## ARIZONA PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM

### **CONSOLIDATED REPORT**

ACTUARIAL VALUATION AS OF JUNE 30, 2023

CONTRIBUTIONS APPLICABLE TO THE PLAN/FISCAL YEAR ENDING JUNE 30, 2025





November 2023

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

Re: Actuarial Valuation Report as of June 30, 2023 – 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, 2023 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.

In performing the analysis, we used third-party software to model (calculate) the underlying liabilities and costs. These results are reviewed in the aggregate and for individual sample lives. The output from the software is either used directly or input into internally developed models to generate the costs. All internally developed models are reviewed as part of the process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions.

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.

By:

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By:

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## I. SUMMARY OF REPORT

The regular annual actuarial valuation of the Arizona Public Safety Personnel Retirement System, performed as of June 30, 2023, 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, 2024. This information is contained in the section entitled "Contribution Results."

### 1. Key Valuation Results

The funded status as of June 30, 2023 and the employer contribution amounts applicable to the plan/fiscal year ending June 30, 2025 are as follows:

	Tier 1 &	Tier 1 & Tier 2 Members			Tier 3 Members *		
	Pension	Health	Total	Pension	Health	Total	
Employer Contribution Rate	46.01%	0.24%	46.25%	8.62%	0.11%	8.73%	
Funded Status	66.3%	130.4%	67.2%	106.8%	217.5%	108.3%	

### 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, 2022):

Contribution Rate								
	Tier 1	Tier 1 & Tier 2 Members Tier 3 Members *						
Valuation Date	Pension	Health	Total	Pension	Health	Total		
June 30, 2022	45.20%	0.27%	45.47%	8.75%	0.12%	8.87%		
June 30, 2023	46.01%	0.24%	46.25%	8.62%	0.11%	8.73%		

Funded Status								
Tier 1 & Tier 2 Members Tier 3 Members						'S		
Valuation Date	Pension	Health	Total	Pension	Health	Total		
June 30, 2022	65.3%	126.0%	66.2%	109.2%	223.5%	110.8%		
June 30, 2023	66.3%	130.4%	67.2%	106.8%	217.5%	108.3%		

\* 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.

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### 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 & Ti	mbers					
	Pension	Health	Pension	Health			
Contribution Rate Last Valuation	45.20%	0.27%	8.75%	0.12%			
Asset Experience	0.21%	0.00%	(0.02%)	0.00%			
Payroll Base	(2.25%)	0.01%	0.00%	0.00%			
Liability Experience	1.99%	(0.12%)	0.03%	0.00%			
Additional Contribution	(1.67%)	0.00%	0.00%	0.00%			
Assumption/Method Change	0.89%	0.00%	0.00%	0.00%			
Actuarial Audit	1.24%	0.00%	0.33%	0.00%			
Other	<u>0.40%</u>	<u>0.08%</u>	<u>(0.47%)</u>	<u>(0.01%)</u>			
Contribution Rate This Valuation	46.01%	0.24%	8.62%	0.11%			

Funded Status							
	Tier 1 & Ti	er 2	Tier 3 Mem	bers			
	Pension	Health	Pension	Health			
Funded Status Last Valuation	65.3%	126.0%	109.2%	223.5%			
Asset Experience	(0.2%)	0.0%	0.3%	1.1%			
Liability Experience	(1.3%)	7.3%	(0.5%)	1.6%			
Additional Contribution	1.8%	0.0%	0.0%	0.0%			
Assumption/Method Change	0.0%	0.0%	0.0%	0.0%			
Actuarial Audit	(0.7%)	(0.2%)	(1.7%)	(0.8%)			
Other	<u>1.4%</u>	<u>(2.7%)</u>	<u>(0.5%)</u>	<u>(7.9%)</u>			
Funded Status This Valuation	66.3%	130.4%	106.8%	217.5%			

**Asset 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, 2023 was 7.7% for Tiers 1 and 2 and 9.2% for Tier 3. On a smoothed, actuarial value of assets basis, however, the average return was 6.9% for Tiers 1 and 2 and 7.3% for Tier 3. These returns nearly met the 2022 assumed earnings rate for Tiers 1 and 2 of 7.2% and exceeded the 2022 assumed earnings rate for Tiers 1 and 2 of 7.2% and exceeded the 2022 assumed earnings rate for Tiers 3 of 7.0%.

**Payroll Base** – Under the current amortization policy for Tiers 1 and 2, the contribution rate is developed as a level percentage of payroll. Payroll for this purpose includes members of this plan and defined contribution plan's members that would have been in this plan. To the extent that actual payroll is lower/greater than last year's projected payroll, the contribution rate will increase/decrease as a result.

**Liability Experience** – Experience overall was unfavorable, driven by salary increases that were higher than expected.

Additional Contribution – Monies contributed in excess of the required contribution rate in order to pay down the unfunded liability.



**Assumption / Method Change** – The Board continued the decrease in the payroll growth assumption from 2.50% to 2.00%.

Audit Adjustment – An independent actuarial audit was performed during 2023, with recommendations made in a detailed report. Following discussions with staff, several changes (both numeric and written) were made as part of this valuation to improve the report going forward. The most notable change was prorating the COLA benefit in the first year of retirement.

**Other** – This is the combination of all other factors that could impact liabilities year-over-year, with the primary sources being changes in benefits for continuing inactives. Note that Tier 3 experience will stabilize as the group matures.

### 4. Looking Ahead

The volatility in annual returns, which have produced both gains and losses in recent years, was dampened by the asset smoothing reflected in the actuarial value of assets. The significant loss realized this year will, in the absence of other gains, put upward pressure on the contribution rate next year.

### 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**

<b>Contribution Requirements</b>							
Development of Employer Contri	butions -	Tiers 1 & 2 M	embers				
Valuation Date	June 30, 2023 June 30, 2022						
Applicable to Fiscal Year Ending		2025		2024			
	Rate	Dollar	Rate	Dollar			
Pension							
Normal Cost							
Total Normal Cost	21.69%	\$ 316,933,644	21.59%	\$ 307,587,749			
Employee Cost	<u>(7.65%)</u>	<u>(111,784,945)</u>	<u>(7.65%)</u>	<u>(109,006,453)</u>			
Employer (Net) Normal Cost	14.04%	205,148,699	13.94%	198,581,296			
Amortization of Unfunded Liability	<u>31.97%</u>	467,118,625	<u>31.26%</u>	<u>445,445,498</u>			
Total Employer Cost (Pension)	46.01%	672,267,324	45.20%	644,026,794			
Health							
Normal Cost	0.36%	5,247,779	0.39%	5,587,168			
Amortization of Unfunded Liability	<u>(0.12%)</u>	<u>(1,748,893)</u>	<u>(0.12%)</u>	<u>(1,735,455)</u>			
Total Employer Cost (Health)	0.24%	3,498,886	0.27%	3,851,713			
Total Employer Cost (Pension + Health)	46.25%	675,766,210	45.47%	647,878,507			
Alternate Contribution Rate (ACR) *	31.97%		31.26%				
Underlying Payroll (as of valuation date)		1,432,589,319		1,390,166,784			

\* The Alternate Contribution Rate is the sum of the positive amortization rates for Tiers 1 & 2 Pension and Health (subject to an 8% minimum) and is charged when retirees return to active status.

The results above are based on the current amortization schedule approved by the Board of Trustees for your individual plan (see "Actuarial Assumptions and Methods").



<b>Development of Employer Contributions – Tier 3 Members</b>						
Valuation Date	June 30, 2023	June 30, 2022				
Applicable to Fiscal Year Ending	2025	2024				

Defined Benefit (DB) Retirement Plan								
	Rate	Dollar	Rate	Dollar				
Pension								
Total Normal Cost	17.20%	\$ 84,048,807	17.48%	\$ 62,102,500				
Amortization of Unfunded Liability	<u>0.03%</u>	124,947	<u>0.01%</u>	41,737				
Total Pension Cost	17.23%	84,173,754	17.49%	62,144,237				
Employee (EE) Pension Cost	8.62%	42,086,877	8.75%	31,072,119				
Employer (ER) Pension Cost	8.62%	42,086,877	8.75%	31,072,119				
Health								
Total Normal Cost	0.22%	1,055,290	0.23%	817,157				
Amortization of Unfunded Liability	0.00%	0	0.00%	0				
Total Health Cost	0.22%	1,055,290	0.23%	817,157				
Employee (EE) Health Cost	0.11%	527,645	0.12%	408,579				
Employer (ER) Health Cost	0.11%	527,645	0.12%	408,579				
Total								
Total Calculated Tier 3 Required EE/ER Individual Cost	8.73%	42,614,522	8.87%	31,480,698				
Funding Policy Tier 3 Required EE/ER Individual Cost <sup>1</sup>	8.97%	43,834,307	9.61%	34,164,618				
ER Legacy Cost of Tiers 1 & 2 Amort of Unfunded Liabilities <sup>2</sup>	31.97%	143,275,248	31.26%	111,076,381				
Total Funding Policy Tier 3 Required		,,	2 2	,				
ER Defined Benefit Cost	40.94%	187,109,555	40.87%	145,240,999				
Underlying Payroll (as of valuation date)		479,094,883		346,664,109				

<sup>1</sup> The "Funding Policy" cost was adopted in 2023 and first reflected in the June 30, 2023 valuation.

<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.



<b>Development of Employer Contributions – Tier 3 Members</b>						
Valuation Date	June 30, 2023	June 30, 2022				
Applicable to Fiscal Year Ending	2025	2024				

<b>Defined Contribution (DC) Retirement Plan</b>								
	Rate	Dollar	Rate	Dollar				
Tier 2 & 3 DB / Non-Social Security								
Employee Cost	3.00%		3.00%					
Employer Cost <sup>1</sup>	3.00%		3.00%					
Tier 3 DC Only								
Employee Cost	9.00%	\$ 1,796,884	9.00%	\$ 1,369,258				
Employee Health Subsidy Program Cost	0.23%	45,920	0.17%	25,864				
Employee Disability Program Cost	<u>1.50%</u>	<u>299,481</u>	<u>1.43%</u>	<u>217,560</u>				
Total Employee Cost	10.73%	2,142,285	10.60%	1,612,682				
Employer Cost	9.00%	1,796,884	9.00%	1,369,258				
Employer Health Subsidy Program Cost	0.23%	45,920	0.17%	25,864				
Employer Disability Program Cost	<u>1.50%</u>	<u>299,481</u>	<u>1.43%</u>	<u>217,560</u>				
Total Employer Cost (before Legacy)	10.73%	2,142,285	10.60%	1,612,682				
ER Legacy Cost of Tiers 1 & 2 Amort of Unfunded								
Liabilities <sup>2</sup>	31.97%	4,454,146	31.26%	4,755,889				
Total Employer Cost	42.70%	6,596,431	41.86%	6,368,571				
Underlying Payroll (as of valuation date)		19,573,905		14,842,904				

<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.



	filstorical Summary of Employer Kates							
				Pension			Health	
	Valuation Date June 30	Fiscal Year Ending June 30	Normal Cost	Unfunded Amortization	Total	Normal Cost	Unfunded Amortization	Total
TIERS 1 & 2	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%
	2021	2023	13.57%	40.57%	54.14%	0.41%	(0.19%)	0.22%
	2022	2024	13.94%	31.26%	45.20%	0.39%	(0.12%)	0.27%
	2023	2025	14.04%	31.97%	46.01%	0.36%	(0.12%)	0.24%
TIER 3 <sup>1</sup>	2019	2021	9.85%	0.00%	9.85%	0.24%	0.00%	0.24%
	2020	2022	9.82%	0.03%	9.85%	0.24%	0.00%	0.24%
	2021 2	2023	9.15%	0.02%	9.17%	0.12%	0.00%	0.12%
	2021	2023	9.83%	0.02%	9.85%	0.24%	0.00%	0.24%
	2022 2	2024	8.74%	0.01%	8.75%	0.12%	0.00%	0.12%
	2022	2024	9.36%	0.01%	9.37%	0.24%	0.00%	0.24%
	2023 <sup>2</sup>	2025	8.60%	0.02%	8.62%	0.11%	0.00%	0.11%
	2023	2025	8.83%	0.02%	8.85%	0.12%	0.00%	0.12%

### Historical Summary of Employer Rates

<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**

	June 30, 2023	June 30, 2022
Pension	0 4110 0 0, 2020	0 4110 0 00, 2022
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 12,407,480,799	\$ 11,614,472,518
DROP Members	2,669,007,775	2,484,182,768
Vested Members	166,681,806	152,009,070
Active Members	<u>9,080,638,348</u>	8,588,470,348
Total Actuarial Present Value of Benefits	24,323,808,728	22,839,134,704
Actuarial Accrued Liability (AAL)		
All Inactive Members	15,243,170,380	14,250,664,356
Active Members	<u>6,736,659,601</u>	<u>6,257,682,592</u>
Total Actuarial Accrued Liability	21,979,829,981	20,508,346,948
Actuarial Value of Assets (AVA)	14,574,029,063	13,397,869,480
Unfunded Actuarial Accrued Liability	7,405,800,918	7,110,477,468
PVB Funded Ratio (AVA / PVB)	59.9%	58.7%
AAL Funded Ratio (AVA / AAL)	66.3%	65.3%
Health		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 155,778,393	\$ 155,674,586
DROP Members	38,475,381	36,965,442
Active Members	<u>141,865,792</u>	<u>147,471,115</u>
Total Present Value of Benefits	336,119,566	340,111,143
Actuarial Accrued Liability (AAL)		
All Inactive Members	194,253,774	192,640,028
Active Members	<u>106,770,491</u>	<u>109,063,045</u>
Total Actuarial Accrued Liability	301,024,265	301,703,073
Actuarial Value of Assets (AVA)	392,563,499	380,136,214
Unfunded Actuarial Accrued Liability	(91,539,234)	(78,433,141)
PVB Funded Ratio (AVA / PVB)	116.8%	111.8%
AAL Funded Ratio (AVA / AAL)	130.4%	126.0%

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

Pension liabilities were increased by \$14,566,380 and health liabilities were increased by \$1,066,528 under the lateral transfer methodology.



	June 30, 2023	June 30, 2022
Pension		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 7,400,867	\$ 4,059,811
Vested Members	11,254,433	6,659,951
Active Members	1,250,925,168	<u>920,517,508</u>
Total Actuarial Present Value of Benefits	1,269,580,468	931,237,270
Actuarial Accrued Liability (AAL)		
All Inactive Members	18,655,300	10,719,762
Active Members	224,488,474	<u>141,047,255</u>
Total Actuarial Accrued Liability	243,143,774	151,767,017
Actuarial Value of Assets (AVA)	259,708,739	165,662,342
Unfunded Actuarial Accrued Liability	(16,564,965)	(13,895,325)
PVB Funded Ratio (AVA / PVB)	20.5%	17.8%
AAL Funded Ratio (AVA / AAL)	106.8%	109.2%
Health		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	25,295	25,363
Active Members	<u>16,333,528</u>	<u>12,345,393</u>
Total Present Value of Benefits	16,358,823	12,370,756
Actuarial Accrued Liability (AAL)		
All Inactive Members	25,295	25,363
Active Members	<u>3,330,699</u>	<u>2,156,190</u>
Total Actuarial Accrued Liability	3,355,994	2,181,553
Actuarial Value of Assets (AVA)	7,297,670	4,875,299
Unfunded Actuarial Accrued Liability	(3,941,676)	(2,693,746)
PVB Funded Ratio (AVA / PVB)	44.6%	39.4%
AAL Funded Ratio (AVA / AAL)	217.5%	223.5%

## Liabilities and Funded Ratios by Benefit - Tier 3



## **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, 2022	7,110,477,468	(78,433,141)	(13,895,325)	(2,693,746)
(2)	Normal Cost Developed in Last Valuation	198,581,296	5,587,168	31,091,437	426,397
(3)	Actual Contributions	1,211,172,334	3,595,544	40,447,269	1,975,775
(4)	Expected Interest On (1), (2), and (3)	483,407,823	(5,372,100)	(192,675)	(233,141)
(5)	Expected Unfunded Actuarial Accrued Liability as of June 30, 2023 (1)+(2)-(3)+(4)	6,581,294,253	(81,813,617)	(23,443,832)	(4,476,265)
(6)	Changes to UAAL Due to Assumptions, Methods and Benefits	0	0	0	0
(7)	Change to UAAL Due to Actuarial (Gain)/Loss	824,506,665	(9,725,617)	6,878,867	534,589
(8)	Unfunded Actuarial Accrued Liability as of June 30, 2023	7,405,800,918	(91,539,234)	(16,564,965)	(3,941,676)

FY 2023 Gains and Losse	s by Source
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	Tiers 1	& 2	Tier 3	3
	Pension Health		Pension	Health
Investment Return	45,622,952	143,749	(611,623)	(38,036)
Salary Increases	411,746,957	-	10,099,193	47,543
Retirement	(6,778,229)	(7,047,595)	-	(72,713)
Turnover	15,243,971	-	(5,941,416)	-
Disability	(9,138,076)	-	(2,315,393)	-
Death-In-Service	10,768,648	-	(1,470,382)	-
Retiree Mortality	5,647,506	(10,848,283)	823,134	8
Audit Adjustment	226,799,917	581,866	3,801,706	12,397
Other *	124,593,019	7,444,646	2,493,648	585,390
Total	824,506,665	(9,725,617)	6,878,867	534,589

\* The combination of all other factors that could impact liabilities year-over-year, with the primary sources being changes in member data.



## **IV. ASSET SUPPORT**

## Statement of Changes in Fiduciary Net Position for Year Ended June 30, 2023

Market Value Basis

	Tiers 1	8. 7	Tier	3
	Pension	K 2 Health	Pension	5 Health
Additions	I Clision	incartin	I CHSION	Incartin
Contributions				
Member Contributions	\$ 117,410,792	\$ 0	\$ 40,441,215	\$ 0
Employer Contributions	1,211,172,334	0	40,447,269	0
Health Insurance Contributions	0	3,595,544	0	<u>1,975,775</u>
Total Contributions	1,328,583,126	3,595,544	80,888,484	1,975,775
Investment Income				
Net Increase in Fair Value	723,642,201	19,640,174	13,157,112	371,761
Interest and Dividends	205,449,236	5,576,041	3,735,435	105,547
Other Income	126,441,141	3,435,000	2,298,928	65,020
Less Investment Expenses	(29,675,754)	(668,527)	<u>(539,558)</u>	<u>(12,654)</u>
Net Investment Income	1,025,856,824	27,982,688	18,651,917	529,674
Non-investment Income	32,684	0	594	0
Transfers In	66,736	0	40,465	0
Total Additions	2,354,539,370	31,578,232	99,581,460	2,505,449
Deductions				
Distributions to Members				
Benefit Payments	1,067,901,240	0	382,013	0
Health Insurance Subsidy	0	17,880,074	0	1,800
Refund of Contributions	<u>12,146,940</u>	0	1,476,602	0
Total Distributions	1,080,048,180	17,880,074	1,858,615	1,800
Administrative Expenses	6,611,492	206,872	120,063	3,916
Transfers Out	433,659	0	0	0
Other	0	0	0	0
Total Deductions	1,087,093,331	18,086,946	1,978,678	5,716
Net Increase / (Decrease)	1,267,446,039	13,491,286	97,602,782	2,499,733
Net Position Held in Trust				
Prior Valuation	13,042,796,696	374,026,053	162,622,481	4,835,416
Beginning of the Year Adjustment	0	0	0	0
End of the Year	14,310,242,735	387,517,339	260,225,263	7,335,149



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

A. Investment Income	
A1. Actual Investment Income	\$ 1,019,245,332
A2. Expected Amount for Immediate Recognition	947,861,295
A3. Amount Subject to Amortization	71,384,037

	Year Ended June 30						
B. Amortization Schedule	2023	2024	2025	2026	2027	2028	2029
2023 Experience (A3 / 7)	10,197,720	10,197,720	10,197,720	10,197,720	10,197,720	10,197,720	10,197,717
2022 Experience	(204,451,249)	(204,451,249)	(204,451,249)	(204,451,249)	(204,451,249)	(204,451,249)	
2021 Experience	238,978,744	238,978,744	238,978,744	238,978,744	238,978,745		
2020 Experience	(68,882,158)	(68,882,158)	(68,882,158)	(68,882,160)			
2019 Experience	(22,859,275)	(22,859,275)	(22,859,275)				
2018 Experience	(6,266,349)	(6,266,351)					
2017 Experience	33,380,148						
Total Amortization	(19,902,419)	(53,282,569)	(47,016,218)	(24,156,945)	44,725,216	(194,253,529)	10,197,717

C. Actuarial Value of Assets	Total	Employer
C1. Actuarial Value of Assets, June 30, 2022	13,397,869,480	
C2. Non-investment Net Cash Flow	248,200,707	
C3. Preliminary Actuarial Value of Assets, June 30, 2023		
(A2 + B + C1 + C2)	14,574,029,063	
C4. Market Value of Assets, June 30, 2023	14,310,242,735	14,310,242,735
C5. Final Actuarial Value of Assets, June 30, 2023		
(C3 Within 20% Corridor of C4)	14,574,029,063	14,574,029,063

D. Rates of Return	
D1. Market Value Rate of Return	7.7%
D2. Actuarial Value Rate of Return	6.9%



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

A. Investment Income	
A1. Actual Investment Income	\$ 27,775,816
A2. Expected Amount for Immediate Recognition	26,424,570
A3. Amount Subject to Amortization	1,351,246

	Year Ended June 30						
<b>B.</b> Amortization Schedule	2023	2024	2025	2026	2027	2028	2029
2023 Experience (A3 / 7)	193,035	193,035	193,035	193,035	193,035	193,035	193,036
2022 Experience	(6,416,469)	(6,416,469)	(6,416,469)	(6,416,469)	(6,416,469)	(6,416,471)	
2021 Experience	9,257,478	9,257,478	9,257,478	9,257,478	9,257,481		
2020 Experience	(2,898,713)	(2,898,713)	(2,898,713)	(2,898,716)			
2019 Experience	(1,075,569)	(1,075,569)	(1,075,572)				
2018 Experience	(304,653)	(304,656)					
2017 Experience	1,532,136						
Total Amortization	287,245	(1,244,894)	(940,241)	135,328	3,034,047	(6,223,436)	193,036

C. Actuarial Value of Assets	Total	Employer
C1. Actuarial Value of Assets, June 30, 2022	380,136,214	
C2. Non-investment Net Cash Flow	(14,284,530)	
C3. Preliminary Actuarial Value of Assets, June 30, 2023		
(A2 + B + C1 + C2)	392,563,499	
C4. Market Value of Assets, June 30, 2023	387,517,339	387,517,339
C5. Final Actuarial Value of Assets, June 30, 2023		
(C3 Within 20% Corridor of C4)	392,563,499	392,563,499

D. Rates of Return	
D1. Market Value Rate of Return	7.6%
D2. Actuarial Value Rate of Return	7.2%



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

A. Investment Income	
A1. Actual Investment Income	\$ 18,531,854
A2. Expected Amount for Immediate Recognition	14,104,250
A3. Amount Subject to Amortization	4,427,604

	Year Ended June 30						
<b>B.</b> Amortization Schedule	2023	2024	2025	2026	2027		
2023 Experience (A3 / 5)	885,521	885,521	885,521	885,521	885,520		
2022 Experience	(3,259,379)	(3,259,379)	(3,259,379)	(3,259,381)			
2021 Experience	3,551,936	3,551,936	3,551,938				
2020 Experience	(351,296)	(351,294)					
2019 Experience	44,437						
Total Amortization	871,219	826,784	1,178,080	(2,373,860)	885,520		

C. Actuarial Value of Assets	Total	Employer
C1. Actuarial Value of Assets, June 30, 2022	165,662,342	
C2. Non-investment Net Cash Flow	79,070,928	
C3. Preliminary Actuarial Value of Assets, June 30, 2023		
(A2 + B + C1 + C2)	259,708,739	
C4. Market Value of Assets, June 30, 2023	260,225,263	260,225,263
C5. Final Actuarial Value of Assets, June 30, 2023		
(C3 Within 20% Corridor of C4)	259,708,739	259,708,739

D. Rates of Return	
D1. Market Value Rate of Return	9.2%
D2. Actuarial Value Rate of Return	7.3%



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

A. Investment Income	
A1. Actual Investment Income	\$ 525,758
A2. Expected Amount for Immediate Recognition	406,400
A3. Amount Subject to Amortization	119,358

	Year Ended June 30							
<b>B.</b> Amortization Schedule	2023 2024 2025 2026							
2023 Experience (A3 / 5)	23,872	23,872	23,872	23,872	23,870			
2022 Experience	(101,792)	(101,792)	(101,792)	(101,790)				
2021 Experience	128,963	128,963	128,961					
2020 Experience	(10,555)	(10,557)						
2019 Experience	1,508							
Total Amortization	41,996	40,486	51,041	(77,918)	23,870			

C. Actuarial Value of Assets	Total	Employer
C1. Actuarial Value of Assets, June 30, 2022	4,875,299	
C2. Non-investment Net Cash Flow	1,973,975	
C3. Preliminary Actuarial Value of Assets, June 30, 2023		
(A2 + B + C1 + C2)	7,297,670	
C4. Market Value of Assets, June 30, 2023	7,335,149	7,335,149
C5. Final Actuarial Value of Assets, June 30, 2023		
(C3 Within 20% Corridor of C4)	7,297,670	7,297,670

D. Rates of Return	
D1. Market Value Rate of Return	9.0%
D2. Actuarial Value Rate of Return	7.6%



# **V. MEMBER STATISTICS**

Valuation Data Summary						
	June 30, 2023 June 30, 202					
	Tiers 1 & 2	Tier 3	Tiers 1 & 2	Tier 3		
Actives						
Number	11,369	5,536	12,423	4,524		
Average Current Age	43.3	30.7	42.7	30.4		
Average Age at Employment	28.0	28.2	28.0	28.2		
Average Past Service	15.3	2.5	14.7	2.2		
Average Annual Salary	\$113,803	\$73,614	\$102,036	\$65,978		
Actives (transferred)						
Number	940	580	851	387		
Average Current Age	38.2	31.5	37.5	31.0		
Average Age at Employment	27.7	28.1	27.9	28.1		
Average Past Service	10.6	3.4	9.7	2.9		
Average Annual Salary	\$86,596	\$70,359	\$76,993	\$64,495		
Retirees						
Number	11,856	0	11,336	0		
Average Current Age	65.0	N/A	64.9	N/A		
Average Annual Benefit	\$62,869	N/A	\$62,047	N/A		
DROP Retirees						
Number	2,227	N/A	2,144	N/A		
Average Current Age	54.2	N/A	53.9	N/A		
Average Annual Benefit	\$67,181	N/A	\$65,616	N/A		
Beneficiaries						
Number	2,059	7	1,990	3		
Average Current Age	71.2	35.6	70.7	31.2		
Average Annual Benefit	\$49,671	\$22,101	\$48,627	\$31,729		
Disability Retirees Number	2 032	9	1,965	5		
Average Current Age	2,032 59.4	39.9	59.2	5 38.2		
Average Annual Benefit	\$48,917	\$31,583	\$47,800	\$28,886		
-	φ <del>1</del> 0,717	φ51,505	\$ <del>4</del> 7,000	φ20,000		
Inactive / Vested						
Number	2,125	956	2,152	741		
Average Current Age	43.1	32.5	42.2	31.8		
Average Accumulated Contributions	\$19,913	\$6,932	\$18,429	\$5,751		
Total Number	32,608	7,088	32,861	5,660		
Former Members (transferred)	N/A	N/A	N/A	N/A		





						y summ	J			
				Past Service	e					
Age	0-4	5-9	10-14	15-19	20-24	25-29	30+	<b>Total Count</b>	<b>Total Pay</b>	Average Pay
<20	0	0	0	0	0	0	0	0	0	0
20 - 24	0	0	0	0	0	0	0	0	0	0
25 - 29	8	371	0	0	0	0	0	379	35,159,323	92,769
30 - 34	15	1,291	276	2	0	0	0	1,584	152,475,784	96,260
35 - 39	15	914	736	884	2	0	0	2,551	268,647,283	105,311
40 - 44	3	415	510	1,834	296	4	0	3,062	350,952,160	114,615
45 - 49	2	169	225	1,164	752	113	0	2,425	292,017,519	120,420
50 - 54	2	83	124	663	503	212	24	1,611	197,143,911	122,374
55 - 59	0	21	60	226	120	70	24	521	60,441,204	116,010
60 - 64	1	12	21	87	20	9	7	157	16,366,048	104,242
65+	<u>0</u>	<u>2</u>	<u>4</u>	<u>9</u>	<u>0</u>	<u>1</u>	<u>3</u>	<u>19</u>	<u>2,026,194</u>	106,642
Total	46	3,278	1,956	4,869	1,693	409	58	12,309	1,375,229,426	111,726

### Active Counts and Pay Summary - Tiers 1 & 2

### Active Counts and Pay Summary - Tier 3

			]	Past Service	e					
Age	0-4	5-9	10-14	15-19	20-24	25-29	30+	<b>Total Count</b>	<b>Total Pay</b>	Average Pay
<20	9	0	0	0	0	0	0	9	408,033	45,337
20 - 24	898	0	0	0	0	0	0	898	58,769,225	65,445
25 - 29	2,090	216	0	0	0	0	0	2,306	169,894,759	73,675
30 - 34	1,380	259	0	0	0	0	0	1,639	123,149,111	75,137
35 - 39	650	111	0	0	0	0	0	761	57,472,949	75,523
40 - 44	271	42	1	0	0	0	0	314	23,719,380	75,539
45 - 49	104	13	1	0	0	0	0	118	9,239,462	78,301
50 - 54	40	9	0	1	0	0	0	50	3,881,432	77,629
55 - 59	14	1	0	0	0	0	0	15	1,244,490	82,966
60 - 64	3	1	0	0	0	0	0	4	400,097	100,024
65+	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>155,765</u>	77,883
Total	5,461	652	2	1	0	0	0	6,116	448,334,703	73,305



		Average
	<b>C</b> 1	Annual
Age	Count	Benefit
< 40	160	37,009
40 - 44	292	45,138
45 - 49	896	50,147
50 - 54	1,669	53,949
55 - 59	2,252	60,173
60 - 64	2,755	63,160
65 - 69	2,578	62,780
70 - 74	2,239	61,853
75 - 79	1,700	60,784
80 - 84	864	58,580
85 - 89	399	54,431
90 - 94	124	50,008
95 - 99	34	47,836
100 +	<u>1</u>	<u>65,435</u>
Total	15,963	59,355

### In-Payment Counts and Benefit Summary – All Tiers

"In-Payment" refers to retired, beneficiary, and disabled members.



# **VI. ACTUARIAL ASSUMPTIONS AND METHODS**

Interest Rate	This is the assumed earnings rate on System assets, compounded annually, net of investment and administrative expenses.
	<i>Tiers 1 &amp; 2:</i> 7.20% per year.
	<i>Tier 3:</i> 7.00% per year.
Salary Increases	See table at the end of this section. This is an annual increase for individual member's salary. These rates are based on a 2022 experience study using actual plan experience.
Inflation	2.50%.
Tier 3 Compensation Limit	\$115,868 for calendar 2023. Assumed increases of 2.00% per year thereafter.
Cost-of-Living Adjustment	1.85%.
Mortality Rates	These rates are used to project future decrements from the population due to death.
	Active Lives: PubS-2010 Employee mortality, adjusted by a factor of 1.03 for male members and 1.08 for female members, with generational improvements using 85% of the most recent projection scale (currently Scale MP-2021). 100% of active deaths are assumed to be in the line of duty.
	<i>Inactive Lives:</i> PubS-2010 Healthy Retiree mortality, adjusted by a factor of 1.03 for male retirees and 1.11 for female retirees, with generational improvements using 85% of the most recent projection scale (currently Scale MP-2021).
	<i>Beneficiaries:</i> PubS-2010 Survivor mortality, adjusted by a factor of 0.98 for male beneficiaries and adjusted by a factor of 1.06 for female

beneficiaries, with generational improvements using 85% of the most recent projection scale (currently Scale MP-2021).



### **Disabled** Lives:

PubS-2010 Disabled mortality, adjusted by a factor of 1.08 for male disabled members and 1.01 for female disabled members, with generational improvements using 85% of the most recent projection scale (currently Scale MP-2021).

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 2022 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:

Police - 40% assumed at age 62 and 63, 35% assumed at age 64, 25% assumed at ages 65 and 66, 50% assumed at ages 67 – 69, and 100% assumed at age 70.

Fire - 25% assumed at age 62 and 63, 35% assumed at age 64, 25% assumed at ages 65 and 66, 50% assumed at ages 67 – 69, and 100% assumed at age 70.

*Tier 1 – reaching age 62 after attaining 20 years of service:* Service-related rates based on service at retirement. See complete tables at the end of this section.

65% are assumed to enter the DROP program while the remaining 35% are assumed to retire and commence benefits immediately. DROP periods are assumed to be 5 years in length for future DROP elections.

#### *Tiers 2 & 3:*

Age-related rates based on age at retirement. 50% assumed at age 53, 30% assumed at ages 54 - 59, 60% assumed at ages 60 - 63, and 100% assumed at age 64.

These rates are used to project future decrements from the active population due to termination. Complete table of rates based on service at termination are provided at the end of this section. The rates apply to members prior to retirement eligibility and are based on a 2022 experience study using actual plan experience.

#### Termination Rate



<u>Disability Rate</u>	These rates are used to project future decrements from the active population due to disability. Complete table of rates based on age at disability are provided at the end of this section. These rates are based on a 2022 experience study using actual plan experience. 90% of disablements are assumed to be duty-related.
<u>Marital Status</u>	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	Male spouses are assumed to be four years older than female members and female spouses are assumed to be two years younger than males members.
Benefit Commencement	<ul> <li>Deferred members are assumed to commence benefits as follows:</li> <li>Tier 1: immediate refund of contributions</li> <li>Tiers 2 &amp; 3 (less than 15 years service): immediate refund of contributions</li> <li>Tier 2 (15+ years service): life annuity payable at age 52.5</li> <li>Tier 3 (15+ years service): life annuity payable at age 55</li> </ul>
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.
<u>Lateral Transfers</u>	When active members transfer between employers, the new employer's liability starts from their new date of hire with no past service liability (i.e., all liability is accrued through normal cost). Per PSPRS administrative decision, once the new employer's liability is fully funded, the liability will reflect all past service liability.
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.
	<i>Tiers 1 &amp; 2:</i> 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.

#### *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

2.00% per year. This is annual increase for total employer payroll.

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

The payroll growth assumption was lowered from 2.50% to 2.00%.

There were no method changes since the prior valuation.



