

**OHIO POLICE & FIRE PENSION FUND**

**ACTUARIAL VALUATION  
JANUARY 1, 2008**

September 30, 2008

Board of Trustees  
Ohio Police & Fire Pension Fund  
140 East Town Street  
Columbus, Ohio 43215

Members of the Board:

This report presents the results of the annual actuarial valuation of the assets and liabilities of the Ohio Police & Fire Pension Fund (“Fund”) as of January 1, 2008, prepared in accordance with Chapter 742 of the Ohio Revised Code. The valuation takes into account all of the promised benefits to which members are entitled, including pension and survivor benefits.

The principal results of the valuation do not take into account Medicare Part B premium reimbursements or any other health care benefits. However, at the request of the Ohio Retirement Study Council (ORSC), supplemental results have been prepared that do take into account Medicare Part B premium reimbursements and are presented in a table in the report.

The valuation was based on the actuarial assumptions and methods that have been adopted by the Board of Trustees, including a valuation interest rate of 8¼% per annum compounded annually. The assumptions and methods are unchanged from the prior valuation.

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

### **Assets and Membership Data**

The Fund reported to the actuary the individual data for members of the Fund as of the valuation date. While we did not verify the data at their source, we did perform tests for internal consistency and reasonableness. The amount of assets in the trust fund taken into account in the valuation was based on statements prepared for us by the Fund. The assets used in the valuation are net of DROP accruals and assets in the health care fund.

### **Funding Objectives and Progress**

The actuary uses an actuarial cost method to determine the portion of the Fund's liabilities accrued by the members as of the valuation date and the portion that is attributable to future years of service. The rate of contribution necessary to systematically fund the future service liabilities, the normal cost rate, is calculated under the cost method to be a level percentage of active member payroll. The portion of the liabilities accrued as of the valuation date, the actuarial accrued liability, is compared to a market-related value of the Fund's assets. The amount of liabilities in excess of the assets is called the unfunded actuarial accrued liability.

The actuary determines how many years are required by the Fund to completely amortize the unfunded actuarial accrued liability (the funding period), using the member and employer contributions reduced by the amount allocated to health care and the amount of normal cost for the year. For 2008, and each year since 2003, the funding period is infinite years. The infinite funding period is attributable to the less than assumed investment performance, the level of funding (contributions to the Fund), and other adverse experience.

Section 742.16 of the Revised Code, as adopted by Senate Bill No. 82, sets forth an objective that the funding period is no more than 30 years. If the funding period exceeds 30 years, a plan shall be developed and presented by the Board of Trustees to reduce the funding period to not more than 30 years. The Board of Trustees presented a plan to the ORSC in April 2006 for the ORSC's consideration. Included in the plan was a reduction in the allocation of employer contributions for retiree health care from 7.75% to 6.75% of covered payroll, a change the Board adopted and implemented effective January 1, 2007. The plan to reach 30-year funding also included increases in member and employer contribution rates, which have not been acted upon by the Ohio legislature and, therefore, are not reflected in this valuation.

It should be noted that the funded ratio (i.e., the ratio of actuarial assets to the actuarial accrued liability) determined as of January 1, 2008 is 81.7%, compared to 78.2% determined as of January 1, 2007. Taking into account the Medicare Part B premium reimbursements, the funded ratio would be 79.8%.

### **Financial Results and Membership Data**

The valuation report shows detailed summaries of the financial results of the valuation and membership data used in preparing this valuation. The actuary prepared supporting schedules included in the Actuarial and Statistical Sections of the Ohio Police & Fire Pension Fund Comprehensive Annual Financial Report. The actuary prepared the trend data schedules included in the Financial Section of the Ohio Police & Fire Pension Fund Comprehensive Annual Financial Report.

Qualified actuaries completed the valuations in accordance with accepted actuarial procedures as prescribed by the Actuarial Standards Board. The qualified actuaries are members of the American Academy of Actuaries and are experienced in performing actuarial valuations of public employee retirement systems. To the best of our knowledge, this report is complete and

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accurate and has been prepared in accordance with generally accepted actuarial principles and practice.

Respectfully submitted,



Larry Langer, ASA, EA, MAAA  
Principal, Consulting Actuary



Paul R. Wilkinson, ASA, EA, MAAA  
Director, Consulting Actuary

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**OHIO POLICE & FIRE PENSION FUND**

**ACTUARIAL VALUATION  
JANUARY 1, 2008**

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## **Introduction**

This report presents the results of the actuarial valuation as of January 1, 2008 of pension benefits for the Ohio Police & Fire Pension Fund.

The principal valuation results include:

- The unfunded accrued liability funding period, which is infinity.
- The funded status of the plan determined as of January 1, 2008 based on the accrued liability and the actuarial value of assets as of that date, which is 81.7%.
- The determination of the experience gain or loss as of January 1, 2008, which is a gain of \$651 million.
- Annual disclosure as of January 1, 2008 as required by Statement No. 25 of the Governmental Accounting Standards Board.

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

A separate valuation is performed for all health care benefits. However, at the request of the Ohio Retirement Study Council (ORSC), this report includes a supplemental table, Table 1A, that shows what the valuation results would be if the liability for Medicare Part B premium reimbursements is included in this valuation.

## **Changes Since Last Year**

### **Legislative and Administrative Changes**

There were no legislative changes or administrative changes that materially affected the funding of the Fund. The benefit and contribution provisions are outlined in Table 10.

### **Actuarial Assumptions and Methods**

All actuarial assumptions are unchanged from last year. The actuarial assumptions were adopted as of January 1, 2007 and are outlined in Table 9. The actuarial cost method was revised to take advantage of improvement in the valuation software allowing individual by individual accrued liability calculation.

## Summary of Principal Results

Summarized below are the principal financial results for the Ohio Police & Fire Pension Fund based upon the actuarial valuation as of January 1, 2008. Comparable results from the January 1, 2007 valuation are also shown.

| Item   | January 1, 2008         | January 1, 2007         |
|--|-------------------------|-------------------------|
| <b>Membership Data</b>                                 |                         |                         |
| Active Members   |                         |                         |
| ➤ Number   | 28,733                  | 28,454                  |
| ➤ Annualized Salaries                                  | \$ 1,787,133,000        | \$ 1,736,681,000        |
| ➤ Average Pay  | 62,198                  | \$ 61,035               |
| ➤ Membership Payroll                                   | \$ 1,831,438,000        | \$ 1,782,851,000        |
| Retirees and Beneficiaries                             |                         |                         |
| ➤ Number   | 24,878                  | 24,683                  |
| ➤ Annual Allowances                                    | \$ 652,474,000          | \$ 630,080,000          |
| ➤ Average Benefit Payment                              | \$ 26,227               | \$ 25,527               |
| <b>Contribution Rates (as a Percentage of Payroll)</b> |                         |                         |
| Employer Contribution Rate:                            |                         |                         |
| ➤ Total Pension Contribution Rate                      |                         |                         |
| — Normal Rate  | 12.06%                  | 11.42%                  |
| — Accrued Liability Rate                               | 2.75                    | 3.39                    |
| ➤ Health Care Contribution Rate                        | <u>6.75</u>             | <u>6.75</u>             |
| ➤ Total  | 21.56%                  | 21.56%                  |
| Member Contribution Rate                               | <u>10.00</u>            | <u>10.00</u>            |
| ➤ Total  | 31.56%                  | 31.56%                  |
| <b>Actuarial Funded Status</b>                         |                         |                         |
| ➤ Actuarial Accrued Liability                          | \$13,727,752,000        | \$12,987,505,000        |
| ➤ Actuarial Assets Plus State Subsidy                  | <u>(11,212,868,000)</u> | <u>(10,157,969,000)</u> |
| ➤ Unfunded Accrued Liability                           | \$ 2,514,884,000        | \$ 2,829,536,000        |
| ➤ Funded Ratio   | 81.7%                   | 78.2%                   |
| ➤ Funding Period                                       | Infinity                | Infinity                |

## Five-Year History of Principal Financial Results

### Net Gain (Loss)

The results of the valuation as of January 1, 2008 determine the net gain or loss for the year ended December 31, 2007. There was a gain of \$592 million from the investment return on the actuarial value of assets. The return on the actuarial value of assets reflects investment performance on a market value basis during 2007 and the previous four years. The net gain from the investment return and demographic experience was \$651 million.

The analysis of the net gain for the fiscal year ended December 31, 2007 is shown in Tables 4 and 5. The following table shows a five-year history of the net gains or losses.

### Five-Year History of Gains or (Losses)

| Fiscal Year Ended December 31 | Net Gain or (Loss) |
|-------------------------------|--------------------|
| 2007                          | \$ 651,453,000     |
| 2006                          | 131,284,000        |
| 2005                          | (297,231,000)      |
| 2004                          | (667,659,000)      |
| 2003                          | 184,393,000        |

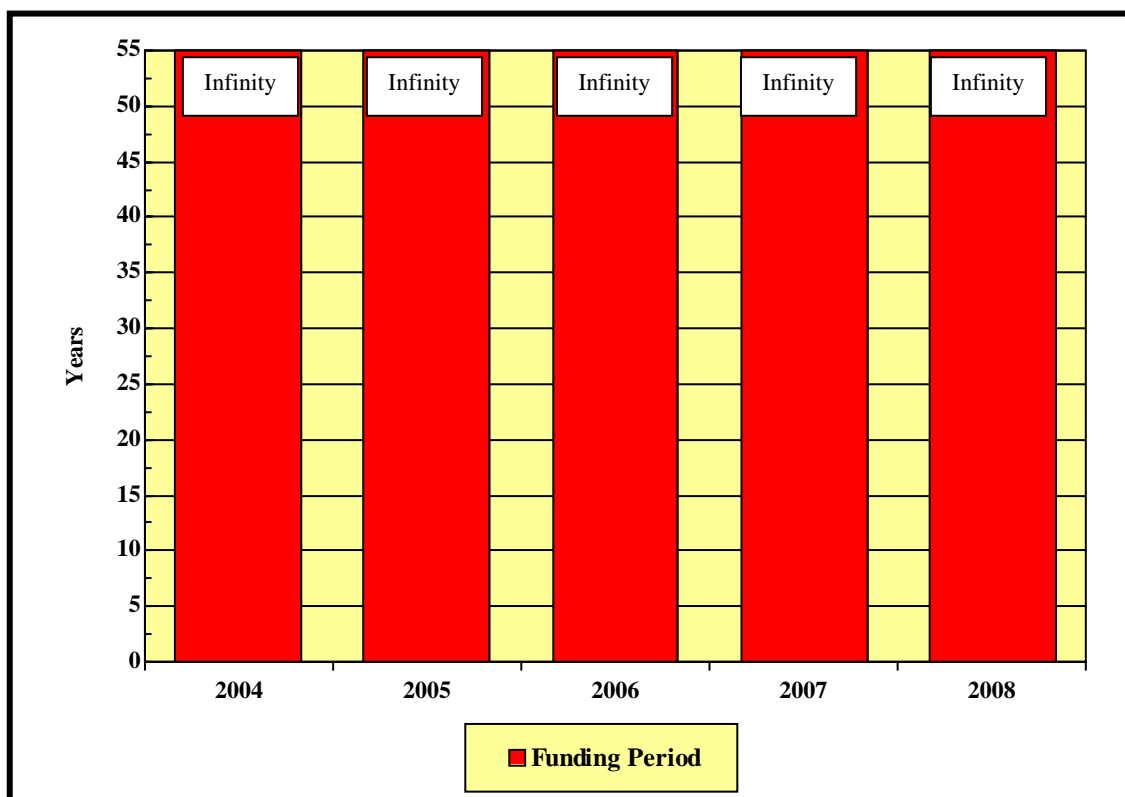


## Funding Period

The funding period is the number of years required to liquidate the unfunded accrued liability. The following table shows a five-year history of the funding period along with the member and employer contribution rates:

| Valuation<br>as of January 1 | Funding<br>Period | Contribution Rate |          |
|------------------------------|-------------------|-------------------|----------|
|                              |                   | Member            | Employer |
| 2008                         | Infinity          | 10.00%            | 21.56%   |
| 2007                         | Infinity          | 10.00             | 21.56    |
| 2006                         | Infinity          | 10.00             | 21.58    |
| 2005                         | Infinity          | 10.00             | 21.56    |
| 2004                         | Infinity          | 10.00             | 21.54    |

**Five-Year History of Funding Period**



## **Funded Ratio**

The Fund's funded status is measured by comparing the valuation assets with the accrued liability. The accrued liability is the present value of benefits accumulated to date under the Fund's funding method and reflects future pay increases for active employees.

On this basis, the Fund's funded ratio is 81.7% of January 1, 2008. The funded ratio is based on an actuarial value of assets of \$11,212,868,000 and an actuarial accrued liability of \$13,727,752,000.

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

The funded ratio increased from 78.2% as of January 1, 2007 to 81.7% as of January 1, 2008. The increase is due to the net effect of the investment return on the actuarial value of assets, experience gains and losses, method changes, and the level of contributions made in 2007.

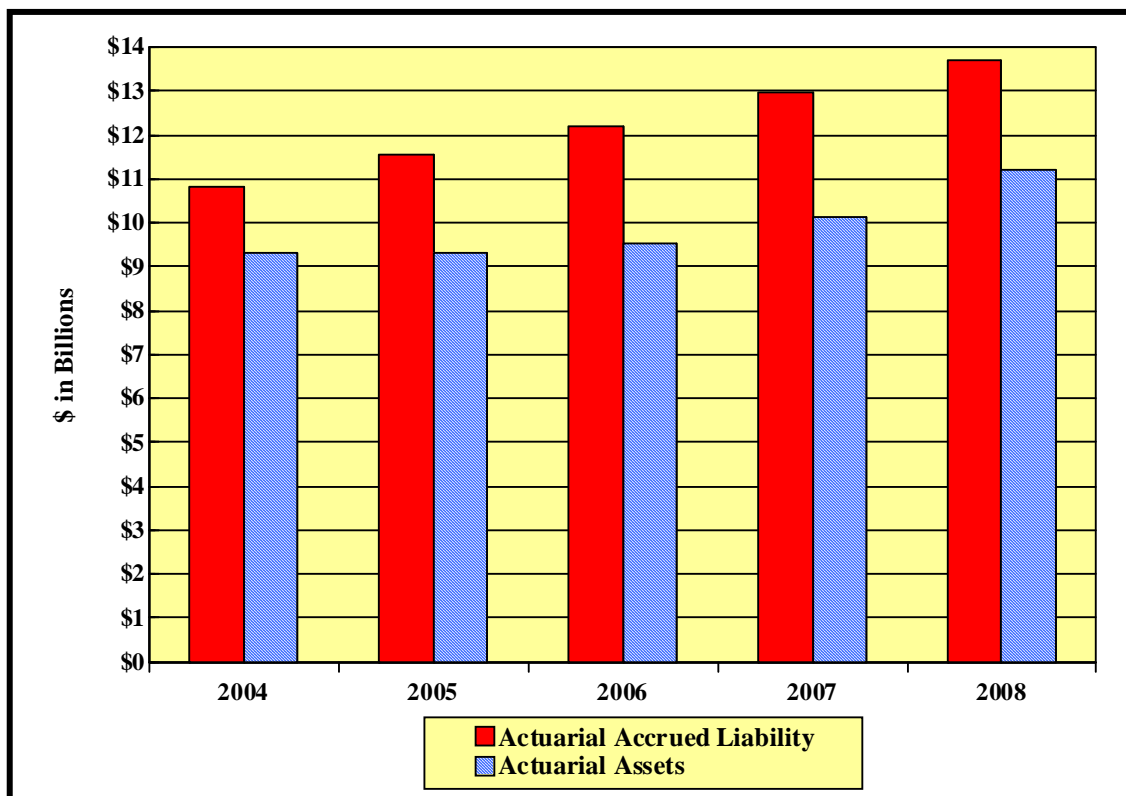
|   |              |
|---|--------------|
| Funded ratio as of January 1, 2007            | 78.2%        |
| Net increase (decrease) due to:               |              |
| Asset gain based on actuarial value of assets | 4.4%         |
| Liability gain due to plan experience         | 0.3          |
| Change in method                              | (1.1)        |
| Contribution level                            | <u>(0.1)</u> |
| Net increase (decrease)                       | 3.5%         |
| Funded ratio as of January 1, 2008            | 81.7%        |

### Five-Year History of Funded Ratio

| Valuation as of January 1 | Actuarial Accrued Liability | Actuarial Assets  | Unfunded Accrued Liability | Funded Ratio |
|---------------------------|-----------------------------|-------------------|----------------------------|--------------|
| 2008                      | \$ 13,727,752,000           | \$ 11,212,868,000 | \$ 2,514,884,000           | 81.7%        |
| 2007                      | 12,987,505,000              | 10,157,969,000    | 2,829,536,000              | 78.2         |
| 2006                      | 12,190,403,000              | 9,550,580,000     | 2,639,823,000              | 78.3         |
| 2005                      | 11,545,050,000              | 9,337,462,000     | 2,207,588,000              | 80.9         |
| 2004                      | 10,798,378,000              | 9,337,103,000     | 1,461,275,000              | 86.5         |

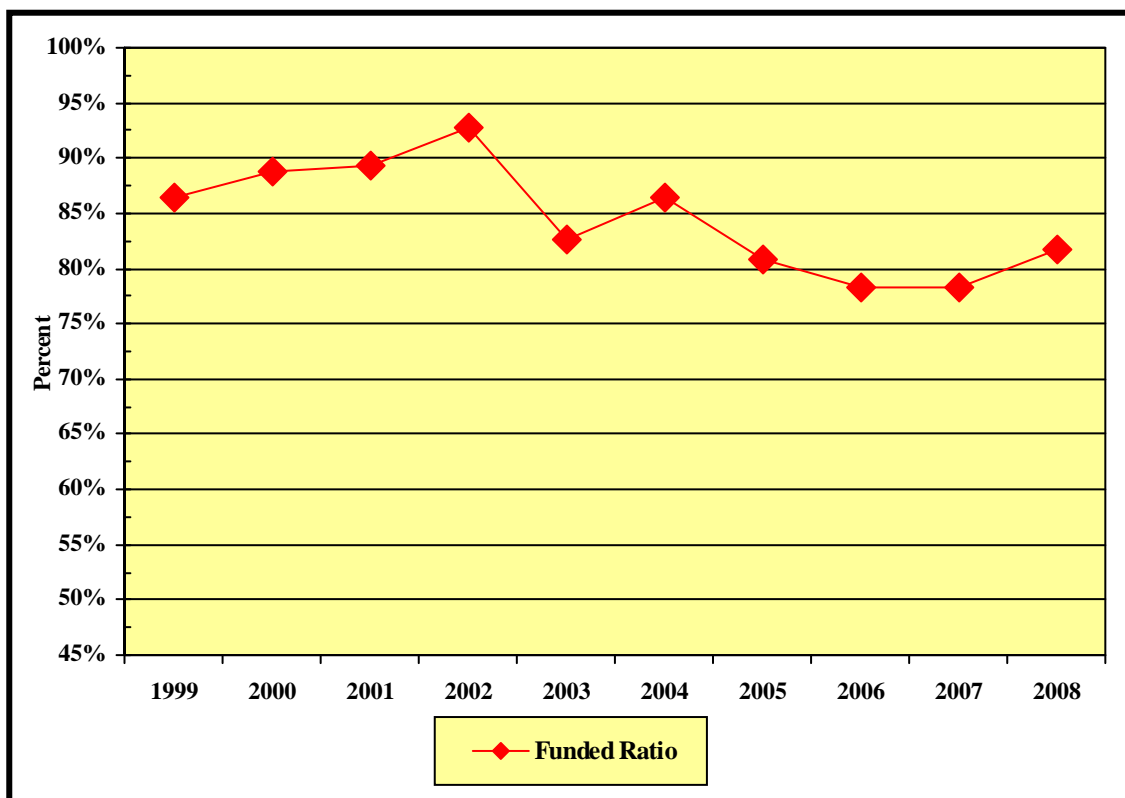
The following chart shows a five-year history of the accrued liability and the valuation assets:

#### Five-Year History of Actuarial Accrued Liability and Actuarial Assets



The following chart shows a 10-year history of the funded ratio:

**Ten-Year History of Funded Ratio  
(1999- 2008)**



## **GASB No. 25 Disclosure**

Statement Number 25 of the Governmental Accounting Standards Board established reporting standards for the annual financial reports of defined benefit pension plans. The statement requires disclosure of the “schedule of funding progress” and the “schedule of employer contributions” in the Fund’s financial statements.

The “schedule of funding progress” shows historical trend information about the Fund’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 five-year moving market average value) with the actuarial accrued liability. The actuarial accrued liability is the present value of benefits accumulated to date under the Fund’s funding method and reflects future pay increases for active employees. On this basis, the Fund’s funded ratio is 81.7% as of January 1, 2008. The funded ratio is based on an actuarial value of assets of \$11,212,868,000 and an accrued liability of \$13,727,752,000. Table 6 shows the schedule of funding progress information.

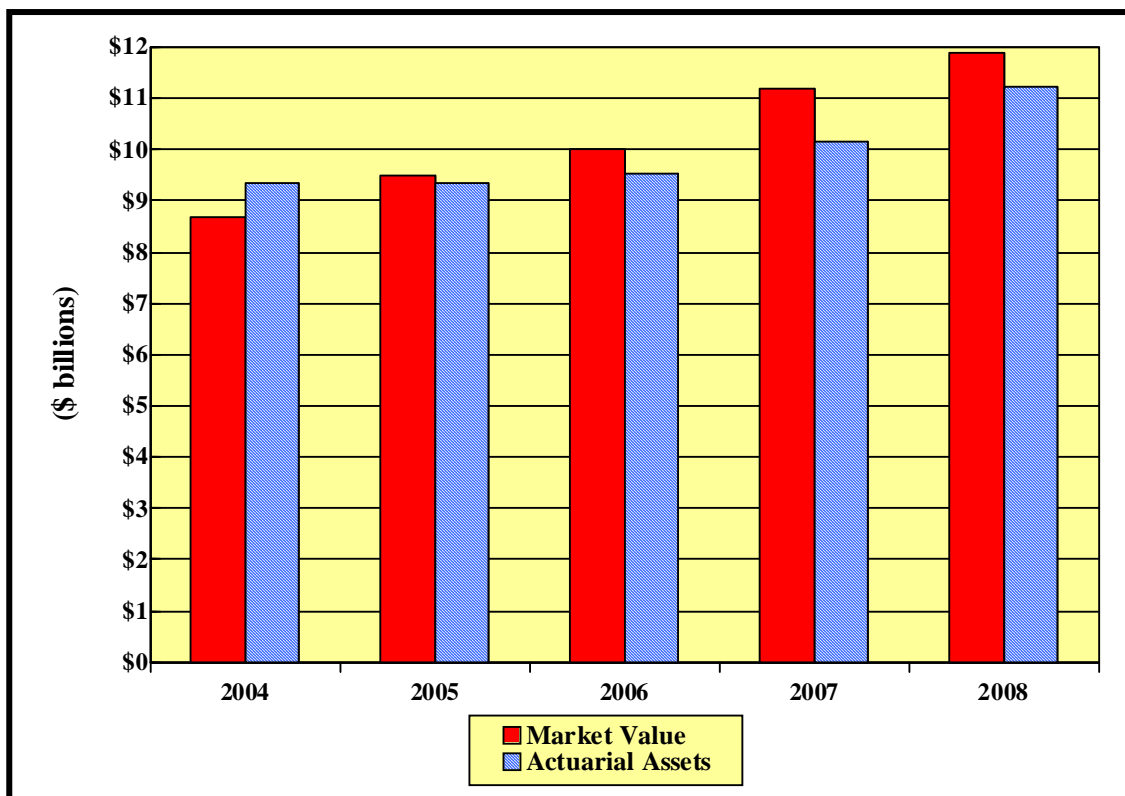
The “schedule of employer contributions” shows historical trend information about the annual required contributions (ARC) of the employer and the percentage of the ARC contributed to the Fund. The ARC is equal to the normal cost plus amortization of the unfunded actuarial accrued liability. The maximum period for amortizing the unfunded actuarial accrued liability permitted by GASB Statement No. 25 is 30 years. The employer contributions to the Fund for the year ended December 31, 2007, which are based on a funding period of infinity, are equal to 77% of the ARC. Table 7 shows the schedule of employer contributions.

