



**MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF MICHIGAN**  
ANNUAL ACTUARIAL VALUATION REPORT DECEMBER 31, 2014  
INGHAM CO (3303)



Spring, 2015

Ingham Co

In care of:  
Municipal Employees' Retirement System of Michigan  
1134 Municipal Way  
Lansing, Michigan 48917

This report presents the results of the Annual Actuarial Valuation, prepared as of December 31, 2014. The report includes the determination of liabilities and contribution rates resulting from the participation of Ingham Co (3303) in the Municipal Employees' Retirement System of Michigan ("MERS"). MERS is a nonprofit organization, independent from the State, that has provided retirement plans for municipal employees for more than 65 years. Ingham Co is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees under the Michigan Constitution and the MERS Plan Document.

The purpose of the December 31, 2014 annual actuarial valuation is to:

- Measure funding progress
- Establish contribution requirements for the fiscal year beginning January 1, 2016
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements

This valuation report should not be relied upon for any other purpose. Reliance on information contained in this report by anyone for anything other than the intended purpose could be misleading.

The valuation uses financial data, plan provision data, and participant data as of December 31, 2014 furnished by MERS. In accordance with Actuarial Standards of Practice No. 23, the data was checked for internal and year to year consistency as well as general reasonableness, but was not otherwise audited. CBIZ Retirement Plan Services does not assume responsibility for the accuracy or completeness of the data used in this valuation.

The actuarial assumptions and methods are adopted by the MERS Retirement Board, and are reviewed every five years in an Experience Study, which will be completed in 2015. Please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:

[www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2014AnnualActuarialValuation-Appendix.pdf](http://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2014AnnualActuarialValuation-Appendix.pdf).



The actuarial assumptions used for this valuation produce results that we believe are reasonable.

To the best of our knowledge, this report is complete and accurate, was prepared in conformity with generally recognized actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and is in compliance with Act No. 220 of the Public Acts of 1996, as amended, and the MERS Plan Document as revised. All of the undersigned are members of the American Academy of Actuaries (MAAA), and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. The Retirement Board of the Municipal Employees' Retirement System of Michigan confirms that the System provides for payment of the required employer contribution as described in Section 20m of Act No. 314 of 1965 (MCL 38.1140m).

This information is purely actuarial in nature. It is not intended to serve as a substitute for legal, accounting or investment advice.

**This report was prepared at the request of the Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). CBIZ Retirement Plan Services is not responsible for the consequences of any unauthorized use.**

You should notify MERS if you disagree with anything contained in the report or are aware of any information that would affect the results of the report that have not been communicated to us. If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, that conditions have changed since the calculations were made, that the information provided in this report is inaccurate or is in anyway incomplete, or if you need further information in order to make an informed decision on the subject matter in this report, please contact your Regional Manager at 1.800.767.MERS(6377).

Sincerely,

Alan Sonnanstine, MAAA, ASA  
Cathy Nagy, MAAA, FSA  
Jim Koss, MAAA, ASA

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## Executive Summary

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### Funded Ratio and Required Employer Contributions

The MERS Defined Benefit Plan is an agent multiple-employer plan, meaning that assets are pooled for investment purposes but separate trusts are maintained for each individual employer. Each municipality is responsible for their own plan liabilities; MERS does not borrow from one municipality's account to pay for another.

The funded ratio of a plan is the percentage of the dollar value of the accrued benefits that is covered by the actuarial value of assets.

#### Your Funded Ratio:

	12/31/2014	12/31/2013
<b>Funded Ratio</b>	71%	72%

Michigan Law requires that pension plans be pre-funded, meaning money is set aside now to pay for future benefits. Pension plans are usually funded by employer and employee contributions, and investment income.

How quickly a plan attains the 100% funding goal depends on many factors such as:

- The current funded ratio
- The future experience of the plan
- The amortization period

It is more important to look at the trend in the funded ratio over a period of time than at a particular point in time.

**Your Required Employer Contributions:**

Your minimum required employer contributions are shown in the following table. Employee contributions, if any, are in addition to the required employer contributions.

Valuation Date:	Percentage of Payroll		Monthly \$ Based on Valuation Payroll	
	12/31/2014	12/31/2013	12/31/2014	12/31/2013
Fiscal Year Beginning:	January 1, 2016	January 1, 2015	January 1, 2016	January 1, 2015
<b>Division</b>				
01 - Confidential	-	-	\$ 22,348	\$ 20,963
02 - Sheriff FOP Spvs	-	-	109,745	99,500
04 - MCF	-	2.23%	7,763	9,723
07 - Gnrl Hrly/AFSCME DB	-	-	46,996	40,863
09 - Judges	116.42%	114.92%	5,323	5,254
10 - Gnrl Mgmt	-	-	134,659	126,204
11 - Gnrl Library	-	-	11,103	9,191
12 - Gnrl ICEA Profs	-	-	71,049	66,819
13 - Gnrl OPEIU Prob	-	-	42,012	38,444
14 - Gnrl TOPS UAW	-	-	135,242	136,803
15 - Animal Cntrl FOP	-	-	12,098	11,971
16 - Gnrl Commsnrs	-	-	874	870
17 - ICEA Nurses	-	-	22,929	20,288
18 - ICEA Ct. Prof	-	15.56%	33,761	31,204
19 - Cnstutnl Offcls	-	-	2,829	2,728
21 - FOP Shrf Deputies	-	-	71,301	63,217
22 - FOP 911 Non-Sup frmr E	-	-	7,618	10,771
23 - FOP Non-Sup (frm Lans	9.53%		12,845	
24 - Sheriff Deputies-MAP	-	-	34,966	32,898
40 - ICEA Unit 111	2.23%	2.57%	2,735	3,845
41 - MCF Management	-	4.93%	7,932	5,855
42 - ICEA Unit 11	-	3.55%	4,273	4,198
43 - ICEA Unit 1	-	1.94%	1,210	1,141
44 - MCF Exec Mgr	-	16.52%	1,992	1,795
70 - Admin Salaried	-	-	28,568	25,755
71 - Admin/Union/OPEIU	-	-	17,909	18,411
73 - Dept. Heads	-	-	16,022	15,306
74 - AFSCME Hired After 9/1	-	5.68%	1,531	966
75 - Adm/OPEIU Pro after 7/	-	5.60%	152	265
76 - OPEIU Sup/Admin Sal af	-	6.58%	516	666
90 - Asst Pros Attnys	-	-	36,005	33,948
91 - Parks Union Empl	-	8.58%	903	1,879
92 - Parks Non Union	-	61.00%	5,105	4,723
93 - Lgl Rsrch Clerks	0.00%	1.23%	0	293
94 - Zoo Hires after 7/1/07	-	-	3,692	4,310
95 - UAW Local 2256	11.15%	1.96%	2,128	375

Valuation Date:	Percentage of Payroll		Monthly \$ Based on Valuation Payroll	
	12/31/2014	12/31/2013	12/31/2014	12/31/2013
Fiscal Year Beginning:	January 1, 2016	January 1, 2015	January 1, 2016	January 1, 2015
<b>Division</b>				
96 - City Zoo Director	-	-	0	0
97 - Teamts 580 Spv (frm Ls	-		5,585	
98 - MNA Nurses	-	7.47%	14,624	19,844
99 - Team 580 Zoo Hired pr	-		0	
HA - Elected Offcls after 1	4.44%	4.65%	328	344
HC - GenMgt & Confidtlts af	5.12%	5.43%	7,811	3,055
HD - FOP 911 Non-Sup aft 1/	3.90%	4.04%	2,132	1,706
HF - TOPS UAW New Hires 3/1	5.64%	5.54%	11,411	5,177
HG - FOP Sher/Deputies as o	6.02%	5.63%	3,329	1,456
HI - Animal Control-FOP aft	4.55%	4.72%	551	557
HJ - Gen.ICEA Prof. after 1	6.08%	5.71%	4,135	1,653
HK - Asst.Prof.Attnys after	4.86%	4.61%	752	308
HL - ICEA P.H. Nurses after	4.91%	4.56%	1,058	468
HM - UAW Zoo New Hires as 5	5.65%	5.46%	578	480
HN - Gen OPEIU Prob after 1	6.71%	6.58%	124	111
HP - MNA Nurse Prac/Clinic	5.89%		1,656	
HQ - AFSCME Hired After 1/1	5.16%		153	
HT - ICEA Court Prof after	5.89%		156	
HU - Team 580 Zoo Hires aft	4.52%		157	
<b>Municipality Total</b>			<b>\$ 970,674</b>	<b>\$ 886,718</b>

Employee contribution rates reflected in the valuations are shown below:

Valuation Date:	Employee Contribution Rate	
	12/31/2014	12/31/2013
<b>Division</b>		
01 - Confidentials	6.56%	6.56%
02 - Sheriff FOP Spvs	19.61%	19.61%
04 - MCF	0.00%	0.00%
07 - Gnrl Hrly/AFSCME DB	1.20%	0.00%
09 - Judges	3.14%	3.14%
10 - Gnrl Mgmt	7.59%	7.59%
11 - Gnrl Library	0.00%	0.00%
12 - Gnrl ICEA Profs	13.42%	13.42%
13 - Gnrl OPEIU Prob	9.71%	9.71%
14 - Gnrl TOPS UAW	4.82%	4.82%
15 - Animal Cntrl FOP	15.49%	15.49%
16 - Gnrl Commsnrs	4.76%	4.76%
17 - ICEA Nurses	11.87%	11.87%
18 - ICEA Ct. Prof	9.84%	9.84%

Valuation Date:	Employee Contribution Rate	
	12/31/2014	12/31/2013
<b>Division</b>		
19 - Cnstutnl Offcls	9.66%	9.66%
21 - FOP Shrf Deputies	10.96%	10.96%
22 - FOP 911 Non-Sup frmr E	1.20%	1.20%
23 - FOP Non-Sup (frm Lansi	2.70%	
24 - Sheriff Deputies-MAP	12.16%	12.16%
40 - ICEA Unit 111	2.50%	3.00%
41 - MCF Management	0.00%	0.00%
42 - ICEA Unit 11	3.45%	3.95%
43 - ICEA Unit 1	3.51%	3.51%
44 - MCF Exec Mgr	0.00%	0.00%
70 - Admin Salaried	1.20%	0.00%
71 - Admin/Union/OPEIU	1.20%	0.00%
73 - Dept. Heads	1.20%	1.20%
74 - AFSCME Hired After 9/1	1.20%	0.00%
75 - Adm/OPEIU Pro after 7/	1.20%	0.00%
76 - OPEIU Sup/Admin Sal af	1.20%	0.00%
90 - Asst Pros Attnys	1.40%	1.40%
91 - Parks Union Empl	1.20%	0.00%
92 - Parks Non Union	0.00%	1.20%
93 - Lgl Rsrch Clerks	0.00%	0.00%
94 - Zoo Hires after 7/1/07	1.20%	1.20%
95 - UAW Local 2256	2.90%	2.90%
96 - City Zoo Director	0.00%	0.00%
97 - Teamts 580 Spv (frm Ls	1.70%	
98 - MNA Nurses	13.07%	11.87%
99 - Team 580 Zoo Hired pr	1.20%	
HA - Elected Offcls after 1	0.00%	0.00%
HC - GenMgt & Confidtls af	0.00%	0.00%
HD - FOP 911 Non-Sup aft 1/	0.00%	0.00%
HF - TOPS UAW New Hires 3/1	0.00%	0.00%
HG - FOP Sher/Deputies as o	0.00%	0.00%
HI - Animal Control-FOP aft	0.00%	0.00%
HJ - Gen.ICEA Prof. after 1	0.00%	0.00%
HK - Asst.Pros.Attnys after	0.00%	0.00%
HL - ICEA P.H. Nurses after	0.00%	0.00%
HM - UAW Zoo New Hires as 5	0.00%	0.00%
HN - Gen OPEIU Prob after 1	0.00%	0.00%
HP - MNA Nurse Prac/Clinic	0.00%	
HQ - AFSCME Hired After 1/1	0.00%	
HT - ICEA Court Prof after	0.00%	
HU - Team 580 Zoo Hires aft	0.00%	

For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate.



You may contribute more than the minimum required contributions, as these additional contributions will earn investment income, and later you may have to contribute less than otherwise. **MERS strongly encourages employers to contribute more than the minimum contribution shown above.**

Assuming that experience of the plan meets actuarial assumptions:

- To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the entire employer would be \$ 1,577,220, instead of \$ 970,674.
- To accelerate to a 100% funding ratio in 20 years, estimated monthly employer contributions for the entire employer would be \$ 1,055,214, instead of \$ 970,674.

If you are interested in making additional contributions, please contact MERS and they can assist you with evaluating your options.

### How and Why Do These Numbers Change?

In a defined benefit plan contributions vary from one annual actuarial valuation to the next as a result of the following:

- Changes in benefit provisions (see Table 2)
- Changes in actuarial assumptions and methods (see the [Appendix](#))
- Experience of the plan (investment experience and demographic experience); this is the difference between actual experience of the plan and the actuarial assumptions

Actuarial valuations do not affect the ultimate cost of the plan; the benefit payments (current and future) determine the cost of the plan. Actuarial valuations only affect the timing of the contributions into the plan. Because assumptions are for the long term, plan experience will not match the actuarial assumptions in any given year (except by coincidence). Each annual actuarial valuation will adjust the required employer contributions up or down based on the prior year's actual experience.

### Comments on the Investment Markets

At this time, MERS maintains the 8% annual return assumption on investments in the belief that over the long-term this is achievable. For example, MERS' 30 year return was 9.17% on December 31, 2014. The MERS portfolio returned 6.49% in 2014; the two year (10.54%), three year (10.73%), four year (8.48%), and five year (9.59%) returns all exceed the 8% annual return assumption. When comparing these actual returns to the 8% net return assumption, deduct roughly .25% from these actual returns to reflect administrative expenses. It has now been seven years since the peak of the financial crisis and the stock market decline still weighs down MERS' medium term returns. This was a one in fifty year event comparable only to the Stock Market Crash of 1929 during the Great Depression. The stock market and economy have stabilized since 2008 and are on the long road to recovery. MERS regularly monitors the investment return assumption to make sure it is reasonable compared to long term expectations.

The actuarial value of assets, used to determine both your funded ratio and your required employer contribution, is based on a 10-year smoothed value of assets. Only a portion (seven-tenths, for 2008 through 2014) of the 2008 investment market losses was recognized in this actuarial valuation report. This reduces the volatility of the valuation results, which affects your required employer contribution and funded ratio. The smoothed actuarial rate of return for 2014 was 5.90%.

As of December 31, 2014 the actuarial value of assets is 106% of market value. This means that meeting the actuarial assumption in the next few years will require average annual market returns that exceed the 8% investment return assumption.

If the December 31, 2014 valuation results were based on market value on that date instead of 10-year smoothed funding value: i) the funded percent of your entire municipality would be 67% (instead of 71%); and ii) your total employer contribution requirement for the fiscal year starting January 1, 2016 would be \$ 12,830,808 (instead of \$ 11,648,088).

The asset smoothing method is a powerful tool for reducing the volatility of your required employer contributions. **However, if the current 6% difference between the smoothed value and the market value of assets is not made up, the result would be gradual increases in your employer contribution requirement over the next few years (to around the levels described above).**

## Risk Characteristics of Defined Benefit Plans

It is important to understand that retirement plans, by their nature, are exposed to certain risks. While risks cannot be eliminated entirely, they can be mitigated through various strategies. Below are a few examples of risk (this is not an all-inclusive list):

- Economic - investment return, wage inflation, etc.
- Demographic - longevity, disability, retirement, etc.
- Plan Sponsor and Employees - contribution volatility, attract/retain employees, etc.

The MERS Retirement Board adopts certain assumptions and methods to mitigate the economic and demographic risks, and the contribution volatility risks. For example, the investment risk is the largest economic risk and is mitigated by having a balanced portfolio and a clearly defined investment strategy. Demographic risks vary based on the age of the workforce and are mitigated by preparing special studies called experience studies on a regular basis to determine if the assumptions used are reasonable compared to the experience. Risk may be mitigated through a plan design that provides benefits that are sustainable in the long run. An Experience Study is completed every five years to review the assumptions and methods. The next Experience Study will be completed in 2015.

## Alternate Scenarios to Estimate the Potential Volatility of Results ("What If Scenarios")

The calculations in this report are based on assumptions about long-term economic and demographic behavior. These assumptions will never materialize in a given year, except by coincidence. Therefore the results will vary from one year to the next. The volatility of the results depends upon the characteristics of the plan. For example:

- Open divisions that have substantial assets compared to their active employee payroll will have more volatile employer contribution rates due to investment return fluctuations.
- Open divisions that have substantial accrued liability compared to their active employee payroll will have more volatile employer contribution rates due to demographic experience fluctuations.
- Small divisions will have more volatile contribution patterns than larger divisions because statistical fluctuations are relatively larger among small populations.
- Shorter amortization periods result in more volatile contribution patterns.

The analysis in this section is intended to review the potential volatility of the actuarial valuation results. It is important to note that calculations in this report are mathematical estimates based upon assumptions regarding future events, which may or may not materialize. Actuarial calculations can and do vary from one valuation to the next, sometimes significantly depending on the group's size.

Many assumptions are important in determining the required employer contributions.

For example:

- Lower investment returns would result in higher required employer contributions, and vice-versa.
- Smaller than projected pay increases would lower required employer contributions.
- Reductions in the number of active employees would lower required contribution dollars, but would usually increase the contribution rate expressed as a percentage of (the now lower) payroll.
- Retirements at earlier ages than projected would usually increase required employer contributions.
- More non-vested terminations of employment than projected would decrease required contributions.
- More disabilities or survivor (death) benefits than projected would increase required contributions.
- Longer lifetimes after retirement than projected would increase required employer contributions.

In the table below, we show the impact of varying one actuarial assumption: the future annual rate of investment return. Lower investment returns would result in higher required employer contributions, and vice-versa.

The relative impact of each investment return scenario below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2014 valuation, and are for the municipality in total, not by division.

12/31/2014 Valuation Results	Assumed Future Annual Smoothed Rate of Investment Return			
	Lower Future Annual Returns		Valuation Assumption	Higher Returns
	6%	7%	8%	9%
Accrued Liability	\$ 504,664,066	\$ 451,175,998	\$ 406,282,243	\$ 368,292,278
Valuation Assets	\$ 287,500,232	\$ 287,500,232	\$ 287,500,232	\$ 287,500,232
Unfunded Accrued Liability	\$ 217,163,834	\$ 163,675,766	\$ 118,782,011	\$ 80,792,046
<b>Funded Ratio</b>	57%	64%	71%	78%
Monthly Normal Cost	\$ 692,079	\$ 500,369	\$ 352,630	\$ 238,602
Monthly Amortization Payment	\$ 965,940	\$ 797,120	\$ 611,908	\$ 420,856
<b>Total Employer Contribution<sup>1</sup></b>	\$ 1,661,482	\$ 1,302,195	\$ 970,674	\$ 685,147

<sup>1</sup> If assets exceed accrued liabilities for a division, the division's amortization payment is negative and is used to reduce the division's employer contribution requirement. If the overfunding credit is larger than the normal cost, the division's full credit is included in the municipality's amortization payment above but the division's total contribution requirement is zero. This can cause the displayed normal cost and amortization payment to not add up to the displayed total employer contribution.

### Five Year Projection Scenarios

The following table illustrates the plan's projected liabilities and required employer contributions for the next five fiscal years, under three actuarial assumptions and future economic scenarios. All three scenarios take into account the 2008 financial losses that will continue to affect the smoothed rate of return for the next three years.

Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets	Funded Percentage	Required Annual Employer Contribution <sup>1</sup>
<b>8% Assumed Interest Discount Rate and Future Annual Market Rate of Return</b>					
2014	2016	\$ 406,282,243	\$ 287,500,232	71%	\$ 12,128,628
2015	2017	420,771,428	293,671,972	70%	13,094,132
2016	2018	435,710,694	300,230,926	69%	14,156,628
2017	2019	450,452,890	305,108,142	68%	15,403,756
2018	2020	465,106,253	319,560,148	69%	15,943,928
<b>7% Assumed Interest Discount Rate and Future Annual Market Rate of Return</b>					
2014	2016	\$ 451,175,998	\$ 287,500,232	64%	\$ 16,242,432
2015	2017	466,535,539	290,763,800	62%	17,210,668
2016	2018	482,798,109	298,684,793	62%	18,293,356
2017	2019	498,354,520	305,234,649	61%	19,565,592
2018	2020	514,179,190	320,667,877	62%	20,266,580
<b>6% Assumed Interest Discount Rate and Future Annual Market Rate of Return</b>					
2014	2016	\$ 504,664,066	\$ 287,500,232	57%	\$ 20,717,796
2015	2017	521,338,248	288,090,938	55%	21,738,900
2016	2018	538,773,561	297,656,361	55%	22,896,148
2017	2019	555,895,343	306,004,303	55%	24,253,280
2018	2020	572,660,059	321,295,157	56%	25,222,372

<sup>1</sup> For an employer with any open divisions, this column will include the impact of projected increases in total payroll from 2014 to the applicable fiscal year. This will cause the projected contribution for the fiscal year beginning in 2016 to be higher than the Estimated Annual Contribution shown in Table 1.

The first scenario provides an estimate of required employer contributions based on current actuarial assumptions, and a projected 8% market return. The other scenarios may be useful if the municipality chooses to budget more conservatively, and make contributions in addition to the minimum requirements. The 7% and 6% projections provide an indication of the potential required employer contribution if MERS were to realize investment returns of 7% and 6% over the long-term.

