

Actuarial Valuation Data by Year

Legislators Retirement Plan

(LEGIS-ESO)

(those first elected before 1997; includes elected state officers plan members starting in Fiscal Year 2014)

	FY2018**		FY2017**		FY2016**		FY2015**		FY2014**		FY2013		FY2012	
	(incl. ESO)		**(incl. ESO)		**(incl. ESO)		**(incl. ESO)		**(incl. ESO)		* <i>(does not include ESO)</i>			
Membership														
Active Members	19	19	19	19	23	23	23	23	24	24	24	24	34	34
Service Retirees	293	301	301	301	302	305	305	301	301	301	287	287	287	287
Disabilitants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Survivors	79	74	74	74	70	72	72	74	74	74	75	75	80	80
Deferred Retirees	39	44	44	44	52	56	56	63	63	63	70	70	74	74
Nonvested Former Members	0	0	0	0	0	0	0	0	0	0	1	1	1	1
Total Membership	430	438	438	438	447	456	456	462	462	462	457	457	476	476
Funded Status														
Accrued Liability	\$213,008,000	\$227,700,000	\$227,700,000	\$227,700,000	\$218,514,000	\$230,219,000	\$230,219,000	\$250,860,000	\$250,860,000	\$250,860,000	\$235,877,000	\$235,877,000	\$247,657,000	\$247,657,000
Current Assets*	\$0	\$0	\$0	\$0	\$0	\$3,430,000	\$3,430,000	\$8,258,000	\$8,258,000	\$8,258,000	\$11,493,000	\$11,493,000	\$15,523,000	\$15,523,000
Unfunded Accrued Liability	\$213,008,000	\$227,700,000	\$227,700,000	\$227,700,000	\$218,514,000	\$226,789,000	\$226,789,000	\$242,602,000	\$242,602,000	\$242,602,000	\$224,384,000	\$224,384,000	\$232,134,000	\$232,134,000
Funding Ratio	0.00%	0.00%	0.00%	0.00%	0.00%	1.49%	1.49%	3.29%	3.29%	3.29%	4.87%	4.87%	6.27%	6.27%
Financing Requirements														
Covered Payroll	\$981,000	\$776,000	\$776,000	\$776,000	\$895,000	\$998,000	\$998,000	\$942,000	\$942,000	\$942,000	\$984,000	\$984,000	\$1,368,000	\$1,368,000
Benefits Payable	\$8,912,000	\$8,716,000	\$8,716,000	\$8,716,000	\$8,496,000	\$8,441,000	\$8,441,000	\$8,407,000	\$8,407,000	\$8,407,000	\$7,826,000	\$7,826,000	\$7,721,000	\$7,721,000
Normal Cost	129.38%	\$1,334,000	145.34%	\$1,183,000	133.02%	\$1,190,000	134.47%	\$1,342,000	137.69%	\$1,297,000	131.11%	\$1,290,000	125.73%	\$1,720,000
