Milliman

15800 Bluemound Road
Suite 100
Brookfield, WI 53005-6043
USA

Tel +1 262 784 2250
Fax +1 262 923 3687

www.milliman.com

September 6, 2017

Mr. Michael Bosanac
Administrator/Chief Financial Officer
County of Monroe
125 East Second Street
Monroe, Michigan 48161

Re: 2018 Contribution Budgeting for Retiree Medical Plan

Dear Mike:

As you requested, we have calculated the 2018 contribution budget for the retiree medical plan. Please note that the 2018 contribution budget uses the data, assumptions, methods, and plan provisions as summarized in the Appendix of this letter. The attachment to this letter provides the key valuation results from the December 31, 2015 and December 31, 2016 valuations for the 2017 and 2018 contribution budgeting calculations.

The 2018 contribution budgeting calculations are based on the long-term expected rate of return on plan assets using the target asset allocation in the Investment Policy Statement and Milliman's Capital Market Assumptions. Please see our assumptions memo dated September 6, 2017 for further details on the process that was followed to select the investment return on assumption.

The results of the December 31, 2016 actuarial valuation are used to determine the 2018 contribution budget which is shown for each division in the table below. The 2017 Contribution Budgeting is shown for comparative purposes.

Division	Contribution Budgeting	
	2017	2018
General County – Billable	$ 913,792	$ 1,310,871
General County – Non-Billable	3,257,683	3,304,567
Sheriff's Office – Billable	704,137	902,740
Sheriff's Office – Non-Billable	3,128,276	3,217,329
Dispatchers	166,433	227,776
County Sub-Total	8,170,321	$8,963,283
County Agency	522,794	513,477
All Combined	**$8,693,115**	**$9,476,760**

Please note these are the total contributions before adjustment for member contributions. The member contributions need to be subtracted to obtain the net employer contribution. Based on information provided by the County, the expected member contributions will be $413,666 for the fiscal year beginning January 1, 2018.

Important Notices

In preparing these calculations, we have relied without audit on the plan provisions and participant data provided by your office and summarized in the Appendix. We have reviewed this data for reasonableness and for consistency with previously supplied data. If any of this information is inaccurate or incomplete, the results of our calculations may be materially affected and this letter may need to be revised.

We have prepared these estimates using the data, plan provisions, actuarial assumptions and methods supported in the Appendix.The emerging costs of the plan will vary from those presented in this letter to the extent that actual experience differs from that projected by the actuarial assumptions.

Actuarial cost methods for Contribution Budgeting are prescribed by Monroe County. The County is responsible for selecting the plan's funding policy, actuarial valuation methods, and asset valuation methods. The policies and methods used in the Contribution Budgeting valuation are those that have been so prescribed and are described in the Appendix. The County is solely responsible for communicating to Milliman any changes required thereto.

Milliman's work is prepared solely for the use and benefit of the County and the Plan's Trustees. To the extent that Milliman's work is not subject to disclosure under applicable public records laws, Milliman's work may not be provided to third parties without Milliman's prior written consent. Milliman does not intend to benefit or create a legal duty to any third party recipient of its work product. Milliman's consent to release its work product to any third party may be conditioned on the third party signing a Release, subject to following exception(s):

(a) The County may provide a copy of Milliman's work, in its entirety, to the County's professional service advisors who are subject to a duty of confidentiality and who agree to not use Milliman's work for any purpose other than to benefit the County.

(b) The County may provide a copy of Milliman's work, in its entirety, to other governmental entities, as required by law.

This letter and its use are subject to the terms of our Consulting Service Agreement with Monroe County dated January 22, 2014.

Qualification Statement

We, Timothy J. Herman and Christopher Giese, are actuaries for Milliman, Inc. We are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. This letter uses the expertise of Milliman healthcare and retirement actuaries. Chris is responsible for the work related to the current expected healthcare benefit costs and trend rates. Tim is responsible for projecting the current costs into future years using the valuation assumptions and methodology and then calculating the accounting costs and liabilities reported herein.

If you have any questions, please let us know.

