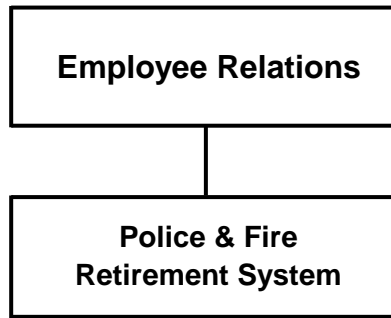


Appendix O

Police & Fire Retirement System



Police & Fire Retirement System Department Summary

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
Direct Cost by Division				
Police & Fire Retirement System Administration	34,442,650	918,909	943,217	2.65%
Direct Cost Total	34,442,650	918,909	943,217	2.65%
Intragovernmental Charges				
Charges by/to Other Departments	58,780	59,304	57,911	(2.35%)
Function Cost Total	34,501,430	978,213	1,001,128	2.34%
Program Generated Revenue	(28,821,583)	(6,115,011)	(7,249,700)	18.56%
Net Cost Total	5,679,847	(5,136,798)	(6,248,572)	21.64%
Direct Cost by Category				
Salaries and Benefits	809,279	497,658	502,658	1.00%
Supplies	1,225	2,600	2,600	-
Travel	1,007	34,000	34,000	-
Contractual/Other Services	33,629,976	370,151	392,759	6.11%
Debt Service	-	-	-	-
Depreciation/Amortization	1,162	4,500	1,200	(73.33%)
Equipment, Furnishings	-	10,000	10,000	-
Direct Cost Total	34,442,650	918,909	943,217	2.65%
Position Summary as Budgeted				
Full-Time	3	3	4	33.33%
Part-Time	1	1	-	(100.00%)
Position Total	4	4	4	-

Police & Fire Retirement System
Division Summary
Police & Fire Retirement System Administration
(Fund Center # 172100, 172200, 171000, 172300)

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
Direct Cost by Category				
Salaries and Benefits	809,279	497,658	502,658	1.00%
Supplies	1,225	2,600	2,600	-
Travel	1,007	34,000	34,000	-
Contractual/Other Services	33,629,976	370,151	392,759	6.11%
Equipment, Furnishings	-	10,000	10,000	-
Manageable Direct Cost Total	34,441,488	914,409	942,017	3.02%
Debt Service	-	-	-	-
Depreciation/Amortization	1,162	4,500	1,200	(73.33%)
Non-Manageable Direct Cost Total	1,162	4,500	1,200	(73.33%)
Direct Cost Total	34,442,650	918,909	943,217	-
Intragovernmental Charges				
Charges by/to Other Departments	58,780	59,304	57,911	(2.35%)
Function Cost Total	34,501,430	978,213	1,001,128	2.34%
Program Generated Revenue by Fund				
Fund 715000 - Police/Fire Retirement Trust	28,821,583	6,115,011	7,249,700	18.56%
Program Generated Revenue Total	28,821,583	6,115,011	7,249,700	18.56%
Net Cost Total	5,679,847	(5,136,798)	(6,248,572)	21.64%
Position Summary as Budgeted				
Full-Time	3	3	4	33.33%
Part-Time	1	1	-	(100.00%)
Position Total	4	4	4	-

Police & Fire Retirement System Division Detail

Police & Fire Retirement System Administration

(Fund Center # 172100, 172200, 171000, 172300)

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
Direct Cost by Category				
Salaries and Benefits	809,279	497,658	502,658	1.00%
Supplies	1,225	2,600	2,600	-
Travel	1,007	34,000	34,000	-
Contractual/Other Services	33,629,976	370,151	392,759	6.11%
Equipment, Furnishings	-	10,000	10,000	-
Manageable Direct Cost Total	34,441,488	914,409	942,017	3.02%
Debt Service	-	-	-	-
Depreciation/Amortization	1,162	4,500	1,200	(73.33%)
Non-Manageable Direct Cost Total	1,162	4,500	1,200	(73.33%)
Direct Cost Total	34,442,650	918,909	943,217	2.65%
Intragovernmental Charges				
Charges by/to Other Departments	58,780	59,304	57,911	(2.35%)
Program Generated Revenue				
408580 - Miscellaneous Revenues	42,510	-	-	-
430040 - Employee Contribution to PFRS	234,856	224,090	155,180	(30.75%)
440010 - GCP CshPool ST-Int(MOA/ML&P)	1,722	-	-	-
440050 - Other Int Income	3,811,694	-	-	-
440070 - Dividend Income	2,612,839	-	-	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	(21,387,054)	-	-	-
440090 - RlzdGns&LsOnSleofInv	34,735,944	-	-	-
450010 - Contributions from Other Funds	8,769,072	5,890,921	7,094,520	20.43%
Program Generated Revenue Total	28,821,583	6,115,011	7,249,700	18.56%
Net Cost				
Direct Cost Total	34,442,650	918,909	943,217	2.65%
Charges by/to Other Departments Total	58,780	59,304	57,911	(2.35%)
Program Generated Revenue Total	(28,821,583)	(6,115,011)	(7,249,700)	18.56%
Net Cost Total	5,679,847	(5,136,798)	(6,248,572)	21.64%

Position Detail as Budgeted

	2014 Revised		2015 Revised		2016 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Director	1	-	1	-	1	-
Retirement Specialist I	1	-	1	-	1	-
Retirement Specialist II	-	-	-	-	1	-
Retirement Specialist IV	1	1	1	1	1	-
Position Detail as Budgeted Total	3	1	3	1	4	-