



**MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF MICHIGAN**  
ANNUAL ACTUARIAL VALUATION REPORT DECEMBER 31, 2015  
INGHAM CO (3303)



Spring, 2016

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, 2015. 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, 2015 annual actuarial valuation is to:

- Measure funding progress
- Establish contribution requirements for the fiscal year beginning January 1, 2017
- 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, 2015 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. The most recent study was completed in 2015, and this December 31, 2015 valuation report reflects changes in assumptions and methods. 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-2015AnnualActuarialValuation-Appendix.pdf](http://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2015AnnualActuarialValuation-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,

Cathy Nagy, MAAA, FSA  
Jim Koss, MAAA, ASA  
Curtis Powell, MAAA, EA  
Alan Sonnanstine, MAAA, ASA

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## Executive Summary

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### New Actuarial Assumptions and Methods

The actuarial assumptions and methods are adopted by the MERS Retirement Board, and are reviewed every five years in an Experience Study. The Experience Study is a comprehensive, detailed analysis that reviews MERS' funding policy and compares actual experience with the current actuarial assumptions; the study recommends adjustments as necessary. The most recent study was completed in 2015, and this December 31, 2015 valuation report reflects several changes in actuarial assumptions.

The main assumption and method changes were:

- The mortality table was adjusted to reflect longer lifetimes.
- The assumed annual rate of investment return, net of all expenses, was lowered from 8% to 7.75%.
- The asset smoothing was changed from 10 to 5 years.
- The amortization period was moved to a fixed period amortization for the December 31, 2014 annual valuations.
  - o The period will continue to gradually decrease for both open and closed divisions until the current unfunded accrued liability (UAL) is completely paid off.
  - o Moving to this type of "fixed period amortization" means that all unfunded liabilities will be fully funded by a specific date in the future.
  - o Once the amortization period drops below 15 years (10 years for closed divisions), any future liability and asset gains or losses will be spread over a 15-year fixed period for open divisions and a 10-year fixed period for closed divisions — creating "layers" of UAL on an annual basis.
  - o This transparent method allows tracking of what changed your UAL, and sets a fixed period in time in which that UAL change will be fully funded.

Various other actuarial assumptions were revised, but the revisions had a smaller impact than the two assumption changes above (first two bullets). For a summary of all of the actuarial assumptions and methods, please refer to the division-specific assumptions described on the last page of this report, and to the [Appendix](#).

The new amortization period layers and the new 5-year asset smoothing do not impact this 2015 annual valuation, other than the 6 year projections. These method changes will first impact the December 31, 2016 annual valuations.

The impacts of the assumption changes on the funded ratio and the required employer contributions are displayed on the next few pages. While these changes in assumptions will mean larger liabilities and contributions than anticipated by the prior assumptions for most employers, they will ensure each employer makes reasonable progress towards funding the unfunded liabilities of the employer. When

discussing changes in assumptions it is important to remember that, although the assumptions used impact the annual contributions, the true cost of the plan will be based on what will actually happen in the future – independent of the assumptions used. MERS recognizes that many municipalities are already taking steps to reduce their UAL. The MERS Board approved a “phase in” of the total impact of the assumption changes over the next 5 years (impacting fiscal years beginning 2017 – 2021) as an option for you. Of course, if the employer pays less in the first 4 years, they will likely have to pay somewhat more in later years.

MERS created a dedicated resource page on their website, [www.mersofmich.com](http://www.mersofmich.com), regarding this topic, with links to frequently asked questions, upcoming events and additional details.

### **Impacts from the Assumption Changes**

The new actuarial assumptions changed your December 31, 2015 percent funded from 69% to 66%, a change of -3%.

The new assumptions changed your total monthly employer contribution requirement, before any phase-in, from \$1,119,990 to \$1,294,066, a change of \$174,076 (a 16% increase). Under the 5-year phase-in the first year increase is instead 3% (from \$1,119,990 to \$1,154,790 monthly).

Additional detail is shown on the following pages.

## 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 accounts 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:

For comparison purposes, we have included your December 31, 2015 funded ratio if it had been calculated under the previous assumptions. Note: Your actual funded level as of December 31, 2015 is the amount listed under the new assumptions.

	New Assumptions	Previous Assumptions	
	12/31/2015	12/31/2015	12/31/2014
<b>Funded Ratio</b>	66%	69%	71%

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 computed employer contributions are shown in the following table. Employee contributions, if any, are in addition to the computed employer contributions. Note: Your minimum required contribution is the amount listed under the new assumptions, with phase-in. For comparison purposes, we have included your computed employer contribution if it had been calculated under the previous assumptions.

	Percentage of Payroll				Monthly \$ Based on Valuation Payroll			
	New Assumptions		Previous Assumptions		New Assumptions		Previous Assumptions	
	Phase-in	Full Impact			Phase-in	Full Impact		
Valuation Date:	12/31/2015	12/31/2015	12/31/2015	12/31/2014	12/31/2015	12/31/2015	12/31/2015	12/31/2014
Fiscal Year Beginning:	January 1, 2017	January 1, 2017	January 1, 2017	January 1, 2016	January 1, 2017	January 1, 2017	January 1, 2017	January 1, 2016
<b>Division</b>								
01 - Confidential	-	-	-	-	\$ 25,732	\$ 29,040	\$ 24,907	\$ 22,348
02 - Sheriff FOP Spvs	-	-	-	-	125,108	137,120	122,107	109,745
04 - MCF	-	-	-	-	949	4,749	0	7,763
06 - Tmts 243/Sup hired 1/1	24.48%	25.93%	24.15%	-	1,684	1,784	1,661	-
07 - Gnrl Hrly/AFSCME DB	-	-	-	-	49,363	54,447	48,091	46,996
09 - Judges	385.24%	385.24%	385.24%	116.42%	19,689	19,689	19,688	5,323
10 - Gnrl Mgmt	-	-	-	-	153,115	171,519	148,514	134,659
11 - Gnrl Library	-	-	-	-	14,077	16,253	13,534	11,103
12 - Gnrl ICEA Profs	-	-	-	-	88,137	104,057	84,156	71,049
13 - Gnrl OPEIU Prob	-	-	-	-	47,707	52,159	46,594	42,012
14 - Gnrl TOPS UAW	-	-	-	-	156,033	178,321	150,463	135,242
15 - Animal Cntrl FOP	-	-	-	-	13,538	14,898	13,196	12,098
16 - Gnrl Commsnrs	-	-	-	-	995	1,195	947	874
17 - ICEA Nurses	-	-	-	-	26,964	32,124	25,675	22,929
18 - ICEA Ct. Prof	-	-	-	-	39,065	44,605	37,680	33,761
19 - Cnstutnl Offcls	-	-	-	-	2,100	3,192	1,829	2,829
21 - FOP Shrf Deputies	-	-	-	-	79,514	90,314	76,813	71,301
22 - FOP 911 Non-Sup frmr E	-	-	-	-	8,562	9,102	8,429	7,618
23 - FOP Non-Sup (frm Lans	-	-	-	9.53%	12,949	13,369	12,846	12,845
24 - Sheriff Deputies-MAP	-	-	-	-	39,063	42,583	38,183	34,966
40 - ICEA Unit 111	-	-	-	2.23%	233	1,169	0	2,735
41 - MCF Management	-	-	-	-	715	2,707	219	7,932
42 - ICEA Unit 11	-	-	-	-	2,608	3,804	2,307	4,273
43 - ICEA Unit 1	-	-	-	-	1,335	2,191	1,119	1,210
44 - MCF Exec Mgr	-	-	-	-	785	1,401	629	1,992
70 - Admin Salaried	-	-	-	-	31,889	34,725	31,180	28,568
71 - Admin/Union/OPEIU	-	-	-	-	19,160	20,904	18,723	17,909
73 - Dept. Heads	-	-	-	-	17,830	19,310	17,459	16,022
74 - AFSCME Hired After 9/1	-	-	-	-	1,624	1,664	1,616	1,531
75 - Adm/OPEIU Pro after 7/	-	-	-	-	216	216	217	152
76 - OPEIU Sup/Admin Sal af	-	-	-	-	659	675	655	516
90 - Asst Pros Attnys	-	-	-	-	40,868	45,412	39,732	36,005
91 - Parks Union Empl	-	-	-	-	1,255	1,507	1,194	903
92 - Parks Non Union	-	-	-	-	6,028	6,608	5,885	5,105
93 - Lgl Rsrch Clerks	-	-	-	0.00%	0	0	0	0
94 - Zoo Hires after 7/1/07	-	-	-	-	3,246	3,366	3,215	3,692



	Percentage of Payroll				Monthly \$ Based on Valuation Payroll			
	New Assumptions		Previous Assumptions		New Assumptions		Previous Assumptions	
	Phase-in	Full Impact			Phase-in	Full Impact		
Valuation Date:	12/31/2015	12/31/2015	12/31/2015	12/31/2014	12/31/2015	12/31/2015	12/31/2015	12/31/2014
Fiscal Year Beginning:	January 1, 2017	January 1, 2017	January 1, 2017	January 1, 2016	January 1, 2017	January 1, 2017	January 1, 2017	January 1, 2016
<b>Division</b>								
95 - UAW Local 2256	5.42%	7.43%	4.93%	11.15%	972	1,332	884	2,128
96 - City Zoo Director	-	-	-	-	0	0	0	0
97 - Teamts 243 Spv (frm Ls	-	-	-	-	4,461	4,621	4,419	5,585
98 - MNA Nurses	-	-	-	-	18,000	21,372	17,159	14,624
99 - Team 243 Zoo Hired pr	-	-	-	-	0	0	0	0
HA - Elected Ofcls after 1	4.89%	5.05%	4.85%	4.44%	1,674	1,730	1,662	328
HB - Commsnrs after 1/1/201	5.65%	5.94%	5.51%		156	164	152	
HC - GenMgt & Conf /Leg Res	5.25%	5.45%	5.20%	5.12%	18,301	19,001	18,127	7,811
HD - FOP 911 Non-Sup aft 1/	3.93%	3.96%	3.93%	3.90%	4,282	4,310	4,276	2,132
HE - Sheriff Dep MAP after	6.46%	6.51%	6.46%		2,173	2,189	2,171	
HF - TOPS UAW New Hires 3/1	5.67%	5.76%	5.65%	5.64%	26,678	27,094	26,573	11,411
HG - FOP Sher/Deputies as o	6.45%	6.47%	6.44%	6.02%	8,642	8,674	8,632	3,329
HI - Animal Control-FOP aft	5.02%	5.05%	5.00%	4.55%	1,239	1,247	1,235	551
HJ - Gen.ICEA Prof. after 1	6.07%	6.20%	6.04%	6.08%	13,676	13,968	13,605	4,135
HK - Asst.Prof.Attnys after	5.07%	5.08%	5.07%	4.86%	2,205	2,209	2,205	752
HL - ICEA P.H. Nurses after	5.44%	5.51%	5.42%	4.91%	3,020	3,060	3,009	1,058
HM - UAW Zoo New Hires as 5	5.37%	5.46%	5.34%	5.65%	1,133	1,153	1,128	578
HN - Gen OPEIU Prob after 1	5.35%	5.44%	5.33%	6.71%	997	1,013	992	124
HP - MNA Nurse Prac/Clinic	5.95%	6.12%	5.91%	5.89%	7,471	7,683	7,418	1,656
HQ - AFSCME Hired After 1/1	6.01%	6.09%	6.00%	5.16%	2,234	2,262	2,228	153
HR - Parks Union Emp after	5.89%	6.09%	5.84%		467	483	464	
HT - ICEA Court Prof after	6.11%	6.24%	6.07%	5.89%	3,448	3,524	3,428	156
HU - Team 243 Zoo Hires aft	6.14%	6.40%	6.09%	4.52%	766	798	760	157
<b>Municipality Total</b>					<b>\$ 1,154,790</b>	<b>\$ 1,294,066</b>	<b>\$ 1,119,990</b>	<b>\$ 970,674</b>

Under the new assumptions, both the full impact and the phased in employer contribution requirements are shown in the table above. The phase in allows the employer to spread the increase of the new actuarial assumptions over 5 fiscal years. By default, MERS will invoice you the phased in contribution amount. However, MERS strongly encourages employers to contribute more than the minimum required contribution, including paying the full amount of the impact of the changes, if possible.

Employee contribution rates reflected in the valuations are shown below:

Valuation Date:	Employee Contribution Rate	
	12/31/2015	12/31/2014
<b>Division</b>		
01 - Confidentials	6.56%	6.56%
02 - Sheriff FOP Spvs	19.61%	19.61%
04 - MCF	0.00%	0.00%
06 - Tmts 243/Sup hired 1/1	1.70%	0.00%
07 - Gnrl Hrly/AFSCME DB	1.20%	1.20%

Valuation Date:	Employee Contribution Rate	
	12/31/2015	12/31/2014
<b>Division</b>		
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%
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%	2.70%
24 - Sheriff Deputies-MAP	12.16%	12.16%
40 - ICEA Unit 111	2.50%	2.50%
41 - MCF Management	0.00%	0.00%
42 - ICEA Unit 11	3.45%	3.45%
43 - ICEA Unit 1	3.51%	3.51%
44 - MCF Exec Mgr	0.00%	0.00%
70 - Admin Salaried	1.20%	1.20%
71 - Admin/Union/OPEIU	1.20%	1.20%
73 - Dept. Heads	1.20%	1.20%
74 - AFSCME Hired After 9/1	1.20%	1.20%
75 - Adm/OPEIU Pro after 7/	1.20%	1.20%
76 - OPEIU Sup/Admin Sal af	1.20%	1.20%
90 - Asst Pros Attnys	1.40%	1.40%
91 - Parks Union Empl	1.20%	1.20%
92 - Parks Non Union	1.20%	1.20%
93 - Lgl Rsrch Clerks	1.20%	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	3.50%	3.50%
97 - Teamts 243 Spv (frm Ls	1.70%	1.70%
98 - MNA Nurses	13.07%	13.07%
99 - Team 243 Zoo Hired pr	1.20%	1.20%
HA - Elected Offcls after 1	0.00%	0.00%
HB - Commsnrs after 1/1/201	0.00%	0.00%
HC - GenMgt & Conf /Leg Res	0.00%	0.00%
HD - FOP 911 Non-Sup aft 1/	0.00%	0.00%
HE - Sheriff Dep MAP after	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%

Valuation Date:	Employee Contribution Rate	
	12/31/2015	12/31/2014
<b>Division</b>		
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%	0.00%
HQ - AFSCME Hired After 1/1	0.00%	0.00%
HR - Parks Union Emp after	0.00%	0.00%
HT - ICEA Court Prof after	0.00%	0.00%
HU - Team 243 Zoo Hires aft	0.00%	0.00%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. **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 \$ 2,035,569, instead of \$ 1,294,066.
- To accelerate to a 100% funding ratio in 20 years, estimated monthly employer contributions for the entire employer would be \$ 1,376,803, instead of \$ 1,294,066.

