



































































































































## **APPENDIX A – SUMMARY OF MAIN BENEFIT PROVISIONS**

---

reimburse retirees for qualified health care expenses. As a result of this change, it is expected that the solvency of the HCSF will be extended allowing OP&F to provide stipends to eligible participants.

Regardless of a benefit recipient's participation in the health care program, OP&F is required by law to pay eligible recipients of a service pension, disability benefit and spousal survivor benefit for their Medicare Part B insurance premium, up to the statutory maximum provided the benefit recipient is not eligible to receive reimbursement from any other source. Once OP&F receives the necessary documentation, a monthly reimbursement is included as part of the recipient's next benefit payment.

Note: This benefit is not included in the principal valuation results, but it is included in the results of the retiree health care valuation.



**APPENDIX B – STATEMENT OF ACTUARIAL ASSUMPTIONS AND OTHER INPUTS**

---

**APPENDIX B**

**STATEMENT OF ACTUARIAL ASSUMPTIONS AND OTHER INPUTS**

The actuarial assumptions were adopted as of January 1, 2022, based on a quinquennial experience review covering the period 2017 through 2021. The next review of the actuarial assumptions is to be completed for adoption with the January 1, 2027 valuation.

**Interest Rate**

7.50 percent per annum, compounded annually.

**Salary Increase Rates**

Assumed annual salary increases are as follows:

<b>Years of Service</b>	<b>Salary Increase Rate</b>
Less than 1	10.50%
1	9.00%
2	8.00%
3	6.00%
4	4.50%
5 or more	3.75%

**Payroll Growth**

3.25 percent per annum, compounded annually, consisting of inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent.

**DROP Interest Crediting Rate**

3.75 percent per annum, compounded annually.

**CPI-Based COLA**

2.2 percent simple for increases based on the lesser of the increase in CPI and three percent.



**APPENDIX B – STATEMENT OF ACTUARIAL ASSUMPTIONS AND OTHER INPUTS**

---

**Withdrawal Rates**

The following sample withdrawal rates are based on age and service (for causes other than death, disability, or retirement):

Years of Service	Firefighters	Police
0	5.00%	14.00%
5	1.00%	2.00%
10	0.75%	1.50%
15	0.50%	1.00%
20	0.20%	0.65%
24	0.20%	0.25%

**Rates of Disability**

The following are sample rates of disability and occurrence of disability by type:

Age	Firefighters	Police
20	0.0004%	0.0005%
25	0.0020%	0.0032%
30	0.0088%	0.0401%
35	0.0364%	0.0693%
40	0.0816%	0.1814%
45	0.1388%	0.2399%
50	0.5348%	0.6080%
55	0.8100%	0.5036%
60	1.2240%	0.9351%
64	2.8760%	1.3946%

Type of Disability	
On duty permanent and total	17%
On duty partial	58%
Off duty ordinary	25%



**APPENDIX B – STATEMENT OF ACTUARIAL ASSUMPTIONS AND OTHER INPUTS**

**Retirement Rates**

The following rates apply to members who are not currently in DROP, but either have reached DROP eligibility or may become eligible for DROP in the future. Upon first eligibility for retirement, the rate is 15 percent for Firefighters and 20 percent for Police. After first eligibility the rates are as follows:

Years of Service	Firefighters	Police
25	15%	20%
26	5%	8%
27	5%	8%
28	5%	8%
29	5%	8%
30	5%	8%
31	5%	15%
32	5%	15%
33	5%	15%
34	5%	15%
35+	100%	100%

The following rates apply to members who will not reach retirement eligibility prior to age 62:

**Firefighters**

Age	Years of Service	
	15-23	24
62	25%	15%
63	25%	15%
64	25%	15%
65	100%	100%

**Police**

Age	Years of Service	
	15-23	24
62	25%	20%
63	25%	20%
64	25%	20%
65	100%	100%



## APPENDIX B – STATEMENT OF ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

---

### Deferred Retirement Option Plan Elections

80 percent of members who do not retire when first eligible are assumed to elect DROP.

### DROP Retirement Rates

The following rates of retirement apply to members in DROP as of the valuation date:

Years of Service	Firefighters	Police
25	4.75%	7.25%
26	4.75%	6.00%
27	4.75%	6.25%
28	6.00%	6.00%
29	9.00%	8.50%
30	15.75%	16.75%
31	11.00%	16.25%
32	44.00%	50.00%
33+	100.00%	100.00%

### Retirement Age for Inactive Vested Participants

Commencement at age 48 and 25 years of service from full-time hire date, whichever is later.



### **Service Retiree and Vested Former Member Mortality**

Mortality for service retirees is based on the Pub-2010 Below-Median Safety Amount-Weighted Healthy Retiree mortality table with rates adjusted by 96.2% for males and 98.7% for females. All rates are projected using the MP-2021 Improvement Scale.

### **Disabled Mortality**

Mortality for disabled retirees is based on the Pub-2010 Safety Amount-Weighted Disabled Retiree mortality table with rates adjusted by 135% for males and 97.9% for females. All rates are projected using the MP-2021 Improvement Scale.

### **Contingent Annuitant Mortality**

Mortality for contingent annuitants is based on the Pub-2010 Below-Median Safety Amount-Weighted Contingent Annuitant Retiree mortality table with rates adjusted by 108.9% for males and 131% for females. All rates are projected using the MP-2021 Improvement Scale.

### **Pre-Retirement Mortality**

Mortality for active members is based on the Pub-2010 Below-Median Safety Amount-Weighted Employee mortality table. All rates are projected using the MP-2021 Improvement Scale.

### **Credited Service**

Credited service on the valuation date, as provided by OP&F, includes all service credited under the plan, including service transferred from other municipal plans and purchased service. The valuation assumes future service will be credited at the rate of one year per year worked, with no assumed future crediting of transferred service or purchased service.

### **415 Limits**

Benefits are limited by the IRC Section 415, assumed to increase 2.75 percent per annum.





## APPENDIX B – STATEMENT OF ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

---

### Future Expenses

The normal cost is increased by all administrative expenses budgeted, net of the State Subsidy received from the State of Ohio.

### Unknown Data for Members

Same as those exhibited by members with similar known characteristics. Deferred benefits are estimated at termination until OP&F has determined the actual amount at retirement. Reported salaries that are less than \$10,000 when annualized are assumed to be anomalous and are reset to \$60,000. The adjustment for late reported salaries is not applied in this case.

### Late Reported Salaries

A 1.090 percent load is added to the 2022 reported salaries to account for salaries accrued but not reported for the valuation. This adjustment is based on an average of plan experience from the prior three years. The raw adjustment rates for each year are as follows:

Pay for Calendar Year	Raw Adjustment
2022	1.032%
2021	1.418%
2020	0.820%

This adjustment will be reviewed annually for future late reported salaries.

### Percent Married

80 percent of active members are assumed to be married.

### Age of Spouse

Wives are assumed to be three years younger than their husbands.



### **Optional Form Election**

40 percent of service retirees and 15 percent of disability retirees are assumed to elect a 45 percent Joint and Survivor pension at retirement. If the joint annuitant predeceases the retiree, the increase, or pop-up, in the retiree’s benefit associated with the 45 percent Joint and Survivor pension is assumed to be 14.36 percent for disability retirees and 10.50 percent for all other retirees.

### **DROP Account Distributions**

For currently retired members who have an outstanding DROP balance we assume they will take their balance in installments over 10 years. For members who terminate DROP before the required three or five years, distribution of the account balance is assumed to be made in a lump sum payment at the end of the three- or five-year period. Distributions for active members are assumed to be made in a lump sum or installments at retirements in a pattern equivalent to 25 percent receiving lump sums, 30 percent receiving installments over two years, and 45 percent receiving installments over 10 years.

### **Dependent Parents**

None anticipated, but dependency of any dependent parent in receipt of benefits is assumed to continue for the parent’s lifetime.

### **Dependent Children**

Each member is assumed to have two children, born when the member was age 26. Dependency is assumed to cease when the child is 22.

### **Medicare Part B Premium Reimbursement**

For service and disability retirements, as well as survivors, Ohio Police & Fire reimburses the standard Medicare Part B premium (\$107.00 per month for 2022) provided the retiree is not eligible for reimbursement from any other sources.

70 percent of members are assumed to be eligible for reimbursement once they reach age 65.

The Medicare Part B Premium assumptions are only used to determine the cost if the Medicare Part B reimbursement payments were to be paid from the pension trust instead of the Health Care Stabilization Fund.



## APPENDIX B – STATEMENT OF ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

---

### **Changes in actuarial assumptions since the January 1, 2022 valuation:**

We have updated the profile of new active members to maintain the same Police and Firefighter headcounts in the future and to only reflect the impact of the state subsidy paid in the current valuation year. The impact was an increase in the funding period of 0.35 years and no impact on the current funded status.

The assumptions used for the January 1, 2023 actuarial valuation are based on the quinquennial experience review prepared as of December 31, 2021 and adopted by the Board of Trustees on October 26, 2022.



