

# **ARIZONA PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM**

## **CONSOLIDATED REPORT**

ACTUARIAL VALUATION  
AS OF JUNE 30, 2020

CONTRIBUTIONS APPLICABLE TO THE  
PLAN/FISCAL YEAR ENDING JUNE 30, 2022



**FOSTER & FOSTER**  
ACTUARIES AND CONSULTANTS

December 7, 2020

Board of Trustees  
Arizona Public Safety Personnel Retirement System  
Phoenix, AZ

*Re: Actuarial Valuation Report as of June 30, 2020 – Arizona Public Safety Personnel Retirement System*

Dear Members of the Board:

We are pleased to present to the Board this report of the annual actuarial valuation of the Arizona Public Safety Personnel Retirement System (PSPRS). The valuation was performed to determine whether the assets and contributions are sufficient to provide the prescribed benefits and to develop the appropriate funding requirements for the applicable plan year.

This report was prepared at the request of the Board and is intended for use by PSPRS and those designated or approved by the Board. It documents the valuation of the consolidated plan and provides summary information for PSPRS participating employers. This report may be provided to parties other than PSPRS only in its entirety and only with the permission of the Board. Foster & Foster is not responsible for the unauthorized use of this report.

The valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board, and reflects laws and regulations issued to date pursuant to the provisions of Title 38, Chapter 5, Article 4 of the Arizona Revised Statutes, as well as applicable federal laws and regulations. In our opinion, the assumptions used in this valuation, as adopted by the Board of Trustees, represent reasonable expectations of anticipated plan experience. Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience differing from expectations. Due to the limited scope of the valuation, we did not perform an analysis of the potential range of such future measurements.

The computed contribution rates shown in the “Contribution Results” section should be considered minimum contribution rates that comply with the Board’s funding policy and Arizona Statutes. Users of this report should be aware that contributions made at that rate do not guarantee benefit security. Given the importance of benefit security to any retirement system, we suggest that contributions to the System in excess of those presented in this report be considered.

The funding percentages and unfunded accrued liability as measured based on the actuarial value of assets will differ from similar measures based on the market value of assets. These measures, as provided, are appropriate for determining the adequacy of future contributions, but may not be appropriate for the purpose of settling a portion or all of the Plan’s liabilities.

In conducting the valuation, we have relied on personnel, plan design, and asset information supplied by PSPRS through June 30, 2020 and the actuarial assumptions and methods described in the Actuarial Assumptions section of this report. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report.

This valuation assumes the continuing ability of the participating employers to make the contributions necessary to fund this plan. A determination regarding whether or not the participating employers are actually able to do so is outside our scope of expertise. Consequently, we did not perform such an analysis.


The undersigned are familiar with the immediate and long-term aspects of pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All sections of this report are considered an integral part of the actuarial opinions.

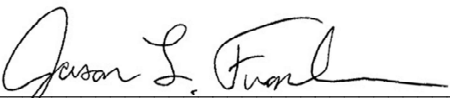
To our knowledge, no associate of Foster & Foster, Inc. working on valuations of the program has any direct financial interest or indirect material interest in the Arizona Public Safety Personnel Retirement System, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Trustees of the Arizona Public Safety Personnel Retirement System. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.


If there are any questions, concerns, or comments about any of the items contained in this report, please contact us at 239-433-5500.

Respectfully Submitted,

Foster & Foster, Inc.

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# I. SUMMARY OF REPORT

The regular annual actuarial valuation of the Arizona Public Safety Personnel Retirement System for the Total, performed as of June 30, 2020, has been completed and the results are presented in this Report. The purpose of this valuation is to:

- Compute the liabilities associated with benefits likely to be paid on behalf of current retired and active members. This information is contained in the section entitled “Liability Support.”
- Compare accumulated assets with the liabilities to assess the funded condition. This information is contained in the section entitled “Liability Support.”
- Compute the employers’ recommended contribution rates for the Fiscal Year beginning July 1, 2021. This information is contained in the section entitled “Contribution Results.”

## 1. Key Valuation Results

The funded status as of June 30, 2020 and the employer contribution amounts applicable to the plan/fiscal year ending June 30, 2022 are as follows:

	Tier 1 & Tier 2 Members			Tier 3 Members *		
	Pension	Health	Total	Pension	Health	Total
Employer Contribution Rate	56.20%	0.26%	56.46%	9.26%	0.12%	9.38%
Funded Status	46.9%	120.1%	48.0%	99.9%	218.4%	101.6%

## 2. Comparison of Key Results to Prior Year

The chart below compares the results from this valuation with the results of the prior year’s valuation (as of June 30, 2019):

### Contribution Rate

Valuation Date	Tier 1 & Tier 2 Members			Tier 3 Members *		
	Pension	Health	Total	Pension	Health	Total
June 30, 2019	54.38%	0.30%	54.68%	9.40%	0.13%	9.53%
June 30, 2020	56.20%	0.26%	56.46%	9.26%	0.12%	9.38%

### Funded Status

Valuation Date	Tier 1 & Tier 2 Members			Tier 3 Members		
	Pension	Health	Total	Pension	Health	Total
June 30, 2019	46.4%	120.2%	47.7%	123.1%	234.5%	124.8%
June 30, 2020	46.9%	120.1%	48.0%	99.9%	218.4%	101.6%

\* The Tier 3 rates shown are the calculated rates as of the valuation date and do not reflect any Legacy costs that the employer must also contribute.

### 3. Reasons for Change

Changes in the results from the prior year's valuation can be illustrated in the following tables along with high-level explanations for the entire System below:

Contribution Rate				
	Tier 1 & Tier 2		Tier 3 Members	
	Pension	Health	Pension	Health
Contribution Rate Last Valuation	54.38%	0.30%	9.40%	0.13%
Asset Experience	0.83%	0.04%	0.02%	0.00%
Payroll Base	(1.21%)	0.01%	0.00%	0.00%
Liability Experience	0.33%	(0.07%)	(0.11%)	0.00%
Assumption/Method Change	0.49%	(0.05%)	0.00%	0.00%
Other	<u>1.38%</u>	<u>0.03%</u>	<u>(0.06%)</u>	<u>(0.01%)</u>
Contribution Rate This Valuation	56.20%	0.26%	9.26%	0.12%

Funded Status				
	Tier 1 & Tier 2		Tier 3 Members	
	Pension	Health	Pension	Health
Funded Status Last Valuation	46.4%	120.2%	123.1%	234.5%
Asset Experience	(0.8%)	(2.4%)	(0.6%)	(1.3%)
Liability Experience	(0.2%)	5.4%	3.1%	2.2%
Assumption/Method Change	0.0%	0.0%	0.0%	0.0%
Other	<u>1.5%</u>	<u>(3.1%)</u>	<u>(25.7%)</u>	<u>(17.0%)</u>
Funded Status This Valuation	46.9%	120.1%	99.9%	218.4%

**Assets Experience** – Asset gains and losses (relative to the assumed earnings rate) are smoothed over seven years for Tiers 1 and 2 and over five years for Tier 3. The return on the market value of assets for the year ending June 30, 2020 was 1.2% for Tiers 1 and 2 and 1.7% for Tier 3. On a smoothed, actuarial value of assets basis, however, the average return was 5.4% for Tiers 1 and 2 and 6.1% for Tier 3. This fell short of the 2019 assumed earnings rate for Tiers 1 and 2 of 7.3% and for Tier 3 of 7.0%.

**Liability Experience** – Experience overall was unfavorable, driven by less than expected inactive mortality and turnover.

**Payroll Base** – Under the current amortization policy for Tiers 1 and 2, the contribution rate is developed as a level percentage of payroll. The payroll is expected to increase each year in line with the growth assumption (currently 3.50%). To the extent that actual payroll is lower/greater than expected, the contribution rate will increase/decrease as a result. The payroll increased more than expected, resulting in a decrease in the contribution rate.

**Assumption / Method Change** – The amortization method for Tiers 1 and 2 was updated to use a layered approach. New bases will be amortized on a Level Dollar basis while the 2019 base will continue to be amortized on a Level Percentage of Payroll basis.

**Other** – This is the combination of all other factors that could impact liabilities year-over-year, with the primary sources being changes resulting from an updated understanding of some data components provided by staff and changes in member data. Note that Tier 3 experience will stabilize as the group matures.

#### 4. Looking Ahead

The continuing effect of prior asset losses was dampened by the asset smoothing reflected in the actuarial value of assets. There remain unrecognized investment losses that will, in the absence of other gains, put upward pressure on the contribution rate next year.

If the June 30, 2020 pension valuation results were based on the market value of assets instead of the actuarial value of assets, the pension funded percentage for Tiers 1 and 2 would be 43.5% (instead of 46.9%) and the pension employer contribution requirement would be 61.18% of payroll (instead of 56.20%).

#### 5. Conclusion

The funded status for Tiers 1 and 2 will continue to improve if assumptions are met and contributions at least equal to the rates determined for each employer are made to the fund. The recent adoption of a layered amortization approach along with a plan to systematically lower the payroll growth assumption was an excellent step to improve funding and ensure the Plan is on a viable path.

The funded status for Tier 3 will stabilize as the population continues to grow, as contributions appear sufficient to keep the liabilities fully funded.

## II. CONTRIBUTION RESULTS

### Contribution Requirements

Development of Employer Contributions - Tiers 1 & 2 Members				
Valuation Date	June 30, 2020		June 30, 2019	
Applicable to Fiscal Year Ending	2022		2021	
	Rate	Dollar	Rate	Dollar
<b>Pension</b>				
Normal Cost				
Total Normal Cost	21.32%	\$ 317,459,764	22.29%	\$ 316,437,471
Employee Cost	<u>(7.65%)</u>	<u>(113,910,281)</u>	<u>(7.65%)</u>	<u>(108,602,684)</u>
Employer (Net) Normal Cost	13.67%	203,549,483	14.64%	207,834,787
Amortization of Unfunded Liability	<u>42.53%</u>	<u>633,223,175</u>	<u>39.74%</u>	<u>604,422,819</u>
Total Employer Cost (Pension)	56.20%	836,772,658	54.38%	812,257,606
<b>Health</b>				
Normal Cost	0.42%	6,253,898	0.47%	6,635,955
Amortization of Unfunded Liability	<u>(0.16%)</u>	<u>(2,413,802)</u>	<u>(0.17%)</u>	<u>(2,518,698)</u>
Total Employer Cost (Health)	0.26%	3,840,096	0.30%	4,117,257
<b>Total Employer Cost (Pension + Health)</b>	<b>56.46%</b>	<b>840,612,754</b>	<b>54.68%</b>	<b>816,374,863</b>
Total Minimum Contribution Requirement (if applicable)	0.00%		0.00%	
Alternate Contribution Rate (ACR) *	42.53%		39.74%	
Underlying Payroll (as of valuation date)		1,438,669,837		1,419,642,895

\* The Alternate Contribution Rate is the sum of the positive amortization rates for Tiers 1 & 2 Pension and Health and is charged when retirees return to active status.

The results above are shown both prior to and after the application of the statutory minimum contribution requirement of 8% of payroll (5% of payroll if the actual employer contribution is less than 5% for the 2006/2007 Fiscal Year) and are based on the current amortization schedule approved by the Board of Trustees for your individual plan (see "Actuarial Assumptions and Methods").



### Development of Employer Contributions – Tier 3 Members

Valuation Date	June 30, 2020	June 30, 2019
Applicable to Fiscal Year Ending	2022	2021

### Defined Benefit (DB) Retirement Plan

	Rate	Dollar	Rate	Dollar
<b>Pension</b>				
Total Normal Cost	18.46%	\$ 34,756,727	18.80%	\$ 19,483,797
Amortization of Unfunded Liability	<u>0.05%</u>	<u>94,335</u>	<u>0.00%</u>	<u>819</u>
Total Pension Cost	18.51%	34,851,062	18.80%	19,484,616
Employee (EE) Pension Cost	9.26%	17,425,531	9.40%	9,742,308
Employer (ER) Pension Cost	9.26%	17,425,531	9.40%	9,742,308
<b>Health</b>				
Total Normal Cost	0.24%	451,875	0.26%	273,207
Amortization of Unfunded Liability	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>20</u>
Total Health Cost	0.24%	451,875	0.26%	273,227
Employee (EE) Health Cost	0.12%	225,938	0.13%	136,614
Employer (ER) Health Cost	0.12%	225,938	0.13%	136,614
<b>Total</b>				
Total Calculated Tier 3 Required EE/ER Individual Cost	9.38%	17,651,469	9.53%	9,878,922
Board Approved Tier 3 Required EE/ER Individual Cost <sup>1</sup>	10.09%	18,997,583	10.09%	10,447,153
ER Legacy Cost of Tiers 1 & 2 Amort of Unfunded Liabilities <sup>2</sup>	42.53%	80,076,034	39.74%	44,114,666
Total Calculated Tier 3 Required ER Defined Benefit Cost	51.91%	97,727,503	49.27%	53,982,488
<b>Total Board Approved Tier 3 Required ER Defined Benefit Cost</b>	<b>52.62%</b>	<b>99,073,617</b>	<b>49.83%</b>	<b>54,561,819</b>
Underlying Payroll (as of valuation date)		181,914,294		103,627,360

<sup>1</sup> The Board decided to keep Tier 3 rates level (as calculated with the June 30, 2019 valuation) for the fiscal year ending June 30, 2022.

<sup>2</sup> Pursuant to ARS § 38-843(B), the amortization of positive unfunded liabilities for Tiers 1 & 2 shall be applied to all Tier 3 payroll on a level percent basis. However, while it is statutorily required to present the rates in this manner, these are the minimums where alternate methods for paying down that unfunded liability is at the discretion of each employer. Further, to understand the effects of reform in relation to Tier 3, compare the total rate of Tier 3 before application of those legacy costs.

### Development of Employer Contributions – Tier 3 Members

Valuation Date	June 30, 2020	June 30, 2019
Applicable to Fiscal Year Ending	2022	2021

### Defined Contribution (DC) Retirement Plan

	Rate	Dollar	Rate	Dollar
<b>Tier 2 &amp; 3 DB / Non-Social Security</b>				
Employee Cost	3.00%		3.00%	
Employer Cost <sup>1</sup>	3.00%		3.00%	
<b>Tier 3 DC Only</b>				
Employee Cost	9.00%	\$ 871,240	9.00%	\$ 511,802
Employee Disability Program Cost	<u>0.88%</u>	<u>85,188</u>	<u>1.41%</u>	<u>80,182</u>
<b>Total Employee Cost</b>	<b>9.88%</b>	<b>956,428</b>	<b>10.41%</b>	<b>591,984</b>
Employer Cost	9.00%	871,240	9.00%	511,802
Employer Disability Program Cost	<u>0.88%</u>	<u>85,188</u>	<u>1.41%</u>	<u>80,182</u>
<b>Total Employer Cost (before Legacy)</b>	<b>9.88%</b>	<b>956,428</b>	<b>10.41%</b>	<b>591,984</b>
ER Legacy Cost of Tiers 1 & 2 Amort of Unfunded Liabilities <sup>2</sup>	42.53%	4,117,092	39.74%	2,259,891
<b>Total Employer Cost</b>	<b>52.41%</b>	<b>5,073,520</b>	<b>50.15%</b>	<b>2,851,875</b>
Underlying Payroll (as of valuation date)		9,353,085		5,308,588

<sup>1</sup> Employer rate is 4% for Tier 2 members for a period of time depending on the individual's membership date.

<sup>2</sup> Pursuant to ARS § 38-843(B), the amortization of positive unfunded liabilities for Tiers 1 & 2 shall be applied to all Tier 3 payroll on a level percent basis. However, while it is statutorily required to present the rates in this manner, these are the minimums where alternate methods for paying down that unfunded liability is at the discretion of each employer. Further, to understand the effects of reform in relation to Tier 3, compare the total rate of Tier 3 before application of those legacy costs.

### Historical Summary of Employer Rates

	Valuation Date June 30	Fiscal Year Ending June 30	Normal Cost	Pension Unfunded Amortization	Total	Normal Cost	Health Unfunded Amortization	Total
<b>TIERS 1 &amp; 2</b>	2018	2020	14.66%	37.65%	52.31%	0.31%	(0.15%)	0.16%
	2019	2021	14.64%	39.74%	54.38%	0.47%	(0.17%)	0.30%
	2020	2022	13.67%	42.53%	56.20%	0.42%	(0.16%)	0.26%
<b>TIER 3</b> <sup>1, 2</sup>	2018	2020	9.85%	0.00%	9.85%	0.24%	0.00%	0.24%
	2019	2021	9.85%	0.00%	9.85%	0.24%	0.00%	0.24%
	2020 <sup>2</sup>	2022	9.23%	0.03%	9.26%	0.12%	0.00%	0.12%
	2020	2022	9.82%	0.03%	9.85%	0.24%	0.00%	0.24%

<sup>1</sup> Rates shown are Board approved EE/ER rates, unless otherwise noted. Does not reflect Legacy costs that the employer must also contribute.

<sup>2</sup> Rates shown are calculated EE/ER rates

### III. LIABILITY SUPPORT

#### Liabilities and Funded Ratios by Benefit - Tiers 1 & 2

	June 30, 2020	June 30, 2019
<b>Pension</b>		
Actuarial Present Value of Benefits		
Retirees and Beneficiaries	\$ 10,086,385,747	\$ 9,444,993,088
DROP Members	2,190,202,078	2,064,117,525
Vested Members	92,499,097	85,398,791
Active Members	<u>8,648,479,501</u>	<u>8,423,100,984</u>
Total Actuarial Present Value of Benefits	21,017,566,423	20,017,610,388
Actuarial Accrued Liability (AAL)		
All Inactive Members	12,369,086,922	11,594,509,404
Active Members	<u>6,142,868,916</u>	<u>5,799,319,588</u>
Total Actuarial Accrued Liability	18,511,955,838	17,393,828,992
Actuarial Value of Assets (AVA)	8,675,448,922	8,079,039,739
Unfunded Actuarial Accrued Liability		
Gross Unfunded Actuarial Accrued Liability	9,836,506,916	9,314,789,253
Stabilization Reserve	<u>10,100,822</u>	<u>10,940,752</u>
Net Unfunded Actuarial Accrued Liability	9,846,607,738	9,325,730,005
Funded Ratio (AVA / AAL)	46.9%	46.4%
<b>Health</b>		
Present Value of Benefits		
Retirees and Beneficiaries	\$ 149,203,299	\$ 145,850,760
DROP Members	33,448,494	31,344,829
Active Members	<u>158,833,495</u>	<u>164,470,437</u>
Total Present Value of Benefits	341,485,288	341,666,026
Actuarial Accrued Liability (AAL)		
All Inactive Members	182,651,793	177,195,589
Active Members	<u>113,617,033</u>	<u>113,988,954</u>
Total Actuarial Accrued Liability	296,268,826	291,184,543
Actuarial Value of Assets (AVA)	355,709,881	350,002,781
Unfunded Actuarial Accrued Liability	(59,441,055)	(58,818,238)
Funded Ratio (AVA / AAL)	120.1%	120.2%

### Liabilities and Funded Ratios by Benefit - Tier 3

	June 30, 2020	June 30, 2019
<b>Pension</b>		
Actuarial Present Value of Benefits		
Retirees and Beneficiaries	\$ 925,417	\$ 0
Vested Members	1,279,244	427,500
Active Members	<u>483,251,673</u>	<u>273,280,586</u>
Total Actuarial Present Value of Benefits	485,456,334	273,708,086
Actuarial Accrued Liability (AAL)		
All Inactive Members	2,204,661	427,500
Active Members	<u>47,366,079</u>	<u>14,801,305</u>
Total Actuarial Accrued Liability	49,570,740	15,228,805
Actuarial Value of Assets (AVA)	49,531,567	18,746,119
Unfunded Actuarial Accrued Liability	39,173	(3,517,314)
Funded Ratio (AVA / AAL)	99.9%	123.1%
<b>Health</b>		
Present Value of Benefits		
Retirees and Beneficiaries	0	0
Active Members	<u>6,131,689</u>	<u>3,747,726</u>
Total Present Value of Benefits	6,131,689	3,747,726
Actuarial Accrued Liability (AAL)		
All Inactive Members	0	0
Active Members	<u>695,398</u>	<u>233,900</u>
Total Actuarial Accrued Liability	695,398	233,900
Actuarial Value of Assets (AVA)	1,518,500	548,406
Unfunded Actuarial Accrued Liability	(823,102)	(314,506)
Funded Ratio (AVA / AAL)	218.4%	234.5%

## Derivation of Experience (Gain)/Loss

Actual experience will never exactly match assumed experience, except by coincidence. Ideally, gains and losses will cancel each other over a period of years, but sizable year-to-year fluctuations are common. Detail on the derivation of the experience (gain) / loss is shown below, along with sources of the gains and losses.

	Tiers 1 & 2		Tier 3	
	Pension	Health	Pension	Health
(1) Unfunded Actuarial Accrued Liability as of June 30, 2019	9,314,789,253	(58,818,238)	(3,517,314)	(314,506)
(2) Normal Cost Developed in Last Valuation	207,834,787	6,635,955	10,081,906	139,431
(3) Actual Contributions	938,799,347	4,741,938	14,392,453	909,053
(4) Expected Interest On (1), (2), and (3)	661,488,902	(3,979,339)	(36,857)	(45,377)
(5) Expected Unfunded Actuarial Accrued Liability as of June 30, 2020 (1)+(2)-(3)+(4)	9,245,313,595	(60,903,560)	(7,864,718)	(1,129,505)
(6) Changes to UAAL Due to Assumptions, Methods and Benefits	0	0	0	0
(7) Change to UAAL Due to Actuarial (Gain)/Loss	<u>591,193,321</u>	<u>1,462,505</u>	<u>7,903,891</u>	<u>306,403</u>
(8) Unfunded Actuarial Accrued Liability as of June 30, 2020	9,836,506,916	(59,441,055)	39,173	(823,102)

## FY 2020 Gains and Losses by Source

	Tiers 1 & 2		Tier 3	
	Pension	Health	Pension	Health
Investment Return	151,980,070	7,085,065	311,902	9,164
Salary Increases	17,928,451	0	0	0
Retirement	(4,770,442)	(3,116,365)	0	0
Turnover	37,191,290	(2,141,347)	(522,457)	(8,740)
Disability	(12,466,564)	(579,116)	(320,407)	1,299
Death-In-Service	(16,284,361)	(5,058,934)	(719,280)	337
Retiree Mortality	37,876,566	(2,994,617)	0	0
Other *	<u>379,738,311</u>	<u>8,267,819</u>	<u>9,154,133</u>	<u>304,343</u>
Total	591,193,321	1,462,505	7,903,891	306,403

\* The combination of all other factors that could impact liabilities year-over-year, with the primary sources being changes resulting from an updated understanding of some data components provided by staff and changes in member data..

