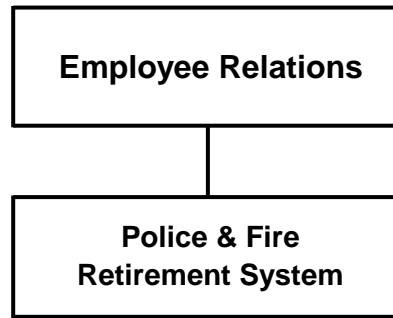


## **Appendix O**

### **Police & Fire Retirement System**



## Police & Fire Retirement System Department Summary

	2014 Actuals	2015 Revised	2016 Proposed	16 v 15 % Chg
<b>Direct Cost by Division</b>				
Police & Fire Retirement System Administration	34,442,650	918,909	943,217	2.65%
<b>Direct Cost Total</b>	<b>34,442,650</b>	<b>918,909</b>	<b>943,217</b>	<b>2.65%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	58,780	59,304	57,911	(2.35%)
<b>Function Cost Total</b>	<b>34,501,430</b>	<b>978,213</b>	<b>1,001,128</b>	<b>2.34%</b>
Program Generated Revenue	(28,821,583)	(6,115,011)	(7,249,700)	18.56%
<b>Net Cost Total</b>	<b>5,679,847</b>	<b>(5,136,798)</b>	<b>(6,248,572)</b>	<b>21.64%</b>
<hr/>				
<b>Direct Cost by Category</b>				
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	-
<b>Direct Cost Total</b>	<b>34,442,650</b>	<b>918,909</b>	<b>943,217</b>	<b>2.65%</b>
<hr/>				
<b>Position Summary as Budgeted</b>				
Full-Time	3	3	4	33.33%
Part-Time	1	1	-	(100.00%)
<b>Position Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>

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

	2014 Actuals	2015 Revised	2016 Proposed	16 v 15 % Chg
<b>Direct Cost by Category</b>				
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	-
<b>Manageable Direct Cost Total</b>	<b>34,441,488</b>	<b>914,409</b>	<b>942,017</b>	<b>3.02%</b>
Debt Service	-	-	-	-
Depreciation/Amortization	1,162	4,500	1,200	(73.33%)
<b>Non-Manageable Direct Cost Total</b>	<b>1,162</b>	<b>4,500</b>	<b>1,200</b>	<b>(73.33%)</b>
<b>Direct Cost Total</b>	<b>34,442,650</b>	<b>918,909</b>	<b>943,217</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	58,780	59,304	57,911	(2.35%)
<b>Function Cost Total</b>	<b>34,501,430</b>	<b>978,213</b>	<b>1,001,128</b>	<b>2.34%</b>
<b>Program Generated Revenue by Fund</b>				
Fund 715000 - Police/Fire Retirement Trust	28,821,583	6,115,011	7,249,700	18.56%
<b>Program Generated Revenue Total</b>	<b>28,821,583</b>	<b>6,115,011</b>	<b>7,249,700</b>	<b>18.56%</b>
<b>Net Cost Total</b>	<b>5,679,847</b>	<b>(5,136,798)</b>	<b>(6,248,572)</b>	<b>21.64%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	3	3	4	33.33%
Part-Time	1	1	-	(100.00%)
<b>Position Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>

## Police & Fire Retirement System Division Detail

### Police & Fire Retirement System Administration

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

	2014 Actuals	2015 Revised	2016 Proposed	16 v 15 % Chg
<b>Direct Cost by Category</b>				
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	-
<b>Manageable Direct Cost Total</b>	<b>34,441,488</b>	<b>914,409</b>	<b>942,017</b>	<b>3.02%</b>
Debt Service	-	-	-	-
Depreciation/Amortization	1,162	4,500	1,200	(73.33%)
<b>Non-Manageable Direct Cost Total</b>	<b>1,162</b>	<b>4,500</b>	<b>1,200</b>	<b>(73.33%)</b>
<b>Direct Cost Total</b>	<b>34,442,650</b>	<b>918,909</b>	<b>943,217</b>	<b>2.65%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	58,780	59,304	57,911	(2.35%)
<b>Program Generated Revenue</b>				
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%
<b>Program Generated Revenue Total</b>	<b>28,821,583</b>	<b>6,115,011</b>	<b>7,249,700</b>	<b>18.56%</b>
<b>Net Cost</b>				
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%
<b>Net Cost Total</b>	<b>5,679,847</b>	<b>(5,136,798)</b>	<b>(6,248,572)</b>	<b>21.64%</b>

#### Position Detail as Budgeted

	2014 Revised		2015 Revised		2016 Proposed	
	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	-
<b>Position Detail as Budgeted Total</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>4</b>	<b>-</b>