

## APPENDIX I

### INVENTORY OF MUNICIPALITIES

This display is a listing of municipalities and the type of retirement plan alternatives they may offer their employees.

#### Abbreviation Key

<b><u>ABBREVIATION</u></b>	<b><u>DESCRIPTION</u></b>
E	Elected officials
F	Firefighters
G	General employees
P	Police officers
(cl)	Closed plan
(fr)	Frozen plan
(ter)	Terminated plan
(vol)	Covers volunteer employees
(sal)	Covers salaried employees
(sup)	Supplemental plan
DB	Defined Benefit
DC	Defined Contribution
SS	Social Security
cvg	Coverage

The following numbers are used in the OTHER category:

<b><u>NUMBER</u></b>	<b><u>DESCRIPTION</u></b>
1 -----	ICMA – Executive Program through International City Managers Association
2 -----	Deferred compensation plan.
3 -----	IRA and/or SEP (Simplified Employee Pension Plan) account.
4 -----	Opted-out of the FRS effective 12-31-95 for all new employees. Persons employed by this agency on or after January 1, 1996 will not be eligible to participate in the FRS and must participate in the agency's local plan.
5 -----	Newly created city. Will be surveyed in 2013 for retirement plan findings.

\* All FRS members have Social Security Coverage.