## IV. ASSET SUPPORT

### Statement of Changes in Fiduciary Net Position for Year Ended June 30, 2020 Market Value Basis

	Tiers 1 & 2		Tier 3	
	Pension	Health	Pension	Health
<b>Additions</b>				
Contributions				
Member Contributions	\$ 128,443,154	\$ 0	\$ 14,386,911	\$ 0
Employer Contributions	938,799,348	0	14,392,453	0
Health Insurance Contributions	<u>0</u>	<u>4,741,938</u>	<u>0</u>	<u>909,053</u>
Total Contributions	1,067,242,502	4,741,938	28,779,364	909,053
Investment Income				
Net Increase in Fair Value	58,711,963	1,945,052	350,525	8,778
Interest and Dividends	66,905,282	2,216,486	399,442	10,003
Other Income	26,056,951	1,568,972	155,567	7,081
Less Investment Expenses	<u>(49,802,841)</u>	<u>(1,555,022)</u>	<u>(297,336)</u>	<u>(7,018)</u>
Net Investment Income	101,871,355	4,175,488	608,198	18,844
Transfers In	379,476	0	155,830	0
Total Additions	1,169,493,333	8,917,426	29,543,392	927,897
<b>Deductions</b>				
Distributions to Members				
Benefit Payments	900,036,400	0	0	0
Health Insurance Subsidy	0	17,050,706	0	0
Refund of Contributions	<u>14,184,072</u>	<u>0</u>	<u>157,299</u>	<u>0</u>
Total Distributions	914,220,472	17,050,706	157,299	0
Administrative Expenses	8,356,791	339,564	49,892	1,532
Transfers Out	367,881	0	0	0
Other	0	0	0	0
Total Deductions	922,945,144	17,390,270	207,191	1,532
<b>Net Increase / (Decrease)</b>	246,548,189	(8,472,844)	29,336,201	926,365
<b>Net Position Held in Trust</b>				
Prior Valuation	7,810,990,750	336,551,716	18,922,750	554,433
Beginning of the Year Adjustment	(163)	163	163	(163)
End of the Year	8,057,538,776	328,079,035	48,259,114	1,480,635

## Development of Pension Actuarial Value of Assets - Tiers 1 & 2

### A. Investment Income

A1. Actual Investment Income	\$ 93,514,564
A2. Expected Amount for Immediate Recognition	575,689,672
A3. Amount Subject to Amortization	(482,175,108)

B. Amortization Schedule	Year Ended June 30						
	2020	2021	2022	2023	2024	2025	2026
2019 Experience (A3 / 7)	(68,882,158)	(68,882,158)	(68,882,158)	(68,882,158)	(68,882,158)	(68,882,158)	(68,882,160)
2018 Experience	(22,859,275)	(22,859,275)	(22,859,275)	(22,859,275)	(22,859,275)	(22,859,275)	
2017 Experience	(6,266,349)	(6,266,349)	(6,266,349)	(6,266,349)	(6,266,351)		
2016 Experience	33,380,149	33,380,149	33,380,149	33,380,148			
2015 Experience	(64,250,729)	(64,250,729)	(64,250,726)				
2014 Experience	(36,894,248)	(36,894,251)					
2013 Experience	33,458,496						
Total Amortization	(132,314,114)	(165,772,613)	(128,878,359)	(64,627,634)	(98,007,784)	(91,741,433)	(68,882,160)

### C. Actuarial Value of Assets

	Total
C1. Actuarial Value of Assets, 06/30/2019	8,079,039,739
C2. Noninvestment Net Cash Flow	153,033,625
C3. Preliminary Actuarial Value of Assets, 06/30/2020 (A2 + B + C1 + C2)	8,675,448,922
C4. Market Value of Assets, 06/30/2020	8,057,538,776
C5. Final Actuarial Value of Assets, 06/30/2020 (C3 Within 20% Corridor of C4)	8,675,448,922

### D. Rates of Return

D1. Market Value Rate of Return	1.2%
D2. Actuarial Value Rate of Return	5.4%



## Development of Health Actuarial Value of Assets - Tiers 1 & 2

### A. Investment Income

A1. Actual Investment Income	\$ 3,835,924
A2. Expected Amount for Immediate Recognition	24,126,918
A3. Amount Subject to Amortization	(20,290,994)

B. Amortization Schedule	Year Ended June 30						
	2020	2021	2022	2023	2024	2025	2026
2019 Experience (A3 / 7)	(2,898,713)	(2,898,713)	(2,898,713)	(2,898,713)	(2,898,713)	(2,898,713)	(2,898,716)
2018 Experience	(1,075,569)	(1,075,569)	(1,075,569)	(1,075,569)	(1,075,569)	(1,075,572)	
2017 Experience	(304,653)	(304,653)	(304,653)	(304,653)	(304,656)		
2016 Experience	1,532,136	1,532,136	1,532,136	1,532,136			
2015 Experience	(3,221,043)	(3,221,043)	(3,221,044)				
2014 Experience	(1,796,589)	(1,796,586)					
2013 Experience	1,653,381						
Total Amortization	(6,111,050)	(7,764,428)	(5,967,843)	(2,746,799)	(4,278,938)	(3,974,285)	(2,898,716)

### C. Actuarial Value of Assets

	Total
C1. Actuarial Value of Assets, 06/30/2019	350,002,781
C2. Noninvestment Net Cash Flow	(12,308,768)
C3. Preliminary Actuarial Value of Assets, 06/30/2020 (A2 + B + C1 + C2)	355,709,881
C4. Market Value of Assets, 06/30/2020	328,079,035
C5. Final Actuarial Value of Assets, 06/30/2020 (C3 Within 20% Corridor of C4)	355,709,881

### D. Rates of Return

D1. Market Value Rate of Return	1.2%
D2. Actuarial Value Rate of Return	5.2%

## Development of Pension Actuarial Value of Assets - Tiers 3

### A. Investment Income

A1. Actual Investment Income	\$ 558,306
A2. Expected Amount for Immediate Recognition	2,314,784
A3. Amount Subject to Amortization	(1,756,478)

B. Amortization Schedule	Year Ended June 30				
	2020	2021	2022	2023	2024
2019 Experience (A3 / 5)	(351,296)	(351,296)	(351,296)	(351,296)	(351,294)
2018 Experience	44,435	44,435	44,435	44,437	
2017 Experience	(370)	(370)	(371)		
2016 Experience	0	0			
2015 Experience	0				
Total Amortization	(307,231)	(307,231)	(307,232)	(306,859)	(351,294)

### C. Actuarial Value of Assets

	Total
C1. Actuarial Value of Assets, 06/30/2019	18,746,119
C2. Noninvestment Net Cash Flow	28,777,895
C3. Preliminary Actuarial Value of Assets, 06/30/2020 (A2 + B + C1 + C2)	49,531,567
C4. Market Value of Assets, 06/30/2020	48,259,114
C5. Final Actuarial Value of Assets, 06/30/2020 (C3 Within 20% Corridor of C4)	49,531,567

### D. Rates of Return

D1. Market Value Rate of Return	1.7%
D2. Actuarial Value Rate of Return	6.1%

### Development of Health Actuarial Value of Assets - Tiers 3

#### A. Investment Income

A1. Actual Investment Income	\$ 17,312
A2. Expected Amount for Immediate Recognition	70,089
A3. Amount Subject to Amortization	(52,777)

B. Amortization Schedule	Year Ended June 30				
	2020	2021	2022	2023	2024
2019 Experience (A3 / 5)	(10,555)	(10,555)	(10,555)	(10,555)	(10,557)
2018 Experience	1,507	1,507	1,507	1,508	
2017 Experience	0	0	(2)		
2016 Experience	0	0			
2015 Experience	0				
Total Amortization	(9,048)	(9,048)	(9,050)	(9,047)	(10,557)

#### C. Actuarial Value of Assets

#### Total

C1. Actuarial Value of Assets, 06/30/2019	548,406
C2. Noninvestment Net Cash Flow	909,053
C3. Preliminary Actuarial Value of Assets, 06/30/2020 (A2 + B + C1 + C2)	1,518,500
C4. Market Value of Assets, 06/30/2020	1,480,635
C5. Final Actuarial Value of Assets, 06/30/2020 (C3 Within 20% Corridor of C4)	1,518,500

#### D. Rates of Return

D1. Market Value Rate of Return	1.7%
D2. Actuarial Value Rate of Return	6.1%

## V. MEMBER STATISTICS

### Valuation Data Summary

	June 30, 2020		June 30, 2019	
	Tiers 1 & 2	Tier 3	Tiers 1 & 2	Tier 3
<b>Actives</b>				
Number	15,046	2,870	16,263	1,883
Average Current Age	41.6	29.4	41.1	29.0
Average Age at Employment	28.2	28.1	28.3	28.2
Average Past Service	13.4	1.3	12.8	0.8
Average Annual Salary	\$88,969	\$57,502	\$85,245	\$54,095
<b>Actives (transferred)</b>				
Number	647	114	543	34
Average Current Age	35.9	30.7	35.2	29.8
Average Age at Employment	28.0	29.0	28.0	28.3
Average Past Service	7.9	1.7	7.2	1.5
Average Annual Salary	\$64,820	\$54,544	\$61,344	\$51,975
<b>Retirees</b>				
Number	10,293	0	9,816	0
Average Current Age	64.8	N/A	64.7	N/A
Average Annual Benefit	\$59,920	N/A	\$58,614	N/A
<b>Drop Retirees</b>				
Number	1,971	N/A	1,832	N/A
Average Current Age	53.7	N/A	54.0	N/A
Average Annual Benefit	\$64,483	N/A	\$64,638	N/A
<b>Beneficiaries</b>				
Number	1,766	0	1,688	0
Average Current Age	70.2	N/A	69.5	N/A
Average Annual Benefit	\$47,202	N/A	\$45,275	N/A
<b>Disability Retirees</b>				
Number	1,837	2	1,766	0
Average Current Age	58.7	39.7	58.6	N/A
Average Annual Benefit	\$46,118	\$28,685	\$45,216	N/A
<b>Inactive / Vested</b>				
Number	2,047	319	2,072	151
Average Current Age	40.7	30.8	40.0	30.7
Average Accumulated Contributions	\$14,281	\$2,828	\$14,074	\$2,239
<b>Total Number</b>	<b>33,607</b>	<b>3,305</b>	<b>33,980</b>	<b>2,068</b>
<b>Former Members (transferred)</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

### Counts and Pay Summary by Service - Tiers 1 & 2

Age	Past Service							Total Count	Total Pay	Average Pay
	0-4	5-9	10-14	15-19	20-24	25-29	30+			
<20	0	0	0	0	0	0	0	0	\$ 0	\$ 0
20 - 24	89	2	0	0	0	0	0	91	5,747,549	63,160
25 - 29	874	430	0	0	0	0	0	1,304	89,978,434	69,002
30 - 34	689	1,147	474	4	0	0	0	2,314	171,848,775	74,265
35 - 39	357	694	1,777	518	4	0	0	3,350	288,200,107	86,030
40 - 44	154	343	1,076	1,397	299	3	0	3,272	303,661,418	92,806
45 - 49	61	173	638	1,085	829	135	1	2,922	284,225,080	97,271
50 - 54	27	85	257	582	450	242	28	1,671	165,905,210	99,285
55 - 59	12	25	124	242	107	65	23	598	55,751,327	93,230
60 - 64	7	6	34	64	21	10	4	146	13,154,102	90,097
65+	<u>0</u>	<u>3</u>	<u>10</u>	<u>9</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>25</u>	<u>2,100,468</u>	84,019
Total	2,270	2,908	4,390	3,901	1,713	455	56	15,693	\$ 1,380,572,470	\$ 87,974

### Counts and Pay Summary by Service - Tier 3

Age	Past Service		Total Count	Total Pay	Average Pay
	0-4	5+			
<20	2	0	2	\$ 91,674	\$ 45,837
20 - 24	700	0	700	38,895,293	55,565
25 - 29	1,170	0	1,170	67,111,464	57,360
30 - 34	668	0	668	38,977,544	58,350
35 - 39	261	1	262	15,315,754	58,457
40 - 44	113	1	114	6,699,398	58,767
45 - 49	49	1	50	2,979,412	59,588
50 - 54	10	0	10	667,118	66,712
55 - 59	4	0	4	285,577	71,394
60 - 64	3	0	3	181,307	60,436
65+	<u>1</u>	<u>0</u>	<u>1</u>	<u>44,500</u>	44,500
Total	2,981	3	2,984	\$ 171,249,041	\$ 57,389

## VI. ACTUARIAL ASSUMPTIONS AND METHODS

### Interest Rate

This is the assumed earnings rate on System assets, compounded annually, net of investment and administrative expenses.

#### ***Tiers 1 & 2:***

7.30% per year.

#### ***Tier 3:***

7.00% per year.

### Salary Increases

See table below. This is an annual increase for individual member's salary. These rates, which are based on a 2017 experience study using actual plan experience, consist of 3.5% for wage inflation with the remaining portion for merit / seniority increases.

	<b>Maricopa</b>	<b>Pima</b>		<b>Maricopa</b>	<b>Pima</b>	
	<b>County</b>	<b>County</b>	<b>Other</b>	<b>County</b>	<b>County</b>	<b>Other</b>
<b><u>Age</u></b>	<b><u>Police</u></b>	<b><u>Police</u></b>	<b><u>Police</u></b>	<b><u>Fire</u></b>	<b><u>Fire</u></b>	<b><u>Fire</u></b>
20	7.50%	7.50%	7.50%	7.50%	7.50%	7.20%
25	7.14%	6.24%	6.60%	7.35%	6.36%	6.60%
30	6.00%	5.16%	5.25%	6.74%	5.48%	5.60%
35	4.77%	4.55%	4.15%	5.56%	4.83%	4.96%
40	3.90%	3.89%	3.60%	4.46%	4.03%	4.44%
45	3.54%	3.56%	3.50%	3.74%	3.60%	3.78%
50+	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%

### Inflation

2.50%.

### Tier 3 Compensation Limit

\$110,000 for calendar 2020. Assumed increases of 2.00% per year thereafter.

### Cost-of-Living Adjustment

1.75%.

### Mortality Rates

These rates are used to project future decrements from the population due to death.

#### ***Active Lives:***

PubS-2010 Employee mortality, loaded 110% for males and females, projected with future mortality improvements reflected generationally using 75% of scale MP-2019. 100% of active deaths are assumed to be in the line of duty.

#### ***Inactive Lives***

PubS-2010 Healthy Retiree mortality, loaded 110% for males and females, projected with future mortality improvements reflected

generationally using 75% of scale MP-2019.

***Beneficiaries:***

PubS-2010 Survivor mortality, projected with future mortality improvements reflected generationally using 75% of scale MP-2019.

***Disabled Lives:***

PubS-2010 Disabled mortality, projected with future mortality improvements reflected generationally using 75% of scale MP-2019.

The mortality assumptions sufficiently accommodate anticipated future mortality improvements.

Retirement / DROP Rates

These rates are used to project future decrements from the active population due to retirement. The rates below are based on a 2017 experience study using actual plan experience.

***Tier 1 – reaching age 62 before attaining 20 years of service:***

Age-related rates based on age at retirement: 60% assumed at age 62, 50% assumed at ages 63 – 69, and 100% assumed at age 70. Rates are the same for all employers.

***Tier 1 – reaching age 62 after attaining 20 years of service:***

Service-related rates based on service at retirement:

	Maricopa County	Pima County	Other	Maricopa County	Pima County	Other
<u>Service</u>	<u>Police</u>	<u>Police</u>	<u>Police</u>	<u>Fire</u>	<u>Fire</u>	<u>Fire</u>
20	27%	24%	35%	14%	18%	23%
21	18%	19%	30%	14%	18%	18%
22	14%	14%	23%	7%	11%	11%
23	10%	10%	10%	7%	7%	8%
24	8%	7%	10%	7%	7%	5%
25	38%	32%	36%	22%	22%	30%
26	36%	32%	30%	26%	26%	30%
27	29%	22%	30%	19%	19%	30%
28	29%	22%	30%	32%	25%	25%
29	29%	22%	30%	30%	25%	16%
30	34%	35%	30%	30%	30%	32%
31	34%	35%	30%	30%	30%	35%
32	65%	65%	70%	55%	55%	60%
33	65%	65%	70%	55%	55%	60%
34+	100%	100%	100%	100%	100%	100%

60% are assumed to enter the DROP program while the remaining 40% are assumed to retire and commence benefits immediately.

### ***Tiers 2 & 3:***

Age-related rates based on age at retirement:

	<b>Maricopa</b>	<b>Pima</b>		<b>Maricopa</b>	<b>Pima</b>	
	<b>County</b>	<b>County</b>	<b>Other</b>	<b>County</b>	<b>County</b>	<b>Other</b>
<b>Age</b>	<b>Police</b>	<b>Police</b>	<b>Police</b>	<b>Fire</b>	<b>Fire</b>	<b>Fire</b>
53	38%	32%	36%	22%	22%	30%
54	36%	32%	30%	26%	26%	30%
55	29%	22%	30%	19%	19%	30%
56	29%	22%	30%	32%	25%	25%
57	29%	22%	30%	30%	25%	16%
58	34%	35%	30%	30%	30%	32%
59	34%	35%	30%	30%	30%	35%
60-63	65%	65%	70%	55%	55%	60%
64+	100%	100%	100%	100%	100%	100%

### **Termination Rate**

These rates are used to project future decrements from the active population due to termination. Service-related rates based on service at termination are shown below. The rates below apply to members prior to retirement eligibility and are based on a 2017 experience study using actual plan experience.

	<b>Maricopa</b>	<b>Pima</b>		<b>Maricopa</b>	<b>Pima</b>	
	<b>County</b>	<b>County</b>	<b>Other</b>	<b>County</b>	<b>County</b>	<b>Other</b>
<b>Service</b>	<b>Police</b>	<b>Police</b>	<b>Police</b>	<b>Fire</b>	<b>Fire</b>	<b>Fire</b>
1	14.00%	16.00%	16.00%	7.00%	10.00%	9.50%
2	8.50%	9.00%	12.50%	4.50%	5.00%	9.00%
3	6.50%	7.50%	11.50%	3.70%	5.00%	7.50%
4	4.50%	6.00%	9.00%	3.00%	4.00%	7.50%
5	3.60%	6.00%	8.00%	2.50%	4.00%	6.50%
6	3.30%	4.50%	8.00%	1.70%	3.50%	4.50%
7	3.30%	4.50%	7.00%	1.70%	3.00%	4.00%
8	3.30%	3.20%	7.00%	1.70%	2.40%	3.50%
9	2.70%	3.20%	6.50%	1.70%	2.40%	3.50%
10	2.70%	3.20%	6.00%	1.50%	2.40%	3.00%
11	2.70%	3.20%	5.00%	1.10%	2.40%	2.70%
12	1.80%	1.40%	4.00%	0.70%	1.00%	2.00%
13	1.30%	1.40%	3.50%	0.70%	1.00%	2.00%
14	1.30%	1.40%	3.00%	0.70%	1.00%	1.70%
15	1.30%	1.00%	3.00%	0.60%	1.00%	1.20%
16	0.70%	1.00%	2.00%	0.50%	1.00%	1.20%
17	0.70%	1.00%	1.75%	0.50%	0.50%	1.20%
18	0.70%	1.00%	1.75%	0.40%	0.50%	1.20%
19	0.50%	1.00%	1.75%	0.40%	0.50%	1.20%
20+	0.50%	1.00%	1.75%	0.40%	0.50%	0.50%



### Disability Rate

These rates are used to project future decrements from the active population due to disability. Sample age-related rates based on age at disability are provided below. These rates are based on a 2017 experience study using actual plan experience. 100% of disablements are assumed to be duty-related.

	<b>Maricopa</b>	<b>Pima</b>		<b>Maricopa</b>	<b>Pima</b>	
	<b>County</b>	<b>County</b>	<b>Other</b>	<b>County</b>	<b>County</b>	<b>Other</b>
<b>Age</b>	<b><u>Police</u></b>	<b><u>Police</u></b>	<b><u>Police</u></b>	<b><u>Fire</u></b>	<b><u>Fire</u></b>	<b><u>Fire</u></b>
20	0.08%	0.08%	0.10%	0.03%	0.03%	0.03%
25	0.08%	0.08%	0.10%	0.03%	0.03%	0.03%
30	0.17%	0.16%	0.20%	0.04%	0.03%	0.03%
35	0.22%	0.21%	0.26%	0.09%	0.07%	0.08%
40	0.36%	0.35%	0.44%	0.17%	0.16%	0.17%
45	0.51%	0.49%	0.62%	0.17%	0.43%	0.48%
50	0.78%	0.75%	0.95%	0.43%	0.59%	0.65%
55	1.02%	0.98%	1.23%	1.00%	1.01%	1.13%

### Marital Status

For active members, 85% of males and 60% of females are assumed to be married. Actual marital status is used, where applicable, for inactive members.

### Spouse's Age

Males are assumed to be three years older than females.

### Health Care Utilization

For active members, 70% of retirees are expected to utilize retiree health care. Actual utilization is used for inactive members.

### Funding Method

Entry Age Normal Cost Method.

### Actuarial Asset Method

Method described below. Note that during periods when investment performance exceeds (falls short) of the assumed rate, the actuarial value of assets will tend to be less (greater) than the market value of assets.

#### ***Tiers 1 & 2:***

Each year the assumed investment income is recognized in full while the difference between actual and assumed investment income are smoothed over a 7-year period subject to a 20% corridor around the market value.

#### ***Tier 3:***

Each year the assumed investment income is recognized in full while the difference between actual and assumed investment income are smoothed over a 5-year period subject to a 20% corridor around the market value.

Funding Policy Amortization Method

***Tiers 1 & 2:***

Any positive UAAL (assets less than liabilities) is amortized using a layered approach beginning with the June 30, 2020 valuation, with new amounts determined according to a Level Dollar method over a closed period of 15 years (phased into from current period of at most 30 years). Initial layer from June 30, 2019 valuation continues to be amortized according to a Level Percentage of Payroll method. Any negative UAAL (assets greater than liabilities) is amortized according to a Level Dollar method over an open period of 20 years.

***Tier 3:***

Any positive UAAL (assets less than liabilities) is amortized according to a Level Dollar method over a closed period of 10 years. No amortization is made of any negative UAAL (assets greater than liabilities).

Payroll Growth

3.50% per year. This is annual increase for total employer payroll.

Stabilization Reserve

Beginning with the June 30, 2007 valuation and with each subsequent valuation, if the actuarial value of assets exceeds the actuarial accrued liability, one half of this excess in each year is allocated to a Stabilization Reserve. This Reserve is excluded from the calculation of the employer contribution rates. The Reserve accumulates as long as the plan is overfunded. Once the plan becomes underfunded, the Stabilization Reserve will be used to dampen increases in the employer contribution rates.

**Changes to Actuarial Assumptions and Methods Since the Prior Valuation**

The amortization method was changed for Tiers 1 and 2 to use a layered amortization approach.

## VII. DISCUSSION OF RISK

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ASOP No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations and Determining Pension Plan Contributions, states that the actuary should identify risks that, in the actuary's professional judgment, may reasonably be anticipated to significantly affect the plan's future financial condition.

Throughout this report, actuarial results are determined under various assumption scenarios. These results are based on the premise that all future plan experience will align with the plan's actuarial assumptions; however, there is no guarantee that actual plan experience will align with the plan's assumptions. Whenever possible, the recommended assumptions in this report reflect conservatism to allow for some margin of unfavorable future plan experience. However, it is still possible that actual plan experience will differ from anticipated experience in an unfavorable manner that will negatively impact the plan's funded position.

Below are examples of ways in which plan experience can deviate from assumptions and the potential impact of that deviation. Typically, this results in an actuarial gain or loss representing the current-year financial impact on the plan's unfunded liability of the experience differing from assumptions; this gain or loss is amortized over a period of time determined by the plan's amortization method. When assumptions are selected that adequately reflect plan experience, gains and losses typically offset one another in the long term, resulting in a relatively low impact on the plan's contribution requirements associated with plan experience. When assumptions are too optimistic, losses can accumulate over time and the plan's amortization payment could potentially grow to an unmanageable level.

- **Investment Return:** When the rate of return on the Actuarial Value of Assets falls short of the assumption, this produces a loss representing assumed investment earnings that were not realized. Further, it is unlikely that the plan will experience a scenario that matches the assumed return in each year as capital markets can be volatile from year to year. Therefore, contribution amounts can vary in the future.
- **Salary Increases:** When a plan participant experiences a salary increase that was greater than assumed, this produces a loss representing the cost of an increase in anticipated plan benefits for the participant as compared to the previous year. The total gain or loss associated with salary increases for the plan is the sum of salary gains and losses for all active participants.
- **Payroll Growth:** The plan's payroll growth assumption, if one is used, causes a predictable annual increase in the plan's amortization payment in order to produce an amortization payment that remains constant as a percentage of payroll if all assumptions are realized. If payroll does not increase according to the plan's payroll growth assumption, the plan's amortization payment can increase significantly as a percentage of payroll even if all assumptions other than the payroll growth assumption are realized.
- **Demographic Assumptions:** Actuarial results take into account various potential events that could happen to a plan participant, such as retirement, termination, disability, and death. Each of these potential events is assigned a liability based on the likelihood of the event and the financial consequence of the event for the plan. Accordingly, actuarial liabilities reflect a blend of financial consequences associated with various possible outcomes (such as retirement at one of various possible ages). Once the outcome is known (e.g. the participant retires) the liability is adjusted to reflect the known outcome. This adjustment

produces a gain or loss depending on whether the outcome was more or less favorable than other outcomes that could have occurred.

- **Contribution risk:** This risk results from the potential that actual employer contributions may deviate from actuarially determined contributions, which are determined in accordance with the Board's funding policy. The funding policy is intended to result in contribution requirements that if paid when due, will result in a reasonable expectation that assets will accumulate to be sufficient to pay plan benefits when due. Contribution deficits, particularly large deficits and those that occur repeatedly, increase future contribution requirements and put the plan at risk for not being able to pay plan benefits when due.

### **Impact of Plan Maturity on Risk**

For newer pension plans, most of the participants and associated liabilities are related to active members who have not yet reached retirement age. As pension plans continue in operation and active members reach retirement ages, liabilities begin to shift from being primarily related to active members to being shared amongst active and retired members. Plan maturity is a measure of the extent to which this shift has occurred. It is important to understand that plan maturity can have an impact on risk tolerance and the overall risk characteristics of the plan. For example, plans with a large amount of retired liability do not have as long of a time horizon to recover from losses (such as losses on investments due to lower than expected investment returns) as plans where the majority of the liability is attributable to active members. For this reason, less tolerance for investment risk may be warranted for highly mature plans with a substantial inactive liability. Similarly, mature plans paying substantial retirement benefits resulting in a small positive or net negative cash flow can be more sensitive to near term investment volatility, particularly if the size of the fund is shrinking, which can result in less assets being available for investment in the market.