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Salary Increase Rates						
	Maricopa	Pima	Other	Maricopa	Pima	Other
Age	Police	Police	Police	Fire	Fire	Fire
20	15.00%	12.00%	14.00%	15.00%	12.00%	13.00%
21	14.00%	6.00%	12.00%	14.00%	11.00%	12.00%
22	13.00%	6.00%	10.00%	13.00%	10.00%	11.00%
23	12.00%	6.00%	9.00%	12.00%	9.50%	10.00%
24	11.00%	6.00%	8.00%	11.00%	9.00%	9.00%
25	10.00%	6.00%	7.00%	10.00%	8.50%	8.00%
26	9.00%	5.50%	6.50%	9.50%	7.50%	7.50%
27	8.00%	5.50%	6.25%	9.00%	6.50%	7.50%
28	7.50%	5.50%	6.00%	8.50%	5.75%	7.00%
29	7.00%	5.50%	5.80%	8.00%	5.75%	6.50%
30	6.50%	5.25%	5.60%	8.00%	5.50%	6.50%
31	6.00%	5.25%	5.40%	7.50%	5.50%	6.00%
32	5.50%	5.00%	5.20%	7.00%	5.00%	5.50%
33	5.10%	5.00%	5.00%	6.50%	5.00%	5.50%
34	4.90%	5.00%	4.90%	6.50%	5.00%	5.50%
35	4.70%	4.50%	4.80%	6.00%	5.00%	5.50%
36	4.50%	4.50%	4.70%	5.50%	5.00%	5.50%
37	4.30%	4.50%	4.60%	5.25%	4.50%	5.00%
38	4.10%	4.00%	4.50%	5.00%	4.50%	5.00%
39	4.00%	4.00%	4.40%	4.75%	4.50%	5.00%
40	3.90%	4.00%	4.30%	4.75%	4.50%	5.00%
41	3.80%	3.80%	4.20%	4.50%	4.50%	4.50%
42	3.70%	3.60%	4.10%	4.50%	4.00%	4.50%
43	3.60%	3.40%	4.00%	4.50%	4.00%	4.50%
44	3.50%	3.20%	3.90%	4.50%	4.00%	4.00%
45	3.50%	3.00%	3.80%	4.25%	4.00%	4.00%
46	3.50%	3.00%	3.70%	4.25%	3.75%	4.00%
47	3.50%	3.00%	3.60%	4.25%	3.75%	3.75%
48	3.50%	3.00%	3.50%	4.00%	3.75%	3.75%
49	3.50%	3.00%	3.50%	4.00%	3.50%	3.75%
50	3.25%	3.00%	3.50%	3.75%	3.50%	3.75%
51	3.25%	3.00%	3.50%	3.75%	3.50%	3.75%
52	3.25%	2.75%	3.50%	3.75%	3.50%	3.75%
53+	3.25%	2.75%	3.50%	3.75%	3.25%	3.75%



FOSTER & FOSTER ACTUARIES AND CONSULTANTS

					8-0,000	01 001 110
	Maricopa	Pima	Other N	Iaricopa	Pima	Other
Service	Police	Police	Police	Fire	Fire	Fire
20	28%	28%	35%	14%	20%	20%
21	25%	25%	35%	17%	20%	25%
22	15%	16%	22%	7%	13%	15%
23	12%	12%	12%	7%	7%	10%
24	8%	9%	12%	7%	7%	10%
25	30%	22%	25%	17%	22%	30%
26	42%	42%	40%	30%	26%	30%
27	32%	30%	28%	23%	30%	30%
28	32%	30%	28%	30%	30%	30%
29	32%	20%	28%	30%	30%	30%
30	35%	25%	35%	30%	30%	35%
31	35%	33%	30%	40%	30%	35%
32	60%	50%	70%	55%	30%	35%
33	60%	50%	70%	55%	60%	60%
34+	100%	100%	100%	100%	100%	100%

Tier 1 Retirement Rates- reaching age 62 after attaining 20 years of service

#### **Termination Rates**

I el mination Kates						
	Maricopa	Pima	Other	Maricopa	Pima	Other
Service	Police	Police	Police	Fire	Fire	Fire
0	13.0%	14.0%	13.5%	4.5%	10.0%	10.5%
1	8.0%	9.0%	11.5%	3.5%	6.0%	8.5%
2	6.0%	7.5%	10.5%	2.5%	4.5%	8.0%
3	4.5%	7.0%	9.5%	2.0%	4.0%	8.0%
4	3.6%	6.5%	9.0%	1.5%	4.0%	7.0%
5	3.3%	5.0%	8.0%	1.5%	4.0%	5.0%
6	3.3%	5.0%	7.0%	1.5%	4.0%	5.0%
7	3.3%	4.0%	6.5%	1.5%	3.0%	4.0%
8	2.4%	4.0%	6.5%	1.5%	3.0%	4.0%
9	2.4%	4.0%	6.0%	1.5%	3.0%	3.5%
10	2.4%	4.0%	5.0%	1.0%	2.0%	3.0%
11	1.8%	3.0%	4.0%	1.0%	2.0%	2.5%
12	1.8%	3.0%	4.0%	1.0%	1.5%	2.0%
13	1.3%	2.0%	3.5%	1.0%	1.0%	1.5%
14	1.3%	2.0%	3.0%	0.5%	1.0%	1.4%
15	0.8%	1.5%	2.5%	0.5%	1.0%	1.4%
16	0.8%	1.5%	2.0%	0.5%	0.5%	1.4%
17	0.8%	1.0%	2.0%	0.5%	0.5%	1.4%
18	0.8%	1.0%	1.8%	0.5%	0.5%	1.4%
19	0.8%	1.0%	1.8%	0.5%	0.5%	0.5%
20+	0.5%	1.0%	1.8%	0.4%	0.5%	0.5%



			ability Rat			
	Maricopa	Pima	Other	Maricopa	Pima	Other
Age	Police	Police	Police	Fire	Fire	Fire
20	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
21	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
22	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
23	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
24	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
25	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
26	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
27	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
28	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
29	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
30	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
31	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
32	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
33	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
34	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
35	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
36	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
37	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
38	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
39	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
40	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
41	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
42	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
43	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
44	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
45	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
46	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
47	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
48	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
49	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
50	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
51	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
52	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
53	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
54	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
55	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
56+	1.000%	0.850%	0.900%	1.100%	0.800%	1.000%



# VII. DISCUSSION OF RISK

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.

- <u>Investment Return</u>: 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.
- <u>Salary Increases</u>: 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.
- <u>Payroll Growth</u>: 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.
- <u>Demographic Assumptions</u>: 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

<u>Contribution risk</u>: 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**

that could have occurred.

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 87.6% on June 30, 2020 to 60.6% on June 30, 2023. This is expected since the plan is closed to new active members. For Tier 3, the Ratio decreased from 929.6% on June 30, 2020 to 629.2% on June 30, 2023, 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 69.4% 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 46.9% on June 30, 2020 to 66.3% on June 30, 2023, due mainly to contributions in excess of the required amount. For Tier 3, the Ratio increased from 99.9% on June 30, 2020 to 106.8% on June 30, 2023, 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, decreased from 1.9% on June 30, 2020 to 1.8% on June 30,



2023, meaning that contributions are currently covering the group's benefit payments. For Tier 3, the Ratio was 30.5%, which is consistent with a new benefit that is beginning to accumulate assets.

#### Low Default-Risk Obligation Measure

ASOP No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, was revised as of December 2021 to include a "low-default-risk obligation measure" (LDROM). This liability measure is consistent with the determination of the actuarial accrued liability shown on pages 8 and 9 in terms of member data, plan provisions, and assumptions/methods, including the use of the Entry Age Normal Cost Method, except that the interest rate is tied to low-default-risk fixed income securities. The S&P Municipal Bond 20 Year High Grade Rate Index (daily rate closest to, but not later than, the measurement date) was selected to represent a current market rate of low risk but longer-term investments that could be included in a low-risk asset portfolio. The interest rate used in this valuation was 4.13%, resulting in an LDROM of \$33,409,259,131 for Tiers 1 and 2 and \$505,302,983 for Tier 3. The LDROM should not be considered the "correct" liability measurement; it simply shows a possible outcome if the Board elected to hold a very low risk asset portfolio. The Board actually invests the pension plan's contributions in a diversified portfolio of stocks and bonds and other investments with the objective of maximizing investment returns at a reasonable level of risk. Consequently, the difference between the plan's Actuarial Accrued Liability disclosed earlier in this section and the LDROM can be thought of as representing the expected taxpayer savings from investing in the plan's diversified portfolio compared to investing only in high quality bonds.

The actuarial valuation reports the funded status and develops contributions based on the expected return of the plan's investment portfolio. If instead, the plan switched to investing exclusively in high quality bonds, the LDROM illustrates that reported funded status would be lower (which also implies that the Actuarially Determined Contributions would be higher), perhaps significantly. Unnecessarily high contribution requirements in the near term may not be affordable and could imperil plan sustainability and benefit security.

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.



	6/30/2023	6/30/2022	6/30/2021	6/30/2020
Support Ratio				
Total Actives	12,309	13,274	14,447	15,693
Total Inactives	20,299	19,587	18,789	17,914
Actives / Inactives	60.6%	67.8%	76.9%	87.6%
Asset Volatility Ratio				
Market Value of Assets (MVA)	14,310,242,735	13,042,796,696	11,444,452,554	8,057,538,776
Total Annual Payroll	1,375,229,426	1,333,109,281	1,341,575,553	1,380,572,470
MVA / Total Annual Payroll	1,040.6%	978.4%	853.1%	583.6%
Accrued Liability (AL) Ratio				
Inactive Accrued Liability	15,243,170,380	14,250,664,356	13,175,562,551	12,369,086,922
Total Accrued Liability	21,979,829,981	20,508,346,948	19,306,428,824	18,511,955,838
Inactive AL / Total AL	69.4%	69.5%	68.2%	66.8%
Funded Ratio				
Actuarial Value of Assets (AVA)	14,574,029,063	13,397,869,480	10,462,717,622	8,675,448,922
Total Accrued Liability	21,979,829,981	20,508,346,948	19,306,428,824	18,511,955,838
AVA / Total Accrued Liability	66.3%	65.3%	54.2%	46.9%
Net Cash Flow Ratio				
Net Cash Flow <sup>1</sup>	255,790,461	2,116,624,088	1,086,974,341	153,022,031
Market Value of Assets (MVA)	14,310,242,735	13,042,796,696	11,444,452,554	8,057,538,776
Net Cash Flow / MVA	1.8%	16.2%	9.5%	1.9%

### Plan Maturity Measures and Other Risk Metrics - Tiers 1 & 2

<sup>1</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.



	6/30/2023	6/30/2022	6/30/2021	6/30/2020
Support Ratio	0/00/2020	0/30/2022	0/00/2021	0/50/2020
Total Actives	6,116	4,911	3,919	2,984
Total Inactives	972	749	518	321
Actives / Inactives	629.2%	655.7%	756.6%	929.6%
Actives / mactives	029.270	055.770	/ 50.070	929.070
Asset Volatility Ratio				
Market Value of Assets (MVA)	260,225,263	162,622,481	112,339,142	48,259,114
Total Annual Payroll	479,094,883	346,664,109	249,851,792	181,914,294
MVA / Total Annual Payroll	54.3%	46.9%	45.0%	26.5%
Accrued Liability (AL) Ratio				
Inactive Accrued Liability	18,655,300	10,719,762	5,901,085	2,204,661
Total Accrued Liability	243,143,774	151,767,017	94,558,924	49,570,740
Inactive AL / Total AL	7.7%	7.1%	6.2%	4.4%
Funded Ratio				
Actuarial Value of Assets (AVA)	259,708,739	165,662,342	99,096,618	49,531,567
Total Accrued Liability	243,143,774	151,767,017	94,558,924	49,570,740
AVA / Total Accrued Liability	106.8%	109.2%	104.8%	99.9%
Net Cash Flow Ratio				
Net Cash Flow <sup>1</sup>	79,411,881	56,871,850	41,515,598	28,622,065
Market Value of Assets (MVA)	260,225,263	162,622,481	112,339,142	48,259,114
Net Cash Flow / MVA	30.5%	35.0%	37.0%	59.3%

### Plan Maturity Measures and Other Risk Metrics - Tier 3

<sup>1</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.

<u>Membership</u>	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. Tier 3 Defined Contribution members are able to elect participation in post-retirement health insurance subsidy.		
Benefit Tiers	Benefits differ for members based on their hire date:		
	TierHire Date1Hired before January 1, 20122Hired on or after January 1, 2012 but before July 1, 20173Hired on or after July 1, 2017		
<u>Compensation</u>	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).		
<u>Average Monthly Benefit</u> <u>Compensation</u>	<i>Tier 1:</i> The highest compensation paid to member during three consecutive years out of the last 20 years of Credited Service, divided by months.		
	<i>Tier 2:</i> The highest compensation paid to member during five consecutive years out of the last 20 years of Credited Service, divided by months.		
	<i>Tier 3:</i> 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	<i>Tier 1:</i> 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.

#### *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):

Credited Service	Benefit Adjustment
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):

Credited Service	Benefit Multiplier
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):

Credited Service	Benefit Multiplier
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%



Benefit

	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.
<u>Early</u> F	Retirement	Only applicable to Tier 3 members:
-	Date	Attainment of age 52.5 and 15 years of Credited Service.
	Benefit	Actuarial equivalent of Normal Retirement benefit.
<u>Disabil</u>	lity Benefit – Accidental (duty-re	elated)
	Eligibility	Total and permanent disability incurred in performance of duty.
	Benefit Amount	<ul> <li>A maximum of:</li> <li>a.) 50% of Average Monthly Benefit Compensation, and;</li> <li>b.) The monthly Normal Retirement pension that the member is entitled to receive if he or she retired immediately.</li> </ul>
<u>Disabil</u>	lity 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 based on Credited Service earned over the required Credited Service for Normal Retirement (maximum ratio of 1).
Disabil	ity 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.
<u>Pre-Re</u>	<u>tirement Death Benefit</u> Service Incurred	Payable following death of active member 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		ision. Payable (along with child's pension) when id and there is at least one child under 18 (23, if
Accumulated Contributions	Any contributions rer shall be paid as a lum	naining upon the death of the last beneficiary p sum.
Vesting (Termination)		
Vesting Service Requirement	Tier 1:	
vesting bervice requirement	10 years of Credited S	Service
	<i>Tiers 2 &amp; 3</i> :	
	15 years of Credited	Service.
Non-Vested Benefit	Tier 1:	
		of accumulated contributions, plus additional
	amount based on year	rs of Credited Service.
	Service	Additional % of Contributions
	Less than 5 years	0%
	5 years	25%
	6 years	40%
	7 years	55%
	8 years	70%
	9 years	85%
	10+ years	100%
	<i>Tiers 2 &amp; 3</i> :	
	Lump sum payment of	of accumulated contributions, with interest at rate
	determined by the Bo	ard.
Vested Benefit	Tier 1:	
vested benefit		nnuity based on two times member's
		tions, deferred to age 62. Member is not entitled
		benefit increases, or group health insurance
	subsidy.	
	<b>Tiers 2 &amp; 3</b> :	
		ormal retirement pension. Payable if
		und until reach age requirement. Member is
		enefits, benefit increases, and group health
	insurance subsidy.	



Compound cost-of-living adjustment on base benefit. First payment is made on July 1, 2018, with annual adjustments effective every July 1 thereafter. Adjustment does not apply while in DROP.

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 84 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	Beginning YearInterest RateJuly 1, 20167.40%July 1, 20187.30%July 1, 20227.20%
Payment of DROP Participation Account	Payable as lump sum distribution to Public Safety Personnel Defined Contribution Retirement Plan at earlier of 1) end of DROP period, 2) at termination, or 3) five years.
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 Subs Eligibility	idy Retired member or survivor who elect health coverage provided by the state or participating employer.
Maximum Subsidy Amounts (monthly)	Member OnlyWith DependentsMedicare Eligible\$100\$170One w/ MedicareN/A\$215Not Medicare Eligible\$150\$260
Employee Contributions	<ul> <li><i>Tiers 1 &amp; 2:</i></li> <li>7.65% (effective July 1, 2023).</li> <li><i>Tier 3:</i></li> <li>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.</li> </ul>
Employer Contributions	<ul> <li><i>Tiers 1 &amp; 2:</i></li> <li>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.</li> <li><i>Tier 3:</i></li> <li>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.</li> </ul>

**Changes to Benefit Provisions Since the Prior Valuation** None.



# **IX. ACTUARIAL FUNDING POLICY**

A pension plan funding policy describes how pension funding will improve for underfunded plans or maintain funded benefits for funded plans over time for those benefits defined in Arizona Revised Statutes (ARS). Those benefits defined in ARS are to be equitably managed and administered by the Arizona Public Safety Personnel Retirement System (PSPRS agency).

This Actuarial Funding Policy identifies the funding objectives and elements of the actuarial funding policy set by the Board for the PSPRS agency. The Board adopted this Funding Policy to help ensure the systematic funding of future benefit payments for members of the retirement systems as established by the legislature.

This policy covers all retirements systems administered by the Board: The Public Safety Personnel Retirement System (PSPRS); the Correction Officers Retirement Plan (CORP); and the Elected Officials Retirement Plan (EORP).

To achieve the systematic funding of future benefits, metrics are identified to measure the progress, or the lack of progress, over time to identify trends. These trends inform the continuation of the current policies or identify areas of needed research for consideration.

This funding policy is reviewed annually and adopted by the Board in accordance with ARS 38-863.02. This policy was reviewed and adopted by the Board in August 2023.

#### **PSPRS Statement of Purpose**

The Purpose of the Public Safety Personnel Retirement System is to provide uniform, consistent, and equitable statewide retirement programs for those who have been entrusted to our care.

#### **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.
  - a. Corollary 1a: Current and future contributions should be calculated based upon assumptions that reflect the Board's best estimate of future experience and methods that appropriately allocate costs to address generational equity.
  - b. Corollary 1b: While the shorter-term objective is to fully fund the Actuarial Accrued Liability (AAL) that estimates benefits earned as of the valuation date, contributions should target the long-term Present Value of Benefits (PVB) to fund all benefits and help offset risks.
  - c. As closed plans mature, the target funding should be 110% of AAL or 100% of PVB, whichever is greater.
- 2. Maintain public policy goals of accountability and transparency through stakeholder communication and education. Each policy element is clear in intent and effect, and each should be considered in a balanced approach to determine how and when the funding requirements of the plan will be met.
  - a. Corollary 2a: Board shall provide stakeholders with separate reports and tools to help explain current results as well as to help model future funding requirements.



- 3. Promote intergenerational equity. Defined benefit pensions are designed with a long-term perspective and designed to minimize contribution volatility that cannot avoid some level of generational cost shift. However, the goal is that each generation of members and employers (taxpayers) should, to the extent possible, incur the cost of benefits for the employees who provide services to them, rather than shifting those costs to other generations of members and employers (taxpayers).
  - a. Corollary 3a: A systematic reduction of the Unfunded Actuarial Accrued Liability (UAAL) over a reasonable time period is paramount to achieving this objective.

Consideration can be given to reduce volatility, to the extent possible, of employer and employee contribution rates as long as the integrity of the objectives listed above is not compromised.

### **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 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 five years (Tier 3) or seven years (Tiers 1 and 2) in calculating the Actuarial Value of Assets (AVA).
  - b. The AVA so determined shall be subject to a 20% corridor relative to the Market Value of Assets (MVA).
- 3. Amortization Method (Unfunded Amounts)
  - a. The AVA is subtracted from the computed AAL. Any unfunded amount is amortized as a level percent of payroll over a closed period.
  - b. The unfunded liabilities, for EORP and Tiers 1 & 2 for both PSPRS and CORP, determined in the 6/30/2019 actuarial valuation will become the initial layer for each employer beginning with the 6/30/2020 actuarial valuation and amortized using the current closed year period for that employer and continue to decrease each year.
    - i. The payroll growth rate assumption used to amortize the PSPRS 6/30/2019 Unfunded Liability will be decreased by 0.5% beginning with the 6/30/2021 actuarial valuation and again each year with the intention of ultimately achieving 0.0%. Once the payroll growth assumption reaches 2.0%, however, the Board will reevaluate the payroll growth assumption and decide whether to continue to let it track down to 0.0%.
    - ii. The payroll growth rate used to amortize the Correction Officers Retirement Plan (CORP) 6/30/2019 Unfunded Liability will be 3.0% beginning with the 6/30/2020 actuarial valuation, and future years will be reduced by 0.5% until 0.0% is reached.
    - iii. The payroll growth rate used to amortize the Elected Officials Retirement Plan (EORP) 6/30/2019 Unfunded Liability will be 2.5% beginning with the 6/30/2020 actuarial valuation, and future years will be reduced by 0.5% until 0.0% is reached.



- i. The payroll growth rate used to amortize the unfunded liability for all Plans under this paragraph will be 0.0% (i.e. level-dollar amortization).
- d. Tier 3 amortization methods are established in ARS 38-843.G and ARS 38-891.K.
- 4. Amortization Method (Overfunded Amounts)
  - a. The AVA is subtracted from the target funding level (greater of 110% of AAL or 100% of PVB). Any overfunded amount is amortized as a level dollar amount over an open 10-year period.
- 5. Tier 3 Rate Calculation
  - a. Tier 3 is distinct from Tiers 1 & 2 in PSPRS and CORP as the contributions are a shared percentage (50/50 split for PSPRS: for CORP, employer 1/3 and member 2/3 of the normal cost plus 50 percent each, member and employer, of the UAAL amortization) for employers and members based on the actuarially calculated rate. To reduce the impact of volatility to rates, the Tier 3 rates will be smoothed over a 3-year rolling period based on the actuarially calculated rates for each year's actuarial valuation.
    - i. Beginning with the 6/30/2023 valuation, the prospective Tier 3 rates set by the Board of Trustees are planned to be a rolling average of the actuarial calculated Tier 3 rates using the 6/30/2023, 6/30/2022 and 6/30/2021 rates in the initial process.
    - ii. As assumptions may be updated year-to-year, the prior calculated rates are not updated for those changes, the prior calculated rates are used to smooth in the new rates.
  - b. At the May 2023 Board Meeting, the Board changed the assumed rate of return for CORP Tier 3, which was at 7.2%, to match the 7.0% assumed rate of return for PSPRS Tier 3. The Board committed to continue to monitor market conditions and directions with the intent to ultimately adopt a single assumed rate of return for all investments for retirement systems/plans administered by PSPRS agency.



#### **Metrics to Monitor Funding Objectives**

- 1. Appropriateness of Assumptions Gain/Loss Experience (Corollary 1a)
  - a. Metric: Do the cumulative gain/loss layers over the prior five years exceed 8% of plan assets?
  - b. Measurement: History of annual gain/loss (split by asset and liability experience) and five-year cumulative results will be tracked.
  - c. Action Plan: This metric assumes that a full experience study is performed at least every five years so objective of measurement is to monitor interim experience. If the metric answer is yes, a review of the sources or causes of gains and losses should be analyzed and presented to the Advisory Committee to provide a recommendation to the Board of Trustees. The analysis and presentation are intended to provide a basis for consideration if assumption changes are warranted between full experience studies.
- 2. Funding Targets (Corollary 1b)
  - a. Metric: Has the funded status, on both an AAL and PVB basis when compared to the MVA, increased over a five-year period?
  - b. Measurement: History of funded status measures will be tracked.
  - c. Action Plan: If the answer is no and not readily explainable (e.g., significant assumption change), a review of the reason(s) for the decrease should be researched and presented to the Advisory Committee to provide a recommendation to the Board of Trustees. The analysis and presentation are intended to provide a basis for consideration if changes to assumptions and/or methods are warranted between full experience studies.
- 3. Communication with Stakeholders (Corollary 2a)
  - a. Metric: Have reports and budgeting tools been provided to stakeholders in a timely fashion?
  - b. Measurement: Yes/No answer based on input from PSPRS administrator. (An annual standard survey of stakeholders 3 to 5 questions.)
  - c. Action Plan: If the answer is no, and periodically regardless (e.g., every three years), PSPRS staff will revisit this metric to report to the Advisory Committee to provide a recommendation to the Board of Trustees if current reports / tools are sufficient and if the delivery timing is appropriate.
- 4. Timely Recognition of Costs (Corollary 3a)
  - a. Metric: Has the percentage of unfunded liability subject to negative amortization decreased over a fiveyear lookback period?
  - b. Measurement: History of unfunded liability subject to negative amortization as a percentage of total unfunded liability will be tracked.
  - c. Action Plan: If the answer is no, and not readily explainable (e.g., adopted assumption changes being phased in are anticipated to address negative amortization), a review of the reason(s) for negative amortization should be researched and presented to the Advisory Committee to provide a recommendation to the Board of Trustees. The analysis and presentation are intended to provide a basis for consideration if changes to assumptions and/or methods are warranted between full experience studies.





# X. GLOSSARY

<u>Actuarial Accrued Liability</u> – 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.

<u>Actuarial Present Value of Benefits</u> – 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.

<u>Actuarial Assumptions</u> – 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.

<u>Actuarial Cost Method</u> – 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.

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

<u>Actuarial Present Value</u> - 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.

<u>Actuarial Value of Assets</u> – 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.

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

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

<u>Amortization Payment</u> – 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.

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



<u>Experience Gain (Loss)</u> – 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.

<u>Funded Ratio</u> – 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.

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

<u>Unfunded Actuarial Accrued Liability (UAAL)</u> – 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**

					Annual		Annual		Inactive	Number
Employe	er	Number	Active	Number		Number	DROP	Number	Member	Transfer
Numbe	r Employer Name	Actives	Payroll	Retirees	Benefits	DROP	Benefits	Inactive	Contrib.	Out
001	Bisbee Fire Dept.	7	436,212	21	883,285	0	0	7	182,679	6
002	Casa Grande Fire Dept.	38	4,194,582	35	2,048,843	5	332,115	1	7,687	7
003	Casa Grande Police Dept.	44	4,305,568	62	3,304,172	6	310,650	10	156,130	7
004	Chandler Fire Dept.	127	15,181,382	100	6,891,906	31	2,436,166	5	244,185	1
005	Chandler Police Dept.	181	22,344,312	231	14,396,283	45	3,130,110	20	751,600	7
006	Clifton Fire Dept.	0	0	1	34,517	0	0	0	0	0
007	Dept. of Public Safety	752	84,388,034	1,527	85,736,692	75	4,687,350	75	1,177,500	21
008	Douglas Fire Dept.	13	992,285	27	1,225,734	2	53,202	3	7,932	6
009	Douglas Police Dept.	20	1,577,034	39	1,651,136	1	67,310	4	11,556	0
010	Flagstaff Fire Dept.	64	6,277,670	101	5,673,581	9	560,475	9	349,245	5
011	Flagstaff Police Dept.	45	5,305,714	95	5,147,226	4	275,644	30	590,070	25
012	Glendale Fire Dept.	152	18,319,945	137	9,588,719	44	3,477,320	4	112,176	9
013	Glendale Police Dept.	244	30,169,358	284	17,126,921	63	4,371,759	32	784,960	11
014	Globe Fire Dept.	9	747,271	15	533,222	1	54,087	1	16,071	1
015	Kingman Fire Dept.	28	2,269,698	39	2,062,276	1	30,075	3	54,723	6
016	Maricopa County Sheriff's Office	337	39,731,596	618	34,213,862	91	5,882,968	30	938,280	35
017	Mesa Fire Dept.	258	30,950,856	319	22,197,734	76	5,548,836	18	667,674	6
018	Mesa Police Dept.	432	50,456,154	738	43,411,187	119	7,779,744	101	1,797,396	10
020	Nogales Fire Dept.	17	1,313,406	43	1,897,387	1	34,283	1	45,829	7
021	Phoenix Fire Dept.	1,080	135,561,143	1,291	98,363,296	234	19,782,126	36	1,478,916	8
022	Phoenix Police Dept.	1,571	206,340,235	2,958	201,932,271	399	28,995,729	354	4,509,252	50
023	Prescott Fire Dept.	40	3,838,402	77	4,421,642	8	550,784	5	50,290	2
024	Prescott Police Dept.	40	3,923,144	70	3,569,942	3	166,083	12	252,852	6
025	Scottsdale Police Dept.	208	26,028,427	326	20,260,714	49	3,352,874	57	1,312,311	12
026	Sierra Vista Fire Dept.	29	2,486,805	31	1,783,033	5	287,370	9	107,298	7
027	Tempe Fire Dept.	101	14,149,310	150	10,578,721	35	2,915,185	6	192,990	4
028	Tempe Police Dept.	204	24,370,856	318	19,573,419	50	3,260,600	39	1,228,539	12
029	Tucson Fire	400	42,803,827	608	36,001,127	83	5,076,695	17	493,986	17
030	Tucson Police	445	49,300,388	1,111	62,413,673	109	5,967,423	86	1,429,062	38
031	Winslow Fire Dept.	5	412,811	4	257,976	0	0	1	4,450	1
032	Yuma Fire Dept.	79	7,523,964	97	5,349,086	11	603,306	4	182,032	1
033	Yuma Police Dept.	88	8,415,218	146	7,284,236	9	455,751	30	312,450	12
034	Yuma County Sheriff's Dept.	43	3,860,736	43	2,061,242	12	643,848	5	70,240	10
035	Game and Fish Dept.	72	5,388,237	165	8,130,825	20	1,024,260	12	143,700	3
036	Sierra Vista Police Dept.	28	2,879,878	50	2,840,548	5	260,515	11	237,787	5
037	Benson Police Dept.	9	764,841	8	360,858	1	1,566	0	0	0