Administrative Expenses	4.55%	\$47,000	4.36%	\$35,000	4.21%	\$38,000	3.91%	\$39,000	3.61%	\$34,000	2.78%	\$27,000	2.21%	\$30,000
Amortiz. of Unfunded Liab.^	2582.54%	\$26,626,000	3108.11%	\$25,300,000	2441.45%	\$21,851,000	2065.83%	\$20,617,000	2146.18%	\$20,217,000	1754.09%	\$17,260,000	1212.06%	\$16,581,000
Total Requirements	2716.47%	\$28,007,000	3257.81%	\$26,518,000	2578.68%	\$23,079,000	2204.22%	\$21,998,000	2287.47%	\$21,548,000	1887.98%	\$18,577,000	1340.00%	\$18,331,000
Employee Contributions	9.00%	\$93,000	9.00%	\$73,000	9.00%	\$81,000	9.00%	\$90,000	9.00%	\$85,000	9.00%	\$89,000	9.00%	\$123,000
Employer Contributions	* 0.00%	\$0	* 0.00%	\$0	* 0.00%	\$0	* 0.00%	\$0	* 0.00%	\$0	* 0.00%	\$0	* 0.00%	\$0
Employer Add'l Cont.	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Direct State Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Other Govt. Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Administrative Assessment	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Total Contributions	9.00%	\$93,000	9.00%	\$73,000	9.00%	\$81,000	9.00%	\$90,000	9.00%	\$85,000	9.00%	\$89,000	9.00%	\$123,000
Total Requirements	2716.47%	\$28,007,000	3257.81%	\$26,518,000	2578.68%	\$23,079,000	2204.22%	\$21,998,000	2287.47%	\$21,548,000	1887.98%	\$18,577,000	1340.00%	\$18,331,000
Total Contributions	9.00%	\$93,000	9.00%	\$73,000	9.00%	\$81,000	9.00%	\$90,000	9.00%	\$85,000	9.00%	\$89,000	9.00%	\$123,000
Sufficiency/(Deficiency)	(2707.47%)	(\$27,914,000)	(3248.81%)	(\$26,445,000)	(2569.68%)	(\$22,998,000)	(2195.22%)	(\$21,908,000)	(2278.47%)	(\$21,463,000)	(1878.98%)	(\$18,488,000)	(1331.00%)	(\$18,208,000)
	* Pay-as-you-go Funding		* Pay-as-you-go Funding		* Pay-as-you-go Funding		* Pay-as-you-go Funding		* Pay-as-you-go Funding		* Pay-as-you-go Funding		* Pay-as-you-go Funding	
Amortization Target Date	2026		2026		2026		2026		2026		2026		2026	
Actuary	GRS		GRS		GRS		GRS		GRS		GRS		GRS	

