

**Police & Fire Department Retirement Plan  
Fire Contribution Rates for Fiscal Year 2011-2012**

| Benefit                               | City          | Employee      | Total         |
|---------------------------------------|---------------|---------------|---------------|
| <b>Pension</b>                        |               |               |               |
| Normal Cost                           | 28.04%        | 10.70%        | 38.74%        |
| Unfunded Liability/Prior Service Cost | 23.01%        | 0.06%         | 23.07%        |
| <b>Subtotal</b>                       | <b>51.05%</b> | <b>10.76%</b> | <b>61.81%</b> |
| <b>Medical and Dental</b>             | <b>5.27%</b>  | <b>4.86%</b>  | <b>10.13%</b> |
| <b>Total</b>                          | <b>56.32%</b> | <b>15.62%</b> | <b>71.94%</b> |

Note:

The City contribution rates reflects an SRBR offset of .49% of pay for 2011/12.

The rates above are the Retirement Board adopted rates based on the June 30, 2010, valuations and do not reflect any adjustments for prefunding or adjustments to reflect the actual payroll to meet the required dollar amount.