EmployerNumberActiveNumberRetiresNumberNumberMemberTransfer038Bisbec Poke Dept.1 $81,715$ 19 $817,011$ 000472,281039Pima County Sheriff's Dept.26023,035,938494 $26,021,222$ 55 $2,678,610$ 69470,23536040Kingman Police Dept.2621,04,2939 $1857,252$ 170,749712,28789041ASU Campus Police37 $4,180,228$ 47 $2,469,831$ 631,77362122,35,0316042Lake Havasu Cky Fire Dept.42 $3,814,684$ 55 $2,594,590$ 7 $407,022$ 2125,14548044Bullead Cky Fire Dept.42 $3,814,684$ 55 $2,594,590$ 7 $407,022$ 2121,4548045U of A Campus Police27 $2,415,779$ 36 $1,794,995$ 6 $303,918$ 15213,0608046Cochies County Sheriff's Dept.10 $980,646$ 980,6464 $20,788$ 0003047Saferd Police Dept.11 $190,9154$ 17 $640,930$ 1 $33,184$ 6146,7487050Winkow Police Dept.11 $190,9154$ 17 $640,930$ 1 $33,184$ 6146,7487051Payon Fine Dept.10912,61621 $23,7564$ 3156,43810192,250						Annual		Annual		Inactive	Number
	Employer	r	Number	Active	Number	Retiree	Number	DROP	Number	Member	<b>Transfer</b>
039         Pina County Sheriff's Dept.         260         23.035.928         494         26.021.222         55         2.678.610         69         470.235         36           040         Kingman Police Dept.         26         2.169.429         39         1.857.252         1         70.749         7         122.878         39           041         ASU Campus Police         37         4.180.238         47         2.469.831         6         31.7.736         21         223.502         5           044         Bulhaad City Fire Dept.         43         4.509.832         47         2.905.656         9         513.171         7         201.068         48           044         Bulhaad City Fire Dept.         43         4.509.832         47         2.905.656         9         513.171         7         201.068         48           045         U of A Campus Police         27         2.415.779         36         1.794.895         6         303.918         15         213.060         88           047         Safford Police Dept.         10         980.644         19         886.456         42         20.788         3         15.66.13         31.844         6         146.534         10 <t< th=""><th>Number</th><th>1 2</th><th>Actives</th><th>Payroll</th><th>Retirees</th><th></th><th>DROP</th><th>Benefits</th><th>Inactive</th><th>Contrib.</th><th>Out</th></t<>	Number	1 2	Actives	Payroll	Retirees		DROP	Benefits	Inactive	Contrib.	Out
	038	-	1	,	19	,	0		4	47,288	1
641       ASU Campus Police       37       4,180,228       47       2,469,831       6       317,736       21       223,503       16         042       Lake Havasu City Fire Dept.       55       5,096,296       53       3,041,400       9       040,540       9       223,692       55         044       Bullband City Fire Dept.       42       3,814,684       55       2,594,590       7       407,022       21       2,21,454       8         044       Bullband City Fire Dept.       42       3,557,29       79       3,263,998       5       2,49,580       31       409,386       8         047       Safford Police Dept.       10       980,464       19       886,456       4       201,788       0       0       3         049       Drevel Heights Fire District       52       3,967,980       35       160,018       6       277,224       8       81,904       10         050       Winskow Police Dept.       11       1,900,154       17       640,930       1       33,184       6       146,748       77       0       129,290       10       12       3,454       4       146,748       77       0       129,290       11       33,164,033	039	, i			494		55		69	,	36
$  \begin{array}{ccccccccccccccccccccccccccccccccccc$	040	Kingman Police Dept.	26	2,169,429	39	1,857,252	1		7	122,878	
$  \begin{array}{ccccccccccccccccccccccccccccccccccc$	041	ASU Campus Police	37	4,180,238	47	2,469,831	6	317,736	21	223,503	16
044Bullhead City Fire Dept.434 509,832472.905,65695 13,1717201,06844045U of A Campus Police272.415,779361,794,8956303,91815213,06088046Cochise County Sheriff's Dept.423,533,729793,263,99852.494,580109331409,38688047Safford Police Dept.10980,46419896,4564201,788003049Drexel Heights Fire District523,967,980351,602,01862.77,224881,90410050Winkow Police Dept.111,090,15417640,93013,31,846146,7487051Payson Fire Dept.181.858,07417884,716260,47414,6344053Norhem AZ. Consolidated Fire Dist6463,2381152,928010016302,96011054Fry Fire District272,332,507301,596,1940022,91,97810055NaU Campus Police10972,80516848,1390022,56,045058South Tucson Fire Dept.7352,9027238,07100490,70811061Coconino County Sheriff's Dept.323,26,1243663,281,131169,30713379,6	042	Lake Havasu City Fire Dept.	55	5,096,296	53	3,041,400	9	603,540	9	235,692	5
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	043	Mohave County Sheriff's Dept.	42	3,814,684	55	2,594,590	7	407,022	21	251,454	8
$ \begin{array}{ccccc} 0.46 & Cochise County Sheriff's Dept. 42 & 3.553,729 & 79 & 3.263,998 & 5 & 249,580 & 31 & 409,386 & 8 \\ 047 & Safford Police Dept. 10 & 980,464 & 19 & 896,456 & 4 & 201,788 & 0 & 0 & 3 \\ 049 & Drevel Heights fre District & 52 & 3.967,980 & 35 & 1,602,018 & 6 & 277,224 & 8 & 81,904 & 10 \\ 050 & Winslow Police Dept. 111 & 1,090,154 & 17 & 640,930 & 1 & 33,184 & 6 & 146,748 & 7 \\ 051 & Payson Fire Dept. 118 & 1,858,074 & 17 & 884,716 & 2 & 60,474 & 1 & 4,634 & 4 \\ 052 & Payson Police Dept. 10 & 915,261 & 25 & 1,307,584 & 33 & 156,438 & 10 & 192,510 & 1 \\ 053 & Northern AZ. Consolidated Fire Dist & 6 & 463,238 & 11 & 529,801 & 0 & 0 & 16 & 302,960 & 11 \\ 054 & Fry Fire District & 27 & 2,332,07 & 30 & 1,596,194 & 0 & 0 & 2 & 91,978 & 10 \\ 055 & Fredonia Marshals & 0 & 0 & 2 & 64,352 & 0 & 0 & 1 & 35,477 & 0 \\ 056 & NAU Campus Police & 10 & 972,805 & 16 & 848,139 & 0 & 0 & 2 & 2,5604 & 5 \\ 058 & South Tueson Fire Dept. & 0 & 0 & 7 & 275,661 & 1 & 34,944 & 4 & 17,740 & 6 \\ 059 & Avondak Fire Dept. & 53 & 6,110,103 & 19 & 1,183,701 & 5 & 354,765 & 3 & 188,865 & 5 \\ 060 & Parker Police Dept. & 7 & 552,900 & 7 & 288,071 & 0 & 0 & 4 & 90,708 & 11 \\ 061 & Coconino County Sheriff's Dept. & 32 & 3,261,243 & 66 & 3,281,131 & 1 & 69,307 & 13 & 379,626 & 5 \\ 064 & Buckskin Fire District & 6 & 515,592 & 11 & 513,665 & 1 & 81,878 & 10 & 120,720 & 11 \\ 065 & Snowflake Police Dept. & 3 & 207,194 & 17 & 703,951 & 1 & 25,263 & 1 & 62,157 & 3 \\ 070 & Apache Juncion Police Dept. & 42 & 4,273,643 & 49 & 2,448,39 & 2 & 111,898 & 8 & 440,64 & 10 \\ 071 & Navajo County Sheriff's Dept. & 23 & 1,261,571 & 0 & 0 & 19 & 188,200 & 17 \\ 071 & Navajo County Sheriff's Dept. & 23 & 2,778,030 & 49 & 2,571,670 & 2 & 49,324 & 2 & 35,406 & 2 \\ 077 & Wilkox Police Dept. & 118 & 13,070,758 & 117 & 6,701,721 & 24 & 1,522,610 & 23 & 501,078 & 10 \\ 076 & Paraker Valkey Fire District & 15 & 1,287,987 & 7 & 306,530 & 4 & 191,004 & 9 & 139,770 & 8 \\ 073 & Peoria Firls Dept. & 21 & 1,77,544 & 22 & 1,012,626 & 4 & 248,572 & 2 & 30,976 & 4 \\ 074 & Peo$	044	Bullhead City Fire Dept.	43	4,509,832	47	2,905,656	9	513,171	7	201,068	4
047Safford Police Dept.10980,46419896,4564201,7880003049Drexel Heights Fire District523,967,980351,602,0186277,224881,90410050Winslow Police Dept.111,090,15417640,930133,1846146,7487051Payson Pice Dept.181,858,07417884,716260,47414,6344052Payson Police Dept.10915,261251,307,5843156,43810192,51011053Northern AZ. Consolidated Fire Dist6463,23811529,80100291,97810055Fredonia Marshals000224,64,352001354,770056NAU Campus Police10972,80516848,13900225,6045058South Tucson Fire Dept.007275,661134,944417,7406059Avondale Fire Dept.322,61/241663,281,131169,30713379,6265060Parker Police Dept.322,61/241663,281,131169,30713379,6265064Buckskin Fire District6515,3921151,665181,87810120,72011065South Tucson Police	045	U of A Campus Police		2,415,779	36	1,794,895	6	303,918	15	213,060	8
049         Drexel Heights Fire District         52         3,967,980         35         1,602,018         6         277,224         8         81,904         10           050         Winslow Police Dept.         11         1,1090,154         17         640,930         1         33,184         6         146,748         7           051         Payson Fire Dept.         10         915,261         25         1,307,584         3         156,438         10         192,210         11           053         Northem AZ. Consolidated Fire Dist         6         463,238         11         529,801         0         0         2         91,978         10           055         Firedonia Marshals         0         0         2         64,352         0         0         1         35,477         0           056         NAU Campus Police         10         972,805         16         848,139         0         0         2         25,604         5           056         Parker Police Dept.         7         755,900         7         288,071         0         0         4         90,708         11           061         Coconino County Sheriff's Dept.         32         3,261,243	046	Cochise County Sheriff's Dept.	42	3,553,729	79	3,263,998	5	249,580	31	409,386	8
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	047	Safford Police Dept.	10	980,464	19	896,456	4	201,788	0	0	3
051Payson Fire Dept.181,858,07417884,716260,47414,6344052Payson Police Dept.10915,261251,307,5843156,43810192,5101053Northern AZ. Consolidated Fire Dist6463,23811529,80100291,97810054Fry Fire District272,332,207301,596,19400291,97810055Fredonia Marshals000264,35200135,4770056NAU Campus Police10972,80516848,13900225,6045058South Tucson Fire Dept.536,110,103191,183,701534,7653188,8655060Parker Police Dept.7552,9007288,07100490,7081061Coconino County Sheriff's Dept.323,261,243663,281,131169,30713379,6265064Buckskin Fire District6515,53211513,665181,87810120,72011065Snowflake Police Dept.8601,8499339,27800003066Cottonwood Police Dept.3207,14417703,951125,263162,1573070Apache Junction Police Dept.13 <td>049</td> <td>Drexel Heights Fire District</td> <td>52</td> <td>3,967,980</td> <td>35</td> <td>1,602,018</td> <td>6</td> <td>277,224</td> <td>8</td> <td>81,904</td> <td>10</td>	049	Drexel Heights Fire District	52	3,967,980	35	1,602,018	6	277,224	8	81,904	10
052Payson Police Dept.10915,261251,307,5843156,43810192,5101053Northern AZ. Consolidated Fire Dist6463,23811529,8010016302,960111054Fry Fire District272,332,507301,56,19400291,97810055Fredonia Marshals00264,35200135,4770056NAU Campus Police10972,80516848,13900225,6045058South Tucson Fire Dept.007275,661134,944417,7406059Avondale Fire Dept.536,110,103191,133,7015354,7653188,8655060Parker Police Dept.7552,9007288,07100490,7081061Coconino County Sheriff's Dept.323,261,243663,281,131169,30713379,6265064Buckskin Fire District6515,39211513,665181,87810120,720111065Snowflake Police Dept.201,746,249241,026,843165,98323,8103066Cottomwood Police Dept.3207,19417703,951125,263162,1573070Apache Junction Police Dept.3 </td <td>050</td> <td>Winslow Police Dept.</td> <td>11</td> <td>1,090,154</td> <td>17</td> <td>640,930</td> <td>1</td> <td>33,184</td> <td>6</td> <td>146,748</td> <td>7</td>	050	Winslow Police Dept.	11	1,090,154	17	640,930	1	33,184	6	146,748	7
053         Northern AZ. Consolidated Fire Dist         6         463,238         11         529,801         0         0         16         302,960         11           054         Fry Fire District         27         2,332,507         30         1,569,194         0         0         2         91,978         100           055         Fredonia Marshals         0         0         2         64,352         0         0         1         35,477         0           056         NAU Campus Police         10         972,805         16         848,139         0         0         2         25,604         5           058         South Tucson Fire Dept.         53         6,110,103         19         1,183,701         5         354,765         3         188,865         5           060         Parker Police Dept.         7         552,900         7         288,071         0         0         4         90,708         11           061         Coconino County Sheriff's Dept.         32         3,26,123         66         3,281,131         1         69,307         13         379,626         7           064         Buckskin Fire District         6         51,392         11 <td>051</td> <td>Payson Fire Dept.</td> <td>18</td> <td>1,858,074</td> <td>17</td> <td>884,716</td> <td>2</td> <td>60,474</td> <td>1</td> <td>4,634</td> <td>4</td>	051	Payson Fire Dept.	18	1,858,074	17	884,716	2	60,474	1	4,634	4
054         Fry Fire District         27         2,332,507         30         1,596,194         0         0         2         91,978         10           055         Fredonia Marshals         0         0         2         64,352         0         0         1         35,477         0           056         NAU Campus Police         10         972,805         16         848,139         0         0         2         25,604         5           058         South Tucson Fire Dept.         0         0         7         275,661         1         34,944         4         17,740         6           059         Avondale Fire Dept.         53         6,110,103         19         1,183,701         5         354,765         3         188,865         5           060         Parker Police Dept.         7         552,900         7         288,071         0         0         4         90,708         11           065         Snowflake Police Dept.         8         601,849         9         339,278         0         0         0         0         3           066         Cottonwood Police Dept.         20         1,746,249         24         1,026,843         1	052	Payson Police Dept.	10	915,261	25	1,307,584	3	156,438	10	192,510	1
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	053	Northern AZ. Consolidated Fire Dist	t 6	463,238	11	529,801	0	0	16	302,960	11
056         NAU Campus Police         10         972,805         16         848,139         0         0         2         25,604         5           058         South Tucson Fire Dept.         0         0         7         275,661         1         34,944         4         17,740         6           059         Avondale Fire Dept.         53         6,110,103         19         1,183,701         5         354,765         3         188,865         5           060         Parker Police Dept.         7         552,900         7         288,071         0         0         4         90,708         11           061         Coconino County Sheriff's Dept.         32         3,261,243         66         3,281,131         1         69,307         13         379,626         5           064         Buckskin Fire District         6         515,392         11         513,665         1         81,878         10         120,720         11           065         Snowflake Police Dept.         20         1,746,249         24         1,026,843         1         65,983         2         3,810         3           066         Cottonwood Police Dept.         3         207,194	054	Fry Fire District	27	2,332,507	30	1,596,194	0	0	2	91,978	10
058         South Tucson Fire Dept.         0         0         7         275,661         1         34,944         4         17,740         6           059         Avondale Fire Dept.         53         6,110,103         19         1,183,701         5         354,765         3         188,865         5           060         Parker Police Dept.         7         552,900         7         288,071         0         0         4         90,708         11           061         Coconino County Sheriff's Dept.         32         3,261,243         66         3,281,131         1         69,307         13         379,626         5           064         Buckskin Fire District         6         515,392         11         513,665         1         81,878         10         120,720         11           065         Snowflake Police Dept.         20         1,746,249         24         1,026,843         1         65,983         2         3,810         3           067         Lake Havasu City Police Dept.         46         4,814,111         66         3,544,110         4         236,452         18         297,396         7           069         South Tucson Police Dept.         23	055	Fredonia Marshals	0	0	2	64,352	0	0	1	35,477	0
059Avondale Fire Dept.536,110,103191,183,7015354,7653188,8655060Parker Police Dept.7552,9007288,07100490,7081061Coconino County Sheriff's Dept.323,261,243663,281,131169,30713379,6265064Buckskin Fire District6515,39211513,665181,87810120,72011065Snowflake Police Dept.8601,8499339,27800003066Cottonwood Police Dept.201,746,249241,026,843165,98323,8103067Lake Havasu City Police Dept.464,814,111663,544,1104236,45218297,3967069South Tucson Police Dept.424,273,643492,448,9392111,898844,06410071Navajo Courty Sheriff's Dept.231,287,9877306,5304191,0049139,7708073Peoria Fire Dept.1311,532,2673644,315,62313399,5884140,5800074Peoria Fire Dept.1813,070,7581176,701,721241,526,16023501,07810075Peoria Fire Dept.1813,070,7581176,701,721244,9324235,4962 </td <td>056</td> <td>NAU Campus Police</td> <td>10</td> <td>972,805</td> <td>16</td> <td>848,139</td> <td>0</td> <td>0</td> <td>2</td> <td>25,604</td> <td>5</td>	056	NAU Campus Police	10	972,805	16	848,139	0	0	2	25,604	5
060Parker Police Dept.7552,9007288,07100490,7081061Coconino County Sheriff's Dept.323,261,243663,281,131169,30713379,6265064Buckskin Fire District6515,39211513,665181,87810120,72011065Snowflake Police Dept.8601,8499339,27800003066Cottonwood Police Dept.201,746,249241,026,843165,98323,8103067Lake Havasu City Police Dept.464,814,111663,544,1104236,45218297,3967069South Tucson Police Dept.424,273,643492,448,9392111,898844,06410071Navajo County Sheriff's Dept.231,829,014331,261,5710019188,29017072Mohave Valley Fire District151,287,9877306,5304191,0049139,7708073Peoria Fire Dept.13115,322,673644,315,62313939,5884140,5800074Peoria Police Dept.232,778,030492,571,670249,324235,4962076Paradise Valley Police Dept.232,778,030492,571,670249,324235,4962<	058	South Tucson Fire Dept.	0	0	7	275,661	1	34,944	4	17,740	6
061Coconino County Sheriff's Dept.323,261,243663,281,131169,30713379,6265064Buckskin Fire District6515,39211513,665181,87810120,72011065Snowflake Police Dept.8601,8499339,27800003066Cottonwood Police Dept.201,746,249241,026,843165,98323,8103067Lake Havasu City Police Dept.464,814,111663,544,1104236,45218297,3967069South Tucson Police Dept.424,273,643492,448,9392111,898844,06410071Navajo County Sheriff's Dept.231,287,9877306,5304191,0049139,7708073Peoria Fire Dept.13115,322,673644,315,62313939,5884140,5800074Peoria Police Dept.11813,070,7581176,701,721241,526,16023501,07810076Paradise Valley Police Dept.232,778,030492,571,670249,324235,4962077Wilkox Police Dept.11813,070,7581176,701,721241,526,16023501,07810076Paradise Valley Police Dept.7502,57212457,0330121,0	059	Avondale Fire Dept.	53	6,110,103	19	1,183,701	5	354,765	3	188,865	5
064Buckskin Fire District6 $515,392$ 11 $513,665$ 1 $81,878$ 10 $120,720$ 11 $065$ Snowflake Police Dept.8 $601,849$ 9 $339,278$ 00003 $066$ Cottonwood Police Dept.20 $1,746,249$ 24 $1,026,843$ 1 $65,983$ 2 $3,810$ 3 $067$ Lake Havasu City Police Dept.46 $4,814,111$ 66 $3,544,110$ 4 $236,452$ 18 $297,396$ 7 $069$ South Tucson Police Dept.42 $4,273,643$ 49 $2,448,939$ 2 $111,898$ 8 $44,064$ 10 $071$ Navajo County Sheriff's Dept.23 $1,829,014$ 33 $1,261,571$ 0019 $188,290$ 17 $072$ Mohave Valley Fire District15 $1,287,987$ 7 $306,530$ 4 $191,004$ 9 $139,770$ 8 $073$ Peoria Fire Dept.131 $15,322,673$ 64 $4,315,623$ 13 $939,588$ 4 $140,580$ 0 $074$ Peoria Police Dept.23 $2,778,030$ 49 $2,571,670$ 2 $49,324$ 2 $50,496$ 2 $077$ Wilcox Police Dept.23 $2,778,030$ 49 $2,571,670$ 2 $49,324$ 2 $35,496$ 2 $077$ Wilcox Police Dept.21 $1,777,544$ 22 $1,012,626$ 4 $248,572$ 2 $30,976$ 4 $079$ Eloy Police Dept.21 $1,775$	060	Parker Police Dept.	7	552,900	7	288,071	0	0	4	90,708	1
065Snowflake Police Dept.8601,8499339,278000003066Cottonwood Police Dept.201,746,249241,026,843165,98323,8103067Lake Havasu City Police Dept.464,814,111663,544,1104236,45218297,3967069South Tucson Police Dept.3207,19417703,951125,263162,1573070Apache Junction Police Dept.424,273,643492,448,9392111,898844,06410071Navajo County Sheriff's Dept.231,829,014331,261,5710019188,29017072Mohave Valley Fire District151,287,9877306,5304191,0049139,7708073Peoria Fire Dept.13115,322,673644,315,62313939,5884140,5800074Peoria Police Dept.11813,070,7581176,701,721241,526,16023501,07810076Paradise Valley Police Dept.232,778,030492,571,670249,324235,4962077Willcox Police Dept.111,777,544221,012,6264248,572230,9764079Eloy Police Dept.191,680,08714644,368143,1454	061	Coconino County Sheriff's Dept.	32	3,261,243	66	3,281,131	1	69,307	13	379,626	5
066Cottonwood Police Dept.201,746,249241,026,843165,98323,8103067Lake Havasu City Police Dept.464,814,111663,544,1104236,45218297,3967069South Tucson Police Dept.3207,19417703,951125,263162,1573070Apache Junction Police Dept.424,273,643492,448,9392111,898844,06410071Navajo County Sheriff's Dept.231,829,014331,261,5710019188,29017072Mohave Valley Fire District151,287,9877306,5304191,0049139,7708073Peoria Fire Dept.13115,322,673644,315,62313939,5884140,5800074Peoria Police Dept.11813,070,7581176,701,721241,526,16023501,07810076Paradise Valley Police Dept.232,778,030492,571,670249,324235,4962077Willcox Police Dept.7502,57212457,03300121,0720078Show Low Police Dept.211,777,544221,012,6264248,572230,9764079Eloy Police Dept.191,680,08714644,368143,145484,24	064	Buckskin Fire District	6	515,392	11	513,665	1	81,878	10	120,720	11
067Lake Havasu City Police Dept.464,814,111663,544,1104236,45218297,3967069South Tucson Police Dept.3207,19417703,951125,263162,1573070Apache Junction Police Dept.424,273,643492,448,9392111,898844,06410071Navajo County Sheriff's Dept.231,829,014331,261,5710019188,29017072Mohave Valley Fire District151,287,9877306,5304191,0049139,7708073Peoria Fire Dept.13115,322,673644,315,62313939,5884140,5800074Peoria Police Dept.11813,070,7581176,701,721241,526,16023501,07810076Paradise Valley Police Dept.232,778,030492,571,670249,324235,4962077Willcox Police Dept.7502,57212457,03300121,0720078Show Low Police Dept.211,777,544221,012,6264248,572230,9764079Eloy Police Dept.231,713,465481,963,6122134,7166203,26810081Gilbert Police Dept.16319,476,4801096,282,313201,295,66033 <td>065</td> <td>Snowflake Police Dept.</td> <td>8</td> <td>601,849</td> <td>9</td> <td>339,278</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>3</td>	065	Snowflake Police Dept.	8	601,849	9	339,278	0	0	0	0	3
069South Tucson Police Dept.3207,19417703,951125,263162,1573070Apache Junction Police Dept.424,273,643492,448,9392111,898844,06410071Navajo County Sheriff's Dept.231,829,014331,261,5710019188,29017072Mohave Valley Fire District151,287,9877306,5304191,0049139,7708073Peoria Fire Dept.13115,322,673644,315,62313939,5884140,5800074Peoria Police Dept.11813,070,7581176,701,721241,526,16023501,07810076Paradise Valley Police Dept.232,778,030492,571,670249,324235,4962077Wilcox Police Dept.7502,57212457,03300121,0720078Show Low Police Dept.211,777,544221,012,6264248,572230,9764079Eloy Police Dept.191,680,08714644,368143,145484,2485080Nogales Police Dept.231,713,465481,963,6122134,7166203,26810081Gilbert Police Dept.2203,274268,6560012,0532 <td>066</td> <td>Cottonwood Police Dept.</td> <td>20</td> <td>1,746,249</td> <td>24</td> <td>1,026,843</td> <td>1</td> <td>65,983</td> <td>2</td> <td>3,810</td> <td>3</td>	066	Cottonwood Police Dept.	20	1,746,249	24	1,026,843	1	65,983	2	3,810	3
070Apache Junction Police Dept.42 $4,273,643$ 49 $2,448,939$ 2111,8988 $44,064$ 10071Navajo County Sheriff's Dept.23 $1,829,014$ 33 $1,261,571$ 0019 $188,290$ 17072Mohave Valley Fire District15 $1,287,987$ 7 $306,530$ 4 $191,004$ 9 $139,770$ 8073Peoria Fire Dept.131 $15,322,673$ 64 $4,315,623$ 13 $939,588$ 4 $140,580$ 0074Peoria Police Dept.118 $13,070,758$ 117 $6,701,721$ 24 $1,526,160$ 23 $501,078$ 10076Paradise Valley Police Dept.23 $2,778,030$ 49 $2,571,670$ 2 $49,324$ 2 $35,496$ 2077Willcox Police Dept.7 $502,572$ 12 $457,033$ 001 $21,072$ 0078Show Low Police Dept.21 $1,777,544$ 22 $1,012,626$ 4 $248,572$ 2 $30,976$ 4079Eloy Police Dept.23 $1,713,465$ 48 $1,963,612$ 2 $134,716$ 6 $203,268$ 10081Gilbert Police Dept.163 $19,476,480$ 109 $6,282,313$ 20 $1,295,660$ 33 $687,918$ 8083Clifton Police Dept.2 $203,274$ 2 $68,656$ 001 $2,053$ 2	067	Lake Havasu City Police Dept.	46	4,814,111	66	3,544,110	4	236,452	18	297,396	7
071Navajo County Sheriff's Dept.23 $1,829,014$ 33 $1,261,571$ 0019 $188,290$ 17072Mohave Valley Fire District15 $1,287,987$ 7 $306,530$ 4 $191,004$ 9 $139,770$ 8073Peoria Fire Dept.131 $15,322,673$ 64 $4,315,623$ 13 $939,588$ 4 $140,580$ 0074Peoria Police Dept.118 $13,070,758$ 117 $6,701,721$ 24 $1,526,160$ 23 $501,078$ 10076Paradise Valley Police Dept.23 $2,778,030$ 49 $2,571,670$ 2 $49,324$ 2 $35,496$ 2077Willcox Police Dept.7 $502,572$ 12 $457,033$ 001 $21,072$ 0078Show Low Police Dept.21 $1,777,544$ 22 $1,012,626$ 4 $248,572$ 2 $30,976$ 4079Eloy Police Dept.23 $1,713,465$ 48 $1,963,612$ 2 $134,716$ 6 $203,268$ 10081Gilbert Police Dept.163 $19,476,480$ 109 $6,282,313$ 20 $1,295,660$ 33 $687,918$ 8083Clifton Police Dept.2 $203,274$ 2 $68,656$ 001 $2,053$ 2	069	South Tucson Police Dept.	3	207,194	17	703,951	1	25,263	1	62,157	3
072Mohave Valley Fire District151,287,9877306,5304191,0049139,7708073Peoria Fire Dept.13115,322,673644,315,62313939,5884140,5800074Peoria Police Dept.11813,070,7581176,701,721241,526,16023501,07810076Paradise Valley Police Dept.232,778,030492,571,670249,324235,4962077Willcox Police Dept.7502,57212457,03300121,0720078Show Low Police Dept.211,777,544221,012,6264248,572230,9764079Eloy Police Dept.191,680,08714644,368143,145484,2485080Nogales Police Dept.231,713,465481,963,6122134,7166203,26810081Gilbert Police Dept.16319,476,4801096,282,313201,295,66033687,9188083Clifton Police Dept.2203,274268,6560012,0532	070	Apache Junction Police Dept.	42	4,273,643	49	2,448,939	2	111,898	8	44,064	10
073Peoria Fire Dept.13115,322,673644,315,62313939,5884140,5800074Peoria Police Dept.11813,070,7581176,701,721241,526,16023501,07810076Paradise Valley Police Dept.232,778,030492,571,670249,324235,4962077Willcox Police Dept.7502,57212457,03300121,0720078Show Low Police Dept.211,777,544221,012,6264248,572230,9764079Eloy Police Dept.191,680,08714644,368143,145484,2485080Nogales Police Dept.231,713,465481,963,6122134,7166203,26810081Gilbert Police Dept.16319,476,4801096,282,313201,295,66033687,9188083Clifton Police Dept.2203,274268,6560012,0532	071	Navajo County Sheriff's Dept.	23	1,829,014	33	1,261,571	0	0	19	188,290	17
074Peoria Police Dept.11813,070,7581176,701,721241,526,16023501,07810076Paradise Valley Police Dept.232,778,030492,571,670249,324235,4962077Wilcox Police Dept.7502,57212457,03300121,0720078Show Low Police Dept.211,777,544221,012,6264248,572230,9764079Eloy Police Dept.191,680,08714644,368143,145484,2485080Nogales Police Dept.231,713,465481,963,6122134,7166203,26810081Gilbert Police Dept.16319,476,4801096,282,313201,295,66033687,9188083Clifton Police Dept.2203,274268,6560012,0532	072	Mohave Valley Fire District	15	1,287,987	7	306,530	4	191,004	9	139,770	8
076Paradise Valley Police Dept.232,778,030492,571,670249,324235,4962077Willcox Police Dept.7502,57212457,03300121,0720078Show Low Police Dept.211,777,544221,012,6264248,572230,9764079Eloy Police Dept.191,680,08714644,368143,145484,2485080Nogales Police Dept.231,713,465481,963,6122134,7166203,26810081Gilbert Police Dept.16319,476,4801096,282,313201,295,66033687,9188083Clifton Police Dept.2203,274268,6560012,0532	073	Peoria Fire Dept.	131	15,322,673	64	4,315,623	13	939,588	4	140,580	0
077Willcox Police Dept.7502,57212457,03300121,0720078Show Low Police Dept.211,777,544221,012,6264248,572230,9764079Eloy Police Dept.191,680,08714644,368143,145484,2485080Nogales Police Dept.231,713,465481,963,6122134,7166203,26810081Gilbert Police Dept.16319,476,4801096,282,313201,295,66033687,9188083Clifton Police Dept.2203,274268,6560012,0532	074	Peoria Police Dept.	118	13,070,758	117	6,701,721	24	1,526,160	23	501,078	10
078Show Low Police Dept.211,777,544221,012,6264248,572230,9764079Eloy Police Dept.191,680,08714644,368143,145484,2485080Nogales Police Dept.231,713,465481,963,6122134,7166203,26810081Gilbert Police Dept.16319,476,4801096,282,313201,295,66033687,9188083Clifton Police Dept.2203,274268,6560012,0532	076	Paradise Valley Police Dept.	23	2,778,030	49	2,571,670	2	49,324	2	35,496	2
079Eloy Police Dept.191,680,08714644,368143,145484,2485080Nogales Police Dept.231,713,465481,963,6122134,7166203,26810081Gilbert Police Dept.16319,476,4801096,282,313201,295,66033687,9188083Clifton Police Dept.2203,274268,6560012,0532	077	Willcox Police Dept.	7	502,572	12	457,033	0	0	1	21,072	0
080Nogales Police Dept.231,713,465481,963,6122134,7166203,26810081Gilbert Police Dept.16319,476,4801096,282,313201,295,66033687,9188083Clifton Police Dept.2203,274268,6560012,0532	078	Show Low Police Dept.	21	1,777,544	22	1,012,626	4	248,572	2	30,976	4
080         Nogales Police Dept.         23         1,713,465         48         1,963,612         2         134,716         6         203,268         10           081         Gilbert Police Dept.         163         19,476,480         109         6,282,313         20         1,295,660         33         687,918         8           083         Clifton Police Dept.         2         203,274         2         68,656         0         0         1         2,053         2	079	-	19		14		1		4	84,248	5
081         Gilbert Police Dept.         163         19,476,480         109         6,282,313         20         1,295,660         33         687,918         8           083         Clifton Police Dept.         2         203,274         2         68,656         0         0         1         2,053         2	080		23	1,713,465	48	1,963,612	2	134,716	6	203,268	10
083         Clifton Police Dept.         2         203,274         2         68,656         0         0         1         2,053         2	081	ē :	163	19,476,480	109	6,282,313	20		33	687,918	8
	083	-	2	203,274	2		0				
	085	Coolidge Police Dept.	12	1,094,183	20	815,051	2	88,644	3	53,586	5



					Annual		Annual		Inactive	Number
Employer		Number		Number		Number	DROP	Number	Member	Transfer
	Employer Name	Actives	ĩ	Retirees	Benefits	DROP	Benefits	Inactive	Contrib.	Out
086	Holbrook Police Dept.	3	244,928	19	747,413	0	0	2	25,174	5
087	Santa Cruz County Sheriff's Dept.	13	1,079,337	29	1,198,994	1	50,494	7	88,032	11
088	Prescott Valley Police Dept.	46	4,156,925	40	1,852,573	3	159,363	15	209,505	4
089	Eagar Police Dept.	0	0	8	325,726	0	0	2	79,686	2
090	Tolleson Police Dept.	17	2,018,404	14	718,432	1	49,345	2	8,132	2
091	Florence Police Dept.	12	1,219,032	9	316,107	0	0	6	151,638	11
092	Springerville Police Dept.	3	252,191	7	250,760	0	0	0	0	2
093	El Mirage Police Dept.	22	2,192,167	26	1,311,423	4	189,208	6	99,018	5
094	Superior Police Dept.	5	339,958	5	140,131	0	0	2	44,596	2
095	San Luis Police Dept.	22	2,196,265	10	442,883	0	0	1	380	1
096	Page Police Dept.	7	628,201	10	477,590	0	0	5	219,115	1
097	Page Fire Dept.	6	576,301	4	155,520	0	0	8	69,440	6
098	Yavapai County Sheriff's Dept.	58	5,443,481	98	4,312,961	10	491,410	37	602,730	12
100	Pima Police Dept.	3	212,095	0	0	0	0	3	62,073	2
101	Apache County Sheriff's Dept.	10	831,009	27	1,099,609	1	44,201	5	57,685	8
102	Cottonwood Fire Dept.	16	1,338,284	8	399,890	2	122,864	2	101,438	2
103	La Paz County Sheriff's Dept.	7	530,451	31	1,366,154	3	111,153	5	138,305	8
104	Pinal County Sheriff's Dept.	166	15,629,793	130	5,930,775	7	379,127	15	362,220	8
105	Clarkdale Police Dept.	5	437,217	8	258,302	0	0	1	2,911	2
106	Buckeye Police Dept.	60	7,223,095	27	1,423,836	5	346,385	7	209,832	2
107	Marana Police Dept.	66	6,688,782	39	1,690,003	6	309,582	17	261,290	9
108	Tolleson Fire Dept.	18	2,159,563	14	790,490	1	76,247	3	149,757	3
109	Chino Valley Police Dept.	13	1,052,753	13	534,016	3	124,548	5	99,945	2
110	Surprise Police Dept.	87	10,923,808	73	3,886,620	7	451,696	19	379,240	2
111	Wellton Police Dept.	3	218,385	5	171,971	0	0	0	0	1
112	Gila County Sheriff's Dept.	18	1,480,800	31	1,108,566	5	195,930	9	148,779	11
113	Pinetop-Lakeside Police Dept.	5	441,085	14	546,024	0	0	2	49,480	3
114	Bullhead City Police Dept.	38	3,821,272	56	3,060,452	10	560,480	10	21,950	2
115	Williams Police Dept.	5	382,096	3	121,579	1	39,463	3	69,369	0
116	Miami Police Dept.	0	0	7	264,376	0	0	1	14,055	3
117	Thatcher Police Dept.	8	740,161	8	374,042	1	73,711	0	0	0
118	Youngtown Police Dept.	0	0	3	118,027	0	0	1	6,882	0
119	Dept. of Emer & Military Aff	26	1,864,017	21	918,011	5	213,595	5	143,545	11
120	Surprise Fire Dept.	100	12,919,480	18	1,023,162	15	1,160,895	2	35,254	2
121	Camp Verde Marshals	6	476,138	9	372,022	0	0	10	401,840	3
122	Oro Valley Police Dept.	59	6,036,925	57	2,819,635	13	933,322	9	360,504	5
123	Greenlee County Sheriff's Dept.	7	636,267	10	497,661	0	0	4	86,052	1
124	Tucson Airport Authority Fire Dept.	12	1,027,035	20	1,144,999	3	161,766	2	15,716	0
125	Tucson Airport Authority Police Dept.	. 13	1,239,530	28	1,416,324	2	111,192	5	207,005	5
126	Wickenburg Police Dept.	9	900,614	10	462,680	0	0	7	51,380	5







					Annual		Annual		Inactive	Number
Employer		Number		Number		Number	DROP	Number	Member	Trans fe r
	Employer Name	Actives	e e	Retirees	Benefits	DROP	Benefits	Inactive	Contrib.	Out
127	El Mirage Fire Dept.	19	1,858,197	3	151,822	2	127,834	3	61,119	5
128	Patagonia Marshals	0	0	2	80,954	0	0	2	54,512	1
129	Sedona Police Dept.	14	1,254,217	17	858,828	1	47,661	5	35,135	6
130	Mammoth Police Dept.	3	165,070	4	79,830	0	0	5	11,160	1
131	Globe Police Dept.	8	574,618	19	777,915	3	56,775	3	15,762	14
132	Tombstone Marshals	2	90,083	1	1,879	0	0	4	140,456	7
133	Golder Ranch Fire District	158	14,269,964	42	2,213,980	14	750,120	14	483,000	9
134	Fort Mojave Mesa Fire District	17	1,510,609	18	1,074,050	3	202,425	1	5,390	5
136	Goodyear Fire Dept.	69	8,791,032	19	1,177,417	10	762,160	2	160,350	1
137	Goodyear Police Dept.	74	8,421,263	37	2,158,134	15	991,515	15	431,370	8
139	Avondale Police Dept.	77	8,381,834	41	2,097,550	10	615,200	29	506,166	12
140	Graham County Sheriff's Dept.	10	845,037	11	442,439	1	31,176	4	110,332	3
142	Golden Valley Fire District	14	1,076,095	5	225,747	0	0	5	95,785	5
143	Daisy Mountain Fire District	69	7,727,341	20	1,115,876	5	351,320	3	104,469	1
144	Quartzsite Police Dept.	3	218,200	5	204,550	0	0	3	107,919	7
145	Picture Rocks Fire District	3	255,964	10	314,518	1	114,254	7	109,375	16
146	Pima County Comm. College Police	14	1,328,979	20	820,316	2	128,470	7	52,990	4
147	Northwest Fire District	137	13,264,312	69	3,883,821	18	1,158,354	13	312,234	3
148	Superstition Fire and Medical District	51	5,454,668	35	2,266,823	13	858,078	5	299,060	3
149	Gilbert Fire Dept.	134	17,509,778	40	2,471,358	23	1,517,310	4	122,628	1
150	Pine-Strawberry Fire District	12	1,198,740	10	481,743	1	39,784	1	22,357	0
151	Attorney General Invest.	18	1,677,963	33	1,431,367	1	44,445	4	175,068	3
153	St. Johns Police Dept.	3	218,663	5	152,307	0	0	2	38,388	1
154	Pima County Attorney Invest.	3	227,425	5	263,089	1	28,244	0	0	0
156	Kearny Police Dept.	4	219,524	6	216,830	0	0	2	26,128	3
158	Navajo County Attorney Invest.	0	0	1	40,685	0	0	0	0	0
162	Avra Valley Fire District	18	1,137,602	7	235,023	0	0	11	106,843	14
163	San Luis Fire Dept.	27	2,122,195	4	95,858	0	0	3	29,808	8
164	AZ Dept. Liq. Lic. & Control Invest.	9	702,203	19	816,285	0	0	4	109,608	0
165	Maricopa County Attorney Invest.	7	653,260	25	1,157,825	0	0	2	48,822	0
166	Sedona Fire District	60	6,798,742	33	1,887,792	6	449,052	6	62,724	3
167	Guadalupe Fire Dept.	4	409,217	2	98,897	1	50,945	0	0	0
168	Mayer Fire District	8	678,306	8	285,360	0	0	1	52,182	4
169	Somerton Police Dept.	5	371,346	10	394,310	1	60,719	3	110,541	3
171	Somerton Fire Dept.	9	678,821	5	234,733	0	0	3	125,616	4
172	Tubac Fire District	12	913,748	13	483,421	2	97,872	2	108,324	5
174	Sahuarita Police Dept.	31	3,490,060	12	605,724	2	87,602	6	164,412	5
176	Florence Fire Dept.	19	1,832,664	3	130,939	1	66,608	2	29,936	5
177	Sun City Fire District	39	4,285,568	41	2,938,912	10	608,280	3	87,051	3
178	Hayden Police Dept.	4	228,386	1	11,460	0	0	2	30,802	3



					Annual		Annual		Inactive	Number
Employer		Number		Number Retirees		Number	DROP Demo fite	Number	Member	Transfer
179	Employer NameGila River Fire Dept.	Actives 52	5,590,114	13	Benefits 518,269	DROP 2	<b>Benefits</b> 88,960	Inactive 5	<b>Contrib.</b> 12,525	<u>Out</u> 9
179	Gila River Police Dept.	63	6,407,416	13 20	889,506	23	175,158	17	671,976	29
180	Salt River Pima-Maricopa Fire	55	6,896,609	20 21	1,316,672	13	1,161,368	3	147,927	29 5
181	Salt River Pima-Maricopa Police	73	9,036,567	21 36	2,086,320	5	299,815	3 9	253,809	14
182	1	73 17		12	2,080,520	3	299,813	2	255,809	14
185	Pinetop Fire District Yavapai County Attorney Invest.	0	1,715,635 0	2	87,974	5 0	252,018	2	20,374	1
187	Three Points Fire District	0 10	623,935	2 4	139,696	2	82,918		0 77,646	3
	Buckeye Fire Dept.	10 74					82,918 414,426	3	77,040 174,970	3 0
190	, i		8,814,865	8	555,164	6		2		
192	Heber-Overgaard Fire District	7	589,889	3	119,528	3	174,765	4	90,316	0
193	Hellsgate Fire District	5	471,776	4	200,828	0	0	0	0	0
194 105	Green Valley Fire District	48	4,270,554	32	1,538,540	3	178,137	6	232,596	2
195	Summit Fire District	16	1,326,577	13	635,029	3	127,140	10	307,620	13
197	Fort McDowell Tribal Fire Dept.	5	578,627	3	130,656	0	0	2	17,626	10
198	Fort McDowell Tribal Police Dept.	6	581,274	6	288,072	3	141,120	1	61,615	5
199	Highlands Fire District	16	1,573,101	11	599,246	1	10,993	4	94,564	2
200	Rio Rico Fire District	16	1,420,876	3	94,520	0	0	10	276,270	8
201	Tri-City Fire District	15	1,265,207	5	138,126	0	0	1	11,662	7
202	Maricopa County Park Rangers	0	0	3	170,583	0	0	1	39,987	0
203	Verde Valley Fire District	25	2,137,309	13	711,642	4	242,060	4	152,132	3
204	AZ. State Park Rangers	11	817,577	26	1,055,470	2	73,184	5	159,685	0
206	Hualapai Indian Tribe Police Dept.	6	483,938	5	170,997	0	0	1	8,733	5
207	Pinewood Fire District	14	1,350,143	8	431,442	0	0	1	49,847	1
208	Rincon Valley Fire District	32	2,300,990	5	211,535	4	129,124	3	140,250	1
210	Jerome Police Dept.	3	210,802	0	0	1	33,778	1	13,277	0
211	Fort Mojave Tribal Police Dept.	9	1,024,414	0	0	0	0	4	24,988	2
213	Eloy Fire District	19	1,659,868	8	406,112	0	0	2	67,542	6
214	Pascua Yaqui Tribe Fire Dept.	14	1,066,411	7	353,395	5	263,500	2	58,972	3
215	Pascua Yaqui Tribe Police Dept.	14	1,567,585	12	605,558	4	259,176	4	2,144	1
216	Town of Superior Fire Dept.	5	269,241	2	24,450	0	0	3	63,330	1
217	Wickenburg Fire Dept.	8	720,006	2	75,316	1	60,233	0	0	2
221	Quartzsite Fire District	6	544,871	2	107,344	0	0	3	49,935	2
222	Rio Verde Fire District	10	1,043,289	8	362,654	2	122,058	1	5,471	1
223	Scottsdale Fire Dept.	167	19,731,843	68	3,699,858	34	2,330,326	6	245,316	9
224	Ak Chin Indian Comm. Fire Dept.	24	1,870,413	13	578,131	1	40,211	6	108,792	3
225	Ak Chin Indian Comm. Police Dept.	7	696,483	3	158,544	0	0	9	112,680	9
226	Corona De Tucson Fire District	18	1,485,445	3	144,696	0	0	0	0	1
227	Golden Shores Fire District	5	337,044	1	36,561	1	56,507	3	37,482	1



