

**EMPLOYEES' RETIREMENT  
SYSTEM OF BALTIMORE COUNTY**

**THE FIFTY-NINTH  
ACTUARIAL VALUATION  
JUNE 30, 2004**



November 9, 2004

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, 2004, 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, 2004 valuation determine the contribution appropriation for the fiscal year ending June 30, 2006.

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 25 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 actuarial asset valuation method was changed to a smoothing method that more accurately reflects the investment portfolio. The prior actuarial asset valuation method reflected dividends and interest immediately and smoothed all other investment income. The new method is a four-year moving market method that spreads the difference between actual investment income and expected income (based on the valuation interest rate) over a period of four years. As in prior years, the valuation assets are not less than 86% of the market value and not more than 114% of the market value. An interest rate of 7<sup>7</sup>/<sub>8</sub>% 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 1996 to June 2001. In our opinion, the actuarial assumptions used in the valuation are, in the aggregate, reasonable.

The actuarial cost method utilized is the entry age normal method. Effective with the fiscal 2003 contribution, all administrative and operating expenses of the ERS are paid from System assets. As a result, the normal cost includes these expenses.

**Funding Adequacy**

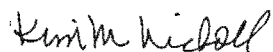
The results of the valuation indicate that the contribution appropriation is adequate to fund the actuarial liabilities on account of all benefits payable under the System, when taken together with member contributions and with the current assets of the System. Included in the valuation report are contribution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

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## **Introduction**

Presented in this report are the results of the actuarial valuation as of June 30, 2004 for the Employees' Retirement System of Baltimore County.

The principal results are as follows:

- The recommended appropriation for the fiscal year ending June 30, 2006 is \$34,433,062.
- The funded status of the System determined as of June 30, 2004 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 93.7%.

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

## **Changes Since Last Year**

### **Actuarial Assumptions and Methods**

The actuarial asset valuation method was changed to a smoothing method that more accurately reflects the investment portfolio. The prior actuarial asset valuation method reflected dividends and interest immediately and smoothed all other investment income. The new method is a four-year moving market method that spreads the difference between actual investment income and expected income (based on the valuation interest rate) over a period of four years.

The Actuarial Standards Board (ASB) released a document earlier this year regarding the selection and use of asset valuation methods for pension valuations. The document states that certain cost methods that treat realized and unrealized gains differently should be classified as "inconsistent". The asset method used by the County in prior years would be considered "inconsistent" under this new ASB standard, as the prior method immediately recognized interest and dividends but deferred a portion of the unrealized (gain)/loss over five years. The new asset valuation method treats all types of asset gains and losses consistently.

All other actuarial assumptions and methods, outlined in Table 12, are unchanged from last year.

**Legislative and Administrative Changes**

There were no legislative or administrative changes that affected the results of the June 30, 2004 valuation.

**Contribution Appropriation**

Article 5-1-257 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, 2004 determine the contribution appropriation for the fiscal year ending June 30, 2006. The recommended contribution appropriation for fiscal 2006 is \$34,433,062.

**Cost-of-Living Adjustment**

Under the provisions of Section 5-1-235(b) (but subject to the provisions of Section 5-1-235(c)), the July 1, 2004 cost-of-living adjustment is equal to the increase in the consumer price index from December, 2002 to December, 2003 with such increase not to exceed 4%.

The increase in the consumer price index from December, 2002 to December, 2003 was equal to 1.9% (184.3 divided by 180.9). The County is therefore required, subject to the availability of funds in the Post Retirement Increase Fund (PRIF) account, to grant a 1.9% cost-of-living adjustment, effective July 1, 2004, to those beneficiaries of the System who have been retired for at least 12 months.

Under the provisions of Section 5-1-235(c), if the funds accumulated in the PRIF as of December 31, 2003 are insufficient to cover the cost of this 1.9% increase, but will support at least a one-percent increase, then the appropriate increase is to be calculated to the nearest one-fourth of one percent as such funds will allow. If the funds are insufficient to provide a one percent increase, then no increase is granted.

The estimated cost of a 1.9% increase in retirement allowances effective July 1, 2004, is \$17,377,609. However, the final PRIF account balance of \$2.1 million as of December 31, 2003, is not sufficient to cover this estimated cost. In addition, the \$2.1 million balance is not sufficient to cover the \$9,146,110 cost of a one-percent COLA. Therefore, no increase was granted on July 1, 2004. See page 8 of this report for more detailed information regarding the PRIF.

**Reasons for Change in the Contribution Appropriation**

The contribution appropriation increased from \$29,967,618 for the fiscal year ending June 30, 2005 to \$34,433,062 for the fiscal year ending June 30, 2006. The increase of \$4,465,444 is due to the following reasons:

— Increase due to asset experience	\$ 7,372,247
— Increase in normal contribution due to change in appropriation payroll	2,052,983
— Decrease due to asset method change	(6,590,506)
— Increase due to other factors including scheduled increase in unfunded accrued liability contributions, and experience losses	<u>1,630,720</u>
— Total	\$ 4,465,444

## 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, 2004. Comparable results from the June 30, 2003 valuation are also shown.

Item	June 30, 2004	June 30, 2003
<b>Demographics</b>		
Active Full-time Members		
➤ Number	8,219	8,029
➤ Average Pay	\$ 42,055	\$ 41,858
Active Part-time Members		
➤ Number	1,101	1,112
Non-Vested Terminations with Account Balances		
➤ Number	85	149
Members on Leave of Absence		
➤ Number	35	98
Retirees and Beneficiaries		
➤ Number	5,894	5,769
➤ Average Annual Allowance	\$ 18,059	\$ 17,506
Terminated Members Entitled to Deferred Allowances		
➤ Number	385	361
➤ Average Deferred Retirement Allowance	\$ 7,619	\$ 7,213
<b>Actuarial Funded Status — GASB No. 25 Disclosure</b>		
➤ Accrued Liability	\$ 1,924,543,029	\$ 1,830,584,307
➤ Actuarial Value of Assets	<u>1,803,810,968</u>	<u>1,740,713,074</u>
➤ Unfunded Accrued Liability	\$ 120,732,061	\$ 89,871,233
➤ Funded Ratio	93.7%	95.1%
<b>Recommended Contribution</b>		
Appropriated in Fiscal Year Ending	June 30, 2006	June 30, 2005
➤ Normal		
– Benefits	\$ 25,046,041	\$ 22,451,942
– Administrative	<u>1,095,227</u>	<u>1,012,280</u>
– Total	26,141,268	23,464,222
➤ Accrued Liability	<u>8,291,794</u>	<u>6,503,396</u>
➤ Grand Total	\$ 34,433,062	\$ 29,967,618

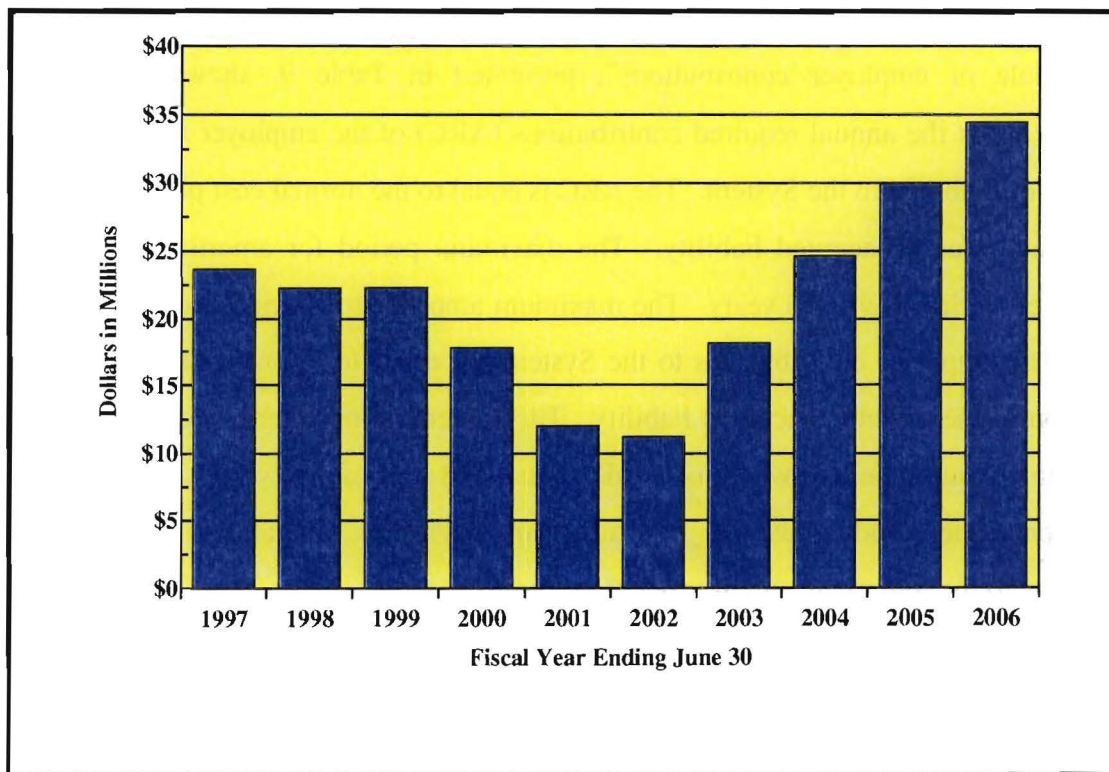
## Ten-Year History of Principal Financial Results

### Ten-Year History of Contribution Appropriation

Fiscal Year Ending June 30	Contribution Appropriation
2006	\$ 34,433,062
2005	29,967,618
2004	24,617,291
2003	18,240,994
2002	11,174,863
2001	11,993,888
2000	17,847,276
1999	22,296,199
1998	22,261,716
1997	23,634,150

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

### Ten-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 93.7% as of June 30, 2004. The funded ratio is based on an actuarial value of assets of \$1,803,810,968 and an accrued liability of \$1,924,543,029.

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 25-year amortization of the unfunded accrued liability. The System’s financing objectives are based on a 25-year amortization period, which is fiscally sound and in conformity with generally accepted actuarial principles and practices for measuring pension obligations. The employer contributions to the System are equal to 100% of the ARC.

### **Reasons for Change in the Funded Ratio**

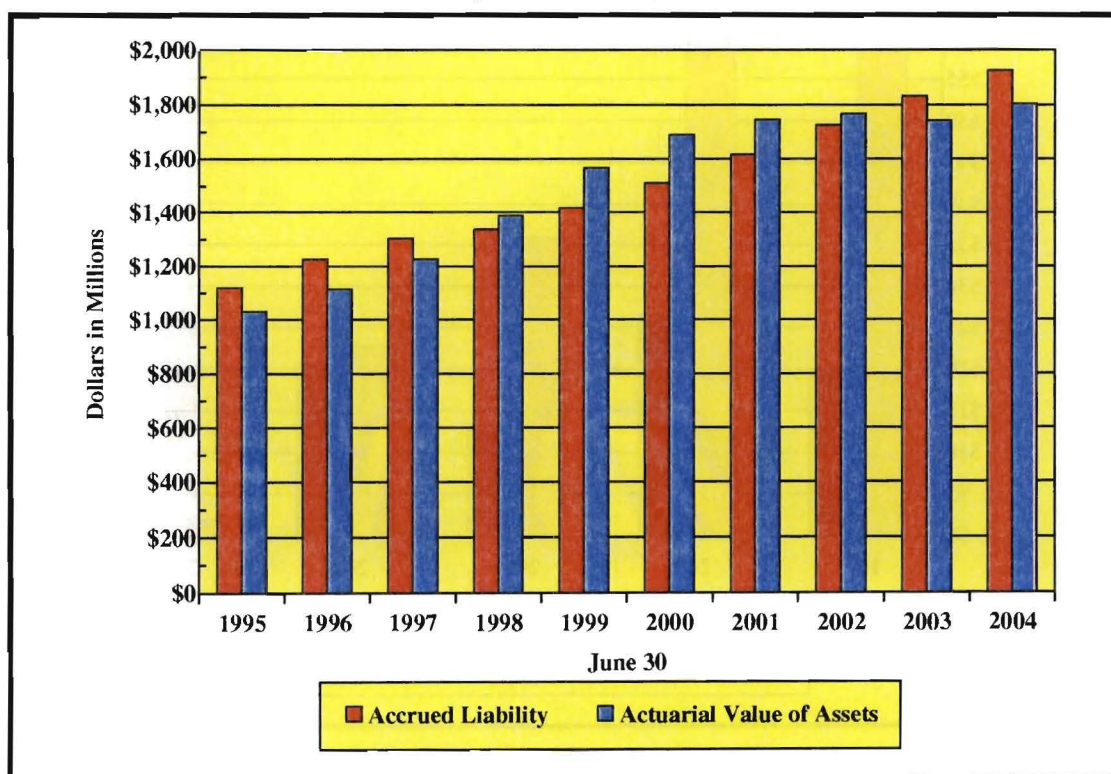
The funded ratio decreased from 95.1% as of June 30, 2003 to 93.7% as of June 30, 2004. The decrease is primarily due to the asset loss.

**Ten-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
2004	\$ 1,924,543	\$ 1,803,811	\$ 120,732	93.7%
2003	1,830,584	1,740,713	89,871	95.1
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
1997	1,303,807	1,227,075	76,732	94.1
1996	1,225,845	1,114,550	111,295	90.9
1995	1,118,875	1,031,250	87,625	92.2

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

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



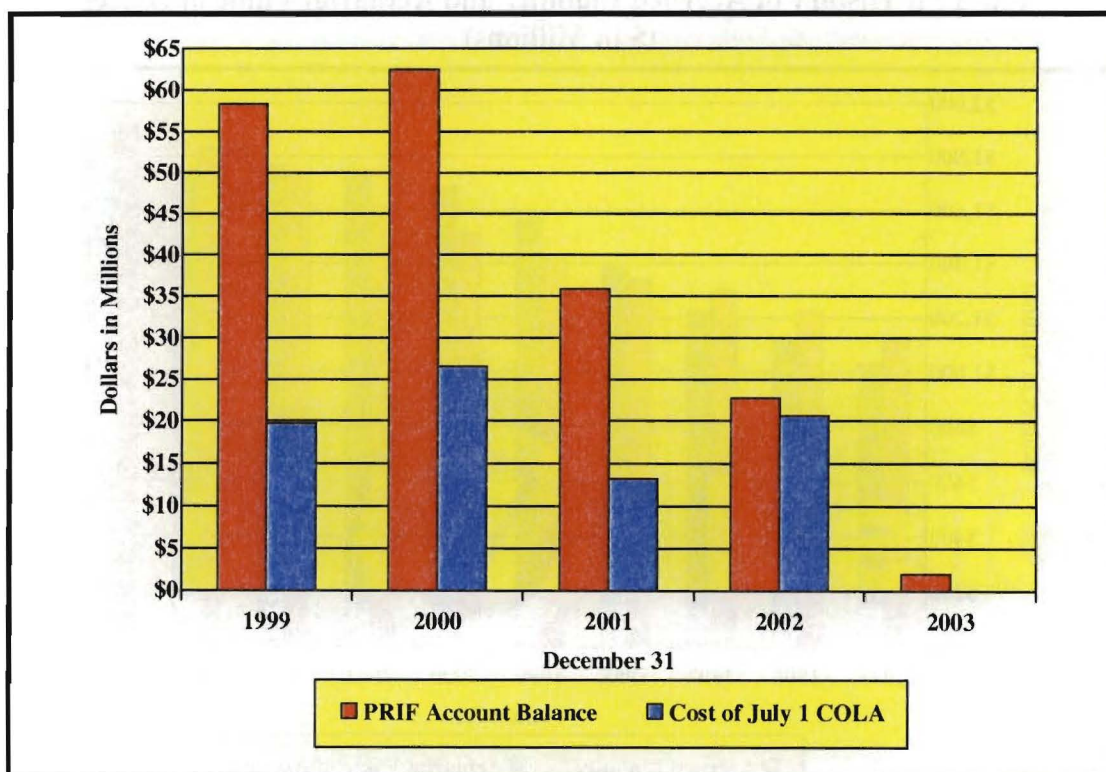
## Post Retirement Increase Fund

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
2003	\$ 2,083,524	0.0%	\$ 0
2002	22,728,317	2.4	20,644,793
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

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, 2000 through June 30, 2004 is shown below. The return based on the actuarial value of assets used for determining the annual contribution appropriation is also shown. The DROP account for Police Officers and Firefighters is credited with interest each June 30<sup>th</sup> using the greater of (a) the rate of return on the actuarial value of assets for the prior calendar year, minus 50 basis points (for administrative expenses); or (b) the regular rate of interest (5%). A short history of the calendar year rate of return on the actuarial value of assets is also shown below.