Sincerely,

Timothy J. Herman, FSA, EA, MAAA	Christopher J. Giese, FSA, MAAA
Principal and Consulting Actuary	Principal and Consulting Actuary

TJH/GRB/cmw

Enclosures

R:\CLIENT\06\MON\REPORTS\2017\GASB\ESTIMATED 2018 CONTRIBUTION BUDGETING_09062017.DOCX
Sent electronically–no hard copy mailed

Monroe County Retiree Health Care Trust

		2018 Contribution Budgeting	2017 Contribution Budgeting
	Discount Rate	5.5%	6.5%
1.	**Actuarial Present Value of Total Projected Benefits**		
a.	Actuarial Accrued Liability		
i.	Active Participants	$ 45,252,883	$ 34,593,611
ii.	Retired Participants	82,364,518	81,707,810
iii.	Total Actuarial Accrued Liability [1.a.i. + 1.a.ii.]	$127,617,401	$116,301,421
b.	Present Value of Future Normal Costs	13,646,798	10,226,212
c.	Grand Total Present Value of Future Benefits [1.a.iii. +1.b.]	$141,264,199	$126,527,633
2.	**Assets and Future Contributions**		
a.	Valuation Assets	$ 50,126,969	$ 45,238,831
b.	Unfunded Actuarial Accrued Liability	77,490,432	71,062,590
c.	Present Value of Future Normal Costs	13,646,798	10,226,212
d.	Grand Total	$141,264,199	$126,527,633
3.	**Funded Status**		
a.	Actuarial Accrued Liability	$127,617,401	$116,301,421
b.	Valuation Assets	50,126,969	45,238,831
c.	Unfunded Actuarial Accrued Liability	77,490,432	71,062,590
d.	Funded Ratio: [3.b. / 3.a.]	39.3%	38.9%
4.	**Cost Calculations**		
a.	Normal Cost – Beginning of Year	$1,469,289	$1,116,324
b.	Assumed Interest to the End of the Year on 4.a.	80,811	72,561
c.	Current Year Normal Cost: [4.a. + 4.b.]	$1,550,100	$1,188,885
d.	Amortization of Unfunded Actuarial Accrued Liability	7,513,422	7,046,225
e.	Assumed Interest to End of Year on 4.d.	413,238	458,005
f.	Amortization Amount at End of Year: [4.d. + 4.e.]	$7,926,660	$7,504,230
g.	Total Cost: [4.c. + 4.f.]	$9,476,760	$8,693,115

Data

1. **Monthly 2017 Retiree Premiums:** The current employee premium rates for plan members are shown in the following table.

Monthly 2017 Pre-Medicare Health Insurance Premiums				
Description	**Single**	**Employee & Spouse**	**Employee & Child(ren)**	**Family**
BCBSM PPO 1, $10 Rx	$794.41	$1,986.03	$1,588.85	$2,383.27
BCBSM PPO 1, $10/$20/$30 Rx	$720.17	$1,800.43	$1,440.37	$2,160.55
BCBSM PPO 1, $10/$40 Rx	$688.57	$1,721.45	$1,377.18	$2,065.75
BCBSM PPO 2, $10/$20/$30 Rx	$675.20	$1,687.96	$1,350.37	$2,025.57
BCBSM PPO 2, $10/$40 Rx	$643.60	$1,608.98	$1,287.18	$1,930.77
BCBSM PPO 3, $10/$40 Rx	$573.59	$1,434.00	$1,147.18	$1,720.77
BCBSM PPO 3, $10/$20/$30 Rx	$605.19	$1,512.98	$1,210.37	$1,815.57
BCBSM PPO 4, $10/$40 Rx	$531.32	$1,328.27	$1,062.61	$1,593.91
BCBSM PPO 5, $10/$40 Rx	$516.06	$1,290.13	$1,032.11	$1,548.15
BCBSM PPO 6, $10/$40 Rx	$489.62	$1,224.00	$979.21	$1,468.81
BCBSM PPO 3R, 50% ($5/$50) Rx	$532.43	$1,331.09	$1,064.86	$1,597.29
BCBSM PPO 6R, 50% ($5/$50) Rx	$470.63	$1,176.60	$941.25	$1,411.92
BCBSM FB3 w/H.S.A., Integrated Rx	$389.72	$974.30	$779.44	$1,169.16
BCBSM EPO 1, $2 Rx (Formerly Paramount & Blue Care Network)	$841.05	$2,102.62	$1,682.10	$2,523.15
BCBSM EPO 2, $10/$20/$30 Rx (Formerly Blue Care Network)	$737.71	$1,844.24	$1,475.39	$2,213.10
BCBSM EPO 1, $10/$20 Rx (Formerly Paramount)	$811.95	$2,029.84	$1,623.87	$2,435.81
BCBSM EPO 3, $10/$20/$30 Rx (Formerly Paramount)	$727.59	$1,818.95	$1,455.17	$2,182.76
BCBSM CMM 1, $5 Rx	$936.35	$2,340.90	$1,872.73	$2,809.07
BCBSM CMM 2, $2 Rx	$945.85	$2,364.64	$1,891.71	$2,837.56
BCBSM CMM 3, $2 Rx	$943.41	$2,358.50	$1,886.81	$2,830.22
BCBSM CMM 4, $10 Rx	$898.01	$2,244.98	$1,796.00	$2,693.99

