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9 EMPLOYEES RETIREMENT ASSOCIATION
10

11 BEFORE THE BOARD OF
12
13 MENDOCINO COUNTY EMPLOYEES RETIREMENT ASSOCIATION
14

15 PHILLIP PINTANE,

16 Claimant,

17 vs.

18 MENDOCINO COUNTY EMPLOYEES
19 RETIREMENT ASSOCIATION,

20 Respondent.
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RESPONDENT’S BRIEF

Date: April 15, 2026

Time: 8:30 a.m.

Place.: 625 Kings Court

Suite B

Ukiah, CA 95482

1 **I. INTRODUCTION**

2 Philip Pintane worked for Mendocino County (the “County”) Sheriff’s Office from 1981
3 until 2008. Mr. Pintane was enrolled in the Mendocino County Employees Retirement
4 Association (“MCERA”) upon his hire in 1981. Throughout his employment, he was a Safety
5 member of MCERA in Tier 2, which was created by the County Board of Supervisors in 1980.

6 In 1990, County recordkeepers began mistakenly classifying Mr. Pintane as a
7 “Miscellaneous”—i.e., non-safety—member. In 1993, the County attempted to correct this
8 mistake, but instead made another: it reclassified Mr. Pintane as a Safety Tier 1 member, a
9 classification that cannot apply to Mr. Pintane based on his 1981 membership date.

10 Based on the incorrect County classification, MCERA calculated Mr. Pintane’s
11 retirement allowance as if he had been a Safety Tier 1 member, not a Safety Tier 2 member. That
12 is, MCERA calculated Mr. Pintane’s retirement allowance based on the one-year final average
13 salary (“FAS”) period for Safety Tier 1 members in lieu of the three-year FAS period for Safety
14 Tier 2 members. As a result, Mr. Pintane overpaid \$2,541.68 in contributions during his
15 employment, but *was overpaid* by \$209,166.23 between his retirement in 2008 and MCERA’s
16 correction of this issue in May 2025.

17 Mr. Pintane’s appeal first came before the Board in October 2025. The Board voted to
18 deny the appeal, but directed MCERA to review Mr. Pintane’s contribution rates and provide
19 him with information concerning those rates. During this review, MCERA discovered that Mr.
20 Pintane—contrary to MCERA’s initial representations to the Board—had in fact contributed at
21 Safety Tier 1 rates during his period of misclassification by the County. Mr. Pintane thus
22 renewed his appeal.

23 The Board should again deny Mr. Pintane’s appeal. Because of Mr. Pintane’s date of
24 enrollment in MCERA, it is impossible for him to have been legally classified as Safety Tier 1
25 member regardless of the County’s mistake and regardless of his contribution rate based on that
26 mistake. MCERA thus cannot pay Mr. Pintane a retirement allowance based on a one-year FAS
27 period, as there is no legal basis to do so.

1 **II. BACKGROUND**

2 On January 15, 1980, the County Board of Supervisors reviewed information, including
3 estimated financial impacts, from the MCERA Board and MCERA's actuary regarding
4 modifications of benefits, and ordered a Resolution be prepared reflecting that information. (See
5 Ex. 1 [Jan. 15, 1980 minute entry].)

6 Following this, on July 1, 1980, the Board of Supervisors adopted Resolution 80-188,¹
7 effective July 1, 1980, authorizing revisions to the retirement plan that MCERA administers and
8 corresponding new employee contribution rates from the Actuarial Report and Experience
9 Analysis as of December 31, 1978.² Section 2.k. of the Actuarial Report and Experience
10 Analysis illustrates options to reduce service retirement benefit formulas for new employees.

11 The Board of Supervisors' Resolution 80-188 instituted a 3-year FAS period (instead of a
12 1-year average) for new employees, while maintaining the existing benefit formulas (section
13 31664 – aka 2% at age 50).

14 Under Resolution 80-118, a 3-year FAS period for new hires, the default in the County
15 Employees Retirement Law of 1937 ("CERL"), was used. The resolution terminated the
16 applicability to future County hires of Resolution 72-269 which had established the use of a 1-
17 year FAS period for earlier tiers.

18 The Safety Member Contribution Rates, effective July 1980 (for Fiscal Year 7/1/1980 –
19 6/30/1981), reflect the changes adopted by Resolution 80-188, including a separate table
20 applicable to new members on or after June 22, 1980 noting the use of a 3-year FAS period.

21 Mr. Pintane was hired on July 1, 1981, a full year after implementation of the 3-year FAS
22 period for new members. At the time of his hire, he was enrolled in Safety Tier 2; for members
23 in that tier, MCERA would use a 3-year FAS period to calculate retirement allowances. His
24 MCERA Enrollment Affidavit was contemporaneously stamped "Tier 2" and "3 years Final
25 Comp." (Ex. 5 [Enrollment Affidavit].)

26
27 ¹ A copy of Resolution 80-188 is attached as Exhibit 2, and a follow-up resolution, Resolution
28 80-243, is attached as Exhibit 3. Resolution 80-243 is not relevant to this dispute, but is included
here for completeness.

² A copy of this report is attached as Exhibit 4.

1 MCERA did not, at the time, have a pension administration system, and MCERA's
2 participating employers maintained membership and contribution records. The annual report of
3 contributions and interest are referred to as "Interest Cards" and list the member's tier,
4 beneficiary, contributions and interest. Mr. Pintane's interest cards clearly indicated participation
5 in Safety Tier 2 on his date of hire. In 1991, his interest card record changes to reflect
6 "Miscellaneous" membership tier. (See Ex. 6 [November 3, 2025 letter from MCERA to Mr.
7 Pintane with attachments].) This error may relate to a change in the County's HR/Payroll
8 system. Mr. Pintane never had miscellaneous membership with the County of Mendocino and his
9 interest card clearly is incorrect. As of July 1993, Mr. Pintane's interest cards reflect Safety Tier
10 1 membership, and Mr. Pintane began paying contributions based on Safety Tier 1 rates. (See
11 Ex. 6.) There is no apparent basis for this change, however. Mr. Pintane was not, and could not
12 have been, a Safety Tier 1 member, and MCERA's records contain none of the documents—a
13 tier conversion memo or a contribution adjustment calculation—that customarily memorialize
14 intentional changes in membership tiers. (Ex. 6.) Based on his misclassification as a Safety Tier
15 1 member, Mr. Pintane incorrectly paid Safety Tier 1 contribution rates from July 1993 until his
16 retirement in 2008. MCERA has determined that Mr. Pintane overpaid contributions in the
17 amount of \$2,541.68 as a result of this misclassification. (Ex. 6.)

18 The only difference in benefit formula between Safety Tier 1 and Safety Tier 2 is the
19 FAS period: as discussed above, Tier 2 members have a three-year FAS period, whereas Tier 1
20 members have a one-year period. Based on the County's misclassification of Mr. Pintane,
21 MCERA calculated his retirement allowance based on a one-year FAS period, and paid him an
22 allowance based on this calculation from his retirement in March 2008 until May 2025. Mr.
23 Pintane was thus overpaid by \$209,166.23.

24 Mr. Pintane appealed MCERA's correction of his retirement allowance, and the MCERA
25 Board heard his appeal on October 15, 2025. The Board denied Mr. Pintane's appeal, and
26 directed MCERA to "provide all available records regarding Mr. Pintane's contribution rates to
27 Mr. Pintane" and instructed it "to perform a comprehensive review of all of Mr. Pintane's
28 contribution rates." In the course of this review and analysis, MCERA determined that its

1 previous submission and oral presentation to the Board contained an error: MCERA stated that
2 Mr. Pintane had, at all times, paid Safety Tier 2 contribution rates, but further analysis revealed
3 that he had started to pay Safety Tier 1 contribution rates in 1993. (Ex. 6). The results of this
4 analysis, and all relevant documents, were provided to Mr. Pintane in a letter from MCERA
5 dated November 3, 2025. (Ex. 6.)

6 Based on this corrected information, Mr. Pintane, now represented by counsel, renewed
7 his appeal, and filed an opening brief on March 16, 2026.

8 **III. ARGUMENT**

9 As a result of the County’s recordkeeping error, MCERA calculated Mr. Pintane’s
10 retirement allowance on the basis of a one-year FAS period, i.e., as if he had retired as a Safety
11 Tier 1 member. This is a mistake, and the law—the California Constitution, the law governing
12 public retirement systems, and federal tax law—is clear that MCERA cannot continue to pay any
13 member a retirement allowance based on a mistake. The fact that Mr. Pintane overpaid
14 contributions for several years does not change this analysis, indeed, Mr. Pintane’s received
15 allowance overpayments that are more than *eighty times greater* than his contribution
16 overpayments—\$209,166.23 to \$2,541.68—and MCERA is not seeking to recoup those
17 allowance overpayments. The Board should thus reaffirm its previous determination and deny
18 Mr. Pintane’s appeal.

19 **A. The County mistakenly classified Mr. Pintane as a Safety Tier 1 employee, as** 20 **there was no legal basis to reclassify him as such.**

21 Mr. Pintane appears to argue that the County must have intentionally reclassified him
22 from Safety Tier 2 to Safety Tier 1 in mid-1993 based upon a promotion he received in 1992.
23 (Op. Br. at p. 3:2–3.) This cannot have been the case, as the County did not have any legal basis
24 to do so.

25 In 1980, the County Board of Supervisors adopted Resolution 80-188, which took effect
26 on July 1, 1980. In that resolution, the County voted to create a new tier of MCERA
27 membership—Tier 2— based on the results of a study that MCERA’s actuary performed in
28 1978. (Ex. 2 ¶ 3.) In particular, the County Board of Supervisors created a new tier based on

1 “Study #3,” which was to change from one-year to a three-year FAS period. (*Id.*; Ex. 4 at p. 36.)
2 This change applied to all new employees, i.e., those who became MCERA members on or after
3 July 1, 1980.

4 Mr. Pintane was hired, and was enrolled in MCERA, in July 1981, i.e., one year after
5 Tier 2 took effect. (Ex. 5.) He was thus a Tier 2 member, as were *all* new MCERA members
6 after July 1980. Mr. Pintane has identified no basis whatsoever for reclassification aside from
7 alluding to a 1992 promotion—Mr. Pintane does not explain why or how such a promotion
8 would have caused him to move tiers. Indeed, Mr. Pintane is clear that he was never even
9 informed of a reclassification in tiers during his employment. (Op. Br. at p. 4:2–3.)³ And as
10 explained to Mr. Pintane in MCERA’s November 3, 2025 letter, there are no records associated
11 with Mr. Pintane—such as a tier conversion memo or a contribution adjustment calculation—
12 that accompany an intentional tier change. (Ex. 6.)

13 In lieu of offering an explanation or a legal basis as to how Mr. Pintane’s tier would have
14 been changed, Mr. Pintane simply points to an absence of evidence as to how this mistake
15 happened—who made it and when—to claim that no mistake happened. (Op. Br. pp. 5:26–6:6.)
16 This fails as a matter of logic and as a matter of law, as the courts are clear that an absence of
17 evidence is not evidence of any particular fact. (*People v. Superior Court of San Diego County*
18 (2021) 73 Cal.App.5th 485, 498 [“To conclude there was ‘no evidence of X’ does not constitute
19 a finding of ‘not X.’”].)

20 The Board should thus conclude that Mr. Pintane’s 1993 designation as a Safety Tier 1
21 employee was the result of a mistake. Mr. Pintane has offered no legal or factual basis for a tier
22 change, and has no recollection of having been told that his tier would be changed. Nor is there
23 paperwork in Mr. Pintane’s file that would memorialize a deliberate tier change. If Mr. Pintane’s
24 tier had been intentionally changed, he would have remembered, there would be a clearly
25 identifiable basis for the change, and there would be paperwork memorializing it. Given these

26
27 ³ Mr. Pintane refers to having been “never notified” about “Tier status” having “been changed by
28 the respondent,” i.e., by MCERA. MCERA does not, however, have the power to change Mr.
Pintane’s tier, as it would involve making adjustments to the County payroll system to which
MCERA staff do not have access.

1 facts, the only reasonable conclusion is that the County reclassified Mr. Pintane as a Safety Tier
2 1 member by error.

3 **B. Mr. Pintane has no rights to a retirement allowance that was calculated**
4 **based on a mistake.**

5 Mr. Pintane also appears to argue that MCERA cannot correct errors upon discovery.
6 (Op. Br. at p. 3:24–25.) This is not correct. The law is clear that retirement systems can and
7 should correct mistakes upon their discovery. This is true as to mistaken member classifications.
8 (*Medina v. Board of Retirement* (2003) 112 Cal.App.4th 864, 866 [allowing retirement system to
9 reclassify mistakenly classified safety employees as miscellaneous employees following refund
10 of excess contributions based on erroneous classification]; *Crumpler v. Board of Administration*
11 (1973) 32 Cal.App.3d 567 [retirement board has authority to prospectively reclassify mistakenly
12 classified active safety members as miscellaneous members].) And it is true as to the adjustments
13 of retired members’ allowances. (*Blaser v. State Teachers’ Retirement System* (2019) 37
14 Cal.App.5th 349, 353 [retired employees “clearly hold vested rights to properly calculated
15 retirement benefits, they have no such rights, vested or otherwise, to excess payments based
16 upon incorrect calculations”].)

17 The Board should thus determine that Mr. Pintane has no rights to continue to receive a
18 benefit that results from an erroneous classification.

19 **C. Continued payment of a benefit based on a mistaken classification would be**
20 **an unconstitutional gift of public funds.**

21 The California Constitution’s prohibition on gifting public funds separately bars the
22 continued payment of a mistakenly calculated benefit. (See Cal. Const., art. XVI, § 6.) Mr.
23 Pintane argues that *City of Oakland v. Oakland Police & Fire Retirement System* (2014) 224
24 Cal.App.4th 210 prevents this prohibition from applying here. (Op. Br. at p. 6:12–22.) Again,
25 Mr. Pintane misstates the law. In *City of Oakland*, the plan sponsor city sued its retirement
26 system, arguing that the system was required to refund overpayments to retirees based on
27 incorrectly calculated benefits. (*Id.* at p. 215.) The court held that a “failure to mandate the return
28 of overpayments” was not a gift of public funds, but ultimately concluded that the retirement

1 system was “not barred . . . from recouping the benefits improperly paid to [the] retirees.” (*Id.* at
2 pp. 245–246, 249.) *City of Oakland*’s gift-of-public-funds holding would thus apply only if
3 MCERA were seeking to recoup the \$209,166.23 overpaid to Mr. Pintane, which it is not.

4 The law, moreover, is clear that the continued payment of “retirement benefits in an
5 amount greater than that to which a retired public employee is entitled” is gift of public funds in
6 violation of the California Constitution. (*Blaser v. State Teachers’ Retirement System* (2022) 86
7 Cal.App.5th 507, 537.) Because Mr. Pintane was not—and could not have been—a Safety Tier 1
8 member, he has no entitlement to a retirement allowance calculated on that basis. The Board
9 should thus separately determine that continuing to pay Mr. Pintane’s incorrectly calculated
10 retirement allowance would be an impermissible gift of public funds.

11 **D. MCERA has no fiduciary duty to pay Mr. Pintane an allowance based on the**
12 **County’s mistaken classification.**

13 Mr. Pintane also claims that MCERA has a fiduciary duty to continue paying Mr. Pintane
14 a retirement allowance based on the County’s mistaken classification. This is incorrect. MCERA
15 has no fiduciary duties to pay benefits greater than authorized by law—a retirement system’s
16 fiduciary duties cannot “justify[] an order to pay greater benefits than the statutes allow.”
17 (*Chaidez v. Board of Administration* (2014) 223 Cal.App.4th 1425, 1431; see also *City of*
18 *Pleasanton v. Board of Administration* (2012) 211 Cal.App.4th 522, 544 [retirement system’s
19 fiduciary duty “does not authorize an order compelling [retirement system] to pay greater
20 benefits than [statute] allows”].) As discussed above, there is no legal basis to pay Mr. Pintane a
21 retirement allowance based on the County mistakenly classifying him as a Safety Tier 1
22 employee, and MCERA thus has no fiduciary duty to pay such an allowance.

23 **E. Equitable estoppel does not permit a public retirement system to pay benefits**
24 **that have no legal authorization.**

25 Mr. Pintane cursorily claims that the doctrine of equitable estoppel precludes MCERA
26 from correcting his retirement allowance. (Op. Br. at pp. 7:5–8:5.) This, again, is incorrect.

27 Equitable estoppel prevents a party from taking positions that contradict its previous
28 conduct or position. (*City of Long Beach v. Mansell* (1970) 3 Cal.3d 462, 488.) The doctrine of

1 equitable estoppel may be applied to government entities only on rare occasions and in response
2 to extraordinary circumstances. (See *Alameda County Deputy Sheriff's Association v. Alameda*
3 *County Employees' Retirement Association* (2020) 9 Cal.5th 1032, 1072 [equitable estoppel “has
4 been applied sparingly when the party sought to be estopped is a governmental entity.”]; *City of*
5 *Goleta v. Superior Court* (2006) 40 Cal.4th 270, 279 [“Equitable estoppel ‘will not apply against
6 a governmental body except in unusual instances when necessary to avoid grave injustice and
7 when the result will not defeat a strong public policy.’ [Citation.]”].) When applied, estoppel
8 against government entities sets a narrow precedent for future application. (*Clary v. City of*
9 *Crescent City* (2017) 11 Cal.App.5th 274, 285.) Crucially, when the government entity has a
10 statutory directive, “principles of estoppel may not be invoked to directly contravene statutory
11 limitations.” (*Medina, supra*, 112 Cal.App.4th at pp. 869–870 [retirement board not estopped
12 from retroactive reclassification of members when no authority existed for initial classification];
13 see also *Alameda, supra*, 9 Cal.5th at p. 1074 n.21 [retirement “board's lack of legal authority to
14 follow through on” alleged representations is a significant hurdle to applying estoppel against
15 retirement board].) This rule derives from the general principle that public agencies may only act
16 pursuant to express grants of statutory power. (See *American Federation of Labor v.*
17 *Unemployment Ins. Appeals Bd.* (1996) 13 Cal.4th 1017, 1042 [“An administrative agency must
18 act within the powers conferred upon it by law and may not act in excess of those powers.”];
19 *Weber v. Board of Retirement of Los Angeles County Retirement Assn.* (1998) 62 Cal.App.4th
20 1440, 1442 [retirement board cannot award prejudgment interest where relevant statutes do not
21 permit it to do so].) Notably, “no court has expressly invoked principles of estoppel to
22 contravene directly any statutory or constitutional limitations.” (*Medina, supra*, 112 Cal.App.4th
23 at 869, emphasis in original.)

24 MCERA, as a public agency, cannot be estopped into continuing to pay benefits it has no
25 authority to pay. MCERA may only pay benefits to Mr. Pintane in a particular amount when it
26 has a legal basis to do so. As discussed throughout, the County’s mistaken classification of Mr.
27 Pintane as a Safety Tier 1 employee is not a legal basis to continue paying him benefits based on
28 the one-year FAS period applicable to Safety Tier 1 employees. “[P]rinciples of estoppel may

not be invoked to directly contravene statutory limitations.” (*Medina, supra*, 112 Cal.App.4th at p. 869.) This prohibition applies equally to constitutional limitations, such as the prohibition against gifting public funds, as well. (*Id.*) In other words, because MCERA is prohibited from paying amounts not expressly authorized, “any award of benefits to [Mr. Pintane] based on estoppel [would be] barred as a matter of law.” (*Pleasanton, supra*, 211 Cal.App.4th at p. 543.)

Finally, Mr. Pintane’s claims that a correction of his retirement allowance may make him liable for fraud are dramatically overstated. Under both California and Nevada⁴ law, fraud requires a *knowing* misrepresentation of some material fact. (*Childs v. Selznick* (Nev. 2009) 281 P.3d 1161; *Lim v. The.TV Corp. Internat.* (2002) 99 Cal.App.4th 684, 694.) A mistake made in good faith is a defense to fraud. (*People v. Lucero* (1988) 203 Cal.App.3d 1011, 1016.) It is abundantly clear on these facts that Mr. Pintane could not have knowingly misrepresented his retirement allowance to anyone based on this issue, and MCERA reiterates that it does not at all believe that Mr. Pintane encouraged, concealed, or even understood his misclassification by the County.

The Board should thus conclude that equitable estoppel is not a basis to continue paying Mr. Pintane a retirement allowance based on a mistaken classification.

F. Federal tax laws require MCERA to pay the correct level of benefits to retain tax-favored status.

In addition to California laws, MCERA is subject to federal laws covering pension plans, including provisions of the Internal Revenue Code which stipulate conditions for tax-favored treatment of retirement accounts. MCERA has a legal obligation to pay members the correct level of benefits that they have earned, as provided by statute, and in this case, to not continue to pay an incorrect benefit. (See generally IRS Rev. Proc. 2019-19 [discussing tax-based principles governing error corrections, including overpayment corrections].) To maintain its tax-favored status, MCERA cannot continue to pay an incorrect benefit.

⁴ Mr. Pintane currently lives in Nevada.

1 **IV. CONCLUSION**

2 All available evidence clearly demonstrates that Mr. Pintane was, at all times, a Safety
3 Tier 2 member, and that the County's reclassification of him as a Safety Tier 1 member was a
4 mistake. The law is clear that MCERA cannot continue to pay benefits based on a mistake, and
5 the Board should thus deny Mr. Pintane's appeal again.

6 Dated: April 3, 2026

NOSSAMAN LLP
ALEXANDER WESTERFIELD

8
9 By: 
Alexander Westerfield

10 Attorneys for Respondent MENDOCINO
11 COUNTY EMPLOYEES RETIREMENT
12 ASSOCIATION
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EXHIBIT 1

January 15
1980

ADMINISTRATOR-PURCHASING AGENT (Cont.)

Recommendation of Retirement Board re Retirement System

Jon Pelkey reviewed the recommendations of the actuaries and the estimated financial impact as well as other issues to be considered -- modification of benefits and the current benefit formula. IT WAS THE GENERAL CONSENSUS OF THE BOARD that a Resolution be prepared for presentation next Tuesday reflecting the recommendations presented today and the decision that the cost-of-living contribution be on a non-refundable basis at 4.01%.

Property Tax Shifts

A pre-Prop 13 vs post-Prop 13 comparison of the Cities share of property tax revenues was previously presented to the Board. IT WAS THE GENERAL CONSENSUS OF THE BOARD to use the post-Prop 13 percentages. Mr. Beltrami will present this to the cities for their approval and then bring back to the Board for formal action.

1-B-883

Budget Transfers

Upon motion by Supervisor Barbero, seconded by Supervisor Eddie, and carried, IT IS ORDERED that the request to transfer \$3,000 in Misc. BU 1940 from Sp. Dept. Exp to Judgments is approved. The transfer is for the Settlement Agreement between Blind & Disabled vs County.

Upon motion by Supervisor de Vall, seconded by Supervisor Eddie, and carried, IT IS ORDERED that the request to transfer \$4,000 in the Social Services Budget from Supp c/o of PRSNA-Other into Child Care to cover the implementation of the mandated 24-hour Emergency Response System, is approved.

Upon motion by Supervisor Barbero, seconded by Supervisor de Vall, and carried, IT IS ORDERED that the request to transfer \$10.00 in the Board of Supervisors Budget from Travel to Rents to cover the costs of a meeting room for a public meeting held in Boonville, is approved.

909

Extension of Sr. Public Health Nurse Position

Request received from Dr. McMillan to extend the 4/5ths time position approved in October to March 1. Due to mixups in the State Merit System and other problems they have not been able to locate a Family Nurse Practitioner. Upon motion by Supervisor de Vall, seconded by Supervisor Barbero, and carried, IT IS ORDERED that the request is approved.

922

Report on Affirmative Action Program

The report on the Affirmative Action Program was previously presented to the Board for review a resolution which included new employment goals, a new section for handicapped workers and a discrimination complaints procedure was now presented for adoption. Personnel Analyst Dave Johnson was present and advised the Board the original Plan required review. Mr. Johnson introduced Kate Anderton and Glenda Frank, committee members. Ms. Anderton requested the Board consider an on-going update of the percentages to reflect the population and that control of the merit system be brought back to the County.

January 15
1980

RESOLUTION NO. 80-017

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS ADOPTING NEW ELEMENTS OF THE AFFIRMATIVE ACTION PLAN MAINTAINED BY THE COUNTY

(Resolution No. 80-017 filed in Resolution Book #26 and is incorporated herein by reference and made a part hereof as though set forth herein verbatim.)

Foregoing introduced by Supervisor Eddie, seconded by Supervisor de Vall, and carried, this 15th day of January 1980, by the following vote on roll call:

AYES: Supervisors Barbero, Eddie, de Vall, Cimolino

NOES: None

ABSENT: Supervisor Banker

WHEREUPON the Chairman declared said Resolution adopted, AND SO ORDERED.

January 15
1980

Upon motion by Supervisor de Vall, seconded by Supervisor Barbero, and carried, IT IS ORDERED that the civil service and merit systems be referred to the Personnel Committee as well as any other alternatives for review.

Ms. Anderton also suggested the Board review departments performance in these goals as part of the Board's evaluation.

2-A-274

Personnel Resolution

This Resolution adds 1/2 Laborer in Parks & Beaches and 1 Family Nurse Practitioner in Public Health - Family Planning.

RESOLUTION NO. 80-018/S.19

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS AMENDING THE SALARY RESOLUTION PROVIDING FOR THE NUMBER AND COMPENSATION OF OFFICERS, DEPUTIES, AND EMPLOYEES IN THE VARIOUS OFFICES OF THE COUNTY OF MENDOCINO

(Resolution No. 80-018/S.19 filed in Resolution Book #26 and is incorporated herein by reference and made a part hereof as though set forth herein verbatim.)

Foregoing introduced by Supervisor Barbero, seconded by Supervisor de Vall, and carried, this 15th day of January 1980, by the following vote on roll call:

AYES: Supervisors Barbero, Eddie, de Vall, Cimolino

NOES: None

ABSENT: Supervisor Banker

WHEREUPON the Chairman declared said Resolution adopted, and SO ORDERED.

"B" Step Appointment

Upon motion by Supervisor de Vall, seconded by Supervisor Eddie, and carried, IT IS ORDERED that the "B" Step appointment for Wanda J. Clippinger as a Licensed Vocational Nurse at the Hospital is approved.

January 15
1980

Appointment of Constable

Upon motion by Supervisor de Vall, seconded by Supervisor Barbero, and carried, IT IS ORDERED that the Chairman is authorized to sign the appointment form of Ullis Briggs as Constable in the which Justice Court, effective date 1/20/80.

February 5
1980

Upon motion by Supervisor de Vall, seconded by Supervisor Banker, and carried, IT IS ORDERED that no action be taken on the claim of Robert A. Lewis regarding an accident which occurred at Russian Gulch State Park, and the claim is referred to County Counsel for study as recommended by County Counsel.

BOARD WENT INTO EXECUTIVE SESSION AT 2:15, RECESSED AT 2:40, AND RETURNED TO REGULAR SESSION AT 2:55. SUPERVISOR de VALL EXCUSED FOR THE REMAINDER OF THE SESSION. SUPERVISOR EDDIE TEMPORARILY ABSENT.

Claim of Norma Vermillion

Upon motion by Supervisor Banker seconded by Supervisor Barbero, and carried, IT IS ORDERED that the claim of Norman Vermillion is denied and referred to County Counsel as recommended by Counsel.

2-B-329

ADMINISTRATOR-PURCHASING AGENT (Cont.)

Mental Health Director Appointment

Upon motion by Supervisor Barbero, seconded by Supervisor Banker, and carried, IT IS ORDERED that the Chairman is authorized to sign the appointment papers for Robert C. Egnew as Mental Health Director.

Request for Waiver of Physical

Request received from Public Health Director McMillan to waive the physical examination for Sharon Hunt which is scheduled for February 6 the same date they would like her to commence work. Board members were not in agreement with this request and suggested she be hired on an "extra help" basis until the physical is complete.

SUPERVISOR EDDIE RETURNED.

Budget Transfers

Upon motion by Supervisor Banker, seconded by Supervisor Eddie, and carried, IT IS ORDERED that the budget transfers from Communications due to a telephone rate increase are approved as follows: \$140 into Recorder/Co. Clerk, \$555.20 into Public Health, and \$34.80 into Bldgs. & Grounds.

Vote on Roll Call:

AYES: Supervisors Barbero, Banker, Eddie, Cimolino

NOES: None

ABSENT: Supervisor de Vall

February 5
1980

Legislative Matters

Re General Plan Task Force - Supervisor Barbero reported on the progress this committee has made and explained what the proposed legislation would accomplish.

Re Retirement System - Mr. Beltrami reported receipt of an opinion from County Counsel that the County cannot withdraw from the 37Act Retirement without legislation.

Re AB 1532 - CAO Beltrami advised the Board that District Attorney Allen feels this bill should be opposed. The bill would require district attorneys to give victims of crimes ten days notice of their intent to engage in plea bargaining. No action taken.

Ag Land Protection Act, H.R. 2551 - Notice received from NACO that this item will be considered by the full House and requesting support. Board will watch this bill to see what happens.

642

Reso re Display and Sale of Pesticides in Food Stores

This Resolution would support legislation to separate food items and pesticides in stores as well as when bagging.

RESOLUTION NO. 80-042

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS REGARDING DISPLAY AND SALE OF PESTICIDES IN RETAIL FOOD OUTLETS.

February 5
1980

(Resolution No. 80-042 filed in Resolution Book #26 and is incorporated herein by reference and made a part hereof as though set forth herein verbatim.)

Foregoing introduced by Supervisor Barbero, seconded by Supervisor Eddie, and carried, this 5th day of February 1980, by the following vote on roll call:

AYES: Supervisors Barbero, Banker, Eddie, Cimolino

NOES: None

ABSENT: Supervisor de Vall

WHEREUPON the Chairman declared said resolution adopted, AND SO ORDERED.

1980 Census

A press release regarding activity underway for the Census Complete Count Committee was distributed to the Board for their information and a Resolution Proclaiming April 1, 1980, Census Day was also presented for adoption.

RESOLUTION NO. 80-043

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS PROCLAIMING CENSUS DAY 1980

(Resolution No. 80-043 filed in Resolution Book #26 and is incorporated herein by reference and made a part hereof as though set forth herein verbatim.)

Foregoing introduced by Supervisor Barbero, seconded by Supervisor Eddie, and carried, this 5th day of January 1980, by the following vote on roll call:

AYES: Supervisors Barbero, Banker, Eddie, Cimolino

NOES: None

ABSENT: Supervisor de Vall

WHEREUPON the Chairman declared said resolution adopted, AND SO ORDERED.

February 5
1980

Proposed Amendment to Rabies Vaccination Ordinance

Supervisor Eddie introduced this ordinance which amends Section 10.08.050 of the Mendocino County Code which would require out of county veterinarians to supply copies of certificates issued and use approved forms.

EXHIBIT 2

*Amended by
Resolution 80-243
adopted 7/29/80 by.*

RESOLUTION OF THE MENDOCINO COUNTY
BOARD OF SUPERVISORS AUTHORIZING
REVISION IN THE MENDOCINO COUNTY
RETIREMENT SYSTEM

WHEREAS, the Employee's Retirement Association of the County of Mendocino is established pursuant to the County Employees Retirement Law of 1937; and,

WHEREAS, Section 7504 and 7507 of Title I of Government Code Retirement law requires the local retirement system to secure services of an enrolled Actuary with demonstrated experience in public retirement systems to perform a valuation of the system at least once every three years and to provide actuarial evaluations of future annual costs before authorizing increases in public retirement costs or benefits; and,

WHEREAS, the County of Mendocino had an Acturial Report on the Employees Retirement Association of Mendocino County made by a qualified Actuary as of December 31, 1978; and,

WHEREAS, the Retirement Board of the Employee's Retirement Association of Mendocino County reviewed the report and made its recommendations to the County Board of Supervisors and the Board of Supervisors have reviewed the report at a public meeting.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Mendocino do authorize the following actions as recommended by the Retirement Board and to be effective July 1, 1980, except as noted:

1. Adoption of the results of the experience Analysis set forth in Section IV of the Acturial Report, incorporated herein by reference.
2. Adoption of a 7% interest rate for valuation purposes as set forth in study #3 of the report, incorporated herein by reference.
3. Adoption of new employee contribution rates out of Study #3 except that increases in employee contribution for basic and cost of living shall be made over a four year, gradual step increase.
4. Transfer of \$700,000 made out of Surplus and into the Cost of Living Reserve, effective immediately, to limit necessary increases in members'

Cost of Living contributions.

5. Adoption of new County contribution rates in one step with a new Aggregate composite rate of 14.69% for basic (combined safety and miscellaneous members) contribution and new Cost of Living contribution of 4.01%.
6. Adoption of a Improved Funding Method for Cost of Living with County contribution of 4.01% to be on a non-refundable basis.

The Retirement Administrator is authorized to implement the above revisions to the Employee's Retirement Association in consultation as necessary with the Actuary firm of Coates, Herfurth and England.

The foregoing Resolution was introduced by Supervisor Banker,
seconded by Supervisor Eddie, and carried, this 1st day of July,
1980 by the following vote on roll call:

AYES: Supervisors Barbero, Banker, Eddie, de Vall, Cimolino
NOES: None
ABSENT: None

WHEREUPON, the Chairman declared the resolution adopted, AND SO ORDERED.