## Rate of Return

The investment return of the trust fund on a market value basis (i.e., total return including both realized and unrealized gains and losses) for years ended December 31, 2003 through December 31, 2007 is shown below. The return based on the valuation assets used for determining the Fund’s funded status is also shown.

| Year Ended<br>December 31 | Rate of Return Based on |                  |
|---------------------------|-------------------------|------------------|
|                           | Market Value            | Actuarial Assets |
| 2007                      | 10.5%                   | 14.5%            |
| 2006                      | 16.2                    | 10.7             |
| 2005                      | 9.1                     | 6.1              |
| 2004                      | 13.3                    | 3.3              |
| 2003                      | 24.9                    | 10.6             |

## Five-Year History of Market Value and Actuarial Assets



The remainder of the report comprises the following tables and exhibits:

- Table 1 — Summary of Results of Actuarial Valuation as of January 1, 2008
- Table 1A — Valuation Results as of January 1, 2008 – Adjusted for Medicare Part B Reimbursements
- Table 2 — Summary of Market Value of Plan Assets as of December 31, 2007
- Table 3 — Derivation of Actuarial Value of Assets as of December 31, 2007
- Table 4 — Analysis of Change in Unfunded Accrued Liability as of January 1, 2008
- Table 5 — Detailed Analysis of Gains and Losses in Accrued Liability
- Table 6 — Schedule of Funding Progress – GASB Statement No. 25 Disclosure
- Table 7 — Schedule of Employer Contributions – GASB Statement No. 25 Disclosure
- Table 8 — Solvency Test – Comparative Summary of Accrued Liability and Actuarial Value of Assets
- Table 9 — Description of Actuarial Assumptions and Methods
- Table 10 — Summary of Benefit and Contribution Provisions
- Table 11 — Summary of Membership Data as of January 1, 2008
- Exhibit I — Active Membership Data as of January 1, 2008 – Number and Allowable Average Annual Salary
- Exhibit II — Retiree and Beneficiary Membership Data as of January 1, 2008 - Number and Annual Retirement Allowances
- Exhibit III — Retiree and Beneficiary Membership Data as of January 1, 2008 - Number and Average Annual Allowance
- Exhibit IV — 10-Year History of Membership Data
- Exhibit V — Reconciliation of Membership Data from January 1, 2007 to January 1, 2008
- Exhibit VI — Detailed Tabulations of the Data

**TABLE 1**  
**SUMMARY OF RESULTS OF ACTUARIAL VALUATION**  
**AS OF JANUARY 1, 2008**

| Item                                   | Police           | Firefighters     | Total             |
|--|------------------|------------------|-------------------|
| <b>Membership Data</b>                 |                  |                  |                   |
| 1. Number of Members                   |                  |                  |                   |
| a) Active Members                      |                  |                  |                   |
| i) Vested Actives                      | 6,522            | 5,782            | 12,304            |
| ii) Non-Vested Actives                 | 9,216            | 7,213            | 16,429            |
| iii) Total Actives                     | 15,738           | 12,995           | 28,733            |
| b) Vested Former Members               | 90               | 45               | 135               |
| c) Rehired Retirees                    | 91               | 40               | 131               |
| d) Retirees and Disableds              | 10,205           | 7,506            | 17,711            |
| e) Beneficiaries and Survivors         | 4,090            | 3,077            | 7,167             |
| f) Contributions Refund Due            | 1,818            | 515              | 2,333             |
| g) Total                               | 32,032           | 24,178           | 56,210            |
| 2. Annualized Salaries                 | \$ 968,594,000   | \$ 818,539,000   | \$ 1,787,133,000  |
| 3. Membership Payroll                  | 991,257,000      | 840,181,000      | 1,831,438,000     |
| 4. Annual Allowances                   | 377,669,000      | 274,805,000      | 652,474,000       |
| <b>Valuation Results</b>               |                  |                  |                   |
| 5. Present Value of Future Benefits    |                  |                  |                   |
| a) Active Members                      | \$ 5,611,511,000 | \$ 4,929,820,000 | \$ 10,541,331,000 |
| b) Vested Former Members               | 9,325,000        | 5,603,000        | 14,928,000        |
| c) Rehired Retirees                    | 5,387,000        | 2,609,000        | 7,996,000         |
| d) Retirees and Disableds              | 3,683,290,000    | 2,606,781,000    | 6,290,071,000     |
| e) Beneficiaries and Survivors         | 309,192,000      | 220,539,000      | 529,731,000       |
| f) Contributions Refund Due            | 10,328,000       | 4,091,000        | 14,419,000        |
| g) Total                               | \$ 9,629,033,000 | \$ 7,769,443,000 | \$ 17,398,476,000 |
| 6. Normal Cost                         |                  |                  |                   |
| a) Normal Cost                         | \$ 210,899,000   | \$ 177,991,000   | \$ 388,890,000    |
| b) Administrative Expenses             | 9,200,000        | 6,900,000        | 16,100,000        |
| c) State Subsidy                       | 553,000          | 415,000          | 968,000           |
| d) Total: (a) + (b) - (c)              | \$ 219,546,000   | \$ 184,476,000   | \$ 404,022,000    |
| e) Normal Cost Rate                    | 22.15%           | 21.96%           | 22.06%            |
| 7. Present Value of Future Normal Cost | \$ 1,965,425,000 | \$ 1,680,490,000 | \$ 3,645,915,000  |



**TABLE 1**  
**SUMMARY OF RESULTS OF ACTUARIAL VALUATION**  
**AS OF JANUARY 1, 2008**  
(Continued)

| Item  | Police           | Firefighters     | Total             |
|---|------------------|------------------|-------------------|
| 8. Actuarial Accrued Liability                                |                  |                  |                   |
| a) Active Members   | \$ 3,646,086,000 | \$ 3,249,330,000 | \$ 6,895,416,000  |
| b) Vested Former Members                                      | 9,325,000        | 5,603,000        | 14,928,000        |
| c) Rehired Retirees   | 5,387,000        | 2,609,000        | 7,996,000         |
| d) Retirees and Disableds                                     | 3,683,290,000    | 2,606,781,000    | 6,290,071,000     |
| e) Beneficiaries and Survivors                                | 309,192,000      | 220,539,000      | 529,731,000       |
| f) Contributions Refund Due                                   | 10,328,000       | 4,091,000        | 14,419,000        |
| g) Total  | \$ 7,663,608,000 | \$ 6,088,953,000 | \$ 13,752,561,000 |
| h) Employer Accrued Liability                                 | (14,141,000)     | (10,668,000)     | (24,809,000)      |
| i) Adjusted Actuarial Accrued Liability                       | \$ 7,649,467,000 | \$ 6,078,285,000 | \$ 13,727,752,000 |
| 9. Actuarial Value of Assets                                  | \$ 6,248,107,000 | \$ 4,964,761,000 | \$ 11,212,868,000 |
| 10. Unfunded Accrued Liability (8) - (9)                      | \$ 1,401,360,000 | \$ 1,113,524,000 | \$ 2,514,884,000  |
| 11. Funding Period  | Infinity         | Infinity         | Infinity          |
| 12. Funded Ratio  | 81.7%            | 81.7%            | 81.7%             |
| <b>Allocation of Employer Contribution Rate</b>               |                  |                  |                   |
| 13. Employer Contribution Rate                                |                  |                  |                   |
| a) Total Employer Rate (by law)                               | 19.50%           | 24.00%           | 21.56%            |
| b) Health Care Stabilization Fund Allocation                  | <u>6.75%</u>     | <u>6.75%</u>     | <u>6.75%</u>      |
| c) Employer Pension Rate (a) - (b)                            | 12.75%           | 17.25%           | 14.81%            |
| d) Total Normal Cost Rate                                     | 22.15%           | 21.96%           | 22.06%            |
| e) Member Rate (by law)                                       | <u>10.00%</u>    | <u>10.00%</u>    | <u>10.00%</u>     |
| f) Employer Normal Cost Rate: (d) - (e)                       | 12.15%           | 11.96%           | 12.06%            |
| g) Unfunded Accrued Liability<br>Amortization Rate: (c) - (f) | 0.60%            | 5.29%            | 2.75%             |

**TABLE 1A**

**VALUATION RESULTS AS OF JANUARY 1, 2008  
ADJUSTED FOR MEDICARE PART B REIMBURSEMENTS**

| Item  | Police             | Firefighters       | Total              |
|---|--------------------|--------------------|--------------------|
| <b>Valuation Results</b>                                      |                    |                    |                    |
| 1. Present Value of Future Benefits                           |                    |                    |                    |
| a) Pension Liabilities Only                                   | \$ 9,629,033,000   | \$ 7,769,443,000   | \$ 17,398,476,000  |
| b) Medicare Part B Liabilities                                | <u>201,449,000</u> | <u>176,973,000</u> | <u>378,422,000</u> |
| c) Total  | \$ 9,830,482,000   | \$ 7,946,416,000   | \$ 17,776,898,000  |
| 2. Normal Cost  |                    |                    |                    |
| a) Pension Normal Cost Rate                                   | 22.15%             | 21.96%             | 22.06%             |
| b) Medicare Part B Normal Cost Rate                           | <u>0.33%</u>       | <u>0.35%</u>       | <u>0.34%</u>       |
| c) Total  | 22.48%             | 22.31%             | 22.40%             |
| 3. Actuarial Accrued Liability                                |                    |                    |                    |
| a) Pension Liabilities Only                                   | \$ 7,649,467,000   | \$ 6,078,285,000   | \$ 13,727,752,000  |
| b) Medicare Part B Liabilities                                | <u>170,076,000</u> | <u>148,367,000</u> | <u>318,443,000</u> |
| c) Total  | \$ 7,819,543,000   | \$ 6,226,652,000   | \$ 14,046,195,000  |
| 4. Actuarial Value of Assets                                  | \$ 6,248,107,000   | \$ 4,964,761,000   | \$ 11,212,868,000  |
| 5. Unfunded Accrued Liability                                 | \$ 1,571,436,000   | \$ 1,261,891,000   | \$ 2,833,327,000   |
| 6. Funding Period   | Infinity           | Infinity           | Infinity           |
| 7. Funded Ratio   | 79.9%              | 79.7%              | 79.8%              |
| <b>Allocation of Employer Contribution Rate</b>               |                    |                    |                    |
| 8. Employer Contribution Rate                                 |                    |                    |                    |
| a) Total Employer Rate (by law)                               | 19.50%             | 24.00%             | 21.56%             |
| b) Health Care Stabilization Fund Allocation                  | <u>6.75%</u>       | <u>6.75%</u>       | <u>6.75%</u>       |
| c) Employer Pension Rate: (a) - (b)                           | 12.75%             | 17.25%             | 14.81%             |
| d) Pension Normal Cost Rate                                   | 22.15%             | 21.96%             | 22.06%             |
| e) Medicare Part B Normal Cost Rate                           | <u>0.33%</u>       | <u>0.35%</u>       | <u>0.34%</u>       |
| f) Total Normal Cost Rate: (d) + (e)                          | 22.48%             | 22.31%             | 22.40%             |
| g) Member Rate (by law)                                       | <u>10.00%</u>      | <u>10.00%</u>      | <u>10.00%</u>      |
| h) Employer Normal Cost Rate: (f) - (g)                       | 12.48%             | 12.31%             | 12.40%             |
| i) Unfunded Accrued Liability<br>Amortization Rate: (c) - (h) | 0.27%              | 4.94%              | 2.41%              |

**TABLE 2****SUMMARY OF MARKET VALUE OF PLAN ASSETS  
AS OF DECEMBER 31, 2007**

|  |                   |
|--|-------------------|
| 1. Market Value of Assets as of December 31, 2006                                  | \$ 11,175,789,950 |
| 2. Contributions During 2007   |                   |
| a) Member  | \$ 165,056,925    |
| b) Employer  | 278,282,782       |
| c) State Subsidy   | 968,373           |
| d) Total   | \$ 444,308,080    |
| 3. Benefit Payments During 2007  | 830,928,688       |
| 4. Administrative Expenses During 2007   | 14,585,355        |
| 5. Income During 2007  |                   |
| a) Interest, Dividends and Other Income  | \$ 293,014,492    |
| b) Appreciation/(Depreciation)   | 850,390,161       |
| c) Investment Expenses   | 30,280,285        |
| d) Investment Return After Expenses (a) + (b) - (c)                                | \$ 1,113,124,368  |
| e) Interest on Receivables and Other Income  | 7,763,956         |
| f) Total Income (d) + (e)  | \$ 1,120,888,324  |
| 6. Market Value of Assets as of December 31, 2007<br>(1) + (2d) - (3) - (4) + (5f) | \$ 11,895,472,311 |
| 7. Rate of Return (per 2007 Comprehensive<br>Annual Financial Report)              | 10.47 %           |

**TABLE 3****DERIVATION OF ACTUARIAL VALUE OF ASSETS  
AS OF DECEMBER 31, 2007**

|   |                         |                 |                    |                   |                        |
|---|-------------------------|-----------------|--------------------|-------------------|------------------------|
| 1. Market Value of Assets as of December 31, 2007 |                         |                 |                    |                   | \$ 11,895,472,311      |
| 2. Determination of Deferred Gain (Loss)          |                         |                 |                    |                   |                        |
|   | <u>Return on Assets</u> |                 |                    |                   |                        |
| <u>Year</u>                                       | <u>Actual</u>           | <u>Expected</u> | <u>Gain/(Loss)</u> | <u>% Deferred</u> | <u>Deferred Amount</u> |
| 2007  | \$ 1,113,124,368        | \$ 947,928,108  | \$ 165,196,260     | 80%               | \$ 132,157,008         |
| 2006  | 1,576,365,663           | 836,536,428     | 739,829,235        | 60%               | 443,897,541            |
| 2005  | 825,726,554             | 770,670,176     | 55,056,378         | 40%               | 22,022,551             |
| 2004  | 1,126,941,359           | 704,304,406     | 422,636,953        | 20%               | <u>84,527,391</u>      |
|   |                         |                 |                    |                   | \$ 682,604,491         |
| 3. Actuarial Value of Assets (1) - (2)            |                         |                 |                    |                   | \$ 11,212,867,820      |
| 4. Actuarial Rate of Return *                     |                         |                 |                    |                   | 14.54%                 |

\* The actuarial rate of return is the investment return on the increase in the actuarial value of assets from the January 1, 2007 to the January 1, 2008 valuation.

**TABLE 4**

**ANALYSIS OF CHANGE IN UNFUNDED ACCRUED LIABILITY  
AS OF JANUARY 1, 2008**

| Item   | Amount               |
|--|----------------------|
| 1. Unfunded Accrued Liability at January 1, 2007                                     | \$ 2,829,535,793     |
| 2. Interest Credit at 8.25% to December 31, 2007                                     | 229,973,963          |
| 3. Contributions Toward Unfunded Accrued Liability                                   | 83,945,212           |
| 4. Change due to Method Change   | <u>190,772,660</u>   |
| 5. Expected Unfunded Accrued Liability at December 31, 2007<br>(1) + (2) - (3) + (4) | \$ 3,166,337,204     |
| 6. Actual Unfunded Accrued Liability at January 1, 2008                              | <u>2,514,884,384</u> |
| 7. Net Experience Gain<br>(5) - (6)  | \$ 651,452,820       |
| 8. Reasons for Net Experience Gain   |                      |
| (a) Gain from Investment Return on<br>Actuarial Value of Assets                      | \$ 592,467,598       |
| (b) Gain from Demographic Experience   | <u>58,985,222</u>    |
| (c) Total  | \$ 651,452,820       |

**TABLE 5**

**DETAILED ANALYSIS OF GAINS & LOSSES IN ACCRUED LIABILITY  
RESULTING IN DIFFERENCES BETWEEN ASSUMED AND ACTUAL EXPERIENCE  
AS OF JANUARY 1, 2008**

| Type of Activity  | Experience Gain (Loss) |
|---|------------------------|
| 1. Turnover<br><i>If more liabilities are released by withdrawal separations from active membership than assumed, there is a gain. If smaller releases, a loss.</i> | \$ (4,081,680)         |
| 2. Retirement<br><i>If members retire at older ages than assumed, there is a gain. If younger, a loss.</i>  | 13,897,950             |
| 3. Death among retired members and beneficiaries<br><i>If more deaths occur than assumed, there is a gain. If fewer deaths than assumed, there is a loss.</i>       | (29,919,560)           |
| 4. Disability retirements<br><i>If disability claims are less than assumed, there is a gain. If more claims, a loss.</i>  | 5,888,105              |
| 5. Salary increase/decrease<br><i>If there are smaller pay increases than assumed, there is a gain. If greater increases, a loss.</i>                               | 78,838,091             |
| 6. Return to work<br><i>If participants return to work with previous service restored, there is a loss.</i>   | (2,615,797)            |
| 7. New Entrants<br><i>If new entrants join the Fund, there is a loss.</i>   | (3,054,176)            |
| 8. Deaths among actives<br><i>If claims costs are less than assumed, there is a gain. If more claims, a loss.</i>   | (3,227,813)            |
| 9. Investment<br><i>If there is greater investment return than assumed, there is a gain. If less return, a loss.</i>  | 592,467,598            |
| 10. Payroll Growth<br><i>If payroll increases more than assumed, there is a gain. If payroll increases less than assumed, a loss.</i>                               | <u>3,260,102</u>       |
| Total Gain (or Loss) During The Year  | \$ 651,452,820         |

**TABLE 6**

**SCHEDULE OF FUNDING PROGRESS  
GASB STATEMENT NO. 25 DISCLOSURE**  
(\$ Amounts in Thousands)

| Valuation<br>as of<br>January 1 | Actuarial<br>Value of<br>Assets | Actuarial<br>Accrued<br>Liability | Unfunded<br>Actuarial<br>Accrued<br>Liability | Funded<br>Ratio | Covered<br>Payroll | Unfunded<br>Accrued<br>Liability as a<br>Percentage of<br>Covered Payroll |
|---------------------------------|---------------------------------|-----------------------------------|---|-----------------|--------------------|---|
| 2008                            | \$ 11,212,868                   | \$ 13,727,752                     | \$ 2,514,884                                  | 81.7 %          | \$ 1,831,438       | 137.3 %   |
| 2007                            | 10,157,969                      | 12,987,505                        | 2,829,536                                     | 78.2            | 1,782,851          | 158.7   |
| 2006                            | 9,550,580                       | 12,190,403                        | 2,639,823                                     | 78.3            | 1,756,230          | 150.3   |
| 2005                            | 9,337,462                       | 11,545,050                        | 2,207,588                                     | 80.9            | 1,683,554          | 131.1   |
| 2004                            | 9,337,103                       | 10,798,378                        | 1,461,275                                     | 86.5            | 1,644,399          | 88.9  |
| 2003                            | 8,682,704                       | 10,508,367                        | 1,825,663                                     | 82.6            | 1,606,274          | 113.7   |
| 2002                            | 9,076,469                       | 9,785,766                         | 709,297                                       | 92.8            | 1,534,336          | 46.2  |

**TABLE 7**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
GASB STATEMENT NO. 25 DISCLOSURE**  
(\$ Amounts in Thousands)

| Year Ended December 31 | Annual Required Contribution | Percentage Contributed |
|------------------------|------------------------------|------------------------|
| 2007                   | \$ 363,660,967               | 77 %                   |
| 2006                   | 321,712,471                  | 73                     |
| 2005                   | 292,454,788                  | 79                     |
| 2004                   | 257,851,201                  | 88                     |
| 2003                   | 277,724,840                  | 79                     |
| 2002                   | 205,992,860                  | 100                    |
| 2001                   | 205,979,830                  | 100                    |
| 2000                   | 206,796,608                  | 100                    |

The information presented above was determined as part of the actuarial valuation as of one year prior to the dates indicated (i.e., the contribution determined by the valuation completed as of January 1, 2007 was contributed in the year ending December 31, 2007).

Additional information as of the latest actuarial valuation follows:

|                                |  |
|--------------------------------|--|
| Valuation Date:                | January 1, 2008  |
| Actuarial Cost Method:         | Entry Age  |
| Amortization Method:           | Level percent of payroll, open   |
| Remaining Amortization Period: | Infinite*  |
| Asset Valuation Method:        | 5-year adjusted market value<br>with a corridor of 20% of the market value |

|                             |              |
|-----------------------------|--------------|
| Actuarial Assumptions:      |              |
| - Investment Rate of Return | 8.25%        |
| -Projected Salary Increases | 5.0% - 11.0% |
| -Payroll Increases          | 4.00%        |
| -Inflation Assumption       | 3.25%        |
| -Cost of Living Adjustments | 3.00% simple |

\* The Annual Required Contributions for 2003-2006 were based on 40-year amortization. Years 2007 and later use a 30-year amortization basis. The amounts contributed for 2003-2006 equate to an infinite amortization period.



**TABLE 8**  
**SOLVENCY TEST**  
**COMPARATIVE SUMMARY OF ACCRUED LIABILITY AND**  
**ACTUARIAL VALUE OF ASSETS**  
(\$ Amounts in Thousands)

**POLICE**

| Valuation<br>as of<br>January 1 | (1)<br>Active<br>Member<br>Contributions | (2)<br>Retirees<br>and<br>Beneficiaries | (3)<br>Active Member<br>Employer<br>Financed | Actuarial<br>Value of<br>Assets | Portion of Accrued<br>Liability Covered by<br>Valuation Assets |       |      |
|---------------------------------|--|---|--|---------------------------------|--|-------|------|
|                                 |  |   |  |                                 | (1)  | (2)   | (3)  |
| 2008                            | \$ 985,169                               | \$ 3,992,482                            | \$ 2,671,816                                 | \$ 6,248,107                    | 100 %  | 100 % | 48 % |
| 2007                            | 934,517                                  | 3,850,347                               | 2,444,583                                    | 5,654,396                       | 100  | 100   | 36   |
| 2006                            | 894,963                                  | 3,654,099                               | 2,297,575                                    | 5,364,003                       | 100  | 100   | 35   |
| 2005                            | 840,875                                  | 3,510,610                               | 2,152,500                                    | 5,260,325                       | 100  | 100   | 42   |
| 2004                            | 792,449                                  | 3,390,164                               | 1,911,501                                    | 5,269,436                       | 100  | 100   | 57   |
| 2003                            | 746,520                                  | 3,299,989                               | 1,894,086                                    | 4,905,728                       | 100  | 100   | 45   |
| 2002                            | 699,146                                  | 3,099,628                               | 1,711,626                                    | 5,110,052                       | 100  | 100   | 77   |
| 2001                            | 644,164                                  | 2,839,294                               | 1,914,232                                    | 4,632,337                       | 100  | 100   | 60   |

**FIREFIIGHTERS**

| Valuation<br>as of<br>January 1 | (1)<br>Active<br>Member<br>Contributions | (2)<br>Retirees<br>and<br>Beneficiaries | (3)<br>Active Member<br>Employer<br>Financed | Actuarial<br>Value of<br>Assets | Portion of Accrued<br>Liability Covered by<br>Valuation Assets |       |      |
|---------------------------------|--|---|--|---------------------------------|--|-------|------|
|                                 |  |   |  |                                 | (1)  | (2)   | (3)  |
| 2008                            | \$ 830,439                               | \$ 2,827,320                            | \$ 2,420,526                                 | \$ 4,964,761                    | 100 %  | 100 % | 54 % |
| 2007                            | 796,751                                  | 2,757,852                               | 2,203,455                                    | 4,503,573                       | 100  | 100   | 43   |
| 2006                            | 747,714                                  | 2,572,229                               | 2,023,823                                    | 4,186,577                       | 100  | 100   | 43   |
| 2005                            | 691,252                                  | 2,497,311                               | 1,852,502                                    | 4,077,137                       | 100  | 100   | 48   |
| 2004                            | 639,074                                  | 2,448,043                               | 1,617,147                                    | 4,067,667                       | 100  | 100   | 61   |
| 2003                            | 593,228                                  | 2,401,021                               | 1,573,523                                    | 3,776,976                       | 100  | 100   | 50   |
| 2002                            | 551,227                                  | 2,275,967                               | 1,448,172                                    | 3,966,417                       | 100  | 100   | 79   |
| 2001                            | 508,155                                  | 2,089,072                               | 1,511,366                                    | 3,865,732                       | 100  | 100   | 84   |

**TOTAL**

| Valuation<br>as of<br>January 1 | (1)<br>Active<br>Member<br>Contributions | (2)<br>Retirees<br>and<br>Beneficiaries | (3)<br>Active Member<br>Employer<br>Financed | Actuarial<br>Value of<br>Assets | Portion of Accrued<br>Liability Covered by<br>Valuation Assets |       |      |
|---------------------------------|--|---|--|---------------------------------|--|-------|------|
|                                 |  |   |  |                                 | (1)  | (2)   | (3)  |
| 2008                            | \$ 1,815,608                             | \$ 6,819,802                            | \$ 5,092,342                                 | \$ 11,212,868                   | 100 %  | 100 % | 51 % |
| 2007                            | 1,731,268                                | 6,608,199                               | 4,648,038                                    | 10,157,969                      | 100  | 100   | 39   |
| 2006                            | 1,642,677                                | 6,226,328                               | 4,321,398                                    | 9,550,580                       | 100  | 100   | 39   |
| 2005                            | 1,532,127                                | 6,007,921                               | 4,005,002                                    | 9,337,462                       | 100  | 100   | 45   |
| 2004                            | 1,431,523                                | 5,838,207                               | 3,528,648                                    | 9,337,103                       | 100  | 100   | 59   |
| 2003                            | 1,339,748                                | 5,701,010                               | 3,467,609                                    | 8,682,704                       | 100  | 100   | 47   |
| 2002                            | 1,250,373                                | 5,375,595                               | 3,159,798                                    | 9,076,469                       | 100  | 100   | 78   |
| 2001                            | 1,152,319                                | 4,928,366                               | 3,425,598                                    | 8,498,069                       | 100  | 100   | 71   |

**TABLE 9**

**DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**

**ASSUMPTIONS**

INTEREST RATE: 8.25% per annum, compounded annually.