To assist with determining the maturity of the plan, we have provided some relevant metrics in the table following titled "Plan Maturity Measures and Other Risk Metrics". Highlights of this information are discussed below:

- The Support Ratio, determined as the ratio of active to inactive members, has decreased for Tiers 1 and 2 from 105.1% on June 30, 2018 to 87.6% on June 30, 2020. This is expected since the plan is closed to new active members. For Tier 3, the Ratio decreased from 1,756.5% on June 30, 2018 to 929.6% on June 30, 2020, consistent with the growth of a new group.
- The Accrued Liability Ratio, determined as the ratio of the Inactive Accrued Liability, which is the liability associated with members who are no longer employed but are due a benefit from the plan, to the Total Accrued Liability, is 66.8% for Tiers 1 and 2. With a group of this maturity, losses due to lower than expected investment returns or demographic factors will need to be made up for over a shorter time horizon than would be needed for a less mature plan.
- The Funded Ratio, determined as the ratio of the Actuarial Value of Assets to the Total Accrued Liability, has increased from 45.8% on June 30, 2018 to 46.9% on June 30, 2020, due mainly to contributions made to the Fund. For Tier 3, the Ratio increased from 92.1% on June 30, 2018 to 99.9% on June 30, 2020, consistent with a new group with appropriate contribution rates.
- The Net Cash Flow Ratio, determined as the ratio of the Net Cash Flow (contributions minus benefit payments) to the Market Value of Assets, increased from 1.8% on June 30, 2019 to 1.9% on June 30,

2020, meaning that contributions are not currently covering the group's benefit payments. For Tier 3, the Ratio was 59.3%, which is consistent with a new benefit that is beginning to accumulate assets.

It is important to note that the actuary has identified the risks above as the most significant risks based on the characteristics of the plan and the nature of the project, however, it is not an exhaustive list of potential risks that could be considered. Additional advanced modeling, as well as the identification of additional risks, can be provided at the request of the reader.

## Plan Maturity Measures and Other Risk Metrics

	Tiers 1 & 2			Tier 3 <sup>1</sup>		
	06/30/2018	06/30/2019	06/30/2020	06/30/2018	06/30/2019	06/30/2020
<b>Support Ratio</b>						
Total Actives	17,840	16,806	15,693	808	1,917	2,984
Total Inactives	16,977	17,174	17,914	46	151	321
Actives / Inactives	105.1%	97.9%	87.6%	1,756.5%	1,269.5%	929.6%
<b>Asset Volatility Ratio</b>						
Market Value of Assets (MVA)		7,810,990,750	8,057,538,776		18,922,750	48,259,114
Total Annual Payroll		1,419,642,895	1,380,572,470		103,627,360	181,914,294
MVA / Total Annual Payroll		550.2%	583.6%		18.3%	26.5%
<b>Accrued Liability (AL) Ratio</b>						
Inactive Accrued Liability	10,671,881,219	11,594,509,404	12,369,086,922		427,500	2,204,661
Total Accrued Liability	16,275,313,899	17,393,828,992	18,511,955,838		15,228,805	49,570,740
Inactive AL / Total AL	65.6%	66.7%	66.8%		2.8%	4.4%
<b>Funded Ratio</b>						
Actuarial Value of Assets (AVA)	7,446,710,138	8,079,039,739	8,675,448,922	3,199,499	18,746,119	49,531,567
Total Accrued Liability	16,275,313,899	17,393,828,992	18,511,955,838	3,473,699	15,228,805	49,570,740
AVA / Total Accrued Liability	45.8%	46.4%	46.9%	92.1%	123.1%	99.9%
<b>Net Cash Flow Ratio</b>						
Net Cash Flow <sup>2</sup>		142,921,171	153,022,031		14,738,682	28,622,065
Market Value of Assets (MVA)		7,810,990,750	8,057,538,776		18,922,750	48,259,114
Net Cash Flow / MVA		1.8%	1.9%		77.9%	59.3%

<sup>1</sup> Tier 3 results are shown for the Risk Sharing group, where applicable.

<sup>2</sup> Determined as total contributions minus benefit payments. Administrative expenses are typically included but are considered part of the net interest rate assumption for this plan.

## VIII. SUMMARY OF CURRENT PLAN

*The following is a summary of the benefit provisions provided in Title 38, Chapter 5, Article 4 of the Arizona Revised Statutes.*

### Membership

Full-time employees of an eligible group, prior to attaining age 65, who are engaged to work for more than six months in a calendar year.

### Benefit Tiers

Benefits differ for members based on their hire date:

<u>Tier</u>	<u>Hire Date</u>
1	Hired before January 1, 2012
2	Hired on or after January 1, 2012 but before July 1, 2017
3	Hired on or after July 1, 2017

### Compensation

Compensation is the amount including base salary, overtime pay, shift and military differential pay, compensatory time used in lieu of overtime pay, and holiday pay, paid to an employee on a regular payroll basis and longevity pay paid at least every six months for which contributions are made to the System. For Tier 3 members, compensation is limited by statutory cap (\$110,000 with adjustments by the Board).

### Average Monthly Benefit Compensation

#### ***Tier 1:***

The highest compensation paid to member during three consecutive years out of the last 20 years of Credited Service, divided by months.

#### ***Tier 2:***

The highest compensation paid to member during five consecutive years out of the last 20 years of Credited Service, divided by months.

#### ***Tier 3:***

The highest compensation paid to member during five consecutive years out of the last 15 years of Credited Service, divided by months.

### Credited Service

Total periods of service, both before and after the member's date of participation, for which the member made contributions to the fund.

### Normal Retirement Date

#### ***Tier 1:***

First day of month following attainment of 1) 20 years of service or 2) 62<sup>nd</sup> birthday and completion of 15 years of service.

Benefit

**Tier 2:**

First day of month following the attainment of age 52.5 and completion of 15 years of service.

**Tier 3:**

First day of month following the attainment of age 55 and completion of 15 years of service.

**Tier 1:**

50% of Average Monthly Benefit Compensation, adjusted based on Credited Service as follows (maximum benefit of 80% of Average Monthly Benefit Compensation):

<u>Credited Service</u>	<u>Benefit Adjustment</u>
15 years, but less than 20	Reduced 4% per year less than 20
20 years, but less than 25	Plus 2% per year between 20 and 25
25+ years	Plus 2.5% per year above 20

**Tier 2:**

Benefit multiplier (below) times Average Monthly Benefit Compensation times Credited Service (maximum benefit of 80% of Average Monthly Benefit Compensation):

<u>Credited Service</u>	<u>Benefit Multiplier</u>
15 years, but less than 17	1.50%
17 years, but less than 19	1.75%
19 years, but less than 22	2.00%
22 years, but less than 25	2.25%
25+ years	2.50%

**Tier 3:**

Benefit multiplier (below) times Average Monthly Benefit Compensation times Credited Service (maximum benefit of 80% of Average Monthly Benefit Compensation):

<u>Credited Service</u>	<u>Benefit Multiplier</u>
15 years, but less than 17	1.50%
17 years, but less than 19	1.75%
19 years, but less than 22	2.00%
22 years, but less than 25	2.25%
25+ years	2.50%

Form of Benefit

For married retirees, an annuity payable for the life of the member with 80% continuing to the eligible spouse upon death. For unmarried retirees, the normal form is a single life annuity.



Early Retirement

Date

***Only applicable to Tier 3 members:***

Attainment of age 52.5 and 15 years of Credited Service.

Benefit

Actuarial equivalent of Normal Retirement benefit.

Disability Benefit – Accidental (duty-related)

Eligibility

Total and permanent disability incurred in performance of duty.

Benefit Amount

A maximum of:

- a.) 50% of Average Monthly Benefit Compensation, and;
- b.) The monthly Normal Retirement pension that the member is entitled to receive if he or she retired immediately.

Disability Benefit – Ordinary (not duty-related)

Eligibility

Total and permanent disability not incurred in performance of duty.

Benefit Amount

Normal Retirement pension that the member is entitled to receive prorated on Credited Service (maximum 20 years) over 20.

Disability Benefit – Other

Temporary

Benefit equals 1/12 of 50% of compensation during year preceding date of disability. Payments terminate after 12 months.

Catastrophic

Benefit equals 90% of Average Monthly Benefit Compensation. After 60 months member receives greater of 62.5% Average Monthly Benefit Compensation and accrued normal pension.

Pre-Retirement Death Benefit

Service Incurred

100% of Average Monthly Benefit Compensation, reduced by child's pension.

Non-Service Incurred

80% of benefit based on calculation for accidental disability retirement.

Child's Pension

10% of pension for each child (maximum 20% paid) based on calculation for accidental disability retirement. Payable to dependent child under age 18 (23, if full-time student).

Guardian's Pension

Same as spouse's pension. Payable (along with child's pension) when no spouse is being paid and there is at least one child under 18 (23, if full-time student).

Vesting (Termination)

Vesting Service Requirement

***Tier 1:***

10 years of Credited Service.

***Tiers 2 & 3:***

15 years of Credited Service.

**Non-Vested Benefit**

***Tier 1:***

Lump sum payment of accumulated contributions, plus additional amount based on years of Credited Service.

<u>Service</u>	<u>Additional % of Contributions</u>
Less than 5 years	0%
5 years	25%
6 years	40%
7 years	55%
8 years	70%
9 years	85%
10+ years	100%

***Tiers 2 & 3:***

Lump sum payment of accumulated contributions, with interest at rate determined by the Board.

**Vested Benefit**

***Tier 1:***

Deferred retirement annuity based on two times member's accumulated contributions, deferred to age 62. Member is not entitled to survivor benefits, benefit increases, or group health insurance subsidy.

***Tiers 2 & 3:***

Calculated same as normal retirement pension. Payable if contributions left in fund until reach age requirement. Member is entitled to survivor benefits, benefit increases, and group health insurance subsidy.

**Cost-of-Living Adjustment**

*Payable to retired member or survivor of retired member*

***Tiers 1 & 2:***

Compound cost-of-living adjustment on base benefit. First payment is made on July 1, 2018, with annual adjustments effective every July 1 thereafter.

Cost-of-living adjustment will be based on the average annual percentage change in the Metropolitan Phoenix-Mesa Consumer Price Index published by the United States Department of Labor, Bureau of Statistics. Maximum increase of 2%.

***Tier 3:***

Compound cost-of-living adjustment on base benefit beginning earlier of first calendar year after the 7<sup>th</sup> anniversary of retirement or when the retired member reaches 60 years of age.

A cost-of-living adjustment shall be paid on July 1 each year that the funded ratio for members hired on or after July 1, 2017 is 70% or more.

The cost-of-living adjustment will be based on the average annual percentage change in the Metropolitan Phoenix-Mesa Consumer Price Index published by the United States Department of Labor, Bureau of Statistics. The cost-of-living adjustment will not exceed:

- 2%, if funded ratio for members who are hired on or after July 1, 2017 is 90% or more;
- 1.5%, if funded ratio for members who are hired on or after July 1, 2017 is 80-90%;
- 1%, if funded ratio for members who are hired on or after July 1, 2017 is 70-80%.

**Deferred Retirement Option Plan (DROP):**

Eligibility	Tier 1 and 20 years of Credited Service.	
DROP Period	Maximum 60 months.	
Member Contributions	Cease upon DROP entry.	
Benefit Amount	Calculated based on Credited Service and average monthly compensation as of the beginning of the DROP period, credited to DROP participation account for DROP period.	
Interest on DROP Participation Account	<u>Beginning Year</u>	<u>Interest Rate</u>
	July 1, 2015	7.50%
	July 1, 2016	7.40%
	July 1, 2017	7.40%
	July 1, 2018	7.30%
	July 1, 2019	7.30%
Payment of DROP Participation Account	Payable as lump sum distribution to Public Safety Personnel Defined Contribution Retirement Plan at end of DROP period or at termination.	
Payment Monthly Benefit	System commences payment of benefit amount at the earlier of 1) the end of the DROP period and 2) at termination.	

### Post-Retirement Health Insurance Subsidy

Eligibility Retired member or survivor who elect health coverage provided by the state or participating employer.

Maximum Subsidy Amounts (monthly)		<u>Member Only</u>	<u>With Dependents</u>
	Medicare Eligible	\$100	\$170
	One w/ Medicare	N/A	\$215
	Not Medicare Eligible	\$150	\$260

### Employee Contributions

***Members hired before July 20, 2011:***  
7.65%

***Members hired on/after July 20, 2011, but before July 1, 2017:***  
11.65%. Amounts in excess of 7.65% are not used to reduce the employer contribution ("maintenance of effort").

***Tier 3:***

50% of total contribution, which is Normal Cost plus a level-dollar amortization of unfunded actuarial accrued liability over a closed period not to exceed 10 years.

### Employer Contributions

***Tiers 1 & 2:***

Normal Cost plus amortization of unfunded actuarial accrued liability over a closed period not to exceed 20 years (subject to one-time election to extend to closed period not to exceed 30 years). Contribution will never be less than 8% of payroll.

***Tier 3:***

50% of total contribution, which is Normal Cost plus a level-dollar amortization of unfunded actuarial accrued liability over a closed period not to exceed 10 years.

### **Changes to Benefit Provisions Since the Prior Valuation**

None.

## IX. ACTUARIAL FUNDING POLICY

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The purpose of this Actuarial Funding Policy is to record the funding objectives and policy set by the Board for the Arizona Public Safety Personnel Retirement System (PSPRS). The Board establishes this Funding Policy to help ensure the systematic funding of future benefit payments for members of the Retirement System.

This funding policy was reviewed by the Board annually for several years following initial adoption until the 2017 experience study. Subsequently, it shall be reviewed every five years in conjunction with the experience study, although some adjustments may be warranted sooner to properly reflect Tier 3 benefits and changes to amortization methodology.

### Funding Objectives

1. Maintain adequate assets so that current plan assets plus future contributions and investment earnings are sufficient to fund all benefits expected to be paid to members and their beneficiaries.
2. Maintain stability of employer contribution rates, consistent with other funding objectives.
3. Maintain public policy goals of accountability and transparency. Each policy element is clear in intent and effect, and each should allow an assessment of whether, how and when the funding requirements of the plan will be met.
4. Promote intergenerational equity. Each generation of members and employers should incur the cost of benefits for the employees who provides services to them, rather than deferring those costs to future members and employers.
5. Provide a reasonable margin for adverse experience to help offset risks.
6. Continue progress of systematic reduction of the Unfunded Actuarial Accrued Liability (UAAL).

### Elements of Actuarial Funding Policy

#### 1. Actuarial Cost Method

- a. The Entry Age Normal level percent of pay actuarial cost method of valuation shall be used in determining the Actuarial Accrued Liability (AAL) and Normal Cost. Differences in the past between assumed experience and actual experience (“actuarial gains and losses”) shall become part of the AAL. The Normal Cost shall be determined on an individual basis for each active member.

#### 2. Asset Smoothing Method

- a. The investment gains or losses of each valuation period, resulting from the difference between the actual investment return and assumed investment return, shall be recognized annually in level amounts over seven years in calculating the Actuarial Value of Assets.
- b. The Actuarial Value of Assets so determined shall be subject to a 20% corridor relative to the Market Value of Assets.

### 3. Amortization Method

- a. The Actuarial Value of Assets are subtracted from the computed AAL. Any unfunded amount is amortized as a level percent of payroll over a closed period. If the Actuarial Value of Assets exceeds the AAL, the excess is amortized over an open period of 20 years and applied as a credit to reduce the Normal Cost otherwise payable.

### 4. Funding Target

- a. The targeted funded ratio shall be 100%.
- b. The maximum amortization period shall be 30 years.
- c. If the funding ratio is between 100% and 120%, a minimum contribution equal to the Normal Cost will be made.

### 5. Risk Management

- a. Assumption Changes
  - i. The actuarial assumptions used shall be those last adopted by the PSPRS Board based on the most recent experience study and upon the advice and recommendation of the actuary. In accordance with best practices, the actuary shall conduct an experience study every five years. The results of the study shall be the basis for the actuarial assumption changes recommended to the PSPRS Board.
  - ii. The actuarial assumptions can be updated during the five-year period if significant plan design changes or other significant events occur, as advised by the actuary.
- b. Amortization Method
  - i. The amortization method, Level Percent Closed, will ensure full payment of the UAAL over a finite, systematically decreasing period not to exceed 30 years. The amortization period will be reviewed once the period reaches 15 years.
- c. Risk Measures
  - i. The following risk measures will be annually determined to provide quantifiable measurements of risk and their movement over time.
    1. Classic measures currently determined
      - Funded ratio (assets / liability)
    2. UAAL / Total Payroll
      - Measures the risk associated with contribution decreases relative impact on the ability to fund the UAAL. An increase in this measure indicates an increase in contribution risk.
    3. Total Liability / Total Payroll
      - Measures the risk associated with the ability to respond to liability experience through adjustments in contributions. An increase in this measure indicates an increase in experience risk.

## X. GLOSSARY

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Actuarial Accrued Liability – Computed differently under different funding methods, the actuarial accrued liability generally represents the portion of the actuarial present value of benefits attributable to service credit earned (or accrued) as of the valuation date.

Actuarial Present Value of Benefits – Amount which, together with future interest, is expected to be sufficient to pay all benefits to be paid in the future, regardless of when earned, as determined by the application of a particular set of actuarial assumptions; equivalent to the actuarial accrued liability plus the present value of future normal costs attributable to the members.

Actuarial Assumptions – Assumptions as to the occurrence of future events affecting pension costs. These assumptions include rates of investment earnings, changes in salary, rates of mortality, withdrawal, disablement, and retirement as well as statistics related to marriage and family composition.

Actuarial Cost Method – A method of determining the portion of the cost of a pension plan to be allocated to each year; sometimes referred to as the "actuarial funding method." Each cost method allocates a certain portion of the actuarial present value of benefits between the actuarial accrued liability and future normal costs.

Actuarial Equivalence – Series of payments with equal actuarial present values on a given date when valued using the same set of actuarial assumptions.

Actuarial Present Value - The amount of funds required as of a specified date to provide a payment or series of payments in the future. It is determined by discounting future payments at predetermined rates of interest, and by probabilities of payments between the specified date and the expected date of payment.

Actuarial Value of Assets – The value of cash, investments, and other property belonging to the pension plan as used by the actuary for the purpose of the actuarial valuation. This may correspond to market value of assets, or some modification using an asset valuation method to reduce the volatility of asset values.

Asset Gain (Loss) – That portion of the actuarial gain attributable to investment performance above (below) the expected rate of return in the actuarial assumptions.

Amortization – Paying off an interest-discounted amount with periodic payments of interest and (generally) principal, as opposed to paying off with a lump sum payment.

Amortization Payment – That portion of the pension plan contribution designated to pay interest and reduce the outstanding principal balance of unfunded actuarial accrued liability. If the amortization payment is less than the accrued interest on the unfunded actuarial accrued liability the outstanding principal balance will increase.

Assumed Earnings Rate – The interest rate used in developing present values to reflect the time value of money.

Decrements – Events which result in the termination of membership in the system such as retirement, disability, withdrawal, or death.

Entry Age Normal (EAN) Funding Method – A standard actuarial funding method whereby each member's normal costs (service costs) are generally level as a percentage of pay from entry age until retirement. The annual cost of benefits is comprised of the normal cost plus an amortization payment to reduce the UAL.

Experience Gain (Loss) – The difference between actual unfunded actuarial accrued liabilities and anticipated unfunded actuarial accrued liabilities during the period between two valuation dates. It is a measurement of the difference between actual and expected experience, and may be related to investment earnings above (or below) those expected or changes in the liability due to fewer (or greater) than expected numbers of retirements, deaths, disabilities, or withdrawals, or variances in pay increases relative to assumed pay increases. The effect of such gains (or losses) is to decrease (or increase) future costs.

Funded Ratio – A measure of the ratio of the actuarial value of assets to liabilities of the system. Typically, the assets used in the measure are the actuarial value of assets as determined by the asset valuation method. The funded ratio depends not only on the financial strength of the plan but also on the asset valuation method used to determine the assets and on the funding method used to determine the liabilities.

Market Value of Assets (MVA) – The value of assets as they would trade on an open market.

Normal Cost – Computed differently under different funding methods, generally that portion of the actuarial present value of benefits allocated to the current plan year.

Unfunded Actuarial Accrued Liability (UAAL) – The excess of the actuarial accrued liability over the valuation assets; sometimes referred to as "unfunded past service liability". UAL increases each time an actuarial loss occurs and when new benefits are added without being fully funded initially and decreases when actuarial gains occur.



## APPENDIX A: SUMMARY OF POPULATION DATA BY EMPLOYER - TIERS 1 & 2

Employer Number	Employer Name	Number of Actives	Active Payroll	Number of Retirees	Annual Retiree Benefits	Number of DROP	Annual DROP Benefits	Number of Inactive/ Vested	Inactive/Vested Accum. Member Contrib.	Number Transferred Out
001	Bisbee Fire Dept.	12	653,711	20	795,701	0	0	5	99,545	3
002	Casa Grande Fire Dept.	46	4,220,112	28	1,534,950	4	264,176	1	7,687	5
003	Casa Grande Police Dept.	52	4,262,027	50	2,465,769	13	716,040	10	103,950	5
004	Chandler Fire Dept.	156	15,188,585	75	5,024,424	29	2,127,846	4	202,964	0
005	Chandler Police Dept.	238	22,602,472	188	10,933,689	35	2,428,580	17	441,337	4
006	Clifton Fire Dept.	0	0	1	32,526	0	0	0	0	0
007	Dept. of Public Safety	911	72,924,694	1,418	76,429,690	96	5,370,912	67	794,553	14
008	Douglas Fire Dept.	20	1,453,457	24	1,035,509	0	0	3	7,683	5
009	Douglas Police Dept.	24	1,682,448	36	1,474,812	2	85,216	5	33,395	0
010	Flagstaff Fire Dept.	68	5,239,842	94	4,909,782	9	582,228	8	251,528	4
011	Flagstaff Police Dept.	70	5,527,309	82	4,157,997	6	443,898	29	478,616	20
012	Glendale Fire Dept.	191	19,096,914	106	6,882,514	34	2,647,580	7	153,447	4
013	Glendale Police Dept.	323	31,705,296	237	13,397,826	45	3,257,235	28	584,696	6
014	Globe Fire Dept.	11	762,594	15	529,540	1	27,093	1	14,317	0
015	Kingman Fire Dept.	41	2,845,718	30	1,576,203	3	114,432	2	15,982	2
016	Maricopa County Sheriff's Office	482	44,840,190	533	27,798,460	83	5,152,308	32	782,144	22
017	Mesa Fire Dept.	319	30,027,206	270	17,706,706	67	4,660,721	19	562,286	3
018	Mesa Police Dept.	587	55,869,549	628	35,378,195	99	5,837,832	91	865,683	6
020	Nogales Fire Dept.	30	1,942,754	27	1,135,552	6	280,500	0	0	4
021	Phoenix Fire Dept.	1,271	128,766,686	1,204	87,694,614	202	16,029,912	27	772,956	0
022	Phoenix Police Dept.	2,088	205,358,523	2,588	167,673,293	417	28,614,540	329	2,429,007	24
023	Prescott Fire Dept.	52	4,242,052	71	3,875,264	5	305,525	5	50,185	1
024	Prescott Police Dept.	48	3,710,528	71	3,429,062	2	111,616	11	139,590	2
025	Scottsdale Police Dept.	290	31,098,770	268	15,649,033	46	2,869,112	56	788,144	7
026	Sierra Vista Fire Dept.	37	2,585,630	26	1,446,796	5	272,230	10	129,950	5
027	Tempe Fire Dept.	119	13,087,383	146	9,604,322	27	2,219,400	7	184,499	3
028	Tempe Police Dept.	275	26,474,770	275	16,110,176	43	2,672,665	34	529,958	5
029	Tucson Fire	492	40,443,933	593	33,056,816	59	3,376,570	19	664,658	10
030	Tucson Police	611	49,240,026	1,022	54,487,086	95	5,477,605	89	1,155,754	24
031	Winslow Fire Dept.	6	362,092	3	190,494	0	0	1	5,757	1
032	Yuma Fire Dept.	88	6,700,431	86	4,505,497	14	823,676	2	50,036	2
033	Yuma Police Dept.	112	8,326,085	133	6,268,706	13	671,918	35	382,235	9
034	Yuma County Sheriff's Dept.	59	4,267,888	41	1,866,736	9	496,953	7	104,979	3
035	Game and Fish Dept.	91	5,770,849	157	7,391,472	18	874,476	11	95,799	2
036	Sierra Vista Police Dept.	47	3,708,058	39	2,203,888	4	245,920	12	215,196	1
037	Benson Police Dept.	10	694,261	6	264,084	1	48,207	0	0	1
038	Bisbee Police Dept.	5	262,739	19	786,378	0	0	4	61,036	1