## Employer Contribution Details

### For the Fiscal Year Beginning January 1, 2016

Table 1

Division	Amort. Period for Unfund. Liab. <sup>4,5</sup>	Employer Contributions <sup>1</sup>			Blended Employer Contribut. <sup>7</sup>	Employee Contribution Rate <sup>6</sup>	Employee Contribut. Conversion Factor <sup>2</sup>
		Normal Cost	Unfunded Accrued Liability	Total Required Employer Contribut.			
<b>Percentage of Payroll</b>							
01 - Confidential	24	-	-	-	21.94%	6.56%	
02 - Sheriff FOP Spvs	24	-	-	-		19.61%	
04 - MCF	22	-	-	-		0.00%	
07 - Gnrl Hrly/AFSCME D	24	-	-	-	24.47%	1.20%	
09 - Judges	24	10.67%	105.75%	116.42%		3.14%	0.85%
10 - Gnrl Mgmt	24	-	-	-	21.94%	7.59%	
11 - Gnrl Library	5	-	-	-		0.00%	
12 - Gnrl ICEA Profs	24	-	-	-	13.42%	13.42%	
13 - Gnrl OPEIU Prob	24	-	-	-	25.87%	9.71%	
14 - Gnrl TOPS UAW	24	-	-	-	12.99%	4.82%	
15 - Animal Cntrl FOP	24	-	-	-	48.01%	15.49%	
16 - Gnrl Commsnrs	24	-	-	-		4.76%	
17 - ICEA Nurses	24	-	-	-	26.13%	11.87%	
18 - ICEA Ct. Prof	24	-	-	-	16.87%	9.84%	
19 - Cnstutnl Offcls	24	-	-	-	7.50%	9.66%	
21 - FOP Shrf Deputies	24	-	-	-	20.44%	10.96%	
22 - FOP 911 Non-Sup fr	24	-	-	-	8.69%	1.20%	
23 - FOP Non-Sup (frm L	24	7.90%	1.63%	9.53%		2.70%	0.90%
24 - Sheriff Deputies-M	24	-	-	-		12.16%	
40 - ICEA Unit 111	24	6.19%	-3.96%	2.23%		2.50%	0.85%
41 - MCF Management	22	-	-	-		0.00%	
42 - ICEA Unit 11	22	-	-	-		3.45%	
43 - ICEA Unit 1	22	-	-	-		3.51%	
44 - MCF Exec Mgr	22	-	-	-		0.00%	
70 - Admin Salaried	24	-	-	-		1.20%	
71 - Admin/Union/OPEIU	24	-	-	-		1.20%	
73 - Dept. Heads	24	-	-	-	21.94%	1.20%	
74 - AFSCME Hired After	24	-	-	-	24.47%	1.20%	
75 - Adm/OPEIU Pro afte	24	-	-	-		1.20%	
76 - OPEIU Sup/Admin Sa	24	-	-	-		1.20%	
90 - Asst Pros Attnys	24	-	-	-	18.71%	1.40%	
91 - Parks Union Empl	24	-	-	-		1.20%	
92 - Parks Non Union	22	-	-	-		0.00%	
93 - Lgl Rsrch Clerks	24	6.18%	-7.17%	0.00%		0.00%	0.88%
94 - Zoo Hires after 7/	24	-	-	-	8.02%	1.20%	
95 - UAW Local 2256	24	15.85%	-4.70%	11.15%		2.90%	0.91%

**Table 1 (continued)**

Division	Amort. Period for Unfund. Liab. <sup>4,5</sup>	Employer Contributions <sup>1</sup>			Blended Employer Contribut. <sup>7</sup>	Employee Contribution Rate <sup>6</sup>	Employee Contribut. Conversion Factor <sup>2</sup>
		Normal Cost	Unfunded Accrued Liability	Total Required Employer Contribut.			
96 - City Zoo Director	19	-	-	-		0.00%	
97 - Teamts 580 Spv (fr	24	-	-	-		1.70%	
98 - MNA Nurses	24	-	-	-	7.75%	13.07%	
99 - Team 580 Zoo Hired	24	-	-	-	0.00%	1.20%	
HA - Elected Offcls aft	24	4.41%	0.03%	4.44%	7.50%	0.00%	0.92%
HC - GenMgt & Confidtl	24	5.10%	0.02%	5.12%	21.94%	0.00%	0.88%
HD - FOP 911 Non-Sup af	24	4.01%	-0.11%	3.90%	8.69%	0.00%	0.92%
HF - TOPS UAW New Hires	24	5.63%	0.01%	5.64%	12.99%	0.00%	0.88%
HG - FOP Sher/Deputies	24	6.40%	-0.38%	6.02%	20.44%	0.00%	0.91%
HI - Animal Control-FOP	24	4.99%	-0.44%	4.55%	48.01%	0.00%	0.93%
HJ - Gen.ICEA Prof. aft	24	5.97%	0.11%	6.08%	13.42%	0.00%	0.89%
HK - Asst.Prof.Attnys a	24	4.96%	-0.10%	4.86%	18.71%	0.00%	0.93%
HL - ICEA P.H. Nurses a	24	5.08%	-0.17%	4.91%	26.13%	0.00%	0.91%
HM - UAW Zoo New Hires	24	5.58%	0.07%	5.65%	8.02%	0.00%	0.88%
HN - Gen OPEIU Prob aft	24	6.58%	0.13%	6.71%	25.87%	0.00%	0.81%
HP - MNA Nurse Prac/Cli	24	6.04%	-0.15%	5.89%	7.75%	0.00%	0.88%
HQ - AFSCME Hired After	24	5.63%	-0.47%	5.16%	24.47%	0.00%	0.88%
HT - ICEA Court Prof af	24	6.15%	-0.26%	5.89%	16.87%	0.00%	0.87%
HU - Team 580 Zoo Hires	24	4.81%	-0.29%	4.52%	0.00%	0.00%	0.91%
<b>Estimated Monthly Contribution<sup>3</sup></b>							
01 - Confidentials	24	\$ 7,451	\$ 14,897	\$ 22,348			
02 - Sheriff FOP Spvs	24	2,065	107,680	109,745			
04 - MCF	22	24,953	(17,190)	7,763			
07 - Gnrl Hrly/AFSCME D	24	16,330	30,666	46,996			
09 - Judges	24	488	4,835	5,323			
10 - Gnrl Mgmt	24	32,427	102,232	134,659			
11 - Gnrl Library	5	0	11,103	11,103			
12 - Gnrl ICEA Profs	24	16,864	54,185	71,049			
13 - Gnrl OPEIU Prob	24	6,627	35,385	42,012			
14 - Gnrl TOPS UAW	24	65,536	69,706	135,242			
15 - Animal Cntrl FOP	24	505	11,593	12,098			
16 - Gnrl Commsnrs	24	490	384	874			
17 - ICEA Nurses	24	2,579	20,350	22,929			
18 - ICEA Ct. Prof	24	7,617	26,144	33,761			
19 - Cnstutnl Offcls	24	1,321	1,508	2,829			
21 - FOP Shrf Deputies	24	18,716	52,585	71,301			
22 - FOP 911 Non-Sup fr	24	6,025	1,593	7,618			
23 - FOP Non-Sup (frm L	24	10,648	2,197	12,845			
24 - Sheriff Deputies-M	24	13,823	21,143	34,966			
40 - ICEA Unit 111	24	7,592	(4,857)	2,735			

**Table 1 (continued)**

Division	Amort. Period for Unfund. Liab. <sup>4,5</sup>	Employer Contributions <sup>1</sup>			Blended Employer Contribut. <sup>7</sup>	Employee Contribution Rate <sup>6</sup>	Employee Contribut. Conversion Factor <sup>2</sup>
		Normal Cost	Unfunded Accrued Liability	Total Required Employer Contribut.			
41 - MCF Management	22	11,231	(3,299)	7,932			
42 - ICEA Unit 11	22	7,167	(2,894)	4,273			
43 - ICEA Unit 1	22	2,906	(1,696)	1,210			
44 - MCF Exec Mgr	22	1,909	83	1,992			
70 - Admin Salaried	24	2,809	25,759	28,568			
71 - Admin/Union/OPEIU	24	6,071	11,838	17,909			
73 - Dept. Heads	24	4,297	11,725	16,022			
74 - AFSCME Hired After	24	1,429	102	1,531			
75 - Adm/OPEIU Pro afte	24	153	(1)	152			
76 - OPEIU Sup/Admin Sa	24	512	4	516			
90 - Asst Pros Attnys	24	17,564	18,441	36,005			
91 - Parks Union Empl	24	1,429	(526)	903			
92 - Parks Non Union	22	0	5,105	5,105			
93 - Lgl Rsrch Clerks	24	1,642	(1,905)	0			
94 - Zoo Hires after 7/	24	3,004	688	3,692			
95 - UAW Local 2256	24	3,025	(897)	2,128			
96 - City Zoo Director	19	0	(4,322)	0			
97 - Teamts 580 Spv (fr	24	3,250	2,335	5,585			
98 - MNA Nurses	24	6,779	7,845	14,624			
99 - Team 580 Zoo Hired	24	754	(2,305)	0			
HA - Elected Offcls aft	24	326	2	328			
HC - GenMgt & Confidtl	24	7,780	31	7,811			
HD - FOP 911 Non-Sup af	24	2,192	(60)	2,132			
HF - TOPS UAW New Hires	24	11,391	20	11,411			
HG - FOP Sher/Deputies	24	3,539	(210)	3,329			
HI - Animal Control-FOP	24	604	(53)	551			
HJ - Gen.ICEA Prof. aft	24	4,060	75	4,135			
HK - Asst.Pros.Attnys a	24	767	(15)	752			
HL - ICEA P.H. Nurses a	24	1,095	(37)	1,058			
HM - UAW Zoo New Hires	24	571	7	578			
HN - Gen OPEIU Prob aft	24	122	2	124			
HP - MNA Nurse Prac/Cli	24	1,698	(42)	1,656			
HQ - AFSCME Hired After	24	167	(14)	153			
HT - ICEA Court Prof af	24	163	(7)	156			
HU - Team 580 Zoo Hires	24	167	(10)	157			
<b>Total Municipality</b>		<b>\$ 352,630</b>	<b>\$ 611,908</b>	<b>\$ 970,674</b>			
<b>Estimated Annual Contribution<sup>3</sup></b>		<b>\$ 4,231,560</b>	<b>\$ 7,342,896</b>	<b>\$11,648,088</b>			

<sup>1</sup> The above employer contribution requirements are in addition to the employee contributions, if any.

<sup>2</sup> If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1%, because employee contributions may be refunded at termination of employment, and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.



- <sup>3</sup> For divisions that are open to new hires, estimated contributions are based on valuation payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts (usually higher). For divisions that will have no new hires, invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the [Appendix](#).
- <sup>4</sup> If projected assets exceed projected liabilities as of the beginning of the January 1, 2016 fiscal year, the negative unfunded accrued liability is amortized (spread) over 10 years. This amortization is used to reduce the employer contribution rate. Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the displayed normal cost and unfunded accrued liability contributions to not add across.
- <sup>5</sup> If the division is closed to new hires, with new hires not covered by MERS Defined Benefit Plan or Hybrid Plan provisions, the amortization period will decrease as follows: Under Amortization Option A, the period will decrease by 2 years each valuation year, until it reaches 6 or 5 years. Then it decreases by 1 year each valuation year until the UAL is paid off. Under Amortization Option B, the period will decrease by 2 years each valuation year, until it reaches 16 or 15 years. Thereafter, the period will reduce by 1 year each valuation year, until the UAL is paid off. This will result in amortization payments that increase faster than the usual 4.5% each year. If the division is closed to new hires, with new hires (and transfers) covered by MERS Defined Benefit Plan or Hybrid Plan provisions, the standard open division amortization period will apply.
- <sup>6</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate.
- <sup>7</sup> For linked divisions, the employer will be invoiced the Total Required Employer Contribution rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-2308.

**Please see the Comments on the Investment Markets.**

## Benefit Provisions

Table 2

<b>01 - Confidentials: Closed to new hires, linked to Division HC</b>		
	<b>2014 Valuation</b>	<b>2013 Valuation</b>
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	6.56%	6.56%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)
<b>02 - Sheriff FOP Spvs: Closed to new hires, linked to Division HO</b>		
	<b>2014 Valuation</b>	<b>2013 Valuation</b>
<b>Benefit Multiplier:</b>	3.20% Multiplier (80% max)	3.20% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
	25 and Out	25 and Out
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	19.61%	19.61%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)
<b>04 - MCF: Closed to new hires</b>		
	<b>2014 Valuation</b>	<b>2013 Valuation</b>
<b>Benefit Multiplier:</b>	Svc x (1.20% times FAC<\$4,200, plus 1.70% times FAC>\$4,200)	Svc x (1.20% times FAC<\$4,200, plus 1.70% times FAC>\$4,200)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	50/25	50/25
	55/15	55/15
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	0%	0%
<b>DC Plan for New Hires:</b>	1/1/2014	
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

Table 2 (continued)

**07 - Gnrl Hrly/AFSCME DB: Closed to new hires, linked to Division HQ**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	8 years	8 years
<b>Early Retirement (Unreduced):</b>	55/20	55/20
<b>Early Retirement (Reduced):</b>	50/25	50/25
	55/15	55/15
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	1.20%	0%
<b>Act 88:</b>	Yes (Adopted 4/3/1986)	Yes (Adopted 4/3/1986)

**09 - Judges: Open Division**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	3.14%	3.14%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**10 - Gnrl Mgmt: Closed to new hires, linked to Division HC**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	7.59%	7.59%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**11 - Gnrl Library: Closed to new hires**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Svc x (1.20% times FAC<\$4,200, plus 1.70% times FAC>\$4,200)	Svc x (1.20% times FAC<\$4,200, plus 1.70% times FAC>\$4,200)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	50/25	50/25
	55/15	55/15
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

Table 2 (continued)

**12 - Gnrl ICEA Profs: Closed to new hires, linked to Division HJ**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	5 years	5 years
<b>COLA for Future Retirees:</b>	2.50% (Non-Compound)	2.50% (Non-Compound)
<b>Employee Contributions:</b>	13.42%	13.42%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**13 - Gnrl OPEIU Prob: Closed to new hires, linked to Division HN**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	9.71%	9.71%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**14 - Gnrl TOPS UAW: Closed to new hires, linked to Division HF**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	4.82%	4.82%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**15 - Animal Cntrl FOP: Closed to new hires, linked to Division HI**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	55/15 25 and Out	55/15 25 and Out
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>COLA for Future Retirees:</b>	2.50% (Non-Compound)	2.50% (Non-Compound)
<b>Employee Contributions:</b>	15.49%	15.49%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

Table 2 (continued)

**16 - Gnrl Commsnrs: Closed to new hires, linked to Division HB**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.00% to Social Security Age (no max), 1.70% after SS Age (no max)	2.00% to Social Security Age (no max), 1.70% after SS Age (no max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	4.76%	4.76%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**17 - ICEA Nurses: Closed to new hires, linked to Division HL**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.25% Multiplier (80% max)	2.25% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	3 years	3 years
<b>COLA for Future Retirees:</b>	2.50% (Non-Compound)	2.50% (Non-Compound)
<b>Employee Contributions:</b>	11.87%	11.87%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**18 - ICEA Ct. Prof: Closed to new hires, linked to Division HT**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.25% Multiplier (80% max)	2.25% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	55/15 20 and Out	55/15 20 and Out
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	9.84%	9.84%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**19 - Cnstutnl Offcls: Closed to new hires, linked to Division HA**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	9.66%	9.66%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

Table 2 (continued)

**21 - FOP Shrf Deputies: Closed to new hires, linked to Division HG**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	3.20% Multiplier (80% max)	3.20% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	55/15 25 and Out	55/15 25 and Out
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	10.96%	10.96%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**22 - FOP 911 Non-Sup frmr E.L: Closed to new hires, linked to Division HD**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	50/25	50/25
<b>Early Retirement (Reduced):</b>	55/15	55/15
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	1.20%	1.20%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**23 - FOP Non-Sup (frm Lansing: Open Division**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Bridged Benefit: 1.60% Multiplier (no max) Termination FAC; to 2.00% Multiplier (no max)	-
<b>Bridged Benefit Date:</b>	12/31/2012	-
<b>Normal Retirement Age:</b>	58	-
<b>Vesting:</b>	8 years	-
<b>Early Retirement (Unreduced):</b>	50/25	-
<b>Early Retirement (Reduced):</b>	55/15	-
<b>Final Average Compensation:</b>	2 years	-
<b>Employee Contributions:</b>	2.70%	-
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	-

Table 2 (continued)

**24 - Sheriff Deputies-MAP: Closed to new hires, linked to Division HE**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	3.20% Multiplier (80% max)	3.20% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	55/15 25 and Out	55/15 25 and Out
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	12.16%	12.16%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**40 - ICEA Unit 111: Open Division**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.00% to Social Security Age (no max), 1.70% after SS Age (no max)	2.00% to Social Security Age (no max), 1.70% after SS Age (no max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	2.50%	3%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**41 - MCF Management: Closed to new hires**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.00% to Social Security Age (no max), 1.70% after SS Age (no max)	2.00% to Social Security Age (no max), 1.70% after SS Age (no max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	0%	0%
<b>DC Plan for New Hires:</b>	1/1/2014	
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

Table 2 (continued)

**42 - ICEA Unit 11: Closed to new hires**

	<b>2014 Valuation</b>	<b>2013 Valuation</b>
<b>Benefit Multiplier:</b>	2.00% to Social Security Age (no max), 1.70% after SS Age (no max)	2.00% to Social Security Age (no max), 1.70% after SS Age (no max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	3.45%	3.95%
<b>DC Plan for New Hires:</b>	1/1/2014	
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**43 - ICEA Unit 1: Closed to new hires**

	<b>2014 Valuation</b>	<b>2013 Valuation</b>
<b>Benefit Multiplier:</b>	2.00% to Social Security Age (no max), 1.70% after SS Age (no max)	2.00% to Social Security Age (no max), 1.70% after SS Age (no max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	3.51%	3.51%
<b>DC Plan for New Hires:</b>	1/1/2014	
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**44 - MCF Exec Mgr: Closed to new hires**

	<b>2014 Valuation</b>	<b>2013 Valuation</b>
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	3 years	3 years
<b>COLA for Future Retirees:</b>	2.50% (Non-Compound)	2.50% (Non-Compound)
<b>Employee Contributions:</b>	0%	0%
<b>DC Plan for New Hires:</b>	1/1/2014	
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)



Table 2 (continued)

**70 - Admin Salaried: Closed to new hires, linked to Division HV**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	8 years	8 years
<b>Early Retirement (Unreduced):</b>	55/20	55/20
<b>Early Retirement (Reduced):</b>	50/25	50/25
	55/15	55/15
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	1.20%	0%
<b>Act 88:</b>	Yes (Adopted 4/3/1986)	Yes (Adopted 4/3/1986)

**71 - Admin/Union/OPEIU: Closed to new hires, linked to Division HS**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	8 years	8 years
<b>Early Retirement (Unreduced):</b>	55/20	55/20
<b>Early Retirement (Reduced):</b>	50/25	50/25
	55/15	55/15
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	1.20%	0%
<b>Act 88:</b>	Yes (Adopted 4/3/1986)	Yes (Adopted 4/3/1986)

**73 - Dept. Heads: Closed to new hires, linked to Division HC**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	8 years	8 years
<b>Early Retirement (Unreduced):</b>	55/20	55/20
<b>Early Retirement (Reduced):</b>	50/25	50/25
	55/15	55/15
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	1.20%	1.20%
<b>Act 88:</b>	Yes (Adopted 4/3/1986)	Yes (Adopted 4/3/1986)

**74 - AFSCME Hired After 9/19/2011: Closed to new hires, linked to Division HQ**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	1.50% Multiplier (no max)	1.50% Multiplier (no max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	50/25	50/25
	55/15	55/15
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	1.20%	0%
<b>Act 88:</b>	Yes (Adopted 4/3/1986)	Yes (Adopted 4/3/1986)

Table 2 (continued)

**75 - Adm/OPEIU Pro after 7/1/2011: Closed to new hires, linked to Division HS**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	1.50% Multiplier (no max)	1.50% Multiplier (no max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	50/25 55/15	50/25 55/15
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	1.20%	0%
<b>Act 88:</b>	Yes (Adopted 4/3/1986)	Yes (Adopted 4/3/1986)

**76 - OPEIU Sup/Admin Sal aft 7/1/11: Closed to new hires, linked to Division HV**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	1.50% Multiplier (no max)	1.50% Multiplier (no max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	50/25 55/15	50/25 55/15
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	1.20%	0%
<b>Act 88:</b>	Yes (Adopted 4/3/1986)	Yes (Adopted 4/3/1986)

**90 - Asst Pros Attnys: Closed to new hires, linked to Division HK**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	1.40%	1.40%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**91 - Parks Union Empl: Closed to new hires, linked to Division HR**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.25% Multiplier (80% max)	2.25% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	50/25 55/15	50/25 55/15
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	1.20%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

Table 2 (continued)

<b>92 - Parks Non Union: Closed to new hires</b>		
	<b>2014 Valuation</b>	<b>2013 Valuation</b>
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	55/25	55/25
<b>Early Retirement (Reduced):</b>	50/25	50/25
	55/15	55/15
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	1.20%	1.20%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)
<b>93 - Lgl Rsrch Clerks: Open Division</b>		
	<b>2014 Valuation</b>	<b>2013 Valuation</b>
<b>Benefit Multiplier:</b>	Svc x (1.20% times FAC<\$4,200, plus 1.70% times FAC>\$4,200)	Svc x (1.20% times FAC<\$4,200, plus 1.70% times FAC>\$4,200)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	50/25	50/25
	55/15	55/15
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)
<b>94 - Zoo Hires after 7/1/07: Closed to new hires, linked to Division HM</b>		
	<b>2014 Valuation</b>	<b>2013 Valuation</b>
<b>Benefit Multiplier:</b>	2.00% Multiplier (no max)	2.00% Multiplier (no max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	10 years	10 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	50/25	50/25
	55/15	55/15
<b>Final Average Compensation:</b>	5 years	5 years
<b>Employee Contributions:</b>	1.20%	1.20%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**Table 2 (continued)**

<b>95 - UAW Local 2256: Open Division</b>		
	<b>2014 Valuation</b>	<b>2013 Valuation</b>
<b>Benefit Multiplier:</b>	2.80% Multiplier for Svc < 35 yrs, 1.50% for Svc > 35 yrs (100% max)	2.80% Multiplier for Svc < 35 yrs, 1.50% for Svc > 35 yrs (100% max)
<b>Normal Retirement Age:</b>	58	58
<b>Vesting:</b>	8 years	8 years
<b>Early Retirement (Unreduced):</b>	Rule of 65	Rule of 65
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	2 years	2 years
<b>Employee Contributions:</b>	2.90%	2.90%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

<b>96 - City Zoo Director: Closed to new hires</b>		
	<b>2014 Valuation</b>	<b>2013 Valuation</b>
<b>Benefit Multiplier:</b>	2.80% Multiplier for Svc < 35 yrs, 1.50% for Svc > 35 yrs (100% max)	2.80% Multiplier for Svc < 35 yrs, 1.50% for Svc > 35 yrs (100% max)
<b>Normal Retirement Age:</b>	58	58
<b>Vesting:</b>	8 years	8 years
<b>Early Retirement (Unreduced):</b>	Rule of 65	Rule of 65
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	2 years	2 years
<b>Employee Contributions:</b>	3.50%	3.50%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

<b>97 - Teamts 580 Spv (frm Lsg): Closed to new hires, linked to Division HH</b>		
	<b>2014 Valuation</b>	<b>2013 Valuation</b>
<b>Benefit Multiplier:</b>	Bridged Benefit: 1.80% Multiplier (no max) Termination FAC; to 2.00% Multiplier (no max)	-
<b>Bridged Benefit Date:</b>	12/31/2012	-
<b>Normal Retirement Age:</b>	58	-
<b>Vesting:</b>	8 years	-
<b>Early Retirement (Unreduced):</b>	50/25	-
<b>Early Retirement (Reduced):</b>	55/15	-
<b>Final Average Compensation:</b>	2 years	-
<b>Employee Contributions:</b>	1.70%	-
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	-

