

Table 3: Participant Summary

Division	2020 Valuation		2019 Valuation		2020 Valuation		
	Number	Annual Payroll ¹	Number	Annual Payroll ¹	Average Age	Average Benefit Service ²	Average Eligibility Service ²
01 - Union							
Active Employees	11	\$ 568,427	11	\$ 560,528	49.5	20.9	21.2
Vested Former Employees	1	3,612	1	3,612	43.9	3.8	11.5
Retirees and Beneficiaries	23	466,763	23	466,763	73.7		
Pending Refunds	0		0				
10 - NonUnion							
Active Employees	6	\$ 268,252	6	\$ 260,348	52.1	16.0	20.1
Vested Former Employees	1	1,605	1	1,605	58.9	12.0	12.0
Retirees and Beneficiaries	13	397,580	13	392,153	75.8		
Pending Refunds	0		0				
HA - Union Non/Union after 2/1/12							
Active Employees	13	\$ 593,528	12	\$ 540,341	34.3	3.5	4.0
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
Pending Refunds	0		0				
Total Municipality							
Active Employees	30	\$ 1,430,207	29	\$ 1,361,217	43.4	12.4	13.5
Vested Former Employees	2	5,217	2	5,217	51.4	7.9	11.8
Retirees and Beneficiaries	36	864,343	36	858,916	74.5		
Pending Refunds	0		0				
Total Participants	68		67				

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

² Descriptions can be found under Miscellaneous and Technical Assumptions in the Appendix.