## Statewide General Employee Plans

A. Membership		S-General 2010	PE	RA-General 2010		TRA 2010	Total Statewide General Employee Plans 2010				
A. Membership     (1) Active Members     (2) Service Retirees     (3) Disabilitants     (4) Survivors     (5) Deferred Retirees     (6) Nonvested Former Members     (7) Total Membership		48,494 23,337 1,684 3,414 15,388 <u>6,537</u> 98,854		140,389 59,159 2,215 7,120 45,151 <u>126,027</u> 380,061		77,356 47,517 654 3,682 12,756 <u>23,651</u> 165,616		266,239 130,013 4,553 14,216 73,295 156,215 644,531			
B. Funding and Financing (1) Covered Payroll (2) Benefits Payable		\$2,483,519,000 \$473,447,000		\$5,160,545,000 \$906,300,000		\$4,047,547,000 \$1,421,382,000		\$11,691,611,000 \$2,801,129,000			
<ul><li>(3) Normal Cost</li><li>(4) Administrative Expenses</li><li>(5) Normal Cost &amp; Expense</li></ul>	7.77% <u>0.23%</u> 8.00%	\$193,027,000 \$5,712,000 \$198,739,000	6.50% <u>0.18%</u> 6.68%	\$335,526,000 \$9,289,000 \$344,815,000	8.36% <u>0.24%</u> 8.60%	\$338,474,000 \$9,714,000 \$348,188,000	7.42% <u>0.21%</u> 7.63%	\$867,027,000 \$24,715,000 \$891,742,000			
<ul> <li>(6) Employee Contributions</li> <li>(7) Employer Contributions</li> <li>(8) Employer Add'l Cont.</li> <li>(9) Direct State Funding</li> <li>(10) Other Govt. Funding</li> <li>(11) Administrative Assessment</li> <li>(12) Total Contributions</li> </ul>	5.00% 5.00% 0.00% 0.00% 0.00% 10.00%	\$124,176,000 \$124,176,000 \$0 \$0 \$0 \$0 \$248,352,000	6.13% 7.13% 0.00% 0.00% 0.00% 0.00% 13.25%	\$316,120,000 \$367,746,000 \$0 \$0 \$0 \$683,866,000	5.50% 5.68% 0.00% 0.47% 0.06% 0.00% 11.71%	\$222,737,000 \$229,799,000 \$0 \$19,049,000 \$2,500,000 \$0 \$474,085,000	5.67% 6.17% 0.00% 0.16% 0.02% <u>0.00%</u> 12.03%	\$663,033,000 \$721,721,000 \$0 \$19,049,000 \$2,500,000 \$0 \$1,406,303,000			
C. Actuarial Value of Assets: (1) Accrued Liability (2) Current Assets (AVA) (3) Unfunded Accr. Liability (AVA) (4) Funding Ratio (AVA)	Actuarial V 87.30%	*alue of Assets \$10,264,071,000 \$8,960,391,000 \$1,303,680,000	Actuarial	Value of Assets \$17,180,956,000 \$13,126,993,000 \$4,053,963,000	Actuarial	Value of Assets \$22,081,634,000 \$17,323,146,000 \$4,758,488,000	<b>Actuarial</b> 79.57%	Value of Assets \$49,526,661,000 \$39,410,530,000 \$10,116,131,000			
<ul><li>(5) Normal Cost &amp; Expense</li><li>(6) Amortization (AVA)</li><li>(7) Total Requirements (AVA)</li></ul>	8.00% <u>2.99%</u> 10.99%	\$198,739,000 \$74,200,000 \$272,939,000	6.68% <u>5.78%</u> 12.46%	\$344,815,000 <u>\$298,280,000</u> \$643,095,000	8.60% <u>7.11%</u> 15.71%	\$348,188,000 <u>\$287,781,000</u> \$635,969,000	7.63% <u>5.65%</u> 13.27%	\$891,742,000 \$660,261,000 \$1,552,003,000			
(8) Total Requirements (AVA) (9) Total Contributions (10) Deficiency/(Surplus) (AVA)	10.99% <u>10.00%</u> 0.99%	\$272,939,000 <u>\$248,352,000</u> \$24,587,000	12.46% <u>13.25%</u> (0.79%)	\$643,095,000 <u>\$683,866,000</u> (\$40,771,000)	15.71% <u>11.71%</u> 4.00%	\$635,969,000 <u>\$474,085,000</u> \$161,884,000	13.27% 12.03% 1.25%	\$1,552,003,000 <u>\$1,406,303,000</u> \$145,700,000			