Table 2 (continued)

**98 - MNA Nurses: Closed to new hires, linked to Division HP**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.25% Multiplier (80% max)	2.25% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/15	55/15
<b>Early Retirement (Reduced):</b>	50/25	50/25
<b>Final Average Compensation:</b>	3 years	3 years
<b>COLA for Future Retirees:</b>	2.50% (Non-Compound)	2.50% (Non-Compound)
<b>Employee Contributions:</b>	13.07%	11.87%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**99 - Team 580 Zoo Hired pr 4/1/13 : Closed to new hires, linked to Division HU**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	2.0% multiplier (80% max)	-
<b>Normal Retirement Age:</b>	60	-
<b>Vesting:</b>	8 years	-
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	50/25	-
	55/15	-
<b>Final Average Compensation:</b>	5 years	-
<b>Employee Contributions:</b>	1.20%	-
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	-

**HA - Elected Offcls after 1/1/2013: Open Division, linked to Division 19**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.00% Multiplier	Hybrid Plan - 1.00% Multiplier
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1968)	Yes (Adopted 9/29/1968)

**HC - GenMgt & Confidtl's af 1/1/2013: Open Division, linked to Division 01, 10, 73**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.00% Multiplier	Hybrid Plan - 1.00% Multiplier
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

Table 2 (continued)

**HD - FOP 911 Non-Sup aft 1/1/13: Open Division, linked to Division 22**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.00% Multiplier	Hybrid Plan - 1.00% Multiplier
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**HF - TOPS UAW New Hires 3/1/13 : Open Division, linked to Division 14**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.25% Multiplier	Hybrid Plan - 1.25% Multiplier
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**HG - FOP Sher/Deputies as of 1/1/13: Open Division, linked to Division 21**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.50% Multiplier	Hybrid Plan - 1.50% Multiplier
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	55/25	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**HI - Animal Control-FOP aft 4/1/13: Open Division, linked to Division 15**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.25% Multiplier	Hybrid Plan - 1.25% Multiplier
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

Table 2 (continued)

**HJ - Gen.ICEA Prof. after 1/1/2013: Open Division, linked to Division 12**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.25% Multiplier	Hybrid Plan - 1.25% Multiplier
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**HK - Asst.Prof.Attnys after 4/1/13: Open Division, linked to Division 90**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.25% Multiplier	Hybrid Plan - 1.25% Multiplier
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**HL - ICEA P.H. Nurses after 4/1/13 : Open Division, linked to Division 17**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.25% Multiplier	Hybrid Plan - 1.25% Multiplier
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**HM - UAW Zoo New Hires as 5/1/13: Open Division, linked to Division 94**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.25% Multiplier	Hybrid Plan - 1.25% Multiplier
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

Table 2 (continued)

**HN - Gen OPEIU Prob after 1/1/13: Open Division, linked to Division 13**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.25% Multiplier	Hybrid Plan - 1.25% Multiplier
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	6 years	6 years
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	3 years
<b>Employee Contributions:</b>	0%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**HP - MNA Nurse Prac/Clinic 1/1/14: Open Division, linked to Division 98**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.25% Multiplier	-
<b>Normal Retirement Age:</b>	60	-
<b>Vesting:</b>	6 years	-
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	-
<b>Employee Contributions:</b>	0%	-
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	-

**HQ - AFSCME Hired After 1/1/2014: Open Division, linked to Division 07, 74**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.25% Multiplier	-
<b>Normal Retirement Age:</b>	60	-
<b>Vesting:</b>	6 years	-
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	-
<b>Employee Contributions:</b>	0%	-
<b>Act 88:</b>	Yes (Adopted 4/3/1986)	-

**HT - ICEA Court Prof after 4/15/14: Open Division, linked to Division 18**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.25% Multiplier	-
<b>Normal Retirement Age:</b>	60	-
<b>Vesting:</b>	6 years	-
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	-
<b>Employee Contributions:</b>	0%	-
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	-



**Table 2** (continued)

**HU - Team 580 Zoo Hires aft 4/1/13: Open Division, linked to Division 99**

	2014 Valuation	2013 Valuation
<b>Benefit Multiplier:</b>	Hybrid Plan - 1.25% Multiplier	-
<b>Normal Retirement Age:</b>	60	-
<b>Vesting:</b>	6 years	-
<b>Early Retirement (Unreduced):</b>	-	-
<b>Early Retirement (Reduced):</b>	-	-
<b>Final Average Compensation:</b>	3 years	-
<b>Employee Contributions:</b>	0%	-
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	-

## Participant Summary

**Table 3**

Division	2014 Valuation		2013 Valuation		2014 Valuation		
	Number	Annual Payroll <sup>1</sup>	Number	Annual Payroll <sup>1</sup>	Average Age	Average Benefit Service <sup>2</sup>	Average Eligibility Service <sup>2</sup>
01 - Confidential							
Active Employees	28	\$ 1,314,972	31	\$ 1,416,012	49.2	13.0	14.5
Vested Former Employees	23	172,987	21	181,536	52.1	8.5	13.7
Retirees and Beneficiaries	42	598,826	40	537,582	68.4		
02 - Sheriff FOP Spvs							
Active Employees	24	\$ 1,902,148	23	\$ 1,810,805	44.8	18.1	18.3
Vested Former Employees	5	141,318	4	98,014	47.3	13.0	14.7
Retirees and Beneficiaries	67	2,499,849	65	2,407,274	65.1		
04 - MCF							
Active Employees	150	\$ 5,006,159	161	\$ 5,232,035	39.7	8.1	8.2
Vested Former Employees	35	175,363	36	173,404	53.6	12.3	13.9
Retirees and Beneficiaries	70	401,698	69	384,662	72.4		
07 - Gnrl Hrly/AFSCME DB							
Active Employees	37	\$ 1,911,704	39	\$ 1,818,999	49.5	15.8	16.3
Vested Former Employees	9	75,226	11	114,276	50.8	8.3	14.2
Retirees and Beneficiaries	72	1,182,084	70	1,123,347	72.1		
09 - Judges							
Active Employees	2	\$ 54,868	2	\$ 54,868	70.5	26.9	26.9
Vested Former Employees	1	3,772	1	3,772	57.2	5.5	6.0
Retirees and Beneficiaries	9	106,863	10	110,432	70.3		
10 - Gnrl Mgmt							
Active Employees	69	\$ 6,171,921	74	\$ 6,401,503	51.8	14.2	16.4
Vested Former Employees	17	405,022	13	296,851	49.2	11.9	12.2
Retirees and Beneficiaries	112	3,382,047	112	3,302,112	69.0		
11 - Gnrl Library							
Active Employees	0	\$ 0	0	\$ 0	0.0	0.0	0.0
Vested Former Employees	7	40,107	7	40,107	54.1	12.3	21.8
Retirees and Beneficiaries	35	226,770	35	226,770	73.5		
12 - Gnrl ICEA Profs							
Active Employees	101	\$ 5,959,692	109	\$ 6,376,282	47.9	11.7	12.9
Vested Former Employees	21	309,615	22	329,609	49.3	12.3	13.5
Retirees and Beneficiaries	86	1,961,772	79	1,697,690	66.3		
13 - Gnrl OPEIU Prob							
Active Employees	32	\$ 1,864,676	32	\$ 1,788,914	37.2	8.0	8.8
Vested Former Employees	3	47,004	4	51,661	52.5	11.4	19.4
Retirees and Beneficiaries	41	1,145,218	40	1,141,495	62.9		

Table 3 (continued)

Division	2014 Valuation		2013 Valuation		2014 Valuation		
	Number	Annual Payroll <sup>1</sup>	Number	Annual Payroll <sup>1</sup>	Average Age	Average Benefit Service <sup>2</sup>	Average Eligibility Service <sup>2</sup>
14 - Gnrl TOPS UAW							
Active Employees	283	\$ 11,156,676	327	\$ 12,547,291	48.8	12.7	13.4
Vested Former Employees	52	435,829	46	380,966	50.3	11.0	13.7
Retirees and Beneficiaries	264	3,621,587	251	3,383,432	69.0		
15 - Animal Cntrl FOP							
Active Employees	4	\$ 158,367	5	\$ 190,441	36.6	5.7	5.9
Vested Former Employees	3	22,737	2	20,195	50.3	9.7	9.9
Retirees and Beneficiaries	9	275,347	10	276,640	56.5		
16 - Gnrl Commsnrs							
Active Employees	8	\$ 127,001	9	\$ 142,391	48.8	10.9	10.9
Vested Former Employees	8	21,448	9	27,642	51.9	8.0	9.2
Retirees and Beneficiaries	9	34,840	8	29,905	67.9		
17 - ICEA Nurses							
Active Employees	13	\$ 816,716	16	\$ 1,010,215	48.8	13.7	14.1
Vested Former Employees	12	118,925	11	107,070	50.4	8.2	11.2
Retirees and Beneficiaries	66	1,162,799	65	1,104,310	69.8		
18 - ICEA Ct. Prof							
Active Employees	38	\$ 2,417,163	37	\$ 2,406,454	48.2	12.4	16.6
Vested Former Employees	3	16,226	3	16,293	51.0	6.2	15.5
Retirees and Beneficiaries	46	955,609	43	867,646	67.0		
19 - Cnstutnl Offcls							
Active Employees	5	\$ 508,136	5	\$ 508,136	57.8	20.4	20.4
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	9	155,912	8	155,912	76.4		
21 - FOP Shrf Deputies							
Active Employees	53	\$ 3,618,387	63	\$ 3,852,224	42.3	12.1	12.9
Vested Former Employees	19	356,740	17	308,624	45.7	9.9	15.5
Retirees and Beneficiaries	105	2,420,849	104	2,359,427	65.0		
22 - FOP 911 Non-Sup frmr							
Active Employees	9	\$ 656,406	11	\$ 873,401	42.4	13.7	14.4
Vested Former Employees	1	18,417	0	0	34.4	10.9	10.9
Retirees and Beneficiaries	0	0	0	0	0.0		
23 - FOP Non-Sup (frm Lan							
Active Employees	24	\$ 1,617,402		\$	39.3	9.6	10.4
Vested Former Employees	1	1,845			26.5	2.5	2.8
Retirees and Beneficiaries	0	0			0.0		
24 - Sheriff Deputies-MAP							
Active Employees	48	\$ 3,010,499	52	\$ 3,169,234	40.3	12.4	13.1
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	6	196,907	2	94,683	49.7		

Table 3 (continued)

Division	2014 Valuation		2013 Valuation		2014 Valuation		
	Number	Annual Payroll <sup>1</sup>	Number	Annual Payroll <sup>1</sup>	Average Age	Average Benefit Service <sup>2</sup>	Average Eligibility Service <sup>2</sup>
40 - ICEA Unit 111							
Active Employees	35	\$ 1,471,786	42	\$ 1,795,063	43.1	7.2	7.3
Vested Former Employees	3	11,028	4	15,286	51.6	6.8	13.9
Retirees and Beneficiaries	35	298,913	34	292,139	71.7		
41 - MCF Management							
Active Employees	26	\$ 1,634,399	24	\$ 1,425,009	48.0	10.5	10.6
Vested Former Employees	12	118,129	12	109,870	48.8	9.8	10.7
Retirees and Beneficiaries	15	108,380	15	111,396	71.5		
42 - ICEA Unit 11							
Active Employees	23	\$ 1,420,810	24	\$ 1,419,125	44.7	6.0	6.4
Vested Former Employees	4	26,047	3	12,701	45.6	8.0	10.6
Retirees and Beneficiaries	7	74,620	7	74,620	70.0		
43 - ICEA Unit 1							
Active Employees	11	\$ 624,193	13	\$ 705,512	43.6	11.4	11.4
Vested Former Employees	7	45,190	7	45,190	56.0	8.7	9.6
Retirees and Beneficiaries	5	48,456	5	48,456	75.6		
44 - MCF Exec Mgr							
Active Employees	1	\$ 141,785	1	\$ 130,425	55.1	11.4	11.4
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	1	46,648	1	45,588	73.4		
70 - Admin Salaried							
Active Employees	4	\$ 336,577	4	\$ 299,200	50.6	19.0	19.0
Vested Former Employees	1	195	1	195	48.3	1.3	8.0
Retirees and Beneficiaries	26	752,228	26	752,228	67.6		
71 - Admin/Union/OPEIU							
Active Employees	10	\$ 591,558	10	\$ 594,306	46.5	11.9	14.8
Vested Former Employees	5	54,652	4	47,331	46.4	8.7	11.9
Retirees and Beneficiaries	13	405,221	14	441,003	66.1		
73 - Dept. Heads							
Active Employees	4	\$ 416,886	4	\$ 409,299	53.4	16.7	24.4
Vested Former Employees	0	0	1	45,319	0.0	0.0	0.0
Retirees and Beneficiaries	8	282,810	7	240,246	65.3		
74 - AFSCME Hired After 9							
Active Employees	9	\$ 391,473	6	\$ 204,277	37.9	1.6	1.6
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
75 - Adm/OPEIU Pro after							
Active Employees	1	\$ 48,427	1	\$ 56,835	29.7	1.5	1.5
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		

Table 3 (continued)

Division	2014 Valuation		2013 Valuation		2014 Valuation		
	Number	Annual Payroll <sup>1</sup>	Number	Annual Payroll <sup>1</sup>	Average Age	Average Benefit Service <sup>2</sup>	Average Eligibility Service <sup>2</sup>
76 - OPEIU Sup/Admin Sal							
Active Employees	2	\$ 122,678	2	\$ 121,472	41.5	2.2	2.2
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
90 - Asst Pros Attnys							
Active Employees	27	\$ 2,127,081	29	\$ 2,245,339	44.3	11.2	11.6
Vested Former Employees	13	193,589	12	167,407	49.9	8.2	10.3
Retirees and Beneficiaries	31	782,457	30	714,031	64.8		
91 - Parks Union Empl							
Active Employees	5	\$ 226,234	6	\$ 262,819	49.9	15.0	15.0
Vested Former Employees	1	11,695	0	0	45.3	12.3	12.3
Retirees and Beneficiaries	1	7,293	1	7,293	62.5		
92 - Parks Non Union							
Active Employees	0	\$ 0	1	\$ 92,922	0.0	0.0	0.0
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	3	174,680	2	105,574	62.0		
93 - Lgl Rsrch Clerks							
Active Employees	7	\$ 318,873	6	\$ 286,084	32.7	3.3	3.5
Vested Former Employees	2	24,964	2	26,911	66.6	13.2	26.9
Retirees and Beneficiaries	0	0	0	0	0.0		
94 - Zoo Hires after 7/1/							
Active Employees	12	\$ 518,384	16	\$ 728,645	37.9	6.5	9.1
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	1	7,921	0	0	60.2		
95 - UAW Local 2256							
Active Employees	5	\$ 229,044	5	\$ 229,679	35.5	11.6	11.6
Vested Former Employees	2	35,612	2	35,612	40.4	13.7	13.7
Retirees and Beneficiaries	1	18,578	1	18,578	67.4		
96 - City Zoo Director							
Active Employees	0	\$ 0	0	\$ 0	0.0	0.0	0.0
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	2	44,074	2	44,074	62.3		
97 - Teamts 580 Spv (frm							
Active Employees	6	\$ 454,332		\$	44.3	11.1	11.1
Vested Former Employees	0	0			0.0	0.0	0.0
Retirees and Beneficiaries	0	0			0.0		
98 - MNA Nurses							
Active Employees	41	\$ 2,450,159	56	\$ 3,187,650	54.1	8.7	8.9
Vested Former Employees	4	43,835	1	11,781	43.4	6.3	6.3
Retirees and Beneficiaries	4	101,407	1	49,280	60.1		

Table 3 (continued)

Division	2014 Valuation		2013 Valuation		2014 Valuation		
	Number	Annual Payroll <sup>1</sup>	Number	Annual Payroll <sup>1</sup>	Average Age	Average Benefit Service <sup>2</sup>	Average Eligibility Service <sup>2</sup>
99 - Team 580 Zoo Hired p							
Active Employees	2	\$ 105,168		\$	53.7	9.6	9.6
Vested Former Employees	1	16,343			39.3	11.0	11.0
Retirees and Beneficiaries	0	0			0.0		
HA - Elected Offcls after							
Active Employees	1	\$ 88,590	1	\$ 88,590	37.1	2.0	2.0
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HC - GenMgt & Confidtlts a							
Active Employees	29	\$ 1,830,682	14	\$ 675,138	44.4	1.0	2.5
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HD - FOP 911 Non-Sup aft							
Active Employees	15	\$ 655,962	14	\$ 506,722	30.2	1.3	1.6
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HF - TOPS UAW New Hires 3							
Active Employees	88	\$ 2,428,003	45	\$ 1,121,406	37.8	0.9	1.0
Vested Former Employees	1	275	0	0	26.3	1.4	1.8
Retirees and Beneficiaries	0	0	0	0	0.0		
HG - FOP Sher/Deputies as							
Active Employees	21	\$ 663,617	9	\$ 310,186	28.8	0.7	0.7
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HI - Animal Control-FOP a							
Active Employees	5	\$ 145,217	5	\$ 141,577	29.3	0.9	1.8
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HJ - Gen.ICEA Prof. after							
Active Employees	18	\$ 816,087	10	\$ 347,501	40.8	0.9	2.5
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HK - Asst.Profs.Attnys aft							
Active Employees	4	\$ 185,487	2	\$ 80,323	29.8	0.8	1.5
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HL - ICEA P.H. Nurses aft							
Active Employees	7	\$ 258,546	3	\$ 123,070	34.8	0.7	1.4
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		

**Table 3 (continued)**

Division	2014 Valuation		2013 Valuation		2014 Valuation		
	Number	Annual Payroll <sup>1</sup>	Number	Annual Payroll <sup>1</sup>	Average Age	Average Benefit Service <sup>2</sup>	Average Eligibility Service <sup>2</sup>
HM - UAW Zoo New Hires as							
Active Employees	3	\$ 122,893	3	\$ 105,681	35.4	1.5	1.5
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HN - Gen OPEIU Prob after							
Active Employees	1	\$ 22,170	1	\$ 20,195	58.6	1.8	1.8
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HP - MNA Nurse Prac/Clini							
Active Employees	9	\$ 337,272		\$	41.8	0.5	1.0
Vested Former Employees	0	0			0.0	0.0	0.0
Retirees and Beneficiaries	0	0			0.0		
HQ - AFSCME Hired After 1							
Active Employees	1	\$ 35,606		\$	34.4	0.7	0.7
Vested Former Employees	0	0			0.0	0.0	0.0
Retirees and Beneficiaries	0	0			0.0		
HT - ICEA Court Prof afte							
Active Employees	1	\$ 31,820		\$	39.2	0.4	0.4
Vested Former Employees	0	0			0.0	0.0	0.0
Retirees and Beneficiaries	0	0			0.0		
HU - Team 580 Zoo Hires a							
Active Employees	1	\$ 41,648		\$	29.9	1.4	1.4
Vested Former Employees	0	0			0.0	0.0	0.0
Retirees and Beneficiaries	0	0			0.0		
<b>Total Municipality</b>							
<b>Active Employees</b>	<b>1363</b>	<b>\$ 69,566,340</b>	<b>1354</b>	<b>\$ 67,352,760</b>	<b>44.6</b>	<b>9.8</b>	<b>10.6</b>
<b>Vested Former Employees</b>	<b>276</b>	<b>2,944,135</b>	<b>256</b>	<b>2,667,623</b>	<b>50.2</b>	<b>10.2</b>	<b>13.1</b>
<b>Retirees and Beneficiaries</b>	<b>1201</b>	<b>23,482,663</b>	<b>1157</b>	<b>22,147,825</b>	<b>68.2</b>		
<b>Total Participants</b>	<b>2840</b>		<b>2767</b>				

<sup>1</sup> Annual payroll for active employees; annual deferred benefits payable for vested former employees; annual benefits being paid for retirees and beneficiaries.

<sup>2</sup> Description can be found under Miscellaneous and Technical Assumptions in the [Appendix](#).

## Reported Assets (Market Value)

**Table 4**

Division	2014 Valuation		2013 Valuation	
	Employer and Retiree <sup>1</sup>	Employee <sup>2</sup>	Employer and Retiree <sup>1</sup>	Employee <sup>2</sup>
01 - Confidentials	\$ 6,148,184	\$ 1,019,204	\$ 5,880,251	\$ 988,766
02 - Sheriff FOP Spvs	10,877,317	4,612,880	10,875,671	4,343,383
04 - MCF	10,317,071	15,544	10,006,998	19,282
07 - Gnrl Hrly/AFSCME DB	11,279,894	86,900	11,219,645	36,864
09 - Judges	260,467	28,579	289,037	26,797
10 - Gnrl Mgmt	27,363,702	5,482,962	26,838,430	5,041,470
11 - Gnrl Library	1,486,938	17,643	1,544,015	17,604
12 - Gnrl ICEA Profs	20,926,509	8,648,015	19,636,667	8,608,005
13 - Gnrl OPEIU Prob	6,404,503	1,329,289	6,654,368	1,192,082
14 - Gnrl TOPS UAW	44,357,687	5,580,017	43,119,217	5,569,638
15 - Animal Cntrl FOP	1,617,421	292,754	1,642,508	264,557
16 - Gnrl Commsnrs	438,146	111,145	424,599	112,134
17 - ICEA Nurses	9,436,734	1,694,934	9,478,329	1,758,072
18 - ICEA Ct. Prof	6,760,545	2,649,118	6,449,856	2,627,836
19 - Cnstutnl Offcls	2,278,213	678,051	2,231,499	627,584
21 - FOP Shrf Deputies	21,033,819	5,080,770	20,715,658	5,120,368
22 - FOP 911 Non-Sup frmr E.L	1,436,402	17,683	1,226,432	10,481
23 - FOP Non-Sup (frm Lansing)	836,800	861,221		
24 - Sheriff Deputies-MAP	3,731,907	3,623,308	3,055,433	3,727,152
40 - ICEA Unit 111	3,853,433	335,899	3,848,761	343,218
41 - MCF Management	4,171,591	148,564	3,960,333	128,535
42 - ICEA Unit 11	1,986,187	354,908	1,888,691	311,563
43 - ICEA Unit 1	1,395,420	263,870	1,359,773	256,441
44 - MCF Exec Mgr	570,585	175,464	562,723	0
70 - Admin Salaried	3,847,387	9,784	4,093,126	8,269
71 - Admin/Union/OPEIU	3,322,266	6,708	3,316,437	0
73 - Dept. Heads	2,036,256	20,904	2,038,037	15,867
74 - AFSCME Hired After 9/19/2011	27,189	4,447	18,484	0
75 - Adm/OPEIU Pro after 7/1/2011	3,973	583	1,911	0
76 - OPEIU Sup/Admin Sal aft 7/1/11	15,977	571	9,687	0
90 - Asst Pros Attnys	9,483,042	387,775	9,220,702	371,851
91 - Parks Union Empl	646,921	2,546	593,974	0
92 - Parks Non Union	941,691	243	929,444	14,577
93 - Lgl Rsrch Clerks	497,856	0	458,078	0
94 - Zoo Hires after 7/1/07	299,662	16,865	440,601	48,167
95 - UAW Local 2256	979,203	56,746	1,029,381	49,994
96 - City Zoo Director	769,296	0	767,329	0
97 - Teamts 580 Spv (frm Lsg)	131,653	184,254		
98 - MNA Nurses	2,278,512	2,334,969	1,618,773	2,381,246
99 - Team 580 Zoo Hired pr 4/1/13	335,801	39,301		
HA - Elected Offcls after 1/1/2013	8,489	0	4,215	0



**Table 4 (continued)**

Division	2014 Valuation		2013 Valuation	
	Employer and Retiree <sup>1</sup>	Employee <sup>2</sup>	Employer and Retiree <sup>1</sup>	Employee <sup>2</sup>
HC - GenMgt & Confidtl's af 1/1/2013	98,770	0	23,976	0
HD - FOP 911 Non-Sup aft 1/1/13	47,678	0	18,071	0
HF - TOPS UAW New Hires 3/1/13	148,567	0	32,709	0
HG - FOP Sher/Deputies as of 1/1/13	66,676	0	11,972	0
HI - Animal Control-FOP aft 4/1/13	11,623	0	4,254	0
HJ - Gen.ICEA Prof. after 1/1/2013	42,493	0	8,291	0
HK - Asst.Prof.Attnys after 4/1/13	9,424	0	1,943	0
HL - ICEA P.H. Nurses after 4/1/13	16,402	0	3,965	0
HM - UAW Zoo New Hires as 5/1/13	10,045	0	3,039	0
HN - Gen OPEIU Prob after 1/1/13	2,880	0	1,242	0
HP - MNA Nurse Prac/Clinic 1/1/14	13,880	0		
HQ - AFSCME Hired After 1/1/2014	1,417	0		
HT - ICEA Court Prof after 4/15/14	692	0		
HU - Team 580 Zoo Hires aft 4/1/13	3,139	0		
<b>Municipality Total</b>	<b>\$ 225,068,335</b>	<b>\$ 46,174,418</b>	<b>\$ 217,558,535</b>	<b>\$ 44,021,803</b>
<b>Combined Reserves</b>	<b>\$ 271,242,753</b>		<b>\$ 261,580,338</b>	

<sup>1</sup> Reserve for Employer Contributions and Benefit Payments

<sup>2</sup> Reserve for Employee Contributions

The December 31, 2014 valuation assets are equal to 1.059937 times the reported market value of assets (compared to 1.061840 as of December 31, 2013). The derivation of valuation assets is described, and detailed calculations of valuation assets are shown, in the [Appendix](#).