^Amortization of the unfunded actuarial accrued liability (UAAL) to the amortization target date.

The information set forth in this report is a compilation of data taken from actuarial valuation reports prepared by each plan's actuary. The LCPR or its staff do not warrant or guarantee its accuracy, reliability or completeness. LCPR staff compiles this information to provide a single source for similar data on the plans, for the sake of convenience and ease of comparison, for use by Minnesota legislators and, secondarily, the public. This information should not be relied on for any "official" purpose. Please refer to the plans' actuarial valuation reports, available on the LCPR website at www.lcpr.leg.mn, for the most accurate, complete and detailed information.

Actuarial Valuation Data by Year

Legislators Retirement Plan

(LEGIS-ESO)

(those first elected before 1997; includes elected state officers plan members starting in Fiscal Year 2014)

	FY2011	FY2010	FY2009	FY2008	FY2007	FY2006	2005
Membership							
Active Members	38	47	48	52	54	76	78
Service Retirees	288	279	284	277	272	256	251
Disabilitants	0	0	0	0	0	0	0
Survivors	80	80	74	69	68	63	70
Deferred Retirees	78	88	95	106	116	115	118
Nonvested Former Members	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>3</u>	<u>2</u>	<u>2</u>
Total Membership	485	495	503	506	513	512	519
Funded Status							
Accrued Liability	\$85,034,000	\$86,236,000	\$90,431,000	\$86,131,000	\$86,448,932	\$81,361,446	\$81,836,478
Current Assets*	\$19,140,000	\$26,821,000	\$28,663,000	\$39,209,000	\$44,869,002	\$48,503,723	\$45,522,735
Unfunded Accrued Liability	\$65,894,000	\$59,415,000	\$61,768,000	\$46,922,000	\$41,579,930	\$32,857,723	\$36,313,743
Funding Ratio	22.51%	31.10%	31.70%	45.52%	51.90%	59.62%	55.63%
Financing Requirements							
Covered Payroll	\$1,646,000	\$1,970,000	\$2,061,000	\$2,093,000	\$2,498,478	\$3,078,466	\$3,164,680
Benefits Payable	\$7,464,000	\$7,159,000	\$7,016,000	\$6,786,000	\$6,389,741	\$6,094,209	\$5,941,837
Normal Cost	17.79% \$293,000	14.90% \$294,000	18.87% \$389,000	18.28% \$382,000	17.75% \$443,456	17.61% \$542,360	17.09% \$540,986
Administrative Expenses	1.10% \$18,000	1.34% \$26,000	1.21% \$25,000	1.35% \$28,000	0.96% \$23,985	1.03% \$31,708	0.80% \$25,317
Amortiz. of Unfunded Liab.^	492.62% \$8,109,000	343.19% \$6,762,000	318.15% \$6,557,000	223.58% \$4,680,000	152.39% \$3,807,431	92.60% \$2,850,660	94.75% \$2,998,534
Total Requirements	511.51% \$8,420,000	359.43% \$7,082,000	338.23% \$6,971,000	243.21% \$5,090,000	171.10% \$4,274,872	111.24% \$3,424,728	112.64% \$3,564,837
Employee Contributions	9.00% \$148,000	9.00% \$177,000	8.98% \$185,000	9.00% \$188,000	9.00% \$224,863	9.00% \$277,062	9.00% \$284,821
Employer Contributions	* 0.00% \$0	* 0.00% \$0	* 0.00%	* 0.00% \$0	* 0.00% \$0	* 0.00% \$0	* 0.00% \$0
Employer Add'l Cont.	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0
Direct State Funding	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0
Other Govt. Funding	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0
Administrative Assessment	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0	0.00% \$0
Total Contributions	9.00% \$148,000	9.00% \$177,000	8.98% \$185,000	9.00% \$188,000	9.00% \$224,863	9.00% \$277,062	9.00% \$284,821
Total Requirements	511.51% \$8,420,000	359.43% \$7,082,000	338.23% \$6,971,000	243.21% \$5,090,000	171.10% \$4,274,872	111.24% \$3,424,728	112.64% \$3,564,837
Total Contributions	9.00% \$148,000	9.00% \$177,000	8.98% \$185,000	9.00% \$188,000	9.00% \$224,863	9.00% \$277,062	9.00% \$284,821
Sufficiency/(Deficiency)	(502.51%) (\$8,272,000)	(350.43%) (\$6,905,000)	(329.26%) (\$6,786,000)	(234.21%) (\$4,902,000)	(162.10%) (\$4,050,009)	(102.24%) (\$3,147,666)	(103.64%) (\$3,280,016)
	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding
Amortization Target Date	2021	2021	2021	2021	2021	2021	2021
Actuary	Mercer	Mercer	Mercer	Mercer	Segal	Segal	Segal

^Amortization of the unfunded actuarial accrued liability (UAAL) to the amortization target date.

Actuarial Valuation Data by Year

Legislators Retirement Plan

(LEGIS-ESO)

(those first elected before 1997; includes elected state officers plan members starting in Fiscal Year 2014)

