

Actuarial Accrued Liabilities and Valuation Assets As of December 31, 2017

Table 6

Division	Actuarial Accrued Liability	Valuation Assets ¹	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - Union				
Active Employees	\$ 2,581,195	\$ 540,111	20.9%	\$ 2,041,084
Vested Former Employees	9,019	7,370	81.7%	1,649
Retirees And Beneficiaries	3,599,596	3,410,432	94.7%	189,164
Pending Refunds	0	0	0.0%	0
Total	\$ 6,189,810	\$ 3,957,913	63.9%	\$ 2,231,897
10 - NonUnion				
Active Employees	\$ 563,840	\$ 90,493	16.0%	\$ 473,347
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	4,027,464	2,087,084	51.8%	1,940,380
Pending Refunds	0	0	0.0%	0
Total	\$ 4,591,304	\$ 2,177,577	47.4%	\$ 2,413,727
HA - Union Non/Union after 2/1/12				
Active Employees	\$ 41,058	\$ 55,948	136.3%	\$ (14,890)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	\$ 41,058	\$ 55,948	136.3%	\$ (14,890)
Total Municipality				
Active Employees	\$ 3,186,093	\$ 686,552	21.5%	\$ 2,499,541
Vested Former Employees	9,019	7,370	81.7%	1,649
Retirees and Beneficiaries	7,627,060	5,497,516	72.1%	2,129,544
Pending Refunds	0	0	0.0%	0
Total	\$ 10,822,172	\$ 6,191,438	57.2%	\$ 4,630,734
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.				
Linked Divisions HA, 01, 10				
Active Employees	\$ 3,186,093	\$ 686,552	21.5%	\$ 2,499,541
Vested Former Employees	9,019	7,370	81.7%	1,649
Retirees and Beneficiaries	7,627,060	5,497,516	72.1%	2,129,544
Pending Refunds	0	0	0.0%	0
Total	\$ 10,822,172	\$ 6,191,438	57.2%	\$ 4,630,734

¹ Includes both employer and employee assets.

Please see the Comments on Asset Smoothing in the Executive Summary of this report.