Employer		Number	Active	Number	Annual Retiree	Number	Annual DROP	Number	Inactive Member	Number Transfer
	Employer Name	Actives		Retirees	Benefits	DROP	Benefits	Inactive	Contrib.	Out
228	City of Maricopa Fire Dept.	49	5,346,520	7	298,142	5	295,825	3	121,377	1
229	Cave Creek Marshals	0	0	0	0	1	57,522	0	0	0
231	San Carlos Tribal Police Dept.	16	1,738,068	3	149,277	3	144,729	4	139,140	2
232	Groom Creek Fire District	3	229,226	0	0	0	0	0	0	3
233	Mount Lemmon Fire District	4	247,965	1	23,718	0	0	0	0	0
234	Yavapai Prescott Tribal Police	5	428,280	2	35,375	0	0	4	111,356	2
235	Tohono O'odham Nation Fire Dept.	22	1,744,190	14	585,083	1	58,359	5	56,315	4
236	Tohono O'odham Nation Police Dept.	34	3,080,993	32	1,610,224	5	205,380	9	266,292	5
237	Williamson Valley Fire District	10	1,069,252	1	7,649	0	0	5	43,845	8
238	Harquahala Fire District	10	812,128	1	36,911	0	0	8	105,880	1
239	Coolidge Fire Dept.	4	350,716	0	0	0	0	1	3,597	2
242	Central AZ. College Police Dept.	6	438,584	2	58,874	0	0	0	0	4
243	City of Maricopa Police Dept.	44	4,589,944	10	457,005	2	122,136	12	312,612	6
244	Oracle Fire District	4	264,644	1	26,278	0	0	2	13,620	2
245	Benson Fire Dept.	0	0	0	0	1	60,426	0	0	0
246	Desert Hills Fire Dept.	18	1,086,950	3	113,820	0	0	3	71,592	5
247	Queen Creek Fire Dept.	48	6,561,180	3	201,036	0	0	3	36,519	1
248	Sonoita Elgin Fire Dept.	3	192,345	1	63,009	0	0	8	82,944	7
249	Christopher-Kohl's Fire District	3	294,621	1	15,001	0	0	0	0	2
250	Whetstone Fire District	4	275,993	0	0	0	0	1	21,813	3
251	Queen Valley Fire District	2	111,915	1	26,761	0	0	0	0	0
252	Lake Mohave Ranchos Fire District	1	48,049	3	124,449	0	0	4	37,132	7
253	Huachuca City Police Dept.	3	176,347	3	90,019	0	0	1	183	0
254	Palominas Fire District	2	172,825	2	58,045	0	0	5	36,085	12
255	Sun Sites Pearce Fire District	3	212,089	3	35,478	1	24,467	2	24,138	4
256	Ponderosa Fire District	3	245,362	0	0	0	0	1	38,320	6
257	Timber Mesa Fire and Medical Dist	50	4,976,495	16	811,639	4	268,496	3	101,661	4
258	Central AZ Fire and Medical	79	7,701,728	68	4,011,417	18	1,230,624	10	475,280	4
259	Copper Canyon Fire and Medical	29	2,563,976	8	312,300	3	133,932	6	209,106	4
261	Beaver Dam/Littlefield Fire Dist.	2	225,457	0	0	0	0	1	5,310	0
262	Blue Ridge Fire District	3	214,146	1	23,157	0	0	0	0	1
263	Arizona Fire & Medical Authority	129	13,459,553	67	3,834,399	12	944,028	12	369,828	16
264	Taylor Snowlake Fire & Medical	0	0	0	0	0	0	0	0	0
265	Queen Creek Police Dept.	38	4,223,479	0	0	0	0	0	0	2
266	Parker Fire Dept.	0	0	0	0	0	0	0	0	0
	TOTAL	12,309	1,375,229,426	15,947	947,043,048	2,227	149,612,025	2,125	42,315,627	N/A





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

					Annual		Inactive	Number
Employer		Number	Active	Number	Retiree	Numbe r	Member	Transfer
Number	Employer Name	Actives	Payroll	Retirees	Benefits	Inactive	Contrib.	Out
001	Bisbee Fire Dept.	7	397,569	0	0	6	36,468	8
002	Casa Grande Fire Dept.	24	1,552,945	0	0	0	0	4
003	Casa Grande Police Dept.	27	1,802,226	0	0	7	36,190	3
004	Chandler Fire Dept.	67	4,858,248	0	0	3	35,802	0
005	Chandler Police Dept.	89	7,499,328	0	0	16	83,472	9
006	Clifton Fire Dept.	0	0	0	0	0	0	0
007	Dept. of Public Safety	227	18,618,969	1	33,689	17	87,431	7
008	Douglas Fire Dept.	10	632,361	0	0	1	23,207	2
009	Douglas Police Dept.	9	511,416	0	0	1	11,325	1
010	Flagstaff Fire Dept.	30	1,965,786	0	0	4	35,096	4
011	Flagstaff Police Dept.	54	3,952,087	0	0	18	150,210	11
012	Glendale Fire Dept.	62	3,840,118	0	0	0	0	4
013	Glendale Police Dept.	100	8,089,948	0	0	19	131,670	3
014	Globe Fire Dept.	6	350,344	0	0	0	0	1
015	Kingman Fire Dept.	19	1,063,154	0	0	1	6,677	7
016	Maricopa County Sheriff's Office	178	15,110,195	1	31,593	31	180,203	33
017	Mesa Fire Dept.	149	10,103,952	0	0	3	28,680	0
018	Mesa Police Dept.	272	22,386,701	0	0	67	387,394	17
020	Nogales Fire Dept.	25	1,163,550	0	0	6	21,276	5
021	Phoenix Fire Dept.	403	28,566,667	1	10,059	9	141,237	3
022	Phoenix Police Dept.	639	53,044,003	3	115,899	192	1,205,184	69
023	Prescott Fire Dept.	12	744,561	0	0	0	0	1
024	Prescott Police Dept.	21	1,511,564	0	0	5	30,590	6
025	Scottsdale Police Dept.	101	8,892,754	0	0	22	153,384	12
026	Sierra Vista Fire Dept.	16	1,006,892	0	0	2	32,718	4
027	Tempe Fire Dept.	37	3,195,140	0	0	1	5,640	0
028	Tempe Police Dept.	77	6,418,753	0	0	18	198,540	3
029	Tucson Fire	121	7,654,420	0	0	6	16,572	10
030	Tucson Police	217	15,982,425	2	49,842	56	319,424	32
031	Winslow Fire Dept.	3	198,964	0	0	0	0	0
032	Yuma Fire Dept.	30	2,028,541	0	0	3	24,453	3
033	Yuma Police Dept.	42	2,904,200	0	0	20	62,760	1
034	Yuma County Sheriff's Dept.	29	1,923,264	0	0	3	10,545	2
035	Game and Fish Dept.	37	2,151,156	0	0	6	13,230	0
036	Sierra Vista Police Dept.	22	1,500,222	0	0	4	23,680	0
037	Benson Police Dept.	4	243,432	0	0	0	0	0



					Annual		Inactive	Number
Employer		Number	Active	Number	Retiree	Number	Member	Transfer
Number	Employer Name	Actives	Payroll	Retirees	Benefits	Inactive	Contrib.	Out
038	Bisbee Police Dept.	9	498,155	0	0	1	374	4
039	Pima County Sheriff's Dept.	174	11,130,850	1	26,271	40	135,320	6
040	Kingman Police Dept.	18	1,089,550	0	0	8	36,960	2
041	ASU Campus Police	28	2,006,189	0	0	5	26,360	9
042	Lake Havasu City Fire Dept.	21	1,308,389	0	0	2	7,240	2
043	Mohave County Sheriff's Dept.	34	2,171,540	0	0	8	79,888	3
044	Bullhead City Fire Dept.	13	919,006	0	0	4	23,176	4
045	U of A Campus Police	19	1,189,799	0	0	5	37,640	2
046	Cochise County Sheriff's Dept.	32	1,884,137	0	0	1	22,037	0
047	Safford Police Dept.	8	527,586	0	0	0	0	0
049	Drexel Heights Fire District	26	1,366,807	0	0	3	41,079	4
050	Winslow Police Dept.	9	710,832	0	0	3	20,493	0
051	Payson Fire Dept.	10	720,687	0	0	0	0	4
052	Payson Police Dept.	12	846,874	0	0	3	13,458	1
053	Northern AZ. Consolidated Fire District #1	15	893,296	0	0	6	27,528	13
054	Fry Fire District	11	665,162	0	0	1	1,376	2
055	Fredonia Marshals	3	311,736	0	0	1	2,110	1
056	NAU Campus Police	6	418,274	0	0	3	44,550	4
058	South Tucson Fire Dept.	0	0	0	0	1	1,832	4
059	Avondale Fire Dept.	29	1,913,129	0	0	1	10,155	7
060	Parker Police Dept.	4	260,677	0	0	1	1,183	1
061	Coconino County Sheriff's Dept.	23	1,631,049	0	0	12	92,868	8
064	Buckskin Fire District	3	238,163	0	0	2	4,960	0
065	Snowflake Police Dept.	6	372,874	0	0	2	23,248	1
066	Cottonwood Police Dept.	8	567,853	0	0	5	14,010	1
067	Lake Havasu City Police Dept.	23	1,866,389	0	0	10	65,820	2
069	South Tucson Police Dept.	7	371,026	0	0	2	4,462	2
070	Apache Junction Police Dept.	22	1,650,353	0	0	0	0	4
071	Navajo County Sheriff's Dept.	26	1,678,222	0	0	5	25,165	3
072	Mohave Valley Fire District	9	633,068	0	0	2	12,040	12
073	Peoria Fire Dept.	70	4,947,091	0	0	1	5,020	1
074	Peoria Police Dept.	64	4,976,436	0	0	13	134,680	8
076	Paradise Valley Police Dept.	4	362,552	0	0	0	0	1
077	Willcox Police Dept.	4	217,986	0	0	2	8,246	0
078	Show Low Police Dept.	9	550,916	0	0	2	8,632	1
079	Eloy Police Dept.	6	479,201	0	0	0	0	2
080	Nogales Police Dept.	18	1,006,853	0	0	4	11,700	2
081	Gilbert Police Dept.	134	11,681,432	0	0	18	165,258	3
083	Clifton Police Dept.	1	63,009	0	0	1	4,936	3
085	Coolidge Police Dept.	17	1,084,017	0	0	1	1,056	0



					Annual		Inactive	Number
Employer		Number	Active	Number	Retiree	Number	Member	Trans fe r
Number	Employer Name	Actives	Payroll	Retirees	Benefits	Inactive	Contrib.	Out
086	Holbrook Police Dept.	4	254,783	0	0	3	32,568	1
087	Santa Cruz County Sheriff's Dept.	15	951,963	0	0	1	20,281	1
088	Prescott Valley Police Dept.	25	1,696,972	0	0	2	24,770	3
089	Eagar Police Dept.	0	0	0	0	0	0	1
090	Tolleson Police Dept.	12	956,606	0	0	3	34,506	0
091	Florence Police Dept.	6	482,295	0	0	1	11,093	6
092	Springerville Police Dept.	2	113,403	0	0	0	0	3
093	El Mirage Police Dept.	23	1,716,698	0	0	6	40,140	3
094	Superior Police Dept.	3	178,820	0	0	0	0	1
095	San Luis Police Dept.	13	1,049,173	0	0	2	1,582	2
096	Page Police Dept.	10	652,362	0	0	1	20,705	1
097	Page Fire Dept.	11	686,142	0	0	2	32,258	4
098	Yavapai County Sheriff's Dept.	61	4,365,848	0	0	14	84,490	6
100	Pima Police Dept.	1	86,221	0	0	0	0	1
101	Apache County Sheriff's Dept.	10	766,375	0	0	4	4,900	1
102	Cottonwood Fire Dept.	6	307,705	0	0	0	0	3
103	La Paz County Sheriff's Dept.	15	964,488	0	0	4	29,420	7
104	Pinal County Sheriff's Dept.	36	2,517,556	0	0	7	39,984	4
105	Clarkdale Police Dept.	4	300,637	0	0	0	0	2
106	Buckeye Police Dept.	42	3,698,871	0	0	4	32,836	2
107	Marana Police Dept.	23	1,827,786	0	0	5	16,495	3
108	Tolleson Fire Dept.	8	686,275	0	0	0	0	0
109	Chino Valley Police Dept.	10	675,912	0	0	0	0	2
110	Surprise Police Dept.	56	4,568,645	0	0	3	23,445	2
111	Wellton Police Dept.	3	208,954	0	0	0	0	0
112	Gila County Sheriff's Dept.	12	800,199	0	0	7	62,622	5
113	Pinetop-Lakeside Police Dept.	8	596,546	0	0	0	0	1
114	Bullhead City Police Dept.	21	1,509,745	0	0	2	7,630	1
115	Williams Police Dept.	5	316,085	0	0	1	2,946	1
116	Miami Police Dept.	2	85,529	0	0	0	0	1
117	Thatcher Police Dept.	1	61,495	0	0	0	0	0
118	Youngtown Police Dept.	0	0	0	0	0	0	0
119	Dept. of Emer & Military Aff	18	1,140,130	0	0	5	27,015	4
120	Surprise Fire Dept.	39	2,978,428	0	0	1	21,517	1
121	Camp Verde Marshals	15	950,263	0	0	2	31,862	0
122	Oro Valley Police Dept.	31	2,133,805	0	0	3	16,581	3
123	Greenlee County Sheriff's Dept.	7	476,491	0	0	0	0	1
124	Tucson Airport Authority Fire Dept.	3	250,057	0	0	1	8,351	0
125	Tucson Airport Authority Police Dept.	5	334,735	0	0	1	3,603	3
126	Wickenburg Police Dept.	13	884,068	0	0	2	42,220	1



					Annual		Inactive	Number
Employer		Number	Active	Number	Retiree	Number	Member	<b>Transfer</b>
Number	Employer Name	Actives	Payroll	Retirees	Benefits	Inactive	Contrib.	Out
127	El Mirage Fire Dept.	12	869,179	0	0	1	424	5
128	Patagonia Marshals	0	0	0	0	0	0	0
129	Sedona Police Dept.	7	472,879	0	0	0	0	0
130	Mammoth Police Dept.	1	51,374	1	26,072	0	0	0
131	Globe Police Dept.	13	845,486	0	0	0	0	1
132	Tombstone Marshals	4	212,377	0	0	2	21,800	0
133	Golder Ranch Fire District	65	3,912,363	0	0	4	17,492	7
134	Fort Mojave Mesa Fire District	6	362,329	0	0	4	13,944	2
136	Goodyear Fire Dept.	56	3,946,360	2	4,338	2	33,252	1
137	Goodyear Police Dept.	41	3,500,837	1	41,744	2	11,738	4
139	Avondale Police Dept.	59	4,764,774	0	0	6	42,774	6
140	Graham County Sheriff's Dept.	6	400,175	0	0	0	0	3
142	Golden Valley Fire District	7	350,844	0	0	0	0	1
143	Daisy Mountain Fire District	34	2,264,531	0	0	0	0	0
144	Quartzsite Police Dept.	5	375,517	0	0	0	0	6
145	Picture Rocks Fire District	7	386,488	0	0	2	26,890	12
146	Pima County Comm. College Police	6	463,019	0	0	1	1,538	4
147	Northwest Fire District	58	3,688,754	0	0	5	60,010	1
148	Superstition Fire and Medical District	33	2,171,077	0	0	2	4,698	0
149	Gilbert Fire Dept.	61	4,470,387	0	0	4	39,484	2
150	Pine-Strawberry Fire District	1	93,456	0	0	0	0	0
151	Attorney General Invest.	6	506,401	0	0	2	42,572	1
153	St. Johns Police Dept.	3	174,604	0	0	0	0	0
154	Pima County Attorney Invest.	0	0	0	0	0	0	0
156	Kearny Police Dept.	2	88,680	0	0	1	12,054	0
158	Navajo County Attorney Invest.	0	0	0	0	0	0	0
162	Avra Valley Fire District	19	867,954	0	0	2	9,808	5
163	San Luis Fire Dept.	15	944,372	0	0	3	33,063	2
164	AZ Dept. Liq. Lic. & Control Invest.	1	69,310	0	0	0	0	0
165	Maricopa County Attorney Invest.	2	197,324	0	0	0	0	0
166	Sedona Fire District	17	1,206,722	0	0	0	0	1
167	Guadalupe Fire Dept.	1	98,996	0	0	0	0	1
168	Mayer Fire District	6	428,837	0	0	0	0	0
169	Somerton Police Dept.	13	809,312	0	0	4	20,256	4
171	Somerton Fire Dept.	10	541,007	0	0	4	24,888	8
172	Tubac Fire District	11	710,480	0	0	2	25,544	2
174	Sahuarita Police Dept.	16	1,132,578	0	0	7	54,313	5
176	Florence Fire Dept.	4	254,208	0	0	0	0	1
177	Sun City Fire District	18	1,134,918	0	0	1	30,761	5
178	Hayden Police Dept.	1	54,476	0	0	0	0	2



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					Annual		Inactive	Number
Employer		Number	Active	Number	Retiree	Number	Member	Trans fe r
Number	Employer Name	Actives	Payroll	Retirees	Benefits	Inactive	Contrib.	Out
179	Gila River Fire Dept.	22	1,239,831	0	0	3	8,865	5
180	Gila River Police Dept.	35	2,630,714	0	0	4	39,328	15
181	Salt River Pima-Maricopa Fire	30	2,357,759	0	0	0	0	5
182	Salt River Pima-Maricopa Police	39	3,517,807	2	70,156	6	83,160	9
185	Pinetop Fire District	8	531,727	0	0	0	0	0
187	Yavapai County Attorney Invest.	0	0	0	0	0	0	0
188	Three Points Fire District	3	162,164	0	0	3	22,440	0
190	Buckeye Fire Dept.	32	2,259,702	0	0	0	0	0
192	Heber-Overgaard Fire District	4	236,441	0	0	0	0	0
193	Hellsgate Fire District	1	72,864	0	0	0	0	0
194	Green Valley Fire District	29	1,556,755	0	0	5	70,085	5
195	Summit Fire District	10	563,829	0	0	1	8,700	3
197	Fort McDowell Tribal Fire Dept.	6	497,874	0	0	3	42,636	4
198	Fort McDowell Tribal Police Dept.	7	585,706	0	0	1	17,131	0
199	Highlands Fire District	6	322,681	0	0	0	0	4
200	Rio Rico Fire District	12	660,036	0	0	2	27,984	7
201	Tri-City Fire District	8	563,398	0	0	2	5,408	1
202	Maricopa County Park Rangers	0	0	0	0	0	0	0
203	Verde Valley Fire District	10	618,778	0	0	0	0	2
204	AZ. State Park Rangers	0	0	0	0	0	0	0
206	Hualapai Indian Tribe Police Dept.	5	363,453	1	29,289	1	855	4
207	Pinewood Fire District	2	129,193	0	0	1	10,599	0
208	Rincon Valley Fire District	9	500,424	0	0	1	22,407	1
210	Jerome Police Dept.	0	0	0	0	0	0	0
211	Fort Mojave Tribal Police Dept.	0	0	0	0	3	53,523	1
213	Eloy Fire District	13	805,541	0	0	2	26,296	5
214	Pascua Yaqui Tribe Fire Dept.	9	512,731	0	0	1	7,213	1
215	Pascua Yaqui Tribe Police Dept.	3	221,817	0	0	1	1,325	0
216	Town of Superior Fire Dept.	3	128,099	0	0	1	7,214	1
217	Wickenburg Fire Dept.	6	381,255	0	0	0	0	0
221	Quartzsite Fire District	4	205,263	0	0	2	38,988	3
222	Rio Verde Fire District	14	1,232,223	0	0	0	0	1
223	Scottsdale Fire Dept.	92	6,179,022	0	0	6	56,916	6
224	Ak Chin Indian Comm. Fire Dept.	6	412,503	0	0	0	0	2
225	Ak Chin Indian Comm. Police Dept.	8	612,078	0	0	1	8,628	1
226	Corona De Tucson Fire District	0	0	0	0	0	0	0
227	Golden Shores Fire District	1	64,693	0	0	0	0	1



<b>F</b> ].		N	A	N	Annual	NT	Inactive	Number
Employer Number	Employer Name	Number Actives		Number Retirees	Retiree Benefits	Number Inactive	Member Contrib.	Trans fe r Out
228	City of Maricopa Fire Dept.	9	674,724	0	0	1	19,649	2
229	Cave Creek Marshals	0	0	0	0	0	0	0
231	San Carlos Tribal Police Dept.	9	722,595	0	0	1	465	1
232	Groom Creek Fire District	4	237,325	0	0	0	0	0
233	Mount Lemmon Fire District	2	92,502	0	0	0	0	0
234	Yavapai Prescott Tribal Police	5	351,002	0	0	0	0	1
235	Tohono O'odham Nation Fire Dept.	10	651,983	0	0	0	0	5
236	Tohono O'odham Nation Police Dept.	22	1,846,123	0	0	3	3,921	4
237	Williamson Valley Fire District	21	1,429,841	0	0	0	0	4
238	Harquahala Fire District	1	47,316	0	0	0	0	0
239	Coolidge Fire Dept.	9	482,164	0	0	0	0	0
242	Central AZ. College Police Dept.	5	309,132	0	0	0	0	0
243	City of Maricopa Police Dept.	18	1,429,200	0	0	5	49,465	7
244	Oracle Fire District	4	219,452	0	0	0	0	3
245	Benson Fire Dept.	0	0	0	0	0	0	0
246	Desert Hills Fire Dept.	5	257,320	0	0	0	0	1
247	Queen Creek Fire Dept.	26	2,306,848	0	0	1	29,048	0
248	Sonoita Elgin Fire Dept.	8	497,794	0	0	1	3,770	6
249	Christopher-Kohl's Fire District	2	112,886	0	0	1	10,379	0
250	Whetstone Fire District	5	246,244	0	0	1	7,395	7
251	Queen Valley Fire District	0	0	0	0	0	0	0
252	Lake Mohave Ranchos Fire District	4	228,650	0	0	0	0	2
253	Huachuca City Police Dept.	0	0	0	0	0	0	1
254	Palominas Fire District	6	361,487	0	0	4	21,940	7
255	Sun Sites Pearce Fire District	2	135,845	0	0	1	1,591	0
256	Ponderosa Fire District	6	418,689	0	0	0	0	2
257	Timber Mesa Fire and Medical Dist	34	2,217,601	0	0	8	43,648	5
258	Central AZ Fire and Medical	31	2,104,866	0	0	2	19,576	2
259	Copper Canyon Fire and Medical	19	1,213,840	0	0	1	5,483	2
261	Beaver Dam/Littlefield Fire Dist.	1	48,316	0	0	0	0	0
262	Blue Ridge Fire District	1	54,545	0	0	0	0	0
263	Arizona Fire & Medical Authority	51	3,244,334	0	0	0	0	6
264	Taylor Snowlake Fire & Medical	16	1,078,631	0	0	1	40,987	1
265	Queen Creek Police Dept.	34	2,935,954	0	0	1	1,172	0
266	Parker Fire Dept.	2	119,662	0	0	0	0	0
	TOTAL	6,116	448,334,703	16	438,952	956	6,627,231	N/A



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

Employer	- Employer Name	Liability (PVB)	Liability (AAL)	Assets (AVA)	Assets (MV)	Unfunde d (AAL - AVA)	Unfunded (AAL - MV) (	Funded Percent	Funded Percent (MV/AAL)
001	Bisbee Fire Dept.	13,048,057	12,006,271	11,976,582	11,759,809	29,689	246,462	99.8%	97.9%
001	Casa Grande Fire Dept.	60,474,821	54,303,413	51,614,252	50,680,047	2,689,161	3,623,366	95.0%	93.3%
002	Casa Grande Police Dept.	77,251,300	71,938,321	69,587,449	68,327,933	2,350,872	3,610,388	96.7%	95.0%
003	Chandler Fire Dept.	252,867,997	224,675,625	193,010,694	189,517,248	31,664,931	35,158,377	85.9%	84.4%
004	Chandler Police Dept.	413,544,244	374,693,080	306,290,599	300,746,815	68,402,481	73,946,265	81.7%	80.3%
005	Clifton Fire Dept.	274,364	274,364	46,976	46,126	227,388	228,238	17.1%	16.8%
007	Dept. of Public Safety	1,662,864,139	1,520,580,648	1,505,580,914	1,478,330,271	14,999,734	42,250,377	99.0%	97.2%
008	Douglas Fire Dept.	23,603,696	21,352,697	20,271,755	19,904,841	1,080,942	1,447,856	94.9%	93.2%
009	Douglas Police Dept.	31,962,159	29,831,469	29,868,054	29,327,450	(36,585)	504,019	100.1%	98.3%
010	Flagstaff Fire Dept.	122,149,945	112,347,871	115,290,775	113,204,040	(2,942,904)	(856,169)	102.6%	100.8%
011	Flagstaff Police Dept.	112,429,273	105,917,396	103,449,502	101,577,092	2,467,894	4,340,304	97.7%	95.9%
012	Glendale Fire Dept.	323,007,040	283,995,246	250,751,278	246,212,742	33,243,968	37,782,504	88.3%	86.7%
013	Glendale Police Dept.	515,237,412	466,198,789	404,622,991	397,299,415	61,575,798	68,899,374	86.8%	85.2%
014	Globe Fire Dept.	13,211,634	11,962,846	8,121,765	7,974,763	3,841,081	3,988,083	67.9%	66.7%
015	Kingman Fire Dept.	45,144,374	41,110,124	41,018,466	40,276,042	91,658	834,082	99.8%	98.0%
016	Maricopa County Sheriff's Office	816,420,428	760,424,589	578,182,407	567,717,448	182,242,182	192,707,141	76.0%	74.7%
017	Mesa Fire Dept.	606,036,457	535,515,063	278,547,191	273,505,556	256,967,872	262,009,507	52.0%	51.1%
018	Mesa Police Dept.	1,085,754,598	999,467,697	508,861,185	499,650,923	490,606,512	499,816,774	50.9%	50.0%
020	Nogales Fire Dept.	38,256,662	35,793,181	17,613,301	17,294,505	18,179,880	18,498,676	49.2%	48.3%
021	Phoenix Fire Dept.	2,580,899,072	2,293,643,727	1,054,706,255	1,035,616,332	1,238,937,472	1,258,027,395	46.0%	45.2%
022	Phoenix Police Dept.	4,588,242,653	4,280,808,312	1,808,746,472	1,776,008,607	2,472,061,840	2,504,799,705	42.3%	41.5%
023	Prescott Fire Dept.	96,143,299	89,753,069	86,270,187	84,708,718	3,482,882	5,044,351	96.1%	94.4%
024	Prescott Police Dept.	74,714,723	69,758,105	69,354,146	68,098,853	403,959	1,659,252	99.4%	97.6%
025	Scottsdale Police Dept.	511,293,386	468,660,944	317,039,433	311,301,098	151,621,511	157,359,846	67.6%	66.4%
026	Sierra Vista Fire Dept.	46,391,473	41,517,725	26,250,085	25,774,965	15,267,640	15,742,760	63.2%	62.1%
027	Tempe Fire Dept.	288,499,096	256,098,070	233,311,856	229,088,969	22,786,214	27,009,101	91.1%	89.5%
028	Tempe Police Dept.	484,795,582	438,007,435	399,361,932	392,133,580	38,645,503	45,873,855	91.2%	89.5%
029	Tucson Fire	806,998,320	735,504,454	263,579,867	258,809,136	471,924,587	476,695,318	35.8%	35.2%
030	Tucson Police	1,223,256,068	1,156,311,182	402,659,690	395,371,649	753,651,492	760,939,533	34.8%	34.2%
031	Winslow Fire Dept.	5,117,533	4,139,171	9,039,443	8,875,831	(4,900,272)	(4,736,660)	218.4%	214.4%
032	Yuma Fire Dept.	132,165,811	119,902,368	114,959,633	112,878,892	4,942,735	7,023,476	95.9%	94.1%
033	Yuma Police Dept.	157,038,830	145,950,767	141,280,040	138,722,906	4,670,727	7,227,861	96.8%	95.0%
034	Yuma County Sheriff's Dept.	59,265,117	53,783,273	54,300,003	53,317,186	(516,730)	466,087	101.0%	99.1%
035	Game and Fish Dept.	150,829,290	144,773,043	151,945,358	149,195,185	(7,172,315)	(4,422,142)	105.0%	103.1%
036	Sierra Vista Police Dept.	62,421,823	59,458,439	31,916,840	31,339,153	27,541,599	28,119,286	53.7%	52.7%
037	Benson Police Dept.	7,724,110	6,635,453	3,936,881	3,865,624	2,698,572	2,769,829	59.3%	58.3%



Employer		Liability	Liability			Unfunded	Unfunded	Funded Percent	Funde d Percent
	Employer Name	(PVB)	(AAL)	Assets (AVA)	Assets (MV)	(AAL - AVA)	(AAL - MV) (		(MV/AAL)
038	Bisbee Police Dept.	10,879,271	10,789,411	11,043,439	10,843,555	(254,028)	(54,144)	102.4%	100.5%
039	Pima County Sheriff's Dept.	531,324,222	502,792,838	421,221,177	413,597,178	81,571,661	89,195,660	83.8%	82.3%
040	Kingman Police Dept.	42,239,986	39,532,735	39,560,188	38,844,158	(27,453)	688,577	100.1%	98.3%
041	ASU Campus Police	64,072,719	57,599,273	57,501,354	56,460,594	97,919	1,138,679	99.8%	98.0%
042	Lake Havasu City Fire Dept.	86,021,120	78,382,223	41,941,688	41,182,554	36,440,535	37,199,669	53.5%	52.5%
043	Mohave County Sheriff's Dept.	63,878,256	59,092,656	43,574,116	42,785,435	15,518,540	16,307,221	73.7%	72.4%
044	Bullhead City Fire Dept.	80,463,382	72,352,851	65,326,518	64,144,124	7,026,333	8,208,727	90.3%	88.7%
045	U of A Campus Police	47,239,853	44,035,815	42,562,674	41,792,300	1,473,141	2,243,515	96.7%	94.9%
046	Cochise County Sheriff's Dept.	69,867,956	65,733,347	33,108,584	32,509,327	32,624,763	33,224,020	50.4%	49.5%
047	Safford Police Dept.	22,684,084	21,425,619	20,089,155	19,725,546	1,336,464	1,700,073	93.8%	92.1%
049	Drexel Heights Fire District	54,442,682	47,988,957	33,977,065	33,362,089	14,011,892	14,626,868	70.8%	69.5%
050	Winslow Police Dept.	16,091,895	14,487,648	8,644,057	8,487,602	5,843,591	6,000,046	59.7%	58.6%
051	Payson Fire Dept.	24,348,047	21,331,541	13,503,736	13,259,322	7,827,805	8,072,219	63.3%	62.2%
052	Payson Police Dept.	24,935,991	23,532,424	11,950,073	11,733,780	11,582,351	11,798,644	50.8%	49.9%
053	Northern AZ. Consolidated Fire District	11,984,833	11,089,561	10,435,736	10,246,852	653,825	842,709	94.1%	92.4%
054	Fry Fire District	39,649,399	34,904,660	33,079,755	32,481,020	1,824,905	2,423,640	94.8%	93.1%
055	Fredonia Marshals	1,058,119	1,058,119	865,190	849,530	192,929	208,589	81.8%	80.3%
056	NAU Campus Police	16,816,912	15,685,594	15,605,623	15,323,165	79,971	362,429	99.5%	97.7%
058	South Tucson Fire Dept.	4,366,300	4,366,300	1,729,481	1,698,178	2,636,819	2,668,122	39.6%	38.9%
059	Avondale Fire Dept.	67,285,264	54,104,584	42,123,417	41,360,994	11,981,167	12,743,590	77.9%	76.4%
060	Parker Police Dept.	6,894,837	5,979,241	4,073,470	3,999,741	1,905,771	1,979,500	68.1%	66.9%
061	Coconino County Sheriff's Dept.	64,217,351	59,763,874	60,090,213	59,002,595	(326,339)	761,279	100.5%	98.7%
064	Buckskin Fire District	11,029,191	10,034,654	9,816,930	9,639,246	217,724	395,408	97.8%	96.1%
065	Snowflake Police Dept.	8,214,568	7,429,605	3,824,561	3,755,337	3,605,044	3,674,268	51.5%	50.5%
066	Cottonwood Police Dept.	26,971,222	24,820,799	24,404,500	23,962,785	416,299	858,014	98.3%	96.5%
067	Lake Havasu City Police Dept.	82,886,260	76,507,066	37,483,693	36,805,247	39,023,373	39,701,819	49.0%	48.1%
069	South Tucson Police Dept.	10,803,277	10,591,500	451,038	442,874	10,140,462	10,148,626	4.3%	4.2%
070	Apache Junction Police Dept.	58,425,401	52,433,849	48,740,111	47,857,927	3,693,738	4,575,922	93.0%	91.3%
071	Navajo County Sheriff's Dept.	26,149,492	23,706,119	23,081,074	22,663,312	625,045	1,042,807	97.4%	95.6%
072	Mohave Valley Fire District	16,677,093	14,460,836	12,340,718	12,117,354	2,120,118	2,343,482	85.3%	83.8%
073	Peoria Fire Dept.	188,464,609	152,332,501	125,464,291	123,193,418	26,868,210	29,139,083	82.4%	80.9%
074	Peoria Police Dept.	206,133,867	182,056,123	145,647,723	143,011,535	36,408,400	39,044,588	80.0%	78.6%
076	Paradise Valley Police Dept.	51,753,214	46,798,068	40,885,373	40,145,358	5,912,695	6,652,710	87.4%	85.8%
077	Willcox Police Dept.	8,757,800	8,067,752	7,761,589	7,621,106	306,163	446,646	96.2%	94.5%
078	Show Low Police Dept.	28,937,058	25,704,900	25,559,625	25,097,002	145,275	607,898	99.4%	97.6%
079	Eloy Police Dept.	19,694,040	17,433,267	17,033,254	16,724,956	400,013	708,311	97.7%	95.9%
080	Nogales Police Dept.	44,127,466	42,282,475	23,724,089	23,294,689	18,558,386	18,987,786	56.1%	55.1%
081	Gilbert Police Dept.	242,299,962	208,086,162	181,506,774	178,221,546	26,579,388	29,864,616	87.2%	85.6%
083	Clifton Police Dept.	1,949,846	1,646,575	1,137,273	1,116,689	509,302	529,886	69.1%	67.8%
085	Coolidge Police Dept.	19,458,159	18,328,837	17,694,814	17,374,542	634,023	954,295	96.5%	94.8%



Employer Number	Employer Name	Liability (PVB)	Liability (AAL)	Assets (AVA)	Assets (MV)	Unfunded (AAL - AVA)	Unfunded (AAL - MV) (	Funded Percent	Funded Percent (MV/AAL)
	Holbrook Police Dept.	11,546,399	11,107,200	5,380,527	5,283,141	5,726,673	5,824,059	48.4%	47.6%
	Santa Cruz County Sheriff's Dept.	24,248,964	22,736,859	19,878,660	19,518,861	2,858,199	3,217,998	87.4%	85.8%
	Prescott Valley Police Dept.	54,252,722	48,535,252	40,154,930	39,428,136	8,380,322	9,107,116	82.7%	81.2%
	Eagar Police Dept.	5,118,204	5,118,204	2,896,489	2,844,063	2,221,715	2,274,141	56.6%	55.6%
	Tolleson Police Dept.	22,805,004	19,963,632	18,261,430	17,930,903	1,702,202	2,032,729	91.5%	89.8%
	Florence Police Dept.	12,663,614	11,308,464	10,242,408	10,057,023	1,066,056	1,251,441	90.6%	88.9%
	Springerville Police Dept.	4,303,854	3,695,359	2,056,404	2,019,184	1,638,955	1,676,175	55.6%	54.6%
	El Mirage Police Dept.	35,025,651	31,141,914	24,447,253	24,004,764	6,694,661	7,137,150	78.5%	77.1%
	Superior Police Dept.	3,153,208	2,731,462	1,815,223	1,782,368	916,239	949,094	66.5%	65.3%
	San Luis Police Dept.	20,489,589	17,839,460	16,346,079	16,050,219	1,493,381	1,789,241	91.6%	90.0%
	Page Police Dept.	9,779,536	8,946,550	9,054,207	8,890,328	(107,657)	56,222	101.2%	99.4%
	Page Fire Dept.	5,465,618	4,267,200	4,016,621	3,943,921	250,579	323,279	94.1%	92.4%
	Yavapai County Sheriff's Dept.	97,830,850	90,805,264	62,720,059	61,584,841	28,085,205	29,220,423	69.1%	67.8%
	Pima Police Dept.	1,135,353	812,306	1,192,412	1,170,830	(380,106)	(358,524)	146.8%	144.1%
	Apache County Sheriff's Dept.	20,565,508	19,664,437	19,107,735	18,761,890	556,702	902,547	97.2%	95.4%
	Cottonwood Fire Dept.	16,602,108	14,675,926	14,873,063	14,603,864	(197,137)	72,062	101.3%	99.5%
	La Paz County Sheriff's Dept.	22,851,730	22,005,616	8,189,092	8,040,871	13,816,524	13,964,745	37.2%	36.5%
	Pinal County Sheriff's Dept.	183,081,120	161,904,726	159,144,696	156,264,216	2,760,030	5,640,510	98.3%	96.5%
105	Clarkdale Police Dept.	5,251,825	4,582,716	3,270,878	3,211,676	1,311,838	1,371,040	71.4%	70.1%
106	Buckeye Police Dept.	70,320,974	57,547,287	42,741,779	41,968,163	14,805,508	15,579,124	74.3%	72.9%
107	Marana Police Dept.	68,124,554	56,098,534	42,505,600	41,736,259	13,592,934	14,362,275	75.8%	74.4%
108	Tolleson Fire Dept.	28,116,365	24,323,537	21,048,618	20,667,643	3,274,919	3,655,894	86.5%	85.0%
109	Chino Valley Police Dept.	14,348,742	12,932,714	9,833,852	9,655,862	3,098,862	3,276,852	76.0%	74.7%
110	Surprise Police Dept.	129,128,727	108,759,421	72,704,552	71,388,618	36,054,869	37,370,803	66.8%	65.6%
111	Wellton Police Dept.	4,017,018	3,636,627	3,640,279	3,574,391	(3,652)	62,236	100.1%	98.3%
112	Gila County Sheriff's Dept.	26,061,188	24,340,243	25,163,963	24,708,501	(823,720)	(368,258)	103.4%	101.5%
113 I	Pinetop-Lakeside Police Dept.	10,699,536	9,972,419	9,063,729	8,899,678	908,690	1,072,741	90.9%	89.2%
114 1	Bullhead City Police Dept.	72,658,448	67,741,379	34,626,695	33,999,960	33,114,684	33,741,419	51.1%	50.2%
115	Williams Police Dept.	4,647,006	4,185,952	3,082,833	3,027,034	1,103,119	1,158,918	73.6%	72.3%
116 I	Miami Police Dept.	3,678,257	3,678,257	1,780,192	1,747,971	1,898,065	1,930,286	48.4%	47.5%
117	Thatcher Police Dept.	11,496,217	10,514,414	9,970,612	9,790,146	543,802	724,268	94.8%	93.1%
118	Youngtown Police Dept.	1,427,407	1,427,407	544,996	535,132	882,411	892,275	38.2%	37.5%
119 1	Dept. of Emer & Military Aff	26,679,922	24,018,665	23,887,283	23,454,929	131,382	563,736	99.5%	97.7%
120 \$	Surprise Fire Dept.	131,662,600	105,043,890	84,850,035	83,314,270	20,193,855	21,729,620	80.8%	79.3%
	Camp Verde Marshals	8,696,662	8,133,972	8,745,664	8,587,370	(611,692)	(453,398)	107.5%	105.6%
	Oro Valley Police Dept.	94,409,014	85,636,864	81,319,622	79,847,757	4,317,242	5,789,107	95.0%	93.2%
	Greenlee County Sheriff's Dept.	11,110,024	10,459,445	10,116,866	9,933,753	342,579	525,692	96.7%	95.0%
	Tucson Airport Authority Fire Dept.	23,466,471	21,035,885	18,927,171	18,584,594	2,108,714	2,451,291	90.0%	88.3%
	Tucson Airport Authority Police Dept.	26,740,129	24,254,182	23,027,511	22,610,719	1,226,671	1,643,463	94.9%	93.2%
126	Wickenburg Police Dept.	10,222,508	9,038,094	8,699,605	8,542,144	338,489	495,950	96.3%	94.5%