Year	Rate of Return Based on Fiscal Year Ending June 30		Calendar Year Rate of Return
	Market Value	Actuarial Value	Actuarial Value
2004	15.0%	2.0%	
2003	4.8	2.2	3.9%
2002	(6.7)	4.9	2.1
2001	(5.9)	6.9	7.7
2000	9.1	14.5	11.9

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, 2004
- Table 2 — Allocation of Recommended Appropriation Payable to the Pension Accumulation Fund for Fiscal 2006
- Table 3 — Summary of Market Value of System Assets as of June 30, 2004
- Table 4 — Derivation of Actuarial Value of Assets as of June 30, 2004
- Table 5 — Determination of Post Retirement Increase Fund as of June 30, 2004
- Table 6 — Analysis of Change in Unfunded Accrued Liability as of June 30, 2004
- Table 7 — Progress Toward Amortization of Unfunded Accrued Liability as of June 30, 2004
- 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, 2004
- Exhibit I — Active Membership Data as of June 30, 2004 - Number and Average Annual Salary
- Exhibit II — Schedule of Active Member Valuation Data
- Exhibit III — Retiree and Beneficiary Membership Data as of June 30, 2004 - 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, 2004 - Distribution of Members by Type of Retirement
- Exhibit VI — Retirees and Beneficiaries in Pay Status as of June 30, 2004 - 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, 2004**

Item	General Employees	Police	Firefighters	Correctional Officers and Deputy Sheriffs	Total
<b>Member Data</b>					
1. Number of Members					
a) Active Members					
i) Full-time					
- Vested	3,602	1,452	877	205	6,136
- Non-vested	<u>1,485</u>	<u>368</u>	<u>148</u>	<u>82</u>	<u>2,083</u>
- Total	5,087	1,820	1,025	287	8,219
ii) Part-time					
- Vested	502	0	0	0	502
- Non-vested	<u>599</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>599</u>
- Total	1,101	0	0	0	1,101
iii) Total					
	6,188	1,820	1,025	287	9,320
b) Non-Vested Terminations with Account Balances	74	9	2	0	85
c) Members on Leave of Absence	26	5	3	1	35
d) Retirees and Beneficiaries	4,193	1,128	512	61	5,894
e) Terminated Members Entitled to Deferred Retirement Allowances	<u>346</u>	<u>24</u>	<u>13</u>	<u>2</u>	<u>385</u>
f) Total Membership	10,827	2,986	1,555	351	15,719
2. Annual Compensation					
a) Full-time Actives	\$ 188,479,789	\$ 94,168,998	\$ 52,126,358	\$ 10,876,631	\$ 345,651,776
b) Part-time Actives	<u>24,986,973</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,986,973</u>
c) Total	\$ 213,466,762	\$ 94,168,998	\$ 52,126,358	\$ 10,876,631	\$ 370,638,749
3. Annual Retirement Allowances	\$ 53,725,421	\$ 32,854,177	\$ 18,609,864	\$ 1,249,690	\$ 106,439,152
4. Annual Deferred Allowances	\$ 2,505,147	\$ 215,919	\$ 192,577	\$ 19,729	\$ 2,933,372

**TABLE 1**  
**SUMMARY OF RESULTS OF ACTUARIAL VALUATION**  
**AS OF JUNE 30, 2004**  
(Continued)

Item	General Employees	Police	Firefighters	Correctional Officers and Deputy Sheriffs	Total
<b>Valuation Results</b>					
5. Present Value of Liabilities					
a) Active Members and Members on Leave	\$ 509,031,041	\$ 479,748,863	\$ 288,854,990	\$ 32,324,925	\$ 1,309,959,819
b) Non-Vested Terms	88,477	24,761	885	0	114,123
c) Retirees and Beneficiaries (with PRIF)	451,468,428	325,939,631	178,731,179	13,731,564	969,870,802
d) Terminated Members	14,485,692	900,249	1,079,653	60,232	16,525,826
e) Total	<u>\$ 975,073,638</u>	<u>\$ 806,613,504</u>	<u>\$ 468,666,707</u>	<u>\$ 46,116,721</u>	<u>\$ 2,296,470,570</u>
6. Present Value of Future Normal Cost					
a) Members	\$ 89,860,368	\$ 58,273,096	\$ 29,026,964	\$ 4,569,512	\$ 181,729,940
b) Employers	50,138,972	96,374,120	38,788,625	4,895,884	190,197,601
c) Total	<u>\$ 139,999,340</u>	<u>\$ 154,647,216</u>	<u>\$ 67,815,589</u>	<u>\$ 9,465,396</u>	<u>\$ 371,927,541</u>
7. Accrued Liability (5) - (6)	\$ 835,074,298	\$ 651,966,288	\$ 400,851,118	\$ 36,651,325	\$ 1,924,543,029
8. Actuarial Value of Assets	\$ 834,852,670	\$ 573,131,660	\$ 360,905,912	\$ 34,920,726	\$ 1,803,810,968
9. Unfunded Accrued Liability					
a) Total (7) - (8)	\$ 221,628	\$ 78,834,628	\$ 39,945,206	\$ 1,730,599	\$ 120,732,061
b) Member	1,935,761	2,153,319	0	127,456	4,216,536
c) Employer (a) - (b)	<u>\$ (1,714,133)</u>	<u>\$ 76,681,309</u>	<u>\$ 39,945,206</u>	<u>\$ 1,603,143</u>	<u>\$ 116,515,525</u>
10. Expected Payroll During Fiscal 2006	\$ 227,965,000	\$ 107,045,000	\$ 59,832,000	\$ 11,901,000	\$ 406,743,000
11. Recommended Fiscal 2006 Employer Contribution					
a) Normal					
i) Benefit	\$ 7,345,744	\$ 11,614,383	\$ 5,396,846	\$ 689,068	\$ 25,046,041
ii) Administrative	613,836	288,237	161,108	32,046	1,095,227
iii) Total	<u>\$ 7,959,580</u>	<u>\$ 11,902,620</u>	<u>\$ 5,557,954</u>	<u>\$ 721,114</u>	<u>\$ 26,141,268</u>
b) Accrued Liability	(714,805)	5,907,254	2,880,550	218,795	8,291,794
c) Grand Total	<u>\$ 7,244,775</u>	<u>\$ 17,809,874</u>	<u>\$ 8,438,504</u>	<u>\$ 939,909</u>	<u>\$ 34,433,062</u>
12. Employer Contribution Rate for Fiscal 2006					
a) Normal					
i) Benefit	3.22%	10.85%	9.02%	5.79%	6.16%
ii) Administrative	0.27%	0.27%	0.27%	0.27%	0.27%
iii) Total	3.49%	11.12%	9.29%	6.06%	6.43%
b) Accrued Liability	(0.31%)	5.52%	4.81%	1.84%	2.04%
c) Grand Total	3.18%	16.64%	14.10%	7.90%	8.47%

**TABLE 2****ALLOCATION OF RECOMMENDED APPROPRIATION PAYABLE TO  
THE PENSION ACCUMULATION FUND FOR FISCAL 2006**

Group	Fiscal 2006 Appropriation Payroll	Benefit Normal Rate <sup>(1)</sup>	Amount of Employer Contribution			
			Normal		Accrued Liability	Total
			Benefit	Administrative		
Regular County Employees:						
General Employees	\$149,467,000	3.15%	\$4,708,211	\$402,466	\$23,078	\$5,133,755
Police	107,045,000	10.85%	11,614,383	288,237	5,907,254	17,809,874
Firefighters	59,832,000	9.02%	5,396,846	161,108	2,880,550	8,438,504
Correctional Officers and Deputy Sheriffs	<u>11,901,000</u>	5.79%	<u>689,068</u>	<u>32,046</u>	<u>218,795</u>	<u>939,909</u>
Total	\$ 328,245,000		\$ 22,408,508	\$883,857	\$9,029,677	\$ 32,322,042
Employees of County Agencies:						
Baltimore County Board of Education	69,167,000	3.36%	2,324,011	186,244	(650,171)	\$ 1,860,084
Baltimore County Revenue Authority	2,793,000	3.36%	93,845	7,521	(26,254)	\$ 75,112
Baltimore County Board of Library Trustees	1,257,000	3.36%	42,235	3,385	(11,816)	\$ 33,804
Baltimore County Community Colleges	<u>5,281,000</u>	3.36%	<u>177,442</u>	<u>14,220</u>	<u>(49,642)</u>	<u>\$ 142,020</u>
Total	\$ 78,498,000		\$2,637,533	\$211,370	(\$737,883)	\$2,111,020
Grand Total	\$ 406,743,000	6.16%	\$ 25,046,041	\$ 1,095,227	\$ 8,291,794	\$ 34,433,062

(1) The benefit normal rate for General Employees in total is 3.22%. 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, 2004**

<b>Market Value</b>	
1. Market Value of Assets as of June 30, 2003	\$ 1,622,773,985
2. Contributions During Fiscal 2004	
a) Member	\$ 22,926,495
b) Employer	24,617,291
c) Total (a) + (b)	\$ 47,543,786
3. Disbursements During Fiscal 2004	
a) Benefits and Refunds	\$ 107,916,620
b) Administrative Expenses	628,067
c) Total (a) + (b)	\$ 108,544,687
4. Investment Return During Fiscal 2004	
a) Income from Investments	\$ 37,272,420
b) Realized Appreciation	11,386,812
c) Unrealized Appreciation	196,559,690
d) Investment Expenses	6,314,261
e) Net Investment Return (a) + (b) + (c) - (d)	\$ 238,904,661
5. Market Value of Assets as of June 30, 2004 (1) + (2) - (3) + (4)	\$ 1,800,677,745
6. Rate of Return	15.00%

**TABLE 4**  
**DERIVATION OF ACTUARIAL VALUE OF ASSETS**  
**AS OF JUNE 30, 2004**

1. Market Value of Assets as of June 30, 2004			\$ 1,800,677,745
2. Determination of Deferred Gain (Loss)			
<u>Year</u>	<u>Gain/(Loss)</u>	<u>Percentage Deferred</u>	<u>Deferred Amount</u>
2004	\$ 113,513,120	75%	\$ 85,134,840
2003	(48,482,705)	50%	(24,241,353)
2002	<u>(256,106,840)</u>	25%	<u>(64,026,710)</u>
Total	\$ (191,076,425)		(3,133,223)
3. Preliminary Actuarial Value of Assets as of June 30, 2004 (1) - (2)			\$ 1,803,810,968
4. 14% Corridor on Market Value of Assets			
(a) 86% of (1)			\$ 1,548,582,861
(b) 114% of (1)			\$ 2,052,772,629
5. Actuarial Value of Assets as of June 30, 2004 Greater of (3) and (4a), not more than (4b) (Asset Valuation Method adopted June 30, 2004)			\$ 1,803,810,968
6. Rate of Return Based on Prior Asset Valuation Method			2.04%

**TABLE 5****DETERMINATION OF POST RETIREMENT INCREASE FUND  
AS OF JUNE 30, 2004**

Item	Amount
1. PRIF Account Balance as of June 30, 2003	\$ 22,728,317
2. Transfer to Pension Accumulation Fund for July 1, 2003 COLA	\$ 20,644,793
3. PRIF Account Balance as of December 31, 2003 before Transfer of Excess Investment Income (1) - (2)	\$ 2,083,524
4. Excess Investment Earnings During Calendar 2003	\$ -
5. PRIF Account Balance as of June 30, 2004 before Maximum Limitation (3) + (4)	\$ 2,083,524
6. Maximum Limitation a) Cost of 4% COLA as of July 1, 2004 b) Maximum PRIF Account Balance 2 * (a)	\$ 36,584,441 \$ 73,168,882
7. PRIF Account Balance as of June 30, 2004 Lesser of (5) or (6b)	\$ 2,083,524
8. Excess Investment Earnings Transferred into PRIF Account as of December 31, 2003 (7) - (3)	\$ -

**TABLE 6**  
**ANALYSIS OF CHANGE IN UNFUNDED ACCRUED LIABILITY**  
**AS OF JUNE 30, 2004**

Item	Amount
1. Unfunded Accrued Liability at June 30, 2003	\$ 89,871,233
2. Interest Charge at 7.875% to June 30, 2004	\$ 7,077,359
3. Contributions Toward Unfunded Accrued Liability	
(a) Employer	\$ (2,783,896)
(b) Member	647,310
(c) Interest Credit at 7.875% to June 30, 2004	<u>(82,533)</u>
(d) Total	\$ (2,219,119)
4. Decrease due to Asset Method Change	\$ (89,198,630)
5. Increase due to Benefit Improvements	\$ -
6. Expected Unfunded Accrued Liability at June 30, 2004 (1) + (2) - (3) + (4) + (5)	\$ 9,969,081
7. Actual Unfunded Accrued Liability at June 30, 2004	\$ 120,732,061
8. Increase (Decrease) from Expected / Actuarial Loss (7) - (6)	\$ 110,762,980

**TABLE 7**  
**PROGRESS TOWARD AMORTIZATION OF**  
**UNFUNDED ACCRUED LIABILITY**  
**AS OF JUNE 30, 2004**

Item	Amount	Amortization Period
<b>Unfunded Accrued Liability</b>		
1. 2003 Initial Employer Base	\$ (38,419,949)	24.00 years
2. Member Base for 12 Month Average Final Compensation	4,216,536	8.00 years
3. 2003 Actuarial Loss	104,460,904	24.00 years
4. 2003 Change in Assumptions/Methods	(27,440,122)	24.00 years
5. 2003 Amendments	56,350,342	24.00 years
6. 2004 Actuarial Loss	110,762,980	25.00 years
7. 2004 Change in Method	(89,198,630)	25.00 years
8. Total	\$ 120,732,061	

**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
2004 <sup>(1)</sup>	\$ 1,803,810,968	\$ 1,924,543,029	\$ 120,732,061	93.7%	\$ 370,638,749	32.6%
2003 <sup>(2)</sup>	1,740,713,074	1,830,584,307	89,871,233	95.1%	361,013,138	24.9%
2002	1,764,776,154	1,724,884,211	(39,891,943)	102.3%	350,863,213	-11.4%
2001 <sup>(3)</sup>	1,744,066,828	1,616,588,483	(127,478,345)	107.9%	323,691,312	-39.4%
2000 <sup>(4)</sup>	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%

- (1) Asset method change: difference between expected and actual return on market value smoothed over 4 years.
- (2) Assumption changes recommended in 2001 experience study were adopted, amortization period was changed to 25 years, Police and Fire DROP were added and Fire J&50 eligibility was changed to 25 years.
- (3) Revised Police and Fire retirement rates due to benefit improvements.
- (4) Actuarial asset valuation method changed from 4-year to 5-year moving market average, with a 14% corridor on the market value of assets.

