

**EMPLOYEES' RETIREMENT
SYSTEM OF BALTIMORE COUNTY**

**THE FIFTY-SIXTH
ACTUARIAL VALUATION
JUNE 30, 2001**

BUCK CONSULTANTS

One North Franklin, Suite 3500
Chicago, Illinois 60606

November 9, 2001

Board of Trustees
Employees' Retirement System
of Baltimore County
Towson, Maryland

Members of the Board:

Actuarial valuations of the Employees' Retirement System of Baltimore County are performed annually. The results of the latest actuarial valuation of the System, which was prepared as of June 30, 2001, are summarized in this letter.

The valuation reflects the benefits in effect on the valuation date, and was prepared on the basis of the data submitted by the County and the actuarial assumptions as adopted by the Board of Trustees, including a valuation interest rate assumption of $7\frac{7}{8}\%$ per annum, compounded annually.

The actuarial assumptions and methods comply with the parameters set forth in Statement No. 25 of the Governmental Accounting Standards Board.

Financing Objective and Contribution Appropriation

The results of the June 30, 2001 valuation determine the contribution appropriation for the fiscal year ending June 30, 2003.

The financing objective of the System is to:

- (a) fully fund all current costs based on the normal contribution payable determined under the funding method; and
- (b) liquidate the unfunded accrued liability based on accrued liability contributions payable over an amortization period of 20 years.

Assets and Participant Data

The County reported the individual data for members of the System as of the valuation date to the actuary. While we did not verify the data at their source, we did perform tests for internal consistency and reasonability in relation to the data submitted for the previous valuation.

The amount of current assets in the trust fund taken into account in the valuation was based on statements prepared for us by the County.

Actuarial Assumptions and Methods

The rates of separation, salary increase, and mortality after retirement used in the valuation were adopted by the Board of Trustees upon the recommendation of the actuary. An interest rate of $7\frac{7}{8}\%$ was used in the valuation, as adopted for valuation purposes effective June 30, 1993. Included in the valuation report is a schedule, which presents an outline of the actuarial assumptions and methods used to prepare the actuarial valuation results. The most recent study

of the plan's experience, used in developing the current actuarial assumptions, was based on a period from July 1991 to June 1996. The rates of retirement for police and firefighters who can meet the service requirement for the free Joint and 50% spousal benefit on or before age 60 were changed effective June 30, 2001. In our opinion, the actuarial assumptions used in the valuation are, in the aggregate, reasonable.

The actuarial cost method utilized is the entry age normal method. Effective June 30, 2001, all administrative and operating expenses of the ERS will be paid from System assets. As a result, the normal cost includes these expenses.

The valuation assets are determined as the market value less (1) 80% of the net appreciation during the preceding year, (2) 60% of the net appreciation during the second preceding year, (3) 40% of the net appreciation during the third preceding year, and (4) 20% of the net appreciation during the fourth preceding year. Valuation assets are not less than 86% of the market value and not more than 114% of the market value. This asset valuation methodology was adopted effective June 30, 2000.

Funding Adequacy

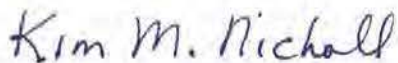
The results of the valuation indicate that the contribution appropriation is adequate to fund the actuarial liabilities on account of all benefits payable under the System, when taken together with member contributions and with the current assets of the System. Included in the valuation report are contribution and funding progress schedules prepared by the actuary.

Financial Results and Membership Data

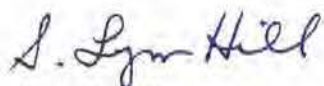
Detailed summaries of the financial results of the valuation and membership data used in preparing the valuation are shown in the valuation report. The actuary prepared supporting schedules and required supplementary information included in the Actuarial, Financial and Statistical Sections of the Comprehensive Annual Financial Report.

To the best of our knowledge, this report is complete and accurate and has been prepared in accordance with generally accepted actuarial principles and practice.

Respectfully submitted,



Kim M. Nicholl, F.S.A.
Consulting Actuary



S. Lynn Hill
Senior Actuarial Manager

Introduction

Presented in this report are the results of the actuarial valuation as of June 30, 2001 for the Employees' Retirement System of Baltimore County.

The principal results are as follows:

- The recommended appropriation for the fiscal year ending June 30, 2003 is \$18,240,994.
- The funded status of the System determined as of June 30, 2001 based on the accrued liability and the actuarial value of assets as of that date, as required by Statement No. 25 of the Governmental Accounting Standards Board, is 107.9%.

The valuation was completed based upon membership and financial data submitted by the County.

Changes Since Last Year

Legislative and Administrative Changes

The firefighters sick leave program was revised effective December 31, 2001 to provide 12 days of sick leave per year, and one month of service credit granted for every 16 days of accumulated unused sick leave.

Effective for retirements on or after December 31, 2001, the police and firefighters will receive a free Joint & 50% spousal benefit, provided they have at least 25 years of actual Baltimore County Police service or at least 30 years of actual Baltimore County Fire service when retiring at Normal Retirement or Disability Retirement.

Effective with the June 30, 2001 valuation, and in accordance with the requirements of Section 23-94 of the Baltimore County Code, all administrative and operating expenses of the ERS will be paid from System assets – the Retirement Expense Fund (REF). Previously, certain expenses were paid from the County's General Fund.

Effective July 1, 2001, \$26,559,158 was transferred from the PRIF account to the Pension Accumulation Fund to cover a 3.4% cost-of-living adjustment for retirees and beneficiaries whose effective date of retirement was on or before July 1, 2000.

Actuarial Assumptions and Methods

Retirement rates for police and firefighters meeting the service requirement for the free Joint & 50% spousal benefit on or before age 60 were changed. Also, the additional administrative expenses to be paid from the REF are recognized in the normal cost calculation, effective June 30 2001. All other actuarial assumptions and methods, outlined in Table 12, are unchanged from last year.

Contribution Appropriation

Section 23-95 of the Code provides that each year the Board of Trustees must certify to the County the amounts, which will become due and payable to each of the funds of the System. The results of the valuation as of June 30, 2001 determine the contribution appropriation for the fiscal year ending June 30, 2003. The recommended contribution appropriation for fiscal 2003 is \$18,240,994.

Reasons for Change in the Contribution Appropriation

The contribution appropriation increased from \$11,174,863 for the fiscal year ending June 30, 2002 to \$18,240,994 for the fiscal year ending June 30, 2003. The increase of \$7,066,131 is due to the following reasons:

— Increase due to asset experience	\$ 3,352,367
— Increase in normal contribution due to change in appropriation payroll	1,886,636
— Increase due to amendment	1,424,892
— Increase due to administrative expenses paid from the System	959,213
— Increase due to other factors including scheduled increase in unfunded accrued liability contributions, and experience losses	<u>(556,977)</u>
— Total	\$ 7,066,131

Summary of Principal Results

Summarized below are the principal financial results for the Employees' Retirement System of Baltimore County based upon the actuarial valuation as of June 30, 2001. Comparable results from the June 30, 2000 valuation are also shown.

Item	June 30, 2001	June 30, 2000
Demographics		
Active Full-time Members		
‣ Number	7,943	7,628
‣ Average Pay	\$ 38,016	\$ 37,102
Active Part-time Members		
‣ Number	1,085	1,303
Suspensions		
‣ Number	87	0
Members on Leave of Absence		
‣ Number	17	25
Retirees and Beneficiaries		
‣ Number	5,557	5,455
‣ Average Annual Allowance	\$ 16,110	\$ 15,490
Terminated Members Entitled to Deferred Allowances		
‣ Number	220	183
‣ Average Deferred Retirement Allowance	\$ 7,098	\$ 6,898
Actuarial Funded Status — GASB No. 25 Disclosure		
‣ Accrued Liability	\$ 1,616,588,483	\$ 1,511,544,211
‣ Actuarial Value of Assets	<u>1,744,066,828</u>	<u>1,689,860,650</u>
‣ Unfunded Accrued Liability	\$ (127,478,345)	\$ (178,316,439)
‣ Funded Ratio	107.9%	111.8%
Recommended Contribution		
Appropriated in Fiscal Year Ending	June 30, 2003	June 30, 2002
‣ Normal		
– Benefits	\$ 26,835,262	\$ 24,814,670
– Administrative	<u>959,213</u>	<u>0</u>
– Total	27,794,475	24,814,670
‣ Accrued Liability	<u>(9,553,481)</u>	<u>(13,639,807)</u>
‣ Grand Total	\$ 18,240,994	\$ 11,174,863

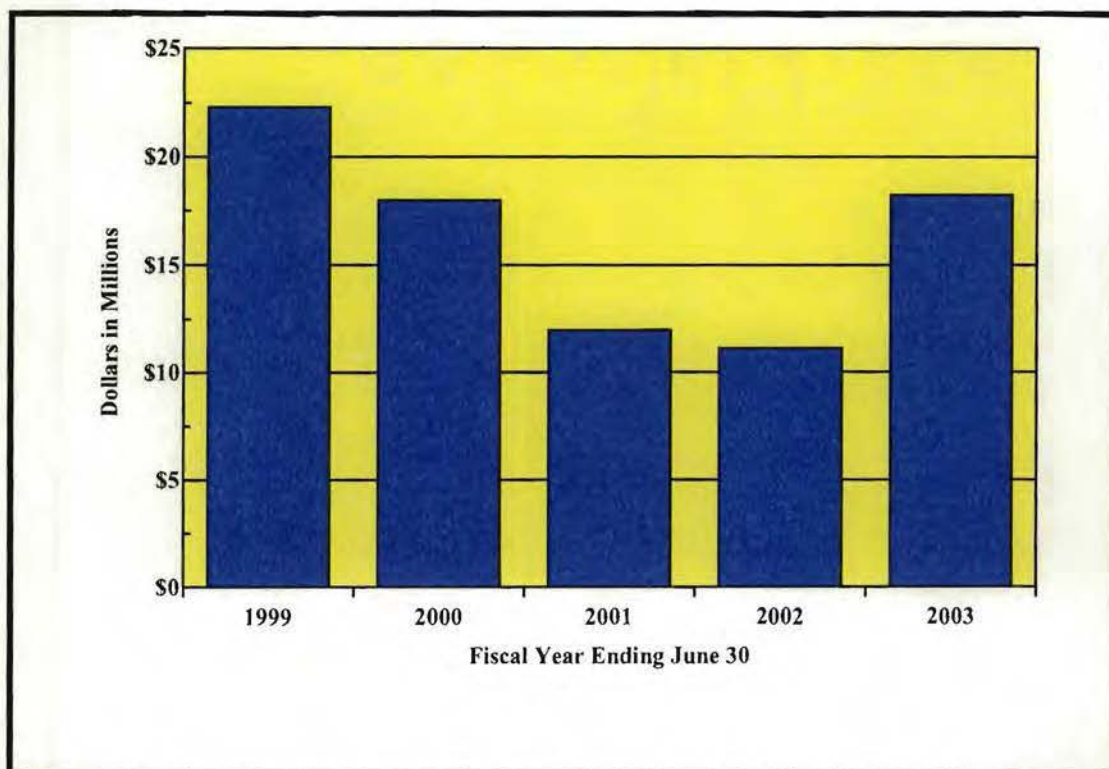
Five-Year History of Principal Financial Results

Five-Year History of Contribution Appropriation

Fiscal Year Ending June 30	Contribution Appropriation
2003	\$ 18,240,994
2002	11,174,863
2001	11,993,888
2000	17,974,997
1999	22,296,119

The following chart shows a five-year history of the contribution appropriation:

Five-Year History of Contribution Appropriation (\$ in Millions)



Actuarial Funded Status — GASB No. 25 Disclosure

Statement No. 25 of the Governmental Accounting Standards Board established reporting standards for the annual financial reports of defined benefit pension plans. The System recognized Statement No. 25 beginning with the June 30, 1996 valuation. The statement requires disclosure of the “schedule of funding progress” and the “schedule of employer contributions” in the System’s financial statements.

The “schedule of funding progress”, presented in Table 8, shows historical trend information about the System’s actuarial value of assets, the actuarial accrued liability and the unfunded actuarial accrued liability. The actuarial funded status is measured by comparing the actuarial value of assets (based on a 5-year moving average market value) with the accrued liability. The accrued liability is the present value of benefits accumulated to date under the System’s funding method and reflects future pay increases for active employees. On this basis, the System’s funded ratio is 107.9% as of June 30, 2001. The funded ratio is based on an actuarial value of assets of \$1,744,066,828 and an accrued liability of \$1,616,588,483.

The “schedule of employer contributions”, presented in Table 9, shows historical trend information about the annual required contributions (ARC) of the employer and the percentage of the ARC contributed to the System. The ARC is equal to the normal cost plus amortization of the unfunded actuarial accrued liability. The maximum period for amortizing the unfunded actuarial accrued liability is 40 years. The maximum amortization period decreases to 30 years in 2006. The employer contributions to the System are equal to the normal cost plus 20-year amortization of the unfunded accrued liability. The System’s financing objectives are based on a 20-year amortization period, which is fiscally sound. The employer contributions to the System are equal to 100% of the ARC.

Reasons for Change in the Funded Ratio

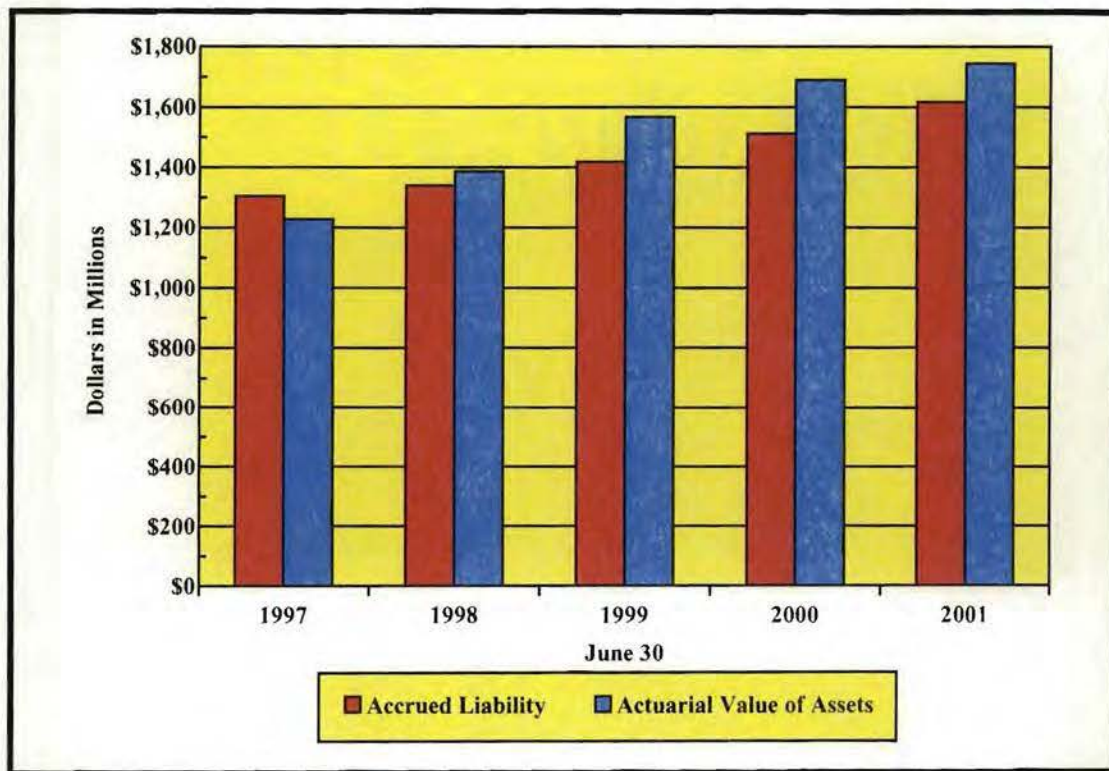
The funded ratio decreased from 111.8% as of June 30, 2000 to 107.9% as of June 30, 2001. The decrease is primarily due to the asset loss and the benefit change for police and firefighters described earlier.

**Five-Year History of
Funded Ratio**
(\$ results reported in thousands)

Valuation as of June 30	Accrued Liability	Actuarial Value of Assets	Unfunded Accrued Liability	Funded Ratio
2001	\$ 1,616,588	\$1,744,066	\$ (127,478)	107.9%
2000	1,511,544	1,689,860	(178,316)	111.8
1999	1,418,527	1,566,992	(148,465)	110.5
1998	1,338,861	1,386,509	(47,648)	103.6
1997	1,303,807	1,227,075	76,732	94.1

The following chart shows a five-year history of the accrued liability and the actuarial value of assets:

Five-Year History of Accrued Liability and Actuarial Value of Assets
(\$ in Millions)



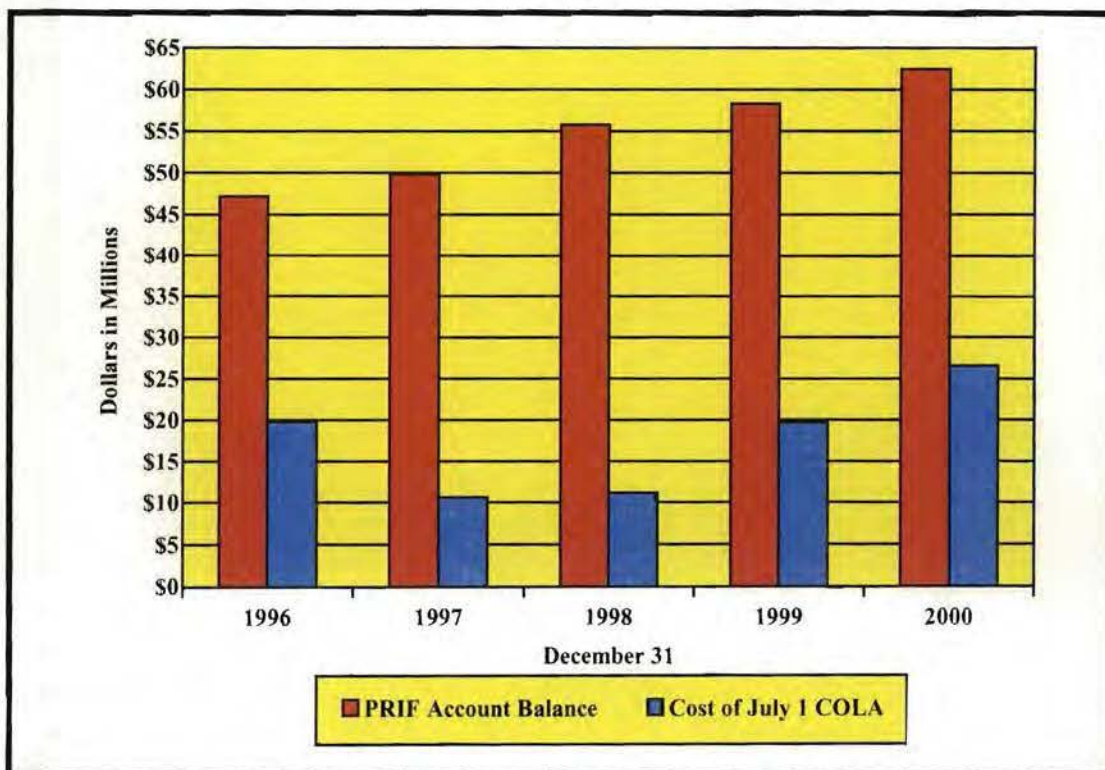
Post Retirement Increase Fund

The Post Retirement Increase Fund (PRIF) is credited with excess investment earnings that are earned during each calendar year. From the PRIF account, cost-of-living adjustments are funded on an annual basis. The cost-of-living adjustments are equal to the annual increase in the consumer price index in December to a maximum of 4%. The maximum PRIF account balance is equal to twice the cost of a 4% COLA. A five year history is shown below.