SALARY INCREASE: Assumed annual salary increases are as follows:

| Years of Service | Salary Increase Rate |
|------------------|----------------------|
| 1 or less        | 11.0%                |
| 2                | 9.5                  |
| 3                | 8.5                  |
| 4                | 6.5                  |
| 5 or more        | 5.0                  |

WITHDRAWAL RATES: The following sample withdrawal rates are based on age and service (for causes other than death, disability, or retirement).

**Police**

| Age | Years of Service |         |         |         |         |         |         |         |         |         |         |
|-----|------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|     | 0                | 1       | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10+     |
| 25  | 0.03660          | 0.03660 | 0.03713 | 0.03047 | 0.02618 | 0.02267 | 0.02130 | 0.02076 | 0.01827 | 0.01967 | 0.01967 |
| 30  | 0.03084          | 0.03084 | 0.03170 | 0.03018 | 0.02736 | 0.02412 | 0.02178 | 0.02033 | 0.01817 | 0.01752 | 0.01752 |
| 35  | 0.03464          | 0.03464 | 0.03600 | 0.03564 | 0.03237 | 0.02795 | 0.02402 | 0.02108 | 0.01845 | 0.01589 | 0.01437 |
| 40  | 0.04524          | 0.04524 | 0.04695 | 0.04563 | 0.04073 | 0.03419 | 0.02799 | 0.02298 | 0.01907 | 0.01454 | 0.00885 |
| 45  | 0.06156          | 0.06156 | 0.06306 | 0.05916 | 0.05187 | 0.04269 | 0.03371 | 0.02613 | 0.02006 | 0.01379 | 0.00467 |
| 50  | 0.08252          | 0.08252 | 0.08319 | 0.07518 | 0.06509 | 0.05315 | 0.04106 | 0.03062 | 0.02174 | 0.01436 | 0.00449 |
| 55  | 0.10733          | 0.10733 | 0.10668 | 0.09299 | 0.07983 | 0.06525 | 0.04991 | 0.03654 | 0.02432 | 0.01686 | 0.01106 |
| 60  | 0.13557          | 0.13557 | 0.13322 | 0.11220 | 0.09585 | 0.07887 | 0.06020 | 0.04397 | 0.02790 | 0.02157 | 0.02157 |

**Firefighters**

| Age | Years of Service |         |         |         |         |         |         |         |         |         |         |
|-----|------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|     | 0                | 1       | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10+     |
| 25  | 0.00795          | 0.01124 | 0.01296 | 0.01355 | 0.01287 | 0.01124 | 0.00911 | 0.00765 | 0.00680 | 0.00651 | 0.00651 |
| 30  | 0.01368          | 0.01323 | 0.01236 | 0.01124 | 0.01026 | 0.00948 | 0.00882 | 0.00824 | 0.00773 | 0.00725 | 0.00725 |
| 35  | 0.01718          | 0.01484 | 0.01298 | 0.01151 | 0.01071 | 0.01049 | 0.01049 | 0.01019 | 0.00947 | 0.00821 | 0.00626 |
| 40  | 0.01916          | 0.01623 | 0.01467 | 0.01397 | 0.01374 | 0.01385 | 0.01388 | 0.01340 | 0.01199 | 0.00942 | 0.00539 |
| 45  | 0.01962          | 0.01739 | 0.01742 | 0.01863 | 0.01940 | 0.01961 | 0.01905 | 0.01790 | 0.01533 | 0.01094 | 0.00468 |
| 50  | 0.01863          | 0.01827 | 0.02118 | 0.02550 | 0.02769 | 0.02777 | 0.02595 | 0.02372 | 0.01953 | 0.01275 | 0.00423 |
| 55  | 0.01623          | 0.01886 | 0.02592 | 0.03459 | 0.03863 | 0.03836 | 0.03465 | 0.03086 | 0.02460 | 0.01490 | 0.00408 |
| 60  | 0.01247          | 0.01913 | 0.03164 | 0.04590 | 0.05220 | 0.05135 | 0.04512 | 0.03935 | 0.03057 | 0.01739 | 0.00428 |

**TABLE 9**

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

RATES OF DISABILITY AND DEATH BEFORE RETIREMENT: Rates of death are based on the RP2000 Combined Table (sex distinct) set back five years. The following sample rates apply to active members:

| Age                 | Annual Rate of: |              |            |
|---------------------|-----------------|--------------|------------|
|                     | Death Male      | Death Female | Disability |
| <u>POLICE</u>       |                 |              |            |
| 20                  | .027%           | .017%        | .002%      |
| 30                  | .038            | .021         | .177       |
| 40                  | .077            | .048         | 1.102      |
| 50                  | .151            | .112         | 2.359      |
| 55                  | .214            | .168         | 2.583      |
| 60                  | .362            | .272         | 2.513      |
| 62                  | .469            | .348         | 2.545      |
| 65                  | .675            | .506         |            |
| <u>FIREFIGHTERS</u> |                 |              |            |
| 20                  | .027%           | .017%        | .004%      |
| 30                  | .038            | .021         | .100       |
| 40                  | .077            | .048         | .494       |
| 50                  | .151            | .112         | 2.390      |
| 55                  | .214            | .168         | 3.526      |
| 60                  | .362            | .272         | 4.172      |
| 62                  | .469            | .348         | 3.964      |
| 65                  | .675            | .506         |            |

OCCURRENCE OF DISABILITY:

On duty permanent and total 35%  
 On duty partial 61%  
 Off duty ordinary 4%

**TABLE 9****DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**  
(Continued)

RETIREMENT RATES: The following rates apply to members upon reaching eligibility for retirement.

| Age | Annual Rate of Retirement |              |
|-----|---------------------------|--------------|
|     | Police                    | Firefighters |
| 48  | 30%                       | 25%          |
| 49  | 20                        | 15           |
| 50  | 15                        | 15           |
| 51  | 15                        | 15           |
| 52  | 15                        | 15           |
| 53  | 15                        | 20           |
| 54  | 15                        | 20           |
| 55  | 15                        | 20           |
| 56  | 20                        | 20           |
| 57  | 20                        | 20           |
| 58  | 20                        | 20           |
| 59  | 25                        | 25           |
| 60  | 25                        | 25           |
| 61  | 25                        | 25           |
| 62  | 25                        | 30           |
| 63  | 25                        | 30           |
| 64  | 25                        | 30           |
| 65  | 100                       | 100          |

DROP RETIREMENT RATES: DROP participants are assumed to retire at the retirement rates shown above, with the following exceptions: Second and third years of DROP: 5%, Eighth year of DROP: 100%.

RETIREMENT AGE FOR INACTIVE VESTED PARTICIPANTS: Commencement at age 48 and 25 years of service from full-time hire date, whichever is later.

DEFERRED RETIREMENT OPTION PLAN (DROP) ELECTIONS: 85% of members who do not retire when first eligible are assumed to elect DROP.

DEATH AFTER RETIREMENT: According to the RP2000 Combined Table (male only) for pensioners with one-year set forward for police and one-year set back for firefighters. RP2000 Combined Table (female only) with one-year set forward for all beneficiaries. RP2000 Combined Table (male only) for disableds, with six-year set forward for police and four-year set forward for firefighters.

FUTURE EXPENSES: The normal cost is increased by all administrative expenses budgeted, net of the State Subsidy received from the State of Ohio.

**TABLE 9**

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

UNKNOWN DATA FOR MEMBERS: Same as those exhibited by members with similar known characteristics.

PERCENT MARRIED: 85%

AGE OF SPOUSE: Wives are assumed to be three years younger than their husbands.

OPTIONAL FORM ELECTION: 20% of retirees are assumed to elect the 50% J&S pension.

DEPENDENT PARENTS: Costs based upon allowance for mortality (same rates as for beneficiaries), but no specific allowance for change in dependency status.

DEPENDENT CHILDREN: Each member is assumed to have two children, born when the member was age 26. Dependency is assumed to cease when the child is 22.

MEDICARE PART B PREMIUM TREND RATES: The Medicare Part B premium (\$96.40 per month for 2008) is assumed to increase as follows:

| Year      | Increase |
|-----------|----------|
| 2008      | 0.00%    |
| 2009      | 6.00     |
| 2010      | 5.90     |
| 2011      | 5.80     |
| 2012      | 5.70     |
| 2013      | 5.60     |
| 2014      | 5.50     |
| 2015      | 5.40     |
| 2016      | 5.30     |
| 2017      | 5.20     |
| 2018      | 5.10     |
| 2019      | 5.00     |
| and Later |          |

**TABLE 9****DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**  
(Continued)**METHODS**

**ACTUARIAL COST METHOD:** Projected benefit method with individual level percentage entry age normal cost and actuarial accrued liability. Gains and losses are reflected in the accrued liability. To be consistent with the asset methodology employed by the Fund, DROP accruals are netted out of the liabilities.

**ASSET VALUATION METHOD:** A five-year moving market average value of assets that spreads the difference between the actual investment income and the expected income on the market value (based on the valuation interest rate) over a period of five years. The actuarial value shall not be less than 80% or more than 120% of market value.

**PAYROLL GROWTH:** Inflation rate of 3.25% plus productivity increase rate of 0.75%.

**DATA**

**CENSUS AND ASSETS:** The valuation was based on members of the Fund as of the valuation date and does not take into account future members. All census and asset data was supplied by the Fund.

**TABLE 10****SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**

The following is intended to summarize the key provisions valued in this valuation. Members of the Fund and other parties should not rely on this summary as a substitute for or legal interpretation of the laws and rules of the Code covering this retirement plan.

|  |   |
|--|---|
| <b>Eligibility for Membership</b>                              | Immediate upon commencement of employment.  |
| <b>Member Contributions</b>                                    | 10% of salary.  |
| <b>Normal Service Retirement</b>                               |   |
| Eligibility  | Age 48 with 25 years of service.  |
| Benefit  | An annual amount equal to a percentage of allowable average annual salary, where the percentage equals 2.5% for each of the first 20 years of service, 2% for each of the next five years of service, and 1.5% for service in excess of 25 years to a maximum of 72% of the allowable average annual salary. Allowable average annual salary means one-third of the total salary during the three years for which the total earnings were greatest. |
| <b>Special Service Retirement</b>                              |   |
| Eligibility  | Age 62 with 15 years of service.  |
| Benefit  | Same as the normal service retirement benefit.  |
| <b>Termination Before Retirement<br/>With 25 Years Service</b> |   |
| Benefit  | Same as the normal service retirement benefit, except benefit commences when member reaches age 48.   |
| <b>Termination Before Retirement<br/>With 15 Years Service</b> |   |
| Benefit  | An annual amount equal to a percentage of allowable average annual salary, where the percentage equals 1.5% times full years of service. Benefit commences at the later of age 48 and 25 years from the date of full-time hire.   |

**TABLE 10****SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**  
(Continued)**Termination Before Retirement  
With Less Than 15 Years Service**

|         |   |
|---------|---|
| Benefit | A lump sum amount equal to the sum of the member's contributions to the Fund. |
|---------|---|

**Deferred Retirement Option Plan  
(DROP)**

|             |                                  |
|-------------|----------------------------------|
| Eligibility | Age 48 with 25 years of service. |
|-------------|----------------------------------|

|         |  |
|---------|--|
| Benefit | Member elects to defer retirement and must remain in the DROP at least three years to receive full DROP benefits, but not more than eight years. At retirement, member (1) receives the normal service retirement benefit determined as of the date he entered the DROP, plus cost-of-living adjustments, and (2) may elect to withdraw funds from the DROP accrual balance provided at least three years have elapsed from DROP enrollment. |
|---------|--|

The DROP accrual balance is credited until retirement with the member's retirement benefit amount for the year, adjusted for cost-of-living, plus a portion of the member's contribution for the year, plus interest credited at 5% compounded annually. Annual member contributions are credited to the DROP accrual based on the following schedule:

|               |                               |
|---------------|-------------------------------|
| Years 1 and 2 | 50% of member's contribution  |
| Year 3        | 75% of member's contribution  |
| Years 4-8     | 100% of member's contribution |

If the member terminates employment in the first three years of participating in the DROP, the member forfeits all interest credited to his DROP accrual. If the member terminates after eight years, the member forfeits all DROP benefits and receives a normal service retirement benefit determined as of his termination date, recalculated including service credit and allowable average salary as of the member's termination date.



**TABLE 10****SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**

(Continued)

If the member becomes disabled while participating in the DROP, the member can choose to remain in the DROP or may receive a disability benefit and therefore forfeit all DROP benefits.

If the member dies while participating in the DROP, the member's spouse or beneficiary receives the DROP accrual balance and a monthly survivor benefit of 50% of the benefit the member would have received had the member retired the day before death and elected a 50% joint and survivor annuity. (If the member selected a percentage greater than 50%, that percentage applies.) All other death benefits apply as well.

**Permanent and Total Disability  
(On Duty)**

Eligibility

No age or service requirement.

Benefit

An annual amount equal to 72% of allowable average annual salary.

**Partial Disability  
(On Duty)**

Eligibility

No age or service requirement.

Benefit

An annual amount determined by the Board, not to exceed 60% of allowable average annual salary. If the member has 25 years of service, the amount will be equal to the normal service retirement amount.

**Ordinary Disability  
(Off Duty)**

Eligibility

5 years of service.

Benefit

An annual amount determined by the Board, not to exceed 60% of allowable average annual salary.

**TABLE 10****SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**  
(Continued)**Pre-retirement Death Benefit**

## Eligibility

Upon death before retirement but after satisfying eligibility for normal service retirement or age/service commuted retirement.

## Benefit

Surviving spouse or contingent dependent beneficiary receives 50% of the benefit the member would have received had the member retired on the date of death under the 50% joint and survivor annuity form of benefit.

**TABLE 10****SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**  
(Continued)**Statutory Death Benefit**

Eligibility

Upon death for any active or retired member.

Benefit

The benefit is paid to the surviving spouse for life, and to any surviving children until they reach age 18 (22 if a full-time student) or marry, which ever occurs first, and to any surviving disabled children for life. If the deceased member leaves no surviving spouse or children, a benefit is paid to any surviving dependent parents during their lifetime or until dependency ceases or until remarriage.

The benefit amount depends on the beneficiary type. The amount is increased each July 1 by 3% of the Base Benefit. The benefit amounts are shown below.

| Beneficiary Type | Monthly Benefit Amount |  |                                      |
|------------------|------------------------|--|--------------------------------------|
|                  | Base                   | Base Plus Increases Through July 1, 2007 | Next Increase Effective July 1, 2008 |
| Spouse           | \$550                  | \$677.60                                 | \$16.50                              |
| Child            | \$150                  | \$184.80                                 | \$4.50                               |
| Parent           |                        |  |                                      |
| • If one         | \$200                  | \$246.40                                 | \$6.00                               |
| • If two         | \$100                  | \$123.20                                 | \$3.00                               |

Note: Spouse's benefit is \$410 if spouse is receiving a full death benefit under the Death Fund Benefit statute.

**Lump Sum Death Benefit**

Eligibility

Upon death for any retired or disabled member.

Benefit

A lump sum payment of \$1,000.

**TABLE 10****SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**

(Continued)

**Optional Forms of Benefit**

The standard form of benefit is a life annuity. For married members, the standard form of benefit is an actuarially reduced benefit payable under the 50% joint and survivor annuity form, unless the member's spouse provides written consent for a lower survivor benefit.

Retiring members may elect to have actuarially reduced benefits payable under a life annuity certain and continuous and joint and survivor annuity forms under certain conditions. Such elections may require spousal consent. Elected options may be canceled within one year after benefits commence, with consent of the beneficiary.

**COLA or Terminal Pay**

Members retiring after January 1, 1989, and who have 15 or more years of service as of January 1, 1989, are allowed to select between (1) a pension calculated on the basis of average salary which is increased to reflect terminal pay adjustments, or (2) a pension based on average salary excluding the terminal pay adjustment, but increasing by 3% of the initial pension each retirement anniversary after July 1, 1988. The additive 3% COLA annuity without terminal pay adjustment is the automatic form for active members with less than 15 years of service as of January 1, 1989.

**Medicare Part B**

For service and disability retirements, as well as survivors, Ohio Police & Fire reimburses Medicare Part B premiums up to the statutory maximum provided the retiree is not eligible for reimbursement from any other sources. Note: This benefit is not included in the principal valuation results, but is included in the supplemental valuation results summarized in Table 1A.

**TABLE 11**

**SUMMARY OF MEMBERSHIP DATA  
AS OF JANUARY 1, 2008  
ACTIVE MEMBERS**

**POLICE**

| Item              | Male           | Female        | Total          |
|-------------------|----------------|---------------|----------------|
| Number of Members | 14,205         | 1,533         | 15,738         |
| Annual Salaries   | \$ 878,094,445 | \$ 90,499,551 | \$ 968,593,996 |
| Average Age       | 41.0           | 40.3          | 40.9           |
| Average Service   | 14.0           | 12.6          | 13.9           |

**FIREFIGHTERS**

| Item              | Male           | Female        | Total          |
|-------------------|----------------|---------------|----------------|
| Number of Members | 12,630         | 365           | 12,995         |
| Annual Salaries   | \$ 797,263,322 | \$ 21,276,044 | \$ 818,539,366 |
| Average Age       | 41.8           | 39.9          | 41.8           |
| Average Service   | 14.6           | 10.4          | 14.5           |

**TOTAL**

| Item              | Male             | Female         | Total            |
|-------------------|------------------|----------------|------------------|
| Number of Members | 26,835           | 1,898          | 28,733           |
| Annual Salaries   | \$ 1,675,357,767 | \$ 111,775,595 | \$ 1,787,133,362 |
| Average Age       | 41.4             | 40.2           | 41.3             |
| Average Service   | 14.3             | 12.2           | 14.2             |

**TABLE 11**  
**(Continued)**

**SUMMARY OF MEMBERSHIP DATA  
AS OF JANUARY 1, 2008  
INACTIVE MEMBERS**

**POLICE**

| Item                      | Male         | Female     | Total        |
|---------------------------|--------------|------------|--------------|
| Eligible for Allowances   | 80           | 10         | 90           |
| Eligible for Refunds Only | <u>1,571</u> | <u>247</u> | <u>1,818</u> |
| Total                     | 1,651        | 257        | 1,908        |

**FIREFIGHTERS**

| Item                      | Male       | Female    | Total      |
|---------------------------|------------|-----------|------------|
| Eligible for Allowances   | 42         | 3         | 45         |
| Eligible for Refunds Only | <u>471</u> | <u>44</u> | <u>515</u> |
| Total                     | 513        | 47        | 560        |

**TOTAL**

| Item                      | Male         | Female     | Total        |
|---------------------------|--------------|------------|--------------|
| Eligible for Allowances   | 122          | 13         | 135          |
| Eligible for Refunds Only | <u>2,042</u> | <u>291</u> | <u>2,333</u> |
| Total                     | 2,164        | 304        | 2,468        |

**TABLE 11**  
(Continued)

**SUMMARY OF MEMBERSHIP DATA  
AS OF JANUARY 1, 2008  
RETIRES AND BENEFICIARIES**

**POLICE**

| Item                        | Number       | Annual Allowance   | Average Allowance | Average Age |
|-----------------------------|--------------|--------------------|-------------------|-------------|
| Service Retirees            | 6,523        | \$ 228,766,257     | \$ 35,071         | 66.4        |
| Survivors and Beneficiaries | 4,090        | 34,365,694         | 8,402             | 68.2        |
| Disability Retirees         | <u>3,682</u> | <u>114,536,855</u> | 31,107            | 58.8        |
| Total                       | 14,295       | \$ 377,668,806     | \$ 26,420         | 65.0        |

**FIREFIGHTERS**

| Item                        | Number       | Annual Allowance  | Average Allowance | Average Age |
|-----------------------------|--------------|-------------------|-------------------|-------------|
| Service Retirees            | 5,036        | \$ 169,064,467    | \$ 33,571         | 68.9        |
| Survivors and Beneficiaries | 3,077        | 25,876,881        | 8,410             | 70.9        |
| Disability Retirees         | <u>2,470</u> | <u>79,863,716</u> | 32,333            | 61.3        |
| Total                       | 10,583       | \$ 274,805,064    | \$ 25,967         | 67.7        |

**TOTAL**

| Item                        | Number       | Annual Allowance   | Average Allowance | Average Age |
|-----------------------------|--------------|--------------------|-------------------|-------------|
| Service Retirees            | 11,559       | \$ 397,830,724     | \$ 34,417         | 67.5        |
| Survivors and Beneficiaries | 7,167        | 60,242,575         | 8,406             | 69.4        |
| Disability Retirees         | <u>6,152</u> | <u>194,400,571</u> | 31,600            | 59.8        |
| Total                       | 24,878       | \$ 652,473,870     | \$ 26,227         | 66.1        |

**EXHIBIT I**

**ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2008  
NUMBER AND ALLOWABLE AVERAGE ANNUAL SALARY  
POLICE**

| Age             | Years of Service  |                   |                   |                   |                   |                   |                 |                 |                 | Total |                    |
|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|-----------------|-----------------|-------|--------------------|
|                 | 0-4               | 5-9               | 10-14             | 15-19             | 20-24             | 25-29             | 30-34           | 35-39           | 40+             |       |                    |
| <b>Under 25</b> | 366<br>\$41,143   |                   |                   |                   |                   |                   |                 |                 |                 |       | 366<br>\$41,143    |
| <b>25-29</b>    | 1,144<br>\$47,027 | 311<br>\$59,232   |                   |                   |                   |                   |                 |                 |                 |       | 1,455<br>\$49,636  |
| <b>30-34</b>    | 675<br>\$48,911   | 1,312<br>\$60,364 | 341<br>\$64,444   | 2<br>\$68,004     |                   |                   |                 |                 |                 |       | 2,330<br>\$57,650  |
| <b>35-39</b>    | 450<br>\$48,524   | 1,016<br>\$59,092 | 1,702<br>\$63,921 | 430<br>\$65,987   | 4<br>\$58,948     |                   |                 |                 |                 |       | 3,602<br>\$60,876  |
| <b>40-44</b>    | 167<br>\$47,554   | 337<br>\$57,237   | 807<br>\$61,950   | 1,348<br>\$66,653 | 415<br>\$69,640   | 6<br>\$67,154     |                 |                 |                 |       | 3,080<br>\$63,758  |
| <b>45-49</b>    | 57<br>\$48,339    | 90<br>\$51,980    | 233<br>\$57,996   | 536<br>\$64,247   | 818<br>\$69,184   | 343<br>\$72,830   | 7<br>\$69,256   |                 |                 |       | 2,084<br>\$65,951  |
| <b>50-54</b>    | 25<br>\$48,951    | 32<br>\$48,031    | 83<br>\$57,146    | 209<br>\$61,305   | 363<br>\$66,326   | 684<br>\$72,109   | 291<br>\$75,806 | 6<br>\$88,359   |                 |       | 1,693<br>\$68,698  |
| <b>55-59</b>    | 2<br>\$35,454     | 13<br>\$51,550    | 31<br>\$55,951    | 69<br>\$61,651    | 100<br>\$61,165   | 203<br>\$68,817   | 301<br>\$73,420 | 109<br>\$78,408 |                 |       | 828<br>\$69,398    |
| <b>60-64</b>    | 1<br>\$34,539     | 8<br>\$37,047     | 9<br>\$40,827     | 15<br>\$57,426    | 31<br>\$60,860    | 26<br>\$63,465    | 51<br>\$69,541  | 89<br>\$73,305  | 15<br>\$74,294  |       | 245<br>\$66,455    |
| <b>Over 64</b>  | 1<br>\$ 35,656    | 2<br>\$ 34,715    | 1<br>\$ 87,708    | 2<br>\$ 40,362    | 6<br>\$ 50,623    | 1<br>\$ 31,054    | 4<br>\$ 70,223  | 9<br>\$ 79,210  | 29<br>\$ 77,515 |       | 55<br>\$ 70,000    |
| <b>Total</b>    | 2,888<br>\$47,012 | 3,121<br>\$59,018 | 3,207<br>\$62,740 | 2,611<br>\$65,417 | 1,737<br>\$67,998 | 1,263<br>\$71,542 | 654<br>\$74,115 | 213<br>\$76,590 | 44<br>\$76,417  |       | 15,738<br>\$61,545 |