	2004	2002	2001	2000	1999	1998	1997							
Membership														
Active Members	87	134	139	173	180	199	201							
Service Retirees	251	230	226	210	196	192	181							
Disabilitants	0	0	0	0	0	0	0							
Survivors	64	67	67	70	71	70	66							
Deferred Retirees	114	97	102	90	107	128	128							
Nonvested Former Members	4	5	6	3	4	10	10							
Total Membership	520	533	540	546	558	599	586							
Funded Status														
Accrued Liability	\$83,197,221	\$78,070,000	\$75,072,000	\$69,364,000	\$66,418,000	\$62,928,000	\$60,055,000							
Current Assets*	\$46,155,159	\$45,501,000	\$42,608,000	\$37,265,000	\$33,474,000	\$31,212,000	\$21,208,000							
Unfunded Accrued Liability	\$37,042,062	\$32,569,000	\$32,464,000	\$32,099,000	\$32,944,000	\$31,716,000	\$38,847,000							
Funding Ratio	55.48%	58.28%	56.76%	53.72%	50.40%	49.60%	35.31%							
Financing Requirements														
Covered Payroll	\$3,343,323	\$5,284,000	\$5,646,000	\$6,043,000	\$6,571,000	\$7,289,000	\$7,626,000							
Benefits Payable	\$5,766,150	\$5,243,000	\$4,856,000	\$4,213,000	\$3,276,000	\$3,276,000	\$2,639,000							
Normal Cost	16.89%	\$565,086	17.80%	\$941,000	17.86%	\$1,008,000	18.15%	\$1,097,000	18.33%	\$1,204,000	18.27%	\$1,332,000	18.93%	\$1,443,000
Administrative Expenses	0.43%	\$14,376	0.51%	\$27,000	0.48%	\$27,000	0.51%	\$31,000	0.43%	\$28,000	0.38%	\$28,000	0.41%	\$31,000
Amortiz. of Unfunded Liab.^	87.40%	\$2,922,064	44.81%	\$2,368,000	41.80%	\$2,360,000	37.22%	\$2,249,000	33.96%	\$2,231,000	28.54%	\$2,080,000	32.44%	\$2,473,000
Total Requirements	104.72%	\$3,501,526	63.13%	\$3,336,000	60.14%	\$3,395,000	55.88%	\$3,377,000	52.72%	\$3,463,000	47.19%	\$3,440,000	51.78%	\$3,947,000
Employee Contributions	9.00%	\$300,899	9.00%	\$476,000	9.00%	\$508,000	9.00%	\$544,000	9.00%	\$591,000	9.00%	\$656,000	9.00%	\$686,000
Employer Contributions	* 0.00%	\$0	* 0.00%	\$0	* 0.00%	\$0	* 0.00%	\$0	* 0.00%	\$0	* 0.00%	\$0	* 0.00%	\$0
Employer Add'l Cont.	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Direct State Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Other Govt. Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Administrative Assessment	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Total Contributions	9.00%	\$300,899	9.00%	\$476,000	9.00%	\$508,000	9.00%	\$544,000	9.00%	\$591,000	9.00%	\$656,000	9.00%	\$686,000
Total Requirements	104.72%	\$3,501,526	63.13%	\$3,336,000	60.14%	\$3,395,000	55.88%	\$3,377,000	52.72%	\$3,463,000	47.19%	\$3,440,000	51.78%	\$3,947,000
Total Contributions	9.00%	\$300,899	9.00%	\$476,000	9.00%	\$508,000	9.00%	\$544,000	9.00%	\$591,000	9.00%	\$656,000	9.00%	\$686,000
Sufficiency/(Deficiency)	-95.72%	(\$3,200,627)	-54.13%	(\$2,860,000)	-51.14%	(\$2,887,000)	-46.88%	(\$2,833,000)	-43.72%	(\$2,872,000)	-38.19%	(\$2,784,000)	-42.78%	(\$3,261,000)
	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding	* Pay-as-you-go Funding
Amortization Target Date	2021	2021	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
Actuary	Segal	Milliman USA	Milliman USA	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson

^Amortization of the unfunded actuarial accrued liability (UAAL) to the amortization target date.

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Legislators Retirement Plan

(LEGIS-ESO)

(those first elected before 1997; includes elected state officers plan members starting in Fiscal Year 2014)