December 31	PRIF Account Balance	COLA as of July 1 of the Following Year	Cost of July 1 COLA
2000	\$ 62,492,136	3.4%	\$ 26,559,158
1999	58,306,544	2.7	19,678,459
1998	55,736,020	1.6	11,147,204
1997	49,811,592	1.7	10,584,963
1996	47,174,657	3.3	19,821,972

Below is a five-year history of the PRIF Account Balance and cost of July 1 COLA:

Five-Year History of PRIF Account Balance and Cost of July 1 COLA



Rate of Return

The investment return of the trust fund (i.e. total return including both realized and unrealized gains and losses) for fiscal years ending June 30, 1997 through June 30, 2001 is shown below. The return based on the actuarial value of assets used for determining the annual contribution appropriation is also shown.

Fiscal Year Ending June 30	Rate of Return Based on	
	Market Value	Actuarial Value
2001	(5.9)%	6.9%
2000	9.1	14.5
1999	13.7	16.2
1998	17.7	16.3
1997	19.5	13.3

The remainder of the report is comprised of the following sections or schedules:

- Table 1 — Summary of Results of Actuarial Valuation as of June 30, 2001
- Table 2 — Allocation of Recommended Appropriation Payable to the Pension Accumulation Fund for Fiscal 2003
- Table 3 — Summary of Market Value of System Assets as of June 30, 2001
- Table 4 — Derivation of Actuarial Value of Assets as of June 30, 2001
- Table 5 — Determination of Post Retirement Increase Fund as of June 30, 2001
- Table 6 — Analysis of Change in Unfunded Accrued Liability as of June 30, 2001
- Table 7 — Progress Toward Amortization of Unfunded Accrued Liability as of June 30, 2001
- Table 8 — Schedule of Funding Progress - GASB Statement No. 25 Disclosure
- Table 9 — Schedule of Employer Contributions - GASB Statement No. 25 Disclosure
- Table 10 — 10 Year Comparative Summary of Accrued Liability and Actuarial Value of Assets
- Table 11 — 10 Year Comparative Summary of Accrued and Unfunded Accrued Liability
- Table 12 — Description of Actuarial Assumptions and Methods
- Table 13 — Summary of Benefit and Contribution Provisions
- Table 14 — Summary of Membership Data as of June 30, 2001
- Exhibit I — Active Membership Data as of June 30, 2001 - Number and Average Annual Salary
- Exhibit II — Schedule of Active Member Valuation Data
- Exhibit III — Retiree and Beneficiary Membership Data as of June 30, 2001 - Number and Average Annual Allowance
- Exhibit IV — Schedule of Retiree and Beneficiary Data
- Exhibit V — Retirees and Beneficiaries in Pay Status as of June 30, 2001 - Distribution of Members by Type of Retirement
- Exhibit VI — Retirees and Beneficiaries in Pay Status as of June 30, 2001 - Distribution of Members by Option Selected
- Exhibit VII — Detailed Tabulations of the Data

TABLE 1

**SUMMARY OF RESULTS OF ACTUARIAL VALUATION
AS OF JUNE 30, 2001**

Item	General Employees	Police	Firefighters	Correctional Officers	Total
Member Data					
1. Number of Members					
a) Active Members					
i) Full-time					
- Vested	3,615	1,353	833	170	5,971
- Non-vested	<u>1,299</u>	<u>446</u>	<u>171</u>	<u>56</u>	<u>1,972</u>
- Total	4,914	1,799	1,004	226	7,943
ii) Part-time					
- Vested	507	0	0	0	507
- Non-vested	<u>578</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>578</u>
- Total	1,085	0	0	0	1,085
iii) Total	5,999	1,799	1,004	226	9,028
b) Suspensions	71	11	5	0	87
c) Members on Leave of Absence	15	0	2	0	17
d) Retirees and Beneficiaries	4,012	1,018	481	46	5,557
e) Terminated Members Entitled to Deferred Retirement Allowances	<u>212</u>	<u>6</u>	<u>2</u>	<u>0</u>	<u>220</u>
f) Total Membership	10,309	2,834	1,494	272	14,909
2. Annual Compensation					
a) Full-time Actives	\$ 166,521,258	\$ 81,739,776	\$ 45,716,523	\$ 7,981,113	\$ 301,958,670
b) Part-time Actives	<u>21,732,642</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,732,642</u>
c) Total	\$ 188,253,900	\$ 81,739,776	\$ 45,716,523	\$ 7,981,113	\$ 323,691,312
3. Annual Retirement Allowances	\$ 45,915,284	\$ 26,535,467	\$ 16,271,977	\$ 800,734	\$ 89,523,462
4. Annual Deferred Allowances	\$ 1,505,384	\$ 32,623	\$ 23,563	\$ 0	\$ 1,561,570

TABLE 1
SUMMARY OF RESULTS OF ACTUARIAL VALUATION
AS OF JUNE 30, 2001
(Continued)

Item	General Employees	Police	Firefighters	Correctional Officers	Total
Valuation Results					
5. Present Value of Liabilities					
a) Active Members and Members on Leave	\$ 479,055,783	\$ 373,315,388	\$ 212,241,763	\$ 24,365,095	\$ 1,088,978,029
b) Suspensions	319,786	86,634	102,854	0	509,274
c) Retirees and Beneficiaries	419,124,719	285,767,814	173,969,309	9,376,062	888,237,904
d) Terminated Members	8,971,919	177,323	104,682	0	9,253,924
e) Total	<u>\$ 907,472,207</u>	<u>\$ 659,347,159</u>	<u>\$ 386,418,608</u>	<u>\$ 33,741,157</u>	<u>\$ 1,986,979,131</u>
6. Present Value of Future Normal Cost					
a) Members	\$ 82,781,623	\$ 47,052,573	\$ 27,861,743	\$ 3,724,088	\$ 161,420,027
b) Employers	71,307,527	93,074,261	39,189,270	5,399,563	208,970,621
c) Total	<u>\$ 154,089,150</u>	<u>\$ 140,126,834</u>	<u>\$ 67,051,013</u>	<u>\$ 9,123,651</u>	<u>\$ 370,390,648</u>
7. Accrued Liability (5) - (6)	\$ 753,383,057	\$ 519,220,325	\$ 319,367,595	\$ 24,617,506	\$ 1,616,588,483
8. Actuarial Value of Assets	\$ 834,066,237	\$ 535,875,698	\$ 346,806,274	\$ 27,318,619	\$ 1,744,066,828
9. Unfunded Accrued Liability					
a) Total (7) - (8)	\$ (80,683,180)	\$ (16,655,373)	\$ (27,438,679)	\$ (2,701,113)	\$ (127,478,345)
b) Member	2,341,809	2,544,829	0	156,169	5,042,807
c) Employer (a) - (b)	<u>\$ (83,024,989)</u>	<u>\$ (19,200,202)</u>	<u>\$ (27,438,679)</u>	<u>\$ (2,857,282)</u>	<u>\$ (132,521,152)</u>
10. Expected Payroll During Fiscal 2003	\$ 202,750,000	\$ 94,050,000	\$ 51,710,000	\$ 8,840,000	\$ 357,350,000
11. Recommended Fiscal 2003 Employer Contribution					
a) Normal					
i) Benefit	\$ 9,196,344	\$ 11,887,920	\$ 5,098,606	\$ 652,392	\$ 26,835,262
ii) Administrative	544,229	252,453	138,802	23,729	959,213
iii) Total	<u>\$ 9,740,573</u>	<u>\$ 12,140,373</u>	<u>\$ 5,237,408</u>	<u>\$ 676,121</u>	<u>\$ 27,794,475</u>
b) Accrued Liability	(6,441,804)	(1,040,324)	(1,946,563)	(124,790)	(9,553,481)
c) Grand Total	<u>\$ 3,298,769</u>	<u>\$ 11,100,049</u>	<u>\$ 3,290,845</u>	<u>\$ 551,331</u>	<u>\$ 18,240,994</u>
12. Employer Contribution Rate for Fiscal 2003					
a) Normal					
i) Benefit	4.54%	12.64%	9.86%	7.38%	7.51%
ii) Administrative	0.27%	0.27%	0.27%	0.27%	0.27%
iii) Total	4.81%	12.91%	10.13%	7.65%	7.78%
b) Accrued Liability	(3.18%)	(1.11%)	(3.77%)	(1.41%)	(2.68%)
c) Grand Total	1.63%	11.80%	6.36%	6.24%	5.10%

TABLE 2

**ALLOCATION OF RECOMMENDED APPROPRIATION PAYABLE TO
THE PENSION ACCUMULATION FUND FOR FISCAL 2003**

Group	Fiscal 2003 Appropriation Payroll	Benefit Normal Rate ⁽¹⁾	Amount of Employer Contribution			
			Normal		Accrued Liability	Total
			Benefit	Administrative		
Regular County Employees:						
General Employees	\$132,670,000	4.56%	\$6,049,752	\$356,117	(\$4,162,968)	\$2,242,901
Police	94,050,000	12.64%	11,887,920	252,453	(1,040,324)	11,100,049
Firefighters	51,710,000	9.86%	5,098,606	138,802	(1,946,563)	3,290,845
Correctional Officers	8,840,000	7.38%	652,392	23,729	(124,790)	551,331
Total	\$ 287,270,000		\$ 23,688,670	\$771,101	(\$7,274,645)	\$ 17,185,126
Employees of County Agencies:						
Baltimore County Board of Education	61,550,000	4.49%	2,763,595	165,216	(2,001,460)	\$ 927,351
Baltimore County Revenue Authority	2,320,000	4.49%	104,168	6,227	(75,441)	\$ 34,954
Baltimore County Board of Library Trustees	1,070,000	4.49%	48,043	2,872	(34,794)	\$ 16,121
Baltimore County Community Colleges	5,140,000	4.49%	230,786	13,797	(167,141)	\$ 77,442
Total	\$ 70,080,000		\$3,146,592	\$188,112	(\$2,278,836)	\$1,055,868
Grand Total	\$ 357,350,000	7.51%	\$ 26,835,262	\$ 959,213	\$ (9,553,481)	\$ 18,240,994

(1) The benefit normal rate for General Employees in total is 4.54% . The County Agencies Employees' costs are based on a 36-month final average salary, except for the PSNA nurses who have a 12-month final average salary.

TABLE 3

**SUMMARY OF MARKET VALUE OF SYSTEM ASSETS
AS OF JUNE 30, 2001**

Market Value	
1. Market Value of Assets as of June 30, 2000	\$ 1,964,954,244
2. Contributions During Fiscal 2001	
a) Member	\$ 19,631,262
b) Employer	11,993,888
c) Total	\$ 31,625,150
3. Disbursements During Fiscal 2001	\$ 92,029,206
4. Investment Return During Fiscal 2001	
a) Income from Investments	\$ 61,423,018
b) Realized Appreciation	75,874,406
c) Unrealized Depreciation	(241,494,484)
d) Expenses	9,872,517
e) Net Investment Return (a) + (b) + (c) - (d)	\$ (114,069,577)
5. Market Value of Assets as of June 30, 2001 (1) + (2) - (3) + (4)	\$ 1,790,480,611
6. Rate of Return	-5.90%

TABLE 4

**DERIVATION OF ACTUARIAL VALUE OF ASSETS
AS OF JUNE 30, 2001**

1. Market Value of Assets as of June 30, 2001				\$ 1,790,480,611
2. Determination of Deferred Gain (Loss)				
	<u>Year</u>	<u>Realized and Unrealized Appreciation</u>	<u>Percentage Deferred</u>	<u>Deferred Amount</u>
	2001	\$ (165,620,078)	80%	\$ (132,496,062)
	2000	112,813,622	60%	67,688,173
	1999	174,652,088	40%	69,860,835
	1998	<u>206,804,184</u>	20%	<u>41,360,837</u>
	Total	\$ 328,649,816		46,413,783
3. Preliminary Actuarial Value of Assets as of June 30, 2001 (1) - (2)				\$ 1,744,066,828
4. 14% Corridor on Market Value of Assets				
(a) 86% of (1)				\$ 1,539,813,325
(b) 114% of (1)				\$ 2,041,147,897
5. Actuarial Value of Assets as of June 30, 2001 Greater of (3) and (4a), not more than (4b)				\$ 1,744,066,828
6. Rate of Return				6.91%

TABLE 5

**DETERMINATION OF POST RETIREMENT INCREASE FUND
AS OF JUNE 30, 2001**

Item	Amount
1. PRIF Account Balance as of June 30, 2000	\$ 58,306,544
2. Transfer to Pension Accumulation Fund for July 1, 2000 COLA	\$ 19,678,459
3. PRIF Account Balance as of December 31, 2000 before Transfer of Excess Investment Income (1) - (2)	\$ 38,628,085
4. Excess Investment Earnings During Calendar 2000	\$ 66,354,189
5. PRIF Account Balance as of June 30, 2001 before Maximum Limitation (3) + (4)	\$ 104,982,274
6. Maximum Limitation	
a) Cost of 4% COLA as of July 1, 2001	\$ 31,246,068
b) Maximum PRIF Account Balance	
2 * (a)	\$ 62,492,136
7. PRIF Account Balance as of June 30, 2001 Lesser of (5) or (6b)	\$ 62,492,136
8. Excess Investment Earnings Transferred into PRIF Account as of December 31, 2000 (7) - (3)	\$ 23,864,051

TABLE 6

**ANALYSIS OF CHANGE IN UNFUNDED ACCRUED LIABILITY
AS OF JUNE 30, 2001**

Item	Amount
1. Unfunded Accrued Liability at June 30, 2000	\$ (178,316,439)
2. Interest Charge at 7.875% to June 30, 2001	\$ (14,042,421)
3. Contributions Toward Unfunded Accrued Liability	
(a) Employer	\$ (11,476,972)
(b) Member	592,381
(c) Interest Credit at 7.875% to June 30, 2001	(420,458)
(d) Total	\$ (11,305,049)
4. Increase due to Police and Fire Benefit Improvement	\$ 12,823,322
5. Expected Unfunded Accrued Liability at June 30, 2001 (1) + (2) - (3) + (4)	\$ (168,230,489)
6. Actual Unfunded Accrued Liability at June 30, 2001	\$ (127,478,345)
7. Increase (Decrease) from Expected / Actuarial Loss (6) - (5)	\$ 40,752,144

TABLE 7

**PROGRESS TOWARD AMORTIZATION OF
UNFUNDED ACCRUED LIABILITY
AS OF JUNE 30, 2001**

Item	Amount	Amortization Period
Unfunded Accrued Liability		
1. Establishment of Benefits for Correctional Officers	\$ 1,596,545	8.50 years
2. 1992 Retirement Incentive Program	14,871,279	11.50 years
3. Change to 12 Month Average Final Compensation	13,698,087	9.90 years
4. 1993 Change in Asset Valuation Method	(12,256,406)	12.70 years
5. 1993 Change in Assumptions	5,955,180	12.70 years
6. 1994 Change in Firefighter Member Contribution Rate	(1,782,568)	13.60 years
7. 1994 Change in Accidental Disability Benefits	(6,163,504)	13.60 years
8. Firefighter Retirement Incentive Program	10,288,965	13.60 years
9. New January 1, 1999 Firefighter Plan	8,846,310	13.60 years
10. 1995 Change in Normal Retirement Benefits	15,289,471	13.60 years
11. 1995 Change in Accidental Disability Benefits	(4,557,907)	13.60 years
12. 1996 General Employee Retirement Incentive Program	20,626,726	14.60 years
13. 1998 Change in Assumptions per Experience Review	35,468,996	18.00 years
14. 1998 Change to Entry Age Cost Method	(164,602,989)	18.00 years
15. 1999 Change to Survivor Eligibility and Benefit Amount	1,117,973	18.00 years
16. 1999 Actuarial Gain	(96,070,878)	18.00 years
17. 2000 Change in Deputy Sheriffs Benefit Amount	1,241,653	19.00 years
18. 2000 Change in Asset Valuation Method	55,508,470	19.00 years
19. 2000 Actuarial Gain	(80,129,214)	19.00 years
20. 2001 Change in Police and Fire Benefits	12,823,322	20.00 years
21. 2001 Actuarial Loss	40,752,144	20.00 years
22. Total	\$ (127,478,345)	

TABLE 8

**SCHEDULE OF FUNDING PROGRESS
GASB STATEMENT NO. 25 DISCLOSURE**

Valuation as of June 30	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Accrued Liability as a Percentage of Covered Payroll
2001 ⁽¹⁾	\$ 1,744,066,828	\$ 1,616,588,483	\$ (127,478,345)	107.9%	\$ 323,691,312	-39.4%
2000 ⁽²⁾	1,689,860,650	1,511,544,211	(178,316,439)	111.8%	308,851,790	-57.7%
1999	1,566,992,511	1,418,527,276	(148,465,235)	110.5%	282,496,049	-52.6%
1998 ⁽³⁾	1,386,509,211	1,338,860,832	(47,648,379)	103.6%	270,667,111	-17.6%
1997 ⁽⁴⁾	1,227,074,666	1,303,806,772	76,732,106	94.1%	259,735,670	29.5%
1996	1,114,549,586	1,225,845,157	111,295,571	90.9%	251,460,787	44.3%

- (1) Revised Police and Fire retirement rates due to benefit improvements.
- (2) Actuarial asset valuation method changed from 4-year to 5-year moving market average, with a 14% corridor on the market value of assets.
- (3) Cost method changed to Entry Age Normal and assumption changes recommended in 1997 experience study were adopted.
- (4) Net actuarial losses for the fiscal year ending June 30, 1994 were transferred from accrued liability to future normal cost.