**EXHIBIT I****ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2008  
NUMBER AND ALLOWABLE AVERAGE ANNUAL SALARY****FIREFIGHTERS**

| Age             | Years of Service  |                   |                   |                   |                   |                   |                 |                 |                | Total |                    |
|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|-----------------|----------------|-------|--------------------|
|                 | 0-4               | 5-9               | 10-14             | 15-19             | 20-24             | 25-29             | 30-34           | 35-39           | 40+            |       |                    |
| <b>Under 25</b> | 240<br>\$44,126   | 1<br>\$49,929     |                   |                   |                   |                   |                 |                 |                |       | 241<br>\$44,150    |
| <b>25-29</b>    | 754<br>\$49,035   | 342<br>\$59,866   | 5<br>\$60,275     |                   |                   |                   |                 |                 |                |       | 1,101<br>\$52,450  |
| <b>30-34</b>    | 508<br>\$50,896   | 1,019<br>\$60,912 | 275<br>\$63,242   | 4<br>\$67,372     |                   |                   |                 |                 |                |       | 1,806<br>\$58,463  |
| <b>35-39</b>    | 311<br>\$50,364   | 866<br>\$60,065   | 1,012<br>\$62,875 | 362<br>\$66,739   | 2<br>\$64,897     |                   |                 |                 |                |       | 2,553<br>\$60,947  |
| <b>40-44</b>    | 85<br>\$49,648    | 350<br>\$59,349   | 725<br>\$62,283   | 993<br>\$65,480   | 337<br>\$70,743   | 6<br>\$60,323     |                 |                 |                |       | 2,496<br>\$63,851  |
| <b>45-49</b>    | 45<br>\$51,455    | 138<br>\$61,785   | 299<br>\$63,665   | 661<br>\$64,735   | 709<br>\$70,616   | 365<br>\$73,440   | 9<br>\$79,971   |                 |                |       | 2,226<br>\$67,502  |
| <b>50-54</b>    | 26<br>\$52,967    | 43<br>\$56,924    | 105<br>\$63,099   | 229<br>\$62,628   | 378<br>\$68,991   | 621<br>\$72,335   | 232<br>\$76,438 | 2<br>\$69,121   |                |       | 1,636<br>\$69,476  |
| <b>55-59</b>    | 6<br>\$48,057     | 8<br>\$55,012     | 31<br>\$61,254    | 64<br>\$63,527    | 107<br>\$66,565   | 219<br>\$69,265   | 243<br>\$74,592 | 70<br>\$79,849  |                |       | 748<br>\$70,454    |
| <b>60-64</b>    | 4<br>\$59,295     | 4<br>\$53,544     | 9<br>\$64,595     | 15<br>\$64,892    | 15<br>\$65,446    | 11<br>\$63,337    | 39<br>\$69,671  | 60<br>\$73,259  | 5<br>\$76,708  |       | 162<br>\$69,017    |
| <b>Over 64</b>  |                   | 1<br>\$ 64,448    | 1<br>\$ 58,770    | 3<br>\$ 54,701    |                   | 2<br>\$ 60,083    |                 | 10<br>\$ 71,074 | 9<br>\$ 75,086 |       | 26<br>\$ 69,000    |
| <b>Total</b>    | 1,979<br>\$49,277 | 2,772<br>\$60,272 | 2,462<br>\$62,826 | 2,331<br>\$65,116 | 1,548<br>\$69,909 | 1,224<br>\$71,955 | 523<br>\$75,137 | 142<br>\$76,295 | 14<br>\$75,665 |       | 12,995<br>\$62,989 |

**EXHIBIT I****ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2008  
NUMBER AND ALLOWABLE AVERAGE ANNUAL SALARY****TOTAL**

| Age             | Years of Service  |                   |                   |                   |                   |                   |                   |                 |                 | Total              |
|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|-----------------|--------------------|
|                 | 0-4               | 5-9               | 10-14             | 15-19             | 20-24             | 25-29             | 30-34             | 35-39           | 40+             |                    |
| <b>Under 25</b> | 606<br>\$42,325   | 1<br>\$49,929     |                   |                   |                   |                   |                   |                 |                 | 607<br>\$42,337    |
| <b>25-29</b>    | 1,898<br>\$47,825 | 653<br>\$59,564   | 5<br>\$60,275     |                   |                   |                   |                   |                 |                 | 2,556<br>\$50,848  |
| <b>30-34</b>    | 1,183<br>\$49,763 | 2,331<br>\$60,603 | 616<br>\$63,908   | 6<br>\$67,583     |                   |                   |                   |                 |                 | 4,136<br>\$58,005  |
| <b>35-39</b>    | 761<br>\$49,276   | 1,882<br>\$59,540 | 2,714<br>\$63,531 | 792<br>\$66,331   | 6<br>\$60,931     |                   |                   |                 |                 | 6,155<br>\$60,906  |
| <b>40-44</b>    | 252<br>\$48,260   | 687<br>\$58,313   | 1,532<br>\$62,108 | 2,341<br>\$66,155 | 752<br>\$70,134   | 12<br>\$63,739    |                   |                 |                 | 5,576<br>\$63,800  |
| <b>45-49</b>    | 102<br>\$49,714   | 228<br>\$57,915   | 532<br>\$61,182   | 1,197<br>\$64,516 | 1,527<br>\$69,849 | 708<br>\$73,145   | 16<br>\$75,283    |                 |                 | 4,310<br>\$66,752  |
| <b>50-54</b>    | 51<br>\$50,998    | 75<br>\$53,130    | 188<br>\$60,471   | 438<br>\$61,997   | 741<br>\$67,686   | 1,305<br>\$72,217 | 523<br>\$76,086   | 8<br>\$83,550   |                 | 3,329<br>\$69,080  |
| <b>55-59</b>    | 8<br>\$44,906     | 21<br>\$52,869    | 62<br>\$58,603    | 133<br>\$62,554   | 207<br>\$63,956   | 422<br>\$69,049   | 544<br>\$73,943   | 179<br>\$78,972 |                 | 1,576<br>\$69,899  |
| <b>60-64</b>    | 5<br>\$54,344     | 12<br>\$42,546    | 18<br>\$52,711    | 30<br>\$61,159    | 46<br>\$62,356    | 37<br>\$63,427    | 90<br>\$69,597    | 149<br>\$73,286 | 20<br>\$74,897  | 407<br>\$67,475    |
| <b>Over 64</b>  | 1<br>\$ 35,656    | 3<br>\$ 44,626    | 2<br>\$ 73,239    | 5<br>\$ 48,965    | 6<br>\$ 50,623    | 3<br>\$ 50,406    | 4<br>\$ 70,223    | 19<br>\$ 74,928 | 38<br>\$ 76,939 | 81<br>\$ 69,679    |
| <b>Total</b>    | 4,867<br>\$47,933 | 5,893<br>\$59,608 | 5,669<br>\$62,777 | 4,942<br>\$65,275 | 3,285<br>\$68,899 | 2,487<br>\$71,745 | 1,177<br>\$74,569 | 355<br>\$76,472 | 58<br>\$76,235  | 28,733<br>\$62,198 |

**EXHIBIT II****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JANUARY 1, 2008****NUMBER AND ANNUAL RETIREMENT ALLOWANCES****POLICE**

| Group                       | Annual Allowances as of January 1, 2008 |                   |                             |                   |
|-----------------------------|---|-------------------|-----------------------------|-------------------|
|                             | Number                                  | Basic             | Cost-of-Living<br>Increases | Total             |
| Service Retirees            |   |                   |                             |                   |
| Males                       | 6,361                                   | \$ 181,997,839    | \$ 40,737,420               | \$ 222,735,258    |
| Females                     | <u>162</u>                              | <u>5,279,195</u>  | <u>751,804</u>              | <u>6,030,999</u>  |
| Subtotal                    | 6,523                                   | \$ 187,277,033    | \$ 41,489,224               | \$ 228,766,257    |
| Survivors and Beneficiaries |   |                   |                             |                   |
| Males                       | 189                                     | \$ 543,610        | \$ 124,227                  | \$ 667,837        |
| Females                     | <u>3,901</u>                            | <u>27,532,405</u> | <u>6,165,453</u>            | <u>33,697,858</u> |
| Subtotal                    | 4,090                                   | \$ 28,076,014     | \$ 6,289,680                | \$ 34,365,694     |
| Disability Retirees         |   |                   |                             |                   |
| Males                       | 3,312                                   | \$ 83,260,769     | \$ 19,563,233               | \$ 102,824,002    |
| Females                     | <u>370</u>                              | <u>10,028,231</u> | <u>1,684,622</u>            | <u>11,712,853</u> |
| Subtotal                    | 3,682                                   | \$ 93,289,000     | \$ 21,247,854               | \$ 114,536,855    |
| Grand Total                 | 14,295                                  | \$ 308,642,048    | \$ 69,026,758               | \$ 377,668,806    |

**EXHIBIT II****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JANUARY 1, 2008****NUMBER AND ANNUAL RETIREMENT ALLOWANCES****FIREFIGHTERS**

| Group                       | Annual Allowances as of January 1, 2008 |                   |                             |                   |
|-----------------------------|---|-------------------|-----------------------------|-------------------|
|                             | Number                                  | Basic             | Cost-of-Living<br>Increases | Total             |
| Service Retirees            |   |                   |                             |                   |
| Males                       | 5,033                                   | \$ 136,611,733    | \$ 32,346,796               | \$ 168,958,529    |
| Females                     | <u>3</u>                                | <u>93,585</u>     | <u>12,352</u>               | <u>105,938</u>    |
| Subtotal                    | 5,036                                   | \$ 136,705,318    | \$ 32,359,148               | \$ 169,064,467    |
| Survivors and Beneficiaries |   |                   |                             |                   |
| Males                       | 111                                     | \$ 274,590        | \$ 64,692                   | \$ 339,282        |
| Females                     | <u>2,966</u>                            | <u>20,897,348</u> | <u>4,640,251</u>            | <u>25,537,599</u> |
| Subtotal                    | 3,077                                   | \$ 21,171,938     | \$ 4,704,943                | \$ 25,876,881     |
| Disability Retirees         |   |                   |                             |                   |
| Males                       | 2,413                                   | \$ 64,123,968     | \$ 14,085,757               | \$ 78,209,725     |
| Females                     | <u>57</u>                               | <u>1,466,212</u>  | <u>187,779</u>              | <u>1,653,991</u>  |
| Subtotal                    | 2,470                                   | \$ 65,590,180     | \$ 14,273,536               | \$ 79,863,716     |
| Grand Total                 | 10,583                                  | \$ 223,467,436    | \$ 51,337,627               | \$ 274,805,064    |

**EXHIBIT II****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JANUARY 1, 2008****NUMBER AND ANNUAL RETIREMENT ALLOWANCES****TOTAL**

| Group                       | Annual Allowances as of January 1, 2008 |                   |                             |                   |
|-----------------------------|---|-------------------|-----------------------------|-------------------|
|                             | Number                                  | Basic             | Cost-of-Living<br>Increases | Total             |
| Service Retirees            |   |                   |                             |                   |
| Males                       | 11,394                                  | \$ 318,609,572    | \$ 73,084,216               | \$ 391,693,787    |
| Females                     | <u>165</u>                              | <u>5,372,780</u>  | <u>764,157</u>              | <u>6,136,937</u>  |
| Subtotal                    | 11,559                                  | \$ 323,982,352    | \$ 73,848,372               | \$ 397,830,724    |
| Survivors and Beneficiaries |   |                   |                             |                   |
| Males                       | 300                                     | \$ 818,200        | \$ 188,919                  | \$ 1,007,119      |
| Females                     | <u>6,867</u>                            | <u>48,429,752</u> | <u>10,805,704</u>           | <u>59,235,456</u> |
| Subtotal                    | 7,167                                   | \$ 49,247,952     | \$ 10,994,623               | \$ 60,242,575     |
| Disability Retirees         |   |                   |                             |                   |
| Males                       | 5,725                                   | \$ 147,384,737    | \$ 33,648,990               | \$ 181,033,727    |
| Females                     | <u>427</u>                              | <u>11,494,443</u> | <u>1,872,401</u>            | <u>13,366,844</u> |
| Subtotal                    | 6,152                                   | \$ 158,879,181    | \$ 35,521,390               | \$ 194,400,571    |
| Grand Total                 | 24,878                                  | \$ 532,109,484    | \$ 120,364,386              | \$ 652,473,870    |

**EXHIBIT III**  
**RETIREE AND BENEFICIARY MEMBERSHIP DATA**  
**AS OF JANUARY 1, 2008**

**NUMBER AND AVERAGE ANNUAL ALLOWANCE**

**POLICE**

| Age Last Birthday                  | Number       | Annual Allowance      | Average Annual Allowance |
|------------------------------------|--------------|-----------------------|--------------------------|
| <b>Service Retirees</b>            |              |                       |                          |
| Under 60                           | 1,724        | \$ 69,216,913         | \$ 40,149                |
| 60 - 64                            | 1,549        | 61,812,660            | 39,905                   |
| 65 - 69                            | 1,266        | 45,305,423            | 35,786                   |
| 70 - 74                            | 712          | 22,488,564            | 31,585                   |
| 75 - 79                            | 610          | 15,671,505            | 25,691                   |
| Over 79                            | <u>662</u>   | <u>14,271,193</u>     | <u>21,558</u>            |
| <b>Total</b>                       | <b>6,523</b> | <b>\$ 228,766,257</b> | <b>\$ 35,071</b>         |
| <b>Survivors and Beneficiaries</b> |              |                       |                          |
| Under 60                           | 956          | \$ 7,323,869          | \$ 7,661                 |
| 60 - 64                            | 348          | 3,382,246             | 9,719                    |
| 65 - 69                            | 473          | 4,424,652             | 9,354                    |
| 70 - 74                            | 547          | 4,880,367             | 8,922                    |
| 75 - 79                            | 661          | 5,546,340             | 8,391                    |
| Over 79                            | <u>1,105</u> | <u>8,808,219</u>      | <u>7,971</u>             |
| <b>Total</b>                       | <b>4,090</b> | <b>\$ 34,365,694</b>  | <b>\$ 8,402</b>          |
| <b>Disability Retirees</b>         |              |                       |                          |
| Under 60                           | 1,989        | \$ 65,969,642         | \$ 33,167                |
| 60 - 64                            | 714          | 22,859,301            | 32,016                   |
| 65 - 69                            | 434          | 12,784,543            | 29,457                   |
| 70 - 74                            | 273          | 7,215,998             | 26,432                   |
| 75 - 79                            | 149          | 3,326,597             | 22,326                   |
| Over 79                            | <u>123</u>   | <u>2,380,774</u>      | <u>19,356</u>            |
| <b>Total</b>                       | <b>3,682</b> | <b>\$ 114,536,855</b> | <b>\$ 31,107</b>         |

**EXHIBIT III**  
**RETIREE AND BENEFICIARY MEMBERSHIP DATA**  
**AS OF JANUARY 1, 2008**

**NUMBER AND AVERAGE ANNUAL ALLOWANCE**

**FIREFIGHTERS**

| Age Last Birthday                  | Number       | Annual Allowance      | Average Annual Allowance |
|------------------------------------|--------------|-----------------------|--------------------------|
| <b>Service Retirees</b>            |              |                       |                          |
| Under 60                           | 922          | \$ 36,168,854         | \$ 39,229                |
| 60 - 64                            | 1,007        | 38,895,854            | 38,625                   |
| 65 - 69                            | 950          | 35,309,067            | 37,167                   |
| 70 - 74                            | 704          | 23,247,765            | 33,022                   |
| 75 - 79                            | 672          | 17,785,659            | 26,467                   |
| Over 79                            | <u>781</u>   | <u>17,657,268</u>     | <u>22,609</u>            |
| <b>Total</b>                       | <b>5,036</b> | <b>\$ 169,064,467</b> | <b>\$ 33,571</b>         |
| <b>Survivors and Beneficiaries</b> |              |                       |                          |
| Under 60                           | 532          | \$ 4,233,464          | \$ 7,958                 |
| 60 - 64                            | 244          | 2,478,923             | 10,160                   |
| 65 - 69                            | 302          | 2,707,771             | 8,966                    |
| 70 - 74                            | 436          | 3,666,654             | 8,410                    |
| 75 - 79                            | 539          | 4,604,267             | 8,542                    |
| Over 79                            | <u>1,024</u> | <u>8,185,802</u>      | <u>7,994</u>             |
| <b>Total</b>                       | <b>3,077</b> | <b>\$ 25,876,881</b>  | <b>\$ 8,410</b>          |
| <b>Disability Retirees</b>         |              |                       |                          |
| Under 60                           | 1,138        | \$ 39,333,384         | \$ 34,564                |
| 60 - 64                            | 461          | 15,862,151            | 34,408                   |
| 65 - 69                            | 385          | 12,541,246            | 32,575                   |
| 70 - 74                            | 220          | 6,198,887             | 28,177                   |
| 75 - 79                            | 144          | 3,453,701             | 23,984                   |
| Over 79                            | <u>122</u>   | <u>2,474,346</u>      | <u>20,282</u>            |
| <b>Total</b>                       | <b>2,470</b> | <b>\$ 79,863,716</b>  | <b>\$ 32,333</b>         |

**EXHIBIT III**  
**RETIREE AND BENEFICIARY MEMBERSHIP DATA**  
**AS OF JANUARY 1, 2008**  
**NUMBER AND AVERAGE ANNUAL ALLOWANCE**

**TOTAL**

| Age Last Birthday                  | Number | Annual Allowance | Average Annual Allowance |
|------------------------------------|--------|------------------|--------------------------|
| <b>Service Retirees</b>            |        |                  |                          |
| Under 60                           | 2,646  | \$ 105,385,767   | \$ 39,828                |
| 60 - 64                            | 2,556  | 100,708,514      | 39,401                   |
| 65 - 69                            | 2,216  | 80,614,490       | 36,378                   |
| 70 - 74                            | 1,416  | 45,736,328       | 32,300                   |
| 75 - 79                            | 1,282  | 33,457,164       | 26,098                   |
| Over 79                            | 1,443  | 31,928,461       | 22,126                   |
| Total                              | 11,559 | \$ 397,830,724   | \$ 34,417                |
| <b>Survivors and Beneficiaries</b> |        |                  |                          |
| Under 60                           | 1,488  | \$ 11,557,333    | \$ 7,767                 |
| 60 - 64                            | 592    | 5,861,169        | 9,901                    |
| 65 - 69                            | 775    | 7,132,424        | 9,203                    |
| 70 - 74                            | 983    | 8,547,021        | 8,695                    |
| 75 - 79                            | 1,200  | 10,150,607       | 8,459                    |
| Over 79                            | 2,129  | 16,994,021       | 7,982                    |
| Total                              | 7,167  | \$ 60,242,575    | \$ 8,406                 |
| <b>Disability Retirees</b>         |        |                  |                          |
| Under 60                           | 3,127  | \$ 105,303,026   | \$ 33,675                |
| 60 - 64                            | 1,175  | 38,721,452       | 32,954                   |
| 65 - 69                            | 819    | 25,325,789       | 30,923                   |
| 70 - 74                            | 493    | 13,414,885       | 27,211                   |
| 75 - 79                            | 293    | 6,780,299        | 23,141                   |
| Over 79                            | 245    | 4,855,120        | 19,817                   |
| Total                              | 6,152  | \$ 194,400,571   | \$ 31,600                |



**EXHIBIT IV****10-YEAR HISTORY OF MEMBERSHIP DATA****ACTIVE MEMBERS**

| Valuation as of January 1 | Number of Active Members * | Percentage Change in Membership | Total Annual Payroll (Thousands) | Percentage Change in Payroll |
|---------------------------|----------------------------|---------------------------------|----------------------------------|------------------------------|
| 2008                      | 28,733                     | 0.98%                           | \$ 1,831,438                     | 2.73%                        |
| 2007                      | 28,454                     | 2.04%                           | 1,782,851                        | 1.52%                        |
| 2006                      | 27,884                     | 0.02%                           | 1,756,230                        | 4.32%                        |
| 2005                      | 27,879                     | (1.98%)                         | 1,683,554                        | 2.38%                        |
| 2004                      | 28,441                     | (0.14%)                         | 1,644,399                        | 2.37%                        |
| 2003                      | 28,480                     | 0.54%                           | 1,606,274                        | 4.69%                        |
| 2002                      | 28,328                     | 1.40%                           | 1,534,336                        | 9.01%                        |
| 2001                      | 27,936                     | 1.06%                           | 1,407,542                        | 5.16%                        |
| 2000                      | 27,642                     | 1.88%                           | 1,338,514                        | 7.16%                        |
| 1999                      | 27,133                     |                                 | 1,249,114                        |                              |

\* Includes rehired retirees

**RETIREES AND BENEFICIARIES**

| Valuation as of January 1 | Additions      |                        | Deletions      |                        | Number on Roll End of Year | Annual Allowance (Thousands) | Percentage Change in Allowance | Average Annual Allowance (Thousands) | Percentage Change in Membership |
|---------------------------|----------------|------------------------|----------------|------------------------|----------------------------|------------------------------|--------------------------------|--------------------------------------|---------------------------------|
|                           | Number on Roll | Allowances (Thousands) | Number on Roll | Allowances (Thousands) |                            |                              |                                |                                      |                                 |
| 2008                      |                |                        |                |                        | 24,878                     | \$ 652,474                   | 3.55%                          | \$ 26.23                             | 0.79%                           |
| 2007                      | 1,128          | \$ 27,877              | 933            | \$ 14,586              | 24,683                     | 630,080                      | 4.70%                          | 25.53                                | 0.92%                           |
| 2006                      | 1,186          | 32,147                 | 962            | 12,701                 | 24,459                     | 601,775                      | 3.64%                          | 24.60                                | 0.49%                           |
| 2005                      | 916            | 19,803                 | 797            | 12,132                 | 24,340                     | 580,645                      | 4.00%                          | 23.86                                | 0.85%                           |
| 2004                      | 963            | 22,166                 | 759            | 11,407                 | 24,136                     | 558,305                      | 2.82%                          | 23.13                                | 0.89%                           |
| 2003                      | 975            | 23,887                 | 762            | 10,722                 | 23,923                     | 542,997                      | 6.45%                          | 22.70                                | 2.18%                           |
| 2002                      | 1,257          |                        | 747            |                        | 23,413                     | 510,080                      |                                | 21.79                                | 1.74%                           |
| 2001                      | 1,174          |                        | 774            |                        | 23,013                     |                              |                                |                                      | 2.79%                           |
| 2000                      | 1,456          |                        | 832            |                        | 22,389                     |                              |                                |                                      | 3.01%                           |
| 1999                      | 1,382          |                        | 727            |                        | 21,734                     |                              |                                |                                      |                                 |

**EXHIBIT V - POLICE**

**RECONCILIATION OF MEMBERSHIP DATA  
FROM JANUARY 1, 2007 TO JANUARY 1, 2008**

|                              | Active<br>Members | Vested<br>Former<br>Members | Rehired<br>Retirees | Disableds | Retirees | Beneficiaries | Total        |
|------------------------------|-------------------|-----------------------------|---------------------|-----------|----------|---------------|--------------|
| Number as of January 1, 2007 | 15,534            | 98                          | 112                 | 3,594     | 6,459    | 4,067         | 29,864       |
| New participants             | 874               | 0                           | 0                   | 0         | 0        | 0             | 874          |
| Vested terminations          | (19)              | 19                          | 0                   | 0         | 0        | 0             | 0            |
| Non-vested terminations      | (295)             | 0                           | 0                   | 0         | 0        | 0             | (295)        |
| Retirements                  | (213)             | (5)                         | 0                   | 0         | 218      | 0             | 0            |
| Disabilities                 | (142)             | (7)                         | 0                   | 149       | 0        | 0             | 0            |
| Return to work               | 34                | (5)                         | 0                   | 0         | 0        | 0             | 29           |
| Died with beneficiary        | (5)               | 0                           | 0                   | (41)      | (98)     | 276           | 132          |
| Died without beneficiary     | (7)               | 0                           | 0                   | (22)      | (58)     | (168)         | (255)        |
| Rehired retirees             | 0                 | 0                           | 14                  | 0         | 0        | 0             | 14           |
| Cessation of benefits        | 0                 | 0                           | 0                   | 0         | 0        | (1)           | (1)          |
| Data corrections             | <u>(23)</u>       | <u>(10)</u>                 | <u>(35)</u>         | <u>2</u>  | <u>2</u> | <u>(84)</u>   | <u>(148)</u> |
| Number as of January 1, 2008 | 15,738            | 90                          | 91                  | 3,682     | 6,523    | 4,090         | 30,214       |

**EXHIBIT V - FIRE**

**RECONCILIATION OF MEMBERSHIP DATA  
FROM JANUARY 1, 2007 TO JANUARY 1, 2008**

|                              | Active<br>Members | Vested<br>Former<br>Members | Rehired<br>Retirees | Disableds | Retirees | Beneficiaries | Total       |
|------------------------------|-------------------|-----------------------------|---------------------|-----------|----------|---------------|-------------|
| Number as of January 1, 2007 | 12,920            | 50                          | 43                  | 2,436     | 5,012    | 3,115         | 23,576      |
| New participants             | 430               | 0                           | 0                   | 0         | 0        | 0             | 430         |
| Vested terminations          | (13)              | 13                          | 0                   | 0         | 0        | 0             | 0           |
| Non-vested terminations      | (110)             | 0                           | 0                   | 0         | 0        | 0             | (110)       |
| Retirements                  | (154)             | (7)                         | (1)                 | 0         | 161      | 0             | (1)         |
| Disabilities                 | (87)              | (2)                         | 0                   | 89        | 0        | 0             | 0           |
| Return to work               | 22                | (4)                         | 0                   | 0         | 0        | 0             | 18          |
| Died with beneficiary        | (7)               | 0                           | 0                   | (36)      | (80)     | 220           | 97          |
| Died without beneficiary     | (1)               | 0                           | 0                   | (23)      | (58)     | (202)         | (284)       |
| Rehired retirees             | 0                 | 0                           | 1                   | 0         | 0        | 0             | 1           |
| Cessation of benefits        | 0                 | 0                           | 0                   | 0         | 0        | 0             | 0           |
| Data corrections             | <u>(5)</u>        | <u>(5)</u>                  | <u>(3)</u>          | <u>4</u>  | <u>1</u> | <u>(56)</u>   | <u>(64)</u> |
| Number as of January 1, 2008 | 12,995            | 45                          | 40                  | 2,470     | 5,036    | 3,077         | 23,663      |

