029	1,545,888	10.8	166,956	1,702,706	11.7	180,869	1,769,162	12.9	199,420	1,921,457
2030	1,588,400	10.8	171,547	1,708,286	11.7	185,843	1,774,960	12.9	204,904	1,927,754
2031	1,632,081	10.8	176,265	1,711,132	11.7	190,953	1,777,917	12.9	210,538	1,930,966
2032	1,676,963	10.8	181,112	1,710,967	11.7	196,205	1,777,746	12.9	216,328	1,930,780
2033	1,723,079	10.8	186,093	1,707,492	11.7	201,600	1,774,136	12.9	222,277	1,926,859

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	
2024	\$ 1,349,799	14.5%	\$195,721	\$ 1,990,614	15.1%	\$203,820	\$ 2,064,073	17.2%	\$232,165	\$ 2,275,021
2025	1,386,918	14.5	201,103	2,009,709	15.1	209,425	2,083,873	17.2	238,550	2,296,845
2026	1,425,058	14.5	206,633	2,026,834	15.1	215,184	2,101,630	17.2	245,110	2,316,417
2027	1,464,247	14.5	212,316	2,041,760	15.1	221,101	2,117,107	17.2	251,850	2,333,476
2028	1,504,514	14.5	218,155	2,054,240	15.1	227,182	2,130,047	17.2	258,776	2,347,739
2029	1,545,888	14.5	224,154	2,064,006	15.1	233,429	2,140,174	17.2	265,893	2,358,901
2030	1,588,400	14.5	230,318	2,070,770	15.1	239,848	2,147,188	17.2	273,205	2,366,631
2031	1,632,081	14.5	236,652	2,074,220	15.1	246,444	2,150,766	17.2	280,718	2,370,574
2032	1,676,963	14.5	243,160	2,074,020	15.1	253,221	2,150,559	17.2	288,438	2,370,346
2033	1,723,079	14.5	249,846	2,069,808	15.1	260,185	2,146,192	17.2	296,370	2,365,532

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	12.1%	\$163,326	\$ 1,188,770	15.0%	\$202,470	\$ 1,486,017	15.5%	\$209,219	\$ 1,617,652
2025	1,386,918	12.1	167,817	1,200,173	15.0	208,038	1,500,272	15.5	214,972	1,633,170
2026	1,425,058	12.1	172,432	1,210,400	15.0	213,759	1,513,056	15.5	220,884	1,647,087
2027	1,464,247	12.1	177,174	1,219,314	15.0	219,637	1,524,199	15.5	226,958	1,659,217
2028	1,504,514	12.1	182,046	1,226,767	15.0	225,677	1,533,515	15.5	233,200	1,669,359
2029	1,545,888	12.1	187,052	1,232,599	15.0	231,883	1,540,806	15.5	239,613	1,677,295
2030	1,588,400	12.1	192,196	1,236,638	15.0	238,260	1,545,855	15.5	246,202	1,682,792
2031	1,632,081	12.1	197,482	1,238,698	15.0	244,812	1,548,431	15.5	252,973	1,685,596
2032	1,676,963	12.1	202,913	1,238,579	15.0	251,544	1,548,282	15.5	259,929	1,685,434
2033	1,723,079	12.1	208,493	1,236,064	15.0	258,462	1,545,138	15.5	267,077	1,682,011

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	
2024	\$ 1,349,799	17.5%	\$236,215	\$ 1,807,619	17.7%	\$238,914	\$ 1,783,166	19.4%	\$261,861	\$ 1,997,579
2025	1,386,918	17.5	242,711	1,824,959	17.7	245,484	1,800,271	19.4	269,062	2,016,741
2026	1,425,058	17.5	249,385	1,840,510	17.7	252,235	1,815,611	19.4	276,461	2,033,926
2027	1,464,247	17.5	256,243	1,854,064	17.7	259,172	1,828,982	19.4	284,064	2,048,904
2028	1,504,514	17.5	263,290	1,865,396	17.7	266,299	1,840,161	19.4	291,876	2,061,427
2029	1,545,888	17.5	270,530	1,874,264	17.7	273,622	1,848,909	19.4	299,902	2,071,227
2030	1,588,400	17.5	277,970	1,880,406	17.7	281,147	1,854,968	19.4	308,150	2,078,015
2031	1,632,081	17.5	285,614	1,883,539	17.7	288,878	1,858,059	19.4	316,624	2,081,477
2032	1,676,963	17.5	293,469	1,883,358	17.7	296,822	1,857,880	19.4	325,331	2,081,277
2033	1,723,079	17.5	301,539	1,879,533	17.7	304,985	1,854,107	19.4	334,277	2,077,050