## *Methods*

### **Actuarial Cost Method**

Projected benefit method with individual level percentage entry age normal cost and actuarial accrued liability. Gains and losses are reflected in the actuarial accrued liability. Prior to January 1, 2015, to be consistent with the asset methodology employed by OP&F, DROP balances were netted out of the liabilities.

### **Adjustment for Re-Employed Retirees**

The present value of future benefits and the actuarial accrued liability are increased by an amount for the re-employed retirees' defined contribution plan benefit equal to two times the re-employed retirees' post-retirement contribution balances on the valuation date.

### **Adjustment for Employer Accrued Liability**

The actuarial accrued liability is reduced by the present value of special employer contributions -- referred to as "Local Funds." Local governments are required by state statute to pay the unfunded portion of the actuarially- determined liability of the local police and firefighter's relief and pension funds that were merged to form OP&F in 1967. The ORC designates this obligation of the local governments to the Employers' Accrued Liability. Interest on the outstanding balance is being accrued at the rate of 4.25 percent, compounded semiannually. Local governments began repayment in 1969 and payments are required to be made until 2035. The present value of the remaining payments on the valuation date is determined using the valuation interest rate.

### **Asset Valuation Method**

A four-year moving average market value of assets that spreads the difference between the actual investment income and the expected income on the market value (based on the valuation interest rate) over a period of four years. The actuarial value shall not be less than 80 percent or more than 120 percent of market value.

## *Data*

### **Census and Assets**

The valuation was based on members of OP&F as of the valuation date and does not take into account future members. All census and asset data was supplied by OP&F. Salaries and benefits tabulated in the tables in this report were summed to pennies, but displayed to whole dollars, thus, totals may not be consistent with amounts displayed due to rounding.



EXHIBIT I – 1a

ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Salaries Distributed by Age  
 POLICE

Age	Male		Female		Total	
	Number	Compensation	Number	Compensation	Number	Compensation
19	1	\$ 44,738	-	\$ -	1	\$ 44,738
20	10	538,929	1	60,145	11	599,074
21	57	3,410,238	6	336,619	63	3,746,857
22	108	6,222,845	26	1,614,830	134	7,837,676
23	194	11,714,165	42	2,697,320	236	14,411,485
24	260	16,644,948	42	2,665,781	302	19,310,729
25	272	18,154,708	82	5,512,163	354	23,666,871
26	358	25,472,015	64	4,192,650	422	29,664,665
27	362	25,686,408	75	5,096,180	437	30,782,587
28	409	30,181,869	70	5,066,962	479	35,248,831
29	425	31,773,112	70	5,278,987	495	37,052,099
30	412	32,355,629	89	6,843,718	501	39,199,348
31	443	34,842,653	81	6,501,645	524	41,344,297
32	455	36,634,446	76	6,003,072	531	42,637,518
33	411	34,754,771	86	6,340,194	497	41,094,965
34	438	37,198,263	54	3,943,113	492	41,141,375
35	422	36,593,040	45	3,447,966	467	40,041,006
36	403	35,004,603	47	3,619,262	450	38,623,864
37	429	37,363,899	39	3,253,753	468	40,617,652
38	420	38,058,874	43	3,725,921	463	41,784,795
39	381	34,899,945	39	3,569,048	420	38,468,994
40	376	33,837,011	39	3,795,345	415	37,632,356
41	334	32,411,762	41	3,735,593	375	36,147,355
42	367	34,442,080	44	4,111,963	411	38,554,043
43	330	31,925,947	39	3,760,191	369	35,686,137
44	310	30,751,636	33	3,434,964	343	34,186,600
45	367	36,811,451	20	2,018,059	387	38,829,511
46	336	32,677,700	34	3,164,049	370	35,841,749
47	380	37,672,219	32	3,134,962	412	40,807,181



APPENDIX C – DETAILED TABULATIONS OF THE DATA

EXHIBIT I – 1a

ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Salaries Distributed by Age  
 POLICE (continued)

Age	Male		Female		Total	
	Number	Compensation	Number	Compensation	Number	Compensation
48	363	\$ 36,371,587	39	\$ 3,662,491	402	\$ 40,034,078
49	373	38,242,630	44	4,354,121	417	42,596,752
50	424	43,081,190	42	4,264,703	466	47,345,893
51	463	46,749,974	47	4,827,923	510	51,577,897
52	507	51,723,511	59	6,201,885	566	57,925,397
53	426	43,883,798	40	3,916,562	466	47,800,360
54	365	37,715,820	33	3,362,233	398	41,078,053
55	310	31,814,993	27	2,647,859	337	34,462,852
56	236	24,386,412	28	2,774,926	264	27,161,338
57	181	18,667,869	17	1,552,449	198	20,220,318
58	145	14,500,986	20	1,926,886	165	16,427,872
59	98	9,531,277	18	1,766,731	116	11,298,008
60	81	7,780,624	6	608,490	87	8,389,114
61	58	5,329,635	9	909,188	67	6,238,823
62	43	4,107,770	5	476,881	48	4,584,651
63	28	2,683,965	2	163,619	30	2,847,585
64	21	1,926,746	3	253,255	24	2,180,001
65	15	1,344,062	2	161,422	17	1,505,484
66	8	725,096	-	-	8	725,096
67	3	310,038	2	144,083	5	454,121
68	5	453,120	-	-	5	453,120
69	5	409,534	-	-	5	409,534
70	3	273,122	-	-	3	273,122
71	2	203,781	-	-	2	203,781
72	2	102,795	-	-	2	102,795
73	1	89,983	-	-	1	89,983
74	1	77,219	-	-	1	77,219
75	1	105,407	-	-	1	105,407
76	-	-	-	-	-	-
77	-	-	-	-	-	-
78	-	-	-	-	-	-
79	1	46,209	-	-	1	46,209
<b>Total</b>	<b>13,639</b>	<b>\$ 1,220,719,058</b>	<b>1,802</b>	<b>\$ 150,900,161</b>	<b>15,441</b>	<b>\$ 1,371,619,218</b>



EXHIBIT I – 1b

ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Salaries Distributed by Years of Service  
 POLICE

Service	Male		Female		Total	
	Number	Compensation	Number	Compensation	Number	Compensation
0	983	\$ 58,486,025	210	\$ 12,404,014	1,193	\$ 70,890,039
1	847	52,279,910	182	12,142,266	1,029	64,422,176
2	523	36,385,119	118	8,432,241	641	44,817,360
3	689	51,217,948	130	9,496,792	819	60,714,740
4	674	53,229,932	150	11,631,673	824	64,861,606
5	570	47,239,273	62	5,179,618	632	52,418,891
6	528	44,657,950	85	7,322,302	613	51,980,252
7	524	46,702,886	71	6,084,399	595	52,787,285
8	490	43,685,938	40	3,245,991	530	46,931,930
9	472	41,811,825	35	2,982,649	507	44,794,474
10	410	37,436,434	35	3,096,982	445	40,533,416
11	337	31,407,382	23	2,187,850	360	33,595,232
12	259	25,892,901	15	1,424,821	274	27,317,722
13	181	16,684,484	14	1,276,574	195	17,961,057
14	324	30,256,628	27	2,657,819	351	32,914,447
15	445	43,033,576	56	5,653,402	501	48,686,978
16	346	35,190,323	45	4,363,222	391	39,553,545
17	265	25,940,553	31	3,073,988	296	29,014,541
18	285	28,860,609	35	3,518,702	320	32,379,311
19	256	25,950,617	28	2,677,412	284	28,628,029
20	330	33,526,559	37	3,563,394	367	37,089,953
21	347	34,829,411	48	4,940,511	395	39,769,922
22	351	35,816,047	27	2,817,752	378	38,633,799
23	383	39,310,339	44	4,433,253	427	43,743,592
24	442	45,037,816	38	3,820,400	480	48,858,215
25	367	38,353,489	39	4,140,099	406	42,493,589



APPENDIX C – DETAILED TABULATIONS OF THE DATA

EXHIBIT I – 1b

ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2023  
Number and Annual Salaries Distributed by Years of Service  
POLICE (continued)

Service	Male		Female		Total	
	Number	Compensation	Number	Compensation	Number	Compensation
26	330	\$ 35,981,070	29	\$ 3,229,979	359	\$ 39,211,049
27	375	40,478,831	38	3,709,087	413	44,187,918
28	318	34,884,080	25	2,701,308	343	37,585,388
29	265	28,497,849	32	3,202,285	297	31,700,134
30	213	22,265,959	19	1,981,503	232	24,247,462
31	170	18,369,299	12	1,212,764	182	19,582,062
32	181	19,303,674	16	1,752,845	197	21,056,519
33	69	7,791,836	4	350,855	73	8,142,691
34	48	5,493,511	2	191,408	50	5,684,919
35	15	1,528,295	-	-	15	1,528,295
36	11	1,056,366	-	-	11	1,056,366
37	7	768,104	-	-	7	768,104
38	3	348,717	-	-	3	348,717
39	-	-	-	-	-	-
40	1	252,875	-	-	1	252,875
41	1	47,172	-	-	1	47,172
42	-	-	-	-	-	-
43	-	-	-	-	-	-
44	-	-	-	-	-	-
45	3	314,244	-	-	3	314,244
46	-	-	-	-	-	-
47	-	-	-	-	-	-
48	-	-	-	-	-	-
49	-	-	-	-	-	-
50	1	113,200	-	-	1	113,200
<b>Total</b>	<b>13,639</b>	<b>\$ 1,220,719,058</b>	<b>1,802</b>	<b>\$ 150,900,161</b>	<b>15,441</b>	<b>\$ 1,371,619,218</b>