D. Market Value of Assets:  (1) Accrued Liability (2) Current Assets (MVA) (3) Unfunded Accr. Liability (MVA) (4) Funding Ratio (MVA)	<b>Market Va</b> 74.95%	\$10,264,071,000 \$7,692,531,000 \$2,571,540,000	<b>Market N</b> 66.00%	/alue of Assets \$17,180,956,000 \$11,338,582,000 \$5,842,374,000	Market \ 67.55%	Value of Assets \$22,081,634,000 \$14,917,240,000 \$7,164,394,000	<b>Market \</b> 68.55%	Value of Assets \$49,526,661,000 \$33,948,353,000 \$15,578,308,000			
<ul><li>(5) Normal Cost &amp; Expense</li><li>(6) Amortization (MVA)</li><li>(7) Total Requirements (MVA)</li></ul>	8.00% <u>5.89%</u> 13.90%	\$198,739,000 <u>\$146,361,000</u> \$345,100,000	6.68% <u>8.33%</u> 15.01%	\$344,815,000 <u>\$429,873,000</u> \$774,688,000	8.60% <u>10.70%</u> 19.30%	\$348,188,000 <u>\$433,060,000</u> \$781,248,000	7.63% <u>8.63%</u> 16.26%	\$891,742,000 <u>\$1,009,294,000</u> \$1,901,036,000			
(8) Total Requirements (MVA) (9) Total Contributions (10) Deficiency/(Surplus) (MVA)	13.90% <u>10.00%</u> 3.90%	\$345,100,000 <u>\$248,352,000</u> \$96,748,000	15.01% <u>13.25%</u> 1.76%	\$774,688,000 <u>\$683,866,000</u> \$90,822,000	19.30% <u>11.71%</u> 7.59%	\$781,248,000 <u>\$474,085,000</u> \$307,163,000	16.26% <u>12.03%</u> 4.23%	\$1,901,036,000 <u>\$1,406,303,000</u> \$494,733,000			

#### Actuarial Valuation Results-Market Value of Assets

## Statewide General Employee Retirement Plans

		MSRS-	-General				<u>ERA</u>				<u>RA</u>			Total Statewide <u>General Employee Plans</u>			
Manchauchin	2010 2009			2010 2009					2010	2009		2010	2009				
Membership			İ		i												
Active Members		48,494		48,989		140,389	İ	142,097		77,356	1	77,786	1	266,239		268.872	
Service Retirees		23,337		22,457		59,159		56,948		47,517		46,108		130,013		125,513	
Disabilitants		1,684		1,656		2,215		2,075		654		624		4,553		4,355	
Survivors		3,414		3,230	İ	7,120		7,036		3,682		3,476		14,216		13,742	
Deferred Retirees		15,388	1	15,210		45,151		43,645		12,756		12,490		73,295		71,345	
Nonvested Former Members	1	6,537		<u>6,912</u>		126,027		122,434		23,651	Ì	23,073		156,215		152,419	
Total Membership		98,854		98,454		380,061		374,235		165,616	İ	163,557		644,531		636,246	
Funded Status																	
Accrued Liability		\$10,264,071,000	ļ	\$10,512,760,000		\$17,180,956,000		\$18.799.416.000		\$22,081,634,000		COO 444 000 000		*** *** ***			
Current Assets (MVA)		\$7,692,531,000		\$6,897,118,000		\$11,338,582,000		\$10,116,852,000	1	\$14,917,240,000		\$23,114,802,000		\$49,526,661,000		\$52,426,978,000	
Unfunded Accrued Liability		\$2,571,540,000		\$3,615,642,000		\$5,842,374,000		\$8,682,564,000		\$7,164,394,000		\$16,129,257,000		\$33,948,353,000		\$33,143,227,000	
Funding Ratio	74.95%	4=107 1,0 10,000	65.61%	\$0,070,042,000	66.00%	\$3,542,374,000	53.81%	\$0,002,304,000	67.55%	\$7,164,394,000	00 700	\$6,985,545,000		\$15,578,308,000		\$19,283,751,000	