**EXHIBIT V - TOTAL**

**RECONCILIATION OF MEMBERSHIP DATA  
FROM JANUARY 1, 2007 TO JANUARY 1, 2008**

|                              | Active<br>Members | Vested<br>Former<br>Members | Rehired<br>Retirees | Disableds | Retirees | Beneficiaries | Total        |
|------------------------------|-------------------|-----------------------------|---------------------|-----------|----------|---------------|--------------|
| Number as of January 1, 2007 | 28,454            | 148                         | 155                 | 6,030     | 11,471   | 7,182         | 53,440       |
| New participants             | 1,304             | 0                           | 0                   | 0         | 0        | 0             | 1,304        |
| Vested terminations          | (32)              | 32                          | 0                   | 0         | 0        | 0             | 0            |
| Non-vested terminations      | (405)             | 0                           | 0                   | 0         | 0        | 0             | (405)        |
| Retirements                  | (367)             | (12)                        | (1)                 | 0         | 379      | 0             | (1)          |
| Disabilities                 | (229)             | (9)                         | 0                   | 238       | 0        | 0             | 0            |
| Return to work               | 56                | (9)                         | 0                   | 0         | 0        | 0             | 47           |
| Died with beneficiary        | (12)              | 0                           | 0                   | (77)      | (178)    | 496           | 229          |
| Died without beneficiary     | (8)               | 0                           | 0                   | (45)      | (116)    | (370)         | (539)        |
| Rehired retirees             | 0                 | 0                           | 15                  | 0         | 0        | 0             | 15           |
| Cessation of benefits        | 0                 | 0                           | 0                   | 0         | 0        | (1)           | (1)          |
| Data corrections             | <u>(28)</u>       | <u>(15)</u>                 | <u>(38)</u>         | <u>6</u>  | <u>3</u> | <u>(140)</u>  | <u>(212)</u> |
| Number as of January 1, 2008 | 28,733            | 135                         | 131                 | 6,152     | 11,559   | 7,167         | 53,877       |

**EXHIBIT VI**  
**DETAILED TABULATIONS OF THE DATA**

## EXHIBIT VI-1

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE**

| Age | Male   |              | Female |              | Totals |              |
|-----|--------|--------------|--------|--------------|--------|--------------|
|     | Number | Compensation | Number | Compensation | Number | Compensation |
| 20  | 2      | \$ 49,183    |        |              | 2      | \$ 49,183    |
| 21  | 11     | 360,183      |        |              | 11     | 360,183      |
| 22  | 62     | 2,426,214    | 6      | 241,945      | 68     | 2,668,159    |
| 23  | 111    | 4,473,984    | 13     | 486,335      | 124    | 4,960,319    |
| 24  | 144    | 6,285,081    | 17     | 735,525      | 161    | 7,020,606    |
| 25  | 213    | 9,068,015    | 29     | 1,288,197    | 242    | 10,356,211   |
| 26  | 227    | 10,715,991   | 29     | 1,428,091    | 256    | 12,144,082   |
| 27  | 267    | 13,194,975   | 42     | 1,994,487    | 309    | 15,189,461   |
| 28  | 286    | 14,818,843   | 35     | 1,865,496    | 321    | 16,684,339   |
| 29  | 297    | 16,153,836   | 30     | 1,692,014    | 327    | 17,845,850   |
| 30  | 368    | 20,492,787   | 27     | 1,423,537    | 395    | 21,916,323   |
| 31  | 364    | 20,863,275   | 42     | 2,398,552    | 406    | 23,261,827   |
| 32  | 425    | 24,615,841   | 49     | 2,807,282    | 474    | 27,423,123   |
| 33  | 460    | 26,750,965   | 46     | 2,582,352    | 506    | 29,333,316   |
| 34  | 484    | 28,556,607   | 65     | 3,832,548    | 549    | 32,389,155   |
| 35  | 570    | 33,917,363   | 60     | 3,460,188    | 630    | 37,377,551   |
| 36  | 653    | 39,514,607   | 63     | 3,762,833    | 716    | 43,277,440   |
| 37  | 722    | 44,483,852   | 92     | 5,470,148    | 814    | 49,954,000   |
| 38  | 672    | 41,350,422   | 70     | 4,140,554    | 742    | 45,490,976   |
| 39  | 637    | 39,463,463   | 63     | 3,713,489    | 700    | 43,176,952   |
| 40  | 597    | 37,454,099   | 65     | 3,991,454    | 662    | 41,445,552   |
| 41  | 589    | 37,200,751   | 72     | 4,305,182    | 661    | 41,505,934   |
| 42  | 582    | 38,058,367   | 60     | 3,449,746    | 642    | 41,508,113   |
| 43  | 542    | 34,916,905   | 66     | 4,161,141    | 608    | 39,078,047   |
| 44  | 453    | 29,474,537   | 54     | 3,363,177    | 507    | 32,837,715   |
| 45  | 434    | 28,705,593   | 42     | 2,500,124    | 476    | 31,205,717   |
| 46  | 419    | 26,996,221   | 56     | 3,644,027    | 475    | 30,640,248   |
| 47  | 357    | 23,737,045   | 32     | 2,016,123    | 389    | 25,753,168   |
| 48  | 345    | 22,946,043   | 30     | 1,941,346    | 375    | 24,887,389   |
| 49  | 321    | 21,869,261   | 48     | 3,085,053    | 369    | 24,954,314   |
| 50  | 338    | 23,185,429   | 38     | 2,313,747    | 376    | 25,499,176   |
| 51  | 341    | 23,809,732   | 39     | 2,390,437    | 380    | 26,200,169   |
| 52  | 315    | 21,696,756   | 30     | 2,035,560    | 345    | 23,732,316   |
| 53  | 301    | 20,981,923   | 26     | 1,722,817    | 327    | 22,704,740   |
| 54  | 246    | 16,914,028   | 19     | 1,255,142    | 265    | 18,169,170   |
| 55  | 202    | 14,148,584   | 20     | 1,303,350    | 222    | 15,451,934   |
| 56  | 188    | 13,277,429   | 13     | 858,339      | 201    | 14,135,768   |
| 57  | 141    | 9,888,221    | 13     | 836,445      | 154    | 10,724,666   |
| 58  | 129    | 8,829,177    | 13     | 805,683      | 142    | 9,634,860    |
| 59  | 105    | 7,277,355    | 4      | 236,975      | 109    | 7,514,331    |

**EXHIBIT VI-1**

(Continued)

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008****POLICE**

| Age          | Male   |                | Female |               | Totals |                |
|--------------|--------|----------------|--------|---------------|--------|----------------|
|              | Number | Compensation   | Number | Compensation  | Number | Compensation   |
| 60           | 87     | 5,832,074      | 3      | 184,354       | 90     | 6,016,427      |
| 61           | 65     | 4,227,101      | 4      | 244,229       | 69     | 4,471,330      |
| 62           | 30     | 2,013,518      | 3      | 230,384       | 33     | 2,243,902      |
| 63           | 24     | 1,618,599      | 2      | 136,461       | 26     | 1,755,060      |
| 64           | 27     | 1,794,877      |        |               | 27     | 1,794,877      |
| 65           | 17     | 1,124,694      | 2      | 97,203        | 19     | 1,221,897      |
| 66           | 8      | 628,897        | 1      | 67,479        | 9      | 696,375        |
| 67           | 5      | 335,371        |        |               | 5      | 335,371        |
| 68           | 7      | 489,021        |        |               | 7      | 489,021        |
| 69           | 4      | 246,302        |        |               | 4      | 246,302        |
| 70           | 1      | 64,685         |        |               | 1      | 64,685         |
| 71           | 2      | 174,091        |        |               | 2      | 174,091        |
| 72           |        |                |        |               |        |                |
| 73           | 1      | 82,234         |        |               | 1      | 82,234         |
| 74           | 1      | 146,594        |        |               | 1      | 146,594        |
| 75           | 1      | 81,197         |        |               | 1      | 81,197         |
| 76           |        |                |        |               |        |                |
| 77           |        |                |        |               |        |                |
| 78           | 1      | 52,732         |        |               | 1      | 52,732         |
| 79           |        |                |        |               |        |                |
| 80           | 1      | 51,444         |        |               | 1      | 51,444         |
| 81           | 1      | 87,708         |        |               | 1      | 87,708         |
| 82           | 1      | 35,656         |        |               | 1      | 35,656         |
| 83           | 1      | 84,708         |        |               | 1      | 84,708         |
| <b>Total</b> | 14,205 | \$ 878,094,445 | 1,533  | \$ 90,499,551 | 15,738 | \$ 968,593,996 |

## EXHIBIT VI-2

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2008**

**POLICE**

| Years of Service | Male   |               | Female |              | Totals |               |
|------------------|--------|---------------|--------|--------------|--------|---------------|
|                  | Number | Compensation  | Number | Compensation | Number | Compensation  |
| 0                | 803    | \$ 31,690,965 | 97     | \$ 3,885,546 | 900    | \$ 35,576,511 |
| 1                | 560    | 25,213,440    | 83     | 3,961,373    | 643    | 29,174,813    |
| 2                | 405    | 19,778,007    | 46     | 2,306,258    | 451    | 22,084,264    |
| 3                | 388    | 20,807,975    | 59     | 3,125,462    | 447    | 23,933,437    |
| 4                | 398    | 22,184,285    | 49     | 2,816,782    | 447    | 25,001,067    |
| 5                | 500    | 28,716,912    | 55     | 3,235,176    | 555    | 31,952,088    |
| 6                | 547    | 31,352,932    | 60     | 3,636,458    | 607    | 34,989,390    |
| 7                | 521    | 30,568,421    | 44     | 2,659,489    | 565    | 33,227,910    |
| 8                | 597    | 35,999,257    | 81     | 4,915,003    | 678    | 40,914,260    |
| 9                | 651    | 39,309,214    | 65     | 3,803,398    | 716    | 43,112,613    |
| 10               | 577    | 36,135,357    | 62     | 3,602,149    | 639    | 39,737,506    |
| 11               | 598    | 37,118,271    | 67     | 4,024,984    | 665    | 41,143,255    |
| 12               | 652    | 41,410,675    | 64     | 3,752,976    | 716    | 45,163,651    |
| 13               | 550    | 34,736,620    | 58     | 3,559,834    | 608    | 38,296,454    |
| 14               | 514    | 32,941,518    | 65     | 3,925,610    | 579    | 36,867,127    |
| 15               | 467    | 29,618,183    | 66     | 4,007,410    | 533    | 33,625,593    |
| 16               | 473    | 30,090,071    | 53     | 3,315,163    | 526    | 33,405,234    |
| 17               | 533    | 35,267,810    | 50     | 3,262,444    | 583    | 38,530,253    |
| 18               | 487    | 32,529,900    | 56     | 3,520,714    | 543    | 36,050,614    |
| 19               | 385    | 26,600,280    | 41     | 2,591,268    | 426    | 29,191,548    |
| 20               | 387    | 25,905,634    | 51     | 3,282,839    | 438    | 29,188,474    |
| 21               | 341    | 23,167,195    | 25     | 1,564,650    | 366    | 24,731,845    |
| 22               | 325    | 22,310,703    | 34     | 2,127,461    | 359    | 24,438,165    |
| 23               | 283    | 19,446,776    | 28     | 1,841,315    | 311    | 21,288,091    |
| 24               | 233    | 16,508,496    | 30     | 1,956,791    | 263    | 18,465,287    |
| 25               | 217    | 15,433,821    | 26     | 1,679,212    | 243    | 17,113,033    |
| 26               | 257    | 18,248,701    | 27     | 1,705,635    | 284    | 19,954,335    |
| 27               | 228    | 16,372,065    | 34     | 2,404,570    | 262    | 18,776,635    |
| 28               | 252    | 18,181,547    | 19     | 1,332,321    | 271    | 19,513,868    |
| 29               | 194    | 14,398,208    | 9      | 601,386      | 203    | 14,999,593    |
| 30               | 216    | 15,523,859    | 14     | 939,433      | 230    | 16,463,292    |
| 31               | 121    | 8,998,628     | 4      | 339,740      | 125    | 9,338,369     |
| 32               | 104    | 7,615,498     | 5      | 365,108      | 109    | 7,980,605     |
| 33               | 88     | 6,886,319     |        |              | 88     | 6,886,319     |
| 34               | 99     | 7,574,349     | 3      | 228,202      | 102    | 7,802,551     |
| 35               | 50     | 4,060,181     | 1      | 63,948       | 51     | 4,124,129     |
| 36               | 61     | 4,599,140     |        |              | 61     | 4,599,140     |
| 37               | 55     | 4,168,100     | 2      | 159,446      | 57     | 4,327,546     |
| 38               | 27     | 1,849,297     |        |              | 27     | 1,849,297     |
| 39               | 17     | 1,413,503     |        |              | 17     | 1,413,503     |



**EXHIBIT VI-2**  
(Continued)

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2008**

**POLICE**

| Years of Service | Male   |                | Female |               | Totals |                |
|------------------|--------|----------------|--------|---------------|--------|----------------|
|                  | Number | Compensation   | Number | Compensation  | Number | Compensation   |
| 40               | 18     | 1,322,734      |        |               | 18     | 1,322,734      |
| 41               | 11     | 849,931        |        |               | 11     | 849,931        |
| 42               | 5      | 327,103        |        |               | 5      | 327,103        |
| 43               | 2      | 137,738        |        |               | 2      | 137,738        |
| 44               | 1      | 64,685         |        |               | 1      | 64,685         |
| 45               |        |                |        |               |        |                |
| 46               | 2      | 173,373        |        |               | 2      | 173,373        |
| 47               | 1      | 81,197         |        |               | 1      | 81,197         |
| 48               | 1      | 121,535        |        |               | 1      | 121,535        |
| 49               | 1      | 146,594        |        |               | 1      | 146,594        |
| 50               | 1      | 52,732         |        |               | 1      | 52,732         |
| 51               |        |                |        |               |        |                |
| 52               |        |                |        |               |        |                |
| 53               |        |                |        |               |        |                |
| 54               |        |                |        |               |        |                |
| 55               |        |                |        |               |        |                |
| 56               |        |                |        |               |        |                |
| 57               | 1      | 84,708         |        |               | 1      | 84,708         |
| <b>Total</b>     | 14,205 | \$ 878,094,445 | 1,533  | \$ 90,499,551 | 15,738 | \$ 968,593,996 |

## EXHIBIT VI-3

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS**

| Age | Male   |              | Female |              | Totals |              |
|-----|--------|--------------|--------|--------------|--------|--------------|
|     | Number | Compensation | Number | Compensation | Number | Compensation |
| 20  | 1      | \$ 38,605    |        |              | 1      | \$ 38,605    |
| 21  | 17     | 742,546      |        |              | 17     | 742,546      |
| 22  | 46     | 2,013,761    | 2      | 80,258       | 48     | 2,094,019    |
| 23  | 64     | 2,693,810    | 3      | 137,480      | 67     | 2,831,289    |
| 24  | 102    | 4,658,874    | 6      | 274,876      | 108    | 4,933,751    |
| 25  | 152    | 7,372,160    | 6      | 276,903      | 158    | 7,649,063    |
| 26  | 172    | 8,579,430    | 6      | 272,532      | 178    | 8,851,962    |
| 27  | 202    | 10,540,621   | 10     | 584,687      | 212    | 11,125,308   |
| 28  | 255    | 13,540,336   | 8      | 415,278      | 263    | 13,955,614   |
| 29  | 279    | 15,620,677   | 11     | 545,196      | 290    | 16,165,873   |
| 30  | 286    | 16,203,870   | 11     | 588,814      | 297    | 16,792,684   |
| 31  | 332    | 19,114,849   | 15     | 750,768      | 347    | 19,865,617   |
| 32  | 357    | 21,061,730   | 15     | 835,895      | 372    | 21,897,625   |
| 33  | 388    | 22,838,101   | 7      | 399,552      | 395    | 23,237,654   |
| 34  | 383    | 23,109,866   | 12     | 681,519      | 395    | 23,791,385   |
| 35  | 463    | 27,657,376   | 15     | 815,876      | 478    | 28,473,252   |
| 36  | 502    | 30,082,181   | 16     | 915,973      | 518    | 30,998,154   |
| 37  | 530    | 32,151,899   | 11     | 649,450      | 541    | 32,801,348   |
| 38  | 508    | 31,605,137   | 17     | 987,386      | 525    | 32,592,522   |
| 39  | 476    | 29,781,993   | 15     | 950,954      | 491    | 30,732,947   |
| 40  | 452    | 28,201,711   | 10     | 606,373      | 462    | 28,808,084   |
| 41  | 465    | 29,676,595   | 13     | 758,165      | 478    | 30,434,760   |
| 42  | 506    | 32,528,423   | 13     | 749,272      | 519    | 33,277,695   |
| 43  | 544    | 35,087,774   | 17     | 1,082,667    | 561    | 36,170,441   |
| 44  | 459    | 29,602,236   | 17     | 1,078,120    | 476    | 30,680,356   |
| 45  | 472    | 31,339,557   | 13     | 900,382      | 485    | 32,239,939   |
| 46  | 449    | 30,108,677   | 16     | 983,137      | 465    | 31,091,815   |
| 47  | 439    | 29,719,512   | 13     | 820,929      | 452    | 30,540,440   |
| 48  | 397    | 26,823,208   | 10     | 637,951      | 407    | 27,461,159   |
| 49  | 404    | 28,088,646   | 13     | 837,616      | 417    | 28,926,262   |
| 50  | 366    | 25,472,950   | 11     | 600,094      | 377    | 26,073,044   |
| 51  | 352    | 24,732,823   | 5      | 313,468      | 357    | 25,046,291   |
| 52  | 329    | 22,644,957   | 7      | 475,646      | 336    | 23,120,603   |
| 53  | 291    | 20,399,765   | 2      | 123,750      | 293    | 20,523,515   |
| 54  | 267    | 18,510,148   | 6      | 389,092      | 273    | 18,899,240   |
| 55  | 199    | 14,048,314   | 4      | 187,704      | 203    | 14,236,018   |
| 56  | 194    | 14,033,336   | 1      | 56,707       | 195    | 14,090,042   |
| 57  | 148    | 10,287,889   | 2      | 117,405      | 150    | 10,405,294   |
| 58  | 109    | 7,773,855    | 1      | 58,900       | 110    | 7,832,755    |
| 59  | 88     | 6,014,892    | 2      | 120,786      | 90     | 6,135,678    |

**EXHIBIT VI-3**

(Continued)

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008****FIREFIGHTERS**

| Age          | Male   |                | Female |               | Totals |                |
|--------------|--------|----------------|--------|---------------|--------|----------------|
|              | Number | Compensation   | Number | Compensation  | Number | Compensation   |
| 60           | 55     | 3,726,142      |        |               | 55     | 3,726,142      |
| 61           | 45     | 3,184,797      | 1      | 48,026        | 46     | 3,232,824      |
| 62           | 20     | 1,355,064      | 1      | 70,064        | 21     | 1,425,128      |
| 63           | 17     | 1,190,310      |        |               | 17     | 1,190,310      |
| 64           | 22     | 1,509,927      | 1      | 96,394        | 23     | 1,606,320      |
| 65           | 8      | 616,970        |        |               | 8      | 616,970        |
| 66           | 5      | 297,364        |        |               | 5      | 297,364        |
| 67           | 6      | 414,730        |        |               | 6      | 414,730        |
| 68           | 1      | 65,776         |        |               | 1      | 65,776         |
| 69           | 2      | 144,029        |        |               | 2      | 144,029        |
| 70           | 1      | 75,747         |        |               | 1      | 75,747         |
| 71           |        |                |        |               |        |                |
| 72           | 1      | 73,500         |        |               | 1      | 73,500         |
| 73           | 1      | 41,429         |        |               | 1      | 41,429         |
| 74           |        |                |        |               |        |                |
| 75           |        |                |        |               |        |                |
| 76           |        |                |        |               |        |                |
| 77           |        |                |        |               |        |                |
| 78           |        |                |        |               |        |                |
| 79           | 1      | 64,448         |        |               | 1      | 64,448         |
| <b>Total</b> | 12,630 | \$ 797,263,322 | 365    | \$ 21,276,044 | 12,995 | \$ 818,539,366 |

## EXHIBIT VI-4

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2008**

**FIREFIGHTERS**

| Years of Service | Male   |               | Female |              | Totals |               |
|------------------|--------|---------------|--------|--------------|--------|---------------|
|                  | Number | Compensation  | Number | Compensation | Number | Compensation  |
| 0                | 412    | \$ 17,074,793 | 20     | \$ 836,899   | 432    | \$ 17,911,692 |
| 1                | 417    | 19,155,971    | 22     | 998,850      | 439    | 20,154,821    |
| 2                | 280    | 14,028,064    | 14     | 666,078      | 294    | 14,694,142    |
| 3                | 308    | 16,248,180    | 15     | 728,638      | 323    | 16,976,819    |
| 4                | 477    | 27,027,954    | 14     | 753,442      | 491    | 27,781,396    |
| 5                | 398    | 23,294,443    | 32     | 1,778,397    | 430    | 25,072,840    |
| 6                | 509    | 30,686,814    | 22     | 1,323,285    | 531    | 32,010,099    |
| 7                | 610    | 36,575,461    | 27     | 1,598,086    | 637    | 38,173,547    |
| 8                | 573    | 35,176,442    | 24     | 1,499,222    | 597    | 36,675,664    |
| 9                | 549    | 33,436,932    | 28     | 1,705,507    | 577    | 35,142,439    |
| 10               | 557    | 34,473,868    | 7      | 395,249      | 564    | 34,869,117    |
| 11               | 528    | 32,735,299    | 19     | 1,163,527    | 547    | 33,898,826    |
| 12               | 495    | 31,259,909    | 7      | 404,973      | 502    | 31,664,882    |
| 13               | 418    | 26,702,496    | 6      | 406,384      | 424    | 27,108,880    |
| 14               | 419    | 26,754,280    | 6      | 381,440      | 425    | 27,135,719    |
| 15               | 442    | 28,637,962    | 9      | 530,473      | 451    | 29,168,435    |
| 16               | 415    | 26,672,665    | 11     | 694,314      | 426    | 27,366,979    |
| 17               | 399    | 25,733,171    | 8      | 518,888      | 407    | 26,252,059    |
| 18               | 604    | 39,426,615    | 11     | 659,367      | 615    | 40,085,982    |
| 19               | 420    | 28,121,687    | 12     | 790,378      | 432    | 28,912,065    |
| 20               | 303    | 20,965,846    | 12     | 778,716      | 315    | 21,744,562    |
| 21               | 307    | 21,087,776    | 7      | 459,759      | 314    | 21,547,535    |
| 22               | 388    | 27,121,777    | 14     | 997,239      | 402    | 28,119,016    |
| 23               | 280    | 19,929,396    | 8      | 551,654      | 288    | 20,481,050    |
| 24               | 223    | 15,899,821    | 6      | 427,794      | 229    | 16,327,615    |
| 25               | 223    | 15,756,769    | 1      | 57,707       | 224    | 15,814,476    |
| 26               | 358    | 25,653,655    |        |              | 358    | 25,653,655    |
| 27               | 223    | 16,123,873    | 1      | 55,459       | 224    | 16,179,332    |
| 28               | 232    | 16,726,367    | 1      | 56,221       | 233    | 16,782,588    |
| 29               | 184    | 13,585,267    | 1      | 58,096       | 185    | 13,643,363    |
| 30               | 178    | 13,410,622    |        |              | 178    | 13,410,622    |
| 31               | 103    | 7,653,822     |        |              | 103    | 7,653,822     |
| 32               | 94     | 7,129,233     |        |              | 94     | 7,129,233     |
| 33               | 73     | 5,502,034     |        |              | 73     | 5,502,034     |
| 34               | 75     | 5,600,803     |        |              | 75     | 5,600,803     |
| 35               | 45     | 3,600,454     |        |              | 45     | 3,600,454     |
| 36               | 41     | 2,927,248     |        |              | 41     | 2,927,248     |
| 37               | 37     | 2,889,927     |        |              | 37     | 2,889,927     |
| 38               | 15     | 1,117,270     |        |              | 15     | 1,117,270     |
| 39               | 4      | 299,045       |        |              | 4      | 299,045       |

**EXHIBIT VI-4**  
(Continued)

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2008**

**FIREFIGHTERS**

| Years of Service | Male   |                | Female |               | Totals |                |
|------------------|--------|----------------|--------|---------------|--------|----------------|
|                  | Number | Compensation   | Number | Compensation  | Number | Compensation   |
| 40               | 6      | 442,554        |        |               | 6      | 442,554        |
| 41               | 1      | 79,777         |        |               | 1      | 79,777         |
| 42               | 3      | 233,402        |        |               | 3      | 233,402        |
| 43               | 3      | 227,398        |        |               | 3      | 227,398        |
| 44               |        |                |        |               |        |                |
| 45               | 1      | 76,182         |        |               | 1      | 76,182         |
| <b>Total</b>     | 12,630 | \$ 797,263,322 | 365    | \$ 21,276,044 | 12,995 | \$ 818,539,366 |