-CHAIRMAN, Board of Supervisors

ATTEST: Albert P. Beltrami
Clerk of Said Board

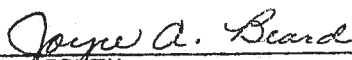
BY: 
DEPUTY

EXHIBIT 3

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS
AMENDING PORTIONS OF RESOLUTION NO. 80-188 "REVISION IN
THE MENDOCINO COUNTY RETIREMENT SYSTEM.

WHEREAS, the Mendocino County Employees' Retirement Association Board of Directors, at a Special Meeting held on July 25, 1980, adopted Resolution 80-1, recommending return to 3% benefit level for Cost of Living contributions by the County of Mendocino and by Current Employees, and

WHEREAS the Cost of Living contribution rates for the County of Mendocino and for Current Employees will be reduced,

NOW, THEREFORE, BE IT RESOLVED that Resolution No. 80-188 be amended as follows:

- Item No. 3: Adoption of new contribution rates for Cost of Living contributions by Current Employees based on Schedule B, dated July 24, 1980, prepared by Coates, Herfurth, & England, consulting actuaries.

- Item No. 5: Adoption of new contribution rates for the County of Mendocino as follows:

Basic	14.69 (no change)
Cost of Living	2.41 (was 4.01)

- Item No. 6: Adoption of an Improved Funding Method for Cost of Living with County contribution of 2.41 to be on a non-refundable basis.

The Retirement Administrator is authorized to implement the above revisions to the Employees' Retirement Association in consultation as necessary with the Actuary Firm of Coates, Herfurth and England.

The foregoing Resolution was introduced by Supervisor Barbero

_____, seconded by Supervisors _____ Banker
and carried, this 29th day of July, 1980 by the follow-
ing vote on roll call:

AYES: Supervisors Barbero, Banker, Eddie, de Vall, Cimolino

NOES: None

ABSENT: None

WHEREUPON, the Chairman declared the resolution adopted, and
SO ORDERED.

John C. ...
CHAIRMAN, Board of Supervisors

ATTEST: Albert P. Beltrami
Clerk of Said Board

By: Joyce A. Beard
Deputy

RECEIVED

AUG 5 1980

TREASURER-TAX COLLECTOR
MENDOCINO CO.

EXHIBIT 4

ACTUARIAL REPORT
EMPLOYEES' RETIREMENT ASSOCIATION
of the
COUNTY OF MENDOCINO

Made to the Board of Retirement
as of December 31, 1978

COATES, HERFURTH & ENGLAND
ACTUARIES AND CONSULTANTS
320 CALIFORNIA STREET
SAN FRANCISCO 94104
TELEPHONE (415) 433-4440

August 20, 1979

Board of Retirement
County Employees' Retirement Association
County of Mendocino
Ukiah, California

Ladies and Gentlemen:

Pursuant to our agreement with you, we have completed an actuarial valuation and experience analysis of the County's Retirement System as of December 31, 1978, as well as a Cost-of-Living update. We have also studied the effect on costs, both member and County, if various modifications are made in the benefit provisions for all new members, both Miscellaneous and Safety. We are pleased to hand you herewith our report on the results of the survey.

The study was based upon financial statements and employee data furnished by the Retirement Office.

This report describes in detail both the results and the recommendations arising from our study. It also compares the results of additional valuations made based on different inflationary and investment assumptions with those of the basic study.

We look forward to discussing this report with the Board and wish to express our appreciation for the cooperation extended to us during the course of this survey.

Respectfully submitted,

COATES, HERFURTH & ENGLAND
Actuaries and Consultants

By Robert D. Drisko
Robert D. Drisko

RDD/wpa
Enclosure

EMPLOYEES' RETIREMENT ASSOCIATION

OF THE

COUNTY OF MENDOCINO

December 31, 1978

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INTRODUCTION

SECTION I

EMPLOYEES' RETIREMENT ASSOCIATION

OF THE

COUNTY OF MENDOCINO

Introduction

We were requested by the County to make an actuarial investigation and valuation of the Retirement System as of December 31, 1978, using the latest statistical information available as to the active, inactive and retired membership. We were also requested to make cost calculations in connection with possible modifications in the benefit and contribution provisions for all new members. In connection with these studies, we have made additional valuations of the System to measure the possible inflationary effect on County and member costs if the assumptions as to salary scales and investment earnings were changed. As part of our study we have included for the first time the calculation of the ratio of the assets of the System to its obligation for benefits earned to the date of the valuation.

The results presented herein are based upon the unaudited data as supplied to Coates, Herfurth & England by the Retirement Office and the benefits for Miscellaneous and Safety members under Sections 31676.11 and 31664 of the County Employees Retirement Law of 1937, respectively.

The valuation results under the varying sets of salary scale and interest assumptions have been calculated in order to point out the effects of inflation upon the contribution requirements of the System. All of us recognize this has become more important recently as the question as to appropriate recognition of inflation in assumptions has become of interest to laymen, accountants, pension directors and other interested parties. We believe these results under varying assumptions will allow one to judge the relative impact of changed assumptions in an inflationary environment.

The ratio of the assets of the System to its obligation for benefits earned to the date of the valuation is being provided for the first time because we believe the

use of this ratio is one of the best measures of the funding progress of the Plan. This ratio will be calculated at the time of each actuarial study.

We believe this additional information will be of substantial help to all parties in our mutual effort to assure the actuarial soundness and funding adequacy of the Retirement System.

SUMMARY OF RESULTS AND RECOMMENDATIONS

SECTION II

EMPLOYEES' RETIREMENT ASSOCIATION

OF THE

COUNTY OF MENDOCINO

Summary of Results and Recommendations

Based upon the results of our analysis and valuation of the System, we recommend that the following either be adopted by the System or be noted for future reference, as the case may be:

- (1) Note our belief, based upon Item (6) below, that the System is currently being soundly funded;
- (2) Adoption of County basic contribution rates equal to 14.69% of salary in the aggregate or 10.86% of all salaries not over \$350 a month and 16.29% of all salaries in excess of \$350 a month (Section III(i));
- (3) Adoption of revised County cost of living contribution rates (Section III(ii));
- (4) Adoption of the results of the Experience Analysis (Section IV);
- (5) Adoption of revised employee basic and cost-of-living contribution rates, using step rate increases over the next four years, (Section III(v), VI(vii), III(ii) and VI(viii));
- (6) Note the calculation of the funding progress ratio concept as a measure of funding progress of the System (ratio is 81%) (Section III(iii));
- (7) Adoption of a 7% interest rate for valuation purposes, along with a salary scale reflecting merit and longevity plus 4% inflation per year;

- (8) Adoption of the concept of additional valuations at the time of each actuarial study under different combinations of inflation and interest assumptions (Page 24);
- (9) Consideration of possible alternative uses of "Surplus" (Page 25).

With respect to the above items, each is discussed in more detail in the main body of the report and the discussions regarding these points may be found by referring to the Section or page number of the report, as noted in parenthesis.

Mendocino County is in a sound funding position. This statement is made based upon the funding progress ratio as calculated in this valuation and upon the anticipated adoption of the recommendations in this report.

BASIC VALUATION RESULTS

SECTION III

COUNTY OF MENDOCINOBasic Contribution Rates *

Contribution requirements are divided into two major categories: County contribution rates and Employee contribution rates.

The County basic contribution rates which have been calculated in this valuation are slightly higher than the present County contribution rates of 10.12% of salaries not over \$350 a month and 15.18% of salaries in excess of \$350 a month, as recommended at the time of our last actuarial study.

The most important factors tending to increase the County contribution rates were increases in the future salary scales, the increase in disability rates, slight increases in the rate of early retirement for Miscellaneous members, and the changes in the mortality tables after service retirement to provide for longer life expectancies.

The major factor tending to offset this increase in basic contribution rate was the higher interest earnings assumed for the future. Other factors tending to offset this increase in County basic contribution rate were the increase in withdrawal rates for Miscellaneous members, the extension of mandatory retirement age to age 70 for Miscellaneous members, and the delay in service retirement for Safety members.

We recommend that the County contribute at the following basic rates of contribution, which may be broken down as follows:

Percentage of Monthly Salaries

<u>Account</u>	<u>Aggregate</u>	<u>Not over \$350</u>	<u>In Excess of \$350</u>
Current and Prior Service	14.58%	10.78%	16.17%
Death	<u>.11</u>	<u>.08</u>	<u>.12</u>
Total	14.69%	10.86%	16.29%

* Basic contribution rates are based upon benefit Sections 31676.11 and 31664 for Miscellaneous and Safety members respectively.

The annual compensation on December 31, 1978 for the County was \$10,122,000. The following table shows the actual dollar amounts needed to be contributed by the County at the current contribution rate and at the recommended rate stated above. If the annual compensation as of December 31, 1978 were to remain unchanged for the year beginning January 1, 1979 and ending December 31, 1979, the basic contribution for this period would be as follows:

<u>County Contribution (Basic)</u> (1-1-79 to 12-31-79)				
<u>Annual Compensation</u>	<u>At current rate (12-31-78)</u>		<u>At recommended rate</u>	
	<u>Aggregate Rate</u>	<u>Dollar Amount</u>	<u>Aggregate Rate</u>	<u>Dollar Amount</u>
\$10,122,000	13.69%*	\$1,386,000	14.69% **	\$ 1,487,000

*Corresponds to split rate of 10.12% of salaries not over \$350 a month and 15.18% of salaries in excess of \$350 a month.

**Corresponds to split rate of 10.86% of salaries not over \$350 a month and 16.29% of salaries in excess of \$350 a month.

The Employee basic contribution rates for this valuation have been calculated in accordance with the provisions that rates of contribution and benefit levels be the same for members of both sexes.

As provided by the 1937 County Act, the members' basic contribution rates depend only on three factors: (1) Rate of interest; (2) mortality after service retirement (life expectancy); and (3) salary scale. The rate of interest has been increased substantially; the life expectancies have been increased; and the salary scales have been considerably increased to reflect a higher rate of inflation in the future. This combination of changes results in sizable increases in the members' ultimate basic contribution rates.

These ultimate employee rates as developed in this study are shown in the Appendix to this report (Section VI(vii)). For members not integrated with Social Security in accordance with Article 13, the applicable contribution rate should be read from the column captioned "Excess of Monthly Compensation over \$350", and applied to the total monthly salary. The new employee basic contribution rates are

substantially higher than the employees' present basic rates. Because of the size of the increases in basic contribution rates for the members, we are recommending for them the use of step rate increases over a four year period. These step rate increases are discussed in detail later in this section.

Although the 1937 County Law does not specify the particular date upon which changes in contribution rates should be made effective, we would suggest that any revision of contribution rates for the County and for the members be put into effect as soon as possible but at a date which is convenient from the administrative viewpoint.

COUNTY OF MENDOCINO
Cost-of-Living Contribution Rates

As part of our overall assignment, we have reviewed your program for automatic adjustment of retirement allowances which results from changes in the Consumer Price Index. The maximum change in cost-of-living allowance for your County is 5% per year.

Present Cost of Living Funding Method

Our cost calculations in previous cost of living studies have been made on a "partial funding" basis, using an estimated 10-year projection of the basic pension roll based upon a review of the experience of the last 10 years. This method of funding for this benefit is designed not just to cover the maximum cost of living payments to be made during the next 10-year period, but also to build a reserve at the end of the 10 years sufficient to provide for payment of the then current dollar level of cost of living benefits over an additional 5-year period.

Based on this "partial funding" method, at the time of the December 31, 1975 study, the required cost-of-living contributions were 37.62% of total member normal contributions. On an average basis, this was equivalent at that time to a County rate of about 2.31% of total salary. These rates took into account a transfer out of "Surplus" into the Cost-of-Living Fund of \$400,000.

Because many of the retired members had already accumulated considerable carry-over (unused portion) of their cost-of-living increases, at the time of the last study, we also calculated required cost-of-living contribution rates assuming a "Stronger Funding Method." That method would provide for a reserve build up at the end of 10 years sufficient to continue the then dollar level of cost-of-living payments for life to each of those on the pension roll and to their beneficiaries. The required contribution rate for cost-of-living under the Stronger Method of Funding at that time was 3.26% of total salaries. In that study, we strongly recommended that as

soon as the additional required cost could practically be included in the County budget, the stronger basis of funding the cost-of-living program should be adopted. The above rate of 3.26% of total salaries would have been required by both the members and the County. The cost-of-living contributions by both the members and the County are now being made on a refundable basis.

Recommended Improvement in Cost-of-Living Funding

Because the change in Consumer Price Index continues to be extremely high and the cost-of-living carry-over for the present retired members is growing higher and higher, we recommend that the method of funding the cost-of-living program be further improved, even beyond the "Stronger Funding Method" as described above. The new funding basis would provide for full 5% increasing cost-of-living payments for the next 10 years for those members on the pension roll at the time of the study and for those expecting to go on the pension roll within the next 10 years. This method would also provide for building up a reserve fund at the end of the 10 years sufficient to pay 4% increasing cost-of-living payments every year into the future for those same active and retired members. The 4% figure is used rather than 5% because it is consistent with the future inflation anticipated in the basic cost study. The base used for calculating the required cost-of-living contribution rates is the total salaries of all active members.

Based on this improvement in the cost-of-living funding, the cost-of-living contribution rate required by the members, considered as a total group, would be 5.49% of total salaries, on a refundable basis. We recommend that the County contribute at an equivalent rate but changed to a non-refundable basis rather than continued on a refundable basis. If this is done, the County's cost-of-living contribution rate would be 4.01% of salaries.

If this change in refundability basis is made by the County, the County's accumulated cost-of-living contributions which have already been put into the System on a refundable basis should be converted to a non-refundable basis and the difference credited to the County. As of the valuation date, active members' accumulated cost-of-living contributions amounted to \$531,242. The County

matching amount, expressed as a non-refundable contribution, would be approximately \$388,000. The amount available as credit to the County in the future would therefore be approximately the difference, or \$143,000.

The members' new contribution rates (basic + cost-of-living) represent increases in the range of 30% of 65% of present contribution rates while the new County rates of contribution (basic + cost-of-living) represent increases of about 16%. We, therefore, recommend that the Retirement Board transfer the maximum amount of "Surplus" permitted into the Cost-of-Living Fund for the purpose of holding down the required increase in employee cost-of-living contribution rates. The County Act permits the excess of the "Surplus" Account over 1% of the assets to be used in this manner. At the time of the study, the "excess" in the Surplus account over the 1% was approximately \$700,000. If this sum were transferred out of Surplus into the Cost-of-Living Fund to be used for the sole effect on the members' cost-of-living contribution rates, the required contributions by the members for cost-of-living would be 67.01% of the members' normal contributions. This would be equivalent to approximately 4.61% of total salaries.

Our recommendation to the Retirement Board for the sizable dollar transfer into the Cost-of-Living Fund specifically for helping the members' contribution rates is prompted by a recent similar large transfer for the same purpose by the Sacramento County Retirement System (who have a 4% maximum cost-of-living benefit).

The recommended detailed member cost-of-living contribution rates are actually based on each member's age at entry into the Retirement System and classification (Miscellaneous or Safety) and are shown in Section VI (viii). However, even with the \$700,000 transfer out of Surplus, because of the relatively large increases in members' cost-of-living contribution rates, if taken as one step, we are recommending for the Board's consideration the use of step rate increases over the next four years. This recommendation is discussed in more detail in Section III (v).

EMPLOYEES' RETIREMENT ASSOCIATION
OF THE
COUNTY OF MENDOCINO

Funding Progress of the System

A comparison of the measurement of funding progress of the System in successive valuations is one of the most important criteria for determining the soundness of a pension system. There are various methods of measuring the progress of the System's funding. We believe that the most useful measure is the ratio of the System's assets to its obligation for benefits earned to date. Unless amendments have been made to the System, in any soundly funded System the assets should be increasing at a greater rate than the benefit earned to date. This will have the effect of causing an increase in the funding progress ratio in future years.

Therefore, starting now, at the time of each valuation we intend to compute the ratio of the assets to the obligation for benefits earned to date of the System. We believe that this measure in combination with a relatively stable contribution rate will help the Plan's administrators to more adequately monitor the progress of the funding status of the System. To this end, we include on the following page this calculation based on a 7% interest rate, the recommended interest assumption for this study.

COUNTY OF MENDOCINO

Funding Progress of the System

(a)	Assets as of Valuation Date (12/31/78)*	\$ 15,328,291
(b)	Present value of benefits earned to date assuming immediate 100% vesting **	\$ 18,902,648
(c)	Ratio of assets to benefits earned to date (a) ÷ (b)	81.1%

*Assets are based upon Book Value as supplied to us by the System. The interest rate assumed is 7%. In calculating the funding progress of the System, we have used all of the assets, including all contingency reserves.

**This includes all liabilities of the System for basic benefits granted to those members and beneficiaries already on the Pension Roll. Also included are all cost-of-living post-retirement increases already granted to date as well as the back-log or carry over accrued to the valuation date. All basic liabilities of active members are included for every year of service already put in at the valuation date, based on the salaries of the members as of December 31, 1978. All active member cost-of-living contributions are also included.

COUNTY OF MENDOCINO

ACTUARIAL BALANCE SHEET

One of the purposes of an Actuarial Balance Sheet is to enable the employer, by reference to the periodic statements of this nature, to determine whether or not the contributions are adequate to provide the benefits without impairment to the Fund. The following is a descriptive listing of the items which make up the Actuarial Balance Sheet for basic benefits under the System.

Item #/

1. The total assets in the Retirement Fund as of December 31, 1978, on a book value basis, taken from the Accounting Balance Sheet.
2. The present value of the contributions it is anticipated will be made by present members after January 1, 1979, and until their separation from the System as active members.
3. The present value of future contributions that will be required of the County in order to fully provide the benefits anticipated (other than cost of living) on account of present active and retired members. These contributions are split into two categories: (1) for prior and current service, and (2) for lump sum death benefits.
5. The actuarial present value of the basic allowances which are currently being paid to retired members and beneficiaries on account of service, disability retirements and survivor benefits. This does not include cost of living benefits.
6. The present value of retirement allowances for anticipated future service and disability retirements, including continuance to spouses, to active and inactive members.
7. The present value of death benefits payable on account of the death of currently active or inactive members.

8. The present value of termination benefits payable on account of the withdrawal of currently active or inactive members.
9. The reserve held for the purpose of providing future cost-of-living benefits to current and future pensioners.
10. The cost-of-living contributions already made by present active members, plus interest.
11. The reserve held for future adverse experience, but sometimes used for other Retirement System purposes.

EMPLOYEES' RETIREMENT ASSOCIATION
OF THE COUNTY OF MENDOCINO
ACTUARIAL BALANCE SHEET*

As of December 31, 1978

ASSETS

1.	Total assets now held (from Accounting Balance Sheet)	\$ 15,328,291
2.	Present value of future normal contributions by members	5,556,143
3.	Present value of future contributions by County on account of:	
	a) Prior and current service	\$ 13,418,410
	b) Lump-sum death benefits	<u>88,294</u>
		<u>13,506,704</u>
4.	Total actuarial assets	<u>\$ 34,391,138</u>

LIABILITIES

5.	Present value of <u>basic</u> retirement allowances payable to present retired members	\$ 7,463,888
6.	Present value of retirement allowances to be granted:	
	a) For service retirement	\$ 18,080,799
	b) For disability retirement	<u>3,433,140</u>
		21,513,939
7.	Present value of death benefits to be granted:	
	a) 6 months' salary death benefit and return of contributions	\$ 299,459
	b) Death while eligible to retire	277,561
	c) Duty death	<u>171,769</u>
		748,789
8.	Present value of members' contributions to be returned upon withdrawal before retirement	2,355,149
9.	Reserve for future cost-of-living adjustments	931,130
10.	Active members' cost-of-living contributions	531,242
11.	Surplus (contingency reserve)	846,947
12.	Accounts payable	0
13.	Miscellaneous liabilities	<u>54</u>
14.	Total actuarial liabilities	<u>\$ 34,391,138</u>

*Interest rate is 7% per annum and salary scale of merit and longevity and 4% inflation per year.

EMPLOYEES' RETIREMENT ASSOCIATION
OF THE
COUNTY OF MENDOCINO

Analysis of Effect of Various Interest Rate and Salary
Scale Assumptions Upon Contribution Requirements

Purpose of Multiple Studies

In connection with this survey, we have made additional valuations of the System by varying the interest rates and the corresponding salary scales used in the studies. The purpose of this was to analyze the effect of these changes on the County and member contribution rates.

Procedure Used to Select Assumptions for Study

To assist in the selection of appropriate interest and salary scale combinations to use in these studies, we had available the current salary information on the active members as well as information as to the earnings of the Fund.

The long term interest assumption used in connection with the last valuation was 6%. Since then the investment earnings on the Fund have risen further and currently are approximately at the level of 7½% per annum.

The same factor that has caused interest earnings to rise in the past (inflation) has also caused both the members' salaries and the Consumer Price Index to rise. Because the retirement benefits under the Plan are based on final average salaries and because the County has a 5% cost-of-living program, this means substantially higher costs will fall on the System due to this inflation. Unless much of the higher earnings are put back into the Fund to help offset these inflationary costs, the contribution rates (member and County) necessary to soundly fund the System will continue to rise.

In connection with this study (as we are doing for the other counties), we are recommending that a higher interest assumption be used in this valuation compared to the last valuation. Along with the substantially higher interest assumption we are also using higher levels of salary scales to anticipate more of the effects of future inflation.

For the multiple valuations we have included in this study, interest rates of 6-1/2%, 6-3/4% and 7% have been used. The use of any of these interest assumptions will help offset some of the added cost falling on the System because of the current high level of inflation.

In order to correlate the assumed rates of inflation with the corresponding appropriate investment returns in each of the three studies, we have used the statistical procedures set forth in a recently published University of Chicago study. This study, (Stocks, Bonds, Bills and Inflation: Simulations of the Future (1976-2000): Roger E. Ibbotson and Rex A. Sinquefeld, Journal of Business, Volume 49, No. 3, July, 1976), analyzes the long term rates of investment return in relation to various levels of inflation, using results actually achieved during the period 1926-1974.

Specific Multiple Studies Selected

To illustrate more clearly the effects of inflation on costs of the System, we have chosen to make the following studies, with the salary scale and investment assumptions as set forth:

Study #1 - A valuation using 6-1/2% interest along with salary scales reflecting merit, longevity and 3.4% inflation per year. In the valuation the inflation starts at 6% and reduces at .52% per year for each of five years until it reaches the level of 3.4% per year.

Study #2 - A valuation using 6-3/4% interest along with salary scales reflecting merit, longevity and 3.7% inflation per year. In the valuation the inflation starts at 6% and reduces over 5 years until it reaches the level of 3.7% per year.

Study #3 - A valuation using 7-1/2% interest along with salary scales reflecting merit, longevity and 4% inflation per year. In the valuation the inflation starts at 6% and reduces at .40% per year for each of five years until it reaches the level of 4.0% per year.

In each of the studies described above, we have started with an inflation rate of 6%, because in the last 15 years California public retirement systems have averaged about a 6% inflation per year in salaries, and then graded to the ultimate inflation rate found appropriate for each corresponding interest assumption using the University of Chicago study.

We show in Section VI(xi) a detailed listing of each of the above salary scales.

Results Obtained from the Studies

We show in Table A on page 27 for representative ages a comparison of the ultimate employee contribution rates based on the various December 31, 1978 valuations. In that Table are shown the present employee basic and cost-of-living rates before the study was made and also the updated ultimate rates based on our various valuations. It should be noted that the new cost-of-living contributions reflect the improved funding basis and assume a transfer of \$700,000 on behalf of the members out of the Surplus Account and into the Cost-of-Living Fund.

In Table B on page 28 we compare the required County contribution rates based on the various sets of assumptions we have used in the studies. The County rates in this Table are shown both as percentages of salary and as annual contributions, based on the total annual salaries at the time of the valuation. It should be noted that in connection with the County's new required cost-of-living contribution rates we have reflected the improved funding basis and have also changed these contributions from a refundable to a non-refundable basis.

By the time we meet with the Board we hope to have calculated (on an estimated basis) the split of the County's contribution rate into Miscellaneous and Safety. For budget purposes other counties have found it helpful to have as good an idea as possible of the "actual" costs of each of the groups and we believe your Board may also be interested in this estimated split of rates.

Our actual recommendation as to specific employee contribution rates is discussed in the next Section where we recommend that employee rates be adopted based on the required increases being spread over a four year period.

Recommendations

We recommend that the Retirement Board adopt the employee and County contribution rates resulting from Study #3. This study assumes a long term interest rate of 7% along with a salary scale reflecting merit and longevity increases plus 4% inflation per year. At the same time we recommend that the improved funding method for the cost-of-living program be used along with a non-refundable County rate and the \$700,000 transfer out of the Surplus account to minimize the required increase in employee cost-of-living contribution rates.

As illustrated by Table A on page 27, to make the required employee contribution rate changes in one step would mean increases in employee total contribution rates ranging from 25% to 60%. Because of these large increases in required employee contribution rates, if taken as one step, we recommend the use of step rate increases over the next four years to attain these higher levels gradually. Because the increase in the County total contribution rate is about 16%, no step increase rates have been recommended for the County.

We show below for representative ages the resulting member total contribution rates (basic plus cost-of-living) if the suggested four step rate increases are adopted. Because the higher contribution level is being reached gradually instead of right away, the ultimate contribution rates required would have to be higher than those shown for Study #3. The rates are shown as a percentage of salaries in excess of \$350 per month.

<u>Miscellaneous Members (Basic + C.O.L.)</u>						
<u>Entry Age</u>						
Year	20	25	<u>30</u>	<u>35</u>	<u>40</u>	<u>45</u>
Now	6.72%	7.35%	8.11%	9.00%	10.02%	11.17%
1	7.94	8.45	9.11	9.92	10.87	11.92
2	9.17	9.55	10.10	10.85	11.72	12.66
3	10.39	10.65	11.10	11.77	12.57	13.41
4 and over	11.61	11.75	12.09	12.69	13.43	14.15
Study #3	10.77%	10.99%	11.41%	12.06%	12.84%	13.64%

Safety Members

Year	Entry Age			
	21	25	30	35
Now	9.76%	10.45%	11.46%	12.66%
1	11.02	11.63	12.53	13.62
2	12.29	12.80	13.60	14.59
3	13.55	13.98	14.67	15.55
4 and over	14.82	15.16	15.73	16.51
Study #3	13.95%	14.35%	15.00%	15.85%

Because of the value to the Board of having multiple valuation results as shown in Tables A and B, we recommend that multiple valuations be made at the time of each actuarial study. This will introduce different combinations of inflation and interest earnings so comparisons can be made with the current results to be sure they are well within the range of contribution rates that would be required based upon alternative assumptions. We feel in this way the funding of the Retirement program in Mendocino County can continue to be maintained on a sound basis into the future.

Further Important Points

Under the present provisions of the 1937 Act, the excess earnings above those credited to all the accounts automatically flow into the Contingency Reserve or "Surplus Account" and, unless otherwise directed, will not be available to help control inflationary costs of the System. We believe that as long as inflation continues at its recent high level, some effort should be made by each of the County Systems to either restrict the amounts of future increases in surplus or to amend the Retirement Act itself to provide for the use of at least part of these excess earnings to help control the costs of the System.

We feel that the Retirement Act is currently quite specific in setting forth the permissible uses of this "surplus." One percent of the assets of the Fund must be held as a Contingency Reserve. The balance may be used to pay for additional benefits to the members. Some of these uses by the Counties have been for: insurance premiums, lump sum death benefits after retirement, paying all or part of the cost-of-living contributions and assisting in the funding when the basic benefit level has increased. Mendocino County transferred \$400,000 at the time of the last study to help in funding the Cost-of-Living Program.

We believe that all excess interest earnings currently in the Fund fall under the present provisions of the 1937 County Act. It might be possible, however, in connection with future excess interest earnings to change the 1937 Act or to change how the Board operates under the present Act as to the amounts of investment earnings credited to all accounts.

We feel that some definite steps should be taken by both the members and the County to help control these pension costs as they develop, thereby helping to protect the future soundness of the Retirement System even under conditions of persistently high inflation.

Three approaches come to mind that may be helpful in dealing with inflation in the future:

1. Crediting all accounts with substantially all of the excess interest earnings.
2. The possible use of two different Contingency Reserve or "Surplus" accounts, one for the members and one for the County.
3. Possibly fixing the member contribution rate level.

After discussion of these matters with the Retirement Board, we feel that other possible solutions or partial solutions will likely emerge. On the valuation date the excess interest earnings above the 1% of assets, because of past years' activities, were approximately \$694,000. This is to point out the relative size of the item we are talking about possibly using in a different way now and in the future. In this report we have actually recommended that the Retirement Board transfer \$700,000 into the Cost-of-Living Reserve to help reduce the size of the increase in contribution rate falling on the members because of the cost-of-living program.

In this report, we have pointed out for comparison purposes some of the corresponding costs if alternative assumptions are used in treating inflation. In addition, we have included the funding test (funding progress ratio), and suggested consideration by the Board of possible modifications in the use of excess interest earnings. We look forward to meeting with the Board and discussing these various topics.

TABLE A

COUNTY OF MENDOCINO

COMPARISON OF EMPLOYEE CONTRIBUTION RATES* BASED ON 12/31/78 VALUATION
(Using percentage of monthly salary in excess of \$350)Present Rates (Before Study)Present 6% interest; salary scale merit, longevity + 1% inflation

Miscellaneous				Safety			
Entry Age	Rate	Entry Age	Rate	Entry Age	Rate	Entry Age	Rate
20	6.72%	35	9.00%	21	9.76%	35	12.66%
25	7.35	40	10.02	25	10.45		
30	8.11	45	11.17	30	11.46		

Rates Updated by 12/31/78 ValuationStudy #1 - 6½% interest; salary scale merit, longevity + 3.4% inflation

Miscellaneous				Safety			
Entry Age	Rate	Entry Age	Rate	Entry Age	Rate	Entry Age	Rate
20	10.90%	35	12.30%	21	14.18%	35	16.25%
25	11.15	40	13.14	25	14.62		
30	11.61	45	14.01	30	15.33		

Study #2 - 6-3/4% interest; salary scale merit, longevity + 3.7% inflation

Miscellaneous				Safety			
Entry Age	Rate	Entry Age	Rate	Entry Age	Rate	Entry Age	Rate
20	10.84%	35	12.18%	21	14.06%	35	16.05%
25	11.07	40	12.99	25	14.48		
30	11.51	45	13.82	30	15.16		

Study #3 - 7% interest; salary scale merit, longevity + 4% inflation

Miscellaneous				Safety			
Entry Age	Rate	Entry Age	Rate	Entry Age	Rate	Entry Age	Rate
20	10.77%	35	12.06%	21	13.95%	35	15.85%
25	10.99	40	12.84	25	14.35		
30	11.41	45	13.64	30	15.00		

* Basic + Cost of Living

TABLE B

COUNTY OF MENDOCINOCOMPARISON OF EMPLOYER CONTRIBUTION RATES BASED ON 12/31/78 VALUATIONPresent Rates 6% (Before Study)Present - 6% interest; merit, longevity + 1% inflation

	<u>Percentage of Salary</u>	<u>Annual Contributions*</u>
Basic	13.69%	\$1,386,000
Cost-of-Living**	2.37	240,000
Total	16.06%	\$1,626,000

Rates Updated by 12/31/78 ValuationStudy #1 - 6½% interest; merit, longevity + 3.4% inflation

	<u>Percentage of Salary</u>	<u>Annual Contributions*</u>
Basic	15.91%	\$1,610,000
Cost-of-Living ***	4.02	407,000
Total	19.93%	\$2,017,000

Study #2 - 6-3/4% interest; merit, longevity + 3.7% inflation

	<u>Percentage of Salary</u>	<u>Annual Contributions*</u>
Basic	15.30%	\$1,549,000
Cost-of-Living ***	4.02	407,000
Total	19.32%	\$1,956,000

Study #3 - 7% interest; merit, longevity + 4% inflation

	<u>Percentage of Salary</u>	<u>Annual Contributions*</u>
Basic	14.69%	\$1,487,000
Cost-of-Living ***	4.01	406,000
Total	18.70%	\$1,893,000

*Based on total annual salaries on valuation date of \$10,122,000.

**On a refundable basis.

***On a non-refundable basis.

EXPERIENCE ANALYSIS

SECTION IV

EMPLOYEES' RETIREMENT ASSOCIATION
OF THE
COUNTY OF MENDOCINO

Experience Analysis

Summary of Results

A. PROBABILITIES OF SEPARATION FROM SERVICE PRIOR TO RETIREMENT

A study was made, based upon each member's sex and attained age as of the valuation date, to determine the probability of members leaving the System because of withdrawal, death, disability retirement, service retirement and vesting.

The probabilities of each of these were all developed to reflect the actual experience that took place during the 3-year investigation period, January 1, 1976, through December 31, 1978. We compared the probabilities of separation used in the previous valuation with those developed for the current study and made any necessary adjustments.

In the analysis of the active experience, an attempt was made to eliminate as much as possible any undue influence of Proposition 13 on the withdrawal, service retirement and deferred retirement rates.

Because the mandatory age for Miscellaneous members has now been increased to age 70, this fact was also taken into account in developing the recommended changes in the service retirement rates as well as any other rates that might be affected.

The assumptions made in regard to these rates are discussed in the following paragraphs.

(i) Withdrawal

In the active investigation of the System, it was found that the actual number of non-vested withdrawals from the System for Miscellaneous male and female members was up about 15% from that expected. Accordingly, the rates of withdrawal were changed to reflect this experience.