· ·			00.0178		00.0078		33.01%		67.55%		69.78%		68.55%		63.22%		
Financing Requirements																	
Covered Payroll		\$2,483,519,000		\$2,493,948,000		\$5,160,545,000		\$5,130,307,000		£4.047.547.000							
Benefits Payable		\$473,447,000		\$445,792,000		\$906,300,000		\$863,910,000		\$4,047,547,000		\$4,049,217,000		\$11,691,611,000		\$11,673,472,000	
·		*,		Ψ / 10 / 10 2 ,000		4300,300,000		\$663,910,000		\$1,421,382,000		\$1,381,366,000		\$2,801,129,000		\$2,691,068,000	
Normal Cost	7.77%	\$193,027,000	7.86%	\$196,091,000	6.50%	\$335,526,000	7.82%	\$400,956,000	8.36%	\$338,474,000	8.88%	<b>#</b> 050 570 000	7 400	****			
Administrative Expenses	0.23%	\$5,712,000	0.22%	\$5,419,000	0.18%	\$9,289,000	0.20%	\$10,261,000	0.24%	\$9,714,000	0.28%	\$359,579,000	7.42%	\$867,027,000	8.19%	\$956,626,000	
Normal Cost & Expense	8.00%	\$198,739,000	8.08%	\$201,510,000	6.68%	\$344,815,000	8.02%	\$411,217,000	8.60%	\$348,188,000	9.16%	\$11,338,000	0.21%	\$24,715,000	0.23%	\$27,018,000	
r		*	0.00%	4201,010,000	0.0070	\$544,015,000	0.0276	\$411,217,000	6.00%	\$348,188,000	9.16%	\$370,917,000	7.63%	\$891,742,000	8.43%	\$983,644,000	
Normal Cost & Expense	8.00%	\$198,739,000	8.08%	\$201,510,000	6.68%	\$344,815,000	8.02%	\$411,217,000	8.60%	\$348,188,000	9.16%	\$370,917,000	7.63%	\$891,742,000	8.43%	\$983,644,000	
Amortization (MVA)	5.89%	\$146,361,000	16.51%	\$411,820,000	8.33%	\$429,873,000	11.59%	\$594,615,000	10.70%	\$433,060,000	10.23%	\$414,095,000	8.63%	\$1,009,294,000	12.17%	\$1,420,530,000	
Total Requirements	13.90%	\$345,100,000	24.59%	\$613,330,000	15.01%	\$774,688,000	19.61%	\$1,005,832,000	19.30%	\$781,248,000	19.39%	\$785,012,000	16.26%	\$1,901,036,000	20.60%	\$2,404,174,000	
			1					, ,,,,,,		*· • · · <u> </u> · · · ·	10.0070	ψ, σσ,σ (Σ,σσσ	10.2070	\$1,501,050,000	20.00 /6	\$2,404,174,000	
Employee Contributions	5.00%	\$124,176,000	4.75%	\$118,462,000	6.13%	\$316,120,000	6.00%	\$307,819,000	5.50%	\$222,737,000	5.50%	\$222,860,000	5.67%	\$663,033,000	5.56%	\$649,141,000	
Employer Contributions	5.00%	\$124,176,000	4.75%	\$118,462,000	7.13%	\$367,746,000	6.88%	\$352,965,000	5.68%	\$229,799,000	5.69%	\$230,325,000	6.17%	\$721,721,000	6.01%	\$701,752,000	
Employer Add'l Cont.	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$701,752,000	
Direct State Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.47%	\$19,049,000	0.44%	\$17.948.000	0.16%	\$19,049,000	0.00%	\$17,948,000	
Other Govt. Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.06%	\$2,500,000	0.06%	\$2,500,000	0.02%	\$2,500,000	0.13%	\$2,500,000	
Administrative Assessment	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	<u>\$0</u>	0.00%	\$0	0.00%	\$2,500,000	0.02%	\$2,500,000 \$0	0.02%		
Total Contributions	10.00%	\$248,352,000	9.50%	\$236,924,000	13.25%	\$683,866,000	12.88%	\$660,784,000	11.71%	\$474,085,000	11.70%	\$473,633,000	12.03%	\$1,406,303,000	11.75%	\$0	
					•	,,,	. 2.00 /0	\$000,10 <del>-1,000</del>	. 1.7 1 70	47,7,000,000	11.70/0	φ413,033,000	12.03%	φ1,400,303,000	11./5%	\$1,371,341,000	