## EXHIBIT VI-5

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL**

| Age | Male   |              | Female |              | Totals |              |
|-----|--------|--------------|--------|--------------|--------|--------------|
|     | Number | Compensation | Number | Compensation | Number | Compensation |
| 20  | 3      | \$ 87,788    |        |              | 3      | \$ 87,788    |
| 21  | 28     | 1,102,729    |        |              | 28     | 1,102,729    |
| 22  | 108    | 4,439,976    | 8      | 322,203      | 116    | 4,762,178    |
| 23  | 175    | 7,167,794    | 16     | 623,815      | 191    | 7,791,608    |
| 24  | 246    | 10,943,956   | 23     | 1,010,401    | 269    | 11,954,357   |
| 25  | 365    | 16,440,175   | 35     | 1,565,100    | 400    | 18,005,274   |
| 26  | 399    | 19,295,421   | 35     | 1,700,623    | 434    | 20,996,044   |
| 27  | 469    | 23,735,596   | 52     | 2,579,174    | 521    | 26,314,770   |
| 28  | 541    | 28,359,179   | 43     | 2,280,774    | 584    | 30,639,952   |
| 29  | 576    | 31,774,514   | 41     | 2,237,210    | 617    | 34,011,723   |
| 30  | 654    | 36,696,657   | 38     | 2,012,351    | 692    | 38,709,007   |
| 31  | 696    | 39,978,125   | 57     | 3,149,320    | 753    | 43,127,445   |
| 32  | 782    | 45,677,571   | 64     | 3,643,177    | 846    | 49,320,748   |
| 33  | 848    | 49,589,066   | 53     | 2,981,904    | 901    | 52,570,970   |
| 34  | 867    | 51,666,473   | 77     | 4,514,067    | 944    | 56,180,539   |
| 35  | 1,033  | 61,574,739   | 75     | 4,276,064    | 1,108  | 65,850,803   |
| 36  | 1,155  | 69,596,788   | 79     | 4,678,806    | 1,234  | 74,275,594   |
| 37  | 1,252  | 76,635,750   | 103    | 6,119,598    | 1,355  | 82,755,348   |
| 38  | 1,180  | 72,955,559   | 87     | 5,127,939    | 1,267  | 78,083,498   |
| 39  | 1,113  | 69,245,456   | 78     | 4,664,443    | 1,191  | 73,909,899   |
| 40  | 1,049  | 65,655,810   | 75     | 4,597,827    | 1,124  | 70,253,637   |
| 41  | 1,054  | 66,877,347   | 85     | 5,063,347    | 1,139  | 71,940,694   |
| 42  | 1,088  | 70,586,790   | 73     | 4,199,018    | 1,161  | 74,785,808   |
| 43  | 1,086  | 70,004,679   | 83     | 5,243,809    | 1,169  | 75,248,488   |
| 44  | 912    | 59,076,773   | 71     | 4,441,298    | 983    | 63,518,071   |
| 45  | 906    | 60,045,150   | 55     | 3,400,507    | 961    | 63,445,656   |
| 46  | 868    | 57,104,898   | 72     | 4,627,165    | 940    | 61,732,063   |
| 47  | 796    | 53,456,556   | 45     | 2,837,052    | 841    | 56,293,608   |
| 48  | 742    | 49,769,251   | 40     | 2,579,297    | 782    | 52,348,548   |
| 49  | 725    | 49,957,907   | 61     | 3,922,669    | 786    | 53,880,576   |
| 50  | 704    | 48,658,379   | 49     | 2,913,841    | 753    | 51,572,220   |
| 51  | 693    | 48,542,555   | 44     | 2,703,905    | 737    | 51,246,460   |
| 52  | 644    | 44,341,713   | 37     | 2,511,206    | 681    | 46,852,919   |
| 53  | 592    | 41,381,687   | 28     | 1,846,567    | 620    | 43,228,254   |
| 54  | 513    | 35,424,177   | 25     | 1,644,234    | 538    | 37,068,411   |
| 55  | 401    | 28,196,898   | 24     | 1,491,054    | 425    | 29,687,952   |
| 56  | 382    | 27,310,764   | 14     | 915,046      | 396    | 28,225,810   |
| 57  | 289    | 20,176,110   | 15     | 953,850      | 304    | 21,129,960   |
| 58  | 238    | 16,603,033   | 14     | 864,582      | 252    | 17,467,615   |
| 59  | 193    | 13,292,248   | 6      | 357,761      | 199    | 13,650,009   |

**EXHIBIT VI-5**

(Continued)

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008****TOTAL**

| Age          | Male   |                  | Female |                | Totals |                  |
|--------------|--------|------------------|--------|----------------|--------|------------------|
|              | Number | Compensation     | Number | Compensation   | Number | Compensation     |
| 60           | 142    | 9,558,216        | 3      | 184,354        | 145    | 9,742,569        |
| 61           | 110    | 7,411,898        | 5      | 292,255        | 115    | 7,704,153        |
| 62           | 50     | 3,368,582        | 4      | 300,448        | 54     | 3,669,029        |
| 63           | 41     | 2,808,908        | 2      | 136,461        | 43     | 2,945,369        |
| 64           | 49     | 3,304,803        | 1      | 96,394         | 50     | 3,401,197        |
| 65           | 25     | 1,741,664        | 2      | 97,203         | 27     | 1,838,867        |
| 66           | 13     | 926,260          | 1      | 67,479         | 14     | 993,739          |
| 67           | 11     | 750,101          |        |                | 11     | 750,101          |
| 68           | 8      | 554,797          |        |                | 8      | 554,797          |
| 69           | 6      | 390,332          |        |                | 6      | 390,332          |
| 70           | 2      | 140,432          |        |                | 2      | 140,432          |
| 71           | 2      | 174,091          |        |                | 2      | 174,091          |
| 72           | 1      | 73,500           |        |                | 1      | 73,500           |
| 73           | 2      | 123,663          |        |                | 2      | 123,663          |
| 74           | 1      | 146,594          |        |                | 1      | 146,594          |
| 75           | 1      | 81,197           |        |                | 1      | 81,197           |
| 76           |        |                  |        |                |        |                  |
| 77           |        |                  |        |                |        |                  |
| 78           | 1      | 52,732           |        |                | 1      | 52,732           |
| 79           | 1      | 64,448           |        |                | 1      | 64,448           |
| 80           | 1      | 51,444           |        |                | 1      | 51,444           |
| 81           | 1      | 87,708           |        |                | 1      | 87,708           |
| 82           | 1      | 35,656           |        |                | 1      | 35,656           |
| 83           | 1      | 84,708           |        |                | 1      | 84,708           |
| <b>Total</b> | 26,835 | \$ 1,675,357,767 | 1,898  | \$ 111,775,595 | 28,733 | \$ 1,787,133,362 |

## EXHIBIT VI-6

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2008**

**TOTAL**

| Years of Service | Male   |               | Female |              | Totals |               |
|------------------|--------|---------------|--------|--------------|--------|---------------|
|                  | Number | Compensation  | Number | Compensation | Number | Compensation  |
| 0                | 1,215  | \$ 48,765,758 | 117    | \$ 4,722,445 | 1,332  | \$ 53,488,204 |
| 1                | 977    | 44,369,411    | 105    | 4,960,224    | 1,082  | 49,329,635    |
| 2                | 685    | 33,806,071    | 60     | 2,972,336    | 745    | 36,778,407    |
| 3                | 696    | 37,056,155    | 74     | 3,854,100    | 770    | 40,910,256    |
| 4                | 875    | 49,212,239    | 63     | 3,570,225    | 938    | 52,782,463    |
| 5                | 898    | 52,011,355    | 87     | 5,013,573    | 985    | 57,024,928    |
| 6                | 1,056  | 62,039,746    | 82     | 4,959,743    | 1,138  | 66,999,489    |
| 7                | 1,131  | 67,143,882    | 71     | 4,257,575    | 1,202  | 71,401,457    |
| 8                | 1,170  | 71,175,699    | 105    | 6,414,225    | 1,275  | 77,589,924    |
| 9                | 1,200  | 72,746,146    | 93     | 5,508,906    | 1,293  | 78,255,052    |
| 10               | 1,134  | 70,609,226    | 69     | 3,997,397    | 1,203  | 74,606,623    |
| 11               | 1,126  | 69,853,570    | 86     | 5,188,511    | 1,212  | 75,042,081    |
| 12               | 1,147  | 72,670,584    | 71     | 4,157,949    | 1,218  | 76,828,533    |
| 13               | 968    | 61,439,115    | 64     | 3,966,218    | 1,032  | 65,405,334    |
| 14               | 933    | 59,695,797    | 71     | 4,307,049    | 1,004  | 64,002,846    |
| 15               | 909    | 58,256,145    | 75     | 4,537,883    | 984    | 62,794,028    |
| 16               | 888    | 56,762,736    | 64     | 4,009,476    | 952    | 60,772,212    |
| 17               | 932    | 61,000,981    | 58     | 3,781,331    | 990    | 64,782,312    |
| 18               | 1,091  | 71,956,515    | 67     | 4,180,081    | 1,158  | 76,136,596    |
| 19               | 805    | 54,721,967    | 53     | 3,381,647    | 858    | 58,103,614    |
| 20               | 690    | 46,871,480    | 63     | 4,061,555    | 753    | 50,933,036    |
| 21               | 648    | 44,254,971    | 32     | 2,024,409    | 680    | 46,279,380    |
| 22               | 713    | 49,432,481    | 48     | 3,124,700    | 761    | 52,557,180    |
| 23               | 563    | 39,376,172    | 36     | 2,392,969    | 599    | 41,769,141    |
| 24               | 456    | 32,408,316    | 36     | 2,384,585    | 492    | 34,792,901    |
| 25               | 440    | 31,190,590    | 27     | 1,736,919    | 467    | 32,927,509    |
| 26               | 615    | 43,902,356    | 27     | 1,705,635    | 642    | 45,607,990    |
| 27               | 451    | 32,495,939    | 35     | 2,460,029    | 486    | 34,955,967    |
| 28               | 484    | 34,907,914    | 20     | 1,388,542    | 504    | 36,296,456    |
| 29               | 378    | 27,983,475    | 10     | 659,482      | 388    | 28,642,957    |
| 30               | 394    | 28,934,482    | 14     | 939,433      | 408    | 29,873,915    |
| 31               | 224    | 16,652,450    | 4      | 339,740      | 228    | 16,992,191    |
| 32               | 198    | 14,744,731    | 5      | 365,108      | 203    | 15,109,838    |
| 33               | 161    | 12,388,354    |        |              | 161    | 12,388,354    |
| 34               | 174    | 13,175,152    | 3      | 228,202      | 177    | 13,403,354    |
| 35               | 95     | 7,660,635     | 1      | 63,948       | 96     | 7,724,583     |
| 36               | 102    | 7,526,388     |        |              | 102    | 7,526,388     |
| 37               | 92     | 7,058,027     | 2      | 159,446      | 94     | 7,217,473     |
| 38               | 42     | 2,966,567     |        |              | 42     | 2,966,567     |
| 39               | 21     | 1,712,548     |        |              | 21     | 1,712,548     |



**EXHIBIT VI-6**  
(Continued)

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2008**

**TOTAL**

| Years of Service | Male   |                  | Female |                | Totals |                  |
|------------------|--------|------------------|--------|----------------|--------|------------------|
|                  | Number | Compensation     | Number | Compensation   | Number | Compensation     |
| 40               | 24     | 1,765,288        |        |                | 24     | 1,765,288        |
| 41               | 12     | 929,708          |        |                | 12     | 929,708          |
| 42               | 8      | 560,505          |        |                | 8      | 560,505          |
| 43               | 5      | 365,136          |        |                | 5      | 365,136          |
| 44               | 1      | 64,685           |        |                | 1      | 64,685           |
| 45               | 1      | 76,182           |        |                | 1      | 76,182           |
| 46               | 2      | 173,373          |        |                | 2      | 173,373          |
| 47               | 1      | 81,197           |        |                | 1      | 81,197           |
| 48               | 1      | 121,535          |        |                | 1      | 121,535          |
| 49               | 1      | 146,594          |        |                | 1      | 146,594          |
| 50               | 1      | 52,732           |        |                | 1      | 52,732           |
| 51               |        |                  |        |                |        |                  |
| 52               |        |                  |        |                |        |                  |
| 53               |        |                  |        |                |        |                  |
| 54               |        |                  |        |                |        |                  |
| 55               |        |                  |        |                |        |                  |
| 56               |        |                  |        |                |        |                  |
| 57               | 1      | 84,708           |        |                | 1      | 84,708           |
| <b>Total</b>     | 26,835 | \$ 1,675,357,767 | 1,898  | \$ 111,775,595 | 28,733 | \$ 1,787,133,362 |

## EXHIBIT VI-7

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE  
SERVICE RETIREES**

| Age | Male   |            | Female |           | Totals |            |
|-----|--------|------------|--------|-----------|--------|------------|
|     | Number | Annuities  | Number | Annuities | Number | Annuities  |
| 47  | 1      | \$ 21,943  |        |           | 1      | \$ 21,943  |
| 48  | 15     | 552,974    | 2      | 81,088    | 17     | 634,062    |
| 49  | 28     | 995,115    | 5      | 191,261   | 33     | 1,186,376  |
| 50  | 46     | 1,712,203  | 6      | 224,654   | 52     | 1,936,857  |
| 51  | 64     | 2,442,936  | 8      | 313,182   | 72     | 2,756,119  |
| 52  | 82     | 3,294,212  | 5      | 197,891   | 87     | 3,492,103  |
| 53  | 117    | 4,655,237  | 12     | 489,956   | 129    | 5,145,192  |
| 54  | 126    | 5,101,320  | 13     | 484,594   | 139    | 5,585,914  |
| 55  | 172    | 6,890,801  | 6      | 256,285   | 178    | 7,147,086  |
| 56  | 186    | 7,476,816  | 11     | 465,481   | 197    | 7,942,297  |
| 57  | 230    | 8,944,240  | 7      | 271,227   | 237    | 9,215,466  |
| 58  | 259    | 10,557,750 | 9      | 343,257   | 268    | 10,901,006 |
| 59  | 303    | 12,792,206 | 11     | 460,284   | 314    | 13,252,490 |
| 60  | 377    | 15,753,899 | 11     | 479,012   | 388    | 16,232,911 |
| 61  | 332    | 13,193,701 | 5      | 175,400   | 337    | 13,369,101 |
| 62  | 267    | 10,576,032 | 7      | 250,714   | 274    | 10,826,747 |
| 63  | 261    | 10,326,825 | 6      | 240,823   | 267    | 10,567,648 |
| 64  | 281    | 10,761,239 | 2      | 55,014    | 283    | 10,816,253 |
| 65  | 311    | 11,567,573 | 5      | 212,581   | 316    | 11,780,154 |
| 66  | 293    | 10,569,156 | 3      | 128,393   | 296    | 10,697,549 |
| 67  | 240    | 8,493,047  | 3      | 90,148    | 243    | 8,583,195  |
| 68  | 206    | 7,141,847  |        |           | 206    | 7,141,847  |
| 69  | 205    | 7,102,679  |        |           | 205    | 7,102,679  |
| 70  | 177    | 5,962,023  | 1      | 42,202    | 178    | 6,004,225  |
| 71  | 134    | 4,540,923  | 3      | 75,775    | 137    | 4,616,697  |
| 72  | 148    | 4,476,187  | 1      | 33,898    | 149    | 4,510,085  |
| 73  | 122    | 3,628,177  | 1      | 38,870    | 123    | 3,667,047  |
| 74  | 123    | 3,659,247  | 2      | 31,263    | 125    | 3,690,509  |
| 75  | 126    | 3,349,210  | 6      | 185,033   | 132    | 3,534,242  |
| 76  | 106    | 2,763,167  | 1      | 21,310    | 107    | 2,784,476  |
| 77  | 115    | 2,961,443  | 1      | 25,703    | 116    | 2,987,145  |
| 78  | 119    | 3,023,443  |        |           | 119    | 3,023,443  |
| 79  | 134    | 3,301,953  | 2      | 40,244    | 136    | 3,342,197  |
| 80  | 98     | 2,388,816  |        |           | 98     | 2,388,816  |
| 81  | 118    | 2,750,113  | 1      | 22,906    | 119    | 2,773,019  |
| 82  | 89     | 1,915,213  |        |           | 89     | 1,915,213  |
| 83  | 85     | 1,801,728  |        |           | 85     | 1,801,728  |
| 84  | 68     | 1,349,350  | 1      | 9,693     | 69     | 1,359,042  |
| 85  | 30     | 584,415    |        |           | 30     | 584,415    |
| 86  | 39     | 843,933    | 1      | 21,699    | 40     | 865,632    |

**EXHIBIT VI-7**  
(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE  
SERVICE RETIREES**

| Age          | Male   |                | Female |              | Totals |                |
|--------------|--------|----------------|--------|--------------|--------|----------------|
|              | Number | Annuities      | Number | Annuities    | Number | Annuities      |
| 87           | 33     | 608,756        | 2      | 42,478       | 35     | 651,234        |
| 88           | 21     | 420,277        |        |              | 21     | 420,277        |
| 89           | 16     | 300,062        |        |              | 16     | 300,062        |
| 90           | 18     | 347,696        |        |              | 18     | 347,696        |
| 91           | 13     | 280,398        | 2      | 28,683       | 15     | 309,081        |
| 92           | 14     | 324,987        |        |              | 14     | 324,987        |
| 93           | 4      | 62,407         |        |              | 4      | 62,407         |
| 94           | 3      | 53,195         |        |              | 3      | 53,195         |
| 95           | 3      | 49,792         |        |              | 3      | 49,792         |
| 96           | 2      | 33,118         |        |              | 2      | 33,118         |
| 97           |        |                |        |              |        |                |
| 98           | 1      | 31,479         |        |              | 1      | 31,479         |
| <b>Total</b> | 6,361  | \$ 222,735,258 | 162    | \$ 6,030,999 | 6,523  | \$ 228,766,257 |

## EXHIBIT VI-8

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE  
DISABILITY RETIREES**

| Age | Male   |           | Female |           | Totals |           |
|-----|--------|-----------|--------|-----------|--------|-----------|
|     | Number | Annuities | Number | Annuities | Number | Annuities |
| 27  | 1      | \$ 33,372 |        |           | 1      | \$ 33,372 |
| 28  |        |           |        |           |        |           |
| 29  |        |           |        |           |        |           |
| 30  | 2      | 54,159    | 1      | 29,727    | 3      | 83,886    |
| 31  |        |           |        |           |        |           |
| 32  | 5      | 147,757   |        |           | 5      | 147,757   |
| 33  | 7      | 206,285   | 1      | 36,854    | 8      | 243,138   |
| 34  | 5      | 155,507   | 5      | 189,441   | 10     | 344,948   |
| 35  | 9      | 271,297   | 1      | 25,204    | 10     | 296,501   |
| 36  | 18     | 552,361   | 5      | 166,280   | 23     | 718,641   |
| 37  | 20     | 650,204   | 5      | 155,718   | 25     | 805,923   |
| 38  | 21     | 687,553   | 5      | 147,863   | 26     | 835,416   |
| 39  | 34     | 1,098,474 | 12     | 408,667   | 46     | 1,507,141 |
| 40  | 44     | 1,429,619 | 6      | 177,426   | 50     | 1,607,045 |
| 41  | 32     | 1,088,311 | 9      | 283,258   | 41     | 1,371,570 |
| 42  | 35     | 1,291,193 | 12     | 367,286   | 47     | 1,658,479 |
| 43  | 53     | 1,834,949 | 16     | 436,954   | 69     | 2,271,903 |
| 44  | 44     | 1,475,199 | 14     | 499,154   | 58     | 1,974,353 |
| 45  | 39     | 1,227,360 | 12     | 401,181   | 51     | 1,628,541 |
| 46  | 47     | 1,652,496 | 11     | 326,038   | 58     | 1,978,534 |
| 47  | 50     | 1,724,619 | 9      | 335,431   | 59     | 2,060,050 |
| 48  | 57     | 1,970,938 | 10     | 322,947   | 67     | 2,293,885 |
| 49  | 65     | 2,223,541 | 15     | 542,206   | 80     | 2,765,747 |
| 50  | 87     | 3,013,355 | 22     | 746,513   | 109    | 3,759,868 |
| 51  | 72     | 2,452,713 | 26     | 744,723   | 98     | 3,197,436 |
| 52  | 87     | 2,811,118 | 18     | 586,828   | 105    | 3,397,945 |
| 53  | 111    | 3,827,977 | 17     | 444,285   | 128    | 4,272,262 |
| 54  | 101    | 3,508,961 | 25     | 793,670   | 126    | 4,302,631 |
| 55  | 113    | 3,767,460 | 18     | 627,438   | 131    | 4,394,897 |
| 56  | 139    | 4,493,779 | 9      | 301,580   | 148    | 4,795,359 |
| 57  | 114    | 3,647,676 | 13     | 432,222   | 127    | 4,079,898 |
| 58  | 117    | 3,751,611 | 16     | 488,400   | 133    | 4,240,011 |
| 59  | 135    | 4,470,050 | 12     | 432,456   | 147    | 4,902,506 |
| 60  | 184    | 6,151,614 | 12     | 327,845   | 196    | 6,479,460 |
| 61  | 144    | 4,547,970 | 11     | 324,764   | 155    | 4,872,734 |
| 62  | 115    | 3,822,207 | 3      | 74,974    | 118    | 3,897,182 |
| 63  | 104    | 3,350,851 | 5      | 141,005   | 109    | 3,491,856 |
| 64  | 135    | 4,089,075 | 1      | 28,996    | 136    | 4,118,070 |
| 65  | 108    | 3,092,529 | 3      | 70,930    | 111    | 3,163,458 |
| 66  | 80     | 2,465,306 | 1      | 31,306    | 81     | 2,496,613 |

**EXHIBIT VI-8**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE  
DISABILITY RETIREES**

| Age          | Male   |                | Female |               | Totals |                |
|--------------|--------|----------------|--------|---------------|--------|----------------|
|              | Number | Annuities      | Number | Annuities     | Number | Annuities      |
| 67           | 83     | 2,471,138      | 2      | 54,310        | 85     | 2,525,448      |
| 68           | 80     | 2,386,999      |        |               | 80     | 2,386,999      |
| 69           | 74     | 2,089,334      | 3      | 122,690       | 77     | 2,212,024      |
| 70           | 64     | 1,784,508      | 1      | 22,346        | 65     | 1,806,854      |
| 71           | 61     | 1,702,860      |        |               | 61     | 1,702,860      |
| 72           | 63     | 1,621,055      |        |               | 63     | 1,621,055      |
| 73           | 47     | 1,186,568      |        |               | 47     | 1,186,568      |
| 74           | 37     | 898,662        |        |               | 37     | 898,662        |
| 75           | 26     | 591,281        | 1      | 25,441        | 27     | 616,722        |
| 76           | 25     | 576,622        |        |               | 25     | 576,622        |
| 77           | 39     | 925,053        |        |               | 39     | 925,053        |
| 78           | 29     | 614,870        |        |               | 29     | 614,870        |
| 79           | 29     | 593,330        |        |               | 29     | 593,330        |
| 80           | 31     | 676,128        | 1      | 19,359        | 32     | 695,487        |
| 81           | 28     | 545,510        |        |               | 28     | 545,510        |
| 82           | 19     | 329,695        |        |               | 19     | 329,695        |
| 83           | 18     | 341,211        |        |               | 18     | 341,211        |
| 84           | 10     | 194,378        |        |               | 10     | 194,378        |
| 85           | 5      | 84,111         | 1      | 19,138        | 6      | 103,249        |
| 86           | 2      | 32,215         |        |               | 2      | 32,215         |
| 87           | 2      | 33,870         |        |               | 2      | 33,870         |
| 88           |        |                |        |               |        |                |
| 89           | 2      | 40,010         |        |               | 2      | 40,010         |
| 90           |        |                |        |               |        |                |
| 91           | 1      | 21,704         |        |               | 1      | 21,704         |
| 92           |        |                |        |               |        |                |
| 93           |        |                |        |               |        |                |
| 94           | 1      | 14,743         |        |               | 1      | 14,743         |
| 95           | 1      | 14,903         |        |               | 1      | 14,903         |
| 96           | 1      | 13,800         |        |               | 1      | 13,800         |
| <b>Total</b> | 3,312  | \$ 102,824,002 | 370    | \$ 11,712,853 | 3,682  | \$ 114,536,855 |

