

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - UAW Units 111

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2009	\$ 4,226,493	\$ 3,590,706	85%	\$ 635,787
2010	4,376,405	3,634,234	83%	742,171
2011	4,568,993	3,653,011	80%	915,982
2012	4,537,826	3,649,291	80%	888,535
2013	4,591,171	3,587,039	78%	1,004,132
2014	4,753,283	3,646,689	77%	1,106,594
2015	5,253,839	3,722,670	71%	1,531,169
2016	5,487,875	3,848,347	70%	1,639,528
2017	5,572,242	3,919,484	70%	1,652,758
2018	5,601,352	3,913,466	70%	1,687,886
2019	5,824,237	3,934,142	68%	1,890,095

Notes: Actuarial assumptions were revised for the 2009, 2010, 2011, 2012, 2015 and 2019 actuarial valuations.

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2009	20	\$ 786,938	10.05%	4.70%
2010	20	814,956	10.79%	4.70%
2011	20	797,201	12.04%	4.70%
2012	20	810,134	12.12%	4.70%
2013	20	817,549	13.16%	4.70%
2014	20	836,214	13.71%	4.70%
2015	20	894,965	17.95%	4.70%
2016	19	858,459	18.82%	4.70%
2017	20	860,200	18.93%	4.70%
2018	20	822,106	19.94%	4.70%
2019	18	754,115	24.52%	4.70%

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

² 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 through 12/31/2019 valuations do not reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.



Division 02 - Police/Fire

Table 8-02: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2009	\$ 3,276,807	\$ 3,123,858	95%	\$ 152,949
2010	3,780,012	3,174,753	84%	605,259
2011	3,944,157	3,242,241	82%	701,916
2012	4,320,666	3,479,125	81%	841,541
2013	4,625,751	3,662,904	79%	962,847
2014	4,816,068	3,828,225	80%	987,843
2015	5,587,105	4,202,892	75%	1,384,213
2016	5,893,762	4,586,735	78%	1,307,027
2017	6,251,537	4,914,132	79%	1,337,405
2018	6,645,565	5,133,193	77%	1,512,372
2019	7,506,563	5,561,620	74%	1,944,943

Notes: Actuarial assumptions were revised for the 2009, 2010, 2011, 2012, 2015 and 2019 actuarial valuations.

Table 9-02: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2009	37	\$ 1,266,501	6.01%	4.82%
2010	37	1,440,948	7.65%	4.84%
2011	33	1,287,549	7.94%	4.84%
2012	32	1,296,455	8.78%	4.84%
2013	37	1,412,564	9.30%	4.84%
2014	40	1,467,361	9.38%	4.84%
2015	45	1,714,995	11.37%	4.84%
2016	45	1,706,826	10.93%	3% < ; 5% >
2017	44	1,708,745	\$ 16,231	3% < ; 5% >
2018	40	1,670,134	\$ 16,921	3% < ; 5% >
2019	37	1,707,356	\$ 20,095	3% < ; 5% >

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

² 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 through 12/31/2019 valuations do not reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above.

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Years where historical information is not available, will be displayed with zero values.

Division 10 - UAW Units 1&2

Table 8-10: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2009	\$ 4,798,192	\$ 4,352,071	91%	\$ 446,121
2010	4,900,642	4,288,544	88%	612,098
2011	5,560,155	4,318,244	78%	1,241,911
2012	5,876,878	4,381,896	75%	1,494,982
2013	6,390,841	4,600,383	72%	1,790,458
2014	6,800,750	4,711,116	69%	2,089,634
2015	7,523,383	4,822,117	64%	2,701,266
2016	7,615,351	4,931,124	65%	2,684,227
2017	7,809,369	5,022,521	64%	2,786,848
2018	7,966,629	5,014,134	63%	2,952,495
2019	8,296,249	5,061,640	61%	3,234,609

Notes: Actuarial assumptions were revised for the 2009, 2010, 2011, 2012, 2015 and 2019 actuarial valuations.