TABLE 9

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
GASB STATEMENT NO. 25 DISCLOSURE**

Year Ended June 30	Annual Required Contribution	Percentage Contributed
2001	\$ 11,993,888	100%
2000	17,974,997	100%
1999	22,296,119	100%
1998	22,261,716	100%
1997	23,634,150	100%
1996	19,638,588	100%

The information presented above was determined as part of the actuarial valuation as of two years prior to the dates indicated (i.e. the contribution determined by the valuation completed as of June 30, 1999 was contributed in the fiscal year ending June 30, 2001). Additional information as of the latest actuarial valuation follows:

Valuation Date:	6/30/2001
Actuarial Cost Method:	Entry Age Normal
Normal Cost Allocation:	Earnings
Aggregation:	Employee Group
-- Regular County General Employees	
-- Employees of County Agencies	
-- Police	
-- Firefighters	
-- Correctional Officers	
Amortization Method:	Level percent closed
Remaining Amortization Period:	18 Years
Asset Valuation Method:	5-year smoothed market
Actuarial Assumptions:	
- Investment Rate of Return *	7.875%
- Projected Salaried Increases *	3.25 - 7.75%
- Cost-of-Living Adjustments **	none
* Includes Inflation at:	4.00%
** Increases equal to the CPI up to a maximum of 4% are granted only if sufficient reserves have accumulated in the Post Retirement Increase Fund.	

TABLE 10
SOLVENCY TEST
10 YEAR COMPARATIVE SUMMARY OF ACCRUED LIABILITY
AND ACTUARIAL VALUE OF ASSETS

Valuation as of June 30	Accrued Liability For:			Actuarial Value of Assets	Portion of Accrued Liability Covered by Actuarial Value of Assets		
	(A)	(B)	(C)		(A)	(B)	(C)
	Active Member Contributions	Retirees and Beneficiaries	Active Member Employer Financed				
2001 ⁽¹⁾	\$ 247,121,190	\$ 888,237,904	\$ 481,229,389	\$ 1,744,066,828	100.0%	100.0%	100.0%
2000 ⁽²⁾	230,386,737	844,563,160	436,594,314	1,689,860,650	100.0%	100.0%	100.0%
1999 ⁽³⁾	216,630,554	796,268,960	405,627,762	1,566,992,511	100.0%	100.0%	100.0%
1998 ⁽⁴⁾	200,848,781	758,578,074	379,433,977	1,386,509,211	100.0%	100.0%	100.0%
1997 ⁽⁵⁾	185,328,076	675,102,012	443,376,684	1,227,074,666	100.0%	100.0%	82.7%
1996 ⁽⁶⁾	168,766,131	631,040,099	426,038,927	1,114,549,586	100.0%	100.0%	73.9%
1995 ⁽⁷⁾	165,399,710	556,307,455	397,168,176	1,031,249,798	100.0%	100.0%	77.9%
1994 ⁽⁸⁾	156,372,843	493,348,347	387,721,304	964,208,661	100.0%	100.0%	81.1%
1993 ⁽⁹⁾	142,540,558	458,886,773	347,860,511	920,027,534	100.0%	100.0%	91.6%
1992 ⁽¹⁰⁾	131,357,789	401,194,287	348,323,738	846,394,969	100.0%	100.0%	90.1%

- (1) Change in benefits and retirement rates for Police and Firefighters.
- (2) Change in benefits for Deputy Sheriffs. The actuarial asset valuation method was changed from a 4-year to a 5-year moving market average with a 14% corridor on the market value of assets.
- (3) Revise survivor benefits and eligibility - Section 23 - 59 of the Code.
- (4) Cost method changed to Entry Age Normal and assumption changes recommended in 1997 experience study were adopted.
- (5) Net actuarial losses for the fiscal year ending June 30, 1994 were transferred from accrued liability to future normal cost.
- (6) Council Bills 209-95 and 27-96 contain a Retirement Incentive Program for Regular County General Employees. This program provided an increased benefit amount for retirements effective January 1 thru February 29, 1996. Creditable service was increased with unused sick leave and average final compensation was increased by 5%.
- (7) Council Bill 91-95 increased the service retirement benefit (a) for all correctional officers, and (b) for Police and Firefighters who retire with more than 20 years of service. The bill also restructured accidental disability benefits for police and increased lump sum death benefits for Pay Schedule II employees.
- (8) Accidental disability benefits were modified for General and Correctional Employees as of December 18, 1993. Effective July 1, 1994 the member contribution rate for Firefighters was increased 2.95% for all members on pay schedule V, and 4.75% for members on pay schedule VIII who elect to be covered by the Early Retirement Incentive Program or the new retirement provisions. Effective July 1, 1994 accidental disability benefits for firefighters were reduced. An Early Retirement Incentive Program was offered to eligible Firefighters who retire effective December 31, 1994. The member contribution rate for Firefighters was reduced by 1% effective April 1, 1995 and by an additional .6% July 1, 1995. Effective January 1, 1999 new retirement provisions will go into effect for Firefighters. Net Actuarial losses for the fiscal year ending June 30, 1994 were added to the Accrued Liability.
- (9) The assumed interest rate was decreased from 8% to 7.875% for the June 30, 1993 valuation. The effective rate of salary increase was decreased from 6% to 5.75%. The actuarial asset valuation method was changed from a 5-year to a 4-year moving market average.
- (10) The Retirement Incentive Program, which provided enhanced benefits, was in effect for members who retired from November 5, 1991 through January 31, 1992.

TABLE 11**10 YEAR COMPARATIVE SUMMARY OF ACCRUED
AND UNFUNDED ACCRUED LIABILITY**

Valuation as of June 30	Accrued Liability	Actuarial Value of Assets	Assets as a Percent of Accrued Liability	Unfunded Accrued Liability	Active Member Payroll	Unfunded as % of Member Payroll
2001 ⁽¹⁾	\$ 1,616,588,483	\$ 1,744,066,828	100.00%	\$ (127,478,345)	\$ 323,691,312	-39.4%
2000 ⁽²⁾	1,511,544,211	1,689,860,650	100.00%	(178,316,439)	308,851,790	-57.7%
1999 ⁽³⁾	1,418,527,276	1,566,992,511	100.00%	(148,465,235)	282,496,049	-52.6%
1998 ⁽⁴⁾	1,338,860,832	1,386,509,211	100.00%	(47,648,379)	270,667,111	-17.6%
1997 ⁽⁵⁾	1,303,806,772	1,227,074,666	94.11%	76,732,106	259,735,670	29.5%
1996 ⁽⁶⁾	1,225,845,157	1,114,549,586	90.92%	111,295,571	251,460,787	44.3%
1995 ⁽⁷⁾	1,118,875,341	1,031,249,798	92.17%	87,625,543	261,532,431	33.5%
1994 ⁽⁸⁾	1,037,442,494	964,208,661	92.94%	73,233,833	246,970,987	29.7%
1993 ⁽⁹⁾	949,287,842	920,027,534	96.92%	29,260,308	243,192,393	12.0%
1992 ⁽¹⁰⁾	880,875,814	846,394,969	96.09%	34,480,845	249,469,635	13.8%

- (1) Change in benefits and retirement rates for Police and Firefighters.
- (2) Change in benefits for Deputy Sheriffs. The actuarial asset valuation method was changed from a 4-year to a 5-year moving market average with a 14% corridor on the market value of assets.
- (3) Revise survivor benefits and eligibility - Section 23 - 59 of the Code.
- (4) Cost method changed to Entry Age Normal and assumption changes recommended in 1997 experience study were adopted.
- (5) Net actuarial losses for the fiscal year ending June 30, 1994 were transferred from accrued liability to future normal cost.
- (6) Council Bills 209-95 and 27-96 contain a Retirement Incentive Program for Regular County General Employees. This program provided an increased benefit amount for retirements effective January 1 thru February 29, 1996. Creditable service was increased with unused sick leave and average final compensation was increased by 5%.
- (7) Council Bill 91-95 increased the service retirement benefit (a) for all correctional officers, and (b) for Police and Firefighters who retire with more than 20 years of service. The bill also restructured accidental disability benefits for police and increased lump sum death benefits for Pay Schedule II employees.
- (8) Accidental disability benefits were modified for General and Correctional Employees as of December 18, 1993. Effective July 1, 1994 the member contribution rate for Firefighters was increased 2.95% for all members on pay schedule V, and 4.75% for members on pay schedule VIII who elect to be covered by the Early Retirement Incentive Program or the new retirement provisions. Effective July 1, 1994 accidental disability benefits for firefighters were reduced. An Early Retirement Incentive Program was offered to eligible Firefighters who retire effective December 31, 1994. The member contribution rate for Firefighters was reduced by 1% effective April 1, 1995 and by an additional .6% July 1, 1995. Effective January 1, 1999 new retirement provisions will go into effect for Firefighters. Net Actuarial losses for the fiscal year ending June 30, 1994 were added to the Accrued Liability.
- (9) The assumed interest rate was decreased from 8% to 7.875% for the June 30, 1993 valuation. The effective rate of salary increase was decreased from 6% to 5.75%. The actuarial asset valuation method was changed from a 5-year to a 4-year moving market average.
- (10) The Retirement Incentive Program, which provided enhanced benefits, was in effect for members who retired from November 5, 1991 through January 31, 1992.

TABLE 12**DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS****ASSUMPTIONS**

Interest Rate: $7\frac{7}{8}\%$ per annum, compounded annually (adopted as of June 30, 1993 effective for the fiscal 1995 contribution).

Salary Increase: Effective annual average of $5\frac{1}{4}\%$ for Police and Firefighters and $4\frac{3}{4}\%$ for all other employees. 4% of each increase is attributable to inflation, while the remainder is due to merit or seniority (adopted as of June 30, 1998 effective for the fiscal 2000 contribution). Representative values are as follows:

Age	Annual Rates of Salary Increase	
	Other than Police and Firefighters	Police and Firefighters
25	7.75%	7.50%
30	6.50	6.25
35	5.50	5.25
40	5.00	4.75
45	4.50	4.25
50	4.00%	3.75%
55	3.50	3.25
60	3.50	3.25
65	3.50	3.25

Future Expenses: The assumed interest rate is net of the anticipated future administrative expenses of the fund. All administrative and operating expenses of the ERS are included in the normal cost effective with the June 30, 2001 actuarial valuation.

Loading or Contingency Reserves: None.

TABLE 12**DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**

(continued)

Illustrative Rates of Separation from Service (adopted as of June 30, 1998):

Age	Withdrawal			Disability		Death	
	Refund Before 10 Years of Service	Refund After 10 Years of Service	Termination Benefit After 10 Years of Service	Ordinary	Accidental	Ordinary	Accidental
Employees Other Than Police and Firefighters							
20	14.50%			.05%	.025%	.070%	.002%
25	7.50			.07	.025	.068	.001
30	5.75	2.25%	.40%	.12	.050	.065	.001
35	5.50	2.15	.40	.20	.050	.076	.001
40	5.50	2.05	.40	.35	.075	.102	.002
45	5.50	1.95	.45	.50	.125	.151	.003
50	4.00	1.85	.50	.70	.150	.235	.006
55	3.00	1.75	.50	.85	.175	.387	.009
59	2.60	1.67	.50	.85	.225	.643	.014
60				.85	.225	.735	.015
65				.85	.225	1.408	.024
69				.85	.225	2.233	.035
Police							
20	2.50%			.055%	.240%	.070%	.016%
25	1.30			.055	.300	.068	.024
30	1.20	.75%	.258%	.066	.360	.065	.032
35	.80	.50	.158	.250	.510	.076	.048
40	.60	.30	.097	.250	.870	.102	.072
45	.60	.30	.055	.250	1.650	.151	.104
50	.40	.30	.030	.350	3.030	.235	.168
54	.28	.30	.010	1.110	4.800	.346	.248
55				1.300	5.400	.387	.280
59				1.300	8.700	.643	.480
Firefighters							
20	2.50%			.055%	.180%	.070%	.016%
25	1.30			.055	.225	.068	.024
30	1.20	.75%	.258%	.066	.270	.065	.032
35	.80	.50	.158	.250	.382	.076	.048
40	.60	.30	.097	.250	.522	.102	.072
45	.60	.30	.055	.250	.990	.151	.104
50	.40	.30	.030	.350	1.818	.235	.168
54	.28	.30	.010	1.110	2.956	.346	.248
55				1.300	3.240	.387	.280
59				1.300	3.640	.643	.480

TABLE 12

DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS
(continued)

Illustrative Rates of Retirement (adopted as of June 30, 1998)

Age	Early Retirement	Normal Retirement		
	General Employees	Other than Police and Firefighters	Police*	Firefighters*
40			10.78%	
41			10.84	
42			10.89	
43			10.95	
44			10.99	12.00%
45		13.00%	11.06	12.00
46		13.00	11.14	12.00
47		13.00	11.25	12.00
48		13.00	11.38	12.00
49		13.00	11.51	12.00
50		13.00	11.65	10.25
51		13.00	11.83	10.40
52		13.00	12.04	10.58
53		13.00	12.29	10.80
54		13.00	12.57	11.05
55	12.35%	13.00	22.70	19.89
56	3.90	13.00	20.93	18.32
57	2.60	13.00	11.60	10.10
58	4.16	13.00	11.85	10.31
59	5.85	13.00	12.25	10.65
60		13.00	100.00	100.00
61		14.95		
62		27.19		
63		19.39		
64		21.99		
65		35.64		
66		30.31		
67		28.75		
68		27.19		
69		25.89		
70		100.00		

* Members meeting the service requirement for the free Joint & 50% spousal benefit (free J&S) by age 60 are assumed to retire at 90% of the rates shown prior to eligibility for the free J&S and at the rates shown after eligibility for the benefit. Members not qualifying for this benefit are assumed to retire at the rates shown.

TABLE 12**DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**

(continued)

Death After Retirement: The 1995 George B. Buck Mortality Table with ages set forward one year was used for service retirements and dependent beneficiaries. Special mortality tables are used for disability retirements. Illustrative rates are as follows (adopted as of June 30, 1998):

Age	Annual Rates of Mortality Among:				
	Service Pensioners		Disability Pensioners		
	All Members		Other than Police and Firefighters		Police and Firefighters
	Males	Females	Males	Females	
40	.102%	.062%	2.322%	1.732%	3.786%
45	.151	.099	2.444	1.842	2.643
50	.235	.155	2.635	2.020	2.434
55	.387	.226	2.939	2.299	2.637
60	.735	.360	3.417	2.740	3.046
65	1.408	.779	4.166	3.431	3.704
70	2.485	1.562	5.340	4.515	4.726
75	4.176	2.566	7.157	6.193	6.319
80	6.934	4.195	9.920	8.770	8.758

Marital Status: For Firefighters and Police, 90% of active members are assumed to be married. For all other employees, 90% of active males and 50% of active females are assumed to be married. In all cases it is assumed that the male spouse is three years older than the female spouse.

Credit for Unused Sick Leave: For members entitled to receive credit for unused sick leave, it was assumed that each member will accumulate such credit as follows:

Supervisory, management and confidential (SMC) members, other than firefighters	¾ year
Firefighters including SMC members	1 year
Employees other than Police and Firefighters, excluding SMC members	½ year
Police	½ year

TABLE 12**DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**

(continued)

METHODS

Actuarial Cost Method: Entry Age Normal. Changes in benefits and assumptions and gains or losses are amortized over 20 years as a level percentage of payroll. (Adopted as of June 30, 1998)

Asset Valuation Method: The valuation assets are determined as the market value less (1) 80% of the net appreciation during the preceding year, (2) 60% of the net appreciation during the second preceding year, (3) 40% of the net appreciation during the third preceding year, and (4) 20% of the net appreciation during the fourth preceding year. Valuation assets are not less than 86% of the market value and not more than 114% of the market value. (Adopted as of June 30, 2000)

Liability Due to Assets in Post Retirement Increase Fund: Liabilities for retirees and beneficiaries include the value of assets in the Post Retirement Increase Fund.

Payroll Growth: 3% per annum, compounded annually.

DATA

The valuation was based on members of the System as of June 30, 2001 and does not take into account future members. All census data was supplied by the County and was subject to reasonable consistency checks. Asset data was supplied by the County.

TABLE 13**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**

Groups	Members who are general employees, correctional officers and deputy sheriffs are included in Groups 1, 2, and 3. Members who are police officers and firefighters are included in Group 4.
Benefit Basis for General Employees	<p>1/55 basis includes general employees who became members on and after January 1, 1961 and those members as of December 31, 1960 who elected to make increased contributions.</p> <p>1/60 basis includes general employees who were members as of December 31, 1960 and who did not elect to make increased contributions.</p> <p>1/40 basis includes general employees who have been appointed department heads for at least 2 years.</p>
Average Final Compensation	Based on the highest paid 12 consecutive months for general SMC (including department heads and other eligible employees) correctional officers SMC, and deputy sheriffs SMC who elected the option, general AFSCME, police SMC, police FOP, general BCFPE and PSNA, correctional officers BCFPE, deputy sheriffs BCFPE, firefighter SMC, and firefighter IAFF. For all other general employees, and police cadets, the average annual compensation for the three highest paid consecutive years of service.
Creditable Service Amount	Creditable service consists of membership service, purchased military service, service rendered prior to the establishment of the retirement system, and credit for unused sick leave, except as specified below.

TABLE 13**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)

Exclusions Military service is excluded from creditable service when determining whether police officers, correctional officers, or deputy sheriffs have satisfied the 20 year eligibility requirement for the normal retirement allowance. It is included when determining the amount of the allowance.

In determining eligibility for benefits, credit for unused sick leave is counted only for purposes of meeting the 30-year service requirement for most general employees, or the age 50 requirement for firefighters.

In determining the amount of benefits, credit for unused sick leave is counted only for purposes of the normal retirement allowance for all members or the early retirement allowance for general employees who are SMC members.