**TABLE 9**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**GASB STATEMENT NO. 25 DISCLOSURE**

Year Ended June 30	Annual Required Contribution	Percentage Contributed
2004	\$ 24,617,291	100%
2003	18,240,994	100%
2002	11,174,863	100%
2001	11,993,888	100%
2000	17,974,997	100%
1999	22,296,119	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, 2002 was contributed in the fiscal year ending June 30, 2004). Additional information as of the latest actuarial valuation follows:

Valuation Date:	6/30/2004
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:	23 Years
Asset Valuation Method:	4-year smoothed market
Actuarial Assumptions:	
- Investment Rate of Return *	7.875%
- Projected Salaried Increases *	3.00% - 7.50%
- Cost-of-Living Adjustments **	none
* Includes Inflation at:	3.00%
** 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				
2004 <sup>(1)</sup>	\$ 309,108,608	\$ 969,870,802	\$ 645,563,619	\$ 1,803,810,968	100.0%	100.0%	81.3%
2003 <sup>(2)</sup>	286,223,066	947,448,642	596,912,599	1,740,713,074	100.0%	100.0%	84.9%
2002	267,367,396	911,599,906	545,916,909	1,764,776,154	100.0%	100.0%	100.0%
2001 <sup>(3)</sup>	247,121,190	888,237,904	481,229,389	1,744,066,828	100.0%	100.0%	100.0%
2000 <sup>(4)</sup>	230,386,737	844,563,160	436,594,314	1,689,860,650	100.0%	100.0%	100.0%
1999 <sup>(5)</sup>	216,630,554	796,268,960	405,627,762	1,566,992,511	100.0%	100.0%	100.0%
1998 <sup>(6)</sup>	200,848,781	758,578,074	379,433,977	1,386,509,211	100.0%	100.0%	100.0%
1997 <sup>(7)</sup>	185,328,076	675,102,012	443,376,684	1,227,074,666	100.0%	100.0%	82.7%
1996 <sup>(8)</sup>	168,766,131	631,040,099	426,038,927	1,114,549,586	100.0%	100.0%	73.9%
1995 <sup>(9)</sup>	165,399,710	556,307,455	397,168,176	1,031,249,798	100.0%	100.0%	77.9%

- (1) Asset method change: difference between expected and actual return on market value smoothed over 4 years.
- (2) Assumption changes recommended in 2001 experience study were adopted, amortization period was changed to 25 years, Police and Fire DROPs were added and Fire J&50 eligibility was changed to 25 years.
- (3) Change in benefits and retirement rates for Police and Firefighters.
- (4) 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.
- (5) Revise survivor benefits and eligibility per Section 23 - 59 of the Code.
- (6) Cost method changed to Entry Age Normal and assumption changes recommended in 1997 experience study were adopted.
- (7) Net actuarial losses for the fiscal year ending June 30, 1994 were transferred from accrued liability to future normal cost.
- (8) 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%.
- (9) 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.



**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
2004 <sup>(1)</sup>	\$ 1,924,543,029	\$ 1,803,810,968	93.73%	\$ 120,732,061	\$ 370,638,749	32.6%
2003 <sup>(2)</sup>	1,830,584,307	1,740,713,074	95.09%	89,871,233	361,013,138	24.9%
2002	1,724,884,211	1,764,776,154	100.00%	(39,891,943)	350,863,213	-11.4%
2001 <sup>(3)</sup>	1,616,588,483	1,744,066,828	100.00%	(127,478,345)	323,691,312	-39.4%
2000 <sup>(4)</sup>	1,511,544,211	1,689,860,650	100.00%	(178,316,439)	308,851,790	-57.7%
1999 <sup>(5)</sup>	1,418,527,276	1,566,992,511	100.00%	(148,465,235)	282,496,049	-52.6%
1998 <sup>(6)</sup>	1,338,860,832	1,386,509,211	100.00%	(47,648,379)	270,667,111	-17.6%
1997 <sup>(7)</sup>	1,303,806,772	1,227,074,666	94.11%	76,732,106	259,735,670	29.5%
1996 <sup>(8)</sup>	1,225,845,157	1,114,549,586	90.92%	111,295,571	251,460,787	44.3%
1995 <sup>(9)</sup>	1,118,875,341	1,031,249,798	92.17%	87,625,543	261,532,431	33.5%

- (1) Asset method change: difference between expected and actual return on market value smoothed over 4 years.
- (2) Assumption changes recommended in 2001 experience study were adopted, amortization period was changed to 25 years, Police and Fire DROPs were added and Fire J&50 eligibility was changed to 25 years.
- (3) Change in benefits and retirement rates for Police and Firefighters.
- (4) 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.
- (5) Revise survivor benefits and eligibility per Section 23 - 59 of the Code.
- (6) Cost method changed to Entry Age Normal and assumption changes recommended in 1997 experience study were adopted.
- (7) Net actuarial losses for the fiscal year ending June 30, 1994 were transferred from accrued liability to future normal cost.
- (8) 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%.
- (9) 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.

**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).

**Inflation:** 3.0% per annum (adopted as of June 30, 2003, effective for the fiscal 2005 contribution)

**Salary Increase:** Representative values are as follows:

Age	Annual Rates of Salary Increase	
	Other than Police and Firefighters	Police and Firefighters
25	7.50%	7.25%
30	6.00	5.75
35	5.00	4.75
40	4.50	4.25
45	4.00	3.75
50	3.50%	3.25%
55	3.00	3.00
60	3.00	3.00
65	3.00	3.00

3% of each increase is attributable to inflation, while the remainder is due to productivity, merit or seniority (adopted as of June 30, 2003 effective for the fiscal 2005 contribution).

The effect of these assumptions is illustrated by the following examples: When used in the valuation process, these assumptions produce an effective annual average increase of 4.7% over a 27-year career for a Policeman hired at age 25, and 4.1% over a 30-year career for a General Employee hired at age 30.

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

(Continued)

**Future Expenses:** Effective June 30, 2003, the assumed interest rate is gross 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 (effective for the fiscal 2003 contribution).

**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, 2003):**

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
<b>Employees Other Than Police and Firefighters</b>							
20	14.50%			.04%	.013%	.056%	.002%
25	11.25			.06	.013	.054	.001
30	8.63	1.69%	.60%	.10	.025	.052	.001
35	8.25	1.61	.60	.17	.025	.061	.001
40	8.25	1.54	.60	.30	.038	.082	.002
45	8.25	1.46	.68	.42	.062	.121	.003
50	6.00	1.39	.75	.60	.075	.188	.006
55	4.50	1.31	.75	.72	.088	.310	.009
59	3.90	1.25	.75	.72	.112	.514	.014
60				.72	.112	.588	.015
65				.72	.112	1.127	.024
69				.72	.112	1.787	.035
<b>Police</b>							
20	3.75%			.047%	.060%	.056%	.008%
25	1.95			.047	.075	.054	.012
30	1.80	.75%	.515%	.056	.090	.052	.016
35	1.20	.50	.315	.213	.128	.061	.024
40	.90	.30	.195	.213	.218	.082	.036
45	.90	.30	.110	.213	.412	.121	.052
50	.60	.30	.060	.298	.758	.188	.084
54	.42	.30	.020	.943	1.200	.277	.124
55				1.105	1.350	.310	.140
59				1.105	2.175	.514	.240
<b>Firefighters</b>							
20	2.50%			.047%	.045%	.056%	.008%
25	1.30			.047	.056	.054	.012
30	1.20	.75%	.515%	.056	.068	.052	.016
35	.80	.50	.315	.213	.095	.061	.024
40	.60	.30	.195	.213	.131	.082	.036
45	.60	.30	.110	.213	.247	.121	.052
50	.40	.30	.060	.298	.454	.188	.084
54	.28	.30	.020	.943	.739	.277	.124
55				1.105	.810	.310	.140
59				1.105	.910	.514	.240

**TABLE 12**

**DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**  
(continued)

**Illustrative Rates of Retirement** (adopted as of June 30, 2003):

Age	Early Retirement	Normal Retirement			
	General Employees	General Employees	Correctional Officers/ Deputy Sheriffs	Police*	Firefighters*
40				9.16%	
41				9.21	
42				9.26	
43				9.31	
44				9.34	12.00%
45		11.05%	14.95%	9.41	12.00
46		11.05	14.95	9.47	12.00
47		11.05	14.95	9.56	12.00
48		11.05	14.95	9.67	12.00
49		11.05	14.95	9.78	12.00
50		11.05	14.95	9.91	10.25
51		11.05	14.95	10.05	10.40
52		11.05	14.95	10.23	10.58
53		11.05	14.95	10.44	10.80
54		11.05	14.95	10.69	11.05
55	12.35%	11.05	14.95	19.30	19.89
56	3.90	11.05	14.95	17.79	18.32
57	2.60	11.05	14.95	9.86	10.10
58	4.16	11.05	14.95	10.07	10.31
59	5.85	11.05	14.95	10.41	10.65
60		11.05	14.95	100.00	100.00
61		12.71	17.19		
62		23.11	31.27		
63		16.48	22.30		
64		18.69	25.29		
65		30.29	40.99		
66		25.76	34.86		
67		24.44	33.06		
68		23.11	31.27		
69		22.01	29.77		
70		100.00	100.00		

\* Members meeting the service requirement for either the DROP or the free joint & 50% spousal benefit by age 60 are assumed to retire at 75% of the rates shown prior to eligibility for either benefit. Members not qualifying for either 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 25 years with payments that increase by 3% per annum. (Adopted as of June 30, 2003)

**Asset Valuation Method:** The valuation assets are determined as the market value less (1) 75% of the gain/(loss) during the preceding year, (2) 50% of the gain/(loss) during the second preceding year, and (3) 25% of the gain/(loss) during the third preceding year. For purposes of this calculation, the gain/(loss) is defined as the difference between the actual and the expected return on the market value of assets. 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, 2004)

**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, 2004 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**

<b>Groups</b>	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.
<b>Benefit Basis for General Employees</b>	<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>
<b>Average Final Compensation</b>	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.
<b>Creditable Service</b>	
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	<p>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.</p> <p>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.</p>



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

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.

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

If 20 or more years of creditable service, the total annual allowance is equal to 50% of average final compensation, plus 2% of average final compensation for each year of creditable service in excess of 20 years.

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

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

**Correctional officers:**

Eligibility	Age 60, or completion of 20 years of creditable service regardless of age.
Amount	If less than 20 years of creditable service, the total annual allowance is equal to 1/50 times average final compensation times years of creditable service.  If 20 or more years of creditable service, the total annual allowance is equal to 50% of average final compensation, plus 1% of average final compensation for each year of creditable service in excess of 20 years.

**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	<p>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.</p> <p>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.</p>

**Deferred Retirement Option Plan (DROP)**

The County has adopted a Back DROP for Police Officers and Firefighters under which eligible active members may elect to receive a lump sum payment at retirement in exchange for a reduced monthly benefit for life. Election to participate in the DROP will be made when the member is ready to retire. The DROP benefit will be calculated along with all other available options, and the member will then choose between the DROP benefit and the regular pension benefits provided by the County. The DROP monthly pension will be determined as of a date that is a specified number of years in the past (the "look-back" date) based on the plan provisions and the member's salary and service at that earlier date, and the lump sum payment will be based on an assumed accumulation of member contributions and monthly pension payments during the period from the "look-back" date to the actual retirement date.

The specifics of the DROP are as follows:

- (1) Length of the DROP may be from three to five years.
- (2) Qualifying Service: In order to be eligible to elect the DROP, a retiring member must have at least 27 years of service with the County as a Police Officer or 32 years of service with the County as a Firefighter, including credit for accumulated unused sick leave, military service and credit for service as a Police Cadet. Other jurisdiction service or transfer service within or outside of Baltimore County is included in Qualifying service only for Firefighters who are active Firefighters in the System as of December 31, 2003. The length of the

**TABLE 13**

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

DROP a member may elect will be determined according to the following tables:

<b>Years of County Police Service</b>	<b>Length of the DROP</b>
27 Years	3 Years
28 Years	3, 3½, or 4 Years
29 or more Years	3, 3½, 4, 4½, or 5 Years

<b>Years of County Fire Service</b>	<b>Length of the DROP</b>
32 Years	3 Years
33 Years	3, 3½, or 4 Years
34 or more Years	3, 3½, 4, 4½, or 5 Years

- (3) The pension payments credited to the DROP account will be calculated according to the following enhanced formula:
- a) Determine the length of the DROP
  - b) DROP Service: Service at retirement (including accumulated unused sick leave at the actual retirement date, military service, other jurisdiction service, credit for service as a Police Cadet and transfer service within or outside of Baltimore County) minus the length of the DROP.
  - c) Average final compensation is determined as if the member had retired at the beginning of the DROP.
  - d) The DROP Retiree Allowance equals 50% of average final compensation (AFC) plus 2% of AFC for each year of DROP Service over 20 years, plus a bonus of 6% of AFC. For Police Officers, this equals 64% of AFC plus 2% of AFC for DROP Service over 24 years. For Firefighters, this equals 74% of AFC plus 2% of AFC for DROP service over 29 years.

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

(Continued)

- (4) The Retirement Allowance paid after the retirement date will equal the DROP Allowance except, if the member elects an optional form of payment – other than the free Joint & 50% Spousal benefit - the pension paid after retirement will be reduced for the option elected. This reduction will be based on the member's and beneficiary's ages at the actual retirement date, not their ages at the DROP "look-back" date.
- (5) Pension payments credited to the DROP account, and paid after retirement, will be increased for COLAs just as if the member had retired at the beginning of the DROP.
- (6) Member contributions made during the period of the DROP will be credited to the DROP account.
- (7) The DROP account will be credited with interest each June 30, based on the administrative procedures currently used to determine the member's accumulated contributions, except that the interest rate used will be the greater of (a) the rate of return on the actuarial value of assets for the prior calendar year, minus 50 basis points (for administrative expenses); or (b) the regular rate of interest (5% per annum).
- (8) The DROP accumulation may be paid to the member in a single lump sum, or may be rolled over into an eligible plan such as an IRA. The distribution must be taken at the actual retirement date. There is no provision for delaying this distribution until a later date.
- (9) DROP elections may only be made by the member at the date of retirement. DROP benefits will not be paid to a member who elected a Termination benefit. In addition, if a member dies in active service, the surviving beneficiary will not be allowed to make a DROP election.
- (10) The benefit provisions used to calculate the DROP benefit will be based on the provisions in effect at the DROP look-back date. That is, a member retiring on July 1, 2004 under a 3-year DROP will have the DROP benefit based on service, salary, and Plan provisions as of June 30, 2001.
- (11) The first retirements under a 3-year DROP cannot occur before July 1, 2004, the first retirements under a 4-year DROP cannot occur before July 1, 2005, and the first retirements under a 5-year DROP cannot occur before July 1, 2006.

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

**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.

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

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

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

**Accidental Disability Benefit**

## Eligibility

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

## Amount

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

**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,

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

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 25 years of actual Baltimore County Fire service. Credit for accumulated unused sick leave, military service or Police Cadet service does <i>not</i> count toward the 25 year requirement, nor does transfer service from within or outside of Baltimore County. The 25 year requirement for firefighters takes effect December 31, 2003.
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.



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

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.