Monthly 2017 Post-Medicare Health Insurance Premiums		
Description	**Single**	**Employee & Spouse**
Plan F $100 Deductible, $10 Rx	$514.70	$1,029.40
Plan F $100 Deductible, $10/$20/$30 Rx	$491.60	$983.20
Plan F, $100 Deductible, $10/$40 Rx	$420.40	$840.80
Plan F, $100 Deductible, 50% ($5/$50) Rx	$388.90	$777.80
Plan F, $0 Deductible, $2 Rx	$572.90	$1,145.80
Plan F, $0 Deductible, $10 Rx	$525.70	$1,051.40
Plan F, $0 Deductible, $10/$20/$30 Rx	$502.60	$1,005.20
Plan F, $100 Deductible, $5 Rx	$540.90	$1,081.80
Plan F, $50 Deductible, $2 Rx	$565.90	$1,131.80
Plan F, $100 Deductible, $2 Rx	$561.90	$1,123.80

Monthly 2017 Dental and Vision Insurance Premiums				
Description	Single	Employee & Spouse	Employee & Child(ren)	Family
BCBSM Dental 1 (75%/25% w/ $800 Max Benefit)	$27.94	$71.24	$55.87	$86.60
BCBSM Dental 2 (100%/75%/50% w/ $1000 Max Benefit)	$25.28	$64.46	$50.56	$78.36
BCBSM Vision 1 (24 Month Exam, Lenses & Frames)	$1.80	$4.60	$3.60	$5.59
BCBSM Vision 2 (12 Month Exam, Lenses & Frames)	$2.07	$5.27	$4.13	$6.40
BCBSM Vision 3 (12 Month Exam & Lenses, 24 Month Frames)	$2.03	$5.16	$4.05	$6.28

2. **Participant Data:** We relied on the following medical plan participant data as of February 27, 2017. We have assumed no material changes in the participant data between December 31, 2016 and February 27, 2017.

	Participant Count	Average Age	Average Service
Active Employees	261	48.2	18.3
Retirees	456	67.0	

Actuarial Cost Method

Entry Age Normal Actuarial Cost Method

The actuarial cost method determines, in a systematic way, the incidence of plan sponsor contributions required to provide plan benefits. It also determines how actuarial gains and losses are recognized in post-employment costs. These gains and losses result from the difference between the actual experience under the plan and the experience expected based on the actuarial assumptions.

The cost of the Plan is derived by making certain specific assumptions as to rates of interest, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

Actuarial liabilities and comparative costs shown in this Report were computed using the **Entry Age Normal Actuarial Cost Method**, which is described below:

The objective under this method is to fund each member's benefits under the Plan as payments which are level as a percentage of salary, starting at original participation date (or employment date), and continuing until the assumed date of retirement termination, disability or death.

At any given date, a liability is calculated equal to the contributions which would have been accumulated if this method of funding had always been used, the current plan provisions had always been in place, and all assumptions had been met. The difference between this liability and the assets (if any) which are held in the fund is the unfunded actuarial accrued liability. The unfunded actuarial accrued liability is typically funded over a chosen period in accordance with the amortization schedule.

A detailed description of the calculation follows: The normal cost for each active member under the assumed retirement age is determined by applying to earnings the level percentage of salary which, if contributed each year from date of entry into the Plan until the assumed retirement (termination, disability or death) date, is sufficient to provide the full value of the benefits expected to be payable.

1. The present value of future normal costs is the total of the discounted values of all active members' normal cost, assuming these to be paid in each case from the valuation date until retirement (termination, disability or death) date.

2. The present value of projected benefits is calculated as the value of all benefit payments expected to be paid to the Plan's current members, including active and retired members, beneficiaries, and terminated members with vested rights.

3. The actuarial accrued liability is the excess of the present value of projected benefits over the present value of future normal costs.

