

**EMPLOYEES' RETIREMENT
SYSTEM OF BALTIMORE COUNTY**

**THE FIFTY-SEVENTH
ACTUARIAL VALUATION
JUNE 30, 2002**



A Mellon Financial CompanySM

One North Dearborn, Suite 1400
Chicago, Illinois 60602-4336

December 2, 2002

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, 2002, 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, 2002 valuation determine the contribution appropriation for the fiscal year ending June 30, 2004.

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. 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

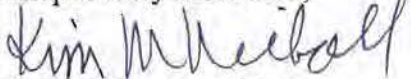
The results of the valuation indicate that the contribution appropriation is adequate to fund the actuarial liabilities on account of all benefits payable under the System, when taken together with member contributions and with the current assets of the System. Included in the valuation report are contribution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

Financial Results and Membership Data

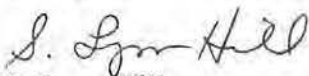
Detailed summaries of the financial results of the valuation and membership data used in preparing the valuation are shown in the valuation report. The actuary prepared supporting schedules and required supplementary information included in the Actuarial, Financial and Statistical Sections of the Comprehensive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



S. Lynn Hill
Associate Principal, Retirement Consulting

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Introduction

Presented in this report are the results of the actuarial valuation as of June 30, 2002 for the Employees' Retirement System of Baltimore County.

The principal results are as follows:

- The recommended appropriation for the fiscal year ending June 30, 2004 is \$24,617,291.
- The funded status of the System determined as of June 30, 2002 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 102.3%.

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

Changes Since Last Year

Legislative and Administrative Changes

Effective July 1, 2002, \$13,204,661 was transferred from the PRIF account to the Pension Accumulation Fund to cover a 1.6% cost-of-living adjustment for retirees and beneficiaries whose effective date of retirement was on or before July 1, 2001.

Actuarial Assumptions and Methods

All 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, 2002 determine the contribution appropriation for the fiscal year ending June 30, 2004. The recommended contribution appropriation for fiscal 2004 is \$24,617,291.

Reasons for Change in the Contribution Appropriation

The contribution appropriation increased from \$18,240,994 for the fiscal year ending June 30, 2003 to \$24,617,291 for the fiscal year ending June 30, 2004. The increase of \$6,376,297 is due to the following reasons:

| | |
|---|------------------|
| — Increase due to asset experience | \$ 4,225,779 |
| — Increase in normal contribution due to change in appropriation payroll | 656,475 |
| — Increase due to amendment | 0 |
| — Increase due to other factors including scheduled increase in unfunded accrued liability contributions, and experience losses | <u>1,494,043</u> |
| — Total | \$ 6,376,297 |

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, 2002. Comparable results from the June 30, 2001 valuation are also shown.

| Item | June 30, 2002 | June 30, 2001 |
|---|----------------------|----------------------|
| Demographics | | |
| Active Full-time Members | | |
| ➤ Number | 7,995 | 7,943 |
| ➤ Average Pay | \$ 40,801 | \$ 38,016 |
| Active Part-time Members | | |
| ➤ Number | 1,159 | 1,085 |
| Suspensions | | |
| ➤ Number | 20 | 87 |
| Members on Leave of Absence | | |
| ➤ Number | 24 | 17 |
| Retirees and Beneficiaries | | |
| ➤ Number | 5,656 | 5,557 |
| ➤ Average Annual Allowance | \$ 16,869 | \$ 16,110 |
| Terminated Members Entitled to Deferred Allowances | | |
| ➤ Number | 337 | 220 |
| ➤ Average Deferred Retirement Allowance | \$ 6,860 | \$ 7,098 |
| Actuarial Funded Status — GASB No. 25 Disclosure | | |
| ➤ Accrued Liability | \$ 1,724,884,211 | \$ 1,616,588,483 |
| ➤ Actuarial Value of Assets | <u>1,764,776,154</u> | <u>1,744,066,828</u> |
| ➤ Unfunded Accrued Liability | \$ (39,891,943) | \$ (127,478,345) |
| ➤ Funded Ratio | 102.3% | 107.9% |
| Recommended Contribution | | |
| Appropriated in Fiscal Year Ending | June 30, 2004 | June 30, 2003 |
| ➤ Normal | | |
| – Benefits | \$ 26,402,387 | \$ 26,835,262 |
| – Administrative | <u>998,800</u> | <u>959,213</u> |
| – Total | 27,401,187 | 27,794,475 |
| ➤ Accrued Liability | <u>(2,783,896)</u> | <u>(9,553,481)</u> |
| ➤ Grand Total | \$ 24,617,291 | \$ 18,240,994 |

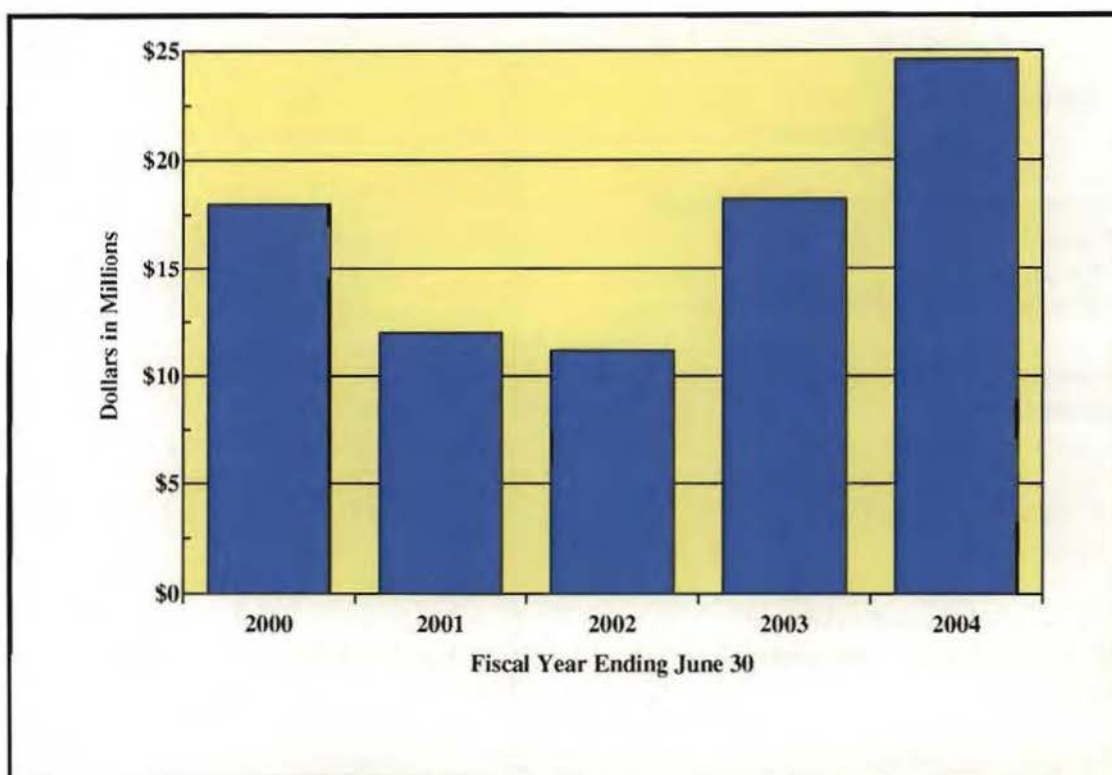
Five-Year History of Principal Financial Results

Five-Year History of Contribution Appropriation

| Fiscal Year Ending June 30 | Contribution Appropriation |
|-------------------------------|-------------------------------|
| 2004 | \$ 24,617,291 |
| 2003 | 18,240,994 |
| 2002 | 11,174,863 |
| 2001 | 11,993,888 |
| 2000 | 17,974,997 |

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 102.3% as of June 30, 2002. The funded ratio is based on an actuarial value of assets of \$1,764,776,154 and an accrued liability of \$1,724,884,211.

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

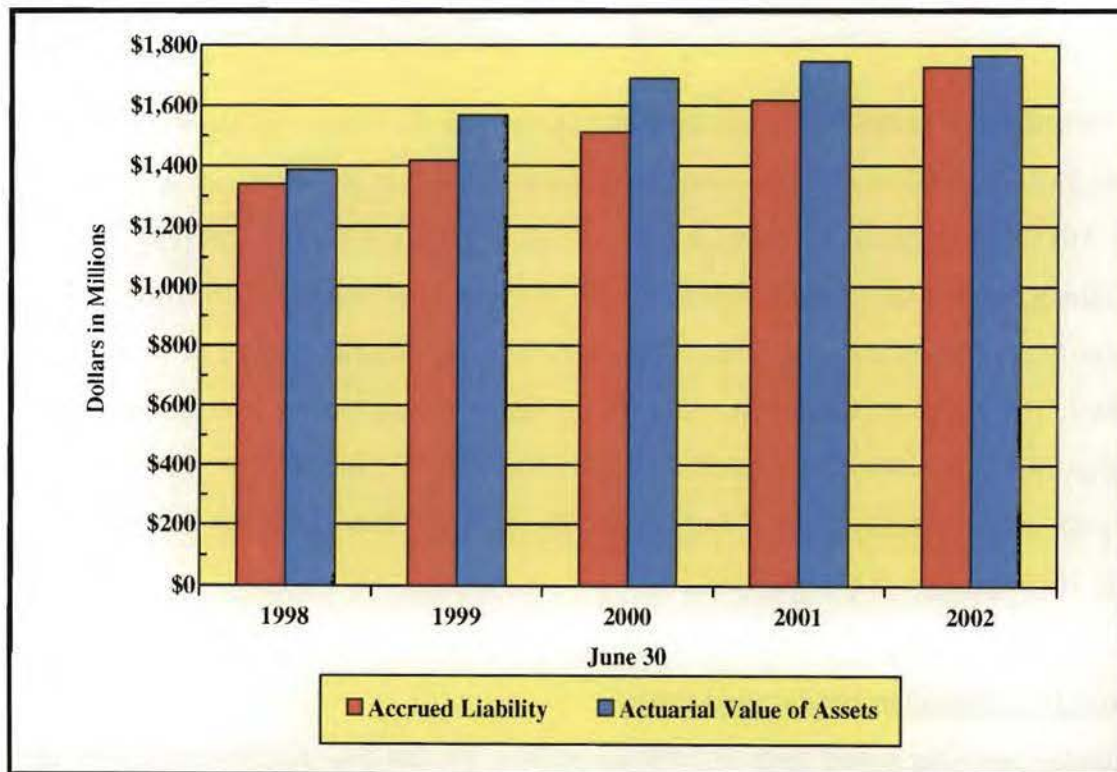
The funded ratio decreased from 107.9% as of June 30, 2001 to 102.3% as of June 30, 2002. The decrease is primarily due to the asset loss and the salary increases for police.

**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 |
|-------------------------|-------------------|---------------------------|----------------------------|--------------|
| 2002 | \$ 1,724,884 | \$1,764,776 | \$ (39,892) | 102.3% |
| 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 |

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)



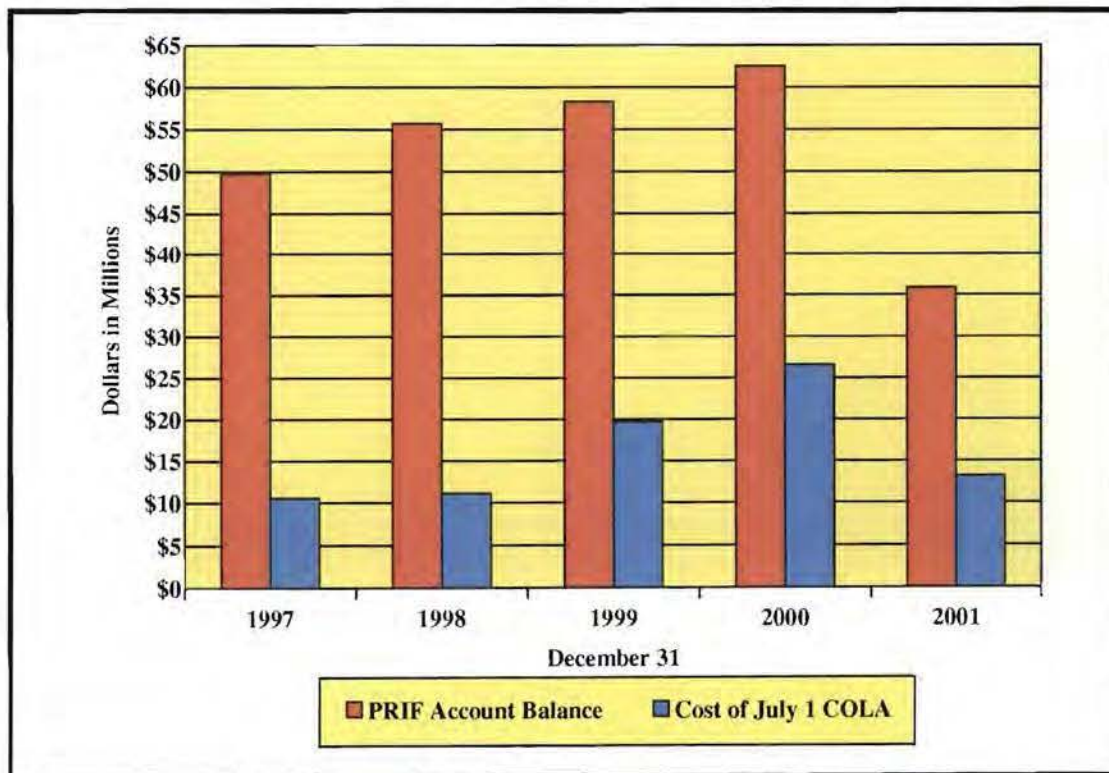
Post Retirement Increase Fund

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 |
|-------------|----------------------|---|---------------------|
| 2001 | \$ 35,932,978 | 1.6% | \$ 13,204,661 |
| 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 |

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, 1998 through June 30, 2002 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 |
| 2002 | (6.7)% | 4.9% |
| 2001 | (5.9) | 6.9 |
| 2000 | 9.1 | 14.5 |
| 1999 | 13.7 | 16.2 |
| 1998 | 17.7 | 16.3 |

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, 2002 |
| Table 2 | — Allocation of Recommended Appropriation Payable to the Pension Accumulation Fund for Fiscal 2004 |
| Table 3 | — Summary of Market Value of System Assets as of June 30, 2002 |
| Table 4 | — Derivation of Actuarial Value of Assets as of June 30, 2002 |
| Table 5 | — Determination of Post Retirement Increase Fund as of June 30, 2002 |
| Table 6 | — Analysis of Change in Unfunded Accrued Liability as of June 30, 2002 |
| Table 7 | — Progress Toward Amortization of Unfunded Accrued Liability as of June 30, 2002 |
| 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, 2002 |
| Exhibit I | — Active Membership Data as of June 30, 2002 - Number and Average Annual Salary |
| Exhibit II | — Schedule of Active Member Valuation Data |
| Exhibit III | — Retiree and Beneficiary Membership Data as of June 30, 2002 - 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, 2002 - Distribution of Members by Type of Retirement |
| Exhibit VI | — Retirees and Beneficiaries in Pay Status as of June 30, 2002 - 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, 2002**

| Item | General Employees | Police | Firefighters | Correctional Officers | Total |
|--|-------------------|---------------|---------------|-----------------------|-------------------|
| Member Data | | | | | |
| 1. Number of Members | | | | | |
| a) Active Members | | | | | |
| i) Full-time | | | | | |
| - Vested | 3,623 | 1,394 | 842 | 169 | 6,028 |
| - Non-vested | <u>1,379</u> | <u>380</u> | <u>142</u> | <u>66</u> | <u>1,967</u> |
| - Total | 5,002 | 1,774 | 984 | 235 | 7,995 |
| ii) Part-time | | | | | |
| - Vested | 494 | 0 | 0 | 0 | 494 |
| - Non-vested | <u>665</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>665</u> |
| - Total | 1,159 | 0 | 0 | 0 | 1,159 |
| iii) Total | 6,161 | 1,774 | 984 | 235 | 9,154 |
| b) Suspensions | 16 | 3 | 0 | 1 | 20 |
| c) Members on Leave of Absence | 23 | 1 | 0 | 0 | 24 |
| d) Retirees and Beneficiaries | 4,058 | 1,054 | 494 | 50 | 5,656 |
| e) Terminated Members Entitled to Deferred Retirement Allowances | <u>306</u> | <u>20</u> | <u>8</u> | <u>3</u> | <u>337</u> |
| f) Total Membership | 10,564 | 2,852 | 1,486 | 289 | 15,191 |
| 2. Annual Compensation | | | | | |
| a) Full-time Actives | \$ 178,374,641 | \$ 91,225,162 | \$ 47,859,370 | \$ 8,742,297 | \$ 326,201,470 |
| b) Part-time Actives | <u>24,661,743</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>24,661,743</u> |
| c) Total | \$ 203,036,384 | \$ 91,225,162 | \$ 47,859,370 | \$ 8,742,297 | \$ 350,863,213 |
| 3. Annual Retirement Allowances | \$ 48,507,718 | \$ 28,743,972 | \$ 17,233,429 | \$ 923,617 | \$ 95,408,736 |
| 4. Annual Deferred Allowances | \$ 2,042,209 | \$ 146,531 | \$ 93,037 | \$ 29,995 | \$ 2,311,772 |