	1996	1995	1994	1993	1992	1991	1990							
Membership														
Active Members	201	198	201	200	200	201	201							
Service Retirees	163	155	149	147	132	134	126							
Disabilitants	0	0	0	0	0	0	0							
Survivors	65	61	56	53	46	43	37							
Deferred Retirees	127	141	133	137	120	123	101							
Nonvested Former Members	<u>7</u>	<u>9</u>	<u>6</u>	<u>6</u>	<u>2</u>	<u>3</u>	<u>3</u>							
Total Membership	563	564	545	543	500	504	468							
Funded Status														
Accrued Liability	\$54,225,000	\$50,255,000	\$45,448,000	\$36,801,000	\$33,224,000	\$30,403,000	\$31,322,000							
Current Assets*	\$16,327,000	\$21,213,000	\$18,738,000	\$17,168,000	\$15,160,000	\$14,694,000	\$12,748,000							
Unfunded Accrued Liability	\$37,898,000	\$29,042,000	\$26,710,000	\$19,633,000	\$18,064,000	\$15,709,000	\$18,574,000							
Funding Ratio	30.11%	42.21%	41.23%	46.65%	45.63%	48.33%	40.70%							
Financing Requirements														
Covered Payroll	\$7,423,000	\$7,193,000	\$6,916,000	\$6,891,000	\$6,753,000	\$6,589,000	\$6,429,000							
Benefits Payable	\$2,318,000	\$2,052,000	\$1,887,000	\$1,697,000	\$1,500,000	\$1,362,000	\$1,262,000							
Normal Cost	20.78%	\$1,542,499	20.25%	\$1,456,583	19.19%	\$1,327,180	17.71%	\$1,220,396	17.61%	\$1,189,203	16.68%	\$1,099,045	17.96%	\$1,154,648
Administrative Expenses	0.35%	\$25,981	0.38%	\$27,333	0.35%	\$24,206	0.36%	\$24,808	0.61%	\$41,193	0.65%	\$42,829	0.60%	\$38,574
Amortiz. of Unfunded Liab.^	<u>27.30%</u>	<u>\$2,026,479</u>	<u>20.91%</u>	<u>\$1,504,056</u>	<u>18.80%</u>	<u>\$1,300,208</u>	<u>13.05%</u>	<u>\$899,276</u>	<u>12.27%</u>	<u>\$828,593</u>	<u>10.34%</u>	<u>\$681,303</u>	<u>14.06%</u>	<u>\$903,917</u>
Total Requirements	48.43%	\$3,594,959	41.54%	\$2,987,972	38.34%	\$2,651,594	31.12%	\$2,144,479	30.49%	\$2,058,990	27.67%	\$1,823,176	32.62%	\$2,097,140
Employee Contributions	9.00%	\$668,070	9.00%	\$647,370	9.00%	\$622,440	9.00%	\$620,190	9.00%	\$607,770	9.00%	\$593,010	9.00%	\$578,610
Employer Contributions	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	21.89%	\$1,407,308
Employer Add'l Cont.	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Direct State Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Other Govt. Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Administrative Assessment	<u>0.00%</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
Total Contributions	9.00%	\$668,070	9.00%	\$647,370	9.00%	\$622,440	9.00%	\$620,190	9.00%	\$607,770	9.00%	\$593,010	30.89%	\$1,985,918
Total Requirements	48.43%	\$3,594,959	41.54%	\$2,987,972	38.34%	\$2,651,594	31.12%	\$2,144,479	30.49%	\$2,058,990	27.67%	\$1,823,176	32.62%	\$2,097,140
Total Contributions	<u>9.00%</u>	<u>\$668,070</u>	<u>9.00%</u>	<u>\$647,370</u>	<u>9.00%</u>	<u>\$622,440</u>	<u>9.00%</u>	<u>\$620,190</u>	<u>9.00%</u>	<u>\$607,770</u>	<u>9.00%</u>	<u>\$593,010</u>	<u>30.89%</u>	<u>\$1,985,918</u>
Sufficiency/(Deficiency)	-39.43%	(\$2,926,889)	-32.54%	(\$2,340,602)	-29.34%	(\$2,029,154)	-22.12%	(\$1,524,289)	-21.49%	(\$1,451,220)	-18.67%	(\$1,230,166)	-1.73%	(\$111,222)
Amortization Target Date	2020	2020	2020	2020	2020	2020	2020							
Actuary	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson	Milliman & Robertson	Wyatt							

^Amortization of the unfunded actuarial accrued liability (UAAL) to the amortization target date.