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 Asset Smoothing

The actuarial value of assets, used to determine both your funded ratio and your required employer contribution, is based on a smoothed value of assets (10-year smoothing prior to 2016; 5-year smoothing beginning in 2016). A smoothing method reduces the volatility of the valuation results, which affects your required employer contribution and funded ratio. The smoothed actuarial rate of return for 2015 was 5.21%.

As of December 31, 2015 the actuarial value of assets is 113% of market value. This means that meeting the actuarial assumption in the next few years will require average annual market returns that exceed the 7.75% investment return assumption.

If the December 31, 2015 valuation results were based on market value on that date instead of smoothed funding value: i) the funded percent of your entire municipality would be 58% (instead of 66%); and ii) your total employer contribution requirement for the fiscal year starting January 1, 2017 would be \$ 18,283,572 (instead of \$ 15,528,792).

The asset smoothing method is a powerful tool for reducing the volatility of your required employer contributions. **However, if the current 13% 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 2020.

## 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, 2015 valuation, and are for the municipality in total, not by division. These results do not reflect a 5-year phase in of the impact of the new actuarial assumptions.

	Assumed Future Annual Smoothed Rate of Investment Return			
	Lower Future Annual Returns		Valuation Assumption	Higher Returns
	5.75%	6.75%	7.75%	8.75%
<b>12/31/2015 Valuation Results</b>				
Accrued Liability	\$ 560,544,261	\$ 499,185,851	\$ 447,961,301	\$ 404,850,127
Valuation Assets	\$ 296,091,358	\$ 296,091,358	\$ 296,091,358	\$ 296,091,358
Unfunded Accrued Liability	\$ 264,452,903	\$ 203,094,493	\$ 151,869,943	\$ 108,758,769
<b>Funded Ratio</b>	53%	59%	66%	73%
Monthly Normal Cost	\$ 810,698	\$ 590,305	\$ 421,243	\$ 291,058
Monthly Amortization Payment	\$ 1,297,869	\$ 1,090,084	\$ 867,954	\$ 645,516
<b>Total Employer Contribution<sup>1</sup></b>	\$ 2,111,599	\$ 1,684,002	\$ 1,294,066	\$ 973,834

<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.

## Six Year Projection Scenarios

The table on the following page illustrates the plan's projected liabilities and computed employer contributions for the next six fiscal years, under the new actuarial assumptions and under three future economic/assumption scenarios. All four projections take into account the past financial losses that will continue to affect the smoothed rate of return for the next four years. Under the 7.75% scenarios, two sets of projections are shown:

- Based on the phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. This projects your minimum required contribution.
- Based on no phase-in of the increased contribution requirements.

The 7.75% scenarios provide an estimate of computed employer contributions based on current actuarial assumptions, and a projected 7.75% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively, and make contributions in addition to the minimum requirements. The 6.75% and 5.75% projections provide an indication of the potential required employer contribution if MERS were to realize investment returns of 6.75% and 5.75% over the long-term.

Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets	Funded Percentage	Computed Annual Employer Contribution
<b>7.75% Assumed Interest Discount Rate and Future Annual Market Rate of Return</b>					
<b>WITH 5-YEAR PHASE-IN</b>					
2015	2017	\$ 447,961,301	\$ 296,091,358	66%	\$ 13,881,636
2016	2018	463,545,958	297,814,844	64%	15,608,892
2017	2019	480,061,701	300,890,323	63%	17,484,240
2018	2020	496,046,881	303,699,145	61%	19,484,748
2019	2021	511,478,670	306,428,980	60%	21,384,960
2020	2022	526,326,102	318,308,751	61%	22,278,840
<b>NO 5-YEAR PHASE-IN</b>					
2015	2017	\$ 447,961,301	\$ 296,091,358	66%	\$ 15,552,948
2016	2018	463,545,958	297,814,844	64%	16,735,980
2017	2019	480,061,701	302,757,045	63%	18,078,576
2018	2020	496,046,881	306,872,499	62%	19,565,292
2019	2021	511,478,670	310,365,079	61%	21,041,652
2020	2022	526,326,102	322,614,823	61%	21,923,640
<b>6.75% Assumed Interest Discount Rate and Future Annual Market Rate of Return</b>					
<b>NO 5-YEAR PHASE-IN</b>					
2015	2017	\$ 499,185,851	\$ 296,091,358	59%	\$ 20,244,540
2016	2018	515,973,366	294,990,832	57%	21,449,616
2017	2019	533,599,145	302,150,260	57%	22,782,624
2018	2020	550,607,546	308,335,829	56%	24,267,024
2019	2021	566,979,256	313,667,012	55%	25,621,272
2020	2022	582,686,012	328,133,392	56%	26,587,608
<b>5.75% Assumed Interest Discount Rate and Future Annual Market Rate of Return</b>					
<b>NO 5-YEAR PHASE-IN</b>					
2015	2017	\$ 560,544,261	\$ 296,091,358	53%	\$ 25,392,072
2016	2018	578,720,163	292,166,111	51%	26,596,608
2017	2019	597,626,357	302,049,090	51%	27,919,716
2018	2020	615,816,135	310,738,083	51%	29,429,856
2019	2021	633,276,058	318,280,785	50%	30,774,588
2020	2022	649,982,586	333,848,591	51%	31,988,196



## Employer Contribution Details (Without a 5-year Phase-In) For the Fiscal Year Beginning January 1, 2017

Table 1

Division	Amort. Period for Unfund. Liab. <sup>4,5</sup>	Employer Contributions <sup>1</sup>			Blended Employer Contribut. <sup>6</sup>	Employee Contribution Rate	Employee Contribut. Conversion Factor <sup>2</sup>
		Normal Cost	Unfunded Accrued Liability	Total Computed Employer Contribut.			
<b>Percentage of Payroll</b>							
01 - Confidentials	23	-	-	-	24.62%	6.56%	
02 - Sheriff FOP Spvs	23	-	-	-		19.61%	
04 - MCF	20	-	-	-		0.00%	
06 - Tmts 243/Sup hired	23	10.61%	15.32%	25.93%		1.70%	0.86%
07 - Gnrl Hrly/AFSCME D	23	-	-	-	27.57%	1.20%	
09 - Judges	23	11.16%	374.08%	385.24%		3.14%	0.85%
10 - Gnrl Mgmt	23	-	-	-	24.62%	7.59%	
11 - Gnrl Library	4	-	-	-		0.00%	
12 - Gnrl ICEA Profs	23	-	-	-	17.35%	13.42%	
13 - Gnrl OPEIU Prob	23	-	-	-	29.29%	9.71%	
14 - Gnrl TOPS UAW	23	-	-	-	15.56%	4.82%	
15 - Animal Cntrl FOP	23	-	-	-	40.56%	15.49%	
16 - Gnrl Commsnrs	23	-	-	-	10.45%	4.76%	
17 - ICEA Nurses	23	-	-	-	33.05%	11.87%	
18 - ICEA Ct. Prof	23	-	-	-	21.09%	9.84%	
19 - Cnstutnl Offcls	23	-	-	-	8.98%	9.66%	
21 - FOP Shrf Deputies	23	-	-	-	24.69%	10.96%	
22 - FOP 911 Non-Sup fr	23	-	-	-	9.11%	1.20%	
23 - FOP Non-Sup (frm L	23	-	-	-	9.11%	2.70%	
24 - Sheriff Deputies-M	23	-	-	-	16.14%	12.16%	
40 - ICEA Unit 111	21	-	-	-		2.50%	
41 - MCF Management	20	-	-	-		0.00%	
42 - ICEA Unit 11	20	-	-	-		3.45%	
43 - ICEA Unit 1	20	-	-	-		3.51%	
44 - MCF Exec Mgr	20	-	-	-		0.00%	
70 - Admin Salaried	23	-	-	-		1.20%	
71 - Admin/Union/OPEIU	23	-	-	-		1.20%	
73 - Dept. Heads	23	-	-	-	24.62%	1.20%	
74 - AFSCME Hired After	23	-	-	-	27.57%	1.20%	
75 - Adm/OPEIU Pro afte	23	-	-	-		1.20%	
76 - OPEIU Sup/Admin Sa	23	-	-	-		1.20%	
90 - Asst Pros Attnys	23	-	-	-	22.30%	1.40%	
91 - Parks Union Empl	23	-	-	-	8.21%	1.20%	
92 - Parks Non Union	20	-	-	-		1.20%	
93 - Lgl Rsrch Clerks	23	-	-	-	24.62%	1.20%	
94 - Zoo Hires after 7/	23	-	-	-	7.58%	1.20%	

**Table 1 (continued)**

Division	Amort. Period for Unfund. Liab. <sup>4,5</sup>	Employer Contributions <sup>1</sup>			Blended Employer Contribut. <sup>6</sup>	Employee Contribution Rate	Employee Contribut. Conversion Factor <sup>2</sup>
		Normal Cost	Unfunded Accrued Liability	Total Computed Employer Contribut.			
95 - UAW Local 2256	23	15.95%	-8.52%	7.43%		2.90%	0.91%
96 - City Zoo Director	17	-	-	-		3.50%	
97 - Teamts 243 Spv (fr	23	-	-	-		1.70%	
98 - MNA Nurses	23	-	-	-	9.91%	13.07%	
99 - Team 243 Zoo Hired	23	-	-	-	2.76%	1.20%	
HA - Elected Offcls aft	23	4.96%	0.09%	5.05%	8.98%	0.00%	0.84%
HB - Commsnrs after 1/1	23	5.90%	0.04%	5.94%	10.45%	0.00%	0.80%
HC - GenMgt & Conf /Leg	23	5.41%	0.04%	5.45%	24.62%	0.00%	0.87%
HD - FOP 911 Non-Sup af	23	4.02%	-0.06%	3.96%	9.11%	0.00%	0.93%
HE - Sheriff Dep MAP af	23	6.64%	-0.13%	6.51%	16.14%	0.00%	0.88%
HF - TOPS UAW New Hires	23	5.71%	0.05%	5.76%	15.56%	0.00%	0.89%
HG - FOP Sher/Deputies	23	6.46%	0.01%	6.47%	24.69%	0.00%	0.92%
HI - Animal Control-FOP	23	5.21%	-0.16%	5.05%	40.56%	0.00%	0.93%
HJ - Gen.ICEA Prof. aft	23	5.96%	0.24%	6.20%	17.35%	0.00%	0.90%
HK - Asst.Prof.Attnys a	23	5.05%	0.03%	5.08%	22.30%	0.00%	0.92%
HL - ICEA P.H. Nurses a	23	5.46%	0.05%	5.51%	33.05%	0.00%	0.92%
HM - UAW Zoo New Hires	23	5.39%	0.07%	5.46%	7.58%	0.00%	0.91%
HN - Gen OPEIU Prob aft	23	5.43%	0.01%	5.44%	29.29%	0.00%	0.90%
HP - MNA Nurse Prac/Cli	23	6.18%	-0.06%	6.12%	9.91%	0.00%	0.85%
HQ - AFSCME Hired After	23	6.11%	-0.02%	6.09%	27.57%	0.00%	0.86%
HR - Parks Union Emp af	23	5.96%	0.13%	6.09%	8.21%	0.00%	0.84%
HT - ICEA Court Prof af	23	6.13%	0.11%	6.24%	21.09%	0.00%	0.88%
HU - Team 243 Zoo Hires	23	6.19%	0.21%	6.40%	2.76%	0.00%	0.86%
<b>Estimated Monthly Contribution<sup>3</sup></b>							
01 - Confidentials	23	\$ 8,002	\$ 21,038	\$ 29,040			
02 - Sheriff FOP Spvs	23	2,025	135,095	137,120			
04 - MCF	20	22,305	(17,556)	4,749			
06 - Tmts 243/Sup hired	23	730	1,054	1,784			
07 - Gnrl Hrly/AFSCME D	23	16,166	38,281	54,447			
09 - Judges	23	570	19,119	19,689			
10 - Gnrl Mgmt	23	34,065	137,454	171,519			
11 - Gnrl Library	4	0	16,253	16,253			
12 - Gnrl ICEA Profs	23	18,532	85,525	104,057			
13 - Gnrl OPEIU Prob	23	6,860	45,299	52,159			
14 - Gnrl TOPS UAW	23	67,773	110,548	178,321			
15 - Animal Cntrl FOP	23	619	14,279	14,898			
16 - Gnrl Commsnrs	23	531	664	1,195			
17 - ICEA Nurses	23	2,282	29,842	32,124			
18 - ICEA Ct. Prof	23	7,999	36,606	44,605			
19 - Cnstutnl Offcls	23	1,092	2,100	3,192			

**Table 1 (continued)**

Division	Amort. Period for Unfund. Liab. <sup>4,5</sup>	Employer Contributions <sup>1</sup>			Blended Employer Contribut. <sup>6</sup>	Employee Contribution Rate	Employee Contribut. Conversion Factor <sup>2</sup>
		Normal Cost	Unfunded Accrued Liability	Total Computed Employer Contribut.			
21 - FOP Shrf Deputies	23	17,104	73,210	90,314			
22 - FOP 911 Non-Sup fr	23	5,983	3,119	9,102			
23 - FOP Non-Sup (frm L	23	10,238	3,131	13,369			
24 - Sheriff Deputies-M	23	13,438	29,145	42,583			
40 - ICEA Unit 111	21	7,357	(6,188)	1,169			
41 - MCF Management	20	10,460	(7,753)	2,707			
42 - ICEA Unit 11	20	7,255	(3,451)	3,804			
43 - ICEA Unit 1	20	3,555	(1,364)	2,191			
44 - MCF Exec Mgr	20	2,285	(884)	1,401			
70 - Admin Salaried	23	2,939	31,786	34,725			
71 - Admin/Union/OPEIU	23	5,955	14,949	20,904			
73 - Dept. Heads	23	4,294	15,016	19,310			
74 - AFSCME Hired After	23	1,487	177	1,664			
75 - Adm/OPEIU Pro afte	23	194	22	216			
76 - OPEIU Sup/Admin Sa	23	613	62	675			
90 - Asst Pros Attnys	23	18,730	26,682	45,412			
91 - Parks Union Empl	23	1,304	203	1,507			
92 - Parks Non Union	20	0	6,608	6,608			
93 - Lgl Rsrch Clerks	23	1,307	(1,915)	0			
94 - Zoo Hires after 7/	23	2,495	871	3,366			
95 - UAW Local 2256	23	2,860	(1,528)	1,332			
96 - City Zoo Director	17	0	(4,187)	0			
97 - Teamts 243 Spv (fr	23	3,175	1,446	4,621			
98 - MNA Nurses	23	7,803	13,569	21,372			
99 - Team 243 Zoo Hired	23	1,184	(1,258)	0			
HA - Elected Offcls aft	23	1,699	31	1,730			
HB - Commsnrs after 1/1	23	163	1	164			
HC - GenMgt & Conf /Leg	23	18,862	139	19,001			
HD - FOP 911 Non-Sup af	23	4,375	(65)	4,310			
HE - Sheriff Dep MAP af	23	2,233	(44)	2,189			
HF - TOPS UAW New Hires	23	26,859	235	27,094			
HG - FOP Sher/Deputies	23	8,661	13	8,674			
HI - Animal Control-FOP	23	1,287	(40)	1,247			
HJ - Gen.ICEA Prof. aft	23	13,427	541	13,968			
HK - Asst.Prof.Attnys a	23	2,196	13	2,209			
HL - ICEA P.H. Nurses a	23	3,032	28	3,060			
HM - UAW Zoo New Hires	23	1,138	15	1,153			
HN - Gen OPEIU Prob aft	23	1,011	2	1,013			
HP - MNA Nurse Prac/Cli	23	7,758	(75)	7,683			
HQ - AFSCME Hired After	23	2,269	(7)	2,262			
HR - Parks Union Emp af	23	473	10	483			

**Table 1 (continued)**

Division	Amort. Period for Unfund. Liab. <sup>4,5</sup>	Employer Contributions <sup>1</sup>			Blended Employer Contribut. <sup>6</sup>	Employee Contribution Rate	Employee Contribut. Conversion Factor <sup>2</sup>
		Normal Cost	Unfunded Accrued Liability	Total Computed Employer Contribut.			
HT - ICEA Court Prof af	23	3,462	62	3,524			
HU - Team 243 Zoo Hires	23	772	26	798			
<b>Total Municipality</b>		<b>\$ 421,243</b>	<b>\$ 867,954</b>	<b>\$ 1,294,066</b>			
<b>Estimated Annual Contribution<sup>3</sup></b>		<b>\$ 5,054,916</b>	<b>\$ 10,415,448</b>	<b>\$ 15,528,792</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 projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. 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, 2017 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 3.75% 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 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.

