



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 Comprehensive Pension Plans, the Deputy Sheriffs' Supplemental Pension Plan, and the Correctional Officers' Supplemental Pension Plan was performed as of July 1, 2003 and for the Supplemental Pension Plans (other than Deputy Sheriff's and Correctional Officers'), the latest actuarial valuation was performed as of January 1, 2003. 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, 2001, and 1999 are not available because the prior actuarial valuations were as of July 1, 2003, January 1, 2002, and January 1, 2000. Information about the actuarial accrued liability of the Supplemental Pension Plans (except for Deputy Sheriff's and Correctional Officers Plans) is not available as of 2004, 2002, and 2000, because the prior actuarial valuations were as of January 1, 2003, January 1, 2001 and January 1, 1999. 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						
7/1/2003	\$ 586,408,400	\$ 741,581,800	\$ 155,173,400	79.08 %	\$ 73,351,500	211.55 %
1/1/2002	593,995,000	717,947,900	123,952,900	82.74	71,099,800	174.34
1/1/2000	578,669,900	631,214,800	52,544,900	91.68	64,758,100	81.14
Fire Service						
7/1/2003	268,353,900	366,685,400	98,331,500	73.18	39,305,700	250.17
1/1/2002	272,813,200	331,332,200	58,519,000	82.34	33,241,500	176.04
1/1/2000	266,087,700	299,328,100	33,240,400	88.89	29,474,800	112.78
Deputy Sheriff's						
7/1/2003	24,029,700	46,331,800	22,302,100	51.86	6,847,600	325.69
1/1/2002	23,525,300	37,772,800	14,247,500	62.28	5,516,400	258.28
1/1/2000	21,007,100	27,018,200	6,011,100	77.75	5,395,400	111.41
Correctional Officers'						
7/1/2003	36,333,100	67,712,700	31,379,600	53.66	16,551,100	189.59
1/1/2002	31,646,400	50,481,500	18,835,100	62.69	14,247,800	132.20
1/1/2000	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 Sheriff's						
7/1/2003	\$ 4,820,500	\$ 6,203,900	\$ 1,383,400	\$ 77.70 %	\$ 1,673,500	82.67 %
1/1/2002	5,017,330	5,937,700	920,370	84.50	1,811,400	50.81
1/1/2000	4,795,200	5,122,500	327,300	93.61	1,979,400	16.54
Correctional Officers'						
7/1/2003	2,653,800	3,611,900	958,100	73.47	1,998,300	47.95
1/1/2002	2,501,135	2,898,600	397,465	86.29	1,810,700	21.95
1/1/2000	2,209,900	2,556,100	346,200	86.46	1,962,200	17.64
Crossing Guards						
1/1/2003	677,900	1,246,700	568,800	54.38	1,411,400	40.30
1/1/2001	635,300	815,000	179,700	77.95	1,150,500	15.62
1/1/1999	546,800	788,000	241,200	69.39	1,117,100	21.59
AFSCME						
1/1/2003	13,582,600	22,861,000	9,278,400	59.41	21,151,800	43.87
1/1/2001	12,329,200	16,472,200	4,143,000	74.85	17,538,100	23.62
1/1/1999	10,554,000	15,708,600	5,154,600	67.19	16,236,900	31.75
General Schedule						
1/1/2003	53,793,700	111,120,600	57,326,900	48.41	73,691,600	77.79
1/1/2001	45,070,000	73,312,300	28,242,300	61.48	59,096,000	47.79
1/1/1999	34,643,300	64,667,200	30,023,900	53.57	51,857,800	57.90
Fire Civilian						
1/1/2003	2,587,400	5,473,700	2,886,300	47.27	3,349,640	86.17
1/1/2001	2,127,600	3,330,000	1,202,400	63.89	2,890,400	41.60
1/1/1999	1,531,700	3,055,900	1,524,200	50.12	3,010,900	50.62
Police Civilian						
1/1/2003	4,091,000	9,286,000	5,195,000	44.06	8,656,224	60.01
1/1/2001	3,213,700	5,853,200	2,639,500	54.91	6,374,300	41.41
1/1/1999	2,457,000	5,025,900	2,568,900	48.89	5,304,700	48.43