

Exhibit A

Employer Pension Contributions With Regular Annual Investment Earnings

Assumptions	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Pension Fund Earnings Rate	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Annual Cost-of-Living Increase	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Pensionable Department Wages	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024
Employee Contribution Rate	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%

Pension Liability	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Beginning Pension Liability	900,000	936,000	973,440	1,012,378	1,052,873	1,094,988	1,138,787	1,184,339	1,231,712	1,280,981	1,332,220
Pension Liability Increase	36,000	37,440	38,938	40,495	42,115	43,800	45,551	47,374	49,268	51,239	53,289
Ending Pension Liability	936,000	973,440	1,012,378	1,052,873	1,094,988	1,138,787	1,184,339	1,231,712	1,280,981	1,332,220	1,385,509

Pension Assets	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Beginning Pension Assets	900,000	936,000	973,440	1,012,378	1,052,873	1,094,988	1,138,787	1,184,339	1,231,712	1,280,981	1,332,220
Pension Payments and Overhead	-60,000	-62,400	-64,896	-67,492	-70,192	-72,999	-75,919	-78,956	-82,114	-85,399	-88,815
Earnings on Pension Assets	72,000	74,880	77,875	80,990	84,230	87,599	91,103	94,747	98,537	102,478	106,578
Employee Contributions	8,000	8,320	8,653	8,999	9,359	9,733	10,123	10,527	10,949	11,386	11,842
Pension Assets w/o Employer Deposit	920,000	956,800	995,072	1,034,875	1,076,270	1,119,321	1,164,093	1,210,657	1,259,084	1,309,447	1,361,825
Employer Contribution	16,000	16,640	17,306	17,998	18,718	19,466	20,245	21,055	21,897	22,773	23,684
Ending Pension Assets	936,000	973,440	1,012,378	1,052,873	1,094,988	1,138,787	1,184,339	1,231,712	1,280,981	1,332,220	1,385,509

Employer Contribution	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%
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Exhibit B

Employer Pension Contributions With Irregular Annual Investment Earnings

Assumptions	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Pension Fund Earnings Rate	8.00%	10.00%	11.00%	12.00%	13.00%	14.00%	15.00%	-12.00%	4.00%	6.00%	8.00%
Annual Cost-of-Living Increase	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Pensionable Department Wages	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024
Employee Contribution Rate	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%

Pension Liability	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Beginning Pension Liability	900,000	936,000	973,440	1,012,378	1,052,873	1,094,988	1,138,787	1,184,339	1,231,712	1,280,981	1,332,220
Pension Liability Increase	36,000	37,440	38,938	40,495	42,115	43,800	45,551	47,374	49,268	51,239	53,289
Ending Pension Liability	936,000	973,440	1,012,378	1,052,873	1,094,988	1,138,787	1,184,339	1,231,712	1,280,981	1,332,220	1,385,509

Pension Assets	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Beginning Pension Assets	900,000	936,000	975,520	1,026,584	1,091,281	1,172,315	1,273,173	1,398,353	1,231,712	1,280,981	1,332,220
Pension Payments and Overhead	-60,000	-62,400	-64,896	-67,492	-70,192	-72,999	-75,919	-78,956	-82,114	-85,399	-88,815
Earnings on Pension Assets	72,000	93,600	107,307	123,190	141,867	164,124	190,976	-167,802	49,268	76,859	106,578
Employee Contributions	8,000	8,320	8,653	8,999	9,359	9,733	10,123	10,527	10,949	11,386	11,842
Pension Assets w/o Employer Deposit	920,000	975,520	1,026,584	1,091,281	1,172,315	1,273,173	1,398,353	1,162,122	1,209,815	1,283,827	1,361,825
Employer Contribution	16,000	0	0	0	0	0	0	69,590	71,166	48,393	23,684
Ending Pension Assets	936,000	975,520	1,026,584	1,091,281	1,172,315	1,273,173	1,398,353	1,231,712	1,280,981	1,332,220	1,385,509