Employer		Liability	Liability			<b>Unfunde d</b>	Unfunded	Funded Percent	Funded Percent
Number	Employer Name	(PVB)	(AAL)	Assets (AVA)	Assets (MV)	(AAL - AVA)	(AAL - MV) (	AVA/AAL)	(MV/AAL)
127	El Mirage Fire Dept.	16,370,107	12,622,099	12,626,814	12,398,272	(4,715)	223,827	100.0%	98.2%
128	Patagonia Marshals	1,446,871	1,446,871	882,934	866,953	563,937	579,918	61.0%	59.9%
129	Sedona Police Dept.	19,869,247	18,132,335	14,294,531	14,035,804	3,837,804	4,096,531	78.8%	77.4%
130	Mammoth Police Dept.	1,765,067	1,457,040	618,927	607,725	838,113	849,315	42.5%	41.7%
131	Globe Police Dept.	13,914,771	12,974,239	8,696,886	8,539,475	4,277,353	4,434,764	67.0%	65.8%
132	Tombstone Marshals	606,527	513,116	1,626,631	1,597,189	(1,113,515)	(1,084,073)	317.0%	311.3%
133	Golder Ranch Fire District	132,466,967	103,525,243	97,772,695	96,003,033	5,752,548	7,522,210	94.4%	92.7%
134	Fort Mojave Mesa Fire District	29,144,739	26,602,666	24,309,291	23,869,299	2,293,375	2,733,367	91.4%	89.7%
136	Goodyear Fire Dept.	96,614,114	79,750,651	78,525,317	77,104,028	1,225,334	2,646,623	98.5%	96.7%
137	Goodyear Police Dept.	97,871,613	80,609,894	71,285,848	69,995,592	9,324,046	10,614,302	88.4%	86.8%
139	Avondale Police Dept.	92,881,231	76,464,021	52,773,414	51,818,228	23,690,607	24,645,793	69.0%	67.8%
140	Graham County Sheriff's Dept.	12,328,885	11,298,006	10,742,559	10,548,121	555,447	749,885	95.1%	93.4%
142	Golden Valley Fire District	10,960,601	9,364,985	7,718,856	7,579,147	1,646,129	1,785,838	82.4%	80.9%
143	Daisy Mountain Fire District	83,440,550	70,132,293	63,374,496	62,227,433	6,757,797	7,904,860	90.4%	88.7%
144	Quartzsite Police Dept.	4,402,309	3,944,276	3,702,727	3,635,709	241,549	308,567	93.9%	92.2%
145	Picture Rocks Fire District	8,339,512	7,817,060	5,266,064	5,170,750	2,550,996	2,646,310	67.4%	66.1%
146	Pima County Comm. College Police	19,116,994	17,143,753	11,873,492	11,658,585	5,270,261	5,485,168	69.3%	68.0%
147	Northwest Fire District	177,510,813	156,235,021	111,167,477	109,155,373	45,067,544	47,079,648	71.2%	69.9%
148	Superstition Fire and Medical District	86,454,176	78,019,241	75,160,609	73,800,221	2,858,632	4,219,020	96.3%	94.6%
149	Gilbert Fire Dept.	193,170,579	159,580,204	137,069,705	134,588,777	22,510,499	24,991,427	85.9%	84.3%
150	Pine-Strawberry Fire District	15,368,316	13,557,591	7,605,680	7,468,019	5,951,911	6,089,572	56.1%	55.1%
151	Attorney General Invest.	23,840,021	22,205,502	23,417,089	22,993,245	(1,211,587)	(787,743)	105.5%	103.5%
153	St. Johns Police Dept.	3,693,013	3,378,704	2,092,370	2,054,499	1,286,334	1,324,205	61.9%	60.8%
154	Pima County Attorney Invest.	4,919,726	4,745,792	3,595,142	3,530,071	1,150,650	1,215,721	75.8%	74.4%
156	Kearny Police Dept.	3,164,653	2,889,146	1,872,774	1,838,877	1,016,372	1,050,269	64.8%	63.6%
158	Navajo County Attorney Invest.	627,712	627,712	169,993	166,916	457,719	460,796	27.1%	26.6%
162	Avra Valley Fire District	10,289,729	8,166,819	7,967,602	7,823,390	199,217	343,429	97.6%	95.8%
163	San Luis Fire Dept.	16,183,275	13,170,957	12,990,474	12,755,350	180,483	415,607	98.6%	96.8%
164	AZ Dept. Liq. Lic. & Control Invest.	15,551,512	14,899,025	15,343,326	15,065,616	(444,301)	(166,591)	103.0%	101.1%
165	Maricopa County Attorney Invest.	14,686,341	14,037,014	12,196,099	11,975,353	1,840,915	2,061,661	86.9%	85.3%
166	Sedona Fire District	81,905,932	71,952,257	45,907,783	45,076,863	26,044,474	26,875,394	63.8%	62.6%
167	Guadalupe Fire Dept.	5,290,297	4,087,795	2,494,267	2,449,121	1,593,528	1,638,674	61.0%	59.9%
168	Mayer Fire District	8,619,539	7,487,084	5,514,381	5,414,572	1,972,703	2,072,512	73.7%	72.3%
169	Somerton Police Dept.	9,301,167	8,934,539	5,697,626	5,594,500	3,236,913	3,340,039	63.8%	62.6%
171	Somerton Fire Dept.	8,469,147	7,564,020	5,974,930	5,866,785	1,589,090	1,697,235	79.0%	77.6%
172	Tubac Fire District	14,786,349	13,106,290	9,505,963	9,333,907	3,600,327	3,772,383	72.5%	71.2%
174	Sahuarita Police Dept.	28,813,030	22,930,719	22,109,981	21,709,796	820,738	1,220,923	96.4%	94.7%
176	Florence Fire Dept.	15,369,223	12,914,381	12,364,625	12,140,828	549,756	773,553	95.7%	94.0%
177	Sun City Fire District	82,216,437	73,631,780	67,400,955	66,181,014	6,230,825	7,450,766	91.5%	89.9%
178	Hayden Police Dept.	1,219,707	1,034,140	2,848,823	2,797,260	(1,814,683)	(1,763,120)	275.5%	270.5%
1.0	<i>j</i>	-,=->,,.07	1,00 .,110	2,0.0,020	_,,,,_00	(1,01.,000)	(1,, 00,120)	2,0.070	2,0.070



Employer		Liability	Liability			Unfunded	Unfunded	Funded Percent	Funded Percent
	Employer Name	(PVB)	(AAL)	Assets (AVA)	Assets (MV)	(AAL - AVA)	(AAL - MV) (	AVA/AAL)	(MV/AAL)
179	Gila River Fire Dept.	46,214,130	38,297,866	27,413,117	26,916,946	10,884,749	11,380,920	71.6%	70.3%
180	Gila River Police Dept.	52,885,791	44,330,487	38,781,401	38,079,467	5,549,086	6,251,020	87.5%	85.9%
181	Salt River Pima-Maricopa Fire	88,029,376	71,667,591	53,365,698	52,399,792	18,301,893	19,267,799	74.5%	73.1%
182	Salt River Pima-Maricopa Police	94,297,584	77,546,713	52,042,887	51,100,924	25,503,826	26,445,789	67.1%	65.9%
185	Pinetop Fire District	24,639,481	22,199,760	20,646,914	20,273,210	1,552,846	1,926,550	93.0%	91.3%
187	Yavapai County Attorney Invest.	1,165,835	1,165,835	189,289	185,863	976,546	979,972	16.2%	15.9%
188	Three Points Fire District	7,094,357	6,099,107	5,697,039	5,593,924	402,068	505,183	93.4%	91.7%
190	Buckeye Fire Dept.	77,732,843	59,184,974	53,288,516	52,324,007	5,896,458	6,860,967	90.0%	88.4%
192	Heber-Overgaard Fire District	7,756,384	6,802,588	5,380,455	5,283,070	1,422,133	1,519,518	79.1%	77.7%
193	Hellsgate Fire District	5,753,373	4,896,065	4,644,919	4,560,847	251,146	335,218	94.9%	93.2%
194	Green Valley Fire District	52,886,176	44,542,913	27,936,434	27,430,791	16,606,479	17,112,122	62.7%	61.6%
195	Summit Fire District	23,397,848	21,460,283	21,623,502	21,232,122	(163,219)	228,161	100.8%	98.9%
197	Fort McDowell Tribal Fire Dept.	5,638,661	4,703,164	4,098,796	4,024,609	604,368	678,555	87.1%	85.6%
198	Fort McDowell Tribal Police Dept.	10,315,786	9,490,278	7,960,477	7,816,394	1,529,801	1,673,884	83.9%	82.4%
199	Highlands Fire District	19,380,682	16,811,497	17,898,686	17,574,724	(1,087,189)	(763,227)	106.5%	104.5%
200	Rio Rico Fire District	11,848,477	9,457,489	9,161,156	8,995,341	296,333	462,148	96.9%	95.1%
201	Tri-City Fire District	11,029,953	9,396,751	7,456,500	7,321,539	1,940,251	2,075,212	79.4%	77.9%
202	Maricopa County Park Rangers	2,087,396	2,087,396	1,500,201	1,473,048	587,195	614,348	71.9%	70.6%
203	Verde Valley Fire District	26,911,618	23,700,339	24,074,947	23,639,196	(374,608)	61,143	101.6%	99.7%
204	AZ. State Park Rangers	20,564,842	20,259,510	20,471,724	20,101,191	(212,214)	158,319	101.0%	99.2%
206	Hualapai Indian Tribe Police Dept.	5,613,319	5,052,885	4,225,795	4,149,309	827,090	903,576	83.6%	82.1%
207	Pinewood Fire District	14,615,570	11,842,853	7,415,984	7,281,757	4,426,869	4,561,096	62.6%	61.5%
208	Rincon Valley Fire District	19,932,833	15,098,926	12,624,626	12,396,123	2,474,300	2,702,803	83.6%	82.1%
210	Jerome Police Dept.	1,579,942	1,440,257	1,257,533	1,234,772	182,724	205,485	87.3%	85.7%
211	Fort Mojave Tribal Police Dept.	7,196,278	6,018,526	6,648,191	6,527,860	(629,665)	(509,334)	110.5%	108.5%
213	Eloy Fire District	16,664,144	13,202,783	12,912,244	12,678,536	290,539	524,247	97.8%	96.0%
214	Pascua Yaqui Tribe Fire Dept.	17,056,246	14,994,215	10,315,433	10,128,726	4,678,782	4,865,489	68.8%	67.6%
215	Pascua Yaqui Tribe Police Dept.	22,802,511	20,437,092	13,105,070	12,867,871	7,332,022	7,569,221	64.1%	63.0%
216	Town of Superior Fire Dept.	1,305,131	1,049,233	1,067,202	1,047,886	(17,969)	1,347	101.7%	99.9%
217	Wickenburg Fire Dept.	6,459,199	5,469,001	4,923,045	4,833,939	545,956	635,062	90.0%	88.4%
221	Quartzsite Fire District	5,005,631	3,929,325	2,987,733	2,933,656	941,592	995,669	76.0%	74.7%
222	Rio Verde Fire District	13,785,902	11,773,750	10,191,522	10,007,058	1,582,228	1,766,692	86.6%	85.0%
223	Scottsdale Fire Dept.	234,126,968	197,041,521	165,296,223	162,304,402	31,745,298	34,737,119	83.9%	82.4%
224	Ak Chin Indian Comm. Fire Dept.	18,591,520	15,404,502	11,646,538	11,435,739	3,757,964	3,968,763	75.6%	74.2%
225	Ak Chin Indian Comm. Police Dept.	6,713,543	5,872,717	5,896,900	5,790,168	(24,183)	82,549	100.4%	98.6%
226	Corona De Tucson Fire District	11,265,461	8,174,984	6,094,642	5,984,330	2,080,342	2,190,654	74.6%	73.2%
227	Golden Shores Fire District	3,385,423	2,729,184	2,406,165	2,362,614	323,019	366,570	88.2%	86.6%



Employer Number	Employer Name	Liability (PVB)	Liability (AAL)	Assets (AVA)	Assets (MV)	Unfunded (AAL - AVA)	Unfunded (AAL - MV) (	Funded Percent (AVA/AAL)	Funded Percent (MV/AAL)
228	City of Maricopa Fire Dept.	46,175,724	38,500,182	32,617,390	32,027,023	5,882,792	6,473,159	84.7%	83.2%
229	Cave Creek Marshals	941,255	941,255	729,781	716,572	211,474	224,683	77.5%	76.1%
231	San Carlos Tribal Police Dept.	12,596,637	10,102,458	8,496,379	8,342,597	1,606,079	1,759,861	84.1%	82.6%
232	Groom Creek Fire District	1,147,761	854,371	1,473,007	1,446,346	(618,636)	(591,975)	172.4%	169.3%
233	Mount Lemmon Fire District	2,200,291	1,838,823	1,822,390	1,789,405	16,433	49,418	99.1%	97.3%
234	Yavapai Prescott Tribal Police	3,194,347	2,513,609	2,114,508	2,076,236	399,101	437,373	84.1%	82.6%
235	Tohono O'odham Nation Fire Dept.	22,350,542	19,526,693	14,808,172	14,540,148	4,718,521	4,986,545	75.8%	74.5%
236	Tohono O'odham Nation Police Dept.	47,420,197	43,683,594	32,752,100	32,159,295	10,931,494	11,524,299	75.0%	73.6%
237	Williamson Valley Fire District	5,523,471	3,773,133	3,663,693	3,597,381	109,440	175,752	97.1%	95.3%
238	Harquahala Fire District	5,782,843	4,062,548	4,117,475	4,042,950	(54,927)	19,598	101.4%	99.5%
239	Coolidge Fire Dept.	1,909,758	1,427,723	1,904,842	1,870,365	(477,119)	(442,642)	133.4%	131.0%
242	Central AZ. College Police Dept.	2,861,585	2,334,908	1,860,768	1,827,089	474,140	507,819	79.7%	78.3%
243	City of Maricopa Police Dept.	32,610,198	26,141,643	21,985,806	21,587,868	4,155,837	4,553,775	84.1%	82.6%
244	Oracle Fire District	1,915,848	1,398,746	1,392,332	1,367,131	6,414	31,615	99.5%	97.7%
245	Benson Fire Dept.	1,001,776	1,001,776	950,199	933,001	51,577	68,775	94.9%	93.1%
246	Desert Hills Fire Dept.	8,499,151	5,831,210	5,210,072	5,115,771	621,138	715,439	89.3%	87.7%
247	Queen Creek Fire Dept.	42,420,815	26,013,183	24,644,303	24,198,247	1,368,880	1,814,936	94.7%	93.0%
248	Sonoita Elgin Fire Dept.	2,264,586	2,012,172	1,815,335	1,782,478	196,837	229,694	90.2%	88.6%
249	Christopher-Kohl's Fire District	1,638,291	1,207,470	1,295,889	1,272,434	(88,419)	(64,964)	107.3%	105.4%
250	Whetstone Fire District	1,492,113	779,791	1,068,895	1,049,548	(289,104)	(269,757)	137.1%	134.6%
251	Queen Valley Fire District	1,145,089	1,006,759	773,189	759,194	233,570	247,565	76.8%	75.4%
252	Lake Mohave Ranchos Fire District	2,603,275	2,459,274	1,704,666	1,673,812	754,608	785,462	69.3%	68.1%
253	Huachuca City Police Dept.	2,068,366	1,863,576	1,355,478	1,330,944	508,098	532,632	72.7%	71.4%
254	Palominas Fire District	1,738,581	1,642,235	1,644,320	1,614,558	(2,085)	27,677	100.1%	98.3%
255	Sun Sites Pearce Fire District	2,196,216	1,662,866	1,380,580	1,355,592	282,286	307,274	83.0%	81.5%
256	Ponderosa Fire District	1,005,284	537,183	766,726	752,848	(229,543)	(215,665)	142.7%	140.1%
257	Timber Mesa Fire and Medical Dist	48,183,894	39,719,308	27,760,898	27,258,433	11,958,410	12,460,875	69.9%	68.6%
258	Central AZ Fire and Medical	129,489,514	116,634,314	102,591,141	100,734,267	14,043,173	15,900,047	88.0%	86.4%
259	Copper Canyon Fire and Medical	24,384,879	20,222,399	19,974,514	19,612,980	247,885	609,419	98.8%	97.0%
261	Beaver Dam/Littlefield Fire Dist.	943,040	891,092	704,835	692,078	186,257	199,014	79.1%	77.7%
262	Blue Ridge Fire District	1,462,026	996,654	682,722	670,365	313,932	326,289	68.5%	67.3%
263	Arizona Fire & Medical Authority	164,760,511	136,128,247	118,572,213	116,426,085	17,556,034	19,702,162	87.1%	85.5%
264	Taylor Snowlake Fire & Medical	0	0	0	0	0	0	100.0%	100.0%
265	Queen Creek Police Dept.	14,447,435	9,067,824	10,619,717	10,427,503	(1,551,893)	(1,359,679)	117.1%	115.0%
266	Parker Fire Dept.	0	0	0	0	0	0	100.0%	100.0%
	Unallocated and Former Employers	0	0	310,049	304,439	(310,049)	(304,439)		
	TOTAL	24,323,808,728	21,979,829,981	14,574,029,063	14,310,242,735	7,405,800,918	7,669,587,246	66.3%	65.1%



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

								Funded	<b>Funded</b>
Employer		Liability	Liability			<b>Unfunde d</b>	Unfunde d	Percent	Percent
Number	Employer Name	(PVB)	(AAL)	Assets (AVA)	Assets (MV)	(AAL - AVA)	(AAL - MV)	(AVA/AAL)	(MV/AAL)
004	Chandler Fire Dept.	17,247,247	2,583,971	2,828,938	2,834,564	(244,967)	(250,593)	109.5%	109.7%
005	Chandler Police Dept.	20,452,306	4,116,568	4,512,995	4,521,971	(396,427)	(405,403)	109.6%	109.8%
007	Dept. of Public Safety	53,348,290	10,561,143	10,974,820	10,996,647	(413,677)	(435,504)	103.9%	104.1%
012	Glendale Fire Dept.	15,329,317	1,571,757	1,770,284	1,773,805	(198,527)	(202,048)	112.6%	112.9%
013	Glendale Police Dept.	22,178,111	4,141,590	4,521,349	4,530,341	(379,759)	(388,751)	109.2%	109.4%
016	Maricopa County Sheriff's Office	40,688,681	8,303,486	9,087,729	9,105,803	(784,243)	(802,317)	109.4%	109.7%
017	Mesa Fire Dept.	37,697,550	4,666,487	4,905,902	4,915,659	(239,415)	(249,172)	105.1%	105.3%
018	Mesa Police Dept.	60,827,819	10,859,798	12,272,654	12,297,063	(1,412,856)	(1,437,265)	113.0%	113.2%
021	Phoenix Fire Dept.	104,311,291	15,863,379	17,082,019	17,115,993	(1,218,640)	(1,252,614)	107.7%	107.9%
022	Phoenix Police Dept.	152,754,627	35,422,621	37,397,430	37,471,808	(1,974,809)	(2,049,187)	105.6%	105.8%
025	Scottsdale Police Dept.	22,808,146	4,158,880	4,998,506	5,008,447	(839,626)	(849,567)	120.2%	120.4%
027	Tempe Fire Dept.	10,382,969	1,818,716	1,977,136	1,981,068	(158,420)	(162,352)	108.7%	108.9%
028	Tempe Police Dept.	16,862,817	2,749,000	3,115,695	3,121,892	(366,695)	(372,892)	113.3%	113.6%
029	Tucson Fire	23,749,601	3,439,997	3,642,330	3,649,574	(202,333)	(209,577)	105.9%	106.1%
030	Tucson Police	41,387,079	10,254,895	9,688,176	9,707,444	566,719	547,451	94.5%	94.7%
039	Pima County Sheriff's Dept.	29,238,557	6,038,434	5,648,478	5,659,712	389,956	378,722	93.5%	93.7%
179	Gila River Fire Dept.	3,539,266	749,282	804,459	806,059	(55,177)	(56,777)	107.4%	107.6%
180	Gila River Police Dept.	5,564,186	1,573,937	1,809,667	1,813,266	(235,730)	(239,329)	115.0%	115.2%
223	Scottsdale Fire Dept.	23,354,217	3,308,642	3,568,699	3,575,797	(260,057)	(267,155)	107.9%	108.1%
	Risk Sharing	567,858,391	110,961,191	119,101,476	119,338,352	(8,140,285)	(8,377,161)	107.3%	107.5%
	Unallocated	0	0	(3)	(2)	3	2		
	TOTAL	1,269,580,468	243,143,774	259,708,739	260,225,263	(16,564,965)	(17,081,489)	106.8%	107.0%

## APPENDIX E: SUMMARY OF PENSION CONTRIBUTION BY Employer - Tiers 1 & 2

Employer					
		ER	UAAL	Amortization	
	Employer Name	NC%	<b>Pmt %</b>	Period	ER Cont.
	Bisbee Fire Dept.	14.52%	0.00%	23	14.52%
	Casa Grande Fire Dept.	12.27%	4.73%	15	17.00%
	Casa Grande Police Dept.	10.03%	3.93%	15	13.96%
	Chandler Fire Dept.	17.06%	15.32%	15	32.38%
	Chandler Police Dept.	13.89%	22.46%	15	36.35%
	Clifton Fire Dept.	0.00%	0.00%	15	0.00%
	Dept. of Public Safety	13.64%	1.87%	15	15.51%
	Douglas Fire Dept.	14.14%	6.58%	15	20.72%
	Douglas Police Dept.	10.51%	0.00%	15	10.51%
010 H	Flagstaff Fire Dept.	12.42%	0.00%	15	12.42%
011 H	Flagstaff Police Dept.	10.07%	1.63%	24	11.70%
012 0	Glendale Fire Dept.	17.09%	15.27%	15	32.36%
013 0	Glendale Police Dept.	13.94%	16.23%	15	30.17%
014 0	Globe Fire Dept.	12.30%	34.35%	15	46.65%
015 H	Kingman Fire Dept.	13.75%	0.00%	15	13.75%
016 N	Maricopa County Sheriff's Office	13.09%	33.04%	15	46.13%
017 N	Mesa Fire Dept.	16.62%	43.87%	23	60.49%
018 N	Mesa Police Dept.	13.94%	47.28%	23	61.22%
	Nogales Fire Dept.	16.52%	69.66%	15	86.18%
	Phoenix Fire Dept.	16.95%	53.05%	23	70.00%
	Phoenix Police Dept.	13.57%	67.60%	23	81.17%
	Prescott Fire Dept.	13.21%	5.79%	15	19.00%
	Prescott Police Dept.	10.97%	0.00%	15	10.97%
	Scottsdale Police Dept.	13.92%	42.81%	15	56.73%
	Sierra Vista Fire Dept.	14.66%	42.72%	15	57.38%
	Tempe Fire Dept.	16.84%	13.21%	15	30.05%
	Tempe Police Dept.	14.32%	12.57%	15	26.89%
	Tucson Fire	13.74%	64.64%	23	78.38%
	Tucson Police	10.94%	81.24%	23	92.18%
	Winslow Fire Dept.	12.93%	(12.93%)	10	0.00%
	Yuma Fire Dept.	13.77%	5.39%	10	19.16%
	Yuma Police Dept.	10.30%	4.29%	15	14.59%
	Yuma County Sheriff's Dept.	10.30%	0.00%	15	10.43%
	Game and Fish Dept.	9.77%	0.00%	15	9.77%
	Sierra Vista Police Dept.	9.99%	60.02%	15	70.01%
	Benson Police Dept.	11.43%	24.70%	15	36.13%
	-	9.18%	0.00%		
	Bisbee Police Dept.			23	9.18%
	Pima County Sheriff's Dept.	10.43%	24.29%	15	34.72%
	Kingman Police Dept.	10.49%	0.00%	15	10.49%
	ASU Campus Police	14.01%	0.32%	15	14.33%
	Lake Havasu City Fire Dept.	13.35%	57.18%	15	70.53%
	Mohave County Sheriff's Dept.	10.86%	25.92%	15	36.78%
	Bullhead City Fire Dept.	14.86%	13.08%	15	27.94%
	U of A Campus Police	11.78%	3.69%	15	15.47%
	Cochise County Sheriff's Dept.	10.57%	40.51%	23	51.08%
047 \$	Safford Police Dept.	10.74%	6.88%	23	17.62%



Employer	· · · · · · · · · · · · · · · · · · ·	ER	UAAL	Amortization	Calculated
	Employer Name	NC%	Pmt %	Period	ER Cont.
049	Drexel Heights Fire District	13.44%	25.50%	15	38.94%
050	Winslow Police Dept.	16.03%	32.14%	15	48.17%
051	Payson Fire Dept.	13.01%	28.12%	15	41.13%
052	Payson Police Dept.	14.02%	60.17%	15	74.19%
053	Northern AZ. Consolidated Fire District #1	12.72%	4.06%	15	16.78%
054	Fry Fire District	17.23%	4.78%	24	22.01%
055	Fredonia Marshals	0.00%	5.22%	15	5.22%
056	NAU Campus Police	9.88%	0.79%	15	10.67%
058	South Tucson Fire Dept.	0.00%	0.00%	23	0.00%
059	Avondale Fire Dept.	16.78%	14.76%	15	31.54%
060	Parker Police Dept.	16.53%	23.35%	15	39.88%
061	Coconino County Sheriff's Dept.	9.35%	0.00%	15	9.35%
064	Buckskin Fire District	12.63%	2.72%	15	15.35%
065	Snowflake Police Dept.	10.74%	36.54%	15	47.28%
066	Cottonwood Police Dept.	10.12%	1.73%	15	11.85%
067	Lake Havasu City Police Dept.	10.85%	57.33%	15	68.18%
069	South Tucson Police Dept.	9.85%	120.91%	23	130.76%
070	Apache Junction Police Dept.	11.71%	6.13%	15	17.84%
071	Navajo County Sheriff's Dept.	8.10%	1.62%	15	9.72%
072	Mohave Valley Fire District	17.53%	10.75%	15	28.28%
073	Peoria Fire Dept.	17.52%	13.29%	15	30.81%
074	Peoria Police Dept.	14.84%	19.53%	15	34.37%
076	Paradise Valley Police Dept.	15.18%	18.27%	15	33.45%
077	Willcox Police Dept.	9.87%	4.22%	15	14.09%
078	Show Low Police Dept.	12.64%	0.27%	15	12.91%
079	Eloy Police Dept.	10.22%	2.02%	15	12.24%
080	Nogales Police Dept.	12.03%	67.23%	15	79.26%
081	Gilbert Police Dept.	14.64%	7.87%	15	22.51%
083	Clifton Police Dept.	9.95%	20.14%	15	30.09%
085	Coolidge Police Dept.	9.88%	2.99%	15	12.87%
086	Holbrook Police Dept.	25.61%	112.84%	15	138.45%
087	Santa Cruz County Sheriff's Dept.	14.24%	14.26%	15	28.50%
088	Prescott Valley Police Dept.	10.95%	14.10%	15	25.05%
089	Eagar Police Dept.	0.00%	0.00%	15	0.00%
090	Tolleson Police Dept.	11.82%	5.72%	15	17.54%
091	Florence Police Dept.	9.16%	6.04%	15	15.20%
092	Springerville Police Dept.	31.35%	44.60%	15	75.95%
093	El Mirage Police Dept.	17.33%	16.86%	15	34.19%
094	Superior Police Dept.	12.16%	17.80%	15	29.96%
095	San Luis Police Dept.	9.65%	4.76%	15	14.41%
096	Page Police Dept.	10.48%	0.00%	15	10.48%
097	Page Fire Dept.	12.16%	1.89%	15	14.05%
098	Yavapai County Sheriff's Dept.	9.49%	28.04%	15	37.53%
100	Pima Police Dept.	9.63%	(2.46%)	10	7.17%
101	Apache County Sheriff's Dept.	9.19%	3.58%	15	12.77%
101	Cottonwood Fire Dept.	12.90%	0.00%	15	12.90%
102	La Paz County Sheriff's Dept.	15.29%	91.61%	15	106.90%
105	Pinal County Sheriff's Dept.	12.35%	1.52%	15	13.87%
101	Clarkdale Police Dept.	12.61%	11.66%	23	24.27%
105	Buckeye Police Dept.	14.36%	13.58%	15	27.94%
100	Marana Police Dept.	13.65%	15.49%	15	29.14%
107	Tolleson Fire Dept.	15.45%	11.65%	15	27.10%
100	sur no sope	10.10/0	11.0070	10	_,



Employer		ER	UAAL	Amortization	Calculated
	Employer Name	EK NC%	Pmt %	Period	ER Cont.
109	Chino Valley Police Dept.	12.63%	17.92%	15	30.55%
110	Surprise Police Dept.	14.61%	23.06%	15	37.67%
111	Wellton Police Dept.	11.49%	0.14%	15	11.63%
112	Gila County Sheriff's Dept.	9.22%	0.00%	15	9.22%
112	Pinetop-Lakeside Police Dept.	11.28%	7.02%	23	18.30%
114	Bullhead City Police Dept.	10.42%	61.74%	15	72.16%
115	Williams Police Dept.	11.86%	15.34%	15	27.20%
116	Miami Police Dept.	0.00%	222.63%	15	222.63%
117	Thatcher Police Dept.	11.06%	6.93%	15	17.99%
118	Youngtown Police Dept.	0.00%	0.00%	15	0.00%
110	Dept. of Emer & Military Aff	11.74%	0.45%	15	12.19%
120	Surprise Fire Dept.	16.66%	12.79%	15	29.45%
120	Camp Verde Marshals	9.89%	0.00%	15	9.89%
121	Oro Valley Police Dept.	10.91%	5.31%	15	16.22%
122	Greenlee County Sheriff's Dept.	12.74%	3.97%	15	16.71%
123	Tucson Airport Authority Fire Dept.	16.53%	16.20%	15	32.73%
121	Tueson Airport Authority Police Dept.	20.89%	8.34%	15	29.23%
125	Wickenburg Police Dept.	9.60%	1.98%	15	11.58%
120	El Mirage Fire Dept.	15.59%	0.11%	15	15.70%
127	Patagonia Marshals	0.00%	0.00%	23	0.00%
120	Sedona Police Dept.	15.28%	20.00%	15	35.28%
129	Mammoth Police Dept.	15.42%	36.26%	15	51.68%
130	Globe Police Dept.	15.94%	29.40%	15	45.34%
131	Tombstone Marshals	6.56%	(6.56%)	10	0.00%
132	Golder Ranch Fire District	13.80%	3.09%	15	16.89%
133	Fort Mojave Mesa Fire District	13.94%	10.26%	15	24.20%
134	Goodyear Fire Dept.	17.04%	1.22%	15	18.26%
130	Goodyear Police Dept.	16.46%	7.64%	15	24.10%
137	Avondale Police Dept.	14.30%	17.59%	15	31.89%
140	Graham County Sheriff's Dept.	10.27%	3.10%	23	13.37%
140	Golden Valley Fire District	12.98%	11.20%	15	24.18%
142	Daisy Mountain Fire District	16.52%	5.20%	23	21.72%
143	Quartzsite Police Dept.	12.94%	3.68%	15	16.62%
145	Picture Rocks Fire District	14.29%	38.87%	15	53.16%
145	Pima County Comm. College Police	12.47%	28.37%	15	40.84%
140	Northwest Fire District	14.62%	26.35%	15	40.97%
147	Superstition Fire and Medical District	13.38%	20.33%	23	16.36%
148	Gilbert Fire Dept.	16.13%	10.06%	15	26.19%
149	Pine-Strawberry Fire District	13.70%	28.82%	24	42.52%
150	Attorney General Invest.	7.23%	0.00%	15	7.23%
151	St. Johns Police Dept.	18.73%	32.15%	15	50.88%
155	Pima County Attorney Invest.	6.65%	49.17%	15	55.82%
154	Kearny Police Dept.	17.99%	49.17% 32.53%	15	
158	Navajo County Attorney Invest.		0.00%		50.52% 0.00%
	Avra Valley Fire District	0.00%		15	
162 163	•	13.25%	0.82%	15 15	14.07% 12.87%
163 164	San Luis Fire Dept.	12.16%	0.71%	15	12.87%
164 165	AZ Dept. Liq. Lic. & Control Invest.	8.70%	0.00%	15	8.70%
165	Maricopa County Attorney Invest.	12.43%	19.81%	15	32.24%
166 167	Sedona Fire District	13.02%	32.66%	15	45.68%
167	Guadalupe Fire Dept.	17.28%	31.26%	15	48.54%
168	Mayer Fire District	15.28%	18.04%	15	33.32%
169	Somerton Police Dept.	8.66%	27.85%	15	36.51%





Employer	•	ER	UAAL	Amortization	Calculated
	Employer Name	NC%	Pmt %	Period	ER Cont.
171	Somerton Fire Dept.	16.24%	12.16%	15	28.40%
172	Tubac Fire District	16.05%	15.58%	24	31.63%
174	Sahuarita Police Dept.	15.37%	1.84%	15	17.21%
176	Florence Fire Dept.	12.04%	2.74%	15	14.78%
177	Sun City Fire District	16.12%	8.92%	23	25.04%
178	Hayden Police Dept.	5.79%	(5.79%)	10	0.00%
179	Gila River Fire Dept.	11.93%	15.99%	15	27.92%
180	Gila River Police Dept.	11.06%	6.25%	15	17.31%
181	Salt River Pima-Maricopa Fire	16.88%	19.58%	15	36.46%
182	Salt River Pima-Maricopa Police	15.20%	20.15%	15	35.35%
185	Pinetop Fire District	13.10%	5.45%	24	18.55%
187	Yavapai County Attorney Invest.	0.00%	0.00%	15	0.00%
188	Three Points Fire District	15.03%	5.97%	15	21.00%
190	Buckeye Fire Dept.	17.17%	5.34%	15	22.51%
192	Heber-Overgaard Fire District	14.26%	16.34%	15	30.60%
193	Hellsgate Fire District	14.62%	3.44%	28	18.06%
194	Green Valley Fire District	14.27%	19.53%	24	33.80%
195	Summit Fire District	13.53%	0.00%	15	13.53%
197	Fort McDowell Tribal Fire Dept.	19.42%	4.60%	15	24.02%
198	Fort McDowell Tribal Police Dept.	13.27%	13.75%	15	27.02%
199	Highlands Fire District	13.60%	0.00%	23	13.60%
200	Rio Rico Fire District	14.00%	1.48%	15	15.48%
201	Tri-City Fire District	13.50%	10.90%	15	24.40%
202	Maricopa County Park Rangers	0.00%	0.00%	15	0.00%
203	Verde Valley Fire District	12.16%	0.00%	15	12.16%
204	AZ. State Park Rangers	2.84%	0.00%	15	2.84%
206	Hualapai Indian Tribe Police Dept.	8.96%	10.03%	15	18.99%
207	Pinewood Fire District	15.21%	30.23%	15	45.44%
208	Rincon Valley Fire District	15.53%	8.70%	15	24.23%
210	Jerome Police Dept.	7.40%	9.05%	15	16.45%
211	Fort Mojave Tribal Police Dept.	10.51%	0.00%	15	10.51%
213	Eloy Fire District	15.57%	0.89%	15	16.46%
214	Pascua Yaqui Tribe Fire Dept.	18.51%	30.40%	15	48.91%
215	Pascua Yaqui Tribe Police Dept.	13.08%	40.68%	15	53.76%
216	Town of Superior Fire Dept.	5.31%	0.00%	15	5.31%
217	Wickenburg Fire Dept.	10.31%	5.01%	15	15.32%
221	Quartzsite Fire District	10.73%	10.34%	15	21.07%
222	Rio Verde Fire District	16.24%	6.80%	15	23.04%
223	Scottsdale Fire Dept.	15.13%	12.61%	15	27.74%
224	Ak Chin Indian Comm. Fire Dept.	11.43%	15.84%	15	27.27%
225	Ak Chin Indian Comm. Police Dept.	8.91%	0.00%	15	8.91%
226	Corona De Tucson Fire District	14.98%	14.09%	15	29.07%
227	Golden Shores Fire District	16.76%	8.44%	15	25.20%
228	City of Maricopa Fire Dept.	12.95%	9.88%	15	22.83%
229	Cave Creek Marshals	0.00%	0.00%	15	0.00%
231	San Carlos Tribal Police Dept.	9.41%	6.66%	15	16.07%
232	Groom Creek Fire District	8.96%	(8.88%)	10	0.08%
233	Mount Lemmon Fire District	14.00%	0.57%	15	14.57%
234	Yavapai Prescott Tribal Police	13.29%	4.95%	15	18.24%
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Employer		ER	UAAL	Amortization	Calculated
	Employer Name	NC%	Pmt %	Period	ER Cont.
235	Tohono O'odham Nation Fire Dept.	13.37%	19.61%	15	32.98%
236	Tohono O'odham Nation Police Dept.	10.85%	22.83%	15	33.68%
237	Williamson Valley Fire District	12.70%	0.41%	15	13.11%
238	Harquahala Fire District	13.99%	0.00%	15	13.99%
239	Coolidge Fire Dept.	10.07%	0.00%	15	10.07%
242	Central AZ. College Police Dept.	9.38%	6.27%	15	15.65%
243	City of Maricopa Police Dept.	11.51%	6.72%	15	18.23%
244	Oracle Fire District	16.71%	0.41%	15	17.12%
245	Benson Fire Dept.	0.00%	0.00%	15	0.00%
246	Desert Hills Fire Dept.	15.75%	4.40%	15	20.15%
247	Queen Creek Fire Dept.	14.93%	1.56%	15	16.49%
248	Sonoita Elgin Fire Dept.	11.61%	2.84%	15	14.45%
249	Christopher-Kohl's Fire District	20.65%	0.00%	15	20.65%
250	Whetstone Fire District	13.24%	0.00%	15	13.24%
251	Queen Valley Fire District	13.60%	21.19%	15	34.79%
252	Lake Mohave Ranchos Fire District	25.18%	16.43%	24	41.61%
253	Huachuca City Police Dept.	10.75%	29.91%	15	40.66%
254	Palominas Fire District	2.86%	0.00%	15	2.86%
255	Sun Sites Pearce Fire District	11.98%	7.78%	15	19.76%
256	Ponderosa Fire District	9.42%	0.00%	15	9.42%
257	Timber Mesa Fire and Medical Dist	14.43%	11.96%	24	26.39%
258	Central AZ Fire and Medical	12.99%	14.56%	15	27.55%
259	Copper Canyon Fire and Medical	12.98%	0.69%	15	13.67%
261	Beaver Dam/Littlefield Fire Dist.	3.99%	6.96%	15	10.95%
262	Blue Ridge Fire District	11.37%	10.49%	15	21.86%
263	Arizona Fire & Medical Authority	16.17%	8.10%	23	24.27%
264	Taylor Snowlake Fire & Medical	0.00%	0.00%	10	0.00%
265	Queen Creek Police Dept.	6.33%	0.00%	15	6.33%
266	Parker Fire Dept.	0.00%	0.00%	10	0.00%
	TOTAL	14.04%	31.97%		46.01%



### **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.	17.63%	0.00%	17.63%	8.82%	8.82%
005	Chandler Police Dept.	16.95%	0.00%	16.95%	8.48%	8.48%
007	Dept. of Public Safety	17.41%	0.00%	17.41%	8.71%	8.71%
012	Glendale Fire Dept.	18.82%	0.00%	18.82%	9.41%	9.41%
013	Glendale Police Dept.	16.69%	0.00%	16.69%	8.35%	8.35%
016	Maricopa County Sheriff's Office	16.91%	0.00%	16.91%	8.46%	8.46%
017	Mesa Fire Dept.	18.53%	0.00%	18.53%	9.27%	9.27%
018	Mesa Police Dept.	16.56%	0.00%	16.56%	8.28%	8.28%
021	Phoenix Fire Dept.	17.90%	0.00%	17.90%	8.95%	8.95%
022	Phoenix Police Dept.	16.61%	0.00%	16.61%	8.31%	8.31%
025	Scottsdale Police Dept.	16.28%	0.00%	16.28%	8.14%	8.14%
027	Tempe Fire Dept.	16.78%	0.00%	16.78%	8.39%	8.39%
028	Tempe Police Dept.	16.63%	0.00%	16.63%	8.32%	8.32%
029	Tucson Fire	18.24%	0.00%	18.24%	9.12%	9.12%
030	Tucson Police	16.65%	0.40%	17.05%	8.53%	8.53%
039	Pima County Sheriff's Dept.	17.56%	0.47%	18.03%	9.02%	9.02%
179	Gila River Fire Dept.	18.34%	0.00%	18.34%	9.17%	9.17%
180	Gila River Police Dept.	16.20%	0.00%	16.20%	8.10%	8.10%
223	Scottsdale Fire Dept.	18.85%	0.00%	18.85%	9.43%	9.43%
	Risk Sharing TOTAL	17.25% 17.20%	0.00% 0.03%	17.25% 17.23%	8.63% 8.62%	8.63% 8.62%





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

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, 2023 valuation. All other employers are using the standard 15-year amortization period.

