

**Table 6: Actuarial Accrued Liabilities and Valuation Assets
as of December 31, 2019**

	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
Division								
01 - Non Union Empl	\$ 25,321,145	\$ 4,767,602	\$ 47,308,497	\$ 23,065	\$ 77,420,309	\$ 51,672,078	66.7%	\$ 25,748,231
02 - Union Srgt	5,634,960	643,237	4,517,598	0	10,795,795	7,628,987	70.7%	3,166,808
10 - Court Empls	5,657,237	1,200,249	6,184,678	11,899	13,054,063	9,382,959	71.9%	3,671,104
11 - Ambulance Empl	1,718,763	772,961	1,548,867	0	4,040,591	3,436,675	85.1%	603,916
12 - Blding Inspect	0	159,666	340,065	0	499,731	471,274	94.3%	28,457
13 - 911 Dispatch	381,413	0	200,673	0	582,086	543,504	93.4%	38,582
20 - Shrrff Union	17,656,236	2,254,750	20,805,713	40,606	40,757,305	29,068,735	71.3%	11,688,570
21 - Union Ltnts	3,456,461	0	4,227,685	0	7,684,146	5,497,536	71.5%	2,186,610
22 - Sheriff union after 6/20/11	633,927	11,583	0	4,285	649,795	668,033	102.8%	(18,238)
HA - Non-Union Employees	7,137,481	930,152	2,148,209	0	10,215,842	10,928,665	107.0%	(712,823)
HB - Court New Hires as of 1/1/11	582,259	10,236	32,899	0	625,394	735,006	117.5%	(109,612)
HC - Sheriff union aft 1/1/2014	622,015	0	0	0	622,015	890,155	143.1%	(268,140)
S1 - Surplus Unassociated	0	0	0	0	0	4,430,731		(4,430,731)
Total	\$ 68,801,897	\$ 10,750,436	\$ 87,314,884	\$ 79,855	\$ 166,947,072	\$ 125,354,338	75.1%	\$ 41,592,734