Employer Number	Employer Name	Number of Actives	Active Payroll	Number of Retirees	Annual Retiree Benefits	Number of DROP	Annual DROP Benefits	Number of Inactive/ Vested	Inactive/Vested Accum. Member Contrib.	Number Transferred Out
039	Pima County Sheriff's Dept.	366	26,105,861	436	21,865,036	50	2,493,000	71	357,414	22
040	Kingman Police Dept.	34	2,440,903	30	1,427,908	5	213,365	9	176,859	8
041	ASU Campus Police	58	4,840,617	42	2,004,528	3	188,778	21	141,456	9
042	Lake Havasu City Fire Dept.	70	5,531,886	49	2,601,238	4	282,176	9	148,239	1
043	Mohave County Sheriff's Dept.	59	4,126,012	54	2,422,516	6	304,404	23	167,900	5
044	Bullhead City Fire Dept.	50	4,108,107	39	2,244,760	10	622,020	7	141,813	2
045	U of A Campus Police	45	3,216,193	29	1,274,626	3	191,037	17	237,932	5
046	Cochise County Sheriff's Dept.	68	4,611,896	70	2,835,159	0	0	29	242,237	4
047	Safford Police Dept.	17	1,299,888	14	645,150	4	176,816	0	0	0
049	Drexel Heights Fire District	69	4,565,625	27	1,158,784	5	261,585	8	84,304	4
050	Winslow Police Dept.	19	1,233,420	15	560,560	0	0	6	126,666	2
051	Payson Fire Dept.	24	1,966,439	14	701,234	0	0	1	3,845	2
052	Payson Police Dept.	18	1,356,857	24	1,180,128	0	0	10	120,120	2
053	Northern AZ. Consolidated Fire District #1	13	793,789	7	334,933	0	0	15	175,830	7
054	Fry Fire District	32	2,383,228	25	1,322,725	1	56,117	2	44,346	7
055	Fredonia Marshals	2	105,188	1	33,734	0	0	0	0	0
056	NAU Campus Police	13	1,000,281	13	676,643	1	42,140	2	55,690	1
058	South Tucson Fire Dept.	1	64,350	7	263,069	1	41,589	1	810	0
059	Avondale Fire Dept.	61	5,771,085	14	824,387	2	158,666	3	56,025	1
060	Parker Police Dept.	7	440,824	6	227,854	0	0	6	164,658	1
061	Coconino County Sheriff's Dept.	40	3,030,201	63	3,036,416	3	144,960	15	301,830	5
064	Buckskin Fire District	10	815,703	11	484,039	0	0	13	127,010	7
065	Snowflake Police Dept.	9	530,584	8	285,999	1	34,098	1	22,441	1
066	Cottonwood Police Dept.	21	1,640,880	21	865,304	2	113,014	2	3,530	2
067	Lake Havasu City Police Dept.	52	4,187,833	59	2,906,239	5	364,605	17	193,086	8
069	South Tucson Police Dept.	9	411,212	16	628,068	1	51,336	2	93,754	2
070	Apache Junction Police Dept.	48	3,559,214	43	2,043,361	4	246,660	9	78,246	4
071	Navajo County Sheriff's Dept.	28	1,558,933	35	1,300,860	0	0	17	138,856	16
072	Mohave Valley Fire District	19	1,240,903	5	189,862	4	221,836	8	106,840	5
073	Peoria Fire Dept.	143	13,658,235	45	2,779,316	21	1,484,931	3	48,984	0
074	Peoria Police Dept.	155	14,910,949	100	5,387,998	13	796,588	23	405,122	3
076	Paradise Valley Police Dept.	30	2,819,049	42	2,132,763	3	164,820	3	118,605	1
077	Willcox Police Dept.	9	510,608	11	423,164	0	0	0	0	0
078	Show Low Police Dept.	20	1,445,282	18	795,754	4	218,676	3	90,339	3
079	Eloy Police Dept.	21	1,524,604	11	500,291	3	135,846	4	93,052	4
080	Nogales Police Dept.	39	2,358,219	39	1,604,619	2	102,200	7	239,407	4
081	Gilbert Police Dept.	189	17,604,131	82	4,480,056	26	1,670,526	33	361,746	5
083	Clifton Police Dept.	3	188,556	2	64,697	0	0	1	2,053	1
085	Coolidge Police Dept.	20	1,425,586	16	645,086	0	0	3	45,390	4
086	Holbrook Police Dept.	4	268,648	18	683,105	0	0	3	61,158	4
087	Santa Cruz County Sheriff's Dept.	20	1,365,635	24	983,170	2	78,550	7	53,074	11

Employer Number	Employer Name	Number of Actives	Active Payroll	Number of Retirees	Annual Retiree Benefits	Number of DROP	Annual DROP Benefits	Number of Inactive/ Vested	Inactive/Vested Accum. Member Contrib.	Number Transferred Out
088	Prescott Valley Police Dept.	56	3,988,513	31	1,335,609	3	148,077	15	158,790	5
089	Eagar Police Dept.	6	351,132	7	282,128	0	0	1	4,188	0
090	Tolleson Police Dept.	21	1,886,156	11	523,300	2	108,614	2	7,692	2
091	Florence Police Dept.	20	1,316,823	7	238,351	1	39,420	6	182,280	6
092	Springerville Police Dept.	4	237,039	4	127,105	1	32,025	0	0	0
093	El Mirage Police Dept.	36	3,147,689	15	725,106	4	197,308	5	13,460	5
094	Superior Police Dept.	8	403,107	3	92,550	0	0	1	6,844	2
095	San Luis Police Dept.	27	2,020,577	9	367,955	0	0	2	27,642	0
096	Page Police Dept.	14	892,406	9	418,608	0	0	5	148,385	1
097	Page Fire Dept.	10	673,289	3	115,653	0	0	9	137,187	5
098	Yavapai County Sheriff's Dept.	88	6,282,161	83	3,484,600	11	432,069	34	323,510	7
100	Pima Police Dept.	3	185,664	0	0	0	0	4	70,948	1
101	Apache County Sheriff's Dept.	18	1,181,556	24	896,231	2	80,040	5	52,010	5
102	Cottonwood Fire Dept.	20	1,408,258	6	231,868	3	220,035	0	0	1
103	La Paz County Sheriff's Dept.	15	952,553	26	1,141,777	5	176,065	4	42,352	4
104	Pinal County Sheriff's Dept.	180	14,271,526	114	4,914,875	6	261,312	19	499,244	4
105	Clarkdale Police Dept.	5	330,064	7	203,661	1	41,808	1	2,234	2
106	Buckeye Police Dept.	73	6,787,438	19	975,455	4	281,780	8	186,632	4
107	Marana Police Dept.	70	5,207,363	34	1,389,435	5	230,230	14	125,664	4
108	Tolleson Fire Dept.	22	1,991,039	8	425,015	4	234,408	2	55,138	1
109	Chino Valley Police Dept.	18	1,154,142	12	468,702	1	62,075	3	37,626	2
110	Surprise Police Dept.	107	10,408,014	50	2,356,962	8	460,776	17	191,097	1
111	Wellton Police Dept.	4	251,707	4	129,401	0	0	0	0	1
112	Gila County Sheriff's Dept.	29	1,926,560	33	1,093,548	1	57,138	8	138,112	7
113	Pinetop-Lakeside Police Dept.	7	446,114	14	520,187	0	0	3	54,237	2
114	Bullhead City Police Dept.	54	4,473,758	47	2,388,905	5	336,830	13	156,936	0
115	Williams Police Dept.	5	306,469	5	130,091	1	39,463	3	58,311	0
116	Miami Police Dept.	1	40,809	6	221,237	0	0	1	14,055	2
117	Thatcher Police Dept.	10	834,221	7	284,926	1	65,591	0	0	0
118	Youngtown Police Dept.	0	0	3	111,220	0	0	1	6,882	0
119	Dept. of Emer & Military Aff	34	2,092,434	20	809,409	4	205,936	4	86,432	8
120	Surprise Fire Dept.	111	10,986,758	15	882,931	8	523,928	2	34,158	1
121	Camp Verde Marshals	13	801,280	9	357,788	0	0	4	42,264	2
122	Oro Valley Police Dept.	78	6,262,347	43	1,923,405	9	610,983	9	270,594	2
123	Greenlee County Sheriff's Dept.	12	834,350	8	404,604	0	0	4	64,672	0
124	Tucson Airport Authority Fire Dept.	14	1,120,421	19	1,010,557	1	71,749	3	66,156	0
125	Tucson Airport Authority Police Dept.	16	1,481,859	27	1,255,323	1	56,511	3	6,528	3
126	Wickenburg Police Dept.	14	1,026,985	9	393,254	0	0	8	60,152	3
127	El Mirage Fire Dept.	22	1,877,161	3	153,519	0	0	3	60,972	2
128	Patagonia Marshals	3	164,325	2	76,286	0	0	2	36,372	0
129	Sedona Police Dept.	20	1,481,729	13	624,472	1	36,536	6	28,806	3

Employer Number	Employer Name	Number of Actives	Active Payroll	Number of Retirees	Annual Retiree Benefits	Number of DROP	Annual DROP Benefits	Number of Inactive/ Vested	Inactive/Vested Accum. Member Contrib.	Number Transferred Out
130	Mammoth Police Dept.	3	131,363	3	74,647	0	0	7	35,896	1
131	Globe Police Dept.	11	714,507	17	655,787	1	39,231	5	82,310	12
132	Tombstone Marshals	3	140,908	0	0	0	0	3	84,555	5
133	Golder Ranch Fire District	180	13,615,505	25	1,183,069	13	846,794	12	322,236	6
134	Fort Mojave Mesa Fire District	21	1,726,210	15	831,133	2	131,164	3	82,023	3
136	Goodyear Fire Dept.	73	8,191,627	13	783,684	11	707,938	0	0	1
137	Goodyear Police Dept.	93	9,220,411	26	1,356,931	8	505,680	15	356,370	5
139	Avondale Police Dept.	97	8,395,893	35	1,692,808	1	60,225	25	307,275	10
140	Graham County Sheriff's Dept.	12	797,424	10	347,256	1	69,089	3	35,028	3
142	Golden Valley Fire District	17	1,050,667	5	212,728	0	0	4	26,152	4
143	Daisy Mountain Fire District	77	7,294,910	14	674,654	2	156,994	5	207,135	0
144	Quartzsite Police Dept.	5	348,605	6	230,874	0	0	3	48,720	6
145	Picture Rocks Fire District	9	652,947	10	296,377	0	0	7	89,943	12
146	Pima County Comm. College Police	19	1,317,635	18	718,376	0	0	7	46,963	3
147	Northwest Fire District	161	13,993,746	52	2,756,239	15	894,750	9	78,318	3
148	Superstition Fire and Medical District	72	6,413,504	18	1,005,536	15	965,010	3	110,808	1
149	Gilbert Fire Dept.	155	15,307,876	27	1,494,557	17	1,054,442	4	120,760	0
150	Pine-Strawberry Fire District	14	1,144,566	8	356,284	1	64,115	1	22,357	0
151	Attorney General Invest.	20	1,609,419	32	1,397,191	0	0	6	121,470	1
153	St. Johns Police Dept.	4	236,820	4	97,882	0	0	2	24,034	2
154	Pima County Attorney Invest.	4	226,487	5	257,095	0	0	0	0	0
156	Kearny Police Dept.	4	199,464	6	212,182	0	0	2	23,512	2
158	Navajo County Attorney Invest.	0	0	1	38,338	0	0	0	0	0
162	Avra Valley Fire District	28	1,603,219	6	191,156	0	0	10	64,440	10
163	San Luis Fire Dept.	30	1,902,766	3	86,741	0	0	4	24,932	7
164	AZ Dept. Liq. Lic. & Control Invest.	11	688,923	17	676,852	0	0	3	55,767	1
165	Maricopa County Attorney Invest.	9	731,754	19	913,087	2	83,126	2	48,822	0
166	Sedona Fire District	68	6,370,659	27	1,531,534	3	244,908	7	96,964	3
167	Guadalupe Fire Dept.	4	310,677	1	52,037	1	50,945	0	0	0
168	Mayer Fire District	11	593,919	6	190,851	1	46,765	1	15,495	2
169	Somerton Police Dept.	11	709,831	8	345,901	0	0	3	81,966	3
171	Somerton Fire Dept.	13	788,096	3	146,378	0	0	2	76,762	2
172	Tubac Fire District	20	1,256,224	9	317,538	1	64,346	2	64,714	2
174	Sahuarita Police Dept.	34	2,936,721	9	408,168	0	0	5	104,950	7
176	Florence Fire Dept.	23	1,600,570	3	123,389	1	66,608	1	494	1
177	Sun City Fire District	45	4,014,338	33	2,380,111	13	731,887	1	1,063	3
178	Hayden Police Dept.	3	149,288	0	0	0	0	2	30,802	2
179	Gila River Fire Dept.	57	4,190,434	11	399,897	2	91,452	5	12,680	5
180	Gila River Police Dept.	98	7,976,246	12	497,990	1	36,237	13	400,920	15

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181	Salt River Pima-Maricopa Fire	69	7,590,998	16	788,423	6	522,318	2	45,984	0
182	Salt River Pima-Maricopa Police	101	9,714,503	25	1,362,471	3	193,440	9	199,701	1
185	Pinetop Fire District	22	1,973,079	9	423,765	1	51,708	2	26,574	0
187	Yavapai County Attorney Invest.	0	0	2	82,900	0	0	0	0	0
188	Three Points Fire District	13	770,149	3	131,253	1	42,072	2	9,136	4
190	Buckeye Fire Dept.	79	7,595,498	1	58,135	4	348,948	2	124,032	0
192	Heber-Overgaard Fire District	11	839,215	2	66,156	1	57,575	3	37,458	0
193	Hellsgate Fire District	5	345,378	3	141,990	1	47,567	1	21,684	0
194	Green Valley Fire District	50	3,919,740	27	1,213,746	5	238,785	4	76,912	1
195	Summit Fire District	31	2,072,602	12	554,694	2	83,274	7	55,139	3
197	Fort McDowell Tribal Fire Dept.	8	581,973	1	56,645	1	59,775	3	59,253	6
198	Fort McDowell Tribal Police Dept.	11	853,315	4	189,852	3	143,220	3	130,608	2
199	Highlands Fire District	22	1,817,368	9	428,509	2	104,904	3	32,952	2
200	Rio Rico Fire District	23	1,483,885	3	89,068	0	0	11	265,078	3
201	Tri-City Fire District	18	1,205,859	2	61,292	1	48,836	2	30,488	4
202	Maricopa County Park Rangers	0	0	3	160,746	0	0	1	24,132	0
203	Verde Valley Fire District	33	2,562,505	10	552,828	0	0	2	62,520	1
204	AZ. State Park Rangers	12	725,822	24	943,872	3	105,243	6	164,322	1
206	Hualapai Indian Tribe Police Dept.	12	860,168	2	75,184	0	0	0	0	4
207	Pinewood Fire District	16	1,412,567	6	311,823	0	0	1	61,943	0
208	Rincon Valley Fire District	35	2,173,707	4	167,106	0	0	3	102,195	1
210	Jerome Police Dept.	4	224,974	0	0	0	0	1	13,277	0
211	Fort Mojave Tribal Police Dept.	13	1,277,549	0	0	0	0	4	17,836	1
212	Buckeye Valley Fire District	57	4,280,093	8	284,170	0	0	7	161,161	10
213	Eloy Fire District	24	1,930,933	6	302,296	1	48,410	2	66,270	1
214	Pascua Yaqui Tribe Fire Dept.	17	1,170,974	4	233,260	2	91,326	1	4,391	2
215	Pascua Yaqui Tribe Police Dept.	18	1,430,187	7	322,702	5	245,190	4	2,144	1
216	Town of Superior Fire Dept.	5	218,876	1	18,674	0	0	4	58,416	0
217	Wickenburg Fire Dept.	12	885,856	0	0	0	0	1	27,686	1
221	Quartzsite Fire District	7	423,609	1	51,443	1	49,792	2	12,364	2
222	Rio Verde Fire District	7	619,961	6	239,578	4	226,756	1	5,471	1
223	Scottsdale Fire Dept.	231	23,304,276	36	1,774,521	6	398,226	5	159,060	5
224	Ak Chin Indian Comm. Fire Dept.	33	2,237,842	7	256,914	1	41,024	5	65,195	4
225	Ak Chin Indian Comm. Police Dept.	12	949,904	2	109,428	0	0	11	201,542	8
226	Corona De Tucson Fire District	19	1,254,446	2	110,432	0	0	0	0	0
227	Golden Shores Fire District	7	416,232	1	34,452	0	0	1	70	0
228	City of Maricopa Fire Dept.	56	5,215,508	5	172,616	1	55,031	4	129,120	0
229	Cave Creek Marshals	1	112,017	0	0	0	0	0	0	0

Employer Number	Employer Name	Number of Actives	Active Payroll	Number of Retirees	Annual Retiree Benefits	Number of DROP	Annual DROP Benefits	Number of Inactive/ Vested	Inactive/Vested Accum. Member Contrib.	Number Transferred Out
231	San Carlos Tribal Police Dept.	22	1,840,803	2	103,968	1	79,364	2	31,624	1
232	Groom Creek Fire District	3	231,162	0	0	0	0	0	0	3
233	Mount Lemmon Fire District	5	282,015	0	0	0	0	0	0	0
234	Yavapai Prescott Tribal Police	6	415,188	1	29,034	0	0	4	80,428	1
235	Tohono O'Odham Nation Fire Dept.	32	2,110,099	8	320,256	1	58,244	5	61,130	3
236	Tohono O'Odham Nation Police Dept.	52	3,825,738	23	1,099,324	2	97,168	9	238,635	4
237	Williamson Valley Fire District	11	902,571	0	0	0	0	7	103,600	6
238	Harquahala Fire District	12	828,428	0	0	0	0	8	69,392	0
239	Coolidge Fire Dept.	4	286,376	0	0	0	0	2	69,030	1
242	Central AZ. College Police Dept.	6	363,858	1	48,393	0	0	0	0	2
243	City of Maricopa Police Dept.	54	4,434,966	6	241,216	0	0	9	140,940	7
244	Oracle Fire District	4	231,473	1	24,762	0	0	2	14,156	1
245	Benson Fire Dept.	1	74,976	0	0	0	0	0	0	0
246	Desert Hills Fire Dept.	19	999,311	2	76,312	0	0	3	62,310	5
247	Queen Creek Fire Dept.	47	4,858,290	2	137,855	0	0	2	1,856	1
248	Sonoita Elgin Fire Dept.	5	315,638	0	0	0	0	9	96,327	5
249	Christopher-Kohl's Fire District	5	353,076	1	14,136	0	0	1	13,032	1
250	Whetstone Fire District	5	276,464	0	0	0	0	1	21,813	2
251	Queen Valley Fire District	3	137,996	0	0	0	0	0	0	0
252	Lake Mohave Ranchos Fire District	3	135,433	2	91,056	0	0	5	46,405	2
253	Huachuca City Police Dept.	4	219,003	2	56,303	0	0	1	149	0
254	Palominas Fire District	4	221,010	0	0	0	0	6	92,604	9
255	Sun Sites Pearce Fire District	6	296,906	0	0	0	0	4	110,016	3
256	Ponderosa Fire District	4	256,182	0	0	0	0	1	40,564	4
257	Timber Mesa Fire and Medical Dist	62	4,949,358	6	259,898	1	50,734	4	116,320	2
258	Central AZ Fire and Medical	96	7,803,357	58	3,298,739	13	908,505	6	182,664	3
259	Copper Canyon Fire and Medical	34	2,513,263	8	294,287	1	30,885	4	63,084	3
261	Beaver Dam/Littlefield Fire Dist.	2	210,700	0	0	0	0	1	4,438	0
262	Blue Ridge Fire District	3	184,951	0	0	0	0	2	24,072	0
263	Arizona Fire & Medical Authority	101	9,559,360	38	2,014,533	11	754,611	6	138,462	1
	TOTAL	15,693	1,380,572,470	13,896	784,830,984	1,971	127,072,605	2,047	29,232,582	761

## APPENDIX B: SUMMARY OF POPULATION DATA BY EMPLOYER - TIER 3

Employer Number	Employer Name	Number of Actives	Active Payroll	Number of Retirees	Annual Retiree Benefits	Number of Inactive/ Vested	Inactive/ Accum. Member Contrib.	Number Transferred Out
001	Bisbee Fire Dept.	7	316,271	0	0	0	0	2
002	Casa Grande Fire Dept.	10	614,134	0	0	0	0	0
003	Casa Grande Police Dept.	10	593,504	0	0	2	10,362	1
004	Chandler Fire Dept.	24	1,401,688	0	0	1	2,734	0
005	Chandler Police Dept.	39	2,547,990	0	0	5	13,920	0
007	Dept. of Public Safety	117	6,700,633	0	0	5	6,180	6
008	Douglas Fire Dept.	8	478,386	0	0	0	0	0
009	Douglas Police Dept.	3	157,683	0	0	0	0	0
010	Flagstaff Fire Dept.	18	939,447	0	0	1	3,164	0
011	Flagstaff Police Dept.	40	2,377,360	0	0	1	12,446	0
012	Glendale Fire Dept.	13	655,322	0	0	0	0	0
013	Glendale Police Dept.	42	2,702,088	0	0	2	7,474	0
014	Globe Fire Dept.	3	164,347	0	0	0	0	0
015	Kingman Fire Dept.	8	397,600	0	0	0	0	3
016	Maricopa County Sheriff's Office	93	5,836,832	1	29,771	8	17,448	6
017	Mesa Fire Dept.	50	2,544,281	0	0	1	838	0
018	Mesa Police Dept.	108	6,989,460	0	0	16	48,416	0
020	Nogales Fire Dept.	5	256,147	0	0	1	3,863	0
021	Phoenix Fire Dept.	189	10,873,892	0	0	0	0	1
022	Phoenix Police Dept.	496	28,113,421	0	0	98	205,996	12
023	Prescott Fire Dept.	3	177,484	0	0	1	3,730	0
024	Prescott Police Dept.	19	1,031,622	0	0	1	387	1
025	Scottsdale Police Dept.	46	3,201,379	0	0	9	34,956	0
026	Sierra Vista Fire Dept.	7	358,857	0	0	0	0	2
027	Tempe Fire Dept.	22	1,326,087	0	0	0	0	0
028	Tempe Police Dept.	34	2,266,333	0	0	2	3,932	0
029	Tucson Fire	29	1,732,227	0	0	3	12,639	1
030	Tucson Police	149	7,878,843	0	0	28	79,632	7
031	Winslow Fire Dept.	2	101,066	0	0	0	0	0
032	Yuma Fire Dept.	21	1,126,431	0	0	2	10,032	2



Employer Number	Employer Name	Number of Actives	Active Payroll	Number of Retirees	Annual Retiree Benefits	Number of Inactive/ Vested	Inactive/ Accum. Member Contrib.	Number Transferred Out
033	Yuma Police Dept.	24	1,186,192	0	0	6	10,242	1
034	Yuma County Sheriff's Dept.	11	660,706	0	0	1	6,080	0
035	Game and Fish Dept.	18	830,959	0	0	2	4,320	0
036	Sierra Vista Police Dept.	11	612,798	0	0	0	0	0
037	Benson Police Dept.	2	112,637	0	0	0	0	0
038	Bisbee Police Dept.	10	443,090	0	0	1	336	1
039	Pima County Sheriff's Dept.	59	3,069,406	0	0	11	11,836	1
040	Kingman Police Dept.	9	461,354	0	0	2	2,610	0
041	ASU Campus Police	18	975,280	0	0	5	11,850	2
042	Lake Havasu City Fire Dept.	3	155,405	0	0	0	0	1
043	Mohave County Sheriff's Dept.	22	1,039,269	0	0	1	8,735	1
044	Bullhead City Fire Dept.	11	569,514	0	0	0	0	1
045	U of A Campus Police	10	494,701	0	0	0	0	1
046	Cochise County Sheriff's Dept.	12	590,085	0	0	0	0	0
049	Drexel Heights Fire District	8	391,176	0	0	0	0	1
050	Winslow Police Dept.	5	247,660	0	0	3	18,531	0
051	Payson Fire Dept.	6	297,048	0	0	0	0	1
052	Payson Police Dept.	5	276,861	0	0	1	6,157	0
053	Northern AZ. Consolidated Fire District #1	6	255,098	0	0	4	14,080	4
054	Fry Fire District	4	196,358	0	0	0	0	0
055	Fredonia Marshals	1	63,067	0	0	0	0	0
056	NAU Campus Police	8	452,363	0	0	0	0	1
059	Avondale Fire Dept.	6	317,414	0	0	0	0	0
060	Parker Police Dept.	2	111,180	0	0	1	1,039	1
061	Coconino County Sheriff's Dept.	16	1,094,296	0	0	5	13,995	1
064	Buckskin Fire District	0	0	0	0	1	3,510	0
065	Snowflake Police Dept.	5	236,692	0	0	0	0	0
066	Cottonwood Police Dept.	1	46,974	0	0	2	8,602	1
067	Lake Havasu City Police Dept.	10	613,592	0	0	2	2,268	2
069	South Tucson Police Dept.	2	86,333	0	0	0	0	1
070	Apache Junction Police Dept.	5	286,361	0	0	0	0	0
071	Navajo County Sheriff's Dept.	14	663,309	0	0	2	3,328	0
072	Mohave Valley Fire District	7	277,781	0	0	1	4,534	3
073	Peoria Fire Dept.	29	1,797,152	0	0	1	4,426	0