	23-Year Amortization	
001	BISBEE FIRE DEPT.	0
017	MESA FIRE DEPT.	0
018	MESA POLICE DEPT.	1
021	PHOENIX FIRE DEPT.	1
022	PHOENIX POLICE DEPT.	1
029	TUCSON FIRE	1
030	TUCSON POLICE	2
038	BISBEE POLICE DEPT.	2
046	COCHISE COUNTY SHERIFF'S DEPT.	
047	SAFFORD POLICE DEPT.	
058	SOUTH TUCSON FIRE DEPT.	
069	SOUTH TUCSON POLICE DEPT.	
105	CLARKDALE POLICE DEPT.	1
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	

#### 24-Year Amortization

- 011 FLAGSTAFF POLICE DEPT.
- 054 FRY FIRE DISTRICT
- 150 PINE-STRAWBERRY FIRE DISTRICT
- 172 TUBAC FIRE DISTRICT
- 185 PINETOP FIRE DISTRICT
- 194 GREEN VALLEY FIRE DISTRICT
- 252 LAKE MOHAVE RANCHOS FIRE DISTRICT
- 257 TIMBER MESA FIRE AND MEDICAL DIST

#### 28-Year Amortization

193 HELLSGATE FIRE DISTRICT



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

								Funded	Funded
Employer		Liability	Liability			Unfunde d	Unfunde d	Percent	Percent
	Employer Name	(PVB)	(AAL)	Assets (AVA)	Assets (MV)	(AAL - AVA)			
001	Bisbee Fire Dept.	151,997	135,955	273,057	269,547	(137,102)	(133,592)	200.8%	198.3%
002	Casa Grande Fire Dept.	840,908	736,105	651,695	643,318	84,410	92,787	88.5%	87.4%
003	Casa Grande Police Dept.	1,059,461	962,513	1,106,883	1,092,655	(144,370)	(130,142)	115.0%	113.5%
004	Chandler Fire Dept.	3,689,340	3,282,804	3,371,089	3,327,756	(88,285)	(44,952)	102.7%	101.4%
005	Chandler Police Dept.	6,303,338	5,752,695	5,266,489	5,198,792	486,206	553,903	91.5%	90.4%
006	Clifton Fire Dept.	8,576	8,576	8,632	8,521	(56)	55	100.7%	99.4%
007	Dept. of Public Safety	26,142,580	24,016,881	34,531,443	34,087,563	(10,514,562)	(10,070,682)	143.8%	141.9%
008	Douglas Fire Dept.	281,620	244,183	577,010	569,593	(332,827)	(325,410)	236.3%	233.3%
009	Douglas Police Dept.	421,084	376,317	681,422	672,663	(305,105)	(296,346)	181.1%	178.7%
010	Flagstaff Fire Dept.	1,675,326	1,506,606	3,398,203	3,354,521	(1,891,597)	(1,847,915)	225.6%	222.7%
011	Flagstaff Police Dept.	1,526,932	1,422,753	1,692,738	1,670,979	(269,985)	(248,226)	119.0%	117.4%
012	Glendale Fire Dept.	3,728,550	3,249,252	5,711,385	5,637,969	(2,462,133)	(2,388,717)	175.8%	173.5%
013	Glendale Police Dept.	6,635,997	5,944,272	6,749,641	6,662,879	(805,369)	(718,607)	113.5%	112.1%
014	Globe Fire Dept.	255,374	232,614	234,241	231,230	(1,627)	1,384	100.7%	99.4%
015	Kingman Fire Dept.	603,922	525,525	901,114	889,531	(375,589)	(364,006)	171.5%	169.3%
016	Maricopa County Sheriff's Office	9,724,034	8,779,953	17,415,099	17,191,239	(8,635,146)	(8,411,286)	198.4%	195.8%
017	Mesa Fire Dept.	10,328,828	9,427,826	8,148,191	8,043,451	1,279,635	1,384,375	86.4%	85.3%
018	Mesa Police Dept.	23,836,736	22,535,159	10,750,415	10,612,225	11,784,744	11,922,934	47.7%	47.1%
020	Nogales Fire Dept.	839,153	784,269	683,748	674,959	100,521	109,310	87.2%	86.1%
021	Phoenix Fire Dept.	28,377,619	24,809,334	42,321,880	41,777,859	(17,512,546)	(16,968,525)	170.6%	168.4%
022	Phoenix Police Dept.	51,792,171	47,386,273	73,859,652	72,910,232	(26,473,379)	(25,523,959)	155.9%	153.9%
023	Prescott Fire Dept.	1,208,760	1,102,711	1,372,625	1,354,981	(269,914)	(252,270)	124.5%	122.9%
024	Prescott Police Dept.	1,254,443	1,160,166	891,127	879,672	269,039	280,494	76.8%	75.8%
025	Scottsdale Police Dept.	5,713,256	5,094,410	8,291,122	8,184,545	(3,196,712)	(3,090,135)	162.7%	160.7%
026	Sierra Vista Fire Dept.	1,007,757	922,851	642,366	634,109	280,485	288,742	69.6%	68.7%
027	Tempe Fire Dept.	3,734,509	3,390,690	4,023,196	3,971,480	(632,506)	(580,790)	118.7%	117.1%
028	Tempe Police Dept.	7,332,495	6,693,031	4,716,878	4,656,245	1,976,153	2,036,786	70.5%	69.6%
029	Tucson Fire	13,491,881	12,315,578	11,811,865	11,660,031	503,713	655,547	95.9%	94.7%
030	Tucson Police	21,689,772	20,565,937	16,779,622	16,563,930	3,786,315	4,002,007	81.6%	80.5%
031	Winslow Fire Dept.	46,876	30,744	436,721	431,107	(405,977)	(400,363)	1420.5%	1402.2%
032	Yuma Fire Dept.	1,929,311	1,718,812	2,243,488	2,214,649	(524,676)	(495,837)	130.5%	128.8%
033	Yuma Police Dept.	1,901,279	1,706,084	3,705,169	3,657,541	(1,999,085)	(1,951,457)	217.2%	214.4%
034	Yuma County Sheriff's Dept.	826,589	724,926	1,522,809	1,503,234	(797,883)	(778,308)	210.1%	207.4%
035	Game and Fish Dept.	2,853,602	2,695,357	3,181,372	3,140,477	(486,015)	(445,120)	118.0%	116.5%
036	Sierra Vista Police Dept.	1,364,061	1,301,170	874,405	863,165	426,765	438,005	67.2%	66.3%
037	Benson Police Dept.	116,461	97,689	190,596	188,146	(92,907)	(90,457)	195.1%	192.6%



Employer		Liability	Liability			Unfunded	Unfunded	Funded Percent	Funded Percent
	Employer Name	(PVB)	(AAL)	Assets (AVA)	Assets (MV)	(AAL - AVA)	· /	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
038	Bisbee Police Dept.	114,703	112,320	155,713	153,711	(43,393)	(41,391)	138.6%	136.9%
039	Pima County Sheriff's Dept.	7,418,902	6,782,855	10,467,599	10,333,045	(3,684,744)	(3,550,190)	154.3%	152.3%
040	Kingman Police Dept.	580,811	521,929	793,960	783,754	(272,031)	(261,825)	152.1%	150.2%
041	ASU Campus Police	903,457	796,820	1,283,396	1,266,899	(486,576)	(470,079)	161.1%	159.0%
042	Lake Havasu City Fire Dept.	1,377,469	1,231,873	1,791,987	1,768,952	(560,114)	(537,079)	145.5%	143.6%
043	Mohave County Sheriff's Dept.	931,446	838,536	1,868,243	1,844,228	(1,029,707)	(1,005,692)	222.8%	219.9%
044	Bullhead City Fire Dept.	945,970	829,111	1,785,627	1,762,674	(956,516)	(933,563)	215.4%	212.6%
045	U of A Campus Police	707,282	643,008	819,703	809,166	(176,695)	(166,158)	127.5%	125.8%
046	Cochise County Sheriff's Dept.	1,108,094	1,018,168	1,539,382	1,519,594	(521,214)	(501,426)	151.2%	149.2%
047	Safford Police Dept.	329,577	307,346	392,737	387,689	(85,391)	(80,343)	127.8%	126.1%
049	Drexel Heights Fire District	870,264	728,072	1,206,790	1,191,277	(478,718)	(463,205)	165.8%	163.6%
050	Winslow Police Dept.	171,419	150,176	454,014	448,178	(303,838)	(298,002)	302.3%	298.4%
051	Payson Fire Dept.	493,555	445,376	260,912	257,558	184,464	187,818	58.6%	57.8%
052	Payson Police Dept.	491,674	464,812	295,341	291,545	169,471	173,267	63.5%	62.7%
053	Northern AZ. Consolidated Fire District #1	117,427	103,570	265,899	262,481	(162,329)	(158,911)	256.7%	253.4%
054	Fry Fire District	658,565	571,420	455,643	449,786	115,777	121,634	79.7%	78.7%
055	Fredonia Marshals	0	0	82,360	81,301	(82,360)	(81,301)	100.0%	100.0%
056	NAU Campus Police	286,268	265,867	322,209	318,067	(56,342)	(52,200)	121.2%	119.6%
058	South Tucson Fire Dept.	14,997	14,997	119,827	118,287	(104,830)	(103,290)	799.0%	788.7%
059	Avondale Fire Dept.	806,679	627,908	854,846	843,857	(226,938)	(215,949)	136.1%	134.4%
060	Parker Police Dept.	76,310	60,825	215,737	212,964	(154,912)	(152,139)	354.7%	350.1%
061	Coconino County Sheriff's Dept.	980,338	904,708	634,865	626,704	269,843	278,004	70.2%	69.3%
064	Buckskin Fire District	99,027	83,205	115,537	114,052	(32,332)	(30,847)	138.9%	137.1%
065	Snowflake Police Dept.	104,771	85,766	187,538	185,127	(101,772)	(99,361)	218.7%	215.9%
066	Cottonwood Police Dept.	323,603	277,240	451,371	445,569	(174,131)	(168,329)	162.8%	160.7%
067	Lake Havasu City Police Dept.	1,216,032	1,113,700	1,356,503	1,339,066	(242,803)	(225,366)	121.8%	120.2%
069	South Tucson Police Dept.	108,829	102,549	133,178	131,466	(30,629)	(28,917)	129.9%	128.2%
070	Apache Junction Police Dept.	717,470	619,338	953,109	940,857	(333,771)	(321,519)	153.9%	151.9%
071	Navajo County Sheriff's Dept.	331,373	284,486	858,899	847,858	(574,413)	(563,372)	301.9%	298.0%
072	Mohave Valley Fire District	260,248	221,474	577,135	569,716	(355,661)	(348,242)	260.6%	257.2%
073	Peoria Fire Dept.	2,174,558	1,717,500	2,386,933	2,356,250	(669,433)	(638,750)	139.0%	137.2%
074	Peoria Police Dept.	2,514,471	2,159,357	2,726,723	2,691,673	(567,366)	(532,316)	126.3%	124.7%
076	Paradise Valley Police Dept.	655,686	589,222	554,618	547,489	34,604	41,733	94.1%	92.9%
077	Willcox Police Dept.	88,551	72,173	174,829	172,582	(102,656)	(100,409)	242.2%	239.1%
078	Show Low Police Dept.	421,940	376,741	515,750	509,120	(139,009)	(132,379)	136.9%	135.1%
079	Eloy Police Dept.	219,303	175,238	520,848	514,153	(345,610)	(338,915)	297.2%	293.4%
080	Nogales Police Dept.	919,373	875,113	1,107,380	1,093,145	(232,267)	(218,032)	126.5%	124.9%
081	Gilbert Police Dept.	3,143,698	2,657,265	3,333,652	3,290,800	(676,387)	(633,535)	125.5%	123.8%
083	Clifton Police Dept.	30,027	24,903	79,201	78,183	(54,298)	(53,280)	318.0%	314.0%
085	Coolidge Police Dept.	307,155	280,493	434,856	429,266	(154,363)	(148,773)	155.0%	153.0%
005	coonage i once popu	501,155	200,175	13 1,030	129,200	(101,000)	(110,775)	100.070	100.070



		<b></b>						Funded	Funded
Employer		Liability	Liability			Unfunde d	Unfunded	Percent	Percent
Number	Employer Name	(PVB)	(AAL)	Assets (AVA)	Assets (MV)	(AAL - AVA)			
086	Holbrook Police Dept.	74,937	68,752	278,382	274,804	(209,630)	(206,052)	404.9%	399.7%
087	Santa Cruz County Sheriff's Dept.	309,871	280,980	576,944	569,528	(295,964)	(288,548)	205.3%	202.7%
088	Prescott Valley Police Dept.	779,083	671,837	888,180	876,763	(216,343)	(204,926)	132.2%	130.5%
089	Eagar Police Dept.	7,739	7,739	189,474	187,038	(181,735)	(179,299)	2448.3%	2416.8%
090	Tolleson Police Dept.	324,353	277,553	387,661	382,678	(110,108)	(105,125)	139.7%	137.9%
091	Florence Police Dept.	172,852	148,591	335,892	331,574	(187,301)	(182,983)	226.1%	223.1%
092	Springerville Police Dept.	15,285	9,032	170,577	168,384	(161,545)	(159,352)	1888.6%	1864.3%
093	El Mirage Police Dept.	492,423	422,737	506,426	499,916	(83,689)	(77,179)	119.8%	118.3%
094	Superior Police Dept.	51,467	40,299	146,202	144,323	(105,903)	(104,024)	362.8%	358.1%
095	San Luis Police Dept.	272,766	225,312	428,017	422,515	(202,705)	(197,203)	190.0%	187.5%
096	Page Police Dept.	98,088	82,589	623,294	615,282	(540,705)	(532,693)	754.7%	745.0%
097	Page Fire Dept.	103,234	87,258	93,746	92,541	(6,488)	(5,283)	107.4%	106.1%
098	Yavapai County Sheriff's Dept.	1,382,608	1,256,256	1,703,027	1,681,136	(446,771)	(424,880)	135.6%	133.8%
100	Pima Police Dept.	18,323	12,393	41,366	40,834	(28,973)	(28,441)	333.8%	329.5%
101	Apache County Sheriff's Dept.	280,472	263,385	424,718	419,259	(161,333)	(155,874)	161.3%	159.2%
102	Cottonwood Fire Dept.	311,003	266,131	267,448	264,010	(1,317)	2,121	100.5%	99.2%
103	La Paz County Sheriff's Dept.	161,497	144,886	658,316	649,854	(513,430)	(504,968)	454.4%	448.5%
104	Pinal County Sheriff's Dept.	2,692,820	2,335,006	3,369,234	3,325,925	(1,034,228)	(990,919)	144.3%	142.4%
105	Clarkdale Police Dept.	66,642	56,300	192,859	190,380	(136,559)	(134,080)	342.6%	338.2%
106	Buckeye Police Dept.	899,280	718,683	951,934	939,697	(233,251)	(221,014)	132.5%	130.8%
107	Marana Police Dept.	1,000,878	837,384	1,141,316	1,126,645	(303,932)	(289,261)	136.3%	134.5%
108	Tolleson Fire Dept.	353,144	295,951	436,550	430,938	(140,599)	(134,987)	147.5%	145.6%
109	Chino Valley Police Dept.	231,450	199,980	332,109	327,840	(132,129)	(127,860)	166.1%	163.9%
110	Surprise Police Dept.	1,451,435	1,185,104	1,612,151	1,591,428	(427,047)	(406,324)	136.0%	134.3%
111	Wellton Police Dept.	30,170	23,419	84,076	82,995	(60,657)	(59,576)	359.0%	354.4%
112	Gila County Sheriff's Dept.	404,159	366,938	822,382	811,811	(455,444)	(444,873)	224.1%	221.2%
113	Pinetop-Lakeside Police Dept.	193,128	180,599	87,068	85,949	93,531	94,650	48.2%	47.6%
114	Bullhead City Police Dept.	967,252	881,149	1,340,787	1,323,552	(459,638)	(442,403)	152.2%	150.2%
115	Williams Police Dept.	97,516	85,399	130,394	128,718	(44,995)	(43,319)	152.7%	150.7%
116	Miami Police Dept.	19,633	19,633	91,487	90,311	(71,854)	(70,678)	466.0%	460.0%
117	Thatcher Police Dept.	150,303	134,547	299,465	295,616	(164,918)	(161,069)	222.6%	219.7%
118	Youngtown Police Dept.	16,991	16,991	57,419	56,681	(40,428)	(39,690)	337.9%	333.6%
119	Dept. of Emer & Military Aff	410,464	346,594	972,455	959,955	(625,861)	(613,361)	280.6%	277.0%
120	Surprise Fire Dept.	1,590,859	1,271,910	1,440,291	1,421,777	(168,381)	(149,867)	113.2%	111.8%
121	Camp Verde Marshals	145,896	133,667	224,866	221,975	(91,199)	(88,308)	168.2%	166.1%
122	Oro Valley Police Dept.	1,181,790	1,037,698	1,704,128	1,682,222	(666,430)	(644,524)	164.2%	162.1%
123	Greenlee County Sheriff's Dept.	136,171	122,548	374,667	369,851	(252,119)	(247,303)	305.7%	301.8%
124	Tucson Airport Authority Fire Dept.	341,558	305,197	368,427	363,691	(63,230)	(58,494)	120.7%	119.2%
125	Tucson Airport Authority Police Dept.	301,555	270,536	347,242	342,778	(76,706)	(72,242)	128.4%	126.7%
126	Wickenburg Police Dept.	124,105	104,139	233,686	230,682	(129,547)	(126,543)	224.4%	221.5%



Employer		Liability	Liability			<b>Unfunde d</b>	Unfunded	Funded Percent	Funded Percent
	Employer Name	(PVB)	(AAL)	Assets (AVA)	Assets (MV)	(AAL - AVA)			
127	El Mirage Fire Dept.	217,442	148,347	241,413	238,310	(93,066)	(89,963)	162.7%	160.6%
128	Patagonia Marshals	26,374	26,374	15,236	15,040	11,138	11,334	57.8%	57.0%
129	Sedona Police Dept.	285,850	252,784	334,576	330,275	(81,792)	(77,491)	132.4%	130.7%
130	Mammoth Police Dept.	16,836	9,326	57,711	56,969	(48,385)	(47,643)	618.8%	610.9%
131	Globe Police Dept.	311,173	292,963	284,563	280,905	8,400	12,058	97.1%	95.9%
132	Tombstone Marshals	23,151	18,776	85,749	84,647	(66,973)	(65,871)	456.7%	450.8%
133	Golder Ranch Fire District	2,077,235	1,583,340	1,826,294	1,802,818	(242,954)	(219,478)	115.3%	113.9%
134	Fort Mojave Mesa Fire District	367,803	328,356	434,950	429,359	(106,594)	(101,003)	132.5%	130.8%
136	Goodyear Fire Dept.	1,153,498	932,279	1,097,358	1,083,252	(165,079)	(150,973)	117.7%	116.2%
137	Goodyear Police Dept.	1,206,496	969,274	1,320,026	1,303,058	(350,752)	(333,784)	136.2%	134.4%
139	Avondale Police Dept.	1,211,625	966,552	1,236,866	1,220,967	(270,314)	(254,415)	128.0%	126.3%
140	Graham County Sheriff's Dept.	171,401	149,176	344,785	340,353	(195,609)	(191,177)	231.1%	228.2%
142	Golden Valley Fire District	188,283	152,552	270,415	266,939	(117,863)	(114,387)	177.3%	175.0%
143	Daisy Mountain Fire District	1,052,204	841,160	1,180,915	1,165,735	(339,755)	(324,575)	140.4%	138.6%
144	Quartzsite Police Dept.	45,485	38,234	154,506	152,520	(116,272)	(114,286)	404.1%	398.9%
145	Picture Rocks Fire District	77,118	64,941	278,394	274,815	(213,453)	(209,874)	428.7%	423.2%
146	Pima County Comm. College Police	280,320	243,214	517,956	511,298	(274,742)	(268,084)	213.0%	210.2%
147	Northwest Fire District	2,704,600	2,313,489	2,795,172	2,759,242	(481,683)	(445,753)	120.8%	119.3%
148	Superstition Fire and Medical District	1,300,264	1,171,269	1,295,417	1,278,765	(124,148)	(107,496)	110.6%	109.2%
149	Gilbert Fire Dept.	2,499,269	2,073,781	2,385,106	2,354,447	(311,325)	(280,666)	115.0%	113.5%
150	Pine-Strawberry Fire District	222,216	191,408	295,364	291,567	(103,956)	(100,159)	154.3%	152.3%
151	Attorney General Invest.	375,679	337,073	370,021	365,265	(32,948)	(28,192)	109.8%	108.4%
153	St. Johns Police Dept.	69,996	62,256	86,273	85,164	(24,017)	(22,908)	138.6%	136.8%
154	Pima County Attorney Invest.	85,358	80,842	133,666	131,948	(52,824)	(51,106)	165.3%	163.2%
156	Kearny Police Dept.	51,823	42,645	43,656	43,095	(1,011)	(450)	102.4%	101.1%
158	Navajo County Attorney Invest.	18,211	18,211	(2,883)	(2,846)	21,094	21,057	-15.8%	-15.6%
162	Avra Valley Fire District	182,083	120,401	269,438	265,975	(149,037)	(145,574)	223.8%	220.9%
163	San Luis Fire Dept.	336,945	266,930	364,691	360,003	(97,761)	(93,073)	136.6%	134.9%
164	AZ Dept. Liq. Lic. & Control Invest.	287,536	267,873	156,848	154,832	111,025	113,041	58.6%	57.8%
165	Maricopa County Attorney Invest.	241,517	223,902	316,141	312,077	(92,239)	(88,175)	141.2%	139.4%
166	Sedona Fire District	1,220,795	1,056,357	858,548	847,512	197,809	208,845	81.3%	80.2%
167	Guadalupe Fire Dept.	63,073	51,640	68,819	67,934	(17,179)	(16,294)	133.3%	131.6%
168	Mayer Fire District	129,302	111,930	153,114	151,146	(41,184)	(39,216)	136.8%	135.0%
169	Somerton Police Dept.	78,574	68,655	317,773	313,688	(249,118)	(245,033)	462.9%	456.9%
171	Somerton Fire Dept.	128,250	104,296	240,414	237,324	(136,118)	(133,028)	230.5%	227.5%
172	Tubac Fire District	168,674	135,693	348,402	343,924	(212,709)	(208,231)	256.8%	253.5%
174	Sahuarita Police Dept.	390,431	316,468	517,008	510,362	(200,540)	(193,894)	163.4%	161.3%
176	Florence Fire Dept.	237,982	187,879	245,240	242,088	(57,361)	(54,209)	130.5%	128.9%
177	Sun City Fire District	1,096,974	973,464	1,078,322	1,064,461	(104,858)	(90,997)	110.8%	109.3%
178	Hayden Police Dept.	35,667	29,324	80,076	79,047	(50,752)	(49,723)	273.1%	269.6%



								Funded	Funded
Employer		Liability	Liability			<b>Unfunde d</b>	Unfunded	Percent	Percent
	Employer Name	(PVB)	(AAL)	Assets (AVA)	Assets (MV)	(AAL - AVA)			
179	Gila River Fire Dept.	699,776	558,278	755,352	745,642	(197,074)	(187,364)	135.3%	133.6%
180	Gila River Police Dept.	643,389	500,856	1,178,737	1,163,585	(677,881)	(662,729)	235.3%	232.3%
181	Salt River Pima-Maricopa Fire	811,639	637,232	1,130,281	1,115,752	(493,049)	(478,520)	177.4%	175.1%
182	Salt River Pima-Maricopa Police	978,646	758,934	1,184,571	1,169,344	(425,637)	(410,410)	156.1%	154.1%
185	Pinetop Fire District	359,601	310,428	303,647	299,744	6,781	10,684	97.8%	96.6%
187	Yavapai County Attorney Invest.	10,085	10,085	17,158	16,937	(7,073)	(6,852)	170.1%	167.9%
188	Three Points Fire District	169,041	140,668	177,743	175,458	(37,075)	(34,790)	126.4%	124.7%
190	Buckeye Fire Dept.	992,780	752,495	906,650	894,996	(154,155)	(142,501)	120.5%	118.9%
192	Heber-Overgaard Fire District	109,503	93,304	155,337	153,340	(62,033)	(60,036)	166.5%	164.3%
193	Hellsgate Fire District	50,807	34,322	94,891	93,671	(60,569)	(59,349)	276.5%	272.9%
194	Green Valley Fire District	1,000,585	848,074	703,985	694,936	144,089	153,138	83.0%	81.9%
195	Summit Fire District	326,548	279,811	505,254	498,759	(225,443)	(218,948)	180.6%	178.2%
197	Fort McDowell Tribal Fire Dept.	55,641	39,046	158,438	156,401	(119,392)	(117,355)	405.8%	400.6%
198	Fort McDowell Tribal Police Dept.	126,708	108,950	321,574	317,440	(212,624)	(208,490)	295.2%	291.4%
199	Highlands Fire District	283,420	238,363	271,079	267,594	(32,716)	(29,231)	113.7%	112.3%
200	Rio Rico Fire District	226,562	185,823	271,125	267,640	(85,302)	(81,817)	145.9%	144.0%
201	Tri-City Fire District	202,731	162,682	220,185	217,355	(57,503)	(54,673)	135.3%	133.6%
202	Maricopa County Park Rangers	4,164	4,164	58,080	57,333	(53,916)	(53,169)	1394.8%	1376.9%
203	Verde Valley Fire District	425,762	357,310	465,040	459,062	(107,730)	(101,752)	130.2%	128.5%
204	AZ. State Park Rangers	469,074	455,865	770,709	760,802	(314,844)	(304,937)	169.1%	166.9%
206	Hualapai Indian Tribe Police Dept.	63,432	48,871	128,854	127,198	(79,983)	(78,327)	263.7%	260.3%
207	Pinewood Fire District	264,746	226,410	119,362	117,828	107,048	108,582	52.7%	52.0%
208	Rincon Valley Fire District	373,740	278,529	349,184	344,695	(70,655)	(66,166)	125.4%	123.8%
210	Jerome Police Dept.	49,272	44,036	46,359	45,763	(2,323)	(1,727)	105.3%	103.9%
211	Fort Mojave Tribal Police Dept.	116,163	94,293	177,320	175,041	(83,027)	(80,748)	188.1%	185.6%
213	Eloy Fire District	208,464	155,784	257,937	254,621	(102,153)	(98,837)	165.6%	163.4%
214	Pascua Yaqui Tribe Fire Dept.	231,362	193,196	339,316	334,954	(146,120)	(141,758)	175.6%	173.4%
215	Pascua Yaqui Tribe Police Dept.	278,244	240,471	353,496	348,952	(113,025)	(108,481)	147.0%	145.1%
216	Town of Superior Fire Dept.	71,519	55,751	48,617	47,992	7,134	7,759	87.2%	86.1%
217	Wickenburg Fire Dept.	126,340	107,074	118,564	117,040	(11,490)	(9,966)	110.7%	109.3%
221	Quartzsite Fire District	44,185	30,851	81,647	80,597	(50,796)	(49,746)	264.6%	261.2%
222	Rio Verde Fire District	187,081	161,744	214,238	211,484	(52,494)	(49,740)	132.5%	130.8%
223	Scottsdale Fire Dept.	2,812,084	2,327,385	2,682,942	2,648,454	(355,557)	(321,069)	115.3%	113.8%
224	Ak Chin Indian Comm. Fire Dept.	276,902	209,688	305,768	301,838	(96,080)	(92,150)	145.8%	143.9%
225	Ak Chin Indian Comm. Police Dept.	63,563	47,395	174,562	172,318	(127,167)	(124,923)	368.3%	363.6%
226	Corona De Tucson Fire District	191,609	135,007	186,027	183,636	(51,020)	(48,629)	137.8%	136.0%
227	Golden Shores Fire District	59,166	45,481	61,524	60,733	(16,043)	(15,252)	135.3%	133.5%



								Funde d	Funded
Employer		Liability	Liability			Unfunded	Unfunded	Percent	Percent
Number	Employer Name	(PVB)	(AAL)	Assets (AVA)	Assets (MV)	(AAL - AVA)			· · · · · ·
228	City of Maricopa Fire Dept.	731,792	609,311	649,367	641,020	(40,056)	(31,709)	106.6%	105.2%
229	Cave Creek Marshals	16,445	16,445	16,645	16,431	(200)	14	101.2%	99.9%
231	San Carlos Tribal Police Dept.	149,771	110,555	239,595	236,515	(129,040)	(125,960)	216.7%	213.9%
232	Groom Creek Fire District	27,922	18,858	45,680	45,093	(26,822)	(26,235)	242.2%	239.1%
233	Mount Lemmon Fire District	60,220	48,328	61,482	60,692	(13,154)	(12,364)	127.2%	125.6%
234	Yavapai Prescott Tribal Police	48,084	35,498	64,255	63,429	(28,757)	(27,931)	181.0%	178.7%
235	Tohono O'odham Nation Fire Dept.	289,376	217,879	424,700	419,241	(206,821)	(201,362)	194.9%	192.4%
236	Tohono O'odham Nation Police Dept.	536,501	458,303	930,169	918,212	(471,866)	(459,909)	203.0%	200.4%
237	Williamson Valley Fire District	97,844	69,350	89,374	88,225	(20,024)	(18,875)	128.9%	127.2%
238	Harquahala Fire District	100,721	70,084	100,533	99,241	(30,449)	(29,157)	143.4%	141.6%
239	Coolidge Fire Dept.	34,053	23,212	36,471	36,002	(13,259)	(12,790)	157.1%	155.1%
242	Central AZ. College Police Dept.	46,403	35,176	59,192	58,431	(24,016)	(23,255)	168.3%	166.1%
243	City of Maricopa Police Dept.	477,270	376,288	487,893	481,621	(111,605)	(105,333)	129.7%	128.0%
244	Oracle Fire District	33,400	22,931	44,504	43,932	(21,573)	(21,001)	194.1%	191.6%
245	Benson Fire Dept.	15,138	15,138	21,859	21,578	(6,721)	(6,440)	144.4%	142.5%
246	Desert Hills Fire Dept.	167,920	101,524	160,865	158,797	(59,341)	(57,273)	158.5%	156.4%
247	Queen Creek Fire Dept.	425,788	259,161	298,127	294,295	(38,966)	(35,134)	115.0%	113.6%
248	Sonoita Elgin Fire Dept.	27,509	17,149	65,355	64,515	(48,206)	(47,366)	381.1%	376.2%
249	Christopher-Kohl's Fire District	32,396	26,447	41,098	40,570	(14,651)	(14,123)	155.4%	153.4%
250	Whetstone Fire District	21,589	10,278	30,582	30,189	(20,304)	(19,911)	297.5%	293.7%
251	Queen Valley Fire District	30,347	25,164	35,581	35,124	(10,417)	(9,960)	141.4%	139.6%
252	Lake Mohave Ranchos Fire District	5,336	3,044	92,106	90,922	(89,062)	(87,878)	3025.8%	2986.9%
253	Huachuca City Police Dept.	28,454	21,964	51,698	51,033	(29,734)	(29,069)	235.4%	232.3%
254	Palominas Fire District	12,115	8,531	51,155	50,497	(42,624)	(41,966)	599.6%	591.9%
255	Sun Sites Pearce Fire District	97,466	88,453	32,606	32,187	55,847	56,266	36.9%	36.4%
256	Ponderosa Fire District	16,095	8,757	20,076	19,818	(11,319)	(11,061)	229.3%	226.3%
257	Timber Mesa Fire and Medical Dist	717,491	573,819	686,645	677,819	(112,826)	(104,000)	119.7%	118.1%
258	Central AZ Fire and Medical	1,797,723	1,585,706	1,756,424	1,733,846	(170,718)	(148,140)	110.8%	109.3%
259	Copper Canyon Fire and Medical	437,170	358,759	416,439	411,086	(57,680)	(52,327)	116.1%	114.6%
261	Beaver Dam/Littlefield Fire Dist.	32,808	30,334	18,005	17,774	12,329	12,560	59.4%	58.6%
262	Blue Ridge Fire District	23,353	14,884	8,921	8,806	5,963	6,078	59.9%	59.2%
263	Arizona Fire & Medical Authority	2,038,857	1,610,020	2,065,764	2,039,210	(455,744)	(429,190)	128.3%	126.7%
264	Taylor Snowlake Fire & Medical	0	0	0	0	0	0	100.0%	100.0%
265	Queen Creek Police Dept.	161,242	80,242	160,056	157,999	(79,814)	(77,757)	199.5%	196.9%
266	Parker Fire Dept.	0	0	0	0	0	0	100.0%	100.0%
	Unallocated and Former Employers	0	0	19,484	19,235	(19,484)	(19,235)		
	TOTAL	336,119,566	301,024,265	392,563,499	387,517,339	(91,539,234)	(86,493,074)	130.4%	128.7%