## Flow of Valuation Assets

**Table 5**

Year Ended 12/31	Employer Contributions		Employee Contributions	Investment Income	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
	Required	Additional						
2004	\$ 5,892,271		\$ 4,061,999	\$ 10,437,392	\$ (8,083,733)	\$ (225,547)	\$ 35,475	\$ 162,405,350
2005	5,771,241		4,149,559	10,568,951	(9,042,368)	(348,146)	(1,992)	173,502,595
2006	5,893,614		4,199,751	14,009,368	(9,927,501)	(443,686)	124,271	187,358,412
2007	6,403,000		4,466,313	15,172,720	(10,948,291)	(295,400)	21,446	202,178,200
2008	6,562,864		4,521,145	9,465,140	(12,344,490)	(389,878)	96,120	210,089,101
2009	7,753,659		4,648,851	10,497,335	(13,385,685)	(534,188)	148,193	219,217,266
2010	7,249,727		4,470,769	12,004,125	(14,735,243)	(432,670)	58,097	227,832,071
2011	7,454,683	\$ 0	4,460,014	11,762,970	(15,853,045)	(443,211)	63,742	235,277,224
2012	8,648,349	5,079,740	4,472,856	14,919,041	(18,702,263)	(633,057)	19,289,442	268,351,332
2013	10,052,429	0	4,506,307	15,889,337	(21,508,753)	(451,449)	918,223	277,757,426
2014	10,487,999	88,305	4,901,032	17,462,277	(22,731,682)	(442,233)	(22,892)	287,500,232

**Notes:**

Transfers in and out are usually related to the transfer of participants between municipalities, and to employer and employee payments for service credit purchases (if any) that the governing body has approved.

Additional employer contributions, if any, are shown separately starting in 2011. Prior to 2011, additional contributions are combined with the required employer contributions.

In the actuarial valuation additional employer contributions are combined with required contributions and used to reduce computed future required employer contributions.

## Actuarial Accrued Liabilities and Valuation Assets As of December 31, 2014

Table 6

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - Confidential				
Active Employees	\$ 3,529,301	\$ 710,799	20.1%	\$ 2,818,502
Vested Former Employees	1,150,653	1,134,113	98.6%	16,540
Retirees And Beneficiaries	5,736,265	5,736,265	100.0%	0
Pending Refunds	<u>15,803</u>	<u>15,803</u>	100.0%	<u>0</u>
Total	<b>\$ 10,432,022</b>	<b>\$ 7,596,980</b>	<b>72.8%</b>	<b>\$ 2,835,042</b>
02 - Sheriff FOP Spvs				
Active Employees	\$ 9,963,494	\$ 4,093,937	41.1%	\$ 5,869,557
Vested Former Employees	637,711	518,942	81.4%	118,769
Retirees And Beneficiaries	26,359,811	11,805,754	44.8%	14,554,057
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 36,961,016</b>	<b>\$ 16,418,633</b>	<b>44.4%</b>	<b>\$ 20,542,383</b>
04 - MCF				
Active Employees	\$ 4,775,746	\$ 6,557,531	137.3%	\$ (1,781,785)
Vested Former Employees	1,107,853	1,107,853	100.0%	0
Retirees And Beneficiaries	3,286,369	3,286,369	100.0%	0
Pending Refunds	<u>168</u>	<u>168</u>	100.0%	<u>0</u>
Total	<b>\$ 9,170,136</b>	<b>\$ 10,951,921</b>	<b>119.4%</b>	<b>\$ (1,781,785)</b>
07 - Gnrl Hrly/AFSCME DB				
Active Employees	\$ 6,567,593	\$ 765,047	11.6%	\$ 5,802,546
Vested Former Employees	378,635	378,635	100.0%	0
Retirees And Beneficiaries	10,901,830	10,901,830	100.0%	0
Pending Refunds	<u>2,574</u>	<u>2,574</u>	100.0%	<u>0</u>
Total	<b>\$ 17,850,632</b>	<b>\$ 12,048,086</b>	<b>67.5%</b>	<b>\$ 5,802,546</b>
09 - Judges				
Active Employees	\$ 233,875	\$ 23,469	10.0%	\$ 210,406
Vested Former Employees	31,059	5,110	16.5%	25,949
Retirees And Beneficiaries	1,013,672	277,792	27.4%	735,880
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 1,278,606</b>	<b>\$ 306,371</b>	<b>24.0%</b>	<b>\$ 972,235</b>
10 - Gnrl Mgmt				
Active Employees	\$ 18,634,949	\$ 4,460,501	23.9%	\$ 14,174,448
Vested Former Employees	2,689,657	915,175	34.0%	1,774,482
Retirees And Beneficiaries	32,864,450	29,332,433	89.3%	3,532,017
Pending Refunds	<u>107,286</u>	<u>107,286</u>	100.0%	<u>0</u>
Total	<b>\$ 54,296,342</b>	<b>\$ 34,815,395</b>	<b>64.1%</b>	<b>\$ 19,480,947</b>

Table 6 (continued)

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
11 - Gnrl Library				
Active Employees	\$ 0	\$ 0	0.0%	\$ 0
Vested Former Employees	275,856	17,643	6.4%	258,213
Retirees And Beneficiaries	1,981,542	1,577,118	79.6%	404,424
Pending Refunds	0	0	0.0%	0
Total	<b>\$ 2,257,398</b>	<b>\$ 1,594,761</b>	<b>70.6%</b>	<b>\$ 662,637</b>
12 - Gnrl ICEA Profs				
Active Employees	\$ 17,319,008	\$ 7,297,003	42.1%	\$ 10,022,005
Vested Former Employees	2,153,528	1,841,609	85.5%	311,919
Retirees And Beneficiaries	21,816,873	21,816,873	100.0%	0
Pending Refunds	391,647	391,647	100.0%	0
Total	<b>\$ 41,681,056</b>	<b>\$ 31,347,132</b>	<b>75.2%</b>	<b>\$ 10,333,924</b>
13 - Gnrl OPEIU Prob				
Active Employees	\$ 2,855,808	\$ 1,225,545	42.9%	\$ 1,630,263
Vested Former Employees	336,852	101,166	30.0%	235,686
Retirees And Beneficiaries	11,749,632	6,868,136	58.5%	4,881,496
Pending Refunds	2,485	2,485	100.0%	0
Total	<b>\$ 14,944,777</b>	<b>\$ 8,197,332</b>	<b>54.9%</b>	<b>\$ 6,747,445</b>
14 - Gnrl TOPS UAW				
Active Employees	\$ 29,541,824	\$ 16,202,411	54.8%	\$ 13,339,413
Vested Former Employees	2,777,484	2,777,484	100.0%	0
Retirees And Beneficiaries	33,672,580	33,672,580	100.0%	0
Pending Refunds	278,345	278,345	100.0%	0
Total	<b>\$ 66,270,233</b>	<b>\$ 52,930,820</b>	<b>79.9%</b>	<b>\$ 13,339,413</b>
15 - Animal Cntrl FOP				
Active Employees	\$ 221,380	\$ 139,312	62.9%	\$ 82,068
Vested Former Employees	198,919	90,036	45.3%	108,883
Retirees And Beneficiaries	3,763,831	1,731,911	46.0%	2,031,920
Pending Refunds	63,406	63,406	100.0%	0
Total	<b>\$ 4,247,536</b>	<b>\$ 2,024,665</b>	<b>47.7%</b>	<b>\$ 2,222,871</b>
16 - Gnrl Commsnrs				
Active Employees	\$ 193,838	\$ 120,561	62.2%	\$ 73,277
Vested Former Employees	128,429	128,429	100.0%	0
Retirees And Beneficiaries	313,566	313,566	100.0%	0
Pending Refunds	19,658	19,658	100.0%	0
Total	<b>\$ 655,491</b>	<b>\$ 582,214</b>	<b>88.8%</b>	<b>\$ 73,277</b>
17 - ICEA Nurses				
Active Employees	\$ 2,514,573	\$ 1,009,344	40.1%	\$ 1,505,229
Vested Former Employees	857,023	560,542	65.4%	296,481
Retirees And Beneficiaries	12,173,818	10,103,934	83.0%	2,069,884
Pending Refunds	125,047	125,047	100.0%	0
Total	<b>\$ 15,670,461</b>	<b>\$ 11,798,867</b>	<b>75.3%</b>	<b>\$ 3,871,594</b>

**Table 6 (continued)**

<b>Division</b>	<b>Actuarial Accrued Liability</b>	<b>Valuation Assets<sup>1</sup></b>	<b>Percent Funded</b>	<b>Unfunded (Overfunded) Accrued Liabilities</b>
<b>18 - ICEA Ct. Prof</b>				
Active Employees	\$ 6,216,475	\$ 2,596,947	41.8%	\$ 3,619,528
Vested Former Employees	139,079	38,591	27.7%	100,488
Retirees And Beneficiaries	8,582,503	7,324,532	85.3%	1,257,971
Pending Refunds	<u>13,580</u>	<u>13,580</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 14,951,637</b>	<b>\$ 9,973,650</b>	<b>66.7%</b>	<b>\$ 4,977,987</b>
<b>19 - Cnstatnl Offcls</b>				
Active Employees	\$ 2,129,315	\$ 1,845,656	86.7%	\$ 283,659
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	1,287,798	1,287,798	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 3,417,113</b>	<b>\$ 3,133,454</b>	<b>91.7%</b>	<b>\$ 283,659</b>
<b>21 - FOP Shrf Deputies</b>				
Active Employees	\$ 11,215,558	\$ 3,888,102	34.7%	\$ 7,327,456
Vested Former Employees	1,968,578	1,026,500	52.1%	942,078
Retirees And Beneficiaries	24,355,063	22,635,326	92.9%	1,719,737
Pending Refunds	<u>129,891</u>	<u>129,891</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 37,669,090</b>	<b>\$ 27,679,819</b>	<b>73.5%</b>	<b>\$ 9,989,271</b>
<b>22 - FOP 911 Non-Sup frmr E.L</b>				
Active Employees	\$ 1,857,702	\$ 1,515,898	81.6%	\$ 341,804
Vested Former Employees	25,340	25,340	100.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 1,883,042</b>	<b>\$ 1,541,238</b>	<b>81.8%</b>	<b>\$ 341,804</b>
<b>23 - FOP Non-Sup (frm Lansing</b>				
Active Employees	\$ 2,164,886	\$ 1,720,812	79.5%	\$ 444,074
Vested Former Employees	2,881	2,881	100.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	<u>76,102</u>	<u>76,102</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 2,243,869</b>	<b>\$ 1,799,795</b>	<b>80.2%</b>	<b>\$ 444,074</b>
<b>24 - Sheriff Deputies-MAP</b>				
Active Employees	\$ 9,464,422	\$ 5,435,820	57.4%	\$ 4,028,602
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	2,360,245	2,360,245	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 11,824,667</b>	<b>\$ 7,796,065</b>	<b>65.9%</b>	<b>\$ 4,028,602</b>
<b>40 - ICEA Unit 111</b>				
Active Employees	\$ 1,366,547	\$ 1,891,306	138.4%	\$ (524,759)
Vested Former Employees	102,183	102,183	100.0%	0
Retirees And Beneficiaries	2,371,145	2,371,145	100.0%	0
Pending Refunds	<u>75,794</u>	<u>75,794</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 3,915,669</b>	<b>\$ 4,440,428</b>	<b>113.4%</b>	<b>\$ (524,759)</b>

Table 6 (continued)

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
41 - MCF Management				
Active Employees	\$ 2,697,819	\$ 3,074,716	114.0%	\$ (376,897)
Vested Former Employees	627,634	627,634	100.0%	0
Retirees And Beneficiaries	870,197	870,197	100.0%	0
Pending Refunds	<u>6,545</u>	<u>6,545</u>	100.0%	<u>0</u>
Total	<b>\$ 4,202,195</b>	<b>\$ 4,579,092</b>	<b>109.0%</b>	<b>\$ (376,897)</b>
42 - ICEA Unit 11				
Active Employees	\$ 1,389,162	\$ 1,697,821	122.2%	\$ (308,659)
Vested Former Employees	102,897	102,897	100.0%	0
Retirees And Beneficiaries	626,420	626,420	100.0%	0
Pending Refunds	<u>54,275</u>	<u>54,275</u>	100.0%	<u>0</u>
Total	<b>\$ 2,172,754</b>	<b>\$ 2,481,413</b>	<b>114.2%</b>	<b>\$ (308,659)</b>
43 - ICEA Unit 1				
Active Employees	\$ 904,727	\$ 1,083,729	119.8%	\$ (179,002)
Vested Former Employees	296,392	296,392	100.0%	0
Retirees And Beneficiaries	357,989	357,989	100.0%	0
Pending Refunds	<u>20,633</u>	<u>20,633</u>	100.0%	<u>0</u>
Total	<b>\$ 1,579,741</b>	<b>\$ 1,758,743</b>	<b>111.3%</b>	<b>\$ (179,002)</b>
44 - MCF Exec Mgr				
Active Employees	\$ 403,013	\$ 390,746	97.0%	\$ 12,267
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	400,019	400,019	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 803,032</b>	<b>\$ 790,765</b>	<b>98.5%</b>	<b>\$ 12,267</b>
70 - Admin Salaried				
Active Employees	\$ 1,387,399	\$ 9,784	0.7%	\$ 1,377,615
Vested Former Employees	790	0	0.0%	790
Retirees And Beneficiaries	7,608,902	4,078,574	53.6%	3,530,328
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 8,997,091</b>	<b>\$ 4,088,358</b>	<b>45.4%</b>	<b>\$ 4,908,733</b>
71 - Admin/Union/OPEIU				
Active Employees	\$ 1,466,464	\$ 6,708	0.5%	\$ 1,459,756
Vested Former Employees	273,722	0	0.0%	273,722
Retirees And Beneficiaries	4,065,198	3,521,795	86.6%	543,403
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 5,805,384</b>	<b>\$ 3,528,503</b>	<b>60.8%</b>	<b>\$ 2,276,881</b>
73 - Dept. Heads				
Active Employees	\$ 1,553,908	\$ 20,904	1.3%	\$ 1,533,004
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	2,862,838	2,159,556	75.4%	703,282
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 4,416,746</b>	<b>\$ 2,180,460</b>	<b>49.4%</b>	<b>\$ 2,236,286</b>

Table 6 (continued)

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
<b>74 - AFSCME Hired After 9/19/2011</b>				
Active Employees	\$ 44,805	\$ 33,532	74.8%	\$ 11,273
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 44,805</b>	<b>\$ 33,532</b>	<b>74.8%</b>	<b>\$ 11,273</b>
<b>75 - Adm/OPEIU Pro after 7/1/2011</b>				
Active Employees	\$ 5,886	\$ 4,829	82.0%	\$ 1,057
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 5,886</b>	<b>\$ 4,829</b>	<b>82.0%</b>	<b>\$ 1,057</b>
<b>76 - OPEIU Sup/Admin Sal aft 7/1/11</b>				
Active Employees	\$ 19,371	\$ 17,540	90.5%	\$ 1,831
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 19,371</b>	<b>\$ 17,540</b>	<b>90.5%</b>	<b>\$ 1,831</b>
<b>90 - Asst Pros Attnys</b>				
Active Employees	\$ 5,002,781	\$ 1,499,805	30.0%	\$ 3,502,976
Vested Former Employees	941,751	941,751	100.0%	0
Retirees And Beneficiaries	8,014,339	8,014,339	100.0%	0
Pending Refunds	<u>6,549</u>	<u>6,549</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 13,965,420</b>	<b>\$ 10,462,444</b>	<b>74.9%</b>	<b>\$ 3,502,976</b>
<b>91 - Parks Union Empl</b>				
Active Employees	\$ 528,209	\$ 572,518	108.4%	\$ (44,309)
Vested Former Employees	37,399	37,399	100.0%	0
Retirees And Beneficiaries	78,477	78,477	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 644,085</b>	<b>\$ 688,394</b>	<b>106.9%</b>	<b>\$ (44,309)</b>
<b>92 - Parks Non Union</b>				
Active Employees	\$ 0	\$ 0	0.0%	\$ 0
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	1,921,580	998,391	52.0%	923,189
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 1,921,580</b>	<b>\$ 998,391</b>	<b>52.0%</b>	<b>\$ 923,189</b>
<b>93 - Lgl Rsrch Clerks</b>				
Active Employees	\$ 130,749	\$ 331,615	253.6%	\$ (200,866)
Vested Former Employees	196,081	196,081	100.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 326,830</b>	<b>\$ 527,696</b>	<b>161.5%</b>	<b>\$ (200,866)</b>

Table 6 (continued)

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
94 - Zoo Hires after 7/1/07				
Active Employees	\$ 393,278	\$ 255,210	64.9%	\$ 138,068
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	80,289	80,289	100.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 473,567	\$ 335,499	70.8%	\$ 138,068
95 - UAW Local 2256				
Active Employees	\$ 714,359	\$ 832,915	116.6%	\$ (118,556)
Vested Former Employees	100,743	100,743	100.0%	0
Retirees And Beneficiaries	164,383	164,383	100.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 979,485	\$ 1,098,041	112.1%	\$ (118,556)
96 - City Zoo Director				
Active Employees	\$ 0	\$ 400,302	0.0%	\$ (400,302)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	415,103	415,103	100.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 415,103	\$ 815,405	196.4%	\$ (400,302)
97 - Teamts 580 Spv (frm Lsg)				
Active Employees	\$ 780,996	\$ 334,842	42.9%	\$ 446,154
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 780,996	\$ 334,842	42.9%	\$ 446,154
98 - MNA Nurses				
Active Employees	\$ 4,759,050	\$ 3,202,542	67.3%	\$ 1,556,508
Vested Former Employees	233,651	233,651	100.0%	0
Retirees And Beneficiaries	1,412,245	1,412,245	100.0%	0
Pending Refunds	41,561	41,561	100.0%	0
Total	\$ 6,446,507	\$ 4,889,999	75.9%	\$ 1,556,508
99 - Team 580 Zoo Hired pr 4/1/13				
Active Employees	\$ 142,190	\$ 364,699	256.5%	\$ (222,509)
Vested Former Employees	32,885	32,885	100.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 175,075	\$ 397,584	227.1%	\$ (222,509)
HA - Elected Offcls after 1/1/2013				
Active Employees	\$ 9,563	\$ 8,998	94.1%	\$ 565
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 9,563	\$ 8,998	94.1%	\$ 565



Table 6 (continued)

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
HC - GenMgt & Confidtlts af 1/1/2013				
Active Employees	\$ 115,206	\$ 104,690	90.9%	\$ 10,516
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 115,206	\$ 104,690	90.9%	\$ 10,516
HD - FOP 911 Non-Sup aft 1/1/13				
Active Employees	\$ 45,025	\$ 50,536	112.2%	\$ (5,511)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 45,025	\$ 50,536	112.2%	\$ (5,511)
HF - TOPS UAW New Hires 3/1/13				
Active Employees	\$ 159,196	\$ 157,271	98.8%	\$ 1,925
Vested Former Employees	201	201	100.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 159,397	\$ 157,472	98.8%	\$ 1,925
HG - FOP Sher/Deputies as of 1/1/13				
Active Employees	\$ 45,449	\$ 70,672	155.5%	\$ (25,223)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 45,449	\$ 70,672	155.5%	\$ (25,223)
HI - Animal Control-FOP aft 4/1/13				
Active Employees	\$ 6,781	\$ 12,320	181.7%	\$ (5,539)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 6,781	\$ 12,320	181.7%	\$ (5,539)
HJ - Gen.ICEA Prof. after 1/1/2013				
Active Employees	\$ 56,694	\$ 45,040	79.4%	\$ 11,654
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 56,694	\$ 45,040	79.4%	\$ 11,654
HK - Asst.Prof.Attnys after 4/1/13				
Active Employees	\$ 7,812	\$ 9,989	127.9%	\$ (2,177)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 7,812	\$ 9,989	127.9%	\$ (2,177)