Credit for Unused Sick Leave One month of service is credited for each 22 complete days of unused sick leave. One additional month is granted if fractional days of sick leave total 11 or more days. Firefighters will receive 12 days of sick leave per year after December 31, 2001, and one month of service credit will be granted for every 16 days of accumulated unused sick leave.

SUMMARY OF BENEFITS

Normal Retirement Allowance Members are entitled to receive an annual allowance which consists of a) an annuity consisting of a benefit which is actuarially equivalent to member contributions accumulated with interest at 5%; and b) a pension, which together with the annuity provides the total annual allowance.

General employees:

Eligibility Age 60, or completion of 30 years of creditable service regardless of age.

TABLE 13**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)

Amount	The total annual allowance is equal to the Benefit Basis times average final compensation times years of creditable service.
 <u>Police:</u>	
Eligibility	Age 55, or completion of 20 years of creditable service regardless of age. Mandatory retirement at age 60, except for extensions approved by the Board.
Amount	If less than 20 years of creditable service, the total annual allowance is equal to 1/50 times average final compensation times years of creditable service. If 20 or more years of creditable service, the total annual allowance is equal to 50% of average final compensation, plus 2% of average final compensation for each year of creditable service in excess of 20 years.
 <u>Firefighters:</u>	
Eligibility	Age 55, or age 50 and completion of 20 years of creditable service, or completion of 25 years of creditable service regardless of age. Mandatory retirement at age 60, except for extensions approved by the Board. A member on pay schedule VIII must make a formal election to receive the benefit described here. If the election is not made, such member will continue to receive benefits based on eligibility conditions and formula in effect prior to January 1, 1999.
Amount	The total annual allowance is equal to 1/40 times average final compensation times years of service up to 20 years, plus 1/50 times average final compensation times years of creditable service in excess of 20 years.

TABLE 13**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)**Correctional officers:**

Eligibility Age 60, or completion of 20 years of creditable service regardless of age.

Amount If less than 20 years of creditable service, the total annual allowance is equal to 1/50 times average final compensation times years of creditable service.

If 20 or more years of creditable service, the total annual allowance is equal to 50% of average final compensation, plus 1% of average final compensation for each year of creditable service in excess of 20 years.

Deputy Sheriffs:

Eligibility Age 60, or completion of 20 years of creditable service regardless of age.

Amount If less than 20 years of creditable service, the total annual allowance is equal to 1/55 times average final compensation times years of creditable service.

If 20 or more years of creditable service, the total annual allowance is equal to 50% of average final compensation, plus 1% of average final compensation for each year of creditable service in excess of 20 years.

Early Retirement Allowance

Eligibility Age 55 and completion of 20 years of creditable service for general employees. Not applicable to police, correctional officers, firefighters, or deputy sheriffs.

TABLE 13**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)

Amount The accrued normal retirement allowance deferred to normal retirement age. A member may elect to receive an immediate benefit equal to the accrued normal retirement benefit reduced by $\frac{5}{12}$ of 1% for each month the benefit commencement date precedes normal retirement date.

Discontinued Service Benefit

Eligibility Service discontinued through no fault of the member or through failure of re-election or re-appointment after age 50 and completion of 20 years of creditable service or completion of 25 years of creditable service.

Amount In lieu of the withdrawal of accumulated contributions, a member may elect to receive the ordinary disability allowance that would have been payable had the member retired on an ordinary disability retirement. The additional cost in excess of the member's accumulated contributions is payable by the County.

Ordinary Disability Retirement Benefit

Eligibility Completion of 5 years of creditable service and disabled due to causes not the result of an accident in the performance of duty.

Amount The total annual allowance for general employees, correctional officers, and deputy sheriffs is equal to the Benefit Basis (as defined for general employees) times average final compensation times years of creditable service. For police and firefighters, the total allowance is equal to $\frac{1}{50}$ times average final compensation times years of creditable service up to 25, plus $\frac{1}{55}$ times average final compensation times years of creditable service in excess of 25.

TABLE 13**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)

The minimum allowance for general employees, correctional officers, and deputy sheriffs is $\frac{1}{4}$ of average final compensation increased by $\frac{1}{55}$ of such compensation for each year of service in excess of 5 years to a maximum of $\frac{1}{3}$ of average final compensation. For police and firefighters the minimum is $\frac{1}{2}$ of average final compensation. The allowance is never greater than the member would have received had service continued to normal retirement age.

If the member is eligible for normal or early retirement, the member may elect to receive that benefit in lieu of the Ordinary Disability Retirement Benefit.

Accidental Disability Benefit

Eligibility

Totally and permanently incapacitated for duty as the natural and proximate result of an accident occurring while in the actual performance of duty at some definite time and place, without willful negligence on the part of the member, which permanently incapacitates the member for further performance of duty. In the case of police and firefighters, an impairment as a direct result of the actual performance of duties with the County which permanently incapacitates the member for further performance of the duties of the member's job classification.

Amount

For police and firefighters, a total annual allowance which is equal to 50% of average final compensation, plus $\frac{1}{55}$ for firefighters and $\frac{1}{50}$ for police, times average final compensation times years of creditable service in excess of 20. If the member has suffered severe impairment, the benefit will not be less than $66\frac{2}{3}\%$ of average final compensation. If the member has suffered dismemberment or paralysis, the benefit will not be less than 75% of average final compensation. For other employee groups, an annuity, which is the actuarial equivalent of, accumulated contributions, plus a pension of $\frac{2}{3}$ of average final compensation.

TABLE 13

SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS
(Continued)

Ordinary Death Benefit

Eligibility Death in service due to causes not the result of an accident in the performance of duty.

Amount Return of member's accumulated contributions plus, if member had one or more years of service, 50% of annual earnable compensation at death (100% of such compensation in the case of pay schedule II employees, and certain supervisory, managerial and confidential merit employees under pay Schedule VI and pay Schedule XII).

Survivor Annuity

Eligibility Ordinary death in service while eligible for normal retirement, or after completion of 15 years of creditable service.

Amount Surviving spouse or minor receives the option 2 allowance which would have been payable had member retired just prior to death and elected such option. Spouse may elect ordinary death benefit in lieu of spouse annuity. Minimum benefit of 25% of average final compensation plus an annuity equal to the actuarial equivalent of accumulated contributions.

Free Joint & 50% Spousal Benefit

Eligibility For police and firefighters. Service Retirement or Disability Retirement with at least 25 years of actual Baltimore County Police service or 30 years of actual Baltimore County Fire service. Credit for accumulated unused sick leave, military service or Police Cadet service does *not* count toward the 25 or 30 year requirement, nor does transfer service from within or outside of Baltimore County. This benefit change takes effect with retirements that occur on or after December 31, 2001.

TABLE 13**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)

Amount	A Joint & 50% Option (Option 3) with the member's spouse as the designated beneficiary may be elected at retirement at no cost to the member. That is, a member who meets the eligibility requirements and elects this option will receive the maximum monthly pension for his or her lifetime, and upon the member's death the member's spouse will receive one-half of the member's monthly pension for the spouse's remaining lifetime.
Accidental Death Benefit	
Eligibility	Death as a result of injuries sustained in line of duty.
Amount	In lieu of any other benefit, (i) a pension of 66-2/3% of average final compensation in the case of general employees, correctional officers, and deputy sheriffs, and 100% of annual earnable compensation at death in the case of police or firefighters, plus (ii) an annuity which is the actuarial equivalent of accumulated contributions. If no widow, benefit is paid to children until age 18 or if no children to dependent parents.
Other Death Benefit	
Eligibility	Ordinary death for police or firefighters after 2 or more years of service.
Amount	In lieu of any other benefit, the surviving spouse or minor may elect an allowance of 25% of average final compensation plus an annuity equal to the actuarial equivalent of accumulated contributions.
Supplementary Benefit	
Payments	At the discretion of the County.
Eligibility	For those employees who became members prior to July 1, 1965:

TABLE 13**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)

Amount	Supplementary payment not to exceed \$25 a month if member had less than 10 years of service, or \$50 a month if member had 10 or more years of service, but total allowance not to exceed \$100 a month.
Eligibility	For those employees who became members on and after July 1, 1965:
Amount	Amount to bring normal retirement allowance without option up to \$50 per annum per year of creditable service not in excess of 30 years.
Return of Contributions	Upon withdrawal prior to retirement, accumulated contributions are returned. Interest is credited on a member's contributions at the rate of 5% per annum compounded annually.
Termination Benefit	
Eligibility	5 years of service and member does not elect a refund of his accumulated contributions.
Amount	The accrued normal retirement allowance commencing at age 60 for general employees and correctional officers, and at age 55 for members who are police and firefighters.
Optional Allowances	A member can elect a retirement allowance of equivalent actuarial value in one of the six optional forms described below.
	Option 1. Refund of accumulated contributions at retirement less annuity payments.
	Option 2. 100% joint and survivorship allowance.
	Option 3. 50% joint and survivorship allowance.

TABLE 13**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)

Option 4. Some other benefit of equivalent actuarial value.

Option 5. 100% joint and survivor allowance, with further provision that in the event the retired member becomes divorced from the designated beneficiary, or if the designated beneficiary predeceases the retired member, the reduced retirement allowance payable to the retired member will increase to the amount that would be payable had no option been chosen.

Option 6. 50% joint and survivor allowance, with further provision that in the event the retired member becomes divorced from the designated beneficiary, or if the designated beneficiary predeceases the retired member, the reduced allowance payable to the retired member will increase to the amount that would be payable had no option been chosen.

CONTRIBUTIONS**By Members**

General employees who enter the System on or after January 1, 1961, and members who are police, firefighters, correctional officers, or deputy sheriffs, contribute to individual accounts at a rate computed to produce an annuity for a male of 92.35% of 1/120 of the average final compensation for each year of membership service upon retirement at age 60. General employees who became members prior to January 1, 1961 contribute at lower rates. Appointed department heads, as defined in Section 23-36, and other members who satisfy the conditions set forth in Section 23-38(7), pay an additional rate on account of the higher benefit provided to them.

TABLE 13

SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS
(Continued)

Effective July 1, 1994, all members who were firefighters on pay schedule V contributed an additional 2.95% of payroll to fund the 1994 retirement window and the improved retirement benefits that become effective January 1, 1999. Effective May 1, 1996 this additional rate was reduced to 1.95%. The County funds the remaining cost.

Effective July 1, 1994, members who were firefighters on pay schedule VIII who elected to receive improved benefits during the 1994 retirement window or after December 31, 1998, contributed an additional 4.75% of payroll. Effective July 1, 1995 this additional rate dropped to 2.95% of payroll, and effective May 1, 1996 it was reduced to 1.95%. The County funds the remaining cost.

Effective July 1, 1988, an additional contribution rate of 1.00% of payroll was payable by all members who were police, in order to provide for the cost of increased benefits. The County funds the remaining cost.

Additional member contributions are payable to the Annuity Savings Fund by members who are general employees, police, correctional officers, and deputy sheriffs, to provide for the cost of determining benefits based on average final compensation during the highest 12 consecutive months. The additional rates are as follows:

General AFSCME Members (effective 7/1/92)

Total Increase		Percentage of Total Increase Payable by Members			
Normal Cost	Accrued Liability	FY 93	FY 94	FY 95	FY 96+
.50%	.63%	100%	85%	70%	50%

The County funds the remaining cost. Accrued liability contributions end 6/30/2012.

TABLE 13

SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS
(Continued)

General, Correctional and Deputy Sheriff SMC Members
(effective 7/1/91)

Total Increase		Percentage of Total Increase Payable by Members				
Normal Cost	Accrued Liability	FY 92	FY 93	FY 94	FY 95	FY 96+
.50%	1.15%	80%	60%	40%	20%	0%

The County funds the remaining cost. Accrued liability contributions end 6/30/2011.

General and Deputy Sheriff BCFPE and PSNA Members
(effective 7/1/91)

Total Increase		Percentage of Total Increase Payable by Members			
Normal Cost	Accrued Liability	FY 92	FY 93	FY 94	FY 95+
.50%	.63%	100%	85%	70%	50%

The County funds the remaining cost. Accrued liability contributions end 6/30/2011.

Correctional BCFPE Members (effective 7/1/91)

Total Increase		Percentage of Total Increase Payable by Members			
Normal Cost	Accrued Liability	FY 92	FY 93	FY 94	FY 95+
.60%	.62%	100%	85%	70%	50%

The County funds the remaining cost. Accrued liability contributions end 6/30/2011.

Police FOP Members (effective 7/1/92)

Total Increase		Percentage of Total Increase Payable by Members			
Normal Cost	Accrued Liability	FY 93	FY 94	FY 95	FY 96+
.91%	1.03%	100%	85%	70%	50%

TABLE 13

SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS
(Continued)

The County funds the remaining cost. Accrued liability contributions end 6/30/2012.

Police SMC Members (effective 7/1/91)

Total Increase		Percentage of Total Increase Payable by Members					
Normal Cost	Accrued Liability	7/91-12/91	1/92-6/92	FY 93	FY 94	FY 95	FY 96+
.72%	.88%	0%	85%	75%	65%	60%	0%

The County funds the remaining cost. Accrued liability contributions end 6/30/2011.

By County

Supplementary benefits and discontinued service pensions are on a pay-as-you-go basis. All other benefits payable by the County are funded on a reserve basis.

SPECIAL PROVISIONS FOR MEMBERS
ELECTING THE COUNTY COUNCIL OPTION

Eligibility Service as an elected or appointed councilperson, or County Executive, and election of the County Council option, for which the member makes the required contributions (presently 13.85% of compensation).

SUMMARY OF BENEFITS

Service Retirement Allowance

Eligibility Completion of 16 years of service or attainment of age 55 with 4 or more years of service.

Amount 1/20 of average final compensation multiplied by years of service not in excess of 20.

TABLE 13**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)**Deferred Service Retirement****Allowance**

Eligibility Completion of 4 years of service and election to leave accumulated contributions in System.

Amount Accrued service retirement allowance commencing at age 55.

Death Benefit

Eligibility Death in service where no spouse's benefit is paid.

Amount Refund of accumulated contributions. In addition, if member has 1 or more years of service a lump sum payment of 50% of annual earnable compensation at death.

Spouse's Benefit

Eligibility Ordinary death in service while eligible for normal retirement, or after completion of 15 years of creditable service.

Amount Surviving spouse or minor receives the option 2 allowance which would have been payable had member retired just prior to death and elected such option. Spouse may elect ordinary death benefit in lieu of spouse annuity. Minimum benefit of 25% of average final compensation plus an annuity equal to the actuarial equivalent of accumulated contributions.

Return of Contributions

Upon termination prior to retirement, accumulated contributions are refunded.

Optional Forms of Benefit

Same as for other members of System.

CONTRIBUTIONS

By Members 13.85% of compensation.

By County To fund benefits payable by the County on a reserve basis.

TABLE 13**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)**POST RETIREMENT INCREASES IN ALLOWANCE**

Post-retirement increases, which are related to the annual increase in the CPI-U as of each December 31, are granted commencing as of the following July 1 to retired members (regardless of the provisions of the System under which they retired) who have been on the retired roll for more than 12 months, provided that there are sufficient excess investment earnings in the Post Retirement Increase Fund to cover the actuarial reserves for such increases. The retirement allowances of eligible retired members are increased by an amount equal to the increase in the CPI-U, not to exceed 4%.

TABLE 14

SUMMARY OF MEMBERSHIP DATA AS OF JUNE 30, 2001

ACTIVE MEMBERS

Item	Total
Number of Members	
---- Regular County General	3,515
---- County Agency General	2,484
---- Police	1,799
---- Firefighters	1,004
---- Correctional Officers	<u>226</u>
Total	9,028
Annual Salaries	
---- Regular County General	\$ 123,810,922
---- County Agency General	64,442,978
---- Police	81,739,776
---- Firefighters	45,716,523
---- Correctional Officers	<u>7,981,113</u>
Total	\$ 323,691,312
Average Age	
---- Regular County General	46.0
---- County Agency General	47.2
---- Police	36.4
---- Firefighters	40.4
---- Correctional Officers	<u>39.5</u>
Total	43.6
Average Vesting Service	
---- Regular County General	12.1
---- County Agency General	11.3
---- Police	12.1
---- Firefighters	15.0
---- Correctional Officers	<u>10.0</u>
Total	12.1

TABLE 14
SUMMARY OF MEMBERSHIP DATA AS OF JUNE 30, 2001
 (Continued)

ACTIVE GENERAL EMPLOYEES
BENEFIT BASIS

Group	Number	Annual Salaries
Full - time Regular County		
---- 1/55 Basis	2,829	\$ 103,815,986
---- 1/40 Basis	<u>30</u>	<u>2,480,997</u>
Total	2,859	\$ 106,296,983
Part - time Regular County		
---- 1/55 Basis	641	\$ 16,543,326
---- 1/40 Basis	<u>7</u>	<u>591,648</u>
Total	648	\$ 17,134,974
County Council Option	8	\$ 378,965
Total Regular County	3,515	\$ 123,810,922
Full - time County Agency		
---- 1/55 Basis	2,046	\$ 59,736,771
---- 1/40 Basis	<u>1</u>	<u>108,539</u>
Total	2,047	\$ 59,845,310
Part - time County Agency		
---- 1/55 Basis	437	\$ 4,597,668
---- 1/40 Basis	<u>0</u>	<u>0</u>
Total	437	\$ 4,597,668
Total County Agency	2,484	\$ 64,442,978
Grand Total	5,999	\$ 188,253,900

TABLE 14**SUMMARY OF MEMBERSHIP DATA AS OF JUNE 30, 2001**

(Continued)

RETIREES AND BENEFICIARIES

Item	Number	Annual Allowance	Average Allowance
Service and Discontinued Service Retirements			
-- Regular County General	1,844	\$ 27,191,630	\$ 14,746
-- County Agency General	1,326	10,419,393	7,858
-- Police	610	16,150,677	26,477
-- Fire	344	12,252,522	35,618
-- Correctional Officers	<u>35</u>	<u>653,006</u>	<u>18,657</u>
Subtotal	4,159	\$ 66,667,228	\$ 16,030
Disability Retirements			
-- Regular County General	240	\$ 3,545,783	\$ 14,774
-- County Agency General	178	1,731,747	9,729
-- Police	355	9,368,818	26,391
-- Fire	114	3,532,067	30,983
-- Correctional Officers	<u>10</u>	<u>141,901</u>	<u>14,190</u>
Subtotal	897	\$ 18,320,316	\$ 20,424
Beneficiaries			
-- Regular County General	270	\$ 2,348,505	\$ 8,698
-- County Agency General	154	678,226	4,404
-- Police	53	1,015,972	19,169
-- Fire	23	487,388	21,191
-- Correctional Officers	<u>1</u>	<u>5,827</u>	<u>5,827</u>
Subtotal	501	\$ 4,535,918	\$ 9,054
Total			
-- Regular County General	2,354	\$ 33,085,918	\$ 14,055
-- County Agency General	1,658	12,829,366	7,738
-- Police	1,018	26,535,467	26,066
-- Fire	481	16,271,977	33,829
-- Correctional Officers	<u>46</u>	<u>800,734</u>	<u>17,407</u>
Grand Total	5,557	\$ 89,523,462	\$ 16,110