EXHIBIT I – 2a

ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Salaries Distributed by Age  
 FIREFIGHTERS'

Age	Male		Female		Total	
	Number	Compensation	Number	Compensation	Number	Compensation
19 & Under	18	\$ 1,025,254	-	\$ -	18	\$ 1,025,254
20	59	3,376,688	7	413,454	66	3,790,142
21	103	6,062,512	6	321,713	109	6,384,225
22	147	8,943,311	13	784,082	160	9,727,393
23	219	14,158,612	10	671,173	229	14,829,785
24	218	14,572,522	16	985,376	234	15,557,898
25	236	16,127,629	23	1,524,156	259	17,651,785
26	288	20,344,221	20	1,308,211	308	21,652,432
27	331	24,182,383	24	1,485,832	355	25,668,215
28	346	25,759,228	23	1,745,301	369	27,504,529
29	356	28,069,150	24	1,703,070	380	29,772,220
30	403	31,606,817	23	1,558,681	426	33,165,498
31	388	30,854,356	38	2,717,262	426	33,571,618
32	439	35,209,144	36	2,518,428	475	37,727,571
33	416	34,511,347	22	1,707,224	438	36,218,570
34	393	33,284,256	25	2,058,209	418	35,342,465
35	449	38,932,382	22	1,704,518	471	40,636,900
36	445	39,030,852	20	1,693,114	465	40,723,967
37	473	42,419,128	18	1,416,309	491	43,835,437
38	422	37,921,158	19	1,551,182	441	39,472,341
39	396	37,056,950	15	1,263,031	411	38,319,981
40	422	38,902,645	15	1,197,469	437	40,100,115
41	389	36,976,817	8	743,464	397	37,720,281
42	383	36,456,070	15	1,474,718	398	37,930,787
43	410	39,758,320	12	1,168,337	422	40,926,656
44	394	39,585,615	14	1,387,001	408	40,972,616
45	352	35,219,594	11	1,098,770	363	36,318,364
46	368	37,742,556	10	940,558	378	38,683,115
47	386	40,113,401	16	1,464,640	402	41,578,041



APPENDIX C – DETAILED TABULATIONS OF THE DATA

EXHIBIT I – 2a

ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Salaries Distributed by Age  
 FIREFIGHTERS' (continued)

Age	Male		Female		Total	
	Number	Compensation	Number	Compensation	Number	Compensation
48	376	\$ 39,828,850	5	\$ 539,206	381	\$ 40,368,057
49	355	36,761,323	12	1,232,659	367	37,993,982
50	404	42,464,754	10	1,024,770	414	43,489,525
51	406	42,626,837	10	933,358	416	43,560,195
52	429	45,351,747	5	550,359	434	45,902,106
53	410	44,589,143	12	1,203,645	422	45,792,788
54	349	37,130,180	8	941,291	357	38,071,471
55	292	31,238,298	3	354,882	295	31,593,180
56	255	27,018,679	5	604,557	260	27,623,236
57	246	25,833,364	4	349,353	250	26,182,717
58	196	20,384,834	2	185,877	198	20,570,712
59	158	16,295,262	4	349,623	162	16,644,884
60	114	11,726,491	3	269,270	117	11,995,761
61	94	9,614,944	1	97,002	95	9,711,946
62	62	6,683,730	2	205,850	64	6,889,580
63	39	3,713,201	3	233,043	42	3,946,244
64	30	3,196,020	1	97,452	31	3,293,472
65	11	1,113,774	1	111,156	12	1,224,930
66	4	460,874	-	-	4	460,874
67	5	496,369	-	-	5	496,369
68	5	523,482	-	-	5	523,482
69	1	63,889	-	-	1	63,889
70	-	-	-	-	-	-
71	1	76,661	-	-	1	76,661
72	-	-	-	-	-	-
73	1	91,174	-	-	1	91,174
74	1	107,728	-	-	1	107,728
75	-	-	-	-	-	-
76	-	-	-	-	-	-
77	-	-	-	-	-	-
78	1	77,004	-	-	1	77,004
<b>Total</b>	<b>13,894</b>	<b>\$ 1,275,671,535</b>	<b>596</b>	<b>\$ 47,888,636</b>	<b>14,490</b>	<b>\$ 1,323,560,171</b>



EXHIBIT I – 2b

**ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2023  
Number and Annual Salaries Distributed by Years of Service  
FIREFIGHTERS'**

Service	Male		Female		Total	
	Number	Compensation	Number	Compensation	Number	Compensation
0	1,061	\$ 62,223,627	120	\$ 6,820,266	1,181	\$ 69,043,893
1	838	53,941,449	96	6,172,112	934	60,113,561
2	520	36,803,946	40	2,836,396	560	39,640,342
3	629	48,643,344	54	4,241,143	683	52,884,487
4	631	51,523,147	29	2,339,430	660	53,862,577
5	646	55,745,360	23	2,031,658	669	57,777,018
6	557	48,782,643	14	1,281,953	571	50,064,596
7	471	41,568,402	12	1,069,112	483	42,637,515
8	474	43,088,590	21	1,945,942	495	45,034,532
9	461	42,439,060	13	1,278,519	474	43,717,580
10	368	35,291,598	8	812,612	376	36,104,210
11	375	35,349,470	12	1,168,585	387	36,518,055
12	323	32,021,120	10	1,031,871	333	33,052,992
13	224	21,323,528	3	354,367	227	21,677,895
14	361	35,080,772	5	604,605	366	35,685,377
15	315	29,767,623	12	1,117,572	327	30,885,195
16	320	33,180,776	10	937,740	330	34,118,516
17	245	24,307,655	6	529,946	251	24,837,601
18	250	25,698,268	8	700,346	258	26,398,614
19	398	39,507,731	7	614,660	405	40,122,391
20	312	32,304,215	9	935,719	321	33,239,934
21	377	39,913,782	12	1,186,804	389	41,100,586
22	449	47,110,238	17	1,756,776	466	48,867,015
23	449	47,774,473	13	1,426,237	462	49,200,710
24	445	49,038,368	19	2,077,293	464	51,115,661
25	378	41,284,887	4	411,792	382	41,696,680



EXHIBIT I – 2b

ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Salaries Distributed by Years of Service  
 FIREFIGHTERS' (continued)

Service	Male		Female		Total	
	Number	Compensation	Number	Compensation	Number	Compensation
26	380	\$ 40,944,229	8	\$ 851,242	388	\$ 41,795,471
27	311	33,287,496	2	222,662	313	33,510,159
28	271	30,050,754	2	298,439	273	30,349,193
29	237	25,850,157	-	-	237	25,850,157
30	231	25,427,903	2	248,768	233	25,676,671
31	185	21,122,615	1	154,441	186	21,277,056
32	147	16,172,326	2	238,564	149	16,410,889
33	129	14,603,983	2	191,063	131	14,795,047
34	57	6,636,831	-	-	57	6,636,831
35	30	3,653,560	-	-	30	3,653,560
36	20	2,177,165	-	-	20	2,177,165
37	10	1,190,907	-	-	10	1,190,907
38	1	136,612	-	-	1	136,612
39	4	356,321	-	-	4	356,321
40	2	170,174	-	-	2	170,174
41	2	176,425	-	-	2	176,425
42	-	-	-	-	-	-
43	-	-	-	-	-	-
44	-	-	-	-	-	-
45	-	-	-	-	-	-
46	-	-	-	-	-	-
47	-	-	-	-	-	-
48	-	-	-	-	-	-
49	-	-	-	-	-	-
50	-	-	-	-	-	-
<b>Total</b>	13,894	\$ 1,275,671,535	596	\$ 47,888,636	14,490	\$ 1,323,560,171



APPENDIX C – DETAILED TABULATIONS OF THE DATA

EXHIBIT I – 3a

ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Salaries Distributed by Age  
 TOTAL