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

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 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**

**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.

**By Members**

**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.

**TABLE 13**

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

**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).
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**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, 2004****ACTIVE MEMBERS**

Item	Total
<b>Number of Members</b>	
---- Regular County General	3,632
---- County Agency General	2,556
---- Police	1,820
---- Firefighters	1,025
---- Correctional Officers and Sheriffs	<u>287</u>
Total	9,320
<b>Annual Salaries</b>	
---- Regular County General	\$ 140,880,644
---- County Agency General	72,586,118
---- Police	94,168,998
---- Firefighters	52,126,358
---- Correctional Officers and Sheriffs	<u>10,876,631</u>
Total	\$ 370,638,749
<b>Average Age</b>	
---- Regular County General	47.1
---- County Agency General	48.4
---- Police	37.3
---- Firefighters	42.0
---- Correctional Officers and Sheriffs	<u>40.9</u>
Total	44.8
<b>Average Vesting Service</b>	
---- Regular County General	12.3
---- County Agency General	10.9
---- Police	13.1
---- Firefighters	16.6
---- Correctional Officers and Sheriffs	<u>10.6</u>
Total	12.5



**TABLE 14**  
**SUMMARY OF MEMBERSHIP DATA AS OF JUNE 30, 2004**  
(Continued)

**ACTIVE GENERAL EMPLOYEES**  
**BENEFIT BASIS**

Group	Number	Annual Salaries
<b>Full - time Regular County</b>		
---- 1/55 Basis	2,925	\$ 118,069,213
---- 1/40 Basis	<u>31</u>	<u>3,021,937</u>
Total	2,956	\$ 121,091,150
<b>Part - time Regular County</b>		
---- 1/55 Basis	663	\$ 18,931,441
---- 1/40 Basis	<u>5</u>	<u>410,648</u>
Total	668	\$ 19,342,089
<b>County Council Option</b>	8	\$ 447,405
Total Regular County	3,632	\$ 140,880,644
<b>Full - time County Agency</b>		
---- 1/55 Basis	2,123	\$ 66,941,234
---- 1/40 Basis	<u>0</u>	<u>0</u>
Total	2,123	\$ 66,941,234
<b>Part - time County Agency</b>		
---- 1/55 Basis	433	\$ 5,644,884
---- 1/40 Basis	<u>0</u>	<u>0</u>
Total	433	\$ 5,644,884
Total County Agency	2,556	\$ 72,586,118
Grand Total	6,188	\$ 213,466,762

**TABLE 14**

**SUMMARY OF MEMBERSHIP DATA AS OF JUNE 30, 2004**  
(Continued)

**RETIREES AND BENEFICIARIES**

Item	Number	Annual Allowance	Average Allowance
<b>Service and Discontinued</b>			
<b>Service Retirements</b>			
-- Regular County General	1,810	\$ 30,910,717	\$ 17,078
-- County Agency General	1,472	12,701,714	8,629
-- Police	704	21,355,047	30,334
-- Fire	365	14,048,194	38,488
-- Correctional Officers and Sheriffs	<u>50</u>	<u>1,091,143</u>	<u>21,823</u>
Subtotal	4,401	\$ 80,106,815	\$ 18,202
<b>Disability Retirements</b>			
-- Regular County General	236	\$ 4,212,704	\$ 17,850
-- County Agency General	216	2,191,239	10,145
-- Police	366	10,309,154	28,167
-- Fire	117	3,853,762	32,938
-- Correctional Officers and Sheriffs	<u>10</u>	<u>152,278</u>	<u>15,228</u>
Subtotal	945	\$ 20,719,137	\$ 21,925
<b>Beneficiaries</b>			
-- Regular County General	296	\$ 2,812,702	\$ 9,502
-- County Agency General	163	896,345	5,499
-- Police	58	1,189,976	20,517
-- Fire	30	707,908	23,597
-- Correctional Officers and Sheriffs	<u>1</u>	<u>6,269</u>	<u>6,269</u>
Subtotal	548	\$ 5,613,200	\$ 10,243
<b>Total</b>			
-- Regular County General	2,342	\$ 37,936,123	\$ 16,198
-- County Agency General	1,851	15,789,298	8,530
-- Police	1,128	32,854,177	29,126
-- Fire	512	18,609,864	36,347
-- Correctional Officers and Sheriffs	<u>61</u>	<u>1,249,690</u>	<u>20,487</u>
Grand Total	5,894	\$ 106,439,152	\$ 18,059

**EXHIBIT I****ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2004  
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 +		
<b>Under 25</b>	169 \$23,154										169 \$23,154
<b>25 - 29</b>	174 \$27,255	50 \$30,769	4 \$36,044								228 \$28,179
<b>30 - 34</b>	216 \$29,473	104 \$34,695	25 \$35,431	2 \$30,903							347 \$31,476
<b>35 - 39</b>	257 \$28,435	132 \$33,649	119 \$39,855	96 \$36,881	5 \$41,025						609 \$33,231
<b>40 - 44</b>	343 \$26,456	165 \$32,436	130 \$37,450	213 \$42,025	87 \$40,448	4 \$44,313					942 \$33,909
<b>45 - 49</b>	334 \$28,178	201 \$31,713	158 \$33,584	212 \$40,896	204 \$44,170	149 \$45,556	12 \$44,002				1,270 \$36,290
<b>50 - 54</b>	251 \$27,374	163 \$33,219	144 \$33,657	175 \$39,178	144 \$44,154	153 \$49,836	53 \$51,075	3 \$40,083			1,086 \$37,568
<b>55 - 59</b>	209 \$26,198	141 \$33,825	130 \$31,819	153 \$36,919	96 \$40,590	90 \$50,515	50 \$51,978	20 \$49,888			889 \$36,074
<b>60 - 64</b>	88 \$25,633	56 \$32,223	69 \$33,308	96 \$37,225	73 \$36,945	42 \$40,015	13 \$43,289	8 \$41,717	4 \$55,318		449 \$34,360
<b>Over 64</b>	43 \$24,708	25 \$26,846	29 \$25,530	31 \$30,808	36 \$31,464	19 \$27,814	11 \$40,285	5 \$21,846			199 \$28,354
<b>TOTAL</b>	2,084 \$27,102	1,037 \$32,762	808 \$34,615	978 \$39,117	645 \$41,580	457 \$46,708	139 \$49,207	36 \$43,361	4 \$55,318		6,188 \$34,497

**EXHIBIT I****ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2004  
NUMBER AND AVERAGE ANNUAL SALARY****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	108 \$25,025										108 \$25,025
25 - 29	125 \$29,137	28 \$31,073	1 \$45,037								154 \$29,592
30 - 34	142 \$32,325	69 \$37,532	11 \$36,518								222 \$34,151
35 - 39	143 \$31,819	67 \$37,384	87 \$42,073	68 \$39,353	3 \$43,061						368 \$36,740
40 - 44	189 \$31,492	88 \$37,631	83 \$40,434	157 \$44,392	42 \$42,330						559 \$38,224
45 - 49	171 \$32,702	102 \$34,909	80 \$37,817	159 \$43,016	145 \$46,100	86 \$50,152	3 \$53,418				746 \$40,450
50 - 54	120 \$34,409	90 \$37,835	67 \$40,840	115 \$41,843	97 \$48,449	115 \$53,178	35 \$52,477	2 \$41,499			641 \$43,396
55 - 59	96 \$30,403	69 \$38,483	63 \$36,485	91 \$39,521	65 \$43,847	70 \$55,004	36 \$55,922	13 \$56,844			503 \$41,593
60 - 64	38 \$29,429	28 \$35,809	39 \$39,308	51 \$38,891	35 \$46,002	20 \$44,921	8 \$50,587	5 \$45,132	3 \$60,113		227 \$39,457
OVER 64	19 \$32,340	9 \$31,875	16 \$23,435	24 \$30,557	18 \$38,932	8 \$26,467	5 \$49,961	5 \$21,846			104 \$31,550
<b>TOTAL</b>	1,151 \$31,112	550 \$36,703	447 \$38,996	665 \$41,519	405 \$45,560	299 \$51,468	87 \$53,617	25 \$46,274	3 \$60,113		3,632 \$38,789

**EXHIBIT I****ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2004  
NUMBER AND AVERAGE ANNUAL SALARY****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	61 \$19,841										61 \$19,841
25 - 29	49 \$22,453	22 \$30,382	3 \$33,047								74 \$25,239
30 - 34	74 \$24,002	35 \$29,102	14 \$34,577	2 \$30,903							125 \$26,725
35 - 39	114 \$24,191	65 \$29,800	32 \$33,826	28 \$30,878	2 \$37,970						241 \$27,874
40 - 44	154 \$20,275	77 \$26,498	47 \$32,182	56 \$35,386	45 \$38,691	4 \$44,313					383 \$27,611
45 - 49	163 \$23,432	99 \$28,420	78 \$29,243	53 \$34,533	59 \$39,426	63 \$39,283	9 \$40,863				524 \$30,368
50 - 54	131 \$20,930	73 \$27,528	77 \$27,407	60 \$34,069	47 \$35,290	38 \$39,721	18 \$48,349	1 \$37,252			445 \$29,172
55 - 59	113 \$22,627	72 \$29,361	67 \$27,431	62 \$33,100	31 \$33,762	20 \$34,801	14 \$41,834	7 \$36,972			386 \$28,881
60 - 64	50 \$22,747	28 \$28,638	30 \$25,508	45 \$35,336	38 \$28,603	22 \$35,556	5 \$31,612	3 \$36,025	1 40,934		222 \$29,148
Over 64	24 \$18,666	16 \$24,017	13 \$28,108	7 \$31,671	18 \$23,995	11 \$28,793	6 \$32,222				95 \$24,856
<b>TOTAL</b>	933 \$22,154	487 \$28,311	361 \$29,191	313 \$34,014	240 \$34,864	158 \$37,699	52 \$41,829	11 \$36,739	1 \$40,934		2,556 \$28,398

**EXHIBIT I**

**ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2004**  
**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	147 \$30,986	12 \$40,547								159 \$31,708
25 - 29	136 \$37,618	128 \$45,437	6 \$53,949							270 \$41,688
30 - 34	52 \$38,994	202 \$47,230	86 \$52,092	10 \$56,111						350 \$47,454
35 - 39	22 \$37,813	66 \$47,137	115 \$53,967	143 \$58,375	3 \$56,125					349 \$53,482
40 - 44	5 \$41,796	18 \$48,290	30 \$51,913	183 \$58,250	71 \$63,318	2 \$69,365				309 \$58,025
45 - 49	3 \$42,889	6 \$47,831	5 \$51,660	39 \$56,113	85 \$62,482	77 \$68,615	7 \$76,620			222 \$63,032
50 - 54	3 \$43,419	7 \$47,563	3 \$52,080	12 \$57,489	18 \$61,060	37 \$68,165	39 \$72,941	1 \$74,121		120 \$65,411
55 - 59		2 \$49,992	1 \$62,095	1 \$54,469	3 \$61,184	1 \$56,916	21 \$73,619	5 \$71,171	1 62,096	35 \$69,170
60 - 64						1 \$59,434	2 \$68,108	2 \$62,096	1 84,783	6 \$67,437
Over 64										
<b>TOTAL</b>	368 \$35,322	441 \$46,583	246 \$53,024	388 \$57,993	180 \$62,542	118 \$68,309	69 \$73,381	8 \$69,271	2 \$73,440	1,820 \$51,741

**EXHIBIT I****ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2004  
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	41 \$29,115	2 \$37,681								43 \$29,513
25 - 29	40 \$31,709	32 \$38,742								72 \$34,835
30 - 34	38 \$31,544	49 \$40,942	17 \$47,054	1 \$58,253						105 \$38,695
35 - 39	18 \$31,844	22 \$40,801	48 \$48,543	80 \$52,864	1 \$70,181					169 \$47,930
40 - 44	7 \$26,003	11 \$39,529	23 \$49,878	124 \$51,949	67 \$59,100					232 \$52,437
45 - 49	3 \$32,117	6 \$42,911	9 \$47,136	63 \$52,588	86 \$59,779	33 \$68,607				200 \$57,481
50 - 54	1 \$27,578	2 \$47,018	3 \$51,476	28 \$51,622	20 \$57,001	59 \$66,207	26 \$70,342			139 \$61,846
55 - 59				4 \$50,206	7 \$55,410	6 \$54,980	22 \$61,820	13 \$65,428	1 \$78,149	53 \$60,515
60 - 64				2 \$48,843			5 \$63,551	5 \$61,015		12 \$60,043
Over 64										0 \$0
<b>TOTAL</b>	148 \$30,675	124 \$40,365	100 \$48,558	302 \$52,271	181 \$59,109	98 \$66,328	53 \$66,164	18 \$64,202	1 \$78,149	1,025 \$50,855

**EXHIBIT I**

**ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2004  
NUMBER AND AVERAGE ANNUAL SALARY  
(Continued)**

**CORRECTIONAL OFFICERS AND DEPUTY SHERIFFS**

AGE	SERVICE									TOTAL
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +	
Under 25	5 \$28,656									5 \$28,656
25 - 29	11 \$30,271	4 \$35,252								15 \$31,599
30 - 34	24 \$32,097	22 \$36,510	9 \$38,876							55 \$34,971
35 - 39	17 \$30,879	16 \$36,441	25 \$40,716	7 \$39,710						65 \$36,983
40 - 44	9 \$32,290	7 \$36,236	18 \$39,187	23 \$42,594	6 \$48,006					63 \$39,958
45 - 49	9 \$32,836	4 \$37,638	7 \$36,321	14 \$41,101	10 \$49,025	2 \$56,660				46 \$40,855
50 - 54	3 \$29,335	3 \$39,230	4 \$38,393	6 \$39,074	5 \$48,767	2 \$53,978				23 \$41,109
55 - 59	4 \$33,773	1 \$36,543	1 \$38,297	2 \$40,040	5 \$43,648	1 \$43,618				14 \$39,419
60 - 64			1 \$38,049							1 \$38,049
Over 64										
<b>TOTAL</b>	82 \$31,473	57 \$36,591	65 \$39,343	52 \$41,300	26 \$47,706	5 \$52,979				287 \$37,898



**EXHIBIT I**

**ACTIVE MEMBERSHIP DATA AS OF JUNE 30, 2004  
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 +	
<b>Under 25</b>	362 \$27,085	14 \$40,137								376 \$27,571
<b>25 - 29</b>	361 \$31,744	214 \$40,818	10 \$46,787							585 \$35,321
<b>30 - 34</b>	330 \$31,403	377 \$42,329	137 \$47,558	13 \$52,397						857 \$39,110
<b>35 - 39</b>	314 \$29,420	236 \$38,277	307 \$46,570	326 \$50,292	9 \$49,298					1,192 \$41,449
<b>40 - 44</b>	364 \$26,802	201 \$34,376	201 \$41,187	543 \$49,783	231 \$53,084	6 \$52,664				1,546 \$41,756
<b>45 - 49</b>	349 \$28,459	217 \$32,577	179 \$34,878	328 \$44,960	385 \$51,826	261 \$55,359	19 \$56,019			1,738 \$42,265
<b>50 - 54</b>	258 \$27,585	175 \$34,053	154 \$34,486	221 \$41,746	187 \$47,278	251 \$56,419	118 \$62,547	4 \$48,593		1,368 \$42,537
<b>55 - 59</b>	213 \$26,341	144 \$34,068	132 \$32,097	160 \$37,400	111 \$42,219	98 \$50,783	93 \$59,193	38 \$58,005	2 \$70,123	991 \$38,597
<b>60 - 64</b>	88 \$25,633	56 \$32,223	70 \$33,376	98 \$37,462	73 \$36,945	43 \$40,467	20 \$50,837	15 \$50,867	5 \$61,211	468 \$35,450
<b>Over 64</b>	43 \$24,708	25 \$26,846	29 \$25,530	31 \$30,808	36 \$31,464	19 \$27,814	11 \$40,285	5 \$21,846		199 \$28,354
<b>TOTAL</b>	2,682 \$28,560	1,659 \$37,136	1,219 \$39,726	1,720 \$45,751	1,032 \$48,465	678 \$53,350	261 \$59,041	62 \$52,755	7 \$63,757	9,320 \$39,768

**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
2004	6,188	\$ 213,466,762	\$ 34,497	0.8%	3.3%
2003	6,089	208,335,050	34,215	3.8%	2.1%
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%

**POLICE**

Valuation as of June 30	Number of Active Members	Valuation Payroll	Average Salary	Percent Increase (Decrease)	CPI % Increase
2004	1,820	\$ 94,168,998	\$ 51,741	0.2%	3.3%
2003	1,761	90,956,535	51,651	0.4%	2.1%
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%

**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
2004	1,025	\$ 52,126,358	\$ 50,855	0.1%	3.3%
2003	1,007	51,149,350	50,794	4.4%	2.1%
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%

**CORRECTIONAL OFFICERS AND DEPUTY SHERIFFS**

Valuation as of June 30	Number of Active Members	Valuation Payroll	Average Salary	Percent Increase (Decrease)	CPI % Increase
2004	287	\$ 10,876,631	\$ 37,898	1.8%	3.3%
2003	284	10,572,203	37,226	0.1%	2.1%
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%

**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
2004	9,320	\$ 370,638,749	\$ 39,768	0.7%	3.3%
2003	9,141	361,013,138	39,494	3.0%	2.1%
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%