EXHIBIT I

**ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2001
NUMBER AND AVERAGE ANNUAL SALARY**

GENERAL EMPLOYEES

AGE	SERVICE									TOTAL	
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +		
Under 25	127 \$19,686	1 \$26,347									128 \$19,738
25 - 29	197 \$24,180	30 \$28,089	1 \$28,386								228 \$24,713
30 - 34	239 \$27,093	109 \$32,785	65 \$32,400	3 \$27,978							416 \$29,420
35 - 39	292 \$22,566	124 \$31,600	227 \$34,414	93 \$33,990	10 \$37,607						746 \$29,299
40 - 44	300 \$23,669	162 \$30,286	246 \$35,118	190 \$38,049	156 \$38,209	19 \$38,974					1,073 \$32,224
45 - 49	285 \$24,595	157 \$29,185	207 \$33,331	198 \$36,840	195 \$42,751	136 \$41,800	10 \$44,973				1,188 \$33,886
50 - 54	224 \$27,089	138 \$29,417	174 \$30,628	142 \$34,057	151 \$39,967	109 \$45,383	42 \$46,788	4 \$47,591			984 \$33,974
55 - 59	155 \$23,886	99 \$28,251	159 \$32,273	117 \$32,058	113 \$35,276	67 \$40,675	29 \$45,280	12 \$47,088	4 \$43,649		755 \$31,981
60 - 64	40 \$26,574	54 \$27,873	66 \$27,859	63 \$31,698	60 \$35,617	41 \$29,004	18 \$31,802	3 \$43,029			345 \$30,236
Over 64	18 \$15,601	24 \$16,636	30 \$25,135	23 \$23,941	19 \$28,641	12 \$25,932	9 \$31,931	1 \$29,630			136 \$23,214
TOTAL	1,877 \$24,269	898 \$29,633	1,175 \$32,799	829 \$34,865	704 \$38,886	384 \$40,619	108 \$42,479	20 \$45,707	4 \$43,649		5,999 \$31,381

EXHIBIT I

**ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2001
NUMBER AND AVERAGE ANNUAL SALARY
(Continued)**

REGULAR COUNTY GENERAL EMPLOYEES

AGE	SERVICE									TOTAL	
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +		
Under 25	72 \$20,664	1 \$26,347									73 \$20,742
25 - 29	129 \$26,847	11 \$28,913	1 \$28,386								141 \$27,019
30 - 34	158 \$29,992	64 \$35,767	42 \$33,561	2 \$29,268							266 \$31,939
35 - 39	147 \$26,537	74 \$34,982	169 \$36,695	50 \$35,661	3 \$33,082						443 \$32,897
40 - 44	153 \$28,718	74 \$32,675	181 \$37,147	140 \$39,501	79 \$40,804	12 \$43,117					639 \$35,691
45 - 49	164 \$28,132	75 \$35,783	136 \$35,906	144 \$39,212	130 \$45,674	75 \$45,587	6 \$44,869				730 \$37,607
50 - 54	126 \$32,246	51 \$33,986	108 \$33,194	85 \$39,379	105 \$43,262	88 \$47,349	29 \$50,268	2 \$55,690			594 \$38,732
55 - 59	74 \$29,781	45 \$32,381	93 \$34,451	61 \$38,219	60 \$41,516	31 \$53,789	17 \$53,748	7 \$49,633	1 \$44,751		389 \$37,688
60 - 64	24 \$29,184	19 \$30,343	47 \$29,159	32 \$37,067	30 \$40,434	13 \$28,086	6 \$36,110	2 \$50,650			173 \$33,119
OVER 64	5 \$24,024	10 \$17,422	17 \$24,544	11 \$27,928	10 \$31,175	6 \$30,613	7 \$31,069	1 \$29,630			67 \$26,289
TOTAL	1,052 \$28,218	424 \$33,644	794 \$35,041	525 \$38,457	417 \$42,731	225 \$45,864	65 \$47,305	12 \$49,145	1 \$44,751		3,515 \$35,224

EXHIBIT I

**ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2001
NUMBER AND AVERAGE ANNUAL SALARY
(Continued)**

COUNTY AGENCY GENERAL EMPLOYEES

AGE	SERVICE									TOTAL
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +	
Under 25	55 \$18,406									55 \$18,406
25 - 29	68 \$19,119	19 \$27,612								87 \$20,974
30 - 34	81 \$21,438	45 \$28,545	23 \$30,280	1 \$25,398						150 \$24,952
35 - 39	145 \$18,541	50 \$26,596	58 \$27,766	43 \$32,047	7 \$39,546					303 \$24,038
40 - 44	147 \$18,414	88 \$28,278	65 \$29,466	50 \$33,984	77 \$35,546	7 \$31,873				434 \$27,120
45 - 49	121 \$19,801	82 \$23,152	71 \$28,399	54 \$30,516	65 \$36,907	61 \$37,144	4 \$45,128			458 \$27,956
50 - 54	98 \$20,460	87 \$26,739	66 \$26,430	57 \$26,121	46 \$32,445	21 \$37,141	13 \$39,025	2 \$39,492		390 \$26,726
55 - 59	81 \$18,500	54 \$24,810	66 \$29,205	56 \$25,346	53 \$28,212	36 \$29,383	12 \$33,283	5 \$43,526	3 \$43,282	366 \$25,915
60 - 64	16 \$22,658	35 \$26,532	19 \$24,644	31 \$26,156	30 \$30,801	28 \$29,430	12 \$29,648	1 \$27,787		172 \$27,336
Over 64	13 \$12,362	14 \$16,074	13 \$25,908	12 \$20,286	9 \$25,826	6 \$21,251	2 \$34,948			69 \$20,229
TOTAL	825 \$19,233	474 \$26,045	381 \$28,124	304 \$28,661	287 \$33,299	159 \$33,196	43 \$35,184	8 \$40,550	3 \$43,282	2,484 \$25,943

EXHIBIT I

ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2001
NUMBER AND AVERAGE ANNUAL SALARY
(Continued)

POLICE

AGE	SERVICE									TOTAL
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +	
Under 25	157 \$25,833	11 \$36,810								168 \$26,552
25 - 29	168 \$33,294	134 \$39,972	2 \$52,521							304 \$36,364
30 - 34	79 \$33,700	162 \$41,571	94 \$48,332	11 \$50,998						346 \$41,911
35 - 39	20 \$32,877	47 \$41,965	189 \$49,640	133 \$52,310	3 \$55,428					392 \$48,815
40 - 44	11 \$34,738	8 \$41,768	48 \$47,998	111 \$53,375	84 \$57,453	7 \$65,925				269 \$52,908
45 - 49	6 \$38,172	8 \$43,401	13 \$47,340	32 \$51,681	53 \$56,224	77 \$62,961	9 \$69,423			198 \$57,061
50 - 54	4 \$36,736	3 \$47,607	2 \$49,320	13 \$53,051	11 \$54,104	40 \$59,587	23 \$62,653	1 \$76,662		97 \$57,468
55 - 59	1 \$14,530				2 \$56,399	6 \$55,525	9 \$64,668	6 \$60,653		24 \$58,600
60 - 64								1 \$76,716		1 \$76,716
Over 64										
TOTAL	446 \$30,811	373 \$40,998	348 \$48,989	300 \$52,621	153 \$56,733	130 \$61,739	41 \$64,581	8 \$64,662		1,799 \$45,436

EXHIBIT I

**ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2001
NUMBER AND AVERAGE ANNUAL SALARY
(Continued)**

FIREFIGHTERS

AGE	SERVICE									TOTAL
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +	
Under 25	42 \$27,826									42 \$27,826
25 - 29	62 \$28,828	17 \$38,842	1 \$40,776							80 \$31,105
30 - 34	36 \$29,156	35 \$39,647	55 \$44,576	1 \$42,795						127 \$38,833
35 - 39	21 \$29,296	12 \$40,094	102 \$44,052	97 \$48,106	3 \$50,014					235 \$44,281
40 - 44	7 \$28,796	9 \$41,938	49 \$44,585	97 \$49,700	51 \$56,547	1 \$46,792				214 \$49,137
45 - 49	3 \$30,680	4 \$41,675	21 \$45,452	48 \$47,398	55 \$57,566	34 \$58,707	1 \$59,176			166 \$52,468
50 - 54			10 \$45,270	10 \$45,781	25 \$50,789	47 \$56,950	12 \$59,500			104 \$53,566
55 - 59				1 \$42,639	2 \$45,723	10 \$51,869	13 \$57,055	5 \$58,968		31 \$54,495
60 - 64				1 \$42,640		1 \$46,790	1 \$51,394	1 \$51,394		4 \$48,055
Over 64		1 \$44,361								1 \$44,361
TOTAL	171 \$28,739	78 \$39,969	238 \$44,444	255 \$48,424	136 \$55,598	93 \$56,827	27 \$58,011	6 \$57,706		1,004 \$45,534

EXHIBIT I

**ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2001
NUMBER AND AVERAGE ANNUAL SALARY
(Continued)**

CORRECTIONAL OFFICERS

AGE	SERVICE									TOTAL
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +	
Under 25	1 \$23,562									1 \$23,562
25 - 29	14 \$28,866	11 \$32,700								25 \$30,553
30 - 34	19 \$27,379	23 \$34,553	5 \$35,830							47 \$31,789
35 - 39	10 \$28,826	19 \$34,409	17 \$36,883	4 \$43,165	1 \$42,410					51 \$34,983
40 - 44	5 \$29,435	12 \$33,796	7 \$38,429	18 \$39,847	5 \$46,271					47 \$37,667
45 - 49	5 \$30,906	4 \$33,727	5 \$36,120	7 \$38,006	9 \$46,809					30 \$38,579
50 - 54	2 \$27,163	5 \$33,680	3 \$36,373	6 \$41,907	3 \$46,389		1 \$47,900			20 \$38,518
55 - 59				2 \$43,802	1 \$44,621					3 \$44,075
60 - 64				1 \$36,992	1 \$48,277					2 \$42,635
Over 64										
TOTAL	56 \$28,432	74 \$34,014	37 \$36,889	38 \$40,315	20 \$46,355		1 \$47,900			226 \$35,315

EXHIBIT I

ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2001
NUMBER AND AVERAGE ANNUAL SALARY
(Continued)

ALL GROUPS

AGE	SERVICE									TOTAL	
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +		
Under 25	327 \$23,694	12 \$35,938									339 \$24,128
25 - 29	441 \$28,454	192 \$37,598	4 \$43,551								637 \$31,305
30 - 34	373 \$28,706	329 \$37,965	219 \$42,375	15 \$45,847							936 \$35,433
35 - 39	343 \$23,762	202 \$34,781	535 \$41,709	327 \$45,741	17 \$43,224						1,424 \$37,347
40 - 44	323 \$24,246	191 \$31,537	350 \$38,276	416 \$44,933	296 \$46,966	27 \$46,251					1,603 \$38,113
45 - 49	299 \$25,034	173 \$30,237	246 \$35,163	285 \$40,313	312 \$47,769	247 \$50,724	20 \$56,685				1,582 \$38,825
50 - 54	230 \$27,258	146 \$29,937	189 \$31,692	171 \$36,462	190 \$42,311	196 \$51,055	78 \$53,436	5 \$53,405			1,205 \$37,631
55 - 59	156 \$23,826	99 \$28,251	159 \$32,273	120 \$32,342	118 \$35,890	83 \$43,097	51 \$51,703	23 \$53,209	4 \$43,649		813 \$33,670
60 - 64	40 \$26,574	54 \$27,873	66 \$27,859	65 \$31,948	61 \$35,825	42 \$29,427	19 \$32,833	5 \$51,439			352 \$30,641
Over 64	18 \$15,601	25 \$17,745	30 \$25,135	23 \$23,941	19 \$28,641	12 \$25,932	9 \$31,931	1 \$29,630			137 \$23,369
TOTAL	2,550 \$25,804	1,423 \$33,406	1,798 \$37,558	1,422 \$41,188	1,013 \$43,972	607 \$47,625	177 \$49,999	34 \$52,284	4 \$43,649		9,028 \$35,854

EXHIBIT II**SCHEDULE OF ACTIVE MEMBER VALUATION DATA****GENERAL EMPLOYEES**

Valuation as of June 30	Number of Active Members	Valuation Payroll	Average Salary	Percent Increase (Decrease)	CPI % Increase
2001	5,999	\$ 188,253,900	\$ 31,381	1.5%	3.2%
2000	5,938	183,520,218	30,906	7.5%	3.7%
1999	5,847	168,148,206	28,758	4.2%	2.0%
1998	5,809	160,298,745	27,595	4.1%	1.7%
1997	5,761	152,748,208	26,514	1.2%	2.3%
1996	5,706	149,489,934	26,199	0.6%	2.8%
1995	6,094	158,638,741	26,032	6.1%	3.0%
1994	6,110	149,920,562	24,537	1.3%	2.5%
1993	6,123	148,307,506	24,221	-1.9%	3.0%
1992	6,361	157,029,157	24,686	0.8%	3.1%

POLICE

Valuation as of June 30	Number of Active Members	Valuation Payroll	Average Salary	Percent Increase (Decrease)	CPI % Increase
2001	1,799	\$ 81,739,776	\$ 45,436	8.2%	3.2%
2000	1,777	74,594,530	41,978	9.8%	3.7%
1999	1,712	65,427,248	38,217	2.8%	2.0%
1998	1,665	61,880,233	37,165	3.2%	1.7%
1997	1,627	58,598,679	36,016	2.6%	2.3%
1996	1,562	54,812,005	35,091	-3.8%	2.8%
1995	1,518	55,358,661	36,468	7.8%	3.0%
1994	1,476	49,927,732	33,826	-2.6%	2.5%
1993	1,395	48,462,567	34,740	2.8%	3.0%
1992	1,441	48,678,634	33,781	0.7%	3.1%

EXHIBIT II**SCHEDULE OF ACTIVE MEMBER VALUATION DATA**
(Continued)**FIREFIGHTERS**

Valuation as of June 30	Number of Active Members	Valuation Payroll	Average Salary	Percent Increase (Decrease)	CPI % Increase
2001	1,004	\$ 45,716,523	\$ 45,534	5.1%	3.2%
2000	987	42,753,238	43,316	5.1%	3.7%
1999	1,009	41,600,617	41,230	-0.5%	2.0%
1998	1,002	41,537,511	41,455	1.7%	1.7%
1997	1,013	41,294,241	40,764	0.7%	2.3%
1996	992	40,164,569	40,488	-0.9%	2.8%
1995	1,000	40,868,637	40,869	6.1%	3.0%
1994	1,062	40,923,641	38,535	2.2%	2.5%
1993	1,081	40,744,403	37,691	3.0%	3.0%
1992	1,057	38,675,550	36,590	1.7%	3.1%

CORRECTIONAL OFFICERS

Valuation as of June 30	Number of Active Members	Valuation Payroll	Average Salary	Percent Increase (Decrease)	CPI % Increase
2001	226	\$ 7,981,113	\$ 35,315	1.3%	3.2%
2000	229	7,983,804	34,864	10.5%	3.7%
1999	232	7,319,978	31,552	2.6%	2.0%
1998	226	6,950,622	30,755	0.1%	1.7%
1997	231	7,094,542	30,712	1.9%	2.3%
1996	232	6,994,279	30,148	0.8%	2.8%
1995	223	6,666,392	29,894	4.2%	3.0%
1994	216	6,199,052	28,699	0.1%	2.5%
1993	198	5,677,917	28,676	2.6%	3.0%
1992	182	5,086,294	27,947	1.3%	3.1%

EXHIBIT II**SCHEDULE OF ACTIVE MEMBER VALUATION DATA**
(Continued)**ALL GROUPS**

Valuation as of June 30	Number of Active Members	Valuation Payroll	Average Salary	Percent Increase (Decrease)	CPI % Increase
2001	9,028	\$ 323,691,312	\$ 35,854	3.7%	3.2%
2000	8,931	308,851,790	34,582	7.7%	3.7%
1999	8,800	282,496,049	32,102	3.2%	2.0%
1998	8,702	270,667,111	31,104	3.4%	1.7%
1997	8,632	259,735,670	30,090	1.6%	2.3%
1996	8,492	251,460,787	29,611	0.0%	2.8%
1995	8,835	261,532,431	29,602	6.2%	3.0%
1994	8,864	246,970,987	27,862	0.8%	2.5%
1993	8,797	243,192,393	27,645	0.2%	3.0%
1992	9,041	249,469,635	27,593	0.7%	3.1%

EXHIBIT III - A

**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2001**

NUMBER AND AVERAGE ANNUAL ALLOWANCE

REGULAR COUNTY GENERAL EMPLOYEES

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
Service and Discontinued Service Retirements			
Under 60	285	\$ 6,458,028	\$ 22,660
60 - 64	296	4,746,150	16,034
65 - 69	331	4,658,934	14,075
70 - 74	352	4,926,579	13,996
75 - 79	308	3,879,424	12,596
Over 79	272	2,522,515	9,274
Total	1,844	\$ 27,191,630	\$ 14,746
Disability Retirements			
Under 60	141	\$ 2,058,457	\$ 14,599
60 - 64	40	613,663	15,342
65 - 69	27	447,008	16,556
70 - 74	21	296,000	14,095
75 - 79	11	130,655	11,878
Over 79	0	0	0
Total	240	\$ 3,545,783	\$ 14,774
Beneficiaries			
Under 60	36	\$ 382,137	\$ 10,615
60 - 64	24	217,355	9,056
65 - 69	36	427,488	11,875
70 - 74	48	438,999	9,146
75 - 79	44	398,237	9,051
Over 79	82	484,289	5,906
Total	270	\$ 2,348,505	\$ 8,698
Grand Total	2,354	\$ 33,085,918	\$ 14,055