Total Requirements	13.90%	\$345,100,000	24.59%	\$613,330,000	15.01%	\$774,688,000	19.61%	\$1,005,832,000	19.30%	\$781,248,000	19.39%	\$785,012,000	16.26%	\$1,901,036,000	20.60%	\$2,404,174,000	
Total Contributions	10,00%	\$248,352,000	9.50%	\$236,924,000	13.25%	\$683,866,000	12.88%	\$660,784,000	11.71%	\$474,085,000	11.70%	\$473,633,000	12.03%	\$1,406,303,000	11.75%		
Deficiency (Surplus)	3.90%	\$96,748,000	15.09%	\$376,406,000	1.76%	\$90,822,000	6.73%	\$345,048,000	7.59%	\$307,163,000	7.69%	\$311,379,000	4.23%			\$1,371,341,000	
					0 ,0	400,022,000	0.7578	\$040,040,000 P	1.55/6	φουτ, του, σου	7.09%	φ311,3/9,000	4.23%	\$494,733,000	8.85%	\$1,032,833,000	

### Statewide Public Safety Employee Retirement Plans

	MSRS-Correctional State Patrol 2010 2009 2010 2009							<u>PERA</u> 2010	-P&F	2009		PERA-Co 2010		2009	Total Statewide  Public Safety Plans 2010 2009					
Membership					1				1		T			2010	1	2005	Г	2010	II	2009
Active Members		4,268	1	4,403	1	848	ļ	876		11.002		11.035		3,521		3,715		19,639		20,029
Service Retirees		1,505	}	1,381		684		673		5,354		5,213		308		267		7,851		7,534
Disabilitants		206		194		48		44		859		838		116		101		1,229		1,177
Survivors		148		134	l	192		191		1,413		1,380		18		18		1,771		1,723
Deferred Retirees	1	993		949		39		41		1,315		1,280		1.895		1,683		4.242		3,953
Nonvested Former Members	1	<u>585</u>	}	<u>626</u>		<u>14</u>		<u>11</u>		930		911	İ	1,605		1,525	1	3,134		3,073
Total Membership		7,705	1	7,687		1,825		1,836	1	20,873		20,657		7,463		7,309		37,866		37,489
Funded Status Accrued Liability Current Assets (MVA) Unfunded Accrued Liability Funding Ratio	61.71%	\$851,086,000 \$525,245,000 \$325,841,000	55.62%	\$821,250,000 \$456,783,000 \$364,467,000	71.54%	\$683,360,000 \$488,870,000 \$194,490,000	62.05%	\$725,334,000 <u>\$450,060,000</u> \$275,274,000	74.68%	\$5,963,672,000 <u>\$4,453,737,000</u> \$1,509,935,000	63.55%	\$6,296,274,000 <u>\$4,001,046,000</u> \$2,295,228,000	84.93%	\$248,867,000 \$211,368,000 \$37,499,000	72.93%	\$229,383,000 \$167,300,000 \$62,083,000	73.31%	\$7,746,985,000 \$5,679,220,000 \$2,067,765,000	62.87%	\$8,072,241,000 <u>\$5,075,189,000</u> \$2,997,052,000
Financing Requirements																				
Covered Payroll		\$205,574,000		\$208,388,000		\$67,187,000	į	\$67,421,000		\$795,171,000		\$786,887,000	l	\$170,693,000		\$172,770,000		\$1,238,625,000		\$1,235,466,000
Benefits Payable		\$36,078,000		\$33,239,000		\$46,119,000		\$44,480,000		\$326,041,000		\$310,099,000		\$3,353,000		\$2,836,000		\$411,591,000		\$390,654,000
					i									,,		12,000,000		4 11 1,00 1,000		\$000,004,000
Normal Cost	18.09%	\$37,188,000	18.22%	\$37,970,000	22.98%	\$15,437,000	25.37%	\$17,103,000	19.65%	\$156,244,000	22.07%	\$173,703,000	12.68%	\$21,642,000	13.26%	\$22,904,000	18.61%	\$230,511,000	20.37%	\$251,680,000
Administrative Expenses	0.22%	\$452,000	0.20%	\$417,000	0.18%	\$123,000	0.16%	\$108,000	0.10%	\$795,000	0.13%	\$1,023,000	0.13%	\$222,000	0.13%	\$227,000	0.13%	\$1,592,000	0.14%	\$1,775,000