TABLE 1
SUMMARY OF RESULTS OF ACTUARIAL VALUATION
AS OF JUNE 30, 2002
(Continued)

| Item | General Employees | Police | Firefighters | Correctional Officers | Total |
|--|------------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| Valuation Results | | | | | |
| 5. Present Value of Liabilities | | | | | |
| a) Active Members and Members on Leave | \$ 496,296,402 | \$ 420,853,467 | \$ 236,211,659 | \$ 26,415,816 | \$ 1,179,777,344 |
| b) Suspensions | 40,230 | 13,132 | 0 | 2,474 | 55,836 |
| c) Retirees and Beneficiaries | 426,141,049 | 298,402,739 | 176,436,719 | 10,619,399 | 911,599,906 |
| d) Terminated Members | 11,461,639 | 581,349 | 358,184 | 77,481 | 12,478,653 |
| e) Total | <u>\$ 933,939,320</u> | <u>\$ 719,850,687</u> | <u>\$ 413,006,562</u> | <u>\$ 37,115,170</u> | <u>\$ 2,103,911,739</u> |
| 6. Present Value of Future Normal Cost | | | | | |
| a) Members | \$ 85,833,700 | \$ 49,553,544 | \$ 27,860,416 | \$ 4,042,569 | \$ 167,290,229 |
| b) Employers | 67,077,082 | 98,306,545 | 40,738,119 | 5,615,553 | 211,737,299 |
| c) Total | <u>\$ 152,910,782</u> | <u>\$ 147,860,089</u> | <u>\$ 68,598,535</u> | <u>\$ 9,658,122</u> | <u>\$ 379,027,528</u> |
| 7. Accrued Liability (5) - (6) | \$ 781,028,538 | \$ 571,990,598 | \$ 344,408,027 | \$ 27,457,048 | \$ 1,724,884,211 |
| 8. Actuarial Value of Assets | \$ 836,394,891 | \$ 548,768,823 | \$ 350,886,028 | \$ 28,726,412 | \$ 1,764,776,154 |
| 9. Unfunded Accrued Liability | | | | | |
| a) Total (7) - (8) | \$ (55,366,353) | \$ 23,221,775 | \$ (6,478,001) | \$ (1,269,364) | \$ (39,891,943) |
| b) Member | 2,225,237 | 2,433,063 | 0 | 147,904 | 4,806,204 |
| c) Employer (a) - (b) | <u>\$ (57,591,590)</u> | <u>\$ 20,788,712</u> | <u>\$ (6,478,001)</u> | <u>\$ (1,417,268)</u> | <u>\$ (44,698,147)</u> |
| 10. Expected Payroll During Fiscal 2004 | \$ 209,950,000 | \$ 95,640,000 | \$ 52,500,000 | \$ 8,990,000 | \$ 367,080,000 |
| 11. Recommended Fiscal 2004 Employer Contribution | | | | | |
| a) Normal | | | | | |
| i) Benefit | \$ 8,834,159 | \$ 11,744,592 | \$ 5,181,750 | \$ 641,886 | \$ 26,402,387 |
| ii) Administrative | 571,260 | 260,230 | 142,849 | 24,461 | 998,800 |
| iii) Total | <u>\$ 9,405,419</u> | <u>\$ 12,004,822</u> | <u>\$ 5,324,599</u> | <u>\$ 666,347</u> | <u>\$ 27,401,187</u> |
| b) Accrued Liability | (4,635,035) | 2,166,818 | (310,561) | (5,118) | (2,783,896) |
| c) Grand Total | <u>\$ 4,770,384</u> | <u>\$ 14,171,640</u> | <u>\$ 5,014,038</u> | <u>\$ 661,229</u> | <u>\$ 24,617,291</u> |
| 12. Employer Contribution Rate for Fiscal 2004 | | | | | |
| a) Normal | | | | | |
| i) Benefit | 4.21% | 12.28% | 9.87% | 7.14% | 7.20% |
| ii) Administrative | 0.27% | 0.27% | 0.27% | 0.27% | 0.27% |
| iii) Total | 4.48% | 12.55% | 10.14% | 7.41% | 7.47% |
| b) Accrued Liability | (2.21%) | 2.27% | (0.59%) | (0.06%) | (0.76%) |
| c) Grand Total | 2.27% | 14.82% | 9.55% | 7.35% | 6.71% |

TABLE 2**ALLOCATION OF RECOMMENDED APPROPRIATION PAYABLE TO
THE PENSION ACCUMULATION FUND FOR FISCAL 2004**

| Group | Fiscal 2004 Appropriation Payroll | Benefit Normal Rate ⁽¹⁾ | Amount of Employer Contribution | | | |
|--|---|--|---------------------------------|----------------|----------------------|---------------|
| | | | Normal | | Accrued Liability | Total |
| | | | Benefit | Administrative | | |
| Regular County Employees: | | | | | | |
| General Employees | \$137,910,000 | 4.17% | \$5,750,847 | \$375,244 | (\$2,511,447) | \$3,614,644 |
| Police | 95,640,000 | 12.28% | 11,744,592 | 260,230 | 2,166,818 | 14,171,640 |
| Firefighters | 52,500,000 | 9.87% | 5,181,750 | 142,849 | (310,561) | 5,014,038 |
| Correctional Officers | 8,990,000 | 7.14% | 641,886 | 24,461 | (5,118) | 661,229 |
| Total | \$ 295,040,000 | | \$ 23,319,075 | \$802,784 | (\$660,308) | \$ 23,461,551 |
| Employees of County Agencies: | | | | | | |
| Baltimore County Board of Education | 63,190,000 | 4.28% | 2,704,532 | 171,936 | (1,862,709) | \$ 1,013,759 |
| Baltimore County Revenue Authority | 2,390,000 | 4.28% | 102,292 | 6,503 | (70,452) | \$ 38,343 |
| Baltimore County Board of Library Trustees | 1,170,000 | 4.28% | 50,076 | 3,183 | (34,489) | \$ 18,770 |
| Baltimore County Community Colleges | 5,290,000 | 4.28% | 226,412 | 14,394 | (155,938) | \$ 84,868 |
| Total | \$ 72,040,000 | | \$3,083,312 | \$196,016 | (\$2,123,588) | \$1,155,740 |
| Grand Total | \$ 367,080,000 | 7.20% | \$ 26,402,387 | \$ 998,800 | \$ (2,783,896) | \$ 24,617,291 |

(1) The benefit normal rate for General Employees in total is 4.21% . 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, 2002**

| Market Value | |
|--|------------------|
| 1. Market Value of Assets as of June 30, 2001 | \$ 1,790,480,611 |
| 2. Contributions During Fiscal 2002 | |
| a) Member | \$ 21,487,276 |
| b) Employer | 11,174,863 |
| c) Total | \$ 32,662,139 |
| 3. Disbursements During Fiscal 2002 | \$ 96,426,498 |
| 4. Investment Return During Fiscal 2002 | |
| a) Income from Investments | \$ 59,932,326 |
| b) Realized Depreciation | (12,931,639) |
| c) Unrealized Depreciation | (157,519,530) |
| d) Expenses | 7,098,370 |
| e) Net Investment Return (a) + (b) + (c) - (d) | \$ (117,617,213) |
| 5. Market Value of Assets as of June 30, 2002 (1) + (2) - (3) + (4) | \$ 1,609,099,039 |
| 6. Rate of Return | -6.69% |

TABLE 4

**DERIVATION OF ACTUARIAL VALUE OF ASSETS
AS OF JUNE 30, 2002**

| | | | | |
|---|-------------|---|--------------------------------|----------------------------|
| 1. Market Value of Assets as of June 30, 2002 | | | | \$ 1,609,099,039 |
| 2. Determination of Deferred Gain (Loss) | | | | |
| | <u>Year</u> | <u>Realized and Unrealized Appreciation</u> | <u>Percentage Deferred</u> | <u>Deferred Amount</u> |
| | 2002 | \$ (170,451,169) | 80% | \$ (136,360,935) |
| | 2001 | (165,620,078) | 60% | (99,372,047) |
| | 2000 | 112,813,622 | 40% | 45,125,449 |
| | 1999 | <u>174,652,088</u> | 20% | <u>34,930,418</u> |
| | Total | \$ (48,605,537) | | (155,677,115) |
| 3. Preliminary Actuarial Value of Assets as of June 30, 2002 (1) - (2) | | | | \$ 1,764,776,154 |
| 4. 14% Corridor on Market Value of Assets | | | | |
| (a) 86% of (1) | | | | \$ 1,383,825,174 |
| (b) 114% of (1) | | | | \$ 1,834,372,904 |
| 5. Actuarial Value of Assets as of June 30, 2002 Greater of (3) and (4a), not more than (4b) | | | | \$ 1,764,776,154 |
| 6. Rate of Return | | | | 4.93% |

TABLE 5

**DETERMINATION OF POST RETIREMENT INCREASE FUND
AS OF JUNE 30, 2002**

| Item | Amount |
|---|---------------|
| 1. PRIF Account Balance as of June 30, 2001 | \$ 62,492,136 |
| 2. Transfer to Pension Accumulation Fund for July 1, 2001 COLA | \$ 26,559,158 |
| 3. PRIF Account Balance as of December 31, 2001 before Transfer of Excess Investment Income (1) - (2) | \$ 35,932,978 |
| 4. Excess Investment Earnings During Calendar 2001 | \$ - |
| 5. PRIF Account Balance as of June 30, 2002 before Maximum Limitation (3) + (4) | \$ 35,932,978 |
| 6. Maximum Limitation | |
| a) Cost of 4% COLA as of July 1, 2002 | \$ 33,011,651 |
| b) Maximum PRIF Account Balance 2 * (a) | \$ 66,023,302 |
| 7. PRIF Account Balance as of June 30, 2002 Lesser of (5) or (6b) | \$ 35,932,978 |
| 8. Excess Investment Earnings Transferred into PRIF Account as of December 31, 2001 (7) - (3) | \$ - |

TABLE 6

**ANALYSIS OF CHANGE IN UNFUNDED ACCRUED LIABILITY
AS OF JUNE 30, 2002**

| Item | Amount |
|--|------------------|
| 1. Unfunded Accrued Liability at June 30, 2001 | \$ (127,478,345) |
| 2. Interest Charge at 7.875% to June 30, 2002 | \$ (10,038,920) |
| 3. Contributions Toward Unfunded Accrued Liability | |
| (a) Employer | \$ (13,639,807) |
| (b) Member | 610,152 |
| (c) Interest Credit at 7.875% to June 30, 2002 | (503,320) |
| (d) Total | \$ (13,532,975) |
| 4. Increase due to Benefit Improvement | \$ - |
| 5. Expected Unfunded Accrued Liability at June 30, 2002 (1) + (2) - (3) + (4) | \$ (123,984,290) |
| 6. Actual Unfunded Accrued Liability at June 30, 2002 | \$ (39,891,943) |
| 7. Increase (Decrease) from Expected / Actuarial Loss (6) - (5) | \$ 84,092,347 |

TABLE 7

**PROGRESS TOWARD AMORTIZATION OF
UNFUNDED ACCRUED LIABILITY
AS OF JUNE 30, 2002**

| Item | Amount | Amortization Period |
|--|-----------------|------------------------|
| Unfunded Accrued Liability | | |
| 1. Establishment of Benefits for Correctional Officers | \$ 1,483,538 | 7.50 years |
| 2. 1992 Retirement Incentive Program | 14,280,413 | 10.50 years |
| 3. Change to 12 Month Average Final Compensation | 12,987,167 | 8.90 years |
| 4. 1993 Change in Asset Valuation Method | (11,838,597) | 11.70 years |
| 5. 1993 Change in Assumptions | 5,753,845 | 11.70 years |
| 6. 1994 Change in Firefighter Member Contribution Rate | (1,734,919) | 12.60 years |
| 7. 1994 Change in Accidental Disability Benefits | (6,000,759) | 12.60 years |
| 8. Firefighter Retirement Incentive Program | 10,013,938 | 12.60 years |
| 9. New January 1, 1999 Firefighter Plan | 8,609,845 | 12.60 years |
| 10. 1995 Change in Normal Retirement Benefits | 14,880,777 | 12.60 years |
| 11. 1995 Change in Accidental Disability Benefits | (4,436,073) | 12.60 years |
| 12. 1996 General Employee Retirement Incentive Program | 20,227,495 | 13.60 years |
| 13. 1998 Change in Assumptions per Experience Review | 35,116,087 | 17.00 years |
| 14. 1998 Change to Entry Age Cost Method | (163,277,167) | 17.00 years |
| 15. 1999 Change to Survivor Eligibility and Benefit Amount | 1,112,794 | 17.00 years |
| 16. 1999 Actuarial Gain | (95,625,791) | 17.00 years |
| 17. 2000 Change in Deputy Sheriffs Benefit Amount | 1,239,121 | 18.00 years |
| 18. 2000 Change in Asset Valuation Method | 55,395,276 | 18.00 years |
| 19. 2000 Actuarial Gain | (79,965,814) | 18.00 years |
| 20. 2001 Change in Police and Fire Benefits | 13,833,158 | 19.00 years |
| 21. 2001 Actuarial Loss | 43,961,376 | 19.00 years |
| 22. 2002 Actuarial Loss | 84,092,347 | 20.00 years |
| 23. Total | \$ (39,891,943) | |

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 |
|-------------------------|---------------------------|-----------------------------|--------------------------------------|--------------|-----------------|---|
| 2002 | \$ 1,764,776,154 | \$ 1,724,884,211 | \$ (39,891,943) | 102.3% | \$ 350,863,213 | -11.4% |
| 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% |

- (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 |
|--------------------|------------------------------|------------------------|
| 2002 | \$ 11,174,863 | 100% |
| 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% |

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, 2000 was contributed in the fiscal year ending June 30, 2002). Additional information as of the latest actuarial valuation follows:

| | |
|--|------------------------|
| Valuation Date: | 6/30/2002 |
| 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: | 20 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 | | | | |
| 2002 | \$ 279,083,842 | \$ 911,599,906 | \$ 534,200,463 | \$ 1,764,776,154 | 100.0% | 100.0% | 100.0% |
| 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% |

- (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.

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 |
|-------------------------|-------------------|---------------------------|--|----------------------------|-----------------------|---------------------------------|
| 2002 | \$ 1,724,884,211 | \$ 1,764,776,154 | 100.00% | \$ (39,891,943) | \$ 350,863,213 | -11.4% |
| 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% |

- (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.

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, 2002 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. |
| 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. |

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

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.

Amount The total annual allowance is equal to the Benefit Basis times average final compensation times years of creditable service.

Police:

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.

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

TABLE 13**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)**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 1/50 times average final compensation times years of creditable service up to 25, plus 1/55 times average final compensation times years of creditable service in excess of 25.

The minimum allowance for general employees, correctional officers, and deputy sheriffs is $\frac{1}{4}$ of average final compensation increased by 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.

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

| | |
|--|--|
| Amount | For police and firefighters, a total annual allowance which is equal to 50% of average final compensation, plus 1/55 for firefighters and 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 66-2/3% 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 2/3 of average final compensation. |
| 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 (Option 7) | |
| 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 |

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

(Continued)

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.

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 seven 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. |
| | 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 |

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

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.

Option 7. See Free Joint & 50% Spousal Benefit.

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.

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.

TABLE 13

SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS
(Continued)

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.

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.

TABLE 13

SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS
(Continued)

By Members
(Continued)

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% |

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

TABLE 13

SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS
(Continued)

By Members
(Continued)

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% | 50% |

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.

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

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. |

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

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, 2002

ACTIVE MEMBERS

| Item | Total |
|-----------------------------|------------------|
| Number of Members | |
| ---- Regular County General | 3,582 |
| ---- County Agency General | 2,579 |
| ---- Police | 1,774 |
| ---- Firefighters | 984 |
| ---- Correctional Officers | <u>235</u> |
| Total | 9,154 |
| Annual Salaries | |
| ---- Regular County General | \$ 133,471,178 |
| ---- County Agency General | 69,565,206 |
| ---- Police | 91,225,162 |
| ---- Firefighters | 47,859,370 |
| ---- Correctional Officers | <u>8,742,297</u> |
| Total | \$ 350,863,213 |
| Average Age | |
| ---- Regular County General | 46.4 |
| ---- County Agency General | 47.5 |
| ---- Police | 37.0 |
| ---- Firefighters | 41.3 |
| ---- Correctional Officers | <u>39.6</u> |
| Total | 44.2 |
| Average Vesting Service | |
| ---- Regular County General | 12.2 |
| ---- County Agency General | 10.6 |
| ---- Police | 12.7 |
| ---- Firefighters | 15.9 |
| ---- Correctional Officers | <u>10.0</u> |
| Total | 12.2 |

TABLE 14

SUMMARY OF MEMBERSHIP DATA AS OF JUNE 30, 2002
(Continued)

ACTIVE GENERAL EMPLOYEES
BENEFIT BASIS

| Group | Number | Annual Salaries |
|-----------------------------------|-----------|------------------|
| Full - time Regular County | | |
| ---- 1/55 Basis | 2,861 | \$ 111,146,422 |
| ---- 1/40 Basis | <u>30</u> | <u>2,703,427</u> |
| Total | 2,891 | \$ 113,849,849 |
| Part - time Regular County | | |
| ---- 1/55 Basis | 676 | \$ 18,636,298 |
| ---- 1/40 Basis | <u>7</u> | <u>606,031</u> |
| Total | 683 | \$ 19,242,329 |
| County Council Option | 8 | \$ 379,000 |
| Total Regular County | 3,582 | \$ 133,471,178 |
| Full - time County Agency | | |
| ---- 1/55 Basis | 2,102 | \$ 64,031,310 |
| ---- 1/40 Basis | <u>1</u> | <u>114,483</u> |
| Total | 2,103 | \$ 64,145,793 |
| Part - time County Agency | | |
| ---- 1/55 Basis | 476 | \$ 5,419,413 |
| ---- 1/40 Basis | <u>0</u> | <u>0</u> |
| Total | 476 | \$ 5,419,413 |
| Total County Agency | 2,579 | \$ 69,565,206 |
| Grand Total | 6,161 | \$ 203,036,384 |

TABLE 14

SUMMARY OF MEMBERSHIP DATA AS OF JUNE 30, 2002
(Continued)

RETIREES AND BENEFICIARIES

| Item | Number | Annual Allowance | Average Allowance |
|---|-----------|------------------|-------------------|
| Service and Discontinued Service Retirements | | | |
| -- Regular County General | 1,867 | \$ 28,631,145 | \$ 15,335 |
| -- County Agency General | 1,335 | 11,120,810 | 8,330 |
| -- Police | 641 | 17,842,866 | 27,836 |
| -- Fire | 353 | 13,033,918 | 36,923 |
| -- Correctional Officers | <u>39</u> | <u>771,255</u> | <u>19,776</u> |
| Subtotal | 4,235 | \$ 71,399,994 | \$ 16,860 |
| Disability Retirements | | | |
| -- Regular County General | 239 | \$ 3,684,874 | \$ 15,418 |
| -- County Agency General | 183 | 1,840,371 | 10,057 |
| -- Police | 358 | 9,747,066 | 27,226 |
| -- Fire | 114 | 3,610,578 | 31,672 |
| -- Correctional Officers | <u>10</u> | <u>146,337</u> | <u>14,634</u> |
| Subtotal | 904 | \$ 19,029,226 | \$ 21,050 |
| Beneficiaries | | | |
| -- Regular County General | 274 | \$ 2,482,014 | \$ 9,058 |
| -- County Agency General | 160 | 748,504 | 4,678 |
| -- Police | 55 | 1,154,040 | 20,983 |
| -- Fire | 27 | 588,933 | 21,812 |
| -- Correctional Officers | <u>1</u> | <u>6,025</u> | <u>6,025</u> |
| Subtotal | 517 | \$ 4,979,516 | \$ 9,632 |
| Total | | | |
| -- Regular County General | 2,380 | \$ 34,798,033 | \$ 14,621 |
| -- County Agency General | 1,678 | 13,709,685 | 8,170 |
| -- Police | 1,054 | 28,743,972 | 27,271 |
| -- Fire | 494 | 17,233,429 | 34,885 |
| -- Correctional Officers | <u>50</u> | <u>923,617</u> | <u>18,472</u> |
| Grand Total | 5,656 | \$ 95,408,736 | \$ 16,869 |

