

CITY OF DALLAS, TEXAS
Required Supplementary Information
And Police and Fire Supplemental Pension Plan
Year Ended September 30, 2003
(in millions)

	Actuarial Valuation Date	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)
Employees' Retirement Fund	12/31/02	\$1,864	\$2,400	(\$536)	77.7%	\$325	165.0%
	12/31/01	2,017	2,276	(259)	88.6%	333	77.9%
	12/31/00	1,998	2,038	(40)	98.0%	298	13.5%
Dallas Police and Fire Pension System	12/31/02	\$1,992	\$2,738	(\$746)	72.8%	\$270	276.3%
	12/31/01	2,158	2,554	(396)	84.5%	251	157.8%
	12/31/00	2,005	2,328	(323)	86.1%	224	144.2%
Police and Fire Supplemental Pension Fund	12/31/02	\$14	\$23	(\$9)	62.9%	\$1	969.3%
	12/31/01	15	21	(6)	71.4%	1	775.8%
	12/31/00	19	20	(1)	95.0%	1	448.9%

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.

Significant actuarial assumptions used include: (a) an annual rate of return on the investment of present and future assets of 8.5% in 2002 and 2001, respectively, compounded annually, (b) projected salary increases based on certain factors, such as changes in benefit provisions, the size or composition of the population (c) postretirement benefit increases of 4% in 2002 and 2001 calculated annually, and (d) asset valuation method Fair market value.