For the Safety members no change was needed.

An increase in withdrawal rates results in a cost savings to the System.

(ii) Service Retirement

One change needed in the rates of service retirement for Miscellaneous members was to provide for the extension of these probabilities to age 70 to reflect the higher age of mandatory retirement now in evidence.

The investigation of the System's actual experience indicated a trend toward earlier retirement for both Miscellaneous member groups. We, therefore, have reflected these results in the revised recommended rates of service retirement along with the above. The net effect of these changes is to cause some decrease in cost of the System.

For the Safety members, rates were reduced about 35% resulting in a delay in retirement age. This change will tend to reduce costs of the System.

(iii) Disability Retirement

During the investigation period, Miscellaneous male rates had to be increased to about double for duty (service connected) disability, but only a minor change was needed for non-duty disability. Female non-duty disability rates were reduced about 5%. Duty disability rates were introduced for the females at a level of about 35% of the males.

For Safety members, non-duty disability rates were increased 25% but duty disability rates were reduced 30%.

The above changes in the disability rates would result in higher costs because of the Miscellaneous Members but a reduction in costs because of the Safety members.

(iv) Death Before Retirement

As a result of the experience analysis of the System, the only changes required for the Safety members were reductions in the duty death rates of about 10%.

For male Miscellaneous members the rates of ordinary death were reduced about 10%. Death while eligible to retire rates were reduced about 50%. No changes were needed for duty death. For female members, ordinary death went down about 45%. Death while eligible to retire had only minor changes. Duty death required no change.

(v) Deferred Retirement

The experience analysis showed a need for introducing probabilities of vested withdrawal or reciprocities for the Miscellaneous members.

For Safety members no rate of deferred retirement was needed.

An introduction of deferred retirement rates would result in some cost reduction to the System.

B. POST RETIREMENT MORTALITY:

(i) Mortality after Service Retirement

At the time of the last actuarial study of the Retirement System, the 1951 Group Annuity Mortality Table with an age setback of 1 year for both males and females was used as the basis for mortality after service retirement.

During the investigation period prior to the valuation date 14 members who had retired for service or were beneficiaries died. Based upon the above mortality tables 18 deaths were expected. Because the anticipated number of deaths after service retirement was higher than the number that actually occurred, we have recommended a change to the 1971 Group Annuity Table without any age setback for the male Miscellaneous and Safety members and with a one year setback for the females. Based on the new tables, the number of deaths expected was 16. Those new tables provide for slightly longer life expectancies than the previous tables for the males but for an extra two years of life for the females. The life expectancies based on these new tables are shown in Section VI (xii).

(ii) Mortality after Disability Retirement

At the time of last actuarial study, the 1973 Disability Mortality Table was used to measure mortality after disability for both males and females. This table is being used by many governmental retirement systems as a basis for predicting life expectancy of members who have retired for disability.

During the investigation period studied, 5 disabled persons died as compared to 6 expected deaths. Based on these results and because of the relatively small amount of disability experience, we recommend continuing the use of the 1973 Disability Mortality Table. The life expectancies based on this table are shown in Section VI (xiii).

C. MORTALITY BASIS FOR EMPLOYEE CONTRIBUTION RATES:

In accordance with the 1937 County Retirement Act, we have calculated contribution rates which are based upon a sex independent basis under benefit Section 31676.11. The resulting Mortality Table was the 1971 Group Annuity Mortality Table (Male) setback 3 years. This table represents the average mortality for the Miscellaneous member group as a whole and is in our opinion a fair and adequate sex independent mortality table.

The Safety group required no adjustment since that table is already on a sex independent basis.

D. SALARY SCALES:

The term Salary Scales refers to a schedule of percentage increases by attained age which is used in projecting salaries at future points in time. These projected salaries are in turn used for estimating the amounts of pension payable at retirement and for estimating the projected liability on account of other occurrences (for example, disability, death, withdrawal).

For the valuations we have made, we have used various salary scales, making sure that each of these scales was consistent with the corresponding interest assumption also used. The combinations of salary scales and interest assumptions used in these studies are described and discussed in Section III(v).

E. EXPERIENCE ANALYSIS SCHEDULE:

The probabilities for the various occurrences as developed for this study and discussed above are listed for your convenience in the Appendix to this report in Section VI(vi).

POSSIBLE MODIFICATION OF BENEFIT PROVISIONS
FOR NEW EMPLOYEES
SECTION V

EMPLOYEES' RETIREMENT ASSOCIATION
OF THE
COUNTY OF MENDOCINO

Possible Modification of Benefit Provisions for New Employees

As requested by the County, we have also studied the effect on costs, both member and County, if various modifications are made in the benefit and contribution structure of the Retirement System as applied only to new employees.

The attached exhibits show the following changes in the basic benefits of the System (for new employees):

1. Change in the benefit formula for Miscellaneous members from Section 31676.11 to Section 31676.1.
2. Change in the benefit formula for Safety members from providing a 2% benefit at age 50 to one providing for 2% at age 55.
3. Change in the final compensation basis from the highest year to a three-year average.
4. Combinations of each of the above changes are shown assuming both a \$350 and a \$1,050 "integration" level with Social Security.

Later in this Section, we point out the approximate effect on costs of both the members and the County, if the cost-of-living maximum is reduced to 3% or to 2% per year or if it is eliminated entirely for new employees.

If it is desired to change benefits for new employees and develop a Two-Tier Retirement System in Mendocino County, each of the combinations used in the

exhibits except the \$1,050 integration level is now available in the present 1937 County Act and could be adopted without amendments required by the Legislature.

In Exhibits I and II, we show the estimated effect on the required member and County basic contribution rates for new employees considering each of the possible basic benefit changes.

In the Exhibits III and IV, specific combinations of basic benefit changes are illustrated in which the estimated annual savings to the County are shown during the transition of present members to new members.

In Exhibits V and VI, we show illustrations of the "new" service retirement benefits at various retirement ages and various salary levels at the time of retirement. The years of service in each case is the difference between the age at retirement and the average entry age.

The exhibits illustrate the effect on basic benefit and contribution changes for new employees. Changes might also be made in the cost of living benefits of new employees. If the cost-of-living maximum for new employees were to be changed from 5% to 3% or 2% per year, this would mean a reduction in new member cost-of-living contribution rates of approximately 2.30% or 3.20% of salary, respectively. Because the funding of the cost-of-living program depends on the total salaries of all members, new and old, there would be no change in the County's cost-of-living contributions for about the first 25 years. After that time County cost-of-living contributions would be reduced about 1.60% of total salaries or about \$355,000 per year if the maximum were 3% or 2.35% of total salaries or about \$520,000 per year if the maximum were 2%.

If the cost-of-living program were to be actually eliminated for new employees, new member cost-of-living contributions would be reduced about 4.60% of salaries. There would be no cost-of-living savings to the County for about the first 25 years, but after that time, the savings would be approximately 3.50% of total salaries or \$755,000 per year.

We would strongly recommend that if a change is to be made in the cost-of-living program for new members, that it take the form of a reduction in the maximum to the level of 3% or 2% rather than an elimination of the cost of living program.

We look forward to discussing these various modification possibilities and their resulting effects on savings with the Retirement Board.

COUNTY OF MENDOCINO

Estimated Effect on Required Basic Contribution Rates *
If New Members Have Reduced Service Retirement Benefits

7% Interest
with M/L + 4%
Inflation Salary Scale

MISCELLANEOUS MEMBERS

Benefit Provision Adopted	County Contribution Rate		Member Contribution Rate **	
	New Employee Rate***	Reduction in Rate % of Sal. % Change	Rate	Reduction in Rate % of Sal. % Change
<u>Present System -</u> (31676.11; FAS = 1 year; \$350 split)	5.04%	-	5.44%	-
<u>Proposed Systems:</u>				
A. <u>Present except FAS = 3 years</u>	4.83	0.21%	5.23	0.21%
B. <u>Present except \$1,050 split</u>	5.00	0.04	4.55	0.89
C. <u>31676.1; FAS = 1 year; \$350 split</u>	4.85	0.19	4.63	0.81
D. <u>31676.1; FAS = 3 years; \$350 split</u>	4.65	0.39	4.45	0.99
E. <u>31676.1; FAS = 1 year; \$1,050 split;</u>	4.76	0.28	3.87	1.57
F. <u>31676.1; FAS = 3 years; \$1,050 split</u>	4.56	0.48	3.72	1.72
				31.6

*These reductions apply on salaries of all new members only.

**For the average new member (approximately age 35).

***Under the Present Plan there is an additional County basic contribution rate to fund past service liabilities.

EXHIBIT II

COUNTY OF MENDOCINO

Estimated Effect on Required Basic Contribution Rates *
If New Members Have Reduced Service Retirement Benefits

7% Interest
 with M/L + 4%
Inflation Salary Scale

SAFETY MEMBERS

<u>Benefit Provision Adopted</u>	<u>County Contribution Rate</u>			<u>Member Contribution Rate **</u>		
	<u>New Employee Rate***</u>	<u>Reduction in Rate</u>		<u>Rate</u>	<u>Reduction in Rate</u>	
		<u>% of Sal.</u>	<u>% Change</u>		<u>% of Sal.</u>	<u>% Change</u>
<u>Present System -</u> (2% at 50; FAS = 1 year; \$350 split)	10.44%	-	-	7.24%	-	-
<u>Proposed Systems:</u>						
A. Present <u>except</u> FAS = 3 years	10.06	0.38%	3.6%	6.96	0.28%	3.9%
B. Present <u>except</u> \$1,050 split	10.43	0.01	0.1	6.36	0.88	12.2
C. 2% at 55; FAS = 1 year; \$350 split	9.87	0.57	5.5	6.27	0.97	13.4
D. 2% at 55; FAS = 3 years; \$350 split	9.50	0.94	9.0	6.03	1.21	16.7
E. 2% at 55; FAS = 1 year; \$1,050 split	9.80	0.64	6.1	5.51	1.73	23.9
F. 2% at 55; FAS = 3 years; \$1,050 split	9.44	1.00	9.6	5.30	1.94	26.8

*These reductions apply on salaries of all new members only.

**For the average new member (approximately age 30).

***Under the Present Plan there is an additional County basic contribution rate required to fund past service liabilities.

COUNTY OF MENDOCINO

Estimated Effect on County Basic Rates During Transition of Old Members to New Members'

MISCELLANEOUS MEMBERS

Year	Estimated Annual Salaries			Present Plan			Plan C - 31676.1; FAS = 1 year; \$350 split		
	Old	New	Both	New Employee Rate *		Both	New Employee Rate *		Estimated Annual Savings
				Old	New		Old	New	
0	\$ 8,628,000	\$ 0	\$8,628,000	5.04%	5.04%	5.04%	5.04%	4.85%	\$ 0
1	8,200,000	773,000	8,973,000	5.04	5.04	5.04	5.04	4.85	2,000
2	7,600,000	1,732,000	9,332,000	5.04	5.04	5.04	5.04	4.85	4,000
3	7,050,000	2,655,000	9,705,000	5.04	5.04	5.04	5.04	4.85	5,000
4	6,400,000	3,693,000	10,093,000	5.04	5.04	5.04	5.04	4.85	7,000
5	5,966,000	4,531,000	10,497,000	5.04	5.04	5.04	5.04	4.85	8,000
6	5,550,000	5,367,000	10,917,000	5.04	5.04	5.04	5.04	4.85	10,000
7	5,100,000	6,253,000	11,353,000	5.04	5.04	5.04	5.04	4.85	11,000
8	4,700,000	7,107,000	11,807,000	5.04	5.04	5.04	5.04	4.85	13,000
9	4,400,000	7,880,000	12,280,000	5.04	5.04	5.04	5.04	4.85	15,000
10	4,118,000	8,653,000	12,771,000	5.04	5.04	5.04	5.04	4.85	17,000
15	2,765,000	12,773,000	15,538,000	5.04	5.04	5.04	5.04	4.85	25,000
20	1,788,000	17,116,000	18,904,000	5.04	5.04	5.04	5.04	4.85	32,000
25	987,000	22,013,000	23,000,000	5.04	5.04	5.04	5.04	4.85	41,000
30	461,000	27,522,000	27,983,000	5.04	5.04	5.04	5.04	4.85	53,000
40	0	41,421,000	41,421,000	5.04	5.04	5.04	5.04	4.85	79,000

Assumption Used

1. 7% interest; salary scale = merit/longevity + 4% inflation per year.
2. Total salaries increase 4% per year.
3. Total number of active members remains the same.

*Under the present Plan there is an additional County basic rate required to fund past service liabilities.

COATES, HERFURTH & ENGLAND

8/20/79

COUNTY OF MENDOCINO

Estimated Effect on County Basic Rates During Transition of Old Members to New Members

MISCELLANEOUS MEMBERS

Year	Estimated Annual Salaries			Plan D - 31676.1; FAS = 3 years; \$350 Split; New Employee Rate *			Plan F - 31676.1; FAS = 3 years; \$1,050 Split; New Employee Rate *			Est. Annual Savings
	Old	New	Both	Old	New	Both	Old	New	Both	
0	\$8,628,000	\$ -	\$ 8,628,000	5.04%	4.65%	5.04%	5.04%	4.56%	5.04%	\$ 0
1	8,200,000	773,000	8,973,000	5.04	4.65	5.01	5.04	4.56	5.00	4,000
2	7,600,000	1,732,000	9,332,000	5.04	4.65	4.97	5.04	4.56	4.95	8,000
3	7,050,000	2,655,000	9,705,000	5.04	4.65	4.93	5.04	4.56	4.91	13,000
4	6,400,000	3,693,000	10,093,000	5.04	4.65	4.90	5.04	4.56	4.86	18,000
5	5,966,000	4,531,000	10,497,000	5.04	4.65	4.87	5.04	4.56	4.83	22,000
6	5,550,000	5,367,000	10,917,000	5.04	4.65	4.85	5.04	4.56	4.80	26,000
7	5,100,000	6,253,000	11,353,000	5.04	4.65	4.83	5.04	4.56	4.78	30,000
8	4,700,000	7,107,000	11,807,000	5.04	4.65	4.81	5.04	4.56	4.75	34,000
9	4,400,000	7,880,000	12,280,000	5.04	4.65	4.79	5.04	4.56	4.73	38,000
10	4,118,000	8,653,000	12,771,000	5.04	4.65	4.78	5.04	4.56	4.71	42,000
15	2,765,000	12,773,000	15,538,000	5.04	4.65	4.72	5.04	4.56	4.65	61,000
20	1,788,000	17,116,000	18,904,000	5.04	4.65	4.69	5.04	4.56	4.61	81,000
25	987,000	22,013,000	23,000,000	5.04	4.65	4.67	5.04	4.56	4.58	106,000
30	461,000	27,522,000	27,983,000	5.04	4.65	4.66	5.04	4.56	4.57	132,000
40	-	41,421,000	41,421,000	5.04	4.65	4.65	5.04	4.56	4.56	199,000

Assumptions Used

1. 2.0% interest; salary scale = merit/longevity + 4.0% inflation per year.
2. Total salaries increase 4.0% per year.
3. Total number of active members remains the same.

*Under the present Plan there is an additional County basic rate required to fund past service liabilities.

COATES, HERFURTH & ENGLAND

8/20/79

COUNTY OF MENDOCINO

Estimated Effect on County Basic Rates During Transition of Old Members to New Members

SAFETY MEMBERS

Year	Estimated Annual Salaries			Present Plan			Plan C - 2% at 55; FAS = 1 year; \$350 split		
	Old	New		New Employee Rate *			New Employee Rate *		
				Both	Old	New	Both	Old	New
0	\$ 1,495,000	\$ -	\$ 1,495,000	10.44 %	10.44 %	10.44 %	10.44 %	9.87 %	10.44 %
1	1,470,000	85,000	1,555,000	10.44	10.44	10.44	10.44	9.87	10.44
2	1,440,000	177,000	1,617,000	10.44	10.44	10.44	10.44	9.87	10.38
3	1,410,000	271,000	1,681,000	10.44	10.44	10.44	10.44	9.87	10.35
4	1,380,000	369,000	1,749,000	10.44	10.44	10.44	10.44	9.87	10.32
5	1,362,000	456,000	1,818,000	10.44	10.44	10.44	10.44	9.87	10.30
6	1,330,000	561,000	1,891,000	10.44	10.44	10.44	10.44	9.87	10.27
7	1,310,000	657,000	1,967,000	10.44	10.44	10.44	10.44	9.87	10.25
8	1,280,000	766,000	2,046,000	10.44	10.44	10.44	10.44	9.87	10.23
9	1,250,000	878,000	2,128,000	10.44	10.44	10.44	10.44	9.87	10.20
10	1,229,000	984,000	2,213,000	10.44	10.44	10.44	10.44	9.87	10.19
15	1,107,000	1,585,000	2,692,000	10.44	10.44	10.44	10.44	9.87	10.10
20	908,000	2,367,000	3,275,000	10.44	10.44	10.44	10.44	9.87	10.03
25	435,000	3,550,000	3,985,000	10.44	10.44	10.44	10.44	9.87	9.93
30	85,000	4,763,000	4,848,000	10.44	10.44	10.44	10.44	9.87	9.88
40	0	7,176,000	7,176,000	10.44	10.44	10.44	10.44	9.87	9.87

Assumptions Used

1. 7% interest; salary scale = merit/longevity + 4% inflation per year.
2. Total salaries increase 4% per year.
3. Total number of active members remains the same.

*Under the present Plan there is an additional County basic rate required to fund past service liabilities.

COATES, HERFURTH & ENGLAND

8/20/79

COUNTY OF MENDOCINO

Estimated Effect on County Basic Rates During Transition of Old Members to New Members

SAFETY MEMBERS

Year	Estimated Annual Salaries			Plan D - 2% at 55; FAS = 3 years; \$350 Split;			Plan F - 2% at 55; FAS = 3 years; \$1,050 Split;			Fst. Annual Savings
	Old	New	Both	New Employee Rate *			New Employee Rate *			
				Old	New	Both	Old	New	Both	
0	\$ 1,495,000	\$ 0	\$ 1,495,000	10.44%	9.50%	10.44%	10.44%	9.44%	10.44%	\$ 0
1	1,470,000	85,000	1,555,000	10.44	9.50	10.39	10.44	9.44	10.39	800
2	1,440,000	177,000	1,617,000	10.44	9.50	10.34	10.44	9.44	10.33	1,600
3	1,410,000	271,000	1,681,000	10.44	9.50	10.29	10.44	9.44	10.28	2,500
4	1,380,000	369,000	1,749,000	10.44	9.50	10.24	10.44	9.44	10.23	3,500
5	1,362,000	456,000	1,818,000	10.44	9.50	10.20	10.44	9.44	10.19	4,400
6	1,330,000	561,000	1,891,000	10.44	9.50	10.16	10.44	9.44	10.14	5,300
7	1,310,000	657,000	1,967,000	10.44	9.50	10.13	10.44	9.44	10.11	6,100
8	1,280,000	766,000	2,046,000	10.44	9.50	10.09	10.44	9.44	10.07	7,200
9	1,250,000	878,000	2,128,000	10.44	9.50	10.05	10.44	9.44	10.03	8,300
10	1,229,000	984,000	2,213,000	10.44	9.50	10.02	10.44	9.44	10.00	9,300
15	1,107,000	1,585,000	2,692,000	10.44	9.50	9.89	10.44	9.44	9.85	14,800
20	908,000	2,367,000	3,275,000	10.44	9.50	9.76	10.44	9.44	9.72	22,300
25	435,000	3,550,000	3,985,000	10.44	9.50	9.60	10.44	9.44	9.55	33,500
30	85,000	4,763,000	4,848,000	10.44	9.50	9.52	10.44	9.44	9.46	44,600
40	0	7,176,000	7,176,000	10.44	9.50	9.50	10.44	9.44	9.44	67,500

Assumptions Used

1. 7% interest; salary scale = merit/longevity + 4% inflation per year.
2. Total salaries increase 4% per year.
3. Total number of active members remains the same.

*Under the present Plan there is an additional County basic rate required to fund past service liabilities.

COATES, HERFURTH & ENGLAND

8/20/79

COUNTY OF MENDOCINO

Comparison of Estimated Monthly Service Retirement Benefits
If Levels are Reduced for New MembersMISCELLANEOUS MEMBERS *

Benefit Provisions	Salary at Retirement	Retirement Age					
		50	55	58	60	62	65
1. Present System (31676.11; FAS = 1 yr.; \$350 Split)	\$ 900	\$146	\$261	\$351	\$ 427	\$ 498	\$ 614
	1,000	164	295	395	482	562	692
	1,200	202	361	486	591	688	848
	1,500	257	461	620	754	679	1,084
	2,000	351	628	844	1,028	1,197	1,475
2. Present <u>except</u> FAS = 3 yrs.	\$ 900	\$140	251	\$338	\$ 412	\$ 479	\$ 590
	1,000	158	283	380	463	540	665
	1,200	194	347	467	569	662	816
	1,500	247	443	596	726	846	1,043
	2,000	337	604	812	988	1,151	1,419
3. Present <u>except</u> \$1,050 Split	\$ 900	\$112	\$200	\$269	\$ 328	\$ 382	\$ 470
	1,000	124	223	299	363	424	522
	1,200	158	283	381	463	540	665
	1,500	214	383	515	628	731	901
	2,000	307	550	740	900	1,048	1,293
4. 31676.1; FAS = 1 yr; \$350 Split	\$ 900	\$139	\$234	\$310	\$ 375	\$ 442	\$ 572
	1,000	157	263	350	423	499	645
	1,200	192	323	430	519	612	790
	1,500	245	413	548	663	781	1,009
	2,000	334	562	747	903	1,063	1,374
5. 31676.1; FAS = 3 yrs; \$350 Split ✓	\$ 900	\$134	\$225	\$299	\$ 361	\$ 425	\$ 550
	1,000	151	253	337	407	480	620
	1,200	184	311	414	499	589	760
	1,500	236	397	527	638	752	971
	2,000	322	540	719	869	1,022	1,322
6. 31676.1; FAS = 1 yr.; \$1,050 Split	\$ 900	\$107	\$179	\$238	\$ 287	\$ 338	\$ 438
	1,000	118	199	264	320	376	486
	1,200	151	254	337	407	480	620
	1,500	204	343	456	551	649	839
	2,000	292	492	655	791	932	1,204
7. 31676.1; FAS = 3 yrs.; \$1,050 Split	\$ 900	\$102	\$172	\$229	\$ 277	\$ 326	422
	1,000	114	191	255	307	362	468
	1,200	145	244	325	392	462	596
	1,500	197	330	439	530	625	807
	2,000	282	473	630	761	896	1,158

*Assumes: (1) Average entry age of 35.
(2) Salary change at retirement age of 4% per year.

COUNTY OF MENDOCINO

Comparison of Estimated Monthly Service Retirement Benefits
If Levels are Reduced for New MembersSAFETY MEMBERS *

Benefit Provisions	Salary at Retirement	Retirement Age				
		50	52	55	58	60
1. Present System (2% at 50; FAS = 1 yr.; \$350 Split)	\$ 900	\$314	\$382	\$ 513	\$ 575	\$ 616
	1,000	354	431	579	648	695
	1,200	434	528	709	794	851
	1,500	554	675	907	1,014	1,088
	2,000	754	919	1,233	1,381	1,480
2. Present <u>except</u> FAS = 3 yrs.	\$ 900	\$303	\$369	\$ 495	\$ 555	\$ 594
	1,000	341	416	558	625	670
	1,200	418	510	684	766	821
	1,500	534	651	875	979	1,050
	2,000	727	886	1,191	1,332	1,429
3. Present <u>except</u> \$1,050 Split	\$ 900	\$240	\$292	\$ 393	\$ 440	\$ 472
	1,000	266	325	437	489	524
	1,200	340	415	556	623	668
	1,500	460	561	754	843	904
	2,000	660	805	1,081	1,210	1,297
4. 2% at 55; FAS = 1 yr; \$350 Split	\$ 900	\$245	\$299	\$ 392	\$ 512	\$ 616
	1,000	275	337	442	578	695
	1,200	338	414	542	709	851
	1,500	432	528	692	905	1,088
	2,000	588	720	942	1,232	1,480
5. 2% at 55; FAS = 3 yrs; \$350 Split	\$ 900	\$236	\$289	\$ 378	\$ 494	\$ 594
	1,000	265	326	426	558	670
	1,200	326	399	523	685	821
	1,500	416	510	668	873	1,050
	2,000	567	695	909	1,190	1,429
6. 2% at 55; FAS = 1 yr.; \$1,050 Split	\$ 900	\$187	\$229	\$ 300	\$ 393	\$ 472
	1,000	208	255	333	437	524
	1,200	265	325	425	556	668
	1,500	359	439	575	753	904
	2,000	515	630	825	1,079	1,297
7. 2% at 55; FAS = 3 yrs.; \$1,050 Split	\$ 900	\$181	\$221	\$ 290	\$ 379	\$ 455
	1,000	201	246	321	422	506
	1,200	256	314	410	536	645
	1,500	346	424	555	727	872
	2,000	497	608	796	1,042	1,252

*Assumes: (1) Average entry age of 30.
(2) Salary change at retirement age of 4% per year.

APPENDIX

SECTION VI

COUNTY OF MENDOCINO

MAJOR PLAN PROVISIONS OF THE PRESENT SYSTEM

Benefit Sections 31676.11 and 31664
of the '37 County Act

Briefly summarized below are the major provisions of the County Employees Retirement Law of 1937, as amended through December 31, 1978, and as adopted by Mendocino County.

1. Membership

Each person entering County employ becomes a member on the first day of the calendar month after entrance into service.

2. Return of Contributions

If a member should resign or die before becoming eligible for retirement, his contributions plus interest will be refunded.

3. Death Benefit

Before Retirement

In addition to the return of contributions, a death benefit is payable to the member's beneficiary or estate equal to one month's salary for each completed year of service under the retirement system, based on the final year's average salary, but not to exceed six (6) months' salary.

If a member dies while eligible for service retirement or non-service connected disability, the spouse receives 60% of the allowance that the member would have received for retirement on the day of his death.

If a member dies in the performance of duty, the spouse receives 50% of the member's final average salary.

After Retirement

If a member dies after retirement, a lump sum amount of \$750 is paid to the beneficiary or estate.

If the retirement was for service connected disability, 100% of the member's allowance as it was at death is continued to the surviving spouse for life.

If the retirement was for other than service connected disability, 60% of the member's allowance is continued to the spouse for life.

4. Disability Benefit

Members with 5 years of service, regardless of age, are eligible for non-service connected disability. The benefit is 1-1/2% (1.8% for safety members), of final average salary for each year of service. If this benefit does not equal 1/3 of final average salary, the benefit is increased by this same percentage of final average salary for the years which would have been creditable to age 65 (age 55 for safety members), but the total benefit in this case would not be more than 1/3 of final average salary.

If the disability is service connected, the member may retire regardless of length of service, and the benefit is 50% of final average salary.

5. Service Retirement Benefit

Miscellaneous Members

Members with 10 years of service, who have attained the age of 55, are eligible to retire. Members with 30 years of service, regardless of age, are eligible to retire. Retirement is compulsory on the first day of the month following that in which a member reaches the age of 70.

Safety Members

Members with 10 years of service, who have attained the age of 50, are eligible to retire. Members with 20 years of service, regardless of age, are eligible to retire. Retirement is compulsory on the first day of the month following that in which a member reaches the age of 60.

Benefit

The percentage of monthly final average salary per year of service, depending on age at retirement, is illustrated below for typical ages. For members integrated with Social Security, the benefit is reduced by 1/3 of the same percentage times the first \$350 of monthly final average salary per year of service after January 1, 1956.

<u>Age</u>	<u>Miscellaneous</u>	<u>Safety</u>
50	1.24%	2.00%
55	1.67	2.62
60	2.18	2.62
65	2.61	-

6. Basic Contributions

Member

Rates are based on the age nearest birthday at entry into the System. The rates are such as will provide an average annuity at age 55 of 1/120 of final average salary for Miscellaneous members, and at age 50 of 1/100 of final average for Safety members. For members integrated with Social Security, the above contributions are reduced by 1/3 of that portion of such contribution payable with respect to the first \$350 of monthly salary.

County

The County rate is the percentage of salary necessary, upon an actuarial basis, to provide for payment of the portion of the basic benefits promised but not paid for by the members' contributions. These rates are changed in accordance with each actuarial study.

7. Cost-of-Living

Member

A portion of the contributions for retirement withheld from compensation is for cost-of-living adjustments after retirement. These contributions are

refundable if the employee terminates from the System. The current maximum increase in retirement allowance is 5% a year based on the Cost-of-Living Index for the year ending December 31st.

County

The County is contributing a matching amount of what the member has contributed. Its contributions are also on a refundable basis.

COUNTY OF MENDOCINO

Summary of Assumptions and Funding Method

A. Basic Benefit Assumptions

- | | | |
|----|--|---|
| 1. | Valuation Interest Rate | 7% |
| 2. | Post-Retirement Mortality: | |
| | (a) Service: | |
| | Males | 1971 Group Annuity Mortality Table with no setback (Male) |
| | Females | 1971 Group Annuity Mortality Table with a 1 Year setback (Female) |
| | (b) Disability | 1973 Disability Mortality Table |
| | (c) For Employee Contribution Rate Purposes: | |
| | Miscellaneous | 1971 Group Annuity Mortality Table with 3 years setback (Male) |
| | Safety | 1971 Group Annuity Mortality Table with no setback (Male) |
| 3. | Pre-Retirement Mortality | Based upon the Experience Analysis |
| 4. | Withdrawal Rates | Based upon the Experience Analysis |
| 5. | Disability Rates | Based upon the Experience Analysis |
| 6. | Salary Scales | Reflecting merit and longevity plus 4% inflation per year. |
| 7. | Service Retirement Rates | Based upon the Experience Analysis |
| 8. | Assets | Valued at Cost |

COUNTY OF MENDOCINOSummary of Assumptions and Funding Method
(Continued)B. Cost of Living Assumptions:

- | | | |
|----|--------------------------------------|---|
| 1. | Interest Rate | 7% adjusted to reflect the expected rise in interest rates |
| 2. | Maximum Year Cost-of-Living Increase | 5% |
| 3. | Annual Basic Pension Roll Increase | 2½% |
| 4. | Annual Increase in Total Salaries | 10% |
| 5. | Mortality | Based on the average expected mortality for the retired group as a whole. |

C. Funding Methods:1. Basic Benefits

Attained Age Normal with a Supplemental Present Value. The Supplemental Present Value is that additional liability introduced for service prior to the date when changing Miscellaneous member benefits from those of Section 31676.I to those of Section 31676.II. The remaining amortization period for this portion is 23 years.

2. Cost of Living Benefits

Projection of the maximum 5% C.O.L. benefit for the next 10 years for all persons now on retirement or expected to go on retirement within the next 10 years and projection of a 4% C.O.L. benefit every year into the future after the 10 year period.

COUNTY OF MENDOCINO

Total Annual Salary* and Membership Distribution
Of Active Miscellaneous Members
as of December 31, 1978

<u>MALE</u> PRESENT <u>AGE</u>	<u>YEARS OF SERVICE</u>						<u>OVER 30</u>	<u>TOTAL</u>
	<u>0-4</u>	<u>5-9</u>	<u>10-14</u>	<u>15-19</u>	<u>20-24</u>	<u>25-29</u>		
19 & Below								
20-24	4 47,237							4 47,237
25-29	30 374,710	5 58,989						35 433,699
30-34	33 492,544	21 328,036						54 820,580
35-39	25 375,367	15 209,748	5 92,622	2 33,051				47 710,788
40-44	14 187,404	9 174,200	8 163,031	5 83,471	2 30,264			38 638,370
45-49	10 137,189	10 207,180	4 59,551	2 28,891	2 39,624	1 22,963		29 495,398
50-54	9 107,288	13 184,106	9 134,889	2 24,169	4 62,234	3 42,286		40 554,972
55-59	10 175,527	6 92,164	11 180,869	5 89,981	4 60,591	1 21,050	1 19,011	38 639,193
60-64	4 49,837	7 88,514	3 42,057	2 40,664	3 51,313	1 11,814		20 284,199
65-69								
70 & Over								
TOTAL	139 1,947,103	186 1,342,937	40 673,019	18 300,227	15 244,026	6 98,113	1 19,011	305 4,624,436

*These salaries do not reflect the Proposition 13 increases. Salaries used in the cost calculation, however, have been adjusted.

Average Attained Age	42.50
Average Service	7.25
Average Entry Age	35.25

COUNTY OF MENDOCINO

Total Annual Salary* and Membership Distribution
Of Active Miscellaneous Members
as of December 31, 1978

FEMALE

<u>PRESENT</u> <u>AGE</u>	<u>YEARS OF SERVICE</u>						<u>OVER</u> <u>30</u>	<u>TOTAL</u>
	<u>0-4</u>	<u>5-9</u>	<u>10-14</u>	<u>15-19</u>	<u>20-24</u>	<u>25-29</u>		
19 & Below	1 7,696							1 7,696
20-24	17 145,475	1 8,902						18 154,377
25-29	43 426,894	6 58,426						49 485,320
30-34	37 393,458	9 97,655	2 21,570					48 512,683
35-39	23 234,538	5 57,241	2 25,137					30 316,916
40-44	25 250,547	11 116,292	2 21,320	2 17,804				40 405,963
45-49	17 174,928	10 118,975	11 133,016		1 10,754			39 437,673
50-54	16 176,799	15 165,278	9 101,005	4 45,012	1 24,274			45 512,368
55-59	8 82,514	13 138,382	7 96,097	3 34,133	3 42,412			34 393,538
60-64	3 29,203	8 103,397	5 66,603	1 13,000				17 212,203
65-69								
70 & Over								
TOTAL	190 1,922,052	78 864,548	38 464,748	10 109,949	5 77,440			321 3,438,737

*These salaries do not reflect the Proposition 13 increases. Salaries used in cost calculations, however, have been adjusted.

