

Required Supplementary Info.

CITY OF DALLAS, TEXAS
Required Supplementary Information
Schedule of Funding Progress (unaudited)
Employees' Retirement Fund (ERF),
Dallas Police and Fire Pension System (DPFPS) and
Supplemental Police and Fire Pension Plan (SPFPP)
Year Ended September 30, 2005
(in millions)

Actuarial Valuation Date	Plan	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a/c)
12/31/04	ERF	\$2,482	\$2,488	(\$6)	99.0%	\$331	1.9%
12/31/03	ERF	1,843	2,489	(646)	74.0%	318	202.8%
12/31/02	ERF	1,864	2,400	(536)	77.7%	325	165.0%
12/31/04	DPFPS	\$2,485	\$3,074	(\$589)	80.8%	\$282	208.9%
12/31/03	DPFPS	2,286	2,889	(603)	79.1%	265	227.5%
12/31/02	DPFPS	1,992	2,738	(746)	72.8%	270	276.3%
12/31/04	SPFPP	\$19	\$24	(\$5)	79.2%	\$1	706.0%
12/31/03	SPFPP	17	23	(6)	72.7%	1	873.3%
12/31/02	SPFPP	14	23	(9)	62.9%	1	969.3%

The actuarial information presented is determined by an actuarial valuation and is the amount that results from applying various assumptions with regard to termination, disability, retirement, mortality and the time value of money to the accumulated plan benefits.