**EXHIBIT III-A****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JUNE 30, 2004****NUMBER AND AVERAGE ANNUAL ALLOWANCE****REGULAR COUNTY GENERAL EMPLOYEES**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
<b>Service and Discontinued Service Retirements</b>			
Under 60	272	\$ 6,759,418	\$ 24,851
60 - 64	283	5,187,208	18,329
65 - 69	268	5,029,098	18,765
70 - 74	332	5,088,271	15,326
75 - 79	295	4,544,526	15,405
Over 79	360	4,302,196	11,951
Total	1,810	\$ 30,910,717	\$ 17,078
<b>Disability Retirements</b>			
Under 60	132	\$ 2,448,984	\$ 18,553
60 - 64	35	585,119	16,718
65 - 69	33	539,178	16,339
70 - 74	22	465,142	21,143
75 - 79	10	136,326	13,633
Over 79	4	37,955	9,489
Total	236	\$ 4,212,704	\$ 17,850
<b>Beneficiaries</b>			
Under 60	41	\$ 529,351	\$ 12,911
60 - 64	22	276,779	12,581
65 - 69	38	335,576	8,831
70 - 74	46	589,544	12,816
75 - 79	40	303,632	7,591
Over 79	109	777,820	7,136
Total	296	\$ 2,812,702	\$ 9,502
<b>Grand Total</b>	<b>2,342</b>	<b>\$ 37,936,123</b>	<b>\$ 16,198</b>

**EXHIBIT III-B****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JUNE 30, 2004****NUMBER AND AVERAGE ANNUAL ALLOWANCE  
(Continued)****COUNTY AGENCY GENERAL EMPLOYEES**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
<b>Service and Discontinued Service Retirements</b>			
Under 60	48	\$ 1,008,256	\$ 21,005
60 - 64	184	1,806,214	9,816
65 - 69	310	2,991,938	9,651
70 - 74	328	3,084,036	9,403
75 - 79	286	2,082,356	7,281
Over 79	316	1,728,914	5,471
Total	1,472	\$ 12,701,714	\$ 8,629
<b>Disability Retirements</b>			
Under 60	79	\$ 858,496	\$ 10,867
60 - 64	56	580,540	10,367
65 - 69	34	355,932	10,469
70 - 74	28	233,812	8,350
75 - 79	15	130,084	8,672
Over 79	4	32,375	8,094
Total	216	\$ 2,191,239	\$ 10,145
<b>Beneficiaries</b>			
Under 60	13	\$ 92,361	\$ 7,105
60 - 64	7	40,862	5,837
65 - 69	20	144,197	7,210
70 - 74	18	101,649	5,647
75 - 79	32	228,890	7,153
Over 79	73	288,386	3,950
Total	163	\$ 896,345	\$ 5,499
<b>Grand Total</b>	1,851	\$ 15,789,298	\$ 8,530

**EXHIBIT III****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JUNE 30, 2004****NUMBER AND AVERAGE ANNUAL ALLOWANCE  
(Continued)****GENERAL EMPLOYEES**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
<b>Service and Discontinued Service Retirements</b>			
Under 60	320	\$ 7,767,674	\$ 24,274
60 - 64	467	6,993,422	14,975
65 - 69	578	8,021,036	13,877
70 - 74	660	8,172,307	12,382
75 - 79	581	6,626,882	11,406
Over 79	676	6,031,110	8,922
Total	3,282	\$ 43,612,431	\$ 13,288
<b>Disability Retirements</b>			
Under 60	211	\$ 3,307,480	\$ 15,675
60 - 64	91	1,165,659	12,809
65 - 69	67	895,110	13,360
70 - 74	50	698,954	13,979
75 - 79	25	266,410	10,656
Over 79	8	70,330	8,791
Total	452	\$ 6,403,943	\$ 14,168
<b>Beneficiaries</b>			
Under 60	54	\$ 621,712	\$ 11,513
60 - 64	29	317,641	10,953
65 - 69	58	479,773	8,272
70 - 74	64	691,193	10,800
75 - 79	72	532,522	7,396
Over 79	182	1,066,206	5,858
Total	459	\$ 3,709,047	\$ 8,081
<b>Grand Total</b>	4,193	\$ 53,725,421	\$ 12,813

**EXHIBIT III****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JUNE 30, 2004****NUMBER AND AVERAGE ANNUAL ALLOWANCE  
(Continued)****POLICE**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
<b>Service and Discontinued Service Retirements</b>			
Under 60	472	\$ 14,812,685	\$ 31,383
60 - 64	123	3,752,816	30,511
65 - 69	63	1,820,252	28,893
70 - 74	25	534,859	21,394
75 - 79	19	416,521	21,922
Over 79	2	17,914	8,957
Total	704	\$ 21,355,047	\$ 30,334
<b>Disability Retirements</b>			
Under 60	255	\$ 6,949,448	\$ 27,253
60 - 64	47	1,401,959	29,829
65 - 69	38	1,216,408	32,011
70 - 74	17	520,964	30,645
75 - 79	9	220,375	24,486
Over 79	0	0	0
Total	366	\$ 10,309,154	\$ 28,167
<b>Beneficiaries</b>			
Under 60	27	\$ 675,765	\$ 25,028
60 - 64	11	243,810	22,165
65 - 69	8	116,720	14,590
70 - 74	4	53,938	13,485
75 - 79	5	88,378	17,676
Over 79	3	11,365	3,788
Total	58	\$ 1,189,976	\$ 20,517
<b>Grand Total</b>	1,128	\$ 32,854,177	\$ 29,126



**EXHIBIT III****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JUNE 30, 2004****NUMBER AND AVERAGE ANNUAL ALLOWANCE  
(Continued)****FIREFIGHTERS**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
<b>Service and Discontinued Service Retirements</b>			
Under 60	120	\$ 4,907,156	\$ 40,893
60 - 64	127	5,070,140	39,922
65 - 69	90	3,309,361	36,771
70 - 74	17	444,668	26,157
75 - 79	11	316,869	28,806
Over 79	0	0	0
Total	365	\$ 14,048,194	\$ 38,488
<b>Disability Retirements</b>			
Under 60	69	\$ 2,085,818	\$ 30,229
60 - 64	28	1,103,960	39,427
65 - 69	13	463,881	35,683
70 - 74	6	174,836	29,139
75 - 79	1	25,267	25,267
Over 79	0	0	0
Total	117	\$ 3,853,762	\$ 32,938
<b>Beneficiaries</b>			
Under 60	16	\$ 371,673	\$ 23,230
60 - 64	3	47,495	15,832
65 - 69	5	139,096	27,819
70 - 74	5	121,498	24,300
75 - 79	1	28,146	28,146
Over 79	0	0	0
Total	30	\$ 707,908	\$ 23,597
<b>Grand Total</b>	<b>512</b>	<b>\$ 18,609,864</b>	<b>\$ 36,347</b>

**EXHIBIT III****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JUNE 30, 2004****NUMBER AND AVERAGE ANNUAL ALLOWANCE  
(Continued)****CORRECTIONAL OFFICERS AND DEPUTY SHERIFFS**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
<b>Service and Discontinued Service Retirements</b>			
Under 60	37	\$ 861,488	\$ 23,283
60 - 64	4	87,902	21,976
65 - 69	6	99,142	16,524
70 - 74	2	32,741	16,371
75 - 79	1	9,870	9,870
Over 79	0	0	0
Total	50	\$ 1,091,143	\$ 21,823
<b>Disability Retirements</b>			
Under 60	10	\$ 152,278	\$ 15,228
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	\$ 152,278	\$ 15,228
<b>Beneficiaries</b>			
Under 60	0	\$ 0	\$ 0
60 - 64	1	6,269	6,269
65 - 69	0	0	0
70 - 74	0	0	0
75 - 79	0	0	0
Over 79	0	0	0
Total	1	\$ 6,269	\$ 6,269
<b>Grand Total</b>	<b>61</b>	<b>\$ 1,249,690</b>	<b>\$ 20,487</b>

**EXHIBIT III****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JUNE 30, 2004****NUMBER AND AVERAGE ANNUAL ALLOWANCE  
(Continued)****TOTAL ALL GROUPS**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
<b>Service and Discontinued Service Retirements</b>			
Under 60	949	\$ 28,349,003	\$ 29,873
60 - 64	721	15,904,280	22,059
65 - 69	737	13,249,791	17,978
70 - 74	704	9,184,575	13,046
75 - 79	612	7,370,142	12,043
Over 79	678	6,049,024	8,922
Total	4,401	\$ 80,106,815	\$ 18,202
<b>Disability Retirements</b>			
Under 60	545	\$ 12,495,024	\$ 22,927
60 - 64	166	3,671,578	22,118
65 - 69	118	2,575,399	21,825
70 - 74	73	1,394,754	19,106
75 - 79	35	512,052	14,630
Over 79	8	70,330	8,791
Total	945	\$ 20,719,137	\$ 21,925
<b>Beneficiaries</b>			
Under 60	97	\$ 1,669,150	\$ 17,208
60 - 64	44	615,215	13,982
65 - 69	71	735,589	10,360
70 - 74	73	866,629	11,872
75 - 79	78	649,046	8,321
Over 79	185	1,077,571	5,825
Total	548	\$ 5,613,200	\$ 10,243
<b>Grand Total</b>	<b>5,894</b>	<b>\$ 106,439,152</b>	<b>\$ 18,059</b>

**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		
2004	231	7,016,973	133	1,968,338	5,346	100,825,952	5.3%	18,860
2003	269	7,408,360	160	2,060,263	5,248	95,777,317	5.9%	18,250
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

**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		
2004	44	609,208	17	208,426	548	5,613,200	7.7%	10,243
2003	23	411,311	19	178,409	521	5,212,418	4.7%	10,005
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

**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		
2004	275	7,626,181	150	2,176,764	5,894	106,439,152	5.4%	18,059
2003	292	7,819,671	179	2,238,672	5,769	100,989,735	5.8%	17,506
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

**EXHIBIT V****RETIREES AND BENEFICIARIES IN PAY STATUS  
AS OF JUNE 30, 2004****DISTRIBUTION OF MEMBERS BY TYPE OF RETIREMENT**

Amount of Monthly Benefit	Number of Retirees	Type of Retirement					
		1	2	3	4	5	6
Deferred	385						385
\$ 1 - \$ 300	652	506	133		12	1	
\$ 301 - \$ 600	962	714	164		78	6	
\$ 601 - \$ 900	757	548	82	1	120	6	
\$ 901 - \$ 1,200	537	381	57	34	56	9	
\$ 1,201 - \$ 1,500	534	359	39	45	43	48	
\$ 1,501 - \$ 1,800	427	261	15	44	49	58	
\$ 1,801 - \$ 2,100	401	251	17	28	21	84	
\$ 2,101 - \$ 2,400	393	243	11	36	11	92	
\$ 2,401 - \$ 2,700	333	217	7	28	8	73	
\$ 2,701 - \$ 3,000	227	146	3	10	2	66	
Over \$3,000	<u>671</u>	<u>521</u>	<u>20</u>	<u>28</u>	<u>9</u>	<u>93</u>	
Totals	6,279	4,147	548	254	409	536	385

**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, 2004****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	385										385
\$ 1 - \$ 300	652	357	190	29	18		34	24			
\$ 301 - \$ 600	962	463	336	39	39		29	56			
\$ 601 - \$ 900	757	334	284	17	36	1	30	55			
\$ 901 - \$ 1,200	537	234	161	20	37	5	26	54			
\$ 1,201 - \$ 1,500	534	226	145	21	46	4	32	60			
\$ 1,501 - \$ 1,800	427	204	100	15	27	9	21	51			
\$ 1,801 - \$ 2,100	401	212	83	11	27	18	20	30			
\$ 2,101 - \$ 2,400	393	221	57	8	17	25	21	44			
\$ 2,401 - \$ 2,700	333	186	40	6	12	29	12	48			
\$ 2,701 - \$ 3,000	227	115	31	8	14	30	6	23			
Over \$3,000	<u>671</u>	<u>292</u>	<u>94</u>	<u>4</u>	<u>22</u>	<u>122</u>	<u>15</u>	<u>65</u>	<u>57</u>		
Totals	6,279	2,844	1,521	178	295	243	246	510	57		385

**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

**TABLE 1**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**AGE AS OF JUNE 30, 2004**

**GENERAL EMPLOYEES**

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
18	4	\$ 62,208	2	\$ 56,745
19	13	256,576		
20	11	239,520	2	49,914
21	14	327,956	7	163,638
22	22	517,079	10	233,693
23	20	519,868	11	275,062
24	14	374,552	11	284,000
25	15	429,360	12	288,238
26	16	478,599	18	504,573
27	24	722,060	14	428,484
28	18	537,338	23	729,399
29	25	725,696	15	447,317
30	19	608,169	13	427,025
31	21	689,691	15	554,758
32	29	1,092,753	23	678,418
33	36	1,198,027	26	833,185
34	45	1,475,179	38	1,196,587
35	31	1,150,372	32	1,080,780
36	58	2,088,975	40	1,292,892
37	52	1,791,025	45	1,599,108
38	72	2,709,279	49	1,594,908
39	71	2,638,876	57	1,822,756
40	73	2,527,377	70	2,409,408
41	85	3,171,915	58	1,964,675
42	69	2,726,815	76	2,453,147
43	103	4,030,595	69	2,529,778
44	98	3,802,938	68	2,409,442
45	96	3,775,137	76	2,589,497
46	138	5,841,277	93	3,475,016
47	130	4,832,289	109	4,216,514
48	109	4,548,844	94	3,449,683
49	138	5,630,158	86	2,933,491
50	105	4,607,593	83	2,942,265
51	116	5,366,025	92	3,402,882
52	108	4,520,422	76	2,872,784
53	100	4,185,787	74	2,463,100
54	95	3,991,538	72	2,400,557
55	99	4,383,421	72	2,602,089
56	83	3,316,256	58	1,981,958
57	89	3,806,724	74	2,697,369
58	74	2,919,290	65	2,388,707
59	66	2,629,355	64	2,229,389



**TABLE 1**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**AGE AS OF JUNE 30, 2004**

**GENERAL EMPLOYEES**

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
60	38	\$ 1,642,677	53	\$ 1,749,933
61	54	2,126,466	59	2,140,402
62	33	1,354,690	40	1,484,023
63	22	880,749	25	882,834
64	20	823,973	16	533,822
65	16	552,536	17	676,748
66	11	410,890	10	467,235
67	12	399,462	11	373,245
68	4	124,695	10	347,273
69	5	129,757	4	109,535
70	7	241,805	3	89,488
71			2	64,013
72	6	267,178	2	80,004
73	1	22,056		
74	2	80,743	1	49,873
75	2	47,241		
77	2	45,948		
79			2	59,864
80			1	20,486
<b>TOTAL</b>	<b>2,839</b>	<b>\$ 110,397,780</b>	<b>2,248</b>	<b>\$ 78,082,009</b>

**TABLE 1A**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**AGE AS OF JUNE 30, 2004**

**REGULAR COUNTY GENERAL EMPLOYEES**

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
18	2	\$ 35,478	2	\$ 56,745
19	7	161,749		
20	9	198,986	2	49,914
21	5	127,626	6	144,587
22	10	264,840	7	176,650
23	8	229,972	9	232,115
24	9	275,853	8	231,198
25	9	241,996	9	220,531
26	9	281,636	12	378,716
27	15	465,508	11	341,204
28	11	342,804	17	587,580
29	11	332,801	11	361,817
30	13	427,408	8	287,475
31	12	474,316	12	460,246
32	15	589,259	14	405,460
33	15	538,307	17	609,043
34	25	837,040	29	1,001,853
35	20	736,914	21	789,209
36	35	1,286,426	26	880,798
37	27	1,052,360	25	989,219
38	40	1,561,777	32	1,179,015
39	43	1,742,060	39	1,346,151
40	36	1,315,879	47	1,832,242
41	42	1,742,696	33	1,148,623
42	43	1,861,854	45	1,638,561
43	68	2,775,668	45	1,762,952
44	64	2,611,803	43	1,702,126
45	50	2,152,686	44	1,717,535
46	81	3,596,923	57	2,397,915
47	74	3,077,453	63	2,754,989
48	67	3,038,908	62	2,517,242
49	80	3,375,880	46	1,890,267
50	63	3,139,951	44	1,806,322
51	78	3,913,079	53	2,248,510
52	70	3,195,876	43	1,761,365
53	60	2,800,358	42	1,617,327
54	58	2,778,447	36	1,451,760
55	66	3,198,303	38	1,598,106
56	48	2,176,616	35	1,262,800
57	52	2,588,497	45	1,837,324
58	33	1,587,513	37	1,502,558