EXHIBIT IACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2002
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 | 133 \$22,279 | 3 \$28,995 | | | | | | | | 136 \$22,427 |
| 25 - 29 | 183 \$27,805 | 28 \$29,682 | 1 \$39,163 | | | | | | | 212 \$28,106 |
| 30 - 34 | 250 \$27,829 | 112 \$32,699 | 50 \$34,892 | 2 \$34,183 | | | | | | 414 \$30,030 |
| 35 - 39 | 308 \$25,125 | 135 \$33,810 | 189 \$36,739 | 96 \$36,845 | 7 \$42,221 | | | | | 735 \$31,400 |
| 40 - 44 | 338 \$24,354 | 154 \$31,693 | 195 \$35,892 | 207 \$40,023 | 136 \$40,409 | 11 \$44,932 | | | | 1,041 \$33,032 |
| 45 - 49 | 327 \$25,132 | 170 \$29,090 | 204 \$35,585 | 198 \$39,701 | 195 \$45,063 | 142 \$43,672 | 11 \$42,845 | | | 1,247 \$35,079 |
| 50 - 54 | 247 \$27,367 | 146 \$32,631 | 161 \$32,548 | 161 \$34,946 | 136 \$40,798 | 122 \$49,359 | 47 \$49,522 | | | 1,020 \$35,577 |
| 55 - 59 | 180 \$24,987 | 126 \$30,939 | 151 \$33,072 | 125 \$34,981 | 116 \$37,437 | 65 \$45,849 | 37 \$54,394 | 17 \$47,843 | | 817 \$34,163 |
| 60 - 64 | 56 \$24,383 | 54 \$32,642 | 72 \$28,840 | 75 \$31,947 | 66 \$38,230 | 41 \$36,852 | 12 \$29,727 | 8 \$41,783 | 2 \$41,985 | 386 \$32,149 |
| Over 64 | 22 \$16,650 | 27 \$20,515 | 33 \$27,333 | 25 \$26,051 | 25 \$27,330 | 13 \$32,005 | 4 \$20,087 | 4 \$31,108 | | 153 \$24,690 |
| TOTAL | 2,044 \$25,531 | 955 \$31,361 | 1,056 \$34,279 | 889 \$36,892 | 681 \$40,640 | 394 \$44,733 | 111 \$47,284 | 29 \$43,863 | 2 \$41,985 | 6,161 \$32,955 |

EXHIBIT I

ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2002
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 | 82 \$23,842 | 1 \$25,680 | | | | | | | | | 83 \$23,864 |
| 25 - 29 | 132 \$29,479 | 13 \$31,270 | | | | | | | | | 145 \$29,640 |
| 30 - 34 | 159 \$30,534 | 63 \$35,457 | 33 \$35,998 | 2 \$34,183 | | | | | | | 257 \$32,471 |
| 35 - 39 | 159 \$29,492 | 72 \$39,943 | 142 \$38,729 | 53 \$38,616 | 1 \$38,401 | | | | | | 427 \$35,479 |
| 40 - 44 | 156 \$30,514 | 76 \$34,929 | 142 \$38,876 | 153 \$41,774 | 68 \$42,763 | 7 \$47,932 | | | | | 602 \$37,492 |
| 45 - 49 | 170 \$28,742 | 73 \$33,099 | 140 \$38,147 | 147 \$41,845 | 136 \$47,772 | 77 \$48,633 | 6 \$46,012 | | | | 749 \$39,135 |
| 50 - 54 | 131 \$33,700 | 58 \$39,244 | 92 \$36,788 | 98 \$38,310 | 96 \$43,789 | 102 \$51,471 | 28 \$51,230 | | | | 605 \$40,856 |
| 55 - 59 | 79 \$31,474 | 54 \$36,577 | 94 \$34,773 | 73 \$39,260 | 61 \$44,245 | 42 \$54,262 | 30 \$58,751 | 11 \$53,479 | | | 444 \$40,372 |
| 60 - 64 | 27 \$31,591 | 23 \$38,822 | 42 \$31,255 | 36 \$35,675 | 38 \$43,188 | 17 \$44,865 | 5 \$23,278 | 5 \$46,097 | 1 \$43,081 | | 194 \$36,787 |
| OVER 64 | 7 \$17,268 | 11 \$19,172 | 19 \$26,159 | 12 \$30,428 | 12 \$31,047 | 9 \$37,549 | 2 \$3,731 | 4 \$31,108 | | | 76 \$26,794 |
| TOTAL | 1,102 \$29,865 | 444 \$35,964 | 704 \$36,948 | 574 \$39,943 | 412 \$44,562 | 254 \$50,039 | 71 \$50,661 | 20 \$47,159 | 1 \$43,081 | | 3,582 \$37,262 |

EXHIBIT 1

ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2002
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 | 51 \$19,766 | 2 \$30,652 | | | | | | | | 53 \$20,177 |
| 25 - 29 | 51 \$23,471 | 15 \$28,305 | 1 \$39,163 | | | | | | | 67 \$24,787 |
| 30 - 34 | 91 \$23,102 | 49 \$29,152 | 17 \$32,746 | | | | | | | 157 \$26,035 |
| 35 - 39 | 149 \$20,465 | 63 \$26,801 | 47 \$30,727 | 43 \$34,663 | 6 \$42,858 | | | | | 308 \$25,745 |
| 40 - 44 | 182 \$19,074 | 78 \$28,540 | 53 \$27,896 | 54 \$35,062 | 68 \$38,055 | 4 \$39,684 | | | | 439 \$26,915 |
| 45 - 49 | 157 \$21,222 | 97 \$26,073 | 64 \$29,982 | 51 \$33,521 | 59 \$38,816 | 65 \$37,796 | 5 \$39,045 | | | 498 \$28,979 |
| 50 - 54 | 116 \$20,215 | 88 \$28,273 | 69 \$26,893 | 63 \$29,712 | 40 \$33,619 | 20 \$38,587 | 19 \$47,005 | | | 415 \$27,880 |
| 55 - 59 | 101 \$19,914 | 72 \$26,710 | 57 \$30,266 | 52 \$28,976 | 55 \$29,887 | 23 \$30,486 | 7 \$35,722 | 6 \$37,510 | | 373 \$26,773 |
| 60 - 64 | 29 \$17,671 | 31 \$28,057 | 30 \$25,459 | 39 \$28,506 | 28 \$31,502 | 24 \$31,176 | 7 \$34,334 | 3 \$34,593 | 1 40,889 | 192 \$27,464 |
| Over 64 | 15 \$16,361 | 16 \$21,439 | 14 \$28,926 | 13 \$22,011 | 13 \$23,899 | 4 \$19,531 | 2 \$36,443 | | | 77 \$22,613 |
| TOTAL | 942 \$20,461 | 511 \$27,362 | 352 \$28,940 | 315 \$31,333 | 269 \$34,633 | 140 \$35,105 | 40 \$41,290 | 9 \$36,537 | 1 \$40,889 | 2,579 \$26,974 |

EXHIBIT I

ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2002
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 | 136 \$32,004 | 11 \$40,692 | | | | | | | | 147 \$32,654 |
| 25 - 29 | 141 \$38,421 | 148 \$44,585 | 2 \$51,254 | | | | | | | 291 \$41,644 |
| 30 - 34 | 67 \$38,792 | 192 \$46,707 | 65 \$54,130 | 4 \$53,322 | | | | | | 328 \$46,642 |
| 35 - 39 | 17 \$40,558 | 62 \$47,562 | 141 \$54,456 | 160 \$57,474 | 6 \$66,631 | | | | | 386 \$54,177 |
| 40 - 44 | 8 \$40,398 | 17 \$46,419 | 33 \$53,201 | 120 \$58,379 | 81 \$62,010 | 4 \$77,928 | | | | 263 \$57,825 |
| 45 - 49 | 5 \$45,373 | 9 \$47,482 | 9 \$52,263 | 40 \$56,056 | 69 \$62,823 | 82 \$70,066 | 8 \$82,277 | | | 222 \$63,537 |
| 50 - 54 | 6 \$41,125 | 4 \$51,356 | 1 \$56,714 | 10 \$58,595 | 14 \$58,517 | 36 \$65,407 | 33 \$70,873 | | | 104 \$63,534 |
| 55 - 59 | | 1 \$49,813 | 1 \$51,977 | | 4 \$59,053 | 7 \$65,759 | 12 \$67,333 | 6 \$70,360 | | 31 \$65,435 |
| 60 - 64 | | | | | | | | 2 \$73,252 | | 2 \$73,252 |
| Over 64 | | | | | | | | | | |
| TOTAL | 380 \$36,461 | 444 \$46,024 | 252 \$54,103 | 334 \$57,613 | 174 \$62,143 | 129 \$68,776 | 53 \$71,793 | 8 \$71,083 | | 1,774 \$51,423 |

EXHIBIT I

ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2002
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 | 32 \$31,831 | | | | | | | | | 32 \$31,831 |
| 25 - 29 | 52 \$31,698 | 18 \$39,789 | | | | | | | | 70 \$33,779 |
| 30 - 34 | 33 \$31,373 | 42 \$41,649 | 33 \$47,236 | 2 \$50,265 | | | | | | 110 \$40,399 |
| 35 - 39 | 17 \$31,052 | 22 \$41,357 | 78 \$45,991 | 104 \$50,393 | 3 \$58,612 | | | | | 224 \$46,615 |
| 40 - 44 | 6 \$30,884 | 11 \$43,568 | 35 \$46,305 | 107 \$51,216 | 50 \$57,665 | | | | | 209 \$50,950 |
| 45 - 49 | 2 \$32,020 | 5 \$43,647 | 18 \$47,327 | 61 \$49,996 | 64 \$60,524 | 31 \$61,470 | | | | 181 \$55,044 |
| 50 - 54 | | 1 \$51,269 | 9 \$45,792 | 17 \$51,261 | 28 \$55,370 | 44 \$59,033 | 21 \$63,053 | | | 120 \$56,723 |
| 55 - 59 | | | 1 \$44,557 | 1 \$44,556 | 2 \$47,718 | 5 \$56,876 | 15 \$58,660 | 7 \$65,346 | | 31 \$58,266 |
| 60 - 64 | | | | 1 \$44,556 | | 1 \$48,897 | 1 \$64,828 | 3 \$53,707 | | 6 \$53,234 |
| Over 64 | | 1 \$46,663 | | | | | | | | 1 \$46,663 |
| TOTAL | 142 \$31,545 | 100 \$41,707 | 174 \$46,410 | 293 \$50,620 | 147 \$58,356 | 81 \$59,708 | 37 \$61,320 | 10 \$61,854 | | 984 \$48,638 |

EXHIBIT I

ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2002
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 | 3 \$28,779 | | | | | | | | | 3 \$28,779 |
| 25 - 29 | 22 \$29,241 | 6 \$34,355 | | | | | | | | 28 \$30,337 |
| 30 - 34 | 13 \$30,106 | 26 \$35,375 | 6 \$39,589 | | | | | | | 45 \$34,415 |
| 35 - 39 | 13 \$29,582 | 17 \$37,812 | 16 \$39,758 | 4 \$45,912 | | | | | | 50 \$36,943 |
| 40 - 44 | 7 \$31,962 | 14 \$35,642 | 11 \$39,552 | 13 \$43,136 | 6 \$46,135 | | | | | 51 \$39,125 |
| 45 - 49 | 6 \$30,815 | 4 \$37,329 | 6 \$37,309 | 7 \$40,547 | 4 \$43,962 | 4 \$54,989 | | | | 31 \$39,925 |
| 50 - 54 | 2 \$31,895 | 2 \$35,620 | 2 \$38,274 | 7 \$43,079 | 3 \$50,532 | 1 \$66,322 | 1 \$49,843 | | | 18 \$43,383 |
| 55 - 59 | | 2 \$37,771 | | 2 \$43,732 | 2 \$46,085 | | | | | 6 \$42,529 |
| 60 - 64 | | | | 1 \$40,018 | 1 \$51,911 | 1 \$49,663 | | | | 3 \$47,197 |
| Over 64 | | | | | | | | | | |
| TOTAL | 66 \$29,970 | 71 \$36,110 | 41 \$39,247 | 34 \$42,861 | 16 \$46,771 | 6 \$55,990 | 1 \$49,843 | | | 235 \$37,201 |

EXHIBIT I

ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2002
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 | 304 \$27,699 | 14 \$38,185 | | | | | | | | 318 \$28,161 |
| 25 - 29 | 398 \$32,154 | 200 \$41,760 | 3 \$47,224 | | | | | | | 601 \$35,426 |
| 30 - 34 | 363 \$30,256 | 372 \$41,126 | 154 \$45,840 | 8 \$47,773 | | | | | | 897 \$37,596 |
| 35 - 39 | 355 \$26,311 | 236 \$38,415 | 424 \$44,447 | 364 \$49,883 | 16 \$54,448 | | | | | 1,395 \$40,344 |
| 40 - 44 | 359 \$24,969 | 196 \$33,919 | 274 \$39,453 | 447 \$47,721 | 273 \$50,104 | 15 \$53,731 | | | | 1,564 \$39,794 |
| 45 - 49 | 340 \$25,570 | 188 \$30,533 | 237 \$37,154 | 306 \$43,911 | 332 \$51,721 | 259 \$54,334 | 19 \$59,448 | | | 1,681 \$41,076 |
| 50 - 54 | 255 \$27,726 | 153 \$33,282 | 173 \$33,443 | 195 \$37,873 | 181 \$44,584 | 203 \$54,385 | 102 \$59,219 | | | 1,262 \$40,003 |
| 55 - 59 | 180 \$24,987 | 129 \$31,191 | 153 \$33,270 | 128 \$35,193 | 124 \$38,440 | 77 \$48,375 | 64 \$57,820 | 30 \$56,430 | | 885 \$36,160 |
| 60 - 64 | 56 \$24,383 | 54 \$32,642 | 72 \$28,840 | 77 \$32,215 | 67 \$38,435 | 43 \$37,430 | 13 \$32,427 | 13 \$49,376 | 2 \$41,985 | 397 \$32,789 |
| Over 64 | 22 \$16,650 | 28 \$21,449 | 33 \$27,333 | 25 \$26,051 | 25 \$27,330 | 13 \$32,005 | 4 \$20,087 | 4 \$31,108 | | 154 \$24,833 |
| TOTAL | 2,632 \$27,545 | 1,570 \$36,381 | 1,523 \$39,079 | 1,550 \$44,083 | 1,018 \$46,970 | 610 \$51,916 | 202 \$56,298 | 47 \$52,324 | 2 \$41,985 | 9,154 \$38,329 |

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 |
|-------------------------|--------------------------|-------------------|----------------|-----------------------------|----------------|
| 2002 | 6,161 | \$ 203,036,384 | \$ 32,955 | 5.0% | 1.1% |
| 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% |

POLICE

| Valuation as of June 30 | Number of Active Members | Valuation Payroll | Average Salary | Percent Increase (Decrease) | CPI % Increase |
|-------------------------|--------------------------|-------------------|----------------|-----------------------------|----------------|
| 2002 | 1,774 | \$ 91,225,162 | \$ 51,423 | 13.2% | 1.1% |
| 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% |

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 |
|-------------------------|--------------------------|-------------------|----------------|-----------------------------|----------------|
| 2002 | 984 | \$ 47,859,370 | \$ 48,638 | 6.8% | 1.1% |
| 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% |

CORRECTIONAL OFFICERS

| Valuation as of June 30 | Number of Active Members | Valuation Payroll | Average Salary | Percent Increase (Decrease) | CPI % Increase |
|-------------------------|--------------------------|-------------------|----------------|-----------------------------|----------------|
| 2002 | 235 | \$ 8,742,297 | \$ 37,201 | 5.3% | 1.1% |
| 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% |

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 |
|-------------------------|--------------------------|-------------------|----------------|-----------------------------|----------------|
| 2002 | 9,154 | \$ 350,863,213 | \$ 38,329 | 6.9% | 1.1% |
| 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% |

EXHIBIT III - A

**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2002**

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 | 282 | \$ 6,494,262 | \$ 23,029 |
| 60 - 64 | 288 | 5,074,696 | 17,620 |
| 65 - 69 | 340 | 4,843,600 | 14,246 |
| 70 - 74 | 362 | 5,217,581 | 14,413 |
| 75 - 79 | 297 | 3,961,789 | 13,339 |
| Over 79 | 298 | 3,039,217 | 10,199 |
| Total | 1,867 | \$ 28,631,145 | \$ 15,335 |
| Disability Retirements | | | |
| Under 60 | 141 | \$ 2,163,313 | \$ 15,343 |
| 60 - 64 | 39 | 589,198 | 15,108 |
| 65 - 69 | 26 | 461,989 | 17,769 |
| 70 - 74 | 24 | 360,893 | 15,037 |
| 75 - 79 | 9 | 109,481 | 12,165 |
| Over 79 | 0 | 0 | 0 |
| Total | 239 | \$ 3,684,874 | \$ 15,418 |
| Beneficiaries | | | |
| Under 60 | 32 | \$ 307,910 | \$ 9,622 |
| 60 - 64 | 26 | 283,745 | 10,913 |
| 65 - 69 | 35 | 386,336 | 11,038 |
| 70 - 74 | 48 | 541,934 | 11,290 |
| 75 - 79 | 43 | 393,631 | 9,154 |
| Over 79 | 90 | 568,458 | 6,316 |
| Total | 274 | \$ 2,482,014 | \$ 9,058 |
| Grand Total | 2,380 | \$ 34,798,033 | \$ 14,621 |