Average Attained Age	41.00
Average Service	5.25
Average Entry Age	35.75

COUNTY OF MENDOCINO

Total Annual Salary* and Membership Distribution
Of Active Safety Members
as of December 31, 1978

PRESENT AGE	<u>YEARS OF SERVICE</u>						OVER 30	<u>TOTAL</u>
	<u>0-4</u>	<u>5-9</u>	<u>10-14</u>	<u>15-19</u>	<u>20-24</u>	<u>25-29</u>		
20-24								
25-29	6 88,732	3 47,175						9 135,907
30-34	14 202,799	11 180,981	2 35,152					27 418,932
35-39	5 72,052	15 247,436	5 95,577	1 20,862				26 435,927
40-44	1 29,453	3 54,974	2 38,210					6 122,637
45-49		2 40,996	4 74,506	1 25,355				7 140,857
50-54		2 35,942	2 29,744	2 38,751	1 22,152			7 126,589
55 & Over		1 16,120						1 16,120
TOTAL	26 393,036	37 623,624	15 273,189	4 84,968	1 22,152			83 1,396,969

*These salaries do not reflect the Proposition 13 increase. Salaries used in the cost calculations, however, have been adjusted.

Average Attained Age	37.00
Average Service	7.00
Average Entry Age	30.00

COUNTY OF MENDOCINOMiscellaneous MembersNumber of Active Members and Total Annual Salaries *By Sex and Attained Age

<u>AGE</u>	<u>MALE</u>		<u>FEMALE</u>		<u>TOTAL</u>	
	<u>NO.</u>	<u>SALARY</u>	<u>NO.</u>	<u>SALARY</u>	<u>NO.</u>	<u>SALARY</u>
20 & Under	0	\$ 0	1	\$ 7,696	1	\$ 7,696
21	1	9,298	6	46,093	7	55,391
22	0	0	2	17,888	2	17,888
23	1	9,942	4	39,270	5	49,212
24	2	27,997	6	51,126	8	79,123
25	3	26,498	7	65,645	10	92,143
26	6	67,849	14	133,951	20	201,800
27	5	57,929	14	140,207	18	198,136
28	7	91,935	7	76,607	14	168,542
29	14	189,488	7	68,910	21	258,398
30	12	178,588	11	110,630	23	289,218
31	10	152,714	14	157,415	24	310,129
32	12	160,576	14	152,245	25	312,821
33	15	228,903	5	47,840	20	276,743
34	5	99,799	4	44,553	9	144,352
35	7	121,264	2	20,488	9	141,752
36	16	243,652	6	55,452	22	299,104
37	9	129,023	11	118,028	20	247,051
38	10	154,770	4	43,846	14	198,616
39	5	62,079	7	79,102	12	141,181
40	8	128,704	9	82,936	17	211,640
41	5	88,398	11	109,593	16	197,991
42	8	157,982	6	58,234	13	216,216
43	7	115,516	4	32,064	11	147,580
44	10	147,770	10	123,136	20	270,906
45	8	135,503	4	47,362	12	182,865
46	7	140,204	10	111,884	17	252,088
47	4	76,295	12	145,996	16	222,291
48	6	84,781	7	72,924	13	157,705
49	4	58,615	6	59,507	10	118,122

COUNTY OF MENDOCINOMiscellaneous MembersNumber of Active Members and Total Annual Salaries *By Sex and Attained Age

AGE	MALE		FEMALE		TOTAL	
	<u>NO.</u>	<u>SALARY</u>	<u>NO.</u>	<u>SALARY</u>	<u>NO.</u>	<u>SALARY</u>
50	7	\$ 93,247	12	\$ 133,017	19	\$ 226,264
51	10	140,445	6	71,469	16	211,914
52	7	103,048	11	115,294	18	218,342
53	5	66,434	10	122,304	15	188,738
54	11	151,798	6	70,284	17	222,082
55	10	175,170	10	127,193	20	302,363
56	4	71,365	6	66,477	10	137,842
57	13	220,804	4	42,557	17	263,361
58	8	123,148	6	61,401	14	184,549
59	3	48,706	8	95,910	11	144,616
60	7	87,318	5	59,551	12	146,869
61	4	72,988	5	63,128	9	136,116
62	2	27,289	2	23,192	4	50,481
63	3	41,329	2	19,240	5	60,569
64	4	55,275	3	47,092	7	102,367
65 & Over	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	305	\$4,624,436	321	\$3,438,737	626	\$8,063,173

*These salaries do not reflect the Proposition 13 increases. Salaries used in the cost calculations, however, have been adjusted.

COUNTY OF MENDOCINOSafety MembersNumber of Active Members and Total Annual Salaries *by Attained Age

<u>AGE</u>	<u>NO.</u>	<u>SALARY</u>	<u>AGE</u>	<u>NO.</u>	<u>SALARY</u>
20	0	\$ 0	40	1	\$ 19,032
21	0	0	41	0	0
22	0	0	42	1	19,032
23	0	0	43	2	35,942
24	0	0	44	2	48,631
25	0	0	45	2	43,077
26	1	14,976	46	0	0
27	3	47,570	47	2	41,475
28	2	28,932	48	1	16,910
29	3	44,429	49	2	39,395
30	3	51,147	50	4	74,214
31	6	91,311	51	1	18,138
32	9	136,053	52	1	20,613
33	4	60,091	53	0	0
34	5	80,330	54	1	13,624
35	7	109,742	55 & Over	1	16,120
36	7	124,800			
37	5	86,132			
38	4	67,683			
39	3	47,570			
			TOTAL	83	\$1,396,969

*These salaries do not reflect the Proposition 13 increases. Salaries used in the cost calculations, however, have been adjusted.

COUNTY OF MENDOCINOSummary of Monthly Allowances Being Paid Miscellaneous Members

<u>Service Retirements</u>	<u>Number</u>	<u>Monthly Allowance</u>		
		<u>Basic</u>	<u>Cost-of-Living</u>	<u>Total</u>
Unmodified	117	\$39,881	\$5,527	\$45,408
Option 1	47	8,434	2,507	10,941
Options 2 & 3	<u>10</u>	<u>1,311</u>	<u>426</u>	<u>1,737</u>
Total	174	\$49,626	\$8,460	\$58,086
 <u>Disability Retirements</u>				
Unmodified	25	\$ 8,825	\$1,346	\$10,171
Option 1	10	1,119	412	1,531
Options 2 & 3	<u>4</u>	<u>1,154</u>	<u>196</u>	<u>1,350</u>
Total	39	\$11,098	\$1,954	\$13,052
 <u>Beneficiaries</u>				
Total	<u>16</u>	<u>\$ 3,403</u>	<u>\$ 767</u>	<u>\$ 4,170</u>
Grand Total	229	\$64,127	\$11,181	\$75,308

COUNTY OF MENDOCINOSummary of Monthly Allowances Being Paid Safety Members

<u>Service Retirements</u>	<u>Number</u>	<u>Monthly Allowance</u>		
		<u>Basic</u>	<u>Cost-of-Living</u>	<u>Total</u>
Unmodified	6	\$ 2,672	\$ 725	\$ 3,397
Option 1	-	-	-	-
Options 2 & 3	-	-	-	-
Total	6	\$ 2,672	\$ 725	\$ 3,397
 <u>Disability Retirements</u>				
Unmodified	6	\$ 2,035	\$ 515	\$ 2,550
Option 1	-	-	-	-
Options 2 & 3	-	-	-	-
Total	6	\$ 2,035	\$ 515	\$ 2,550
 <u>Beneficiaries</u>				
Total	1	\$ 401	\$ 147	\$ 548
Grand Total	13	\$ 5,108	\$ 1,387	\$ 6,495

COUNTY OF MENDOCINOMiscellaneous Male MembersProbabilities of Separation Prior to Retirement

<u>Age</u>	<u>Withdrawal</u>	<u>Ordinary Death</u>	<u>Ordinary Disability</u>	<u>Service</u>	<u>Death While Eligible</u>	<u>Duty Death</u>	<u>Duty Disability</u>	<u>Vested Termination</u>
20	.1810	.0006	.0000	.0000	.0000	.0000	.0001	.0040
21	.1780	.0006	.0000	.0000	.0000	.0000	.0001	.0042
22	.1750	.0006	.0000	.0000	.0000	.0000	.0001	.0045
23	.1720	.0007	.0000	.0000	.0000	.0000	.0001	.0048
24	.1690	.0007	.0000	.0000	.0000	.0000	.0001	.0051
25	.1660	.0007	.0001	.0000	.0000	.0000	.0002	.0054
26	.1630	.0008	.0001	.0000	.0000	.0000	.0002	.0057
27	.1600	.0008	.0001	.0000	.0000	.0000	.0002	.0060
28	.1550	.0008	.0001	.0000	.0000	.0000	.0002	.0063
29	.1500	.0009	.0001	.0000	.0000	.0000	.0002	.0066
30	.1450	.0009	.0002	.0000	.0000	.0000	.0003	.0069
31	.1400	.0010	.0002	.0000	.0000	.0000	.0003	.0072
32	.1350	.0010	.0003	.0000	.0000	.0000	.0003	.0075
33	.1300	.0011	.0003	.0000	.0000	.0000	.0004	.0078
34	.1250	.0012	.0004	.0000	.0000	.0000	.0004	.0081
35	.1200	.0013	.0004	.0000	.0000	.0000	.0005	.0084
36	.1150	.0014	.0005	.0000	.0000	.0000	.0005	.0087
37	.1100	.0015	.0006	.0000	.0000	.0000	.0006	.0090
38	.1030	.0016	.0007	.0000	.0000	.0000	.0006	.0094
39	.0960	.0017	.0008	.0000	.0000	.0000	.0007	.0098
40	.0890	.0018	.0009	.0000	.0000	.0000	.0007	.0102
41	.0820	.0019	.0010	.0000	.0000	.0000	.0008	.0106
42	.0750	.0020	.0013	.0000	.0000	.0000	.0010	.0110
43	.0680	.0022	.0016	.0000	.0000	.0000	.0012	.0102
44	.0610	.0024	.0020	.0000	.0000	.0000	.0014	.0094

COUNTY OF MENDOCINO

Miscellaneous Male Members

Probabilities of Separation Prior to Retirement
(Continued)

<u>Age</u>	<u>Withdrawal</u>	<u>Ordinary Death</u>	<u>Ordinary Disability</u>	<u>Service</u>	<u>Death While Eligible</u>	<u>Duty Death</u>	<u>Duty Disability</u>	<u>Vested Termination</u>
45	.0540	.0027	.0024	.0000	.0000	.0000	.0016	.0086
46	.0470	.0030	.0029	.0000	.0000	.0000	.0018	.0078
47	.0400	.0033	.0033	.0000	.0000	.0000	.0020	.0070
48	.0370	.0036	.0038	.0000	.0000	.0000	.0022	.0062
49	.0340	.0039	.0042	.0000	.0000	.0000	.0024	.0054
50	.0310	.0042	.0047	.0000	.0000	.0000	.0028	.0046
51	.0280	.0046	.0052	.0000	.0000	.0000	.0032	.0038
52	.0250	.0051	.0057	.0000	.0000	.0000	.0036	.0030
53	.0220	.0056	.0062	.0000	.0000	.0000	.0040	.0025
54	.0190	.0061	.0067	.0000	.0000	.0000	.0044	.0020
55	.0160	.0036	.0071	.0500	.0030	.0000	.0048	.0015
56	.0130	.0038	.0076	.0150	.0033	.0000	.0052	.0010
57	.0100	.0040	.0081	.0200	.0036	.0000	.0057	.0010
58	.0070	.0042	.0086	.0250	.0040	.0000	.0062	.0010
59	.0040	.0044	.0091	.0300	.0044	.0000	.0067	.0010
60	.0000	.0046	.0096	.0450	.0048	.0000	.0071	.0010
61	.0000	.0048	.0100	.0500	.0052	.0000	.0075	.0010
62	.0000	.0050	.0105	.2250	.0056	.0000	.0079	.0010
63	.0000	.0052	.0110	.0500	.0060	.0000	.0083	.0010
64	.0000	.0054	.0114	.0600	.0064	.0000	.0087	.0010
65	.0000	.0056	.0119	.7500	.0068	.0000	.0090	.0000
66	.0000	.0058	.0124	.8000	.0072	.0000	.0093	.0000
67	.0000	.0060	.0129	.8500	.0077	.0000	.0095	.0000
68	.0000	.0062	.0134	.9000	.0082	.0000	.0097	.0000
69	.0000	.0064	.0140	.9500	.0087	.0000	.0099	.0000
70	.0000	.0000	.0000	1.0000	.0000	.0000	.0000	.0000

COUNTY OF MENDOCINO

Miscellaneous Female Members

Probabilities of Separation Prior to Retirement

Age	Withdrawal	Ordinary Death	Ordinary Disability	Service	Death While Eligible	Duty Death	Duty Disability	Vested Termination
20	.2600	.0003	.0000	.0000	.0000	.0000	.0001	.0020
21	.2500	.0003	.0000	.0000	.0000	.0000	.0001	.0020
22	.2520	.0003	.0000	.0000	.0000	.0000	.0001	.0020
23	.2490	.0003	.0000	.0000	.0000	.0000	.0001	.0021
24	.2460	.0003	.0000	.0000	.0000	.0000	.0001	.0022
25	.2370	.0004	.0001	.0000	.0000	.0000	.0001	.0023
26	.2280	.0004	.0001	.0000	.0000	.0000	.0001	.0024
27	.2200	.0004	.0001	.0000	.0000	.0000	.0001	.0025
28	.2130	.0004	.0001	.0000	.0000	.0000	.0001	.0026
29	.2080	.0004	.0001	.0000	.0000	.0000	.0001	.0027
30	.2020	.0005	.0002	.0000	.0000	.0000	.0001	.0028
31	.1990	.0005	.0002	.0000	.0000	.0000	.0001	.0029
32	.1930	.0005	.0003	.0000	.0000	.0000	.0001	.0030
33	.1860	.0006	.0003	.0000	.0000	.0000	.0001	.0031
34	.1780	.0006	.0004	.0000	.0000	.0000	.0001	.0032
35	.1690	.0006	.0004	.0000	.0000	.0000	.0001	.0033
36	.1590	.0007	.0005	.0000	.0000	.0000	.0001	.0034
37	.1500	.0007	.0006	.0000	.0000	.0000	.0001	.0035
38	.1410	.0008	.0007	.0000	.0000	.0000	.0001	.0036
39	.1320	.0008	.0008	.0000	.0000	.0000	.0002	.0037
40	.1230	.0009	.0009	.0000	.0000	.0000	.0002	.0038
41	.1140	.0009	.0010	.0000	.0000	.0000	.0002	.0039
42	.1050	.0010	.0013	.0000	.0000	.0000	.0002	.0040
43	.0950	.0011	.0016	.0000	.0000	.0000	.0003	.0042
44	.0840	.0012	.0020	.0000	.0000	.0000	.0003	.0044

COUNTY OF MENDOCINO

Miscellaneous Female Members

Probabilities of Separation Prior to Retirement
(Continued)

Age	Withdrawal	Ordinary Death	Ordinary Disability	Service	Death While Eligible	Duty Death	Duty Disability	Vested Termination
45	.0730	.0013	.0024	.0000	.0000	.0000	.0004	.0046
46	.0650	.0014	.0019	.0000	.0000	.0000	.0005	.0048
47	.0570	.0015	.0033	.0000	.0000	.0000	.0006	.0050
48	.0500	.0016	.0038	.0000	.0000	.0000	.0007	.0048
49	.0440	.0017	.0042	.0000	.0000	.0000	.0008	.0045
50	.0390	.0018	.0047	.0000	.0000	.0000	.0009	.0040
51	.0340	.0019	.0052	.0000	.0000	.0000	.0010	.0035
52	.0300	.0020	.0057	.0000	.0000	.0000	.0011	.0030
53	.0270	.0021	.0062	.0000	.0000	.0000	.0012	.0025
54	.0230	.0022	.0067	.0000	.0000	.0000	.0013	.0020
55	.0200	.0010	.0071	.1000	.0015	.0000	.0014	.0015
56	.0160	.0011	.0076	.0300	.0016	.0000	.0015	.0010
57	.0130	.0013	.0081	.0350	.0017	.0000	.0016	.0010
58	.0100	.0015	.0086	.0400	.0018	.0000	.0017	.0010
59	.0070	.0017	.0091	.0450	.0019	.0000	.0018	.0010
60	.0000	.0019	.0096	.0500	.0021	.0000	.0019	.0010
61	.0000	.0021	.0100	.0600	.0023	.0000	.0020	.0010
62	.0000	.0024	.0105	.3500	.0025	.0000	.0021	.0010
63	.0000	.0027	.0110	.0900	.0027	.0000	.0022	.0010
64	.0000	.0030	.0114	.1000	.0029	.0000	.0023	.0010
65	.0000	.0033	.0119	.7500	.0031	.0000	.0024	.0000
66	.0000	.0036	.0124	.8000	.0033	.0000	.0025	.0000
67	.0000	.0039	.0129	.8500	.0035	.0000	.0026	.0000
68	.0000	.0042	.0134	.9000	.0037	.0000	.0027	.0000
69	.0000	.0045	.0140	.9500	.0039	.0000	.0028	.0000
70	.0000	.0000	.0000	1.0000	.0000	.0000	.0000	.0000

COUNTY OF MENDOCINO

Safety MembersProbabilities of Separation Prior to Retirement

<u>Age</u>	<u>Withdrawal</u>	<u>Ordinary Death</u>	<u>Ordinary Disability</u>	<u>Service</u>	<u>Death While Eligible</u>	<u>Duty Death</u>	<u>Duty Disability</u>	<u>Vested Termination</u>
20	.1250	.0006	.0001	.0000	.0000	.0010	.0010	.0000
21	.1200	.0006	.0001	.0000	.0000	.0010	.0010	.0000
22	.1150	.0006	.0002	.0000	.0000	.0010	.0011	.0000
23	.1110	.0006	.0003	.0000	.0000	.0010	.0011	.0000
24	.1070	.0006	.0003	.0000	.0000	.0010	.0011	.0000
25	.1040	.0006	.0004	.0000	.0000	.0010	.0012	.0000
26	.1010	.0006	.0005	.0000	.0000	.0010	.0012	.0000
27	.0980	.0006	.0006	.0000	.0000	.0010	.0013	.0000
28	.0950	.0006	.0008	.0000	.0000	.0010	.0014	.0000
29	.0920	.0007	.0008	.0000	.0000	.0010	.0015	.0000
30	.0880	.0007	.0009	.0000	.0000	.0010	.0016	.0000
31	.0840	.0007	.0009	.0000	.0000	.0010	.0017	.0000
32	.0790	.0008	.0010	.0000	.0000	.0010	.0018	.0000
33	.0740	.0008	.0011	.0000	.0000	.0011	.0020	.0000
34	.0690	.0008	.0013	.0000	.0000	.0011	.0022	.0000
35	.0630	.0008	.0015	.0000	.0000	.0011	.0024	.0000
36	.0570	.0009	.0017	.0000	.0000	.0011	.0026	.0000
37	.0510	.0010	.0020	.0000	.0000	.0012	.0028	.0000
38	.0450	.0011	.0025	.0000	.0000	.0012	.0031	.0000
39	.0390	.0012	.0030	.0000	.0000	.0012	.0034	.0000
40	.0330	.0013	.0035	.0000	.0000	.0013	.0037	.0000
41	.0280	.0014	.0040	.0000	.0000	.0013	.0040	.0000
42	.0240	.0015	.0045	.0000	.0000	.0014	.0043	.0000
43	.0200	.0016	.0052	.0000	.0000	.0015	.0048	.0000
44	.0170	.0017	.0059	.0000	.0000	.0016	.0053	.0000

COUNTY OF MENDOCINOSafety MembersProbabilities of Separation Prior to Retirement
(Continued)

<u>Age</u>	<u>Withdrawal</u>	<u>Ordinary Death</u>	<u>Ordinary Disability</u>	<u>Service</u>	<u>Death While Eligible</u>	<u>Duty Death</u>	<u>Duty Disability</u>	<u>Vested Termination</u>
45	.0140	.0018	.0066	.0000	.0000	.0017	.0058	.0000
46	.0110	.0019	.0073	.0000	.0000	.0018	.0063	.0000
47	.0080	.0020	.0080	.0000	.0000	.0018	.0068	.0000
48	.0050	.0021	.0088	.0000	.0000	.0019	.0074	.0000
49	.0020	.0022	.0094	.0000	.0000	.0020	.0080	.0000
50	.0000	.0004	.0102	.0400	.0020	.0021	.0086	.0000
51	.0000	.0004	.0110	.0350	.0021	.0022	.0092	.0000
52	.0000	.0005	.0118	.0250	.0022	.0022	.0098	.0000
53	.0000	.0005	.0126	.0350	.0024	.0023	.0105	.0000
54	.0000	.0005	.0134	.0400	.0026	.0024	.0112	.0000
55	.0000	.0005	.0142	.0750	.0028	.0025	.0119	.0000
56	.0000	.0006	.0150	.1000	.0029	.0026	.0126	.0000
57	.0000	.0006	.0158	.1250	.0030	.0027	.0133	.0000
58	.0000	.0006	.0164	.1500	.0032	.0028	.0140	.0000
59	.0000	.0007	.0172	.1750	.0034	.0029	.0148	.0000
60	.0000	.0000	.0000	1.0000	.0000	.0000	.0000	.0000

COUNTY OF MENDOCINOMiscellaneous Members' Rates of Contribution
Applicable to:Section 31676.11Interest at 7% *

<u>Entry Age</u>	<u>First \$350 of Monthly Compensation**</u>	<u>Excess of Monthly Compensation Over \$350 **</u>
16	4.29%	6.43%
17	4.29	6.43
18	4.29	6.43
19	4.29	6.44
20	4.30	6.45
21	4.31	6.47
22	4.33	6.49
23	4.34	6.52
24	4.36	6.55
25	4.39	6.58
26	4.41	6.62
27	4.44	6.67
28	4.48	6.72
29	4.51	6.77
30	4.55	6.83
31	4.60	6.90
32	4.65	6.97
33	4.70	7.05
34	4.75	7.13
35	4.81	7.22
36	4.87	7.31
37	4.94	7.40
38	5.00	7.50
39	5.06	7.59

*Includes a salary scale reflecting merit and longevity and 4% inflation.

**As a percentage of salary.

COUNTY OF MENDOCINO

Miscellaneous Members' Rates of Contribution
Applicable to:

Section 31676.11
(Continued)

Interest at 7% *

<u>Entry Age</u>	<u>First \$350 of Monthly Compensation **</u>	<u>Excess of Monthly Compensation Over \$350 **</u>
40	5.12%	7.69%
41	5.19	7.78
42	5.25	7.88
43	5.32	7.98
44	5.38	8.07
45	5.45	8.17
46	5.52	8.27
47	5.58	8.37
48	5.65	8.48
49	5.72	8.58
50	5.79	8.68
51	5.86	8.79
52	5.93	8.89
53	6.00	9.00
54 & Over	6.07	9.11

*Includes a salary scale reflecting merit and longevity and 4% inflation.

**As a percentage of salary.

Section VI (vii)

COUNTY OF MENDOCINO

Safety Members' Rates of Contribution
Applicable to:

Section 31664

Interest at 7% *

<u>Entry</u> <u>Age</u>	<u>First \$350</u> <u>of Monthly</u> <u>Compensation **</u>	<u>Excess of</u> <u>Monthly</u> <u>Compensation</u> <u>Over \$350 **</u>
21 & Under	5.56%	8.35%
22	5.60	8.40
23	5.64	8.46
24	5.68	8.52
25	5.72	8.59
26	5.77	8.66
27	5.82	8.73
28	5.87	8.81
29	5.93	8.89
30	5.99	8.98
31	6.05	9.08
32	6.11	9.17
33	6.18	9.27
34	6.25	9.38
35 & Over	6.33	9.49

*Includes a salary scale reflecting merit and longevity and 4% inflation.

**As a percentage of salary.

COUNTY OF MENDOCINOCost-of-Living Contribution Rates*MISCELLANEOUS MEMBERSInterest at 7%

<u>Entry Age</u>	<u>First \$350 of Monthly Compensation</u>	<u>Excess of Monthly Compensation Over \$350</u>
16	2.87%	4.31%
17	2.87	4.31
18	2.87	4.31
19	2.87	4.32
20	2.88	4.32
21	2.89	4.34
22	2.90	4.35
23	2.91	4.37
24	2.92	4.39
25	2.94	4.41
26	2.96	4.44
27	2.98	4.47
28	3.00	4.50
29	3.02	4.54
30	3.05	4.58
31	3.08	4.62
32	3.12	4.67
33	3.15	4.72
34	3.18	4.78
35	3.22	4.84
36	3.26	4.90
37	3.31	4.96
38	3.35	5.03
39	3.39	5.09

*67.01% of basic rates

COUNTY OF MENDOCINO

Cost-of-Living Contribution Rates *

MISCELLANEOUS MEMBERS
(Continued)

Interest at 7%

<u>Entry Age</u>	<u>First \$350 of Monthly Compensation</u>	<u>Excess of Monthly Compensation Over \$350</u>
40	3.43%	5.15%
41	3.48	5.21
42	3.52	5.28
43	3.56	5.35
44	3.61	5.41
45	3.65	5.47
46	3.70	5.54
47	3.74	5.61
48	3.79	5.68
49	3.83	5.75
50	3.88	5.82
51	3.93	5.89
52	3.97	5.96
53	4.02	6.03
54 & Over	4.07	6.10

*67.01% of basic rates

COUNTY OF MENDOCINO

Cost-of-Living Contribution Rates *

SAFETY MEMBERS

Interest at 7%

<u>Entry Age</u>	<u>First \$350 of Monthly Compensation</u>	<u>Excess of Monthly Compensation Over \$350</u>
21	3.73%	5.60%
22	3.75	5.63
23	3.78	5.67
24	3.81	5.71
25	3.83	5.76
26	3.87	5.80
27	3.90	5.85
28	3.93	5.90
29	3.97	5.96
30	4.01	6.02
31	4.05	6.08
32	4.09	6.14
33	4.14	6.21
34	4.19	6.29
35 & Over	4.24	6.36

*67.01% of basic rates

COUNTY OF MENDOCINO

Accounting Principles Board Opinion #8

Pension Expense Provision

The accounting profession has established standards for determining pension expense for purposes of financial statements. These standards have been set up not to establish the proper funding standards for a particular pension plan but to maintain consistency, comparability, and somewhat reasonable stability of cost from year to year. In order to achieve this, the accounting profession has designed a set of standards for measuring the progress of funding the vested benefit obligation. This does not mean, of course, that the System is required to contribute what the accounting profession says but only that any difference between what is contributed by the System and what is suggested by the accounting profession's guidelines will be reflected in the financial statements. These requirements basically consist of specifying costing standards, the method for paying off the unfunded liability, the establishment of a minimum and a maximum contribution for purposes of balance sheet accruals and also maintaining the relative stability of a contribution requirement of the System from year to year.

It should be emphasized that the amount necessary to be contributed on a yearly basis is not affected by provisions of this Opinion. Compliance with Accounting Principles Board Opinion #8 does not, in and of itself, provide for an adequate funding standard as established by the actuary for the System. It is within the actuary's province and expertise to determine the effects of the costing and funding standards required to maintain the pension plan on a sound financial basis. This point is sometimes misunderstood by interested parties who are not thoroughly familiar with the technical aspects of the funding of a pension plan system.

Both private and public retirement systems are subject to the Opinion. However, the Opinion was designed with private plans in mind and might not in all cases appear reasonable for use with public plans.

The following page is designed solely for use by accountants in determining the amount to be treated by them as pension plan expense for the year under Opinion #8.

COUNTY OF MENDOCINO

Financial Statement Information Required By
Opinion No. 8 of the Accounting Principles Board

For the Year Beginning January 1, 1979 and ending December 31, 1979

Pension Expense Provisions and Status of Vested Liabilities *

1. As of 1/1/79 the present value of vested benefits was \$18,850,400 while the assets at cost value amounted to \$15,328,300. The excess of the present value of vested benefits over the cost value of assets is equal to \$3,522,100. The estimated value of vested benefits at the prior valuation was not calculated.

2. In our opinion, the range of provisions for the period 1/1/79 - 12/31/79 under paragraph 17 of the Opinion are as follows:

(a) Maximum Provision

(1) Normal Cost	\$1,339,200
(2) 10% of Liability Base	138,900
(3) Total = (1) + (2)	\$1,478,100

(b) Minimum Provision

(1) Normal Cost	\$1,339,200
(2) 40-year amortization payment based on Liability Base	104,200
(3) Total = (1) + (2)	\$1,443,400

The provisions shown here are for financial statement purposes and are based on the assumption that payments are made as a level percent of payroll. The contributions for the System are shown in another section.

3. The changes made in the actuarial assumptions in this valuation were:

- (a) The interest rate was changed from 6% to 7%.
- (b) Salary scales were changed from merit, longevity plus 1% inflation per year to merit, longevity plus 4% inflation per year.
- (c) The mortality after service retirement was changed to provide for slightly longer life expectancies.
- (d) From the active experience analysis the probabilities of death were reduced some and the probabilities of withdrawal and disability were increased some. The probabilities of disability were increased for Miscellaneous members but reduced some for Safety members. Service retirement rates for Miscellaneous members were increased at ages younger than 65 but Safety rates were reduced, reflecting a delay in

service retirement. The mandatory age for service retirement was increased to age 70 for Miscellaneous members. Probabilities of vested withdrawal were introduced for Miscellaneous members.

- (e) The method for funding the cost-of-living program was strengthened substantially.

The net effect of all of the above changes in assumptions on the total pension expense was an increase in cost (as a percentage of salaries).

- 4. Actuarial gains and losses were spread through the routine application of the actuarial cost method.
- 5. In our opinion, the actuarial cost method and assumptions used in this valuation are acceptable under the Opinion.

* Based upon 7% interest and other assumptions used in the basic valuation.

COUNTY OF MENDOCINOAccounting Balance SheetAs of December 31, 1978ASSETS

1.	Cash on hand	\$	385,943.45
2.	Securities owned (cost basis)		14,333,076.19
3.	Investment - Leased Buildings		177,508.33
4.	Prepaid and accrued interest on bonds		302,571.57
5.	Accounts receivable		<u>129,191.30</u>
6.	Total assets	\$	<u><u>15,328,290.84</u></u>

LIABILITIES

7.	Members' deposit reserve		
	a. Normal contributions	\$3,955,930.00	
	b. Cost-of-living contributions	<u>531,242.03</u>	\$ 4,487,172.03
8.	Current service advance reserve		(151,651.47)
9.	Current service pension reserve		6,898,636.15
10.	Annuity reserve		1,743,956.14
11.	Prior service reserve and pension reserve		337,914.27
12.	Survivors' death benefit reserve		234,132.71
13.	Cost-of-living reserve		931,130.47
14.	Surplus (contingency reserve)		846,946.52
15.	Miscellaneous liabilities		<u>54.02</u>
16.	Total liabilities	\$	<u><u>15,328,290.84</u></u>

COUNTY OF MENDOCINORatio of Current Compensation to Compensation
Anticipated at Age 70 for Miscellaneous Members

<u>Age</u>	<u>Study #1*</u>	<u>Study #2*</u>	<u>Study #3*</u>
20	.101	.087	.075
21	.109	.095	.082
22	.117	.102	.089
23	.127	.110	.096
24	.136	.119	.104
25	.146	.128	.112
26	.156	.137	.121
27	.166	.147	.129
28	.177	.157	.139
29	.188	.167	.149
30	.201	.179	.159
31	.212	.189	.169
32	.224	.201	.180
33	.237	.213	.191
34	.250	.225	.203
35	.260	.235	.212
36	.270	.245	.222
37	.281	.255	.232
38	.292	.266	.242
39	.303	.277	.254
40	.315	.289	.265
41	.328	.301	.277
42	.341	.314	.290
43	.354	.327	.303
44	.368	.341	.316

*Study #1 = 6-1/2% interest with salary scale of merit and longevity + 3.4% for inflation.

Study #2 = 6-3/4% interest with salary scale of merit and longevity + 3.7% for inflation.

Study #3 = 7% interest with salary scale of merit and longevity + 4% for inflation.

COUNTY OF MENDOCINO

Ratio of Current Compensation to Compensation
Anticipated at Age 70 for Miscellaneous Members
 (Continued)

<u>Age</u>	<u>Study #1*</u>	<u>Study #2*</u>	<u>Study #3*</u>
45	.382	.356	.331
46	.397	.370	.346
47	.413	.386	.361
48	.429	.402	.378
49	.446	.420	.395
50	.463	.437	.413
51	.482	.456	.431
52	.500	.475	.451
53	.520	.495	.471
54	.540	.516	.492
55	.562	.538	.515
56	.584	.561	.538
57	.606	.584	.562
58	.630	.609	.588
59	.655	.635	.615
60	.680	.661	.642
61	.707	.689	.671
62	.735	.718	.702
63	.764	.749	.734
64	.794	.780	.767
65	.824	.813	.801
66	.857	.847	.837
67	.890	.883	.875
68	.925	.920	.915
69	.962	.959	.956
70	1.000	1.000	1.000

*Study #1 = 6-1/2% interest with salary scale of merit and longevity + 3.4% for inflation.