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

							TT C 1 1		
Employer		T tability	Linkilia	Aggota	A		Unfunded	Funded	Funded Bayeant
Employer		Liability (PVB)	Liability	Assets	Assets	(AAL -	(AAL - MV)	Percent	Percent
	Employer Name	( )	(AAL)	(AVA)	(MV)	AVA)	,	( )	(MV/AAL)
004	Chandler Fire Dept.	225,109	34,969	62,360	62,680	(27,391)	(27,711)	178.3%	179.2%
005	Chandler Police Dept.	250,048	54,038	123,790	124,426	(69,752)	(70,388)	229.1%	230.3%
007	Dept. of Public Safety	645,749	137,287	295,253	296,769	(157,966)	(159,482)	215.1%	216.2%
012	Glendale Fire Dept.	191,802	21,412	31,515	31,677	(10,103)	(10,265)	147.2%	147.9%
013	Glendale Police Dept.	252,999	52,545	116,405	117,003	(63,860)	(64,458)	221.5%	222.7%
016	Maricopa County Sheriff's Office	487,157	101,500	240,889	242,126	(139,389)	(140,626)	237.3%	238.5%
017	Mesa Fire Dept.	506,122	70,710	127,635	128,290	(56,925)	(57,580)	180.5%	181.4%
018	Mesa Police Dept.	682,661	136,048	555,282	558,134	(419,234)	(422,086)	408.2%	410.2%
021	Phoenix Fire Dept.	1,377,390	225,255	303,819	305,379	(78,564)	(80,124)	134.9%	135.6%
022	Phoenix Police Dept.	1,729,501	432,384	898,342	902,956	(465,958)	(470,572)	207.8%	208.8%
025	Scottsdale Police Dept.	246,843	48,693	99,802	100,315	(51,109)	(51,622)	205.0%	206.0%
027	Tempe Fire Dept.	119,999	22,376	36,027	36,212	(13,651)	(13,836)	161.0%	161.8%
028	Tempe Police Dept.	186,286	31,088	108,178	108,734	(77,090)	(77,646)	348.0%	349.8%
029	Tucson Fire	312,934	50,212	115,304	115,896	(65,092)	(65,684)	229.6%	230.8%
030	Tucson Police	470,799	117,941	376,558	378,492	(258,617)	(260,551)	319.3%	320.9%
039	Pima County Sheriff's Dept.	359,868	79,364	152,743	153,527	(73,379)	(74,163)	192.5%	193.4%
179	Gila River Fire Dept.	65,131	15,497	21,748	21,860	(6,251)	(6,363)	140.3%	141.1%
180	Gila River Police Dept.	75,993	22,764	49,304	49,557	(26,540)	(26,793)	216.6%	217.7%
223	Scottsdale Fire Dept.	330,273	50,445	74,049	74,429	(23,604)	(23,984)	146.8%	147.5%
	Risk Sharing	7,842,159	1,651,466	3,508,666	3,526,686	(1,857,200)	(1,875,220)	212.5%	213.5%
	Unallocated	0	0	1	1	(1)	(1)		
	TOTAL	16,358,823	3,355,994	7,297,670	7,335,149	(3,941,676)	(3,979,155)	217.5%	218.6%



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

Employer         UNAL Prof.         Calculates           Number         Employer Name         ER NC%         %         ER Cont.           001         Bisbec Fire Dept. $0.41\%$ $0.00\%$ $0.00\%$ 002         Casa Grande Pice Dept. $0.33\%$ $(0.10\%)$ $0.23\%$ 004         Chandler Fire Dept. $0.33\%$ $(0.10\%)$ $0.23\%$ 005         Chandler Police Dept. $0.34\%$ $0.16\%$ $0.50\%$ 006         Cifton Fire Dept. $0.00\%$ $0.00\%$ $0.00\%$ 007         Dept. of Public Safety $0.37\%$ $(0.37\%)$ $0.00\%$ 008         Douglas Police Dept. $0.42\%$ $(0.42\%)$ $0.00\%$ 010         Flagstaff Fire Dept. $0.37\%$ $(0.37\%)$ $0.13\%$ 012         Glendale Fire Dept. $0.35\%$ $(0.37\%)$ $0.00\%$ 013         Glendale Police Dept. $0.35\%$ $(0.37\%)$ $0.00\%$ 013         Glendale Police Dept. $0.35\%$ $(0.34\%)$ $0.00\%$ 013         Glendale Police Dept. $0.45\%$	<b>P</b> 1				
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028       Tempe Police Dept.       0.34%       0.64%       0.98%         029       Tucson Fire       0.38%       0.04%       0.42%         030       Tucson Police       0.34%       0.38%       0.72%         031       Winslow Fire Dept.       0.34%       0.34%       0.00%         032       Yuma Fire Dept.       0.41%       0.04%       0.00%         033       Yuma Fire Dept.       0.41%       0.04%       0.00%         034       Yuma Police Dept.       0.35%       0.00%       0.00%         035       Game and Fish Dept.       0.36%       0.03%       0.00%         036       Sierra Vista Police Dept.       0.48%       (0.37%)       0.11%         036       Sierra Vista Police Dept.       0.39%       0.94%       1.33%         037       Benson Police Dept.       0.41%       (0.47%)       0.00%         038       Bisbee Police Dept.       0.43%       (0.43%)       0.00%         040       Kingman Police Dept.       0.44%       (0.44%)       0.00%         041       ASU Campus Police       0.39%       (0.39%)       0.00%         041       ASU Campus Police       0.39%       (0.38%)       0.00%		*			
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035       Game and Fish Dept.       0.48%       (0.37%)       0.11%         036       Sierra Vista Police Dept.       0.39%       0.94%       1.33%         037       Benson Police Dept.       0.31%       (0.31%)       0.00%         038       Bisbee Police Dept.       0.47%       (0.47%)       0.00%         039       Pima County Sheriff's Dept.       0.43%       (0.43%)       0.00%         040       Kingman Police Dept.       0.44%       (0.44%)       0.00%         041       ASU Campus Police       0.39%       (0.39%)       0.00%         042       Lake Havasu City Fire Dept.       0.41%       (0.41%)       0.00%         043       Mohave County Sheriff's Dept.       0.38%       (0.38%)       0.00%         044       Bullhead City Fire Dept.       0.35%       (0.35%)       0.00%         045       U of A Campus Police       0.42%       (0.38%)       0.04%         046       Cochise County Sheriff's Dept.       0.43%       (0.43%)       0.00%		÷		. ,	
036       Sierra Vista Police Dept.       0.39%       0.94%       1.33%         037       Benson Police Dept.       0.31%       (0.31%)       0.00%         038       Bisbee Police Dept.       0.47%       (0.47%)       0.00%         039       Pima County Sheriff's Dept.       0.43%       (0.43%)       0.00%         040       Kingman Police Dept.       0.44%       (0.44%)       0.00%         041       ASU Campus Police       0.39%       (0.39%)       0.00%         042       Lake Havasu City Fire Dept.       0.41%       (0.41%)       0.00%         043       Mohave County Sheriff's Dept.       0.38%       (0.38%)       0.00%         044       Bullhead City Fire Dept.       0.35%       (0.35%)       0.00%         045       U of A Campus Police       0.42%       (0.38%)       0.04%         046       Cochise County Sheriff's Dept.       0.43%       (0.43%)       0.00%				. ,	
037       Benson Police Dept.       0.31%       (0.31%)       0.00%         038       Bisbee Police Dept.       0.47%       (0.47%)       0.00%         039       Pima County Sheriff's Dept.       0.43%       (0.43%)       0.00%         040       Kingman Police Dept.       0.44%       (0.44%)       0.00%         041       ASU Campus Police       0.39%       (0.39%)       0.00%         042       Lake Havasu City Fire Dept.       0.41%       (0.41%)       0.00%         043       Mohave County Sheriff's Dept.       0.38%       (0.38%)       0.00%         044       Bullhead City Fire Dept.       0.35%       (0.35%)       0.00%         045       U of A Campus Police       0.42%       (0.38%)       0.04%         046       Cochise County Sheriff's Dept.       0.43%       (0.43%)       0.00%		*		· · · ·	
038         Bisbee Police Dept.         0.47%         (0.47%)         0.00%           039         Pima County Sheriff's Dept.         0.43%         (0.43%)         0.00%           040         Kingman Police Dept.         0.44%         (0.44%)         0.00%           041         ASU Campus Police         0.39%         (0.39%)         0.00%           042         Lake Havasu City Fire Dept.         0.41%         (0.41%)         0.00%           043         Mohave County Sheriff's Dept.         0.38%         (0.38%)         0.00%           044         Bullhead City Fire Dept.         0.35%         (0.35%)         0.00%           045         U of A Campus Police         0.42%         (0.38%)         0.04%           046         Cochise County Sheriff's Dept.         0.43%         (0.43%)         0.00%		-	0.31%	(0.31%)	0.00%
039         Pima County Sheriff's Dept.         0.43%         (0.43%)         0.00%           040         Kingman Police Dept.         0.44%         (0.44%)         0.00%           041         ASU Campus Police         0.39%         (0.39%)         0.00%           042         Lake Havasu City Fire Dept.         0.41%         (0.41%)         0.00%           043         Mohave County Sheriff's Dept.         0.38%         (0.38%)         0.00%           044         Bullhead City Fire Dept.         0.35%         (0.35%)         0.00%           045         U of A Campus Police         0.42%         (0.38%)         0.04%           046         Cochise County Sheriff's Dept.         0.43%         (0.43%)         0.00%		-	0.47%	. ,	
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042         Lake Havasu City Fire Dept.         0.41%         (0.41%)         0.00%           043         Mohave County Sheriff's Dept.         0.38%         (0.38%)         0.00%           044         Bullhead City Fire Dept.         0.35%         (0.35%)         0.00%           045         U of A Campus Police         0.42%         (0.38%)         0.04%           046         Cochise County Sheriff's Dept.         0.43%         (0.43%)         0.00%	040		0.44%	(0.44%)	0.00%
043         Mohave County Sheriff's Dept.         0.38%         (0.38%)         0.00%           044         Bullhead City Fire Dept.         0.35%         (0.35%)         0.00%           045         U of A Campus Police         0.42%         (0.38%)         0.04%           046         Cochise County Sheriff's Dept.         0.43%         (0.43%)         0.00%	041	ASU Campus Police	0.39%	(0.39%)	0.00%
043         Mohave County Sheriff's Dept.         0.38%         (0.38%)         0.00%           044         Bullhead City Fire Dept.         0.35%         (0.35%)         0.00%           045         U of A Campus Police         0.42%         (0.38%)         0.04%           046         Cochise County Sheriff's Dept.         0.43%         (0.43%)         0.00%	042	*		(0.41%)	
044         Bullhead City Fire Dept.         0.35%         (0.35%)         0.00%           045         U of A Campus Police         0.42%         (0.38%)         0.04%           046         Cochise County Sheriff's Dept.         0.43%         (0.43%)         0.00%		•		. ,	
045         U of A Campus Police         0.42%         (0.38%)         0.04%           046         Cochise County Sheriff's Dept.         0.43%         (0.43%)         0.00%	044	Bullhead City Fire Dept.	0.35%	. ,	
046         Cochise County Sheriff's Dept.         0.43%         (0.43%)         0.00%	045		0.42%	(0.38%)	0.04%
047         Safford Police Dept.         0.37%         (0.37%)         0.00%	046	Cochise County Sheriff's Dept.	0.43%	(0.43%)	0.00%
	047	Safford Police Dept.	0.37%	(0.37%)	0.00%



Employer			UAAL Pmt	Calculated
	Employer Name	ER NC%	0AAL I IIII %	ER Cont.
049	Drexel Heights Fire District	0.50%	(0.50%)	0.00%
050	Winslow Police Dept.	0.26%	(0.26%)	0.00%
051	Payson Fire Dept.	0.34%	0.67%	1.01%
052	Payson Police Dept.	0.39%	0.89%	1.28%
053	Northern AZ. Consolidated Fire District #1	0.32%	(0.32%)	0.00%
054	Fry Fire District	0.45%	0.28%	0.73%
055	Fredonia Marshals	0.00%	0.00%	0.00%
056	NAU Campus Police	0.35%	(0.27%)	0.08%
058	South Tucson Fire Dept.	0.00%	0.00%	0.00%
059	Avondale Fire Dept.	0.37%	(0.08%)	0.29%
060	Parker Police Dept.	0.39%	(0.39%)	0.00%
061	Coconino County Sheriff's Dept.	0.32%	0.51%	0.83%
064	Buckskin Fire District	0.36%	(0.24%)	0.12%
065	Snowflake Police Dept.	0.48%	(0.48%)	0.00%
066	Cottonwood Police Dept.	0.42%	(0.42%)	0.00%
067	Lake Havasu City Police Dept.	0.34%	(0.25%)	0.09%
069	South Tucson Police Dept.	0.53%	(0.45%)	0.08%
070	Apache Junction Police Dept.	0.35%	(0.35%)	0.00%
070	Navajo County Sheriff's Dept.	0.35%	(0.35%)	0.00%
072	Mohave Valley Fire District	0.41%	(0.41%)	0.00%
073	Peoria Fire Dept.	0.35%	(0.13%)	0.22%
075	Peoria Police Dept.	0.37%	(0.15%)	0.22%
076	Paradise Valley Police Dept.	0.32%	0.11%	0.43%
070	Willcox Police Dept.	0.41%	(0.41%)	0.00%
078	Show Low Police Dept.	0.33%	(0.33%)	0.00%
078	Eloy Police Dept.	0.38%	(0.38%)	0.00%
080	Nogales Police Dept.	0.47%	(0.47%)	0.00%
081	Gilbert Police Dept.	0.36%	(0.08%)	0.28%
083	Clifton Police Dept.	0.31%	(0.31%)	0.00%
085	Coolidge Police Dept.	0.42%	(0.42%)	0.00%
086	Holbrook Police Dept.	0.38%	(0.38%)	0.00%
087	Santa Cruz County Sheriff's Dept.	0.42%	(0.42%)	0.00%
088	Prescott Valley Police Dept.	0.37%	(0.24%)	0.13%
089	Eagar Police Dept.	0.00%	0.00%	0.00%
090	Tolleson Police Dept.	0.37%	(0.27%)	0.10%
090	Florence Police Dept.	0.34%	(0.34%)	0.00%
091	Springerville Police Dept.	0.24%	(0.24%)	0.00%
092	El Mirage Police Dept.	0.42%	(0.04%)	0.38%
095	Superior Police Dept.	0.47%	(0.47%)	0.00%
095	San Luis Police Dept.	0.33%	(0.33%)	0.00%
096	Page Police Dept.	0.36%	(0.36%)	0.00%
097	Page Fire Dept.	0.28%	0.00%	0.28%
098	Yavapai County Sheriff's Dept.	0.35%	(0.35%)	0.00%
100	Pima Police Dept.	0.34%	(0.34%)	0.00%
100	Apache County Sheriff's Dept.	0.40%	(0.40%)	0.00%
101	Cottonwood Fire Dept.	0.40%	0.00%	0.48%
102	La Paz County Sheriff's Dept.	0.48%	(0.42%)	0.00%
103	Pinal County Sheriff's Dept.	0.4270	(0.4270) (0.36%)	0.00%
104	Clarkdale Police Dept.	0.30%	(0.30%) (0.31%)	0.00%
105	Buckeye Police Dept.	0.31%	(0.3170) (0.06%)	0.29%
100	Marana Police Dept.	0.33%	(0.0070)	0.29%
107	Tolleson Fire Dept.	0.3278	(0.21%) (0.37%)	0.11%
100	i chessen i no popu	0.5070	(0.5770)	



Employer			UAAL Pmt	Calculated
- ·	Employer Name	ER NC%	%	ER Cont.
109	Chino Valley Police Dept.	0.45%	(0.45%)	0.00%
110	Surprise Police Dept.	0.31%	(0.13%)	0.18%
111	Wellton Police Dept.	0.38%	(0.38%)	0.00%
112	Gila County Sheriff's Dept.	0.40%	(0.40%)	0.00%
113	Pinetop-Lakeside Police Dept.	0.35%	0.64%	0.99%
114	Bullhead City Police Dept.	0.33%	(0.33%)	0.00%
115	Williams Police Dept.	0.55%	(0.55%)	0.00%
116	Miami Police Dept.	0.00%	0.00%	0.00%
117	Thatcher Police Dept.	0.38%	(0.38%)	0.00%
118	Youngtown Police Dept.	0.00%	0.00%	0.00%
119	Dept. of Emer & Military Aff	0.47%	(0.47%)	0.00%
120	Surprise Fire Dept.	0.32%	0.00%	0.32%
121	Camp Verde Marshals	0.44%	(0.44%)	0.00%
122	Oro Valley Police Dept.	0.34%	(0.34%)	0.00%
123	Greenlee County Sheriff's Dept.	0.43%	(0.43%)	0.00%
124	Tucson Airport Authority Fire Dept.	0.37%	(0.25%)	0.12%
125	Tucson Airport Authority Police Dept.	0.32%	(0.32%)	0.00%
126	Wickenburg Police Dept.	0.32%	(0.32%)	0.00%
127	El Mirage Fire Dept.	0.44%	(0.11%)	0.33%
128	Patagonia Marshals	0.00%	0.00%	0.00%
129	Sedona Police Dept.	0.38%	(0.32%)	0.06%
130	Mammoth Police Dept.	0.58%	(0.58%)	0.00%
131	Globe Police Dept.	0.42%	0.06%	0.48%
132	Tombstone Marshals	0.46%	(0.46%)	0.00%
133	Golder Ranch Fire District	0.40%	0.00%	0.40%
134	Fort Mojave Mesa Fire District	0.38%	(0.38%)	0.00%
136	Goodyear Fire Dept.	0.34%	0.00%	0.34%
137	Goodyear Police Dept.	0.34%	(0.12%)	0.22%
139	Avondale Police Dept.	0.36%	(0.02%)	0.34%
140	Graham County Sheriff's Dept.	0.45%	(0.45%)	0.00%
142	Golden Valley Fire District	0.51%	(0.51%)	0.00%
143	Daisy Mountain Fire District	0.40%	(0.16%)	0.24%
144	Quartzsite Police Dept.	0.33%	(0.33%)	0.00%
145	Picture Rocks Fire District	0.50%	(0.50%)	0.00%
146	Pima County Comm. College Police	0.37%	(0.37%)	0.00%
147	Northwest Fire District	0.43%	(0.07%)	0.36%
148	Superstition Fire and Medical District	0.35%	0.00%	0.35%
149	Gilbert Fire Dept.	0.33%	0.00%	0.33%
150	Pine-Strawberry Fire District	0.39%	(0.39%)	0.00%
151	Attorney General Invest.	0.33%	0.00%	0.33%
153	St. Johns Police Dept.	0.44%	(0.44%)	0.00%
154	Pima County Attorney Invest.	0.38%	(0.38%)	0.00%
156	Kearny Police Dept.	0.60%	0.00%	0.60%
158	Navajo County Attorney Invest.	0.00%	0.00%	0.00%
162	Avra Valley Fire District	0.63%	(0.54%)	0.09%
163	San Luis Fire Dept.	0.50%	(0.11%)	0.39%
164	AZ Dept. Liq. Lic. & Control Invest.	0.52%	1.40%	1.92%
165	Maricopa County Attorney Invest.	0.54%	(0.54%)	0.00%
165	Sedona Fire District	0.35%	0.24%	0.59%
167	Guadalupe Fire Dept.	0.33%	(0.14%)	0.19%
168	Mayer Fire District	0.33%	(0.27%)	0.06%
169	Somerton Police Dept.	0.43%	(0.43%)	0.00%
207		5. 1570	(0.1070)	0.0070