Normal Cost & Expense	18.31%	\$37,640,000	18.42%	\$38,387,000	23.16%	\$15,560,000	25.53%	\$17,211,000	19.75%	\$157,039,000	22.20%	\$174,726,000	12.81%	\$21,864,000	13.39%	\$23,131,000	18.74%	\$232,103,000	20.51%	\$253,455,000
Normal Cost & Expense	18.31%	\$37,640,000	18.42%	\$38.387.000	23,16%	645 500 000	05 500													İ
Amortization (MVA)	9.38%	\$19,292,000	10.42%	\$21,149,000	17.88%	\$15,560,000 \$12,016,000	25.53% 24.69%	\$17,211,000	19.75%	\$157,039,000	22.20%	\$174,726,000	12.81%	\$21,864,000	13.39%	\$23,131,000	18.74%	\$232,103,000	20.51%	\$253,455,000
Total Requirements	27.69%	\$56,932,000	28.57%	\$59,536,000	41.04%	\$27.576.000	50.21%	\$16,644,000 \$33,855,000	11,24% 30,99%	\$89,377,000	16.92%	\$133,179,000	2.19%	\$3,738,177	3.38%	\$5,832,000	10.05%	\$124,423,177	14.31%	\$176,804,000
	2110070	400,002,000	20.07 /8	Ψ35,330,000	41.0478	Ψ21,510,000	30.2176	\$33,035,000	30.99%	\$246,416,000	39.13%	\$307,905,000	15.00%	\$25,602,177	16.76%	\$28,963,000	28.78%	\$356,526,177	34.83%	\$430,259,000
Employee Contributions	8.60%	\$17,679,000	7.70%	\$16.046.000	10.40%	\$6.988.000	10.40%	\$7.012.000	9.50%	\$75,541,000	9.40%	\$73,967,000	5.83%	\$9.951,000	E 020/	640.072.000	0.000/	2440 450 000	0.070	
Employer Contributions	12.10%	\$24,875,000	11.10%	\$23,131,000	15.60%	\$10,481,000	15.60%	\$10,518,000	14.25%	\$113,312,000	14.10%	\$110,951,000	8.75%	\$14.936.000	5.83% 8.75%	\$10,073,000 \$15,117,000	8.89% 13.21%	\$110,159,000	8.67%	\$107,098,000
Employer Add'i Cont.	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$14,950,000	0.00%	\$15,117,000	0.00%	\$163,604,000 \$0	12.93%	\$159,717,000
Direct State Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	so	0.00%	\$0	0.00%	\$0 \$0
Other Govt. Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0 \$0
Administrative Assessment	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	<u>\$0</u>	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0 \$0
Total Contributions	20.70%	\$42,554,000	18.80%	\$39,177,000	26.00%	\$17,469,000	26.00%	\$17,530,000	23.75%	\$188,853,000	23.50%	\$184,918,000	14.58%	\$24.887.000	14.58%	\$25,190,000	22.10%	\$273,763,000	21.60%	\$266,815,000
												2.2.,310,000		-2.,507,000	. , . 50 /6	\$20,130,000	22.1070	\$2,0,700,000	21.00%	\$200,513,000
Total Requirements	27.69%	\$56,932,000	28.57%	\$59,536,000	41.04%	\$27,576,000	50.21%	\$33,855,000	30.99%	\$246,416,000	39.13%	\$307,905,000	15.00%	\$25,602,177	16.76%	\$28,963,000	28.78%	\$356.526.177	34.83%	\$430,259,000
Total Contributions	20.70%	\$42,554,000	18.80%	\$39,177,000	26.00%	\$17,469,000	26.00%	\$17,530,000	23.75%	\$188,853,000	23.50%	\$184,918,000	14.58%	\$24,887,000	14.58%	\$25,190,000	22.10%	\$273,763,000	21.60%	\$266,815,000
Deficiency (Surplus)	6.99%	\$14,378,000	9.77%	\$20,359,000	15.04%	\$10,107,000	24.21%	\$16,325,000	7.24%		15.63%	\$122,987,000	0.42%	\$715,177	2,18%	\$3,773,000	6.68%	\$82,763,177	13.23%	\$163,444,000