**TABLE 1A**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**AGE AS OF JUNE 30, 2004**

**REGULAR COUNTY GENERAL EMPLOYEES**

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
59	33	\$ 1,510,246	35	\$ 1,402,907
60	19	986,959	29	1,028,944
61	26	1,133,055	25	981,553
62	14	781,609	19	868,413
63	8	383,810	11	417,498
64	15	718,945	11	393,446
65	4	171,215	12	507,014
66	5	253,930	8	411,797
67	5	186,925	6	229,949
68	1	57,370	5	212,754
69	2	56,917	1	33,226
70	1	27,433	1	31,573
71			2	64,013
72	3	188,020	1	34,806
73	1	22,056		
74	2	80,743	1	49,873
<b>TOTAL</b>	1,622	\$ 69,692,739	1,342	\$ 51,845,816

**TABLE 1B**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**AGE AS OF JUNE 30, 2004**

**COUNTY AGENCY GENERAL EMPLOYEES**

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
18	2	\$ 26,730		
19	6	94,827		
20	2	40,534		
21	9	200,330	1	\$ 19,051
22	12	252,239	3	57,043
23	12	289,896	2	42,947
24	5	98,699	3	52,802
25	6	187,364	3	67,707
26	7	196,963	6	125,857
27	9	256,552	3	87,280
28	7	194,534	6	141,819
29	14	392,895	4	85,500
30	6	180,761	5	139,550
31	9	215,375	3	94,512
32	14	503,494	9	272,958
33	21	659,720	9	224,142
34	20	638,139	9	194,734
35	11	413,458	11	291,571
36	23	802,549	14	412,094
37	25	738,665	20	609,889
38	32	1,147,502	17	415,893
39	28	896,816	18	476,605
40	37	1,211,498	23	577,166
41	43	1,429,219	25	816,052
42	26	864,961	31	814,586
43	35	1,254,927	24	766,826
44	34	1,191,135	25	707,316
45	46	1,622,451	32	871,962
46	57	2,244,354	36	1,077,101
47	56	1,754,836	46	1,461,525
48	42	1,509,936	32	932,441
49	58	2,254,278	40	1,043,224
50	42	1,467,642	39	1,135,943
51	38	1,452,946	39	1,154,372
52	38	1,324,546	33	1,111,419
53	40	1,385,429	32	845,773
54	37	1,213,091	36	948,797
55	33	1,185,118	34	1,003,983
56	35	1,139,640	23	719,158
57	37	1,218,227	29	860,045
58	41	1,331,777	28	886,149
59	33	1,119,109	29	826,482

**TABLE 1B**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**AGE AS OF JUNE 30, 2004**

**COUNTY AGENCY GENERAL EMPLOYEES**

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
60	19	\$ 655,718	24	\$ 720,989
61	28	993,411	34	1,158,849
62	19	573,081	21	615,610
63	14	496,939	14	465,336
64	5	105,028	5	140,376
65	12	381,321	5	169,734
66	6	156,960	2	55,438
67	7	212,537	5	143,296
68	3	67,325	5	134,519
69	3	72,840	3	76,309
70	6	214,372	2	57,915
72	3	79,158	1	45,198
75	2	47,241		
77	2	45,948		
79			2	59,864
80			1	20,486
<b>TOTAL</b>	1,217	\$ 40,705,041	906	\$ 26,236,193

**TABLE 2**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**AGE AS OF JUNE 30, 2004**

**POLICE**

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
18	5	\$ 89,785	1	\$ 11,920
19	15	242,644	1	4,783
20	9	189,445	1	19,343
21	24	712,808	4	135,601
22	16	553,902	2	70,355
23	19	694,776	7	255,860
24	46	1,707,660	9	352,630
25	37	1,406,120	10	384,590
26	40	1,625,202	8	306,629
27	49	2,011,689	13	520,370
28	32	1,400,653	12	533,053
29	59	2,612,536	10	454,887
30	61	2,801,604	10	445,272
31	61	2,862,065	13	606,023
32	47	2,253,350	10	463,904
33	63	3,025,552	9	435,730
34	65	3,169,113	11	546,457
35	64	3,161,257	4	207,290
36	50	2,658,204	4	209,498
37	64	3,425,817	6	307,809
38	54	2,954,660	15	823,359
39	74	4,162,854	14	754,377
40	70	3,914,531	13	794,038
41	60	3,551,446	7	372,706
42	52	3,052,158	12	664,690
43	38	2,264,962	6	308,703
44	47	2,780,833	4	225,602
45	35	2,105,301	1	65,329
46	38	2,399,204	10	577,074
47	52	3,300,429	3	213,793
48	33	2,094,728	2	111,388
49	44	2,891,444	4	234,309
50	26	1,620,445	1	57,943
51	29	2,138,563	3	161,888
52	24	1,509,611	1	54,470
53	18	1,161,585	3	168,298
54	15	976,503		
55	14	942,864	1	58,301
56	5	418,769		
57	10	639,448		
58	4	299,485		
59	1	62,097		
60	1	59,434		
61	3	198,311		
62	1	62,096		
63	1	84,783		
<b>TOTAL</b>	<b>1,575</b>	<b>\$ 82,250,726</b>	<b>245</b>	<b>\$ 11,918,272</b>

**TABLE 3**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**AGE AS OF JUNE 30, 2004**

**FIREFIGHTERS**

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
19	1	\$ 25,969		
20	4	105,289		
21	2	54,978	4	\$ 103,039
22	8	239,576	2	63,578
23	8	226,564	3	100,392
24	8	258,485	3	91,200
25	6	177,713	9	307,763
26	9	312,531	1	27,842
27	9	306,310	3	104,280
28	15	571,191	2	64,865
29	11	388,195	7	247,432
30	12	435,630	10	345,847
31	16	607,562	1	23,635
32	14	528,075	6	227,991
33	20	788,636	7	323,806
34	14	583,487	5	198,326
35	20	863,006	6	261,663
36	21	1,032,145	6	306,490
37	27	1,274,774	5	240,620
38	38	1,835,524	3	146,665
39	39	1,976,973	4	162,302
40	51	2,626,061	10	466,039
41	42	2,185,352	6	311,055
42	36	1,823,471	6	318,751
43	40	2,164,614	3	151,877
44	37	2,069,341	1	48,845
45	39	2,170,028	6	317,271
46	35	2,021,156	6	313,842
47	44	2,600,558	4	246,952
48	32	1,837,066	1	64,728
49	31	1,822,908	2	101,663
50	37	2,262,304	1	48,844
51	22	1,391,459		
52	27	1,688,606	1	71,122
53	27	1,651,774	1	27,578
54	22	1,403,337	1	51,574
55	16	931,601	1	52,670
56	18	1,092,919		
57	6	340,934		
58	4	262,593		
59	8	526,597		
60	5	307,082		
61	2	126,610		
62	2	125,552		
63	2	112,433		
64	1	48,842		
<b>TOTAL</b>	<b>888</b>	<b>\$ 46,185,811</b>	<b>137</b>	<b>\$ 5,940,547</b>

TABLE 4

**THE NUMBER AND ANNUAL COMPENSATION  
OF FULL-TIME MEMBERS DISTRIBUTED BY  
AGE AS OF JUNE 30, 2004**

**CORRECTIONAL OFFICERS AND DEPUTY SHERIFFS**

AGE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
22	1	\$ 29,310	2	\$ 52,811
24			2	61,159
25	1	30,749		
26	4	128,499		
27	2	59,902	1	36,108
28	2	67,749	3	99,731
29	1	19,711	1	31,534
30	4	137,281	4	128,892
31	8	265,370	5	172,402
32	8	285,978	1	38,230
33	7	238,883	5	174,526
34	11	412,260	2	69,606
35	9	345,630	1	29,308
36	9	331,705	3	94,824
37	7	272,342	4	136,424
38	8	309,550	8	278,375
39	10	372,309	6	233,408
40	9	359,622	3	105,170
41	8	340,941	3	115,111
42	6	230,186	6	226,568
43	13	547,184	3	109,465
44	8	314,492	4	168,597
45	10	384,683	1	27,985
46	7	317,349	2	78,334
47	4	188,343	1	36,540
48	8	289,850	3	111,067
49	6	289,272	4	155,885
50	4	163,136		
51	3	127,881		
52	8	293,080	1	40,041
53	2	112,030	1	38,696
54	3	130,595	1	40,041
55	3	111,471		
56	5	189,101	1	36,543
57	3	124,518	1	38,297
58	1	51,942		
61	1	38,049		
<b>TOTAL</b>	<b>204</b>	<b>\$ 7,910,953</b>	<b>83</b>	<b>\$ 2,965,678</b>



TABLE 5

**THE NUMBER AND ANNUAL COMPENSATION  
OF FULL-TIME MEMBERS DISTRIBUTED BY  
YEARS OF SERVICE AS OF JUNE 30, 2004**

**GENERAL EMPLOYEES**

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
0	210	\$ 5,359,045	174	\$ 4,296,342
1	137	4,161,810	155	4,534,427
2	152	4,677,034	135	3,740,799
3	153	4,977,180	134	4,266,373
4	106	3,638,860	129	3,791,349
NONVESTED:	758	22,813,929	727	20,629,290
5	96	3,325,632	119	3,828,572
6	100	3,556,767	81	2,359,154
7	95	3,415,091	85	2,596,196
8	38	1,654,007	45	1,487,222
9	90	3,403,307	79	2,914,380
10	62	2,674,733	70	2,352,458
11	46	1,726,645	55	1,843,797
12	48	1,957,821	63	2,346,593
13	51	2,077,546	76	2,963,036
14	106	3,915,631	91	3,199,208
15	84	3,312,033	95	3,761,299
16	121	5,031,422	83	3,249,129
17	106	4,377,064	65	2,628,773
18	120	5,131,831	75	2,941,675
19	72	3,010,982	66	2,596,877
20	67	2,775,237	52	2,034,093
21	78	3,477,444	39	1,508,084
22	61	2,675,345	53	2,189,276
23	80	3,361,255	45	1,969,865
24	96	4,195,977	41	1,964,251
25	65	3,068,741	34	1,554,015
26	76	3,618,907	28	1,322,323
27	75	3,750,254	14	608,880
28	55	2,592,989	21	965,207
29	56	2,682,826	15	791,255
30	35	1,778,354	12	589,955
31	17	839,635	6	297,080
32	25	1,308,671	3	161,943
33	19	979,515	5	243,608
34	9	362,944	1	41,748

**TABLE 5**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**YEARS OF SERVICE AS OF JUNE 30, 2004**

**GENERAL EMPLOYEES**

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
35	6	\$ 264,387	1	\$ 33,123
36	7	351,817		
37	7	322,616	2	71,348
38	7	315,560	1	38,296
39	1	69,593		
40	2	114,737		
44	2	106,535		
VESTED:	2,081	87,583,851	1,521	57,452,719
<b>TOTAL</b>	<b>2,839</b>	<b>\$ 110,397,780</b>	<b>2,248</b>	<b>\$ 78,082,009</b>

TABLE 5A

**THE NUMBER AND ANNUAL COMPENSATION  
OF FULL-TIME MEMBERS DISTRIBUTED BY  
YEARS OF SERVICE AS OF JUNE 30, 2004**

**REGULAR COUNTY GENERAL EMPLOYEES**

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
0	123	\$ 3,302,009	98	\$ 2,774,317
1	68	2,149,938	89	2,849,691
2	63	2,333,940	67	2,129,790
3	84	3,001,818	66	2,414,638
4	53	2,019,341	61	2,068,649
NONVESTED:	391	12,807,046	381	12,237,085
5	55	2,041,717	63	2,252,770
6	60	2,354,135	44	1,468,813
7	39	1,697,680	42	1,531,347
8	12	612,958	23	949,351
9	40	1,582,337	36	1,370,878
10	24	1,329,321	32	1,240,132
11	15	654,436	24	971,593
12	24	1,130,323	37	1,473,073
13	41	1,758,047	60	2,369,625
14	61	2,442,199	62	2,284,719
15	61	2,497,334	74	2,933,430
16	87	3,815,251	59	2,434,549
17	71	3,051,789	43	1,803,901
18	89	4,038,752	51	2,147,451
19	36	1,633,135	38	1,630,313
20	48	2,104,216	35	1,482,818
21	55	2,630,873	27	1,103,908
22	35	1,696,963	37	1,718,989
23	37	1,669,403	35	1,540,260
24	50	2,492,314	35	1,694,606
25	41	2,124,534	24	1,153,406
26	47	2,390,072	18	968,799
27	52	2,917,629	11	482,396
28	34	1,841,185	15	758,676
29	37	1,975,663	9	512,351
30	22	1,217,886	11	557,299
31	6	392,483	5	269,063
32	14	725,041	3	161,943
33	14	784,159	3	157,757
34	4	183,677	1	41,748

TABLE 5A

**THE NUMBER AND ANNUAL COMPENSATION  
OF FULL-TIME MEMBERS DISTRIBUTED BY  
YEARS OF SERVICE AS OF JUNE 30, 2004**

**REGULAR COUNTY GENERAL EMPLOYEES**

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
35	2	\$ 98,114	1	\$ 33,123
36	6	321,613		
37	5	258,407	2	71,348
38	3	172,116	1	38,296
39	1	69,593		
40	2	114,737		
44	1	65,601		
VESTED:	1,231	56,885,693	961	39,608,731
<b>TOTAL</b>	<b>1,622</b>	<b>\$ 69,692,739</b>	<b>1,342</b>	<b>\$ 51,845,816</b>

**TABLE 5B**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**YEARS OF SERVICE AS OF JUNE 30, 2004**  
**COUNTY AGENCY GENERAL EMPLOYEES**

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
0	87	\$ 2,057,036	76	\$ 1,522,025
1	69	2,011,872	66	1,684,736
2	89	2,343,094	68	1,611,009
3	69	1,975,362	68	1,851,735
4	53	1,619,519	68	1,722,700
NONVESTED:	367	10,006,883	346	8,392,205
5	41	1,283,915	56	1,575,802
6	40	1,202,632	37	890,341
7	56	1,717,411	43	1,064,849
8	26	1,041,049	22	537,871
9	50	1,820,970	43	1,543,502
10	38	1,345,412	38	1,112,326
11	31	1,072,209	31	872,204
12	24	827,498	26	873,520
13	10	319,499	16	593,411
14	45	1,473,432	29	914,489
15	23	814,699	21	827,869
16	34	1,216,171	24	814,580
17	35	1,325,275	22	824,872
18	31	1,093,079	24	794,224
19	36	1,377,847	28	966,564
20	19	671,021	17	551,275
21	23	846,571	12	404,176
22	26	978,382	16	470,287
23	43	1,691,852	10	429,605
24	46	1,703,663	6	269,645
25	24	944,207	10	400,609
26	29	1,228,835	10	353,524
27	23	832,625	3	126,484
28	21	751,804	6	206,531
29	19	707,163	6	278,904
30	13	560,468	1	32,656
31	11	447,152	1	28,017
32	11	583,630		
33	5	195,356	2	85,851
34	5	179,267		

TABLE 5B

THE NUMBER AND ANNUAL COMPENSATION  
OF FULL-TIME MEMBERS DISTRIBUTED BY  
YEARS OF SERVICE AS OF JUNE 30, 2004

COUNTY AGENCY GENERAL EMPLOYEES

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
35	4	\$ 166,273		
36	1	30,204		
37	2	64,209		
38	4	143,444		
44	1	40,934		
VESTED:	850	30,698,158	560	17,843,988
TOTAL	1,217	\$ 40,705,041	906	\$ 26,236,193

