

**SECTION 4: Reporting Information for the City of Fresno Fire and Police Retirement System**

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**Appendix A**  
**Member Contributions Rates**

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Comparison of member rates calculated in the June 30, 2005 and June 30, 2006 valuations:

	<u>June 30, 2006 Actuarial Valuation</u>		<u>June 30, 2005 Actuarial Valuation</u>	
	Rate	Estimated Annual Amount*	Rate	Estimated Annual Amount*
Tier 1 Members	5.01%	\$588	4.35%	\$511
Tier 2 Members	9.00%	\$5,443	9.00%	\$5,443
All member categories Combined	8.35%	\$6,031	8.25%	\$5,954

*\* Amounts are in thousands and are based on the projected fiscal year 2007 – 2008 annual payroll for members NOT in the DROP (also in thousands):*

	<u>Excludes DROP Members</u>
<b>Tier 1</b>	\$ 11,739
<b>Tier 2</b>	60,473
<b>Total</b>	\$ 72,212

**SECTION 4: Reporting Information for the City of Fresno Fire and Police Retirement System**

**Appendix A**

**Member Contribution Rates (Continued)**

**Tier 1 Members' Contribution Rates based on the June 30, 2006  
Actuarial Valuation as a percentage of payroll**

Entry Age	<u>Exact Age</u>		<u>¼ Age</u>		<u>½ Age</u>		<u>¾ Age</u>	
	Rate	Dependent Portion	Rate	Dependent Portion	Rate	Dependent Portion	Rate	Dependent Portion
20	3.86%	0.04985	3.91%	0.04985	3.96%	0.04985	4.01%	0.04985
21	4.06%	0.04985	4.11%	0.04985	4.16%	0.04985	4.21%	0.04985
22	4.26%	0.04985	4.32%	0.04985	4.37%	0.04985	4.43%	0.04985
23	4.48%	0.04985	4.54%	0.04985	4.60%	0.04985	4.66%	0.04985
24	4.72%	0.04985	4.79%	0.04985	4.86%	0.04985	4.92%	0.04985
25	4.99%	0.04985	5.06%	0.04985	5.14%	0.04985	5.21%	0.04985
26	5.28%	0.04985	5.36%	0.04985	5.44%	0.04985	5.51%	0.04985
27	5.59%	0.04985	5.68%	0.04985	5.77%	0.04985	5.85%	0.04985
28	5.94%	0.04985	6.04%	0.04985	6.14%	0.04985	6.23%	0.04985
29	6.33%	0.04985	6.44%	0.04985	6.54%	0.04985	6.65%	0.04985
30	6.75%	0.04985	6.73%	0.05062	6.72%	0.05138	6.70%	0.05215
31	6.68%	0.05291	6.66%	0.05372	6.65%	0.05453	6.63%	0.05533
32	6.61%	0.05614	6.59%	0.05699	6.57%	0.05785	6.55%	0.05870
33	6.53%	0.05955	6.51%	0.06044	6.49%	0.06133	6.47%	0.06222
34	6.45%	0.06311	6.43%	0.06404	6.41%	0.06498	6.38%	0.06591
35	6.36%	0.06684	6.34%	0.06782	6.33%	0.06879	6.31%	0.06977
36	6.29%	0.07074	6.27%	0.07176	6.26%	0.07279	6.24%	0.07381
37	6.22%	0.07483	6.20%	0.07590	6.18%	0.07697	6.16%	0.07803
38	6.14%	0.07910	6.12%	0.08021	6.11%	0.08132	6.09%	0.08243
39	6.07%	0.08354	6.05%	0.08469	6.03%	0.08584	6.01%	0.08699
40	5.99%	0.08814	6.02%	0.08814	6.06%	0.08814	6.09%	0.08814
41	6.12%	0.08814	6.16%	0.08814	6.19%	0.08814	6.23%	0.08814
42	6.26%	0.08814	6.29%	0.08814	6.33%	0.08814	6.36%	0.08814
43	6.39%	0.08814	6.43%	0.08814	6.47%	0.08814	6.50%	0.08814
44	6.54%	0.08814	6.58%	0.08814	6.61%	0.08814	6.65%	0.08814

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**Appendix A**

**Member Contribution Rates (Continued)**

Entry Age	<u>Exact Age</u>		<u>¼ Age</u>		<u>½ Age</u>		<u>¾ Age</u>	
	Rate	Dependent Portion	Rate	Dependent Portion	Rate	Dependent Portion	Rate	Dependent Portion
45	6.68%	0.08814	6.72%	0.08814	6.76%	0.08814	6.80%	0.08814
46	6.84%	0.08814	6.88%	0.08814	6.93%	0.08814	6.97%	0.08814
47	7.01%	0.08814	7.05%	0.08814	7.10%	0.08814	7.14%	0.08814
48	7.18%	0.08814	7.23%	0.08814	7.28%	0.08814	7.32%	0.08814
49	7.37%	0.08814	7.42%	0.08814	7.47%	0.08814	7.51%	0.08814
50	7.56%	0.08814	7.61%	0.08814	7.67%	0.08814	7.72%	0.08814
51	7.77%	0.08814	7.83%	0.08814	7.89%	0.08814	7.94%	0.08814
52	8.00%	0.08814	8.04%	0.08814	8.07%	0.08814	8.11%	0.08814
53	8.14%	0.08814	8.15%	0.08814	8.16%	0.08814	8.17%	0.08814
54	8.18%	0.08814	8.17%	0.08814	8.16%	0.08814	8.14%	0.08814
55	8.13%	0.08814	8.12%	0.08814	8.11%	0.08814	8.10%	0.08814
56	8.09%	0.08814	8.08%	0.08814	8.07%	0.08814	8.05%	0.08814
57	8.04%	0.08814	8.12%	0.08814	8.20%	0.08814	8.27%	0.08814
58	8.35%	0.08814	8.43%	0.08814	8.52%	0.08814	8.60%	0.08814
59	8.68%	0.08814	8.68%	0.08814	8.68%	0.08814	8.68%	0.08814

Interest: 8.25%  
Mortality: UP 94 Male set back two years for member  
UP 94 Female set forward one year for beneficiary  
Salary Increase: See Exhibit IV in Section 4.