**Table 6 (continued)**

<b>Division</b>	<b>Actuarial Accrued Liability</b>	<b>Valuation Assets<sup>1</sup></b>	<b>Percent Funded</b>	<b>Unfunded (Overfunded) Accrued Liabilities</b>
<b>HL - ICEA P.H. Nurses after 4/1/13</b>				
Active Employees	\$ 12,404	\$ 17,385	140.2%	\$ (4,981)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 12,404</b>	<b>\$ 17,385</b>	<b>140.2%</b>	<b>\$ (4,981)</b>
<b>HM - UAW Zoo New Hires as 5/1/13</b>				
Active Employees	\$ 11,800	\$ 10,647	90.2%	\$ 1,153
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 11,800</b>	<b>\$ 10,647</b>	<b>90.2%</b>	<b>\$ 1,153</b>
<b>HN - Gen OPEIU Prob after 1/1/13</b>				
Active Employees	\$ 3,507	\$ 3,053	87.1%	\$ 454
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 3,507</b>	<b>\$ 3,053</b>	<b>87.1%</b>	<b>\$ 454</b>
<b>HP - MNA Nurse Prac/Clinic 1/1/14</b>				
Active Employees	\$ 9,990	\$ 14,712	147.3%	\$ (4,722)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 9,990</b>	<b>\$ 14,712</b>	<b>147.3%</b>	<b>\$ (4,722)</b>
<b>HQ - AFSCME Hired After 1/1/2014</b>				
Active Employees	\$ (25)	\$ 1,502	0.0%	\$ (1,527)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ (25)</b>	<b>\$ 1,502</b>	<b>0.0%</b>	<b>\$ (1,527)</b>
<b>HT - ICEA Court Prof after 4/15/14</b>				
Active Employees	\$ (25)	\$ 733	0.0%	\$ (758)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ (25)</b>	<b>\$ 733</b>	<b>0.0%</b>	<b>\$ (758)</b>
<b>HU - Team 580 Zoo Hires aft 4/1/13</b>				
Active Employees	\$ 2,219	\$ 3,327	149.9%	\$ (1,108)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 2,219</b>	<b>\$ 3,327</b>	<b>149.9%</b>	<b>\$ (1,108)</b>

**Table 6 (continued)**

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
<b>Total Municipality</b>				
Active Employees	\$ 153,576,056	\$ 76,145,633	49.6%	\$ 77,430,423
Vested Former Employees	17,805,866	13,341,866	74.9%	4,464,000
Retirees and Beneficiaries	233,468,972	196,581,384	84.2%	36,887,588
Pending Refunds	<u>1,431,349</u>	<u>1,431,349</u>	100.0%	<u>0</u>
<b>Total Participants</b>	<b>\$ 406,282,243</b>	<b>\$ 287,500,232</b>	<b>70.8%</b>	<b>\$ 118,782,011</b>
The following results show the combined accrued liabilities and assets for each set of linked divisions. These results are already included in the table above.				
<b>Linked Divisions HC, 01, 10, 73</b>				
Active Employees	\$ 23,833,364	\$ 5,296,894	22.2%	\$ 18,536,470
Vested Former Employees	3,840,310	2,049,288	53.4%	1,791,022
Retirees and Beneficiaries	41,463,553	37,228,254	89.8%	4,235,299
Pending Refunds	<u>123,089</u>	<u>123,089</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 69,260,316</b>	<b>\$ 44,697,525</b>	<b>64.5%</b>	<b>\$ 24,562,791</b>
<b>Linked Divisions HQ, 07, 74</b>				
Active Employees	\$ 6,612,373	\$ 800,081	12.1%	\$ 5,812,292
Vested Former Employees	378,635	378,635	100.0%	0
Retirees and Beneficiaries	10,901,830	10,901,830	100.0%	0
Pending Refunds	<u>2,574</u>	<u>2,574</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 17,895,412</b>	<b>\$ 12,083,120</b>	<b>67.5%</b>	<b>\$ 5,812,292</b>
<b>Linked Divisions HJ, 12</b>				
Active Employees	\$ 17,375,702	\$ 7,342,043	42.3%	\$ 10,033,659
Vested Former Employees	2,153,528	1,841,609	85.5%	311,919
Retirees and Beneficiaries	21,816,873	21,816,873	100.0%	0
Pending Refunds	<u>391,647</u>	<u>391,647</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 41,737,750</b>	<b>\$ 31,392,172</b>	<b>75.2%</b>	<b>\$ 10,345,578</b>
<b>Linked Divisions HN, 13</b>				
Active Employees	\$ 2,859,315	\$ 1,228,598	43.0%	\$ 1,630,717
Vested Former Employees	336,852	101,166	30.0%	235,686
Retirees and Beneficiaries	11,749,632	6,868,136	58.5%	4,881,496
Pending Refunds	<u>2,485</u>	<u>2,485</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 14,948,284</b>	<b>\$ 8,200,385</b>	<b>54.9%</b>	<b>\$ 6,747,899</b>
<b>Linked Divisions HF, 14</b>				
Active Employees	\$ 29,701,020	\$ 16,359,682	55.1%	\$ 13,341,338
Vested Former Employees	2,777,685	2,777,685	100.0%	0
Retirees and Beneficiaries	33,672,580	33,672,580	100.0%	0
Pending Refunds	<u>278,345</u>	<u>278,345</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 66,429,630</b>	<b>\$ 53,088,292</b>	<b>79.9%</b>	<b>\$ 13,341,338</b>

Table 6 (continued)

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
Linked Divisions HI, 15				
Active Employees	\$ 228,161	\$ 151,632	66.5%	\$ 76,529
Vested Former Employees	198,919	90,036	45.3%	108,883
Retirees and Beneficiaries	3,763,831	1,731,911	46.0%	2,031,920
Pending Refunds	<u>63,406</u>	<u>63,406</u>	100.0%	<u>0</u>
Total	<b>\$ 4,254,317</b>	<b>\$ 2,036,985</b>	<b>47.9%</b>	<b>\$ 2,217,332</b>
Linked Divisions HL, 17				
Active Employees	\$ 2,526,977	\$ 1,026,729	40.6%	\$ 1,500,248
Vested Former Employees	857,023	560,542	65.4%	296,481
Retirees and Beneficiaries	12,173,818	10,103,934	83.0%	2,069,884
Pending Refunds	<u>125,047</u>	<u>125,047</u>	100.0%	<u>0</u>
Total	<b>\$ 15,682,865</b>	<b>\$ 11,816,252</b>	<b>75.3%</b>	<b>\$ 3,866,613</b>
Linked Divisions HT, 18				
Active Employees	\$ 6,216,450	\$ 2,597,680	41.8%	\$ 3,618,770
Vested Former Employees	139,079	38,591	27.7%	100,488
Retirees and Beneficiaries	8,582,503	7,324,532	85.3%	1,257,971
Pending Refunds	<u>13,580</u>	<u>13,580</u>	100.0%	<u>0</u>
Total	<b>\$ 14,951,612</b>	<b>\$ 9,974,383</b>	<b>66.7%</b>	<b>\$ 4,977,229</b>
Linked Divisions HA, 19				
Active Employees	\$ 2,138,878	\$ 1,854,654	86.7%	\$ 284,224
Vested Former Employees	0	0	0.0%	0
Retirees and Beneficiaries	1,287,798	1,287,798	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 3,426,676</b>	<b>\$ 3,142,452</b>	<b>91.7%</b>	<b>\$ 284,224</b>
Linked Divisions HG, 21				
Active Employees	\$ 11,261,007	\$ 3,958,774	35.2%	\$ 7,302,233
Vested Former Employees	1,968,578	1,026,500	52.1%	942,078
Retirees and Beneficiaries	24,355,063	22,635,326	92.9%	1,719,737
Pending Refunds	<u>129,891</u>	<u>129,891</u>	100.0%	<u>0</u>
Total	<b>\$ 37,714,539</b>	<b>\$ 27,750,491</b>	<b>73.6%</b>	<b>\$ 9,964,048</b>
Linked Divisions HD, 22				
Active Employees	\$ 1,902,727	\$ 1,566,434	82.3%	\$ 336,293
Vested Former Employees	25,340	25,340	100.0%	0
Retirees and Beneficiaries	0	0	0.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 1,928,067</b>	<b>\$ 1,591,774</b>	<b>82.6%</b>	<b>\$ 336,293</b>
Linked Divisions HK, 90				
Active Employees	\$ 5,010,593	\$ 1,509,794	30.1%	\$ 3,500,799
Vested Former Employees	941,751	941,751	100.0%	0
Retirees and Beneficiaries	8,014,339	8,014,339	100.0%	0
Pending Refunds	<u>6,549</u>	<u>6,549</u>	100.0%	<u>0</u>
Total	<b>\$ 13,973,232</b>	<b>\$ 10,472,433</b>	<b>74.9%</b>	<b>\$ 3,500,799</b>

**Table 6 (continued)**

<b>Division</b>	<b>Actuarial Accrued Liability</b>	<b>Valuation Assets<sup>1</sup></b>	<b>Percent Funded</b>	<b>Unfunded (Overfunded) Accrued Liabilities</b>
Linked Divisions HM, 94				
Active Employees	\$ 405,078	\$ 265,857	65.6%	\$ 139,221
Vested Former Employees	0	0	0.0%	0
Retirees and Beneficiaries	80,289	80,289	100.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 485,367</b>	<b>\$ 346,146</b>	<b>71.3%</b>	<b>\$ 139,221</b>
Linked Divisions HP, 98				
Active Employees	\$ 4,769,040	\$ 3,217,254	67.5%	\$ 1,551,786
Vested Former Employees	233,651	233,651	100.0%	0
Retirees and Beneficiaries	1,412,245	1,412,245	100.0%	0
Pending Refunds	41,561	41,561	100.0%	0
<b>Total</b>	<b>\$ 6,456,497</b>	<b>\$ 4,904,711</b>	<b>76.0%</b>	<b>\$ 1,551,786</b>
Linked Divisions HU, 99				
Active Employees	\$ 144,409	\$ 368,026	254.8%	\$ (223,617)
Vested Former Employees	32,885	32,885	100.0%	0
Retirees and Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 177,294</b>	<b>\$ 400,911</b>	<b>226.1%</b>	<b>\$ (223,617)</b>

<sup>1</sup> Includes both employer and employee assets.

**Please see the Comments on the Investment Markets.**

See the MERS Fiscal Responsibility Policy on the MERS website at:

[http://www.mersofmich.com/Portals/0/Assets/PageResources/MERS/PlanDocument/Pension/sec\\_43c.pdf](http://www.mersofmich.com/Portals/0/Assets/PageResources/MERS/PlanDocument/Pension/sec_43c.pdf).

## Actuarial Accrued Liabilities - Comparative Schedule

**Table 7**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2000	\$ 152,754,990	\$ 123,308,414	81%	\$ 29,446,576
2001	165,645,014	133,055,221	80%	32,589,793
2002	183,747,506	138,299,599	75%	45,447,907
2003	199,547,894	150,287,493	75%	49,260,401
2004	215,946,290	162,405,350	75%	53,540,940
2005	228,698,783	173,502,595	76%	55,196,188
2006	243,300,405	187,358,412	77%	55,941,993
2007	260,328,809	202,178,200	78%	58,150,609
2008	277,233,448	210,089,101	76%	67,144,347
2009	288,190,459	219,217,266	76%	68,973,193
2010	304,134,483	227,832,071	75%	76,302,412
2011	322,746,120	235,277,224	73%	87,468,896
2012	370,727,362	268,351,332	72%	102,376,030
2013	386,573,382	277,757,426	72%	108,815,956
2014	406,282,243	287,500,232	71%	118,782,011

Notes: Actuarial assumptions were revised for the 2000, 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

## Division 01 - Confidential

**Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 5,662,961	\$ 4,536,068	80%	\$ 1,126,893
2005	6,249,319	4,881,484	78%	1,367,835
2006	6,852,460	5,364,809	78%	1,487,651
2007	6,745,980	5,408,159	80%	1,337,821
2008	7,198,726	5,673,988	79%	1,524,738
2009	7,501,519	5,869,427	78%	1,632,092
2010	8,099,853	6,303,821	78%	1,796,032
2011	8,688,022	6,540,376	75%	2,147,646
2012	9,017,965	6,697,078	74%	2,320,887
2013	9,843,151	7,293,797	74%	2,549,354
2014	10,432,022	7,596,980	73%	2,835,042

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-01: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	31	\$ 1,350,633	11.04%	5.36%
2005	32	1,368,369	12.12%	5.36%
2006	32	1,358,941	12.65%	5.36%
2007	32	1,332,376	12.44%	5.36%
2008	32	1,311,576	13.39%	5.36%
2009	33	1,407,767	13.59%	5.36%
2010	38	1,675,376	13.56%	5.36%
2011	36	1,616,829	15.68%	5.36%
2012	35	1,597,928	\$ 21,262	5.36%
2013	31	1,416,012	\$ 20,963	6.56%
2014	28	1,314,972	\$ 22,348	6.56%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 02 - Sheriff FOP Spvs**

**Table 8-02: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 25,146,699	\$ 14,719,106	59%	\$ 10,427,593
2005	26,075,013	15,171,559	58%	10,903,454
2006	27,308,500	15,778,647	58%	11,529,853
2007	28,963,782	16,785,897	58%	12,177,885
2008	30,598,492	17,036,017	56%	13,562,475
2009	30,521,311	16,616,645	54%	13,904,666
2010	31,808,099	16,641,633	52%	15,166,466
2011	32,687,429	16,411,528	50%	16,275,901
2012	34,314,880	16,367,240	48%	17,947,640
2013	35,226,002	16,160,200	46%	19,065,802
2014	36,961,016	16,418,633	44%	20,542,383

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-02: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	32	\$ 2,207,974	22.50%	19.61%
2005	31	2,118,779	24.75%	19.61%
2006	31	2,223,259	25.54%	19.61%
2007	31	2,250,880	27.29%	19.61%
2008	28	2,102,359	33.74%	19.61%
2009	26	1,970,089	36.89%	19.61%
2010	24	1,863,824	42.84%	19.61%
2011	23	1,789,113	49.34%	19.61%
2012	22	1,694,784	62.96%	19.61%
2013	23	1,810,805	\$ 99,500	19.61%
2014	24	1,902,148	\$ 109,745	19.61%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.



Division 04 - MCF

**Table 8-04: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 5,586,331	\$ 4,843,451	87%	\$ 742,880
2005	5,941,938	5,140,555	87%	801,383
2006	6,178,455	5,542,100	90%	636,355
2007	6,509,669	6,018,132	92%	491,537
2008	7,015,188	6,353,810	91%	661,378
2009	7,063,531	6,675,209	95%	388,322
2010	7,523,171	7,055,623	94%	467,548
2011	7,866,893	7,412,362	94%	454,531
2012	8,197,929	10,010,428	122%	(1,812,499)
2013	8,727,735	10,646,305	122%	(1,918,570)
2014	9,170,136	10,951,921	119%	(1,781,785)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-04: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	130	\$ 3,187,862	6.72%	0.00%
2005	127	3,165,284	6.85%	0.00%
2006	153	4,040,561	6.26%	0.00%
2007	146	4,018,672	6.12%	0.00%
2008	156	4,569,410	6.62%	0.00%
2009	156	4,691,144	6.24%	0.00%
2010	162	4,972,042	6.35%	0.00%
2011	161	5,042,352	6.74%	0.00%
2012	161	5,183,354	1.78%	0.00%
2013	161	5,232,035	2.23%	0.00%
2014	150	5,006,159	\$ 7,763	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 07 - Gnrl Hrly/AFSCME DB**

**Table 8-07: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 17,322,079	\$ 12,353,313	71%	\$ 4,968,766
2013	16,781,870	11,952,612	71%	4,829,258
2014	17,850,632	12,048,086	68%	5,802,546

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-07: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2012	49	\$ 2,327,219	\$ 48,287	0.00%
2013	39	1,818,999	\$ 40,863	0.00%
2014	37	1,911,704	\$ 46,996	1.20%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 09 - Judges**

**Table 8-09: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 1,347,624	\$ 579,259	43%	\$ 768,365
2005	1,419,034	560,886	40%	858,148
2006	1,425,657	550,456	39%	875,201
2007	1,411,643	554,237	39%	857,406
2008	1,282,360	527,988	41%	754,372
2009	1,256,818	484,232	39%	772,586
2010	1,262,740	455,759	36%	806,981
2011	1,353,924	424,920	31%	929,004
2012	1,305,314	387,747	30%	917,567
2013	1,298,744	335,365	26%	963,379
2014	1,278,606	306,371	24%	972,235

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-09: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	5	\$ 137,220	39.05%	3.14%
2005	4	109,736	50.67%	3.14%
2006	4	109,736	51.68%	3.14%
2007	4	109,736	51.60%	3.14%
2008	3	82,302	58.61%	3.14%
2009	3	82,302	59.36%	3.14%
2010	3	82,302	61.83%	3.14%
2011	3	82,302	71.60%	3.14%
2012	2	54,868	110.52%	3.14%
2013	2	54,868	114.92%	3.14%
2014	2	54,868	116.42%	3.14%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 10 - Gnrl Mgmt**

**Table 8-10: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 31,635,219	\$ 23,586,581	75%	\$ 8,048,638
2005	33,516,643	24,917,978	74%	8,598,665
2006	36,857,629	27,343,876	74%	9,513,753
2007	39,890,994	29,557,588	74%	10,333,406
2008	41,270,920	29,975,119	73%	11,295,801
2009	43,246,303	30,924,563	72%	12,321,740
2010	46,498,176	32,228,901	69%	14,269,275
2011	49,251,360	32,908,336	67%	16,343,024
2012	50,458,446	33,213,800	66%	17,244,646
2013	52,066,870	33,851,353	65%	18,215,517
2014	54,296,342	34,815,395	64%	19,480,947

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-10: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	78	\$ 5,894,050	13.39%	6.39%
2005	77	5,833,792	13.99%	6.39%
2006	80	6,241,730	14.44%	6.39%
2007	87	6,693,324	14.90%	6.39%
2008	87	7,022,632	15.19%	6.39%
2009	86	7,134,709	16.19%	6.39%
2010	85	7,144,007	17.88%	6.39%
2011	80	7,019,436	20.38%	6.39%
2012	79	6,771,847	\$ 125,132	6.39%
2013	74	6,401,503	\$ 126,204	7.59%
2014	69	6,171,921	\$ 134,659	7.59%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 11 - Gnrl Library**

**Table 8-11: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 2,414,640	\$ 2,225,956	92%	\$ 188,684
2005	2,370,802	2,266,018	96%	104,784
2006	2,420,459	2,269,063	94%	151,396
2007	2,459,819	2,280,838	93%	178,981
2008	2,384,616	2,200,426	92%	184,190
2009	2,393,819	2,072,225	87%	321,594
2010	2,326,700	1,968,632	85%	358,068
2011	2,330,809	1,866,224	80%	464,585
2012	2,305,885	1,741,653	76%	564,232
2013	2,279,329	1,658,190	73%	621,139
2014	2,257,398	1,594,761	71%	662,637

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-11: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	0	\$ 0	\$ 958	0.00%
2005	0	0	\$ 551	0.00%
2006	0	0	\$ 911	0.00%
2007	0	0	\$ 1,141	0.00%
2008	0	0	\$ 1,265	0.00%
2009	0	0	\$ 2,518	0.00%
2010	0	0	\$ 3,053	0.00%
2011	0	0	\$ 4,635	0.00%
2012	0	0	\$ 6,679	0.00%
2013	0	0	\$ 9,191	0.00%
2014	0	0	\$ 11,103	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 12 - Gnrl ICEA Profs**

**Table 8-12: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 21,251,862	\$ 14,813,739	70%	\$ 6,438,123
2005	23,348,206	16,673,473	71%	6,674,733
2006	24,938,421	18,312,872	73%	6,625,549
2007	26,820,726	20,206,178	75%	6,614,548
2008	28,692,256	21,773,934	76%	6,918,322
2009	30,963,619	23,764,021	77%	7,199,598
2010	32,826,862	25,118,571	77%	7,708,291
2011	35,851,841	26,941,281	75%	8,910,560
2012	37,604,395	28,261,674	75%	9,342,721
2013	39,598,835	29,991,323	76%	9,607,512
2014	41,681,056	31,347,132	75%	10,333,924

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-12: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	122	\$ 6,164,310	7.47%	13.42%
2005	129	6,447,489	7.46%	13.42%
2006	126	6,553,689	7.43%	13.42%
2007	124	6,578,499	7.60%	13.42%
2008	126	6,903,993	7.36%	13.42%
2009	125	6,937,202	8.11%	13.42%
2010	122	6,815,438	8.85%	13.42%
2011	123	6,970,997	10.17%	13.42%
2012	117	6,683,973	11.67%	13.42%
2013	109	6,376,282	\$ 66,819	13.42%
2014	101	5,959,692	\$ 71,049	13.42%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

## Division 13 - Gnrl OPEIU Prob

**Table 8-13: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 9,593,940	\$ 7,190,936	75%	\$ 2,403,004
2005	10,286,351	7,788,563	76%	2,497,788
2006	11,146,258	8,547,484	77%	2,598,774
2007	11,532,889	8,985,802	78%	2,547,087
2008	12,662,562	9,006,840	71%	3,655,722
2009	13,327,193	8,963,773	67%	4,363,420
2010	13,639,726	8,847,496	65%	4,792,230
2011	13,993,183	8,726,898	62%	5,266,285
2012	14,478,965	8,496,425	59%	5,982,540
2013	14,646,300	8,331,674	57%	6,314,626
2014	14,944,777	8,197,332	55%	6,747,445

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-13: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	40	\$ 2,107,514	7.91%	9.71%
2005	39	2,063,491	8.37%	9.71%
2006	38	2,059,204	8.96%	9.71%
2007	38	1,968,144	9.27%	9.71%
2008	38	1,915,209	13.25%	9.71%
2009	40	2,194,372	14.15%	9.71%
2010	34	1,938,642	17.24%	9.71%
2011	35	2,011,550	18.46%	9.71%
2012	33	1,829,292	23.57%	9.71%
2013	32	1,788,914	\$ 38,444	9.71%
2014	32	1,864,676	\$ 42,012	9.71%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 14 - Gnrl TOPS UAW**

**Table 8-14: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 40,089,522	\$ 33,717,684	84%	\$ 6,371,838
2005	41,771,210	35,861,407	86%	5,909,803
2006	44,049,781	38,657,304	88%	5,392,477
2007	47,620,829	41,879,214	88%	5,741,615
2008	50,851,765	43,760,925	86%	7,090,840
2009	53,495,592	45,481,926	85%	8,013,666
2010	56,277,483	47,323,743	84%	8,953,740
2011	60,248,867	49,136,722	82%	11,112,145
2012	62,864,768	50,452,839	80%	12,411,929
2013	64,489,270	51,699,774	80%	12,789,496
2014	66,270,233	52,930,820	80%	13,339,413

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-14: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	392	\$ 12,686,363	10.12%	3.62%
2005	400	12,902,859	9.97%	3.62%
2006	402	13,643,453	9.78%	3.62%
2007	406	14,098,731	9.97%	3.62%
2008	402	14,411,744	10.20%	3.62%
2009	398	14,636,178	10.80%	3.62%
2010	389	14,398,613	11.45%	3.62%
2011	384	14,512,500	12.83%	3.62%
2012	364	13,795,186	14.01%	3.62%
2013	327	12,547,291	\$ 136,803	4.82%
2014	283	11,156,676	\$ 135,242	4.82%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.