Age	Male		Female		Total	
	Number	Compensation	Number	Compensation	Number	Compensation
19 & Under	19	\$ 1,069,993	-	\$ -	19	\$ 1,069,993
20	69	3,915,617	8	473,599	77	4,389,216
21	160	9,472,750	12	658,332	172	10,131,082
22	255	15,166,156	39	2,398,913	294	17,565,069
23	413	25,872,777	52	3,368,493	465	29,241,270
24	478	31,217,470	58	3,651,157	536	34,868,626
25	508	34,282,336	105	7,036,319	613	41,318,655
26	646	45,816,236	84	5,500,861	730	51,317,097
27	693	49,868,790	99	6,582,012	792	56,450,802
28	755	55,941,097	93	6,812,264	848	62,753,361
29	781	59,842,262	94	6,982,057	875	66,824,319
30	815	63,962,446	112	8,402,400	927	72,364,845
31	831	65,697,008	119	9,218,907	950	74,915,915
32	894	71,843,590	112	8,521,499	1,006	80,365,089
33	827	69,266,117	108	8,047,418	935	77,313,535
34	831	70,482,518	79	6,001,322	910	76,483,840
35	871	75,525,423	67	5,152,483	938	80,677,906
36	848	74,035,455	67	5,312,376	915	79,347,831
37	902	79,783,027	57	4,670,062	959	84,453,090
38	842	75,980,033	62	5,277,103	904	81,257,136
39	777	71,956,895	54	4,832,079	831	76,788,975
40	798	72,739,656	54	4,992,814	852	77,732,470
41	723	69,388,579	49	4,479,057	772	73,867,636
42	750	70,898,150	59	5,586,681	809	76,484,831
43	740	71,684,266	51	4,928,528	791	76,612,794
44	704	70,337,251	47	4,821,965	751	75,159,216
45	719	72,031,046	31	3,116,829	750	75,147,874
46	704	70,420,257	44	4,104,607	748	74,524,864
47	766	77,785,621	48	4,599,602	814	82,385,223



APPENDIX C – DETAILED TABULATIONS OF THE DATA

EXHIBIT I – 3a

ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Salaries Distributed by Age  
 TOTAL (continued)

Age	Male		Female		Total	
	Number	Compensation	Number	Compensation	Number	Compensation
48	739	\$ 76,200,438	44	\$ 4,201,697	783	\$ 80,402,134
49	728	75,003,954	56	5,586,780	784	80,590,734
50	828	85,545,944	52	5,289,474	880	90,835,418
51	869	89,376,811	57	5,761,281	926	95,138,092
52	936	97,075,259	64	6,752,244	1,000	103,827,503
53	836	88,472,941	52	5,120,207	888	93,593,148
54	714	74,846,000	41	4,303,525	755	79,149,525
55	602	63,053,291	30	3,002,741	632	66,056,032
56	491	51,405,091	33	3,379,483	524	54,784,574
57	427	44,501,233	21	1,901,802	448	46,403,035
58	341	34,885,820	22	2,112,763	363	36,998,583
59	256	25,826,539	22	2,116,353	278	27,942,892
60	195	19,507,115	9	877,760	204	20,384,875
61	152	14,944,579	10	1,006,190	162	15,950,769
62	105	10,791,501	7	682,730	112	11,474,231
63	67	6,397,167	5	396,662	72	6,793,829
64	51	5,122,766	4	350,707	55	5,473,473
65	26	2,457,836	3	272,578	29	2,730,414
66	12	1,185,969	-	-	12	1,185,969
67	8	806,408	2	144,083	10	950,490
68	10	976,602	-	-	10	976,602
69	6	473,424	-	-	6	473,424
70	3	273,122	-	-	3	273,122
71	3	280,442	-	-	3	280,442
72	2	102,795	-	-	2	102,795
73	2	181,157	-	-	2	181,157
74	2	184,947	-	-	2	184,947
75	1	105,407	-	-	1	105,407
76	-	-	-	-	-	-
77	-	-	-	-	-	-
78	1	77,004	-	-	1	77,004
79	1	46,209	-	-	1	46,209
<b>Total</b>	<b>27,533</b>	<b>\$ 2,496,390,593</b>	<b>2,398</b>	<b>\$ 198,788,797</b>	<b>29,931</b>	<b>\$ 2,695,179,389</b>



EXHIBIT I – 3b

ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Salaries Distributed by Years of Service  
 TOTAL

Service	Male		Female		Total	
	Number	Compensation	Number	Compensation	Number	Compensation
0	2,044	\$ 120,709,652	330	\$ 19,224,280	2,374	\$ 139,933,933
1	1,685	106,221,360	278	18,314,377	1,963	124,535,737
2	1,043	73,189,065	158	11,268,637	1,201	84,457,702
3	1,318	99,861,293	184	13,737,934	1,502	113,599,227
4	1,305	104,753,079	179	13,971,103	1,484	118,724,183
5	1,216	102,984,633	85	7,211,275	1,301	110,195,909
6	1,085	93,440,593	99	8,604,256	1,184	102,044,848
7	995	88,271,288	83	7,153,512	1,078	95,424,800
8	964	86,774,529	61	5,191,933	1,025	91,966,462
9	933	84,250,885	48	4,261,168	981	88,512,053
10	778	72,728,032	43	3,909,594	821	76,637,626
11	712	66,756,852	35	3,356,435	747	70,113,287
12	582	57,914,022	25	2,456,693	607	60,370,714
13	405	38,008,011	17	1,630,941	422	39,638,952
14	685	65,337,400	32	3,262,425	717	68,599,825
15	760	72,801,199	68	6,770,974	828	79,572,173
16	666	68,371,099	55	5,300,962	721	73,672,061
17	510	50,248,207	37	3,603,934	547	53,852,142
18	535	54,558,877	43	4,219,048	578	58,777,925
19	654	65,458,349	35	3,292,071	689	68,750,420
20	642	65,830,774	46	4,499,113	688	70,329,887
21	724	74,743,193	60	6,127,315	784	80,870,509
22	800	82,926,286	44	4,574,528	844	87,500,814
23	832	87,084,812	57	5,859,490	889	92,944,302
24	887	94,076,183	57	5,897,693	944	99,973,876
25	745	79,638,377	43	4,551,892	788	84,190,269



EXHIBIT I – 3b

ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Salaries Distributed by Years of Service  
 TOTAL (continued)

Service	Male		Female		Total	
	Number	Compensation	Number	Compensation	Number	Compensation
26	710	\$ 76,925,299	37	\$ 4,081,221	747	\$ 81,006,521
27	686	73,766,327	40	3,931,750	726	77,698,077
28	589	64,934,834	27	2,999,747	616	67,934,581
29	502	54,348,006	32	3,202,285	534	57,550,291
30	444	47,693,861	21	2,230,271	465	49,924,132
31	355	39,491,914	13	1,367,204	368	40,859,118
32	328	35,476,000	18	1,991,408	346	37,467,408
33	198	22,395,820	6	541,918	204	22,937,738
34	105	12,130,341	2	191,408	107	12,321,750
35	45	5,181,855	-	-	45	5,181,855
36	31	3,233,531	-	-	31	3,233,531
37	17	1,959,011	-	-	17	1,959,011
38	4	485,330	-	-	4	485,330
39	4	356,321	-	-	4	356,321
40	3	423,049	-	-	3	423,049
41	3	223,598	-	-	3	223,598
42	-	-	-	-	-	-
43	-	-	-	-	-	-
44	-	-	-	-	-	-
45	3	314,244	-	-	3	314,244
46	-	-	-	-	-	-
47	-	-	-	-	-	-
48	-	-	-	-	-	-
49	-	-	-	-	-	-
50	1	113,200	-	-	1	113,200
<b>Total</b>	<b>27,533</b>	<b>\$ 2,496,390,593</b>	<b>2,398</b>	<b>\$ 198,788,797</b>	<b>29,931</b>	<b>\$ 2,695,179,389</b>





EXHIBIT II - 1a

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 POLICE SERVICE RETIREES

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
48	25	\$ 1,327,281	-	\$ -	25	\$ 1,327,281
49	42	2,117,214	7	408,697	49	2,525,911
50	76	3,800,305	6	331,501	82	4,131,806
51	116	5,706,095	7	369,171	123	6,075,266
52	128	6,321,590	15	828,858	143	7,150,448
53	147	7,209,580	18	947,669	165	8,157,249
54	193	9,216,354	21	1,041,020	214	10,257,374
55	187	9,505,350	30	1,517,882	217	11,023,232
56	265	13,248,481	31	1,595,291	296	14,843,772
57	315	16,352,729	30	1,491,401	345	17,844,130
58	330	16,974,023	34	1,738,873	364	18,712,896
59	301	15,767,427	31	1,485,163	332	17,252,590
60	309	17,014,503	27	1,373,020	336	18,387,523
61	306	16,322,274	39	2,182,418	345	18,504,692
62	264	15,006,476	27	1,475,222	291	16,481,698
63	294	16,996,866	26	1,534,681	320	18,531,547
64	285	16,449,465	40	2,277,236	325	18,726,701
65	313	18,006,016	38	1,936,572	351	19,942,588
66	353	20,179,435	39	2,146,885	392	22,326,320
67	361	20,956,517	30	1,795,271	391	22,751,788
68	362	21,119,629	35	1,971,900	397	23,091,529
69	312	18,146,180	25	1,422,779	337	19,568,959
70	318	18,346,539	26	1,509,097	344	19,855,636
71	320	18,482,659	21	1,225,939	341	19,708,598
72	318	17,943,344	16	895,947	334	18,839,291
73	308	17,567,012	17	910,485	325	18,477,497
74	334	19,537,551	12	685,876	346	20,223,426



EXHIBIT II - 1a

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 POLICE SERVICE RETIREES (continued)