EXHIBIT III - B**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2001****NUMBER AND AVERAGE ANNUAL ALLOWANCE
(Continued)****COUNTY AGENCY GENERAL EMPLOYEES**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
Service and Discontinued Service Retirements			
Under 60	45	\$ 861,092	\$ 19,135
60 - 64	144	1,600,328	11,113
65 - 69	296	2,595,446	8,768
70 - 74	327	2,479,370	7,582
75 - 79	280	1,775,616	6,341
Over 79	234	1,107,541	4,733
Total	1,326	\$ 10,419,393	\$ 7,858
Disability Retirements			
Under 60	67	\$ 817,821	\$ 12,206
60 - 64	34	296,531	8,722
65 - 69	42	323,648	7,706
70 - 74	20	187,849	9,392
75 - 79	11	81,608	7,419
Over 79	4	24,290	6,073
Total	178	\$ 1,731,747	\$ 9,729
Beneficiaries			
Under 60	8	\$ 40,605	\$ 5,076
60 - 64	10	57,606	5,761
65 - 69	23	135,803	5,904
70 - 74	22	120,853	5,493
75 - 79	43	180,233	4,191
Over 79	48	143,126	2,982
Total	154	\$ 678,226	\$ 4,404
Grand Total	1,658	\$ 12,829,366	\$ 7,738

EXHIBIT III**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2001****NUMBER AND AVERAGE ANNUAL ALLOWANCE
(Continued)****GENERAL EMPLOYEES**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
Service and Discontinued Service Retirements			
Under 60	330	\$ 7,319,120	\$ 22,179
60 - 64	440	6,346,478	14,424
65 - 69	627	7,254,380	11,570
70 - 74	679	7,405,949	10,907
75 - 79	588	5,655,040	9,617
Over 79	506	3,630,056	7,174
Total	3,170	\$ 37,611,023	\$ 11,865
Disability Retirements			
Under 60	208	\$ 2,876,278	\$ 13,828
60 - 64	74	910,194	12,300
65 - 69	69	770,656	11,169
70 - 74	41	483,849	11,801
75 - 79	22	212,263	9,648
Over 79	4	24,290	6,073
Total	418	\$ 5,277,530	\$ 12,626
Beneficiaries			
Under 60	44	\$ 422,742	\$ 9,608
60 - 64	34	274,961	8,087
65 - 69	59	563,291	9,547
70 - 74	70	559,852	7,998
75 - 79	87	578,470	6,649
Over 79	130	627,415	4,826
Total	424	\$ 3,026,731	\$ 7,139
Grand Total	4,012	\$ 45,915,284	\$ 11,444

EXHIBIT III**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2001****NUMBER AND AVERAGE ANNUAL ALLOWANCE
(Continued)****POLICE**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
Service and Discontinued Service Retirements			
Under 60	463	\$ 12,539,390	\$ 27,083
60 - 64	84	2,283,111	27,180
65 - 69	33	746,833	22,631
70 - 74	26	523,982	20,153
75 - 79	4	57,361	14,340
Over 79	0	0	0
Total	610	\$ 16,150,677	\$ 26,477
Disability Retirements			
Under 60	271	\$ 7,017,408	\$ 25,894
60 - 64	45	1,287,896	28,620
65 - 69	24	663,738	27,656
70 - 74	13	384,462	29,574
75 - 79	2	15,314	7,657
Over 79	0	0	0
Total	355	\$ 9,368,818	\$ 26,391
Beneficiaries			
Under 60	31	\$ 630,058	\$ 20,324
60 - 64	9	187,851	20,872
65 - 69	4	59,872	14,968
70 - 74	3	57,400	19,133
75 - 79	4	73,495	18,374
Over 79	2	7,296	3,648
Total	53	\$ 1,015,972	\$ 19,169
Grand Total	1,018	\$ 26,535,467	\$ 26,066

EXHIBIT III**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2001****NUMBER AND AVERAGE ANNUAL ALLOWANCE
(Continued)****FIREFIGHTERS**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
Service and Discontinued Service Retirements			
Under 60	169	\$ 6,468,172	\$ 38,273
60 - 64	122	4,315,548	35,373
65 - 69	36	1,044,537	29,015
70 - 74	15	380,741	25,383
75 - 79	2	43,524	21,762
Over 79	0	0	0
Total	344	\$ 12,252,522	\$ 35,618
Disability Retirements			
Under 60	82	\$ 2,447,167	\$ 29,844
60 - 64	19	709,279	37,330
65 - 69	11	330,281	30,026
70 - 74	2	45,340	22,670
75 - 79	0	0	0
Over 79	0	0	0
Total	114	\$ 3,532,067	\$ 30,983
Beneficiaries			
Under 60	14	\$ 247,816	\$ 17,701
60 - 64	5	133,439	26,688
65 - 69	3	77,318	25,773
70 - 74	1	28,815	28,815
75 - 79	0	0	0
Over 79	0	0	0
Total	23	\$ 487,388	\$ 21,191
Grand Total	481	\$ 16,271,977	\$ 33,829

EXHIBIT III**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2001****NUMBER AND AVERAGE ANNUAL ALLOWANCE
(Continued)****CORRECTIONAL OFFICERS**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
Service and Discontinued Service Retirements			
Under 60	24	\$ 492,930	\$ 20,539
60 - 64	4	73,960	18,490
65 - 69	3	31,652	10,551
70 - 74	4	54,464	13,616
75 - 79	0	0	0
Over 79	0	0	0
Total	35	\$ 653,006	\$ 18,657
Disability Retirements			
Under 60	10	\$ 141,901	\$ 14,190
60 - 64	0	0	0
65 - 69	0	0	0
70 - 74	0	0	0
75 - 79	0	0	0
Over 79	0	0	0
Total	10	\$ 141,901	\$ 14,190
Beneficiaries			
Under 60	1	\$ 5,827	\$ 5,827
60 - 64	0	0	0
65 - 69	0	0	0
70 - 74	0	0	0
75 - 79	0	0	0
Over 79	0	0	0
Total	1	\$ 5,827	\$ 5,827
Grand Total	46	\$ 800,734	\$ 17,407

EXHIBIT III**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2001****NUMBER AND AVERAGE ANNUAL ALLOWANCE
(Continued)****TOTAL ALL GROUPS**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
Service and Discontinued Service Retirements			
Under 60	986	\$ 26,819,612	\$ 27,200
60 - 64	650	13,019,097	20,029
65 - 69	699	9,077,402	12,986
70 - 74	724	8,365,136	11,554
75 - 79	594	5,755,925	9,690
Over 79	506	3,630,056	7,174
Total	4,159	\$ 66,667,228	\$ 16,030
Disability Retirements			
Under 60	571	\$ 12,482,754	\$ 21,861
60 - 64	138	2,907,369	21,068
65 - 69	104	1,764,675	16,968
70 - 74	56	913,651	16,315
75 - 79	24	227,577	9,482
Over 79	4	24,290	6,073
Total	897	\$ 18,320,316	\$ 20,424
Beneficiaries			
Under 60	90	\$ 1,306,443	\$ 14,516
60 - 64	48	596,251	12,422
65 - 69	66	700,481	10,613
70 - 74	74	646,067	8,731
75 - 79	91	651,965	7,164
Over 79	132	634,711	4,808
Total	501	\$ 4,535,918	\$ 9,054
Grand Total	5,557	\$ 89,523,462	\$ 16,110

EXHIBIT IV**SCHEDULE OF RETIREE DATA**

Valuation as of June 30	Added to Rolls		Removed from Rolls		Rolls - End of Year		Percent Increase in Annual Allowances	Average Annual Allowances
	Number	Annual Allowances	Number	Annual Allowances	Number	Annual Allowances		
2001	243	6,596,023	146	1,494,710	5,056	84,987,544	6.4%	16,809
2000	262	6,123,358	135	1,357,132	4,959	79,886,231	6.3%	16,109
1999	204	4,946,501	108	888,864	4,832	75,120,005	5.7%	15,546
1998	157	4,957,724	91	1,189,836	4,736	71,062,368	5.6%	15,005
1997	131	3,390,934	79	1,039,896	4,670	67,294,480	3.6%	14,410
1996	453	9,679,537	87	931,045	4,618	64,943,442	15.6%	14,063

SCHEDULE OF BENEFICIARY DATA

Valuation as of June 30	Added to Rolls		Removed from Rolls		Rolls - End of Year		Percent Increase in Annual Allowances	Average Annual Allowances
	Number	Annual Allowances	Number	Annual Allowances	Number	Annual Allowances		
2001	37	419,643	32	494,356	501	4,535,918	-1.6%	9,054
2000	29	563,656	24	179,812	496	4,610,631	9.1%	9,296
1999	36	493,191	41	278,052	491	4,226,787	5.4%	8,609
1998	35	461,138	26	125,988	496	4,011,648	9.1%	8,088
1997	43	436,423	15	72,552	487	3,676,498	11.0%	7,549
1996	32	302,386	21	104,123	459	3,312,627	6.4%	7,217

SCHEDULE OF RETIREE AND BENEFICIARY DATA

Valuation as of June 30	Added to rolls		Removed from Rolls		Rolls - End of Year		Percent Increase in Annual Allowances	Average Annual Allowances
	Number	Annual Allowances	Number	Annual Allowances	Number	Annual Allowances		
2001	280	7,015,666	178	1,989,066	5,557	89,523,462	5.9%	16,110
2000	291	6,687,014	159	1,536,944	5,455	84,496,862	6.5%	15,490
1999	240	5,439,692	149	1,166,916	5,323	79,346,792	5.7%	14,906
1998	192	5,418,862	117	1,315,824	5,232	75,074,016	5.8%	14,349
1997	174	3,827,357	94	1,112,448	5,157	70,970,978	4.0%	13,762
1996	485	9,981,923	108	1,035,168	5,077	68,256,069	15.1%	13,444

EXHIBIT V**RETIREES AND BENEFICIARIES IN PAY STATUS
AS OF JUNE 30, 2001****DISTRIBUTION OF MEMBERS BY TYPE OF RETIREMENT**

Amount of Monthly Benefit	Number of Retirees	Type of Retirement					
		1	2	3	4	5	6
Deferred	220						220
\$ 1 - \$ 300	727	572	141		11	3	
\$ 301 - \$ 600	1,011	753	152		102	4	
\$ 601 - \$ 900	740	564	72	3	96	5	
\$ 901 - \$ 1,200	546	383	50	45	46	22	
\$ 1,201 - \$ 1,500	481	305	31	49	38	58	
\$ 1,501 - \$ 1,800	418	248	12	46	43	69	
\$ 1,801 - \$ 2,100	404	252	12	28	12	100	
\$ 2,101 - \$ 2,400	333	187	6	41	11	88	
\$ 2,401 - \$ 2,700	260	165	6	23	2	64	
\$ 2,701 - \$ 3,000	202	133	5	6	2	56	
Over \$3,000	<u>435</u>	<u>333</u>	<u>14</u>	<u>23</u>	<u>3</u>	<u>62</u>	
Totals	5,777	3,895	501	264	366	531	220

Type of Retirement

- 1 = Normal retirement for age and/or service
- 2 = Survivor payment - normal, early or disability retirement
- 3 = Discontinued service retirement
- 4 = Ordinary disability retirement
- 5 = Accidental disability retirement
- 6 = Deferred future benefits

EXHIBIT VI

**RETIREES AND BENEFICIARIES IN PAY STATUS
AS OF JUNE 30, 2001**

DISTRIBUTION OF MEMBERS BY OPTION SELECTED

Amount of Monthly Benefit	Number of Retirees	Option Selected								
		M	1	2	3	4	5	6	7	
Deferred	220									220
\$ 1 - \$ 300	727	398	217	30	26			28	28	
\$ 301 - \$ 600	1,011	472	358	46	56			26	53	
\$ 601 - \$ 900	740	341	258	13	51	1		25	51	
\$ 901 - \$ 1,200	546	218	169	25	47	5		20	62	
\$ 1,201 - \$ 1,500	481	226	115	18	43	8		22	49	
\$ 1,501 - \$ 1,800	418	223	84	18	30	11		11	41	
\$ 1,801 - \$ 2,100	404	234	72	8	22	24		9	35	
\$ 2,101 - \$ 2,400	333	204	35	5	18	21		8	42	
\$ 2,401 - \$ 2,700	260	144	35	8	13	31		5	24	
\$ 2,701 - \$ 3,000	202	116	27		6	28		2	23	
Over \$3,000	435	203	59	4	16	106		4	43	
Totals	5,777	2,779	1,429	175	328	235		160	451	220

Option Selected

- M = Maximum. At member's death, all payments cease. Surviving beneficiary will receive pro-rated payment for number of days in final month.
- 1 = Guarantees the return of the member's accumulated contributions and interest less the member's accumulated reserves already paid.
- 2 = Guarantees the same payment to the designated beneficiary for their lifetime.
- 3 = Guarantees one-half the member's payment to the designated beneficiary for their lifetime.
- 4 = Special option calculation performed by actuary.
- 5 = Guarantees same payment to beneficiary, unless beneficiary divorces or predeceases member. Allowance then pops-up to maximum.
- 6 = Guarantees one-half payment to beneficiary, unless beneficiary divorces or predeceases member. Allowance then pops-up to maximum.
- 7 = Deferred future benefits.

EXHIBIT VII

DETAILED TABULATIONS OF THE DATA

TABLE 1

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2001

GENERAL EMPLOYEES

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
18	1	\$ 10,680		
19	8	126,420	1	\$ 21,505
20	11	190,618	3	61,508
21	3	37,356	3	72,902
22	9	196,357	4	79,353
23	19	393,671	11	279,605
24	10	259,248	9	232,249
25	19	444,734	15	374,839
26	22	527,176	13	306,107
27	18	454,343	7	198,700
28	22	608,211	15	439,709
29	29	845,921	19	488,137
30	30	895,758	31	1,396,315
31	40	1,184,031	30	766,109
32	24	801,496	27	769,431
33	44	1,391,512	29	833,583
34	44	1,304,240	36	1,100,374
35	65	2,144,561	43	1,347,512
36	72	2,345,870	56	1,606,735
37	69	2,164,266	58	1,785,488
38	78	2,637,356	53	1,522,763
39	67	2,262,092	59	1,746,687
40	98	3,338,763	60	2,005,508
41	95	3,335,243	64	2,117,522
42	97	3,424,979	66	1,980,605
43	136	5,105,066	79	2,716,264
44	117	4,034,034	99	3,360,300
45	106	3,893,754	84	2,737,606
46	143	5,337,617	80	2,645,034
47	112	4,370,724	77	2,514,933
48	129	5,181,222	79	2,603,056
49	113	4,321,758	73	2,437,015
50	100	3,784,603	69	2,184,631
51	99	3,833,083	63	2,023,546
52	105	4,192,778	70	2,340,447
53	88	3,352,717	56	1,801,061
54	95	3,660,481	75	2,581,625
55	69	2,656,120	65	2,050,141
56	61	2,251,023	65	2,032,430
57	38	1,588,365	58	1,918,863
58	63	2,207,549	76	2,411,540
59	55	1,941,942	61	2,111,529

**THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2001**

GENERAL EMPLOYEES

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
60	45	\$ 1,515,586	41	\$ 1,311,654
61	42	1,392,782	37	1,186,980
62	24	812,952	28	944,707
63	16	543,269	16	570,354
64	14	431,178	13	421,772
65	3	104,811	12	350,643
66	5	106,250	6	169,449
67	8	260,220	5	156,980
68	1	29,640	3	85,896
69	5	144,173	5	194,926
70	3	173,294		
71	2	68,513	1	45,248
72	4	111,975	2	72,434
74	2	43,280		
75	1	50,408	1	31,686
76			2	56,152
77			1	20,496
78	2	72,545		
TOTAL	2,800	\$ 98,898,614	2,114	\$ 67,622,644

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2001

REGULAR COUNTY GENERAL EMPLOYEES

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
19	1	\$ 18,556	1	\$ 21,505
20	3	56,723	3	61,508
21	1	11,961	3	72,902
22	4	79,988	1	24,830
23	8	161,649	8	199,805
24	3	82,923	8	190,715
25	8	203,417	11	287,174
26	8	220,621	11	274,484
27	10	271,146	5	121,975
28	15	475,674	11	338,980
29	15	467,920	12	330,889
30	15	486,163	25	1,191,292
31	21	618,438	21	605,985
32	17	556,422	17	533,815
33	26	842,579	18	551,749
34	23	762,921	22	755,380
35	38	1,315,368	31	1,011,735
36	44	1,539,990	40	1,246,212
37	36	1,153,300	38	1,338,340
38	42	1,560,363	30	906,735
39	41	1,498,926	38	1,230,798
40	64	2,254,689	38	1,346,574
41	57	2,099,032	40	1,521,161
42	52	1,981,466	37	1,318,627
43	80	3,119,894	51	1,955,864
44	69	2,562,410	56	2,138,591
45	65	2,565,194	55	1,967,453
46	86	3,284,216	49	1,784,549
47	70	3,048,812	41	1,550,402
48	84	3,700,718	48	1,752,246
49	73	2,945,911	40	1,457,766
50	60	2,480,133	41	1,447,533
51	65	2,691,335	35	1,317,560
52	70	3,051,655	38	1,406,880
53	53	2,227,631	33	1,159,290
54	58	2,536,992	47	1,762,433
55	34	1,590,206	36	1,303,665
56	33	1,329,825	35	1,243,819
57	20	968,507	32	1,143,614
58	35	1,416,224	33	1,154,850
59	25	1,035,768	32	1,307,192

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2001

REGULAR COUNTY GENERAL EMPLOYEES

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
60	21	\$ 730,194	16	\$ 537,448
61	20	786,604	19	669,030
62	7	289,253	17	618,282
63	8	328,574	11	440,837
64	4	138,075	7	262,373
65	1	50,406	5	171,966
66	1	24,552	3	100,292
67	3	85,061	1	27,131
68			2	59,184
69	2	72,432	4	152,215
70	2	144,934		
71	2	68,513	1	45,248
72	2	71,604	1	34,558
75	1	50,408	1	31,686
78	2	72,545		
TOTAL	1,608	\$ 62,188,821	1,259	\$ 44,487,127