**TABLE 6**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**YEARS OF SERVICE AS OF JUNE 30, 2004**

**POLICE**

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
0	48	\$ 1,193,561	8	\$ 194,006
1	76	2,534,205	11	395,394
2	64	2,326,267	17	633,949
3	53	2,022,969	12	467,151
4	63	2,576,489	16	654,521
NONVESTED:	304	10,653,491	64	2,345,021
5	67	2,845,201	9	380,853
6	72	3,224,336	15	669,118
7	68	3,162,632	18	836,057
8	105	5,121,726	13	621,605
9	65	3,231,768	9	449,800
10	96	4,992,359	18	915,543
11	25	1,338,446	7	394,943
12	10	512,484		
13	34	1,889,553	11	582,198
14	38	2,040,503	7	377,825
15	70	3,984,521	12	690,211
16	56	3,191,400	11	663,283
17	78	4,459,060	12	664,055
18	73	4,324,264	12	678,114
19	57	3,443,603	7	402,622
20	39	2,351,942	3	168,300
21	23	1,484,071	2	113,833
22	49	3,046,087	5	362,762
23	19	1,197,177	2	113,834
24	32	2,061,622	6	357,953
25	28	1,871,527	1	59,435
26	17	1,069,921		
27	22	1,493,395	1	70,907
28	22	1,464,448		
29	27	2,030,885		
30	16	1,120,921		
31	21	1,534,264		
32	18	1,326,825		
33	8	597,722		
34	6	483,525		

**TABLE 6**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**YEARS OF SERVICE AS OF JUNE 30, 2004**

**POLICE**

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
35	2	\$ 136,217		
36	2	124,192		
37	2	146,881		
38	2	146,878		
40	2	146,879		
VESTED:	1,271	71,597,235	181	9,573,251
<b>TOTAL</b>	<b>1,575</b>	<b>\$ 82,250,726</b>	<b>245</b>	<b>\$ 11,918,272</b>



**TABLE 7**  
**THE NUMBER AND ANNUAL COMPENSATION**  
**OF FULL-TIME MEMBERS DISTRIBUTED BY**  
**YEARS OF SERVICE AS OF JUNE 30, 2004**

**FIREFIGHTERS**

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
0	28	\$ 691,732	11	\$ 274,274
1	18	488,341	13	358,160
2	3	82,778		
3	26	931,614	17	626,018
4	26	882,885	6	204,093
NONVESTED:	101	3,077,350	47	1,462,545
5	52	1,887,128	12	442,040
6	3	108,105		
7	18	768,487	5	215,839
8	1	43,478	1	47,699
9	21	955,171	11	537,268
11	26	1,229,947	12	592,069
13	11	534,033	4	195,644
14	44	2,153,987	3	150,143
15	56	2,818,965	8	416,652
16	39	2,008,382	4	214,197
17	51	2,699,010	11	577,175
18	79	4,122,491	6	301,941
19	44	2,412,687	4	214,481
20	12	697,627	2	103,874
21	72	4,177,375	3	175,602
22	26	1,537,680		
23	30	1,765,107		
24	35	2,178,019	1	63,527
25	28	1,917,660	2	158,729
26	22	1,468,361		
27	9	551,316		
28	22	1,423,268		
29	14	909,710	1	71,122
30	21	1,381,721		
31	5	336,296		
32	17	1,122,665		
33	2	133,971		
34	8	532,028		
35	5	308,182		
36	4	273,780		
37	4	270,366		
38	4	224,314		
39	1	78,995		
40	1	78,149		
VESTED:	787	43,108,461	90	4,478,002
TOTAL	888	\$ 46,185,811	137	\$ 5,940,547

TABLE 8

**THE NUMBER AND ANNUAL COMPENSATION  
OF FULL-TIME MEMBERS DISTRIBUTED BY  
YEARS OF SERVICE AS OF JUNE 30, 2004**

**CORRECTIONAL OFFICERS AND DEPUTY SHERIFFS**

SERVICE	MALES		FEMALES	
	NUMBER	SALARIES	NUMBER	SALARIES
0	5	\$ 151,066	7	\$ 194,839
1	19	571,629	3	88,207
2	12	380,937	6	189,777
3	10	334,561	9	296,542
4	8	276,568	3	96,630
NONVESTED:	54	1,714,761	28	865,995
5	4	143,498	4	143,434
6	6	208,115	3	107,047
7	9	333,994	3	108,989
8	10	379,995	5	183,263
9	11	404,295	2	73,084
10	15	583,170	7	259,543
11	9	354,815	5	188,217
12	5	222,175	5	189,724
13	8	332,058	2	91,523
14	7	259,136	2	76,966
15	12	483,347	4	155,874
16	3	129,951	6	236,977
17	5	213,144	2	80,082
18	12	513,597	4	160,155
19	3	129,644	1	44,805
20	8	370,189		
21	6	295,568		
22	4	177,283		
23	6	277,024		
24	2	120,301		
25	2	96,985		
27	3	167,908		
VESTED:	150	6,196,192	55	2,099,683
<b>TOTAL</b>	<b>204</b>	<b>\$ 7,910,953</b>	<b>83</b>	<b>\$ 2,965,678</b>

TABLE 9A

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES DISTRIBUTED BY AGE  
AS OF JUNE 30, 2004**

**REGULAR COUNTY GENERAL EMPLOYEES**

**SERVICE AND DISCONTINUED SERVICE RETIREMENTS**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
40	2	\$ 43,122		
44	1	23,596		
46	2	34,538	1	\$ 13,342
47	2	41,791		
48	6	123,834		
49	10	210,295	3	56,604
50	11	262,464	3	48,632
51	16	325,809	3	60,408
52	13	310,179	2	46,822
53	13	303,736	3	55,823
54	21	527,122	1	21,199
55	17	427,434	8	169,246
56	35	1,013,472	9	207,311
57	28	772,476	11	262,690
58	21	667,076	6	139,360
59	20	517,488	4	73,549
60	29	772,906	22	270,014
61	41	1,008,134	17	269,866
62	29	725,853	31	428,482
63	34	606,467	27	221,351
64	28	617,644	25	266,491
65	34	917,891	17	155,388
66	42	1,252,605	26	296,046
67	27	614,530	30	314,720
68	26	513,400	9	77,964
69	35	659,618	22	226,936
70	34	793,030	37	428,747
71	22	467,008	39	350,486
72	31	495,865	31	357,937
73	41	828,844	34	338,029
74	36	775,910	27	252,415
75	37	927,220	38	383,835
76	25	471,795	35	297,778
77	25	531,134	25	258,923
78	33	653,158	25	198,315
79	32	620,002	20	202,366

TABLE 9A

THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES DISTRIBUTED BY AGE  
AS OF JUNE 30, 2004

## REGULAR COUNTY GENERAL EMPLOYEES

## SERVICE AND DISCONTINUED SERVICE RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
80	19	\$ 333,730	45	\$ 366,627
81	28	540,186	17	187,439
82	24	411,326	30	329,491
83	24	410,442	23	186,058
84	10	105,636	22	174,415
85	13	255,984	15	119,039
86	12	163,848	10	74,324
87	15	172,431	4	42,453
88	5	74,564	5	24,493
89	1	7,043	7	66,422
90	4	64,762	7	38,418
91			3	30,642
92	4	23,452	3	25,424
93	2	22,048	2	3,318
94	2	12,882	2	9,010
96			1	10,685
98	1	15,604		
<b>TOTAL</b>	1,023	\$ 22,471,384	787	\$ 8,439,333

OPTION

1	233	\$ 5,048,100	303	\$ 2,935,512
2	85	1,416,248	9	131,329
3	120	2,402,451	14	161,068
4	67	2,451,041	5	111,946
5	71	1,416,045	21	150,399
6	165	3,504,426	68	924,729
M	<u>282</u>	<u>6,233,073</u>	<u>367</u>	<u>4,024,350</u>
	1,023	\$ 22,471,384	787	\$ 8,439,333

TABLE 9B

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES DISTRIBUTED BY AGE  
AS OF JUNE 30, 2004**

**COUNTY AGENCY GENERAL EMPLOYEES**

**SERVICE AND DISCONTINUED SERVICE RETIREMENTS**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
49	1	\$ 15,268		
50	1	16,203		
51	2	30,863		
52	5	144,090	1	\$ 14,841
53	5	121,254		
54	2	31,664		
55	2	34,093		
56	4	59,540		
57	6	138,576	2	36,250
58	5	96,346	2	18,356
59	7	222,508	3	28,404
60	4	52,327	9	60,957
61	10	113,455	25	164,519
62	10	169,451	25	168,787
63	21	306,281	26	233,205
64	28	316,375	26	220,857
65	21	403,586	37	345,220
66	20	171,535	31	321,898
67	33	344,169	34	296,850
68	25	205,448	48	360,602
69	24	244,952	37	297,678
70	21	270,062	46	442,586
71	26	411,610	40	291,627
72	24	248,481	38	346,687
73	31	267,137	42	312,510
74	28	255,443	32	237,893
75	15	201,155	35	249,322
76	12	130,603	40	237,971
77	30	318,077	44	243,053
78	21	182,038	37	193,839

TABLE 9B

THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES DISTRIBUTED BY AGE  
AS OF JUNE 30, 2004

## COUNTY AGENCY GENERAL EMPLOYEES

## SERVICE AND DISCONTINUED SERVICE RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
79	19	\$ 142,009	33	\$ 184,289
80	22	206,012	39	220,587
81	16	112,825	26	128,749
82	16	168,891	27	116,295
83	8	51,327	13	65,069
84	14	88,758	19	79,053
85	10	64,267	14	44,758
86	10	47,607	6	24,884
87	5	38,068	7	16,827
88	13	67,770	9	26,712
89	3	12,631	7	26,559
90	3	13,383	9	27,258
91	1	2,362	7	35,965
92	2	6,093	4	13,792
94			1	2,475
95			2	9,822
97	1	7,697		
98			1	626
99			1	1,792
<b>TOTAL</b>	<b>587</b>	<b>\$ 6,552,290</b>	<b>885</b>	<b>\$ 6,149,424</b>

OPTION

1	200	\$ 2,119,156	458	\$ 3,402,484
2	47	334,065	7	20,481
3	68	822,442	17	98,768
4	3	202,799	1	17,005
5	64	666,308	16	128,276
6	80	1,181,318	32	262,959
M	<u>125</u>	<u>1,226,202</u>	<u>354</u>	<u>2,219,451</u>
	587	\$ 6,552,290	885	\$ 6,149,424

**TABLE 10**  
**THE NUMBER AND ANNUAL RETIREMENT**  
**ALLOWANCES DISTRIBUTED BY AGE**  
**AS OF JUNE 30, 2004**

**POLICE**

**SERVICE AND DISCONTINUED SERVICE RETIREMENTS**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
40			1	\$ 28,246
41	1	\$ 22,969		
42	4	114,377	1	34,722
43	4	107,304	1	29,325
44	6	178,357		
45	4	116,841	1	28,517
46	15	464,525	2	62,970
47	21	637,720	1	44,082
48	15	520,788	1	24,745
49	27	811,083	2	79,893
50	31	966,970	1	30,935
51	30	1,130,023		
52	36	1,175,633		
53	37	1,092,896	2	76,961
54	33	988,295	2	57,704
55	39	1,171,560		
56	45	1,376,029	2	74,939
57	46	1,352,863		
58	28	953,538		
59	33	1,057,875		
60	31	965,749		
61	35	1,061,564		
62	25	744,843		
63	20	641,886		
64	12	338,774		
65	16	441,426		
66	19	615,264		
67	12	307,880	1	13,748
68	9	277,756		
69	6	164,178		
70	7	160,866		
71	5	95,782		
72	5	99,712		
73	4	71,963		

TABLE 10

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES DISTRIBUTED BY AGE  
AS OF JUNE 30, 2004**

**POLICE**

**SERVICE AND DISCONTINUED SERVICE RETIREMENTS**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
74	4	\$ 106,536		
75	8	218,200		
76	5	79,796		
77	4	74,732		
78	1	21,045		
79	1	22,748		
80	1	16,864		
81			1	\$ 1,050
<b>TOTAL</b>	685	\$ 20,767,210	19	\$ 587,837

OPTION

1	91	\$ 2,501,514	4	\$ 151,170
2	10	207,940		
3	32	832,204		
4	54	1,999,164	1	22,514
5	30	833,476	3	80,219
6	59	1,755,877		
7	43	2,118,509	2	101,461
M	<u>366</u>	<u>10,518,526</u>	<u>9</u>	<u>232,473</u>
	685	\$ 20,767,210	19	\$ 587,837



**TABLE 11**  
**THE NUMBER AND ANNUAL RETIREMENT**  
**ALLOWANCES DISTRIBUTED BY AGE**  
**AS OF JUNE 30, 2004**

**FIREFIGHTERS**

**SERVICE AND DISCONTINUED SERVICE RETIREMENTS**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
47	1	\$ 43,164		
49	3	157,731		
50	1	37,491		
51	8	332,748		
52	7	273,488		
53	9	361,760		
54	7	241,263		
55	7	247,162		
56	15	637,132		
57	18	792,698	1	\$ 49,804
58	21	811,873		
59	22	920,842		
60	19	834,094		
61	30	1,194,598		
62	24	965,418		
63	38	1,501,040		
64	16	574,990		
65	32	1,345,498		
66	20	692,943		
67	14	464,820		
68	12	445,468	1	14,611
69	11	346,021		
70	5	138,675		
71	4	108,994		
72	4	93,106		
73	3	93,630		
74	1	10,263		
75	4	134,725		
76	3	91,152		
77	2	44,171		
78	2	46,821		
<b>TOTAL</b>	<b>363</b>	<b>\$ 13,983,779</b>	<b>2</b>	<b>\$ 64,415</b>

OPTION

1	43	\$ 1,554,498	1	\$ 14,611
2	6	185,512		
3	14	479,955		
4	87	3,790,290		
5	11	330,812		
6	58	2,123,663		
7	10	431,171		
M	<u>134</u>	<u>5,087,878</u>	<u>1</u>	<u>49,804</u>
	363	\$ 13,983,779	2	\$ 64,415

TABLE 12

THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES DISTRIBUTED BY AGE  
AS OF JUNE 30, 2004

CORRECTIONAL OFFICERS AND DEPUTY SHERIFFS  
SERVICE AND DISCONTINUED SERVICE RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
42	1	\$ 20,337		
43	1	22,685		
44	3	71,521		
45	1	29,561		
46	2	38,668		
47	1	18,415		
48	4	75,414	1	\$ 19,748
49	3	102,449		
50	3	66,715		
51	2	46,088		
52	1	37,909		
55	3	72,699		
56	4	93,814	1	27,367
57	1	20,904	1	20,417
58	1	19,279		
59	2	34,002	1	23,496
60	1	21,749		
62	1	28,773		
63	1	22,813	1	14,567
65	1	20,207		
66			1	20,583
67	1	24,613		
68	1	13,089		
69	2	20,650		
73	1	21,516		
74			1	11,225
75	1	9,870		
<b>TOTAL</b>	<b>43</b>	<b>\$ 953,740</b>	<b>7</b>	<b>\$ 137,403</b>

OPTION

1	9	\$ 242,004	4	\$ 84,244
2	1	21,516		
4	3	91,637		
5	16	298,257		
6	6	135,108		
M	<u>8</u>	<u>165,218</u>	<u>3</u>	<u>53,159</u>
	<b>43</b>	<b>\$ 953,740</b>	<b>7</b>	<b>\$ 137,403</b>