## EXHIBIT VI-9

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE  
SURVIVORS AND BENEFICIARIES**

| Age | Male   |           | Female |           | Totals |           |
|-----|--------|-----------|--------|-----------|--------|-----------|
|     | Number | Annuities | Number | Annuities | Number | Annuities |
| 2   | 2      | \$ 4,435  | 1      | \$ 2,218  | 3      | \$ 6,653  |
| 3   | 2      | 4,435     | 1      | 2,218     | 3      | 6,653     |
| 4   | 2      | 4,435     | 2      | 4,435     | 4      | 8,870     |
| 5   |        |           |        |           |        |           |
| 6   | 1      | 2,218     | 4      | 8,870     | 5      | 11,088    |
| 7   | 1      | 2,218     | 6      | 13,306    | 7      | 15,523    |
| 8   | 2      | 4,435     | 2      | 4,435     | 4      | 8,870     |
| 9   | 9      | 30,381    | 3      | 6,653     | 12     | 37,034    |
| 10  | 2      | 4,435     | 1      | 2,218     | 3      | 6,653     |
| 11  | 5      | 11,088    | 4      | 8,870     | 9      | 19,958    |
| 12  | 7      | 15,523    | 5      | 11,088    | 12     | 26,611    |
| 13  | 11     | 24,394    | 6      | 13,306    | 17     | 37,699    |
| 14  | 12     | 26,611    | 6      | 13,306    | 18     | 39,917    |
| 15  | 8      | 17,741    | 10     | 22,176    | 18     | 39,917    |
| 16  | 10     | 22,176    | 8      | 17,741    | 18     | 39,917    |
| 17  | 11     | 36,230    | 10     | 22,176    | 21     | 58,406    |
| 18  | 15     | 33,264    | 9      | 19,958    | 24     | 53,222    |
| 19  | 12     | 26,611    | 11     | 24,394    | 23     | 51,005    |
| 20  | 7      | 15,523    | 9      | 19,958    | 16     | 35,482    |
| 21  | 12     | 26,611    | 11     | 24,394    | 23     | 51,005    |
| 22  | 6      | 39,835    | 14     | 31,046    | 20     | 70,882    |
| 23  | 8      | 17,741    | 4      | 8,870     | 12     | 26,611    |
| 24  |        |           | 1      | 2,218     | 1      | 2,218     |
| 25  |        |           |        |           |        |           |
| 26  |        |           |        |           |        |           |
| 27  |        |           | 1      | 2,218     | 1      | 2,218     |
| 28  | 2      | 4,435     |        |           | 2      | 4,435     |
| 29  |        |           |        |           |        |           |
| 30  |        |           |        |           |        |           |
| 31  |        |           | 1      | 8,131     | 1      | 8,131     |
| 32  |        |           | 3      | 33,228    | 3      | 33,228    |
| 33  | 1      | 2,218     | 4      | 26,102    | 5      | 28,320    |
| 34  | 1      | 2,218     | 5      | 74,590    | 6      | 76,808    |
| 35  |        |           | 2      | 15,255    | 2      | 15,255    |
| 36  |        |           | 3      | 21,182    | 3      | 21,182    |
| 37  | 1      | 2,218     | 1      | 4,920     | 2      | 7,138     |
| 38  | 2      | 27,925    | 7      | 50,496    | 9      | 78,421    |
| 39  | 1      | 2,218     | 1      | 8,131     | 2      | 10,349    |
| 40  | 4      | 35,700    | 12     | 117,253   | 16     | 152,954   |
| 41  | 2      | 24,232    | 9      | 51,720    | 11     | 75,952    |

**EXHIBIT VI-9**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE  
SURVIVORS AND BENEFICIARIES**

| Age | Male   |           | Female |           | Totals |           |
|-----|--------|-----------|--------|-----------|--------|-----------|
|     | Number | Annuities | Number | Annuities | Number | Annuities |
| 42  |        |           | 13     | 150,192   | 13     | 150,192   |
| 43  | 1      | 2,218     | 23     | 197,937   | 24     | 200,155   |
| 44  | 2      | 10,349    | 7      | 78,648    | 9      | 88,997    |
| 45  | 1      | 2,218     | 17     | 144,259   | 18     | 146,476   |
| 46  | 3      | 14,478    | 15     | 158,411   | 18     | 172,890   |
| 47  | 1      | 2,218     | 20     | 201,832   | 21     | 204,050   |
| 48  | 1      | 2,218     | 14     | 100,992   | 15     | 103,210   |
| 49  | 1      | 2,218     | 28     | 301,785   | 29     | 304,003   |
| 50  | 2      | 4,435     | 27     | 250,444   | 29     | 254,879   |
| 51  | 4      | 30,698    | 31     | 311,628   | 35     | 342,326   |
| 52  |        |           | 24     | 170,773   | 24     | 170,773   |
| 53  |        |           | 25     | 245,227   | 25     | 245,227   |
| 54  |        |           | 53     | 606,383   | 53     | 606,383   |
| 55  |        |           | 54     | 538,443   | 54     | 538,443   |
| 56  | 1      | 8,131     | 57     | 610,722   | 58     | 618,853   |
| 57  | 2      | 34,231    | 39     | 357,027   | 41     | 391,258   |
| 58  | 2      | 13,051    | 69     | 684,162   | 71     | 697,213   |
| 59  | 1      | 8,131     | 82     | 911,829   | 83     | 919,960   |
| 60  |        |           | 81     | 781,343   | 81     | 781,343   |
| 61  |        |           | 55     | 531,625   | 55     | 531,625   |
| 62  |        |           | 53     | 475,962   | 53     | 475,962   |
| 63  |        |           | 78     | 788,055   | 78     | 788,055   |
| 64  |        |           | 81     | 805,261   | 81     | 805,261   |
| 65  | 3      | 6,653     | 102    | 951,122   | 105    | 957,774   |
| 66  |        |           | 95     | 934,791   | 95     | 934,791   |
| 67  | 1      | 2,218     | 85     | 818,006   | 86     | 820,224   |
| 68  | 1      | 22,705    | 88     | 777,533   | 89     | 800,238   |
| 69  |        |           | 98     | 911,625   | 98     | 911,625   |
| 70  |        |           | 103    | 909,561   | 103    | 909,561   |
| 71  |        |           | 106    | 958,371   | 106    | 958,371   |
| 72  |        |           | 139    | 1,231,776 | 139    | 1,231,776 |
| 73  |        |           | 96     | 880,815   | 96     | 880,815   |
| 74  | 1      | 18,945    | 102    | 880,899   | 103    | 899,844   |
| 75  |        |           | 104    | 864,626   | 104    | 864,626   |
| 76  |        |           | 115    | 1,023,340 | 115    | 1,023,340 |
| 77  |        |           | 150    | 1,279,930 | 150    | 1,279,930 |
| 78  |        |           | 143    | 1,164,189 | 143    | 1,164,189 |
| 79  |        |           | 149    | 1,214,256 | 149    | 1,214,256 |
| 80  |        |           | 141    | 1,179,120 | 141    | 1,179,120 |
| 81  |        |           | 128    | 1,014,009 | 128    | 1,014,009 |

**EXHIBIT VI-9**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE  
SURVIVORS AND BENEFICIARIES**

| Age          | Male   |            | Female |               | Totals |               |
|--------------|--------|------------|--------|---------------|--------|---------------|
|              | Number | Annuities  | Number | Annuities     | Number | Annuities     |
| 82           |        |            | 113    | 867,549       | 113    | 867,549       |
| 83           |        |            | 131    | 1,078,389     | 131    | 1,078,389     |
| 84           | 2      | 11,220     | 94     | 746,434       | 96     | 757,654       |
| 85           |        |            | 79     | 619,268       | 79     | 619,268       |
| 86           |        |            | 90     | 703,624       | 90     | 703,624       |
| 87           |        |            | 67     | 526,636       | 67     | 526,636       |
| 88           |        |            | 39     | 311,702       | 39     | 311,702       |
| 89           |        |            | 49     | 378,601       | 49     | 378,601       |
| 90           |        |            | 44     | 340,204       | 44     | 340,204       |
| 91           |        |            | 38     | 299,654       | 38     | 299,654       |
| 92           |        |            | 30     | 243,936       | 30     | 243,936       |
| 93           |        |            | 21     | 170,755       | 21     | 170,755       |
| 94           |        |            | 13     | 105,706       | 13     | 105,706       |
| 95           |        |            | 10     | 81,312        | 10     | 81,312        |
| 96           |        |            | 6      | 48,787        | 6      | 48,787        |
| 97           |        |            | 4      | 32,525        | 4      | 32,525        |
| 98           |        |            | 2      | 16,262        | 2      | 16,262        |
| 99           |        |            | 1      | 8,131         | 1      | 8,131         |
| 100          |        |            | 2      | 16,262        | 2      | 16,262        |
| 101          |        |            | 1      | 8,131         | 1      | 8,131         |
| <b>Total</b> | 189    | \$ 667,837 | 3,901  | \$ 33,697,858 | 4,090  | \$ 34,365,694 |



## EXHIBIT VI-10

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS  
SERVICE RETIREES**

| Age | Male   |           | Female |           | Totals |           |
|-----|--------|-----------|--------|-----------|--------|-----------|
|     | Number | Annuities | Number | Annuities | Number | Annuities |
| 47  | 1      | \$ 41,628 |        |           | 1      | \$ 41,628 |
| 48  | 13     | 406,393   |        |           | 13     | 406,393   |
| 49  | 9      | 326,643   | 1      | 40,251    | 10     | 366,894   |
| 50  | 23     | 859,385   |        |           | 23     | 859,385   |
| 51  | 21     | 743,227   |        |           | 21     | 743,227   |
| 52  | 55     | 2,227,764 |        |           | 55     | 2,227,764 |
| 53  | 60     | 2,437,011 |        |           | 60     | 2,437,011 |
| 54  | 61     | 2,547,795 |        |           | 61     | 2,547,795 |
| 55  | 106    | 4,182,584 |        |           | 106    | 4,182,584 |
| 56  | 112    | 4,353,294 |        |           | 112    | 4,353,294 |
| 57  | 143    | 5,460,677 |        |           | 143    | 5,460,677 |
| 58  | 148    | 5,820,150 |        |           | 148    | 5,820,150 |
| 59  | 169    | 6,722,052 |        |           | 169    | 6,722,052 |
| 60  | 250    | 9,672,511 |        |           | 250    | 9,672,511 |
| 61  | 216    | 8,312,516 |        |           | 216    | 8,312,516 |
| 62  | 148    | 5,851,497 | 1      | 28,765    | 149    | 5,880,262 |
| 63  | 186    | 7,234,797 | 1      | 36,921    | 187    | 7,271,719 |
| 64  | 205    | 7,758,846 |        |           | 205    | 7,758,846 |
| 65  | 231    | 8,701,010 |        |           | 231    | 8,701,010 |
| 66  | 189    | 7,221,850 |        |           | 189    | 7,221,850 |
| 67  | 185    | 6,935,936 |        |           | 185    | 6,935,936 |
| 68  | 170    | 6,294,542 |        |           | 170    | 6,294,542 |
| 69  | 175    | 6,155,729 |        |           | 175    | 6,155,729 |
| 70  | 142    | 5,322,603 |        |           | 142    | 5,322,603 |
| 71  | 146    | 4,975,848 |        |           | 146    | 4,975,848 |
| 72  | 143    | 4,514,372 |        |           | 143    | 4,514,372 |
| 73  | 138    | 4,284,030 |        |           | 138    | 4,284,030 |
| 74  | 135    | 4,150,911 |        |           | 135    | 4,150,911 |
| 75  | 118    | 3,219,040 |        |           | 118    | 3,219,040 |
| 76  | 145    | 4,068,239 |        |           | 145    | 4,068,239 |
| 77  | 151    | 4,029,889 |        |           | 151    | 4,029,889 |
| 78  | 120    | 3,125,963 |        |           | 120    | 3,125,963 |
| 79  | 138    | 3,342,529 |        |           | 138    | 3,342,529 |
| 80  | 153    | 3,758,805 |        |           | 153    | 3,758,805 |
| 81  | 155    | 3,744,815 |        |           | 155    | 3,744,815 |
| 82  | 114    | 2,614,320 |        |           | 114    | 2,614,320 |
| 83  | 77     | 1,720,325 |        |           | 77     | 1,720,325 |
| 84  | 66     | 1,381,978 |        |           | 66     | 1,381,978 |
| 85  | 55     | 1,158,840 |        |           | 55     | 1,158,840 |
| 86  | 41     | 924,676   |        |           | 41     | 924,676   |

**EXHIBIT VI-10**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS  
SERVICE RETIREES**

| Age          | Male   |                | Female |            | Totals |                |
|--------------|--------|----------------|--------|------------|--------|----------------|
|              | Number | Annuities      | Number | Annuities  | Number | Annuities      |
| 87           | 24     | 503,490        |        |            | 24     | 503,490        |
| 88           | 24     | 468,616        |        |            | 24     | 468,616        |
| 89           | 16     | 284,961        |        |            | 16     | 284,961        |
| 90           | 23     | 487,575        |        |            | 23     | 487,575        |
| 91           | 8      | 166,861        |        |            | 8      | 166,861        |
| 92           | 11     | 208,025        |        |            | 11     | 208,025        |
| 93           | 4      | 79,110         |        |            | 4      | 79,110         |
| 94           | 3      | 52,210         |        |            | 3      | 52,210         |
| 95           | 5      | 70,726         |        |            | 5      | 70,726         |
| 96           |        |                |        |            |        |                |
| 97           | 1      | 14,181         |        |            | 1      | 14,181         |
| 98           | 1      | 17,754         |        |            | 1      | 17,754         |
| <b>Total</b> | 5,033  | \$ 168,958,529 | 3      | \$ 105,938 | 5,036  | \$ 169,064,467 |

## EXHIBIT VI-11

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS  
DISABILITY RETIREES**

| Age | Male   |           | Female |           | Totals |           |
|-----|--------|-----------|--------|-----------|--------|-----------|
|     | Number | Annuities | Number | Annuities | Number | Annuities |
| 26  | 1      | \$ 67,539 | 2      | \$ 25,025 | 3      | \$ 92,565 |
| 27  |        |           |        |           |        |           |
| 28  |        |           |        |           |        |           |
| 29  | 2      | 34,833    |        |           | 2      | 34,833    |
| 30  |        |           | 1      | 28,688    | 1      | 28,688    |
| 31  | 1      | 33,653    |        |           | 1      | 33,653    |
| 32  | 2      | 55,149    |        |           | 2      | 55,149    |
| 33  | 4      | 101,282   |        |           | 4      | 101,282   |
| 34  | 1      | 39,790    |        |           | 1      | 39,790    |
| 35  | 6      | 164,851   | 1      | 33,462    | 7      | 198,313   |
| 36  | 7      | 193,648   | 2      | 28,923    | 9      | 222,571   |
| 37  | 4      | 171,116   |        |           | 4      | 171,116   |
| 38  | 6      | 191,136   | 2      | 36,214    | 8      | 227,349   |
| 39  | 7      | 194,215   | 1      | 51,319    | 8      | 245,534   |
| 40  | 17     | 531,554   | 3      | 83,499    | 20     | 615,052   |
| 41  | 12     | 386,988   | 2      | 56,646    | 14     | 443,634   |
| 42  | 20     | 573,076   |        |           | 20     | 573,076   |
| 43  | 20     | 658,283   | 5      | 182,712   | 25     | 840,995   |
| 44  | 18     | 607,926   |        |           | 18     | 607,926   |
| 45  | 19     | 685,696   | 4      | 108,143   | 23     | 793,839   |
| 46  | 37     | 1,135,967 | 1      | 36,606    | 38     | 1,172,573 |
| 47  | 30     | 994,890   | 2      | 42,914    | 32     | 1,037,804 |
| 48  | 28     | 920,588   | 3      | 107,337   | 31     | 1,027,926 |
| 49  | 56     | 1,951,653 | 2      | 42,449    | 58     | 1,994,102 |
| 50  | 63     | 2,226,544 | 6      | 197,051   | 69     | 2,423,595 |
| 51  | 60     | 2,074,832 | 3      | 65,778    | 63     | 2,140,610 |
| 52  | 53     | 1,974,768 | 2      | 61,918    | 55     | 2,036,686 |
| 53  | 65     | 2,340,031 | 4      | 128,483   | 69     | 2,468,513 |
| 54  | 88     | 3,269,183 | 2      | 71,258    | 90     | 3,340,441 |
| 55  | 92     | 3,124,017 | 1      | 20,443    | 93     | 3,144,460 |
| 56  | 86     | 3,078,310 | 2      | 81,998    | 88     | 3,160,308 |
| 57  | 81     | 2,902,354 | 2      | 48,083    | 83     | 2,950,437 |
| 58  | 103    | 3,715,942 | 2      | 70,079    | 105    | 3,786,021 |
| 59  | 92     | 3,279,580 | 2      | 44,964    | 94     | 3,324,544 |
| 60  | 122    | 4,390,012 |        |           | 122    | 4,390,012 |
| 61  | 102    | 3,513,307 |        |           | 102    | 3,513,307 |
| 62  | 70     | 2,386,046 |        |           | 70     | 2,386,046 |
| 63  | 74     | 2,493,559 |        |           | 74     | 2,493,559 |
| 64  | 93     | 3,079,227 |        |           | 93     | 3,079,227 |
| 65  | 90     | 3,021,851 |        |           | 90     | 3,021,851 |

**EXHIBIT VI-11**  
(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS  
DISABILITY RETIREES**

| Age          | Male   |               | Female |              | Totals |               |
|--------------|--------|---------------|--------|--------------|--------|---------------|
|              | Number | Annuities     | Number | Annuities    | Number | Annuities     |
| 66           | 82     | 2,676,588     |        |              | 82     | 2,676,588     |
| 67           | 81     | 2,702,293     |        |              | 81     | 2,702,293     |
| 68           | 67     | 2,263,754     |        |              | 67     | 2,263,754     |
| 69           | 65     | 1,876,760     |        |              | 65     | 1,876,760     |
| 70           | 65     | 1,817,958     |        |              | 65     | 1,817,958     |
| 71           | 52     | 1,543,955     |        |              | 52     | 1,543,955     |
| 72           | 38     | 1,073,011     |        |              | 38     | 1,073,011     |
| 73           | 36     | 1,026,103     |        |              | 36     | 1,026,103     |
| 74           | 29     | 737,860       |        |              | 29     | 737,860       |
| 75           | 29     | 744,453       |        |              | 29     | 744,453       |
| 76           | 29     | 721,475       |        |              | 29     | 721,475       |
| 77           | 23     | 525,386       |        |              | 23     | 525,386       |
| 78           | 28     | 671,998       |        |              | 28     | 671,998       |
| 79           | 35     | 790,390       |        |              | 35     | 790,390       |
| 80           | 29     | 585,178       |        |              | 29     | 585,178       |
| 81           | 26     | 538,265       |        |              | 26     | 538,265       |
| 82           | 24     | 494,488       |        |              | 24     | 494,488       |
| 83           | 8      | 184,992       |        |              | 8      | 184,992       |
| 84           | 8      | 197,073       |        |              | 8      | 197,073       |
| 85           | 9      | 173,248       |        |              | 9      | 173,248       |
| 86           | 7      | 107,709       |        |              | 7      | 107,709       |
| 87           | 1      | 14,151        |        |              | 1      | 14,151        |
| 88           | 2      | 38,796        |        |              | 2      | 38,796        |
| 89           |        |               |        |              |        |               |
| 90           | 3      | 51,963        |        |              | 3      | 51,963        |
| 91           | 1      | 18,095        |        |              | 1      | 18,095        |
| 92           | 3      | 53,171        |        |              | 3      | 53,171        |
| 93           |        |               |        |              |        |               |
| 94           |        |               |        |              |        |               |
| 95           | 1      | 17,218        |        |              | 1      | 17,218        |
| <b>Total</b> | 2,413  | \$ 78,209,725 | 57     | \$ 1,653,991 | 2,470  | \$ 79,863,716 |

## EXHIBIT VI-12

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS  
SURVIVORS AND BENEFICIARIES**

| Age | Male   |           | Female |           | Totals |           |
|-----|--------|-----------|--------|-----------|--------|-----------|
|     | Number | Annuities | Number | Annuities | Number | Annuities |
| 1   |        |           | 1      | \$ 2,218  | 1      | \$ 2,218  |
| 2   |        |           | 3      | 6,653     | 3      | 6,653     |
| 3   |        |           | 1      | 2,218     | 1      | 2,218     |
| 4   | 1      | 2,218     | 1      | 2,218     | 2      | 4,435     |
| 5   | 2      | 4,435     | 1      | 2,218     | 3      | 6,653     |
| 6   | 1      | 2,218     | 1      | 2,218     | 2      | 4,435     |
| 7   | 3      | 6,653     | 2      | 4,435     | 5      | 11,088    |
| 8   | 3      | 6,653     | 1      | 2,218     | 4      | 8,870     |
| 9   | 6      | 13,306    | 1      | 2,218     | 7      | 15,523    |
| 10  | 4      | 8,870     | 2      | 4,435     | 6      | 13,306    |
| 11  | 5      | 11,088    | 3      | 6,653     | 8      | 17,741    |
| 12  | 3      | 6,653     | 4      | 8,870     | 7      | 15,523    |
| 13  | 4      | 8,870     | 3      | 6,653     | 7      | 15,523    |
| 14  | 3      | 6,653     | 4      | 8,870     | 7      | 15,523    |
| 15  | 6      | 25,427    | 7      | 15,523    | 13     | 40,950    |
| 16  | 2      | 4,435     | 6      | 13,306    | 8      | 17,741    |
| 17  | 5      | 11,088    | 5      | 11,088    | 10     | 22,176    |
| 18  | 6      | 13,306    | 8      | 17,741    | 14     | 31,046    |
| 19  | 5      | 11,088    | 12     | 26,611    | 17     | 37,699    |
| 20  | 10     | 22,176    | 3      | 6,653     | 13     | 28,829    |
| 21  | 3      | 6,653     | 10     | 22,176    | 13     | 28,829    |
| 22  | 3      | 6,653     | 6      | 13,306    | 9      | 19,958    |
| 23  | 2      | 4,435     | 1      | 2,218     | 3      | 6,653     |
| 24  | 1      | 2,218     |        |           | 1      | 2,218     |
| 25  | 1      | 2,218     | 1      | 8,131     | 2      | 10,349    |
| 26  |        |           |        |           |        |           |
| 27  |        |           |        |           |        |           |
| 28  |        |           |        |           |        |           |
| 29  |        |           |        |           |        |           |
| 30  |        |           |        |           |        |           |
| 31  |        |           | 1      | 8,131     | 1      | 8,131     |
| 32  | 1      | 25,705    | 1      | 8,131     | 2      | 33,836    |
| 33  |        |           |        |           |        |           |
| 34  |        |           | 4      | 46,502    | 4      | 46,502    |
| 35  |        |           | 3      | 37,662    | 3      | 37,662    |
| 36  | 1      | 2,218     | 1      | 8,131     | 2      | 10,349    |
| 37  | 1      | 2,218     | 4      | 49,367    | 5      | 51,585    |
| 38  | 1      | 2,218     | 3      | 40,994    | 4      | 43,211    |
| 39  | 1      | 2,218     | 1      | 8,131     | 2      | 10,349    |
| 40  | 2      | 4,435     | 7      | 96,691    | 9      | 101,127   |

**EXHIBIT VI-12**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS  
SURVIVORS AND BENEFICIARIES**

| Age | Male   |           | Female |           | Totals |           |
|-----|--------|-----------|--------|-----------|--------|-----------|
|     | Number | Annuities | Number | Annuities | Number | Annuities |
| 41  | 1      | 2,218     | 5      | 48,758    | 6      | 50,976    |
| 42  |        |           | 7      | 62,691    | 7      | 62,691    |
| 43  | 1      | 2,218     | 9      | 99,659    | 10     | 101,876   |
| 44  | 2      | 4,435     | 8      | 108,458   | 10     | 112,894   |
| 45  | 2      | 4,435     | 6      | 83,009    | 8      | 87,444    |
| 46  | 1      | 2,218     | 5      | 40,656    | 6      | 42,874    |
| 47  | 2      | 4,435     | 9      | 100,199   | 11     | 104,634   |
| 48  | 4      | 42,735    | 12     | 108,618   | 16     | 151,354   |
| 49  |        |           | 16     | 169,983   | 16     | 169,983   |
| 50  |        |           | 22     | 220,815   | 22     | 220,815   |
| 51  | 1      | 2,218     | 20     | 214,426   | 21     | 216,644   |
| 52  | 1      | 2,218     | 15     | 163,814   | 16     | 166,032   |
| 53  |        |           | 16     | 130,212   | 16     | 130,212   |
| 54  |        |           | 14     | 149,436   | 14     | 149,436   |
| 55  | 1      | 2,218     | 32     | 397,120   | 33     | 399,338   |
| 56  | 1      | 8,131     | 28     | 376,200   | 29     | 384,331   |
| 57  |        |           | 22     | 226,383   | 22     | 226,383   |
| 58  | 1      | 8,131     | 28     | 297,930   | 29     | 306,061   |
| 59  |        |           | 42     | 420,581   | 42     | 420,581   |
| 60  | 1      | 2,218     | 43     | 421,537   | 44     | 423,755   |
| 61  |        |           | 46     | 531,108   | 46     | 531,108   |
| 62  |        |           | 40     | 401,715   | 40     | 401,715   |
| 63  | 1      | 2,218     | 55     | 559,350   | 56     | 561,568   |
| 64  |        |           | 58     | 560,777   | 58     | 560,777   |
| 65  |        |           | 58     | 529,208   | 58     | 529,208   |
| 66  | 1      | 2,218     | 54     | 519,700   | 55     | 521,918   |
| 67  |        |           | 64     | 554,507   | 64     | 554,507   |
| 68  |        |           | 66     | 591,623   | 66     | 591,623   |
| 69  |        |           | 59     | 510,516   | 59     | 510,516   |
| 70  |        |           | 73     | 640,906   | 73     | 640,906   |
| 71  |        |           | 62     | 515,263   | 62     | 515,263   |
| 72  |        |           | 81     | 694,641   | 81     | 694,641   |
| 73  |        |           | 91     | 772,018   | 91     | 772,018   |
| 74  | 1      | 8,131     | 128    | 1,035,694 | 129    | 1,043,826 |
| 75  | 1      | 2,218     | 99     | 869,237   | 100    | 871,454   |
| 76  |        |           | 78     | 626,877   | 78     | 626,877   |
| 77  |        |           | 137    | 1,167,810 | 137    | 1,167,810 |
| 78  |        |           | 117    | 1,007,257 | 117    | 1,007,257 |
| 79  | 1      | 2,218     | 106    | 928,651   | 107    | 930,868   |
| 80  |        |           | 127    | 1,063,228 | 127    | 1,063,228 |