Study #2 = 6-3/4% interest with salary scale of merit and longevity + 3.7% for inflation.

Study #3 = 7% interest with salary scale of merit and longevity + 4% for inflation.

COUNTY OF MENDOCINORatio of Current Compensation to Compensation
Anticipated at Age 60 for Safety Members

<u>Age</u>	<u>Study #1*</u>	<u>Study #2*</u>	<u>Study #3*</u>
20	.173	.154	.137
21	.184	.164	.146
22	.195	.174	.156
23	.207	.186	.167
24	.219	.198	.178
25	.232	.210	.190
26	.245	.222	.201
27	.258	.235	.213
28	.272	.248	.226
29	.287	.262	.240
30	.302	.277	.254
31	.317	.291	.268
32	.332	.306	.283
33	.348	.322	.298
34	.365	.339	.314
35	.382	.356	.331
36	.397	.370	.346
37	.413	.386	.361
38	.429	.402	.378
39	.446	.420	.395
40	.463	.437	.413
41	.482	.456	.431
42	.500	.475	.451
43	.520	.495	.471
44	.540	.516	.492

*Study #1 = 6-1/2% interest with salary scale of merit and longevity + 3.4% for inflation.

Study #2 = 6-3/4% interest with salary scale of merit and longevity + 3.7% for inflation.

Study #3 = 7% interest with salary scale of merit and longevity + 4% for inflation.

COUNTY OF MENDOCINO

Ratio of Current Compensation to Compensation
Anticipated at Age 60 for Safety Members
 (Continued)

<u>Age</u>	<u>Study #1*</u>	<u>Study #2*</u>	<u>Study #3*</u>
45	.562	.538	.515
46	.584	.561	.538
47	.606	.584	.562
48	.630	.609	.588
49	.655	.635	.615
50	.680	.661	.642
51	.707	.689	.671
52	.735	.718	.702
53	.764	.749	.734
54	.794	.780	.767
55	.824	.813	.801
56	.857	.847	.837
57	.890	.883	.875
58	.925	.920	.915
59	.962	.959	.956
60	1.000	1.000	1.000

*Study #1 = 6-1/2% interest with salary scale of merit and longevity + 3.4% for inflation.

Study #2 = 6-3/4% interest with salary scale of merit and longevity + 3.7% for inflation.

Study #3 = 7% interest with salary scale of merit and longevity + 4% for inflation.

COUNTY OF MENDOCINOYears of Life Expectancy after Service Retirement

<u>Age</u>	<u>Male</u>	<u>Female</u>
50	26.91	33.54
51	26.05	32.61
52	25.20	31.67
53	24.36	30.75
54	23.53	29.82
55	22.71	28.90
56	21.90	27.99
57	21.10	27.08
58	20.31	26.17
59	19.53	25.28
60	18.76	24.39
61	18.00	23.50
62	17.26	22.63
63	16.53	21.77
64	15.81	20.91
65	15.11	20.07
66	14.43	19.24
67	13.77	18.42
68	13.13	17.62
69	12.50	16.82
70	11.91	16.03
71	11.33	15.26
72	10.79	14.50
73	10.26	13.78
74	9.74	13.07
75	9.24	12.40
76	8.76	11.75
77	8.28	11.12
78	7.83	10.53
79	7.41	9.95
80	7.00	9.40
81	6.63	8.88
82	6.27	8.37
83	5.94	7.89
84	5.63	7.43

1971 GA (x) (y - 1)

COUNTY OF MENDOCINO

Years of Life Expectancy after Service Retirement
(Continued)

<u>Age</u>	<u>Male</u>	<u>Female</u>
85	5.34	6.99
86	5.06	6.57
87	4.80	6.16
88	4.55	5.77
89	4.31	5.40
90	4.08	5.04
91	3.87	4.70
92	3.66	4.38
93	3.46	4.07
94	3.26	3.77
95	3.07	3.50
96	2.89	3.23
97	2.71	2.98
98	2.54	2.76
99	2.37	2.54
100	2.20	2.34
101	2.04	2.14
102	1.88	1.95
103	1.72	1.78
104	1.55	1.61
105	1.38	1.44
106	1.21	1.28
107	1.04	1.13
108	.88	.98
109	.71	.84
110	.50	.69
111	--	.50

1971 GA (x) (y - 1)

Section VI (xiii)

COUNTY OF MENDOCINO

Years of Life Expectancy after Disability Retirement

<u>Age</u>	<u>Male & Female</u>	<u>Age</u>	<u>Male & Female</u>	<u>Age</u>	<u>Male & Female</u>
20	33.87	50	18.50	80	6.35
21	33.37	51	18.06	81	6.02
22	32.86	52	17.61	82	5.70
23	32.34	53	17.18	83	5.39
24	31.82	54	16.75	84	5.11
25	31.29	55	16.32	85	4.84
26	30.76	56	15.90	86	4.59
27	30.22	57	15.48	87	4.35
28	29.67	58	15.07	88	4.12
29	29.13	59	14.66	89	3.90
30	28.58	60	14.25	90	3.70
31	28.03	61	13.84	91	3.50
32	27.48	62	13.44	92	3.31
33	26.94	63	13.03	93	3.12
34	26.40	64	12.62	94	2.95
35	25.87	65	12.22	95	2.77
36	25.34	66	11.81	96	2.61
37	24.82	67	11.40	97	2.44
38	24.30	68	10.99	98	2.28
39	23.78	69	10.58	99	2.13
40	23.27	70	10.17	100	1.98
41	22.77	71	9.77	101	1.83
42	22.28	72	9.36	102	1.68
43	21.78	73	8.95	103	1.53
44	21.30	74	8.55	104	1.38
45	20.82	75	8.15	105	1.23
46	20.34	76	7.77	106	1.07
47	19.88	77	7.40	107	.90
48	19.41	78	7.04	108	.73
49	18.96	79	6.69	109	.50

1973 Disability Table

EXHIBIT 5

MEMBER'S ENROLLMENT AFFIDAVIT

SS No. [REDACTED]

Section 31676.11

3 Years Final Comp. MENDOCINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

Date of Birth

Month Day Year

☒ Male
☐ Female

Date Entered County Service

7-1-81

Month Day Year

Date entered Retirement System

Month

Day

Year

(To be filled in by Retirement Department)

Beneficiary

POWERS

XVONNE

M

Relationship

FIANCE

Type name

Last

First

Initial

Date of birth of Beneficiary

Month

Day

Year

☒ Male
☐ Female

Beneficiary's Address

The undersigned, being duly sworn, deposes and says that the foregoing statements are true and correct to the best of his knowledge and belief.

Subscribed and sworn to before me this

Signed

Phillip L. Pintane

1st day of July, 19 81

62 REDWOOD CT

Viola N. Richardson, Co. Clerk

Street Address

Title

Kay M. Travel

Deputy Clerk

SANTA ROSA, CAL

City

Name

PINTANE, PHILLIP

Dept.

SHERIFF

Age

%

Bi-Weekly Salary

682.40

EXHIBIT 6



November 3, 2025

Phillip Pintane
7087 April Wind Ave.
Las Vegas NV 89131

Dear Phil,

As directed at the October Board of Retirement meeting, I have performed a comprehensive review of the contributions you made during your period of MCERA membership from July 19, 1981 to your retirement on March 1, 2008. Your date of membership reflects the mandatory waiting period after your date of hire before being enrolled in the retirement system.

I completed a review of your contributions for every year of your employment. The review confirms that the Safety Tier 2 rates were applied from your date of membership in July 1981 through June 1993, and that as of July 1993, Safety Tier 1 contribution rates applied to your record. MCERA has no records to indicate any reason for the change – no tier conversion memo or contribution adjustment calculation, as would have been (and still is) the practice if a member changes tiers.

Enclosed are the following documents, along with explanatory comments:

- The **Safety Member Contribution Rates Charts** for tiers 1 and 2 as provided by the actuary for Fiscal Years 1981 – 2008. Contributions are “age graded” based on your age at the date of membership in the system. To locate the contribution rate applicable to you, go to the row for your contribution age in the table. The charts show two contribution rates for Basic and COLA contributions. The first \$350 of monthly wages are subject to a lower contribution and the monthly wages in excess of \$350 are subject to the higher contribution rate.
 - Your Contribution Age is 32.
 - We do not have the actuarial report with the Contribution Rates for 1984 (FY 1984-1985).
 - Several of the Safety Contribution Rate Charts are noted as “Unsure how to verify” because of the subsidy amounts and effective dates differed based on a member’s labor group.
- Your **Interest Cards** with the contributions you paid by month in each calendar year. The rates of contribution shown on the cards are the “high” rates in effect at

the end of the calendar year. Contribution rates are subject to change each fiscal year.

- Rate 1 is the “basic” or “regular” rate and Rate 2 is the COLA rate.
- Effective November 6, 1994, the County subsidized Safety member’s regular contributions. The subsidy rates for MCLEMA labor group are as follows:
 - 11/06/1994 3%
 - 12/28/1997 6%
 - 06/14/1998 9% - subsidy was in effect past your retirement date.
- For members with a contribution age of 32, the actuarial regular contribution rates (Rate 1) for both Safety Tier 1 and Tier 2 were less than the 9% subsidy. This resulted in no employee contributions being paid from 6/14/1998 through your date of retirement.
- The interest cards for years 1997 – 2002 and 2006 show contribution rates of 0.00 for both Rate 1 and Rate 2. The effective regular contribution rate for members was 0.00% due to the county subsidy of the employee contribution. The COLA rate was not subsidized but was not included on the interest card.
- The interest cards for years 2003-2005 and 2007 reflect the actuarial contribution rates for Rate 1 and Rate 2, not the subsidized Rate 1 paid by members. The COLA Rate 2 are the rates paid by members.
- **Contribution Reconciliation** with the contributions received based on the interest cards compared to the contributions due for Safety Tier 2. This worksheet reflects the contributions you overpaid paid as a result of being assigned Safety 1 rates starting in Fiscal Year 1993-1994 through your retirement date.

While you paid Safety Tier 1 rates during part of your employment, the Board’s motion and decision to deny your appeal has not changed. In total, you overpaid contributions in the amount of \$2,541.68. The overpayment of contributions is a partial offset to the \$209,166.23 in benefits overpaid to you between your date of retirement and the date of the benefit correction as the result of the incorrect final average salary.

Please contact me if you have any questions regarding the documents provided. I would be happy to explain the information and methodology applied.

Sincerely,



Doris L. Rentschler, CFP
Executive Director

Cc: Alex Westerfield, Nossaman LLP

TABLE ACOUNTY OF MENDOCINOSafety Members' Rates of Contribution
Applicable to Members Hired June 22, 1980 & Later:Section 316643 Year Final Average SalaryInterest at 7%*

<u>Entry Age</u>	<u>First \$350 of Monthly Compensation **</u>	<u>Excess of Monthly Compensation Over \$350**</u>
21 & Under	4.78%	7.17%
22	4.85	7.27
23	4.91	7.36
24	4.98	7.47
25	5.05	7.57
26	5.13	7.69
27	5.21	7.82
28	5.29	7.93
29	5.37	8.05
30	5.46	8.19
31	5.55	8.33
32	5.65	8.47
33	5.74	8.61
34	5.84	8.76
35 & Over	5.95	8.92

*Includes a salary scale reflecting merit and longevity and 4% inflation.

**As a percentage of salary.

TABLE 2

COUNTY OF MENDOCINO

Safety Members' Contribution Rates*
Based Upon 8% Interest**JP #1
6-20-82

Entry Age	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.***		Basic		C.O.L.***	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350
21 & Under	5.53%	8.30%	1.93%	2.89%	5.22%	7.83%	1.81%	2.72%
22	5.55	8.32	1.93	2.89	5.23	7.85	1.82	2.73
23	5.56	8.34	1.93	2.90	5.25	7.88	1.83	2.75
24	5.58	8.37	1.94	2.91	5.27	7.90	1.83	2.75
25	5.60	8.40	1.95	2.93	5.29	7.94	1.85	2.77
26	5.63	8.44	1.96	2.94	5.31	7.96	1.86	2.79
27	5.65	8.48	1.97	2.96	5.32	7.98	1.87	2.81
28	5.68	8.52	1.99	2.98	5.36	8.04	1.88	2.82
29	5.71	8.56	2.00	3.00	5.39	8.08	1.89	2.83
30	5.74	8.61	2.01	3.02	5.41	8.12	1.91	2.86
31	5.77	8.66	2.03	3.05	5.45	8.17	1.92	2.88
32	5.81	8.72	2.05	3.07	5.49	8.23	1.93	2.90
33	5.85	8.78	2.07	3.10	5.52	8.28	1.95	2.92
34	5.90	8.85	2.09	3.13	5.57	8.35	1.97	2.96
35 & Over	5.95	8.92	2.11	3.16	5.61	8.41	1.98	2.97

*As a percentage of salary and adjusted to reflect difference between Step #2 and Step #1 that was due to take place for Fiscal Year 1981-82, but did not.

**Includes a salary scale reflecting merit and longevity plus 5¼% inflation.

***Reflects the transfer of \$400,000 out of "Surplus" to be used to reduce member C.O.L. contributions.

4-22-82

For Fiscal Year 1983-1984 and FY 1984-1985
(rates did not change)

COUNTY OF MENDOCINO

Safety Members' Contribution Rates*
Based Upon 8% Interest**

Table 3

83-84
fiscal year

Entry Age	Tier 1 - Section 31664(FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.***		Basic		C.O.L.***	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350
21 & Under	5.28%	7.92%	1.57%	2.36%	4.99%	7.49%	1.49%	2.23%
22	5.31	7.96	1.58	2.37	5.02	7.53	1.49	2.24
23	5.33	8.00	1.59	2.38	5.05	7.57	1.50	2.25
24	5.37	8.05	1.59	2.39	5.08	7.62	1.51	2.27
25	5.40	8.10	1.61	2.41	5.11	7.67	1.52	2.28
26	5.44	8.16	1.62	2.43	5.15	7.72	1.53	2.30
27	5.48	8.22	1.63	2.44	5.18	7.77	1.54	2.31
28	5.52	8.28	1.64	2.46	5.22	7.83	1.55	2.33
29	5.57	8.35	1.65	2.48	5.27	7.90	1.57	2.35
30	5.61	8.42	1.67	2.50	5.31	7.96	1.58	2.37
31	5.66	8.49	1.68	2.52	5.35	8.03	1.59	2.39
32	5.71	8.57	1.70	2.55	5.41	8.11	1.61	2.41
33	5.77	8.65	1.71	2.57	5.45	8.18	1.62	2.43
34	5.83	8.74	1.73	2.60	5.51	8.27	1.64	2.46
35 & Over	5.89	8.83	1.75	2.63	5.57	8.35	1.65	2.48

*As a percentage of salary. To be used in Fiscal Year 1983-84.

**Includes a salary scale reflecting merit and longevity plus 5 1/4% inflation.

***29.74% of basic rates for Tier 1 and Tier 2. Reflects the transfer of \$400,000 out of "Surplus" to be used to reduce member C.O.L. contributions.

PP#21 4-12-85

COUNTY OF MENDOCINOSafety Members' Contribution Rates*

Entry Age	<i>Retire Code 2</i> Tier 1 - Section 31664 (FAS = 1 year)				<i>Retire Code 7</i> Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	Excess		Excess		Excess		Excess	
	First \$350	over \$350	First \$350	over \$350	First \$350	over \$350	First \$350	over \$350
21	5.03%	7.55%	1.57%	2.36%	4.71%	7.07%	1.47%	2.21%
22	5.05	7.58	1.58	2.37	4.73	7.09	1.48	2.21
23	5.07	7.61	1.58	2.38	4.75	7.12	1.48	2.22
24	5.10	7.65	1.59	2.39	4.77	7.15	1.49	2.23
25	5.12	7.68	1.60	2.40	4.79	7.19	1.49	2.24
26	5.15	7.73	1.61	2.41	4.82	7.23	1.50	2.26
27	5.18	7.77	1.62	2.43	4.85	7.27	1.51	2.27
28	5.21	7.82	1.63	2.44	4.87	7.31	1.52	2.28
29	5.25	7.87	1.64	2.46	4.91	7.36	1.53	2.30
30	5.29	7.93	1.65	2.47	4.94	7.41	1.54	2.31
31	5.32	7.98	1.66	2.49	4.98	7.47	1.55	2.33
32	5.37	8.05	1.68	2.51	5.02	7.53	1.57	2.35
33	5.41	8.11	1.69	2.53	5.06	7.59	1.58	2.37
34	5.45	8.18	1.70	2.55	5.10	7.65	1.59	2.39
35	5.51	8.26	1.72	2.58	5.15	7.72	1.61	2.41

*As a percentage of salary monthly based upon 9% interest and 7½% salary scale assumptions.

**31.21% of basic rates.

PP# 21 4-12-85

For Fiscal Year 1986-1987
(rates did not change
from 1985-1986)



COUNTY OF MENDOCINO

SECTION IV (vi)
Revised 3/12/87

Safety Members' Contribution Rates*

Retire Code 2

Retire Code 7

Tier 1 - Section 31664 (FAS = 1 year)

Tier 2 - Section 31664 (FAS = 3 year)

ENTRY AGE	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.99%	7.49%	1.56%	2.34%	4.65%	6.98%	1.45%	2.18%
19	5.01	7.51	1.56	2.34	4.67	7.01	1.46	2.19
20	5.02	7.53	1.57	2.35	4.69	7.04	1.46	2.20
21	5.03	7.55	1.57	2.36	4.71	7.07	1.47	2.21
22	5.05	7.58	1.58	2.37	4.73	7.09	1.48	2.21
23	5.07	7.61	1.58	2.38	4.75	7.12	1.48	2.22
24	5.10	7.65	1.59	2.39	4.77	7.15	1.49	2.23
25	5.12	7.68	1.60	2.40	4.79	7.19	1.49	2.24
26	5.15	7.73	1.61	2.41	4.82	7.23	1.50	2.26
27	5.18	7.77	1.62	2.43	4.85	7.27	1.51	2.27
28	5.21	7.82	1.63	2.44	4.87	7.31	1.52	2.28
29	5.25	7.87	1.64	2.46	4.91	7.36	1.53	2.30
30	5.29	7.93	1.65	2.47	4.94	7.41	1.54	2.31
31	5.32	7.98	1.66	2.49	4.98	7.47	1.55	2.33
32	5.37	8.05	1.68	2.51	5.02	7.53	1.57	2.35
33	5.41	8.11	1.69	2.53	5.06	7.59	1.58	2.37
34	5.45	8.18	1.70	2.55	5.10	7.65	1.59	2.38
35	5.51	8.26	1.72	2.58	5.15	7.72	1.61	2.40
36	5.55	8.33	1.73	2.60	5.20	7.80	1.62	2.43
37	5.61	8.41	1.75	2.62	5.25	7.87	1.64	2.46
38	5.66	8.49	1.77	2.65	5.30	7.95	1.65	2.48
39	5.71	8.57	1.78	2.67	5.35	8.02	1.67	2.50
40	5.77	8.65	1.80	2.70	5.40	8.10	1.69	2.53
41	5.83	8.74	1.82	2.73	5.45	8.17	1.70	2.55
42	5.88	8.82	1.84	2.75	5.50	8.25	1.72	2.57
43	5.93	8.90	1.85	2.78	5.55	8.33	1.73	2.60
44	5.99	8.98	1.87	2.80	5.60	8.40	1.75	2.62
45	6.05	9.07	1.89	2.83	5.65	8.48	1.76	2.65
46	6.10	9.15	1.90	2.86	5.71	8.56	1.78	2.67
47	6.16	9.24	1.92	2.88	5.76	8.64	1.80	2.70
48	6.21	9.32	1.94	2.91	5.81	8.72	1.81	2.72
49 & Over	6.27	9.40	1.96	2.93	5.87	8.80	1.83	2.75

* As a percentage of salary monthly based upon 9.00% interest and 7.50% salary scale assumptions.
** 31.21% of basic rates.

COUNTY OF MENDOCINO

SECTION IV (vi)

Safety Members' Contribution Rates*

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.80%	7.20%	1.54%	2.31%	4.50%	6.75%	1.45%	2.17%
19	4.82	7.23	1.55	2.32	4.52	6.78	1.45	2.18
20	4.84	7.26	1.56	2.33	4.54	6.81	1.46	2.19
21	4.86	7.29	1.56	2.34	4.56	6.84	1.47	2.20
22	4.89	7.33	1.57	2.36	4.58	6.87	1.47	2.21
23	4.91	7.37	1.58	2.37	4.61	6.91	1.48	2.22
24	4.94	7.41	1.59	2.38	4.63	6.95	1.49	2.23
25	4.97	7.46	1.60	2.40	4.66	6.99	1.50	2.25
26	5.01	7.51	1.61	2.41	4.69	7.04	1.51	2.26
27	5.04	7.56	1.62	2.43	4.73	7.09	1.52	2.28
28	5.08	7.62	1.63	2.45	4.76	7.14	1.53	2.30
29	5.12	7.68	1.65	2.47	4.80	7.20	1.54	2.31
30	5.16	7.74	1.66	2.49	4.84	7.26	1.56	2.33
31	5.21	7.81	1.68	2.51	4.88	7.32	1.57	2.35
32	5.25	7.88	1.69	2.53	4.93	7.39	1.58	2.38
33	5.30	7.95	1.70	2.56	4.97	7.46	1.60	2.40
34	5.35	8.03	1.72	2.58	5.02	7.53	1.61	2.42
35	5.41	8.11	1.74	2.61	5.07	7.61	1.63	2.45
36	5.47	8.20	1.76	2.64	5.13	7.69	1.65	2.47
37	5.53	8.29	1.78	2.67	5.18	7.77	1.67	2.50
38	5.59	8.38	1.80	2.69	5.24	~~7.86~~	1.68	~~2.53~~
39	5.65	8.47	1.82	2.72	5.29	7.94	1.70	2.55
40	5.71	8.56	1.84	2.75	5.35	8.03	1.72	2.58
41	5.77	8.65	1.86	2.78	5.41	8.11	1.74	2.61
42	5.83	8.74	1.87	2.81	5.47	8.20	1.76	2.64
43	5.89	8.84	1.89	2.84	5.52	8.28	1.77	2.66
44	5.95	8.93	1.91	2.87	5.58	8.37	1.79	2.69
45	6.01	9.02	1.93	2.90	5.64	8.46	1.81	2.72
46	6.08	9.12	1.95	2.93	5.70	8.55	1.83	2.75
47	6.14	9.21	1.97	2.96	5.76	8.64	1.85	2.78
48	6.21	9.31	2.00	2.99	5.82	8.73	1.87	2.81
49 & over	6.27	9.40	2.02	3.02	5.88	8.82	1.89	2.84

* As a percentage of monthly salary based upon 9.00% interest and 7.25% salary scale assumptions.

** 32.15% of basic rates.

P.P. 2 1987

Safety Member's Contribution Rates*

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.81%	7.21%	1.55%	2.33%	4.54%	6.81%	1.47%	2.20%
19	4.83	7.25	1.56	2.34	4.56	6.84	1.47	2.21
20	4.86	7.29	1.57	2.35	4.58	6.87	1.48	2.22
21	4.89	7.34	1.58	2.37	4.61	6.91	1.49	2.23
22	4.92	7.38	1.59	2.38	4.63	6.95	1.49	2.24
23	4.95	7.43	1.60	2.40	4.67	7.00	1.51	2.26
24	4.99	7.48	1.61	2.41	4.70	7.05	1.52	2.28
25	5.03	7.54	1.62	2.43	4.73	7.10	1.53	2.29
26	5.07	7.60	1.64	2.45	4.77	7.16	1.54	2.31
27	5.11	7.66	1.65	2.47	4.81	7.22	1.55	2.33
28	5.15	7.73	1.66	2.50	4.85	7.28	1.57	2.35
29	5.20	7.80	1.68	2.52	4.90	7.35	1.58	2.37
30	5.25	7.88	1.69	2.54	4.95	7.42	1.60	2.40
31	5.31	7.96	1.71	2.57	4.99	7.49	1.61	2.42
32	5.36	8.04	1.73	2.60	5.05	7.57	1.63	2.44
33	5.42	8.13	1.75	2.62	5.10	7.65	1.65	2.47
34	5.48	8.22	1.77	2.65	5.16	7.74	1.67	2.50
35	5.54	8.31	1.79	2.68	5.22	7.83	1.69	2.53
36	5.61	8.41	1.81	2.71	5.28	7.92	1.70	2.56
37	5.68	8.52	1.83	2.75	5.35	8.02	1.73	2.59
38	5.75	8.62	1.86	2.78	5.41	<u>8.12</u>	1.75	<u>2.62</u>
39	5.81	8.72	1.88	2.81	5.48	8.22	1.77	2.65
40	5.89	8.83	1.90	2.85	5.55	8.32	1.79	2.69
41	5.95	8.93	1.92	2.88	5.61	8.41	1.81	2.71
42	6.03	9.04	1.95	2.92	5.68	8.52	1.83	2.75
43	6.10	9.15	1.97	2.95	5.75	8.62	1.86	2.78
44	6.17	9.26	1.99	2.99	5.81	8.72	1.88	2.81
45	6.25	9.37	2.02	3.02	5.88	8.82	1.90	2.85
46	6.32	9.48	2.04	3.06	5.95	8.92	1.92	2.88
47	6.39	9.59	2.06	3.10	6.02	9.03	1.94	2.91
48	6.47	9.70	2.09	3.13	6.09	9.13	1.97	2.95
49 & Over	6.54	9.81	2.11	3.17	6.16	9.24	1.99	2.98

* As a percentage of monthly salary based upon 8.75% interest and 6.75% salary scale assumptions.

** 32.28% of basic rates.

For Fiscal Year 1989-1990

COUNTY OF MENDOCINO

SECTION IV (vii)

Safety Members' Contribution Rates*

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.81%	7.21%	1.55%	2.33%	4.54%	6.81%	1.47%	2.20%
19	4.83	7.25	1.56	2.34	4.56	6.84	1.47	2.21
20	4.86	7.29	1.57	2.35	4.58	6.87	1.48	2.22
21	4.89	7.34	1.58	2.37	4.61	6.91	1.49	2.23
22	4.92	7.38	1.59	2.38	4.63	6.95	1.49	2.24
23	4.95	7.43	1.60	2.40	4.67	7.00	1.51	2.26
24	4.99	7.48	1.61	2.41	4.70	7.05	1.52	2.28
25	5.03	7.54	1.62	2.43	4.73	7.10	1.53	2.29
26	5.07	7.60	1.64	2.45	4.77	7.16	1.54	2.31
27	5.11	7.66	1.65	2.47	4.81	7.22	1.55	2.33
28	5.15	7.73	1.66	2.50	4.85	7.28	1.57	2.35
29	5.20	7.80	1.68	2.52	4.90	7.35	1.58	2.37
30	5.25	7.88	1.69	2.54	4.95	7.42	1.60	2.40
31	5.31	7.96	1.71	2.57	4.99	7.49	1.61	2.42
32	5.36	8.04	1.73	2.60	5.05	7.57	1.63	2.44
33	5.42	8.13	1.75	2.62	5.10	7.65	1.65	2.47
34	5.48	8.22	1.77	2.65	5.16	7.74	1.67	2.50
35	5.54	8.31	1.79	2.68	5.22	7.83	1.69	2.53
36	5.61	8.41	1.81	2.71	5.28	7.92	1.70	2.56
37	5.68	8.52	1.83	2.75	5.35	8.02	1.73	2.59
38	5.75	8.62	1.86	2.78	5.41	8.12	1.75	2.62
39	5.81	8.72	1.88	2.81	5.48	8.22	1.77	2.65
40	5.89	8.83	1.90	2.85	5.55	8.32	1.79	2.69
41	5.95	8.93	1.92	2.88	5.61	8.41	1.81	2.71
42	6.03	9.04	1.95	2.92	5.68	8.52	1.83	2.75
43	6.10	9.15	1.97	2.95	5.75	8.62	1.86	2.78
44	6.17	9.26	1.99	2.99	5.81	8.72	1.88	2.81
45	6.25	9.37	2.02	3.02	5.88	8.82	1.90	2.85
46	6.32	9.48	2.04	3.06	5.95	8.92	1.92	2.88
47	6.39	9.59	2.06	3.10	6.02	9.03	1.94	2.91
48	6.47	9.70	2.09	3.13	6.09	9.13	1.97	2.95
49 & Over	6.54	9.81	2.11	3.17	6.16	9.24	1.99	2.98

* As a percentage of monthly salary based upon 8.75% interest and 6.75% salary scale assumptions.

** 32.28% of basic rates.



For Fiscal Year 1990-1991

COUNTY OF MENDOCINO

SECTION IV (vii)

Safety Members' Contribution Rates*

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.81%	7.21%	1.55%	2.33%	4.54%	6.81%	1.47%	2.20%
19	4.83	7.25	1.56	2.34	4.56	6.84	1.47	2.21
20	4.86	7.29	1.57	2.35	4.58	6.87	1.48	2.22
21	4.89	7.34	1.58	2.37	4.61	6.91	1.49	2.23
22	4.92	7.38	1.59	2.38	4.63	6.95	1.49	2.24
23	4.95	7.43	1.60	2.40	4.67	7.00	1.51	2.26
24	4.99	7.48	1.61	2.41	4.70	7.05	1.52	2.28
25	5.03	7.54	1.62	2.43	4.73	7.10	1.53	2.29
26	5.07	7.60	1.64	2.45	4.77	7.16	1.54	2.31
27	5.11	7.66	1.65	2.47	4.81	7.22	1.55	2.33
28	5.15	7.73	1.66	2.50	4.85	7.28	1.57	2.35
29	5.20	7.80	1.68	2.52	4.90	7.35	1.58	2.37
30	5.25	7.88	1.69	2.54	4.95	7.42	1.60	2.40
31	5.31	7.96	1.71	2.57	4.99	7.49	1.61	2.42
32	5.36	8.04	1.73	2.60	5.05	7.57	1.63	2.44
33	5.42	8.13	1.75	2.62	5.10	7.65	1.65	2.47
34	5.48	8.22	1.77	2.65	5.16	7.74	1.67	2.50
35	5.54	8.31	1.79	2.68	5.22	7.83	1.69	2.53
36	5.61	8.41	1.81	2.71	5.28	7.92	1.70	2.56
37	5.68	8.52	1.83	2.75	5.35	8.02	1.73	2.59
38	5.75	8.62	1.86	2.78	5.41	8.12	1.75	2.62
39	5.81	8.72	1.88	2.81	5.48	8.22	1.77	2.65
40	5.89	8.83	1.90	2.85	5.55	8.32	1.79	2.69
41	5.95	8.93	1.92	2.88	5.61	8.41	1.81	2.71
42	6.03	9.04	1.95	2.92	5.68	8.52	1.83	2.75
43	6.10	9.15	1.97	2.95	5.75	8.62	1.86	2.78
44	6.17	9.26	1.99	2.99	5.81	8.72	1.88	2.81
45	6.25	9.37	2.02	3.02	5.88	8.82	1.90	2.85
46	6.32	9.48	2.04	3.06	5.95	8.92	1.92	2.88
47	6.39	9.59	2.06	3.10	6.02	9.03	1.94	2.91
48	6.47	9.70	2.09	3.13	6.09	9.13	1.97	2.95
49 & Over	6.54	9.81	2.11	3.17	6.16	9.24	1.99	2.98

* As a percentage of monthly salary based upon 8.75% interest and 6.75% salary scale assumptions.

** 32.28% of basic rates.



(vii) SAFETY MEMBER CONTRIBUTION RATES*

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.91%	7.37%	1.66%	2.50%	4.63%	6.95%	1.57%	2.35%
19	4.94	7.41	1.67	2.51	4.66	6.99	1.58	2.37
20	4.97	7.45	1.68	2.52	4.69	7.03	1.59	2.38
21	4.99	7.49	1.69	2.54	4.71	7.07	1.59	2.39
22	5.03	7.54	1.70	2.55	4.74	7.11	1.60	2.41
23	5.06	7.59	1.71	2.57	4.77	7.16	1.62	2.42
24	5.09	7.64	1.72	2.59	4.81	7.21	1.63	2.44
25	5.13	7.70	1.74	2.61	4.85	7.27	1.64	2.46
26	5.17	7.76	1.75	2.63	4.89	7.33	1.66	2.48
27	5.22	7.83	1.77	2.65	4.93	7.39	1.67	2.50
28	5.27	7.90	1.78	2.67	4.97	7.45	1.68	2.52
29	5.31	7.97	1.80	2.70	5.01	7.52	1.70	2.55
30	5.37	8.05	1.82	2.73	5.06	7.59	1.71	2.57
31	5.42	8.13	1.84	2.75	5.11	7.67	1.73	2.60
32	5.47	8.21	1.85	2.78	5.17	7.75	1.75	2.62
33	5.53	8.30	1.87	2.81	5.23	7.84	1.77	2.65
34	5.59	8.39	1.89	2.84	5.28	7.92	1.79	2.68
35	5.66	8.49	1.92	2.87	5.35	8.02	1.81	2.72
36	5.73	8.60	1.94	2.91	5.41	8.11	1.83	2.75
37	5.80	8.70	1.96	2.95	5.47	8.21	1.85	2.78
38	5.87	8.81	1.99	2.98	5.54	8.31	1.88	2.81
39	5.94	8.91	2.01	3.02	5.61	8.41	1.90	2.85
40	6.01	9.02	2.03	3.05	5.68	8.52	1.92	2.88
41	6.09	9.13	2.06	3.09	5.75	8.62	1.95	2.92
42	6.16	9.24	2.09	3.13	5.81	8.72	1.97	2.95
43	6.23	9.35	2.11	3.17	5.89	8.83	1.99	2.99
44	6.31	9.46	2.14	3.20	5.95	8.93	2.01	3.02
45	6.38	9.57	2.16	3.24	6.03	9.04	2.04	3.06
46	6.45	9.68	2.18	3.28	6.09	9.14	2.06	3.09
47	6.53	9.80	2.21	3.32	6.17	9.25	2.09	3.13
48	6.61	9.91	2.24	3.36	6.24	9.36	2.11	3.17
49 & Over	6.69	0.03	2.27	3.40	6.31	9.46	2.14	3.20

* As a percentage of salary based upon 8.50% interest and 6.50% salary scale assumptions.