**Note that the Employer Contribution Details shown in Table 1 do not reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 1 above. The contribution requirements including the 5-year phase-in are shown on page 8.**

**Please see the Comments on Asset Smoothing.**

## Benefit Provisions

Table 2

### 01 - Confidentials: Closed to new hires, linked to Division HC

	2015 Valuation	2014 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>	6.56%	6.56%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

### 02 - Sheriff FOP Spvs: Closed to new hires, linked to Division HO

	2015 Valuation	2014 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	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)

### 04 - MCF: Closed to new hires

	2015 Valuation	2014 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>DC Plan for New Hires:</b>	1/1/2014	1/1/2014
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

Table 2 (continued)

**06 - Tmts 243/Sup hired 1/1/09: Open Division**

	2015 Valuation	2014 Valuation
<b>Benefit Multiplier:</b>	2.8% for first 12 yrs 9 months, 1.8% for next 8 yrs 5 months; 2.0% for svc after 12/31/2012 (No max)	-
<b>Normal Retirement Age:</b>	58	-
<b>Vesting:</b>	8 years	-
<b>Early Retirement (Unreduced):</b>	50/25	-
	58/8	-
<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)	-

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

	2015 Valuation	2014 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)

**09 - Judges: Open Division**

	2015 Valuation	2014 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**

	2015 Valuation	2014 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)

Table 2 (continued)

<b>11 - Gnrl Library: Closed to new hires</b>		
	<b>2015 Valuation</b>	<b>2014 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 55/15	50/25 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>12 - Gnrl ICEA Profs: Closed to new hires, linked to Division HJ</b>		
	<b>2015 Valuation</b>	<b>2014 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>	55/15	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)
<b>13 - Gnrl OPEIU Prob: Closed to new hires, linked to Division HN</b>		
	<b>2015 Valuation</b>	<b>2014 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>	55/15	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)
<b>14 - Gnrl TOPS UAW: Closed to new hires, linked to Division HF</b>		
	<b>2015 Valuation</b>	<b>2014 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>	55/15	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)

Table 2 (continued)

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

	2015 Valuation	2014 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)

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

	2015 Valuation	2014 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**

	2015 Valuation	2014 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)



Table 2 (continued)

<b>18 - ICEA Ct. Prof: Closed to new hires, linked to Division HT</b>		
	<b>2015 Valuation</b>	<b>2014 Valuation</b>
<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)
<b>19 - Cnstutnl Offcls: Closed to new hires, linked to Division HA</b>		
	<b>2015 Valuation</b>	<b>2014 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>	9.66%	9.66%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)
<b>21 - FOP Shrf Deputies: Closed to new hires, linked to Division HG</b>		
	<b>2015 Valuation</b>	<b>2014 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 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)
<b>22 - FOP 911 Non-Sup frmr E.L: Closed to new hires, linked to Division HD</b>		
	<b>2015 Valuation</b>	<b>2014 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>	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)

Table 2 (continued)

**23 - FOP Non-Sup (frm Lansing: Closed to new hires, linked to Division HD)**

	2015 Valuation	2014 Valuation
<b>Benefit Multiplier:</b>	Bridged Benefit: 1.60% Multiplier (no max) Termination FAC; to 2.00% Multiplier (no max)	Bridged Benefit: 1.60% Multiplier (no max) Termination FAC; to 2.00% Multiplier (no max)
<b>Bridged Benefit Date:</b>	12/31/2012	12/31/2012
<b>Normal Retirement Age:</b>	58	58
<b>Vesting:</b>	8 years	8 years
<b>Early Retirement (Unreduced):</b>	50/25	50/25
<b>Early Retirement (Reduced):</b>	55/15	55/15
<b>Final Average Compensation:</b>	2 years	2 years
<b>Employee Contributions:</b>	2.70%	2.70%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

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

	2015 Valuation	2014 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: Closed to new hires**

	2015 Valuation	2014 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%	2.50%
<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)

<b>41 - MCF Management: Closed to new hires</b>		
	<b>2015 Valuation</b>	<b>2014 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>	0%	0%
<b>DC Plan for New Hires:</b>	1/1/2014	1/1/2014
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

<b>42 - ICEA Unit 11: Closed to new hires</b>		
	<b>2015 Valuation</b>	<b>2014 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%	3.45%
<b>DC Plan for New Hires:</b>	1/1/2014	1/1/2014
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

<b>43 - ICEA Unit 1: Closed to new hires</b>		
	<b>2015 Valuation</b>	<b>2014 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	1/1/2014
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

Table 2 (continued)

<b>44 - MCF Exec Mgr: Closed to new hires</b>		
	<b>2015 Valuation</b>	<b>2014 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	1/1/2014
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)
<b>70 - Admin Salaried: Closed to new hires, linked to Division HV</b>		
	<b>2015 Valuation</b>	<b>2014 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>	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)
<b>71 - Admin/Union/OPEIU: Closed to new hires, linked to Division HS</b>		
	<b>2015 Valuation</b>	<b>2014 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>	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)

Table 2 (continued)

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

	2015 Valuation	2014 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**

	2015 Valuation	2014 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%	1.20%
<b>Act 88:</b>	Yes (Adopted 4/3/1986)	Yes (Adopted 4/3/1986)

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

	2015 Valuation	2014 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%	1.20%
<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**

	2015 Valuation	2014 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%	1.20%
<b>Act 88:</b>	Yes (Adopted 4/3/1986)	Yes (Adopted 4/3/1986)

Table 2 (continued)

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

	2015 Valuation	2014 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**

	2015 Valuation	2014 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	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)

**92 - Parks Non Union: Closed to new hires**

	2015 Valuation	2014 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>	55/25	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)

**93 - Lgl Rsrch Clerks: Closed to new hires, linked to Division HC**

	2015 Valuation	2014 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>	1.20%	0%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

Table 2 (continued)

**94 - Zoo Hires after 7/1/07: Closed to new hires, linked to Division HM**

	2015 Valuation	2014 Valuation
<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 55/15	50/25 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)

**95 - UAW Local 2256: Open Division**

	2015 Valuation	2014 Valuation
<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)

**96 - City Zoo Director: Closed to new hires**

	2015 Valuation	2014 Valuation
<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)

Table 2 (continued)

**97 - Teamts 243 Spv (frm Lsg): Closed to new hires, linked to Division HH**

	2015 Valuation	2014 Valuation
<b>Benefit Multiplier:</b>	Bridged Benefit: 1.80% Multiplier (no max) Termination FAC; to 2.00% Multiplier (no max)	Bridged Benefit: 1.80% Multiplier (no max) Termination FAC; to 2.00% Multiplier (no max)
<b>Bridged Benefit Date:</b>	12/31/2012	12/31/2012
<b>Normal Retirement Age:</b>	58	58
<b>Vesting:</b>	8 years	8 years
<b>Early Retirement (Unreduced):</b>	50/25	50/25
<b>Early Retirement (Reduced):</b>	55/15	55/15
<b>Final Average Compensation:</b>	2 years	2 years
<b>Employee Contributions:</b>	1.70%	1.70%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

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

	2015 Valuation	2014 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%	13.07%
<b>Act 88:</b>	Yes (Adopted 9/29/1965)	Yes (Adopted 9/29/1965)

**99 - Team 243 Zoo Hired pr 4/1/13: Closed to new hires, linked to Division HU**

	2015 Valuation	2014 Valuation
<b>Benefit Multiplier:</b>	2.00% Multiplier (80% max)	2.0% multiplier (80% max)
<b>Normal Retirement Age:</b>	60	60
<b>Vesting:</b>	8 years	8 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)

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

	2015 Valuation	2014 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)

**HB - Commsnrs after 1/1/2013: Open Division, linked to Division 16**

	2015 Valuation	2014 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)

**HC - GenMgt & Conf /Leg Res af 1/1/2015: Open Division, linked to Division 01, 10, 73, 93**

	2015 Valuation	2014 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)

**HD - FOP 911 Non-Sup aft 1/1/13: Open Division, linked to Division 22, 23**

	2015 Valuation	2014 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)

**HE - Sheriff Dep MAP after 1/1/13: Open Division, linked to Division 24**

	2015 Valuation	2014 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	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)

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

	2015 Valuation	2014 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**

	2015 Valuation	2014 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	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**

	2015 Valuation	2014 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**

	2015 Valuation	2014 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**

	2015 Valuation	2014 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**

	2015 Valuation	2014 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**

	2015 Valuation	2014 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**

	2015 Valuation	2014 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**

	2015 Valuation	2014 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)

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

	2015 Valuation	2014 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 4/3/1986)	Yes (Adopted 4/3/1986)

**HR - Parks Union Emp after 1/1/2014: Open Division, linked to Division 91**

	2015 Valuation	2014 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)

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

	2015 Valuation	2014 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)

**HU - Team 243 Zoo Hires aft 4/1/13: Open Division, linked to Division 99**

	2015 Valuation	2014 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)

## Participant Summary

**Table 3**

Division	2015 Valuation		2014 Valuation		2015 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	27	\$ 1,362,123	28	\$ 1,314,972	50.4	14.3	15.8
Vested Former Employees	21	155,301	23	172,987	50.9	8.4	12.9
Retirees and Beneficiaries	45	630,271	42	598,826	68.7		
02 - Sheriff FOP Spvs							
Active Employees	24	\$ 2,015,741	24	\$ 1,902,148	44.5	17.9	18.1
Vested Former Employees	4	138,916	5	141,318	45.4	15.0	15.1
Retirees and Beneficiaries	69	2,623,680	67	2,499,849	65.6		
04 - MCF							
Active Employees	123	\$ 4,250,081	150	\$ 5,006,159	41.4	9.5	9.6
Vested Former Employees	33	168,151	35	175,363	54.0	12.4	14.2
Retirees and Beneficiaries	71	436,267	70	401,698	72.0		
06 - Tmts 243/Sup hired 1							
Active Employees	1	\$ 76,681		\$	49.1	24.2	24.2
Vested Former Employees	0	0			0.0	0.0	0.0
Retirees and Beneficiaries	0	0			0.0		
07 - Gnrl Hrly/AFSCME DB							
Active Employees	36	\$ 1,878,630	37	\$ 1,911,704	50.3	16.5	17.0
Vested Former Employees	9	75,134	9	75,226	51.8	8.3	14.4
Retirees and Beneficiaries	69	1,135,407	72	1,182,084	72.4		
09 - Judges							
Active Employees	2	\$ 56,978	2	\$ 54,868	71.5	27.9	27.9
Vested Former Employees	1	3,772	1	3,772	58.2	5.5	6.0
Retirees and Beneficiaries	9	106,863	9	106,863	71.3		
10 - Gnrl Mgmt							
Active Employees	66	\$ 6,385,814	69	\$ 6,171,921	52.9	15.6	17.5
Vested Former Employees	19	422,166	17	405,022	49.4	11.1	12.9
Retirees and Beneficiaries	112	3,348,623	112	3,382,047	69.8		
11 - Gnrl Library							
Active Employees	0	\$ 0	0	\$ 0	0.0	0.0	0.0
Vested Former Employees	7	40,107	7	40,107	55.1	12.3	22.2
Retirees and Beneficiaries	34	225,870	35	226,770	73.7		
12 - Gnrl ICEA Profs							
Active Employees	94	\$ 6,019,588	101	\$ 5,959,692	49.3	13.0	14.3
Vested Former Employees	20	284,786	21	309,615	48.9	11.9	13.0
Retirees and Beneficiaries	92	2,147,873	86	1,961,772	66.6		