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	
2024	\$ 1,349,799	20.6%	\$278,059	\$ 2,080,359	21.5%	\$290,207	\$ 2,187,587	23.5%	\$317,203	\$ 2,377,559
2025	1,386,918	20.6	285,705	2,100,315	21.5	298,187	2,208,572	23.5	325,926	2,400,366
2026	1,425,058	20.6	293,562	2,118,212	21.5	306,387	2,227,392	23.5	334,889	2,420,820
2027	1,464,247	20.6	301,635	2,133,811	21.5	314,813	2,243,795	23.5	344,098	2,438,647
2028	1,504,514	20.6	309,930	2,146,853	21.5	323,471	2,257,510	23.5	353,561	2,453,553
2029	1,545,888	20.6	318,453	2,157,060	21.5	332,366	2,268,243	23.5	363,284	2,465,218
2030	1,588,400	20.6	327,210	2,164,129	21.5	341,506	2,275,676	23.5	373,274	2,473,297
2031	1,632,081	20.6	336,209	2,167,735	21.5	350,897	2,279,468	23.5	383,539	2,477,418
2032	1,676,963	20.6	345,454	2,167,526	21.5	360,547	2,279,249	23.5	394,086	2,477,180
2033	1,723,079	20.6	354,954	2,163,124	21.5	370,462	2,274,620	23.5	404,924	2,472,149

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	10.2%	\$137,679	\$ 1,188,770	13.1%	\$176,824	\$ 1,486,017	13.6%	\$183,573	\$ 1,617,652
2025	1,386,918	10.2	141,466	1,200,173	13.1	181,686	1,500,272	13.6	188,621	1,633,170
2026	1,425,058	10.2	145,356	1,210,400	13.1	186,683	1,513,056	13.6	193,808	1,647,087
2027	1,464,247	10.2	149,353	1,219,314	13.1	191,816	1,524,199	13.6	199,138	1,659,217
2028	1,504,514	10.2	153,460	1,226,767	13.1	197,091	1,533,515	13.6	204,614	1,669,359
2029	1,545,888	10.2	157,681	1,232,599	13.1	202,511	1,540,806	13.6	210,241	1,677,295
2030	1,588,400	10.2	162,017	1,236,638	13.1	208,080	1,545,855	13.6	216,022	1,682,792
2031	1,632,081	10.2	166,472	1,238,698	13.1	213,803	1,548,431	13.6	221,963	1,685,596
2032	1,676,963	10.2	171,050	1,238,579	13.1	219,682	1,548,282	13.6	228,067	1,685,434
2033	1,723,079	10.2	175,754	1,236,064	13.1	225,723	1,545,138	13.6	234,339	1,682,011

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	
2024	\$ 1,349,799	15.6%	\$210,569	\$ 1,807,619	15.8%	\$213,268	\$ 1,783,166	17.5%	\$236,215	\$ 1,997,579
2025	1,386,918	15.6	216,359	1,824,959	15.8	219,133	1,800,271	17.5	242,711	2,016,741
2026	1,425,058	15.6	222,309	1,840,510	15.8	225,159	1,815,611	17.5	249,385	2,033,926
2027	1,464,247	15.6	228,423	1,854,064	15.8	231,351	1,828,982	17.5	256,243	2,048,904
2028	1,504,514	15.6	234,704	1,865,396	15.8	237,713	1,840,161	17.5	263,290	2,061,427
2029	1,545,888	15.6	241,159	1,874,264	15.8	244,250	1,848,909	17.5	270,530	2,071,227
2030	1,588,400	15.6	247,790	1,880,406	15.8	250,967	1,854,968	17.5	277,970	2,078,015
2031	1,632,081	15.6	254,605	1,883,539	15.8	257,869	1,858,059	17.5	285,614	2,081,477
2032	1,676,963	15.6	261,606	1,883,358	15.8	264,960	1,857,880	17.5	293,469	2,081,277
2033	1,723,079	15.6	268,800	1,879,533	15.8	272,246	1,854,107	17.5	301,539	2,077,050

