

**Police & Fire Department Retirement Plan
Fire Contribution Rates for Fiscal Year 2010-2011**

Benefit	City	Employee	Total
Pension			
Normal Cost	26.30%	10.03%	36.33%
Unfunded Liability/Prior Service Cost	13.94%	0.06%	14.00%
Subtotal	40.24%	10.09%	50.33%
Medical and Dental	3.92%	3.61%	7.53%
Total	44.16%	13.70%	57.86%

Source: Rates are based on The Segal Group, Inc. Actuarial Valuations using data as of June 30, 2009.