Employer Number	Employer Name	Number of Actives	Active Payroll	Number of Retirees	Annual Retiree Benefits	Number of Inactive/ Vested	Inactive/ Accum. Member Contrib.	Number Transferred Out
074	Peoria Police Dept.	23	1,586,879	0	0	3	9,357	2
076	Paradise Valley Police Dept.	1	71,857	0	0	0	0	0
077	Willcox Police Dept.	1	45,248	0	0	0	0	0
078	Show Low Police Dept.	3	160,409	0	0	1	3,872	0
079	Eloy Police Dept.	4	229,486	0	0	0	0	0
080	Nogales Police Dept.	3	154,621	0	0	0	0	0
081	Gilbert Police Dept.	69	4,471,423	0	0	9	23,310	0
083	Clifton Police Dept.	1	57,544	0	0	0	0	2
085	Coolidge Police Dept.	5	261,551	0	0	0	0	0
086	Holbrook Police Dept.	7	350,371	0	0	2	786	0
087	Santa Cruz County Sheriff's Dept.	11	597,014	0	0	0	0	0
088	Prescott Valley Police Dept.	10	545,671	0	0	1	655	0
090	Tolleson Police Dept.	6	386,147	0	0	1	12,978	0
091	Florence Police Dept.	5	267,968	0	0	0	0	3
092	Springerville Police Dept.	1	44,131	0	0	0	0	0
093	El Mirage Police Dept.	8	523,985	0	0	0	0	0
094	Superior Police Dept.	1	49,290	0	0	0	0	0
095	San Luis Police Dept.	9	570,414	0	0	3	4,191	0
096	Page Police Dept.	4	210,736	0	0	0	0	0
097	Page Fire Dept.	8	421,802	0	0	0	0	2
098	Yavapai County Sheriff's Dept.	33	1,726,701	0	0	6	13,032	0
100	Pima Police Dept.	2	123,137	0	0	0	0	0
101	Apache County Sheriff's Dept.	5	234,698	0	0	0	0	2
102	Cottonwood Fire Dept.	3	142,557	0	0	0	0	0
103	La Paz County Sheriff's Dept.	11	563,091	0	0	1	7,788	0
104	Pinal County Sheriff's Dept.	10	594,705	0	0	4	5,256	0
105	Clarkdale Police Dept.	2	107,713	0	0	0	0	1
106	Buckeye Police Dept.	14	955,818	0	0	2	10,868	0
107	Marana Police Dept.	14	790,822	0	0	1	7,708	0
108	Tolleson Fire Dept.	3	172,337	0	0	0	0	0
109	Chino Valley Police Dept.	5	268,816	0	0	0	0	0
110	Surprise Police Dept.	25	1,699,728	0	0	1	1,300	0
111	Wellton Police Dept.	1	66,343	0	0	0	0	0
112	Gila County Sheriff's Dept.	8	429,848	0	0	3	2,814	3

Employer Number	Employer Name	Number of Actives	Active Payroll	Number of Retirees	Annual Retiree Benefits	Number of Inactive/ Vested	Inactive/ Vested Accum. Member Contrib.	Number Transferred Out
113	Pinetop-Lakeside Police Dept.	3	139,800	0	0	1	11,049	0
114	Bullhead City Police Dept.	9	507,645	0	0	1	1,409	0
115	Williams Police Dept.	3	159,431	0	0	0	0	0
116	Miami Police Dept.	3	138,343	0	0	1	3,910	2
119	Dept. of Emer & Military Aff	5	267,671	0	0	3	7,056	0
120	Surprise Fire Dept.	15	826,380	0	0	0	0	0
121	Camp Verde Marshals	5	304,571	0	0	1	10,267	0
122	Oro Valley Police Dept.	9	482,271	0	0	1	9,493	0
123	Greenlee County Sheriff's Dept.	4	222,069	0	0	0	0	1
124	Tucson Airport Authority Fire Dept.	1	64,172	0	0	0	0	0
125	Tucson Airport Authority Police Dept.	2	130,388	0	0	1	567	0
126	Wickenburg Police Dept.	5	282,875	0	0	0	0	0
127	El Mirage Fire Dept.	6	365,690	0	0	0	0	0
129	Sedona Police Dept.	1	51,474	0	0	0	0	0
130	Mammoth Police Dept.	0	0	0	0	1	500	0
131	Globe Police Dept.	9	462,869	0	0	1	1,838	0
132	Tombstone Marshals	2	86,263	0	0	1	7,692	0
133	Golder Ranch Fire District	21	1,021,130	0	0	2	11,594	2
134	Fort Mojave Mesa Fire District	2	92,706	0	0	0	0	0
136	Goodyear Fire Dept.	18	1,106,604	0	0	0	0	1
137	Goodyear Police Dept.	8	558,280	0	0	0	0	0
139	Avondale Police Dept.	28	1,796,832	0	0	1	2,990	2
140	Graham County Sheriff's Dept.	6	304,058	0	0	0	0	0
142	Golden Valley Fire District	2	104,786	0	0	0	0	1
143	Daisy Mountain Fire District	11	611,317	0	0	0	0	0
144	Quartzsite Police Dept.	5	300,441	0	0	0	0	1
145	Picture Rocks Fire District	11	579,173	0	0	2	20,112	2
146	Pima County Comm. College Police	8	514,891	0	0	1	1,308	0
147	Northwest Fire District	24	1,493,047	0	0	1	710	1
148	Superstition Fire and Medical District	6	354,408	0	0	0	0	0
149	Gilbert Fire Dept.	18	1,051,798	0	0	0	0	0
151	Attorney General Invest.	4	302,475	0	0	1	12,306	1
153	St. Johns Police Dept.	3	134,857	0	0	0	0	0
156	Kearny Police Dept.	2	84,736	0	0	0	0	0
163	San Luis Fire Dept.	14	706,098	0	0	1	7,806	0

Employer Number	Employer Name	Number of Actives	Active Payroll	Number of Retirees	Annual Retiree Benefits	Number of Inactive/ Vested	Inactive/ Accum. Member Contrib.	Vested Number Transferred Out
165	Maricopa County Attorney Invest.	2	140,486	0	0	0	0	0
166	Sedona Fire District	8	485,729	0	0	0	0	0
167	Guadalupe Fire Dept.	2	124,342	0	0	0	0	0
168	Mayer Fire District	1	43,879	0	0	0	0	0
169	Somerton Police Dept.	5	234,803	0	0	3	8,979	1
171	Somerton Fire Dept.	9	433,034	0	0	2	232	1
172	Tubac Fire District	6	309,610	0	0	0	0	0
174	Sahuarita Police Dept.	11	609,202	0	0	3	12,693	1
176	Florence Fire Dept.	3	157,684	0	0	0	0	0
177	Sun City Fire District	7	394,350	0	0	1	4,110	1
179	Gila River Fire Dept.	8	403,389	0	0	1	1,207	0
180	Gila River Police Dept.	21	1,280,627	0	0	0	0	0
181	Salt River Pima-Maricopa Fire	9	621,318	0	0	0	0	0
182	Salt River Pima-Maricopa Police	24	1,739,344	0	0	0	0	1
185	Pinetop Fire District	3	168,474	0	0	0	0	0
188	Three Points Fire District	1	53,646	0	0	1	4,706	0
190	Buckeye Fire Dept.	4	205,679	0	0	0	0	0
192	Heber-Overgaard Fire District	1	52,714	0	0	0	0	0
193	Hellsgate Fire District	1	51,244	0	0	0	0	0
194	Green Valley Fire District	11	540,824	0	0	0	0	1
195	Summit Fire District	9	418,216	0	0	0	0	0
197	Fort McDowell Tribal Fire Dept.	4	223,479	0	0	1	6,767	4
198	Fort McDowell Tribal Police Dept.	2	87,407	0	0	0	0	0
199	Highlands Fire District	3	176,821	0	0	0	0	0
200	Rio Rico Fire District	8	378,512	0	0	0	0	2
201	Tri-City Fire District	3	165,204	0	0	1	2,150	0
203	Verde Valley Fire District	6	351,531	0	0	0	0	0
206	Hualapai Indian Tribe Police Dept.	4	271,754	1	27,600	1	778	2
207	Pinewood Fire District	1	54,458	0	0	0	0	0
208	Rincon Valley Fire District	5	232,062	0	0	0	0	0
211	Fort Mojave Tribal Police Dept.	3	168,941	0	0	0	0	0
212	Buckeye Valley Fire District	10	557,565	0	0	0	0	2
213	Eloy Fire District	8	444,659	0	0	0	0	1
214	Pascua Yaqui Tribe Fire Dept.	5	236,741	0	0	0	0	0
215	Pascua Yaqui Tribe Police Dept.	1	53,451	0	0	0	0	0

Employer Number	Employer Name	Number of Actives	Active Payroll	Number of Retirees	Annual Retiree Benefits	Number of Inactive/ Vested	Inactive/ Accum. Member Contrib.	Number Transferred Out
216	Town of Superior Fire Dept.	2	81,205	0	0	0	0	2
217	Wickenburg Fire Dept.	3	162,451	0	0	0	0	0
221	Quartzsite Fire District	4	177,894	0	0	1	1,881	1
222	Rio Verde Fire District	5	342,551	0	0	0	0	1
223	Scottsdale Fire Dept.	37	2,009,964	0	0	0	0	1
224	Ak Chin Indian Comm. Fire Dept.	4	205,264	0	0	0	0	1
228	City of Maricopa Fire Dept.	9	543,753	0	0	0	0	0
231	San Carlos Tribal Police Dept.	5	438,771	0	0	0	0	0
232	Groom Creek Fire District	1	43,710	0	0	0	0	1
233	Mount Lemmon Fire District	1	48,364	0	0	0	0	0
234	Yavapai Prescott Tribal Police	2	116,917	0	0	0	0	0
235	Tohono O'odham Nation Fire Dept.	5	283,382	0	0	0	0	0
236	Tohono O'odham Nation Police Dept.	18	1,111,332	0	0	1	1,057	0
237	Williamson Valley Fire District	8	522,661	0	0	1	11,343	1
239	Coolidge Fire Dept.	1	54,612	0	0	0	0	0
242	Central AZ. College Police Dept.	1	56,032	0	0	0	0	0
243	City of Maricopa Police Dept.	14	842,343	0	0	0	0	1
244	Oracle Fire District	2	110,815	0	0	0	0	1
246	Desert Hills Fire Dept.	1	50,870	0	0	0	0	0
247	Queen Creek Fire Dept.	13	915,483	0	0	0	0	0
248	Sonoita Elgin Fire Dept.	4	161,526	0	0	0	0	1
249	Christopher-Kohl's Fire District	1	53,152	0	0	0	0	0
250	Whetstone Fire District	5	222,629	0	0	0	0	2
252	Lake Mohave Ranchos Fire District	1	51,495	0	0	0	0	0
253	Huachuca City Police Dept.	1	37,778	0	0	0	0	0
254	Palominas Fire District	6	267,005	0	0	2	7,124	2
255	Sun Sites Pearce Fire District	1	49,310	0	0	0	0	0
256	Ponderosa Fire District	1	47,058	0	0	1	5,127	0
257	Timber Mesa Fire and Medical Dist	14	743,441	0	0	1	4,898	0
258	Central AZ Fire and Medical	12	675,199	0	0	0	0	1
259	Copper Canyon Fire and Medical	7	388,104	0	0	0	0	0
263	Arizona Fire & Medical Authority	16	950,152	0	0	0	0	0
264	Taylor Snowlake Fire & Medical	6	347,303	0	0	0	0	0
	TOTAL	2,984	171,249,041	2	57,370	319	902,202	133

## APPENDIX C: SUMMARY OF PENSION FUNDED STATUS BY EMPLOYER - TIERS 1 & 2

Employer		Total AAL	Total Assets	Funded	Unfunded
Number	Employer Name			Percent	Liability
001	Bisbee Fire Dept.	11,708,652	620,835	5.3%	11,087,817
002	Casa Grande Fire Dept.	43,389,814	23,315,386	53.7%	20,074,428
003	Casa Grande Police Dept.	62,093,691	26,748,667	43.1%	35,345,024
004	Chandler Fire Dept.	180,448,891	123,776,647	68.6%	56,672,244
005	Chandler Police Dept.	307,211,347	192,743,535	62.7%	114,467,812
006	Clifton Fire Dept.	278,732	45,896	16.5%	232,836
007	Dept. of Public Safety	1,320,462,111	422,626,419	32.0%	897,835,692
008	Douglas Fire Dept.	18,363,686	5,891,835	32.1%	12,471,851
009	Douglas Police Dept.	27,540,190	8,779,735	31.9%	18,760,455
010	Flagstaff Fire Dept.	96,788,614	38,561,674	39.8%	58,226,940
011	Flagstaff Police Dept.	88,817,272	36,911,538	41.6%	51,905,734
012	Glendale Fire Dept.	232,542,221	136,785,127	58.8%	95,757,094
013	Glendale Police Dept.	383,392,139	189,492,922	49.4%	193,899,217
014	Globe Fire Dept.	10,714,473	6,105,094	57.0%	4,609,379
015	Kingman Fire Dept.	35,295,215	20,512,843	58.1%	14,782,372
016	Maricopa County Sheriff's Office	655,469,495	291,793,407	44.5%	363,676,088
017	Mesa Fire Dept.	449,149,803	217,829,205	48.5%	231,320,598
018	Mesa Police Dept.	848,602,875	388,844,134	45.8%	459,758,741
020	Nogales Fire Dept.	30,422,500	14,117,522	46.4%	16,304,978
021	Phoenix Fire Dept.	1,983,932,273	810,691,199	40.9%	1,173,241,074
022	Phoenix Police Dept.	3,674,958,762	1,467,112,830	39.9%	2,207,845,932
023	Prescott Fire Dept.	77,927,367	54,840,875	70.4%	23,086,492
024	Prescott Police Dept.	60,807,910	40,839,864	67.2%	19,968,046
025	Scottsdale Police Dept.	408,058,769	212,468,544	52.1%	195,590,225
026	Sierra Vista Fire Dept.	35,362,548	19,103,080	54.0%	16,259,468
027	Tempe Fire Dept.	217,315,620	93,705,639	43.1%	123,609,981
028	Tempe Police Dept.	375,672,774	156,042,565	41.5%	219,630,209
029	Tucson Fire	627,091,591	212,073,388	33.8%	415,018,203
030	Tucson Police	1,015,621,820	351,320,877	34.6%	664,300,943
031	Winslow Fire Dept.	3,263,257	7,568,763	231.9%	(4,305,506)
032	Yuma Fire Dept.	101,695,024	41,923,183	41.2%	59,771,841
033	Yuma Police Dept.	128,434,874	55,959,351	43.6%	72,475,523
034	Yuma County Sheriff's Dept.	45,162,050	22,970,098	50.9%	22,191,952
035	Game and Fish Dept.	130,167,223	31,037,727	23.8%	99,129,496
036	Sierra Vista Police Dept.	50,036,044	23,046,006	46.1%	26,990,038
037	Benson Police Dept.	6,361,005	3,330,837	52.4%	3,030,168
038	Bisbee Police Dept.	11,566,062	1,192,183	10.3%	10,373,879
039	Pima County Sheriff's Dept.	441,200,492	181,213,892	41.1%	259,986,600
040	Kingman Police Dept.	33,940,431	19,332,760	57.0%	14,607,671
041	ASU Campus Police	47,985,951	23,954,831	49.9%	24,031,120
042	Lake Havasu City Fire Dept.	66,017,841	34,139,886	51.7%	31,877,955
043	Mohave County Sheriff's Dept.	52,424,942	25,621,795	48.9%	26,803,147
044	Bullhead City Fire Dept.	61,750,426	35,615,976	57.7%	26,134,450
045	U of A Campus Police	36,924,231	19,920,697	54.0%	17,003,534
046	Cochise County Sheriff's Dept.	58,121,693	21,370,919	36.8%	36,750,774
047	Safford Police Dept.	18,228,997	6,095,872	33.4%	12,133,125

Employer Number	Employer Name	Total AAL	Total Assets	Funded Percent	Unfunded Liability
049	Drexel Heights Fire District	39,933,519	25,932,668	64.9%	14,000,851
050	Winslow Police Dept.	11,725,700	6,746,559	57.5%	4,979,141
051	Payson Fire Dept.	16,894,159	9,614,151	56.9%	7,280,008
052	Payson Police Dept.	21,108,841	8,321,358	39.4%	12,787,483
053	Northern AZ. Consolidated Fire District #1	9,806,018	6,104,696	62.3%	3,701,322
054	Fry Fire District	29,435,340	13,213,031	44.9%	16,222,309
055	Fredonia Marshals	1,003,400	749,480	74.7%	253,920
056	NAU Campus Police	13,175,996	5,426,664	41.2%	7,749,332
058	South Tucson Fire Dept.	4,428,191	1,242,491	28.1%	3,185,700
059	Avondale Fire Dept.	41,663,499	29,846,254	71.6%	11,817,245
060	Parker Police Dept.	4,781,697	3,274,263	68.5%	1,507,434
061	Coconino County Sheriff's Dept.	53,332,137	38,883,800	72.9%	14,448,337
064	Buckskin Fire District	9,171,240	3,518,607	38.4%	5,652,633
065	Snowflake Police Dept.	6,101,449	2,869,580	47.0%	3,231,869
066	Cottonwood Police Dept.	21,069,674	9,093,793	43.2%	11,975,881
067	Lake Havasu City Police Dept.	63,887,348	31,920,803	50.0%	31,966,545
069	South Tucson Police Dept.	10,769,869	582,208	5.4%	10,187,661
070	Apache Junction Police Dept.	43,552,073	16,299,295	37.4%	27,252,778
071	Navajo County Sheriff's Dept.	20,085,725	7,106,566	35.4%	12,979,159
072	Mohave Valley Fire District	10,879,654	9,530,771	87.6%	1,348,883
073	Peoria Fire Dept.	120,503,324	79,926,919	66.3%	40,576,405
074	Peoria Police Dept.	151,875,467	82,955,952	54.6%	68,919,515
076	Paradise Valley Police Dept.	40,258,826	34,417,938	85.5%	5,840,888
077	Willcox Police Dept.	6,876,929	2,395,693	34.8%	4,481,236
078	Show Low Police Dept.	20,993,934	16,868,851	80.4%	4,125,083
079	Eloy Police Dept.	15,060,042	8,978,147	59.6%	6,081,895
080	Nogales Police Dept.	36,273,076	18,530,569	51.1%	17,742,507
081	Gilbert Police Dept.	165,261,046	135,499,589	82.0%	29,761,457
083	Clifton Police Dept.	1,229,535	957,980	77.9%	271,555
085	Coolidge Police Dept.	15,052,395	7,321,883	48.6%	7,730,512
086	Holbrook Police Dept.	10,297,713	2,778,711	27.0%	7,519,002
087	Santa Cruz County Sheriff's Dept.	20,170,318	9,105,287	45.1%	11,065,031
088	Prescott Valley Police Dept.	37,857,130	26,543,599	70.1%	11,313,531
089	Eagar Police Dept.	5,172,179	2,261,620	43.7%	2,910,559
090	Tolleson Police Dept.	16,120,679	13,228,761	82.1%	2,891,918
091	Florence Police Dept.	8,761,957	7,346,064	83.8%	1,415,893
092	Springerville Police Dept.	3,198,413	2,018,628	63.1%	1,179,785
093	El Mirage Police Dept.	25,463,079	15,652,724	61.5%	9,810,355
094	Superior Police Dept.	1,740,761	1,331,344	76.5%	409,417
095	San Luis Police Dept.	12,548,722	7,764,598	61.9%	4,784,124
096	Page Police Dept.	8,192,041	8,104,092	98.9%	87,949
097	Page Fire Dept.	3,420,092	3,360,988	98.3%	59,104
098	Yavapai County Sheriff's Dept.	77,643,357	40,369,977	52.0%	37,273,380
100	Pima Police Dept.	513,150	870,723	169.7%	(357,573)
101	Apache County Sheriff's Dept.	17,371,009	5,556,300	32.0%	11,814,709
102	Cottonwood Fire Dept.	12,315,959	8,755,564	71.1%	3,560,395
103	La Paz County Sheriff's Dept.	20,402,201	7,293,637	35.7%	13,108,564
104	Pinal County Sheriff's Dept.	132,010,691	65,355,319	49.5%	66,655,372
105	Clarkdale Police Dept.	3,981,964	2,631,236	66.1%	1,350,728
106	Buckeye Police Dept.	45,880,695	29,768,367	64.9%	16,112,328
107	Marana Police Dept.	43,354,440	25,424,621	58.6%	17,929,819



Employer Number	Employer Name	Total AAL	Total Assets	Funded Percent	Unfunded Liability
108	Tolleson Fire Dept.	19,433,048	16,664,608	85.8%	2,768,440
109	Chino Valley Police Dept.	10,459,688	6,671,588	63.8%	3,788,100
110	Surprise Police Dept.	82,022,723	51,303,046	62.5%	30,719,677
111	Wellton Police Dept.	3,025,543	1,091,681	36.1%	1,933,862
112	Gila County Sheriff's Dept.	22,396,443	9,077,632	40.5%	13,318,811
113	Pinetop-Lakeside Police Dept.	8,901,978	2,498,904	28.1%	6,403,074
114	Bullhead City Police Dept.	58,014,835	27,574,962	47.5%	30,439,873
115	Williams Police Dept.	3,468,934	2,271,328	65.5%	1,197,606
116	Miami Police Dept.	3,409,762	1,703,505	50.0%	1,706,257
117	Thatcher Police Dept.	9,347,769	6,117,230	65.4%	3,230,539
118	Youngtown Police Dept.	1,402,502	490,242	35.0%	912,260
119	Dept. of Emer & Military Aff	21,390,589	11,510,814	53.8%	9,879,775
120	Surprise Fire Dept.	71,669,589	55,933,947	78.0%	15,735,642
121	Camp Verde Marshals	8,078,892	4,807,842	59.5%	3,271,050
122	Oro Valley Police Dept.	67,240,526	41,498,361	61.7%	25,742,165
123	Greenlee County Sheriff's Dept.	8,485,609	5,023,870	59.2%	3,461,739
124	Tucson Airport Authority Fire Dept.	19,179,700	6,037,915	31.5%	13,141,785
125	Tucson Airport Authority Police Dept.	22,309,081	5,815,369	26.1%	16,493,712
126	Wickenburg Police Dept.	7,512,120	3,934,867	52.4%	3,577,253
127	El Mirage Fire Dept.	9,571,414	8,539,928	89.2%	1,031,486
128	Patagonia Marshals	1,539,056	851,484	55.3%	687,572
129	Sedona Police Dept.	14,719,320	9,607,237	65.3%	5,112,083
130	Mammoth Police Dept.	1,266,742	615,267	48.6%	651,475
131	Globe Police Dept.	11,756,806	6,671,961	56.7%	5,084,845
132	Tombstone Marshals	304,765	1,307,034	428.9%	(1,002,269)
133	Golder Ranch Fire District	77,397,060	54,128,313	69.9%	23,268,747
134	Fort Mojave Mesa Fire District	22,950,590	13,195,711	57.5%	9,754,879
136	Goodyear Fire Dept.	62,406,936	44,448,285	71.2%	17,958,651
137	Goodyear Police Dept.	61,494,383	40,384,373	65.7%	21,110,010
139	Avondale Police Dept.	58,877,134	36,010,138	61.2%	22,866,996
140	Graham County Sheriff's Dept.	9,968,448	5,855,162	58.7%	4,113,286
142	Golden Valley Fire District	7,277,149	5,666,698	77.9%	1,610,451
143	Daisy Mountain Fire District	51,542,936	39,131,973	75.9%	12,410,963
144	Quartzsite Police Dept.	4,061,858	3,300,552	81.3%	761,306
145	Picture Rocks Fire District	6,378,073	4,291,771	67.3%	2,086,302
146	Pima County Comm. College Police	13,933,956	7,240,318	52.0%	6,693,638
147	Northwest Fire District	126,210,278	82,203,886	65.1%	44,006,392
148	Superstition Fire and Medical District	62,177,195	41,620,655	66.9%	20,556,540
149	Gilbert Fire Dept.	113,443,930	100,751,585	88.8%	12,692,345
150	Pine-Strawberry Fire District	10,903,301	5,887,084	54.0%	5,016,217
151	Attorney General Invest.	19,697,166	9,129,936	46.4%	10,567,230
153	St. Johns Police Dept.	2,670,874	1,563,991	58.6%	1,106,883
154	Pima County Attorney Invest.	4,282,117	2,396,125	56.0%	1,885,992
156	Kearny Police Dept.	2,792,079	1,596,703	57.2%	1,195,376
158	Navajo County Attorney Invest.	591,118	119,075	20.1%	472,043
162	Avra Valley Fire District	7,110,951	6,126,858	86.2%	984,093
163	San Luis Fire Dept.	9,177,094	7,224,707	78.7%	1,952,387
164	AZ Dept. Liq. Lic. & Control Invest.	12,876,392	4,843,152	37.6%	8,033,240
165	Maricopa County Attorney Invest.	12,686,484	10,411,702	82.1%	2,274,782
166	Sedona Fire District	55,370,286	31,762,326	57.4%	23,607,960
167	Guadalupe Fire Dept.	2,930,091	1,733,816	59.2%	1,196,275