**EXHIBIT VI-12**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS  
SURVIVORS AND BENEFICIARIES**

| Age          | Male   |            | Female |               | Totals |               |
|--------------|--------|------------|--------|---------------|--------|---------------|
|              | Number | Annuities  | Number | Annuities     | Number | Annuities     |
| 81           |        |            | 134    | 1,078,440     | 134    | 1,078,440     |
| 82           |        |            | 122    | 968,193       | 122    | 968,193       |
| 83           |        |            | 104    | 837,371       | 104    | 837,371       |
| 84           |        |            | 90     | 712,395       | 90     | 712,395       |
| 85           |        |            | 71     | 545,609       | 71     | 545,609       |
| 86           |        |            | 55     | 440,524       | 55     | 440,524       |
| 87           |        |            | 62     | 496,909       | 62     | 496,909       |
| 88           |        |            | 44     | 342,988       | 44     | 342,988       |
| 89           |        |            | 37     | 287,677       | 37     | 287,677       |
| 90           | 1      | 8,131      | 41     | 321,851       | 42     | 329,982       |
| 91           |        |            | 38     | 291,707       | 38     | 291,707       |
| 92           |        |            | 26     | 208,445       | 26     | 208,445       |
| 93           |        |            | 20     | 164,631       | 20     | 164,631       |
| 94           |        |            | 18     | 146,362       | 18     | 146,362       |
| 95           |        |            | 14     | 108,717       | 14     | 108,717       |
| 96           |        |            | 8      | 65,050        | 8      | 65,050        |
| 97           |        |            | 4      | 32,525        | 4      | 32,525        |
| 98           |        |            | 2      | 16,262        | 2      | 16,262        |
| 99           |        |            | 4      | 32,525        | 4      | 32,525        |
| 100          |        |            | 1      | 8,131         | 1      | 8,131         |
| 101          |        |            |        |               |        |               |
| 102          |        |            |        |               |        |               |
| 103          |        |            | 1      | 8,131         | 1      | 8,131         |
| <b>Total</b> | 111    | \$ 339,282 | 2,966  | \$ 25,537,599 | 3,077  | \$ 25,876,881 |

## EXHIBIT VI-13

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL  
SERVICE RETIREES**

| Age | Male   |            | Female |           | Totals |            |
|-----|--------|------------|--------|-----------|--------|------------|
|     | Number | Annuities  | Number | Annuities | Number | Annuities  |
| 47  | 2      | \$ 63,571  |        |           | 2      | \$ 63,571  |
| 48  | 28     | 959,367    | 2      | 81,088    | 30     | 1,040,455  |
| 49  | 37     | 1,321,758  | 6      | 231,512   | 43     | 1,553,270  |
| 50  | 69     | 2,571,587  | 6      | 224,654   | 75     | 2,796,241  |
| 51  | 85     | 3,186,164  | 8      | 313,182   | 93     | 3,499,346  |
| 52  | 137    | 5,521,976  | 5      | 197,891   | 142    | 5,719,867  |
| 53  | 177    | 7,092,248  | 12     | 489,956   | 189    | 7,582,204  |
| 54  | 187    | 7,649,115  | 13     | 484,594   | 200    | 8,133,709  |
| 55  | 278    | 11,073,385 | 6      | 256,285   | 284    | 11,329,670 |
| 56  | 298    | 11,830,110 | 11     | 465,481   | 309    | 12,295,592 |
| 57  | 373    | 14,404,917 | 7      | 271,227   | 380    | 14,676,144 |
| 58  | 407    | 16,377,899 | 9      | 343,257   | 416    | 16,721,156 |
| 59  | 472    | 19,514,259 | 11     | 460,284   | 483    | 19,974,543 |
| 60  | 627    | 25,426,411 | 11     | 479,012   | 638    | 25,905,422 |
| 61  | 548    | 21,506,216 | 5      | 175,400   | 553    | 21,681,616 |
| 62  | 415    | 16,427,530 | 8      | 279,479   | 423    | 16,707,009 |
| 63  | 447    | 17,561,622 | 7      | 277,745   | 454    | 17,839,367 |
| 64  | 486    | 18,520,086 | 2      | 55,014    | 488    | 18,575,099 |
| 65  | 542    | 20,268,583 | 5      | 212,581   | 547    | 20,481,164 |
| 66  | 482    | 17,791,006 | 3      | 128,393   | 485    | 17,919,399 |
| 67  | 425    | 15,428,982 | 3      | 90,148    | 428    | 15,519,131 |
| 68  | 376    | 13,436,389 |        |           | 376    | 13,436,389 |
| 69  | 380    | 13,258,408 |        |           | 380    | 13,258,408 |
| 70  | 319    | 11,284,627 | 1      | 42,202    | 320    | 11,326,829 |
| 71  | 280    | 9,516,770  | 3      | 75,775    | 283    | 9,592,545  |
| 72  | 291    | 8,990,559  | 1      | 33,898    | 292    | 9,024,457  |
| 73  | 260    | 7,912,206  | 1      | 38,870    | 261    | 7,951,077  |
| 74  | 258    | 7,810,158  | 2      | 31,263    | 260    | 7,841,421  |
| 75  | 244    | 6,568,250  | 6      | 185,033   | 250    | 6,753,282  |
| 76  | 251    | 6,831,406  | 1      | 21,310    | 252    | 6,852,715  |
| 77  | 266    | 6,991,332  | 1      | 25,703    | 267    | 7,017,035  |
| 78  | 239    | 6,149,406  |        |           | 239    | 6,149,406  |
| 79  | 272    | 6,644,482  | 2      | 40,244    | 274    | 6,684,726  |
| 80  | 251    | 6,147,622  |        |           | 251    | 6,147,622  |
| 81  | 273    | 6,494,927  | 1      | 22,906    | 274    | 6,517,833  |
| 82  | 203    | 4,529,534  |        |           | 203    | 4,529,534  |
| 83  | 162    | 3,522,053  |        |           | 162    | 3,522,053  |
| 84  | 134    | 2,731,328  | 1      | 9,693     | 135    | 2,741,021  |
| 85  | 85     | 1,743,255  |        |           | 85     | 1,743,255  |
| 86  | 80     | 1,768,608  | 1      | 21,699    | 81     | 1,790,308  |



**EXHIBIT VI-13**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL  
SERVICE RETIREES**

| Age          | Male   |                | Female |              | Totals |                |
|--------------|--------|----------------|--------|--------------|--------|----------------|
|              | Number | Annuities      | Number | Annuities    | Number | Annuities      |
| 87           | 57     | 1,112,246      | 2      | 42,478       | 59     | 1,154,723      |
| 88           | 45     | 888,893        |        |              | 45     | 888,893        |
| 89           | 32     | 585,023        |        |              | 32     | 585,023        |
| 90           | 41     | 835,272        |        |              | 41     | 835,272        |
| 91           | 21     | 447,258        | 2      | 28,683       | 23     | 475,942        |
| 92           | 25     | 533,012        |        |              | 25     | 533,012        |
| 93           | 8      | 141,517        |        |              | 8      | 141,517        |
| 94           | 6      | 105,405        |        |              | 6      | 105,405        |
| 95           | 8      | 120,518        |        |              | 8      | 120,518        |
| 96           | 2      | 33,118         |        |              | 2      | 33,118         |
| 97           | 1      | 14,181         |        |              | 1      | 14,181         |
| 98           | 2      | 49,233         |        |              | 2      | 49,233         |
| <b>Total</b> | 11,394 | \$ 391,693,787 | 165    | \$ 6,136,937 | 11,559 | \$ 397,830,724 |

## EXHIBIT VI-14

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL  
DISABILITY RETIREES**

| Age | Male   |            | Female |           | Totals |            |
|-----|--------|------------|--------|-----------|--------|------------|
|     | Number | Annuities  | Number | Annuities | Number | Annuities  |
| 26  | 1      | \$ 67,539  | 2      | \$ 25,025 | 3      | \$ 92,565  |
| 27  | 1      | 33,372     |        |           | 1      | 33,372     |
| 28  |        |            |        |           |        |            |
| 29  | 2      | 34,833     |        |           | 2      | 34,833     |
| 30  | 2      | 54,159     | 2      | 58,415    | 4      | 112,573    |
| 31  | 1      | 33,653     |        |           | 1      | 33,653     |
| 32  | 7      | 202,906    |        |           | 7      | 202,906    |
| 33  | 11     | 307,567    | 1      | 36,854    | 12     | 344,421    |
| 34  | 6      | 195,297    | 5      | 189,441   | 11     | 384,738    |
| 35  | 15     | 436,148    | 2      | 58,666    | 17     | 494,814    |
| 36  | 25     | 746,009    | 7      | 195,203   | 32     | 941,212    |
| 37  | 24     | 821,321    | 5      | 155,718   | 29     | 977,039    |
| 38  | 27     | 878,689    | 7      | 184,077   | 34     | 1,062,766  |
| 39  | 41     | 1,292,689  | 13     | 459,986   | 54     | 1,752,675  |
| 40  | 61     | 1,961,173  | 9      | 260,925   | 70     | 2,222,097  |
| 41  | 44     | 1,475,299  | 11     | 339,904   | 55     | 1,815,204  |
| 42  | 55     | 1,864,269  | 12     | 367,286   | 67     | 2,231,555  |
| 43  | 73     | 2,493,231  | 21     | 619,667   | 94     | 3,112,898  |
| 44  | 62     | 2,083,125  | 14     | 499,154   | 76     | 2,582,279  |
| 45  | 58     | 1,913,055  | 16     | 509,325   | 74     | 2,422,380  |
| 46  | 84     | 2,788,462  | 12     | 362,644   | 96     | 3,151,106  |
| 47  | 80     | 2,719,509  | 11     | 378,345   | 91     | 3,097,854  |
| 48  | 85     | 2,891,526  | 13     | 430,285   | 98     | 3,321,811  |
| 49  | 121    | 4,175,194  | 17     | 584,655   | 138    | 4,759,849  |
| 50  | 150    | 5,239,900  | 28     | 943,563   | 178    | 6,183,463  |
| 51  | 132    | 4,527,545  | 29     | 810,502   | 161    | 5,338,047  |
| 52  | 140    | 4,785,885  | 20     | 648,746   | 160    | 5,434,631  |
| 53  | 176    | 6,168,008  | 21     | 572,768   | 197    | 6,740,776  |
| 54  | 189    | 6,778,144  | 27     | 864,928   | 216    | 7,643,072  |
| 55  | 205    | 6,891,476  | 19     | 647,881   | 224    | 7,539,357  |
| 56  | 225    | 7,572,089  | 11     | 383,578   | 236    | 7,955,667  |
| 57  | 195    | 6,550,030  | 15     | 480,304   | 210    | 7,030,335  |
| 58  | 220    | 7,467,553  | 18     | 558,479   | 238    | 8,026,032  |
| 59  | 227    | 7,749,630  | 14     | 477,419   | 241    | 8,227,050  |
| 60  | 306    | 10,541,626 | 12     | 327,845   | 318    | 10,869,471 |
| 61  | 246    | 8,061,277  | 11     | 324,764   | 257    | 8,386,041  |
| 62  | 185    | 6,208,254  | 3      | 74,974    | 188    | 6,283,228  |
| 63  | 178    | 5,844,410  | 5      | 141,005   | 183    | 5,985,414  |
| 64  | 228    | 7,168,302  | 1      | 28,996    | 229    | 7,197,297  |
| 65  | 198    | 6,114,380  | 3      | 70,930    | 201    | 6,185,309  |

**EXHIBIT VI-14**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL  
DISABILITY RETIREES**

| Age          | Male   |                | Female |               | Totals |                |
|--------------|--------|----------------|--------|---------------|--------|----------------|
|              | Number | Annuities      | Number | Annuities     | Number | Annuities      |
| 66           | 162    | 5,141,895      | 1      | 31,306        | 163    | 5,173,201      |
| 67           | 164    | 5,173,431      | 2      | 54,310        | 166    | 5,227,741      |
| 68           | 147    | 4,650,754      |        |               | 147    | 4,650,754      |
| 69           | 139    | 3,966,094      | 3      | 122,690       | 142    | 4,088,784      |
| 70           | 129    | 3,602,466      | 1      | 22,346        | 130    | 3,624,812      |
| 71           | 113    | 3,246,815      |        |               | 113    | 3,246,815      |
| 72           | 101    | 2,694,066      |        |               | 101    | 2,694,066      |
| 73           | 83     | 2,212,671      |        |               | 83     | 2,212,671      |
| 74           | 66     | 1,636,522      |        |               | 66     | 1,636,522      |
| 75           | 55     | 1,335,735      | 1      | 25,441        | 56     | 1,361,175      |
| 76           | 54     | 1,298,097      |        |               | 54     | 1,298,097      |
| 77           | 62     | 1,450,439      |        |               | 62     | 1,450,439      |
| 78           | 57     | 1,286,868      |        |               | 57     | 1,286,868      |
| 79           | 64     | 1,383,720      |        |               | 64     | 1,383,720      |
| 80           | 60     | 1,261,306      | 1      | 19,359        | 61     | 1,280,665      |
| 81           | 54     | 1,083,775      |        |               | 54     | 1,083,775      |
| 82           | 43     | 824,183        |        |               | 43     | 824,183        |
| 83           | 26     | 526,203        |        |               | 26     | 526,203        |
| 84           | 18     | 391,450        |        |               | 18     | 391,450        |
| 85           | 14     | 257,359        | 1      | 19,138        | 15     | 276,497        |
| 86           | 9      | 139,924        |        |               | 9      | 139,924        |
| 87           | 3      | 48,021         |        |               | 3      | 48,021         |
| 88           | 2      | 38,796         |        |               | 2      | 38,796         |
| 89           | 2      | 40,010         |        |               | 2      | 40,010         |
| 90           | 3      | 51,963         |        |               | 3      | 51,963         |
| 91           | 2      | 39,799         |        |               | 2      | 39,799         |
| 92           | 3      | 53,171         |        |               | 3      | 53,171         |
| 93           |        |                |        |               |        |                |
| 94           | 1      | 14,743         |        |               | 1      | 14,743         |
| 95           | 2      | 32,121         |        |               | 2      | 32,121         |
| 96           | 1      | 13,800         |        |               | 1      | 13,800         |
| <b>Total</b> | 5,725  | \$ 181,033,727 | 427    | \$ 13,366,844 | 6,152  | \$ 194,400,571 |

## EXHIBIT VI-15

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL  
SURVIVORS AND BENEFICIARIES**

| Age | Male   |           | Female |           | Totals |           |
|-----|--------|-----------|--------|-----------|--------|-----------|
|     | Number | Annuities | Number | Annuities | Number | Annuities |
| 1   |        |           | 1      | \$ 2,218  | 1      | \$ 2,218  |
| 2   | 2      | 4,435     | 4      | 8,870     | 6      | 13,306    |
| 3   | 2      | 4,435     | 2      | 4,435     | 4      | 8,870     |
| 4   | 3      | 6,653     | 3      | 6,653     | 6      | 13,306    |
| 5   | 2      | 4,435     | 1      | 2,218     | 3      | 6,653     |
| 6   | 2      | 4,435     | 5      | 11,088    | 7      | 15,523    |
| 7   | 4      | 8,870     | 8      | 17,741    | 12     | 26,611    |
| 8   | 5      | 11,088    | 3      | 6,653     | 8      | 17,741    |
| 9   | 15     | 43,686    | 4      | 8,870     | 19     | 52,557    |
| 10  | 6      | 13,306    | 3      | 6,653     | 9      | 19,958    |
| 11  | 10     | 22,176    | 7      | 15,523    | 17     | 37,699    |
| 12  | 10     | 22,176    | 9      | 19,958    | 19     | 42,134    |
| 13  | 15     | 33,264    | 9      | 19,958    | 24     | 53,222    |
| 14  | 15     | 33,264    | 10     | 22,176    | 25     | 55,440    |
| 15  | 14     | 43,168    | 17     | 37,699    | 31     | 80,867    |
| 16  | 12     | 26,611    | 14     | 31,046    | 26     | 57,658    |
| 17  | 16     | 47,318    | 15     | 33,264    | 31     | 80,582    |
| 18  | 21     | 46,570    | 17     | 37,699    | 38     | 84,269    |
| 19  | 17     | 37,699    | 23     | 51,005    | 40     | 88,704    |
| 20  | 17     | 37,699    | 12     | 26,611    | 29     | 64,310    |
| 21  | 15     | 33,264    | 21     | 46,570    | 36     | 79,834    |
| 22  | 9      | 46,488    | 20     | 44,352    | 29     | 90,840    |
| 23  | 10     | 22,176    | 5      | 11,088    | 15     | 33,264    |
| 24  | 1      | 2,218     | 1      | 2,218     | 2      | 4,435     |
| 25  | 1      | 2,218     | 1      | 8,131     | 2      | 10,349    |
| 26  |        |           |        |           |        |           |
| 27  |        |           | 1      | 2,218     | 1      | 2,218     |
| 28  | 2      | 4,435     |        |           | 2      | 4,435     |
| 29  |        |           |        |           |        |           |
| 30  |        |           |        |           |        |           |
| 31  |        |           | 2      | 16,262    | 2      | 16,262    |
| 32  | 1      | 25,705    | 4      | 41,359    | 5      | 67,064    |
| 33  | 1      | 2,218     | 4      | 26,102    | 5      | 28,320    |
| 34  | 1      | 2,218     | 9      | 121,092   | 10     | 123,309   |
| 35  |        |           | 5      | 52,916    | 5      | 52,916    |
| 36  | 1      | 2,218     | 4      | 29,314    | 5      | 31,531    |
| 37  | 2      | 4,435     | 5      | 54,287    | 7      | 58,722    |
| 38  | 3      | 30,142    | 10     | 91,490    | 13     | 121,632   |
| 39  | 2      | 4,435     | 2      | 16,262    | 4      | 20,698    |
| 40  | 6      | 40,136    | 19     | 213,945   | 25     | 254,080   |

**EXHIBIT VI-15**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL  
SURVIVORS AND BENEFICIARIES**

| Age | Male   |           | Female |           | Totals |           |
|-----|--------|-----------|--------|-----------|--------|-----------|
|     | Number | Annuities | Number | Annuities | Number | Annuities |
| 41  | 3      | 26,450    | 14     | 100,478   | 17     | 126,928   |
| 42  |        |           | 20     | 212,883   | 20     | 212,883   |
| 43  | 2      | 4,435     | 32     | 297,596   | 34     | 302,031   |
| 44  | 4      | 14,784    | 15     | 187,107   | 19     | 201,891   |
| 45  | 3      | 6,653     | 23     | 227,268   | 26     | 233,920   |
| 46  | 4      | 16,696    | 20     | 199,067   | 24     | 215,763   |
| 47  | 3      | 6,653     | 29     | 302,031   | 32     | 308,684   |
| 48  | 5      | 44,953    | 26     | 209,610   | 31     | 254,563   |
| 49  | 1      | 2,218     | 44     | 471,768   | 45     | 473,986   |
| 50  | 2      | 4,435     | 49     | 471,259   | 51     | 475,694   |
| 51  | 5      | 32,916    | 51     | 526,055   | 56     | 558,970   |
| 52  | 1      | 2,218     | 39     | 334,587   | 40     | 336,804   |
| 53  |        |           | 41     | 375,439   | 41     | 375,439   |
| 54  |        |           | 67     | 755,819   | 67     | 755,819   |
| 55  | 1      | 2,218     | 86     | 935,563   | 87     | 937,780   |
| 56  | 2      | 16,262    | 85     | 986,922   | 87     | 1,003,184 |
| 57  | 2      | 34,231    | 61     | 583,409   | 63     | 617,640   |
| 58  | 3      | 21,182    | 97     | 982,091   | 100    | 1,003,274 |
| 59  | 1      | 8,131     | 124    | 1,332,410 | 125    | 1,340,541 |
| 60  | 1      | 2,218     | 124    | 1,202,880 | 125    | 1,205,098 |
| 61  |        |           | 101    | 1,062,734 | 101    | 1,062,734 |
| 62  |        |           | 93     | 877,677   | 93     | 877,677   |
| 63  | 1      | 2,218     | 133    | 1,347,405 | 134    | 1,349,622 |
| 64  |        |           | 139    | 1,366,038 | 139    | 1,366,038 |
| 65  | 3      | 6,653     | 160    | 1,480,330 | 163    | 1,486,983 |
| 66  | 1      | 2,218     | 149    | 1,454,491 | 150    | 1,456,709 |
| 67  | 1      | 2,218     | 149    | 1,372,513 | 150    | 1,374,730 |
| 68  | 1      | 22,705    | 154    | 1,369,157 | 155    | 1,391,861 |
| 69  |        |           | 157    | 1,422,141 | 157    | 1,422,141 |
| 70  |        |           | 176    | 1,550,467 | 176    | 1,550,467 |
| 71  |        |           | 168    | 1,473,634 | 168    | 1,473,634 |
| 72  |        |           | 220    | 1,926,417 | 220    | 1,926,417 |
| 73  |        |           | 187    | 1,652,832 | 187    | 1,652,832 |
| 74  | 2      | 27,076    | 230    | 1,916,594 | 232    | 1,943,670 |
| 75  | 1      | 2,218     | 203    | 1,733,863 | 204    | 1,736,080 |
| 76  |        |           | 193    | 1,650,216 | 193    | 1,650,216 |
| 77  |        |           | 287    | 2,447,740 | 287    | 2,447,740 |
| 78  |        |           | 260    | 2,171,446 | 260    | 2,171,446 |
| 79  | 1      | 2,218     | 255    | 2,142,906 | 256    | 2,145,124 |
| 80  |        |           | 268    | 2,242,348 | 268    | 2,242,348 |

**EXHIBIT VI-15**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL  
SURVIVORS AND BENEFICIARIES**

| Age          | Male   |              | Female |               | Totals |               |
|--------------|--------|--------------|--------|---------------|--------|---------------|
|              | Number | Annuities    | Number | Annuities     | Number | Annuities     |
| 81           |        |              | 262    | 2,092,450     | 262    | 2,092,450     |
| 82           |        |              | 235    | 1,835,742     | 235    | 1,835,742     |
| 83           |        |              | 235    | 1,915,760     | 235    | 1,915,760     |
| 84           | 2      | 11,220       | 184    | 1,458,828     | 186    | 1,470,048     |
| 85           |        |              | 150    | 1,164,877     | 150    | 1,164,877     |
| 86           |        |              | 145    | 1,144,148     | 145    | 1,144,148     |
| 87           |        |              | 129    | 1,023,545     | 129    | 1,023,545     |
| 88           |        |              | 83     | 654,691       | 83     | 654,691       |
| 89           |        |              | 86     | 666,278       | 86     | 666,278       |
| 90           | 1      | 8,131        | 85     | 662,055       | 86     | 670,186       |
| 91           |        |              | 76     | 591,361       | 76     | 591,361       |
| 92           |        |              | 56     | 452,381       | 56     | 452,381       |
| 93           |        |              | 41     | 335,386       | 41     | 335,386       |
| 94           |        |              | 31     | 252,067       | 31     | 252,067       |
| 95           |        |              | 24     | 190,029       | 24     | 190,029       |
| 96           |        |              | 14     | 113,837       | 14     | 113,837       |
| 97           |        |              | 8      | 65,050        | 8      | 65,050        |
| 98           |        |              | 4      | 32,525        | 4      | 32,525        |
| 99           |        |              | 5      | 40,656        | 5      | 40,656        |
| 100          |        |              | 3      | 24,394        | 3      | 24,394        |
| 101          |        |              | 1      | 8,131         | 1      | 8,131         |
| 102          |        |              |        |               |        |               |
| 103          |        |              | 1      | 8,131         | 1      | 8,131         |
| <b>Total</b> | 300    | \$ 1,007,119 | 6,867  | \$ 59,235,456 | 7,167  | \$ 60,242,575 |