### Actuarial Valuation Results-Market Value of Assets

# Statewide Specialty Employee Retirement Plans

	Elective St	tate Officers 2009	3	<u>Jud</u> 2010	ges	2009	,	<u>Legislate</u>		2009				
Membership				.010	T	2003	1	.010		2009	T	2010		2009
Active Members	0	0		312		312		47		40				
Service Retirees	11	11		170		162		279		48		359		360
Disabilitants	0	1 0		27		27		2/9		284		460		457
Survivors	4	4		94		96		80		0 74		27		27
Deferred Retirees	1	1		18		20		88		95		178		174
Nonvested Former Members	0	0		0		<u>0</u>						107		116
Total Membership	16	16		621		617		<u>1</u> 495		<u>2</u> 503		1 100		2
·	1			021	1	017		490		503		1,132		1,136
Funded Status														
Accrued Liability	\$3,782,189	\$3,885,951		\$240.579.000	ĺ	\$241,815,000		\$86,236,000		\$90,431,000		\$330,597,189		£226 121 051
Current Assets (MVA)	\$214,002	\$213,165		\$126,201,000		\$114,690,000		\$26,821,000	1	\$28,663,000		\$153,236,002		\$336,131,951
Unfunded Accrued Liability	\$3,568,187	\$3,672,786		\$114,378,000		\$127,125,000		\$59,415,000		\$61,768,000		\$177,361,187		\$143,566,165 \$192,565,786
Funding Ratio	5.66%	5.49%	52.46%	, ,	47.43%	V.1., / 1.20,000	31.10%	Ψου, 110,000	31.70%	\$61,700,000	46.35%	\$177,301,107	42.71%	\$192,565,766
							0117070		01.70%		40.55%		42.7176	
Financing Requirements		!			l									
Covered Payroll	\$0	\$0		\$41,366,000	1	\$41,644,000		\$1,970,000		\$2,061,000		\$43,336,000		\$43,705,000
Benefits Payable	\$451,443	\$440,432		\$17,057,000		\$16,261,000		\$7,159,000	İ	\$7,016,000		\$24,667,443		
				****		<b>\$10,201,000</b>		Ψ1,100,000		\$7,010,000		\$24,007,443		\$23,717,432
Normal Cost	\$0	\$0	17.10%	\$7,072,000	17.52%	\$7,295,000	14.90%	\$294,000	18.87%	\$389,000	17.00%	\$7,366,000	47.500/	67.004.000
Administrative Expenses	\$1,000	\$1,000	0.10%	\$42,000	0.08%	\$33,000	1.34%	\$26,000	1.21%	11			17.58%	\$7,684,000
Normal Cost & Expense	\$1,000	\$1,000	17.20%	\$7,114,000	17,60%	\$7,328,000	16.24%	\$320,000	20.09%	<u>\$25,000</u> \$414,000	<u>0.16%</u>	\$69,000	0.13%	\$59,000
		.,,		477.77,000	17.0070	Ψ1,320,000	10.2476	\$320,000	20.09%	\$414,000	17.16%	\$7,435,000	17.72%	\$7,743,000
Normal Cost & Expense	\$1,000	\$1,000	17.20%	\$7,114,000	17.60%	\$7,328,000	16.24%	\$320,000	20.09%	\$414,000	17.16%	\$7,435,000	47.700/	Ø7.740.000
Amortization (MVA)	\$642,501	\$600,274	17.26%	\$7,138,000	18.70%	\$7,788,000	343.25%	\$6,762,000	318.15%	\$6,557,000	33.56%		17.72%	\$7,743,000
Total Requirements	\$643,501	\$601,274	34.45%	\$14,252,000	36.30%	\$15,116,000	359.49%	\$7,082,000	338.23%	\$6,971,000	50.71%	\$14,542,501 \$21,977,501	34.20% 51.91%	\$14,945,274
	·			,,	00.0070	010,110,000	303.4370	Ψ1,002,000	330.23 /6	30,971,000	50.71%	\$21,977,501	51.91%	\$22,688,274
Employee Contributions	\$0	\$0	7.22%	\$2,988,000	7.30%	\$3,039,000	9.00%	\$177,000	8.98%	\$185,000	7.30%	\$3,165,000	7.38%	\$3,224,000
Employer Contributions	\$0	\$0	20.02%	\$8,282,000	20.50%	\$8,537,000	0.00%	\$0	0.00%	\$0	19.11%	\$8,282,000	19.53%	\$8,537,000
