

# Economic Vitality Incentive Program/County Incentive Program FY 2014 Unfunded Accrued Liability Plan

Local Unit Name: Dickinson County  
Local Unit Code: 22-0000

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## PREVIOUS ACTION TAKEN TO REDUCE UNFUNDED ACCRUED LIABILITIES

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Previous Actions Taken To Reduce Unfunded Accrued Liabilities		
	Unfunded Accrued Liability Type	Previous Action Taken
1.	PENSION	Contributed the Annual Required Contribution to Fund the Plan
2.	OPEB	Eliminated Retiree Health Insurance Coverage for New Hires effective January 1, 1996
3.	OPEB	Established a Retiree Healthcare Fund Trust
4.		

### How Will The Local Unit Continue To Implement And Maintain Previous Actions Taken

PENSION – Dickinson County will continue to annually budget for the Annual Required Contribution to fund its MERS retirement plan.

OPEB – Dickinson County will not reinstate retiree healthcare benefits for new hires. Dickinson County will maintain its Retiree Healthcare Fund Trust per the requirements of its establishment.

### Additional Actions That Could Be Implemented

Note: Actuarial assumption changes and issuance of debt instruments do not qualify as a new action.

1.	PENSION – 2014 CBA negotiations offer an opportunity to adopt a lower tier of benefits for new hires.
2.	OPEB – Use only the interest of the Retiree Healthcare Trust to offset the annual required contribution to OPEB costs.
3.	