**Division 15 - Animal Cntrl FOP**

**Table 8-15: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 2,204,098	\$ 1,110,263	50%	\$ 1,093,835
2005	2,317,696	1,234,184	53%	1,083,512
2006	2,547,019	1,387,886	54%	1,159,133
2007	2,651,398	1,552,696	59%	1,098,702
2008	3,543,295	1,898,449	54%	1,644,846
2009	3,691,482	1,905,178	52%	1,786,304
2010	3,810,017	1,998,423	52%	1,811,594
2011	4,063,448	2,047,158	50%	2,016,290
2012	4,163,616	2,021,539	49%	2,142,077
2013	4,253,213	2,024,998	48%	2,228,215
2014	4,247,536	2,024,665	48%	2,222,871

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-15: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	9	\$ 358,840	16.28%	15.49%
2005	9	359,844	16.28%	15.49%
2006	9	392,312	16.29%	15.49%
2007	10	436,485	14.25%	15.49%
2008	7	345,299	27.65%	15.49%
2009	9	407,155	25.34%	15.49%
2010	8	339,899	30.85%	15.49%
2011	8	307,521	38.49%	15.49%
2012	10	344,170	39.58%	15.49%
2013	5	190,441	\$ 11,971	15.49%
2014	4	158,367	\$ 12,098	15.49%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

## Division 16 - Gnrl Commsnrs

### Table 8-16: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 392,494	\$ 326,726	83%	\$ 65,768
2005	429,244	346,985	81%	82,259
2006	423,565	375,822	89%	47,743
2007	443,956	405,794	91%	38,162
2008	450,313	429,292	95%	21,021
2009	457,663	454,956	99%	2,707
2010	488,670	486,993	100%	1,677
2011	532,984	517,401	97%	15,583
2012	600,294	548,094	91%	52,200
2013	641,292	569,925	89%	71,367
2014	655,491	582,214	89%	73,277

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

### Table 9-16: Required Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	9	\$ 129,144	8.10%	3.56%
2005	13	189,594	8.03%	3.56%
2006	11	162,724	7.36%	3.56%
2007	13	201,689	6.89%	3.56%
2008	10	155,928	6.63%	3.56%
2009	14	216,882	5.90%	3.56%
2010	14	217,301	6.03%	3.56%
2011	14	220,749	6.53%	3.56%
2012	10	150,514	\$ 903	3.56%
2013	9	142,391	\$ 870	4.76%
2014	8	127,001	\$ 874	4.76%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 17 - ICEA Nurses**

**Table 8-17: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 12,052,220	\$ 9,654,468	80%	\$ 2,397,752
2005	13,329,138	10,607,461	80%	2,721,677
2006	14,386,752	11,423,810	79%	2,962,942
2007	15,457,633	12,451,766	81%	3,005,867
2008	16,276,364	12,947,979	80%	3,328,385
2009	16,629,558	13,466,398	81%	3,163,160
2010	17,948,440	14,195,685	79%	3,752,755
2011	19,024,002	14,824,405	78%	4,199,597
2012	20,105,415	15,456,731	77%	4,648,684
2013	15,513,711	11,931,260	77%	3,582,451
2014	15,670,461	11,798,867	75%	3,871,594

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-17: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	71	\$ 3,533,072	7.38%	11.87%
2005	67	3,394,246	8.15%	11.87%
2006	72	3,727,464	8.16%	11.87%
2007	74	3,850,897	8.21%	11.87%
2008	66	3,658,770	8.41%	11.87%
2009	68	3,784,846	8.11%	11.87%
2010	68	3,954,809	8.95%	11.87%
2011	70	4,040,427	9.79%	11.87%
2012	69	4,090,895	10.91%	11.87%
2013	16	1,010,215	\$ 20,288	11.87%
2014	13	816,716	\$ 22,929	11.87%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

Division 18 - ICEA Ct. Prof

**Table 8-18: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 10,317,233	\$ 7,208,230	70%	\$ 3,109,003
2005	10,526,138	7,499,631	71%	3,026,507
2006	10,980,626	7,879,997	72%	3,100,629
2007	11,525,007	8,288,751	72%	3,236,256
2008	12,146,695	8,399,801	69%	3,746,894
2009	12,209,605	8,661,046	71%	3,548,559
2010	12,807,391	8,911,394	70%	3,895,997
2011	13,272,867	9,144,370	69%	4,128,497
2012	13,712,176	9,301,266	68%	4,410,910
2013	14,200,050	9,639,056	68%	4,560,994
2014	14,951,637	9,973,650	67%	4,977,987

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-18: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	39	\$ 2,175,204	10.27%	9.84%
2005	36	2,027,572	10.71%	9.84%
2006	35	2,062,761	10.91%	9.84%
2007	33	2,020,357	11.73%	9.84%
2008	34	2,157,341	12.39%	9.84%
2009	34	2,195,745	11.81%	9.84%
2010	35	2,368,458	12.23%	9.84%
2011	35	2,378,722	13.14%	9.84%
2012	34	2,323,013	15.06%	9.84%
2013	37	2,406,454	15.56%	9.84%
2014	38	2,417,163	\$ 33,761	9.84%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

## Division 19 - Cnstitutnl Offcls

### Table 8-19: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 2,227,203	\$ 1,829,635	82%	\$ 397,568
2005	2,357,373	1,946,855	83%	410,518
2006	2,482,842	2,108,004	85%	374,838
2007	2,424,498	2,310,245	95%	114,253
2008	2,714,577	2,482,074	91%	232,503
2009	2,779,443	2,570,332	92%	209,111
2010	2,928,379	2,696,373	92%	232,006
2011	3,058,785	2,814,334	92%	244,451
2012	3,201,491	2,926,843	91%	274,648
2013	3,315,245	3,035,889	92%	279,356
2014	3,417,113	3,133,454	92%	283,659

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

### Table 9-19: Required Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	6	\$ 514,577	9.76%	8.46%
2005	6	530,126	9.73%	8.46%
2006	6	543,266	9.35%	8.46%
2007	6	556,968	6.77%	8.46%
2008	6	508,408	8.06%	8.46%
2009	6	585,024	7.11%	8.46%
2010	6	596,786	7.54%	8.46%
2011	6	596,726	8.06%	8.46%
2012	5	508,136	\$ 3,067	8.46%
2013	5	508,136	\$ 2,728	9.66%
2014	5	508,136	\$ 2,829	9.66%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 21 - FOP Shrf Deputies**

**Table 8-21: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 30,508,710	\$ 23,001,055	75%	\$ 7,507,655
2005	32,791,299	24,536,602	75%	8,254,697
2006	33,808,876	26,430,749	78%	7,378,127
2007	36,847,372	28,806,287	78%	8,041,085
2008	39,475,086	29,943,919	76%	9,531,167
2009	39,839,734	31,063,154	78%	8,776,580
2010	41,315,874	32,121,689	78%	9,194,185
2011	43,760,023	33,080,030	76%	10,679,993
2012	45,123,671	33,399,381	74%	11,724,290
2013	36,369,354	27,433,726	75%	8,935,628
2014	37,669,090	27,679,819	74%	9,989,271

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-21: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	159	\$ 7,496,129	10.33%	10.96%
2005	150	7,540,833	10.75%	10.96%
2006	154	7,614,243	10.15%	10.96%
2007	154	8,214,896	10.36%	10.96%
2008	150	8,309,954	11.82%	10.96%
2009	137	8,101,859	10.93%	10.96%
2010	126	7,496,536	12.12%	10.96%
2011	125	7,523,553	13.86%	10.96%
2012	127	7,441,066	15.54%	10.96%
2013	63	3,852,224	\$ 63,217	10.96%
2014	53	3,618,387	\$ 71,301	10.96%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 22 - FOP 911 Non-Sup frmr E.L**

**Table 8-22: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	\$ 1,898,657	\$ 1,313,404	69%	\$ 585,253
2014	1,883,042	1,541,238	82%	341,804

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-22: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	11	\$ 873,401	\$ 10,771	1.20%
2014	9	656,406	\$ 7,618	1.20%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 23 - FOP Non-Sup (frm Lansing)**

**Table 8-23: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ 2,243,869	\$ 1,799,795	80%	\$ 444,074

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-23: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	24	\$ 1,617,402	9.53%	2.70%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.



**Division 24 - Sheriff Deputies-MAP**

**Table 8-24: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	\$ 10,901,326	\$ 7,202,020	66%	\$ 3,699,306
2014	11,824,667	7,796,065	66%	4,028,602

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-24: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	52	\$ 3,169,234	\$ 32,898	12.16%
2014	48	3,010,499	\$ 34,966	12.16%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

## Division 40 - ICEA Unit 111

Table 8-40: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 2,905,808	\$ 2,941,070	101%	\$ (35,262)
2005	3,002,506	2,976,324	99%	26,182
2006	3,134,080	3,104,906	99%	29,174
2007	3,032,270	3,059,369	101%	(27,099)
2008	3,083,525	3,031,049	98%	52,476
2009	3,145,657	3,069,158	98%	76,499
2010	3,319,782	3,157,671	95%	162,111
2011	3,582,475	3,204,068	89%	378,407
2012	3,628,715	4,331,524	119%	(702,809)
2013	3,870,859	4,451,211	115%	(580,352)
2014	3,915,669	4,440,428	113%	(524,759)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

Table 9-40: Required Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	21	\$ 676,951	4.89%	3.00%
2005	26	794,985	5.84%	3.00%
2006	39	1,357,787	5.45%	3.00%
2007	39	1,459,015	5.45%	3.00%
2008	36	1,363,097	5.58%	3.00%
2009	40	1,520,059	5.71%	3.00%
2010	40	1,548,611	6.14%	3.00%
2011	42	1,716,366	7.30%	3.00%
2012	38	1,614,142	0.12%	3.00%
2013	42	1,795,063	2.57%	3.00%
2014	35	1,471,786	2.23%	2.50%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

## Division 41 - MCF Management

**Table 8-41: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 1,681,884	\$ 1,575,866	94%	\$ 106,018
2005	1,870,787	1,733,163	93%	137,624
2006	2,047,129	1,907,769	93%	139,360
2007	2,223,290	2,112,662	95%	110,628
2008	2,514,624	2,262,483	90%	252,141
2009	2,557,415	2,450,241	96%	107,174
2010	2,868,918	2,689,822	94%	179,096
2011	3,170,146	2,866,392	90%	303,754
2012	3,422,346	4,053,173	118%	(630,827)
2013	3,790,326	4,341,724	115%	(551,398)
2014	4,202,195	4,579,092	109%	(376,897)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-41: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	20	\$ 910,868	9.28%	0.00%
2005	22	1,001,112	9.63%	0.00%
2006	23	1,099,133	9.50%	0.00%
2007	22	1,103,262	9.72%	0.00%
2008	22	1,205,473	10.11%	0.00%
2009	23	1,244,343	9.17%	0.00%
2010	22	1,179,156	9.70%	0.00%
2011	23	1,294,336	10.49%	0.00%
2012	23	1,339,060	3.03%	0.00%
2013	24	1,425,009	4.93%	0.00%
2014	26	1,634,399	\$ 7,932	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

Division 42 - ICEA Unit 11

**Table 8-42: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 778,753	\$ 559,220	72%	\$ 219,533
2005	862,237	627,321	73%	234,916
2006	1,042,417	724,938	70%	317,479
2007	1,146,704	774,966	68%	371,738
2008	1,247,456	928,100	74%	319,356
2009	1,316,786	1,088,823	83%	227,963
2010	1,462,347	1,251,176	86%	211,171
2011	1,639,538	1,378,420	84%	261,118
2012	1,806,133	2,147,571	119%	(341,438)
2013	1,965,923	2,336,318	119%	(370,395)
2014	2,172,754	2,481,413	114%	(308,659)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-42: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	12	\$ 486,936	8.82%	3.95%
2005	11	514,686	8.53%	3.95%
2006	6	314,901	11.52%	3.95%
2007	14	697,841	9.09%	3.95%
2008	22	1,121,337	7.40%	3.95%
2009	24	1,254,843	6.78%	3.95%
2010	25	1,335,899	6.68%	3.95%
2011	23	1,270,097	7.44%	3.95%
2012	23	1,284,938	2.78%	3.95%
2013	24	1,419,125	3.55%	3.95%
2014	23	1,420,810	\$ 4,273	3.45%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

## Division 43 - ICEA Unit 1

**Table 8-43: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 830,135	\$ 489,354	59%	\$ 340,781
2005	709,607	534,269	75%	175,338
2006	715,421	580,978	81%	134,443
2007	1,033,397	834,836	81%	198,561
2008	1,158,849	922,806	80%	236,043
2009	1,120,261	941,498	84%	178,763
2010	1,102,651	949,799	86%	152,852
2011	1,171,987	997,573	85%	174,414
2012	1,374,530	1,551,801	113%	(177,271)
2013	1,482,017	1,716,161	116%	(234,144)
2014	1,579,741	1,758,743	111%	(179,002)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-43: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	9	\$ 292,294	11.66%	3.51%
2005	10	346,063	8.05%	3.51%
2006	9	356,184	7.40%	3.51%
2007	12	485,721	7.73%	3.51%
2008	13	564,417	7.91%	3.51%
2009	11	479,237	7.80%	3.51%
2010	10	482,266	7.80%	3.51%
2011	10	499,894	8.25%	3.51%
2012	14	680,771	2.38%	3.51%
2013	13	705,512	1.94%	3.51%
2014	11	624,193	\$ 1,210	3.51%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

## Division 44 - MCF Exec Mgr

**Table 8-44: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 175,405	\$ 94,976	54%	\$ 80,429
2005	211,238	128,913	61%	82,325
2006	238,051	164,404	69%	73,647
2007	270,934	202,806	75%	68,128
2008	308,771	242,090	78%	66,681
2009	348,576	291,527	84%	57,049
2010	394,932	335,011	85%	59,921
2011	498,758	332,775	67%	165,983
2012	539,187	572,665	106%	(33,478)
2013	578,192	597,522	103%	(19,330)
2014	803,032	790,765	99%	12,267

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-44: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	1	\$ 107,468	20.86%	0.00%
2005	1	116,476	20.75%	0.00%
2006	1	119,043	20.35%	0.00%
2007	1	123,882	20.06%	0.00%
2008	1	129,277	19.51%	0.00%
2009	1	136,218	18.47%	0.00%
2010	0	0	\$ 188	0.00%
2011	1	119,301	26.86%	0.00%
2012	1	128,868	13.58%	0.00%
2013	1	130,425	16.52%	0.00%
2014	1	141,785	\$ 1,992	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 70 - Admin Salaried**

**Table 8-70: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 8,172,992	\$ 4,247,069	52%	\$ 3,925,923
2013	8,834,817	4,355,025	49%	4,479,792
2014	8,997,091	4,088,358	45%	4,908,733

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-70: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2012	3	\$ 226,828	\$ 22,529	0.00%
2013	4	299,200	\$ 25,755	0.00%
2014	4	336,577	\$ 28,568	1.20%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

## Division 71 - Admin/Union/OPEIU

**Table 8-71: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 5,859,684	\$ 3,535,179	60%	\$ 2,324,505
2013	5,869,621	3,521,525	60%	2,348,096
2014	5,805,384	3,528,503	61%	2,276,881

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-71: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2012	9	\$ 554,156	\$ 18,563	0.00%
2013	10	594,306	\$ 18,411	0.00%
2014	10	591,558	\$ 17,909	1.20%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.



**Division 73 - Dept. Heads**

**Table 8-73: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 3,822,037	\$ 2,089,183	55%	\$ 1,732,854
2013	4,257,762	2,180,917	51%	2,076,845
2014	4,416,746	2,180,460	49%	2,236,286

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-73: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2012	3	\$ 293,414	\$ 12,906	0.00%
2013	4	409,299	\$ 15,306	1.20%
2014	4	416,886	\$ 16,022	1.20%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 74 - AFSCME Hired After 9/19/2011**

**Table 8-74: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 2,781	\$ 7,551	272%	\$ (4,770)
2013	14,929	19,627	132%	(4,698)
2014	44,805	33,532	75%	11,273

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-74: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2012	2	\$ 77,674	5.57%	0.00%
2013	6	204,277	5.68%	0.00%
2014	9	391,473	\$ 1,531	1.20%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 75 - Adm/OPEIU Pro after 7/1/2011**

**Table 8-75: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	3,061	2,029	66%	1,032
2014	5,886	4,829	82%	1,057

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-75: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	1	56,835	5.60%	0.00%
2014	1	48,427	\$ 152	1.20%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 76 - OPEIU Sup/Admin Sal aft 7/1/11**

**Table 8-76: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ (362)	\$ 1,228	0%	\$ (1,590)
2013	8,430	10,286	122%	(1,856)
2014	19,371	17,540	91%	1,831

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-76: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2012	2	\$ 60,668	6.08%	0.00%
2013	2	121,472	6.58%	0.00%
2014	2	122,678	\$ 516	1.20%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 90 - Asst Pros Attnys**

**Table 8-90: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 7,635,030	\$ 6,137,509	80%	\$ 1,497,521
2005	7,730,182	6,657,652	86%	1,072,530
2006	8,530,792	7,331,435	86%	1,199,357
2007	9,386,372	7,982,361	85%	1,404,011
2008	10,141,945	8,520,593	84%	1,621,352
2009	10,761,474	8,878,331	83%	1,883,143
2010	11,518,891	9,246,536	80%	2,272,355
2011	12,290,471	9,616,476	78%	2,673,995
2012	12,847,248	9,862,410	77%	2,984,838
2013	13,335,238	10,185,756	76%	3,149,482
2014	13,965,420	10,462,444	75%	3,502,976

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-90: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	28	\$ 1,906,913	14.28%	1.40%
2005	29	1,838,035	13.16%	1.40%
2006	31	2,149,529	13.17%	1.40%
2007	30	2,046,925	13.73%	1.40%
2008	30	2,163,912	13.74%	1.40%
2009	30	2,175,538	14.59%	1.40%
2010	30	2,276,559	15.43%	1.40%
2011	31	2,352,931	16.76%	1.40%
2012	31	2,369,655	18.11%	1.40%
2013	29	2,245,339	\$ 33,948	1.40%
2014	27	2,127,081	\$ 36,005	1.40%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 91 - Parks Union Empl**

**Table 8-91: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 210,675	\$ 197,488	94%	\$ 13,187
2005	256,186	228,770	89%	27,416
2006	307,770	269,664	88%	38,106
2007	341,487	316,252	93%	25,235
2008	395,929	359,261	91%	36,668
2009	432,699	417,898	97%	14,801
2010	462,374	471,441	102%	(9,067)
2011	509,661	524,996	103%	(15,335)
2012	573,906	577,289	101%	(3,383)
2013	619,927	630,705	102%	(10,778)
2014	644,085	688,394	107%	(44,309)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-91: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	6	\$ 208,094	8.92%	0.00%
2005	6	224,976	9.18%	0.00%
2006	7	273,951	8.92%	0.00%
2007	6	239,863	9.52%	0.00%
2008	7	291,759	9.14%	0.00%
2009	7	309,576	8.72%	0.00%
2010	6	252,433	8.29%	0.00%
2011	7	280,013	8.27%	0.00%
2012	7	306,038	8.76%	0.00%
2013	6	262,819	8.58%	0.00%
2014	5	226,234	\$ 903	1.20%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

## Division 92 - Parks Non Union

**Table 8-92: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 1,132,821	\$ 896,060	79%	\$ 236,761
2005	1,155,434	980,687	85%	174,747
2006	1,303,505	1,065,127	82%	238,378
2007	1,391,315	1,130,188	81%	261,127
2008	1,603,216	1,113,095	69%	490,121
2009	1,639,324	1,050,416	64%	588,908
2010	1,685,046	1,030,975	61%	654,071
2011	1,742,611	1,018,154	58%	724,457
2012	1,709,765	1,003,456	59%	706,309
2013	1,805,046	1,002,399	56%	802,647
2014	1,921,580	998,391	52%	923,189

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-92: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	3	\$ 199,981	14.22%	0.00%
2005	3	197,797	12.54%	0.00%
2006	2	143,923	17.23%	0.00%
2007	2	157,991	17.09%	0.00%
2008	1	78,846	42.78%	0.00%
2009	1	83,274	46.82%	0.00%
2010	1	86,972	49.31%	0.00%
2011	1	92,077	52.73%	0.00%
2012	1	92,111	55.43%	0.00%
2013	1	92,922	61.00%	1.20%
2014	0	0	\$ 5,105	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

## Division 93 - Lgl Rsrch Clerks

### Table 8-93: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 165,023	\$ 170,650	103%	\$ (5,627)
2005	171,202	201,855	118%	(30,653)
2006	173,940	236,312	136%	(62,372)
2007	196,845	273,176	139%	(76,331)
2008	215,918	299,063	139%	(83,145)
2009	233,026	335,214	144%	(102,188)
2010	290,877	371,589	128%	(80,712)
2011	333,789	406,038	122%	(72,249)
2012	342,860	438,927	128%	(96,067)
2013	356,505	486,406	136%	(129,901)
2014	326,830	527,696	162%	(200,866)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

### Table 9-93: Required Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2004	7	\$ 267,468	6.31%	0.00%
2005	6	240,550	5.20%	0.00%
2006	7	271,510	3.39%	0.00%
2007	8	354,267	4.00%	0.00%
2008	7	325,997	3.58%	0.00%
2009	8	368,381	3.21%	0.00%
2010	6	262,729	2.88%	0.00%
2011	8	358,280	4.66%	0.00%
2012	8	337,116	3.06%	0.00%
2013	6	286,084	1.23%	0.00%
2014	7	318,873	0.00%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.



