

Federated City Employees' Retirement System
Contribution Rates for Fiscal Year 2014-2015

Benefit	Fiscal Year 2014-2015 Rates		
	City	Employee	Total
Pension			
Normal Cost	15.19%	5.64%	20.83%
Unfunded Liability/ Prior Service Cost	45.06%	0.00%	45.06%
<i>Subtotal</i>	60.25%	5.64%	65.89%
Medical and Dental	9.41%	8.76%	18.17%
Total	69.66%	14.40%	84.06%

Note:

The rates above are the Retirement Board adopted rates based on the June 30, 2013, valuations and do not reflect any adjustments for prefunding or adjustments to reflect the actual payroll to meet the required dollar amount.