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	
2024	\$ 1,349,799	18.7%	\$252,412	\$ 2,080,359	19.6%	\$264,561	\$ 2,187,587	21.6%	\$291,557	\$ 2,377,559
2025	1,386,918	18.7	259,354	2,100,315	19.6	271,836	2,208,572	21.6	299,574	2,400,366
2026	1,425,058	18.7	266,486	2,118,212	19.6	279,311	2,227,392	21.6	307,813	2,420,820
2027	1,464,247	18.7	273,814	2,133,811	19.6	286,992	2,243,795	21.6	316,277	2,438,647
2028	1,504,514	18.7	281,344	2,146,853	19.6	294,885	2,257,510	21.6	324,975	2,453,553
2029	1,545,888	18.7	289,081	2,157,060	19.6	302,994	2,268,243	21.6	333,912	2,465,218
2030	1,588,400	18.7	297,031	2,164,129	19.6	311,326	2,275,676	21.6	343,094	2,473,297
2031	1,632,081	18.7	305,199	2,167,735	19.6	319,888	2,279,468	21.6	352,529	2,477,418
2032	1,676,963	18.7	313,592	2,167,526	19.6	328,685	2,279,249	21.6	362,224	2,477,180
2033	1,723,079	18.7	322,216	2,163,124	19.6	337,723	2,274,620	21.6	372,185	2,472,149

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	8.3%	\$112,033	\$ 1,188,770	11.2%	\$151,177	\$ 1,486,017	11.7%	\$157,926	\$ 1,617,652
2025	1,386,918	8.3	115,114	1,200,173	11.2	155,335	1,500,272	11.7	162,269	1,633,170
2026	1,425,058	8.3	118,280	1,210,400	11.2	159,606	1,513,056	11.7	166,732	1,647,087
2027	1,464,247	8.3	121,533	1,219,314	11.2	163,996	1,524,199	11.7	171,317	1,659,217
2028	1,504,514	8.3	124,875	1,226,767	11.2	168,506	1,533,515	11.7	176,028	1,669,359
2029	1,545,888	8.3	128,309	1,232,599	11.2	173,139	1,540,806	11.7	180,869	1,677,295
2030	1,588,400	8.3	131,837	1,236,638	11.2	177,901	1,545,855	11.7	185,843	1,682,792
2031	1,632,081	8.3	135,463	1,238,698	11.2	182,793	1,548,431	11.7	190,953	1,685,596
2032	1,676,963	8.3	139,188	1,238,579	11.2	187,820	1,548,282	11.7	196,205	1,685,434
2033	1,723,079	8.3	143,016	1,236,064	11.2	192,985	1,545,138	11.7	201,600	1,682,011

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	
2024	\$ 1,349,799	13.7%	\$184,922	\$ 1,807,619	13.9%	\$187,622	\$ 1,783,166	15.6%	\$210,569	\$ 1,997,579
2025	1,386,918	13.7	190,008	1,824,959	13.9	192,782	1,800,271	15.6	216,359	2,016,741
2026	1,425,058	13.7	195,233	1,840,510	13.9	198,083	1,815,611	15.6	222,309	2,033,926
2027	1,464,247	13.7	200,602	1,854,064	13.9	203,530	1,828,982	15.6	228,423	2,048,904
2028	1,504,514	13.7	206,118	1,865,396	13.9	209,127	1,840,161	15.6	234,704	2,061,427
2029	1,545,888	13.7	211,787	1,874,264	13.9	214,878	1,848,909	15.6	241,159	2,071,227
2030	1,588,400	13.7	217,611	1,880,406	13.9	220,788	1,854,968	15.6	247,790	2,078,015
2031	1,632,081	13.7	223,595	1,883,539	13.9	226,859	1,858,059	15.6	254,605	2,081,477
2032	1,676,963	13.7	229,744	1,883,358	13.9	233,098	1,857,880	15.6	261,606	2,081,277
2033	1,723,079	13.7	236,062	1,879,533	13.9	239,508	1,854,107	15.6	268,800	2,077,050

