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**REQUIRED SUPPLEMENTARY INFORMATION**

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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, 2007. 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 is not available because the prior actuarial valuations were as of July 1, 2007, July 1, 2006, July 1, 2005, July 1, 2004, and July 1, 2003. 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, because the prior actuarial valuations were as of July 1, 2007, July 1, 2006, July 1, 2005, July 1, 2004, and January 1, 2003. The OPEB Plan had its first actuarial valuation as of July 1, 2007. 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						
07/01/07	\$ 619,987,700	\$ 921,408,500	\$ 301,420,800	67.29 %	\$ 101,048,300	298.29 %
07/01/06	574,279,900	887,679,900	313,400,000	64.69	95,891,400	326.83
07/01/05	561,668,700	799,314,200	237,645,500	70.27	80,997,400	293.40
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
Fire Service						
07/01/07	285,531,700	469,455,300	183,923,600	60.82	49,859,800	368.88
07/01/06	264,518,400	441,594,700	177,076,300	59.90	44,657,700	396.52
07/01/05	259,005,700	382,000,700	122,995,000	67.80	42,699,600	288.05
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
Deputy Sheriffs'						
07/01/07	31,243,500	63,691,900	32,448,400	49.05	11,648,200	278.57
07/01/06	26,719,000	59,757,600	33,038,600	44.71	10,514,300	314.23
07/01/05	24,845,600	52,585,700	27,740,100	47.25	7,836,000	354.01
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
Correctional Officers'						
07/01/07	57,180,400	99,245,500	42,065,100	57.62	22,883,300	183.82
07/01/06	49,060,000	91,027,800	41,967,800	53.90	22,123,900	189.69
07/01/05	43,621,800	74,215,300	30,593,500	58.78	17,979,700	170.16
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

Required Supplementary Information – Schedule of Funding Progress (continued)

Actuarial Valuation	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered payroll
Date	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
Supplemental Pension Plans:						
Deputy Sheriffs'						
07/01/07	\$ 4,071,700	\$ 7,487,600	\$ 3,415,900	54.38	% \$ 1,381,900	247.19
07/01/06	4,056,200	7,329,300	3,273,100	55.34	1,321,400	247.70
07/01/05	4,282,700	6,902,200	2,619,500	62.05	1,245,200	210.37
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
Correctional Officers'						
07/01/07	3,492,500	5,393,400	1,900,900	64.76	2,071,200	91.78
07/01/06	3,177,600	5,220,000	2,042,400	60.87	2,079,600	98.21
07/01/05	2,895,000	4,703,000	1,808,000	61.56	2,091,700	86.44
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
Crossing Guards						
07/01/07	959,700	1,858,600	898,900	51.64	1,690,900	53.16
07/01/06	855,400	1,976,900	1,121,500	43.27	2,123,800	52.81
07/01/05	826,700	1,623,900	797,200	50.91	1,604,700	49.68
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
AFSCME						
07/01/07	35,119,900	58,227,800	23,107,900	60.31	53,891,200	42.88
07/01/06	17,804,800	30,590,200	12,785,400	58.20	24,196,700	52.84
07/01/05	16,694,400	24,095,800	7,401,400	69.28	23,647,200	31.30
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
General Schedule						
07/01/07	72,873,300	115,739,600	42,866,300	62.96	74,444,200	57.58
07/01/06	78,218,300	129,703,100	51,484,800	60.31	93,906,400	54.83
07/01/05	70,919,700	118,428,600	47,508,900	59.88	83,998,800	56.56
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
Fire Civilian						
07/01/07	4,309,900	7,383,100	3,073,200	58.38	4,089,800	75.14
07/01/06	3,770,500	6,726,100	2,955,600	56.06	3,564,400	82.92
07/01/05	3,405,100	6,467,300	3,062,200	52.65	3,670,000	83.44
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
Police Civilian						
07/01/07	9,482,600	17,294,800	7,812,200	54.83	15,274,100	51.15
07/01/06	7,858,800	15,680,500	7,821,700	50.12	14,199,300	55.09
07/01/05	6,752,800	13,522,800	6,770,000	49.94	11,350,200	59.65
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

Required Supplementary Information – Schedule of Funding Progress (continued)

	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)
OPEB Plan	\$ -	\$ 762,335,239	\$ 762,335,239	0.00%	\$ 463,893,445	164%

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