Table 9-10: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2009	51	\$ 1,619,333	7.44%	4.70%
2010	45	1,476,343	8.43%	4.70%
2011	46	1,519,357	10.58%	4.70%
2012	43	1,433,238	12.18%	4.70%
2013	46	1,459,233	13.39%	4.70%
2014	46	1,567,428	13.97%	4.70%
2015	48	1,693,932	17.46%	4.70%
2016	42	1,466,054	18.86%	4.70%
2017	47	1,633,603	\$ 25,077	4.70%
2018	38	1,446,607	\$ 25,311	4.70%
2019	36	1,392,906	\$ 28,083	4.70%

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

² 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 through 12/31/2019 valuations do not reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Division 11 - UAW 1&2 aftr 10/2017

Table 8-11: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2009	\$ 0	\$ 0	0%	\$ 0
2010	0	0	0%	0
2011	0	0	0%	0
2012	0	0	0%	0
2013	0	0	0%	0
2014	0	0	0%	0
2015	0	0	0%	0
2016	0	0	0%	0
2017	714	1,820	255%	(1,106)
2018	38,180	31,823	83%	6,357
2019	107,037	93,219	87%	13,818

Notes: Actuarial assumptions were revised for the 2009, 2010, 2011, 2012, 2015 and 2019 actuarial valuations.

Table 9-11: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2009	0	\$ 0	\$0.00	0.00%
2010	0	0	\$0.00	0.00%
2011	0	0	\$0.00	0.00%
2012	0	0	\$0.00	0.00%
2013	0	0	\$0.00	0.00%
2014	0	0	\$0.00	0.00%
2015	0	0	\$0.00	0.00%
2016	0	0	\$0.00	0.00%
2017	4	128,613	4.98%	4.70%
2018	14	425,323	4.72%	4.70%
2019	21	651,141	4.93%	4.70%

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

² 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 through 12/31/2019 valuations do not reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Division 21 - Pol Non-Sup Other

Table 8-21: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2009	\$ 2,555,744	\$ 2,265,572	89%	\$ 290,172
2010	3,201,919	2,699,521	84%	502,398
2011	3,494,795	2,896,315	83%	598,480
2012	3,543,537	2,910,276	82%	633,261
2013	3,860,544	3,099,596	80%	760,948
2014	4,161,525	3,280,175	79%	881,350
2015	4,393,659	3,322,581	76%	1,071,078
2016	4,326,117	3,344,511	77%	981,606
2017	4,598,637	3,574,954	78%	1,023,683
2018	4,865,264	3,740,985	77%	1,124,279
2019	4,861,934	3,810,463	78%	1,051,471

Notes: Actuarial assumptions were revised for the 2009, 2010, 2011, 2012, 2015 and 2019 actuarial valuations.

Table 9-21: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2009	33	\$ 1,194,074	6.69%	4.50%
2010	32	1,228,390	7.87%	4.50%
2011	34	1,279,414	7.82%	4.50%
2012	34	1,288,753	8.32%	4.50%
2013	35	1,433,102	8.60%	4.50%
2014	34	1,486,113	9.01%	4.50%
2015	36	1,527,805	10.26%	4.50%
2016	35	1,479,384	10.11%	4.50%
2017	35	1,478,709	\$ 12,934	4.50%
2018	34	1,458,455	\$ 13,576	4.50%
2019	23	1,033,623	\$ 11,259	4.50%

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

² 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 through 12/31/2019 valuations do not reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above.

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Division 22 - Pol/fire & pol oth aft 10/2017

Table 8-22: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2009	\$ 0	\$ 0	0%	\$ 0
2010	0	0	0%	0
2011	0	0	0%	0
2012	0	0	0%	0
2013	0	0	0%	0
2014	0	0	0%	0
2015	0	0	0%	0
2016	0	0	0%	0
2017	128	403	315%	(275)
2018	10,809	14,067	130%	(3,258)
2019	21,615	25,246	117%	(3,631)

Notes: Actuarial assumptions were revised for the 2009, 2010, 2011, 2012, 2015 and 2019 actuarial valuations.

Table 9-22: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2009	0	\$ 0	\$0.00	0.00%
2010	0	0	\$0.00	0.00%
2011	0	0	\$0.00	0.00%
2012	0	0	\$0.00	0.00%
2013	0	0	\$0.00	0.00%
2014	0	0	\$0.00	0.00%
2015	0	0	\$0.00	0.00%
2016	0	0	\$0.00	0.00%
2017	2	49,751	4.02%	4.70%
2018	7	133,677	4.52%	4.70%
2019	8	183,539	6.37%	4.70%

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

² 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 through 12/31/2019 valuations do not reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above.

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