EXHIBIT III - B**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2002****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 | 53 | \$ 1,148,678 | \$ 21,673 |
| 60 - 64 | 138 | 1,525,489 | 11,054 |
| 65 - 69 | 282 | 2,596,606 | 9,208 |
| 70 - 74 | 303 | 2,428,065 | 8,013 |
| 75 - 79 | 302 | 2,023,306 | 6,700 |
| Over 79 | 257 | 1,398,666 | 5,442 |
| Total | 1,335 | \$ 11,120,810 | \$ 8,330 |
| Disability Retirements | | | |
| Under 60 | 71 | \$ 845,108 | \$ 11,903 |
| 60 - 64 | 37 | 376,628 | 10,179 |
| 65 - 69 | 34 | 288,868 | 8,496 |
| 70 - 74 | 27 | 224,668 | 8,321 |
| 75 - 79 | 11 | 84,461 | 7,678 |
| Over 79 | 3 | 20,638 | 6,879 |
| Total | 183 | \$ 1,840,371 | \$ 10,057 |
| Beneficiaries | | | |
| Under 60 | 8 | \$ 42,590 | \$ 5,324 |
| 60 - 64 | 12 | 77,214 | 6,435 |
| 65 - 69 | 21 | 141,959 | 6,760 |
| 70 - 74 | 21 | 113,819 | 5,420 |
| 75 - 79 | 41 | 195,573 | 4,770 |
| Over 79 | 57 | 177,349 | 3,111 |
| Total | 160 | \$ 748,504 | \$ 4,678 |
| Grand Total | 1,678 | \$ 13,709,685 | \$ 8,170 |

EXHIBIT III**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2002****NUMBER AND AVERAGE ANNUAL ALLOWANCE
(Continued)****GENERAL EMPLOYEES**

| Age Last Birthday | Number | Annual Allowance | Average Annual Allowance |
|---|--------------|----------------------|--------------------------|
| Service and Discontinued Service Retirements | | | |
| Under 60 | 335 | \$ 7,642,940 | \$ 22,815 |
| 60 - 64 | 426 | 6,600,185 | 15,493 |
| 65 - 69 | 622 | 7,440,206 | 11,962 |
| 70 - 74 | 665 | 7,645,646 | 11,497 |
| 75 - 79 | 599 | 5,985,095 | 9,992 |
| Over 79 | 555 | 4,437,883 | 7,996 |
| Total | 3,202 | \$ 39,751,955 | \$ 12,415 |
| Disability Retirements | | | |
| Under 60 | 212 | \$ 3,008,421 | \$ 14,191 |
| 60 - 64 | 76 | 965,826 | 12,708 |
| 65 - 69 | 60 | 750,857 | 12,514 |
| 70 - 74 | 51 | 585,561 | 11,482 |
| 75 - 79 | 20 | 193,942 | 9,697 |
| Over 79 | 3 | 20,638 | 6,879 |
| Total | 422 | \$ 5,525,245 | \$ 13,093 |
| Beneficiaries | | | |
| Under 60 | 40 | \$ 350,500 | \$ 8,763 |
| 60 - 64 | 38 | 360,959 | 9,499 |
| 65 - 69 | 56 | 528,295 | 9,434 |
| 70 - 74 | 69 | 655,753 | 9,504 |
| 75 - 79 | 84 | 589,204 | 7,014 |
| Over 79 | 147 | 745,807 | 5,074 |
| Total | 434 | \$ 3,230,518 | \$ 7,444 |
| Grand Total | 4,058 | \$ 48,507,718 | \$ 11,954 |

EXHIBIT III**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2002****NUMBER AND AVERAGE ANNUAL ALLOWANCE
(Continued)****POLICE**

| Age Last Birthday | Number | Annual Allowance | Average Annual Allowance |
|---|--------------|----------------------|--------------------------|
| Service and Discontinued Service Retirements | | | |
| Under 60 | 470 | \$ 13,405,415 | \$ 28,522 |
| 60 - 64 | 94 | 2,726,169 | 29,002 |
| 65 - 69 | 42 | 1,013,389 | 24,128 |
| 70 - 74 | 27 | 566,791 | 20,992 |
| 75 - 79 | 8 | 131,102 | 16,388 |
| Over 79 | 0 | 0 | 0 |
| Total | 641 | \$ 17,842,866 | \$ 27,836 |
| Disability Retirements | | | |
| Under 60 | 261 | \$ 6,925,831 | \$ 26,536 |
| 60 - 64 | 55 | 1,658,359 | 30,152 |
| 65 - 69 | 23 | 663,576 | 28,851 |
| 70 - 74 | 14 | 393,392 | 28,099 |
| 75 - 79 | 5 | 105,908 | 21,182 |
| Over 79 | 0 | 0 | 0 |
| Total | 358 | \$ 9,747,066 | \$ 27,226 |
| Beneficiaries | | | |
| Under 60 | 32 | \$ 730,923 | \$ 22,841 |
| 60 - 64 | 10 | 216,470 | 21,647 |
| 65 - 69 | 4 | 61,654 | 15,414 |
| 70 - 74 | 3 | 61,457 | 20,486 |
| 75 - 79 | 3 | 72,613 | 24,204 |
| Over 79 | 3 | 10,923 | 3,641 |
| Total | 55 | \$ 1,154,040 | \$ 20,983 |
| Grand Total | 1,054 | \$ 28,743,972 | \$ 27,271 |

EXHIBIT III**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2002****NUMBER AND AVERAGE ANNUAL ALLOWANCE
(Continued)****FIREFIGHTERS**

| Age Last Birthday | Number | Annual Allowance | Average Annual Allowance |
|---|------------|----------------------|--------------------------|
| Service and Discontinued Service Retirements | | | |
| Under 60 | 154 | \$ 6,093,062 | \$ 39,565 |
| 60 - 64 | 133 | 4,979,411 | 37,439 |
| 65 - 69 | 46 | 1,437,436 | 31,249 |
| 70 - 74 | 16 | 436,550 | 27,284 |
| 75 - 79 | 4 | 87,459 | 21,865 |
| Over 79 | 0 | 0 | 0 |
| Total | 353 | \$ 13,033,918 | \$ 36,923 |
| Disability Retirements | | | |
| Under 60 | 74 | \$ 2,173,592 | \$ 29,373 |
| 60 - 64 | 24 | 946,658 | 39,444 |
| 65 - 69 | 14 | 443,446 | 31,675 |
| 70 - 74 | 1 | 22,596 | 22,596 |
| 75 - 79 | 1 | 24,286 | 24,286 |
| Over 79 | 0 | 0 | 0 |
| Total | 114 | \$ 3,610,578 | \$ 31,672 |
| Beneficiaries | | | |
| Under 60 | 16 | \$ 322,748 | \$ 20,172 |
| 60 - 64 | 3 | 121,013 | 40,338 |
| 65 - 69 | 4 | 84,186 | 21,047 |
| 70 - 74 | 4 | 60,986 | 15,247 |
| 75 - 79 | 0 | 0 | 0 |
| Over 79 | 0 | 0 | 0 |
| Total | 27 | \$ 588,933 | \$ 21,812 |
| Grand Total | 494 | \$ 17,233,429 | \$ 34,885 |

EXHIBIT III

**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2002**

**NUMBER AND AVERAGE ANNUAL ALLOWANCE
(Continued)**

CORRECTIONAL OFFICERS

| Age Last Birthday | Number | Annual Allowance | Average Annual Allowance |
|---|-----------|-------------------|--------------------------|
| Service and Discontinued Service Retirements | | | |
| Under 60 | 29 | \$ 619,695 | \$ 21,369 |
| 60 - 64 | 2 | 39,187 | 19,594 |
| 65 - 69 | 4 | 56,057 | 14,014 |
| 70 - 74 | 4 | 56,316 | 14,079 |
| 75 - 79 | 0 | 0 | 0 |
| Over 79 | 0 | 0 | 0 |
| Total | 39 | \$ 771,255 | \$ 19,776 |
| Disability Retirements | | | |
| Under 60 | 10 | \$ 146,337 | \$ 14,634 |
| 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 | \$ 146,337 | \$ 14,634 |
| Beneficiaries | | | |
| Under 60 | 0 | \$ 0 | \$ 0 |
| 60 - 64 | 1 | 6,025 | 6,025 |
| 65 - 69 | 0 | 0 | 0 |
| 70 - 74 | 0 | 0 | 0 |
| 75 - 79 | 0 | 0 | 0 |
| Over 79 | 0 | 0 | 0 |
| Total | 1 | \$ 6,025 | \$ 6,025 |
| Grand Total | 50 | \$ 923,617 | \$ 18,472 |

EXHIBIT III**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JUNE 30, 2002****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 | 988 | \$ 27,761,112 | \$ 28,098 |
| 60 - 64 | 655 | 14,344,952 | 21,901 |
| 65 - 69 | 714 | 9,947,088 | 13,931 |
| 70 - 74 | 712 | 8,705,303 | 12,227 |
| 75 - 79 | 611 | 6,203,656 | 10,153 |
| Over 79 | 555 | 4,437,883 | 7,996 |
| Total | 4,235 | \$ 71,399,994 | \$ 16,860 |
| Disability Retirements | | | |
| Under 60 | 557 | \$ 12,254,181 | \$ 22,000 |
| 60 - 64 | 155 | 3,570,843 | 23,038 |
| 65 - 69 | 97 | 1,857,879 | 19,153 |
| 70 - 74 | 66 | 1,001,549 | 15,175 |
| 75 - 79 | 26 | 324,136 | 12,467 |
| Over 79 | 3 | 20,638 | 6,879 |
| Total | 904 | \$ 19,029,226 | \$ 21,050 |
| Beneficiaries | | | |
| Under 60 | 88 | \$ 1,404,171 | \$ 15,956 |
| 60 - 64 | 52 | 704,467 | 13,547 |
| 65 - 69 | 64 | 674,135 | 10,533 |
| 70 - 74 | 76 | 778,196 | 10,239 |
| 75 - 79 | 87 | 661,817 | 7,607 |
| Over 79 | 150 | 756,730 | 5,045 |
| Total | 517 | \$ 4,979,516 | \$ 9,632 |
| Grand Total | 5,656 | \$ 95,408,736 | \$ 16,869 |

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 | | |
| 2002 | 266 | 6,623,007 | 183 | 1,181,331 | 5,139 | 90,429,220 | 6.4% | 17,597 |
| 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 |

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 | | |
| 2002 | 41 | 741,662 | 25 | 298,064 | 517 | 4,979,516 | 9.8% | 9,632 |
| 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 |

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 | | |
| 2002 | 307 | 7,364,669 | 208 | 1,479,395 | 5,656 | 95,408,736 | 6.6% | 16,869 |
| 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 |

EXHIBIT V

**RETIREES AND BENEFICIARIES IN PAY STATUS
AS OF JUNE 30, 2002**

DISTRIBUTION OF MEMBERS BY TYPE OF RETIREMENT

| Amount of Monthly Benefit | Number of Retirees | Type of Retirement | | | | | |
|---------------------------|--------------------|--------------------|-----|-----|-----|-----|-----|
| | | 1 | 2 | 3 | 4 | 5 | 6 |
| Deferred | 337 | | | | | | 337 |
| \$ 1 - \$ 300 | 691 | 541 | 137 | | 11 | 2 | |
| \$ 301 - \$ 600 | 971 | 718 | 160 | | 89 | 4 | |
| \$ 601 - \$ 900 | 768 | 574 | 73 | 2 | 112 | 7 | |
| \$ 901 - \$ 1,200 | 540 | 392 | 51 | 40 | 44 | 13 | |
| \$ 1,201 - \$ 1,500 | 489 | 315 | 34 | 48 | 40 | 52 | |
| \$ 1,501 - \$ 1,800 | 418 | 255 | 11 | 45 | 45 | 62 | |
| \$ 1,801 - \$ 2,100 | 403 | 251 | 12 | 26 | 15 | 99 | |
| \$ 2,101 - \$ 2,400 | 363 | 215 | 13 | 41 | 10 | 84 | |
| \$ 2,401 - \$ 2,700 | 289 | 185 | 5 | 24 | 4 | 71 | |
| \$ 2,701 - \$ 3,000 | 205 | 130 | 3 | 10 | 2 | 60 | |
| Over \$3,000 | 519 | 400 | 18 | 23 | 4 | 74 | |
| Totals | 5,993 | 3,976 | 517 | 259 | 376 | 528 | 337 |

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, 2002****DISTRIBUTION OF MEMBERS BY OPTION SELECTED**

| Amount of Monthly Benefit | Number of Retirees | Option Selected | | | | | | | | | |
|------------------------------|-----------------------|-----------------|-----------|----------|-----------|------------|----------|-----------|-----------|---|-----|
| | | M | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| Deferred | 337 | | | | | | | | | | 337 |
| \$ 1 - \$ 300 | 691 | 376 | 204 | 29 | 23 | | 31 | 28 | | | |
| \$ 301 - \$ 600 | 971 | 465 | 338 | 41 | 48 | | 28 | 51 | | | |
| \$ 601 - \$ 900 | 768 | 345 | 284 | 18 | 42 | 1 | 25 | 53 | | | |
| \$ 901 - \$ 1,200 | 540 | 217 | 166 | 23 | 45 | 5 | 24 | 60 | | | |
| \$ 1,201 - \$ 1,500 | 489 | 228 | 118 | 17 | 44 | 5 | 24 | 53 | | | |
| \$ 1,501 - \$ 1,800 | 418 | 211 | 87 | 16 | 29 | 10 | 18 | 47 | | | |
| \$ 1,801 - \$ 2,100 | 403 | 224 | 72 | 12 | 24 | 23 | 10 | 38 | | | |
| \$ 2,101 - \$ 2,400 | 363 | 220 | 46 | 3 | 19 | 24 | 14 | 37 | | | |
| \$ 2,401 - \$ 2,700 | 289 | 163 | 32 | 8 | 17 | 30 | 6 | 33 | | | |
| \$ 2,701 - \$ 3,000 | 205 | 112 | 32 | 3 | 5 | 25 | 2 | 25 | 1 | | |
| Over \$3,000 | <u>519</u> | <u>240</u> | <u>69</u> | <u>5</u> | <u>19</u> | <u>114</u> | <u>5</u> | <u>53</u> | <u>14</u> | | |
| Totals | 5,993 | 2,801 | 1,448 | 175 | 315 | 237 | 187 | 478 | 15 | | 337 |

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 = Guarantees one-half the member's payment to the designated beneficiary for their lifetime.
- 8 = Deferred future benefits.

EXHIBIT VII

DETAILED TABULATIONS OF THE DATA

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2002

GENERAL EMPLOYEES

| AGE | MALES | | FEMALES | |
|-----|--------|-----------|---------|-----------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 18 | 1 | \$ 17,630 | | |
| 19 | 7 | 125,786 | | |
| 20 | 11 | 218,560 | 1 | \$ 23,090 |
| 21 | 14 | 308,407 | 6 | 149,287 |
| 22 | 5 | 97,503 | 3 | 75,581 |
| 23 | 12 | 317,983 | 6 | 149,589 |
| 24 | 16 | 412,218 | 14 | 382,978 |
| 25 | 15 | 431,516 | 16 | 445,718 |
| 26 | 19 | 510,268 | 15 | 380,782 |
| 27 | 20 | 574,728 | 14 | 368,620 |
| 28 | 20 | 602,748 | 10 | 343,843 |
| 29 | 20 | 668,586 | 15 | 545,132 |
| 30 | 32 | 1,009,609 | 20 | 561,975 |
| 31 | 33 | 1,107,876 | 31 | 918,744 |
| 32 | 43 | 1,388,078 | 34 | 948,790 |
| 33 | 25 | 903,906 | 31 | 925,882 |
| 34 | 50 | 1,694,618 | 26 | 830,433 |
| 35 | 46 | 1,488,438 | 44 | 1,441,195 |
| 36 | 70 | 2,403,859 | 42 | 1,435,069 |
| 37 | 75 | 2,650,867 | 57 | 1,775,794 |
| 38 | 73 | 2,430,251 | 62 | 1,994,994 |
| 39 | 85 | 3,027,556 | 54 | 1,717,276 |
| 40 | 70 | 2,521,639 | 61 | 1,877,274 |
| 41 | 103 | 3,705,870 | 65 | 2,272,781 |
| 42 | 98 | 3,639,946 | 65 | 2,215,258 |
| 43 | 95 | 3,590,876 | 64 | 2,034,032 |
| 44 | 143 | 5,610,303 | 85 | 3,071,678 |
| 45 | 124 | 4,373,009 | 104 | 3,801,944 |
| 46 | 105 | 4,026,151 | 85 | 2,904,241 |
| 47 | 144 | 5,645,579 | 81 | 2,788,334 |
| 48 | 112 | 4,668,218 | 82 | 2,814,109 |
| 49 | 125 | 5,271,239 | 88 | 3,072,554 |
| 50 | 116 | 4,660,331 | 74 | 2,694,429 |
| 51 | 100 | 4,058,148 | 65 | 2,213,648 |
| 52 | 96 | 3,886,304 | 67 | 2,227,166 |
| 53 | 99 | 4,243,595 | 70 | 2,484,893 |
| 54 | 88 | 3,416,117 | 59 | 2,030,332 |
| 55 | 92 | 3,749,225 | 72 | 2,587,704 |
| 56 | 71 | 2,891,689 | 67 | 2,242,101 |
| 57 | 60 | 2,315,344 | 64 | 2,125,022 |
| 58 | 40 | 1,836,137 | 61 | 2,041,503 |
| 59 | 67 | 2,466,446 | 74 | 2,435,068 |

TABLE 1

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2002

GENERAL EMPLOYEES

| AGE | MALES | | FEMALES | |
|--------------|--------------|-----------------------|--------------|----------------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 60 | 49 | \$ 1,819,429 | 55 | \$ 1,926,877 |
| 61 | 44 | 1,578,142 | 37 | 1,212,553 |
| 62 | 32 | 1,189,489 | 33 | 1,068,090 |
| 63 | 20 | 691,681 | 21 | 769,482 |
| 64 | 14 | 488,408 | 13 | 507,620 |
| 65 | 11 | 342,829 | 12 | 383,140 |
| 66 | 3 | 111,511 | 12 | 371,323 |
| 67 | 6 | 138,616 | 6 | 179,633 |
| 68 | 7 | 239,999 | 3 | 82,001 |
| 69 | 1 | 31,762 | 3 | 88,087 |
| 70 | 6 | 161,662 | 3 | 121,422 |
| 71 | 1 | 29,355 | | |
| 72 | 2 | 70,897 | 1 | 49,240 |
| 73 | 3 | 95,075 | 2 | 78,553 |
| 75 | 2 | 41,556 | | |
| 76 | 1 | 51,911 | 1 | 34,269 |
| 77 | | | 2 | 57,842 |
| 78 | | | 1 | 20,614 |
| 79 | 1 | 25,573 | | |
| TOTAL | 2,843 | \$ 106,075,052 | 2,159 | \$ 72,299,589 |