**Table 3 (continued)**

Division	2015 Valuation		2014 Valuation		2015 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>
13 - Gnrl OPEIU Prob							
Active Employees	30	\$ 1,921,796	32	\$ 1,864,676	38.2	9.1	9.9
Vested Former Employees	3	56,383	3	47,004	47.2	12.1	15.0
Retirees and Beneficiaries	42	1,148,139	41	1,145,218	63.7		
14 - Gnrl TOPS UAW							
Active Employees	257	\$ 10,941,576	283	\$ 11,156,676	49.8	13.6	14.3
Vested Former Employees	51	400,943	52	435,829	49.8	10.1	13.5
Retirees and Beneficiaries	269	3,825,451	264	3,621,587	69.0		
15 - Animal Cntrl FOP							
Active Employees	4	\$ 179,650	4	\$ 158,367	37.6	6.7	6.9
Vested Former Employees	3	22,737	3	22,737	51.3	9.7	10.3
Retirees and Beneficiaries	9	281,168	9	275,347	57.5		
16 - Gnrl Commsnrs							
Active Employees	8	\$ 129,731	8	\$ 127,001	49.8	11.9	11.9
Vested Former Employees	7	18,666	8	21,448	51.8	7.7	9.1
Retirees and Beneficiaries	10	36,924	9	34,840	68.1		
17 - ICEA Nurses							
Active Employees	11	\$ 730,666	13	\$ 816,716	52.0	16.0	16.5
Vested Former Employees	13	125,790	12	118,925	48.7	7.9	10.8
Retirees and Beneficiaries	66	1,185,973	66	1,162,799	70.4		
18 - ICEA Ct. Prof							
Active Employees	34	\$ 2,318,589	38	\$ 2,417,163	48.9	13.6	17.8
Vested Former Employees	3	16,226	3	16,226	52.0	6.2	15.9
Retirees and Beneficiaries	48	1,022,077	46	955,609	67.6		
19 - Cnstutnl Offcls							
Active Employees	4	\$ 435,956	5	\$ 508,136	64.0	23.0	23.0
Vested Former Employees	1	28,812	0	0	38.0	13.9	13.9
Retirees and Beneficiaries	9	155,912	9	155,912	77.4		
21 - FOP Shrf Deputies							
Active Employees	43	\$ 3,173,422	53	\$ 3,618,387	43.4	13.2	13.3
Vested Former Employees	20	395,080	19	356,740	44.9	10.0	15.7
Retirees and Beneficiaries	108	2,540,561	105	2,420,849	65.7		
22 - FOP 911 Non-Sup frm							
Active Employees	8	\$ 642,528	9	\$ 656,406	44.1	15.3	16.1
Vested Former Employees	2	24,441	1	18,417	34.7	6.6	7.0
Retirees and Beneficiaries	0	0	0	0	0.0		
23 - FOP Non-Sup (frm Lan							
Active Employees	20	\$ 1,513,309	24	\$ 1,617,402	39.5	10.9	11.9
Vested Former Employees	3	8,177	1	1,845	33.8	7.0	7.8
Retirees and Beneficiaries	1	21,425	0	0	58.6		

Table 3 (continued)

Division	2015 Valuation		2014 Valuation		2015 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>
24 - Sheriff Deputies-MAP							
Active Employees	43	\$ 2,857,309	48	\$ 3,010,499	39.9	13.2	13.4
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	12	303,588	6	196,907	54.3		
40 - ICEA Unit 111							
Active Employees	31	\$ 1,416,709	35	\$ 1,471,786	42.9	8.0	8.1
Vested Former Employees	2	2,666	3	11,028	50.6	2.1	12.8
Retirees and Beneficiaries	36	303,228	35	298,913	71.3		
41 - MCF Management							
Active Employees	23	\$ 1,478,983	26	\$ 1,634,399	46.7	10.7	10.8
Vested Former Employees	13	105,768	12	118,129	48.5	8.3	9.2
Retirees and Beneficiaries	18	170,722	15	108,380	70.8		
42 - ICEA Unit 11							
Active Employees	20	\$ 1,312,266	23	\$ 1,420,810	48.1	7.3	7.9
Vested Former Employees	5	34,553	4	26,047	45.1	7.9	10.0
Retirees and Beneficiaries	7	71,435	7	74,620	71.0		
43 - ICEA Unit 1							
Active Employees	12	\$ 716,788	11	\$ 624,193	44.9	11.9	11.9
Vested Former Employees	5	34,473	7	45,190	55.7	9.4	10.8
Retirees and Beneficiaries	7	59,137	5	48,456	71.9		
44 - MCF Exec Mgr							
Active Employees	1	\$ 157,392	1	\$ 141,785	56.1	12.4	12.4
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	1	47,708	1	46,648	74.4		
70 - Admin Salaried							
Active Employees	4	\$ 346,409	4	\$ 336,577	51.6	20.0	20.0
Vested Former Employees	1	195	1	195	49.3	1.3	8.0
Retirees and Beneficiaries	26	752,228	26	752,228	68.6		
71 - Admin/Union/OPEIU							
Active Employees	9	\$ 558,882	10	\$ 591,558	48.5	12.7	15.9
Vested Former Employees	5	62,810	5	54,652	43.0	10.1	13.3
Retirees and Beneficiaries	14	418,867	13	405,221	66.6		
73 - Dept. Heads							
Active Employees	4	\$ 447,775	4	\$ 416,886	54.4	17.7	25.4
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	8	282,810	8	282,810	66.3		
74 - AFSCME Hired After 9							
Active Employees	8	\$ 365,335	9	\$ 391,473	40.0	2.5	2.5
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	2015 Valuation		2014 Valuation		2015 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>
75 - Adm/OPEIU Pro after							
Active Employees	1	\$ 58,182	1	\$ 48,427	30.7	2.5	2.5
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
76 - OPEIU Sup/Admin Sal							
Active Employees	2	\$ 134,685	2	\$ 122,678	42.5	3.2	3.2
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	25	\$ 2,115,362	27	\$ 2,127,081	44.8	11.6	12.0
Vested Former Employees	13	213,643	13	193,589	49.4	8.7	10.2
Retirees and Beneficiaries	33	850,991	31	782,457	65.5		
91 - Parks Union Empl							
Active Employees	4	\$ 204,792	5	\$ 226,234	49.8	16.8	16.8
Vested Former Employees	2	23,980	1	11,695	50.7	12.1	12.1
Retirees and Beneficiaries	1	7,293	1	7,293	63.5		
92 - Parks Non Union							
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	3	175,903	3	174,680	63.0		
93 - Lgl Rsrch Clerks							
Active Employees	6	\$ 313,672	7	\$ 318,873	33.8	4.5	4.5
Vested Former Employees	1	1,337	2	24,964	32.1	1.9	2.9
Retirees and Beneficiaries	2	24,183	0	0	67.6		
94 - Zoo Hires after 7/1/							
Active Employees	10	\$ 453,904	12	\$ 518,384	36.7	6.9	6.9
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	2	16,490	1	7,921	61.7		
95 - UAW Local 2256							
Active Employees	4	\$ 199,925	5	\$ 229,044	35.2	11.5	11.5
Vested Former Employees	3	57,535	2	35,612	41.4	14.6	14.6
Retirees and Beneficiaries	1	18,578	1	18,578	68.4		
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	63.3		
97 - Teamts 243 Spv (frm							
Active Employees	5	\$ 421,518	6	\$ 454,332	44.5	9.7	9.7
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	2015 Valuation		2014 Valuation		2015 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>
98 - MNA Nurses							
Active Employees	36	\$ 2,290,354	41	\$ 2,450,159	55.2	9.3	10.0
Vested Former Employees	4	43,835	4	43,835	44.4	6.3	6.5
Retirees and Beneficiaries	8	180,805	4	101,407	60.3		
99 - Team 243 Zoo Hired p							
Active Employees	3	\$ 172,837	2	\$ 105,168	48.9	11.3	11.3
Vested Former Employees	1	16,343	1	16,343	40.3	11.0	11.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HA - Elected Offcls after							
Active Employees	2	\$ 174,755	1	\$ 88,590	49.4	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		
HB - Commsnrs after 1/1/2							
Active Employees	1	\$ 15,251		\$	60.0	1.0	1.0
Vested Former Employees	0	0			0.0	0.0	0.0
Retirees and Beneficiaries	0	0			0.0		
HC - GenMgt & Conf /Leg R							
Active Employees	33	\$ 2,321,621	29	\$ 1,830,682	47.0	1.5	3.5
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	22	\$ 1,123,747	15	\$ 655,962	30.7	1.5	1.8
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HE - Sheriff Dep MAP afte							
Active Employees	8	\$ 236,414		\$	30.6	0.3	0.4
Vested Former Employees	0	0			0.0	0.0	0.0
Retirees and Beneficiaries	0	0			0.0		
HF - TOPS UAW New Hires 3							
Active Employees	114	\$ 3,782,205	88	\$ 2,428,003	37.5	1.4	1.7
Vested Former Employees	1	275	1	275	27.3	1.4	2.8
Retirees and Beneficiaries	0	0	0	0	0.0		
HG - FOP Sher/Deputies as							
Active Employees	28	\$ 1,295,918	21	\$ 663,617	28.4	1.2	1.5
Vested Former Employees	1	1,345	0	0	26.8	2.0	2.3
Retirees and Beneficiaries	0	0	0	0	0.0		
HI - Animal Control-FOP a							
Active Employees	8	\$ 264,529	5	\$ 145,217	30.8	1.2	1.7
Vested Former Employees	1	14	0	0	52.8	0.3	7.8
Retirees and Beneficiaries	0	0	0	0	0.0		

Table 3 (continued)

Division	2015 Valuation		2014 Valuation		2015 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>
HJ - Gen.ICEA Prof. after							
Active Employees	32	\$ 1,568,101	18	\$ 816,087	39.9	1.7	3.5
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HK - Asst.Prof.Attnys aft							
Active Employees	5	\$ 266,067	4	\$ 185,487	31.7	1.5	2.1
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	8	\$ 456,208	7	\$ 258,546	35.6	1.4	2.4
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HM - UAW Zoo New Hires as							
Active Employees	5	\$ 210,751	3	\$ 122,893	33.1	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		
HN - Gen OPEIU Prob after							
Active Employees	3	\$ 102,314	1	\$ 22,170	38.8	1.0	1.6
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	19	\$ 979,822	9	\$ 337,272	42.1	0.9	1.1
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HQ - AFSCME Hired After 1							
Active Employees	3	\$ 116,563	1	\$ 35,606	39.1	0.6	0.6
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HR - Parks Union Emp afte							
Active Employees	2	\$ 65,440		\$	43.5	0.3	0.3
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	5	\$ 224,578	1	\$ 31,820	42.1	1.0	6.2
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
HU - Team 243 Zoo Hires a							
Active Employees	2	\$ 128,795	1	\$ 41,648	43.6	1.7	1.7
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	2015 Valuation		2014 Valuation		2015 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>
<b>Total Municipality</b>							
Active Employees	1343	\$ 73,389,017	1363	\$ 69,566,340	44.9	10.0	10.8
Vested Former Employees	278	2,984,360	276	2,944,135	49.2	9.9	12.8
Retirees and Beneficiaries	<u>1244</u>	24,600,524	<u>1201</u>	23,482,663	68.5		
<b>Total Participants</b>	<b>2865</b>		<b>2840</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	2015 Valuation		2014 Valuation	
	Employer and Retiree <sup>1</sup>	Employee <sup>2</sup>	Employer and Retiree <sup>1</sup>	Employee <sup>2</sup>
01 - Confidentials	\$ 5,771,786	\$ 1,073,909	\$ 6,148,184	\$ 1,019,204
02 - Sheriff FOP Spvs	9,851,747	4,658,647	10,877,317	4,612,880
04 - MCF	10,424,493	13,339	10,317,071	15,544
06 - Tmts 243/Sup hired 1/1/09	209,381	39,346		
07 - Gnrl Hrly/AFSCME DB	10,427,288	102,413	11,279,894	86,900
09 - Judges	214,680	30,554	260,467	28,579
10 - Gnrl Mgmt	24,988,032	5,957,496	27,363,702	5,482,962
11 - Gnrl Library	1,346,332	17,757	1,486,938	17,643
12 - Gnrl ICEA Profs	20,347,573	8,688,895	20,926,509	8,648,015
13 - Gnrl OPEIU Prob	5,586,691	1,528,588	6,404,503	1,329,289
14 - Gnrl TOPS UAW	41,379,797	5,664,770	44,357,687	5,580,017
15 - Animal Cntrl FOP	1,452,514	314,335	1,617,421	292,754
16 - Gnrl Commsnrs	406,042	110,308	438,146	111,145
17 - ICEA Nurses	8,387,200	1,741,582	9,436,734	1,694,934
18 - ICEA Ct. Prof	6,232,662	2,694,436	6,760,545	2,649,118
19 - Cnstutnl Offcls	2,100,214	724,587	2,278,213	678,051
21 - FOP Shrf Deputies	19,248,200	4,974,564	21,033,819	5,080,770
22 - FOP 911 Non-Sup frmr E.L	1,537,984	26,385	1,436,402	17,683
23 - FOP Non-Sup (frm Lansing)	1,135,601	852,369	836,800	861,221
24 - Sheriff Deputies-MAP	4,003,800	3,588,681	3,731,907	3,623,308
40 - ICEA Unit 111	3,922,554	321,308	3,853,433	335,899
41 - MCF Management	4,724,806	129,681	4,171,591	148,564
42 - ICEA Unit 11	2,167,864	344,001	1,986,187	354,908
43 - ICEA Unit 1	1,534,083	275,591	1,395,420	263,870
44 - MCF Exec Mgr	740,970	176,605	570,585	175,464
70 - Admin Salaried	3,340,459	14,004	3,847,387	9,784
71 - Admin/Union/OPEIU	3,074,528	13,744	3,322,266	6,708
73 - Dept. Heads	1,902,696	26,413	2,036,256	20,904
74 - AFSCME Hired After 9/19/2011	35,562	8,247	27,189	4,447
75 - Adm/OPEIU Pro after 7/1/2011	6,342	1,285	3,973	583
76 - OPEIU Sup/Admin Sal aft 7/1/11	22,394	2,191	15,977	571
90 - Asst Pros Attnys	8,958,925	389,424	9,483,042	387,775
91 - Parks Union Empl	647,400	5,046	646,921	2,546
92 - Parks Non Union	808,134	0	941,691	243
93 - Lgl Rsrch Clerks	482,810	2,545	497,856	0
94 - Zoo Hires after 7/1/07	323,857	12,971	299,662	16,865
95 - UAW Local 2256	946,514	63,519	979,203	56,746
96 - City Zoo Director	712,447	0	769,296	0
97 - Teamts 243 Spv (frm Lsg)	175,238	154,575	131,653	184,254
98 - MNA Nurses	2,531,006	2,424,866	2,278,512	2,334,969
99 - Team 243 Zoo Hired pr 4/1/13	338,018	49,898	335,801	39,301

**Table 4 (continued)**

Division	2015 Valuation		2014 Valuation	
	Employer and Retiree <sup>1</sup>	Employee <sup>2</sup>	Employer and Retiree <sup>1</sup>	Employee <sup>2</sup>
HA - Elected Offcls after 1/1/2013	16,036	0	8,489	0
HB - Commsnrs after 1/1/2013	729	0		
HC - GenMgt & Conf /Leg Res af 1/1/2015	224,515	0	98,770	0
HD - FOP 911 Non-Sup aft 1/1/13	94,329	0	47,678	0
HE - Sheriff Dep MAP after 1/1/13	6,418	0		
HF - TOPS UAW New Hires 3/1/13	336,078	0	148,567	0
HG - FOP Sher/Deputies as of 1/1/13	134,174	0	66,676	0
HI - Animal Control-FOP aft 4/1/13	22,047	0	11,623	0
HJ - Gen.ICEA Prof. after 1/1/2013	115,568	0	42,493	0
HK - Asst.Pros.Attnys after 4/1/13	19,937	0	9,424	0
HL - ICEA P.H. Nurses after 4/1/13	34,298	0	16,402	0
HM - UAW Zoo New Hires as 5/1/13	21,190	0	10,045	0
HN - Gen OPEIU Prob after 1/1/13	4,918	0	2,880	0
HP - MNA Nurse Prac/Clinic 1/1/14	63,612	0	13,880	0
HQ - AFSCME Hired After 1/1/2014	6,376	80	1,417	0
HR - Parks Union Emp after 1/1/2014	1,023	0		
HT - ICEA Court Prof after 4/15/14	7,842	0	692	0
HU - Team 243 Zoo Hires aft 4/1/13	9,006	0	3,139	0
<b>Municipality Total</b>	<b>\$ 213,566,720</b>	<b>\$ 47,218,955</b>	<b>\$ 225,068,335</b>	<b>\$ 46,174,418</b>
<b>Combined Reserves</b>	<b>\$ 260,785,675</b>		<b>\$ 271,242,753</b>	

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

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

The December 31, 2015 valuation assets are equal to 1.135382 times the reported market value of assets (compared to 1.059937 as of December 31, 2014). 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						
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
2015	11,259,041	2,371,949	4,364,238	14,642,040	(23,810,545)	(316,609)	81,012	296,091,358

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.