TABLE 1B

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2001

COUNTY AGENCY GENERAL EMPLOYEES

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
18	1	\$ 10,680		
19	7	107,864		
20	8	133,895		
21	2	25,395		
22	5	116,369	3	\$ 54,523
23	11	232,022	3	79,800
24	7	176,325	1	41,534
25	11	241,317	4	87,665
26	14	306,555	2	31,623
27	8	183,197	2	76,725
28	7	132,537	4	100,729
29	14	378,001	7	157,248
30	15	409,595	6	205,023
31	19	565,593	9	160,124
32	7	245,074	10	235,616
33	18	548,933	11	281,834
34	21	541,319	14	344,994
35	27	829,193	12	335,777
36	28	805,880	16	360,523
37	33	1,010,966	20	447,148
38	36	1,076,993	23	616,028
39	26	763,166	21	515,889
40	34	1,084,074	22	658,934
41	38	1,236,211	24	596,361
42	45	1,443,513	29	661,978
43	56	1,985,172	28	760,400
44	48	1,471,624	43	1,221,709
45	41	1,328,560	29	770,153
46	57	2,053,401	31	860,485
47	42	1,321,912	36	964,531
48	45	1,480,504	31	850,810
49	40	1,375,847	33	979,249
50	40	1,304,470	28	737,098
51	34	1,141,748	28	705,986
52	35	1,141,123	32	933,567
53	35	1,125,086	23	641,771
54	37	1,123,489	28	819,192
55	35	1,065,914	29	746,476
56	28	921,198	30	788,611
57	18	619,858	26	775,249
58	28	791,325	43	1,256,690
59	30	906,174	29	804,337

**THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2001**

COUNTY AGENCY GENERAL EMPLOYEES

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
60	24	\$ 785,392	25	\$ 774,206
61	22	606,178	18	517,950
62	17	523,699	11	326,425
63	8	214,695	5	129,517
64	10	293,103	6	159,399
65	2	54,405	7	178,677
66	4	81,698	3	69,157
67	5	175,159	4	129,849
68	1	29,640	1	26,712
69	3	71,741	1	42,711
70	1	28,360		
72	2	40,371	1	37,876
74	2	43,280		
76			2	56,152
77			1	20,496
TOTAL	1,192	\$ 36,709,793	855	\$ 23,135,517

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2001

POLICE

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
18	5	\$ 85,682		
19	6	100,076	1	\$ 18,912
20	12	199,136	3	61,439
21	28	593,697	7	161,970
22	18	561,232	4	133,902
23	33	982,588	5	132,171
24	39	1,219,601	7	210,273
25	30	990,081	12	415,461
26	51	1,804,618	9	335,085
27	62	2,270,891	9	288,693
28	61	2,250,283	14	516,887
29	47	1,827,925	9	354,753
30	66	2,606,616	12	458,790
31	63	2,524,302	11	468,807
32	62	2,518,657	4	178,433
33	55	2,432,481	4	171,166
34	63	2,877,393	6	264,407
35	56	2,696,324	15	701,203
36	76	3,681,645	14	631,587
37	72	3,501,350	14	737,289
38	66	3,294,978	8	365,822
39	58	2,901,878	13	623,276
40	43	2,240,950	7	306,411
41	53	2,776,438	4	182,005
42	40	2,039,394	2	109,329
43	42	2,311,255	12	609,288
44	62	3,404,753	4	252,537
45	40	2,201,720	2	98,639
46	46	2,677,386	5	276,428
47	31	1,652,988	2	102,121
48	37	2,356,638	4	187,855
49	30	1,697,076	1	47,307
50	25	1,399,164	4	218,742
51	17	959,128		
52	25	1,404,739	1	51,468
53	7	480,450	1	85,714
54	17	974,974		
55	9	512,985		
56	6	353,034		
57	4	248,902		
58	4	235,333		
59	1	56,149		
60	1	76,716		
TOTAL	1,569	\$ 71,981,606	230	\$ 9,758,170

**THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2001**

FIREFIGHTERS

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
19	3	\$ 68,020	2	\$ 54,904
20	1	29,477	2	56,219
21	7	187,857	1	27,454
22	4	117,968	7	194,631
23	7	200,470		
24	6	171,005	2	60,672
25	16	474,063	1	31,046
26	8	237,637	5	151,879
27	10	313,573	7	203,497
28	15	467,102		
29	13	428,635	5	180,981
30	19	615,742	8	308,039
31	12	452,914	4	133,458
32	18	688,074	5	190,493
33	22	924,168	6	268,017
34	28	1,147,627	5	203,218
35	37	1,528,308	3	127,348
36	42	1,834,936	3	119,316
37	50	2,272,303	9	383,616
38	43	1,953,688	6	268,853
39	36	1,636,461	6	281,149
40	39	1,885,223	3	137,947
41	37	1,798,484	2	81,089
42	39	1,894,041	6	280,357
43	34	1,715,080	6	272,339
44	44	2,249,164	4	201,522
45	33	1,643,171	1	56,453
46	34	1,787,927	2	89,430
47	37	1,953,962	3	137,917
48	25	1,369,770	1	27,452
49	29	1,581,548	1	62,037
50	31	1,678,232		
51	23	1,282,423	1	46,793
52	18	906,485	1	46,794
53	20	1,089,856		
54	9	454,631	1	65,669
55	6	333,658		
56	9	521,303		
57	9	464,931		
58	4	206,946		
59	3	162,492		
60	3	149,578		
61	1	42,640		
65			1	44,361
TOTAL	884	\$ 40,921,573	120	\$ 4,794,950

TABLE 4

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2001

CORRECTIONAL OFFICERS

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
24			1	\$ 23,562
25	1	\$ 30,401	2	51,330
26	1	30,045		
27	2	62,522	1	32,089
28	6	180,255	4	115,480
29	7	226,282	1	35,417
30	5	156,797	4	107,102
31	8	245,820	2	59,174
32	8	251,048		
33	8	268,585	2	66,957
34	6	215,228	4	123,361
35	5	171,893	5	161,769
36	6	207,455	5	181,552
37	7	260,980	3	93,951
38	4	162,925	4	140,666
39	7	237,825	5	165,107
40	10	361,655	2	70,622
41	10	385,814	3	112,135
42	5	187,094	1	33,766
43	8	320,659	2	72,414
44	5	194,811	1	31,360
45	7	250,747	3	98,167
46	5	220,147	4	141,225
47	3	112,307		
48	3	113,990	1	42,362
49	3	142,610	1	35,805
50	3	130,619	1	35,873
51	2	84,689	1	36,348
52	3	107,251		
53	4	150,333	2	79,849
54	3	110,378	1	35,011
55	1	46,097		
56			1	41,507
59	1	44,621		
60	1	48,277	1	36,992
TOTAL	158	\$ 5,720,160	68	\$ 2,260,953

**THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2001**

GENERAL EMPLOYEES

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
0	196	\$ 4,135,677	161	\$ 4,037,774
1	131	3,689,310	165	4,169,501
2	112	3,189,916	117	3,381,552
3	113	3,390,262	90	2,302,708
4	113	3,519,379	101	2,805,479
NONVESTED:	665	17,924,544	634	16,697,014
5	54	2,040,483	52	1,505,186
6	105	3,313,268	96	3,037,886
7	80	2,800,174	75	2,220,362
8	52	1,618,169	55	1,697,753
9	57	1,959,970	69	2,359,556
10	59	2,157,807	93	3,133,763
11	127	4,262,538	121	3,761,535
12	102	3,575,366	113	3,837,672
13	135	4,751,662	88	3,065,024
14	122	4,371,243	70	2,384,388
15	127	4,831,417	83	2,850,375
16	81	3,055,185	65	2,359,637
17	76	2,679,653	58	2,050,910
18	91	3,420,234	45	1,597,778
19	61	2,304,988	58	2,046,525
20	92	3,527,962	66	2,468,308
21	110	4,231,997	51	2,122,700
22	74	3,116,532	43	1,625,302
23	79	3,278,251	40	1,575,924
24	82	3,620,999	23	821,291
25	70	2,985,581	29	1,111,827
26	66	2,697,231	26	1,048,983
27	55	2,465,759	21	831,025
28	31	1,318,541	12	362,934
29	49	2,112,485	4	196,986
30	28	1,234,894	10	410,969
31	12	446,875	7	214,026
32	10	477,365	1	42,340
33	12	607,685	2	60,489
34	14	682,402	2	62,796

TABLE 5

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2001

GENERAL EMPLOYEES

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
35	9	\$ 371,694	2	\$ 61,380
36	3	157,588		
37	6	323,475		
40	1	57,047		
41	2	84,379		
42	1	33,171		
VESTED:	2,135	80,974,070	1,480	50,925,630
TOTAL	2,800	\$ 98,898,614	2,114	\$ 67,622,644

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2001

REGULAR COUNTY GENERAL EMPLOYEES

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
0	96	\$ 2,333,675	83	\$ 2,629,808
1	67	2,093,621	82	2,320,247
2	65	1,960,228	66	2,019,248
3	70	2,240,745	49	1,423,731
4	44	1,610,439	54	1,740,812
NONVESTED:	342	10,238,708	334	10,133,846
5	22	865,485	31	1,020,278
6	45	1,503,306	42	1,413,460
7	28	1,142,605	36	1,211,462
8	17	588,692	28	1,036,438
9	23	943,180	46	1,644,717
10	46	1,769,529	75	2,554,458
11	73	2,696,719	71	2,347,893
12	74	2,716,689	82	2,860,439
13	96	3,542,693	64	2,290,407
14	81	2,992,360	43	1,530,516
15	94	3,729,541	55	2,026,166
16	40	1,645,119	41	1,557,633
17	52	1,947,833	43	1,599,140
18	59	2,395,189	31	1,190,360
19	36	1,458,382	38	1,517,736
20	49	1,958,555	44	1,730,391
21	58	2,484,491	37	1,622,703
22	46	2,082,505	25	1,036,124
23	48	2,094,484	22	1,013,140
24	54	2,622,619	13	517,015
25	42	2,004,156	15	680,178
26	43	1,926,154	12	581,040
27	40	1,961,147	14	639,376
28	16	790,968	4	155,067
29	23	1,062,295	4	196,986
30	21	971,149	4	214,550
31	4	152,199	1	35,442
32	4	237,931		
33	10	523,354	1	33,777
34	10	539,890	2	62,796

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2001

REGULAR COUNTY GENERAL EMPLOYEES

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
35	4	\$ 185,404	1	\$ 33,593
36	2	119,076		
37	5	251,663		
41	1	44,751		
VESTED:	1,266	51,950,113	925	34,353,281
TOTAL	1,608	\$ 62,188,821	1,259	\$ 44,487,127

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2001

COUNTY AGENCY GENERAL EMPLOYEES

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
0	100	\$ 1,802,002	78	\$ 1,407,966
1	64	1,595,689	83	1,849,254
2	47	1,229,688	51	1,362,304
3	43	1,149,517	41	878,977
4	69	1,908,940	47	1,064,667
NONVESTED:	323	7,685,836	300	6,563,168
5	32	1,174,998	21	484,908
6	60	1,809,962	54	1,624,426
7	52	1,657,569	39	1,008,900
8	35	1,029,477	27	661,315
9	34	1,016,790	23	714,839
10	13	388,278	18	579,305
11	54	1,565,819	50	1,413,642
12	28	858,677	31	977,233
13	39	1,208,969	24	774,617
14	41	1,378,883	27	853,872
15	33	1,101,876	28	824,209
16	41	1,410,066	24	802,004
17	24	731,820	15	451,770
18	32	1,025,045	14	407,418
19	25	846,606	20	528,789
20	43	1,569,407	22	737,917
21	52	1,747,506	14	499,997
22	28	1,034,027	18	589,178
23	31	1,183,767	18	562,784
24	28	998,380	10	304,276
25	28	981,425	14	431,649
26	23	771,077	14	467,943
27	15	504,612	7	191,649
28	15	527,573	8	207,867
29	26	1,050,190		
30	7	263,745	6	196,419
31	8	294,676	6	178,584
32	6	239,434	1	42,340
33	2	84,331	1	26,712
34	4	142,512		

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2001

COUNTY AGENCY GENERAL EMPLOYEES

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
35	5	\$ 186,290	1	\$ 27,787
36	1	38,512		
37	1	71,812		
40	1	57,047		
41	1	39,628		
42	1	33,171		
VESTED:	869	29,023,957	555	16,572,349
TOTAL	1,192	\$ 36,709,793	855	\$ 23,135,517

TABLE 6

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2001

POLICE

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
0	75	\$ 1,191,810	14	\$ 239,393
1	73	2,361,749	16	471,628
2	75	2,479,260	9	293,636
3	77	2,779,271	14	504,751
4	73	2,677,510	20	742,681
NONVESTED:	373	11,489,600	73	2,252,089
5	113	4,378,100	14	531,839
6	75	3,031,599	12	479,886
7	98	4,198,422	20	836,934
8	25	1,107,988	7	330,973
9	9	396,415		
10	34	1,614,258	10	462,047
11	38	1,835,451	8	381,665
12	74	3,669,045	12	600,954
13	61	2,968,217	12	614,301
14	87	4,327,195	12	575,030
15	80	4,111,541	12	590,880
16	58	3,053,107	7	357,499
17	43	2,252,591	4	194,930
18	30	1,619,778	3	147,760
19	57	3,087,456	6	370,837
20	25	1,402,323	3	154,399
21	35	1,978,373	8	421,600
22	34	1,920,640	2	102,122
23	19	1,062,970		
24	24	1,426,922	3	210,804
25	27	1,610,816		
26	31	1,995,032	2	141,621
27	19	1,147,805		
28	28	1,706,142		
29	23	1,424,692		
30	17	1,121,040		
31	9	624,459		
32	4	241,035		
33	8	472,341		
34	3	188,959		

TABLE 6

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2001

POLICE

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
35	3	\$ 194,138		
36	2	134,146		
37	2	132,864		
41	1	56,146		
VESTED:	1,196	60,492,006	157	7,506,081
TOTAL	1,569	\$ 71,981,606	230	\$ 9,758,170

TABLE 7

**THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2001**

FIREFIGHTERS

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
0	25	\$ 679,866	19	\$ 525,539
1	28	748,769	5	130,542
2	56	1,605,475	11	322,345
3	3	81,634		
4	19	648,311	5	171,952
NONVESTED:	131	3,764,055	40	1,150,378
5	1	33,075	1	37,940
6	22	836,607	12	479,368
8	27	1,089,598	15	641,006
10	11	493,275	4	176,224
11	44	1,904,805	3	140,379
12	58	2,543,523	8	368,601
13	42	1,846,856	4	185,675
14	53	2,418,978	11	499,273
15	79	3,665,608	6	273,947
16	48	2,307,906	5	236,492
17	11	553,309	1	46,792
18	76	3,768,177	4	197,031
19	24	1,249,470	1	49,438
20	30	1,585,428		
21	33	1,817,221	1	56,454
22	30	1,755,322	2	128,246
23	27	1,494,154		
24	12	658,777	1	65,669
25	25	1,424,745	1	62,037
26	17	955,450		
27	24	1,337,077		
28	8	479,968		
29	18	1,025,669		
30	2	119,012		
31	10	582,625		
32	6	320,664		
33	4	246,913		
34	5	297,072		
35	4	203,284		
36	1	71,504		
37	1	71,446		
VESTED:	753	37,157,518	80	3,644,572
TOTAL	884	\$ 40,921,573	120	\$ 4,794,950

TABLE 8

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2001

CORRECTIONAL OFFICERS

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
0	10	\$ 256,053	11	\$ 284,836
1	4	117,861	2	51,388
2	6	180,349	3	80,888
3	7	209,480	3	89,889
4	8	258,980	2	62,455
NONVESTED:	35	1,022,723	21	569,456
5	12	370,101	4	127,630
6	9	297,007	4	134,161
7	14	488,654	6	211,030
8	9	307,663	6	214,404
9	5	197,214	5	169,194
10	7	257,798	2	74,402
11	2	71,657	1	36,697
12	9	329,206	3	112,513
13	3	113,189	6	220,843
14	2	76,636	2	71,946
15	11	434,175	5	187,049
16	3	112,559		
17	5	202,720	1	41,507
18	6	260,726		
19	6	245,488	1	47,759
20	8	338,359		
21	3	144,873		
22	1	49,697	1	42,362
23	1	42,524		
24	6	309,291		
31	1	47,900		
VESTED:	123	4,697,437	47	1,691,497
TOTAL	158	\$ 5,720,160	68	\$ 2,260,953

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001**

REGULAR COUNTY GENERAL EMPLOYEES

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
43	2	\$ 32,106	1	\$ 12,402
44	1	20,488		
45	4	69,386		
46	7	124,229	2	32,630
47	5	96,968	3	45,206
48	10	169,387	3	56,138
49	7	119,109	2	35,352
50	10	207,564	2	33,184
51	13	305,300	1	19,706
52	12	259,012	6	124,325
53	24	599,217	9	194,243
54	19	528,265	8	149,686
55	20	531,237	5	120,620
56	15	369,086	3	42,311
57	24	525,949	6	99,895
58	29	735,801	7	157,119
59	18	498,605	7	143,502
60	23	442,846	16	122,036
61	23	431,485	18	165,493
62	34	923,634	27	226,235
63	46	1,121,819	32	343,984
64	40	631,276	37	337,342
65	29	530,083	20	141,833
66	45	785,209	25	248,751
67	36	728,228	37	418,424
68	29	589,032	43	367,598
69	35	530,683	32	319,093
70	42	728,108	36	329,505
71	44	825,660	30	247,011
72	37	876,642	39	366,601
73	31	528,276	36	276,823
74	26	445,872	31	302,081
75	36	627,225	29	203,252
76	37	629,196	25	285,676
77	23	335,938	47	359,651
78	33	576,158	22	212,858

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

REGULAR COUNTY GENERAL EMPLOYEES

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
79	24	\$ 326,846	32	\$ 322,624
80	31	446,917	24	162,900
81	16	139,837	21	157,536
82	17	287,882	18	134,153
83	17	189,711	11	72,670
84	16	150,214	7	61,506
85	9	111,122	8	41,197
86	5	32,204	10	91,527
87	5	70,121	10	54,259
88	3	26,180	6	40,231
89	9	55,428	5	36,049
90	2	20,436	4	14,655
91	4	32,868	3	21,763
92	2	10,203	2	10,602
93	1	3,268	1	9,933
94			2	18,926
95	1	14,480		
96			1	1,628
99			1	2,109
TOTAL	1,031	\$ 19,396,796	813	\$ 7,794,834