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2002

REGULAR COUNTY GENERAL EMPLOYEES

| AGE | MALES | | FEMALES | |
|-----|--------|-----------|---------|-----------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 19 | 1 | \$ 4,663 | | |
| 20 | 4 | 83,555 | 1 | \$ 23,090 |
| 21 | 7 | 169,116 | 6 | 149,287 |
| 22 | 1 | 21,550 | 2 | 58,044 |
| 23 | 6 | 146,585 | 3 | 86,391 |
| 24 | 8 | 203,733 | 12 | 317,691 |
| 25 | 7 | 214,613 | 13 | 367,227 |
| 26 | 9 | 245,642 | 10 | 267,213 |
| 27 | 9 | 268,107 | 10 | 288,611 |
| 28 | 13 | 424,054 | 8 | 262,468 |
| 29 | 14 | 519,458 | 13 | 462,049 |
| 30 | 16 | 545,641 | 12 | 358,253 |
| 31 | 17 | 604,885 | 22 | 730,225 |
| 32 | 24 | 788,283 | 22 | 710,539 |
| 33 | 16 | 556,062 | 17 | 594,244 |
| 34 | 29 | 999,038 | 18 | 586,859 |
| 35 | 23 | 849,525 | 26 | 975,037 |
| 36 | 39 | 1,433,236 | 32 | 1,129,836 |
| 37 | 47 | 1,727,809 | 42 | 1,401,492 |
| 38 | 37 | 1,291,759 | 38 | 1,459,076 |
| 39 | 46 | 1,807,995 | 30 | 976,078 |
| 40 | 43 | 1,675,240 | 37 | 1,275,242 |
| 41 | 66 | 2,482,778 | 39 | 1,499,663 |
| 42 | 59 | 2,321,305 | 40 | 1,577,343 |
| 43 | 51 | 2,039,536 | 35 | 1,330,311 |
| 44 | 80 | 3,310,283 | 51 | 2,124,538 |
| 45 | 69 | 2,684,049 | 60 | 2,441,503 |
| 46 | 62 | 2,611,699 | 56 | 2,115,925 |
| 47 | 86 | 3,461,966 | 48 | 1,817,890 |
| 48 | 68 | 3,187,748 | 45 | 1,750,208 |
| 49 | 81 | 3,743,360 | 53 | 2,042,728 |
| 50 | 75 | 3,269,019 | 41 | 1,617,848 |
| 51 | 60 | 2,661,150 | 39 | 1,493,481 |
| 52 | 63 | 2,752,940 | 36 | 1,426,203 |
| 53 | 66 | 3,076,055 | 37 | 1,484,683 |
| 54 | 52 | 2,248,859 | 34 | 1,301,992 |
| 55 | 57 | 2,625,870 | 46 | 1,821,105 |
| 56 | 36 | 1,761,899 | 37 | 1,436,239 |
| 57 | 32 | 1,386,387 | 35 | 1,342,243 |
| 58 | 23 | 1,235,462 | 34 | 1,274,823 |
| 59 | 36 | 1,577,346 | 31 | 1,130,113 |

TABLE 1A

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2002

REGULAR COUNTY GENERAL EMPLOYEES

| AGE | MALES | | FEMALES | |
|--------------|--------|---------------|---------|---------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 60 | 22 | \$ 999,449 | 25 | \$ 1,085,761 |
| 61 | 20 | 764,350 | 14 | 517,221 |
| 62 | 18 | 802,645 | 18 | 654,027 |
| 63 | 5 | 225,670 | 14 | 553,680 |
| 64 | 7 | 305,237 | 9 | 409,364 |
| 65 | 5 | 167,544 | 5 | 200,310 |
| 66 | 1 | 55,398 | 5 | 189,261 |
| 67 | 2 | 44,274 | 3 | 108,684 |
| 68 | 2 | 57,496 | 1 | 29,292 |
| 69 | | | 2 | 61,879 |
| 70 | 2 | 75,188 | 2 | 76,523 |
| 72 | 2 | 70,897 | 1 | 49,240 |
| 73 | 1 | 50,322 | 1 | 37,332 |
| 76 | 1 | 51,911 | 1 | 34,269 |
| 79 | 1 | 25,573 | | |
| TOTAL | 1,627 | \$ 66,714,214 | 1,272 | \$ 47,514,634 |

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2002

COUNTY AGENCY GENERAL EMPLOYEES

| AGE | MALES | | FEMALES | |
|-----|--------|-----------|---------|-----------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 18 | 1 | \$ 17,630 | | |
| 19 | 6 | 121,123 | | |
| 20 | 7 | 135,005 | | |
| 21 | 7 | 139,291 | | |
| 22 | 4 | 75,953 | 1 | \$ 17,537 |
| 23 | 6 | 171,398 | 3 | 63,198 |
| 24 | 8 | 208,485 | 2 | 65,287 |
| 25 | 8 | 216,903 | 3 | 78,491 |
| 26 | 10 | 264,626 | 5 | 113,569 |
| 27 | 11 | 306,621 | 4 | 80,009 |
| 28 | 7 | 178,694 | 2 | 81,375 |
| 29 | 6 | 149,128 | 2 | 83,083 |
| 30 | 16 | 463,968 | 8 | 203,722 |
| 31 | 16 | 502,991 | 9 | 188,519 |
| 32 | 19 | 599,795 | 12 | 238,251 |
| 33 | 9 | 347,844 | 14 | 331,638 |
| 34 | 21 | 695,580 | 8 | 243,574 |
| 35 | 23 | 638,913 | 18 | 466,158 |
| 36 | 31 | 970,623 | 10 | 305,233 |
| 37 | 28 | 923,058 | 15 | 374,302 |
| 38 | 36 | 1,138,492 | 24 | 535,918 |
| 39 | 39 | 1,219,561 | 24 | 741,198 |
| 40 | 27 | 846,399 | 24 | 602,032 |
| 41 | 37 | 1,223,092 | 26 | 773,118 |
| 42 | 39 | 1,318,641 | 25 | 637,915 |
| 43 | 44 | 1,551,340 | 29 | 703,721 |
| 44 | 63 | 2,300,020 | 34 | 947,140 |
| 45 | 55 | 1,688,960 | 44 | 1,360,441 |
| 46 | 43 | 1,414,452 | 29 | 788,316 |
| 47 | 58 | 2,183,613 | 33 | 970,444 |
| 48 | 44 | 1,480,470 | 37 | 1,063,901 |
| 49 | 44 | 1,527,879 | 35 | 1,029,826 |
| 50 | 41 | 1,391,312 | 33 | 1,076,581 |
| 51 | 40 | 1,396,998 | 26 | 720,167 |
| 52 | 33 | 1,133,364 | 31 | 800,963 |
| 53 | 33 | 1,167,540 | 33 | 1,000,210 |
| 54 | 36 | 1,167,258 | 25 | 728,340 |
| 55 | 35 | 1,123,355 | 26 | 766,599 |
| 56 | 35 | 1,129,790 | 30 | 805,862 |
| 57 | 28 | 928,957 | 29 | 782,779 |
| 58 | 17 | 600,675 | 27 | 766,680 |
| 59 | 31 | 889,100 | 43 | 1,304,955 |

**THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2002**

COUNTY AGENCY GENERAL EMPLOYEES

| AGE | MALES | | FEMALES | |
|--------------|--------|---------------|---------|---------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 60 | 27 | \$ 819,980 | 30 | \$ 841,116 |
| 61 | 24 | 813,792 | 23 | 695,332 |
| 62 | 14 | 386,844 | 15 | 414,063 |
| 63 | 15 | 466,011 | 7 | 215,802 |
| 64 | 7 | 183,171 | 4 | 98,256 |
| 65 | 6 | 175,285 | 7 | 182,830 |
| 66 | 2 | 56,113 | 7 | 182,062 |
| 67 | 4 | 94,342 | 3 | 70,949 |
| 68 | 5 | 182,503 | 2 | 52,709 |
| 69 | 1 | 31,762 | 1 | 26,208 |
| 70 | 4 | 86,474 | 1 | 44,899 |
| 71 | 1 | 29,355 | | |
| 73 | 2 | 44,753 | 1 | 41,221 |
| 75 | 2 | 41,556 | | |
| 77 | | | 2 | 57,842 |
| 78 | | | 1 | 20,614 |
| TOTAL | 1,216 | \$ 39,360,838 | 887 | \$ 24,784,955 |

**THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2002**

POLICE

| AGE | MALES | | FEMALES | |
|--------------|--------------|----------------------|------------|----------------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 19 | 14 | \$ 271,375 | 1 | \$ 18,488 |
| 20 | 7 | 145,898 | 1 | 21,254 |
| 21 | 11 | 308,950 | 5 | 142,047 |
| 22 | 29 | 1,019,162 | 7 | 252,765 |
| 23 | 25 | 895,241 | 5 | 184,360 |
| 24 | 36 | 1,320,754 | 6 | 219,833 |
| 25 | 38 | 1,468,923 | 10 | 371,699 |
| 26 | 28 | 1,152,650 | 12 | 486,836 |
| 27 | 53 | 2,208,251 | 9 | 381,913 |
| 28 | 60 | 2,553,790 | 8 | 335,962 |
| 29 | 60 | 2,595,768 | 13 | 562,652 |
| 30 | 47 | 2,106,976 | 8 | 363,936 |
| 31 | 66 | 2,995,553 | 11 | 499,297 |
| 32 | 64 | 2,935,062 | 12 | 562,881 |
| 33 | 61 | 2,845,029 | 4 | 200,432 |
| 34 | 51 | 2,595,237 | 4 | 194,181 |
| 35 | 63 | 3,272,855 | 6 | 295,264 |
| 36 | 55 | 2,957,761 | 15 | 791,666 |
| 37 | 76 | 4,139,434 | 14 | 722,288 |
| 38 | 72 | 3,920,895 | 14 | 832,760 |
| 39 | 63 | 3,571,266 | 8 | 408,127 |
| 40 | 58 | 3,261,133 | 13 | 694,467 |
| 41 | 42 | 2,465,473 | 7 | 346,367 |
| 42 | 50 | 2,938,370 | 4 | 205,692 |
| 43 | 37 | 2,166,729 | 2 | 121,371 |
| 44 | 39 | 2,388,698 | 11 | 619,629 |
| 45 | 59 | 3,627,519 | 4 | 283,683 |
| 46 | 39 | 2,402,079 | 2 | 108,692 |
| 47 | 45 | 2,902,971 | 5 | 310,080 |
| 48 | 30 | 1,798,050 | 1 | 56,714 |
| 49 | 33 | 2,404,649 | 4 | 210,785 |
| 50 | 27 | 1,678,911 | 1 | 54,275 |
| 51 | 25 | 1,554,133 | 4 | 244,969 |
| 52 | 16 | 1,014,018 | | |
| 53 | 23 | 1,428,739 | 1 | 56,712 |
| 54 | 6 | 480,571 | 1 | 95,235 |
| 55 | 14 | 879,808 | | |
| 56 | 7 | 477,665 | | |
| 57 | 2 | 133,631 | | |
| 58 | 4 | 276,155 | | |
| 59 | 4 | 261,214 | | |
| 60 | 1 | 61,873 | | |
| 61 | 1 | 84,631 | | |
| TOTAL | 1,541 | \$ 79,967,850 | 233 | \$ 11,257,312 |

TABLE 3

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2002

FIREFIGHTERS

| AGE | MALES | | FEMALES | |
|-------|--------|---------------|---------|--------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 20 | 3 | \$ 94,632 | 2 | \$ 63,094 |
| 21 | 1 | 32,868 | 2 | 66,034 |
| 22 | 7 | 215,665 | 1 | 31,546 |
| 23 | 3 | 98,597 | 6 | 190,657 |
| 24 | 7 | 225,498 | | |
| 25 | 6 | 194,599 | 2 | 67,034 |
| 26 | 15 | 500,596 | 1 | 33,906 |
| 27 | 9 | 295,301 | 5 | 170,737 |
| 28 | 10 | 349,612 | 7 | 230,179 |
| 29 | 15 | 522,560 | | |
| 30 | 13 | 470,060 | 4 | 152,463 |
| 31 | 19 | 679,739 | 8 | 335,560 |
| 32 | 12 | 485,810 | 4 | 148,963 |
| 33 | 18 | 737,898 | 5 | 208,676 |
| 34 | 21 | 940,822 | 6 | 283,878 |
| 35 | 28 | 1,231,645 | 5 | 216,802 |
| 36 | 37 | 1,638,621 | 3 | 135,496 |
| 37 | 40 | 1,881,361 | 3 | 127,910 |
| 38 | 50 | 2,424,681 | 9 | 409,477 |
| 39 | 43 | 2,091,035 | 6 | 284,740 |
| 40 | 36 | 1,732,602 | 6 | 295,031 |
| 41 | 39 | 2,004,276 | 3 | 141,076 |
| 42 | 37 | 1,915,969 | 2 | 87,823 |
| 43 | 39 | 2,018,582 | 6 | 299,036 |
| 44 | 35 | 1,862,114 | 6 | 292,069 |
| 45 | 43 | 2,357,026 | 4 | 218,532 |
| 46 | 33 | 1,747,948 | 1 | 58,994 |
| 47 | 34 | 1,878,529 | 2 | 94,935 |
| 48 | 37 | 2,078,058 | 3 | 143,642 |
| 49 | 24 | 1,385,308 | | |
| 50 | 29 | 1,678,266 | 1 | 67,159 |
| 51 | 29 | 1,622,798 | | |
| 52 | 23 | 1,360,930 | 1 | 48,898 |
| 53 | 18 | 966,360 | 1 | 48,898 |
| 54 | 18 | 1,013,450 | | |
| 55 | 7 | 381,431 | 1 | 71,267 |
| 56 | 4 | 248,195 | | |
| 57 | 8 | 496,828 | | |
| 58 | 8 | 440,388 | | |
| 59 | 3 | 168,136 | | |
| 60 | 2 | 118,534 | | |
| 61 | 3 | 156,311 | | |
| 62 | 1 | 44,556 | | |
| 66 | | | 1 | 46,663 |
| TOTAL | 867 | \$ 42,788,195 | 117 | \$ 5,071,175 |

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
AGE AS OF JUNE 30, 2002

CORRECTIONAL OFFICERS

| AGE | MALES | | FEMALES | |
|--------------|--------|--------------|---------|--------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 22 | 1 | \$ 28,094 | 1 | \$ 28,240 |
| 24 | 1 | 30,004 | | |
| 25 | 1 | 28,122 | 2 | 64,403 |
| 26 | 1 | 32,836 | 4 | 109,004 |
| 27 | 1 | 32,431 | 1 | 29,325 |
| 28 | 3 | 82,937 | 3 | 93,713 |
| 29 | 7 | 220,446 | 5 | 156,206 |
| 30 | 5 | 178,569 | 1 | 36,523 |
| 31 | 5 | 176,734 | 4 | 115,645 |
| 32 | 8 | 275,987 | 2 | 64,679 |
| 33 | 9 | 313,978 | | |
| 34 | 8 | 287,420 | 3 | 99,133 |
| 35 | 6 | 216,399 | 3 | 98,941 |
| 36 | 4 | 153,863 | 5 | 173,268 |
| 37 | 8 | 276,502 | 6 | 222,876 |
| 38 | 7 | 282,833 | 3 | 101,243 |
| 39 | 5 | 208,331 | 3 | 112,896 |
| 40 | 6 | 209,126 | 5 | 183,188 |
| 41 | 9 | 353,521 | 2 | 77,250 |
| 42 | 8 | 319,894 | 3 | 121,549 |
| 43 | 6 | 235,430 | 1 | 36,504 |
| 44 | 9 | 382,274 | 2 | 76,638 |
| 45 | 4 | 175,670 | 1 | 33,902 |
| 46 | 8 | 286,033 | 3 | 105,222 |
| 47 | 5 | 239,321 | 4 | 153,180 |
| 48 | 3 | 121,710 | | |
| 49 | 3 | 122,651 | | |
| 50 | 3 | 152,046 | 1 | 38,275 |
| 51 | 2 | 108,532 | 1 | 38,272 |
| 52 | 2 | 88,436 | 1 | 39,181 |
| 53 | 3 | 122,076 | | |
| 54 | 4 | 159,355 | 1 | 34,715 |
| 55 | 3 | 119,753 | 1 | 37,804 |
| 56 | 1 | 51,912 | | |
| 57 | | | 1 | 45,704 |
| 60 | 1 | 49,663 | | |
| 61 | 1 | 51,911 | 1 | 40,018 |
| TOTAL | 161 | \$ 6,174,800 | 74 | \$ 2,567,497 |

