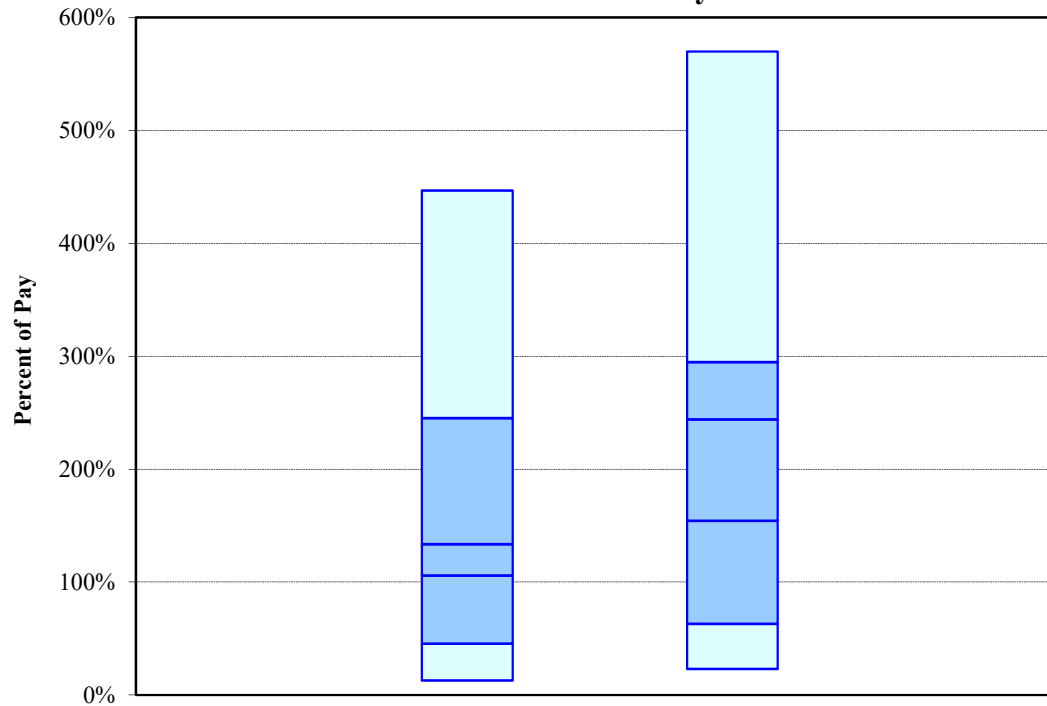


**Bartel Associates OPEB Database
Actuarial Accrued Liability
As a Percent of Pay**



	<u>Miscellaneous</u>	<u>Safety</u>
95th Percentile	447%	570%
75th Percentile	245%	295%
50th Percentile	106%	154%
25th Percentile	45%	63%
5th Percentile	13%	23%

3/7/2019