

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

Benefit	City	Employee	Total
Pension			
Normal Cost	25.51%	9.74%	35.25%
Unfunded Liability/Prior Service Cost	12.81%	0.07%	12.88%
Subtotal	38.32%	9.81%	48.13%
Medical and Dental	6.26%	5.76%	12.02%
Total	44.58%	15.57%	60.15%

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