Employer		Total AAL	Total Assets	Funded	Unfunded
Number	Employer Name			Percent	Liability
168	Mayer Fire District	6,026,486	4,290,216	71.2%	1,736,270
169	Somerton Police Dept.	7,934,954	4,934,143	62.2%	3,000,811
171	Somerton Fire Dept.	6,197,910	4,599,689	74.2%	1,598,221
172	Tubac Fire District	10,218,438	7,316,359	71.6%	2,902,079
174	Sahuarita Police Dept.	16,520,967	13,580,757	82.2%	2,940,210
176	Florence Fire Dept.	8,894,267	6,759,509	76.0%	2,134,758
177	Sun City Fire District	62,330,570	25,691,262	41.2%	36,639,308
178	Hayden Police Dept.	564,765	2,141,126	379.1%	(1,576,361)
179	Gila River Fire Dept.	23,183,533	19,643,868	84.7%	3,539,665
180	Gila River Police Dept.	33,727,837	29,594,566	87.7%	4,133,271
181	Salt River Pima-Maricopa Fire	56,402,177	39,187,684	69.5%	17,214,493
182	Salt River Pima-Maricopa Police	57,570,520	37,641,798	65.4%	19,928,722
185	Pinetop Fire District	16,209,343	9,270,223	57.2%	6,939,120
187	Yavapai County Attorney Invest.	1,123,232	47,412	4.2%	1,075,820
188	Three Points Fire District	5,412,931	4,313,948	79.7%	1,098,983
190	Buckeye Fire Dept.	41,012,348	34,529,768	84.2%	6,482,580
192	Heber-Overgaard Fire District	4,438,843	3,853,659	86.8%	585,184
193	Hellsgate Fire District	4,477,096	2,677,610	59.8%	1,799,486
194	Green Valley Fire District	36,450,075	21,577,824	59.2%	14,872,251
195	Summit Fire District	17,724,733	12,003,473	67.7%	5,721,260
197	Fort McDowell Tribal Fire Dept.	3,915,744	3,604,377	92.0%	311,367
198	Fort McDowell Tribal Police Dept.	7,924,506	7,150,019	90.2%	774,487
199	Highlands Fire District	14,468,869	8,352,492	57.7%	6,116,377
200	Rio Rico Fire District	7,180,262	6,674,955	93.0%	505,307
201	Tri-City Fire District	6,757,728	5,344,603	79.1%	1,413,125
202	Maricopa County Park Rangers	2,024,291	1,485,473	73.4%	538,818
203	Verde Valley Fire District	17,669,586	11,878,288	67.2%	5,791,298
204	AZ. State Park Rangers	18,132,166	8,770,201	48.4%	9,361,965
206	Hualapai Indian Tribe Police Dept.	3,689,974	3,417,355	92.6%	272,619
207	Pinewood Fire District	9,531,552	5,281,176	55.4%	4,250,376
208	Rincon Valley Fire District	10,673,440	8,336,405	78.1%	2,337,035
210	Jerome Police Dept.	977,206	903,556	92.5%	73,650
211	Fort Mojave Tribal Police Dept.	5,210,860	4,993,191	95.8%	217,669
212	Buckeye Valley Fire District	20,172,925	16,599,466	82.3%	3,573,459
213	Eloy Fire District	10,954,330	7,474,386	68.2%	3,479,944
214	Pascua Yaqui Tribe Fire Dept.	11,681,129	7,495,214	64.2%	4,185,915
215	Pascua Yaqui Tribe Police Dept.	15,052,751	9,929,531	66.0%	5,123,220
216	Town of Superior Fire Dept.	772,378	895,728	116.0%	(123,350)
217	Wickenburg Fire Dept.	3,488,227	2,782,074	79.8%	706,153
221	Quartzsite Fire District	2,838,358	2,245,929	79.1%	592,429
222	Rio Verde Fire District	9,738,611	7,544,600	77.5%	2,194,011
223	Scottsdale Fire Dept.	133,287,827	112,734,231	84.6%	20,553,596
224	Ak Chin Indian Comm. Fire Dept.	12,226,791	9,027,591	73.8%	3,199,200
225	Ak Chin Indian Comm. Police Dept.	5,069,556	5,052,129	99.7%	17,427
226	Corona De Tucson Fire District	5,430,655	3,973,440	73.2%	1,457,215
227	Golden Shores Fire District	1,873,814	1,792,917	95.7%	80,897
228	City of Maricopa Fire Dept.	27,320,961	22,435,246	82.1%	4,885,715
229	Cave Creek Marshals	673,787	512,374	76.0%	161,413



Employer				Funded	Unfunded
Number	Employer Name	Total AAL	Total Assets	Percent	Liability
231	San Carlos Tribal Police Dept.	6,762,333	5,984,383	88.5%	777,950
232	Groom Creek Fire District	667,525	1,134,383	169.9%	(466,858)
233	Mount Lemmon Fire District	1,389,045	1,319,646	95.0%	69,399
234	Yavapai Prescott Tribal Police	1,955,674	1,682,731	86.0%	272,943
235	Tohono O'odham Nation Fire Dept.	15,045,603	11,410,877	75.8%	3,634,726
236	Tohono O'odham Nation Police Dept.	35,480,900	26,580,272	74.9%	8,900,628
237	Williamson Valley Fire District	2,453,883	2,580,468	105.2%	(126,585)
238	Harquahala Fire District	2,640,364	2,902,921	109.9%	(262,557)
239	Coolidge Fire Dept.	778,004	1,149,884	147.8%	(371,880)
242	Central AZ. College Police Dept.	1,625,398	1,268,425	78.0%	356,973
243	City of Maricopa Police Dept.	17,888,122	16,744,088	93.6%	1,144,034
244	Oracle Fire District	1,113,246	982,613	88.3%	130,633
245	Benson Fire Dept.	830,470	721,169	86.8%	109,301
246	Desert Hills Fire Dept.	4,324,658	3,570,039	82.6%	754,619
247	Queen Creek Fire Dept.	15,046,406	14,313,947	95.1%	732,459
248	Sonoita Elgin Fire Dept.	1,555,058	1,537,917	98.9%	17,141
249	Christopher-Kohl's Fire District	1,169,861	980,820	83.8%	189,041
250	Whetstone Fire District	398,409	783,616	196.7%	(385,207)
251	Queen Valley Fire District	645,249	564,715	87.5%	80,534
252	Lake Mohave Ranchos Fire District	2,100,995	1,481,275	70.5%	619,720
253	Huachuca City Police Dept.	1,499,222	1,089,549	72.7%	409,673
254	Palominas Fire District	800,532	1,473,281	184.0%	(672,749)
255	Sun Sites Pearce Fire District	890,660	1,211,114	136.0%	(320,454)
256	Ponderosa Fire District	365,963	608,644	166.3%	(242,681)
257	Timber Mesa Fire and Medical Dist	24,786,320	19,649,861	79.3%	5,136,459
258	Central AZ Fire and Medical	93,664,480	49,700,073	53.1%	43,964,407
259	Copper Canyon Fire and Medical	14,941,497	9,775,031	65.4%	5,166,466
261	Beaver Dam/Littlefield Fire Dist.	585,464	334,242	57.1%	251,222
262	Blue Ridge Fire District	391,642	287,969	73.5%	103,673
263	Arizona Fire & Medical Authority	83,555,882	52,655,196	63.0%	30,900,686
	Unallocated and Former Employers		333,638		(333,638)
	TOTAL	18,511,955,838	8,675,448,922	46.9%	9,836,506,916

## APPENDIX D: SUMMARY OF PENSION FUNDED STATUS BY EMPLOYER – TIER 3

Employer		Total AAL	Total Assets	Funded	Unfunded
Number	Employer Name			Percent	Liability
004	Chandler Fire Dept.	542,359	605,216	111.60%	(62,857)
005	Chandler Police Dept.	800,173	784,402	98.00%	15,771
007	Dept. of Public Safety	1,665,390	1,683,559	101.10%	(18,169)
012	Glendale Fire Dept.	124,581	110,941	89.10%	13,640
013	Glendale Police Dept.	1,020,680	936,095	91.70%	84,585
016	Maricopa County Sheriff's Office	1,954,615	1,657,986	84.80%	296,629
017	Mesa Fire Dept.	382,033	386,197	101.10%	(4,164)
018	Mesa Police Dept.	1,665,558	1,665,524	100.00%	34
021	Phoenix Fire Dept.	3,135,839	3,131,338	99.90%	4,501
022	Phoenix Police Dept.	8,231,272	8,478,627	103.00%	(247,355)
025	Scottsdale Police Dept.	887,082	870,088	98.10%	16,994
027	Tempe Fire Dept.	340,385	318,739	93.60%	21,646
028	Tempe Police Dept.	529,614	464,593	87.70%	65,021
029	Tucson Fire	587,452	569,662	97.00%	17,790
030	Tucson Police	2,420,881	2,445,034	101.00%	(24,153)
039	Pima County Sheriff's Dept.	1,031,194	975,728	94.60%	55,466
179	Gila River Fire Dept.	88,657	67,005	75.60%	21,652
180	Gila River Police Dept.	275,139	225,898	82.10%	49,241
223	Scottsdale Fire Dept.	648,237	584,491	90.20%	63,746
	Risk Sharing	23,239,599	23,570,444	101.4%	(330,845)
	TOTAL	49,570,740	49,531,567	99.9%	39,173

## APPENDIX E: SUMMARY OF PENSION CONTRIBUTION BY EMPLOYER - TIERS 1 & 2

Employer		UAAL Amortization			Calculated	Required ER
Number	Employer Name	ER NC%	Pmt %	Period	ER Cont.	Cont.
001	Bisbee Fire Dept.	13.34%	62.40%	26	75.74%	75.74%
002	Casa Grande Fire Dept.	12.52%	32.54%	16	45.06%	45.06%
003	Casa Grande Police Dept.	9.79%	58.27%	16	68.06%	68.06%
004	Chandler Fire Dept.	15.31%	26.02%	16	41.33%	41.33%
005	Chandler Police Dept.	13.37%	35.19%	16	48.56%	48.56%
006	Clifton Fire Dept.	0.00%	0.00%	16	0.00%	5.00%
007	Dept. of Public Safety	13.28%	88.67%	16	101.95%	101.95%
008	Douglas Fire Dept.	14.08%	50.75%	16	64.83%	64.83%
009	Douglas Police Dept.	10.08%	80.92%	16	91.00%	91.00%
010	Flagstaff Fire Dept.	13.17%	72.31%	16	85.48%	85.48%
011	Flagstaff Police Dept.	10.31%	35.06%	27	45.37%	45.37%
012	Glendale Fire Dept.	15.08%	38.62%	16	53.70%	53.70%
013	Glendale Police Dept.	13.86%	44.67%	16	58.53%	58.53%
014	Globe Fire Dept.	11.81%	39.14%	16	50.95%	50.95%
015	Kingman Fire Dept.	13.09%	34.93%	16	48.02%	48.02%
016	Maricopa County Sheriff's Office	13.59%	56.57%	16	70.16%	70.16%
017	Mesa Fire Dept.	15.20%	40.42%	26	55.62%	55.62%
018	Mesa Police Dept.	13.82%	41.72%	26	55.54%	55.54%
020	Nogales Fire Dept.	14.58%	56.25%	16	70.83%	70.83%
021	Phoenix Fire Dept.	15.21%	48.08%	26	63.29%	63.29%
022	Phoenix Police Dept.	13.89%	53.43%	26	67.32%	67.32%
023	Prescott Fire Dept.	12.40%	38.55%	16	50.95%	50.95%
024	Prescott Police Dept.	10.88%	31.09%	16	41.97%	41.97%
025	Scottsdale Police Dept.	13.60%	45.42%	16	59.02%	59.02%
026	Sierra Vista Fire Dept.	13.95%	43.25%	16	57.20%	57.20%
027	Tempe Fire Dept.	15.42%	67.88%	16	83.30%	83.30%
028	Tempe Police Dept.	14.08%	60.85%	16	74.93%	74.93%
029	Tucson Fire	13.20%	55.47%	26	68.67%	68.67%
030	Tucson Police	12.32%	65.54%	26	77.86%	77.86%
031	Winslow Fire Dept.	12.75%	0.00%	20	12.75%	12.75%
032	Yuma Fire Dept.	13.29%	60.78%	16	74.07%	74.07%
033	Yuma Police Dept.	10.26%	60.83%	16	71.09%	71.09%
034	Yuma County Sheriff's Dept.	10.16%	36.36%	16	46.52%	46.52%
035	Game and Fish Dept.	13.32%	117.53%	16	130.85%	130.85%
036	Sierra Vista Police Dept.	10.55%	49.33%	16	59.88%	59.88%
037	Benson Police Dept.	9.86%	31.17%	16	41.03%	41.03%
038	Bisbee Police Dept.	11.02%	83.69%	26	94.71%	94.71%
039	Pima County Sheriff's Dept.	12.08%	70.05%	16	82.13%	82.13%
040	Kingman Police Dept.	9.77%	39.43%	16	49.20%	49.20%
041	ASU Campus Police	13.86%	32.80%	16	46.66%	46.66%
042	Lake Havasu City Fire Dept.	12.81%	44.77%	16	57.58%	57.58%
043	Mohave County Sheriff's Dept.	11.40%	42.23%	16	53.63%	53.63%
044	Bullhead City Fire Dept.	13.18%	44.89%	16	58.07%	58.07%
045	U of A Campus Police	12.70%	35.83%	16	48.53%	48.53%
046	Cochise County Sheriff's Dept.	10.35%	38.93%	26	49.28%	49.28%
047	Safford Police Dept.	10.01%	50.71%	26	60.72%	60.72%
049	Drexel Heights Fire District	13.45%	22.56%	16	36.01%	36.01%
050	Winslow Police Dept.	15.05%	27.18%	16	42.23%	42.23%
051	Payson Fire Dept.	13.19%	25.24%	16	38.43%	38.43%
052	Payson Police Dept.	10.62%	56.89%	16	67.51%	67.51%

Employer			UAAL Amortization	Calculated	Required ER	
Number	Employer Name	ER NC%	Pmt %	Period	ER Cont.	Cont.
053	Northern AZ. Consolidated Fire District #1	13.66%	27.57%	16	41.23%	41.23%
054	Fry Fire District	15.23%	35.06%	27	50.29%	50.29%
055	Fredonia Marshals	10.58%	12.32%	16	22.90%	22.90%
056	NAU Campus Police	9.99%	38.63%	16	48.62%	48.62%
058	South Tucson Fire Dept.	11.95%	277.00%	26	288.95%	288.95%
059	Avondale Fire Dept.	15.14%	15.86%	16	31.00%	31.00%
060	Parker Police Dept.	13.74%	22.93%	16	36.67%	36.67%
061	Coconino County Sheriff's Dept.	10.10%	28.16%	16	38.26%	38.26%
064	Buckskin Fire District	14.17%	55.51%	16	69.68%	69.68%
065	Snowflake Police Dept.	10.89%	33.28%	16	44.17%	44.17%
066	Cottonwood Police Dept.	11.21%	56.91%	16	68.12%	68.12%
067	Lake Havasu City Police Dept.	10.30%	52.94%	16	63.24%	63.24%
069	South Tucson Police Dept.	12.76%	98.22%	26	110.98%	110.98%
070	Apache Junction Police Dept.	11.53%	54.97%	16	66.50%	66.50%
071	Navajo County Sheriff's Dept.	10.86%	46.38%	16	57.24%	57.24%
072	Mohave Valley Fire District	16.99%	8.13%	16	25.12%	25.12%
073	Peoria Fire Dept.	15.52%	21.08%	16	36.60%	36.60%
074	Peoria Police Dept.	14.23%	32.65%	16	46.88%	46.88%
076	Paradise Valley Police Dept.	15.59%	14.66%	16	30.25%	30.25%
077	Willcox Police Dept.	13.83%	64.30%	16	78.13%	78.13%
078	Show Low Police Dept.	9.96%	19.50%	16	29.46%	29.46%
079	Eloy Police Dept.	10.70%	28.41%	16	39.11%	39.11%
080	Nogales Police Dept.	11.44%	55.37%	16	66.81%	66.81%
081	Gilbert Police Dept.	14.52%	9.52%	16	24.04%	24.04%
083	Clifton Police Dept.	9.64%	11.98%	19	21.62%	21.62%
085	Coolidge Police Dept.	10.15%	36.79%	16	46.94%	46.94%
086	Holbrook Police Dept.	22.92%	94.75%	16	117.67%	117.67%
087	Santa Cruz County Sheriff's Dept.	11.74%	45.24%	16	56.98%	56.98%
088	Prescott Valley Police Dept.	10.37%	20.15%	16	30.52%	30.52%
089	Eagar Police Dept.	13.50%	67.30%	16	80.80%	80.80%
090	Tolleson Police Dept.	13.28%	10.71%	16	23.99%	23.99%
091	Florence Police Dept.	11.12%	8.35%	16	19.47%	19.47%
092	Springerville Police Dept.	8.62%	32.96%	16	41.58%	41.58%
093	El Mirage Police Dept.	15.09%	21.39%	16	36.48%	36.48%
094	Superior Police Dept.	16.65%	9.61%	16	26.26%	26.26%
095	San Luis Police Dept.	10.13%	19.38%	16	29.51%	29.51%
096	Page Police Dept.	10.93%	0.33%	16	11.26%	11.26%
097	Page Fire Dept.	13.07%	2.08%	16	15.15%	15.15%
098	Yavapai County Sheriff's Dept.	9.64%	35.96%	16	45.60%	45.60%
100	Pima Police Dept.	11.41%	(0.33%)	20	11.08%	11.08%
101	Apache County Sheriff's Dept.	9.94%	65.94%	16	75.88%	75.88%
102	Cottonwood Fire Dept.	13.28%	19.66%	16	32.94%	32.94%
103	La Paz County Sheriff's Dept.	10.53%	67.72%	16	78.25%	78.25%
104	Pinal County Sheriff's Dept.	10.99%	36.08%	16	47.07%	47.07%
105	Clarkdale Police Dept.	13.54%	17.58%	26	31.12%	31.12%
106	Buckeye Police Dept.	13.89%	17.39%	16	31.28%	31.28%
107	Marana Police Dept.	13.07%	23.64%	16	36.71%	36.71%
108	Tolleson Fire Dept.	15.09%	10.43%	16	25.52%	25.52%
109	Chino Valley Police Dept.	11.07%	22.65%	16	33.72%	33.72%
110	Surprise Police Dept.	13.84%	20.67%	16	34.51%	34.51%
111	Wellton Police Dept.	9.00%	48.42%	16	57.42%	57.42%
112	Gila County Sheriff's Dept.	9.21%	43.52%	16	52.73%	52.73%
113	Pinetop-Lakeside Police Dept.	13.17%	61.72%	26	74.89%	74.89%
114	Bullhead City Police Dept.	9.66%	49.07%	16	58.73%	58.73%
115	Williams Police Dept.	11.01%	20.02%	16	31.03%	31.03%

Employer Number	Employer Name	ER NC%	UAAL Amortization Pmt %	Period	Calculated ER Cont.	Required ER Cont.
116	Miami Police Dept.	5.09%	75.02%	16	80.11%	80.11%
117	Thatcher Police Dept.	9.58%	30.90%	16	40.48%	40.48%
118	Youngtown Police Dept.	0.00%	0.00%	16	0.00%	8.00%
119	Dept. of Emer & Military Aff	13.58%	33.32%	16	46.90%	46.90%
120	Surprise Fire Dept.	15.05%	11.03%	16	26.08%	26.08%
121	Camp Verde Marshals	10.97%	24.25%	16	35.22%	35.22%
122	Oro Valley Police Dept.	13.19%	30.38%	16	43.57%	43.57%
123	Greenlee County Sheriff's Dept.	11.33%	27.88%	16	39.21%	39.21%
124	Tucson Airport Authority Fire Dept.	14.60%	86.86%	16	101.46%	101.46%
125	Tucson Airport Authority Police Dept.	15.90%	81.63%	16	97.53%	97.53%
126	Wickenburg Police Dept.	12.98%	22.61%	16	35.59%	35.59%
127	El Mirage Fire Dept.	14.60%	4.49%	16	19.09%	19.09%
128	Patagonia Marshals	16.88%	36.77%	26	53.65%	53.65%
129	Sedona Police Dept.	12.87%	24.20%	16	37.07%	37.07%
130	Mammoth Police Dept.	11.64%	32.15%	16	43.79%	43.79%
131	Globe Police Dept.	16.15%	33.92%	16	50.07%	50.07%
132	Tombstone Marshals	24.35%	(2.07%)	20	22.28%	22.28%
133	Golder Ranch Fire District	13.29%	12.61%	16	25.90%	25.90%
134	Fort Mojave Mesa Fire District	12.83%	36.80%	16	49.63%	49.63%
136	Goodyear Fire Dept.	15.11%	15.83%	16	30.94%	30.94%
137	Goodyear Police Dept.	15.29%	17.54%	16	32.83%	32.83%
139	Avondale Police Dept.	13.81%	18.58%	16	32.39%	32.39%
140	Graham County Sheriff's Dept.	9.88%	21.59%	26	31.47%	31.47%
142	Golden Valley Fire District	13.37%	12.13%	16	25.50%	25.50%
143	Daisy Mountain Fire District	15.44%	8.90%	26	24.34%	24.34%
144	Quartzsite Police Dept.	10.38%	11.17%	16	21.55%	21.55%
145	Picture Rocks Fire District	12.30%	14.46%	16	26.76%	26.76%
146	Pima County Comm. College Police	12.10%	29.64%	16	41.74%	41.74%
147	Northwest Fire District	13.95%	23.10%	16	37.05%	37.05%
148	Superstition Fire and Medical District	14.78%	17.56%	26	32.34%	32.34%
149	Gilbert Fire Dept.	14.93%	6.02%	16	20.95%	20.95%
150	Pine-Strawberry Fire District	13.33%	24.01%	27	37.34%	37.34%
151	Attorney General Invest.	17.05%	41.93%	16	58.98%	58.98%
153	St. Johns Police Dept.	17.97%	23.60%	16	41.57%	41.57%
154	Pima County Attorney Invest.	10.53%	64.14%	16	74.67%	74.67%
156	Kearny Police Dept.	19.84%	34.65%	16	54.49%	54.49%
158	Navajo County Attorney Invest.	0.00%	0.00%	16	0.00%	5.00%
162	Avra Valley Fire District	13.21%	6.84%	16	20.05%	20.05%
163	San Luis Fire Dept.	14.04%	6.88%	16	20.92%	20.92%
164	AZ Dept. Liq. Lic. & Control Invest.	14.60%	90.81%	16	105.41%	105.41%
165	Maricopa County Attorney Invest.	11.82%	19.94%	16	31.76%	31.76%
166	Sedona Fire District	12.59%	27.12%	16	39.71%	39.71%
167	Guadalupe Fire Dept.	15.27%	21.72%	16	36.99%	36.99%
168	Mayer Fire District	14.87%	22.86%	16	37.73%	37.73%
169	Somerton Police Dept.	9.10%	27.62%	16	36.72%	36.72%
171	Somerton Fire Dept.	12.98%	11.03%	16	24.01%	24.01%
172	Tubac Fire District	15.10%	11.06%	27	26.16%	26.16%
174	Sahuarita Police Dept.	14.64%	7.19%	16	21.83%	21.83%
176	Florence Fire Dept.	12.88%	10.31%	16	23.19%	23.19%
177	Sun City Fire District	14.29%	47.28%	26	61.57%	61.57%
178	Hayden Police Dept.	12.79%	(0.83%)	20	11.96%	11.96%
179	Gila River Fire Dept.	14.82%	7.43%	16	22.25%	22.25%
180	Gila River Police Dept.	13.69%	5.21%	16	18.90%	18.90%
181	Salt River Pima-Maricopa Fire	15.04%	16.88%	16	31.92%	31.92%