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	
2024	\$ 1,349,799	16.8%	\$226,766	\$ 2,080,359	17.7%	\$238,914	\$ 2,187,587	19.7%	\$265,910	\$ 2,377,559
2025	1,386,918	16.8	233,002	2,100,315	17.7	245,484	2,208,572	19.7	273,223	2,400,366
2026	1,425,058	16.8	239,410	2,118,212	17.7	252,235	2,227,392	19.7	280,736	2,420,820
2027	1,464,247	16.8	245,993	2,133,811	17.7	259,172	2,243,795	19.7	288,457	2,438,647
2028	1,504,514	16.8	252,758	2,146,853	17.7	266,299	2,257,510	19.7	296,389	2,453,553
2029	1,545,888	16.8	259,709	2,157,060	17.7	273,622	2,268,243	19.7	304,540	2,465,218
2030	1,588,400	16.8	266,851	2,164,129	17.7	281,147	2,275,676	19.7	312,915	2,473,297
2031	1,632,081	16.8	274,190	2,167,735	17.7	288,878	2,279,468	19.7	321,520	2,477,418
2032	1,676,963	16.8	281,730	2,167,526	17.7	296,822	2,279,249	19.7	330,362	2,477,180
2033	1,723,079	16.8	289,477	2,163,124	17.7	304,985	2,274,620	19.7	339,447	2,472,149

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	6.4%	\$86,387	\$ 1,188,770	9.3%	\$125,531	\$ 1,486,017	9.8%	\$132,280	\$ 1,617,652
2025	1,386,918	6.4	88,763	1,200,173	9.3	128,983	1,500,272	9.8	135,918	1,633,170
2026	1,425,058	6.4	91,204	1,210,400	9.3	132,530	1,513,056	9.8	139,656	1,647,087
2027	1,464,247	6.4	93,712	1,219,314	9.3	136,175	1,524,199	9.8	143,496	1,659,217
2028	1,504,514	6.4	96,289	1,226,767	9.3	139,920	1,533,515	9.8	147,442	1,669,359
2029	1,545,888	6.4	98,937	1,232,599	9.3	143,768	1,540,806	9.8	151,497	1,677,295
2030	1,588,400	6.4	101,658	1,236,638	9.3	147,721	1,545,855	9.8	155,663	1,682,792
2031	1,632,081	6.4	104,453	1,238,698	9.3	151,784	1,548,431	9.8	159,944	1,685,596
2032	1,676,963	6.4	107,326	1,238,579	9.3	155,958	1,548,282	9.8	164,342	1,685,434
2033	1,723,079	6.4	110,277	1,236,064	9.3	160,246	1,545,138	9.8	168,862	1,682,011

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	
2024	\$ 1,349,799	11.8%	\$159,276	\$ 1,807,619	12.0%	\$161,976	\$ 1,783,166	13.7%	\$184,922	\$ 1,997,579
2025	1,386,918	11.8	163,656	1,824,959	12.0	166,430	1,800,271	13.7	190,008	2,016,741
2026	1,425,058	11.8	168,157	1,840,510	12.0	171,007	1,815,611	13.7	195,233	2,033,926
2027	1,464,247	11.8	172,781	1,854,064	12.0	175,710	1,828,982	13.7	200,602	2,048,904
2028	1,504,514	11.8	177,533	1,865,396	12.0	180,542	1,840,161	13.7	206,118	2,061,427
2029	1,545,888	11.8	182,415	1,874,264	12.0	185,507	1,848,909	13.7	211,787	2,071,227
2030	1,588,400	11.8	187,431	1,880,406	12.0	190,608	1,854,968	13.7	217,611	2,078,015
2031	1,632,081	11.8	192,586	1,883,539	12.0	195,850	1,858,059	13.7	223,595	2,081,477
2032	1,676,963	11.8	197,882	1,883,358	12.0	201,236	1,857,880	13.7	229,744	2,081,277
2033	1,723,079	11.8	203,323	1,879,533	12.0	206,769	1,854,107	13.7	236,062	2,077,050

