

APPENDIX E

ACTUARIAL DATA

This display identifies the actuarial cost funding method, certain assumptions, and experience data for each local retirement plan for the plan year ended on the valuation date shown. For those actuarial reports prepared biennially or triennially, the salary increase experience is the annualized rate for the intervening period.

HEADINGS

INFORMATION PROVIDED

City or District

Plan Sponsor (Name of City, Special District, or School Board)

TYP SYS

Type of Retirement System:

- G = General Employees only
- P = Police Officers only
- F = Firefighters only
- PF = Police Officers and Firefighters only
- GPF = General Employees, Police Officers and Firefighters
- GP = General Employees and Police Officers only
- GF = General Employees and Firefighters only
- GS = General and Sanitation Employees only
- HIS = Health Insurance Subsidy
- LG = Lifeguards
- CO = Correctional Officers only
- ERP = Early Retirement Program

Valuation Date

The month/day/ year on which the financial data in the actuarial valuation is based.

Funding Method

The actuarial cost funding method may be one of the following:

- EAN = Entry Age Normal
- FIL = Frozen Initial Liability
- AGG = Aggregate
- UC = Unit Credit
- PUC = Projected Unit Credit
- AAN = Attained Age Normal
- ILP = Individual Level Premium

Old Plan

Does the plan include a “prior” or “closed” plan that employees have opted to remain in which may include different benefit provisions than the plan valued?

Plan Yr Ended

Date plan year ended of the valuation date shown.

Salary Assmp

Annual salary increase assumption percent.

Salary Actual

Actual salary increase percent.

Int Assum

Annual interest assumption percent.

Int Actual

Actual interest return percent.

Pr Gr Assump

Annual payroll growth assumption percent.

Retirement Age Assumption

YR

Assumed retirement age

Description

Full description of the retirement age and/or service assumption.

Comments