The investment income column reflects the recognized investment income based on the smoothed value of assets. It does not reflect the market value investment return in any given year.

## Actuarial Accrued Liabilities and Valuation Assets As of December 31, 2015

Table 6

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - Confidential				
Active Employees	\$ 4,297,905	\$ 772,218	18.0%	\$ 3,525,687
Vested Former Employees	912,979	746,787	81.8%	166,192
Retirees And Beneficiaries	6,237,829	6,237,829	100.0%	0
Pending Refunds	<u>15,645</u>	<u>15,645</u>	100.0%	<u>0</u>
Total	<b>\$ 11,464,358</b>	<b>\$ 7,772,479</b>	<b>67.8%</b>	<b>\$ 3,691,879</b>
02 - Sheriff FOP Spvs				
Active Employees	\$ 11,113,064	\$ 4,136,332	37.2%	\$ 6,976,732
Vested Former Employees	663,742	521,208	78.5%	142,534
Retirees And Beneficiaries	28,636,235	11,817,300	41.3%	16,818,935
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 40,413,041</b>	<b>\$ 16,474,840</b>	<b>40.8%</b>	<b>\$ 23,938,201</b>
04 - MCF				
Active Employees	\$ 5,088,793	\$ 6,862,815	134.9%	\$ (1,774,022)
Vested Former Employees	1,156,873	1,156,873	100.0%	0
Retirees And Beneficiaries	3,831,070	3,831,070	100.0%	0
Pending Refunds	<u>169</u>	<u>169</u>	100.0%	<u>0</u>
Total	<b>\$ 10,076,905</b>	<b>\$ 11,850,927</b>	<b>117.6%</b>	<b>\$ (1,774,022)</b>
06 - Tmts 243/Sup hired 1/1/09				
Active Employees	\$ 472,031	\$ 282,400	59.8%	\$ 189,631
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>
Total	<b>\$ 472,031</b>	<b>\$ 282,400</b>	<b>59.8%</b>	<b>\$ 189,631</b>
07 - Gnrl Hrly/AFSCME DB				
Active Employees	\$ 7,215,402	\$ 439,731	6.1%	\$ 6,775,671
Vested Former Employees	434,234	434,234	100.0%	0
Retirees And Beneficiaries	11,078,678	11,078,678	100.0%	0
Pending Refunds	<u>2,590</u>	<u>2,590</u>	100.0%	<u>0</u>
Total	<b>\$ 18,730,904</b>	<b>\$ 11,955,233</b>	<b>63.8%</b>	<b>\$ 6,775,671</b>
09 - Judges				
Active Employees	\$ 256,304	\$ 25,411	9.9%	\$ 230,893
Vested Former Employees	35,355	5,143	14.5%	30,212
Retirees And Beneficiaries	1,040,732	247,880	23.8%	792,852
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 1,332,391</b>	<b>\$ 278,434</b>	<b>20.9%</b>	<b>\$ 1,053,957</b>



Table 6 (continued)

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
10 - Gnrl Mgmt				
Active Employees	\$ 22,566,927	\$ 4,891,381	21.7%	\$ 17,675,546
Vested Former Employees	3,099,853	973,777	31.4%	2,126,076
Retirees And Beneficiaries	33,585,054	29,177,499	86.9%	4,407,555
Pending Refunds	<u>92,338</u>	<u>92,338</u>	100.0%	<u>0</u>
Total	<b>\$ 59,344,172</b>	<b>\$ 35,134,995</b>	<b>59.2%</b>	<b>\$ 24,209,177</b>
11 - Gnrl Library				
Active Employees	\$ 0	\$ 0	0.0%	\$ 0
Vested Former Employees	314,934	17,757	5.6%	297,177
Retirees And Beneficiaries	2,022,040	1,531,005	75.7%	491,035
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 2,336,974</b>	<b>\$ 1,548,762</b>	<b>66.3%</b>	<b>\$ 788,212</b>
12 - Gnrl ICEA Profs				
Active Employees	\$ 20,348,026	\$ 7,391,353	36.3%	\$ 12,956,673
Vested Former Employees	2,074,798	875,752	42.2%	1,199,046
Retirees And Beneficiaries	25,084,428	24,285,384	96.8%	799,044
Pending Refunds	<u>414,994</u>	<u>414,994</u>	100.0%	<u>0</u>
Total	<b>\$ 47,922,246</b>	<b>\$ 32,967,483</b>	<b>68.8%</b>	<b>\$ 14,954,763</b>
13 - Gnrl OPEIU Prob				
Active Employees	\$ 3,558,943	\$ 1,367,508	38.4%	\$ 2,191,435
Vested Former Employees	389,770	143,222	36.7%	246,548
Retirees And Beneficiaries	12,127,198	6,549,972	54.0%	5,577,226
Pending Refunds	<u>17,858</u>	<u>17,858</u>	100.0%	<u>0</u>
Total	<b>\$ 16,093,769</b>	<b>\$ 8,078,560</b>	<b>50.2%</b>	<b>\$ 8,015,209</b>
14 - Gnrl TOPS UAW				
Active Employees	\$ 32,732,736	\$ 13,433,319	41.0%	\$ 19,299,417
Vested Former Employees	2,536,223	2,536,223	100.0%	0
Retirees And Beneficiaries	37,131,638	37,131,638	100.0%	0
Pending Refunds	<u>312,375</u>	<u>312,375</u>	100.0%	<u>0</u>
Total	<b>\$ 72,712,972</b>	<b>\$ 53,413,555</b>	<b>73.5%</b>	<b>\$ 19,299,417</b>
15 - Animal Cntrl FOP				
Active Employees	\$ 308,206	\$ 167,361	54.3%	\$ 140,845
Vested Former Employees	219,843	90,622	41.2%	129,221
Retirees And Beneficiaries	3,952,899	1,691,714	42.8%	2,261,185
Pending Refunds	<u>56,352</u>	<u>56,352</u>	100.0%	<u>0</u>
Total	<b>\$ 4,537,300</b>	<b>\$ 2,006,049</b>	<b>44.2%</b>	<b>\$ 2,531,251</b>
16 - Gnrl Commsnrs				
Active Employees	\$ 225,320	\$ 110,070	48.9%	\$ 115,250
Vested Former Employees	116,530	116,530	100.0%	0
Retirees And Beneficiaries	343,377	343,377	100.0%	0
Pending Refunds	<u>16,277</u>	<u>16,277</u>	100.0%	<u>0</u>
Total	<b>\$ 701,504</b>	<b>\$ 586,254</b>	<b>83.6%</b>	<b>\$ 115,250</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>17 - ICEA Nurses</b>				
Active Employees	\$ 2,883,285	\$ 1,013,069	35.1%	\$ 1,870,216
Vested Former Employees	879,475	602,653	68.5%	276,822
Retirees And Beneficiaries	12,858,780	9,758,455	75.9%	3,100,325
Pending Refunds	<u>125,860</u>	<u>125,860</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 16,747,400</b>	<b>\$ 11,500,037</b>	<b>68.7%</b>	<b>\$ 5,247,363</b>
<b>18 - ICEA Ct. Prof</b>				
Active Employees	\$ 6,865,656	\$ 2,315,185	33.7%	\$ 4,550,471
Vested Former Employees	156,915	38,842	24.8%	118,073
Retirees And Beneficiaries	9,499,307	7,729,729	81.4%	1,769,578
Pending Refunds	<u>51,910</u>	<u>51,910</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 16,573,788</b>	<b>\$ 10,135,666</b>	<b>61.2%</b>	<b>\$ 6,438,122</b>
<b>19 - Cnstutnl Offcls</b>				
Active Employees	\$ 2,202,926	\$ 1,836,008	83.3%	\$ 366,918
Vested Former Employees	57,722	57,722	100.0%	0
Retirees And Beneficiaries	1,313,498	1,313,498	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 3,574,146</b>	<b>\$ 3,207,228</b>	<b>89.7%</b>	<b>\$ 366,918</b>
<b>21 - FOP Shrf Deputies</b>				
Active Employees	\$ 11,475,441	\$ 3,580,102	31.2%	\$ 7,895,339
Vested Former Employees	2,207,334	1,172,234	53.1%	1,035,100
Retirees And Beneficiaries	26,556,199	22,564,067	85.0%	3,992,132
Pending Refunds	<u>185,687</u>	<u>185,687</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 40,424,661</b>	<b>\$ 27,502,090</b>	<b>68.0%</b>	<b>\$ 12,922,571</b>
<b>22 - FOP 911 Non-Sup frmr E.L</b>				
Active Employees	\$ 2,276,286	\$ 1,734,070	76.2%	\$ 542,216
Vested Former Employees	39,270	39,270	100.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	<u>2,816</u>	<u>2,816</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 2,318,372</b>	<b>\$ 1,776,156</b>	<b>76.6%</b>	<b>\$ 542,216</b>
<b>23 - FOP Non-Sup (frm Lansing</b>				
Active Employees	\$ 2,431,771	\$ 1,874,764	77.1%	\$ 557,007
Vested Former Employees	58,994	58,994	100.0%	0
Retirees And Beneficiaries	248,804	248,804	100.0%	0
Pending Refunds	<u>74,543</u>	<u>74,543</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 2,814,112</b>	<b>\$ 2,257,105</b>	<b>80.2%</b>	<b>\$ 557,007</b>
<b>24 - Sheriff Deputies-MAP</b>				
Active Employees	\$ 10,113,416	\$ 4,968,861	49.1%	\$ 5,144,555
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	3,651,505	3,651,505	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 13,764,921</b>	<b>\$ 8,620,366</b>	<b>62.6%</b>	<b>\$ 5,144,555</b>

Table 6 (continued)

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
<b>40 - ICEA Unit 111</b>				
Active Employees	\$ 1,555,731	\$ 2,174,674	139.8%	\$ (618,943)
Vested Former Employees	16,302	16,302	100.0%	0
Retirees And Beneficiaries	2,540,572	2,540,572	100.0%	0
Pending Refunds	<u>86,857</u>	<u>86,857</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 4,199,462</b>	<b>\$ 4,818,405</b>	<b>114.7%</b>	<b>\$ (618,943)</b>
<b>41 - MCF Management</b>				
Active Employees	\$ 2,708,550	\$ 3,451,352	127.4%	\$ (742,802)
Vested Former Employees	513,984	513,984	100.0%	0
Retirees And Beneficiaries	1,539,774	1,539,774	100.0%	0
Pending Refunds	<u>6,587</u>	<u>6,587</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 4,768,895</b>	<b>\$ 5,511,697</b>	<b>115.6%</b>	<b>\$ (742,802)</b>
<b>42 - ICEA Unit 11</b>				
Active Employees	\$ 1,657,427	\$ 2,012,054	121.4%	\$ (354,627)
Vested Former Employees	135,475	135,475	100.0%	0
Retirees And Beneficiaries	638,450	638,450	100.0%	0
Pending Refunds	<u>65,947</u>	<u>65,947</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 2,497,299</b>	<b>\$ 2,851,926</b>	<b>114.2%</b>	<b>\$ (354,627)</b>
<b>43 - ICEA Unit 1</b>				
Active Employees	\$ 1,180,119	\$ 1,332,832	112.9%	\$ (152,713)
Vested Former Employees	221,428	221,428	100.0%	0
Retirees And Beneficiaries	479,644	479,644	100.0%	0
Pending Refunds	<u>20,767</u>	<u>20,767</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 1,901,958</b>	<b>\$ 2,054,671</b>	<b>108.0%</b>	<b>\$ (152,713)</b>
<b>44 - MCF Exec Mgr</b>				
Active Employees	\$ 537,008	\$ 621,180	115.7%	\$ (84,172)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	420,618	420,618	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 957,626</b>	<b>\$ 1,041,798</b>	<b>108.8%</b>	<b>\$ (84,172)</b>
<b>70 - Admin Salaried</b>				
Active Employees	\$ 1,621,402	\$ 14,004	0.9%	\$ 1,607,398
Vested Former Employees	914	0	0.0%	914
Retirees And Beneficiaries	7,820,527	3,794,593	48.5%	4,025,934
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 9,442,843</b>	<b>\$ 3,808,597</b>	<b>40.3%</b>	<b>\$ 5,634,246</b>
<b>71 - Admin/Union/OPEIU</b>				
Active Employees	\$ 1,628,272	\$ 12,285	0.8%	\$ 1,615,987
Vested Former Employees	185,248	1,459	0.8%	183,789
Retirees And Beneficiaries	4,341,235	3,492,624	80.5%	848,611
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 6,154,755</b>	<b>\$ 3,506,368</b>	<b>57.0%</b>	<b>\$ 2,648,387</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>73 - Dept. Heads</b>				
Active Employees	\$ 1,894,860	\$ 26,413	1.4%	\$ 1,868,447
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	2,945,018	2,163,863	73.5%	781,155
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 4,839,878</b>	<b>\$ 2,190,276</b>	<b>45.3%</b>	<b>\$ 2,649,602</b>
<b>74 - AFSCME Hired After 9/19/2011</b>				
Active Employees	\$ 78,716	\$ 49,740	63.2%	\$ 28,976
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>\$ 78,716</b>	<b>\$ 49,740</b>	<b>63.2%</b>	<b>\$ 28,976</b>
<b>75 - Adm/OPEIU Pro after 7/1/2011</b>				
Active Employees	\$ 11,757	\$ 8,660	73.7%	\$ 3,097
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>\$ 11,757</b>	<b>\$ 8,660</b>	<b>73.7%</b>	<b>\$ 3,097</b>
<b>76 - OPEIU Sup/Admin Sal aft 7/1/11</b>				
Active Employees	\$ 36,833	\$ 27,913	75.8%	\$ 8,920
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>\$ 36,833</b>	<b>\$ 27,913</b>	<b>75.8%</b>	<b>\$ 8,920</b>
<b>90 - Asst Pros Attnys</b>				
Active Employees	\$ 5,303,846	\$ 630,676	11.9%	\$ 4,673,170
Vested Former Employees	1,063,631	1,063,631	100.0%	0
Retirees And Beneficiaries	8,913,049	8,913,049	100.0%	0
Pending Refunds	6,591	6,591	100.0%	0
<b>Total</b>	<b>\$ 15,287,117</b>	<b>\$ 10,613,947</b>	<b>69.4%</b>	<b>\$ 4,673,170</b>
<b>91 - Parks Union Empl</b>				
Active Employees	\$ 553,935	\$ 525,154	94.8%	\$ 28,781
Vested Former Employees	134,956	134,956	100.0%	0
Retirees And Beneficiaries	80,665	80,665	100.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 769,556</b>	<b>\$ 740,775</b>	<b>96.3%</b>	<b>\$ 28,781</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	1,990,475	917,541	46.1%	1,072,934
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 1,990,475</b>	<b>\$ 917,541</b>	<b>46.1%</b>	<b>\$ 1,072,934</b>