4. Valuation Assets are equal to the previous year's valuation assets increased by contributions and investment income and reduced by refunds, and benefit payments. The difference between the actual investment return and the expected return is phased-in over a 5-year period.

5. The unfunded actuarial accrued liability is the excess of the actuarial accrued liability over the assets of the fund, and represents that part of the actuarial accrued liability which has not been funded by accumulated past contributions.

Amortization Method

Unfunded Actuarial Accrued Liability is amortized in level dollar payments to a fixed amortization date of December 31, 2030.

County Budgeting/Reporting Method

Contributions calculated using the results of the December 31, 2016 actuarial valuation are paid in the fiscal year beginning January 1, 2018.

County Asset Allocation Method

The total actuarial value of assets at the valuation date is allocated based on each division's proportionate share of an "Allocation Base" where the allocation base is calculated as the allocated actuarial value of assets by division at the prior valuation date, plus contributions, and less benefit payments during the year.

Actuarial Assumptions

The following actuarial assumptions were used in the development of the Monroe County's retiree health cost projections. Where consistent with the terms of the plan, actuarial assumptions have utilized the assumptions for the Monroe County Employees Retirement System (MCERS) as provided in the December 31, 2016 Actuarial Valuation report.

1. **Interest Discount Rate:** 5.50% compounded annually for funding policy.

2. **Mortality:** RP-2014 Blue Collar Mortality Tables (Healthy Annuitant, Employee, and Disabled, as appropriate) projected back to 2006 base year using Projection Scale MP-2014 (male and female, as appropriate) with generational projection using Projection Scale MP-2016).

3. **Employee Turnover/Withdrawal:** MCERS for all employees. Rates are shown in the table below.

		% of Active Members Separating within Next Year	
Sample Ages	Years of Service	Sheriff's Office & Dispatchers	General County & County Agency
ALL	0	22.50%	2.00%
	1	13.50	13.00
	2	10.50	12.00
	3	10.50	10.00
	4	10.50	8.00
25	5 & Over	3.00	6.12
30		3.00	6.12
35		2.00	5.44
40		2.00	5.10
45		1.75	3.40
50		1.00	3.40
55		0.50	0.85
60		0.00	0.85

4. **Disablement:** MCERS disability rates for all employees. Rates are shown in the table below.

	% of Active Members Becoming Disabled within Next Year	
Sample Ages	Men	Women
20	0.1170%	0.1020%
25	0.1170	0.1020
30	0.1170	0.1020
35	0.1170	0.1020
40	0.3015	0.3560
45	0.3975	0.4050
50	0.7380	0.5670
55	1.3395	0.7660
60	2.1210	1.0170

5. **Retirement:** MCERS retirement rates for all employees. Rates are shown in the table below.

	Percent of Active Members Retiring Within Next Year	
Age	General County & County Agency	Sheriff's Office & Dispatchers
50		23.50%
51		23.50
52		23.50
53		31.25
54		31.25
55	37.50%	31.25
56	12.50	31.25
57	12.50	15.63
58	12.50	7.88
59	12.50	7.88
60	20.00	7.88
61	20.00	7.88
62	20.00	7.88
63	25.00	7.88
64	25.00	7.88
65	25.00	100.00
66	30.00	
67	30.00	
68	30.00	
69	30.00	
70	100.00	

6. **Salary Increase:** MCERS merit and longevity for all employees. Rates are shown in the table below.

		Annual Rate of Pay Increases for Sample Ages	
		Merit and Longevity	Total
Years of Service	Base (Economic)	General County, County Agency, Sheriff's Office & Dispatchers	General County, County Agency, Sheriff's Office & Dispatchers
1	3.00%	2.50%	5.50%
2	3.00	2.50	5.50
3	3.00	2.50	5.50
4	3.00	2.50	5.50
5	3.00	2.50	5.50
6	3.00	2.50	5.50
7	3.00	2.50	5.50
8	3.00	2.50	5.50
9+	3.00	0.50	3.50

7. **Percentage of Retirees Participating In Retiree Medical Coverage:**

   Future retirees: 100% of current eligible employees are expected to participate in Monroe County's retiree health insurance plan.

   Current retirees: Actual retiree participation.

8. **Percentage of Retirees Electing Family Coverage:**

   Future retirees: 85% of male and 30% of female General and County Agency employees and 90% of male and 50% of female Sheriff's Office employees and Dispatchers were assumed to have 2 person coverage at retirement.