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Legislators Retirement Plan

(LEGIS-ESO)

(those first elected before 1997; includes elected state officers plan members starting in Fiscal Year 2014)

	1989	1988	1987	1986	1985	1977	1975							
Membership														
Active Members	201	201	201	201	201	--	--							
Service Retirees	125	125	124	115	108	--	--							
Disabilitants	0	0	0	0	0	--	--							
Survivors	36	44	42	41	41	--	--							
Deferred Retirees	95	97	100	101	111	--	--							
Nonvested Former Members	16	17	17	12	15	--	--							
Total Membership	473	484	484	470	476	--	--							
Funded Status														
Accrued Liability	\$28,821,000	\$24,882,000	\$23,083,000	\$21,591,000	\$18,145,000	\$9,406,712	\$7,044,757							
Current Assets*	\$12,317,000	\$11,857,000	\$11,158,000	\$9,535,000	\$8,398,000	\$2,081,611	\$1,531,630							
Unfunded Accrued Liability	\$16,504,000	\$13,025,000	\$11,925,000	\$12,056,000	\$9,747,000	\$7,325,101	\$5,513,127							
Funding Ratio	42.74%	47.65%	48.34%	44.16%	46.28%	22.13%	21.74%							
Financing Requirements														
Covered Payroll	\$6,114,000	\$4,932,000	\$4,765,000	\$4,880,000	\$4,507,000	\$4,088,500	\$1,671,600							
Benefits Payable	\$1,211,000	\$1,149,000	\$1,038,000	\$922,000	\$809,000	\$295,376	\$231,347							
Normal Cost	17.91%	\$1,095,017	17.86%	\$880,855	18.09%	\$882,792	18.16%	\$818,471	15.35%	\$627,585	21.67%	\$362,236		
Administrative Expenses	0.75%	\$45,855	0.70%	\$34,524	0.71%	\$33,832	0.67%	\$32,696	0.78%	\$35,155	0.00%	\$0	0.00%	\$0
Amortiz. of Unfunded Liab.^	12.86%	\$786,260	15.02%	\$740,786	13.68%	\$651,852	13.01%	\$634,888	10.98%	\$494,869	16.30%	\$666,426	23.86%	\$398,844
Total Requirements	31.52%	\$1,927,133	33.58%	\$1,656,166	32.14%	\$1,531,471	31.77%	\$1,550,376	29.92%	\$1,348,494	31.65%	\$1,294,010	45.53%	\$761,079
Employee Contributions	9.00%	\$550,260	8.96%	\$441,907	9.00%	\$428,850	9.00%	\$439,200	9.00%	\$405,630	9.00%	\$367,965	8.00%	\$133,728
Employer Contributions	17.34%	\$1,060,168	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Employer Add'l Cont.	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Direct State Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Other Govt. Funding	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Administrative Assessment	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
Total Contributions	26.34%	\$1,610,428	8.96%	\$441,907	9.00%	\$428,850	9.00%	\$439,200	9.00%	\$405,630	9.00%	\$367,965	8.00%	\$133,728
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Sufficiency/(Deficiency)	-5.18%	(\$316,705)	-24.62%	(\$1,214,258)	-23.14%	(\$1,102,621)	-22.77%	(\$1,111,176)	-20.92%	(\$942,864)	-22.65%	(\$926,045)	-37.53%	(\$627,351)
Amortization Target Date	2020	2009	2009	2009	2009	2009	1997	1997						
Actuary	Wyatt	Wyatt	Wyatt	Wyatt	Wyatt	Wyatt	Stennes	Stennes						

^Amortization of the unfunded actuarial accrued liability (UAAL) to the amortization target date.