Employer Contribution	16%	0%	0%	0%	0%	0%	0%	53%	52%	34%	16%
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Exhibit C

Amortization of Earnings Variances – 5 Year

Assumptions	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Regular Earnings (Forecast)	72,000	74,880	77,875	80,990	84,230	87,599	91,103	94,747	98,537	102,478	106,578
Irregular Earnings (Actual)	72,000	93,600	107,307	123,190	141,867	164,124	190,976	-167,802	49,268	76,859	106,578
Variance	0	18,720	29,432	42,200	57,637	76,525	99,873	-262,549	-49,268	-25,620	0

Amortization	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
2004	0	0	0	0	0						
2005		3,744	3,744	3,744	3,744	3,744					
2006			5,886	5,886	5,886	5,886	5,886				
2007				8,440	8,440	8,440	8,440	8,440			
2008					11,527	11,527	11,527	11,527	11,527		
2009						15,305	15,305	15,305	15,305	15,305	
2010							19,975	19,975	19,975	19,975	19,975
2011								-52,510	-52,510	-52,510	-52,510
2012									-9,854	-9,854	-9,854
2013										-5,124	-5,124
2014											0
Regular Earnings (Forecast)	72,000	74,880	77,875	80,990	84,230	87,599	91,103	94,747	98,537	102,478	106,578
Actuarial Earnings	72,000	78,624	87,506	99,061	113,828	132,502	152,236	97,484	82,980	70,271	59,065
Unused Amortization	61,042	102,201	153,704	138,371	93,217	16,106	-92,540	-162,765	-162,186	-135,102	-87,589

Exhibit D

Employer Pension Contributions Using Actuarial Accounting

Assumptions	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Pension Fund Earnings Rate	8.00%	10.00%	11.00%	12.00%	13.00%	14.00%	15.00%	-12.00%	4.00%	6.00%	8.00%
Annual Cost-of-Living Increase	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Pensionable Department Wages	100,000	104,000	108,160	112,486	116,986	121,665	126,532	131,593	136,857	142,331	148,024
Employee Contribution Rate	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%

Pension Liability	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Beginning Pension Liability	900,000	936,000	973,440	1,012,378	1,052,873	1,094,988	1,138,787	1,184,339	1,231,712	1,280,981	1,332,220
Pension Liability Increase	36,000	37,440	38,938	40,495	42,115	43,800	45,551	47,374	49,268	51,239	53,289
Ending Pension Liability	936,000	973,440	1,012,378	1,052,873	1,094,988	1,138,787	1,184,339	1,231,712	1,280,981	1,332,220	1,385,509

Pension Assets	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Beginning Pension Assets	900,000	936,000	973,440	1,012,378	1,052,945	1,105,940	1,175,176	1,261,616	1,290,671	1,302,486	1,332,220
Pension Payments and Overhead	-60,000	-62,400	-64,896	-67,492	-70,192	-72,999	-75,919	-78,956	-82,114	-85,399	-88,815
Earnings on Pension Assets	72,000	78,624	87,506	99,061	113,828	132,502	152,236	97,484	82,980	70,271	59,065
Employee Contributions	8,000	8,320	8,653	8,999	9,359	9,733	10,123	10,527	10,949	11,386	11,842
Pension Assets w/o Employer Deposit	920,000	960,544	1,004,702	1,052,945	1,105,940	1,175,176	1,261,616	1,290,671	1,302,486	1,298,744	1,314,312
Employer Contribution	16,000	12,896	7,675	0	0	0	0	0	0	33,475	71,197
Ending Pension Assets	936,000	973,440	1,012,378	1,052,945	1,105,940	1,175,176	1,261,616	1,290,671	1,302,486	1,332,220	1,385,509

Employer Contribution	16%	12%	7%	0%	0%	0%	0%	0%	0%	24%	48%
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