



## RECOMMENDED AND ACTUAL CONTRIBUTIONS COMPARATIVE STATEMENT

Fiscal Date	Valuation Date	Percentage of Payroll Contributions			Dollar Contributions @	
		General Members	Utilities Authority	Police Members	Proj. Funding Requirement	Actual \$
79/80 (b)		7.75 %	8.05 %	10.21 %	\$ 700,500	\$ 785,821
84/85	9/83	7.61	7.82	9.59	1,189,618	1,349,378
89/90	9/88	6.02	7.76	9.17	1,779,600	2,021,209
95/96	9/94	4.74	6.41	4.54	1,737,080	2,328,501
96/97 (b)	9/95	4.79	5.34	4.98	1,877,033	2,270,176
97/98 (b)	9/96	4.67	6.77	3.03	1,875,979	2,062,431
98/99	9/97	3.58	5.18	0.00	1,513,090	1,275,077
99/00 (b)	9/98 #	0.51	1.20	1.45	709,194	982,054
00/01 (b)	9/99	0.00	0.26	0.00	801,012	1,195,351
01/02 (b)	9/00	0.00	0.26	0.00	906,649	2,158,784
02/03 (b)	9/01	2.91	1.10	0.00	2,048,079	2,271,079
03/04	9/02	4.67	3.23	1.38	2,893,397	3,610,663
04/05	9/03	6.15	4.93	3.76	3,948,626	5,634,357
05/06	9/04	8.01	6.23	6.76	6,283,117	8,975,380
06/07	9/05	11.05	11.94	14.14	3,624,157	4,114,963
07/08 (b)	9/06	11.59	11.01	14.88	3,939,766	4,082,846
08/09 (b)	9/07	9.71	10.06	12.26	3,517,935	3,580,089
09/10	9/08	10.36	10.67	12.79	3,964,443	3,377,350
10/11	9/09	11.06	11.86	12.97	3,999,560	3,181,447
11/12 (b)	9/10	12.59	14.08	13.51	3,937,037	3,566,751
12/13 (b)	10/11	16.50	18.51	15.83	4,860,538	
<b>13/14</b>	<b>11/12</b>	<b>17.19</b>	<b>18.57</b>	<b>16.17</b>	<b>4,968,643</b>	

\* Prior to 9/30/96 the minimum employer contribution required in accordance with Sec. 21.3 of the Retirement and Benefit System Ordinance was 7.60% for General and Utilities Authority, 9.61% for Police.

@ Actual Employer contributions are determined by applying the Employer's contribution rate to the emerging payroll. Projected funding requirement is derived from the City portion of the contribution rates on page B-1. The payroll was increased by a factor of 1.092 (1.045<sup>2</sup>) to reflect projected payroll growth to the beginning of the fiscal year during which the contribution will be made. Prior to the valuation date of 9/30/2005, dollar contributions included Fire members.

(a) Before changes in benefit provisions and/or actuarial assumptions and cost methods.

(b) After changes in benefit provisions and/or actuarial assumptions and cost methods.

# Prior to the 9/98 actuarial valuation reimbursement of investment expenses (approx. 2% of payroll) were included in the contribution requirement. The plan was amended 4/98 to allow payment of investment expenses out of investment income.