Employer		UAAL Amortization			Calculated	Required ER
Number	Employer Name	ER NC%	Pmt %	Period	ER Cont.	Cont.
182	Salt River Pima-Maricopa Police	14.42%	14.40%	16	28.82%	28.82%
185	Pinetop Fire District	12.80%	18.59%	27	31.39%	31.39%
187	Yavapai County Attorney Invest.	0.00%	0.00%	16	0.00%	5.00%
188	Three Points Fire District	14.59%	12.66%	16	27.25%	27.25%
190	Buckeye Fire Dept.	15.53%	7.32%	16	22.85%	22.85%
192	Heber-Overgaard Fire District	14.46%	6.10%	16	20.56%	20.56%
193	Hellsgate Fire District	12.95%	37.68%	16	50.63%	50.63%
194	Green Valley Fire District	13.50%	18.17%	27	31.67%	31.67%
195	Summit Fire District	13.03%	17.90%	16	30.93%	30.93%
197	Fort Mcdowell Tribal Fire Dept.	13.69%	4.89%	19	18.58%	18.58%
198	Fort Mcdowell Tribal Police Dept.	12.46%	8.36%	19	20.82%	20.82%
199	Highlands Fire District	14.69%	18.26%	26	32.95%	32.95%
200	Rio Rico Fire District	13.53%	3.24%	16	16.77%	16.77%
201	Tri-City Fire District	13.42%	9.41%	16	22.83%	22.83%
202	Maricopa County Park Rangers	0.00%	0.00%	16	0.00%	8.00%
203	Verde Valley Fire District	12.84%	16.23%	16	29.07%	29.07%
204	AZ. State Park Rangers	16.34%	101.68%	16	118.02%	118.02%
206	Hualapai Indian Tribe Police Dept.	14.84%	2.60%	16	17.44%	17.44%
207	Pinewood Fire District	13.90%	24.15%	16	38.05%	38.05%
208	Rincon Valley Fire District	14.61%	8.31%	16	22.92%	22.92%
210	Jerome Police Dept.	8.05%	3.68%	19	11.73%	11.73%
211	Fort Mojave Tribal Police Dept.	10.45%	1.93%	19	12.38%	12.38%
212	Buckeye Valley Fire District	14.53%	7.06%	16	21.59%	21.59%
213	Eloy Fire District	14.00%	12.03%	16	26.03%	26.03%
214	Pascua Yaqui Tribe Fire Dept.	15.17%	25.12%	16	40.29%	40.29%
215	Pascua Yaqui Tribe Police Dept.	12.44%	27.75%	16	40.19%	40.19%
216	Town of Superior Fire Dept.	14.72%	0.00%	20	14.72%	14.72%
217	Wickenburg Fire Dept.	13.30%	6.51%	16	19.81%	19.81%
221	Quartzsite Fire District	12.52%	7.83%	16	20.35%	20.35%
222	Rio Verde Fire District	13.15%	18.05%	16	31.20%	31.20%
223	Scottsdale Fire Dept.	13.50%	7.56%	16	21.06%	21.06%
224	Ak Chin Indian Comm. Fire Dept.	11.76%	12.35%	16	24.11%	24.11%
225	Ak Chin Indian Comm. Police Dept.	9.57%	1.78%	16	11.35%	11.35%
226	Corona De Tucson Fire District	13.93%	9.89%	16	23.82%	23.82%
227	Golden Shores Fire District	13.46%	2.96%	19	16.42%	16.42%
228	City of Maricopa Fire Dept.	13.03%	7.52%	16	20.55%	20.55%
229	Cave Creek Marshals	13.72%	11.94%	16	25.66%	25.66%
231	San Carlos Tribal Police Dept.	13.34%	4.31%	16	17.65%	17.65%
232	Groom Creek Fire District	11.33%	(1.08%)	20	10.25%	10.25%
233	Mount Lemmon Fire District	13.72%	1.96%	16	15.68%	15.68%
234	Yavapai Prescott Tribal Police	12.16%	4.63%	16	16.79%	16.79%
235	Tohono O'Odham Nation Fire Dept.	12.85%	13.15%	16	26.00%	26.00%
236	Tohono O'Odham Nation Police Dept.	12.57%	15.22%	16	27.79%	27.79%
237	Williamson Valley Fire District	14.10%	(0.16%)	20	13.94%	13.94%
238	Harquahala Fire District	13.69%	0.00%	20	13.69%	13.69%
239	Coolidge Fire Dept.	13.17%	(1.71%)	20	11.46%	11.46%
242	Central AZ. College Police Dept.	14.93%	7.55%	16	22.48%	22.48%
243	City of Maricopa Police Dept.	11.19%	2.24%	16	13.43%	13.43%
244	Oracle Fire District	13.64%	3.97%	16	17.61%	17.61%
245	Benson Fire Dept.	15.07%	11.62%	16	26.69%	26.69%
246	Desert Hills Fire Dept.	13.31%	6.67%	16	19.98%	19.98%
247	Queen Creek Fire Dept.	13.78%	1.55%	16	15.33%	15.33%
248	Sonoita Elgin Fire Dept.	11.66%	2.15%	19	13.81%	13.81%



Employer		UAAL Amortization		Calculated	Required ER
Number	Employer Name	ER NC%	Pmt %	Period	ER Cont.
249	Christopher-Kohl's Fire District	11.61%	4.88%	16	16.49%
250	Whetstone Fire District	15.44%	(0.26%)	20	15.18%
251	Queen Valley Fire District	10.72%	5.10%	16	15.82%
252	Lake Mohave Ranchos Fire District	16.24%	12.24%	27	28.48%
253	Huachuca City Police Dept.	10.69%	15.40%	16	26.09%
254	Palominas Fire District	19.34%	0.00%	20	19.34%
255	Sun Sites Pearce Fire District	14.22%	(2.72%)	20	11.50%
256	Ponderosa Fire District	13.49%	(1.11%)	20	12.38%
257	Timber Mesa Fire and Medical Dist	13.54%	5.11%	27	18.65%
258	Central AZ Fire and Medical	12.91%	40.56%	16	53.47%
259	Copper Canyon Fire and Medical	12.86%	14.56%	16	27.42%
261	Beaver Dam/Littlefield Fire Dist.	7.94%	8.79%	16	16.73%
262	Blue Ridge Fire District	10.56%	6.53%	16	17.09%
263	Arizona Fire & Medical Authority	14.91%	16.86%	26	31.77%
	TOTAL	13.67%	42.53%		56.20%

## APPENDIX F: SUMMARY OF CALCULATED PENSION CONTRIBUTION BY EMPLOYER – TIER 3

Employer		Total	UAAL	Total	EE	ER
Number	Employer Name	NC%	Pmt %	Cont. %	Cont. %	Cont. %
004	Chandler Fire Dept.	19.11%	0.00%	19.11%	9.56%	9.56%
005	Chandler Police Dept.	17.95%	0.08%	18.03%	9.02%	9.02%
007	Dept. of Public Safety	18.90%	0.00%	18.90%	9.45%	9.45%
012	Glendale Fire Dept.	20.86%	0.26%	21.12%	10.56%	10.56%
013	Glendale Police Dept.	18.12%	0.38%	18.50%	9.25%	9.25%
016	Maricopa County Sheriff's Office	18.54%	0.60%	19.14%	9.57%	9.57%
017	Mesa Fire Dept.	20.42%	0.00%	20.42%	10.21%	10.21%
018	Mesa Police Dept.	18.20%	0.00%	18.20%	9.10%	9.10%
021	Phoenix Fire Dept.	19.22%	0.00%	19.22%	9.61%	9.61%
022	Phoenix Police Dept.	18.70%	0.00%	18.70%	9.35%	9.35%
025	Scottsdale Police Dept.	17.47%	0.04%	17.51%	8.76%	8.76%
027	Tempe Fire Dept.	19.16%	0.18%	19.34%	9.67%	9.67%
028	Tempe Police Dept.	17.99%	0.34%	18.33%	9.17%	9.17%
029	Tucson Fire	19.43%	0.12%	19.55%	9.78%	9.78%
030	Tucson Police	18.74%	0.00%	18.74%	9.37%	9.37%
039	Pima County Sheriff's Dept.	18.79%	0.21%	19.00%	9.50%	9.50%
179	Gila River Fire Dept.	20.29%	0.68%	20.97%	10.49%	10.49%
180	Gila River Police Dept.	19.43%	0.47%	19.90%	9.95%	9.95%
223	Scottsdale Fire Dept.	20.20%	0.40%	20.60%	10.30%	10.30%
	Risk Sharing	18.10%	0.00%	18.10%	9.05%	9.05%
	TOTAL	18.46%	0.05%	18.51%	9.26%	9.26%



## APPENDIX G: SUMMARY OF EMPLOYERS WITH EXTENDED AMORTIZATION PERIODS – TIERS 1 & 2

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Under the Arizona Revised Statutes Title 38, Chapter 5, Article 4, Section 38-891.M, employers can request a one-time election to extend the amortization period used for recognizing Tier 1 and 2 liabilities to a closed period of no more than 30 years. The employers listed below have made this election and have the period shown remaining as of the June 30, 2020 valuation. All other employers are using the standard 16-year amortization period.

26-Year Amortization		27-Year Amortization	
001	BISBEE FIRE DEPT.	011	FLAGSTAFF POLICE DEPT.
017	MESA FIRE DEPT.	054	FRY FIRE DISTRICT
018	MESA POLICE DEPT.	150	PINE-STRAWBERRY FIRE DISTRICT
021	PHOENIX FIRE DEPT.	172	TUBAC FIRE DISTRICT
022	PHOENIX POLICE DEPT.	185	PINETOP FIRE DISTRICT
029	TUCSON FIRE	194	GREEN VALLEY FIRE DISTRICT
030	TUCSON POLICE	252	LAKE MOHAVE RANCHOS FIRE DISTRICT
038	BISBEE POLICE DEPT.	257	TIMBER MESA FIRE AND MEDICAL DIST
046	COCHISE COUNTY SHERIFF'S DEPT.		
047	SAFFORD POLICE DEPT.		
058	SOUTH TUCSON FIRE DEPT.		
069	SOUTH TUCSON POLICE DEPT.		
105	CLARKDALE POLICE DEPT.		
113	PINETOP-LAKESIDE POLICE DEPT.		
128	PATAGONIA MARSHALS		
140	GRAHAM COUNTY SHERIFF'S DEPT.		
143	DAISY MOUNTAIN FIRE DISTRICT		
148	SUPERSTITION FIRE AND MEDICAL DISTRICT		
177	SUN CITY FIRE DISTRICT		
199	HIGHLANDS FIRE DISTRICT		
263	ARIZONA FIRE & MEDICAL AUTHORITY		

## APPENDIX H: SUMMARY OF HEALTH FUNDED STATUS BY EMPLOYER – TIERS 1 & 2

Employer Number	Employer Name	Total AAL	Total Assets	Funded Percent	Unfunded Liability
001	Bisbee Fire Dept.	162,248	247,294	152.4%	(85,046)
002	Casa Grande Fire Dept.	618,521	571,436	92.4%	47,085
003	Casa Grande Police Dept.	955,665	973,019	101.8%	(17,354)
004	Chandler Fire Dept.	2,839,476	2,951,410	103.9%	(111,934)
005	Chandler Police Dept.	5,179,941	4,740,671	91.5%	439,270
006	Clifton Fire Dept.	9,296	10,237	110.1%	(941)
007	Dept. of Public Safety	23,694,975	32,354,495	136.5%	(8,659,520)
008	Douglas Fire Dept.	240,443	502,159	208.8%	(261,716)
009	Douglas Police Dept.	385,101	627,155	162.9%	(242,054)
010	Flagstaff Fire Dept.	1,528,415	2,986,129	195.4%	(1,457,714)
011	Flagstaff Police Dept.	1,440,013	1,600,401	111.1%	(160,388)
012	Glendale Fire Dept.	3,125,000	4,949,796	158.4%	(1,824,796)
013	Glendale Police Dept.	5,949,594	5,840,595	98.2%	108,999
014	Globe Fire Dept.	204,612	210,155	102.7%	(5,543)
015	Kingman Fire Dept.	653,400	799,220	122.3%	(145,820)
016	Maricopa County Sheriff's Office	8,696,787	15,116,913	173.8%	(6,420,126)
017	Mesa Fire Dept.	8,621,571	7,835,790	90.9%	785,781
018	Mesa Police Dept.	21,076,674	10,675,120	50.6%	10,401,554
020	Nogales Fire Dept.	733,639	647,008	88.2%	86,631
021	Phoenix Fire Dept.	25,447,841	39,540,956	155.4%	(14,093,115)
022	Phoenix Police Dept.	48,925,143	69,792,266	142.7%	(20,867,123)
023	Prescott Fire Dept.	1,047,516	1,270,714	121.3%	(223,198)
024	Prescott Police Dept.	1,161,836	842,035	72.5%	319,801
025	Scottsdale Police Dept.	5,573,303	7,380,712	132.4%	(1,807,409)
026	Sierra Vista Fire Dept.	860,529	602,076	70.0%	258,453
027	Tempe Fire Dept.	3,418,891	3,871,876	113.2%	(452,985)
028	Tempe Police Dept.	6,795,072	4,452,851	65.5%	2,342,221
029	Tucson Fire	12,672,921	11,202,093	88.4%	1,470,828
030	Tucson Police	20,751,444	16,358,969	78.8%	4,392,475
031	Winslow Fire Dept.	55,831	361,950	648.3%	(306,119)
032	Yuma Fire Dept.	1,733,456	2,009,336	115.9%	(275,880)
033	Yuma Police Dept.	1,907,695	3,231,049	169.4%	(1,323,354)
034	Yuma County Sheriff's Dept.	636,844	1,297,109	203.7%	(660,265)
035	Game and Fish Dept.	2,660,322	2,990,207	112.4%	(329,885)
036	Sierra Vista Police Dept.	1,183,806	779,439	65.8%	404,367
037	Benson Police Dept.	136,304	170,502	125.1%	(34,198)
038	Bisbee Police Dept.	253,421	158,621	62.6%	94,800
039	Pima County Sheriff's Dept.	7,211,932	9,348,278	129.6%	(2,136,346)
040	Kingman Police Dept.	625,093	694,247	111.1%	(69,154)
041	ASU Campus Police	827,112	1,125,355	136.1%	(298,243)
042	Lake Havasu City Fire Dept.	1,186,137	1,602,083	135.1%	(415,946)
043	Mohave County Sheriff's Dept.	721,927	1,619,908	224.4%	(897,981)
044	Bullhead City Fire Dept.	841,219	1,523,725	181.1%	(682,506)
045	U of A Campus Police	751,257	700,676	93.3%	50,581
046	Cochise County Sheriff's Dept.	1,113,890	1,364,044	122.5%	(250,154)
047	Safford Police Dept.	383,499	349,399	91.1%	34,100
049	Drexel Heights Fire District	735,330	1,024,666	139.3%	(289,336)
050	Winslow Police Dept.	178,341	386,249	216.6%	(207,908)
051	Payson Fire Dept.	413,468	231,901	56.1%	181,567
052	Payson Police Dept.	456,271	289,213	63.4%	167,058

Employer Number	Employer Name	Total AAL	Total Assets	Funded Percent	Unfunded Liability
053	Northern AZ. Consolidated Fire District #1	163,475	234,025	143.2%	(70,550)
054	Fry Fire District	478,225	414,351	86.6%	63,874
055	Fredonia Marshals	22,826	66,997	293.5%	(44,171)
056	NAU Campus Police	243,839	305,598	125.3%	(61,759)
058	South Tucson Fire Dept.	30,023	98,599	328.4%	(68,576)
059	Avondale Fire Dept.	627,525	687,309	109.5%	(59,784)
060	Parker Police Dept.	50,455	179,281	355.3%	(128,826)
061	Coconino County Sheriff's Dept.	961,280	628,151	65.3%	333,129
064	Buckskin Fire District	84,562	97,977	115.9%	(13,415)
065	Snowflake Police Dept.	78,788	159,074	201.9%	(80,286)
066	Cottonwood Police Dept.	252,017	390,671	155.0%	(138,654)
067	Lake Havasu City Police Dept.	1,134,999	1,209,031	106.5%	(74,032)
069	South Tucson Police Dept.	158,498	121,700	76.8%	36,798
070	Apache Junction Police Dept.	672,454	831,198	123.6%	(158,744)
071	Navajo County Sheriff's Dept.	257,090	738,885	287.4%	(481,795)
072	Mohave Valley Fire District	183,630	475,035	258.7%	(291,405)
073	Peoria Fire Dept.	1,802,764	1,992,404	110.5%	(189,640)
074	Peoria Police Dept.	2,225,928	2,328,083	104.6%	(102,155)
076	Paradise Valley Police Dept.	547,593	499,695	91.3%	47,898
077	Willcox Police Dept.	61,957	153,813	248.3%	(91,856)
078	Show Low Police Dept.	328,503	457,649	139.3%	(129,146)
079	Eloy Police Dept.	177,564	423,660	238.6%	(246,096)
080	Nogales Police Dept.	997,686	1,029,637	103.2%	(31,951)
081	Gilbert Police Dept.	2,159,454	2,792,655	129.3%	(633,201)
083	Clifton Police Dept.	21,832	67,660	309.9%	(45,828)
085	Coolidge Police Dept.	283,754	385,394	135.8%	(101,640)
086	Holbrook Police Dept.	90,607	241,850	266.9%	(151,243)
087	Santa Cruz County Sheriff's Dept.	349,251	519,735	148.8%	(170,484)
088	Prescott Valley Police Dept.	690,382	763,935	110.7%	(73,553)
089	Eagar Police Dept.	46,964	157,857	336.1%	(110,893)
090	Tolleson Police Dept.	289,970	333,023	114.8%	(43,053)
091	Florence Police Dept.	138,416	285,085	206.0%	(146,669)
092	Springerville Police Dept.	35,815	138,584	386.9%	(102,769)
093	El Mirage Police Dept.	388,729	423,061	108.8%	(34,332)
094	Superior Police Dept.	21,557	118,882	551.5%	(97,325)
095	San Luis Police Dept.	189,970	356,363	187.6%	(166,393)
096	Page Police Dept.	59,986	518,103	863.7%	(458,117)
097	Page Fire Dept.	62,597	84,714	135.3%	(22,117)
098	Yavapai County Sheriff's Dept.	1,380,918	1,495,242	108.3%	(114,324)
100	Pima Police Dept.	7,133	33,776	473.5%	(26,643)
101	Apache County Sheriff's Dept.	261,687	371,175	141.8%	(109,488)
102	Cottonwood Fire Dept.	232,489	206,932	89.0%	25,557
103	La Paz County Sheriff's Dept.	184,381	547,070	296.7%	(362,689)
104	Pinal County Sheriff's Dept.	2,212,696	2,938,347	132.8%	(725,651)
105	Clarkdale Police Dept.	57,945	163,742	282.6%	(105,797)
106	Buckeye Police Dept.	658,260	762,228	115.8%	(103,968)
107	Marana Police Dept.	731,137	955,774	130.7%	(224,637)
108	Tolleson Fire Dept.	300,487	372,638	124.0%	(72,151)
109	Chino Valley Police Dept.	171,426	288,813	168.5%	(117,387)
110	Surprise Police Dept.	1,104,863	1,361,558	123.2%	(256,695)
111	Wellton Police Dept.	28,233	68,548	242.8%	(40,315)
112	Gila County Sheriff's Dept.	364,915	711,718	195.0%	(346,803)
113	Pinetop-Lakeside Police Dept.	178,173	93,320	52.4%	84,853
114	Bullhead City Police Dept.	908,777	1,194,430	131.4%	(285,653)
115	Williams Police Dept.	37,884	134,559	355.2%	(96,675)

Employer Number	Employer Name	Total AAL	Total Assets	Funded Percent	Unfunded Liability
116	Miami Police Dept.	27,141	78,662	289.8%	(51,521)
117	Thatcher Police Dept.	147,007	252,511	171.8%	(105,504)
118	Youngtown Police Dept.	36,618	53,290	145.5%	(16,672)
119	Dept. of Emer & Military Aff	281,582	804,763	285.8%	(523,181)
120	Surprise Fire Dept.	1,055,865	1,121,671	106.2%	(65,806)
121	Camp Verde Marshals	168,184	209,459	124.5%	(41,275)
122	Oro Valley Police Dept.	1,097,394	1,456,224	132.7%	(358,830)
123	Greenlee County Sheriff's Dept.	120,523	315,511	261.8%	(194,988)
124	Tucson Airport Authority Fire Dept.	266,617	350,613	131.5%	(83,996)
125	Tucson Airport Authority Police Dept.	249,733	319,229	127.8%	(69,496)
126	Wickenburg Police Dept.	103,115	201,825	195.7%	(98,710)
127	El Mirage Fire Dept.	114,029	189,186	165.9%	(75,157)
128	Patagonia Marshals	39,742	18,337	46.1%	21,405
129	Sedona Police Dept.	229,539	327,083	142.5%	(97,544)
130	Mammoth Police Dept.	3,453	46,980	1360.6%	(43,527)
131	Globe Police Dept.	264,127	285,496	108.1%	(21,369)
132	Tombstone Marshals	2,839	72,298	2546.6%	(69,459)
133	Golder Ranch Fire District	1,237,670	1,427,484	115.3%	(189,814)
134	Fort Mojave Mesa Fire District	288,055	374,695	130.1%	(86,640)
136	Goodyear Fire Dept.	811,708	848,740	104.6%	(37,032)
137	Goodyear Police Dept.	727,609	1,093,311	150.3%	(365,702)
139	Avondale Police Dept.	915,277	1,003,080	109.6%	(87,803)
140	Graham County Sheriff's Dept.	192,582	290,488	150.8%	(97,906)
142	Golden Valley Fire District	124,357	222,119	178.6%	(97,762)
143	Daisy Mountain Fire District	719,288	935,931	130.1%	(216,643)
144	Quartzsite Police Dept.	48,704	135,043	277.3%	(86,339)
145	Picture Rocks Fire District	44,159	230,221	521.3%	(186,062)
146	Pima County Comm. College Police	237,754	448,455	188.6%	(210,701)
147	Northwest Fire District	2,205,759	2,282,419	103.5%	(76,660)
148	Superstition Fire and Medical District	938,997	1,110,793	118.3%	(171,796)
149	Gilbert Fire Dept.	1,662,175	1,914,825	115.2%	(252,650)
150	Pine-Strawberry Fire District	134,901	245,323	181.9%	(110,422)
151	Attorney General Invest.	305,714	351,011	114.8%	(45,297)
153	St. Johns Police Dept.	53,718	78,599	146.3%	(24,881)
154	Pima County Attorney Invest.	95,400	119,701	125.5%	(24,301)
156	Kearny Police Dept.	32,614	42,176	129.3%	(9,562)
158	Navajo County Attorney Invest.	17,005	(1,094)	-6.4%	18,099
162	Avra Valley Fire District	115,715	219,276	189.5%	(103,561)
163	San Luis Fire Dept.	214,554	278,906	130.0%	(64,352)
164	AZ Dept. Liq. Lic. & Control Invest.	313,158	120,091	38.3%	193,067
165	Maricopa County Attorney Invest.	221,743	288,420	130.1%	(66,677)
166	Sedona Fire District	825,200	680,118	82.4%	145,082
167	Guadalupe Fire Dept.	62,751	53,474	85.2%	9,277
168	Mayer Fire District	119,206	124,593	104.5%	(5,387)
169	Somerton Police Dept.	100,750	265,672	263.7%	(164,922)
171	Somerton Fire Dept.	116,956	193,317	165.3%	(76,361)
172	Tubac Fire District	146,907	285,100	194.1%	(138,193)
174	Sahuarita Police Dept.	260,937	429,448	164.6%	(168,511)
176	Florence Fire Dept.	176,823	181,168	102.5%	(4,345)
177	Sun City Fire District	994,019	971,952	97.8%	22,067
178	Hayden Police Dept.	17,165	65,053	379.0%	(47,888)
179	Gila River Fire Dept.	327,260	619,047	189.2%	(291,787)
180	Gila River Police Dept.	477,918	954,648	199.8%	(476,730)
181	Salt River Pima-Maricopa Fire	609,969	915,625	150.1%	(305,656)

Employer Number	Employer Name	Total AAL	Total Assets	Funded Percent	Unfunded Liability
182	Salt River Pima-Maricopa Police	723,660	960,754	132.8%	(237,094)
185	Pinetop Fire District	259,273	238,866	92.1%	20,407
187	Yavapai County Attorney Invest.	12,449	15,590	125.2%	(3,141)
188	Three Points Fire District	116,819	146,170	125.1%	(29,351)
190	Buckeye Fire Dept.	615,859	681,391	110.6%	(65,532)
192	Heber-Overgaard Fire District	71,710	124,097	173.1%	(52,387)
193	Hellsgate Fire District	75,866	78,619	103.6%	(2,753)
194	Green Valley Fire District	738,425	634,098	85.9%	104,327
195	Summit Fire District	277,079	417,369	150.6%	(140,290)
197	Fort McDowell Tribal Fire Dept.	56,197	129,021	229.6%	(72,824)
198	Fort McDowell Tribal Police Dept.	126,559	267,848	211.6%	(141,289)
199	Highlands Fire District	204,139	224,289	109.9%	(20,150)
200	Rio Rico Fire District	160,593	220,602	137.4%	(60,009)
201	Tri-City Fire District	130,119	167,922	129.1%	(37,803)
202	Maricopa County Park Rangers	9,151	48,502	530.0%	(39,351)
203	Verde Valley Fire District	322,752	401,241	124.3%	(78,489)
204	AZ. State Park Rangers	395,662	691,727	174.8%	(296,065)
206	Hualapai Indian Tribe Police Dept.	46,202	102,091	221.0%	(55,889)
207	Pinewood Fire District	145,061	93,576	64.5%	51,485
208	Rincon Valley Fire District	247,403	262,807	106.2%	(15,404)
210	Jerome Police Dept.	33,883	33,810	99.8%	73
211	Fort Mojave Tribal Police Dept.	88,765	142,657	160.7%	(53,892)
212	Buckeye Valley Fire District	362,373	456,472	126.0%	(94,099)
213	Eloy Fire District	133,533	211,185	158.2%	(77,652)
214	Pascua Yaqui Tribe Fire Dept.	195,134	270,096	138.4%	(74,962)
215	Pascua Yaqui Tribe Police Dept.	261,846	286,966	109.6%	(25,120)
216	Town of Superior Fire Dept.	41,029	38,366	93.5%	2,663
217	Wickenburg Fire Dept.	74,686	88,207	118.1%	(13,521)
221	Quartzsite Fire District	38,553	65,297	169.4%	(26,744)
222	Rio Verde Fire District	219,699	168,730	76.8%	50,969
223	Scottsdale Fire Dept.	1,905,257	2,090,078	109.7%	(184,821)
224	Ak Chin Indian Comm. Fire Dept.	204,316	240,006	117.5%	(35,690)
225	Ak Chin Indian Comm. Police Dept.	58,035	141,592	244.0%	(83,557)
226	Corona De Tucson Fire District	93,359	146,444	156.9%	(53,085)
227	Golden Shores Fire District	29,733	48,639	163.6%	(18,906)
228	City of Maricopa Fire Dept.	457,790	483,819	105.7%	(26,029)
229	Cave Creek Marshals	12,241	12,831	104.8%	(590)
231	San Carlos Tribal Police Dept.	97,179	194,139	199.8%	(96,960)
232	Groom Creek Fire District	11,309	37,155	328.5%	(25,846)
233	Mount Lemmon Fire District	43,755	46,166	105.5%	(2,411)
234	Yavapai Prescott Tribal Police	30,080	49,444	164.4%	(19,364)
235	Tohono O'Odham Nation Fire Dept.	248,249	335,757	135.3%	(87,508)
236	Tohono O'Odham Nation Police Dept.	500,297	760,226	152.0%	(259,929)
237	Williamson Valley Fire District	44,340	63,961	144.3%	(19,621)
238	Harquahala Fire District	53,192	77,206	145.1%	(24,014)
239	Coolidge Fire Dept.	13,155	27,632	210.0%	(14,477)
242	Central AZ. College Police Dept.	28,277	44,667	158.0%	(16,390)
243	City of Maricopa Police Dept.	269,683	377,604	140.0%	(107,921)
244	Oracle Fire District	18,340	35,276	192.3%	(16,936)
245	Benson Fire Dept.	18,753	16,778	89.5%	1,975
246	Desert Hills Fire Dept.	85,598	121,069	141.4%	(35,471)
247	Queen Creek Fire Dept.	171,895	216,279	125.8%	(44,384)
248	Sonoita Elgin Fire Dept.	20,186	53,150	263.3%	(32,964)