## Division 94 - Zoo Hires after 7/1/07

**Table 8-94: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2009	\$ 138,774	\$ 89,025	64%	\$ 49,749
2010	203,851	150,140	74%	53,711
2011	301,816	217,789	72%	84,027
2012	390,484	298,088	76%	92,396
2013	545,464	518,993	95%	26,471
2014	473,567	335,499	71%	138,068

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-94: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2009	12	\$ 492,222	8.24%	0.00%
2010	12	508,896	8.99%	0.00%
2011	14	610,175	9.39%	0.00%
2012	15	670,702	9.27%	0.00%
2013	16	728,645	\$ 4,310	1.20%
2014	12	518,384	\$ 3,692	1.20%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 95 - UAW Local 2256**

**Table 8-95: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2009	\$ 725,022	\$ 876,901	121%	\$ (151,879)
2010	865,123	999,626	116%	(134,503)
2011	938,655	1,096,960	117%	(158,305)
2012	1,025,192	1,184,465	116%	(159,273)
2013	882,498	1,146,124	130%	(263,626)
2014	979,485	1,098,041	112%	(118,556)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-95: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2009	9	\$ 376,371	11.42%	1.70%
2010	9	395,770	12.45%	1.70%
2011	7	329,580	11.81%	1.70%
2012	7	327,072	11.42%	1.70%
2013	5	229,679	1.96%	2.90%
2014	5	229,044	11.15%	2.90%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 96 - City Zoo Director**

**Table 8-96: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2009	\$ 394,255	\$ 755,149	192%	\$ (360,894)
2010	398,110	823,549	207%	(425,439)
2011	581,776	821,238	141%	(239,462)
2012	432,575	813,702	188%	(381,127)
2013	422,742	814,781	193%	(392,039)
2014	415,103	815,405	196%	(400,302)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-96: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2009	1	\$ 87,405	0.00%	3.50%
2010	1	81,368	0.00%	3.50%
2011	1	81,766	0.00%	3.50%
2012	0	0	\$ 0	0.00%
2013	0	0	\$ 0	0.00%
2014	0	0	\$ 0	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 97 - Teamts 580 Spv (frm Lsg)**

**Table 8-97: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ 780,996	\$ 334,842	43%	\$ 446,154

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-97: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	6	\$ 454,332	\$ 5,585	1.70%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 98 - MNA Nurses**

**Table 8-98: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	\$ 5,769,165	\$ 4,247,380	74%	\$ 1,521,785
2014	6,446,507	4,889,999	76%	1,556,508

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-98: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	56	\$ 3,187,650	7.47%	11.87%
2014	41	2,450,159	\$ 14,624	13.07%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division 99 - Team 580 Zoo Hired pr 4/1/13**

**Table 8-99: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ 175,075	\$ 397,584	227%	\$ (222,509)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-99: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	2	\$ 105,168	\$ 0	1.20%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division HA - Elected Offcls after 1/1/2013**

**Table 8-HA: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	4,046	4,476	111%	(430)
2014	9,563	8,998	94%	565

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HA: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	1	88,590	4.65%	0.00%
2014	1	88,590	4.44%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division HC - GenMgt & Confidtls af 1/1/2013**

**Table 8-HC: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	25,923	25,459	98%	464
2014	115,206	104,690	91%	10,516

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HC: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	14	675,138	5.43%	0.00%
2014	29	1,830,682	5.12%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.



**Division HD - FOP 911 Non-Sup aft 1/1/13**

**Table 8-HD: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	\$ 15,265	\$ 19,189	126%	\$ (3,924)
2014	45,025	50,536	112%	(5,511)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HD: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	14	\$ 506,722	4.04%	0.00%
2014	15	655,962	3.90%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division HF - TOPS UAW New Hires 3/1/13**

**Table 8-HF: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	\$ 37,104	\$ 34,732	94%	\$ 2,372
2014	159,397	157,472	99%	1,925

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HF: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	45	\$ 1,121,406	5.54%	0.00%
2014	88	2,428,003	5.64%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division HG - FOP Sher/Deputies as of 1/1/13**

**Table 8-HG: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	\$ 10,285	\$ 12,712	124%	\$ (2,427)
2014	45,449	70,672	156%	(25,223)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HG: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	9	\$ 310,186	5.63%	0.00%
2014	21	663,617	6.02%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division HI - Animal Control-FOP aft 4/1/13**

**Table 8-HI: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	\$ 1,173	\$ 4,517	385%	\$ (3,344)
2014	6,781	12,320	182%	(5,539)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HI: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	5	\$ 141,577	4.72%	0.00%
2014	5	145,217	4.55%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division HJ - Gen.ICEA Prof. after 1/1/2013**

**Table 8-HJ: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	\$ 8,395	\$ 8,804	105%	\$ (409)
2014	56,694	45,040	79%	11,654

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HJ: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	10	\$ 347,501	5.71%	0.00%
2014	18	816,087	6.08%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division HK - Asst.Prof.Attnys after 4/1/13**

**Table 8-HK: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	\$ (170)	\$ 2,063	0%	\$ (2,233)
2014	7,812	9,989	128%	(2,177)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HK: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	2	\$ 80,323	4.61%	0.00%
2014	4	185,487	4.86%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division HL - ICEA P.H. Nurses after 4/1/13**

**Table 8-HL: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	\$ 3,678	\$ 4,210	115%	\$ (532)
2014	12,404	17,385	140%	(4,981)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HL: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	3	\$ 123,070	4.56%	0.00%
2014	7	258,546	4.91%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division HM - UAW Zoo New Hires as 5/1/13**

**Table 8-HM: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	\$ 2,941	\$ 3,227	110%	\$ (286)
2014	11,800	10,647	90%	1,153

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HM: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	3	\$ 105,681	5.46%	0.00%
2014	3	122,893	5.65%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.



**Division HN - Gen OPEIU Prob after 1/1/13**

**Table 8-HN: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	\$ 1,331	\$ 1,319	99%	\$ 12
2014	3,507	3,053	87%	454

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HN: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2013	1	\$ 20,195	6.58%	0.00%
2014	1	22,170	6.71%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division HP - MNA Nurse Prac/Clinic 1/1/14**

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**Table 8-HP: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ 9,990	\$ 14,712	147%	\$ (4,722)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HP: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	9	\$ 337,272	5.89%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division HQ - AFSCME Hired After 1/1/2014**

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**Table 8-HQ: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ (25)	\$ 1,502	0%	\$ (1,527)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HQ: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	1	\$ 35,606	5.16%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

## Division HT - ICEA Court Prof after 4/15/14

**Table 8-HT: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ (25)	\$ 733	0%	\$ (758)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HT: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	1	\$ 31,820	5.89%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

**Division HU - Team 580 Zoo Hires aft 4/1/13**

**Table 8-HU: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ 2,219	\$ 3,327	150%	\$ (1,108)

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, and 2012 actuarial valuations.

**Table 9-HU: Required Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Required Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	1	\$ 41,648	4.52%	0.00%

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For employee contribution rates that are not flat percentages, the rate shown is a weighted average flat employee contribution rate. For each valuation year, the required employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the required employer contribution will be adjusted.

## GASB 68 Information

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. Statement 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at [www.mersofmich.com](http://www.mersofmich.com).

Actuarial Valuation Date:	12/31/2014
Measurement Date of Total Pension Liability (TPL):	12/31/2014

At 12/31/2014, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	1,201
Inactive employees entitled to but not yet receiving benefits:	276
Active employees:	<u>1,363</u>
	2,840

Covered employee payroll: (Needed for Required Supplementary Information)	\$ 69,566,340
Total Pension Liability as of 12/31/2013 measurement date:	\$ 380,266,039
Total Pension Liability as of 12/31/2014 measurement date:	\$ 396,192,312
Service Cost for the year ending on the 12/31/2014 measurement date:	\$ 8,340,133

Change in the Total Pension Liability due to:

- Benefit changes <sup>1</sup> :	\$ 0
- Differences between expected and actual experience <sup>2</sup> :	\$ 0
- Changes in assumptions <sup>2</sup> :	\$ 0

Average expected remaining service lives of all employees (active and inactive): 4

<sup>1</sup> A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

<sup>2</sup> Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (7.25%)	Current Discount Rate (8.25%)	1% Increase (9.25%)
Change in Net Pension Liability as of 12/31/2014:	\$ 43,025,663	-	\$ (36,468,977)

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.

## GASB 68 Information

This page is for those municipalities who need to “roll-forward” their total pension liability due to the timing of completion of the actuarial valuation in relation to their fiscal year-end.

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. Statement 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at [www.mersofmich.com](http://www.mersofmich.com).

Actuarial Valuation Date:	12/31/2014
Measurement Date of Total Pension Liability (TPL):	12/31/2015

At 12/31/2014, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	1,201
Inactive employees entitled to but not yet receiving benefits:	276
Active employees:	<u>1,363</u>
	2,840

Covered employee payroll: (Needed for Required Supplementary Information)	\$ 69,566,340
Total Pension Liability as of 12/31/2014 measurement date:	\$ 396,192,312
Total Pension Liability as of 12/31/2015 measurement date:	\$ 411,563,093
Service Cost for the year ending on the 12/31/2015 measurement date:	\$ 8,187,150

Change in the Total Pension Liability due to:

- Benefit changes <sup>1</sup> :	\$ 0
- Differences between expected and actual experience <sup>2</sup> :	\$ 0
- Changes in assumptions <sup>2</sup> :	\$ 0

Average expected remaining service lives of all employees (active and inactive): 4

<sup>1</sup> A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

<sup>2</sup> Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (7.25%)	Current Discount Rate (8.25%)	1% Increase (9.25%)
Change in Net Pension Liability as of 12/31/2015:	\$ 44,092,429	-	\$ (37,390,495)

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.

## Benefit Provision History

The following benefit provision history is provided by MERS. Any corrections to this history or discrepancies between this information and information displayed elsewhere in the valuation report should be reported to MERS. All provisions are listed by date of adoption.

### 01 - Confidentials

1/1/2013	Member Contribution Rate 6.56%
1/1/2002	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2002	Benefit B-4 (80% max)
1/1/2002	Member Contribution Rate 5.36%
6/25/1996	Day of work defined as 8 Hours a Day for Full Time employees.
6/25/1996	Day of work defined as 4 Hours a Day for Part Time employees.
1/1/1995	Benefit B-3 (80% max)
1/1/1995	Member Contribution Rate 4.50%
12/31/1994	Member Contribution Rate 0.00%
1/1/1994	Flexible E 2% COLA Adopted (01/01/1994)
1/1/1993	6 Year Vesting
10/1/1991	Benefit F55 (With 15 Years of Service)
10/1/1991	Member Contribution Rate 1.00%
7/1/1991	Benefit C-2/Base B-1
10/1/1990	Member Contribution Rate 0.00%
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
1/1/1969	Benefit C-1 (Old)
9/29/1965	Covered by Act 88
11/15/1950	Benefit FAC-5 (5 Year Final Average Compensation)
11/15/1950	10 Year Vesting
11/15/1950	Benefit C (Old)
11/15/1950	Member Contribution Rate 0.00%
11/15/1950	Fiscal Month - January

### 02 - Sheriff FOP Spvs

10/1/1997	3.2% Multiplier (80% max)
10/1/1997	Member Contribution Rate 19.61%
1/1/1995	25 Years & Out
1/1/1995	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1995	Benefit B-4 (80% max)
1/1/1995	Member Contribution Rate 10.45%
12/31/1994	Member Contribution Rate 0.00%
7/1/1994	Member Contribution Rate 5.40%
6/30/1994	Member Contribution Rate 0.00%
1/1/1994	Flexible E 2% COLA Adopted (01/01/1994)
7/1/1993	Benefit B-3 (80% max)
7/1/1993	Member Contribution Rate 6.40%
6/30/1993	Member Contribution Rate 0.00%



**02 - Sheriff FOP Spvs**

10/1/1991	Member Contribution Rate 1.85%
1/1/1991	Member Contribution Rate 1.60%
10/1/1990	Benefit F50 (With 25 Years of Service)
10/1/1990	Member Contribution Rate 1.80%
1/1/1990	Day of work defined as 8 Hours a Day for Full Time employees.
1/1/1990	Day of work defined as 4 Hours a Day for Part Time employees.
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
1/1/1987	Benefit C-2/Base C-1 (Old)
12/16/1986	Blanket Resolution (All Service)
1/1/1986	Benefit F55 (With 15 Years of Service)
1/1/1986	Member Contribution Rate 1.00%
10/15/1980	Exclude Temporary Employees
1/1/1976	Member Contribution Rate 0.00%
1/1/1969	Benefit C-1 (Old)
9/29/1965	Covered by Act 88
11/15/1950	Benefit FAC-5 (5 Year Final Average Compensation)
11/15/1950	10 Year Vesting
11/15/1950	Benefit C (Old)
11/15/1950	Member Contribution Rate 3.00% Under \$4,200.00 - Then 5.00%
11/15/1950	Fiscal Month - January

**04 - MCF**

1/1/2014	DC Adoption Date 01-01-2014
1/1/1995	Flexible E 2% COLA Adopted (01/01/1995)
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
10/15/1980	Exclude Temporary Employees
6/1/1977	Member Contribution Rate 0.00%
1/1/1969	Benefit C-1 (Old)
9/29/1965	Covered by Act 88
11/15/1950	Benefit FAC-5 (5 Year Final Average Compensation)
11/15/1950	10 Year Vesting
11/15/1950	Benefit C (Old)
11/15/1950	Member Contribution Rate 3.00% Under \$4,200.00 - Then 5.00%
	Fiscal Month - January

**07 - Gnrl Hrly/AFSCME DB**

1/1/2014	Member Contribution Rate 1.20%
6/1/2012	Benefit FAC-3 (3 Year Final Average Compensation)
6/1/2012	8 Year Vesting
6/1/2012	Exclude Temporary Employees
6/1/2012	Day of work defined as 8 Hours a Day for All employees.
6/1/2012	Benefit B-4 (80% max)
6/1/2012	Benefit F55 (With 20 Years of Service)
6/1/2012	Member Contribution Rate 0.00%
6/1/2012	Fiscal Month - January

**07 - Gnrl Hrly/AFSCME DB**

4/3/1986	Covered by Act 88
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**09 - Judges**

1/1/2002	Benefit B-4 (80% max)
1/1/2002	Member Contribution Rate 3.14%
1/1/1998	6 Year Vesting
1/1/1998	Benefit B-3 (80% max)
1/1/1998	Benefit F55 (With 15 Years of Service)
4/1/1991	Benefit FAC-5 (5 Year Final Average Compensation)
4/1/1991	10 Year Vesting
4/1/1991	Benefit C-1 (Old)
4/1/1991	Member Contribution Rate 0.00%
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**10 - Gnrl Mgmt**

1/1/2013	Member Contribution Rate 7.59%
1/1/2002	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2002	Benefit B-4 (80% max)
1/1/2002	Member Contribution Rate 6.39%
6/25/1996	Day of work defined as 8 Hours a Day for Full Time employees.
6/25/1996	Day of work defined as 4 Hours a Day for Part Time employees.
1/1/1995	Benefit B-3 (80% max)
1/1/1995	Member Contribution Rate 5.00%
12/31/1994	Member Contribution Rate 0.00%
1/1/1994	Flexible E 2% COLA Adopted (01/01/1994)
1/1/1993	6 Year Vesting
7/1/1991	Member Contribution Rate 1.00%
7/1/1988	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/1988	Benefit C-2/Base B-1
7/1/1988	Member Contribution Rate 3.00%
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
7/1/1987	Member Contribution Rate 0.00%
12/16/1986	Blanket Resolution (All Service)
5/1/1986	10 Year Vesting
5/1/1986	Benefit F55 (With 15 Years of Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**11 - Gnrl Library**

1/1/1994	Flexible E 2% COLA Adopted (01/01/1994)
3/24/1992	Day of work defined as 8 Hours a Day for Full Time employees.
3/24/1992	Day of work defined as 4 Hours a Day for Part Time employees.

**11 - Gnrl Library**

1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
7/1/1987	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/1987	10 Year Vesting
7/1/1987	Benefit C-1 (Old)
7/1/1987	Member Contribution Rate 0.00%
7/1/1987	Fiscal Month - January
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88

**12 - Gnrl ICEA Profs**

1/1/2003	Benefit B-4 (80% max)
1/1/2003	Member Contribution Rate 13.42%
1/1/2003	E2 2.5% COLA for future retirees (01/01/2003)
6/1/1997	Benefit F55 (With 15 Years of Service)
6/1/1997	Member Contribution Rate 6.08%
5/31/1997	Member Contribution Rate 0.00%
1/1/1995	Benefit B-3 (80% max)
1/1/1995	Member Contribution Rate 4.10%
12/31/1994	Member Contribution Rate 0.00%
1/1/1994	Flexible E 2% COLA Adopted (01/01/1994)
1/1/1992	Day of work defined as 8 Hours a Day for Full Time employees.
1/1/1992	Day of work defined as 4 Hours a Day for Part Time employees.
1/1/1992	Benefit C-2/Base B-1
1/1/1992	Member Contribution Rate 1.10%
12/31/1991	Member Contribution Rate 0.00%
10/1/1990	Member Contribution Rate 0.90%
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
7/1/1983	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/1983	10 Year Vesting
7/1/1983	Benefit C-2/Base C-1 (Old)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**13 - Gnrl OPEIU Prob**

7/1/2003	Benefit B-4 (80% max)
7/1/2003	Member Contribution Rate 9.71%
10/1/2002	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1998	Benefit B-3 (80% max)
1/1/1998	Member Contribution Rate 7.13%
12/31/1997	Member Contribution Rate 7.10%
1/1/1995	Benefit C-2/Base B-1
1/1/1995	Member Contribution Rate 2.96%
12/31/1994	Member Contribution Rate 0.00%

**13 - Gnrl OPEIU Prob**

1/1/1994	Flexible E 2% COLA Adopted (01/01/1994)
1/1/1992	Day of work defined as 8 Hours a Day for Full Time employees.
1/1/1992	Day of work defined as 4 Hours a Day for Part Time employees.
10/1/1991	Member Contribution Rate 1.88%
9/30/1991	Member Contribution Rate 0.00%
10/1/1990	Benefit C-1 (Old)
10/1/1990	Member Contribution Rate 1.80%
12/1/1988	Benefit F55 (With 15 Years of Service)
12/1/1988	Member Contribution Rate 1.00%
1/1/1988	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1988	10 Year Vesting
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**14 - Gnrl TOPS UAW**

3/1/2013	Member Contribution Rate 4.82%
1/1/2004	Benefit B-4 (80% max)
1/1/2004	Member Contribution Rate 3.62%
1/1/2001	Member Contribution Rate 1.60%
10/1/1995	Benefit B-3 (80% max)
10/1/1995	Member Contribution Rate 4.85%
1/1/1994	Flexible E 2% COLA Adopted (01/01/1994)
1/1/1992	Day of work defined as 8 Hours a Day for Full Time employees.
1/1/1992	Day of work defined as 4 Hours a Day for Part Time employees.
7/1/1991	Member Contribution Rate 1.00%
1/1/1989	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1989	10 Year Vesting
1/1/1989	Benefit C-2/Base C-1 (Old)
1/1/1989	Benefit F55 (With 15 Years of Service)
1/1/1989	Member Contribution Rate 3.00%
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**15 - Animal Cntrl FOP**

6/1/2002	25 Years & Out
6/1/2002	Member Contribution Rate 15.49%
1/1/2001	Member Contribution Rate 14.28%
1/1/2001	E2 2.5% COLA for future retirees (01/01/2001)
7/1/1997	Benefit FAC-3 (3 Year Final Average Compensation)

**15 - Animal Cntrl FOP**

7/1/1997	Benefit B-4 (80% max)
7/1/1997	Benefit F50 (With 25 Years of Service)
7/1/1997	Member Contribution Rate 8.90%
1/1/1994	E 2% COLA Adopted (01/01/1994)
1/1/1993	Day of work defined as 8 Hours a Day for Full Time employees.
1/1/1993	Day of work defined as 4 Hours a Day for Part Time employees.
1/1/1993	Benefit B-1
1/1/1993	Member Contribution Rate 1.10%
10/1/1990	Member Contribution Rate 0.90%
1/1/1990	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1990	10 Year Vesting
1/1/1990	Benefit C-1 (Old)
1/1/1990	Benefit F55 (With 15 Years of Service)
1/1/1990	Member Contribution Rate 0.00%
1/1/1988	E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**16 - Gnrl Commsnrs**

1/1/2013	Member Contribution Rate 4.76%
1/1/1999	6 Year Vesting
1/1/1994	Flexible E 2% COLA Adopted (01/01/1994)
10/1/1991	Member Contribution Rate 3.56%
10/1/1990	Benefit F55 (With 15 Years of Service)
12/2/1988	Member Contribution Rate 0.00%
12/1/1988	Benefit FAC-5 (5 Year Final Average Compensation)
12/1/1988	10 Year Vesting
12/1/1988	Benefit C-2/Base B-1
12/1/1988	Member Contribution Rate 4.00%
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**17 - ICEA Nurses**

1/1/2001	E2 2.5% COLA for future retirees (07/01/1995)
1/1/2000	E2 2.4% COLA for future retirees (07/01/1995)
7/1/1999	Benefit FAC-3 (3 Year Final Average Compensation)
7/1/1999	6 Year Vesting
7/1/1999	Benefit B-3 (80% max)
7/1/1999	Member Contribution Rate 11.87%
1/1/1996	E2 2.5% COLA for future retirees (07/01/1995)

**17 - ICEA Nurses**

7/1/1995	Benefit F55 (With 15 Years of Service)
7/1/1995	Member Contribution Rate 5.07%
6/30/1995	Member Contribution Rate 0.00%
1/1/1994	E 2% COLA Adopted (01/01/1994)
1/1/1991	Day of work defined as 8 Hours a Day for Full Time employees.
1/1/1991	Day of work defined as 4 Hours a Day for Part Time employees.
10/1/1990	Member Contribution Rate 0.70%
1/1/1990	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1990	10 Year Vesting
1/1/1990	Benefit C-2/Base C-1 (Old)
1/1/1990	Member Contribution Rate 1.00%
1/1/1988	E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**18 - ICEA Ct. Prof**

6/1/1997	20 Years & Out
6/1/1997	Member Contribution Rate 9.84%
5/31/1997	Member Contribution Rate 0.00%
1/1/1995	Benefit B-3 (80% max)
1/1/1995	Member Contribution Rate 7.50%
12/31/1994	Member Contribution Rate 0.00%
1/1/1994	E 2% COLA Adopted (01/01/1994)
1/1/1992	Day of work defined as 8 Hours a Day for Full Time employees.
1/1/1992	Day of work defined as 4 Hours a Day for Part Time employees.
1/1/1992	Member Contribution Rate 3.10%
1/1/1991	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1991	10 Year Vesting
1/1/1991	Benefit C-2/Base B-1
1/1/1991	Benefit F55 (With 15 Years of Service)
1/1/1991	Member Contribution Rate 2.80%
1/1/1988	E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**19 - Cnstutnl Offcls**

1/1/2013	Member Contribution Rate 9.66%
1/1/2002	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2002	Benefit B-4 (80% max)
1/1/2002	Member Contribution Rate 8.46%
1/1/2000	6 Year Vesting

**19 - Cnstutnl Offcls**

1/1/2000	Member Contribution Rate 5.00%
1/1/1999	Member Contribution Rate 6.00%
6/25/1996	Day of work defined as 8 Hours a Day for Full Time employees.
6/25/1996	Day of work defined as 4 Hours a Day for Part Time employees.
1/1/1995	Benefit B-3 (80% max)
1/1/1995	Member Contribution Rate 7.00%
12/31/1994	Member Contribution Rate 0.00%
1/1/1994	E 2% COLA Adopted (01/01/1994)
4/1/1991	Benefit FAC-5 (5 Year Final Average Compensation)
4/1/1991	10 Year Vesting
4/1/1991	Benefit C-2/Base B-1
4/1/1991	Benefit F55 (With 15 Years of Service)
4/1/1991	Member Contribution Rate 3.00%
1/1/1988	E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**21 - FOP Shrf Deputies**

