



REQUIRED SUPPLEMENTARY INFORMATION

Required Supplementary Information – Schedule of Funding Progress

Analysis of the dollar amounts of actuarial value of assets, actuarial accrued liability, and unfunded actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability provides one indication of funding status on a going-concern basis. Analysis of the plan over time indicates whether the plans are becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan. Trends in unfunded actuarial accrued liability and annual covered payroll are both affected by inflation. Expressing the unfunded actuarial accrued liability as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Plans' progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller the percentage, the stronger the plan. The latest actuarial valuation for the Plans was performed as of July 1, 2004. Information about the actuarial accrued liability for the Comprehensive Pension Plans, Deputy Sheriffs' Supplemental Pension Plans, and the Correctional Officers' Supplemental Pension Plans in 2003 and 2001 are not available because the prior actuarial valuations were as of July 1, 2004, July 1, 2003, January 1, 2002, and January 1, 2000. Information about the actuarial accrued liability of the Supplemental Pension Plans (except for Deputy Sheriffs and Correctional Officers Plans) is not available as of 2004, 2002, and 2000, because the prior actuarial valuations were as of July 1, 2004, January 1, 2003 and January 1, 2001. The significant actuarial assumptions used to compute the accrued actuarial liability are the same as those used to compute the actuarially determined contribution requirements.

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered payroll ((b-a)/c) |
|------------------------------|-------------------------------|---------------------------------------|---------------------------|--------------------|---------------------|---|
| Comprehensive Pension Plans: | | | | | | |
| Police | | | | | | |
| 07/01/04 | \$ 571,116,300 | \$ 756,644,000 | \$ 185,527,700 | 75.48 % | \$ 76,198,900 | 243.48 % |
| 07/01/03 | 586,408,400 | 741,581,800 | 155,173,400 | 79.08 | 73,351,500 | 211.55 |
| 01/01/02 | 593,995,000 | 717,947,900 | 123,952,900 | 82.74 | 71,099,800 | 174.34 |
| 01/01/00 | 578,669,900 | 631,214,800 | 52,544,900 | 91.68 | 64,758,100 | 81.14 |
| Fire Service | | | | | | |
| 07/01/04 | 261,791,800 | 357,848,500 | 96,056,700 | 73.16 | 40,278,600 | 238.48 |
| 07/01/03 | 268,353,900 | 366,685,400 | 98,331,500 | 73.18 | 39,305,700 | 250.17 |
| 01/01/02 | 272,813,200 | 331,332,200 | 58,519,000 | 82.34 | 33,241,500 | 176.04 |
| 01/01/00 | 266,087,700 | 299,328,100 | 33,240,400 | 88.89 | 29,474,800 | 112.78 |
| Deputy Sheriffs' | | | | | | |
| 07/01/04 | 23,551,000 | 46,926,700 | 23,375,700 | 50.19 | 6,438,700 | 363.05 |
| 07/01/03 | 24,029,700 | 46,331,800 | 22,302,100 | 51.86 | 6,847,600 | 325.69 |
| 01/01/02 | 23,525,300 | 37,772,800 | 14,247,500 | 62.28 | 5,516,400 | 258.28 |
| 01/01/00 | 21,007,100 | 27,018,200 | 6,011,100 | 77.75 | 5,395,400 | 111.41 |
| Correctional Officers' | | | | | | |
| 07/01/04 | 39,462,800 | 65,511,100 | 26,048,300 | 60.24 | 16,857,500 | 154.52 |
| 07/01/03 | 36,333,100 | 67,712,700 | 31,379,600 | 53.66 | 16,551,100 | 189.59 |
| 01/01/02 | 31,646,400 | 50,481,500 | 18,835,100 | 62.69 | 14,247,800 | 132.20 |
| 01/01/00 | 24,738,800 | 36,342,400 | 11,603,600 | 68.07 | 12,179,200 | 95.27 |

Required Supplementary Information – Schedule of Funding Progress (continued)

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered payroll ((b-a)/c) |
|-----------------------------|-------------------------------|---------------------------------------|---------------------------|--------------------|---------------------|---|
| Supplemental Pension Plans: | | | | | | |
| Deputy Sheriffs' | | | | | | |
| 07/01/04 | \$ 4,570,300 | \$ 6,660,800 | \$ 2,090,500 | 68.61 % | \$ 1,519,500 | 137.58 % |
| 07/01/03 | 4,820,500 | 6,203,900 | 1,383,400 | 77.70 | 1,673,500 | 82.67 |
| 01/01/02 | 5,017,330 | 5,937,700 | 920,370 | 84.50 | 1,811,400 | 50.81 |
| 01/01/00 | 4,795,200 | 5,122,500 | 327,300 | 93.61 | 1,979,400 | 16.54 |
| Correctional Officers' | | | | | | |
| 07/01/04 | 2,747,300 | 4,228,200 | 1,480,900 | 64.98 | 2,035,800 | 72.74 |
| 07/01/03 | 2,653,800 | 3,611,900 | 958,100 | 73.47 | 1,998,300 | 47.95 |
| 01/01/02 | 2,501,135 | 2,898,600 | 397,465 | 86.29 | 1,810,700 | 21.95 |
| 01/01/00 | 2,209,900 | 2,556,100 | 346,200 | 86.46 | 1,962,200 | 17.64 |
| Crossing Guards | | | | | | |
| 07/01/04 | 787,200 | 1,412,900 | 625,700 | 55.72 | 1,508,300 | 41.48 |
| 01/01/03 | 677,900 | 1,246,700 | 568,800 | 54.38 | 1,411,400 | 40.30 |
| 01/01/01 | 635,300 | 815,000 | 179,700 | 77.95 | 1,150,500 | 15.62 |
| AFSCME | | | | | | |
| 07/01/04 | 15,393,000 | 22,728,500 | 7,335,500 | 67.73 | 22,144,300 | 33.13 |
| 01/01/03 | 13,582,600 | 22,861,000 | 9,278,400 | 59.41 | 21,151,800 | 43.87 |
| 01/01/01 | 12,329,200 | 16,472,200 | 4,143,000 | 74.85 | 17,538,100 | 23.62 |
| General Schedule | | | | | | |
| 07/01/04 | 64,036,100 | 110,736,200 | 46,700,100 | 57.83 | 80,081,400 | 58.32 |
| 01/01/03 | 53,793,700 | 111,120,600 | 57,326,900 | 48.41 | 73,691,600 | 77.79 |
| 01/01/01 | 45,070,000 | 73,312,300 | 28,242,300 | 61.48 | 59,096,000 | 47.79 |
| Fire Civilian | | | | | | |
| 07/01/04 | 3,062,700 | 5,837,900 | 2,775,200 | 52.46 | 3,534,600 | 78.52 |
| 01/01/03 | 2,587,400 | 5,473,700 | 2,886,300 | 47.27 | 3,349,640 | 86.17 |
| 01/01/01 | 2,127,600 | 3,330,000 | 1,202,400 | 63.89 | 2,890,400 | 41.60 |
| Police Civilian | | | | | | |
| 07/01/04 | 5,504,500 | 11,089,400 | 5,584,900 | 49.64 | 9,361,400 | 59.66 |
| 01/01/03 | 4,091,000 | 9,286,000 | 5,195,000 | 44.06 | 8,656,224 | 60.01 |
| 01/01/01 | 3,213,700 | 5,853,200 | 2,639,500 | 54.91 | 6,374,300 | 41.41 |