Employer				Funded	Unfunded
Number	Employer Name	Total AAL	Total Assets	Percent	Liability
249	Christopher-Kohl's Fire District	30,153	29,077	96.4%	1,076
250	Whetstone Fire District	4,456	24,972	560.4%	(20,516)
251	Queen Valley Fire District	31,122	24,804	79.7%	6,318
252	Lake Mohave Ranchos Fire District	24,770	74,910	302.4%	(50,140)
253	Huachuca City Police Dept.	27,063	39,644	146.5%	(12,581)
254	Palominas Fire District	14,347	40,993	285.7%	(26,646)
255	Sun Sites Pearce Fire District	10,250	29,840	291.1%	(19,590)
256	Ponderosa Fire District	7,937	14,684	185.0%	(6,747)
257	Timber Mesa Fire and Medical Dist	441,968	525,766	119.0%	(83,798)
258	Central AZ Fire and Medical	1,478,651	1,521,243	102.9%	(42,592)
259	Copper Canyon Fire and Medical	255,850	333,313	130.3%	(77,463)
261	Beaver Dam/Littlefield Fire Dist.	25,510	5,846	22.9%	19,664
262	Blue Ridge Fire District	8,416	3,246	38.6%	5,170
263	Arizona Fire & Medical Authority	1,231,459	1,210,371	98.3%	21,088
	Unallocated	0	19,420		(19,420)
	TOTAL	296,268,826	355,709,881	120.1%	(59,441,055)

## APPENDIX I: SUMMARY OF HEALTH FUNDED STATUS BY EMPLOYER – TIER 3

Employer Number	Employer Name	Total AAL	Total Assets	Funded Percent	Unfunded Liability
004	Chandler Fire Dept.	7,041	14,489	205.80%	(7,448)
005	Chandler Police Dept.	10,725	26,139	243.70%	(15,414)
007	Dept. of Public Safety	27,454	44,220	161.10%	(16,766)
012	Glendale Fire Dept.	1,704	1,917	112.50%	(213)
013	Glendale Police Dept.	15,160	27,705	182.80%	(12,545)
016	Maricopa County Sheriff's Office	19,668	42,161	214.40%	(22,493)
017	Mesa Fire Dept.	5,817	11,754	202.10%	(5,937)
018	Mesa Police Dept.	20,544	126,223	614.40%	(105,679)
021	Phoenix Fire Dept.	39,765	55,208	138.80%	(15,443)
022	Phoenix Police Dept.	100,459	201,042	200.10%	(100,583)
025	Scottsdale Police Dept.	11,800	16,565	140.40%	(4,765)
027	Tempe Fire Dept.	3,683	5,775	156.80%	(2,092)
028	Tempe Police Dept.	6,916	25,218	364.60%	(18,302)
029	Tucson Fire	7,414	24,490	330.30%	(17,076)
030	Tucson Police	33,624	128,100	381.00%	(94,476)
039	Pima County Sheriff's Dept.	14,950	25,773	172.40%	(10,823)
179	Gila River Fire Dept.	1,708	1,802	105.50%	(94)
180	Gila River Police Dept.	4,564	6,077	133.20%	(1,513)
223	Scottsdale Fire Dept.	8,839	12,763	144.40%	(3,924)
	Risk Sharing	353,563	721,079	203.9%	(367,516)
	TOTAL	695,398	1,518,500	218.4%	(823,102)



## APPENDIX J: SUMMARY OF HEALTH CONTRIBUTION BY EMPLOYER – TIERS 1 & 2

Employer Number	Employer Name	ER NC%	UAAL Pmt %	Calculated ER Cont.
001	Bisbee Fire Dept.	0.57%	(0.57%)	0.00%
002	Casa Grande Fire Dept.	0.37%	0.08%	0.45%
003	Casa Grande Police Dept.	0.40%	(0.03%)	0.37%
004	Chandler Fire Dept.	0.40%	(0.06%)	0.34%
005	Chandler Police Dept.	0.41%	0.15%	0.56%
006	Clifton Fire Dept.	0.00%	0.00%	0.00%
007	Dept. of Public Safety	0.48%	(0.48%)	0.00%
008	Douglas Fire Dept.	0.43%	(0.43%)	0.00%
009	Douglas Police Dept.	0.43%	(0.43%)	0.00%
010	Flagstaff Fire Dept.	0.45%	(0.45%)	0.00%
011	Flagstaff Police Dept.	0.38%	(0.17%)	0.21%
012	Glendale Fire Dept.	0.38%	(0.38%)	0.00%
013	Glendale Police Dept.	0.40%	0.02%	0.42%
014	Globe Fire Dept.	0.46%	(0.05%)	0.41%
015	Kingman Fire Dept.	0.48%	(0.39%)	0.09%
016	Maricopa County Sheriff's Office	0.46%	(0.46%)	0.00%
017	Mesa Fire Dept.	0.39%	0.16%	0.55%
018	Mesa Police Dept.	0.41%	0.94%	1.35%
020	Nogales Fire Dept.	0.67%	0.30%	0.97%
021	Phoenix Fire Dept.	0.36%	(0.36%)	0.00%
022	Phoenix Police Dept.	0.42%	(0.42%)	0.00%
023	Prescott Fire Dept.	0.42%	(0.42%)	0.00%
024	Prescott Police Dept.	0.42%	0.57%	0.99%
025	Scottsdale Police Dept.	0.37%	(0.37%)	0.00%
026	Sierra Vista Fire Dept.	0.45%	0.72%	1.17%
027	Tempe Fire Dept.	0.32%	(0.27%)	0.05%
028	Tempe Police Dept.	0.38%	0.64%	1.02%
029	Tucson Fire	0.43%	0.20%	0.63%
030	Tucson Police	0.44%	0.42%	0.86%
031	Winslow Fire Dept.	0.46%	(0.46%)	0.00%
032	Yuma Fire Dept.	0.46%	(0.30%)	0.16%
033	Yuma Police Dept.	0.42%	(0.42%)	0.00%
034	Yuma County Sheriff's Dept.	0.41%	(0.41%)	0.00%
035	Game and Fish Dept.	0.63%	(0.43%)	0.20%
036	Sierra Vista Police Dept.	0.45%	0.78%	1.23%
037	Benson Police Dept.	0.37%	(0.37%)	0.00%
038	Bisbee Police Dept.	0.78%	0.86%	1.64%
039	Pima County Sheriff's Dept.	0.52%	(0.52%)	0.00%
040	Kingman Police Dept.	0.46%	(0.21%)	0.25%
041	ASU Campus Police	0.45%	(0.44%)	0.01%
042	Lake Havasu City Fire Dept.	0.46%	(0.46%)	0.00%
043	Mohave County Sheriff's Dept.	0.47%	(0.47%)	0.00%
044	Bullhead City Fire Dept.	0.43%	(0.43%)	0.00%
045	U of A Campus Police	0.53%	0.10%	0.63%
046	Cochise County Sheriff's Dept.	0.52%	(0.40%)	0.12%



Employer		ER NC%	UAAL Pmt	Calculated
Number	Employer Name		%	ER Cont.
047	Safford Police Dept.	0.45%	0.17%	0.62%
049	Drexel Heights Fire District	0.52%	(0.49%)	0.03%
050	Winslow Police Dept.	0.48%	(0.48%)	0.00%
051	Payson Fire Dept.	0.41%	0.62%	1.03%
052	Payson Police Dept.	0.41%	0.75%	1.16%
053	Northern AZ. Consolidated Fire District #1	0.66%	(0.58%)	0.08%
054	Fry Fire District	0.43%	0.13%	0.56%
055	Fredonia Marshals	0.65%	(0.65%)	0.00%
056	NAU Campus Police	0.40%	(0.34%)	0.06%
058	South Tucson Fire Dept.	0.67%	(0.67%)	0.00%
059	Avondale Fire Dept.	0.38%	(0.08%)	0.30%
060	Parker Police Dept.	0.56%	(0.56%)	0.00%
061	Coconino County Sheriff's Dept.	0.38%	0.62%	1.00%
064	Buckskin Fire District	0.41%	(0.14%)	0.27%
065	Snowflake Police Dept.	0.57%	(0.57%)	0.00%
066	Cottonwood Police Dept.	0.43%	(0.43%)	0.00%
067	Lake Havasu City Police Dept.	0.42%	(0.13%)	0.29%
069	South Tucson Police Dept.	0.75%	0.31%	1.06%
070	Apache Junction Police Dept.	0.48%	(0.35%)	0.13%
071	Navajo County Sheriff's Dept.	0.48%	(0.48%)	0.00%
072	Mohave Valley Fire District	0.54%	(0.54%)	0.00%
073	Peoria Fire Dept.	0.37%	(0.11%)	0.26%
074	Peoria Police Dept.	0.40%	(0.05%)	0.35%
076	Paradise Valley Police Dept.	0.43%	0.13%	0.56%
077	Willcox Police Dept.	0.58%	(0.58%)	0.00%
078	Show Low Police Dept.	0.39%	(0.39%)	0.00%
079	Eloy Police Dept.	0.44%	(0.44%)	0.00%
080	Nogales Police Dept.	0.58%	(0.11%)	0.47%
081	Gilbert Police Dept.	0.42%	(0.25%)	0.17%
083	Clifton Police Dept.	0.36%	(0.36%)	0.00%
085	Coolidge Police Dept.	0.50%	(0.50%)	0.00%
086	Holbrook Police Dept.	0.63%	(0.63%)	0.00%
087	Santa Cruz County Sheriff's Dept.	0.50%	(0.50%)	0.00%
088	Prescott Valley Police Dept.	0.44%	(0.14%)	0.30%
089	Eagar Police Dept.	0.52%	(0.52%)	0.00%
090	Tolleson Police Dept.	0.44%	(0.16%)	0.28%
091	Florence Police Dept.	0.53%	(0.53%)	0.00%
092	Springerville Police Dept.	0.54%	(0.54%)	0.00%
093	El Mirage Police Dept.	0.47%	(0.08%)	0.39%
094	Superior Police Dept.	0.79%	(0.79%)	0.00%
095	San Luis Police Dept.	0.40%	(0.40%)	0.00%
096	Page Police Dept.	0.42%	(0.42%)	0.00%
097	Page Fire Dept.	0.37%	(0.21%)	0.16%
098	Yavapai County Sheriff's Dept.	0.44%	(0.12%)	0.32%
100	Pima Police Dept.	0.38%	(0.38%)	0.00%
101	Apache County Sheriff's Dept.	0.51%	(0.51%)	0.00%
102	Cottonwood Fire Dept.	0.49%	0.12%	0.61%
103	La Paz County Sheriff's Dept.	0.44%	(0.44%)	0.00%
104	Pinal County Sheriff's Dept.	0.44%	(0.42%)	0.02%
105	Clarkdale Police Dept.	0.43%	(0.43%)	0.00%

Employer		ER NC%	UAAL Pmt %	Calculated ER Cont.
Number	Employer Name			
106	Buckeye Police Dept.	0.42%	(0.12%)	0.30%
107	Marana Police Dept.	0.47%	(0.31%)	0.16%
108	Tolleson Fire Dept.	0.46%	(0.29%)	0.17%
109	Chino Valley Police Dept.	0.53%	(0.53%)	0.00%
110	Surprise Police Dept.	0.39%	(0.18%)	0.21%
111	Wellton Police Dept.	0.40%	(0.40%)	0.00%
112	Gila County Sheriff's Dept.	0.47%	(0.47%)	0.00%
113	Pinetop-Lakeside Police Dept.	0.56%	0.82%	1.38%
114	Bullhead City Police Dept.	0.41%	(0.41%)	0.00%
115	Williams Police Dept.	0.64%	(0.64%)	0.00%
116	Miami Police Dept.	0.45%	(0.45%)	0.00%
117	Thatcher Police Dept.	0.41%	(0.41%)	0.00%
118	Youngtown Police Dept.	0.00%	0.00%	0.00%
119	Dept. of Emer & Military Aff	0.57%	(0.57%)	0.00%
120	Surprise Fire Dept.	0.36%	(0.05%)	0.31%
121	Camp Verde Marshals	0.54%	(0.32%)	0.22%
122	Oro Valley Police Dept.	0.45%	(0.45%)	0.00%
123	Greenlee County Sheriff's Dept.	0.42%	(0.42%)	0.00%
124	Tucson Airport Authority Fire Dept.	0.44%	(0.44%)	0.00%
125	Tucson Airport Authority Police Dept.	0.39%	(0.37%)	0.02%
126	Wickenburg Police Dept.	0.43%	(0.43%)	0.00%
127	El Mirage Fire Dept.	0.40%	(0.29%)	0.11%
128	Patagonia Marshals	0.73%	0.77%	1.50%
129	Sedona Police Dept.	0.48%	(0.48%)	0.00%
130	Mammoth Police Dept.	0.73%	(0.73%)	0.00%
131	Globe Police Dept.	0.52%	(0.16%)	0.36%
132	Tombstone Marshals	0.96%	(0.96%)	0.00%
133	Golder Ranch Fire District	0.42%	(0.11%)	0.31%
134	Fort Mojave Mesa Fire District	0.43%	(0.36%)	0.07%
136	Goodyear Fire Dept.	0.34%	(0.03%)	0.31%
137	Goodyear Police Dept.	0.38%	(0.32%)	0.06%
139	Avondale Police Dept.	0.41%	(0.07%)	0.34%
140	Graham County Sheriff's Dept.	0.51%	(0.51%)	0.00%
142	Golden Valley Fire District	0.53%	(0.53%)	0.00%
143	Daisy Mountain Fire District	0.42%	(0.24%)	0.18%
144	Quartzsite Police Dept.	0.53%	(0.53%)	0.00%
145	Picture Rocks Fire District	0.36%	(0.36%)	0.00%
146	Pima County Comm. College Police	0.53%	(0.53%)	0.00%
147	Northwest Fire District	0.43%	(0.04%)	0.39%
148	Superstition Fire and Medical District	0.42%	(0.22%)	0.20%
149	Gilbert Fire Dept.	0.38%	(0.13%)	0.25%
150	Pine-Strawberry Fire District	0.43%	(0.43%)	0.00%
151	Attorney General Invest.	0.51%	(0.20%)	0.31%
153	St. Johns Police Dept.	0.53%	(0.53%)	0.00%
154	Pima County Attorney Invest.	0.67%	(0.67%)	0.00%
156	Kearny Police Dept.	0.84%	(0.29%)	0.55%
158	Navajo County Attorney Invest.	0.00%	0.00%	0.00%
162	Avra Valley Fire District	0.53%	(0.53%)	0.00%
163	San Luis Fire Dept.	0.58%	(0.21%)	0.37%

Employer		ER NC%	UAAL Pmt	Calculated
Number	Employer Name		%	ER Cont.
164	AZ Dept. Liq. Lic. & Control Invest.	0.78%	2.25%	3.03%
165	Maricopa County Attorney Invest.	0.60%	(0.60%)	0.00%
166	Sedona Fire District	0.38%	0.16%	0.54%
167	Guadalupe Fire Dept.	0.48%	0.16%	0.64%
168	Mayer Fire District	0.68%	(0.07%)	0.61%
169	Somerton Police Dept.	0.48%	(0.48%)	0.00%
171	Somerton Fire Dept.	0.60%	(0.54%)	0.06%
172	Tubac Fire District	0.54%	(0.54%)	0.00%
174	Sahuarita Police Dept.	0.44%	(0.41%)	0.03%
176	Florence Fire Dept.	0.49%	(0.02%)	0.47%
177	Sun City Fire District	0.39%	0.04%	0.43%
178	Hayden Police Dept.	0.75%	(0.75%)	0.00%
179	Gila River Fire Dept.	0.48%	(0.48%)	0.00%
180	Gila River Police Dept.	0.44%	(0.44%)	0.00%
181	Salt River Pima-Maricopa Fire	0.33%	(0.32%)	0.01%
182	Salt River Pima-Maricopa Police	0.36%	(0.18%)	0.18%
185	Pinetop Fire District	0.43%	0.08%	0.51%
187	Yavapai County Attorney Invest.	0.00%	0.00%	0.00%
188	Three Points Fire District	0.63%	(0.31%)	0.32%
190	Buckeye Fire Dept.	0.38%	(0.07%)	0.31%
192	Heber-Overgaard Fire District	0.53%	(0.51%)	0.02%
193	Hellsgate Fire District	0.50%	(0.07%)	0.43%
194	Green Valley Fire District	0.41%	0.14%	0.55%
195	Summit Fire District	0.49%	(0.47%)	0.02%
197	Fort McDowell Tribal Fire Dept.	0.49%	(0.49%)	0.00%
198	Fort McDowell Tribal Police Dept.	0.53%	(0.53%)	0.00%
199	Highlands Fire District	0.37%	(0.09%)	0.28%
200	Rio Rico Fire District	0.50%	(0.27%)	0.23%
201	Tri-City Fire District	0.57%	(0.24%)	0.33%
202	Maricopa County Park Rangers	0.00%	0.00%	0.00%
203	Verde Valley Fire District	0.44%	(0.23%)	0.21%
204	AZ. State Park Rangers	0.77%	(0.77%)	0.00%
206	Hualapai Indian Tribe Police Dept.	0.56%	(0.43%)	0.13%
207	Pinewood Fire District	0.36%	0.26%	0.62%
208	Rincon Valley Fire District	0.52%	(0.05%)	0.47%
210	Jerome Police Dept.	0.70%	0.00%	0.70%
211	Fort Mojave Tribal Police Dept.	0.36%	(0.32%)	0.04%
212	Buckeye Valley Fire District	0.45%	(0.17%)	0.28%
213	Eloy Fire District	0.37%	(0.28%)	0.09%
214	Pascua Yaqui Tribe Fire Dept.	0.60%	(0.46%)	0.14%
215	Pascua Yaqui Tribe Police Dept.	0.46%	(0.14%)	0.32%
216	Town of Superior Fire Dept.	1.07%	0.08%	1.15%
217	Wickenburg Fire Dept.	0.51%	(0.11%)	0.40%
221	Quartzsite Fire District	0.43%	(0.33%)	0.10%
222	Rio Verde Fire District	0.42%	0.43%	0.85%
223	Scottsdale Fire Dept.	0.35%	(0.06%)	0.29%
224	Ak Chin Indian Comm. Fire Dept.	0.50%	(0.13%)	0.37%
225	Ak Chin Indian Comm. Police Dept.	0.39%	(0.39%)	0.00%

Employer		ER NC%	UAAL Pmt %	Calculated ER Cont.
Number	Employer Name			
226	Corona De Tucson Fire District	0.46%	(0.36%)	0.10%
227	Golden Shores Fire District	0.49%	(0.39%)	0.10%
228	City of Maricopa Fire Dept.	0.39%	(0.04%)	0.35%
229	Cave Creek Marshals	0.44%	(0.05%)	0.39%
231	San Carlos Tribal Police Dept.	0.37%	(0.37%)	0.00%
232	Groom Creek Fire District	0.43%	(0.43%)	0.00%
233	Mount Lemmon Fire District	0.68%	(0.06%)	0.62%
234	Yavapai Prescott Tribal Police	0.56%	(0.32%)	0.24%
235	Tohono O'Odham Nation Fire Dept.	0.54%	(0.32%)	0.22%
236	Tohono O'Odham Nation Police Dept.	0.53%	(0.46%)	0.07%
237	Williamson Valley Fire District	0.48%	(0.12%)	0.36%
238	Harquahala Fire District	0.44%	(0.25%)	0.19%
239	Coolidge Fire Dept.	0.60%	(0.37%)	0.23%
242	Central AZ. College Police Dept.	0.68%	(0.34%)	0.34%
243	City of Maricopa Police Dept.	0.40%	(0.18%)	0.22%
244	Oracle Fire District	0.55%	(0.42%)	0.13%
245	Benson Fire Dept.	0.99%	0.18%	1.17%
246	Desert Hills Fire Dept.	0.64%	(0.29%)	0.35%
247	Queen Creek Fire Dept.	0.28%	(0.07%)	0.21%
248	Sonoita Elgin Fire Dept.	0.60%	(0.59%)	0.01%
249	Christopher-Kohl's Fire District	0.53%	0.02%	0.55%
250	Whetstone Fire District	0.32%	(0.32%)	0.00%
251	Queen Valley Fire District	0.87%	0.38%	1.25%
252	Lake Mohave Ranchos Fire District	0.82%	(0.82%)	0.00%
253	Huachuca City Police Dept.	0.69%	(0.42%)	0.27%
254	Palominas Fire District	0.71%	(0.42%)	0.29%
255	Sun Sites Pearce Fire District	0.57%	(0.48%)	0.09%
256	Ponderosa Fire District	0.54%	(0.19%)	0.35%
257	Timber Mesa Fire and Medical Dist	0.45%	(0.13%)	0.32%
258	Central AZ Fire and Medical	0.41%	(0.04%)	0.37%
259	Copper Canyon Fire and Medical	0.42%	(0.23%)	0.19%
261	Beaver Dam/Littlefield Fire Dist.	0.65%	0.56%	1.21%
262	Blue Ridge Fire District	0.47%	0.18%	0.65%
263	Arizona Fire & Medical Authority	0.40%	0.00%	0.40%
	TOTAL	0.42%	(0.16%)	0.26%

## APPENDIX K: SUMMARY OF HEALTH CONTRIBUTION BY EMPLOYER – TIER 3

Employer		NC%	UAAL Pmt %	Total Cont. %	EE Cont. %	ER Cont. %
Number	Employer Name					
004	Chandler Fire Dept.	0.23%	0.00%	0.23%	0.12%	0.12%
005	Chandler Police Dept.	0.19%	0.00%	0.19%	0.10%	0.10%
007	Dept. of Public Safety	0.23%	0.00%	0.23%	0.12%	0.12%
012	Glendale Fire Dept.	0.29%	0.00%	0.29%	0.15%	0.15%
013	Glendale Police Dept.	0.22%	0.00%	0.22%	0.11%	0.11%
016	Maricopa County Sheriff's Office	0.23%	0.00%	0.23%	0.12%	0.12%
017	Mesa Fire Dept.	0.30%	0.00%	0.30%	0.15%	0.15%
018	Mesa Police Dept.	0.20%	0.00%	0.20%	0.10%	0.10%
021	Phoenix Fire Dept.	0.23%	0.00%	0.23%	0.12%	0.12%
022	Phoenix Police Dept.	0.21%	0.00%	0.21%	0.11%	0.11%
025	Scottsdale Police Dept.	0.20%	0.00%	0.20%	0.10%	0.10%
027	Tempe Fire Dept.	0.19%	0.00%	0.19%	0.10%	0.10%
028	Tempe Police Dept.	0.21%	0.00%	0.21%	0.11%	0.11%
029	Tucson Fire	0.24%	0.00%	0.24%	0.12%	0.12%
030	Tucson Police	0.23%	0.00%	0.23%	0.12%	0.12%
039	Pima County Sheriff's Dept.	0.26%	0.00%	0.26%	0.13%	0.13%
179	Gila River Fire Dept.	0.41%	0.00%	0.41%	0.21%	0.21%
180	Gila River Police Dept.	0.28%	0.00%	0.28%	0.14%	0.14%
223	Scottsdale Fire Dept.	0.27%	0.00%	0.27%	0.14%	0.14%
	Risk Sharing	0.25%	0.00%	0.25%	0.13%	0.13%
	TOTAL	0.24%	0.00%	0.24%	0.12%	0.12%