Table 6 (continued)

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
93 - Lgl Rsrch Clerks				
Active Employees	\$ 166,517	\$ 356,645	214.2%	\$ (190,128)
Vested Former Employees	1,725	1,725	100.0%	0
Retirees And Beneficiaries	192,546	192,546	100.0%	0
Pending Refunds	<u>147</u>	<u>147</u>	100.0%	<u>0</u>
Total	<b>\$ 360,935</b>	<b>\$ 551,063</b>	<b>152.7%</b>	<b>\$ (190,128)</b>
94 - Zoo Hires after 7/1/07				
Active Employees	\$ 371,564	\$ 211,666	57.0%	\$ 159,898
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	170,762	170,762	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 542,326</b>	<b>\$ 382,428</b>	<b>70.5%</b>	<b>\$ 159,898</b>
95 - UAW Local 2256				
Active Employees	\$ 642,640	\$ 791,363	123.1%	\$ (148,723)
Vested Former Employees	185,764	185,764	100.0%	0
Retirees And Beneficiaries	169,646	169,646	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 998,050</b>	<b>\$ 1,146,773</b>	<b>114.9%</b>	<b>\$ (148,723)</b>
96 - City Zoo Director				
Active Employees	\$ 0	\$ 381,193	0.0%	\$ (381,193)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	427,706	427,706	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	<b>\$ 427,706</b>	<b>\$ 808,899</b>	<b>189.1%</b>	<b>\$ (381,193)</b>
97 - Teamts 243 Spv (frm Lsg)				
Active Employees	\$ 644,812	\$ 374,464	58.1%	\$ 270,348
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>
Total	<b>\$ 644,812</b>	<b>\$ 374,464</b>	<b>58.1%</b>	<b>\$ 270,348</b>
98 - MNA Nurses				
Active Employees	\$ 5,141,625	\$ 2,792,593	54.3%	\$ 2,349,032
Vested Former Employees	257,499	257,499	100.0%	0
Retirees And Beneficiaries	2,558,801	2,558,801	100.0%	0
Pending Refunds	<u>17,915</u>	<u>17,915</u>	100.0%	<u>0</u>
Total	<b>\$ 7,975,840</b>	<b>\$ 5,626,808</b>	<b>70.5%</b>	<b>\$ 2,349,032</b>
99 - Team 243 Zoo Hired pr 4/1/13				
Active Employees	\$ 273,128	\$ 401,472	147.0%	\$ (128,344)
Vested Former Employees	38,961	38,961	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>\$ 312,089</b>	<b>\$ 440,433</b>	<b>141.1%</b>	<b>\$ (128,344)</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>HA - Elected Offcls after 1/1/2013</b>				
Active Employees	\$ 21,777	\$ 18,207	83.6%	\$ 3,570
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>\$ 21,777</b>	<b>\$ 18,207</b>	<b>83.6%</b>	<b>\$ 3,570</b>
<b>HB - Commsnrs after 1/1/2013</b>				
Active Employees	\$ 1,000	\$ 828	82.8%	\$ 172
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>\$ 1,000</b>	<b>\$ 828</b>	<b>82.8%</b>	<b>\$ 172</b>
<b>HC - GenMgt &amp; Conf /Leg Res af 1/1/2015</b>				
Active Employees	\$ 272,361	\$ 254,910	93.6%	\$ 17,451
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>\$ 272,361</b>	<b>\$ 254,910</b>	<b>93.6%</b>	<b>\$ 17,451</b>
<b>HD - FOP 911 Non-Sup aft 1/1/13</b>				
Active Employees	\$ 99,782	\$ 107,099	107.3%	\$ (7,317)
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>\$ 99,782</b>	<b>\$ 107,099</b>	<b>107.3%</b>	<b>\$ (7,317)</b>
<b>HE - Sheriff Dep MAP after 1/1/13</b>				
Active Employees	\$ 3,158	\$ 7,287	230.7%	\$ (4,129)
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>\$ 3,158</b>	<b>\$ 7,287</b>	<b>230.7%</b>	<b>\$ (4,129)</b>
<b>HF - TOPS UAW New Hires 3/1/13</b>				
Active Employees	\$ 415,287	\$ 381,330	91.8%	\$ 33,957
Vested Former Employees	247	247	100.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 415,534</b>	<b>\$ 381,577</b>	<b>91.8%</b>	<b>\$ 33,957</b>
<b>HG - FOP Sher/Deputies as of 1/1/13</b>				
Active Employees	\$ 147,641	\$ 151,177	102.4%	\$ (3,536)
Vested Former Employees	1,162	1,162	100.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 148,803</b>	<b>\$ 152,339</b>	<b>102.4%</b>	<b>\$ (3,536)</b>

Table 6 (continued)

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
HI - Animal Control-FOP aft 4/1/13				
Active Employees	\$ 19,532	\$ 24,947	127.7%	\$ (5,415)
Vested Former Employees	85	85	100.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 19,617	\$ 25,032	127.6%	\$ (5,415)
HJ - Gen.ICEA Prof. after 1/1/2013				
Active Employees	\$ 224,225	\$ 131,214	58.5%	\$ 93,011
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 224,225	\$ 131,214	58.5%	\$ 93,011
HK - Asst.Prof.Attnys after 4/1/13				
Active Employees	\$ 24,485	\$ 22,636	92.4%	\$ 1,849
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 24,485	\$ 22,636	92.4%	\$ 1,849
HL - ICEA P.H. Nurses after 4/1/13				
Active Employees	\$ 41,064	\$ 38,941	94.8%	\$ 2,123
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 41,064	\$ 38,941	94.8%	\$ 2,123
HM - UAW Zoo New Hires as 5/1/13				
Active Employees	\$ 27,174	\$ 24,059	88.5%	\$ 3,115
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 27,174	\$ 24,059	88.5%	\$ 3,115
HN - Gen OPEIU Prob after 1/1/13				
Active Employees	\$ 7,345	\$ 5,584	76.0%	\$ 1,761
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 7,345	\$ 5,584	76.0%	\$ 1,761
HP - MNA Nurse Prac/Clinic 1/1/14				
Active Employees	\$ 62,149	\$ 72,224	116.2%	\$ (10,075)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 62,149	\$ 72,224	116.2%	\$ (10,075)

**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>HQ - AFSCME Hired After 1/1/2014</b>				
Active Employees	\$ 4,739	\$ 7,330	154.7%	\$ (2,591)
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>\$ 4,739</b>	<b>\$ 7,330</b>	<b>154.7%</b>	<b>\$ (2,591)</b>
<b>HR - Parks Union Emp after 1/1/2014</b>				
Active Employees	\$ 2,732	\$ 1,161	42.5%	\$ 1,571
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>\$ 2,732</b>	<b>\$ 1,161</b>	<b>42.5%</b>	<b>\$ 1,571</b>
<b>HT - ICEA Court Prof after 4/15/14</b>				
Active Employees	\$ 18,119	\$ 8,904	49.1%	\$ 9,215
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>\$ 18,119</b>	<b>\$ 8,904</b>	<b>49.1%</b>	<b>\$ 9,215</b>
<b>HU - Team 243 Zoo Hires aft 4/1/13</b>				
Active Employees	\$ 12,342	\$ 10,225	82.8%	\$ 2,117
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>\$ 12,342</b>	<b>\$ 10,225</b>	<b>82.8%</b>	<b>\$ 2,117</b>
<b>Total Municipality</b>				
<b>Active Employees</b>	<b>\$ 173,846,092</b>	<b>\$ 74,666,354</b>	<b>42.9%</b>	<b>\$ 99,179,738</b>
<b>Vested Former Employees</b>	<b>18,112,225</b>	<b>12,160,521</b>	<b>67.1%</b>	<b>5,951,704</b>
<b>Retirees and Beneficiaries</b>	<b>254,428,759</b>	<b>207,690,258</b>	<b>81.6%</b>	<b>46,738,501</b>
<b>Pending Refunds</b>	<b><u>1,574,225</u></b>	<b><u>1,574,225</u></b>	<b>100.0%</b>	<b><u>0</u></b>
<b>Total Participants</b>	<b>\$ 447,961,301</b>	<b>\$ 296,091,358</b>	<b>66.1%</b>	<b>\$ 151,869,943</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, 93</b>				
Active Employees	\$ 29,198,570	\$ 6,301,567	21.6%	\$ 22,897,003
Vested Former Employees	4,014,557	1,722,289	42.9%	2,292,268
Retirees and Beneficiaries	42,960,447	37,771,737	87.9%	5,188,710
Pending Refunds	<u>108,130</u>	<u>108,130</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 76,281,704</b>	<b>\$ 45,903,723</b>	<b>60.2%</b>	<b>\$ 30,377,981</b>



Table 6 (continued)

Division	Actuarial Accrued Liability	Valuation Assets <sup>1</sup>	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
Linked Divisions HQ, 07, 74				
Active Employees	\$ 7,298,857	\$ 496,801	6.8%	\$ 6,802,056
Vested Former Employees	434,234	434,234	100.0%	0
Retirees and Beneficiaries	11,078,678	11,078,678	100.0%	0
Pending Refunds	<u>2,590</u>	<u>2,590</u>	100.0%	<u>0</u>
Total	<b>\$ 18,814,359</b>	<b>\$ 12,012,303</b>	<b>63.8%</b>	<b>\$ 6,802,056</b>
Linked Divisions HJ, 12				
Active Employees	\$ 20,572,251	\$ 7,522,567	36.6%	\$ 13,049,684
Vested Former Employees	2,074,798	875,752	42.2%	1,199,046
Retirees and Beneficiaries	25,084,428	24,285,384	96.8%	799,044
Pending Refunds	<u>414,994</u>	<u>414,994</u>	100.0%	<u>0</u>
Total	<b>\$ 48,146,471</b>	<b>\$ 33,098,697</b>	<b>68.7%</b>	<b>\$ 15,047,774</b>
Linked Divisions HN, 13				
Active Employees	\$ 3,566,288	\$ 1,373,092	38.5%	\$ 2,193,196
Vested Former Employees	389,770	143,222	36.7%	246,548
Retirees and Beneficiaries	12,127,198	6,549,972	54.0%	5,577,226
Pending Refunds	<u>17,858</u>	<u>17,858</u>	100.0%	<u>0</u>
Total	<b>\$ 16,101,114</b>	<b>\$ 8,084,144</b>	<b>50.2%</b>	<b>\$ 8,016,970</b>
Linked Divisions HF, 14				
Active Employees	\$ 33,148,023	\$ 13,814,649	41.7%	\$ 19,333,374
Vested Former Employees	2,536,470	2,536,470	100.0%	0
Retirees and Beneficiaries	37,131,638	37,131,638	100.0%	0
Pending Refunds	<u>312,375</u>	<u>312,375</u>	100.0%	<u>0</u>
Total	<b>\$ 73,128,506</b>	<b>\$ 53,795,132</b>	<b>73.6%</b>	<b>\$ 19,333,374</b>
Linked Divisions HI, 15				
Active Employees	\$ 327,738	\$ 192,308	58.7%	\$ 135,430
Vested Former Employees	219,928	90,707	41.2%	129,221
Retirees and Beneficiaries	3,952,899	1,691,714	42.8%	2,261,185
Pending Refunds	<u>56,352</u>	<u>56,352</u>	100.0%	<u>0</u>
Total	<b>\$ 4,556,917</b>	<b>\$ 2,031,081</b>	<b>44.6%</b>	<b>\$ 2,525,836</b>
Linked Divisions HB, 16				
Active Employees	\$ 226,320	\$ 110,898	49.0%	\$ 115,422
Vested Former Employees	116,530	116,530	100.0%	0
Retirees and Beneficiaries	343,377	343,377	100.0%	0
Pending Refunds	<u>16,277</u>	<u>16,277</u>	100.0%	<u>0</u>
Total	<b>\$ 702,504</b>	<b>\$ 587,082</b>	<b>83.6%</b>	<b>\$ 115,422</b>
Linked Divisions HL, 17				
Active Employees	\$ 2,924,349	\$ 1,052,010	36.0%	\$ 1,872,339
Vested Former Employees	879,475	602,653	68.5%	276,822
Retirees and Beneficiaries	12,858,780	9,758,455	75.9%	3,100,325
Pending Refunds	<u>125,860</u>	<u>125,860</u>	100.0%	<u>0</u>
Total	<b>\$ 16,788,464</b>	<b>\$ 11,538,978</b>	<b>68.7%</b>	<b>\$ 5,249,486</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 HT, 18				
Active Employees	\$ 6,883,775	\$ 2,324,089	33.8%	\$ 4,559,686
Vested Former Employees	156,915	38,842	24.8%	118,073
Retirees and Beneficiaries	9,499,307	7,729,729	81.4%	1,769,578
Pending Refunds	<u>51,910</u>	<u>51,910</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 16,591,907</b>	<b>\$ 10,144,570</b>	<b>61.1%</b>	<b>\$ 6,447,337</b>
Linked Divisions HA, 19				
Active Employees	\$ 2,224,703	\$ 1,854,215	83.3%	\$ 370,488
Vested Former Employees	57,722	57,722	100.0%	0
Retirees and Beneficiaries	1,313,498	1,313,498	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 3,595,923</b>	<b>\$ 3,225,435</b>	<b>89.7%</b>	<b>\$ 370,488</b>
Linked Divisions HG, 21				
Active Employees	\$ 11,623,082	\$ 3,731,279	32.1%	\$ 7,891,803
Vested Former Employees	2,208,496	1,173,396	53.1%	1,035,100
Retirees and Beneficiaries	26,556,199	22,564,067	85.0%	3,992,132
Pending Refunds	<u>185,687</u>	<u>185,687</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 40,573,464</b>	<b>\$ 27,654,429</b>	<b>68.2%</b>	<b>\$ 12,919,035</b>
Linked Divisions HD, 22, 23				
Active Employees	\$ 4,807,839	\$ 3,715,933	77.3%	\$ 1,091,906
Vested Former Employees	98,264	98,264	100.0%	0
Retirees and Beneficiaries	248,804	248,804	100.0%	0
Pending Refunds	<u>77,359</u>	<u>77,359</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 5,232,266</b>	<b>\$ 4,140,360</b>	<b>79.1%</b>	<b>\$ 1,091,906</b>
Linked Divisions HE, 24				
Active Employees	\$ 10,116,574	\$ 4,976,148	49.2%	\$ 5,140,426
Vested Former Employees	0	0	0.0%	0
Retirees and Beneficiaries	3,651,505	3,651,505	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 13,768,079</b>	<b>\$ 8,627,653</b>	<b>62.7%</b>	<b>\$ 5,140,426</b>
Linked Divisions HK, 90				
Active Employees	\$ 5,328,331	\$ 653,312	12.3%	\$ 4,675,019
Vested Former Employees	1,063,631	1,063,631	100.0%	0
Retirees and Beneficiaries	8,913,049	8,913,049	100.0%	0
Pending Refunds	<u>6,591</u>	<u>6,591</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 15,311,602</b>	<b>\$ 10,636,583</b>	<b>69.5%</b>	<b>\$ 4,675,019</b>
Linked Divisions HR, 91				
Active Employees	\$ 556,667	\$ 526,315	94.5%	\$ 30,352
Vested Former Employees	134,956	134,956	100.0%	0
Retirees and Beneficiaries	80,665	80,665	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 772,288</b>	<b>\$ 741,936</b>	<b>96.1%</b>	<b>\$ 30,352</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	\$ 398,738	\$ 235,725	59.1%	\$ 163,013
Vested Former Employees	0	0	0.0%	0
Retirees and Beneficiaries	170,762	170,762	100.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 569,500</b>	<b>\$ 406,487</b>	<b>71.4%</b>	<b>\$ 163,013</b>
Linked Divisions HP, 98				
Active Employees	\$ 5,203,774	\$ 2,864,817	55.1%	\$ 2,338,957
Vested Former Employees	257,499	257,499	100.0%	0
Retirees and Beneficiaries	2,558,801	2,558,801	100.0%	0
Pending Refunds	17,915	17,915	100.0%	0
<b>Total</b>	<b>\$ 8,037,989</b>	<b>\$ 5,699,032</b>	<b>70.9%</b>	<b>\$ 2,338,957</b>
Linked Divisions HU, 99				
Active Employees	\$ 285,470	\$ 411,697	144.2%	\$ (126,227)
Vested Former Employees	38,961	38,961	100.0%	0
Retirees and Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
<b>Total</b>	<b>\$ 324,431</b>	<b>\$ 450,658</b>	<b>138.9%</b>	<b>\$ (126,227)</b>