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	
2024	\$ 1,349,799	14.9%	\$201,120	\$ 2,080,359	15.8%	\$213,268	\$ 2,187,587	17.8%	\$240,264	\$ 2,377,559
2025	1,386,918	14.9	206,651	2,100,315	15.8	219,133	2,208,572	17.8	246,871	2,400,366
2026	1,425,058	14.9	212,334	2,118,212	15.8	225,159	2,227,392	17.8	253,660	2,420,820
2027	1,464,247	14.9	218,173	2,133,811	15.8	231,351	2,243,795	17.8	260,636	2,438,647
2028	1,504,514	14.9	224,173	2,146,853	15.8	237,713	2,257,510	17.8	267,803	2,453,553
2029	1,545,888	14.9	230,337	2,157,060	15.8	244,250	2,268,243	17.8	275,168	2,465,218
2030	1,588,400	14.9	236,672	2,164,129	15.8	250,967	2,275,676	17.8	282,735	2,473,297
2031	1,632,081	14.9	243,180	2,167,735	15.8	257,869	2,279,468	17.8	290,510	2,477,418
2032	1,676,963	14.9	249,867	2,167,526	15.8	264,960	2,279,249	17.8	298,499	2,477,180
2033	1,723,079	14.9	256,739	2,163,124	15.8	272,246	2,274,620	17.8	306,708	2,472,149

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	12.5%	\$168,725	\$ 1,232,217	15.5%	\$209,219	\$ 1,540,259	16.1%	\$217,318	\$ 1,676,904
2025	1,386,918	12.5	173,365	1,244,037	15.5	214,972	1,555,034	16.1	223,294	1,692,990
2026	1,425,058	12.5	178,132	1,254,638	15.5	220,884	1,568,285	16.1	229,434	1,707,416
2027	1,464,247	12.5	183,031	1,263,877	15.5	226,958	1,579,834	16.1	235,744	1,719,990
2028	1,504,514	12.5	188,064	1,271,602	15.5	233,200	1,589,490	16.1	242,227	1,730,503
2029	1,545,888	12.5	193,236	1,277,647	15.5	239,613	1,597,047	16.1	248,888	1,738,730
2030	1,588,400	12.5	198,550	1,281,834	15.5	246,202	1,602,281	16.1	255,732	1,744,428
2031	1,632,081	12.5	204,010	1,283,970	15.5	252,973	1,604,951	16.1	262,765	1,747,334
2032	1,676,963	12.5	209,620	1,283,846	15.5	259,929	1,604,797	16.1	269,991	1,747,166
2033	1,723,079	12.5	215,385	1,281,239	15.5	267,077	1,601,538	16.1	277,416	1,743,618

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	
2024	\$ 1,349,799	18.1%	\$244,314	\$ 1,873,737	18.4%	\$248,363	\$ 1,848,377	20.2%	\$272,659	\$ 2,070,716
2025	1,386,918	18.1	251,032	1,891,711	18.4	255,193	1,866,108	20.2	280,157	2,090,580
2026	1,425,058	18.1	257,935	1,907,831	18.4	262,211	1,882,009	20.2	287,862	2,108,394
2027	1,464,247	18.1	265,029	1,921,881	18.4	269,421	1,895,869	20.2	295,778	2,123,921
2028	1,504,514	18.1	272,317	1,933,628	18.4	276,831	1,907,457	20.2	303,912	2,136,903
2029	1,545,888	18.1	279,806	1,942,821	18.4	284,443	1,916,525	20.2	312,269	2,147,062
2030	1,588,400	18.1	287,500	1,949,188	18.4	292,266	1,922,806	20.2	320,857	2,154,098
2031	1,632,081	18.1	295,407	1,952,436	18.4	300,303	1,926,010	20.2	329,680	2,157,687
2032	1,676,963	18.1	303,530	1,952,248	18.4	308,561	1,925,825	20.2	338,747	2,157,479
2033	1,723,079	18.1	311,877	1,948,283	18.4	317,047	1,921,914	20.2	348,062	2,153,098

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	
2024	\$ 1,349,799	21.3%	\$287,507	\$ 2,156,427	22.2%	\$299,655	\$ 2,267,582	24.3%	\$328,001	\$ 2,464,483
2025	1,386,918	21.3	295,414	2,177,113	22.2	307,896	2,289,334	24.3	337,021	2,488,124
2026	1,425,058	21.3	303,537	2,195,665	22.2	316,363	2,308,842	24.3	346,289	2,509,326
2027	1,464,247	21.3	311,885	2,211,834	22.2	325,063	2,325,845	24.3	355,812	2,527,805
2028	1,504,514	21.3	320,461	2,225,353	22.2	334,002	2,340,061	24.3	365,597	2,543,256
2029	1,545,888	21.3	329,274	2,235,933	22.2	343,187	2,351,186	24.3	375,651	2,555,347
2030	1,588,400	21.3	338,329	2,243,260	22.2	352,625	2,358,891	24.3	385,981	2,563,721
2031	1,632,081	21.3	347,633	2,246,998	22.2	362,322	2,362,821	24.3	396,596	2,567,993
2032	1,676,963	21.3	357,193	2,246,782	22.2	372,286	2,362,594	24.3	407,502	2,567,746
2033	1,723,079	21.3	367,016	2,242,219	22.2	382,524	2,357,796	24.3	418,708	2,562,531

