

LEXINGTON FAYETTE URBAN COUNTY GOVT EMPLOYEES PENSION PLAN
Analysis as of June 30, 2024

	Base Adjustment Increase 3.0%	
	Current Scenario	
Nominal Dollars of Projected Payments²	\$ 7,601,863	\$ 7,829,919
Actuarial Accrued Liability¹	\$ 5,301,497	\$ 5,460,544
Funded Ratio¹	650.2%	631.2%
Liability Defeasing Portfolio³	\$ 5,464,872	\$ 5,628,820

(1) Actuarial Accrued Liability and Funded Ratio is provided within the "Report on the Valuation of the Lexington Fayette Retirement System for Employees of the Urban County Government prepared by Cavanaugh Macdonald Consulting, LLC prepared as of July 1, 2024, under Current Scenario.
(2) Provided by Todd Green of Cavanaugh Macdonald Consulting in an excel spreadsheet.
(3) Amount required for the Liability Defeasing Portfolio is discounted at a rate of 5.41%.