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2002

GENERAL EMPLOYEES

| SERVICE | MALES | | FEMALES | |
|------------|--------|--------------|---------|--------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 0 | 174 | \$ 4,498,376 | 148 | \$ 3,531,337 |
| 1 | 185 | 5,172,726 | 157 | 4,329,629 |
| 2 | 122 | 3,764,166 | 155 | 4,105,953 |
| 3 | 107 | 3,333,087 | 124 | 3,701,671 |
| 4 | 113 | 3,526,210 | 94 | 2,519,775 |
| NONVESTED: | 701 | 20,294,565 | 678 | 18,188,365 |
| 5 | 113 | 3,794,625 | 99 | 2,884,610 |
| 6 | 48 | 1,867,803 | 51 | 1,595,919 |
| 7 | 96 | 3,290,700 | 91 | 3,168,698 |
| 8 | 72 | 2,834,419 | 77 | 2,405,833 |
| 9 | 48 | 1,588,676 | 66 | 2,140,009 |
| 10 | 55 | 2,029,839 | 71 | 2,488,358 |
| 11 | 57 | 2,187,336 | 89 | 3,221,308 |
| 12 | 125 | 4,350,629 | 96 | 3,216,378 |
| 13 | 95 | 3,504,272 | 103 | 3,796,726 |
| 14 | 130 | 4,903,439 | 89 | 3,321,664 |
| 15 | 119 | 4,573,555 | 66 | 2,476,969 |
| 16 | 124 | 5,041,117 | 82 | 2,999,835 |
| 17 | 78 | 3,064,780 | 67 | 2,505,843 |
| 18 | 75 | 2,803,534 | 60 | 2,207,036 |
| 19 | 91 | 3,739,834 | 41 | 1,551,978 |
| 20 | 59 | 2,343,850 | 57 | 2,182,079 |
| 21 | 88 | 3,544,017 | 57 | 2,337,780 |
| 22 | 106 | 4,286,607 | 45 | 2,053,453 |
| 23 | 71 | 3,200,835 | 39 | 1,630,424 |
| 24 | 78 | 3,588,929 | 37 | 1,606,565 |
| 25 | 81 | 3,764,851 | 17 | 693,012 |
| 26 | 65 | 2,979,457 | 23 | 1,014,304 |
| 27 | 63 | 2,820,413 | 18 | 878,349 |
| 28 | 58 | 2,720,808 | 16 | 703,043 |
| 29 | 29 | 1,296,799 | 9 | 330,609 |
| 30 | 35 | 1,697,282 | 4 | 211,825 |
| 31 | 26 | 1,252,812 | 6 | 306,092 |
| 32 | 9 | 331,903 | 2 | 78,073 |
| 33 | 10 | 515,261 | | |
| 34 | 11 | 615,012 | | |

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2002

GENERAL EMPLOYEES

| SERVICE | MALES | | FEMALES | |
|---------|--------|----------------|---------|---------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 35 | 9 | \$ 391,560 | 2 | \$ 68,132 |
| 36 | 9 | 390,796 | 1 | 36,320 |
| 37 | 3 | 164,433 | | |
| 38 | 4 | 216,334 | | |
| 42 | 2 | 83,970 | | |
| VESTED: | 2,142 | 85,780,487 | 1,481 | 54,111,224 |
| TOTAL | 2,843 | \$ 106,075,052 | 2,159 | \$ 72,299,589 |

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2002

REGULAR COUNTY GENERAL EMPLOYEES

| SERVICE | MALES | | FEMALES | |
|------------|--------|--------------|---------|--------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 0 | 64 | \$ 1,909,236 | 65 | \$ 1,870,947 |
| 1 | 97 | 2,963,751 | 74 | 2,374,658 |
| 2 | 65 | 2,180,831 | 75 | 2,247,740 |
| 3 | 64 | 2,068,780 | 66 | 2,151,117 |
| 4 | 66 | 2,214,666 | 50 | 1,521,698 |
| NONVESTED: | 356 | 11,337,264 | 330 | 10,166,160 |
| 5 | 48 | 1,900,543 | 51 | 1,738,985 |
| 6 | 19 | 792,284 | 29 | 1,060,422 |
| 7 | 43 | 1,502,889 | 42 | 1,511,865 |
| 8 | 27 | 1,247,334 | 34 | 1,226,105 |
| 9 | 16 | 585,182 | 28 | 1,138,053 |
| 10 | 23 | 998,043 | 42 | 1,566,396 |
| 11 | 45 | 1,813,419 | 72 | 2,657,969 |
| 12 | 72 | 2,731,676 | 65 | 2,285,458 |
| 13 | 70 | 2,687,400 | 79 | 2,955,938 |
| 14 | 93 | 3,651,847 | 62 | 2,391,920 |
| 15 | 79 | 3,134,382 | 43 | 1,685,159 |
| 16 | 92 | 3,907,564 | 55 | 2,171,417 |
| 17 | 38 | 1,637,575 | 38 | 1,521,672 |
| 18 | 52 | 2,085,884 | 41 | 1,631,364 |
| 19 | 62 | 2,705,257 | 29 | 1,173,864 |
| 20 | 34 | 1,454,497 | 37 | 1,617,698 |
| 21 | 45 | 1,896,839 | 42 | 1,774,261 |
| 22 | 57 | 2,536,875 | 36 | 1,677,510 |
| 23 | 45 | 2,191,532 | 24 | 1,109,923 |
| 24 | 48 | 2,373,475 | 24 | 1,180,610 |
| 25 | 54 | 2,835,906 | 13 | 541,166 |
| 26 | 40 | 2,078,045 | 15 | 737,528 |
| 27 | 42 | 2,047,085 | 11 | 576,955 |
| 28 | 40 | 2,019,851 | 13 | 619,767 |
| 29 | 15 | 780,989 | 5 | 221,777 |
| 30 | 18 | 911,763 | 4 | 211,825 |
| 31 | 19 | 985,990 | 4 | 220,184 |
| 32 | 4 | 157,252 | 1 | 38,231 |
| 33 | 4 | 268,734 | | |
| 34 | 10 | 579,471 | | |

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2002

REGULAR COUNTY GENERAL EMPLOYEES

| SERVICE | MALES | | FEMALES | |
|---------|--------|---------------|---------|---------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 35 | 5 | \$ 244,189 | 2 | \$ 68,132 |
| 36 | 5 | 248,973 | 1 | 36,320 |
| 37 | 2 | 124,790 | | |
| 38 | 4 | 216,334 | | |
| 42 | 1 | 43,081 | | |
| VESTED: | 1,271 | 55,376,950 | 942 | 37,348,474 |
| TOTAL | 1,627 | \$ 66,714,214 | 1,272 | \$ 47,514,634 |

**THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2002**

COUNTY AGENCY GENERAL EMPLOYEES

| SERVICE | MALES | | FEMALES | |
|------------|--------|--------------|---------|--------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 0 | 110 | \$ 2,589,140 | 83 | \$ 1,660,390 |
| 1 | 88 | 2,208,975 | 83 | 1,954,971 |
| 2 | 57 | 1,583,335 | 80 | 1,858,213 |
| 3 | 43 | 1,264,307 | 58 | 1,550,554 |
| 4 | 47 | 1,311,544 | 44 | 998,077 |
| NONVESTED: | 345 | 8,957,301 | 348 | 8,022,205 |
| 5 | 65 | 1,894,082 | 48 | 1,145,625 |
| 6 | 29 | 1,075,519 | 22 | 535,497 |
| 7 | 53 | 1,787,811 | 49 | 1,656,833 |
| 8 | 45 | 1,587,085 | 43 | 1,179,728 |
| 9 | 32 | 1,003,494 | 38 | 1,001,956 |
| 10 | 32 | 1,031,796 | 29 | 921,962 |
| 11 | 12 | 373,917 | 17 | 563,339 |
| 12 | 53 | 1,618,953 | 31 | 930,920 |
| 13 | 25 | 816,872 | 24 | 840,788 |
| 14 | 37 | 1,251,592 | 27 | 929,744 |
| 15 | 40 | 1,439,173 | 23 | 791,810 |
| 16 | 32 | 1,133,553 | 27 | 828,418 |
| 17 | 40 | 1,427,205 | 29 | 984,171 |
| 18 | 23 | 717,650 | 19 | 575,672 |
| 19 | 29 | 1,034,577 | 12 | 378,114 |
| 20 | 25 | 889,353 | 20 | 564,381 |
| 21 | 43 | 1,647,178 | 15 | 563,519 |
| 22 | 49 | 1,749,732 | 9 | 375,943 |
| 23 | 26 | 1,009,303 | 15 | 520,501 |
| 24 | 30 | 1,215,454 | 13 | 425,955 |
| 25 | 27 | 928,945 | 4 | 151,846 |
| 26 | 25 | 901,412 | 8 | 276,776 |
| 27 | 21 | 773,328 | 7 | 301,394 |
| 28 | 18 | 700,957 | 3 | 83,276 |
| 29 | 14 | 515,810 | 4 | 108,832 |
| 30 | 17 | 785,519 | | |
| 31 | 7 | 266,822 | 2 | 85,908 |
| 32 | 5 | 174,651 | 1 | 39,842 |
| 33 | 6 | 246,527 | | |
| 34 | 1 | 35,541 | | |

TABLE 5B

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2002

COUNTY AGENCY GENERAL EMPLOYEES

| SERVICE | MALES | | FEMALES | |
|---------|--------|---------------|---------|---------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 35 | 4 | \$ 147,371 | | |
| 36 | 4 | 141,823 | | |
| 37 | 1 | 39,643 | | |
| 38 | | | | |
| 42 | 1 | 40,889 | | |
| VESTED: | 871 | 30,403,537 | 539 | 16,762,750 |
| TOTAL | 1,216 | \$ 39,360,838 | 887 | \$ 24,784,955 |

TABLE 6

**THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2002**

POLICE

| SERVICE | MALES | | FEMALES | |
|------------|--------|------------|---------|------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 0 | 34 | \$ 848,671 | 11 | \$ 323,594 |
| 1 | 65 | 2,109,855 | 12 | 419,286 |
| 2 | 70 | 2,637,972 | 14 | 513,789 |
| 3 | 72 | 2,799,060 | 9 | 349,878 |
| 4 | 78 | 3,238,435 | 15 | 614,663 |
| NONVESTED: | 319 | 11,633,993 | 61 | 2,221,210 |
| 5 | 71 | 3,005,003 | 18 | 765,665 |
| 6 | 108 | 4,811,881 | 14 | 609,743 |
| 7 | 71 | 3,291,545 | 11 | 504,569 |
| 8 | 99 | 4,875,023 | 20 | 952,606 |
| 9 | 25 | 1,249,860 | 7 | 368,660 |
| 10 | 10 | 495,527 | | |
| 11 | 32 | 1,727,374 | 10 | 524,012 |
| 12 | 37 | 1,988,486 | 8 | 425,053 |
| 13 | 71 | 3,894,298 | 12 | 662,197 |
| 14 | 60 | 3,232,238 | 12 | 684,772 |
| 15 | 85 | 4,742,647 | 12 | 647,312 |
| 16 | 79 | 4,617,380 | 12 | 666,620 |
| 17 | 58 | 3,405,661 | 7 | 395,253 |
| 18 | 44 | 2,542,486 | 4 | 214,800 |
| 19 | 30 | 1,843,274 | 3 | 167,368 |
| 20 | 52 | 3,186,957 | 6 | 418,179 |
| 21 | 22 | 1,357,363 | 3 | 170,140 |
| 22 | 33 | 2,070,594 | 7 | 407,859 |
| 23 | 32 | 2,014,484 | 1 | 56,711 |
| 24 | 18 | 1,130,587 | | |
| 25 | 23 | 1,533,404 | 3 | 236,544 |
| 26 | 27 | 1,782,265 | | |
| 27 | 29 | 2,095,001 | 2 | 158,039 |
| 28 | 18 | 1,211,296 | | |
| 29 | 27 | 1,855,520 | | |
| 30 | 23 | 1,604,476 | | |
| 31 | 15 | 1,115,943 | | |
| 32 | 7 | 556,705 | | |
| 33 | 3 | 206,562 | | |
| 34 | 5 | 321,351 | | |

TABLE 6

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2002

POLICE

| SERVICE | MALES | | FEMALES | |
|---------|--------|---------------|---------|---------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 35 | 3 | \$ 208,227 | | |
| 36 | 3 | 213,934 | | |
| 38 | 2 | 146,505 | | |
| VESTED: | 1,222 | 68,333,857 | 172 | 9,036,102 |
| TOTAL | 1,541 | \$ 79,967,850 | 233 | \$ 11,257,312 |

THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2002

FIREFIGHTERS

| SERVICE | MALES | | FEMALES | |
|------------|--------|---------------|---------|--------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 0 | | | | |
| 1 | 24 | \$ 777,013 | 17 | \$ 547,463 |
| 2 | 27 | 829,639 | 5 | 151,523 |
| 3 | 55 | 1,725,187 | 11 | 354,105 |
| 4 | 3 | 94,500 | | |
| NONVESTED: | 109 | 3,426,339 | 33 | 1,053,091 |
| 5 | 18 | 668,009 | 5 | 188,030 |
| 6 | 1 | 36,185 | 1 | 41,537 |
| 8 | 22 | 917,539 | 12 | 525,355 |
| 10 | 27 | 1,163,833 | 14 | 630,235 |
| 11 | 11 | 520,978 | 4 | 186,909 |
| 12 | 44 | 2,021,085 | 3 | 143,264 |
| 13 | 58 | 2,674,511 | 8 | 386,835 |
| 14 | 42 | 1,947,758 | 4 | 194,025 |
| 15 | 53 | 2,590,475 | 11 | 535,179 |
| 16 | 80 | 3,939,170 | 6 | 294,125 |
| 17 | 47 | 2,378,897 | 5 | 247,124 |
| 18 | 11 | 578,464 | 1 | 50,375 |
| 19 | 75 | 4,012,838 | 4 | 205,143 |
| 20 | 24 | 1,355,790 | 1 | 53,706 |
| 21 | 30 | 1,664,284 | | |
| 22 | 34 | 1,957,018 | 1 | 58,994 |
| 23 | 29 | 1,781,233 | 2 | 138,822 |
| 24 | 25 | 1,501,361 | 1 | 67,159 |
| 25 | 12 | 702,151 | 1 | 71,267 |
| 26 | 22 | 1,334,320 | | |
| 27 | 16 | 948,728 | | |
| 28 | 24 | 1,406,248 | | |
| 29 | 6 | 373,599 | | |
| 30 | 18 | 1,102,493 | | |
| 31 | 2 | 125,927 | | |
| 32 | 8 | 493,585 | | |
| 33 | 5 | 288,813 | | |
| 34 | 4 | 258,022 | | |
| 35 | 4 | 256,732 | | |
| 36 | 4 | 212,431 | | |
| 37 | 1 | 74,721 | | |
| 38 | 1 | 74,658 | | |
| VESTED: | 758 | 39,361,856 | 84 | 4,018,084 |
| TOTAL | 867 | \$ 42,788,195 | 117 | \$ 5,071,175 |

TABLE 8

**THE NUMBER AND ANNUAL COMPENSATION
OF FULL-TIME MEMBERS DISTRIBUTED BY
YEARS OF SERVICE AS OF JUNE 30, 2002**

CORRECTIONAL OFFICERS

| SERVICE | MALES | | FEMALES | |
|------------|--------|--------------|---------|--------------|
| | NUMBER | SALARIES | NUMBER | SALARIES |
| 0 | 12 | \$ 347,593 | 10 | \$ 281,573 |
| 1 | 11 | 336,027 | 9 | 260,556 |
| 2 | 4 | 127,175 | 2 | 59,710 |
| 3 | 6 | 194,679 | 4 | 127,429 |
| 4 | 5 | 146,226 | 3 | 97,022 |
| NONVESTED: | 38 | 1,151,700 | 28 | 826,290 |
| 5 | 8 | 278,703 | 3 | 100,377 |
| 6 | 10 | 345,688 | 4 | 138,045 |
| 7 | 9 | 319,693 | 3 | 106,883 |
| 8 | 14 | 526,834 | 6 | 226,474 |
| 9 | 8 | 293,248 | 6 | 227,835 |
| 10 | 4 | 167,870 | 5 | 182,794 |
| 11 | 7 | 278,119 | 1 | 42,535 |
| 12 | 2 | 75,197 | 1 | 38,272 |
| 13 | 9 | 349,482 | 3 | 119,357 |
| 14 | 3 | 120,245 | 6 | 235,259 |
| 15 | 2 | 85,077 | 2 | 77,588 |
| 16 | 11 | 469,094 | 5 | 200,084 |
| 17 | 3 | 120,050 | | |
| 18 | 4 | 182,600 | 1 | 45,704 |
| 19 | 6 | 277,083 | | |
| 20 | 4 | 171,724 | | |
| 21 | 7 | 324,644 | | |
| 22 | 2 | 112,025 | | |
| 23 | 2 | 92,169 | | |
| 24 | 1 | 47,772 | | |
| 25 | 6 | 335,940 | | |
| 32 | 1 | 49,843 | | |
| VESTED: | 123 | 5,023,100 | 46 | 1,741,207 |
| TOTAL | 161 | \$ 6,174,800 | 74 | \$ 2,567,497 |

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002**

REGULAR COUNTY GENERAL EMPLOYEES

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

| AGE | MALES | | FEMALES | |
|-----|--------|-----------|---------|-----------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 44 | 2 | \$ 33,198 | 1 | \$ 12,824 |
| 45 | 2 | 40,473 | | |
| 46 | 5 | 92,190 | | |
| 47 | 7 | 128,454 | 2 | 33,072 |
| 48 | 5 | 100,266 | 3 | 46,744 |
| 49 | 12 | 227,245 | 3 | 58,055 |
| 50 | 7 | 123,163 | 2 | 36,553 |
| 51 | 11 | 235,555 | 2 | 34,313 |
| 52 | 16 | 374,761 | 1 | 20,376 |
| 53 | 14 | 320,429 | 7 | 152,172 |
| 54 | 27 | 711,007 | 9 | 199,265 |
| 55 | 21 | 572,577 | 10 | 196,808 |
| 56 | 20 | 546,675 | 6 | 134,107 |
| 57 | 16 | 408,977 | 3 | 43,764 |
| 58 | 24 | 541,095 | 6 | 103,296 |
| 59 | 30 | 780,141 | 8 | 186,707 |
| 60 | 25 | 619,923 | 21 | 312,403 |
| 61 | 24 | 459,623 | 21 | 152,373 |
| 62 | 27 | 517,871 | 20 | 178,125 |
| 63 | 39 | 1,000,617 | 30 | 267,151 |
| 64 | 47 | 1,185,609 | 34 | 381,001 |
| 65 | 41 | 656,444 | 38 | 372,029 |
| 66 | 28 | 507,054 | 20 | 141,004 |
| 67 | 43 | 747,455 | 25 | 244,117 |
| 68 | 36 | 753,124 | 37 | 432,803 |
| 69 | 29 | 609,097 | 43 | 380,473 |
| 70 | 35 | 547,882 | 33 | 350,280 |
| 71 | 44 | 809,446 | 36 | 327,444 |
| 72 | 44 | 853,310 | 28 | 240,817 |
| 73 | 39 | 915,806 | 38 | 369,778 |
| 74 | 29 | 516,432 | 36 | 286,386 |
| 75 | 26 | 461,203 | 31 | 312,509 |
| 76 | 35 | 639,173 | 28 | 199,310 |
| 77 | 35 | 623,050 | 23 | 278,065 |
| 78 | 20 | 298,517 | 46 | 357,421 |
| 79 | 32 | 578,543 | 21 | 213,998 |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