**TABLE 13A**  
**THE NUMBER AND ANNUAL RETIREMENT**  
**ALLOWANCES DISTRIBUTED BY AGE**  
**AS OF JUNE 30, 2004**

**REGULAR COUNTY GENERAL EMPLOYEES**

**DISABILITY RETIREMENTS**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
36			1	\$ 7,266
38	1	\$ 16,560		
40	1	6,634	1	10,874
41	1	6,973	1	16,265
42	2	36,248		
43	2	26,434	1	10,560
44			1	32,770
45	4	73,359	1	18,737
46	2	43,202	3	85,349
47	2	30,156	2	27,376
48	4	75,311		
49	8	198,987	1	15,680
50	7	117,772		
51	5	103,629	2	32,467
52	3	35,091	2	36,668
53	10	266,581	2	38,162
54	9	153,548	4	60,708
55	11	179,232	4	68,790
56	6	156,249	1	8,906
57	7	115,018	4	82,440
58	6	111,906	1	7,121
59	7	116,684	2	19,271
60	5	74,646	1	18,847
61	8	208,627	3	26,308
62	2	29,161	3	45,827
63	6	72,350	2	31,199
64	4	72,974	1	5,180
65	5	111,172	3	40,363
66	6	115,090		
67	5	84,382	4	65,138
68	3	35,963	2	19,989
69	3	47,740	2	19,341
70	2	107,963	1	9,165
71	4	66,525	2	51,912
72	5	75,027	1	28,645
73	4	76,224	1	15,491
74	2	34,190		
75	1	24,440	2	14,642
76			3	27,425

**TABLE 13A**  
**THE NUMBER AND ANNUAL RETIREMENT**  
**ALLOWANCES DISTRIBUTED BY AGE**  
**AS OF JUNE 30, 2004**

**REGULAR COUNTY GENERAL EMPLOYEES**

**DISABILITY RETIREMENTS**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
77	1	\$ 20,698		
78	1	9,815	1	\$ 7,864
79			1	31,442
80			1	16,128
81	1	12,291	2	9,536
<b>TOTAL</b>	166	\$ 3,148,852	70	\$ 1,063,852

OPTION

1	37	\$ 781,422	21	\$ 310,450
2	5	65,652		
3	12	186,020		
4	8	223,299		
5	4	84,029	2	86,779
6	12	234,755	1	16,183
M	<u>88</u>	<u>1,573,675</u>	<u>46</u>	<u>650,440</u>
	166	\$ 3,148,852	70	\$ 1,063,852

**TABLE 13B**  
**THE NUMBER AND ANNUAL RETIREMENT**  
**ALLOWANCES DISTRIBUTED BY AGE**  
**AS OF JUNE 30, 2004**

**COUNTY AGENCY GENERAL EMPLOYEES**

**DISABILITY RETIREMENTS**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
39	1	\$ 27,006		
40	1	7,757		
41	1	5,842		
42	1	11,055		
43	1	18,729	1	\$ 7,272
44	3	24,902	1	9,982
45	3	30,843		
46	6	66,954	1	7,700
47	2	19,806		
48	3	36,957		
49	1	6,178		
50	2	19,654	3	30,702
51	2	53,961	2	24,498
52	5	55,287	2	11,719
53	1	6,561	4	29,288
54			5	50,270
55	6	105,591	4	28,806
56	1	8,252	2	23,216
57			7	66,647
58	1	17,195	3	21,483
59	1	10,413	2	13,970
60	2	32,340	10	118,103
61	6	81,256	8	64,494
62	7	95,002	5	37,518
63	2	21,520	5	46,808
64	6	37,980	5	45,519
65	7	91,774	2	28,707
66	4	45,637	1	16,553
67	2	14,436	1	8,000
68	2	26,531	9	65,006
69	1	20,146	5	39,142
70	2	23,187	1	8,065

TABLE 13B  
 THE NUMBER AND ANNUAL RETIREMENT  
 ALLOWANCES DISTRIBUTED BY AGE  
 AS OF JUNE 30, 2004  
 COUNTY AGENCY GENERAL EMPLOYEES  
 DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
71	3	\$ 29,077	4	\$ 28,019
72	1	6,711	9	49,471
73	4	31,921	3	47,905
74	1	9,456		
75	1	11,257	3	18,976
76			3	36,457
78	3	30,153	2	9,496
79	1	3,947	2	19,798
80	1	5,515	1	14,755
83			1	2,411
89			1	9,694
<b>TOTAL</b>	<b>98</b>	<b>\$ 1,150,789</b>	<b>118</b>	<b>\$ 1,040,450</b>

OPTION

1	30	\$ 426,415	43	\$ 353,432
2	6	34,446	1	5,156
3	6	45,757	2	12,101
4	1	27,006		
5	5	35,991	2	8,448
6	11	99,980	7	54,770
M	<u>39</u>	<u>481,194</u>	<u>63</u>	<u>606,543</u>
	98	\$ 1,150,789	118	\$ 1,040,450

**TABLE 14**  
**THE NUMBER AND ANNUAL RETIREMENT**  
**ALLOWANCES DISTRIBUTED BY AGE**  
**AS OF JUNE 30, 2004**

**POLICE**

**DISABILITY RETIREMENTS**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
26			1	\$ 20,709
34	1	\$ 20,382		
36	2	50,038		
37	3	71,972	1	27,017
38	4	104,713	1	24,353
39	4	95,629	1	27,153
40	7	166,624	2	51,399
41	3	72,949	5	126,526
42	2	51,529	1	26,409
43	5	121,484		
44	2	50,265	4	129,259
45	7	165,650	2	63,701
46	11	300,503		
47	8	202,695	2	44,790
48	8	214,800	5	109,276
49	11	313,808	3	66,956
50	12	353,279	3	81,424
51	15	463,519	5	150,970
52	10	268,663	1	21,105
53	8	193,224	2	56,670
54	15	398,244	1	23,560
55	18	512,231	2	61,000
56	10	266,038	1	14,870
57	13	366,842		
58	21	618,086		
59	11	348,921	1	30,213
60	10	344,416	1	1,582
61	8	191,424		
62	13	408,692	1	33,638
63	6	159,130		
64	8	263,077		
65	11	426,604		
66	12	322,818	1	31,570

TABLE 14  
 THE NUMBER AND ANNUAL RETIREMENT  
 ALLOWANCES DISTRIBUTED BY AGE  
 AS OF JUNE 30, 2004

POLICE  
 DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
67	3	\$ 65,575		
68	4	124,113		
69	7	245,728		
70	6	200,730		
71	1	20,998		
72	4	89,322		
73	5	176,883		
74	1	33,031		
75	4	110,150		
77	3	93,750		
78	2	16,475		
<b>TOTAL</b>	<b>319</b>	<b>\$ 9,085,004</b>	<b>47</b>	<b>\$ 1,224,150</b>

OPTION

1	31	\$ 845,515	3	\$ 89,756
3	6	106,769		
4	6	217,897		
6	3	87,817	1	23,120
7	1	62,094		
M	<u>272</u>	<u>7,764,912</u>	<u>43</u>	<u>1,111,274</u>
	319	\$ 9,085,004	47	\$ 1,224,150



**TABLE 15**  
**THE NUMBER AND ANNUAL RETIREMENT**  
**ALLOWANCES DISTRIBUTED BY AGE**  
**AS OF JUNE 30, 2004**

**FIREFIGHTERS**

**DISABILITY RETIREMENTS**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
32			2	\$ 32,596
36			1	30,150
37			1	21,177
38			2	32,598
39	2	\$ 38,561		
41			1	37,776
42	1	21,021		
43			1	27,551
44	1	14,786	1	14,940
45	2	50,998	1	33,819
46	1	39,079	1	36,799
47			2	67,807
48	1	20,539	1	17,316
49	1	19,185		
50	3	74,668	2	47,601
51	2	57,972	1	23,405
52	3	85,487		
53	1	30,059		
54	3	91,416		
55	3	82,364		
56	8	311,953		
57	6	203,062		
58	8	282,903		
59	6	238,230		
60	5	168,307		
61	3	104,511		

TABLE 15  
 THE NUMBER AND ANNUAL RETIREMENT  
 ALLOWANCES DISTRIBUTED BY AGE  
 AS OF JUNE 30, 2004

FIREFIGHTERS  
 DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
62	9	\$ 351,603		
63	9	375,442		
64	2	104,097		
65	1	43,526		
66	3	110,254		
67	4	129,811		
68	5	180,290		
70	2	36,125		
71	3	115,203		
73	1	23,508		
77	1	25,267		
<b>TOTAL</b>	100	\$ 3,430,227	17	\$ 423,535

OPTION

1	7	\$ 220,764	1	\$ 23,405
3	4	103,178		
4	7	263,968		
5	1	21,699		
6	5	156,877	1	15,416
7	1	40,393		
M	<u>75</u>	<u>2,623,348</u>	<u>15</u>	<u>384,714</u>
	100	\$ 3,430,227	17	\$ 423,535

TABLE 16  
 THE NUMBER AND ANNUAL RETIREMENT  
 ALLOWANCES DISTRIBUTED BY AGE  
 AS OF JUNE 30, 2004  
 CORRECTIONAL OFFICERS AND DEPUTY SHERIFFS  
 DISABILITY RETIREMENTS

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
43			1	\$ 11,617
44	1	\$ 9,937		
46	3	51,271		
47	1	9,539	1	9,241
48			1	11,049
50	2	49,624		
<b>TOTAL</b>	<b>7</b>	<b>\$ 120,371</b>	<b>3</b>	<b>\$ 31,907</b>

OPTION

1	2	\$	21,819		
2	1		9,539		
6	1		12,668		
M	<u>3</u>		<u>76,345</u>	<u>3</u>	\$ <u>31,907</u>
	7	\$	120,371	3	\$ 31,907

TABLE 17A  
 THE NUMBER AND ANNUAL RETIREMENT  
 ALLOWANCES DISTRIBUTED BY AGE  
 AS OF JUNE 30, 2004  
 REGULAR COUNTY GENERAL EMPLOYEES  
 BENEFICIARIES

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
37			1	\$ 3,149
39			1	20,235
41			1	6,581
43			1	5,374
44			1	9,832
45			1	12,883
47			3	33,971
50			2	35,435
51	2	\$ 11,869	1	6,493
52			1	10,074
53	1	15,777	2	18,847
54			1	17,265
55			3	48,540
56			7	146,755
57	3	32,812	4	50,813
58			3	27,482
59			2	15,164
60			3	16,097
61			3	32,708
62	1	16,742	7	119,140
63	1	7,908	4	61,797
64	1	12,214	2	10,173
65	1	4,207	8	76,205
66			7	48,283
67	1	3,426	4	57,621
68			7	50,265
69			10	95,569
70	1	7,268	7	137,382
71			4	33,986
72			8	127,590
73	2	9,109	11	125,395
74			13	148,814
75			6	27,906
76			10	104,731

**TABLE 17A**  
**THE NUMBER AND ANNUAL RETIREMENT**  
**ALLOWANCES DISTRIBUTED BY AGE**  
**AS OF JUNE 30, 2004**  
**REGULAR COUNTY GENERAL EMPLOYEES**  
**BENEFICIARIES**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
77	1	\$ 1,778	9	\$ 75,529
78			5	33,605
79	1	10,210	8	49,873
80	1	5,731	14	146,239
81			7	91,025
82	1	12,924	10	67,340
83			10	75,908
84	1	6,586	9	42,412
85			7	33,215
86			10	92,290
87	3	16,212	7	36,638
88			6	34,330
89	1	1,983	4	13,761
90			5	21,647
91			3	27,273
92			1	4,280
93			2	10,040
94	1	1,186	2	10,475
95	1	3,722	1	16,120
99			1	4,731
100			1	1,752
<b>TOTAL</b>	<b>25</b>	<b>\$ 181,664</b>	<b>271</b>	<b>\$ 2,631,038</b>

OPTION

M	25	\$ 181,664	271	\$ 2,631,038
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**TABLE 17B**  
**THE NUMBER AND ANNUAL RETIREMENT**  
**ALLOWANCES DISTRIBUTED BY AGE**  
**AS OF JUNE 30, 2004**  
**COUNTY AGENCY GENERAL EMPLOYEES**  
**BENEFICIARIES**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
37			1	\$ 3,139
46			3	35,658
50			1	2,302
51	1	\$ 1,544		
54			1	3,492
55			1	8,191
56			2	23,174
57			1	7,735
58			1	4,245
59			1	2,881
60			2	14,214
62			1	1,924
63			2	6,522
64			2	18,202
65	1	11,226	3	14,717
66			4	38,967
67	1	10,367	1	5,968
68			8	53,580
69	1	2,878	1	6,494
70			6	56,654
71	1	3,029	3	14,217
72	2	9,455	2	7,673
73			1	2,930
74			3	7,691
75			3	53,282
76	1	4,523	9	79,940
77	3	14,238	6	32,295
78	1	1,935	2	6,901

**TABLE 17B**  
**THE NUMBER AND ANNUAL RETIREMENT**  
**ALLOWANCES DISTRIBUTED BY AGE**  
**AS OF JUNE 30, 2004**  
**COUNTY AGENCY GENERAL EMPLOYEES**  
**BENEFICIARIES**

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
79	1	\$ 1,860	6	\$ 33,916
80			11	48,402
81			11	60,271
82			11	37,160
83			5	19,891
84			6	27,364
85			4	6,703
86			5	9,219
87			3	10,140
88			1	4,404
89			7	26,851
90			3	22,527
91			1	1,066
92			1	3,579
93	1	3,468	2	2,805
95			1	4,536
<b>TOTAL</b>	<b>14</b>	<b>\$ 64,523</b>	<b>149</b>	<b>\$ 831,822</b>

OPTION

M	14	\$ 64,523	149	\$ 831,822
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TABLE 18  
 THE NUMBER AND ANNUAL RETIREMENT  
 ALLOWANCES DISTRIBUTED BY AGE  
 AS OF JUNE 30, 2004

POLICE  
 BENEFICIARIES

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
36			1	\$ 16,138
38			2	66,776
44			3	92,168
45			2	15,863
46			1	13,046
47			1	74,733
49			2	14,348
51			1	27,668
52			2	39,564
53			1	18,770
54			1	32,094
55			2	27,516
56			2	127,974
57			3	31,335
59			3	77,772
60			2	15,073
61			4	80,614
62	1	\$ 28,834		
63			3	112,679
64			1	6,610
65			1	16,342
66			4	60,746
67			1	9,527
68			1	16,480
69			1	13,625
70			1	18,292
71			2	26,130
72			1	9,516
75			3	57,572
78			1	8,004
79			1	22,802
82			1	3,517
84			1	3,887
90			1	3,961
<b>TOTAL</b>	<b>1</b>	<b>\$ 28,834</b>	<b>57</b>	<b>\$ 1,161,142</b>

OPTION

M 1 \$ 28,834 57 \$ 1,161,142



TABLE 19  
THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES DISTRIBUTED BY AGE  
AS OF JUNE 30, 2004

FIREFIGHTERS

BENEFICIARIES

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
41			2	\$ 28,663
45			1	11,245
46			1	32,554
47			1	45,032
50			1	52,985
51			1	14,903
53			1	41,063
54			3	61,766
55			2	39,249
57			1	15,874
58			1	18,030
59			1	10,309
60			1	16,588
62			1	14,567
63			1	16,340
65			1	81,246
66			1	28,314
67			2	17,649
69			1	11,887
70			1	58,051
72			2	25,123
73			1	7,326
74	1	\$ 30,998		
76			1	28,146
<b>TOTAL</b>	<b>1</b>	<b>\$ 30,998</b>	<b>29</b>	<b>\$ 676,910</b>

OPTION

M	1	\$ 30,998	29	\$ 676,910
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TABLE 20

THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES DISTRIBUTED BY AGE  
AS OF JUNE 30, 2004

## CORRECTIONAL OFFICERS ND DEPUTY SHERIFFS

## BENEFICIARIES

AGE	MALES		FEMALES	
	NUMBER	AMOUNT	NUMBER	AMOUNT
62			1	\$ 6,269
<b>TOTAL</b>	0	\$ 0	1	\$ 6,269

OPTION

M			1	\$ 6,269
	0	\$ 0	1	\$ 6,269