Notes regarding the above projections:

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



Warren County Emergency Services - 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	
2024	\$ 1,349,799	10.6%	\$143,079	\$ 1,232,217	13.6%	\$183,573	\$ 1,540,259	14.2%	\$191,671	\$ 1,676,904
2025	1,386,918	10.6	147,013	1,244,037	13.6	188,621	1,555,034	14.2	196,942	1,692,990
2026	1,425,058	10.6	151,056	1,254,638	13.6	193,808	1,568,285	14.2	202,358	1,707,416
2027	1,464,247	10.6	155,210	1,263,877	13.6	199,138	1,579,834	14.2	207,923	1,719,990
2028	1,504,514	10.6	159,478	1,271,602	13.6	204,614	1,589,490	14.2	213,641	1,730,503
2029	1,545,888	10.6	163,864	1,277,647	13.6	210,241	1,597,047	14.2	219,516	1,738,730
2030	1,588,400	10.6	168,370	1,281,834	13.6	216,022	1,602,281	14.2	225,553	1,744,428
2031	1,632,081	10.6	173,001	1,283,970	13.6	221,963	1,604,951	14.2	231,756	1,747,334
2032	1,676,963	10.6	177,758	1,283,846	13.6	228,067	1,604,797	14.2	238,129	1,747,166
2033	1,723,079	10.6	182,646	1,281,239	13.6	234,339	1,601,538	14.2	244,677	1,743,618

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	
2024	\$ 1,349,799	16.2%	\$218,667	\$ 1,873,737	16.5%	\$222,717	\$ 1,848,377	18.3%	\$247,013	\$ 2,070,716
2025	1,386,918	16.2	224,681	1,891,711	16.5	228,841	1,866,108	18.3	253,806	2,090,580
2026	1,425,058	16.2	230,859	1,907,831	16.5	235,135	1,882,009	18.3	260,786	2,108,394
2027	1,464,247	16.2	237,208	1,921,881	16.5	241,601	1,895,869	18.3	267,957	2,123,921
2028	1,504,514	16.2	243,731	1,933,628	16.5	248,245	1,907,457	18.3	275,326	2,136,903
2029	1,545,888	16.2	250,434	1,942,821	16.5	255,072	1,916,525	18.3	282,898	2,147,062
2030	1,588,400	16.2	257,321	1,949,188	16.5	262,086	1,922,806	18.3	290,677	2,154,098
2031	1,632,081	16.2	264,397	1,952,436	16.5	269,293	1,926,010	18.3	298,671	2,157,687
2032	1,676,963	16.2	271,668	1,952,248	16.5	276,699	1,925,825	18.3	306,884	2,157,479
2033	1,723,079	16.2	279,139	1,948,283	16.5	284,308	1,921,914	18.3	315,323	2,153,098

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	
2024	\$ 1,349,799	19.4%	\$261,861	\$ 2,156,427	20.3%	\$274,009	\$ 2,267,582	22.4%	\$302,355	\$ 2,464,483
2025	1,386,918	19.4	269,062	2,177,113	20.3	281,544	2,289,334	22.4	310,670	2,488,124
2026	1,425,058	19.4	276,461	2,195,665	20.3	289,287	2,308,842	22.4	319,213	2,509,326
2027	1,464,247	19.4	284,064	2,211,834	20.3	297,242	2,325,845	22.4	327,991	2,527,805
2028	1,504,514	19.4	291,876	2,225,353	20.3	305,416	2,340,061	22.4	337,011	2,543,256
2029	1,545,888	19.4	299,902	2,235,933	20.3	313,815	2,351,186	22.4	346,279	2,555,347
2030	1,588,400	19.4	308,150	2,243,260	20.3	322,445	2,358,891	22.4	355,802	2,563,721
2031	1,632,081	19.4	316,624	2,246,998	20.3	331,312	2,362,821	22.4	365,586	2,567,993
2032	1,676,963	19.4	325,331	2,246,782	20.3	340,423	2,362,594	22.4	375,640	2,567,746
2033	1,723,079	19.4	334,277	2,242,219	20.3	349,785	2,357,796	22.4	385,970	2,562,531