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
75	362	\$ 20,994,922	14	\$ 855,692	376	\$ 21,850,615
76	299	16,300,567	4	229,119	303	16,529,685
77	218	11,692,000	10	529,666	228	12,221,667
78	207	11,143,309	7	407,645	214	11,550,954
79	205	10,598,937	2	74,020	207	10,672,957
80	190	9,407,667	3	131,584	193	9,539,251
81	189	9,150,283	3	161,117	192	9,311,400
82	129	5,792,172	3	117,897	132	5,910,069
83	111	4,948,866	-	-	111	4,948,866
84	101	4,316,750	-	-	101	4,316,750
85	79	3,425,221	-	-	79	3,425,221
86	56	2,464,462	2	68,643	58	2,533,104
87	58	2,311,675	-	-	58	2,311,675
88	46	1,770,191	-	-	46	1,770,191
89	41	1,526,818	2	42,063	43	1,568,881
90	27	904,751	2	54,505	29	959,256
91	23	717,707	-	-	23	717,707
92	12	433,851	-	-	12	433,851
93	12	390,066	-	-	12	390,066
94	14	1,695,910	-	-	14	1,695,910
95	4	123,597	-	-	4	123,597
96	7	188,440	-	-	7	188,440
97	4	125,462	-	-	4	125,462
98	3	74,188	-	-	3	74,188
99	3	70,937	-	-	3	70,937
<b>Total</b>	<b>9,282</b>	<b>\$ 500,189,644</b>	<b>700</b>	<b>\$ 37,770,802</b>	<b>9,982</b>	<b>\$ 537,960,446</b>



EXHIBIT II – 1b

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 POLICE DISABILITY RETIREES

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
32 & Under	3	\$ 115,171	-	\$ -	3	\$ 115,171
33	-	-	-	-	-	-
34	-	-	-	-	-	-
35	2	46,824	-	-	2	46,824
36	1	16,701	-	-	1	16,701
37	3	113,202	-	-	3	113,202
38	4	141,146	-	-	4	141,146
39	3	89,290	3	88,650	6	177,940
40	5	191,856	3	101,134	8	292,990
41	6	277,499	2	57,431	8	334,930
42	10	353,925	2	38,272	12	392,197
43	13	374,470	3	60,554	16	435,024
44	15	517,034	2	65,294	17	582,328
45	19	764,205	4	163,589	23	927,794
46	18	625,825	5	202,815	23	828,640
47	29	1,131,604	12	457,017	41	1,588,621
48	33	1,228,302	5	181,975	38	1,410,276
49	32	1,250,511	13	462,394	45	1,712,905
50	48	1,897,496	12	382,759	60	2,280,254
51	57	2,394,109	12	480,908	69	2,875,018
52	65	2,765,441	20	819,557	85	3,584,998
53	61	2,395,533	17	669,308	78	3,064,841
54	80	3,516,562	20	786,523	100	4,303,085
55	92	4,011,208	12	426,967	104	4,438,175
56	79	3,399,398	16	629,433	95	4,028,831
57	81	3,816,547	21	873,786	102	4,690,332
58	84	3,702,101	25	990,153	109	4,692,255
59	64	2,929,933	19	893,950	83	3,823,884
60	58	2,812,673	18	759,259	76	3,571,931
61	75	3,470,265	15	630,820	90	4,101,085
62	70	3,455,216	10	496,125	80	3,951,342
63	64	3,174,955	11	501,677	75	3,676,632
64	77	3,772,493	18	893,233	95	4,665,726



EXHIBIT II – 1b

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 POLICE DISABILITY RETIREES (continued)

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
65	99	\$ 5,080,580	25	\$ 1,193,998	124	\$ 6,274,578
66	70	3,369,057	27	1,148,569	97	4,517,627
67	73	3,366,790	23	1,053,361	96	4,420,151
68	103	5,088,501	16	636,254	119	5,724,755
69	86	4,244,837	24	1,111,313	110	5,356,150
70	89	4,228,033	17	818,617	106	5,046,650
71	104	4,696,134	9	479,143	113	5,175,278
72	92	4,102,281	15	675,234	107	4,777,515
73	90	3,970,420	17	745,745	107	4,716,166
74	88	4,121,779	11	525,801	99	4,647,579
75	122	5,436,170	8	296,266	130	5,732,436
76	94	4,105,764	10	403,416	104	4,509,180
77	73	3,267,264	2	74,004	75	3,341,268
78	53	2,214,404	3	132,506	56	2,346,910
79	71	2,863,948	1	38,217	72	2,902,165
80	46	1,722,279	3	93,359	49	1,815,638
81	39	1,584,990	1	44,598	40	1,629,588
82	35	1,397,086	-	-	35	1,397,086
83	36	1,291,881	-	-	36	1,291,881
84	28	931,740	2	114,378	30	1,046,119
85	23	872,825	-	-	23	872,825
86	16	548,395	-	-	16	548,395
87	22	662,682	-	-	22	662,682
88	10	340,662	-	-	10	340,662
89	1	21,462	-	-	1	21,462
90	4	105,150	-	-	4	105,150
91	7	180,029	-	-	7	180,029
92	4	117,204	-	-	4	117,204
93	2	46,782	-	-	2	46,782
94	2	55,157	-	-	2	55,157
95	-	-	-	-	-	-
96	3	59,098	-	-	3	59,098
97	-	-	-	-	-	-
98	-	-	-	-	-	-
99	1	21,082	-	-	1	21,082
<b>Total</b>	<b>2,837</b>	<b>\$ 124,865,962</b>	<b>514</b>	<b>\$ 21,698,361</b>	<b>3,351</b>	<b>\$ 146,564,322</b>



EXHIBIT II – 1c

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 POLICE SURVIVORS AND BENEFICIARIES

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
15 & Under	46	\$ 139,162	36	\$ 123,108	82	\$ 262,270
16	13	39,359	12	36,331	25	75,690
17	13	39,359	10	30,276	23	69,635
18	11	33,304	10	30,276	21	63,580
19	15	45,414	10	30,276	25	75,690
20	11	52,453	14	42,386	25	94,840
21	15	93,576	8	24,221	23	117,797
22	2	5,947	1	3,028	3	8,975
23	-	-	1	2,812	1	2,812
24	4	26,165	1	8,467	5	34,632
25	2	25,196	1	14,328	3	39,524
26	5	13,626	1	2,596	6	16,222
27	-	-	2	5,407	2	5,407
28	1	2,664	-	-	1	2,664
29	3	8,125	-	-	3	8,125
30	1	2,866	-	-	1	2,866
31	1	3,028	2	22,202	3	25,230
32	4	10,598	2	22,202	6	32,801
33	3	7,571	3	17,156	6	24,727
34	1	2,326	-	-	1	2,326
35	-	-	2	14,129	2	14,129
36	4	77,378	3	33,304	7	110,681
37	-	-	5	35,659	5	35,659
38	3	7,873	5	83,097	8	90,971
39	-	-	1	11,101	1	11,101
40	1	3,028	3	33,304	4	36,331
41	1	14,941	3	33,304	4	48,244
42	3	35,846	4	28,258	7	64,104
43	2	6,055	4	44,405	6	50,460



EXHIBIT II – 1c

**RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023**  
**Number and Annual Retirement Allowances Distributed by Age**  
**POLICE SURVIVORS AND BENEFICIARIES (continued)**

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
44	-	\$ -	5	\$ 55,506	5	\$ 55,506
45	1	3,028	7	78,258	8	81,285
46	1	1,416	11	192,892	12	194,308
47	-	-	9	110,443	9	110,443
48	1	1,416	12	133,214	13	134,630
49	3	5,860	15	215,297	18	221,157
50	3	20,108	11	157,191	14	177,299
51	2	34,169	19	271,757	21	305,926
52	2	4,248	23	420,619	25	424,867
53	5	45,134	30	433,938	35	479,073
54	3	5,860	29	376,079	32	381,939
55	5	60,213	39	612,191	44	672,404
56	4	24,434	28	418,010	32	442,445
57	1	3,028	34	558,446	35	561,474
58	-	-	54	753,393	54	753,393
59	3	25,230	37	534,411	40	559,641
60	2	14,129	61	830,220	63	844,349
61	3	24,274	50	708,474	53	732,747
62	5	92,262	54	723,416	59	815,678
63	2	52,480	52	732,995	54	785,475
64	2	22,202	85	1,312,977	87	1,335,179
65	4	54,631	92	1,351,237	96	1,405,868
66	4	50,709	77	1,019,262	81	1,069,971
67	1	11,101	94	1,190,847	95	1,201,949
68	-	-	97	1,255,675	97	1,255,675
69	2	22,202	136	1,856,886	138	1,879,088
70	-	-	148	1,980,589	148	1,980,589
71	1	11,101	135	1,793,484	136	1,804,585
72	4	68,936	133	1,623,052	137	1,691,989



EXHIBIT II – 1c

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 POLICE SURVIVORS AND BENEFICIARIES (continued)