** 33.86% of basic rates.

(vii) SAFETY MEMBER CONTRIBUTION RATES*

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.91%	7.37%	1.66%	2.50%	4.63%	6.95%	1.57%	2.35%
19	4.94	7.41	1.67	2.51	4.66	6.99	1.58	2.37
20	4.97	7.45	1.68	2.52	4.69	7.03	1.59	2.38
21	4.99	7.49	1.69	2.54	4.71	7.07	1.59	2.39
22	5.03	7.54	1.70	2.55	4.74	7.11	1.60	2.41
23	5.06	7.59	1.71	2.57	4.77	7.16	1.62	2.42
24	5.09	7.64	1.72	2.59	4.81	7.21	1.63	2.44
25	5.13	7.70	1.74	2.61	4.85	7.27	1.64	2.46
26	5.17	7.76	1.75	2.63	4.89	7.33	1.66	2.48
27	5.22	7.83	1.77	2.65	4.93	7.39	1.67	2.50
28	5.27	7.90	1.78	2.67	4.97	7.45	1.68	2.52
29	5.31	7.97	1.80	2.70	5.01	7.52	1.70	2.55
30	5.37	8.05	1.82	2.73	5.06	7.59	1.71	2.57
31	5.42	8.13	1.84	2.75	5.11	7.67	1.73	2.60
32	5.47	8.21	1.85	2.78	5.17	7.75	1.75	2.62
33	5.53	8.30	1.87	2.81	5.23	7.84	1.77	2.65
34	5.59	8.39	1.89	2.84	5.28	7.92	1.79	2.68
35	5.66	8.49	1.92	2.87	5.35	8.02	1.81	2.72
36	5.73	8.60	1.94	2.91	5.41	8.11	1.83	2.75
37	5.80	8.70	1.96	2.95	5.47	8.21	1.85	2.78
38	5.87	8.81	1.99	2.98	5.54	8.31	1.88	2.81
39	5.94	8.91	2.01	3.02	5.61	8.41	1.90	2.85
40	6.01	9.02	2.03	3.05	5.68	8.52	1.92	2.88
41	6.09	9.13	2.06	3.09	5.75	8.62	1.95	2.92
42	6.16	9.24	2.09	3.13	5.81	8.72	1.97	2.95
43	6.23	9.35	2.11	3.17	5.89	8.83	1.99	2.99
44	6.31	9.46	2.14	3.20	5.95	8.93	2.01	3.02
45	6.38	9.57	2.16	3.24	6.03	9.04	2.04	3.06
46	6.45	9.68	2.18	3.28	6.09	9.14	2.06	3.09
47	6.53	9.80	2.21	3.32	6.17	9.25	2.09	3.13
48	6.61	9.91	2.24	3.36	6.24	9.36	2.11	3.17
49 & Over	6.69	0.03	2.27	3.40	6.31	9.46	2.14	3.20

* As a percentage of salary based upon 8.50% interest and 6.50% salary scale assumptions.

** 33.86% of basic rates.

SAFETY MEMBER CONTRIBUTION RATES*

Entry Age	Tier 1 - Section 31664 (FAS= 1 Year)				Tier 2 - Section 31664 (FAS= 3 Years)			
	Basic		C.O.L. **		Basic		C.O.L. **	
	First \$161.54	Excess Over \$161.54	First \$161.54	Excess Over \$161.54	First \$161.54	Excess Over \$161.54	First \$161.54	Excess Over \$161.54
18	4.82%	7.23%	1.69%	2.53%	4.57%	6.85%	1.60%	2.40%
19	4.85	7.28	1.70	2.55	4.60	6.90	1.61	2.42
20	4.89	7.33	1.71	2.57	4.63	6.95	1.62	2.43
21	4.92	7.38	1.72	2.58	4.67	7.00	1.63	2.45
22	4.95	7.43	1.73	2.60	4.70	7.05	1.65	2.47
23	4.99	7.49	1.75	2.62	4.74	7.11	1.66	2.49
24	5.04	7.56	1.76	2.65	4.78	7.17	1.67	2.51
25	5.09	7.63	1.78	2.67	4.82	7.23	1.69	2.53
26	5.13	7.70	1.80	2.70	4.87	7.30	1.70	2.56
27	5.18	7.77	1.81	2.72	4.91	7.37	1.72	2.58
28	5.23	7.85	1.83	2.75	4.97	7.45	1.74	2.61
29	5.29	7.94	1.85	2.78	5.01	7.52	1.75	2.63
30	5.35	8.02	1.87	2.81	5.07	7.61	1.78	2.66
31	5.41	8.11	1.89	2.84	5.13	7.69	1.80	2.69
32	5.47	8.21	1.92	2.87	5.19	7.79	1.82	2.73
33	5.54	8.31	1.94	2.91	5.25	7.88	1.84	2.76
34	5.61	8.42	1.96	2.95	5.32	7.98	1.86	2.79
35	5.69	8.53	1.99	2.99	5.39	8.09	1.89	2.83
36	5.76	8.64	2.02	3.02	5.47	8.20	1.92	2.87
37	5.84	8.76	2.04	3.07	5.54	8.31	1.94	2.91
38	5.92	8.88	2.07	3.11	5.61	8.42	1.96	2.95
39	6.00	9.00	2.10	3.15	5.69	8.53	1.99	2.99
40	6.08	9.12	2.13	3.19	5.77	8.65	2.02	3.03
41	6.16	9.24	2.16	3.23	5.84	8.76	2.04	3.07
42	6.24	9.36	2.18	3.28	5.92	8.88	2.07	3.11
43	6.33	9.49	2.22	3.32	6.00	9.00	2.10	3.15
44	6.41	9.61	2.24	3.36	6.08	9.12	2.13	3.19
45	6.49	9.74	2.27	3.41	6.15	9.23	2.15	3.23
46	6.58	9.87	2.30	3.46	6.23	9.35	2.18	3.27
47	6.66	9.99	2.33	3.50	6.32	9.48	2.21	3.32
48	6.75	10.12	2.36	3.54	6.40	9.60	2.24	3.36
49 & Over	6.83	10.25	2.39	3.59	6.48	9.72	2.27	3.40

*As a percentage of salary based upon 8.25% interest and 6% total salary scale assumptions.

**35.01% of basic rates.



SAFETY MEMBER CONTRIBUTION RATES*

Entry Age	Tier 1 - Section 31664 (FAS= 1 Year)				Tier 2 - Section 31664 (FAS= 3 Years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$161.54	Excess Over \$161.54	First \$161.54	Excess Over \$161.54	First \$161.54	Excess Over \$161.54	First \$161.54	Excess Over \$161.54
18	4.82%	7.23%	1.72%	2.58%	4.57%	6.85%	1.63%	2.44%
19	4.85	7.28	1.73	2.59	4.60	6.90	1.64	2.46
20	4.89	7.33	1.74	2.61	4.63	6.95	1.65	2.48
21	4.92	7.38	1.75	2.63	4.67	7.00	1.66	2.49
22	4.95	7.43	1.76	2.65	4.70	7.05	1.68	2.51
23	4.99	7.49	1.78	2.67	4.74	7.11	1.69	2.53
24	5.04	7.56	1.80	2.69	4.78	7.17	1.70	2.56
25	5.09	7.63	1.81	2.72	4.82	7.23	1.72	2.58
26	5.13	7.70	1.83	2.74	4.87	7.30	1.74	2.60
27	5.18	7.77	1.85	2.77	4.91	7.37	1.75	2.63
28	5.23	7.85	1.86	2.80	4.97	7.45	1.77	2.66
29	5.29	7.94	1.89	2.83	5.01	7.52	1.79	2.68
30	5.35	8.02	1.91	2.86	5.07	7.61	1.81	2.71
31	5.41	8.11	1.93	2.89	5.13	7.69	1.83	2.74
32	5.47	8.21	1.95	2.93	5.19	7.79	1.85	2.78
33	5.54	8.31	1.97	2.96	5.25	7.88	1.87	2.81
34	5.61	8.42	2.00	3.00	5.32	7.98	1.90	2.84
35	5.69	8.53	2.03	3.04	5.39	8.09	1.92	2.88
36	5.76	8.64	2.05	3.08	5.47	8.20	1.95	2.92
37	5.84	8.76	2.08	3.12	5.54	8.31	1.97	2.96
38	5.92	8.88	2.11	3.16	5.61	8.42	2.00	3.00
39	6.00	9.00	2.14	3.21	5.69	8.53	2.03	3.04
40	6.08	9.12	2.17	3.25	5.77	8.65	2.06	3.08
41	6.16	9.24	2.20	3.29	5.84	8.76	2.08	3.12
42	6.24	9.36	2.22	3.34	5.92	8.88	2.11	3.16
43	6.33	9.49	2.26	3.38	6.00	9.00	2.14	3.21
44	6.41	9.61	2.28	3.43	6.08	9.12	2.17	3.25
45	6.49	9.74	2.31	3.47	6.15	9.23	2.19	3.29
46	6.58	9.87	2.35	3.52	6.23	9.35	2.22	3.33
47	6.66	9.99	2.37	3.56	6.32	9.48	2.25	3.38
48	6.75	10.12	2.41	3.61	6.40	9.60	2.28	3.42
49 & Over	6.83	10.25	2.43	3.65	6.48	9.72	2.31	3.46

*As a percentage of salary based upon 8.25% interest and 6% total salary scale assumptions.

**35.64% of basic rates.



SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.82%	7.23%	1.75	2.63	34	5.61%	8.42%	2.04	3.06
19	4.85	7.28	1.76	2.64	35	5.69	8.53	2.07	3.10
20	4.89	7.33	1.78	2.66	36	5.76	8.64	2.09	3.14
21	4.92	7.38	1.79	2.68	37	5.84	8.76	2.12	3.18
22	4.95	7.43	1.80	2.70	38	5.92	8.88	2.15	3.23
23	4.99	7.49	1.81	2.72	39	6.00	9.00	2.18	3.27
24	5.04	7.56	1.83	2.75	40	6.08	9.12	2.21	3.31
25	5.09	7.63	1.85	2.77	41	6.16	9.24	2.24	3.36
26	5.13	7.70	1.86	2.80	42	6.24	9.36	2.27	3.40
27	5.18	7.77	1.88	2.82	43	6.33	9.49	2.30	3.45
28	5.23	7.85	1.90	2.85	44	6.41	9.61	2.33	3.49
29	5.29	7.94	1.92	2.88	45	6.49	9.74	2.36	3.54
30	5.35	8.02	1.94	2.91	46	6.58	9.87	2.39	3.59
31	5.41	8.11	1.97	2.95	47	6.66	9.99	2.42	3.63
32	5.47	8.21	1.99	2.98	48	6.75	10.12	2.45	3.68
33	5.54	8.31	2.01	3.02	49 / +	6.83	10.25	2.48	3.72
INTEREST: 8.25% INFLATION: 5.00% COLA: 3.00% MORTALITY: 83 GA (Male, +1)									

SCHEDULE 5

SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES(expressed as a percentage of biweekly compensation)

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.57%	6.85%	1.66	2.49	34	5.32%	7.98%	1.93	2.90
19	4.60	6.90	1.67	2.51	35	5.39	8.09	1.96	2.94
20	4.63	6.95	1.68	2.52	36	5.47	8.20	1.99	2.98
21	4.67	7.00	1.70	2.54	37	5.54	8.31	2.01	3.02
22	4.70	7.05	1.71	2.56	38	5.61	8.42	2.04	3.06
23	4.74	7.11	1.72	2.58	39	5.69	8.53	2.07	3.10
24	4.78	7.17	1.74	2.60	40	5.77	8.65	2.10	3.14
25	4.82	7.23	1.75	2.63	41	5.84	8.76	2.12	3.18
26	4.87	7.30	1.77	2.65	42	5.92	8.88	2.15	3.23
27	4.91	7.37	1.78	2.68	43	6.00	9.00	2.18	3.27
28	4.97	7.45	1.81	2.71	44	6.08	9.12	2.21	3.31
29	5.01	7.52	1.82	2.73	45	6.15	9.23	2.23	3.35
30	5.07	7.61	1.84	2.76	46	6.23	9.35	2.26	3.40
31	5.13	7.69	1.86	2.79	47	6.32	9.48	2.30	3.44
32	5.19	7.79	1.89	2.83	48	6.40	9.60	2.33	3.49
33	5.25	7.88	1.91	2.86	49 / +	6.48	9.72	2.35	3.53
INTEREST: 8.25%									
INFLATION: 5.00%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

SCHEDULE 5

SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES
 (expressed as a percentage of biweekly compensation)

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.67%	7.01%	1.75%	2.62%	34	5.45%	8.17%	2.04%	3.06%
19	4.71	7.06	1.76	2.64	35	5.52	8.28	2.07	3.10
20	4.74	7.11	1.77	2.66	36	5.59	8.39	2.09	3.14
21	4.77	7.16	1.79	2.68	37	5.67	8.50	2.12	3.18
22	4.81	7.21	1.80	2.70	38	5.75	8.62	2.15	3.23
23	4.85	7.27	1.82	2.72	39	5.82	8.73	2.18	3.27
24	4.89	7.33	1.83	2.74	40	5.90	8.85	2.21	3.31
25	4.93	7.40	1.85	2.77	41	5.98	8.97	2.24	3.36
26	4.98	7.47	1.86	2.80	42	6.06	9.09	2.27	3.40
27	5.03	7.54	1.88	2.82	43	6.14	9.21	2.30	3.45
28	5.08	7.62	1.90	2.85	44	6.22	9.33	2.33	3.49
29	5.13	7.70	1.92	2.88	45	6.30	9.45	2.36	3.54
30	5.19	7.78	1.94	2.91	46	6.39	9.58	2.39	3.59
31	5.25	7.87	1.97	2.95	47	6.47	9.70	2.42	3.63
32	5.31	7.97	1.99	2.98	48	6.55	9.83	2.45	3.68
33	5.38	8.07	2.01	3.02	49 / +	6.64	9.96	2.49	3.73
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES**(expressed as a percentage of biweekly compensation)**

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.92%	7.38%	1.84%	2.76%	34	5.73%	8.59%	2.15%	3.22%
19	4.95	7.43	1.85	2.78	35	5.81	8.71	2.18	3.26
20	4.99	7.48	1.87	2.80	36	5.89	8.83	2.21	3.31
21	5.02	7.53	1.88	2.82	37	5.97	8.95	2.24	3.35
22	5.06	7.59	1.89	2.84	38	6.05	9.07	2.27	3.40
23	5.10	7.65	1.91	2.86	39	6.13	9.19	2.30	3.44
24	5.14	7.71	1.92	2.89	40	6.21	9.31	2.33	3.49
25	5.19	7.78	1.94	2.91	41	6.29	9.44	2.35	3.53
26	5.24	7.86	1.96	2.94	42	6.37	9.56	2.38	3.58
27	5.29	7.94	1.98	2.97	43	6.46	9.69	2.42	3.63
28	5.35	8.02	2.00	3.00	44	6.55	9.82	2.45	3.68
29	5.40	8.10	2.02	3.03	45	6.63	9.95	2.48	3.73
30	5.46	8.19	2.04	3.07	46	6.72	10.08	2.52	3.77
31	5.52	8.28	2.07	3.10	47	6.81	10.21	2.55	3.82
32	5.59	8.38	2.09	3.14	48	6.89	10.34	2.58	3.87
33	5.66	8.49	2.12	3.18	49 / +	6.98	10.47	2.61	3.92
INTEREST: 8.00% INFLATION: 4.75% COLA: 3.00% MORTALITY: 83 GA (Male, +1)									

For Fiscal Year 1997-1998

Unsure how to verify

SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Study 2

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.92%	7.38%	1.81%	2.72%	34	5.73%	8.59%	2.11%	3.17%
19	4.95	7.43	1.82	2.74	35	5.81	8.71	2.14	3.21
20	4.99	7.48	1.84	2.76	36	5.89	8.83	2.17	3.25
21	5.02	7.53	1.85	2.78	37	5.97	8.95	2.20	3.30
22	5.06	7.59	1.87	2.80	38	6.05	9.07	2.23	3.34
23	5.10	7.65	1.88	2.82	39	6.13	9.19	2.26	3.39
24	5.14	7.71	1.89	2.84	40	6.21	9.31	2.29	3.43
25	5.19	7.78	1.91	2.87	41	6.29	9.44	2.32	3.48
26	5.24	7.86	1.93	2.90	42	6.37	9.56	2.35	3.52
27	5.29	7.94	1.95	2.93	43	6.46	9.69	2.38	3.57
28	5.35	8.02	1.97	2.96	44	6.55	9.82	2.41	3.62
29	5.40	8.10	1.99	2.99	45	6.63	9.95	2.44	3.67
30	5.46	8.19	2.01	3.02	46	6.72	10.08	2.48	3.72
31	5.52	8.28	2.03	3.05	47	6.81	10.21	2.51	3.76
32	5.59	8.38	2.06	3.09	48	6.89	10.34	2.54	3.81
33	5.66	8.49	2.09	3.13	49 / +	6.98	10.47	2.57	3.86
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

SCHEDULE 5

SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Study 2

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.67%	7.01%	1.72%	2.58%	34	5.45%	8.17%	2.01%	3.01%
19	4.71	7.06	1.74	2.60	35	5.52	8.28	2.03	3.05
20	4.74	7.11	1.75	2.62	36	5.59	8.39	2.06	3.09
21	4.77	7.16	1.76	2.64	37	5.67	8.50	2.09	3.13
22	4.81	7.21	1.77	2.66	38	5.75	8.62	2.12	3.18
23	4.85	7.27	1.79	2.68	39	5.82	8.73	2.15	3.22
24	4.89	7.33	1.80	2.70	40	5.90	8.85	2.17	3.26
25	4.93	7.40	1.82	2.73	41	5.98	8.97	2.20	3.31
26	4.98	7.47	1.84	2.75	42	6.06	9.09	2.23	3.35
27	5.03	7.54	1.85	2.78	43	6.14	9.21	2.26	3.39
28	5.08	7.62	1.87	2.81	44	6.22	9.33	2.29	3.44
29	5.13	7.70	1.89	2.84	45	6.30	9.45	2.32	3.48
30	5.19	7.78	1.91	2.87	46	6.39	9.58	2.36	3.53
31	5.25	7.87	1.94	2.90	47	6.47	9.70	2.38	3.58
32	5.31	7.97	1.96	2.94	48	6.55	9.83	2.41	3.62
33	5.38	8.07	1.98	2.97	49 / +	6.64	9.96	2.45	3.67
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

Unsure How to Verify

SCHEDULE 5**SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES**

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.92%	7.38%	1.84%	2.76%	34	5.73%	8.59%	2.14%	3.21%
19	4.95	7.43	1.85	2.78	35	5.81	8.71	2.17	3.26
20	4.99	7.48	1.87	2.80	36	5.89	8.83	2.20	3.30
21	5.02	7.53	1.88	2.82	37	5.97	8.95	2.23	3.35
22	5.06	7.59	1.89	2.84	38	6.05	9.07	2.26	3.39
23	5.10	7.65	1.91	2.86	39	6.13	9.19	2.29	3.44
24	5.14	7.71	1.92	2.88	40	6.21	9.31	2.32	3.48
25	5.19	7.78	1.94	2.91	41	6.29	9.44	2.35	3.53
26	5.24	7.86	1.96	2.94	42	6.37	9.56	2.38	3.57
27	5.29	7.94	1.98	2.97	43	6.46	9.69	2.42	3.62
28	5.35	8.02	2.00	3.00	44	6.55	9.82	2.45	3.67
29	5.40	8.10	2.02	3.03	45	6.63	9.95	2.48	3.72
30	5.46	8.19	2.04	3.06	46	6.72	10.08	2.51	3.77
31	5.52	8.28	2.06	3.10	47	6.81	10.21	2.55	3.82
32	5.59	8.38	2.09	3.13	48	6.89	10.34	2.58	3.87
33	5.66	8.49	2.12	3.17	49 / +	6.98	10.47	2.61	3.91
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

SCHEDULE 5

SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.67%	7.01%	1.75%	2.62%	34	5.45%	8.17%	2.04%	3.05%
19	4.71	7.06	1.76	2.64	35	5.52	8.28	2.06	3.10
20	4.74	7.11	1.77	2.66	36	5.59	8.39	2.09	3.14
21	4.77	7.16	1.78	2.68	37	5.67	8.50	2.12	3.18
22	4.81	7.21	1.80	2.70	38	5.75	8.62	2.15	3.22
23	4.85	7.27	1.81	2.72	39	5.82	8.73	2.18	3.26
24	4.89	7.33	1.83	2.74	40	5.90	8.85	2.21	3.31
25	4.93	7.40	1.84	2.77	41	5.98	8.97	2.24	3.35
26	4.98	7.47	1.86	2.79	42	6.06	9.09	2.27	3.40
27	5.03	7.54	1.88	2.82	43	6.14	9.21	2.30	3.44
28	5.08	7.62	1.90	2.85	44	6.22	9.33	2.33	3.49
29	5.13	7.70	1.92	2.88	45	6.30	9.45	2.36	3.53
30	5.19	7.78	1.94	2.91	46	6.39	9.58	2.39	3.58
31	5.25	7.87	1.96	2.94	47	6.47	9.70	2.42	3.63
32	5.31	7.97	1.99	2.98	48	6.55	9.83	2.45	3.68
33	5.38	8.07	2.01	3.02	49 / +	6.64	9.96	2.48	3.72
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

Unsure how to verify

SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.92%	7.38%	1.86%	2.79%	34	5.73%	8.59%	2.16%	3.24%
19	4.95	7.43	1.87	2.80	35	5.81	8.71	2.19	3.29
20	4.99	7.48	1.88	2.82	36	5.89	8.83	2.22	3.33
21	5.02	7.53	1.89	2.84	37	5.97	8.95	2.25	3.38
22	5.06	7.59	1.91	2.86	38	6.05	9.07	2.28	3.42
23	5.10	7.65	1.92	2.89	39	6.13	9.19	2.31	3.47
24	5.14	7.71	1.94	2.91	40	6.21	9.31	2.34	3.51
25	5.19	7.78	1.96	2.94	41	6.29	9.44	2.37	3.56
26	5.24	7.86	1.98	2.97	42	6.37	9.56	2.40	3.61
27	5.29	7.94	2.00	3.00	43	6.46	9.69	2.44	3.66
28	5.35	8.02	2.02	3.03	44	6.55	9.82	2.47	3.71
29	5.40	8.10	2.04	3.06	45	6.63	9.95	2.50	3.76
30	5.46	8.19	2.06	3.09	46	6.72	10.08	2.54	3.80
31	5.52	8.28	2.08	3.12	47	6.81	10.21	2.57	3.85
32	5.59	8.38	2.11	3.16	48	6.89	10.34	2.60	3.90
33	5.66	8.49	2.14	3.20	49 / +	6.98	10.47	2.63	3.95
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

PP14
1999

SCHEDULE 5

SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.67%	7.01%	1.76%	2.65%	34	5.45%	8.17%	2.06%	3.08%
19	4.71	7.06	1.78	2.66	35	5.52	8.28	2.08	3.12
20	4.74	7.11	1.79	2.68	36	5.59	8.39	2.11	3.17
21	4.77	7.16	1.80	2.70	37	5.67	8.50	2.14	3.21
22	4.81	7.21	1.82	2.72	38	5.75	8.62	2.17	3.25
23	4.85	7.27	1.83	2.74	39	5.82	8.73	2.20	3.29
24	4.89	7.33	1.85	2.77	40	5.90	8.85	2.23	3.34
25	4.93	7.40	1.86	2.79	41	5.98	8.97	2.26	3.39
26	4.98	7.47	1.88	2.82	42	6.06	9.09	2.29	3.43
27	5.03	7.54	1.90	2.85	43	6.14	9.21	2.32	3.48
28	5.08	7.62	1.92	2.88	44	6.22	9.33	2.35	3.52
29	5.13	7.70	1.94	2.91	45	6.30	9.45	2.38	3.57
30	5.19	7.78	1.96	2.94	46	6.39	9.58	2.41	3.62
31	5.25	7.87	1.98	2.97	47	6.47	9.70	2.44	3.66
32	5.31	7.97	2.00	3.01	48	6.55	9.83	2.47	3.71
33	5.38	8.07	2.03	3.05	49 / +	6.64	9.96	2.51	3.76
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	5.07%	7.60%	1.96%	2.93%	34	5.90%	8.85%	2.28%	3.42%
19	5.10	7.65	1.97	2.95	35	5.98	8.97	2.31	3.46
20	5.13	7.70	1.98	2.97	36	6.06	9.09	2.34	3.51
21	5.17	7.76	2.00	2.99	37	6.14	9.21	2.37	3.55
22	5.21	7.82	2.01	3.02	38	6.23	9.34	2.40	3.60
23	5.25	7.88	2.03	3.04	39	6.31	9.47	2.44	3.65
24	5.30	7.95	2.05	3.07	40	6.39	9.59	2.47	3.70
25	5.35	8.02	2.06	3.09	41	6.48	9.72	2.50	3.75
26	5.39	8.09	2.08	3.12	42	6.57	9.85	2.54	3.80
27	5.45	8.17	2.10	3.15	43	6.65	9.98	2.57	3.85
28	5.51	8.26	2.13	3.19	44	6.74	10.11	2.60	3.90
29	5.56	8.34	2.15	3.22	45	6.83	10.25	2.64	3.96
30	5.63	8.44	2.17	3.26	46	6.92	10.38	2.67	4.01
31	5.69	8.53	2.20	3.29	47	7.01	10.52	2.71	4.06
32	5.76	8.64	2.22	3.33	48	7.10	10.65	2.74	4.11
33	5.83	8.74	2.25	3.37	49 / +	7.19	10.79	2.77	4.16
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 94 GA (Male, 0)									

P/P 15
2000

For Fiscal Year 2000 - 2001

SCHEDULE 5

SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.82%	7.23%	1.86%	2.79%	34	5.61%	8.41%	2.16%	3.25%
19	4.85	7.27	1.87	2.81	35	5.68	8.52	2.19	3.29
20	4.88	7.32	1.88	2.82	36	5.76	8.64	2.22	3.33
21	4.91	7.37	1.89	2.84	37	5.84	8.76	2.25	3.38
22	4.95	7.43	1.91	2.87	38	5.92	8.88	2.28	3.43
23	4.99	7.49	1.93	2.89	39	6.00	9.00	2.32	3.47
24	5.03	7.55	1.94	2.91	40	6.08	9.12	2.35	3.52
25	5.08	7.62	1.96	2.94	41	6.16	9.24	2.38	3.57
26	5.13	7.69	1.98	2.97	42	6.24	9.36	2.41	3.61
27	5.18	7.77	2.00	3.00	43	6.33	9.49	2.44	3.66
28	5.23	7.85	2.02	3.03	44	6.41	9.61	2.47	3.71
29	5.29	7.93	2.04	3.06	45	6.49	9.74	2.50	3.76
30	5.35	8.02	2.06	3.09	46	6.58	9.87	2.54	3.81
31	5.41	8.11	2.09	3.13	47	6.67	10.00	2.57	3.86
32	5.47	8.21	2.11	3.17	48	6.75	10.12	2.60	3.91
33	5.54	8.31	2.14	3.21	49 / +	6.83	10.25	2.64	3.96
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 94 GA (Male, 0)									

SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	5.07%	7.60%	1.96%	2.94%	34	5.90%	8.85%	2.28%	3.43%
19	5.10	7.65	1.97	2.96	35	5.98	8.97	2.31	3.47
20	5.13	7.70	1.99	2.98	36	6.06	9.09	2.35	3.52
21	5.17	7.76	2.00	3.00	37	6.14	9.21	2.38	3.57
22	5.21	7.82	2.02	3.03	38	6.23	9.34	2.41	3.62
23	5.25	7.88	2.03	3.05	39	6.31	9.47	2.44	3.67
24	5.30	7.95	2.05	3.08	40	6.39	9.59	2.47	3.71
25	5.35	8.02	2.07	3.10	41	6.48	9.72	2.51	3.76
26	5.39	8.09	2.09	3.13	42	6.57	9.85	2.54	3.81
27	5.45	8.17	2.11	3.16	43	6.65	9.98	2.57	3.86
28	5.51	8.26	2.13	3.20	44	6.74	10.11	2.61	3.91
29	5.56	8.34	2.15	3.23	45	6.83	10.25	2.64	3.97
30	5.63	8.44	2.18	3.27	46	6.92	10.38	2.68	4.02
31	5.69	8.53	2.20	3.30	47	7.01	10.52	2.71	4.07
32	5.76	8.64	2.23	3.34	48	7.10	10.65	2.75	4.12
33	5.83	8.74	2.26	3.38	49 / +	7.19	10.79	2.78	4.18
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 94 GA (Male, 0)									

8/8/02 2001
7/27/01**SCHEDULE 5****SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES**

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.82%	7.23%	1.87%	2.80%	34	5.61%	8.41%	2.17%	3.26%
19	4.85	7.27	1.88	2.81	35	5.68	8.52	2.20	3.30
20	4.88	7.32	1.89	2.83	36	5.76	8.64	2.23	3.34
21	4.91	7.37	1.90	2.85	37	5.84	8.76	2.26	3.39
22	4.95	7.43	1.92	2.88	38	5.92	8.88	2.29	3.44
23	4.99	7.49	1.93	2.90	39	6.00	9.00	2.32	3.48
24	5.03	7.55	1.95	2.92	40	6.08	9.12	2.35	3.53
25	5.08	7.62	1.97	2.95	41	6.16	9.24	2.38	3.58
26	5.13	7.69	1.99	2.98	42	6.24	9.36	2.42	3.62
27	5.18	7.77	2.01	3.01	43	6.33	9.49	2.45	3.67
28	5.23	7.85	2.02	3.04	44	6.41	9.61	2.48	3.72
29	5.29	7.93	2.05	3.07	45	6.49	9.74	2.51	3.77
30	5.35	8.02	2.07	3.10	46	6.58	9.87	2.55	3.82
31	5.41	8.11	2.09	3.14	47	6.67	10.00	2.58	3.87
32	5.47	8.21	2.12	3.18	48	6.75	10.12	2.61	3.92
33	5.54	8.31	2.14	3.22	49 / +	6.83	10.25	2.64	3.97
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 94 GA (Male, 0)									

SCHEDULE 5**SAFETY MEMBERS' CONTRIBUTION RATES**
(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	Tier 1 - Section 31664 FAS = 1 year				Tier 2 - Section 31664 FAS = 3 year			
	Basic		COL		Basic		COL	
	First	Over	First	Over	First	Over	First	Over
	\$161.54	\$161.54	\$161.54	\$161.54	\$161.54	\$161.54	\$161.54	\$161.54
18	5.07	7.60	1.99	2.98	4.82	7.23	1.89	2.83
19	5.10	7.65	2.00	3.00	4.85	7.27	1.90	2.85
20	5.13	7.70	2.01	3.02	4.88	7.32	1.91	2.87
21	5.17	7.76	2.03	3.04	4.91	7.37	1.93	2.89
22	5.21	7.82	2.04	3.07	4.95	7.43	1.94	2.91
23	5.25	7.88	2.06	3.09	4.99	7.49	1.96	2.94
24	5.30	7.95	2.08	3.12	5.03	7.55	1.97	2.96
25	5.35	8.02	2.10	3.14	5.08	7.62	1.99	2.99
26	5.39	8.09	2.11	3.17	5.13	7.69	2.01	3.02
27	5.45	8.17	2.14	3.20	5.18	7.77	2.03	3.05
28	5.51	8.26	2.16	3.24	5.23	7.85	2.05	3.08
29	5.56	8.34	2.18	3.27	5.29	7.93	2.07	3.11
30	5.63	8.44	2.21	3.31	5.35	8.02	2.10	3.14
31	5.69	8.53	2.23	3.34	5.41	8.11	2.12	3.18
32	5.76	8.64	2.26	3.39	5.47	8.21	2.14	3.22
33	5.83	8.74	2.29	3.43	5.54	8.31	2.17	3.26
34	5.90	8.85	2.31	3.47	5.61	8.41	2.20	3.30
35	5.98	8.97	2.34	3.52	5.68	8.52	2.23	3.34
36	6.06	9.09	2.38	3.56	5.76	8.64	2.26	3.39
37	6.14	9.21	2.41	3.61	5.84	8.76	2.29	3.43
38	6.23	9.34	2.44	3.66	5.92	8.88	2.32	3.48
39	6.31	9.47	2.47	3.71	6.00	9.00	2.35	3.53
40	6.39	9.59	2.51	3.76	6.08	9.12	2.38	3.58
41	6.48	9.72	2.54	3.81	6.16	9.24	2.42	3.62
42	6.57	9.85	2.58	3.86	6.24	9.36	2.45	3.67
43	6.65	9.98	2.61	3.91	6.33	9.49	2.48	3.72
44	6.74	10.11	2.64	3.96	6.41	9.61	2.51	3.77
45	6.83	10.25	2.68	4.02	6.49	9.74	2.54	3.82
46	6.92	10.38	2.71	4.07	6.58	9.87	2.58	3.87
47	7.01	10.52	2.75	4.12	6.67	10.00	2.62	3.92
48	7.10	10.65	2.78	4.18	6.75	10.12	2.65	3.97
49	7.19	10.79	2.82	4.23	6.83	10.25	2.68	4.02
& over								
INTEREST: 8.00%								
INFLATION: 4.75%								
COLA: 3.00%								
MORTALITY: 94 GA (Male, 0)								