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	8.7%	\$117,433	\$ 1,232,217	11.7%	\$157,926	\$ 1,540,259	12.3%	\$166,025	\$ 1,676,904
2025	1,386,918	8.7	120,662	1,244,037	11.7	162,269	1,555,034	12.3	170,591	1,692,990
2026	1,425,058	8.7	123,980	1,254,638	11.7	166,732	1,568,285	12.3	175,282	1,707,416
2027	1,464,247	8.7	127,389	1,263,877	11.7	171,317	1,579,834	12.3	180,102	1,719,990
2028	1,504,514	8.7	130,893	1,271,602	11.7	176,028	1,589,490	12.3	185,055	1,730,503
2029	1,545,888	8.7	134,492	1,277,647	11.7	180,869	1,597,047	12.3	190,144	1,738,730
2030	1,588,400	8.7	138,191	1,281,834	11.7	185,843	1,602,281	12.3	195,373	1,744,428
2031	1,632,081	8.7	141,991	1,283,970	11.7	190,953	1,604,951	12.3	200,746	1,747,334
2032	1,676,963	8.7	145,896	1,283,846	11.7	196,205	1,604,797	12.3	206,266	1,747,166
2033	1,723,079	8.7	149,908	1,281,239	11.7	201,600	1,601,538	12.3	211,939	1,743,618

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	
2024	\$ 1,349,799	14.3%	\$193,021	\$ 1,873,737	14.6%	\$197,071	\$ 1,848,377	16.4%	\$221,367	\$ 2,070,716
2025	1,386,918	14.3	198,329	1,891,711	14.6	202,490	1,866,108	16.4	227,455	2,090,580
2026	1,425,058	14.3	203,783	1,907,831	14.6	208,058	1,882,009	16.4	233,710	2,108,394
2027	1,464,247	14.3	209,387	1,921,881	14.6	213,780	1,895,869	16.4	240,137	2,123,921
2028	1,504,514	14.3	215,146	1,933,628	14.6	219,659	1,907,457	16.4	246,740	2,136,903
2029	1,545,888	14.3	221,062	1,942,821	14.6	225,700	1,916,525	16.4	253,526	2,147,062
2030	1,588,400	14.3	227,141	1,949,188	14.6	231,906	1,922,806	16.4	260,498	2,154,098
2031	1,632,081	14.3	233,388	1,952,436	14.6	238,284	1,926,010	16.4	267,661	2,157,687
2032	1,676,963	14.3	239,806	1,952,248	14.6	244,837	1,925,825	16.4	275,022	2,157,479
2033	1,723,079	14.3	246,400	1,948,283	14.6	251,570	1,921,914	16.4	282,585	2,153,098

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	
2024	\$ 1,349,799	17.5%	\$236,215	\$ 2,156,427	18.4%	\$248,363	\$ 2,267,582	20.5%	\$276,709	\$ 2,464,483
2025	1,386,918	17.5	242,711	2,177,113	18.4	255,193	2,289,334	20.5	284,318	2,488,124
2026	1,425,058	17.5	249,385	2,195,665	18.4	262,211	2,308,842	20.5	292,137	2,509,326
2027	1,464,247	17.5	256,243	2,211,834	18.4	269,421	2,325,845	20.5	300,171	2,527,805
2028	1,504,514	17.5	263,290	2,225,353	18.4	276,831	2,340,061	20.5	308,425	2,543,256
2029	1,545,888	17.5	270,530	2,235,933	18.4	284,443	2,351,186	20.5	316,907	2,555,347
2030	1,588,400	17.5	277,970	2,243,260	18.4	292,266	2,358,891	20.5	325,622	2,563,721
2031	1,632,081	17.5	285,614	2,246,998	18.4	300,303	2,362,821	20.5	334,577	2,567,993
2032	1,676,963	17.5	293,469	2,246,782	18.4	308,561	2,362,594	20.5	343,777	2,567,746
2033	1,723,079	17.5	301,539	2,242,219	18.4	317,047	2,357,796	20.5	353,231	2,562,531