Number         Employer Name         ER NC%         %         ER Cont.           171         Somerton Fire Dept. $0.59\%$ $0.09\%$ $0.00\%$ 172         Tubac Fire District $0.48\%$ $0.00\%$ $0.00\%$ 174         Sahuarita Police Dept. $0.30\%$ $0.00\%$ $0.37\%$ 174         Sahuarita Police Dept. $0.44\%$ $0.04\%$ $0.36\%$ 178         Hayden Police Dept. $0.32\%$ $0.02\%$ $0.00\%$ 178         Gila River Pina-Maricopa Fire $0.32\%$ $0.02\%$ $0.00\%$ 181         Salt River Pina-Maricopa Police $0.31\%$ $0.02\%$ $0.43\%$ 182         Salt River Pina-Maricopa Police $0.31\%$ $0.02\%$ $0.43\%$ 188         Three Police Dept. $0.44\%$ $0.02\%$ $0.43\%$ 188         Three Points Fire District $0.39\%$ $0.00\%$ $0.34\%$ 199         Buckeye Fire Dept. $0.34\%$ $0.00\%$ $0.34\%$ 194         Green Valley Fire District $0.39\%$ $0.00\%$ $0.34\%$ 198	Employer			UAAL Pmt	Calculate d
171         Somerton Fire Dept. $0.59\%$ $(0.59\%)$ $0.00\%$ 172         Tubac Fire District $0.48\%$ $(0.48\%)$ $0.00\%$ 174         Sahuarita Police Dept. $0.30\%$ $(0.30\%)$ $0.00\%$ 176         Florence Fire Dept. $0.40\%$ $(0.04\%)$ $0.36\%$ 178         Hayden Police Dept. $0.43\%$ $(0.43\%)$ $0.00\%$ 178         Hayden Police Dept. $0.32\%$ $(0.22\%)$ $0.00\%$ 181         Salt River Pima-Maricopa Fire $0.30\%$ $(0.23\%)$ $0.00\%$ 182         Salt River Pima-Maricopa Fire $0.30\%$ $(0.21\%)$ $0.10\%$ 185         Pinetop Fire District $0.41\%$ $0.02\%$ $0.43\%$ 184         Salt River Pima-Maricopa Fire $0.30\%$ $0.00\%$ $0.34\%$ 190         Buckeye Fire Dept. $0.41\%$ $0.25\%$ $0.00\%$ 188         Three Points District $0.39\%$ $0.39\%$ $0.00\%$ 193         Hellspate Fire District $0.25\%$ $0.00\%$ 194			ER NC%		
172       Tubac Fire District       0.48%       (0.48%)       0.00%         174       Sahuarita Police Dept.       0.30%       (0.04%)       0.36%         176       Flerence Fire Dept.       0.44%       (0.44%)       0.00%         177       Sun City Fire District       0.37%       (0.43%)       0.00%         178       Hayden Police Dept.       0.43%       (0.43%)       0.00%         180       Gila River Police Dept.       0.32%       (0.32%)       0.00%         181       Sah River Pima-Maricopa Fire       0.30%       (0.30%)       0.00%         182       Sah River Pima-Maricopa Fire       0.31%       (0.21%)       0.10%         185       Pinetop Fire District       0.41%       0.00%       0.00%         186       Uneckey Fire District       0.22%       (0.14%)       0.48%         190       Buckeye Fire Dept.       0.34%       0.00%       0.00%         191       Helbsgate Fire District       0.39%       (0.39%)       0.00%         192       Heber-Overgaard Fire District       0.41%       0.18%       0.59%         193       Hellsgate Fire District       0.41%       0.01%       0.00%         194       Green Valley Fire Distr				(0.59%)	
176       Florence Fire Dept.       0.40%       0.04%       0.03%         178       Hayden Police Dept.       0.43%       0.03%       0.00%         179       Gila River Fire Dept.       0.33%       0.03%       0.00%         180       Gila River Police Dept.       0.32%       (0.32%)       0.00%         181       Salt River Pima-Maricopa Police       0.31%       (0.21%)       0.10%         182       Salt River Pima-Maricopa Police       0.31%       (0.21%)       0.10%         185       Pinetop Fire District       0.41%       0.02%       0.43%         186       Miree Points Fire District       0.41%       0.02%       0.43%         190       Buckeye Fire Dept.       0.34%       0.00%       0.34%         192       Heber-Overgaard Fire District       0.39%       (0.39%)       0.00%         193       Hellsgate Fire District       0.41%       0.18%       0.59%         194       Green Valley Fire District       0.41%       0.18%       0.00%         195       Summit Fire District       0.41%       0.18%       0.00%         198       Fort McDowell Tribal Police Dept.       0.41%       0.16%       0.00%         200       Ricko Fire	172	Tubac Fire District	0.48%	(0.48%)	0.00%
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178       Hayden Police Dept.       0.43%       (0.43%)       0.00%         179       Gila River Fine Dept.       0.32%       (0.32%)       0.00%         181       Salt River Pima-Maricopa Fire       0.30%       (0.32%)       0.00%         182       Salt River Pima-Maricopa Fire       0.31%       (0.21%)       0.10%         185       Pinetop Fire District       0.41%       0.02%       0.43%         187       Yavapai County Attorney Invest.       0.00%       0.00%       0.43%         190       Buckeye Fire Dept.       0.34%       0.00%       0.34%         191       Heber-Overgaard Fire District       0.34%       0.00%       0.34%         192       Heber-Overgaard Fire District       0.34%       0.00%       0.34%         193       Hellsgate Fire District       0.34%       0.00%       0.00%         194       Green Valky Fire District       0.41%       0.18%       0.52%         195       Summit Fire District       0.44%       0.43%       0.00%       0.00%         198       Fort McDowell Tribal Police Dept.       0.41%       0.16%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%	176	Florence Fire Dept.	0.40%	(0.04%)	0.36%
179       Gila River Fire Dept.       0.36%       (0.10%)       0.26%         180       Gila River Pima-Maricopa Fire       0.32%       (0.32%)       0.00%         181       Salt River Pima-Maricopa Police       0.31%       (0.21%)       0.10%         182       Salt River Pima-Maricopa Police       0.31%       (0.21%)       0.10%         182       Salt River Pima-Maricopa Police       0.31%       (0.22%)       0.43%         187       Yavapai County Attorney Invest.       0.00%       0.00%       0.43%         188       Three Points Fire District       0.34%       0.00%       0.34%         190       Buckeye Fire Dept.       0.34%       0.00%       0.34%         191       Hellsgate Fire District       0.39%       (0.39%)       0.00%         193       Hellsgate Fire District       0.41%       0.18%       0.59%         195       Summit Fire District       0.41%       0.18%       0.09%         194       Green Valley Fire District       0.36%       0.03%       0.38%         200       Rio Rico Fire District       0.41%       0.18%       0.22%         201       Tri-City Fire District       0.44%       0.12%       0.26%         202	177	Sun City Fire District	0.37%	0.00%	0.37%
180Gila River Police Dept. $0.32\%$ $(0.32\%)$ $0.00\%$ 181Salt River Pima-Maricopa Police $0.31\%$ $(0.21\%)$ $0.00\%$ 182Salt River Pima-Maricopa Police $0.31\%$ $(0.21\%)$ $0.00\%$ 185Pinetop Fire District $0.41\%$ $0.00\%$ $0.00\%$ $0.00\%$ 188Three Points Fire District $0.41\%$ $0.00\%$ $0.00\%$ $0.00\%$ 198Buckeye Fire Dept. $0.34\%$ $0.00\%$ $0.39\%$ $0.00\%$ 199Helescovergaard Fire District $0.39\%$ $0.00\%$ $0.39\%$ $0.00\%$ 193Hellsgate Fire District $0.41\%$ $0.18\%$ $0.59\%$ 194Green Valley Fire District $0.41\%$ $0.18\%$ $0.00\%$ 195Summit Fire District $0.41\%$ $0.18\%$ $0.00\%$ 196Fort McDowell Tribal Police Dept. $0.41\%$ $0.00\%$ $0.38\%$ 200Rio Rico Fire District $0.42\%$ $0.02\%$ $0.42\%$ 201Tri-City Fire District $0.42\%$ $0.00\%$ $0.00\%$ 203Verde Valley Fire District $0.41\%$ $0.00\%$ $0.00\%$ 204AZ. State Park Rangers $0.00\%$ $0.00\%$ $0.00\%$ 205Hualapai Indian Tribe Police Dept. $0.44\%$ $0.00\%$ $0.23\%$ 206Hualapai Indian Tribe Police Dept. $0.43\%$ $0.00\%$ $0.00\%$ 207Pinewood Fire District $0.44\%$ $0.00\%$ $0.00\%$ 208Rincon Valley Fire District $0.44\%$ $0.00\%$ 209	178	Hayden Police Dept.	0.43%	(0.43%)	0.00%
181         Salt River Pima-Maricopa Police         0.30%         (0.30%)         0.00%           182         Salt River Pima-Maricopa Police         0.31%         (0.21%)         0.10%           185         Pinetop Fire District         0.41%         0.02%         0.43%           187         Yavapai County Attorney Invest.         0.00%         0.00%         0.00%           188         Three Points Fire District         0.34%         0.00%         0.34%           190         Buckeye Fire Dept.         0.34%         0.00%         0.00%           193         Helsgate Fire District         0.39%         0.00%           194         Green Valley Fire District         0.41%         0.18%         0.59%           195         Summit Fire District         0.36%         (0.36%)         0.00%           198         Fort McDowell Tribal Poice Dept.         0.41%         (0.41%)         0.00%           199         Highlands Fire District         0.38%         0.00%         0.38%           200         Roico Fire District         0.41%         (0.12%)         0.42%           201         Tri-City Fire District         0.54%         (0.12%)         0.42%           202         Maricopa County Park Rangers	179	Gila River Fire Dept.	0.36%	(0.10%)	0.26%
182         Salt River Pima-Maricopa Police         0.31%         (0.21%)         0.10%           185         Pinetop Fire District         0.41%         0.02%         0.43%           187         Yavapai County Attorney Invest.         0.00%         0.00%         0.00%           188         Three Points Fire District         0.62%         (0.14%)         0.44%           190         Buckeye Fire Dept.         0.34%         0.00%         0.34%           192         Heber-Overgaard Fire District         0.34%         0.00%         0.34%           193         Hellsgate Fire District         0.41%         0.18%         0.59%           194         Green Valley Fire District         0.52%         (0.36%)         0.00%           197         Fort McDowell Tribal Poice Dept.         0.41%         0.41%         0.00%           200         Rio Rico Fire District         0.42%         (0.26%)         0.16%           201         Tri-City Fire District         0.44%         (0.12%)         0.42%           202         Maricopa County Park Rangers         0.00%         0.00%         0.00%           203         Verde Valley Fire District         0.44%         0.00%         0.23%           204         A.Z. S	180	Gila River Police Dept.	0.32%	(0.32%)	0.00%
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187       Yavapai County Attorney Invest.       0.00%       0.00%       0.00%         188       Three Points Fire District       0.62%       (0.14%)       0.48%         190       Buckeye Fire Dept.       0.34%       0.00%       0.34%         192       Heber-Overgaard Fire District       0.39%       (0.39%)       0.00%         193       Hellsgate Fire District       0.41%       0.18%       0.59%         195       Summit Fire District       0.52%       (0.52%)       0.00%         197       Fort McDowell Tribal Fire Dept.       0.41%       (0.41%)       0.00%         198       Fort McDowell Tribal Poice Dept.       0.41%       (0.41%)       0.00%         199       Highlands Fire District       0.38%       0.00%       0.38%         200       Rico Kico Fire District       0.42%       (0.26%)       0.16%         201       Tri-City Fire District       0.41%       (0.18%)       0.23%         202       Maricopa County Park Rangers       0.47%       (0.47%)       0.00%         203       Verde Valky Fire District       0.44%       (0.44%)       0.00%         204       AZ. State Park Rangers       0.47%       0.00%       0.47%         205 <td>182</td> <td>Salt River Pima-Maricopa Police</td> <td>0.31%</td> <td>(0.21%)</td> <td>0.10%</td>	182	Salt River Pima-Maricopa Police	0.31%	(0.21%)	0.10%
188         Three Points Fire District         0.62%         (0.14%)         0.48%           190         Buckeye Fire Dept.         0.34%         0.00%         0.34%           192         Heber-Overgaard Fire District         0.39%         (0.39%)         0.00%           193         Hellsgate Fire District         0.41%         (0.18%)         0.59%           195         Summit Fire District         0.52%         (0.52%)         0.00%           197         Fort McDowell Tribal Fire Dept.         0.36%         (0.36%)         0.00%           198         Fort McDowell Tribal Poice Dept.         0.41%         (0.41%)         0.00%           200         Rio Rico Fire District         0.42%         (0.26%)         0.16%           201         Tri-City Fire District         0.44%         (0.12%)         0.42%           202         Maricopa County Park Rangers         0.00%         0.00%         0.00%           203         Verde Valky Fire District         0.44%         (0.44%)         0.00%           204         AZ. State Park Rangers         0.47%         (0.47%)         0.00%           205         Hualapai Indian Tribe Poice Dept.         0.44%         0.00%         23%           204         AZ	185	Pinetop Fire District	0.41%	0.02%	0.43%
190Buckeye Fire Dept. $0.34\%$ $0.00\%$ $0.34\%$ 192Heber-Overgaard Fire District $0.39\%$ $(0.39\%)$ $0.00\%$ 193Hellsgate Fire District $0.39\%$ $(0.39\%)$ $0.00\%$ 194Green Valley Fire District $0.41\%$ $0.18\%$ $0.59\%$ 195Summit Fire District $0.52\%$ $(0.52\%)$ $0.00\%$ 197Fort McDowell Tribal Police Dept. $0.41\%$ $(0.41\%)$ $0.00\%$ 198Fort McDowell Tribal Police Dept. $0.41\%$ $(0.41\%)$ $0.00\%$ 199Highlands Fire District $0.42\%$ $(0.26\%)$ $0.16\%$ 200Rico Fire District $0.42\%$ $(0.26\%)$ $0.16\%$ 201Tri-City Fire District $0.41\%$ $(0.18\%)$ $0.23\%$ 202Maricopa County Park Rangers $0.00\%$ $0.00\%$ $0.00\%$ 203Verde Valley Fire District $0.41\%$ $(0.18\%)$ $0.23\%$ 204AZ. State Park Rangers $0.47\%$ $(0.47\%)$ $0.00\%$ 205Hualapai Indian Tribe Police Dept. $0.44\%$ $(0.44\%)$ $0.00\%$ 206Hualapai Indian Tribe Police Dept. $0.34\%$ $0.72\%$ $1.06\%$ 207Pinewood Fire District $0.34\%$ $0.72\%$ $1.06\%$ 208Rincon Valley Fire District $0.34\%$ $0.72\%$ $1.06\%$ 219Jerme Police Dept. $0.37\%$ $0.00\%$ $0.37\%$ 211Fort Mojave Tribal Police Dept. $0.37\%$ $0.00\%$ $0.37\%$ 214Pascua Yaqui Tribe Fire De	187	Yavapai County Attorney Invest.	0.00%	0.00%	0.00%
192       Heber-Overgaard Fire District       0.39%       (0.39%)       0.00%         193       Hellsgate Fire District       0.41%       0.18%       0.59%         194       Green Valley Fire District       0.41%       0.18%       0.59%         195       Summit Fire District       0.36%       (0.36%)       0.00%         197       Fort McDowell Tribal Fire Dept.       0.36%       (0.36%)       0.00%         198       Fort McDowell Tribal Police Dept.       0.41%       (0.41%)       0.00%         199       Highlands Fire District       0.38%       0.00%       0.38%         200       Rio Rico Fire District       0.42%       (0.26%)       0.16%         201       Tri-City Fire District       0.44%       (0.12%)       0.42%         202       Maricopa County Park Rangers       0.00%       0.00%       203%         204       AZ. State Park Rangers       0.47%       (0.47%)       0.00%         206       Hualapai Indian Tribe Police Dept.       0.44%       0.44%       0.00%         207       Pinewood Fire District       0.34%       0.72%       1.06%         208       Rincon Valley Fire District       0.34%       0.02%       0.11%         21	188	Three Points Fire District	0.62%	(0.14%)	0.48%
193       Helkgate Fire District       0.39%       (0.39%)       0.00%         194       Green Valley Fire District       0.41%       0.18%       0.59%         195       Summi Fire District       0.36%       (0.36%)       0.00%         197       Fort McDowell Tribal Police Dept.       0.41%       (0.46%)       0.00%         198       Fort McDowell Tribal Police Dept.       0.41%       (0.41%)       0.00%         199       Highlands Fire District       0.38%       0.00%       0.38%         200       Rio Rico Fire District       0.42%       (0.26%)       0.16%         201       Tri-City Fire District       0.42%       (0.12%)       0.42%         202       Maricopa County Park Rangers       0.00%       0.00%       0.00%         203       Verde Valley Fire District       0.41%       (0.18%)       0.23%         204       AZ. State Park Rangers       0.47%       (0.47%)       0.00%         206       Huakapai Indian Tribe Police Dept.       0.44%       (0.44%)       0.00%         207       Pinewood Fire District       0.34%       (0.72%)       1.06%         208       Rincon Valley Fire District       0.44%       (0.44%)       0.00%	190	Buckeye Fire Dept.	0.34%	0.00%	0.34%
194Green Valley Fire District $0.41\%$ $0.18\%$ $0.59\%$ 195Summit Fire District $0.52\%$ $0.00\%$ 197Fort McDowell Tribal Fire Dept. $0.36\%$ $(0.36\%)$ $0.00\%$ 198Fort McDowell Tribal Police Dept. $0.41\%$ $(0.41\%)$ $0.00\%$ 199Highlands Fire District $0.42\%$ $(0.26\%)$ $0.16\%$ 200Ric Rico Fire District $0.42\%$ $(0.26\%)$ $0.16\%$ 201Tri-City Fire District $0.42\%$ $(0.26\%)$ $0.42\%$ 202Maricopa County Park Rangers $0.00\%$ $0.00\%$ $0.00\%$ 203Verde Valley Fire District $0.41\%$ $(0.18\%)$ $0.23\%$ 204AZ. State Park Rangers $0.40\%$ $0.00\%$ $0.00\%$ 205Hualapai Indian Tribe Police Dept. $0.44\%$ $(0.44\%)$ $0.00\%$ 206Hualapai Indian Tribe Police Dept. $0.44\%$ $0.72\%$ $1.06\%$ 207Pinewood Fire District $0.34\%$ $0.72\%$ $1.06\%$ 208Rincon Valley Fire District $0.34\%$ $0.72\%$ $1.06\%$ 210Jerome Police Dept. $0.34\%$ $0.25\%$ $0.11\%$ 211Fort Mojave Tribal Police Dept. $0.33\%$ $0.00\%$ $0.59\%$ 211Fort Mojave Triba Police Dept. $0.33\%$ $0.00\%$ 215Pascua Yaqui Tribe Fire Dept. $0.37\%$ $0.00\%$ 216Town of Superior Fire Dept. $0.33\%$ $0.00\%$ 217Wickenburg Fire Dept. $0.33\%$ $0.00\%$ 218	192	Heber-Overgaard Fire District	0.39%	(0.39%)	0.00%
195         Summit Fire District         0.52%         (0.52%)         0.00%           197         Fort McDowell Tribal Fire Dept.         0.36%         (0.36%)         0.00%           198         Fort McDowell Tribal Police Dept.         0.41%         (0.41%)         0.00%           199         Highlands Fire District         0.38%         0.00%         0.38%           200         Rio Rico Fire District         0.42%         (0.26%)         0.16%           201         Tri-City Fire District         0.54%         (0.12%)         0.42%           202         Maricopa County Park Rangers         0.00%         0.00%         0.00%           203         Verde Valley Fire District         0.41%         (0.18%)         0.23%           204         AZ. State Park Rangers         0.47%         (0.47%)         0.00%           206         Hualapai Indian Tribe Police Dept.         0.44%         (0.44%)         0.00%           207         Pinewood Fire District         0.43%         0.72%         1.06%           208         Rincon Valley Fire District         0.44%         0.00%         0.59%           210         Jerome Police Dept.         0.36%         (0.25%)         0.11%           214         Pasc	193	Hellsgate Fire District	0.39%	(0.39%)	0.00%
197Fort McDowell Tribal Fire Dept. $0.36\%$ $(0.36\%)$ $0.00\%$ 198Fort McDowell Tribal Police Dept. $0.41\%$ $(0.41\%)$ $0.00\%$ 199Highlands Fire District $0.38\%$ $0.00\%$ $0.38\%$ 200Rio Rico Fire District $0.42\%$ $(0.26\%)$ $0.16\%$ 201Tri-City Fire District $0.54\%$ $(0.12\%)$ $0.42\%$ 202Maricopa County Park Rangers $0.00\%$ $0.00\%$ $0.00\%$ 203Verde Valley Fire District $0.41\%$ $(0.18\%)$ $0.23\%$ 204AZ. State Park Rangers $0.47\%$ $(0.47\%)$ $0.00\%$ 206Hualapai Indian Tribe Police Dept. $0.44\%$ $(0.44\%)$ $0.00\%$ 207Pinewood Fire District $0.34\%$ $0.72\%$ $1.06\%$ 208Rincon Valley Fire District $0.34\%$ $0.72\%$ $1.06\%$ 210Jerome Police Dept. $0.34\%$ $0.00\%$ $0.59\%$ 211Fort Mojave Tribal Police Dept. $0.34\%$ $(0.34\%)$ $0.00\%$ 213Eloy Fire District $0.47\%$ $(0.47\%)$ $0.00\%$ 214Pascua Yaqui Tribe Fire Dept. $0.47\%$ $(0.47\%)$ $0.00\%$ 215Pascua Yaqui Tribe Police Dept. $0.33\%$ $(0.33\%)$ $0.00\%$ 216Town of Superior Fire Dept. $0.33\%$ $(0.33\%)$ $0.00\%$ 221Quartzsite Fire District $0.26\%$ $0.26\%$ $0.19\%$ 222Rio Verde Fire District $0.33\%$ $(0.33\%)$ $0.00\%$ 223Scottsdale Fire D	194	Green Valley Fire District	0.41%	0.18%	0.59%
198         Fort McDowell Tribal Police Dept.         0.41%         (0.41%)         0.00%           199         Highlands Fire District         0.38%         0.00%         0.38%           200         Rio Rico Fire District         0.42%         (0.26%)         0.16%           201         Tri-City Fire District         0.54%         (0.12%)         0.42%           202         Maricopa County Park Rangers         0.00%         0.00%         0.00%           203         Verde Valley Fire District         0.41%         (0.47%)         0.00%           204         AZ. State Park Rangers         0.47%         (0.47%)         0.00%           206         Hualapai Indian Tribe Police Dept.         0.44%         (0.44%)         0.00%           207         Pinewood Fire District         0.44%         (0.44%)         0.00%           208         Rincon Valley Fire District         0.47%         0.00%         0.47%           210         Jerome Police Dept.         0.59%         0.00%         0.59%           211         Fort Mojave Tribal Police Dept.         0.36%         (0.25%)         0.11%           218         Eloy Fire District         0.36%         (0.33%)         0.00%           217         Wicken	195	Summit Fire District	0.52%	(0.52%)	0.00%
199       Highlands Fire District       0.38%       0.00%       0.38%         200       Rio Rico Fire District       0.42%       (0.26%)       0.16%         201       Tri-City Fire District       0.54%       (0.12%)       0.42%         202       Maricopa County Park Rangers       0.00%       0.00%       0.00%         203       Verde Valley Fire District       0.41%       (0.18%)       0.23%         204       AZ. State Park Rangers       0.47%       (0.47%)       0.00%         206       Hualapai Indian Tribe Police Dept.       0.44%       (0.44%)       0.00%         207       Pinewood Fire District       0.34%       0.72%       1.06%         208       Rincon Valley Fire District       0.47%       0.00%       0.47%         210       Jerome Police Dept.       0.59%       0.00%       0.59%         211       Fort Mojave Tribal Police Dept.       0.34%       (0.34%)       0.00%         213       Eloy Fire District       0.47%       (0.47%)       0.00%         214       Pascua Y aqui Tribe Fire Dept.       0.33%       0.00%       215         215       Pascua Y aqui Tribe Police Dept.       0.33%       0.00%       237%         216	197	Fort McDowell Tribal Fire Dept.	0.36%	(0.36%)	0.00%
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201Tri-City Fire District $0.54\%$ $(0.12\%)$ $0.42\%$ 202Maricopa County Park Rangers $0.00\%$ $0.00\%$ $0.00\%$ 203Verde Valley Fire District $0.41\%$ $(0.18\%)$ $0.23\%$ 204AZ. State Park Rangers $0.47\%$ $(0.47\%)$ $0.00\%$ 206Hualapai Indian Tribe Police Dept. $0.44\%$ $(0.44\%)$ $0.00\%$ 207Pinewood Fire District $0.34\%$ $0.72\%$ $1.06\%$ 208Rincon Valley Fire District $0.47\%$ $0.00\%$ $0.47\%$ 210Jerome Police Dept. $0.34\%$ $0.02\%$ $0.59\%$ 211Fort Mojave Tribal Police Dept. $0.34\%$ $(0.34\%)$ $0.00\%$ 213Eloy Fire District $0.36\%$ $(0.25\%)$ $0.11\%$ 214Pascua Yaqui Tribe Fire Dept. $0.47\%$ $0.00\%$ $0.37\%$ 215Pascua Yaqui Tribe Police Dept. $0.33\%$ $0.33\%$ $0.00\%$ 216Town of Superior Fire Dept. $0.65\%$ $0.16\%$ $0.81\%$ 217Wickenburg Fire District $0.26\%$ $0.00\%$ $0.37\%$ 221Quartzsite Fire District $0.33\%$ $0.00\%$ $0.33\%$ 222Rio Verde Fire District $0.33\%$ $0.00\%$ $0.33\%$ 223Scottsdale Fire Dept. $0.33\%$ $0.00\%$ $0.33\%$ 224Ak Chin Indian Comm. Fire Dept. $0.43\%$ $0.00\%$ $0.33\%$ 225Ak Chin Indian Comm. Fire Dept. $0.43\%$ $0.00\%$ $0.33\%$ 226Corona De Tucson Fire District <td>199</td> <td>Highlands Fire District</td> <td>0.38%</td> <td>0.00%</td> <td>0.38%</td>	199	Highlands Fire District	0.38%	0.00%	0.38%
202         Maricopa County Park Rangers         0.00%         0.00%         0.00%           203         Verde Valley Fire District         0.41%         (0.18%)         0.23%           204         AZ. State Park Rangers         0.47%         (0.47%)         0.00%           206         Hualapai Indian Tribe Police Dept.         0.44%         (0.44%)         0.00%           207         Pinewood Fire District         0.34%         0.72%         1.06%           208         Rincon Valley Fire District         0.47%         0.00%         0.47%           210         Jerome Police Dept.         0.59%         0.00%         0.59%           211         Fort Mojave Tribal Police Dept.         0.34%         (0.34%)         0.00%           213         Eloy Fire District         0.36%         (0.25%)         0.11%           214         Pascua Yaqui Tribe Fire Dept.         0.47%         (0.47%)         0.00%           215         Pascua Yaqui Tribe Police Dept.         0.33%         (0.33%)         0.00%           216         Town of Superior Fire Dept.         0.65%         0.16%         0.81%           217         Wickenburg Fire Dept.         0.33%         0.00%         0.37%           222         Ri	200	Rio Rico Fire District	0.42%	(0.26%)	0.16%
203Verde Valley Fire District $0.41\%$ $(0.18\%)$ $0.23\%$ 204AZ. State Park Rangers $0.47\%$ $(0.47\%)$ $0.00\%$ 206Hualapai Indian Tribe Police Dept. $0.44\%$ $(0.44\%)$ $0.00\%$ 207Pinewood Fire District $0.34\%$ $0.72\%$ $1.06\%$ 208Rincon Valley Fire District $0.47\%$ $0.00\%$ $0.47\%$ 210Jerome Police Dept. $0.59\%$ $0.00\%$ $0.59\%$ 211Fort Mojave Tribal Police Dept. $0.34\%$ $(0.34\%)$ $0.00\%$ 213Eloy Fire District $0.36\%$ $(0.25\%)$ $0.11\%$ 214Pascua Yaqui Tribe Fire Dept. $0.47\%$ $(0.47\%)$ $0.00\%$ 215Pascua Yaqui Tribe Police Dept. $0.33\%$ $(0.33\%)$ $0.00\%$ 216Town of Superior Fire Dept. $0.65\%$ $0.16\%$ $0.81\%$ 217Wickenburg Fire Dept. $0.37\%$ $0.00\%$ $0.37\%$ 221Quartzsite Fire District $0.26\%$ $0.00\%$ $0.33\%$ 222Rio Verde Fire District $0.33\%$ $0.00\%$ $0.33\%$ 223Scottsdale Fire Dept. $0.33\%$ $0.00\%$ $0.33\%$ 224Ak Chin Indian Comm. Fire Dept. $0.43\%$ $0.00\%$ $0.43\%$ 225Ak Chin Indian Comm. Police Dept. $0.33\%$ $0.00\%$ $0.43\%$ 226Corona De Tucson Fire District $0.48\%$ $0.00\%$ $0.43\%$ 227Golden Shores Fire District $0.48\%$ $0.00\%$ $0.35\%$ 229Cave Creek Marshals<	201	Tri-City Fire District	0.54%	(0.12%)	0.42%
204AZ. State Park Rangers $0.47\%$ $(0.47\%)$ $0.00\%$ 206Hualapai Indian Tribe Police Dept. $0.44\%$ $(0.44\%)$ $0.00\%$ 207Pinewood Fire District $0.34\%$ $0.72\%$ $1.06\%$ 208Rincon Valley Fire District $0.47\%$ $0.00\%$ $0.47\%$ 210Jerome Police Dept. $0.59\%$ $0.00\%$ $0.59\%$ 211Fort Mojave Tribal Police Dept. $0.34\%$ $(0.34\%)$ $0.00\%$ 213Eloy Fire District $0.36\%$ $(0.25\%)$ $0.11\%$ 214Pascua Yaqui Tribe Fire Dept. $0.47\%$ $(0.47\%)$ $0.00\%$ 215Pascua Yaqui Tribe Police Dept. $0.33\%$ $(0.33\%)$ $0.00\%$ 216Town of Superior Fire Dept. $0.65\%$ $0.16\%$ $0.81\%$ 217Wickenburg Fire Dept. $0.37\%$ $0.00\%$ $0.37\%$ 221Quartzsite Fire District $0.26\%$ $(0.26\%)$ $0.00\%$ 223Scottsdale Fire Dept. $0.33\%$ $0.00\%$ $0.33\%$ 224Ak Chin Indian Comm. Fire Dept. $0.33\%$ $(0.16\%)$ $0.27\%$ 225Ak Chin Indian Comm. Police Dept. $0.33\%$ $0.00\%$ $0.43\%$ 226Corona De Tucson Fire District $0.43\%$ $0.00\%$ $0.43\%$ 227Golden Shores Fire District $0.48\%$ $(0.07\%)$ $0.41\%$ 228City of Maricopa Fire Dept. $0.35\%$ $0.00\%$ $0.35\%$ 229Cave Creek Marshals $0.00\%$ $0.00\%$ $0.35\%$ 233Mount Lemmon Fire Distri	202	Maricopa County Park Rangers	0.00%	0.00%	0.00%
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207Pinewood Fire District $0.34\%$ $0.72\%$ $1.06\%$ 208Rincon Valley Fire District $0.47\%$ $0.00\%$ $0.47\%$ 210Jerome Police Dept. $0.59\%$ $0.00\%$ $0.59\%$ 211Fort Mojave Tribal Police Dept. $0.34\%$ $(0.34\%)$ $0.00\%$ 213Eloy Fire District $0.36\%$ $(0.25\%)$ $0.11\%$ 214Pascua Yaqui Tribe Fire Dept. $0.47\%$ $(0.47\%)$ $0.00\%$ 215Pascua Yaqui Tribe Police Dept. $0.33\%$ $(0.33\%)$ $0.00\%$ 216Town of Superior Fire Dept. $0.65\%$ $0.16\%$ $0.81\%$ 217Wickenburg Fire Dept. $0.37\%$ $0.00\%$ $0.37\%$ 221Quartzsite Fire District $0.26\%$ $0.00\%$ $0.37\%$ 222Rio Verde Fire District $0.33\%$ $0.00\%$ $0.33\%$ 223Scottsdale Fire Dept. $0.33\%$ $0.00\%$ $0.33\%$ 224Ak Chin Indian Comm. Fire Dept. $0.43\%$ $(0.16\%)$ $0.27\%$ 225Ak Chin Indian Comm. Police Dept. $0.33\%$ $0.00\%$ $0.43\%$ 226Corona De Tucson Fire District $0.48\%$ $0.00\%$ $0.43\%$ 227Golden Shores Fire District $0.48\%$ $0.00\%$ $0.35\%$ 229Cave Creek Marshals $0.00\%$ $0.00\%$ $0.35\%$ 229Cave Creek Marshals $0.00\%$ $0.00\%$ $0.00\%$ 231San Carlos Tribal Police Dept. $0.27\%$ $0.00\%$ 232Groom Creek Fire District $0.48\%$ $0.00\%$ </td <td>204</td> <td>AZ. State Park Rangers</td> <td>0.47%</td> <td>(0.47%)</td> <td>0.00%</td>	204	AZ. State Park Rangers	0.47%	(0.47%)	0.00%
208Rincon Valley Fire District0.47%0.00%0.47%210Jerome Police Dept.0.59%0.00%0.59%211Fort Mojave Tribal Police Dept.0.34%(0.34%)0.00%213Eloy Fire District0.36%(0.25%)0.11%214Pascua Yaqui Tribe Fire Dept.0.47%(0.47%)0.00%215Pascua Yaqui Tribe Police Dept.0.33%(0.33%)0.00%216Town of Superior Fire Dept.0.65%0.16%0.81%217Wickenburg Fire Dept.0.37%0.00%0.37%221Quartzsite Fire District0.26%(0.26%)0.00%222Rio Verde Fire District0.33%0.00%0.33%223Scottsdale Fire Dept.0.33%0.00%0.33%224Ak Chin Indian Comm. Fire Dept.0.43%(0.16%)0.27%225Ak Chin Indian Comm. Police Dept.0.33%0.00%0.43%226Corona De Tucson Fire District0.43%(0.07%)0.41%228City of Maricopa Fire Dept.0.35%0.00%0.35%229Cave Creek Marshals0.00%0.00%0.35%229Cave Creek Marshals0.00%0.00%0.00%233Mount Lemmon Fire District0.48%(0.48%)0.00%233Mount Lemmon Fire District0.69%(0.05%)0.64%	206	Hualapai Indian Tribe Police Dept.	0.44%	(0.44%)	0.00%
210Jerome Police Dept.0.59%0.00%0.59%211Fort Mojave Tribal Police Dept.0.34%(0.34%)0.00%213Eloy Fire District0.36%(0.25%)0.11%214Pascua Yaqui Tribe Fire Dept.0.47%(0.47%)0.00%215Pascua Yaqui Tribe Police Dept.0.33%(0.33%)0.00%216Town of Superior Fire Dept.0.65%0.16%0.81%217Wickenburg Fire Dept.0.37%0.00%0.37%221Quartzsite Fire District0.26%(0.26%)0.00%222Rio Verde Fire District0.34%(0.15%)0.19%223Scottsdale Fire Dept.0.33%0.00%0.33%224Ak Chin Indian Comm. Fire Dept.0.43%(0.16%)0.27%225Ak Chin Indian Comm. Police Dept.0.33%0.00%0.43%226Corona De Tucson Fire District0.43%0.00%0.43%227Golden Shores Fire District0.48%(0.07%)0.41%228City of Maricopa Fire Dept.0.35%0.00%0.35%229Cave Creek Marshals0.00%0.00%0.00%231San Carlos Tribal Police Dept.0.27%(0.27%)0.00%232Groom Creek Fire District0.48%(0.48%)0.00%233Mount Lemmon Fire District0.69%(0.05%)0.64%	207	Pinewood Fire District	0.34%	0.72%	1.06%
211Fort Mojave Tribal Police Dept.0.34%(0.34%)0.00%213Eloy Fire District0.36%(0.25%)0.11%214Pascua Yaqui Tribe Fire Dept.0.47%(0.47%)0.00%215Pascua Yaqui Tribe Police Dept.0.33%(0.33%)0.00%216Town of Superior Fire Dept.0.65%0.16%0.81%217Wickenburg Fire Dept.0.37%0.00%0.37%221Quartzsite Fire District0.26%(0.26%)0.00%222Rio Verde Fire District0.34%(0.15%)0.19%223Scottsdale Fire Dept.0.33%0.00%0.33%224Ak Chin Indian Comm. Fire Dept.0.43%(0.16%)0.27%225Ak Chin Indian Comm. Police Dept.0.33%0.00%0.43%227Golden Shores Fire District0.48%(0.07%)0.41%228City of Maricopa Fire Dept.0.35%0.00%0.35%229Cave Creek Marshals0.00%0.00%0.00%231San Carlos Tribal Police Dept.0.27%(0.27%)0.00%232Groom Creek Fire District0.48%(0.48%)0.00%233Mount Lemmon Fire District0.48%(0.48%)0.00%	208	Rincon Valley Fire District	0.47%	0.00%	0.47%
213       Eloy Fire District       0.36%       (0.25%)       0.11%         214       Pascua Yaqui Tribe Fire Dept.       0.47%       (0.47%)       0.00%         215       Pascua Yaqui Tribe Police Dept.       0.33%       (0.33%)       0.00%         216       Town of Superior Fire Dept.       0.65%       0.16%       0.81%         217       Wickenburg Fire Dept.       0.37%       0.00%       0.37%         221       Quartzsite Fire District       0.26%       (0.26%)       0.00%         222       Rio Verde Fire District       0.34%       (0.15%)       0.19%         223       Scottsdale Fire Dept.       0.33%       0.00%       0.33%         224       Ak Chin Indian Comm. Fire Dept.       0.43%       (0.16%)       0.27%         225       Ak Chin Indian Comm. Police Dept.       0.33%       (0.00%       0.43%         226       Corona De Tucson Fire District       0.43%       0.00%       0.43%         227       Golden Shores Fire District       0.48%       (0.07%)       0.41%         228       City of Maricopa Fire Dept.       0.35%       0.00%       0.35%         229       Cave Creek Marshals       0.00%       0.00%       0.35%         2	210	Jerome Police Dept.	0.59%	0.00%	0.59%
214Pascua Yaqui Tribe Fire Dept.0.47%(0.47%)0.00%215Pascua Yaqui Tribe Police Dept.0.33%(0.33%)0.00%216Town of Superior Fire Dept.0.65%0.16%0.81%217Wickenburg Fire Dept.0.37%0.00%0.37%221Quartzsite Fire District0.26%(0.26%)0.00%222Rio Verde Fire District0.34%(0.15%)0.19%223Scottsdale Fire Dept.0.33%0.00%0.33%224Ak Chin Indian Comm. Fire Dept.0.43%(0.16%)0.27%225Ak Chin Indian Comm. Police Dept.0.33%0.00%0.43%226Corona De Tucson Fire District0.48%(0.07%)0.41%228City of Maricopa Fire Dept.0.35%0.00%0.35%229Cave Creek Marshals0.00%0.00%0.00%231San Carlos Tribal Police Dept.0.27%(0.27%)0.00%233Mount Lemmon Fire District0.48%(0.48%)0.00%	211	Fort Mojave Tribal Police Dept.	0.34%	(0.34%)	0.00%
215Pascua Yaqui Tribe Police Dept.0.33%(0.33%)0.00%216Town of Superior Fire Dept.0.65%0.16%0.81%217Wickenburg Fire Dept.0.37%0.00%0.37%221Quartzsite Fire District0.26%(0.26%)0.00%222Rio Verde Fire District0.34%(0.15%)0.19%233Scottsdale Fire Dept.0.33%0.00%0.33%224Ak Chin Indian Comm. Fire Dept.0.43%(0.16%)0.27%225Ak Chin Indian Comm. Police Dept.0.33%0.00%0.43%226Corona De Tucson Fire District0.43%0.00%0.43%227Golden Shores Fire District0.48%(0.07%)0.41%228City of Maricopa Fire Dept.0.35%0.00%0.35%229Cave Creek Marshals0.00%0.00%0.00%231San Carlos Tribal Police Dept.0.27%(0.27%)0.00%233Mount Lemmon Fire District0.48%(0.48%)0.00%	213	Eloy Fire District	0.36%	(0.25%)	0.11%
216Town of Superior Fire Dept.0.65%0.16%0.81%217Wickenburg Fire Dept.0.37%0.00%0.37%221Quartzsite Fire District0.26%(0.26%)0.00%222Rio Verde Fire District0.34%(0.15%)0.19%223Scottsdale Fire Dept.0.33%0.00%0.33%224Ak Chin Indian Comm. Fire Dept.0.43%(0.16%)0.27%225Ak Chin Indian Comm. Police Dept.0.33%0.00%0.43%226Corona De Tucson Fire District0.43%0.00%0.43%227Golden Shores Fire District0.48%(0.07%)0.41%228City of Maricopa Fire Dept.0.35%0.00%0.35%229Cave Creek Marshals0.00%0.00%0.00%231San Carlos Tribal Police Dept.0.27%(0.27%)0.00%232Groom Creek Fire District0.48%(0.48%)0.00%233Mount Lemmon Fire District0.69%(0.05%)0.64%	214	Pascua Yaqui Tribe Fire Dept.	0.47%	(0.47%)	0.00%
217Wickenburg Fire Dept.0.37%0.00%0.37%221Quartzsite Fire District0.26%(0.26%)0.00%222Rio Verde Fire District0.34%(0.15%)0.19%223Scottsdale Fire Dept.0.33%0.00%0.33%224Ak Chin Indian Comm. Fire Dept.0.43%(0.16%)0.27%225Ak Chin Indian Comm. Police Dept.0.33%0.00%0.43%226Corona De Tucson Fire District0.43%0.00%0.43%227Golden Shores Fire District0.48%(0.07%)0.41%228City of Maricopa Fire Dept.0.35%0.00%0.35%229Cave Creek Marshals0.00%0.00%0.00%231San Carlos Tribal Police Dept.0.27%(0.27%)0.00%232Groom Creek Fire District0.48%(0.48%)0.00%233Mount Lemmon Fire District0.69%(0.05%)0.64%	215	Pascua Yaqui Tribe Police Dept.	0.33%	(0.33%)	0.00%
221       Quartzsite Fire District       0.26%       (0.26%)       0.00%         222       Rio Verde Fire District       0.34%       (0.15%)       0.19%         223       Scottsdale Fire Dept.       0.33%       0.00%       0.33%         224       Ak Chin Indian Comm. Fire Dept.       0.43%       (0.16%)       0.27%         225       Ak Chin Indian Comm. Fire Dept.       0.33%       (0.33%)       0.00%         226       Corona De Tucson Fire District       0.43%       (0.07%)       0.41%         227       Golden Shores Fire District       0.48%       (0.07%)       0.41%         228       City of Maricopa Fire Dept.       0.35%       0.00%       0.35%         229       Cave Creek Marshals       0.00%       0.00%       0.00%         231       San Carlos Tribal Police Dept.       0.27%       0.27%       0.00%         232       Groom Creek Fire District       0.48%       (0.48%)       0.00%         233       Mount Lemmon Fire District       0.69%       (0.05%)       0.64%	216	Town of Superior Fire Dept.	0.65%	0.16%	0.81%
222       Rio Verde Fire District       0.34%       (0.15%)       0.19%         223       Scottsdale Fire Dept.       0.33%       0.00%       0.33%         224       Ak Chin Indian Comm. Fire Dept.       0.43%       (0.16%)       0.27%         225       Ak Chin Indian Comm. Police Dept.       0.33%       (0.33%)       0.00%         226       Corona De Tucson Fire District       0.43%       (0.07%)       0.41%         227       Golden Shores Fire District       0.48%       (0.07%)       0.41%         228       City of Maricopa Fire Dept.       0.35%       0.00%       0.35%         229       Cave Creek Marshals       0.00%       0.00%       0.00%         231       San Carlos Tribal Police Dept.       0.27%       (0.27%)       0.00%         232       Groom Creek Fire District       0.48%       (0.48%)       0.00%         233       Mount Lemmon Fire District       0.69%       (0.05%)       0.64%	217	Wickenburg Fire Dept.	0.37%	0.00%	0.37%
223       Scottsdale Fire Dept.       0.33%       0.00%       0.33%         224       Ak Chin Indian Comm. Fire Dept.       0.43%       (0.16%)       0.27%         225       Ak Chin Indian Comm. Police Dept.       0.33%       (0.33%)       0.00%         226       Corona De Tucson Fire District       0.43%       0.00%       0.43%         227       Golden Shores Fire District       0.48%       (0.07%)       0.41%         228       City of Maricopa Fire Dept.       0.35%       0.00%       0.35%         229       Cave Creek Marshals       0.00%       0.00%       0.00%         231       San Carlos Tribal Police Dept.       0.27%       0.27%       0.00%         232       Groom Creek Fire District       0.48%       (0.48%)       0.00%         233       Mount Lemmon Fire District       0.69%       (0.05%)       0.64%	221	Quartzsite Fire District	0.26%	(0.26%)	0.00%
224       Ak Chin Indian Comm. Fire Dept.       0.43%       (0.16%)       0.27%         225       Ak Chin Indian Comm. Police Dept.       0.33%       (0.33%)       0.00%         226       Corona De Tucson Fire District       0.43%       (0.07%)       0.43%         227       Golden Shores Fire District       0.43%       (0.07%)       0.41%         228       City of Maricopa Fire Dept.       0.35%       0.00%       0.35%         229       Cave Creek Marshals       0.00%       0.00%       0.00%         231       San Carlos Tribal Police Dept.       0.27%       (0.27%)       0.00%         232       Groom Creek Fire District       0.48%       (0.48%)       0.00%         233       Mount Lemmon Fire District       0.69%       (0.05%)       0.64%	222	Rio Verde Fire District	0.34%	(0.15%)	0.19%
225       Ak Chin Indian Comm. Police Dept.       0.33%       (0.33%)       0.00%         226       Corona De Tucson Fire District       0.43%       0.00%       0.43%         227       Golden Shores Fire District       0.48%       (0.07%)       0.41%         228       City of Maricopa Fire Dept.       0.35%       0.00%       0.35%         229       Cave Creek Marshals       0.00%       0.00%       0.00%         231       San Carlos Tribal Police Dept.       0.27%       (0.27%)       0.00%         232       Groom Creek Fire District       0.48%       (0.48%)       0.00%         233       Mount Lemmon Fire District       0.69%       (0.05%)       0.64%	223	Scottsdale Fire Dept.	0.33%	0.00%	0.33%
226       Corona De Tucson Fire District       0.43%       0.00%       0.43%         227       Golden Shores Fire District       0.48%       (0.07%)       0.41%         228       City of Maricopa Fire Dept.       0.35%       0.00%       0.35%         229       Cave Creek Marshals       0.00%       0.00%       0.00%         231       San Carlos Tribal Police Dept.       0.27%       (0.27%)       0.00%         232       Groom Creek Fire District       0.48%       (0.48%)       0.00%         233       Mount Lemmon Fire District       0.69%       (0.05%)       0.64%	224	Ak Chin Indian Comm. Fire Dept.	0.43%	(0.16%)	0.27%
227       Golden Shores Fire District       0.48%       (0.07%)       0.41%         228       City of Maricopa Fire Dept.       0.35%       0.00%       0.35%         229       Cave Creek Marshals       0.00%       0.00%       0.00%         231       San Carlos Tribal Police Dept.       0.27%       (0.27%)       0.00%         232       Groom Creek Fire District       0.48%       (0.48%)       0.00%         233       Mount Lemmon Fire District       0.69%       (0.05%)       0.64%	225	Ak Chin Indian Comm. Police Dept.	0.33%	(0.33%)	0.00%
228       City of Maricopa Fire Dept.       0.35%       0.00%       0.35%         229       Cave Creek Marshals       0.00%       0.00%       0.00%         231       San Carlos Tribal Police Dept.       0.27%       (0.27%)       0.00%         232       Groom Creek Fire District       0.48%       (0.48%)       0.00%         233       Mount Lemmon Fire District       0.69%       (0.05%)       0.64%	226	Corona De Tucson Fire District	0.43%	0.00%	0.43%
229         Cave Creek Marshals         0.00%         0.00%         0.00%           231         San Carlos Tribal Police Dept.         0.27%         (0.27%)         0.00%           232         Groom Creek Fire District         0.48%         (0.48%)         0.00%           233         Mount Lemmon Fire District         0.69%         (0.05%)         0.64%	227	Golden Shores Fire District	0.48%	(0.07%)	0.41%
231       San Carlos Tribal Police Dept.       0.27%       (0.27%)       0.00%         232       Groom Creek Fire District       0.48%       (0.48%)       0.00%         233       Mount Lemmon Fire District       0.69%       (0.05%)       0.64%	228	City of Maricopa Fire Dept.	0.35%	0.00%	0.35%
232         Groom Creek Fire District         0.48%         (0.48%)         0.00%           233         Mount Lemmon Fire District         0.69%         (0.05%)         0.64%	229	Cave Creek Marshals	0.00%	0.00%	0.00%
233         Mount Lemmon Fire District         0.69%         (0.05%)         0.64%	231	San Carlos Tribal Police Dept.	0.27%	(0.27%)	0.00%
	232		0.48%	(0.48%)	0.00%
234         Yavapai Prescott Tribal Police         0.42%         (0.27%)         0.15%	233	Mount Lemmon Fire District	0.69%	(0.05%)	0.64%
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Employer			UAAL Pmt	Calculated
Number	Employer Name	ER NC%	%	ER Cont.
235	Tohono O'odham Nation Fire Dept.	0.55%	(0.55%)	0.00%
236	Tohono O'odham Nation Police Dept.	0.44%	(0.44%)	0.00%
237	Williamson Valley Fire District	0.38%	0.00%	0.38%
238	Harquahala Fire District	0.42%	0.00%	0.42%
239	Coolidge Fire Dept.	0.44%	(0.04%)	0.40%
242	Central AZ. College Police Dept.	0.40%	(0.22%)	0.18%
243	City of Maricopa Police Dept.	0.31%	(0.02%)	0.29%
244	Oracle Fire District	0.45%	(0.29%)	0.16%
245	Benson Fire Dept.	0.00%	0.00%	0.00%
246	Desert Hills Fire Dept.	0.65%	0.00%	0.65%
247	Queen Creek Fire Dept.	0.25%	0.00%	0.25%
248	Sonoita Elgin Fire Dept.	0.77%	(0.69%)	0.08%
249	Christopher-Kohl's Fire District	0.34%	(0.34%)	0.00%
250	Whetstone Fire District	0.30%	(0.22%)	0.08%
251	Queen Valley Fire District	0.81%	(0.60%)	0.21%
252	Lake Mohave Ranchos Fire District	0.37%	(0.37%)	0.00%
253	Huachuca City Police Dept.	0.64%	(0.64%)	0.00%
254	Palominas Fire District	0.27%	(0.27%)	0.00%
255	Sun Sites Pearce Fire District	0.35%	1.54%	1.89%
256	Ponderosa Fire District	0.32%	(0.07%)	0.25%
257	Timber Mesa Fire and Medical Dist	0.38%	0.00%	0.38%
258	Central AZ Fire and Medical	0.36%	0.00%	0.36%
259	Copper Canyon Fire and Medical	0.42%	0.00%	0.42%
261	Beaver Dam/Littlefield Fire Dist.	0.51%	0.44%	0.95%
262	Blue Ridge Fire District	0.45%	0.17%	0.62%
263	Arizona Fire & Medical Authority	0.39%	(0.02%)	0.37%
264	Taylor Snowlake Fire & Medical	0.00%	0.00%	0.00%
265	Queen Creek Police Dept.	0.17%	0.00%	0.17%
266	Parker Fire Dept.	0.00%	0.00%	0.00%
	TOTAL	0.36%	(0.12%)	0.24%



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

Employer			UAAL	Total	EE	ER
Number	Employer Name	NC%	Pmt %	Cont. %		Cont. %
004	Chandler Fire Dept.	0.23%	0.00%	0.23%	0.12%	0.12%
005	Chandler Police Dept.	0.20%	0.00%	0.20%	0.10%	0.10%
007	Dept. of Public Safety	0.21%	0.00%	0.21%	0.11%	0.11%
012	Glendale Fire Dept.	0.24%	0.00%	0.24%	0.12%	0.12%
013	Glendale Police Dept.	0.18%	0.00%	0.18%	0.09%	0.09%
016	Maricopa County Sheriff's Office	0.20%	0.00%	0.20%	0.10%	0.10%
017	Mesa Fire Dept.	0.25%	0.00%	0.25%	0.13%	0.13%
018	Mesa Police Dept.	0.18%	0.00%	0.18%	0.09%	0.09%
021	Phoenix Fire Dept.	0.24%	0.00%	0.24%	0.12%	0.12%
022	Phoenix Police Dept.	0.18%	0.00%	0.18%	0.09%	0.09%
025	Scottsdale Police Dept.	0.17%	0.00%	0.17%	0.09%	0.09%
027	Tempe Fire Dept.	0.19%	0.00%	0.19%	0.10%	0.10%
028	Tempe Police Dept.	0.18%	0.00%	0.18%	0.09%	0.09%
029	Tucson Fire	0.24%	0.00%	0.24%	0.12%	0.12%
030	Tucson Police	0.18%	0.00%	0.18%	0.09%	0.09%
039	Pima County Sheriff's Dept.	0.21%	0.00%	0.21%	0.11%	0.11%
179	Gila River Fire Dept.	0.34%	0.00%	0.34%	0.17%	0.17%
180	Gila River Police Dept.	0.21%	0.00%	0.21%	0.11%	0.11%
223	Scottsdale Fire Dept.	0.27%	0.00%	0.27%	0.14%	0.14%
	Risk Sharing	0.23%	0.00%	0.23%	0.12%	0.12%
	TOTAL	0.22%	0.00%	0.22%	0.11%	0.11%