SCHEDULE 5

SAFETY MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	Tier 1 - Section 31664 FAS = 1 year				Tier 2 - Section 31664 FAS = 3 years			
	Basic		COL*		Basic		COL*	
	First \$161.54	Over \$161.54	First \$161.54	Basic \$161.54	First \$161.54	Basic \$161.54	First \$161.54	Basic \$161.54
18	5.07	7.60	1.38	2.88	4.82	7.23	1.23	2.66
19	5.10	7.65	1.39	2.90	4.85	7.27	1.25	2.68
20	5.13	7.70	1.41	2.93	4.88	7.32	1.26	2.71
21	5.17	7.76	1.43	2.97	4.91	7.37	1.28	2.74
22	5.21	7.82	1.46	3.01	4.95	7.43	1.30	2.77
23	5.25	7.88	1.48	3.04	4.99	7.49	1.33	2.81
24	5.30	7.95	1.51	3.08	5.03	7.55	1.35	2.85
25	5.35	8.02	1.54	3.12	5.08	7.62	1.38	2.89
26	5.39	8.09	1.57	3.17	5.13	7.69	1.41	2.93
27	5.45	8.17	1.60	3.21	5.18	7.77	1.44	2.98
28	5.51	8.26	1.64	3.27	5.23	7.85	1.47	3.02
29	5.56	8.34	1.67	3.31	5.29	7.93	1.51	3.07
30	5.63	8.44	1.71	3.37	5.35	8.02	1.54	3.12
31	5.69	8.53	1.74	3.43	5.41	8.11	1.58	3.18
32	5.76	8.64	1.78	3.49	5.47	8.21	1.61	3.24
33	5.83	8.74	1.83	3.55	5.54	8.31	1.65	3.30
34	5.90	8.85	1.87	3.62	5.61	8.41	1.70	3.36
35	5.98	8.97	1.91	3.69	5.68	8.52	1.74	3.42
36	6.06	9.09	1.96	3.76	5.76	8.64	1.78	3.49
37	6.14	9.21	2.01	3.83	5.84	8.76	1.83	3.56
38	6.23	9.34	2.06	3.91	5.92	8.88	1.88	3.63
39	6.31	9.47	2.11	3.98	6.00	9.00	1.93	3.71
40	6.39	9.59	2.16	4.05	6.08	9.12	1.97	3.78
41	6.48	9.72	2.21	4.13	6.16	9.24	2.02	3.85
42	6.57	9.85	2.26	4.21	6.24	9.36	2.07	3.92
43	6.65	9.98	2.31	4.29	6.33	9.49	2.12	4.00
44	6.74	10.11	2.37	4.36	6.41	9.61	2.17	4.07
45	6.83	10.25	2.42	4.45	6.49	9.74	2.22	4.14
46	6.92	10.38	2.47	4.52	6.58	9.87	2.27	4.22
47	7.01	10.52	2.53	4.61	6.67	10.00	2.32	4.30
48	7.10	10.65	2.58	4.68	6.75	10.12	2.37	4.37
49	7.19	10.79	2.63	4.77	6.83	10.25	2.42	4.45
& over								
INTEREST:				8.00%				
INFLATION:				4.75%				
COLA:				3.00%				
MORTALITY:				94 GA (Male, 0)				
				* 59.28% of basic rates.				
				* COL Rate offset by 1.63% - picked up by the County				

SCHEDULE 5

ws of 7-1-04

SAFETY MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	Tier 1 - Section 31664 FAS = 1 year				Tier 2 - Section 31664 FAS = 3 years			
	Basic		COL*		Basic		COL*	
	First \$161.54	Over \$161.54	First \$161.54	Basic \$161.54	First \$161.54	Basic \$161.54	First \$161.54	Basic \$161.54
18	5.07	7.60	1.28	2.73	4.82	7.23	1.14	2.52
19	5.10	7.65	1.30	2.76	4.85	7.27	1.15	2.54
20	5.13	7.70	1.31	2.79	4.88	7.32	1.17	2.57
21	5.17	7.76	1.34	2.82	4.91	7.37	1.19	2.60
22	5.21	7.82	1.36	2.86	4.95	7.43	1.21	2.63
23	5.25	7.88	1.38	2.89	4.99	7.49	1.23	2.67
24	5.30	7.95	1.41	2.93	5.03	7.55	1.26	2.70
25	5.35	8.02	1.44	2.97	5.08	7.62	1.29	2.74
26	5.39	8.09	1.46	3.01	5.13	7.69	1.31	2.78
27	5.45	8.17	1.50	3.06	5.18	7.77	1.34	2.83
28	5.51	8.26	1.53	3.11	5.23	7.85	1.37	2.88
29	5.56	8.34	1.56	3.16	5.29	7.93	1.41	2.92
30	5.63	8.44	1.60	3.21	5.35	8.02	1.44	2.97
31	5.69	8.53	1.64	3.27	5.41	8.11	1.47	3.02
32	5.76	8.64	1.68	3.33	5.47	8.21	1.51	3.08
33	5.83	8.74	1.72	3.39	5.54	8.31	1.55	3.14
34	5.90	8.85	1.76	3.45	5.61	8.41	1.59	3.20
35	5.98	8.97	1.80	3.52	5.68	8.52	1.63	3.26
36	6.06	9.09	1.85	3.59	5.76	8.64	1.68	3.33
37	6.14	9.21	1.89	3.66	5.84	8.76	1.72	3.40
38	6.23	9.34	1.95	3.73	5.92	8.88	1.77	3.47
39	6.31	9.47	1.99	3.80	6.00	9.00	1.81	3.54
40	6.39	9.59	2.04	3.87	6.08	9.12	1.86	3.60
41	6.48	9.72	2.09	3.95	6.16	9.24	1.91	3.67
42	6.57	9.85	2.14	4.02	6.24	9.36	1.95	3.74
43	6.65	9.98	2.19	4.10	6.33	9.49	2.00	3.82
44	6.74	10.11	2.24	4.17	6.41	9.61	2.05	3.89
45	6.83	10.25	2.29	4.25	6.49	9.74	2.09	3.96
46	6.92	10.38	2.34	4.33	6.58	9.87	2.15	4.03
47	7.01	10.52	2.39	4.41	6.67	10.00	2.20	4.11
48	7.10	10.65	2.44	4.48	6.75	10.12	2.24	4.18
49	7.19	10.79	2.50	4.56	6.83	10.25	2.29	4.25
& over								
INTEREST:				8.00%				
INFLATION:				4.75%				
COLA:				3.00%				
MORTALITY:				94 GA (Male, 0)				
				* 57.39% of basic rates.				
				* COL Rate offset by 1.63% - picked up by the County				

SCHEDULE 5**SAFETY MEMBERS' CONTRIBUTION RATES**

(expressed as a percentage of biweekly compensation)

Recommended
(effective as of July, 2005)

Entry Age	Tier 1 -- Section 31664.2 FAS = 1 year				Tier 2 -- Section 31664.2 FAS = 3 years			
	Basic		COL*		Basic		COL*	
	First \$161.54	Over \$161.54	First \$161.54	Basic \$161.54	First \$161.54	Basic \$161.54	First \$161.54	Basic \$161.54
18	5.07	7.60	1.39	2.90	4.82	7.23	1.24	2.68
19	5.10	7.65	1.41	2.93	4.85	7.27	1.26	2.70
20	5.13	7.70	1.42	2.96	4.88	7.32	1.28	2.73
21	5.17	7.76	1.45	2.99	4.91	7.37	1.29	2.76
22	5.21	7.82	1.47	3.03	4.95	7.43	1.32	2.79
23	5.25	7.88	1.50	3.06	4.99	7.49	1.34	2.83
24	5.30	7.95	1.53	3.10	5.03	7.55	1.37	2.87
25	5.35	8.02	1.56	3.15	5.08	7.62	1.40	2.91
26	5.39	8.09	1.58	3.19	5.13	7.69	1.42	2.95
27	5.45	8.17	1.62	3.24	5.18	7.77	1.45	3.00
28	5.51	8.26	1.65	3.29	5.23	7.85	1.48	3.04
29	5.56	8.34	1.68	3.34	5.29	7.93	1.52	3.09
30	5.63	8.44	1.72	3.40	5.35	8.02	1.56	3.15
31	5.69	8.53	1.76	3.45	5.41	8.11	1.59	3.20
32	5.76	8.64	1.80	3.52	5.47	8.21	1.63	3.26
33	5.83	8.74	1.84	3.57	5.54	8.31	1.67	3.32
34	5.90	8.85	1.88	3.64	5.61	8.41	1.71	3.38
35	5.98	8.97	1.93	3.71	5.68	8.52	1.75	3.44
36	6.06	9.09	1.98	3.78	5.76	8.64	1.80	3.52
37	6.14	9.21	2.03	3.85	5.84	8.76	1.85	3.59
38	6.23	9.34	2.08	3.93	5.92	8.88	1.90	3.66
39	6.31	9.47	2.13	4.01	6.00	9.00	1.94	3.73
40	6.39	9.59	2.18	4.08	6.08	9.12	1.99	3.80
41	6.48	9.72	2.23	4.16	6.16	9.24	2.04	3.87
42	6.57	9.85	2.28	4.24	6.24	9.36	2.09	3.94
43	6.65	9.98	2.33	4.31	6.33	9.49	2.14	4.02
44	6.74	10.11	2.38	4.39	6.41	9.61	2.19	4.09
45	6.83	10.25	2.44	4.47	6.49	9.74	2.23	4.17
46	6.92	10.38	2.49	4.55	6.58	9.87	2.29	4.25
47	7.01	10.52	2.54	4.63	6.67	10.00	2.34	4.33
48	7.10	10.65	2.60	4.71	6.75	10.12	2.39	4.40
49	7.19	10.79	2.65	4.80	6.83	10.25	2.44	4.47
& over								
INTEREST:				8.00%				
INFLATION:				4.75%				
COLA:				3.00%				
MORTALITY:				94 GA (Male, 0)				
				* 59.55% of basic rates.				
				* COL Rate offset by 1.63% - picked up by the County				

SCHEDULE 5**SAFETY MEMBERS' CONTRIBUTION RATES**

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	Tier 1 - Section 31664.2 FAS = 1 year				Tier 2 - Section 31664.2 FAS = 3 years			
	Basic		COL*		Basic		COL*	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	5.07	7.60	1.24	2.68	4.82	7.23	1.10	2.47
19	5.10	7.65	1.26	2.71	4.85	7.27	1.12	2.49
20	5.13	7.70	1.28	2.73	4.88	7.32	1.14	2.52
21	5.17	7.76	1.30	2.77	4.91	7.37	1.15	2.55
22	5.21	7.82	1.32	2.80	4.95	7.43	1.18	2.58
23	5.25	7.88	1.35	2.84	4.99	7.49	1.20	2.61
24	5.30	7.95	1.37	2.88	5.03	7.55	1.22	2.65
25	5.35	8.02	1.40	2.91	5.08	7.62	1.25	2.69
26	5.39	8.09	1.42	2.95	5.13	7.69	1.28	2.73
27	5.45	8.17	1.46	3.00	5.18	7.77	1.31	2.77
28	5.51	8.26	1.49	3.05	5.23	7.85	1.33	2.82
29	5.56	8.34	1.52	3.10	5.29	7.93	1.37	2.86
30	5.63	8.44	1.56	3.15	5.35	8.02	1.40	2.91
31	5.69	8.53	1.59	3.20	5.41	8.11	1.44	2.97
32	5.76	8.64	1.63	3.27	5.47	8.21	1.47	3.02
33	5.83	8.74	1.67	3.32	5.54	8.31	1.51	3.08
34	5.90	8.85	1.71	3.39	5.61	8.41	1.55	3.14
35	5.98	8.97	1.76	3.45	5.68	8.52	1.59	3.20
36	6.06	9.09	1.80	3.52	5.76	8.64	1.63	3.27
37	6.14	9.21	1.85	3.59	5.84	8.76	1.68	3.33
38	6.23	9.34	1.90	3.66	5.92	8.88	1.72	3.40
39	6.31	9.47	1.95	3.74	6.00	9.00	1.77	3.47
40	6.39	9.59	1.99	3.80	6.08	9.12	1.82	3.54
41	6.48	9.72	2.04	3.88	6.16	9.24	1.86	3.61
42	6.57	9.85	2.09	3.95	6.24	9.36	1.91	3.67
43	6.65	9.98	2.14	4.03	6.33	9.49	1.96	3.75
44	6.74	10.11	2.19	4.10	6.41	9.61	2.00	3.82
45	6.83	10.25	2.24	4.18	6.49	9.74	2.05	3.89
46	6.92	10.38	2.29	4.25	6.58	9.87	2.10	3.96
47	7.01	10.52	2.34	4.33	6.67	10.00	2.15	4.04
48	7.10	10.65	2.39	4.41	6.75	10.12	2.20	4.11
49	7.19	10.79	2.44	4.48	6.83	10.25	2.24	4.18
& over								
INTEREST:				8.00%				
INFLATION:				4.75%				
COLA:				3.00%				
MORTALITY:				94 GA (Male, 0)				
				* 56.67% of basic rates.				
				* COL Rate offset by 1.63% - picked up by the County				

SCHEDULE 5**SAFETY MEMBERS' CONTRIBUTION RATES**

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	Tier 1 – Section 31664 FAS = 1 year				Tier 2 – Section 31664 FAS = 3 years			
	Basic		COL*		Basic		COL*	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	5.07	7.60	1.25	2.69	4.82	7.23	1.11	2.48
19	5.10	7.65	1.27	2.72	4.85	7.27	1.13	2.51
20	5.13	7.70	1.29	2.75	4.88	7.32	1.15	2.53
21	5.17	7.76	1.31	2.78	4.91	7.37	1.16	2.56
22	5.21	7.82	1.33	2.82	4.95	7.43	1.19	2.60
23	5.25	7.88	1.36	2.85	4.99	7.49	1.21	2.63
24	5.30	7.95	1.39	2.89	5.03	7.55	1.23	2.67
25	5.35	8.02	1.41	2.93	5.08	7.62	1.26	2.71
26	5.39	8.09	1.44	2.97	5.13	7.69	1.29	2.74
27	5.45	8.17	1.47	3.02	5.18	7.77	1.32	2.79
28	5.51	8.26	1.50	3.07	5.23	7.85	1.35	2.84
29	5.56	8.34	1.53	3.11	5.29	7.93	1.38	2.88
30	5.63	8.44	1.57	3.17	5.35	8.02	1.41	2.93
31	5.69	8.53	1.61	3.22	5.41	8.11	1.45	2.98
32	5.76	8.64	1.65	3.29	5.47	8.21	1.48	3.04
33	5.83	8.74	1.69	3.34	5.54	8.31	1.52	3.10
34	5.90	8.85	1.73	3.40	5.61	8.41	1.56	3.15
35	5.98	8.97	1.77	3.47	5.68	8.52	1.60	3.22
36	6.06	9.09	1.82	3.54	5.76	8.64	1.65	3.29
37	6.14	9.21	1.86	3.61	5.84	8.76	1.69	3.35
38	6.23	9.34	1.91	3.68	5.92	8.88	1.74	3.42
39	6.31	9.47	1.96	3.76	6.00	9.00	1.78	3.49
40	6.39	9.59	2.01	3.83	6.08	9.12	1.83	3.56
41	6.48	9.72	2.06	3.90	6.16	9.24	1.87	3.63
42	6.57	9.85	2.11	3.97	6.24	9.36	1.92	3.69
43	6.65	9.98	2.15	4.05	6.33	9.49	1.97	3.77
44	6.74	10.11	2.20	4.12	6.41	9.61	2.02	3.84
45	6.83	10.25	2.26	4.20	6.49	9.74	2.06	3.91
46	6.92	10.38	2.31	4.28	6.58	9.87	2.11	3.99
47	7.01	10.52	2.36	4.35	6.67	10.00	2.16	4.06
48	7.10	10.65	2.41	4.43	6.75	10.12	2.21	4.13
49	7.19	10.79	2.46	4.51	6.83	10.25	2.26	4.20
& over								
INTEREST:			8.00%					
INFLATION:			4.75%					
COLA:			3.00%					
MORTALITY:			94 GA (Male, 0)					
			* 56.89% of basic rates.					
			* COL Rate offset by 1.63% - picked up by the County					

** BENEFICIARY **

PHILLIP PINTANE

YVONNE B PINTANE

ENTRY DATE: TIER 1 OPTION: CM

DOB: SEX: M

BASE: 3124.80 RATE1= 8.64 RATE2= 3.29

	RETIREMENT			COST OF LIVING		
	INTEREST	CONTRIB	BALANCE	INTEREST	CONTRIB	BALANCE
BAL FWD:	82,498.01	91,317.27	173,815.28	30,647.63	49,965.87	80,613.50
JANUARY		0.00	173,815.28		214.83	80,828.33
FEBRUARY		0.00	173,815.28		215.92	81,044.25
MARCH		0.00	173,815.28		330.42	81,374.67
APRIL		0.00	173,815.28		215.92	81,590.59
MAY		0.00	173,815.28		215.92	81,806.51
JUNE		0.00	173,815.28		232.28	82,038.79
INTEREST	6,952.61		180,767.89	3,224.54		85,263.33
JULY		0.00	180,767.89		234.19	85,497.52
AUGUST		0.00	180,767.89		400.31	85,897.83
SEPTEMBER		0.00	180,767.89		236.47	86,134.30
OCTOBER		0.00	180,767.89		286.19	86,420.49
NOVEMBER		0.00	180,767.89		230.58	86,651.07
DECEMBER		0.00	180,767.89		241.14	86,892.21
INTEREST	7,230.72		187,998.61	3,410.53		90,302.74
TOTALS	6,681.34	91,317.27	187,998.61	37,282.70	53,020.04	90,302.74

** BENEFICIARY **

PHILLIP L PINTANE

YVONNE B PINTANE

CREDIT PR SERV: YR=03 MO=05 DY=02
DOB: [REDACTED] SEX: MENTRY DATE: [REDACTED] TIER 1 OPTION CM
BASE: 2888.80 RATE1= 0.00 RATE2= 0.00
SAFETY MEMBER

-----RETIREMENT-----

	INTEREST	CONTRIB	BALANCE
EAL FWD:	69,384.73	91,317.27	160,702.00
JANUARY			
FEBRUARY			
MARCH			
APRIL			
MAY			
JUNE			
INTEREST	6,428.08		167,130.08
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
INTEREST	6,685.20		173,815.28
TOTALS:	82,498.01	91,317.27	173,815.28

-----COST OF LIVING-----

	INTEREST	CONTRIB	BALANCE
	24,729.12	47,072.35	71,801.47
		218.22	72,019.69
		218.22	72,237.91
		383.36	72,621.27
		222.66	72,843.93
		222.66	73,066.59
		222.66	73,289.25
	2,872.06		76,161.31
		217.09	76,378.40
		213.74	76,592.14
		327.15	76,919.29
		213.74	77,133.03
		213.74	77,346.77
		220.28	77,567.05
	3,046.45		80,613.50
	30,647.63	49,965.87	80,613.50

** BENEFICIARY **

PHILLIP L PINTANE

YVONNE B PINTANE

CREDIT PR SERV: YR=03 MO=05 DY=02 ENTRY DATE: 07-05-81 TIER 1 OPTION CM
DOB: SEX: M BASE: 2859.20 RATE1= 8.64 RATE2= 3.52
SAFETY MEMBER

-----RETIREMENT-----				-----COST OF LIVING-----		
	INTEREST	CONTRIB	BALANCE	INTEREST	CONTRIB	BALANCE
BAL FWD:	66,301.08	40,627.32	106,928.40	23,295.24	30,147.23	53,442.47
JANUARY					206.44	53,648.91
FEBRUARY					206.44	53,855.35
MARCH					251.65	54,107.00
APRIL					309.66	54,416.66
MAY					206.44	54,623.10
JUNE		50,556.54	157,484.94		14,331.95	68,955.05
INTEREST	1,336.61		158,821.55	668.03		69,623.08
JULY		133.41	158,954.96		212.33	69,835.41
AUGUST					218.22	70,053.63
SEPTEMBER					327.33	70,380.96
OCTOBER					218.22	70,599.18
NOVEMBER					218.22	70,817.40
DECEMBER					218.22	71,035.62
INTEREST	1,747.04		160,702.00	765.85		71,801.47
TOTALS:	69,384.73	91,317.27	160,702.00	24,729.12	47,072.35	71,801.47

** BENEFICIARY **

PHILLIP L PINTANE

YVONNE B PINTANE

DOB: [REDACTED] SEX: M

ENTRY DATE: 07-05-81

TIER 1 OPTION CM

BASE: 2803.20 RATE1= 8.64 RATE2= 3.33

SAFETY MEMBER

-----RETIREMENT-----

-----COST OF LIVING-----

	INTEREST	CONTRIB	BALANCE	INTEREST	CONTRIB	BALANCE
BAL FWD:	63,166.50	40,627.32	103,793.82	21,798.02	27,316.44	49,114.46
JANUARY					223.03	49,337.49
FEBRUARY					211.08	49,548.57
MARCH					217.19	49,765.76
APRIL					316.62	50,082.38
MAY					211.08	50,293.46
JUNE					217.19	50,510.65
INTEREST	2,075.88		105,869.70	982.29		51,492.94
JULY					208.76	51,701.70
AUGUST					206.44	51,908.14
SEPTEMBER					212.27	52,120.41
OCTOBER					309.66	52,430.07
NOVEMBER					285.20	52,715.27
DECEMBER					212.27	52,927.54
INTEREST	1,058.70		106,928.40	514.93		53,442.47
TOTALS:	66,301.08	40,627.32	106,928.40	23,295.24	30,147.23	53,442.47

EMP:

2310

12/31/03

** BENEFICIARY **

PHILLIP L PINTANE

YVONNE B PINTANE

DOB: [REDACTED] SEX:M

ENTRY DATE:07-05-81

TIER 1 OPTION CM

BASE:2736.00 RATE1= 8.64 RATE2= 3.49

SAFETY MEMBER

-----RETIREMENT-----

-----COST OF LIVING-----

	INTEREST	CONTRIB	BALANCE	INTEREST	CONTRIB	BALANCE
BAL FWD:	62,138.84	40,627.32	102,766.16	21,338.10	24,654.17	45,992.27
JANUARY					191.86	46,184.13
FEBRUARY					191.86	46,375.99
MARCH					197.79	46,573.78
APRIL					191.86	46,765.64
MAY					287.79	47,053.43
JUNE					197.79	47,251.22
INTEREST	1,027.66		103,793.82	459.92		47,711.14
JULY					196.70	47,907.84
AUGUST					201.54	48,109.38
SEPTEMBER					201.54	48,310.92
OCTOBER					308.42	48,619.34
NOVEMBER					282.70	48,902.04
DECEMBER					212.42	49,114.46
INTEREST			103,793.82			49,114.46
TOTALS:	63,166.50	40,627.32	103,793.82	21,798.02	27,316.44	49,114.46

EMP:

2310

12/31/02

** BENEFICIARY **

PHILLIP L PINTANE

YVONNE B PINTANE

DOB: [REDACTED] SEX: M

ENTRY DATE: 07-05-81

TIER 1 OPTION CM

BASE: .00 RATE1= 0.00 RATE2= 0.00

SAFETY MEMBER

-----RETIREMENT-----

-----COST OF LIVING-----

	INTEREST	CONTRIB	BALANCE	INTEREST	CONTRIB	BALANCE
BAL FWD:	62,138.84	40,627.32	102,766.16	21,338.10	22,239.12	43,577.22
JANUARY					165.34	43,742.56
FEBRUARY					170.78	43,913.34
MARCH					182.06	44,095.40
APRIL					176.22	44,271.62
MAY					264.33	44,535.95
JUNE					182.06	44,718.01
INTEREST			102,766.16			44,718.01
JULY					179.37	44,897.38
AUGUST					182.52	45,079.90
SEPTEMBER					188.46	45,268.36
OCTOBER					182.52	45,450.88
NOVEMBER					343.60	45,794.48
DECEMBER					197.79	45,992.27
INTEREST			102,766.16			45,992.27
TOTALS:	62,138.84	40,627.32	102,766.16	21,338.10	24,654.17	45,992.27

EMP: -

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12/31/01

** BENEFICIARY **

PHILLIP L PINTANE

YVONNE R PINTANE

DOB: [REDACTED] SEX: M

ENTRY DATE: 07-05-81 TIER 1 OPTION CM

BASE: .00 RATE1= 0.00 RATE2= 0.00

SAFETY MEMBER

-----RETIREMENT-----

-----COST OF LIVING-----

	INTEREST	CONTRIB	BALANCE	INTEREST	CONTRIB	BALANCE
BAL FWD:	58,186.30	40,627.32	98,813.62	19,744.21	20,103.09	39,847.30
JANUARY					156.80	40,004.10
FEBRUARY					156.80	40,160.90
MARCH					162.63	40,323.53
APRIL					156.80	40,480.33
MAY					156.80	40,637.13
JUNE					241.03	40,878.16
INTEREST	3,952.54		102,766.16	1,593.89		42,472.05
JULY					157.04	42,629.09
AUGUST					157.28	42,786.37
SEPTEMBER					163.13	42,949.50
OCTOBER					157.28	43,106.78
NOVEMBER					235.92	43,342.70
DECEMBER					234.52	43,577.22
INTEREST			102,766.16			43,577.22
TOTALS:	62,138.84	40,627.32	102,766.16	21,338.10	22,239.12	43,577.22

EMP: [REDACTED] 2310 BENEF: 000-00-0000 12/31/00

PHILLIP L PINTANE

YVONNE B PINTANE

DOB: [REDACTED] SEX: M ENTRY DATE: 07-05-81 TIER 1 OPTION CM
BASE: .00 RATE1= 0.00 RATE2= 0.00
SAFETY MEMBER

-----RETIREMENT-----

-----COST OF LIVING-----

	INTEREST	CONTRIB	BALANCE	INTEREST	CONTRIB	BALANCE
BAL FWD:	50,731.43	40,627.32	91,358.75	16,854.43	18,129.93	34,984.36
JANUARY					134.32	35,118.68
FEBRUARY					134.32	35,253.00
MARCH					134.32	35,387.32
APRIL					134.32	35,521.64
MAY					134.32	35,655.96
JUNE					204.92	35,860.88
INTEREST	3,654.35		95,013.10	1,399.37		37,260.25
JULY					141.47	37,401.72
AUGUST					230.09	37,631.81
SEPTEMBER					145.18	37,776.99
OCTOBER					145.18	37,922.17
NOVEMBER					145.18	38,067.35
DECEMBER					289.54	38,356.89
INTEREST	3,800.52		98,813.62	1,490.41		39,847.30
TOTALS:	58,186.30	40,627.32	98,813.62	19,744.21	20,103.09	39,847.30

** BENEFICIARY **

PHILLIP L PINTANE

YVONNE B PINTANE

DOB:

SEX:M

ENTRY DATE:07-05-81

TIER 1

OPTION CM

BASE:

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SAFETY MEMBER

-----RETIREMENT-----

-----COST OF LIVING-----

	INTEREST	CONTRIB	BALANCE		INTEREST	CONTRIB	BALANCE
BAL FWD:	43,838.98	40,627.32	84,466.30		14,311.29	16,486.25	30,797.54
JANUARY						125.28	30,922.82
FEBRUARY						125.28	31,048.10
MARCH						125.28	31,173.38
APRIL						125.28	31,298.66
MAY						125.28	31,423.94
JUNE						125.28	31,549.22
INTEREST	3,378.65		87,844.95		1,231.90		32,781.12
JULY						188.52	32,969.64
AUGUST						126.48	33,096.12
SEPTEMBER						126.48	33,222.60
OCTOBER						126.48	33,349.08
NOVEMBER						126.48	33,475.56
DECEMBER						197.56	33,673.12
INTEREST	3,513.80		91,358.75		1,311.24		34,984.36
TOTALS:	50,731.43	40,627.32	91,358.75		16,854.43	18,129.93	34,984.36

EMP: [REDACTED] 2310 BENEF: 000-00-0000 12/31/98

PHILLIP L

PINTANE

YVONNE B

PINTANE

DOB: [REDACTED] SEX: M

ENTRY DATE: 07-05-81 TIER 1 OPTION CM

BASE: .00 RATE1= 0.00 RATE2= 0.00

SAFETY MEMBER

-----RETIREMENT-----

	INTEREST	CONTRIB	BALANCE
BAL FWD:	37,491.22	39,985.30	77,476.52
JANUARY		191.82	77,668.34
FEBRUARY		90.04	77,758.38
MARCH		90.04	77,848.42
APRIL		90.04	77,938.46
MAY		90.04	78,028.50
JUNE		90.04	78,118.54
INTEREST	3,099.06		81,217.60
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
INTEREST	3,248.70		84,466.30
TOTALS:	43,838.98	40,627.32	84,466.30

-----COST OF LIVING-----

	INTEREST	CONTRIB	BALANCE
	12,081.04	14,877.93	26,958.97
		175.38	27,134.35
		116.92	27,251.27
		116.92	27,368.19
		116.92	27,485.11
		116.92	27,602.03
		116.92	27,718.95
	1,078.36		28,797.31
		179.98	28,977.29
		121.52	29,098.81
		121.52	29,220.33
		121.52	29,341.85
		121.52	29,463.37
		182.28	29,645.65
	1,151.89		30,797.54
TOTALS:	14,311.29	16,486.25	30,797.54

EMP: [REDACTED] 2310 BENEF: 000-00-0000 12/31/97
PHILLIP L PINTANE YVONNE B PINTANE
[REDACTED]

DOB: [REDACTED] SEX: M ENTRY DATE: 07-05-81 TIER 1 OPTION CH
BASE: .00 RATE1= 0.00 RATE2= 0.00

SAFETY MEMBER

-----RETIREMENT-----

	INTEREST	CONTRIB	BALANCE
BAL FWD:	31,793.78	37,399.00	69,192.78
JANUARY		296.04	69,488.82
FEBRUARY		197.36	69,686.18
MARCH		197.36	69,883.54
APRIL		197.36	70,080.90
MAY		197.36	70,278.26
JUNE		197.36	70,475.62
INTEREST	2,767.71		73,243.33
JULY		197.36	73,440.69
AUGUST		298.10	73,738.79
SEPTEMBER		201.48	73,940.27
OCTOBER		201.48	74,141.75
NOVEMBER		201.48	74,343.23
DECEMBER		203.56	74,546.79
INTEREST	2,929.73		77,476.52

-----COST OF LIVING-----

	INTEREST	CONTRIB	BALANCE
	10,132.50	13,379.69	23,512.19
		172.77	23,684.96
		115.18	23,800.14
		115.18	23,915.32
		115.18	24,030.50
		115.18	24,145.68
		115.18	24,260.86
	940.49		25,201.35
		114.27	25,315.62
		171.22	25,486.84
		115.72	25,602.56
		115.72	25,718.28
		115.72	25,834.00
		116.92	25,950.92
	1,008.05		26,958.97

TOTALS: 37,491.22 39,985.30 77,476.52 12,081.04 14,877.93 26,958.97

SOC. SEC. NO.

EMPLOYEE

DEPT.

RETIREMENT LEDGER

BENEFICIARY

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12/31/96

NAME PHILLIP

L PINTANE

NAME YVONNE

B PINTANE

ADR.

CITY

DATE OF BIRTH

SEX M

DATE ENTERED SYSTEM

07/05/81 RET CODE M STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS. 00

MOS. 00

DAYS 00

YRS. 00

MOS. 00

DAYS 00

1888.00

8.38 COL.

3.14

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		2671579	3493290		6164869	844101	1195537		2039638
JANUARY			17994		6182863		10292		2049930
FEBRUARY			17994		6200857		10292		2060222
MARCH			26991		6227848		15438		2075660
APRIL			17994		6245842		10292		2085952
MAY			18553		6264395		10612		2096564
JUNE			19112		6283507		10932		2107496
INTEREST		246595			6530102	81586			2189082
JULY			19424		6549526		11225		2200307
AUGUST			29604		6579130		17277		2217584
SEPTEMBER			19736		6598866		11518		2229102
OCTOBER			19736		6618602		11518		2240620
NOVEMBER			19736		6638338		11518		2252138
DECEMBER			19736		6658074		11518		2263656
INTEREST		261204			6919278	87563			2351219
TOTALS		3179378	3739900		6919278	1013250	1337969		2351219

SEPARATION
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EMPLOYEE

RETIREMENT LEDGER

BENEFICIARY

SOC. SEC. NO.