   Current retirees: Actual family coverage election.

9. **Age Difference of Active Employees and Spouses:** Spouses same age as participants.

10. **Annual Medical Trend Rate Assumptions:** Medical inflation was based on the "Getzen" model published by the Society of Actuaries for purposes of evaluating long term medical trend. Under the Patient Protection and Affordable Care Act of 2010 including changes passed into law on December 18, 2015, a federal excise tax will apply for high cost health plans beginning in 2020. A margin to reflect the impact of the excise tax in future years is reflected in the assumed trend. The trend has also been adjusted to reflect the phase-in of the health benefit plan available to future retirees. The following tables show the trend rates used in this valuation.

Annual Trend Rate—Pre-65			
Year	Medical	Year	Dental/Vision
2017	2.00%	2017	5.00%
2018	1.40	2018	5.00
2019	0.90	2019	5.00
2020	0.40	2020	5.00
2030	5.00	2030	5.00
2040	5.30	2040	5.00
2050	5.50	2050	4.70
2060	5.20	2060	4.70
2070	4.50	2070	4.20
Ultimate (2080)	4.10	Ultimate (2074)	3.90

Annual Trend Rate—Post-65			
Year	Medical	Year	Dental/Vision
2017	9.00%	2017	5.00%
2018	6.40	2018	5.00
2019	5.80	2019	5.00
2020	5.30	2020	5.00
2030	4.90	2030	4.90
2040	5.50	2040	5.00
2050	5.40	2050	4.70
2060	5.20	2060	4.60
2070	4.50	2070	4.20
Ultimate (2078)	4.10	Ultimate (2074)	3.90

11. **Expected 2017 Monthly Medical Costs per Retiree:** We developed estimates of the 2017 monthly medical costs per retiree by age based on the County's current claim cost experience and actual administrative costs per capita, adjusted for demographic differences between retirees and all participants (actives and retirees combined) and adjusted for plan benefit differences.

	Male		Female	
Age	Single	Family	Single	Family
55	$ 811	$1,779	$ 897	$1,780
60	1,048	2,173	1,053	2,174
64	1,325	2,610	1,213	2,610
65	433	845	411	845
70	493	948	455	948
75	543	1,035	492	1,035
80	572	1,086	514	1,086

12. **Expected 2017 Monthly Dental Costs per Retiree:** We developed estimates of the 2017 monthly dental costs per retiree by age based on the County's current claim cost experience and actual administrative costs per capita, adjusted for demographic differences between retirees and all participants (actives and retirees combined) and adjusted for plan benefit differences.

	Male		Female	
Age	Single	Family	Single	Family
55	$25	$53	$26	$53
60	28	58	28	58
64	30	61	29	61
65	30	61	29	61
70	31	63	29	63
75	31	63	29	63
80	31	63	29	63

13. **Changes in Assumptions Since Prior Valuation:** The estimated annual claim costs were changed to reflect anticipated experience pursuant to a review of the medical provisions and recent experience. The medical and dental trend rates were changed to reflect anticipated experience under the most recent Getzen model application. The mortality assumption was updated based upon the most recent publication distributed by the Society of Actuaries. The overall impact of the new assumptions is a decrease in the benefit obligations. The long term expected rate of return has decreased from 6.5% to 5.5%. Since the discount rate is set equal to the long term expected rate of return, the impact of this change is an increase in the benefit obligations.

14. **Rationale for Significant Assumptions:** With any valuation of future benefits, assumptions of anticipated future events are required. If actual events differ from the assumptions made, the actual cost of the plan will vary as well. The following assumptions should be reviewed for appropriateness.

    Discount Rate: Single rate of return that, when applied to all projected benefit payments, results in an actuarial present value of projected benefit payments equal to the actuarial present value of benefit payments calculated using the Long-Term Expected Rate of Return.

Demographic Assumptions: Monroe County participates in the Monroe County Employees Retirement System. The actuary for the system updates assumptions periodically based upon plan experience. When consistent with the terms of the County's retiree medical plan, we have used the assumptions used in the System's December 31, 2016 actuarial valuation.

Medical Trend: We are using medical inflation assumptions based on the "Long Term Healthcare Costs Trend Resource Model" created for the Society of Actuaries by Professor Thomas E. Getzen of Temple University. This model reflects the most current academic research regarding future healthcare cost trends.

