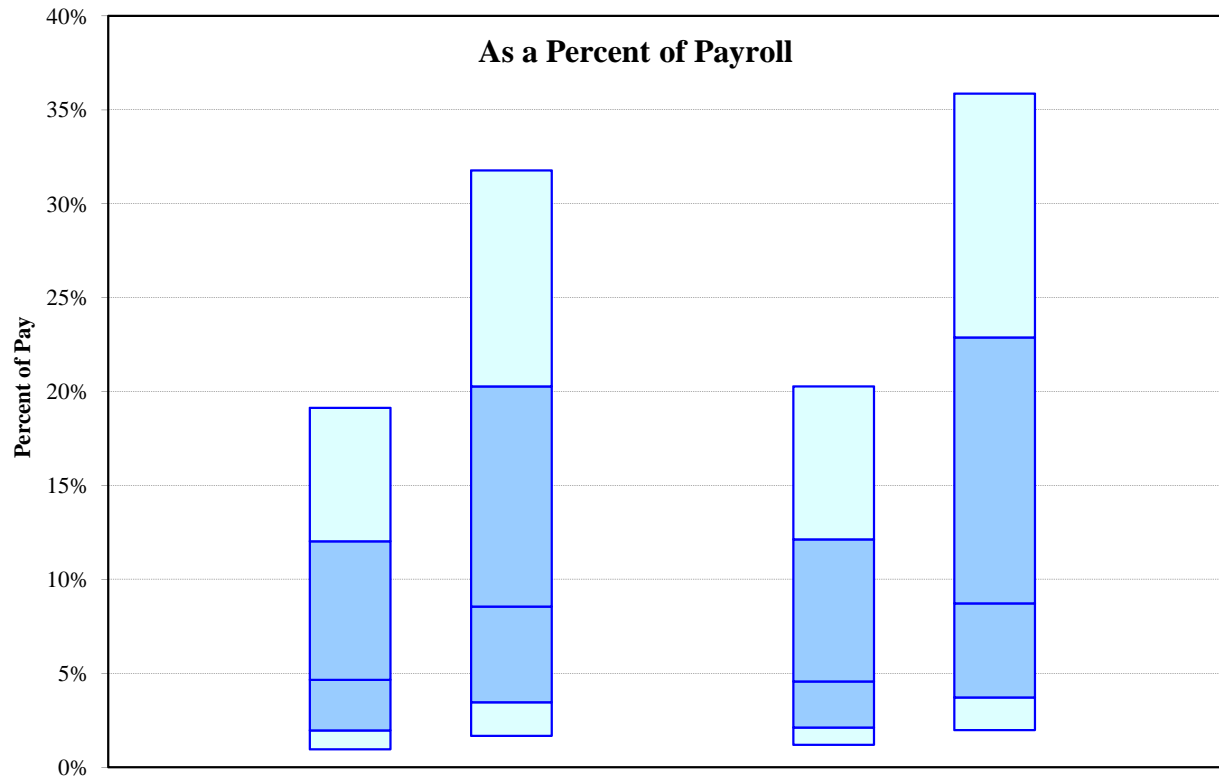


**Bartel Associates GASB 45 OPEB Database
Normal Cost & Annual Required Contribution**



	<u>Miscellaneous</u>		<u>Safety</u>	
	<u>NC</u>	<u>ARC</u>	<u>NC</u>	<u>ARC</u>
95th Percentile	19.1%	31.8%	20.3%	35.9%
75th Percentile	12.0%	20.3%	12.1%	22.9%
50th Percentile	4.7%	8.6%	4.6%	8.7%
25th Percentile	2.0%	3.5%	2.1%	3.7%
5th Percentile	1.0%	1.7%	1.2%	2.0%

June 22, 2012