2/1/2001	25 Years & Out
2/1/2001	Member Contribution Rate 10.96%
1/1/1998	3.2% Multiplier (80% max)
1/1/1998	Member Contribution Rate 10.43%
1/1/1994	Benefit B-4 (80% max)
1/1/1994	Member Contribution Rate 6.55%
1/1/1994	E 2% COLA Adopted (01/01/1994)
12/31/1993	Member Contribution Rate 0.00%
10/1/1991	Member Contribution Rate 1.65%
10/1/1990	Member Contribution Rate 1.60%
5/3/1990	Day of work defined as 8 Hours a Day for Full Time employees.
5/3/1990	Day of work defined as 4 Hours a Day for Part Time employees.
1/1/1990	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1990	10 Year Vesting
1/1/1990	Benefit C-2/Base C-1 (Old)
1/1/1990	Benefit F50 (With 25 Years of Service)
1/1/1990	Benefit F55 (With 15 Years of Service)
1/1/1990	Member Contribution Rate 1.00%
1/1/1988	E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**22 - FOP 911 Non-Sup frmr E.L**

1/1/2013	Member Contribution Rate 1.20%
7/1/2012	Benefit B-4 (80% max)
7/1/2012	Benefit FAC-3 (3 Year Final Average Compensation)
7/1/2012	10 Year Vesting
7/1/2012	Day of work defined as 8 Hours a Day for All employees.
7/1/2012	Benefit F50 (With 25 Years of Service)
7/1/2012	Member Contribution Rate 0.00%
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**23 - FOP Non-Sup (frm Lansing**

7/1/2014	Member Contribution Rate 2.70%
1/1/2013	Benefit B-2
1/1/2013	Member Contribution Rate 1.20%
12/31/2012	Current FAC
7/1/2012	8 Year Vesting
7/1/2012	Exclude Temporary Employees
7/1/2012	Benefit FAC-2 (Highest 24 of last 120 mths)
7/1/2012	Day of work defined as 8 Hours a Day for All employees.
7/1/2012	1.60% multiplier (No max)
7/1/2012	Benefit F50 (With 25 Years of Service)
7/1/2012	Eligible at Age 58 (With 8 Years of Service)
7/1/2012	Member Contribution Rate 6.50%
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**24 - Sheriff Deputies-MAP**

1/1/2013	25 Years & Out
1/1/2013	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/2013	10 Year Vesting
1/1/2013	Exclude Temporary Employees
1/1/2013	Day of work defined as 8 Hours a Day for All employees.
1/1/2013	3.2% Multiplier (80% max)
1/1/2013	Benefit F55 (With 15 Years of Service)
1/1/2013	Member Contribution Rate 12.16%
12/16/1986	Blanket Resolution (All Service)
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**40 - ICEA Unit 111**

1/1/2014	Member Contribution Rate 2.50%
1/1/1995	Flexible E 2% COLA Adopted (01/01/1995)
12/1/1988	Benefit FAC-5 (5 Year Final Average Compensation)
12/1/1988	10 Year Vesting
12/1/1988	Benefit C-2/Base B-1



**40 - ICEA Unit 111**

12/1/1988	Benefit F55 (With 15 Years of Service)
12/1/1988	Member Contribution Rate 3.00%
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
	Fiscal Month - January

**41 - MCF Management**

1/1/2014	DC Adoption Date 01-01-2014
1/1/1995	Flexible E 2% COLA Adopted (01/01/1995)
10/1/1990	Member Contribution Rate 0.00%
1/1/1990	6 Year Vesting
4/1/1989	Benefit FAC-5 (5 Year Final Average Compensation)
4/1/1989	10 Year Vesting
4/1/1989	Benefit C-2/Base B-1
4/1/1989	Benefit F55 (With 15 Years of Service)
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
	Fiscal Month - January

**42 - ICEA Unit 11**

1/1/2014	Member Contribution Rate 3.45%
1/1/2014	DC Adoption Date 01-01-2014
4/1/1997	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/1997	Member Contribution Rate 3.95%
4/1/1996	Member Contribution Rate 3.44%
1/1/1996	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1996	6 Year Vesting
1/1/1996	Benefit C-2/Base B-1
1/1/1996	Benefit F55 (With 15 Years of Service)
1/1/1996	Member Contribution Rate 3.40%
1/1/1988	E 2% COLA Adopted (01/01/1988)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
	Fiscal Month - January

**43 - ICEA Unit 1**

1/1/2014	DC Adoption Date 01-01-2014
4/1/1996	Member Contribution Rate 3.51%
1/1/1996	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1996	6 Year Vesting
1/1/1996	Benefit C-2/Base B-1
1/1/1996	Benefit F55 (With 15 Years of Service)
1/1/1996	Member Contribution Rate 3.50%

**43 - ICEA Unit 1**

10/15/1980 Exclude Temporary Employees  
 9/29/1965 Covered by Act 88  
 Fiscal Month - January

**44 - MCF Exec Mgr**

1/1/2014 DC Adoption Date 01-01-2014  
 1/1/2004 E2 2.5% COLA for future retirees (09/01/2003)  
 9/1/2003 Benefit FAC-3 (3 Year Final Average Compensation)  
 9/1/2003 6 Year Vesting  
 9/1/2003 Benefit B-4 (80% max)  
 9/1/2003 Benefit F55 (With 15 Years of Service)  
 9/1/2003 Member Contribution Rate 0.00%  
 9/29/1965 Covered by Act 88  
 Fiscal Month - January

**70 - Admin Salaried**

1/1/2014 Member Contribution Rate 1.20%  
 6/1/2012 Benefit FAC-3 (3 Year Final Average Compensation)  
 6/1/2012 8 Year Vesting  
 6/1/2012 Day of work defined as 8 Hours a Day for All employees.  
 6/1/2012 Benefit B-4 (80% max)  
 6/1/2012 Benefit F55 (With 20 Years of Service)  
 6/1/2012 Member Contribution Rate 0.00%  
 6/1/2012 Fiscal Month - January  
 11/8/1995 Exclude Temporary Employees  
 4/3/1986 Covered by Act 88

**71 - Admin/Union/OPEIU**

1/1/2014 Member Contribution Rate 1.20%  
 6/1/2012 Benefit FAC-3 (3 Year Final Average Compensation)  
 6/1/2012 8 Year Vesting  
 6/1/2012 Day of work defined as 8 Hours a Day for All employees.  
 6/1/2012 Benefit B-4 (80% max)  
 6/1/2012 Benefit F55 (With 20 Years of Service)  
 6/1/2012 Member Contribution Rate 0.00%  
 6/1/2012 Fiscal Month - January  
 11/8/1995 Exclude Temporary Employees  
 4/3/1986 Covered by Act 88

**73 - Dept. Heads**

1/1/2013 Member Contribution Rate 1.20%  
 6/1/2012 Benefit FAC-3 (3 Year Final Average Compensation)  
 6/1/2012 8 Year Vesting  
 6/1/2012 Day of work defined as 8 Hours a Day for All employees.

**73 - Dept. Heads**

6/1/2012	Benefit B-4 (80% max)
6/1/2012	Benefit F55 (With 20 Years of Service)
6/1/2012	Member Contribution Rate 0.00%
6/1/2012	Fiscal Month - January
11/8/1995	Exclude Temporary Employees
4/3/1986	Covered by Act 88

**74 - AFSCME Hired After 9/19/2011**

1/1/2014	Member Contribution Rate 1.20%
6/1/2012	10 Year Vesting
6/1/2012	Benefit FAC-5 (5 Year Final Average Compensation)
6/1/2012	Exclude Temporary Employees
6/1/2012	Day of work defined as 8 Hours a Day for All employees.
6/1/2012	Benefit C-1 (New)
6/1/2012	Member Contribution Rate 0.00%
6/1/2012	Fiscal Month - January
4/3/1986	Covered by Act 88

**75 - Adm/OPEIU Pro after 7/1/2011**

1/1/2014	Member Contribution Rate 1.20%
6/1/2012	Benefit FAC-5 (5 Year Final Average Compensation)
6/1/2012	10 Year Vesting
6/1/2012	Exclude Temporary Employees
6/1/2012	Day of work defined as 8 Hours a Day for All employees.
6/1/2012	Benefit C-1 (New)
6/1/2012	Member Contribution Rate 0.00%
6/1/2012	Fiscal Month - January
4/3/1986	Covered by Act 88

**76 - OPEIU Sup/Admin Sal aft 7/1/11**

1/1/2014	Member Contribution Rate 1.20%
7/1/2012	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/2012	10 Year Vesting
7/1/2012	Exclude Temporary Employees
7/1/2012	Day of work defined as 8 Hours a Day for All employees.
7/1/2012	Benefit C-1 (New)
7/1/2012	Member Contribution Rate 0.00%
6/1/2012	Fiscal Month - January
4/3/1986	Covered by Act 88

**90 - Asst Pros Attnys**

10/1/1998	6 Year Vesting
10/1/1998	Benefit B-4 (80% max)
10/1/1998	Benefit F55 (With 15 Years of Service)

**90 - Asst Pros Attnys**

4/1/1993	Benefit FAC-5 (5 Year Final Average Compensation)
4/1/1993	10 Year Vesting
4/1/1993	Benefit B-3 (80% max)
4/1/1993	Member Contribution Rate 1.40%
7/1/1992	Day of work defined as 8 Hours a Day for Full Time employees.
7/1/1992	Day of work defined as 4 Hours a Day for Part Time employees.
1/1/1988	E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**91 - Parks Union Empl**

1/1/2014	Member Contribution Rate 1.20%
6/25/1996	Day of work defined as 8 Hours a Day for Full Time employees.
6/25/1996	Day of work defined as 4 Hours a Day for Part Time employees.
7/1/1995	Benefit B-3 (80% max)
1/1/1995	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1995	10 Year Vesting
1/1/1995	Benefit C-1 (Old)
1/1/1995	Member Contribution Rate 0.00%
1/1/1988	E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**92 - Parks Non Union**

1/1/2013	Member Contribution Rate 1.20%
1/1/2002	Benefit FAC-3 (3 Year Final Average Compensation)
6/25/1996	Day of work defined as 8 Hours a Day for Full Time employees.
6/25/1996	Day of work defined as 4 Hours a Day for Part Time employees.
7/1/1995	Benefit B-4 (80% max)
7/1/1995	Benefit F55 (With 25 Years of Service)
1/1/1995	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1995	10 Year Vesting
1/1/1995	Benefit C-1 (Old)
1/1/1995	Member Contribution Rate 0.00%
1/1/1988	E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**93 - Lgl Rsrch Clerks**

1/1/1998	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1998	10 Year Vesting
1/1/1998	Benefit C-1 (Old)
1/1/1998	Member Contribution Rate 0.00%
6/25/1996	Day of work defined as 8 Hours a Day for Full Time employees.
6/25/1996	Day of work defined as 4 Hours a Day for Part Time employees.
1/1/1988	E 2% COLA Adopted (01/01/1988)
12/16/1986	Blanket Resolution (All Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**94 - Zoo Hires after 7/1/07**

6/1/2013	Member Contribution Rate 1.20%
7/1/2007	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/2007	10 Year Vesting
7/1/2007	Day of work defined as 8 Hours a Day for Group employees.
7/1/2007	Member Contribution Rate 0.00%
7/1/2007	Benefit B-2
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**95 - UAW Local 2256**

6/1/2013	Member Contribution Rate 2.90%
7/1/2007	Rule of 65 (Age + Service) Retirement
7/1/2007	Benefit FAC-2 (2 Year Final Average Compensation)
7/1/2007	8 Year Vesting
7/1/2007	Day of work defined as 8 Hours a Day for Group employees.
7/1/2007	2.8% Mult. for Svc <35, 1.5% for Svc >35 yrs (100% max)
7/1/2007	Eligible at Age 58 (With 8 Years of Service)
7/1/2007	Member Contribution Rate 1.70%
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**96 - City Zoo Director**

7/1/2007	Rule of 65 (Age + Service) Retirement
7/1/2007	Benefit FAC-2 (2 Year Final Average Compensation)
7/1/2007	8 Year Vesting
7/1/2007	Day of work defined as 8 Hours a Day for Group employees.
7/1/2007	2.8% Mult. for Svc <35, 1.5% for Svc >35 yrs (100% max)
7/1/2007	Eligible at Age 58 (With 8 Years of Service)
7/1/2007	Member Contribution Rate 3.50%
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**97 - Teamts 580 Spv (frm Lsg)**

10/1/2014	Member Contribution Rate 1.70%
1/1/2013	Benefit B-2
1/1/2013	Member Contribution Rate 1.20%
12/31/2012	Current FAC
7/1/2012	Day of work defined as 8 Hours a Day for All employees.
7/1/2012	1.8% multiplier
7/1/2012	Benefit F50 (With 25 Years of Service)
7/1/2012	Eligible at Age 58 (With 8 Years of Service)
7/1/2012	Member Contribution Rate 6.35%
7/1/2012	Benefit FAC-2 (2 Year Final Average Compensation)
7/1/2012	8 Year Vesting
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**98 - MNA Nurses**

1/1/2014	Member Contribution Rate 13.07%
4/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/2013	6 Year Vesting
4/1/2013	Day of work defined as 8 Hours a Day for All employees.
4/1/2013	Benefit B-3 (80% max)
4/1/2013	Benefit F55 (With 15 Years of Service)
4/1/2013	Member Contribution Rate 11.87%
4/1/2013	E2 2.5% COLA for future retirees
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**99 - Team 580 Zoo Hired pr 4/1/13**

6/1/2013	Member Contribution Rate 1.20%
4/1/2013	Benefit FAC-5 (5 Year Final Average Compensation)
4/1/2013	8 Year Vesting
4/1/2013	Day of work defined as 8 Days a Day for All employees.
4/1/2013	2.0% multiplier (80% max)
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**HA - Elected Offcls after 1/1/2013**

1/1/2013	Pickup
1/1/2013	Loans
1/1/2013	Rollovers
1/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2013	6 Year Vesting
1/1/2013	Day of work defined as 8 Hours a Day for All employees.
1/1/2013	1.0% Multiplier
9/29/1968	Covered by ACT 88

**HA - Elected Offcls after 1/1/2013**

11/15/1950 Fiscal Month - January

**HC - GenMgt & Confidtlis af 1/1/2013**

1/1/2013 Pickup  
 1/1/2013 Loans  
 1/1/2013 Rollovers  
 1/1/2013 Benefit FAC-3 (3 Year Final Average Compensation)  
 1/1/2013 6 Year Vesting  
 1/1/2013 1.0% Multiplier  
 9/29/1965 Covered by ACT 88  
 11/15/1950 Fiscal Month - January

**HD - FOP 911 Non-Sup aft 1/1/13**

1/1/2013 Pickup  
 1/1/2013 Loans  
 1/1/2013 Rollovers  
 1/1/2013 1.0% Multiplier  
 1/1/2013 Benefit FAC-3 (3 Year Final Average Compensation)  
 1/1/2013 6 Year Vesting  
 1/1/2013 Day of work defined as 8 Hours a Day for All employees.  
 9/29/1965 Covered by ACT 88  
 11/15/1950 Fiscal Month - January

**HF - TOPS UAW New Hires 3/1/13**

3/1/2013 Pickup  
 3/1/2013 Loans  
 3/1/2013 Rollovers  
 3/1/2013 Benefit FAC-3 (3 Year Final Average Compensation)  
 3/1/2013 6 Year Vesting  
 3/1/2013 Day of work defined as 8 Hours a Day for All employees.  
 3/1/2013 1.25% Multiplier  
 10/15/1980 Exclude Temporary Employees  
 9/29/1965 Covered by ACT 88  
 11/15/1950 Fiscal Month - January

**HG - FOP Sher/Deputies as of 1/1/13**

1/1/2013 Pickup  
 1/1/2013 Loans  
 1/1/2013 Rollovers  
 1/1/2013 Benefit FAC-3 (3 Year Final Average Compensation)  
 1/1/2013 6 Year Vesting  
 1/1/2013 Day of work defined as 8 Hours a Day for All employees.  
 1/1/2013 1.5% Multiplier  
 1/1/2013 Benefit F55 (With 25 Years of Service)

**HG - FOP Sher/Deputies as of 1/1/13**

10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

**HI - Animal Control-FOP aft 4/1/13**

4/1/2013	Exclude Temporary Employees
4/1/2013	Pickup
4/1/2013	Loans
4/1/2013	Rollovers
4/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/2013	6 Year Vesting
4/1/2013	1.25% Multiplier
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

**HJ - Gen.ICEA Prof. after 1/1/2013**

1/1/2013	Exclude Temporary Employees
1/1/2013	Pickup
1/1/2013	Loans
1/1/2013	Rollovers
1/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2013	6 Year Vesting
1/1/2013	1.25% Multiplier
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

**HK - Asst.Pros.Attnys after 4/1/13**

4/1/2013	Exclude Temporary Employees
4/1/2013	Pickup
4/1/2013	Loans
4/1/2013	Rollovers
4/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/2013	6 Year Vesting
4/1/2013	1.25% Multiplier
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

**HL - ICEA P.H. Nurses after 4/1/13**

4/1/2013	Pickup
4/1/2013	Loans
4/1/2013	Rollovers
4/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/2013	6 Year Vesting
4/1/2013	1.25% Multiplier



**HL - ICEA P.H. Nurses after 4/1/13**

10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

**HM - UAW Zoo New Hires as 5/1/13**

5/1/2013	Pickup
5/1/2013	Loans
5/1/2013	Rollovers
5/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
5/1/2013	6 Year Vesting
5/1/2013	Day of work defined as 8 Hours a Day for All employees.
5/1/2013	1.25% Multiplier
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

**HN - Gen OPEIU Prob after 1/1/13**

1/1/2013	Exclude Temporary Employees
1/1/2013	Pickup
1/1/2013	Loans
1/1/2013	Rollovers
1/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2013	6 Year Vesting
1/1/2013	1.25% Multiplier
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

**HP - MNA Nurse Prac/Clinic 1/1/14**

1/1/2014	Pickup
1/1/2014	Loans
1/1/2014	Rollovers
1/1/2014	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2014	6 Year Vesting
1/1/2014	Non Standard Compensation Definition
1/1/2014	Day of work defined as 8 Hours a Day for All employees.
1/1/2014	1.25% Multiplier
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

**HQ - AFSCME Hired After 1/1/2014**

1/1/2014	Day of work defined as 8 Hours a Day for All employees.
1/1/2014	1.25% Multiplier
1/1/2014	Pickup
1/1/2014	Loans

**HQ - AFSCME Hired After 1/1/2014**

1/1/2014	Rollovers
1/1/2014	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2014	6 Year Vesting
6/1/2012	Exclude Temporary Employees
6/1/2012	Fiscal Month - January
4/3/1986	Covered by ACT 88

**HT - ICEA Court Prof after 4/15/14**

5/1/2014	Pickup
5/1/2014	Loans
5/1/2014	Rollovers
5/1/2014	Benefit FAC-3 (3 Year Final Average Compensation)
5/1/2014	6 Year Vesting
5/1/2014	Day of work defined as 8 Hours a Day for All employees.
5/1/2014	1.25% Multiplier
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

**HU - Team 580 Zoo Hires aft 4/1/13**

4/1/2013	Pickup
4/1/2013	Loans
4/1/2013	Rollovers
4/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/2013	6 Year Vesting
4/1/2013	1.25% Multiplier
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

## Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

Details on MERS plan provisions, actuarial assumptions, and actuarial methodology can be found in the [Appendix](#). Some actuarial assumptions are specific to this municipality and its divisions. These are listed below.

### Increase in Final Average Compensation

Division	FAC Increase Assumption
01 - Confidentials	2.00%
02 - Sheriff FOP Spvs	2.00%
04 - MCF	2.00%
07 - Gnrl Hrly/AFSCME DB	4.00%
09 - Judges	2.00%
10 - Gnrl Mgmt	2.00%
12 - Gnrl ICEA Profs	2.00%
13 - Gnrl OPEIU Prob	2.00%
14 - Gnrl TOPS UAW	2.00%
15 - Animal Cntrl FOP	2.00%
16 - Gnrl Commsnrs	2.00%
17 - ICEA Nurses	2.00%
18 - ICEA Ct. Prof	2.00%
19 - Cnstutnl Offcls	2.00%
21 - FOP Shrf Deputies	2.00%
22 - FOP 911 Non-Sup frmr E.	4.00%
23 - FOP Non-Sup (frm Lansin	4.00%
24 - Sheriff Deputies-MAP	2.00%
40 - ICEA Unit 111	2.00%
41 - MCF Management	2.00%
42 - ICEA Unit 11	2.00%
43 - ICEA Unit 1	2.00%
44 - MCF Exec Mgr	2.00%
70 - Admin Salaried	4.00%
71 - Admin/Union/OPEIU	4.00%
73 - Dept. Heads	4.00%
74 - AFSCME Hired After 9/19	4.00%
75 - Adm/OPEIU Pro after 7/1	4.00%
76 - OPEIU Sup/Admin Sal aft	4.00%
90 - Asst Pros Attnys	2.00%
91 - Parks Union Empl	2.00%
93 - Lgl Rsrch Clerks	2.00%
94 - Zoo Hires after 7/1/07	2.00%
95 - UAW Local 2256	2.00%
97 - Teamts 580 Spv (frm Lsg	4.00%
98 - MNA Nurses	2.00%
99 - Team 580 Zoo Hired pr 4	2.00%

Division	FAC Increase Assumption
HA - Elected Offcls after 1/	2.00%
HC - GenMgt & Confidtlts af 1	2.00%
HD - FOP 911 Non-Sup aft 1/1	2.00%
HF - TOPS UAW New Hires 3/1/	2.00%
HG - FOP Sher/Deputies as of	2.00%
HI - Animal Control-FOP aft	2.00%
HJ - Gen.ICEA Prof. after 1/	2.00%
HK - Asst.Pros.Attnys after	2.00%
HL - ICEA P.H. Nurses after	2.00%
HM - UAW Zoo New Hires as 5/	2.00%
HN - Gen OPEIU Prob after 1/	2.00%
HP - MNA Nurse Prac/Clinic 1	2.00%
HQ - AFSCME Hired After 1/1/	4.00%
HT - ICEA Court Prof after 4	2.00%
HU - Team 580 Zoo Hires aft	2.00%

**Withdrawal Rate Scaling Factor**

Division	Withdrawal Rate Scaling Factor
All Divisions	100%

**Miscellaneous and Technical Assumptions**

Loads – None.

**Amortization Policy for Closed Divisions**

Closed Division	Amortization Option
All Closed Divisions	Option A