REGULAR COUNTY GENERAL EMPLOYEES

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

| AGE | MALES | | FEMALES | |
|--------------|--------------|----------------------|------------|---------------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 80 | 22 | \$ 320,599 | 31 | \$ 327,562 |
| 81 | 29 | 423,601 | 23 | 166,308 |
| 82 | 15 | 136,504 | 21 | 162,985 |
| 83 | 16 | 276,206 | 15 | 118,172 |
| 84 | 14 | 174,275 | 10 | 71,399 |
| 85 | 15 | 152,845 | 7 | 63,659 |
| 86 | 9 | 114,937 | 7 | 30,221 |
| 87 | 3 | 17,223 | 8 | 81,401 |
| 88 | 5 | 72,699 | 9 | 52,882 |
| 89 | 2 | 17,021 | 6 | 41,630 |
| 90 | 7 | 40,334 | 3 | 24,422 |
| 91 | 2 | 21,160 | 4 | 15,155 |
| 92 | 4 | 34,010 | 3 | 22,530 |
| 93 | 2 | 10,557 | 2 | 10,967 |
| 94 | | | 1 | 10,270 |
| 95 | | | 1 | 10,998 |
| 96 | 1 | 14,984 | | |
| 97 | | | 1 | 1,701 |
| TOTAL | 1,043 | \$ 20,363,340 | 824 | \$ 8,267,805 |

OPTION

| | | | | |
|---|------------|------------------|------------|------------------|
| 1 | 249 | \$ 4,639,845 | 339 | \$ 3,087,193 |
| 2 | 87 | 1,278,857 | 9 | 135,547 |
| 3 | 132 | 2,269,995 | 15 | 158,970 |
| 4 | 58 | 2,195,926 | 6 | 123,945 |
| 5 | 63 | 882,005 | 21 | 145,934 |
| 6 | 166 | 3,234,561 | 62 | 779,577 |
| M | <u>288</u> | <u>5,862,151</u> | <u>372</u> | <u>3,836,639</u> |
| | 1,043 | \$ 20,363,340 | 824 | \$ 8,267,805 |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

COUNTY AGENCY GENERAL EMPLOYEES

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

| AGE | MALES | | FEMALES | |
|-----|--------|-----------|---------|-----------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 47 | | | 1 | \$ 21,333 |
| 48 | 1 | \$ 25,313 | | |
| 49 | 2 | 34,344 | | |
| 50 | 5 | 135,893 | 1 | 11,573 |
| 51 | 2 | 67,299 | 1 | 19,340 |
| 52 | 2 | 34,744 | | |
| 53 | 2 | 46,141 | | |
| 54 | 6 | 160,188 | | |
| 55 | 5 | 127,683 | | |
| 56 | 2 | 35,923 | 1 | 4,394 |
| 57 | 7 | 215,234 | 2 | 18,776 |
| 58 | 4 | 75,548 | 2 | 20,147 |
| 59 | 4 | 63,137 | 3 | 31,668 |
| 60 | 2 | 59,807 | 9 | 43,583 |
| 61 | 9 | 141,289 | 16 | 139,730 |
| 62 | 17 | 221,298 | 13 | 94,768 |
| 63 | 13 | 205,628 | 21 | 180,962 |
| 64 | 15 | 226,800 | 23 | 211,624 |
| 65 | 24 | 338,575 | 20 | 154,850 |
| 66 | 21 | 185,270 | 36 | 267,050 |
| 67 | 21 | 194,899 | 33 | 247,578 |
| 68 | 20 | 259,681 | 47 | 411,391 |
| 69 | 24 | 289,017 | 36 | 248,295 |
| 70 | 21 | 200,740 | 36 | 326,688 |
| 71 | 31 | 288,264 | 42 | 294,724 |
| 72 | 28 | 239,442 | 33 | 236,946 |
| 73 | 15 | 177,072 | 37 | 247,024 |
| 74 | 14 | 137,374 | 46 | 279,791 |
| 75 | 34 | 404,768 | 45 | 234,473 |
| 76 | 24 | 219,903 | 37 | 178,454 |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

COUNTY AGENCY GENERAL EMPLOYEES

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

| AGE | MALES | | FEMALES | |
|--------------|------------|---------------------|------------|---------------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 77 | 19 | \$ 135,817 | 33 | \$ 173,205 |
| 78 | 21 | 190,493 | 46 | 244,986 |
| 79 | 18 | 127,267 | 25 | 113,940 |
| 80 | 22 | 278,437 | 27 | 105,643 |
| 81 | 11 | 62,099 | 16 | 92,715 |
| 82 | 17 | 147,871 | 24 | 96,580 |
| 83 | 14 | 89,638 | 16 | 49,074 |
| 84 | 11 | 50,602 | 6 | 23,912 |
| 85 | 8 | 76,291 | 7 | 16,023 |
| 86 | 14 | 71,878 | 10 | 26,614 |
| 87 | 6 | 38,482 | 11 | 46,112 |
| 88 | 5 | 20,819 | 9 | 26,187 |
| 89 | 2 | 5,236 | 7 | 31,752 |
| 90 | 2 | 5,851 | 6 | 15,659 |
| 92 | | | 1 | 2,375 |
| 93 | 1 | 1,380 | 2 | 9,436 |
| 95 | 1 | 7,398 | | |
| 96 | | | 1 | 602 |
| TOTAL | 547 | \$ 6,120,833 | 788 | \$ 4,999,977 |

OPTION

| | | | | |
|---|------------|------------------|------------|------------------|
| 1 | 180 | \$ 1,761,887 | 387 | \$ 2,580,028 |
| 2 | 41 | 320,070 | 8 | 20,657 |
| 3 | 74 | 931,377 | 15 | 79,691 |
| 4 | 9 | 299,171 | | |
| 5 | 39 | 363,129 | 8 | 40,649 |
| 6 | 75 | 1,108,241 | 25 | 177,644 |
| M | <u>129</u> | <u>1,336,958</u> | <u>345</u> | <u>2,101,308</u> |
| | 547 | \$ 6,120,833 | 788 | \$ 4,999,977 |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

POLICE

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

| AGE | MALES | | FEMALES | |
|-----|--------|-----------|---------|-----------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 40 | 1 | \$ 24,015 | | |
| 41 | 1 | 24,275 | | |
| 42 | 3 | 76,117 | | |
| 43 | 2 | 48,103 | | |
| 44 | 13 | 389,019 | 1 | \$ 28,664 |
| 45 | 16 | 442,911 | | |
| 46 | 10 | 300,121 | 1 | 23,784 |
| 47 | 26 | 724,091 | 1 | 21,640 |
| 48 | 28 | 824,009 | 1 | 30,210 |
| 49 | 26 | 854,609 | | |
| 50 | 33 | 986,254 | | |
| 51 | 30 | 756,490 | 1 | 22,546 |
| 52 | 32 | 905,178 | 2 | 55,464 |
| 53 | 32 | 852,516 | | |
| 54 | 43 | 1,270,799 | 1 | 12,976 |
| 55 | 43 | 1,156,823 | | |
| 56 | 26 | 795,862 | | |
| 57 | 32 | 958,105 | | |
| 58 | 30 | 836,631 | | |
| 59 | 35 | 984,203 | | |
| 60 | 25 | 715,864 | | |
| 61 | 21 | 650,321 | | |
| 62 | 13 | 344,324 | | |
| 63 | 16 | 424,292 | | |
| 64 | 19 | 591,368 | | |
| 65 | 14 | 336,744 | 1 | 13,214 |
| 66 | 9 | 266,964 | | |
| 67 | 6 | 149,800 | | |
| 68 | 7 | 154,612 | | |
| 69 | 5 | 92,055 | | |
| 70 | 6 | 108,893 | | |
| 71 | 4 | 69,159 | | |
| 72 | 4 | 102,379 | | |
| 73 | 8 | 209,695 | | |

TABLE 10

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

POLICE

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

| AGE | MALES | | FEMALES | |
|--------------|------------|----------------------|-----------|-------------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 74 | 5 | \$ 76,665 | | |
| 75 | 4 | 71,791 | | |
| 76 | 1 | 20,228 | | |
| 77 | 1 | 21,865 | | |
| 78 | 1 | 16,209 | | |
| 79 | | | 1 | \$ 1,009 |
| TOTAL | 631 | \$ 17,633,359 | 10 | \$ 209,507 |

OPTION

| | | | | |
|---|------------|------------------|----------|----------------|
| 1 | 90 | \$ 2,342,180 | | |
| 2 | 11 | 212,967 | | |
| 3 | 33 | 816,895 | | |
| 4 | 52 | 1,849,981 | 1 | \$ 21,640 |
| 5 | 20 | 529,564 | 1 | 22,546 |
| 6 | 51 | 1,460,576 | | |
| 7 | 12 | 556,930 | | |
| M | <u>362</u> | <u>9,864,266</u> | <u>8</u> | <u>165,321</u> |
| | 631 | \$ 17,633,359 | 10 | \$ 209,507 |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

FIREFIGHTERS

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

| AGE | MALES | | FEMALES | |
|--------------|------------|----------------------|----------|-------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 45 | 1 | \$ 41,488 | | |
| 47 | 1 | 56,495 | | |
| 48 | 1 | 36,033 | | |
| 49 | 6 | 257,123 | | |
| 50 | 5 | 195,849 | | |
| 51 | 7 | 274,732 | | |
| 52 | 6 | 189,618 | | |
| 53 | 6 | 207,419 | | |
| 54 | 15 | 613,825 | | |
| 55 | 17 | 715,562 | | |
| 56 | 21 | 781,453 | | |
| 57 | 22 | 885,004 | | |
| 58 | 17 | 729,911 | | |
| 59 | 29 | 1,108,550 | | |
| 60 | 25 | 965,601 | | |
| 61 | 38 | 1,433,336 | | |
| 62 | 16 | 552,648 | | |
| 63 | 32 | 1,288,194 | | |
| 64 | 22 | 739,632 | | |
| 65 | 14 | 446,778 | | |
| 66 | 12 | 420,059 | | |
| 67 | 11 | 332,552 | | |
| 68 | 5 | 133,283 | | |
| 69 | 4 | 104,764 | | |
| 70 | 4 | 89,493 | | |
| 71 | 3 | 89,972 | | |
| 72 | 2 | 40,001 | | |
| 73 | 4 | 129,496 | | |
| 74 | 3 | 87,588 | | |
| 75 | 2 | 42,456 | | |
| 76 | 2 | 45,003 | | |
| TOTAL | 353 | \$ 13,033,918 | 0 | \$ 0 |

OPTION

| | | | | |
|---|------------|----------------------|----------|-------------|
| 1 | 40 | \$ 1,379,190 | | |
| 2 | 6 | 178,312 | | |
| 3 | 14 | 461,897 | | |
| 4 | 89 | 3,710,402 | | |
| 5 | 10 | 293,286 | | |
| 6 | 58 | 2,041,037 | | |
| 7 | 3 | 125,176 | | |
| M | <u>133</u> | <u>4,844,618</u> | | |
| | 353 | \$ 13,033,918 | 0 | \$ 0 |

TABLE 12

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

CORRECTIONAL OFFICERS

SERVICE AND DISCONTINUED SERVICE RETIREMENTS

| AGE | MALES | | FEMALES | |
|--------------|-----------|-------------------|----------|------------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 40 | 1 | \$ 19,548 | | |
| 41 | 1 | 21,805 | | |
| 42 | 2 | 47,048 | | |
| 43 | 1 | 28,414 | | |
| 44 | 1 | 17,235 | | |
| 45 | 1 | 17,700 | | |
| 46 | 3 | 53,965 | 1 | \$ 18,980 |
| 47 | 2 | 62,437 | | |
| 48 | 3 | 64,125 | | |
| 49 | 2 | 44,297 | | |
| 53 | 2 | 45,209 | | |
| 54 | 3 | 60,467 | 1 | 26,726 |
| 55 | | | 1 | 19,621 |
| 56 | 1 | 18,531 | | |
| 57 | 2 | 32,682 | | |
| 58 | 1 | 20,905 | | |
| 63 | 1 | 19,412 | | |
| 64 | | | 1 | 19,775 |
| 65 | 1 | 23,627 | | |
| 66 | 1 | 12,581 | | |
| 67 | 2 | 19,849 | | |
| 71 | 1 | 20,681 | | |
| 72 | 1 | 15,360 | 1 | 10,789 |
| 73 | 1 | 9,486 | | |
| TOTAL | 34 | \$ 675,364 | 5 | \$ 95,891 |

OPTION

| | | | | |
|---|----------|----------------|----------|---------------|
| 1 | 5 | \$ 113,020 | 3 | \$ 58,376 |
| 2 | 1 | 20,681 | | |
| 4 | 3 | 88,491 | | |
| 5 | 12 | 203,518 | | |
| 6 | 5 | 90,850 | | |
| M | <u>8</u> | <u>158,804</u> | <u>2</u> | <u>37,515</u> |
| | 34 | \$ 675,364 | 5 | \$ 95,891 |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

REGULAR COUNTY GENERAL EMPLOYEES

DISABILITY RETIREMENTS

| AGE | MALES | | FEMALES | |
|-----|--------|-----------|---------|----------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 34 | | | 1 | \$ 6,984 |
| 36 | 1 | \$ 15,918 | | |
| 38 | 2 | 13,832 | 1 | 10,616 |
| 39 | 1 | 7,907 | 1 | 15,633 |
| 40 | 2 | 34,841 | | |
| 41 | 2 | 33,382 | 1 | 10,150 |
| 42 | | | 2 | 38,012 |
| 43 | 5 | 80,861 | 1 | 18,010 |
| 44 | 4 | 56,084 | 2 | 25,691 |
| 45 | 2 | 28,986 | 1 | 7,666 |
| 46 | 4 | 72,379 | | |
| 47 | 6 | 119,782 | 1 | 15,045 |
| 48 | 7 | 108,177 | | |
| 49 | 4 | 71,342 | 1 | 20,272 |
| 50 | 4 | 35,869 | 3 | 41,353 |
| 51 | 7 | 132,997 | 1 | 9,370 |
| 52 | 7 | 129,412 | 3 | 35,655 |
| 53 | 10 | 124,728 | 5 | 57,623 |
| 54 | 5 | 84,989 | 1 | 8,560 |
| 55 | 7 | 120,130 | 4 | 68,126 |
| 56 | 6 | 107,533 | 2 | 17,332 |
| 57 | 4 | 61,866 | 2 | 18,523 |
| 58 | 5 | 71,748 | 2 | 37,584 |
| 59 | 10 | 179,757 | 1 | 8,588 |
| 60 | 2 | 25,377 | 5 | 59,644 |
| 61 | 7 | 97,128 | 3 | 40,553 |
| 62 | 4 | 70,121 | 1 | 4,963 |
| 63 | 6 | 124,663 | 3 | 38,796 |
| 64 | 7 | 117,791 | 1 | 10,162 |
| 65 | 5 | 81,086 | 3 | 49,537 |
| 66 | 3 | 34,555 | 2 | 19,214 |
| 67 | 3 | 45,887 | 1 | 5,463 |
| 68 | 2 | 103,599 | 1 | 8,810 |
| 69 | 4 | 63,941 | 2 | 49,897 |
| 70 | 5 | 72,095 | 1 | 27,533 |
| 71 | 4 | 73,265 | 2 | 26,953 |
| 72 | 4 | 60,972 | | |
| 73 | 3 | 70,367 | 2 | 14,059 |
| 74 | 1 | 4,724 | 2 | 10,925 |

TABLE 13A

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

REGULAR COUNTY GENERAL EMPLOYEES

DISABILITY RETIREMENTS

| AGE | MALES | | FEMALES | |
|--------------|------------|---------------------|-----------|-------------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 75 | 1 | \$ 19,894 | | |
| 76 | 1 | 9,434 | 1 | \$ 7,559 |
| 77 | 1 | 5,930 | 1 | 30,201 |
| 78 | | | 1 | 15,495 |
| 79 | 1 | 11,814 | 2 | 9,154 |
| TOTAL | 169 | \$ 2,785,163 | 70 | \$ 899,711 |

OPTION

| | | | | |
|---|-----------|------------------|-----------|----------------|
| 1 | 35 | \$ 659,025 | 18 | \$ 258,328 |
| 2 | 4 | 48,576 | | |
| 3 | 15 | 208,336 | | |
| 4 | 7 | 133,480 | | |
| 5 | 7 | 58,393 | 1 | 4,013 |
| 6 | 9 | 116,468 | 1 | 15,555 |
| M | <u>92</u> | <u>1,560,885</u> | <u>50</u> | <u>621,815</u> |
| | 169 | \$ 2,785,163 | 70 | \$ 899,711 |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

COUNTY AGENCY GENERAL EMPLOYEES

DISABILITY RETIREMENTS

| AGE | MALES | | FEMALES | |
|-----|--------|----------|---------|----------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 39 | 1 | \$ 7,873 | | |
| 40 | 1 | 10,626 | | |
| 41 | 1 | 18,002 | | |
| 42 | 2 | 18,415 | | |
| 43 | 1 | 7,716 | | |
| 44 | 1 | 7,770 | 1 | \$ 7,517 |
| 45 | 1 | 7,061 | | |
| 46 | 2 | 27,710 | | |
| 47 | 2 | 13,323 | | |
| 48 | 2 | 18,891 | 2 | 15,077 |
| 49 | | | 1 | 11,552 |
| 50 | 3 | 40,005 | 1 | 5,506 |
| 51 | | | 1 | 5,098 |
| 52 | | | 3 | 27,582 |
| 53 | 8 | 150,597 | 2 | 7,217 |
| 54 | 2 | 73,122 | | |
| 55 | 1 | 8,836 | 6 | 62,977 |
| 56 | 1 | 16,527 | 2 | 10,486 |
| 57 | 2 | 27,541 | 1 | 7,313 |
| 58 | 2 | 31,052 | 9 | 93,351 |
| 59 | 3 | 58,442 | 6 | 47,923 |
| 60 | 4 | 62,774 | 3 | 20,731 |
| 61 | 1 | 11,879 | 4 | 34,404 |
| 62 | 5 | 33,313 | 5 | 43,739 |
| 63 | 8 | 81,581 | 3 | 35,722 |
| 64 | 3 | 36,575 | 1 | 15,910 |
| 65 | 4 | 24,870 | 1 | 7,689 |
| 66 | 2 | 25,501 | 8 | 56,751 |
| 67 | 1 | 19,342 | 6 | 50,695 |
| 68 | 2 | 22,248 | 1 | 7,876 |
| 69 | 4 | 38,155 | 5 | 35,741 |
| 70 | 1 | 6,450 | 9 | 47,532 |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