OPTION

1	247	\$ 4,470,971	333	\$ 2,892,102
2	84	1,168,025	8	102,892
3	137	2,232,647	19	191,808
4	57	2,100,004	6	120,680
5	58	734,044	16	108,792
6	158	2,914,038	60	701,446
M	<u>290</u>	<u>5,777,067</u>	<u>371</u>	<u>3,677,114</u>
	1,031	\$ 19,396,796	813	\$ 7,794,834

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001**

COUNTY AGENCY GENERAL EMPLOYEES

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
46			1	\$ 20,632
47	1	\$ 24,481		
48	1	16,400		
49	3	73,645	1	11,193
50	2	65,071	1	18,704
51	1	18,636		
52	1	27,897		
53	6	154,919		
54	4	94,096		
55	1	15,661	1	4,394
56	5	152,302	1	9,728
57	2	44,334	2	19,622
58	3	33,888	3	31,037
59			5	24,452
60	9	137,608	12	109,429
61	10	147,682	9	52,195
62	11	177,756	17	137,869
63	13	193,524	21	179,090
64	21	308,989	21	156,186
65	22	182,374	35	246,439
66	22	206,437	32	224,670
67	21	287,722	46	396,758
68	24	279,439	37	257,577
69	21	193,997	36	320,033
70	30	276,981	43	295,972
71	28	227,715	35	239,932
72	15	171,195	36	232,567
73	15	142,908	45	267,721
74	35	397,795	45	226,584
75	25	223,612	37	172,486

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

COUNTY AGENCY GENERAL EMPLOYEES

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
76	19	\$ 131,325	35	\$ 172,517
77	22	194,420	45	235,688
78	20	157,457	27	115,391
79	22	269,122	28	103,598
80	15	88,221	16	89,616
81	21	172,438	24	88,651
82	14	86,610	16	47,424
83	13	57,318	6	23,121
84	9	70,660	8	19,261
85	15	73,221	12	29,842
86	8	54,308	11	44,566
87	7	29,001	10	31,472
88	2	5,056	7	30,693
89	2	5,654	6	15,134
90			2	5,898
91	1	4,691	2	3,744
92	2	10,533	2	9,122
94	1	7,155		
95			1	582
98	1	3,549		
TOTAL	546	\$ 5,697,803	780	\$ 4,721,590

OPTION

1	185	\$ 1,724,053	378	\$ 2,424,577
2	43	318,326	8	20,125
3	77	919,066	16	81,462
4	9	289,334		
5	30	213,141	7	20,017
6	70	1,004,427	24	158,266
M	<u>132</u>	<u>1,229,456</u>	<u>347</u>	<u>2,017,143</u>
	546	\$ 5,697,803	780	\$ 4,721,590

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001**

POLICE

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
39	1	\$ 24,015		
40	1	24,275		
42	2	47,290		
43	10	292,591		
44	14	374,035		
45	10	290,250	1	\$ 23,002
46	25	666,039	1	20,928
47	27	763,552		
48	22	686,028		
49	30	813,900		
50	31	767,346	1	22,546
51	31	851,847	2	53,640
52	29	736,000		
53	42	1,182,785	1	12,550
54	39	983,074		
55	25	711,747		
56	28	733,954		
57	30	811,275		
58	35	954,450		
59	25	692,271		
60	21	628,909		
61	13	332,990		
62	16	410,871		
63	19	571,911		
64	14	325,650	1	12,780
65	9	258,177		
66	6	144,838		
67	7	149,519		
68	5	89,023		
69	6	105,276		
70	4	66,879		
71	4	98,993		
72	8	202,771		
73	5	74,118		

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

POLICE

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
74	5	\$ 81,221		
75	1	19,563		
76	1	21,146		
77	1	15,676		
78			1	\$ 976
TOTAL	602	\$ 16,004,255	8	\$ 146,422

OPTION

1	85	\$ 2,044,702		
2	11	205,963		
3	32	760,198		
4	50	1,749,417	1	\$ 20,928
5	16	420,587	1	22,546
6	47	1,324,956		
M	<u>361</u>	<u>9,498,432</u>	<u>6</u>	<u>102,948</u>
	602	\$ 16,004,255	8	\$ 146,422

TABLE 11

THE NUMBER AND ANNUAL RETIREMENT ALLOWANCES DISTRIBUTED BY AGE AS OF JUNE 30, 2001

FIREFIGHTERS

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
44	1	\$ 40,124		
46	1	54,637		
47	1	34,846		
48	5	213,416		
49	5	189,409		
50	6	226,378		
51	6	184,453		
52	6	200,585		
53	13	508,224		
54	16	664,068		
55	19	690,357		
56	22	855,825		
57	16	664,402		
58	28	1,044,912		
59	24	896,536		
60	38	1,387,988		
61	16	534,456		
62	32	1,245,781		
63	22	715,236		
64	14	432,087		
65	12	406,196		
66	11	321,581		
67	5	128,892		
68	4	101,318		
69	4	86,550		
70	4	91,070		
71	2	38,685		
72	4	125,239		
73	3	84,687		
74	2	41,060		
75	2	43,524		
TOTAL	344	\$ 12,252,522	0	\$ 0

OPTION

1	41	\$ 1,337,709		
2	6	172,450		
3	13	411,462		
4	89	3,597,143		
5	10	284,496		
6	54	1,840,579		
M	<u>131</u>	<u>4,608,683</u>		
	344	\$ 12,252,522	0	\$ 0

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

CORRECTIONAL OFFICERS

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
40	1	\$ 21,088		
42	1	27,479		
43	1	17,235		
44	1	17,700		
45	2	32,000	1	\$ 18,980
46	2	60,384		
47	3	62,549		
48	2	43,408		
52	2	43,722		
53	3	58,480		
54			1	19,621
55	1	17,922		
56	2	32,145		
57	1	20,217		
62	1	19,412	1	12,609
63			1	19,116
64	1	22,823		
65	1	12,167		
66	2	19,485		
70	1	20,001		
71	1	14,855	1	10,434
72	1	9,174		
TOTAL	30	\$ 572,246	5	\$ 80,760

OPTION

1	3	\$ 68,368	4	\$ 70,326
2	1	20,001		
4	2	60,384		
5	11	181,467		
6	5	88,444		
M	<u>8</u>	<u>153,582</u>	<u>1</u>	<u>10,434</u>
	30	\$ 572,246	5	\$ 80,760

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001**

REGULAR COUNTY GENERAL EMPLOYEES

DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
33			1	\$ 6,754
35	1	\$ 15,394		
37	2	13,378		
38	2	22,450	1	15,119
39	2	33,695		
40	1	17,736	1	9,817
41			2	36,762
42	5	78,202	1	17,418
43	4	54,237	2	24,846
44	2	28,032	1	7,414
45	4	70,826		
46	6	117,290	1	14,527
47	6	94,987		
48	4	53,437	1	19,606
49	5	50,637	2	16,615
50	7	128,592	1	9,062
51	7	125,156	3	34,935
52	9	111,182	3	37,768
53	5	83,068	1	8,279
54	7	116,140	3	42,513
55	6	103,975	1	6,606
56	4	59,818	2	17,914
57	5	69,712	3	38,400
58	10	173,834	1	8,305
59	2	24,743	4	39,276
60	7	93,893	3	39,219
61	4	67,798	1	4,787
62	6	120,499	3	37,521
63	7	113,861	1	9,799
64	5	78,400	3	47,886
65	3	33,408	2	18,582
66	4	58,623	1	5,283
67	3	111,202	1	8,520
68	4	61,840	2	48,256
69	6	74,666	1	26,628
70	4	70,856	2	26,017
71	4	58,967		
72	3	68,053	2	13,584
73	2	22,099	3	17,184

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

REGULAR COUNTY GENERAL EMPLOYEES

DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
74	1	\$ 19,240		
75	2	32,463	1	\$ 7,310
76	2	15,057	1	29,191
77			2	26,365
78	1	11,426	2	8,843
TOTAL	174	\$ 2,758,872	66	\$ 786,911

OPTION

1	37	\$ 670,527	16	\$ 191,645
2	4	46,979		
3	16	206,443		
4	8	144,270		
5	6	46,456	1	3,881
6	9	112,641	1	15,043
M	<u>94</u>	<u>1,531,556</u>	<u>48</u>	<u>576,342</u>
	174	\$ 2,758,872	66	\$ 786,911

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

COUNTY AGENCY GENERAL EMPLOYEES

DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
38	1	\$ 7,614		
39	1	10,277		
40	1	17,410		
41	2	18,063		
42	1	7,462		
43	1	7,515		
44	1	6,829		
45	1	14,349		
46	2	11,329		
47	2	18,270	1	\$ 4,709
48			1	11,172
49	3	38,690	1	5,506
51			3	26,675
52	7	137,980	1	3,934
53	2	72,861		
54	1	8,545	4	41,247
55	1	15,984		
56	2	26,636		
57	2	30,003	8	82,668
58	3	56,489	7	54,695
59	4	60,868	3	20,041
60	1	11,487	3	20,530
61	5	26,692	5	42,291
62	8	78,826	3	34,514
63	3	35,326	1	15,387
64	4	24,042	1	7,436
65	2	24,663	8	54,857
66	1	18,688	6	48,981
67	2	21,483	1	5,106
68	4	36,893	7	58,346
69	1	6,238	10	48,393
70	4	29,673	4	55,369

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

COUNTY AGENCY GENERAL EMPLOYEES

DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
71	1	\$ 8,790		
72	2	15,692	3	\$ 17,592
73			5	55,363
74			1	5,370
75	3	27,991	3	12,799
76	1	3,669	2	18,324
77	1	5,127	1	13,698
80			2	6,570
86			1	9,011
87			1	8,709
TOTAL	81	\$ 942,454	97	\$ 789,293

OPTION

1	18	\$ 254,421	38	\$ 296,252
2	8	53,605	1	4,793
3	6	39,714	1	8,831
5	2	12,207	1	3,972
6	7	108,830	5	38,722
M	<u>40</u>	<u>473,677</u>	<u>51</u>	<u>436,723</u>
	81	\$ 942,454	97	\$ 789,293

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001**

POLICE

DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
31	1	\$ 19,591		
33	1	28,056		
34	2	50,325	1	\$ 25,114
35	2	49,548	1	22,638
36	3	68,047	1	25,241
37	5	110,868	2	47,780
38	2	43,497	4	93,881
39	1	22,233	1	24,549
40	5	108,877		
41	3	62,733	4	120,158
42	7	153,985	2	59,215
43	11	280,058		
44	8	197,132	2	41,636
45	7	172,490	5	101,581
46	11	300,138	3	62,241
47	11	304,328	3	75,690
48	16	459,162	4	114,781
49	10	250,478	1	19,618
50	8	180,063	2	52,615
51	15	389,572	1	21,901
52	17	473,596	1	28,267
53	10	262,097	1	13,823
54	11	278,339		
55	21	574,519		
56	11	324,320	1	28,086
57	9	262,402		
58	8	177,916		
59	14	402,954	1	31,269
60	7	170,351		
61	9	279,443		
62	11	396,563		
63	14	351,246	1	29,346
64	3	60,947		

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

POLICE

DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
65	4	\$ 115,352		
66	7	228,425		
67	6	186,520		
68	3	50,457		
69	4	82,984		
70	5	164,329		
71	1	30,705		
72	4	102,349		
74	3	87,079		
75	2	15,314		
TOTAL	313	\$ 8,329,388	42	\$ 1,039,430

OPTION

1	32	\$ 788,836	1	\$ 31,199
3	7	117,129		
4	6	211,856		
6	3	81,632	1	21,492
M	<u>265</u>	<u>7,129,935</u>	<u>40</u>	<u>986,739</u>
	313	\$ 8,329,388	42	\$ 1,039,430

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001**

FIREFIGHTERS

DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
29			1	\$ 15,970
33			1	28,026
34			1	19,686
35	1	\$ 23,372	2	30,302
38			1	35,116
39	1	19,441		
40			1	25,611
41	1	13,745	1	13,888
42	2	47,407	1	31,437
43	1	36,327	1	34,208
44			2	63,032
45	1	19,092	1	16,096
47	3	69,410	1	20,204
48	1	33,672	1	13,147
49	3	79,467		
50	1	27,942		
51	3	86,008		
52	3	76,539	1	28,414
53	8	289,983		
54	7	222,441		
55	8	262,981		
56	6	221,408		
57	4	118,803		
58	3	97,151		
59	9	326,841		
60	9	348,940		

TABLE 15

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

FIREFIGHTERS

DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
61	2	\$ 96,767		
62	1	40,461		
63	3	102,489		
64	4	120,622		
65	6	189,694		
67	2	33,582		
68	3	107,005		
70	1	21,853		
74	1	23,487		
TOTAL	98	\$ 3,156,930	16	\$ 375,137

OPTION

1	7	\$ 204,752	2	\$ 41,561
3	4	95,912		
4	7	245,378		
5	1	20,170		
6	6	168,958		
M	<u>73</u>	<u>2,421,760</u>	<u>14</u>	<u>333,576</u>
	98	\$ 3,156,930	16	\$ 375,137

TABLE 16

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

CORRECTIONAL OFFICERS

DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
40			1	\$ 10,799
41	1	\$ 9,224		
43	3	48,020		
44	1	8,868	1	8,590
45			1	10,271
47	2	46,129		
TOTAL	7	\$ 112,241	3	\$ 29,660

OPTION

1	2	\$	20,229		
2	1		8,868		
6	1		12,176		
M	<u>3</u>		<u>70,968</u>	<u>3</u>	\$ <u>29,660</u>
	7	\$	112,241	3	\$ 29,660

TABLE 17A

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

REGULAR COUNTY GENERAL EMPLOYEES

BENEFICIARIES

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
36			1	\$ 18,810
38			1	6,118
40			1	4,996
41			1	9,139
42			1	11,976
44			1	12,450
46			1	1,315
48	2	\$ 11,033	1	6,036
49			1	9,364
50			1	7,787
52			2	34,930
53			5	56,631
54	2	9,161	2	27,896
55			2	5,385
56			2	14,096
57			1	12,080
58			2	16,180
59			6	106,754
60	1	7,351	2	28,176
61	1	11,354	2	9,456
62	1	3,911	5	50,018
63			7	50,341
64	1	3,185	4	53,563
65			6	44,246
66			9	84,931
67	1	6,756	8	144,148
68			4	29,698
69			8	117,709
70	1	6,624	9	113,988
71	1	5,862	12	123,650
72			6	31,529
73			12	109,446
74	1	1,653	6	46,247
75			4	26,066
76	1	9,491	6	32,514

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

REGULAR COUNTY GENERAL EMPLOYEES

BENEFICIARIES

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
77	1	\$ 34,043	13	\$ 135,166
78			9	98,381
79			10	62,576
80			11	86,228
81	1	6,122	6	24,747
82			9	44,342
83			9	96,518
84	3	15,071	7	35,706
85	1	2,865	5	29,047
86	1	1,844	4	11,455
87			6	33,356
88			5	31,806
89			1	3,979
90			2	9,332
91	1	1,103	3	11,532
92	1	3,459	1	14,985
94			1	7,480
96			2	10,101
97			2	3,211
TOTAL	22	\$ 140,888	248	\$ 2,207,617

OPTION

M 22 \$ 140,888 248 \$ 2,207,617

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001**

COUNTY AGENCY GENERAL EMPLOYEES

BENEFICIARIES

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
43			1	\$ 3,866
45				
46				
52			1	7,614
54			1	7,500
55			1	3,946
56			1	2,678
57			2	13,213
59			1	1,788
60			1	2,247
61			1	8,631
62			3	13,681
63			3	17,863
64	1	\$ 9,637	1	5,547
65			7	44,700
66	1	2,675	2	10,539
67			6	52,664
68			2	7,667
69	2	8,789	3	8,769
70			2	7,740
71			4	9,623
72			1	1,975
73	1	4,205	7	63,790
74	2	6,251	5	27,269
75	2	6,444	3	10,276
76	1	1,729	6	31,527
77			9	36,598
78			11	54,827

TABLE 17B

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

COUNTY AGENCY GENERAL EMPLOYEES

BENEFICIARIES

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
79			11	\$ 38,832
80			4	11,256
81			8	39,081
82			3	5,438
83			7	13,678
84	1	\$ 2,469	4	12,094
85			1	4,094
86			6	21,504
87			2	3,273
88			3	4,947
89			1	3,735
90	1	3,619	3	3,213
91			1	4,484
92			2	6,909
94			1	3,332
TOTAL	12	\$ 45,818	142	\$ 632,408

OPTION

M 12 \$ 45,818 142 \$ 632,408

TABLE 18

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

POLICE

BENEFICIARIES

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
33			1	\$ 15,511
35			2	62,074
41			2	23,582
42			2	14,746
43			1	12,127
44			1	35,457
46			1	12,022
48			1	25,719
49			2	36,778
51			1	29,834
52			2	25,579
53			2	118,962
54			3	29,128
56			3	72,296
57			1	2,780
58			4	74,938
59	1	\$ 26,803	1	11,722
60			2	101,189
61			1	6,145
62			1	15,192
63			4	56,469
64			1	8,856
65			1	15,320
67			1	17,004
68			1	18,702
69			1	8,846
70			1	6,810
72			2	50,590
75			1	7,440
76			2	62,786
79			1	3,269
81			1	3,614
87			1	3,682
TOTAL	1	\$ 26,803	52	\$ 989,169

OPTION

M	1	\$ 26,803	52	\$ 989,169
---	---	-----------	----	------------

TABLE 19

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

FIREFIGHTERS

BENEFICIARIES

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
38			2	\$ 27,137
42			1	10,453
43			1	30,261
47			1	29,173
48			1	13,853
50			1	38,171
51			2	33,165
52			1	9,663
54			1	14,756
55			1	16,761
56			1	9,583
57			1	14,840
60			1	15,189
62			1	75,525
63			1	26,320
64			2	16,405
67			1	53,963
69			2	23,355
71	1	\$ 28,815		
TOTAL	1	\$ 28,815	22	\$ 458,573

OPTION

M 1 \$ 28,815 22 \$ 458,573

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2001

CORRECTIONAL OFFICERS

BENEFICIARIES

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
59			1	\$ 5,827
TOTAL	0	\$ 0	1	\$ 5,827

OPTION

M			<u>1</u>	\$ <u>5,827</u>
	0	\$ 0	1	\$ 5,827