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

**Please see the Comments on Asset Smoothing.**

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

[http://www.mersofmich.com/Portals/0/Assets/PageResources/MERS/PlanDocument/Pension/MERSPlanDocument\\_Section46.pdf](http://www.mersofmich.com/Portals/0/Assets/PageResources/MERS/PlanDocument/Pension/MERSPlanDocument_Section46.pdf) .

## Actuarial Accrued Liabilities - Comparative Schedule

**Table 7**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
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
2015	447,961,301	296,091,358	66%	151,869,943

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, 2012 and 2015 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
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
2015	11,464,358	7,772,479	68%	3,691,879

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	27	1,362,123	\$ 29,040	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
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
2015	40,413,041	16,474,840	41%	23,938,201

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	24	2,015,741	\$ 137,120	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

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
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)
2015	10,076,905	11,850,927	118%	(1,774,022)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	123	4,250,081	\$ 4,749	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**Division 06 - Tmts 243/Sup hired 1/1/09**

**Table 8-06: Actuarial Accrued Liabilities - Comparative Schedule**

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2015	\$ 472,031	\$ 282,400	60%	\$ 189,631

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

**Table 9-06: Computed Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2015	1	\$ 76,681	25.93%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.



**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
2015	18,730,904	11,955,233	64%	6,775,671

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	36	1,878,630	\$ 54,447	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
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
2015	1,332,391	278,434	21%	1,053,957

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	2	56,978	385.24%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

## 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
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
2015	59,344,172	35,134,995	59%	24,209,177

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

### Table 9-10: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	66	6,385,814	\$ 171,519	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

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
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
2015	2,336,974	1,548,762	66%	788,212

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	0	0	\$ 16,253	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

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
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
2015	47,922,246	32,967,483	69%	14,954,763

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	94	6,019,588	\$ 104,057	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

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
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
2015	16,093,769	8,078,560	50%	8,015,209

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	30	1,921,796	\$ 52,159	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
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
2015	72,712,972	53,413,555	74%	19,299,417

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	257	10,941,576	\$ 178,321	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

## 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
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
2015	4,537,300	2,006,049	44%	2,531,251

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	4	179,650	\$ 14,898	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.



## 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
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
2015	701,504	586,254	84%	115,250

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	8	129,731	\$ 1,195	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

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
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
2015	16,747,400	11,500,037	69%	5,247,363

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	11	730,666	\$ 32,124	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

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
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
2015	16,573,788	10,135,666	61%	6,438,122

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	34	2,318,589	\$ 44,605	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

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
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
2015	3,574,146	3,207,228	90%	366,918

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

**Table 9-19: Computed Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	4	435,956	\$ 3,192	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
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
2015	40,424,661	27,502,090	68%	12,922,571

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	43	3,173,422	\$ 90,314	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
2015	2,318,372	1,776,156	77%	542,216

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	8	642,528	\$ 9,102	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
2015	2,814,112	2,257,105	80%	557,007

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	24	\$ 1,617,402	9.53%	2.70%
2015	20	1,513,309	\$ 13,369	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
2015	13,764,921	8,620,366	63%	5,144,555

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	43	2,857,309	\$ 42,583	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.



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
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)
2015	4,199,462	4,818,405	115%	(618,943)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

**Table 9-40: Computed Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	31	1,416,709	\$ 1,169	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

## 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
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)
2015	4,768,895	5,511,697	116%	(742,802)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	23	1,478,983	\$ 2,707	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

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
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)
2015	2,497,299	2,851,926	114%	(354,627)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	20	1,312,266	\$ 3,804	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

## 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
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)
2015	1,901,958	2,054,671	108%	(152,713)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	12	716,788	\$ 2,191	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

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
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
2015	957,626	1,041,798	109%	(84,172)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	1	157,392	\$ 1,401	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
2015	9,442,843	3,808,597	40%	5,634,246

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	4	346,409	\$ 34,725	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
2015	6,154,755	3,506,368	57%	2,648,387

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	9	558,882	\$ 20,904	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

## 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
2015	4,839,878	2,190,276	45%	2,649,602

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	4	447,775	\$ 19,310	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.



**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
2015	78,716	49,740	63%	28,976

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	8	365,335	\$ 1,664	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
2015	11,757	8,660	74%	3,097

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	1	58,182	\$ 216	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
2015	36,833	27,913	76%	8,920

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	2	134,685	\$ 675	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

## 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
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
2015	15,287,117	10,613,947	69%	4,673,170

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	25	2,115,362	\$ 45,412	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
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)
2015	769,556	740,775	96%	28,781

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	4	204,792	\$ 1,507	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
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
2015	1,990,475	917,541	46%	1,072,934

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	0	0	\$ 6,608	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

## 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
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)
2015	360,935	551,063	153%	(190,128)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
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%
2015	6	313,672	\$ 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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
2015	542,326	382,428	71%	159,898

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	10	453,904	\$ 3,366	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.



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)
2015	998,050	1,146,773	115%	(148,723)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	4	199,925	7.43%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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)
2015	427,706	808,899	189%	(381,193)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**Division 97 - Teamts 243 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
2015	644,812	374,464	58%	270,348

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	6	\$ 454,332	\$ 5,585	1.70%
2015	5	421,518	\$ 4,621	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
2015	7,975,840	5,626,808	71%	2,349,032

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	36	2,290,354	\$ 21,372	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**Division 99 - Team 243 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)
2015	312,089	440,433	141%	(128,344)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	2	\$ 105,168	\$ 0	1.20%
2015	3	172,837	\$ 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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
2015	21,777	18,207	84%	3,570

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	2	174,755	5.05%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**Division HB - Commsnrs after 1/1/2013**

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

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2015	1,000	828	83%	172

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

**Table 9-HB: Computed Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2015	1	15,251	5.94%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**Division HC - GenMgt & Conf /Leg Res af 1/1/2015**

**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
2015	272,361	254,910	94%	17,451

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	33	2,321,621	5.45%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.



**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)
2015	99,782	107,099	107%	(7,317)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	22	1,123,747	3.96%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**Division HE - Sheriff Dep MAP after 1/1/13**

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

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2015	3,158	7,287	231%	(4,129)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

**Table 9-HE: Computed Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2015	8	236,414	6.51%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

## 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
2015	415,534	381,577	92%	33,957

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	114	3,782,205	5.76%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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)
2015	148,803	152,339	102%	(3,536)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	28	1,295,918	6.47%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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)
2015	19,617	25,032	128%	(5,415)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	8	264,529	5.05%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
2015	224,225	131,214	59%	93,011

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	32	1,568,101	6.20%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**Division HK - Asst.Pros.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)
2015	24,485	22,636	92%	1,849

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	5	266,067	5.08%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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)
2015	41,064	38,941	95%	2,123

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	8	456,208	5.51%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.



**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
2015	27,174	24,059	89%	3,115

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	5	210,751	5.46%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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
2015	7,345	5,584	76%	1,761

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed 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%
2015	3	102,314	5.44%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

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

**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)
2015	62,149	72,224	116%	(10,075)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	9	\$ 337,272	5.89%	0.00%
2015	19	979,822	6.12%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

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

**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)
2015	4,739	7,330	155%	(2,591)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	1	\$ 35,606	5.16%	0.00%
2015	3	116,563	6.09%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**Division HR - Parks Union Emp after 1/1/2014**

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

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2015	2,732	1,161	43%	1,571

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

**Table 9-HR: Computed Employer Contributions - Comparative Schedule**

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2015	2	65,440	6.09%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**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)
2015	18,119	8,904	49%	9,215

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	1	\$ 31,820	5.89%	0.00%
2015	5	224,578	6.24%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**Division HU - Team 243 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)
2015	12,342	10,225	83%	2,117

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

Valuation Date December 31	Active Employees		Computed Employer Contribution <sup>1</sup>	Employee Contribution Rate <sup>2</sup>
	Number	Annual Payroll		
2014	1	\$ 41,648	4.52%	0.00%
2015	2	128,795	6.40%	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 each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 valuation do **not** reflect phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 8.

See the Benefit Provision History on page 122 for past benefit provision changes.

**GASB 68 Information**

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

At 12/31/2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	1,244
Inactive employees entitled to but not yet receiving benefits:	278
Active employees:	<u>1,343</u>
	2,865

Total Pension Liability as of 12/31/2014 measurement date:	\$ 396,192,312
Total Pension Liability as of 12/31/2015 measurement date:	\$ 436,493,318
Service Cost for the year ending on the 12/31/2015 measurement date:	\$ 8,437,242

Change in the Total Pension Liability due to:

- Benefit changes <sup>1</sup> :	\$ (3,914)
- Differences between expected and actual experience <sup>2</sup> :	\$ 3,308,318
- Changes in assumptions <sup>2</sup> :	\$ 20,196,487

<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.

Average expected remaining service lives of all employees (active and inactive):	4
Covered employee payroll: (Needed for Required Supplementary Information)	\$ 73,389,017

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Change in Net Pension Liability as of 12/31/2015:	\$ 49,029,739	-	\$ (41,346,005)

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:	12/31/2015
Measurement Date of Total Pension Liability (TPL):	12/31/2016

At 12/31/2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	1,244
Inactive employees entitled to but not yet receiving benefits:	278
Active employees:	<u>1,343</u>
	2,865

Total Pension Liability as of 12/31/2015 measurement date:	\$ 411,563,093
Total Pension Liability as of 12/31/2016 measurement date:	\$ 451,650,756
Service Cost for the year ending on the 12/31/2016 measurement date:	\$ 8,369,904
Change in the Total Pension Liability due to:	
- Benefit changes <sup>1</sup> :	\$ (3,504)
- Differences between expected and actual experience <sup>2</sup> :	\$ 4,629,814
- Changes in assumptions <sup>2</sup> :	\$ 20,969,769

<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.

