

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

Benefit	City	Employee	Total
Pension			
Normal Cost	27.20%	10.38%	37.58%
Unfunded Liability/Prior Service Cost	22.09%	0.08%	22.17%
<i>Subtotal</i>	49.29%	10.46%	59.75%
Medical and Dental	7.61%	7.01%	14.62%
Total	56.90%	17.47%	74.37%

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.