

Table 3: Participant Summary

Division	2021 Valuation		2020 Valuation		2021 Valuation		
	Number	Annual Payroll ¹	Number	Annual Payroll ¹	Average Age	Average Benefit Service ²	Average Eligibility Service ²
01 - Union							
Active Employees	10	\$ 510,780	11	\$ 568,427	50.0	20.6	21.0
Vested Former Employees	1	3,612	1	3,612	44.9	3.8	11.5
Retirees and Beneficiaries	23	500,131	23	466,763	73.0		
Pending Refunds	0		0				
10 - NonUnion							
Active Employees	5	\$ 208,532	6	\$ 268,252	53.3	16.6	21.6
Vested Former Employees	1	1,605	1	1,605	59.9	12.0	12.0
Retirees and Beneficiaries	12	396,612	13	397,580	72.4		
Pending Refunds	0		0				
HA - Union Non/Union after 2/1/12							
Active Employees	12	\$ 556,426	13	\$ 593,528	35.8	4.0	4.6
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	27	\$ 1,275,738	30	\$ 1,430,207	44.3	12.5	13.8
Vested Former Employees	2	5,217	2	5,217	52.4	7.9	11.8
Retirees and Beneficiaries	35	896,743	36	864,343	72.8		
Pending Refunds	0		0				
Total Participants	64		68				

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.