Average expected remaining service lives of all employees (active and inactive):	4
Covered employee payroll: (Needed for Required Supplementary Information)	\$ 73,389,017

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Change in Net Pension Liability as of 12/31/2016:	\$ 50,161,057	-	\$ (42,327,442)

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 - Confidential

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 4 Hours a Day for Part Time employees.
6/25/1996	Day of work defined as 8 Hours a Day for Full 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 4 Hours a Day for Part Time employees.
1/1/1990	Day of work defined as 8 Hours a Day for Full 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

**06 - Tmts 243/Sup hired 1/1/09**

10/1/2014	Participant Contribution Rate 1.7%
1/1/2013	Benefit B-2
1/1/2013	Participant Contribution Rate 1.2%
7/1/2012	Day of work defined as 8 Hours a Day for All employees.
7/1/2012	Benefit FAC-2 (2 Year Final Average Compensation)
7/1/2012	8 Year Vesting
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)

**06 - Tmts 243/Sup hired 1/1/09**

7/1/2012	Eligible at Age 58 (With 8 Years of Service)
7/1/2012	Participant Contribution Rate 6.349%
6/30/2012	Current FAC
9/29/1965	Covered by Act 88
11/15/1950	Fiscal Month - January

**07 - Gnrl Hrly/AFSCME DB**

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

**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%

**10 - Gnrl Mgmt**

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 4 Hours a Day for Part Time employees.
3/24/1992	Day of work defined as 8 Hours a Day for Full Time employees.
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	Member Contribution Rate 13.42%
1/1/2003	E2 2.5% COLA for future retirees (01/01/2003)
1/1/2003	Benefit B-4 (80% max)
6/1/1997	Member Contribution Rate 6.08%
6/1/1997	Benefit F55 (With 15 Years of Service)
5/31/1997	Member Contribution Rate 0.00%
1/1/1995	Member Contribution Rate 4.10%
1/1/1995	Benefit B-3 (80% max)
12/31/1994	Member Contribution Rate 0.00%
1/1/1994	Flexible E 2% COLA Adopted (01/01/1994)
1/1/1992	Member Contribution Rate 1.10%
1/1/1992	Day of work defined as 4 Hours a Day for Part Time employees.
1/1/1992	Day of work defined as 8 Hours a Day for Full Time employees.
1/1/1992	Benefit C-2/Base B-1
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)

**12 - Gnrl ICEA Profs**

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%
1/1/1994	Flexible E 2% COLA Adopted (01/01/1994)
1/1/1992	Day of work defined as 4 Hours a Day for Part Time employees.
1/1/1992	Day of work defined as 8 Hours a Day for Full 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 4 Hours a Day for Part Time employees.
1/1/1992	Day of work defined as 8 Hours a Day for Full Time employees.
7/1/1991	Member Contribution Rate 1.00%
1/1/1989	Benefit FAC-5 (5 Year Final Average Compensation)

**14 - Gnrl TOPS UAW**

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)
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 4 Hours a Day for Part Time employees.
1/1/1993	Day of work defined as 8 Hours a Day for Full 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

**16 - Gnrl Commsnrs**

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)
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 4 Hours a Day for Part Time employees.
1/1/1991	Day of work defined as 8 Hours a Day for Full 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 4 Hours a Day for Part Time employees.
1/1/1992	Day of work defined as 8 Hours a Day for Full Time employees.
1/1/1992	Member Contribution Rate 3.10%
1/1/1991	Benefit FAC-5 (5 Year Final Average Compensation)



**18 - ICEA Ct. Prof**

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 - Cnstatnl 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
1/1/2000	Member Contribution Rate 5.00%
1/1/1999	Member Contribution Rate 6.00%
6/25/1996	Day of work defined as 4 Hours a Day for Part Time employees.
6/25/1996	Day of work defined as 8 Hours a Day for Full 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	Member Contribution Rate 10.96%
2/1/2001	25 Years & Out
1/1/1998	Member Contribution Rate 10.43%
1/1/1998	3.2% Multiplier (80% max)
1/1/1994	Member Contribution Rate 6.55%
1/1/1994	E 2% COLA Adopted (01/01/1994)
1/1/1994	Benefit B-4 (80% max)
12/31/1993	Member Contribution Rate 0.00%
10/1/1991	Member Contribution Rate 1.65%

**21 - FOP Shrf Deputies**

10/1/1990	Member Contribution Rate 1.60%
5/3/1990	Day of work defined as 4 Hours a Day for Part Time employees.
5/3/1990	Day of work defined as 8 Hours a Day for Full Time employees.
1/1/1990	Benefit F55 (With 15 Years of Service)
1/1/1990	Member Contribution Rate 1.00%
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)
1/1/1988	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	Day of work defined as 8 Hours a Day for All employees.
7/1/2012	Benefit FAC-3 (3 Year Final Average Compensation)
7/1/2012	10 Year Vesting
7/1/2012	Benefit B-4 (80% max)
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	Day of work defined as 8 Hours a Day for All employees.
7/1/2012	Benefit FAC-2 (Highest 24 of last 120 mths)
7/1/2012	Exclude Temporary Employees
7/1/2012	8 Year Vesting
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	Day of work defined as 8 Hours a Day for All employees.
1/1/2013	25 Years & Out

**24 - Sheriff Deputies-MAP**

1/1/2013	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/2013	Exclude Temporary Employees
1/1/2013	10 Year Vesting
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%
1/1/2014	DC Adoption Date 01-01-2014
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
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)

**42 - ICEA Unit 11**

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%
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	Day of work defined as 8 Hours a Day for All employees.
6/1/2012	Benefit FAC-3 (3 Year Final Average Compensation)
6/1/2012	8 Year Vesting
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	Day of work defined as 8 Hours a Day for All employees.
6/1/2012	Benefit FAC-3 (3 Year Final Average Compensation)
6/1/2012	8 Year Vesting
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	Day of work defined as 8 Hours a Day for All employees.
6/1/2012	Benefit FAC-3 (3 Year Final Average Compensation)
6/1/2012	8 Year Vesting
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	Benefit FAC-5 (5 Year Final Average Compensation)
6/1/2012	Exclude Temporary Employees
6/1/2012	10 Year Vesting
6/1/2012	Benefit C-1 (New)
6/1/2012	Member Contribution Rate 0.00%
6/1/2012	Fiscal Month - January
6/1/2012	Day of work defined as 8 Hours a Day for All employees.
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	10 Year Vesting
6/1/2012	Benefit C-1 (New)
6/1/2012	Member Contribution Rate 0.00%
6/1/2012	Fiscal Month - January
6/1/2012	Day of work defined as 8 Hours a Day for All employees.
6/1/2012	Benefit FAC-5 (5 Year Final Average Compensation)
6/1/2012	Exclude Temporary Employees
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	Day of work defined as 8 Hours a Day for All employees.
7/1/2012	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/2012	Exclude Temporary Employees
7/1/2012	10 Year Vesting
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)
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 4 Hours a Day for Part Time employees.
7/1/1992	Day of work defined as 8 Hours a Day for Full 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 4 Hours a Day for Part Time employees.
6/25/1996	Day of work defined as 8 Hours a Day for Full 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 4 Hours a Day for Part Time employees.

**92 - Parks Non Union**

6/25/1996	Day of work defined as 8 Hours a Day for Full 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**

5/1/2015	Participant Contribution Rate 1.2%
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 4 Hours a Day for Part Time employees.
6/25/1996	Day of work defined as 8 Hours a Day for Full 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	Day of work defined as 8 Hours a Day for Group employees.
7/1/2007	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/2007	10 Year Vesting
7/1/2007	Benefit B-2
7/1/2007	Member Contribution Rate 0.00%
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	Day of work defined as 8 Hours a Day for Group employees.
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	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)

**95 - UAW Local 2256**

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	Day of work defined as 8 Hours a Day for Group employees.
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	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 243 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	Benefit FAC-2 (2 Year Final Average Compensation)
7/1/2012	8 Year Vesting
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%
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	Day of work defined as 8 Hours a Day for All employees.
4/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/2013	6 Year Vesting
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 243 Zoo Hired pr 4/1/13**

6/1/2013	Member Contribution Rate 1.20%
4/1/2013	Day of work defined as 8 Days a Day for All employees.
4/1/2013	Benefit FAC-5 (5 Year Final Average Compensation)
4/1/2013	8 Year Vesting
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**

10/1/2015	Hybrid Elapsed Time
1/1/2013	Day of work defined as 8 Hours a Day for All employees.
1/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2013	Loans
1/1/2013	Pickup
1/1/2013	Rollovers
1/1/2013	6 Year Vesting
1/1/2013	1.0% Multiplier
9/29/1968	Covered by ACT 88
11/15/1950	Fiscal Month - January

**HB - Commsnrs after 1/1/2013**

10/1/2015	Hybrid Elapsed Time
1/1/2013	Day of work defined as 8 Hours a Day for Commissioners employees.
1/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2013	Loans
1/1/2013	Pickup
1/1/2013	Rollovers
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

**HC - GenMgt & Conf /Leg Res af 1/1/2015**

10/1/2015	Hybrid Elapsed Time
5/1/2015	Day of work defined as 8 Hours a Day for All employees.
1/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2013	Loans
1/1/2013	Pickup
1/1/2013	Rollovers
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**

10/1/2015	Hybrid Elapsed Time
1/1/2013	Day of work defined as 8 Hours a Day for All employees.
1/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2013	Loans
1/1/2013	Pickup
1/1/2013	Rollovers
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

**HE - Sheriff Dep MAP after 1/1/13**

10/1/2015	Hybrid Elapsed Time
1/1/2013	Day of work defined as 8 Hours a Day for All employees.
1/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2013	Loans
1/1/2013	Pickup
1/1/2013	Rollovers
1/1/2013	6 Year Vesting
1/1/2013	1.5% Multiplier
1/1/2013	Benefit F55 (With 25 Years of Service)
10/15/1980	Exclude Temporary Employees
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

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

10/1/2015	Hybrid Elapsed Time
3/1/2013	Day of work defined as 8 Hours a Day for All employees.
3/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
3/1/2013	Loans
3/1/2013	Pickup
3/1/2013	Rollovers
3/1/2013	6 Year Vesting
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**

10/1/2015	Hybrid Elapsed Time
1/1/2013	Day of work defined as 8 Hours a Day for All employees.
1/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2013	Loans
1/1/2013	Pickup
1/1/2013	Rollovers

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

1/1/2013	6 Year Vesting
1/1/2013	1.5% Multiplier
1/1/2013	Benefit F55 (With 25 Years of Service)
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**

10/1/2015	Hybrid Elapsed Time
4/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/2013	Loans
4/1/2013	Pickup
4/1/2013	Exclude Temporary Employees
4/1/2013	Rollovers
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**

10/1/2015	Hybrid Elapsed Time
1/1/2013	Loans
1/1/2013	Pickup
1/1/2013	Exclude Temporary Employees
1/1/2013	Rollovers
1/1/2013	6 Year Vesting
1/1/2013	1.25% Multiplier
1/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

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

10/1/2015	Hybrid Elapsed Time
4/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/2013	Loans
4/1/2013	Pickup
4/1/2013	Exclude Temporary Employees
4/1/2013	Rollovers
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**

10/1/2015	Hybrid Elapsed Time
4/1/2013	Loans
4/1/2013	Pickup
4/1/2013	Rollovers
4/1/2013	6 Year Vesting
4/1/2013	1.25% Multiplier
4/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
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**

10/1/2015	Hybrid Elapsed Time
5/1/2013	Day of work defined as 8 Hours a Day for All employees.
5/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
5/1/2013	Loans
5/1/2013	Pickup
5/1/2013	Rollovers
5/1/2013	6 Year Vesting
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**

10/1/2015	Hybrid Elapsed Time
1/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2013	Loans
1/1/2013	Pickup
1/1/2013	Exclude Temporary Employees
1/1/2013	Rollovers
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**

10/1/2015	Hybrid Elapsed Time
1/1/2014	6 Year Vesting
1/1/2014	1.25% Multiplier
1/1/2014	Day of work defined as 8 Hours a Day for All employees.
1/1/2014	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2014	Loans
1/1/2014	Non Standard Compensation Definition
1/1/2014	Pickup
1/1/2014	Rollovers

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

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**

10/1/2015	Hybrid Elapsed Time
1/1/2014	Day of work defined as 8 Hours a Day for All employees.
1/1/2014	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2014	Loans
1/1/2014	Pickup
1/1/2014	Rollovers
1/1/2014	6 Year Vesting
1/1/2014	1.25% Multiplier
6/1/2012	Exclude Temporary Employees
6/1/2012	Fiscal Month - January
4/3/1986	Covered by ACT 88

**HR - Parks Union Emp after 1/1/2014**

10/1/2015	Hybrid Elapsed Time
1/1/2014	Day of work defined as 8 Days a Day for All employees.
1/1/2014	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2014	Loans
1/1/2014	Pickup
1/1/2014	Exclude Temporary Employees
1/1/2014	Rollovers
1/1/2014	6 Year Vesting
1/1/2014	1.25% Multiplier
9/29/1965	Covered by ACT 88
11/15/1950	Fiscal Month - January

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

10/1/2015	Hybrid Elapsed Time
5/1/2014	Day of work defined as 8 Hours a Day for All employees.
5/1/2014	Benefit FAC-3 (3 Year Final Average Compensation)
5/1/2014	Loans
5/1/2014	Pickup
5/1/2014	Rollovers
5/1/2014	6 Year Vesting
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 243 Zoo Hires aft 4/1/13**

10/1/2015	Hybrid Elapsed Time
4/1/2013	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/2013	Loans
4/1/2013	Pickup
4/1/2013	Rollovers
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	3.00%
02 - Sheriff FOP Spvs	3.00%
04 - MCF	3.00%
06 - Tmts 243/Sup hired 1/1/	3.00%
07 - Gnrl Hrly/AFSCME DB	4.00%
09 - Judges	3.00%
10 - Gnrl Mgmt	3.00%
12 - Gnrl ICEA Profs	3.00%
13 - Gnrl OPEIU Prob	3.00%
14 - Gnrl TOPS UAW	3.00%
15 - Animal Cntrl FOP	3.00%
16 - Gnrl Commsnrs	3.00%
17 - ICEA Nurses	3.00%
18 - ICEA Ct. Prof	3.00%
19 - Cnstutnl Offcls	3.00%
21 - FOP Shrf Deputies	3.00%
22 - FOP 911 Non-Sup frmr E.	4.00%
23 - FOP Non-Sup (frm Lansin	4.00%
24 - Sheriff Deputies-MAP	3.00%
40 - ICEA Unit 111	3.00%
41 - MCF Management	3.00%
42 - ICEA Unit 11	3.00%
43 - ICEA Unit 1	3.00%
44 - MCF Exec Mgr	3.00%
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	3.00%
91 - Parks Union Empl	3.00%
93 - Lgl Rsrch Clerks	3.00%
94 - Zoo Hires after 7/1/07	3.00%
95 - UAW Local 2256	3.00%
97 - Teamts 243 Spv (frm Lsg	4.00%
98 - MNA Nurses	3.00%

Division	FAC Increase Assumption
99 - Team 243 Zoo Hired pr 4	3.00%
HA - Elected Offcls after 1/	3.00%
HB - Commsnrs after 1/1/2013	3.00%
HC - GenMgt & Conf /Leg Res	3.00%
HD - FOP 911 Non-Sup aft 1/1	3.00%
HE - Sheriff Dep MAP after 1	3.00%
HF - TOPS UAW New Hires 3/1/	3.00%
HG - FOP Sher/Deputies as of	3.00%
HI - Animal Control-FOP aft	3.00%
HJ - Gen.ICEA Prof. after 1/	3.00%
HK - Asst.Pros.Attnys after	3.00%
HL - ICEA P.H. Nurses after	3.00%
HM - UAW Zoo New Hires as 5/	3.00%
HN - Gen OPEIU Prob after 1/	3.00%
HP - MNA Nurse Prac/Clinic 1	3.00%
HQ - AFSCME Hired After 1/1/	4.00%
HR - Parks Union Emp after 1	3.00%
HT - ICEA Court Prof after 4	3.00%
HU - Team 243 Zoo Hires aft	3.00%

### Withdrawal Rate Scaling Factor

Division	Withdrawal Rate Scaling Factor
All Divisions	101%

### Miscellaneous and Technical Assumptions

Loads – None.

### Amortization Policy for Closed Divisions

Closed Division	Amortization Option
04 - MCF	Option A
11 - Gnrl Library	Option A
40 - ICEA Unit 111	Option B
41 - MCF Management	Option A
42 - ICEA Unit 11	Option A
43 - ICEA Unit 1	Option A
44 - MCF Exec Mgr	Option A
92 - Parks Non Union	Option A
96 - City Zoo Director	Option A