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
73	2	\$ 22,202	186	\$ 2,554,839	188	\$ 2,577,041
74	-	-	177	2,386,428	177	2,386,428
75	1	11,101	183	2,227,965	184	2,239,066
76	1	11,101	131	1,594,065	132	1,605,166
77	1	33,516	98	1,177,238	99	1,210,754
78	1	11,101	135	1,678,065	136	1,689,167
79	1	11,101	177	2,206,548	178	2,217,649
80	2	22,202	171	1,983,193	173	2,005,396
81	1	11,101	162	1,969,247	163	1,980,348
82	2	14,129	128	1,478,321	130	1,492,450
83	1	27,754	117	1,389,042	118	1,416,796
84	-	-	125	1,421,775	125	1,421,775
85	1	11,101	118	1,332,734	119	1,343,835
86	-	-	111	1,248,391	111	1,248,391
87	-	-	112	1,259,030	112	1,259,030
88	1	11,101	64	702,360	65	713,461
89	1	11,101	64	697,235	65	708,336
90	-	-	63	723,910	63	723,910
91	-	-	65	751,865	65	751,865
92	-	-	61	715,685	61	715,685
93	1	11,101	43	500,214	44	511,315
94	-	-	38	413,593	38	413,593
95	-	-	32	353,948	32	353,948
96	-	-	25	267,266	25	267,266
97	-	-	5	47,964	5	47,964
98	-	-	12	139,465	12	139,465
99	-	-	9	90,838	9	90,838
100	-	-	-	-	-	-
101	-	-	4	43,811	4	43,811
102	-	-	5	48,178	5	48,178
<b>Total</b>	<b>246</b>	<b>\$ 1,573,744</b>	<b>4,342</b>	<b>\$ 53,835,607</b>	<b>4,588</b>	<b>\$ 55,409,352</b>



EXHIBIT II – 2a

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 FIREFIGHTERS' SERVICE RETIREES

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
46	-	\$ -	-	\$ -	-	\$ -
47	-	-	-	-	-	-
48	10	457,924	-	-	10	457,924
49	20	1,000,261	-	-	20	1,000,261
50	27	1,248,567	-	-	27	1,248,567
51	50	2,448,650	2	71,253	52	2,519,903
52	58	2,673,118	1	45,353	59	2,718,471
53	63	3,062,865	1	70,327	64	3,133,192
54	67	3,218,401	4	202,886	71	3,421,287
55	106	5,161,700	2	138,028	108	5,299,728
56	162	8,323,550	3	168,189	165	8,491,739
57	207	10,633,534	3	168,844	210	10,802,378
58	277	14,600,404	10	518,668	287	15,119,072
59	257	13,541,425	10	537,213	267	14,078,639
60	295	16,384,579	6	300,195	301	16,684,774
61	316	17,701,823	10	516,123	326	18,217,946
62	322	18,265,243	9	484,071	331	18,749,313
63	316	18,077,074	7	420,871	323	18,497,944
64	336	19,649,305	6	357,540	342	20,006,844
65	330	19,419,390	4	219,831	334	19,639,221
66	314	18,562,187	3	184,117	317	18,746,304
67	324	18,985,477	6	317,695	330	19,303,172
68	304	17,942,899	2	117,732	306	18,060,631
69	288	16,782,865	5	275,148	293	17,058,013
70	261	15,172,072	2	96,697	263	15,268,770
71	268	15,888,506	1	31,151	269	15,919,657
72	250	14,273,123	2	97,377	252	14,370,500
73	215	12,205,262	1	57,021	216	12,262,283





EXHIBIT II – 2a

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 FIREFIGHTERS' SERVICE RETIREES (continued)

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
74	208	\$ 11,850,542	1	\$ 45,299	209	\$ 11,895,841
75	247	13,174,891	-	-	247	13,174,891
76	211	11,469,693	-	-	211	11,469,693
77	133	7,194,149	2	96,615	135	7,290,763
78	161	8,347,458	-	-	161	8,347,458
79	154	7,724,620	-	-	154	7,724,620
80	166	8,447,277	-	-	166	8,447,277
81	119	6,081,248	-	-	119	6,081,248
82	116	5,687,373	-	-	116	5,687,373
83	91	4,353,291	-	-	91	4,353,291
84	82	3,695,690	-	-	82	3,695,690
85	65	3,222,224	-	-	65	3,222,224
86	60	2,395,965	-	-	60	2,395,965
87	60	2,586,144	-	-	60	2,586,144
88	47	1,928,608	-	-	47	1,928,608
89	32	1,114,776	-	-	32	1,114,776
90	32	974,286	-	-	32	974,286
91	41	1,384,095	-	-	41	1,384,095
92	32	1,161,597	-	-	32	1,161,597
93	23	749,107	-	-	23	749,107
94	15	436,824	-	-	15	436,824
95	12	354,683	-	-	12	354,683
96	8	257,107	-	-	8	257,107
97	2	56,706	-	-	2	56,706
98	1	23,498	-	-	1	23,498
99	2	54,433	-	-	2	54,433
<b>Total</b>	<b>7,563</b>	<b>\$ 410,406,490</b>	<b>103</b>	<b>\$ 5,538,244</b>	<b>7,666</b>	<b>\$ 415,944,734</b>



EXHIBIT II – 2b

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 FIREFIGHTERS' DISABILITY RETIREES

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
32 & Under	1	\$ 37,454	-	\$ -	1	\$ 37,454
33	-	-	-	-	-	-
34	-	-	-	-	-	-
35	2	91,396	-	-	2	91,396
36	1	37,025	-	-	1	37,025
37	3	70,282	-	-	3	70,282
38	3	104,434	-	-	3	104,434
39	1	29,886	-	-	1	29,886
40	3	82,457	1	33,456	4	115,913
41	5	185,769	4	132,261	9	318,030
42	3	94,742	1	44,626	4	139,368
43	4	145,491	2	41,010	6	186,501
44	10	286,218	-	-	10	286,218
45	11	447,628	1	34,640	12	482,268
46	5	157,530	2	40,703	7	198,233
47	10	390,313	-	-	10	390,313
48	28	1,178,575	3	137,790	31	1,316,365
49	20	781,020	-	-	20	781,020
50	25	1,070,551	2	60,313	27	1,130,864
51	40	1,766,170	3	68,053	43	1,834,223
52	46	1,965,971	1	45,411	47	2,011,381
53	33	1,612,105	6	199,576	39	1,811,681
54	37	1,510,597	3	172,842	40	1,683,439
55	53	2,302,431	5	221,208	58	2,523,640
56	44	2,225,747	4	129,688	48	2,355,436
57	50	2,146,400	6	281,009	56	2,427,409
58	70	3,476,114	9	360,478	79	3,836,592
59	50	2,289,959	3	136,817	53	2,426,776
60	58	2,835,003	7	267,846	65	3,102,848
61	62	2,838,255	4	174,034	66	3,012,289
62	61	3,184,642	5	217,158	66	3,401,800
63	62	3,221,922	2	128,071	64	3,349,993
64	67	3,456,665	7	267,830	74	3,724,494



EXHIBIT II – 2b

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 FIREFIGHTERS' DISABILITY RETIREES (continued)

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
65	69	\$ 3,519,994	11	\$ 428,246	80	\$ 3,948,240
66	84	4,223,184	3	110,681	87	4,333,865
67	73	3,843,184	3	142,574	76	3,985,758
68	67	3,432,991	5	233,263	72	3,666,253
69	85	4,533,785	3	155,088	88	4,688,873
70	87	4,120,897	4	130,169	91	4,251,066
71	75	3,849,380	1	61,568	76	3,910,949
72	75	3,706,391	2	64,466	77	3,770,858
73	87	4,378,180	2	97,086	89	4,475,267
74	74	3,523,626	2	75,787	76	3,599,413
75	90	4,626,218	-	-	90	4,626,218
76	68	3,223,541	-	-	68	3,223,541
77	49	2,176,302	-	-	49	2,176,302
78	48	2,131,863	-	-	48	2,131,863
79	57	2,411,629	-	-	57	2,411,629
80	49	2,228,499	-	-	49	2,228,499
81	48	2,002,915	-	-	48	2,002,915
82	38	1,696,543	-	-	38	1,696,543
83	37	1,678,005	-	-	37	1,678,005
84	31	1,192,342	-	-	31	1,192,342
85	19	693,986	-	-	19	693,986
86	19	696,008	-	-	19	696,008
87	11	371,677	-	-	11	371,677
88	12	412,469	-	-	12	412,469
89	6	200,294	-	-	6	200,294
90	4	167,404	-	-	4	167,404
91	5	136,009	-	-	5	136,009
92	3	109,975	-	-	3	109,975
93	1	31,325	-	-	1	31,325
94	5	161,783	-	-	5	161,783
95	-	-	-	-	-	-
96	2	57,781	-	-	2	57,781
97	1	30,286	-	-	1	30,286
<b>Total</b>	<b>2,247</b>	<b>\$ 105,591,217</b>	<b>117</b>	<b>\$ 4,693,746</b>	<b>2,364</b>	<b>\$ 110,284,962</b>