1102310

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12/31/95

NAME PHILLIP

L PINTANE

NAME YVONNE

B PINTANE

ADR.

CITY

DATE OF BIRTH

SEX M

DATE ENTERED SYSTEM

07/05/81 RET CODE M STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS. 00

MOS. 00

DAYS 00

YRS. 00

MOS. 00

DAYS 00

1780 RET.

8.21 COL.

2.98

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		2213223	3259368		5472591	695673	1063031		1758704
JANUARY			17994		5490585		10120		1768824
FEBRUARY			17994		5508579		10120		1778944
MARCH			26991		5535570		15180		1794124
APRIL			17994		5553564		10120		1804244
MAY			17994		5571558		10120		1814364
JUNE			17994		5589552		10120		1824484
INTEREST		225744			5815296	72547			1897031
JULY			17994		5833290		10120		1907151
AUGUST			17994		5851284		10292		1917443
SEPTEMBER			26991		5878275		15438		1932881
OCTOBER			17994		5896269		10292		1943173
NOVEMBER			17994		5914263		10292		1953465
DECEMBER			17994		5932257		10292		1963757
INTEREST		232612			6164869	75881			2039638
TOTALS		2671579	3493290		6164869	844101	1195537		2039638

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SOC. SEC. NO.

EMPLOYEE

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RETIREMENT LEDGER

BENEFICIARY

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12/31/94

NAME PHILLIP

L PINTANE

NAME YVONNE

B PINTANE

ADR.

CITY

DATE OF BIRTH

SEX M

DATE ENTERED SYSTEM

07/05/81 RET CODE M STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS. 00 MOS. 00 DAYS 00

YRS. 00 MOS. 00 DAYS 00

1780.80 8.21 COL. 2.93

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		1808157	2916222		4724379	566435	938257		1504692
JANUARY			27096		4751475		9472		1514164
FEBRUARY			27096		4778571		9472		1523636
MARCH			27096		4805667		9472		1533108
APRIL			40644		4846311		14208		1547316
MAY			27096		4873407		9472		1556788
JUNE			27096		4900503		9472		1566260
INTEREST		194881			5095384	62069			1628329
JULY			27096		5122480		9571		1637900
AUGUST			27096		5149576		9670		1647570
SEPTEMBER			40644		5190220		14505		1662075
OCTOBER			27096		5217316		9670		1671745
NOVEMBER			27096		5244412		9670		1681415
DECEMBER			17994		5262406		10120		1691535
INTEREST		210185			5472591	67169			1758704
TOTALS		2213223	3259368		5472591	695673	1063031		1758704

SEPARATION
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RETURNEDINTEREST
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EMPLOYEE

RETIREMENT LEDGER

BENEFICIARY

SOC. SEC. NO. [REDACTED]

DEPT. [REDACTED]

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12/31/93

NAME PHILLIP

L PINTANE

NAME YVONNE

B PINTANE

ADR. [REDACTED]

CITY [REDACTED]

DATE OF BIRTH [REDACTED]

SEX M

DATE ENTERED SYSTEM

07/05/81 RET CODE M STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS. 00 MOS. 00 DAYS 00

YRS. 00 MOS. 00 DAYS 00

1704.85

Verified as Safety T1 rates
8.21 COL. 2.87

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		1455870	2588012		4043832	454765	825481		1280246
JANUARY			24326		4068208		8224		1288470
FEBRUARY			24326		4092534		8224		1296694
MARCH			24326		4116860		8224		1304918
APRIL			36439		4153349		12336		1317254
MAY			24326		4177675		8224		1325478
JUNE			24326		4202001		8224		1333702
INTEREST		171865			4373866	54410			1388112
JULY			25047		4398913		8616		1396728
AUGUST			25768		4424681		9008		1405736
SEPTEMBER			25768		4450449		9008		1414744
OCTOBER			39316		4489765		13744		1428488
NOVEMBER			27096		4516861		9472		1437960
DECEMBER			27096		4543957		9472		1447432
INTEREST		180422			4724379	57260			1504692
TOTALS		1809157	2916222		4724379	566435	938257		1504692

SEPARATION
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EMPLOYEE

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SOC. SEC. NO. .

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12/31/92

NAME PHILLIP

L PINTANE

NAME YVONNE

B PINTANE

ADR.

CITY

DATE OF BIRTH

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DATE ENTERED SYSTEM

07/05/81 RET CODE M STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS. 00 MOS. 00 DAYS 00

YRS. 00 MOS. 00 DAYS 00

1623.25

Verified as Safety T2 rates
7.75 COL. 2.62

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		1152649	2259996		3412645	358718	722853		1081571
JANUARY			23122		3435767		7816		1089387
FEBRUARY			23122		3458889		7816		1097203
MARCH			23122		3482011		7816		1105019
APRIL			27122		3509133		7816		1112835
MAY			40683		3549816		11724		1124559
JUNE			27122		3576938		7816		1132375
INTEREST		145037			3721975	45967			1178342
JULY			27122		3749097		7816		1186158
AUGUST			27122		3776219		7816		1193974
SEPTEMBER			25542		3801761		7816		1201790
OCTOBER			35285		3837046		11928		1213718
NOVEMBER			24326		3861372		8224		1221942
DECEMBER			24326		3885698		8224		1230166
INTEREST		158184			4043882	50080			1280246
TOTALS		1455870	2588012		4043882	454765	825481		1280246

SEPARATION
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EMPLOYEE

RETIREMENT LEDGER

BENEFICIARY

SOC. SEC. NO.

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12/31/91

NAME PHILLIP

L PINTANE

NAME YVONNE

B PINTANE

ADR.

CITY

DATE OF BIRTH

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DATE ENTERED SYSTEM

07/05/81 RET CODE M STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS. 00 MOS. 00 DAYS 00

YRS. 00 MOS. 00 DAYS 00

1545.80 RET. 7.75 COL. 2.62

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		891803	2001551		2893354	276857	630588		907445
JANUARY			21410		2914764		6902		914347
FEBRUARY			21410		2936174		6902		921249
MARCH			21410		2957584		6902		928151
APRIL			21410		2978994		6902		935053
MAY			32115		3011109		10353		945406
JUNE			21410		3032519		6902		952308
INTEREST		126584			3159103	39701			992009
JULY			21410		3180513		6902		998911
AUGUST			21410		3201923		6902		1005813
SEPTEMBER			21410		3223333		6902		1012715
OCTOBER			21665		3244998		7156		1019871
NOVEMBER			16368		3261366		11724		1031595
DECEMBER			17017		3278383		7816		1039411
INTEREST		134262			3412645	42160			1081571
TOTALS		1152649	2259996		3412645	358718	722853		1081571

SEPARATION
DATECONT.
RETURNEDINTEREST
RETURNEDRETIREMENT
TYPE

DATE

ACCUM.
CONT.ACCUM.
INT.

EMPLOYEE

RETIREMENT LEDGER

BENEFICIARY

SOC. SEC. NO.

DEPT.

1102310

0000070000

12/31/90

NAME PHILLIP

L PINTANE

NAME YVONNE

B M PINTANE

ADR.

CITY

DATE OF BIRTH

SEX M

DATE ENTERED SYSTEM

07/05/81 RET CODE 7 STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS. 00 MOS. 00 DAYS 00

YRS. 00 MOS. 00 DAYS 00

1468.05 7.57 COL. 2.44

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		671332	1728357		2399689	207859	542526		750385
JANUARY			20768		2420457		6694		757079
FEBRUARY			20768		2441225		6694		763773
MARCH			20768		2461993		6694		770467
APRIL			20768		2482761		6694		777161
MAY			20768		2503529		6694		783855
JUNE			31152		2534681		10041		793896
INTEREST		104986			2639667	32829			826725
JULY			20768		2660435		6694		833419
AUGUST			21089		2681524		6798		840217
SEPTEMBER			21410		2702934		6902		847119
OCTOBER			21410		2724344		6902		854021
NOVEMBER			32115		2756459		10353		864374
DECEMBER			21410		2777869		6902		871276
INTEREST		115485			2893354	36169			907445
TOTALS		891803	2001551		2893354	276857	630588		907445

SEPARATION
DATECONT.
RETURNEDINTEREST
RETURNEDRETIREMENT
TYPE

DATE

ACCUM.
CONT.ACCUM.
INT.

EMPLOYEE

RETIREMENT LEDGER

BENEFICIARY

SOC. SEC. NO.

DEPT

1102310

0000070000

12/31/89

NAME PHILLIP

L PINTANE

NAME YVONNE

M PINTANE

ADR.

CITY

DATE OF BIRTH

SEX

M

DATE ENTERED SYSTEM

07/05/81 RET CODE 7 STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS. 00 MOS. 00 DAYS 00 YRS. 00 MOS. 00 DAYS 00

1425.80 7.57 COL. 2.44

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		490794	1464869		1955663	151562	457600		609162
JANUARY			19956		1975619		6432		615594
FEBRUARY			19956		1995575		6432		622026
MARCH			19956		2015531		6432		628458
APRIL			19956		2035487		6432		634890
MAY			19956		2055443		6432		641322
JUNE			29934		2085377		9648		650970
INTEREST		85560			2170937	26651			677621
JULY			19956		2190893		6432		684053
AUGUST			20362		2211255		6563		690616
SEPTEMBER			20768		2232023		6694		697310
OCTOBER			20768		2252791		6694		704004
NOVEMBER			20768		2273559		6694		710698
DECEMBER			31152		2304711		10041		720739
INTEREST		94978			2399689	29646			750385
TOTALS		671332	1728357		2399689	207859	542526		750385

SEPARATION
DATECONT.
RETURNEDINTEREST
RETURNEDRETIREMENT
TYPE

DATE

ACCUM.
CONT.ACCUM.
INT.

SOC. SEC. NO. [REDACTED] EMPLOYEE DEPT. [REDACTED] RETIREMENT LEDGER 1102310 BENEFICIARY 0000070000 12/31/88
 NAME PHILLIP L PINTANE NAME YVETTE M POWERS
 ADR. [REDACTED]
 CITY [REDACTED]

DATE OF BIRTH [REDACTED] SEX M DATE ENTERED SYSTEM 07/05/81 RET CODE 7 STATUS CO
 CREDITED PRIOR SERVICE PUBLIC SERVICE BASE SALARY RATE OF CONTRIBUTION
 YRS. 00 MOS. 00 DAYS 00 YRS. 00 MOS. 00 DAYS 00 1344.00 7.57 COL. 2.44

RETIREMENT					COST OF LIVING				
DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		343349	1226710		1570059	105798	380873		486671
JANUARY			17590		1587649		5666		492337
FEBRUARY			17590		1605239		5666		498003
MARCH			17590		1622829		5666		503669
APRIL			17590		1640419		5666		509335
MAY			17590		1658009		5666		515001
JUNE			26575		1684584		8559		523560
INTEREST		70653			1755237	21900			545460
JULY			26670		1781907		8589		554049
AUGUST			19068		1800975		6142		560191
SEPTEMBER			19300		1820275		6219		566410
OCTOBER			19532		1839807		6296		572706
NOVEMBER			19532		1859339		6296		579002
DECEMBER			19532		1878871		6296		585298
INTEREST		76792			1955663	23864			609162
TOTALS		490794	1464869		1955663	151562	457600		609162

SEPARATION DATE [REDACTED] CONT. RETURNED [REDACTED] INTEREST RETURNED [REDACTED]
 RETIREMENT TYPE [REDACTED] DATE [REDACTED] ACCUM. CONT. [REDACTED] ACCUM. INT. [REDACTED]

EMPLOYEE

SOC. SEC. NO.

DEPT

RETIREMENT LEDGER

1102310

BENEFICIARY

000000/0000

12/31/87

NAME PHILLIP

L PINTANE

NAME YVONNE

M POWERS

ADR.

CITY

DATE OF BIRTH

SEX M

DATE ENTERED SYSTEM

07/05/81 RET CODE 7 STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS.

MOS.

DAYS

YRS.

MOS.

DAYS

1244.00

7.39 COL.

2.38

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		226289	990572		1216861	69642	306030		375672
JANUARY			25005		1241866		7803		383475
FEBRUARY			17032		1258898		5316		388791
MARCH			17032		1275930		5316		394107
APRIL			17924		1293854		5594		399701
MAY			17924		1311778		5594		405295
JUNE			17924		1329702		5594		410889
INTEREST		54759			1384461	16905			427794
JULY			26552		1411013		8463		436257
AUGUST			17590		1428603		5666		441923
SEPTEMBER			17590		1446193		5666		447589
OCTOBER			17590		1463783		5666		453255
NOVEMBER			17590		1481373		5666		458921
DECEMBER			26385		1507758		8499		467420
INTEREST		62301			1570059	19251			486671
TOTALS		343349	1226710		1570059	105798	380873		486671

SEPARATION
DATECONT.
RETURNEDINTEREST
RETURNEDRETIREMENT
TYPE

DATE

ACCUM.
CONT.ACCUM.
INT.

EMPLOYEE

RETIREMENT LEDGER

BENEFICIARY

SOC. SEC. NO.

DEPT

1102310

00000/0000

12/31/86

NAME PHILLIP

L PINTANE

NAME YVONNE

H POWERS

ADR.

CITY

DATE OF BIRTH

SEX M

DATE ENTERED SYSTEM

07/05/81 RET CODE 7 STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS.

MOS.

DAYS

YRS.

MOS.

DAYS

1160.89

7.53 COL.

2.35

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		136856	786543		923404	42076	242359		284455
JANUARY			21879		945283		6828		291263
FEBRUARY			586		959869		4552		295815
MARCH			4586		974455		4552		300367
APRIL			15996		990451		4992		305359
MAY			996		1006447		4992		310351
JUNE			15996		1022443		4992		315343
JULY			41553		1063996	12800			328143
AUGUST			15996		1079992		4992		333135
SEPTEMBER			23994		1103986		7488		340623
OCTOBER			15996		1119982		4992		345615
NOVEMBER			15996		1135978		4992		350607
DECEMBER			16333		1152311		5097		355704
JANUARY 2, 1987			16670		1168981		5202		360906
INTEREST					1216861	14766			375672
TOTALS		226289	990572		1216861	69642	306030		375672

SEPARATION
DATECONT.
RETURNEDINTEREST
RETURNEDRETIREMENT
TYPE

DATE

ACCUM.
CONT.ACCUM.
INT.

EMPLOYEE

RETIREMENT LEDGER

BENEFICIARY

SOC. SEC. NO.

DEPT.

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SOC. SEC. NO.

000 070000

06/30/86

NAME PHILLIP

L PINTANE

NAME YVONNE

H. POWERS

ADR.

CITY

DATE OF BIRTH

SEX M

DATE ENTERED SYSTEM

07/05/81 RET CODE 7 STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS.

MOS.

DAYS

YRS.

MOS.

DAYS

1116.00

7.53 COL.

2.35

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		136856	786568		923404	42076	242359		284485
JANUARY			21879		945283		6828		291263
FEBRUARY			14586		959869		4552		295815
MARCH			14586		974455		4552		300367
APRIL			15996		990451		4992		305359
MAY			15996		1006447		4992		310351
JUNE			15996		1022443		4992		315343
INTEREST		41553			1063996	12800			328143
JULY									
AUGUST									
SEPTEMBER									
OCTOBER									
NOVEMBER									
DECEMBER									
INTEREST					1063996				328143
TOTALS		178409	885587		1063996	54876	273267		328143

SEPARATION
DATECONT.
RETURNEDINTEREST
RETURNEDRETIREMENT
TYPE

DATE

ACCUM.
CONT.ACCUM.
INT.

EMPLOYEE

RETIREMENT LEDGER

BENEFICIARY

SOC. SEC. NO.

DEPT.

1102310

SOC. SEC. NO.

000 070000

12/31/85

NAME PHILLIP

L PINTANE

NAME YVONNE

M POWERS

ADR.

CITY

DATE OF BIRTH

SEX M

DATE ENTERED SYSTEM

07/05/81 RET CODE 7 STATUS CO

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS.

MOS.

DAYS

YRS.

MOS.

DAYS

1022.40

7.53COL.

2.35

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		71265	593392		664657	21887	182894		204781
JANUARY			15314		679971		4551		209332
FEBRUARY			15710		695681		4668		214000
MARCH			23565		719246		7002		221002
APRIL			14586		733832		4552		225554
MAY			14586		748418		4552		230106
JUNE			14586		763004		4552		234658
INTEREST		29910			792914	9215			243873
JULY			14586		807500		4552		248425
AUGUST			21879		829379		6828		255253
SEPTEMBER			14586		843965		4552		259805
OCTOBER			14586		858551		4552		264357
NOVEMBER			14586		873137		4552		268909
DECEMBER			14586		887723		4552		273461
INTEREST		35681			923404	10974			284435
TOTALS		136856	786548		923404	42076	242359		284435

SEPARATION
DATECONT.
RETURNEDINTEREST
RETURNEDRETIREMENT
TYPE

DATE

ACCUM.
CONT.ACCUM.
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SOC. SEC. NO. 568/64/8010		DEPT. 1102310	RETIREMENT LEDGER		BENEFICIARY		12/31/84	
NAME PHILLIP L PINTANE			NAME YVONNE M POWERS					
ADR. [REDACTED]								
CITY [REDACTED]								

DATE OF BIRTH [REDACTED]			SEX M	DATE ENTERED SYSTEM 07/05/81		RET CODE 7 STATUS CD		
CREDITED PRIOR SERVICE			PUBLIC SERVICE		BASE SALARY RATE OF CONTRIBUTION			
YRS.	MOS.	DAYS	YRS.	MOS.	DAYS	973.00	8.11	COL. 2.41

RETIREMENT					COST OF LIVING				
DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		31788	407285		439073	9607	127590		137197
JANUARY			13731		452804		4080		141277
FEBRUARY			14088		466892		4186		145463
MARCH			21132		488024		6279		151742
APRIL			14088		502112		4186		155928
MAY			14088		516200		4186		160114
JUNE			14088		530288		4186		164300
INTEREST		17563			547851	5488			169788
JULY			14088		561939		4186		173974
AUGUST			21132		583071		6279		180253
SEPTEMBER			14918		597989		4434		184687
OCTOBER			14918		612907		4434		189121
NOVEMBER			14918		627825		4434		193555
DECEMBER			14918		642743		4434		197989
INTEREST		21914			664657	6792			204781
TOTALS		71265	593392		664657	21887	182894		204781

SEPARATION DATE		CONT. RETURNED		INTEREST RETURNED		RETIREMENT TYPE		ACCUM. CONT.		ACCUM. INT.	
						DATE					

SOC. SEC. NO. [REDACTED]		EMPLOYEE DEPT. [REDACTED]		RETIREMENT LEDGER		BENEFICIARY		12/31/83	
NAME PHILLIP		E. PINTANE		1102310		SOC. SEC. NO. 000000000		YVONNE M. POWERS	
ADR. [REDACTED]									
CITY [REDACTED]									

DATE OF BIRTH [REDACTED]		SEX M		DATE ENTERED SYSTEM 07/05/81		RET CODE 7 STATUS CD			
CREDITED PRIOR SERVICE		PUBLIC SERVICE		BASE SALARY RATE OF CONTRIBUTION					
YRS.	MOS.	DAYS	YRS.	MOS.	DAYS	878.40	8.11	COL.	2.41

RETIREMENT						COST OF LIVING			
DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		8601	232478		241079	2396	70796		73192
JANUARY			13230		254309		4662		77854
FEBRUARY			13572		267881		4782		82636
MARCH			13572		281453		4782		87418
APRIL			20358		301811		7173		94591
MAY			13572		315383		4782		99373
JUNE			13572		328955		4782		104155
INTEREST		5643			338598	2928			107083
JULY			13374		351972		3974		111057
AUGUST			13374		365346		3974		115031
SEPTEMBER			20061		385407		5961		120992
OCTOBER			13374		398781		3974		124966
NOVEMBER			13374		412155		3974		128940
DECEMBER			13374		425529		3974		132914
INTEREST		13544			439073	4283			137197
TOTALS		31788	407285		439073	9607	127590		137197

SEPARATION DATE	CONT. RETURNED	INTEREST RETURNED	RETIREMENT TYPE	DATE	ACCUM. CONT.	ACCUM. INT.

EMPLOYEE

RETIREMENT LEDGER

BENEFICIARY

SOC. SEC. NO.:

DEPT.:

1102310

SOC. SEC. NO.:

000 070000

12/31/82

NAME PHILLIP

L PINTANE

NAME YVONNE

M POWERS

ADR.:

CITY:

DATE OF BIRTH

SEX M

DATE ENTERED SYSTEM

07/05/81 RET CODE 7 STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS.

MOS.

DAYS

YRS.

MOS.

DAYS

836.00

8.23 COL.

2.90

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.			70560		70560		19656		19656
JANUARY			12078		82638		3365		23021
FEBRUARY			12396		95034		3454		26475
MARCH			12396		107430		3454		29929
APRIL			18594		126024		5181		35110
MAY			12396		138420		3454		38564
JUNE			12396		150816		3454		42018
INTEREST		2470			153286	688			42706
JULY			12044		165330		4244		46950
AUGUST			12044		177374		4244		51194
SEPTEMBER			12044		189418		4244		55438
OCTOBER			18488		207906		6515		61953
NOVEMBER			14154		222060		4989		66942
DECEMBER			12888		234948		4542		71484
INTEREST		6131			241079	1708			73192
TOTALS		8601	232478		241079	2396	70796		73192

SEPARATION
DATECONT.
RETURNEDINTEREST
RETURNEDRETIREMENT
TYPE

DATE

ACCUM.
CONT.ACCUM.
INT.

EMPLOYEE

RETIREMENT LEDGER

BENEFICIARY

1981

SOC. SEC. NO.

DEPT

1102310

SOC. SEC. NO.

00000/0000

NAME PHILLIP

L PINTANE

NAME YVONNE

M POWERS

ADR.

CITY

DATE OF BIRTH

SEX M

DATE ENTERED SYSTEM

07/05/81 RET CODE 7 STATUS CD

CREDITED PRIOR SERVICE

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS.

MOS.

DAYS

YRS.

MOS.

DAYS

748.00

8.47 COL.

2.36

RETIREMENT

COST OF LIVING

DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.									
JANUARY									
FEBRUARY									
MARCH									
APRIL									
MAY									
JUNE									
INTEREST									
JULY			5880		5880		1638		1638
AUGUST			11760		17640		3276		4914
SEPTEMBER			11760		29400		3276		8190
OCTOBER			17640		47040		4914		13104
NOVEMBER			11760		58800		3276		16380
DECEMBER			11760		70560		3276		19656
INTEREST					70560				19656
TOTALS			70560		70560		19656		19656

SEPARATION
DATECONT.
RETURNEDINTEREST
RETURNEDRETIREMENT
TYPE

DATE

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CONT.ACCUM.
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Contribuiton Reconciliation

Interest Cards show contributions made during the calendar year. The Contribution Rates noted on the card is the rate that was in effect at the end of the year (Contribution rates changed each fiscal year).

Shaded bars reflect the fiscal year in which the rates were in effect. Data shown below is divided into two sections:

YYYY-1 shows the contributions and rates in effect during the 1st half of the year

YYYY-2 shows the contribution and rates in effect in the last half of the calendar year

Year	REG CONTRIBUTIONS			COLA CONTRIBUTIONS			Paid at	REG%	Overpaid		
	Contr Pd	Contr %*	Safety 2	Mo. Contr	Contr %	Safety 2			REG\$	COLA%	COLA\$
1981-2	705.60	8.47%	8.47%	196.56	2.36%	2.36%	Safety 2	0.00%	-	0.00%	-
1982-1	802.56	8.47%	8.47%	223.62	2.36%	2.36%	Safety 2	0.00%	-	0.00%	-
1982-2	816.62	8.23%	8.23%	287.78	2.90%	2.90%	Safety 2	0.00%	-	0.00%	-
1983-1	878.76	8.23%	8.23%	309.63	2.90%	2.90%	Safety 2	0.00%	-	0.00%	-
1983-2	965.74	8.11%	8.11%	258.31	2.41%	2.41%	Safety 2	0.00%	-	0.00%	-
1984-1	912.15	8.11%	8.11%	271.03	2.41%	2.41%	Safety 2	0.00%	-	0.00%	-
1984-2	948.92	8.11%	8.11%	282.01	2.41%	2.41%	Safety 2	0.00%	-	0.00%	-
1985-1	983.47	8.11%	8.11%	298.77	2.41%	2.41%	Safety 2	0.00%	-	0.00%	-
1985-2	948.09	7.53%	7.53%	295.88	2.35%	2.35%	Safety 2	0.00%	-	0.00%	-
1986-1	990.39	7.53%	7.53%	309.08	2.35%	2.35%	Safety 2	0.00%	-	0.00%	-
1986-2	1,049.85	7.53%	7.53%	327.63	2.35%	2.35%	Safety 2	0.00%	-	0.00%	-
1987-1	1,128.41	7.53%	7.53%	352.17	2.35%	2.35%	Safety 2	0.00%	-	0.00%	-
1987-2	1,232.97	7.39%	7.39%	396.26	2.38%	2.38%	Safety 2	0.00%	-	0.00%	-
1988-1	1,145.25	7.39%	7.39%	368.89	2.38%	2.38%	Safety 2	0.00%	-	0.00%	-
1988-2	1,236.54	7.57%	7.57%	398.38	2.44%	2.44%	Safety 2	0.00%	-	0.00%	-
1989-1	1,297.14	7.57%	7.57%	418.08	2.44%	2.44%	Safety 2	0.00%	-	0.00%	-
1989-2	1,337.74	7.57%	7.57%	431.18	2.44%	2.44%	Safety 2	0.00%	-	0.00%	-
1990-1	1,349.92	7.57%	7.57%	435.11	2.44%	2.44%	Safety 2	0.00%	-	0.00%	-
1990-2	1,382.02	7.57%	7.57%	445.51	2.44%	2.44%	Safety 2	0.00%	-	0.00%	-
1991-1	1,391.65	7.75%	7.75%	448.63	2.62%	2.62%	Safety 2	0.00%	-	0.00%	-
1991-2	1,192.80	7.75%	7.75%	474.02	2.62%	2.62%	Safety 2	0.00%	-	0.00%	-
1992-1	1,642.93	7.75%	7.75%	508.04	2.62%	2.62%	Safety 2	0.00%	-	0.00%	-
1992-2	1,637.23	7.75%	7.75%	518.24	2.62%	2.62%	Safety 2	0.00%	-	0.00%	-
1993-1	1,581.69	7.75%	7.75%	534.56	2.62%	2.62%	Safety 2	0.00%	-	0.00%	-

Year	Contr Pd	Contr %*	Safety 2	Mo. Contr	Contr %	Safety 2	Paid at	REG%	REG\$	COLA%	COLA\$
1993-2	1,700.91	8.21%	7.79%	593.20	2.87%	2.73%	Safety 1	0.42%	87.01	0.14%	28.94
1994-1	1,761.24	8.21%	7.79%	615.68	2.87%	2.73%	Safety 1	0.42%	90.10	0.14%	30.03
1994-2	1,670.22	8.21%	7.79%	632.06	2.93%	2.78%	Safety 1	0.42%	85.44	0.15%	32.36
1995-1	1,169.61	8.21%	7.79%	657.80	2.93%	2.78%	Safety 1	0.42%	59.83	0.15%	33.68
1995-2	1,169.61	8.21%	7.79%	667.26	2.98%	2.79%	Safety 1	0.42%	59.83	0.19%	42.54
1996-1	1,186.38	8.21%	7.79%	678.58	2.98%	2.79%	Safety 1	0.42%	60.69	0.19%	43.27
1996-2	1,279.72	8.38%	7.97%	745.74	3.14%	2.98%	Safety 1	0.41%	62.61	0.16%	38.00
1997-1	1,282.84	8.38%	7.97%	748.67	3.14%	2.98%	Safety 1	0.41%	62.76	0.16%	38.15
1997-2	1,303.46	8.38%	7.97%	749.57	3.09%	2.94%	Safety 1	0.41%	63.77	0.15%	36.39
1998-1	642.02	8.38%	7.97%	759.98	3.09%	2.94%	Safety 1	0.41%	31.41	0.15%	36.89
1998-2	-	8.38%	7.97%	848.34	3.13%	2.98%	Safety 1	0.41%	-	0.15%	40.66
1999-1	-	8.38%	7.97%	751.68	3.13%	2.98%	Safety 1	0.41%	-	0.15%	36.02
1999-2	-	8.38%	7.97%	892.00	3.16%	3.01%	Safety 1	0.41%	-	0.15%	42.34
2000-1	-	8.38%	7.97%	876.52	3.16%	3.01%	Safety 1	0.41%	-	0.15%	41.61
2000-2	-	8.64%	8.21%	1,096.64	3.33%	3.17%	Safety 1	0.43%	-	0.16%	52.69
2001-1	-	8.64%	8.21%	1,030.86	3.33%	3.17%	Safety 1	0.43%	-	0.16%	49.53
2001-2	-	8.64%	8.21%	1,105.17	3.34%	3.18%	Safety 1	0.43%	-	0.16%	52.94
2002-1	-	8.64%	8.21%	1,140.79	3.34%	3.18%	Safety 1	0.43%	-	0.16%	54.65
2002-2	-	8.64%	8.21%	1,274.26	3.39%	3.22%	Safety 1	0.43%	-	0.17%	63.90
2003-1	-	8.64%	8.21%	1,258.95	3.39%	3.22%	Safety 1	0.43%	-	0.17%	63.13
2003-2	-	8.64%	8.21%	1,403.32	3.49%	3.24%	Safety 1	0.43%	-	0.25%	100.52
2004-1	-	8.64%	8.21%	1,396.19	3.49%	3.24%	Safety 1	0.43%	-	0.25%	100.01
2004-2	-	8.64%	8.21%	1,434.60	3.33%	3.08%	Safety 1	0.43%	-	0.25%	107.70
2005-1	-	8.64%	8.21%	1,392.90	3.33%	3.08%	Safety 1	0.43%	-	0.25%	104.57
2005-2	-	8.64%	8.21%	1,412.52	3.52%	3.26%	Safety 1	0.43%	-	0.26%	104.33
2006-1	-	8.64%	8.21%	1,487.78	3.52%	3.26%	Safety 1	0.43%	-	0.26%	109.89
2006-2	-	8.64%	8.21%	1,405.74	3.27%	3.02%	Safety 1	0.43%	-	0.25%	107.47
2007-1	-	8.64%	8.21%	1,425.29	3.27%	3.02%	Safety 1	0.43%	-	0.25%	108.97
2007-2	-	8.64%	8.21%	1,628.88	3.29%	3.04%	Safety 1	0.43%	-	0.25%	123.78
2008-1	-	8.64%	8.21%	\$700.52	3.29%	3.04%	Safety 1	0.43%	-	0.25%	53.23

*actuarial rates before deducting subsidy

overpaid contributions

REG
663.48

COLA
1,878.20

1 **PROOF OF SERVICE**

2 The undersigned declares:

3 I am employed in the County of San Francisco, State of California. I am over the age of
4 18 and am not a party to the within action; my business address is c/o Nossaman LLP, 50
California Street, 34th Floor, San Francisco, CA 94111.

5 On April 3, 2026, I served the foregoing **RESPONDENT'S BRIEF** on parties to the
6 within action as follows:

7 ☐ (By U.S. Mail) On the same date, at my said place of business, Copy enclosed in a sealed
8 envelope, addressed as shown on the attached service list was placed for collection and
9 mailing following the usual business practice of my said employer. I am readily familiar
10 with my said employer's business practice for collection and processing of
correspondence for mailing with the United States Postal Service, and, pursuant to that
practice, the correspondence would be deposited with the United States Postal Service,
with postage thereon fully prepaid, on the same date at San Francisco, California.

11 ☐ (By Overnight Service) I served a true and correct copy by overnight delivery service for
12 delivery on the next business day. Each copy was enclosed in an envelope or package
13 designated by the express service carrier; deposited in a facility regularly maintained by
the express service carrier or delivered to a courier or driver authorized to receive
documents on its behalf; with delivery fees paid or provided for; addressed as shown on
the accompanying service list.

14 ☒ (By Electronic Service) Pursuant to California Rules of Court, rules 2.251, from service
15 email address: rivera@nossaman.com, by emailing true and correct copies to the
16 persons at the electronic notification address(es) shown on the accompanying service list.

17 ☐ (By Electronic Service) Pursuant to California Rules of Court, rules 2.251, by submitting
18 an electronic version of the document(s) to a court-approved third-party e-filing vendor, I
caused the document(s) to be e-served to the person(s) listed on the attached service list.

19 ☐ (By Electronic Service) Pursuant to California Rules of Court, rules 2.251(a)(2) and
20 2.251(a)(3), by submitting an electronic version of the document(s) to One Legal,
through the user interface at www.onelegal.com, I caused the document(s) to be sent to
the person(s) listed on the attached service list.

21 Executed on April 3, 2026.

22 ☒ (STATE) I declare under penalty of perjury under the laws of the State of California that
23 the foregoing is true and correct.

24 *Rica Rivera*

25 Rica Rivera

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