

**Report of Liabilities Associated with  
Public Safety Employee NRS Chapter 617 Benefits**

<b>Local Government:</b>			
<b>Contact:</b>			
<b>E-mail Address:</b>		<b>Daytime Telephone:</b>	

**1.** Check the box which best describes how your local government pays for the cost of compensation and medical benefits afforded to **public safety employees only** pursuant to NRS 617.453, 617.455, 617.457, and 617.485.

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|--|--|
| <b>(a) <input type="checkbox"/> Pre-funding Plan</b><br><b>(c) <input type="checkbox"/> Association of self-insured public employers</b> | <b>(b) <input type="checkbox"/> Pay-as-you-go Plan</b><br><b>(d) <input type="checkbox"/> Private Insurer.</b> |
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**2.** If you checked (c) or (d) on Line 1, please identify the Association or Insurer.

**3.** If you checked (c) or (d) on Line 1, a copy of the letter directing the Association or Insurer to supply the balance of the information requested on this form is attached. Yes \_\_\_\_\_ No \_\_\_\_\_

*If you marked (a) or (b), continue to fill out this form. **If you marked (c) or (d), STOP!** You are not required to fill out the remainder of this form. If the local government has been both self-insured through a pre-funding plan or a pay-as-you-go funding plan and insured through an association during the ten-year reporting period, you must fill out this form for the years the local government participated in a pre-funding or pay-as-you-go funding plan **AND** direct your Association or Private Insurer to report for the years covered by the Association or Private Insurer.*

4. Historical Claims Paid		Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total
4(a)	Number of Employees subject to the benefit, prior 10 fiscal years*			
4(b)	Number of known and accepted claims net of re-insurance in the past 10 fiscal			
4(c)	Total paid out for claims in the past 10 fiscal years*			

*\*If the local government has less than 10 years of experience, identify the number of years of information reported.*

5. Estimated Future Liability Under NRS Chapter 617		Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total
5(a)	Estimated number of employees subject to the benefit over next 30 years*			
5(b)	Estimated amount of actuarial liability for medical & disability, non-discounted			
5(c)	Estimated amount of actuarial liability for medical & disability, discounted			
5(d)	What discount rate was selected to determine the liability in 5(c)?			

*\*The estimate should not include a projection of new employees that may be hired over the 30 year period.*

6. Actuarial Study Information			
6(a) Was the estimated amount reported on Lines 5(b) and (c) based on an actuarial study?	Yes _____ No _____		
6(b) When was the last actuarial study prepared? (Date)			
6(c) How often are the actuarial studies prepared?			
6(d) Who prepared the last actuarial study? (Name and Designation)			
6(e) Address of Actuary			
6(f) Did the actuarial study separately report current public safety employees from eligible, non-current public safety employees?	Yes _____ No _____		
6(g) Where may the public review a complete copy of the actuarial report? (Provide a website link if available.)			

7. Reserves						
7(a) Has the local government established a reserve for known and accepted historical claims?	Yes _____		No _____			
7(b) What percentage of historical claims (Line 4b) are fully funded?						
7(c) Has the local government established a reserve for known and accepted historical claims?	Yes _____		No _____			
7(d) Identify each fund used for reserves.						
7(e) List the amount of payments made to each fund reserve for the following years (add lines if more than one fund)*						
	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual 2008-2009
Fund Name:						
Payments						
7(f) List the total reserves established for each fund (add lines if more than 1 fund):*						
	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual 2008-2009
Fund Name:						
Total Reserves						

*\*Should reflect only the NRS Chapter 617 benefits; if amount includes other than NRS Chapter 617 dollars, check this box: ☐*

8. Current Year Funded Ratio	
What is the current year funded ratio of the present value of contributions plus investment return compared to the present value of the accrued liabilities (Line 7(f) divided by Line 5(c)) ?	