Expected Medical Costs: Relative cost factors were developed from the Milliman Health Cost Guidelines. Based on the carrier premium rates and relative age cost factors assumptions, we developed age adjusted "per member per month" (PMPM) costs for 2017.

Participant Rate and Spouse Election: We have based the rate on recent experience in the plan.

Plan Provisions

Group	Eligibility Condition [1]	Medical Benefits [2,7]	Prescription Drug	Spouse Coverage	Cost Sharing	Employee Contributions
General County [6]	Age 55 with 30 years or age 60 with 8 years of service. New hires are no longer eligible for County-paid retiree health care (the effective dates vary by unit).	Yes	Yes	County pays 50% plus 2.27% for each year in excess of 8 years of service at retirement.[4]	[3]	3% of Pay
County Agency	Age 55 with 30 years or age 60 with 8 years of service. Effective 1/1/2008, new hires are no longer eligible for retiree health care.	Yes	Yes	County pays 50% plus 2.27% for each year in excess of 8 years of service at retirement.[4]	[3]	3% of Pay
Sheriff's Office	Age 50 with 25 years or age 60 with 8 years of service. New hires are no longer eligible for County-paid retiree health care (the effective dates vary by unit).	Yes	Yes	County pays 50% plus 2.94% for each year of service in excess of 8 years at retirement.[5]	[3]	3% of Pay
Dispatchers [6]	Age 50 with 25 years or age 60 with 8 years of service. Effective 10/1/2007, new hires are no longer eligible for County-paid retiree health care.	Yes	Yes	County pays 50% plus 2.94% for each year of service in excess of 8 years at retirement.[5]	[3]	3% of Pay

1 *Disabled retirees and survivors of deceased employees receive coverage. Deferred vested members do not receive retiree health care coverage.*

2 *Retirees are covered by various plans with different deductibles and co-pays. For Pre-65 retirees the County pays 100% of the BCBSM FB3 with HSA, Interstate RX employee premium; for Post-65 retirees the County pays 100% of the employee premium.*

3 *All eligible groups mirror Active Employee Cost Sharing.*

4 *For members who retire on or after 12/31/1996. Coverage to the spouse continues upon the retiree's death, provided the spouse is receiving the deceased retiree's retirement allowance.*

5 *For members who retire on or after 1/1/2001. Coverage to the spouse continues upon the retiree's death, provided the spouse is receiving the deceased retiree's retirement allowance.*

6 *General County & Dispatch employees who retired prior to a date defined in their CBA will receive retiree health care benefits upon attainment of the age and service requirements listed.*

7 *Retirees are also provided Life Insurance in the amount of $10,000 for Department Heads, and $4,000 for all other Retirees.*

Valuation Group	Union Name	Not Elligible for Retiree Health Care if Hired on or After	Not Eligible for Retiree Life Insurance if Hired on or After
General County	Non-Union Other	10/28/2003	1/1/2003
	Non-Union Management	10/28/2003	1/1/2003
	Elected Officials-Non-Union	10/28/2003	1/1/2003
	Michigan Nurses Association Unit I	10/28/2003	8/28/2007
	UAW/Friend of the Court	10/28/2003	3/23/2004
	UAW/Probate Court	10/28/2003	8/24/2004
	United Steelworkers/Youth Center	6/14/2005	1/1/2011
	POAM/District Court Unit I	9/2/2005	1/1/2011
	POAM/District Court Unit II	9/2/2005	1/1/2011
	POAM/Assistant Prosecutors	9/13/2005	9/13/2005
	AFSCME General	7/25/2006	7/25/2006
	AFSCME District Court	7/25/2006	7/25/2006
	AFSCME Youth Center	7/25/2006	7/25/2006
	UAW/Youth Center	8/28/2007	8/28/2007
	County (Non-Union) Part-time	N/A	N/A
County Agency	Utility Workers of America/County Agency	1/1/2008	Available
	Non-Union/County Agency	10/28/2003	1/1/2003
Sheriff's Office	POAM/Sheriff Deputies	7/1/2013	7/1/2013
	POLC/Command Officers	7/1/2013	7/1/2013
	POAM/Correctional Officers Unit I	1/1/2011	12/11/2007
	POAM/Correctional Officers Unit II	1/1/2011	2/12/2008
Dispatchers	POLC/Communication Officers	10/1/2007	10/1/2007
	POLC/Communication Supervisors	10/1/2007	10/1/2007