Employer Add'l Cont.	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0,202,000	0.00%	\$0,557,000
Direct State Funding	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Other Govt. Funding	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Administrative Assessment	<u>\$0</u>	<u>\$0</u>	0.00%	\$0	0.00%	\$0	0.00%	<u>\$0</u>	0.00%	\$0	0.00%	\$0	0.00%	\$0 \$0
Total Contributions	\$0	\$0	27.24%	\$11,270,000	27.80%	\$11,576,000	9.00%	\$177,000	8.98%	\$185,000	26.41%	\$11,447,000	26.91%	\$11,761,000
		İ				, ,		Ţ,000	0.0070	\$100,000	20.7170	Ψ11,777,000	20.31/0	\$11,701,000
Total Requirements	\$643,501	\$601,274	34.45%	\$14,252,000	36.30%	\$15,116,000	359.43%	\$7,082,000	338.23%	\$6,971,000	50.71%	\$21,977,501	51.91%	\$22.688.274
Total Contributions	<u>\$0</u>	\$0	27.24%	\$11,270,000	27.80%	\$11,576,000	9.00%	\$177,000	8.98%	\$185,000	26.41%	\$11,447,000	26.91%	\$11,761,000
Deficiency (Surplus)	\$643,501	\$601,274	7.21%	\$2,982,000	8.50%	\$3,540,000	350.43%	\$6,905,000	329.26%	\$6,786,000	24.30%			
		**********	70	\$2,002,000	0.0070	45,540,000	330.4370	φυ,συσ,υυυ	525.20%	40,700,000	24.30%	\$10,530,501	∠5.00%	\$10,927,274

#### Actuarial Valuation Results-Market Value of Assets

# Statewide First Class City Employee Retirement Plans

		DTRFA		DTRFA	SPTRFA			SPTRFA		MERF		MERF		Fotal First ss City Plans	Total First Class City Plans		
NA		2010	<del></del>	2009	· · · · · · · · · · · · · · · · · · ·	2010		2009		2010*		2009		2010		2009	
<u>Membership</u>			1												1		
Active Members Service Retirees		1,054		1,016	ĺ	3,837		3,962		143		174	l	5,034		5,152	
		1,171		1,151		2,721		2,593		3,360		3,468		7,252		7,212	
Disabilitants	1	19	1	17		23		25		143	1	146		185		188	
Survivors		105		96		300		293		840		879		1,245		1,268	
Deferred Retirees		301		348		1,863		1,823	ļ	102		120		2,266	И	2,291	
Nonvested Former Members		<u>721</u>		<u>750</u>		<u>1,419</u>		<u>1,451</u>		<u>0</u>		0		2,140	Ĭ	2,201	
Total Membership		3,371		3,378		10,163		10,147		4,588		4,787		18,122		18,312	
Funded Status											ļ						
Accrued Liability		\$312,649,572		\$364,811,453		\$1,471,630,000		\$1,454,314,000		\$1,286,151,000	1	£4 575 044 505		00.070.400.670	İ		
Current Assets (MVA)		\$192,402,546		\$179,933,200		\$815,307,000		\$781,432,000		\$14,917,240,000		\$1,575,011,525		\$3,070,430,572		\$3,394,136,978	
Unfunded Accrued Liability	l	\$120,247,026		\$184,878,253		\$656,323,000		\$672,882,000		(\$13,631,089,000)		\$859,895,146		\$15,924,949,546	I	<u>\$1,821,260,346</u>	
Funding Ratio	61.54%	. , . , ,	49.32%	,	55.40%	<b>4000,020,000</b>	53.73%	\$012,002,000	1159.84%	(\$13,031,009,000)	54.60%	\$715,116,379	E40.000/	(\$12,854,518,974)		\$1,572,876,632	
			]				00.7070		1133.0476		34.60%		518.66%		53.66%		
Financing Requirements			l														
Covered Payroll		\$56,152,078		\$55,344,873		\$250,225,000		\$252,726,000		\$8,883,000		\$10,841,852		\$315,260,078		\$318,912,725	
Benefits Payable		\$23,596,191		\$22,704,163		\$95,300,000		\$95,137,000		\$147,099,000		\$148,741,747		\$265,995,191	l	\$266,582,910	