Notes regarding the above projections:

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



Warren County Emergency Services - Public Safety

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

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2024	\$ 1,349,799	6.8%	\$91,786	\$ 1,232,217	9.8%	\$132,280	\$ 1,540,259	10.4%	\$140,379	\$ 1,676,904
2025	1,386,918	6.8	94,310	1,244,037	9.8	135,918	1,555,034	10.4	144,239	1,692,990
2026	1,425,058	6.8	96,904	1,254,638	9.8	139,656	1,568,285	10.4	148,206	1,707,416
2027	1,464,247	6.8	99,569	1,263,877	9.8	143,496	1,579,834	10.4	152,282	1,719,990
2028	1,504,514	6.8	102,307	1,271,602	9.8	147,442	1,589,490	10.4	156,469	1,730,503
2029	1,545,888	6.8	105,120	1,277,647	9.8	151,497	1,597,047	10.4	160,772	1,738,730
2030	1,588,400	6.8	108,011	1,281,834	9.8	155,663	1,602,281	10.4	165,194	1,744,428
2031	1,632,081	6.8	110,982	1,283,970	9.8	159,944	1,604,951	10.4	169,736	1,747,334
2032	1,676,963	6.8	114,033	1,283,846	9.8	164,342	1,604,797	10.4	174,404	1,747,166
2033	1,723,079	6.8	117,169	1,281,239	9.8	168,862	1,601,538	10.4	179,200	1,743,618

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	
2024	\$ 1,349,799	12.4%	\$167,375	\$ 1,873,737	12.7%	\$171,424	\$ 1,848,377	14.5%	\$195,721	\$ 2,070,716
2025	1,386,918	12.4	171,978	1,891,711	12.7	176,139	1,866,108	14.5	201,103	2,090,580
2026	1,425,058	12.4	176,707	1,907,831	12.7	180,982	1,882,009	14.5	206,633	2,108,394
2027	1,464,247	12.4	181,567	1,921,881	12.7	185,959	1,895,869	14.5	212,316	2,123,921
2028	1,504,514	12.4	186,560	1,933,628	12.7	191,073	1,907,457	14.5	218,155	2,136,903
2029	1,545,888	12.4	191,690	1,942,821	12.7	196,328	1,916,525	14.5	224,154	2,147,062
2030	1,588,400	12.4	196,962	1,949,188	12.7	201,727	1,922,806	14.5	230,318	2,154,098
2031	1,632,081	12.4	202,378	1,952,436	12.7	207,274	1,926,010	14.5	236,652	2,157,687
2032	1,676,963	12.4	207,943	1,952,248	12.7	212,974	1,925,825	14.5	243,160	2,157,479
2033	1,723,079	12.4	213,662	1,948,283	12.7	218,831	1,921,914	14.5	249,846	2,153,098

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	
2024	\$ 1,349,799	15.6%	\$210,569	\$ 2,156,427	16.5%	\$222,717	\$ 2,267,582	18.6%	\$251,063	\$ 2,464,483
2025	1,386,918	15.6	216,359	2,177,113	16.5	228,841	2,289,334	18.6	257,967	2,488,124
2026	1,425,058	15.6	222,309	2,195,665	16.5	235,135	2,308,842	18.6	265,061	2,509,326
2027	1,464,247	15.6	228,423	2,211,834	16.5	241,601	2,325,845	18.6	272,350	2,527,805
2028	1,504,514	15.6	234,704	2,225,353	16.5	248,245	2,340,061	18.6	279,840	2,543,256
2029	1,545,888	15.6	241,159	2,235,933	16.5	255,072	2,351,186	18.6	287,535	2,555,347
2030	1,588,400	15.6	247,790	2,243,260	16.5	262,086	2,358,891	18.6	295,442	2,563,721
2031	1,632,081	15.6	254,605	2,246,998	16.5	269,293	2,362,821	18.6	303,567	2,567,993
2032	1,676,963	15.6	261,606	2,246,782	16.5	276,699	2,362,594	18.6	311,915	2,567,746
2033	1,723,079	15.6	268,800	2,242,219	16.5	284,308	2,357,796	18.6	320,493	2,562,531

Notes regarding the above projections:

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