EXHIBIT II – 2c

**RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023**  
**Number and Annual Retirement Allowances Distributed by Age**  
**FIREFIGHTERS’ SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
15 & Under	40	\$ 121,104	31	\$ 93,856	71	\$ 214,960
16	2	6,055	5	15,138	7	21,193
17	8	24,221	7	21,193	15	45,414
18	9	64,284	4	12,110	13	76,395
19	10	30,276	11	146,793	21	177,069
20	19	70,752	11	33,304	30	104,056
21	4	12,110	8	100,674	12	112,784
22	-	-	-	-	-	-
23	-	-	-	-	-	-
24	-	-	1	8,759	1	8,759
25	-	-	-	-	-	-
26	1	2,812	2	13,697	3	16,508
27	-	-	-	-	-	-
28	-	-	-	-	-	-
29	1	2,488	1	2,650	2	5,137
30	-	-	3	41,609	3	41,609
31	-	-	1	11,101	1	11,101
32	-	-	2	23,179	2	23,179
33	-	-	2	14,129	2	14,129
34	-	-	3	33,304	3	33,304
35	1	3,028	1	11,101	2	14,129
36	-	-	3	33,304	3	33,304
37	-	-	2	13,103	2	13,103
38	-	-	6	59,285	6	59,285
39	2	9,684	4	28,258	6	37,942
40	1	3,028	4	49,938	5	52,965
41	-	-	4	44,405	4	44,405
42	1	1,894	2	22,202	3	24,096
43	1	1,800	1	11,101	2	12,901



EXHIBIT II – 2c

**RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023**  
**Number and Annual Retirement Allowances Distributed by Age**  
**FIREFIGHTERS’ SURVIVORS AND BENEFICIARIES (continued)**

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
44	1	\$ 3,028	4	\$ 68,085	5	\$ 71,112
45	1	1,416	4	44,405	5	45,821
46	1	3,028	2	22,202	3	25,230
47	1	1,416	7	99,956	8	101,372
48	-	-	3	33,304	3	33,304
49	-	-	10	257,764	10	257,764
50	2	7,080	19	314,114	21	321,194
51	4	7,276	13	227,973	17	235,249
52	1	3,028	12	241,899	13	244,927
53	1	3,028	13	207,475	14	210,503
54	4	26,346	19	242,990	23	269,336
55	3	7,471	21	452,881	24	460,352
56	1	11,101	24	304,440	25	315,541
57	-	-	24	344,269	24	344,269
58	-	-	33	536,292	33	536,292
59	1	3,028	32	534,653	33	537,681
60	2	14,129	35	548,501	37	562,630
61	1	3,028	27	369,774	28	372,801
62	-	-	36	477,650	36	477,650
63	4	55,769	38	572,399	42	628,167
64	-	-	46	722,216	46	722,216
65	-	-	60	887,166	60	887,166
66	2	14,129	48	674,052	50	688,181
67	1	3,028	54	834,727	55	837,755
68	-	-	59	740,104	59	740,104
69	-	-	53	650,645	53	650,645
70	-	-	70	1,003,921	70	1,003,921
71	-	-	80	1,158,813	80	1,158,813



EXHIBIT II – 2c

**RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023**  
**Number and Annual Retirement Allowances Distributed by Age**  
**FIREFIGHTERS’ SURVIVORS AND BENEFICIARIES (continued)**

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
72	-	\$ -	72	\$ 890,315	72	\$ 890,315
73	-	-	88	1,154,829	88	1,154,829
74	-	-	95	1,218,561	95	1,218,561
75	-	-	114	1,443,865	114	1,443,865
76	1	11,101	108	1,412,911	109	1,424,012
77	1	11,101	80	979,677	81	990,778
78	-	-	86	1,062,950	86	1,062,950
79	-	-	101	1,227,486	101	1,227,486
80	-	-	114	1,356,920	114	1,356,920
81	-	-	123	1,426,220	123	1,426,220
82	-	-	120	1,428,619	120	1,428,619
83	-	-	119	1,372,798	119	1,372,798
84	-	-	81	903,633	81	903,633
85	-	-	104	1,197,853	104	1,197,853
86	-	-	83	951,883	83	951,883
87	-	-	94	1,041,793	94	1,041,793
88	-	-	94	1,072,928	94	1,072,928
89	-	-	86	975,246	86	975,246
90	-	-	75	833,816	75	833,816
91	-	-	44	455,084	44	455,084
92	-	-	85	947,301	85	947,301
93	-	-	39	454,172	39	454,172
94	-	-	47	732,584	47	732,584
95	-	-	34	372,329	34	372,329
96	-	-	30	299,203	30	299,203
97	-	-	20	202,301	20	202,301
98	-	-	11	122,113	11	122,113
99	-	-	7	71,805	7	71,805
100	-	-	5	67,848	5	67,848
101	-	-	5	49,077	5	49,077
102	-	-	1	11,101	1	11,101
103	-	-	3	33,304	3	33,304
104	-	-	-	-	-	-
105	-	-	-	-	-	-
106	-	-	-	-	-	-
<b>Total</b>	133	\$ 543,063	3,133	\$ 39,187,386	3,266	\$ 39,730,449



EXHIBIT III – 1a

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 TOTAL SERVICE RETIREES

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
46	-	\$ -	-	\$ -	-	\$ -
47	-	-	-	-	-	-
48	35	1,785,205	-	-	35	1,785,205
49	62	3,117,474	7	408,697	69	3,526,172
50	103	5,048,872	6	331,501	109	5,380,373
51	166	8,154,745	9	440,424	175	8,595,169
52	186	8,994,708	16	874,211	202	9,868,919
53	210	10,272,445	19	1,017,996	229	11,290,441
54	260	12,434,754	25	1,243,906	285	13,678,660
55	293	14,667,050	32	1,655,910	325	16,322,960
56	427	21,572,031	34	1,763,480	461	23,335,511
57	522	26,986,264	33	1,660,244	555	28,646,508
58	607	31,574,427	44	2,257,541	651	33,831,968
59	558	29,308,853	41	2,022,376	599	31,331,229
60	604	33,399,082	33	1,673,215	637	35,072,297
61	622	34,024,097	49	2,698,540	671	36,722,638
62	586	33,271,719	36	1,959,293	622	35,231,012
63	610	35,073,939	33	1,955,552	643	37,029,491
64	621	36,098,770	46	2,634,776	667	38,733,545
65	643	37,425,406	42	2,156,403	685	39,581,809
66	667	38,741,622	42	2,331,002	709	41,072,624
67	685	39,941,993	36	2,112,966	721	42,054,960
68	666	39,062,528	37	2,089,632	703	41,152,160
69	600	34,929,045	30	1,697,927	630	36,626,971
70	579	33,518,611	28	1,605,794	607	35,124,405
71	588	34,371,165	22	1,257,090	610	35,628,255
72	568	32,216,467	18	993,324	586	33,209,791
73	523	29,772,274	18	967,506	541	30,739,780



EXHIBIT III – 1a

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 TOTAL SERVICE RETIREES (continued)

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
74	542	\$ 31,388,093	13	\$ 731,175	555	\$ 32,119,268
75	609	34,169,814	14	855,692	623	35,025,506
76	510	27,770,260	4	229,119	514	27,999,379
77	351	18,886,149	12	626,281	363	19,512,430
78	368	19,490,767	7	407,645	375	19,898,412
79	359	18,323,557	2	74,020	361	18,397,577
80	356	17,854,944	3	131,584	359	17,986,528
81	308	15,231,531	3	161,117	311	15,392,648
82	245	11,479,546	3	117,897	248	11,597,443
83	202	9,302,156	-	-	202	9,302,156
84	183	8,012,440	-	-	183	8,012,440
85	144	6,647,445	-	-	144	6,647,445
86	116	4,860,426	2	68,643	118	4,929,069
87	118	4,897,819	-	-	118	4,897,819
88	93	3,698,799	-	-	93	3,698,799
89	73	2,641,595	2	42,063	75	2,683,657
90	59	1,879,037	2	54,505	61	1,933,542
91	64	2,101,802	-	-	64	2,101,802
92	44	1,595,448	-	-	44	1,595,448
93	35	1,139,173	-	-	35	1,139,173
94	29	2,132,734	-	-	29	2,132,734
95	16	478,280	-	-	16	478,280
96	15	445,547	-	-	15	445,547
97	6	182,169	-	-	6	182,169
98	4	97,686	-	-	4	97,686
99	5	125,370	-	-	5	125,370
<b>Total</b>	<b>16,845</b>	<b>\$ 910,596,135</b>	<b>803</b>	<b>\$ 43,309,046</b>	<b>17,648</b>	<b>\$ 953,905,180</b>