					-			, ,,,		<b>*</b>		Ψ140,141,141		φ203,353,151		\$200,502,910	
Normal Cost	5.85%	\$3,287,998	7.42%	\$4,108,948	8.28%	\$20,735,000	8.52%	\$21,558,000	5.86%	\$520,000	10.63%	\$1,152,674	7.79%	\$24,542,998	8.41%	\$26,819,622	
Administrative Expenses	0.91%	\$510,984	0.85%	\$470,431	0.24%	\$601,000	0.24%	\$607,000	16.80%	\$1,492,000	9.21%	\$998,120	0.83%	\$2,603,984	0.65%	\$2,075,551	
Normal Cost & Expense	6.76%	\$3,798,982	8.27%	\$4,579,379	8.52%	\$21,336,000	8.76%	\$22,165,000	22.66%	\$2,012,000	19.84%	\$2,150,794	8.61%	\$27,146,982	9.06%	\$28,895,173	
										, -, - , -, -, -		42,100,704	0.0170	Ψ27,140,50Z	3.00 /6	Ψ20,090,173	
Normal Cost & Expense	6.76%	\$3,798,982	8.27%	\$4,579,379	8.52%	\$21,336,000	8.76%	\$22,165,000	22.66%	\$2,012,000	19.84%	\$2,150,794	8.61%	\$27,146,982	9.06%	\$28,895,173	
Amortization (MVA)	<u>13.55%</u>	<u>\$7,606,940</u>	20.64%	\$11,420,834	<u>15.80%</u>	\$39,538,000	<u>15.52%</u>	\$39,219,000	516.11%	\$45,846,000	837.41%	\$90,790,765	29.50%	\$92,990,940	44.35%	\$141,430,599	
Total Requirements	20.31%	\$11,405,922	28.91%	\$16,000,213	24.32%	\$60,874,000	24.28%	\$61,384,000	538.77%	\$47,858,000	857.25%	\$92,941,559	38.11%	\$120,137,922	53.41%	\$170,325,772	
F. 1 0 1 1 1														***************************************		4110,020,112	
Employee Contributions	5.50%	\$3,088,365	5.50%	\$3,043,968	5.56%	\$13,917,000	5.58%	\$14,108,000	9.75%	\$866,000	9.75%	\$1,057,081	5.67%	\$17,871,365	5.71%	\$18,209,049	
Employer Contributions	5.79%	\$3,251,205	5.79%	\$3,204,468	8.42%	\$21,072,000	8.45%	\$21,351,000	9.75%	\$866,000	69.01%	\$7,481,962	7.99%	\$25,189,205	10.05%	\$32,037,430	
Employer Add'l Cont.	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	46.59%	\$4,138,000	1.39%	\$150,590	1,31%	\$4,138,000	0.05%	\$150,590	
Direct State Funding	1.19%	\$666,361	0.63%	\$346,000	1.62%	\$4,057,000	1.61%	\$4,057,000	256.12%	\$22,750,000	83.01%	\$9,000,000	8.71%	\$27,473,361	4.20%	\$13,403,000	
Other Govt. Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	
Administrative Assessment	0.00%	<u>\$0</u>	0.00%	<u>\$0</u>	0.00%	<u>\$0</u>	0.00%	<u>\$0</u>	0.00%	<u>\$0</u>	0.00%	\$0	0.00%	<u>\$0</u>	0.00%	\$0	
Total Contributions	12.48%	\$7,005,931	11.92%	\$6,594,436	15.60%	\$39,046,000	15.64%	\$39,516,000	322.21%	\$28,620,000	163.16%	\$17,689,633	23.69%	\$74,671,931	20.01%	\$63,800,069	
Total Bassissanasta	00.040.																
Total Requirements	20.31%	\$11,405,922	28.91%	\$16,000,213	24.32%	\$60,874,000	24.28%	\$61,384,000	538.77%	\$47,858,000	857.25%	\$92,941,559	38.11%	\$120,137,922	53.41%	\$170,325,772	
Total Contributions	12.48%	\$7,005,931	<u>11.92%</u>	<u>\$6,594,436</u>	<u>15.60%</u>	\$39,046,000	15.64%	\$39,516,000	322.21%	\$28,620,000	163.16%	\$17,689,633	23.69%	\$74,671,931	20.01%	\$63,800,069	
Deficiency (Surplus)	7.83%	\$4,399,991	16.99%	\$9,405,777	8.72%	\$21,828,000	8.64%	\$21,868,000	216.56%	\$19,238,000	694.09%	\$75,251,926	14.42%	\$45,465,991	33.40%	\$106,525,703	