COUNTY AGENCY GENERAL EMPLOYEES

DISABILITY RETIREMENTS

| AGE | MALES | | FEMALES | |
|--------------|-----------|---------------------|------------|-------------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 71 | 4 | \$ 30,682 | 3 | \$ 46,028 |
| 72 | 1 | 9,089 | | |
| 73 | 2 | 16,225 | 3 | 18,213 |
| 74 | | | 4 | 50,449 |
| 76 | 3 | 28,961 | 3 | 13,249 |
| 77 | 1 | 3,793 | 2 | 18,985 |
| 78 | 1 | 5,301 | 1 | 14,172 |
| 81 | | | 1 | 2,313 |
| 87 | | | 1 | 9,317 |
| 88 | | | 1 | 9,008 |
| TOTAL | 83 | \$ 1,000,248 | 100 | \$ 840,123 |

OPTION

| | | | | |
|---|-----------|---------------------|------------|-------------------|
| 1 | 20 | \$ 278,687 | 39 | \$ 304,856 |
| 2 | 6 | 36,430 | 1 | 4,956 |
| 3 | 5 | 36,640 | 1 | 9,131 |
| 5 | 3 | 18,655 | 1 | 4,107 |
| 6 | 9 | 140,060 | 6 | 47,813 |
| M | <u>40</u> | <u>489,776</u> | <u>52</u> | <u>469,260</u> |
| | 83 | \$ 1,000,248 | 100 | \$ 840,123 |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

POLICE

DISABILITY RETIREMENTS

| AGE | MALES | | FEMALES | |
|-----|--------|-----------|---------|-----------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 32 | 1 | \$ 19,591 | | |
| 34 | 2 | 48,401 | | |
| 35 | 2 | 52,037 | 1 | \$ 25,968 |
| 36 | 3 | 75,399 | 1 | 23,407 |
| 37 | 3 | 70,360 | 1 | 26,099 |
| 38 | 5 | 114,636 | 2 | 49,404 |
| 39 | 2 | 44,975 | 4 | 97,075 |
| 40 | 1 | 22,988 | 1 | 25,384 |
| 41 | 5 | 122,179 | | |
| 42 | 3 | 64,865 | 4 | 124,243 |
| 43 | 7 | 159,221 | 2 | 61,228 |
| 44 | 11 | 288,839 | | |
| 45 | 8 | 203,834 | 2 | 43,052 |
| 46 | 7 | 178,355 | 5 | 105,034 |
| 47 | 11 | 310,365 | 3 | 64,357 |
| 48 | 11 | 314,707 | 3 | 78,263 |
| 49 | 16 | 474,772 | 4 | 118,684 |
| 50 | 10 | 259,014 | 1 | 20,286 |
| 51 | 8 | 186,184 | 2 | 54,435 |
| 52 | 15 | 402,895 | 1 | 22,645 |
| 53 | 17 | 489,699 | 2 | 58,619 |
| 54 | 10 | 271,010 | 1 | 14,293 |
| 55 | 12 | 322,660 | | |
| 56 | 21 | 594,074 | | |
| 57 | 11 | 335,359 | 1 | 29,041 |
| 58 | 9 | 271,341 | 1 | 2,576 |
| 59 | 8 | 183,978 | | |
| 60 | 14 | 416,711 | 1 | 32,332 |
| 61 | 7 | 176,175 | | |
| 62 | 8 | 252,755 | | |
| 63 | 11 | 410,046 | | |
| 64 | 13 | 339,996 | 1 | 30,344 |
| 65 | 3 | 63,024 | | |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

POLICE

DISABILITY RETIREMENTS

| AGE | MALES | | FEMALES | |
|--------------|--------|--------------|---------|--------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 66 | 4 | \$ 119,284 | | |
| 67 | 7 | 236,191 | | |
| 68 | 6 | 192,896 | | |
| 69 | 3 | 52,181 | | |
| 70 | 4 | 85,829 | | |
| 71 | 5 | 169,963 | | |
| 72 | 1 | 31,749 | | |
| 73 | 4 | 105,851 | | |
| 75 | 3 | 90,073 | | |
| 76 | 2 | 15,835 | | |
| TOTAL | 314 | \$ 8,640,297 | 44 | \$ 1,106,769 |

OPTION

| | | | | |
|---|------------|------------------|-----------|------------------|
| 1 | 31 | \$ 793,101 | 2 | \$ 61,682 |
| 3 | 7 | 121,111 | | |
| 4 | 5 | 182,775 | | |
| 6 | 3 | 84,409 | 1 | 22,222 |
| M | <u>268</u> | <u>7,458,901</u> | <u>41</u> | <u>1,022,865</u> |
| | 314 | \$ 8,640,297 | 44 | \$ 1,106,769 |

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002**

FIREFIGHTERS

DISABILITY RETIREMENTS

| AGE | MALES | | FEMALES | |
|-----|--------|-----------|---------|-----------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 30 | | | 2 | \$ 31,568 |
| 34 | | | 1 | 28,979 |
| 35 | | | 1 | 20,355 |
| 36 | | | 2 | 31,332 |
| 37 | 2 | \$ 37,432 | | |
| 39 | | | 1 | 36,310 |
| 40 | 1 | 20,150 | | |
| 41 | | | 1 | 26,482 |
| 42 | 1 | 14,212 | 1 | 14,360 |
| 43 | 2 | 49,019 | 1 | 32,506 |
| 44 | 1 | 37,562 | 1 | 35,371 |
| 45 | | | 2 | 65,175 |
| 46 | 1 | 19,742 | 1 | 16,643 |
| 47 | 1 | 18,440 | | |
| 48 | 3 | 71,769 | 1 | 20,890 |
| 49 | 1 | 34,817 | 1 | 13,147 |
| 50 | 3 | 82,170 | | |
| 51 | 1 | 28,892 | | |
| 52 | 3 | 87,868 | | |
| 53 | 3 | 79,154 | | |
| 54 | 8 | 299,843 | | |
| 55 | 6 | 195,181 | | |
| 56 | 8 | 271,920 | | |
| 57 | 6 | 228,957 | | |
| 58 | 4 | 122,892 | | |
| 59 | 3 | 100,454 | | |

TABLE 15

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

FIREFIGHTERS

DISABILITY RETIREMENTS

| AGE | MALES | | FEMALES | |
|--------------|-----------|---------------------|-----------|-------------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 60 | 9 | \$ 337,957 | | |
| 61 | 9 | 360,833 | | |
| 62 | 2 | 100,057 | | |
| 63 | 1 | 41,837 | | |
| 64 | 3 | 105,974 | | |
| 65 | 4 | 124,746 | | |
| 66 | 5 | 173,292 | | |
| 68 | 2 | 34,723 | | |
| 69 | 3 | 110,685 | | |
| 71 | 1 | 22,596 | | |
| 75 | 1 | 24,286 | | |
| TOTAL | 98 | \$ 3,237,460 | 16 | \$ 373,118 |

OPTION

| | | | | |
|---|-----------|------------------|-----------|----------------|
| 1 | 7 | \$ 211,937 | 1 | \$ 13,147 |
| 3 | 4 | 99,173 | | |
| 4 | 7 | 253,722 | | |
| 5 | 1 | 20,856 | | |
| 6 | 5 | 150,787 | 1 | 15,055 |
| M | <u>74</u> | <u>2,500,985</u> | <u>14</u> | <u>344,916</u> |
| | 98 | \$ 3,237,460 | 16 | \$ 373,118 |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

CORRECTIONAL OFFICERS

DISABILITY RETIREMENTS

| AGE | MALES | | FEMALES | |
|--------------|----------|-------------------|----------|------------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 41 | | | 1 | \$ 11,166 |
| 42 | 1 | \$ 9,544 | | |
| 44 | 3 | 49,259 | | |
| 45 | 1 | 9,169 | 1 | 8,882 |
| 46 | | | 1 | 10,620 |
| 48 | 2 | 47,697 | | |
| TOTAL | 7 | \$ 115,669 | 3 | \$ 30,668 |

OPTION

| | | | | | |
|---|----------|----|---------------|----------|------------------|
| 1 | 2 | \$ | 20,943 | | |
| 2 | 1 | | 9,169 | | |
| 6 | 1 | | 12,176 | | |
| M | <u>3</u> | | <u>73,381</u> | <u>3</u> | \$ <u>30,668</u> |
| | 7 | \$ | 115,669 | 3 | \$ 30,668 |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

REGULAR COUNTY GENERAL EMPLOYEES

BENEFICIARIES

| AGE | MALES | | FEMALES | |
|-----|--------|-----------|---------|----------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 35 | | | 1 | \$ 3,026 |
| 37 | | | 1 | 19,450 |
| 39 | | | 1 | 6,326 |
| 41 | | | 1 | 5,165 |
| 42 | | | 1 | 9,450 |
| 43 | | | 1 | 12,383 |
| 45 | | | 2 | 18,962 |
| 49 | 2 | \$ 11,408 | 1 | 6,241 |
| 50 | | | 1 | 9,683 |
| 51 | 1 | 15,407 | 1 | 8,052 |
| 53 | | | 2 | 36,118 |
| 54 | | | 5 | 58,558 |
| 55 | 2 | 9,472 | 2 | 28,845 |
| 56 | | | 2 | 5,568 |
| 57 | | | 2 | 14,575 |
| 58 | | | 1 | 12,490 |
| 59 | | | 2 | 16,731 |
| 60 | | | 6 | 110,382 |
| 61 | 1 | 7,601 | 2 | 29,134 |
| 62 | 1 | 11,740 | 2 | 9,778 |
| 63 | 1 | 7,086 | 6 | 56,323 |
| 64 | | | 7 | 51,701 |
| 65 | 1 | 3,293 | 4 | 55,384 |
| 66 | | | 7 | 48,316 |
| 67 | | | 10 | 92,720 |
| 68 | 1 | 6,986 | 8 | 148,929 |
| 69 | | | 4 | 30,708 |
| 70 | | | 8 | 122,637 |
| 71 | 2 | 8,756 | 9 | 131,335 |
| 72 | 1 | 6,585 | 11 | 124,565 |
| 73 | | | 5 | 17,505 |
| 74 | | | 12 | 130,551 |
| 75 | 1 | 1,709 | 6 | 47,822 |
| 76 | | | 4 | 26,953 |
| 77 | 1 | 9,814 | 6 | 33,977 |

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

REGULAR COUNTY GENERAL EMPLOYEES

BENEFICIARIES

| AGE | MALES | | FEMALES | |
|--------------|-----------|-------------------|------------|---------------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 78 | 2 | \$ 40,709 | 15 | \$ 142,562 |
| 79 | | | 8 | 90,085 |
| 80 | 1 | 12,423 | 10 | 64,703 |
| 81 | | | 11 | 89,162 |
| 82 | 1 | 6,330 | 7 | 32,880 |
| 83 | | | 8 | 40,109 |
| 84 | | | 10 | 101,491 |
| 85 | 3 | 15,582 | 5 | 29,668 |
| 86 | 1 | 2,963 | 5 | 30,034 |
| 87 | 1 | 1,906 | 3 | 8,700 |
| 88 | | | 7 | 39,531 |
| 89 | | | 4 | 27,215 |
| 90 | | | 1 | 4,114 |
| 91 | | | 2 | 9,650 |
| 92 | 1 | 1,140 | 3 | 11,923 |
| 93 | 1 | 3,577 | 1 | 15,494 |
| 95 | | | 1 | 7,734 |
| 97 | | | 2 | 10,445 |
| 98 | | | 1 | 1,684 |
| TOTAL | 26 | \$ 184,487 | 248 | \$ 2,297,527 |

OPTION

M 26 \$ 184,487 248 \$ 2,297,527

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

COUNTY AGENCY GENERAL EMPLOYEES

BENEFICIARIES

| AGE | MALES | | FEMALES | |
|-----|--------|----------|---------|----------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 44 | | | 1 | \$ 3,997 |
| 48 | | | 1 | 2,213 |
| 53 | | | 1 | 7,873 |
| 55 | | | 1 | 7,997 |
| 56 | | | 1 | 4,080 |
| 57 | | | 1 | 2,769 |
| 58 | | | 2 | 13,661 |
| 60 | | | 1 | 1,849 |
| 61 | | | 2 | 6,269 |
| 62 | | | 2 | 17,496 |
| 63 | | | 3 | 14,146 |
| 64 | | | 4 | 37,454 |
| 65 | 1 | \$ 9,964 | 1 | 5,736 |
| 66 | | | 7 | 46,220 |
| 67 | 1 | 2,766 | 1 | 6,242 |
| 68 | | | 6 | 54,455 |
| 69 | 1 | 2,912 | 3 | 13,664 |
| 70 | 2 | 9,088 | 3 | 9,067 |
| 71 | | | 2 | 7,679 |
| 72 | | | 4 | 9,951 |
| 73 | | | 1 | 2,042 |
| 74 | 1 | 4,348 | 8 | 71,644 |
| 75 | 3 | 13,687 | 5 | 30,023 |
| 76 | 2 | 6,663 | 3 | 10,626 |
| 77 | 1 | 1,788 | 6 | 32,600 |
| 78 | | | 9 | 37,973 |
| 79 | | | 12 | 62,213 |
| 80 | | | 11 | 40,153 |

TABLE 17B

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

COUNTY AGENCY GENERAL EMPLOYEES

BENEFICIARIES

| AGE | MALES | | FEMALES | |
|--------------|--------|-----------|---------|------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 81 | | | 5 | \$ 19,223 |
| 82 | | | 7 | 30,521 |
| 83 | | | 4 | 6,443 |
| 84 | | | 7 | 14,143 |
| 85 | 1 | \$ 2,615 | 4 | 12,505 |
| 86 | | | 1 | 4,233 |
| 87 | | | 6 | 22,235 |
| 88 | | | 2 | 3,385 |
| 89 | | | 2 | 3,826 |
| 90 | | | 1 | 3,861 |
| 91 | 1 | 3,742 | 3 | 3,321 |
| 93 | | | 2 | 7,143 |
| TOTAL | 14 | \$ 57,573 | 146 | \$ 690,931 |

OPTION

M 14 \$ 57,573 146 \$ 690,931

TABLE 18

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

POLICE

BENEFICIARIES

| AGE | MALES | | FEMALES | |
|--------------|----------|------------------|-----------|---------------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 34 | | | 1 | \$ 15,511 |
| 36 | | | 2 | 64,185 |
| 42 | | | 3 | 89,617 |
| 43 | | | 2 | 15,247 |
| 44 | | | 1 | 12,539 |
| 45 | | | 1 | 71,832 |
| 47 | | | 2 | 13,791 |
| 49 | | | 1 | 26,594 |
| 50 | | | 2 | 38,029 |
| 51 | | | 1 | 18,042 |
| 52 | | | 1 | 30,848 |
| 53 | | | 2 | 26,449 |
| 54 | | | 2 | 123,007 |
| 55 | | | 3 | 30,119 |
| 57 | | | 3 | 74,753 |
| 58 | | | 1 | 2,874 |
| 59 | | | 4 | 77,486 |
| 60 | 1 | \$ 27,714 | | |
| 61 | | | 3 | 108,305 |
| 62 | | | 1 | 6,354 |
| 63 | | | 1 | 15,708 |
| 64 | | | 4 | 58,389 |
| 65 | | | 1 | 9,157 |
| 66 | | | 1 | 15,841 |
| 68 | | | 1 | 17,582 |
| 69 | | | 1 | 19,074 |
| 70 | | | 1 | 9,147 |
| 73 | | | 2 | 52,310 |
| 76 | | | 1 | 7,693 |
| 77 | | | 2 | 64,920 |
| 80 | | | 1 | 3,380 |
| 82 | | | 1 | 3,736 |
| 88 | | | 1 | 3,807 |
| TOTAL | 1 | \$ 27,714 | 54 | \$ 1,126,326 |

OPTION

M 1 \$ 27,714 54 \$ 1,126,326

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

FIREFIGHTERS

BENEFICIARIES

| AGE | MALES | | FEMALES | |
|--------------|----------|------------------|-----------|-------------------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 39 | | | 2 | \$ 27,551 |
| 43 | | | 1 | 10,809 |
| 44 | | | 1 | 31,290 |
| 45 | | | 1 | 43,977 |
| 49 | | | 1 | 14,324 |
| 51 | | | 1 | 39,469 |
| 52 | | | 3 | 59,771 |
| 53 | | | 2 | 38,169 |
| 55 | | | 1 | 15,258 |
| 56 | | | 1 | 17,331 |
| 57 | | | 1 | 9,909 |
| 58 | | | 1 | 14,890 |
| 61 | | | 1 | 15,705 |
| 63 | | | 1 | 78,093 |
| 64 | | | 1 | 27,215 |
| 65 | | | 2 | 16,963 |
| 67 | | | 1 | 11,426 |
| 68 | | | 1 | 55,797 |
| 70 | | | 2 | 24,149 |
| 71 | | | 1 | 7,042 |
| 72 | 1 | \$ 29,795 | | |
| TOTAL | 1 | \$ 29,795 | 26 | \$ 559,138 |

OPTION

| | | | | |
|---|---|-----------|----|------------|
| M | 1 | \$ 29,795 | 26 | \$ 559,138 |
|---|---|-----------|----|------------|

THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES DISTRIBUTED BY AGE
AS OF JUNE 30, 2002

CORRECTIONAL OFFICERS

BENEFICIARIES

| AGE | MALES | | FEMALES | |
|--------------|--------|--------|---------|----------|
| | NUMBER | AMOUNT | NUMBER | AMOUNT |
| 60 | | | 1 | \$ 6,025 |
| TOTAL | 0 | \$ 0 | 1 | \$ 6,025 |

OPTION

| | | | | | |
|---|---|------|----------|----|--------------|
| M | | | <u>1</u> | \$ | <u>6,025</u> |
| | 0 | \$ 0 | 1 | \$ | 6,025 |