EXHIBIT III – 1b

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 TOTAL DISABILITY RETIREES

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
32 & Under	4	\$ 152,625	-	\$ -	4	\$ 152,625
33	-	-	-	-	-	-
34	-	-	-	-	-	-
35	4	138,220	-	-	4	138,220
36	2	53,726	-	-	2	53,726
37	6	183,483	-	-	6	183,483
38	7	245,580	-	-	7	245,580
39	4	119,177	3	88,650	7	207,826
40	8	274,313	4	134,589	12	408,903
41	11	463,267	6	189,692	17	652,959
42	13	448,667	3	82,898	16	531,565
43	17	519,962	5	101,563	22	621,525
44	25	803,252	2	65,294	27	868,546
45	30	1,211,833	5	198,229	35	1,410,062
46	23	783,355	7	243,517	30	1,026,872
47	39	1,521,917	12	457,017	51	1,978,934
48	61	2,406,876	8	319,764	69	2,726,641
49	52	2,031,531	13	462,394	65	2,493,925
50	73	2,968,047	14	443,071	87	3,411,118
51	97	4,160,279	15	548,961	112	4,709,240
52	111	4,731,412	21	864,967	132	5,596,379
53	94	4,007,639	23	868,883	117	4,876,522
54	117	5,027,159	23	959,365	140	5,986,524
55	145	6,313,640	17	648,175	162	6,961,815
56	123	5,625,145	20	759,122	143	6,384,267
57	131	5,962,947	27	1,154,795	158	7,117,742
58	154	7,178,215	34	1,350,631	188	8,528,846
59	114	5,219,892	22	1,030,768	136	6,250,660
60	116	5,647,675	25	1,027,104	141	6,674,779
61	137	6,308,520	19	804,854	156	7,113,374
62	131	6,639,859	15	713,283	146	7,353,142
63	126	6,396,877	13	629,748	139	7,026,625
64	144	7,229,157	25	1,161,063	169	8,390,220



EXHIBIT III – 1b

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 TOTAL DISABILITY RETIREES (continued)

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
65	168	\$ 8,600,574	36	\$ 1,622,244	204	\$ 10,222,817
66	154	7,592,241	30	1,259,251	184	8,851,492
67	146	7,209,974	26	1,195,935	172	8,405,909
68	170	8,521,491	21	869,517	191	9,391,008
69	171	8,778,622	27	1,266,400	198	10,045,022
70	176	8,348,930	21	948,786	197	9,297,716
71	179	8,545,515	10	540,712	189	9,086,226
72	167	7,808,672	17	739,700	184	8,548,372
73	177	8,348,601	19	842,832	196	9,191,432
74	162	7,645,405	13	601,588	175	8,246,993
75	212	10,062,388	8	296,266	220	10,358,654
76	162	7,329,306	10	403,416	172	7,732,722
77	122	5,443,566	2	74,004	124	5,517,571
78	101	4,346,267	3	132,506	104	4,478,773
79	128	5,275,576	1	38,217	129	5,313,793
80	95	3,950,778	3	93,359	98	4,044,137
81	87	3,587,905	1	44,598	88	3,632,503
82	73	3,093,628	-	-	73	3,093,628
83	73	2,969,886	-	-	73	2,969,886
84	59	2,124,082	2	114,378	61	2,238,461
85	42	1,566,811	-	-	42	1,566,811
86	35	1,244,403	-	-	35	1,244,403
87	33	1,034,359	-	-	33	1,034,359
88	22	753,130	-	-	22	753,130
89	7	221,756	-	-	7	221,756
90	8	272,555	-	-	8	272,555
91	12	316,038	-	-	12	316,038
92	7	227,178	-	-	7	227,178
93	3	78,106	-	-	3	78,106
94	7	216,940	-	-	7	216,940
95	-	-	-	-	-	-
96	5	116,879	-	-	5	116,879
97	1	30,286	-	-	1	30,286
98	-	-	-	-	-	-
99	1	21,082	-	-	1	21,082
<b>Total</b>	5,084	\$ 230,457,179	631	\$ 26,392,106	5,715	\$ 256,849,285



## EXHIBIT III – 1c

**RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023**  
**Number and Annual Retirement Allowances Distributed by Age**  
**TOTAL SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
15 & Under	86	\$ 260,266	67	\$ 216,964	153	\$ 477,229
16	15	45,414	17	51,469	32	96,883
17	21	63,580	17	51,469	38	115,049
18	20	97,588	14	42,386	34	139,974
19	25	75,690	21	177,069	46	252,759
20	30	123,205	25	75,690	55	198,895
21	19	105,687	16	124,895	35	230,581
22	2	5,947	1	3,028	3	8,975
23	-	-	1	2,812	1	2,812
24	4	26,165	2	17,226	6	43,391
25	2	25,196	1	14,328	3	39,524
26	6	16,438	3	16,292	9	32,730
27	-	-	2	5,407	2	5,407
28	1	2,664	-	-	1	2,664
29	4	10,613	1	2,650	5	13,262
30	1	2,866	3	41,609	4	44,475
31	1	3,028	3	33,304	4	36,331
32	4	10,598	4	45,382	8	55,980
33	3	7,571	5	31,285	8	38,856
34	1	2,326	3	33,304	4	35,629
35	1	3,028	3	25,230	4	28,258
36	4	77,378	6	66,607	10	143,985
37	-	-	7	48,762	7	48,762
38	3	7,873	11	142,383	14	150,256
39	2	9,684	5	39,359	7	49,043
40	2	6,055	7	83,241	9	89,296
41	1	14,941	7	77,708	8	92,649
42	4	37,740	6	50,460	10	88,200
43	3	7,855	5	55,506	8	63,361



EXHIBIT III – 1c

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 TOTAL SURVIVORS AND BENEFICIARIES (continued)

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
44	1	\$ 3,028	9	\$ 123,591	10	\$ 126,618
45	2	4,444	11	122,663	13	127,106
46	2	4,444	13	215,095	15	219,538
47	1	1,416	16	210,399	17	211,815
48	1	1,416	15	166,518	16	167,934
49	3	5,860	25	473,061	28	478,921
50	5	27,188	30	471,306	35	498,493
51	6	41,444	32	499,730	38	541,175
52	3	7,276	35	662,518	38	669,794
53	6	48,162	43	641,414	49	689,575
54	7	32,206	48	619,069	55	651,275
55	8	67,685	60	1,065,072	68	1,132,756
56	5	35,536	52	722,450	57	757,986
57	1	3,028	58	902,715	59	905,743
58	-	-	87	1,289,685	87	1,289,685
59	4	28,258	69	1,069,064	73	1,097,322
60	4	28,258	96	1,378,722	100	1,406,979
61	4	27,301	77	1,078,247	81	1,105,549
62	5	92,262	90	1,201,066	95	1,293,328
63	6	108,249	90	1,305,393	96	1,413,643
64	2	22,202	131	2,035,193	133	2,057,395
65	4	54,631	152	2,238,403	156	2,293,034
66	6	64,838	125	1,693,314	131	1,758,152
67	2	14,129	148	2,025,574	150	2,039,703
68	-	-	156	1,995,779	156	1,995,779
69	2	22,202	189	2,507,531	191	2,529,734
70	-	-	218	2,984,509	218	2,984,509
71	1	11,101	215	2,952,297	216	2,963,398
72	4	68,936	205	2,513,368	209	2,582,304



EXHIBIT III – 1c

RETIREE AND BENEFICIARY MEMBERSHIP DATA AS OF JANUARY 1, 2023  
 Number and Annual Retirement Allowances Distributed by Age  
 TOTAL SURVIVORS AND BENEFICIARIES (continued)

Age	Male		Female		Total	
	Number	Annuities	Number	Annuities	Number	Annuities
73	2	\$ 22,202	274	\$ 3,709,667	276	\$ 3,731,870
74	-	-	272	3,604,989	272	3,604,989
75	1	11,101	297	3,671,830	298	3,682,931
76	2	22,202	239	3,006,976	241	3,029,178
77	2	44,617	178	2,156,916	180	2,201,532
78	1	11,101	221	2,741,015	222	2,752,116
79	1	11,101	278	3,434,034	279	3,445,135
80	2	22,202	285	3,340,114	287	3,362,316
81	1	11,101	285	3,395,467	286	3,406,568
82	2	14,129	248	2,906,940	250	2,921,069
83	1	27,754	236	2,761,840	237	2,789,594
84	-	-	206	2,325,409	206	2,325,409
85	1	11,101	222	2,530,587	223	2,541,688
86	-	-	194	2,200,274	194	2,200,274
87	-	-	206	2,300,824	206	2,300,824
88	1	11,101	158	1,775,288	159	1,786,389
89	1	11,101	150	1,672,481	151	1,683,582
90	-	-	138	1,557,725	138	1,557,725
91	-	-	109	1,206,950	109	1,206,950
92	-	-	146	1,662,986	146	1,662,986
93	1	11,101	82	954,386	83	965,487
94	-	-	85	1,146,176	85	1,146,176
95	-	-	66	726,277	66	726,277
96	-	-	55	566,468	55	566,468
97	-	-	25	250,265	25	250,265
98	-	-	23	261,578	23	261,578
99	-	-	16	162,643	16	162,643
100	-	-	5	67,848	5	67,848
101	-	-	9	92,888	9	92,888
102	-	-	6	59,279	6	59,279
103	-	-	3	33,304	3	33,304
<b>Total</b>	<b>379</b>	<b>\$ 2,116,807</b>	<b>7,475</b>	<b>\$ 93,022,994</b>	<b>7,854</b>	<b>\$ 95,139,801</b>