

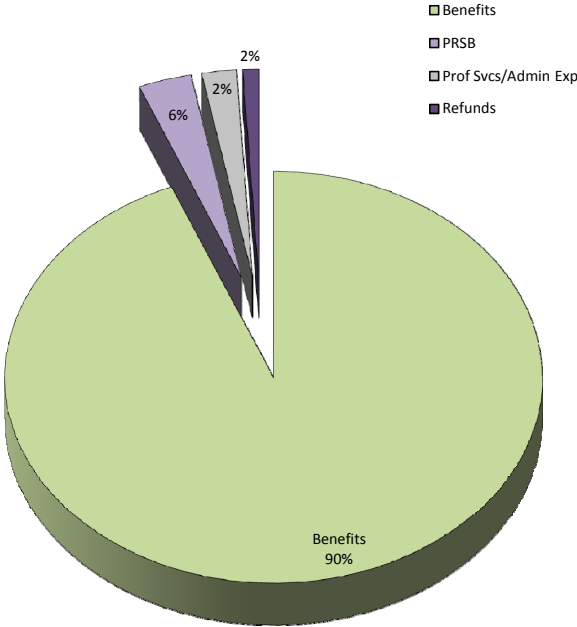


# Section 5 Statistical

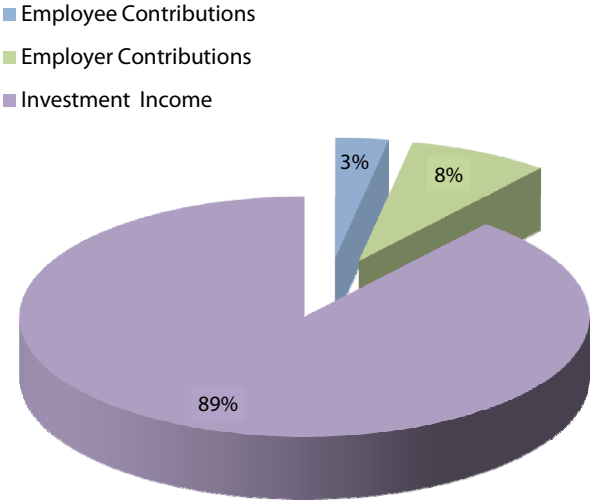
**TO PROVIDE BENEFITS AND SERVICES WHILE  
TREATING ALL PERSONS FAIRLY AND WITH COURTESY  
AND RESPECT.**

This section provides additional historical perspective, context, and detail in order to provide a more comprehensive understanding of this year’s financial statements, note disclosures, and supplementary information which covers the benefits provided by the City of Fresno Fire and Police Retirement System. This section also provides multi-year trend of financial and operation information to facilitate comprehensive understanding of how the organization’s financial position and performance has changed over time. More specifically, the financial and operating information provides contextual data for the System’s net assets, benefits, refunds, contribution rates and different types of retirement benefits. The financial and operating trend information is located on the following pages.

**FY 2011 EXPENSES BY TYPE**



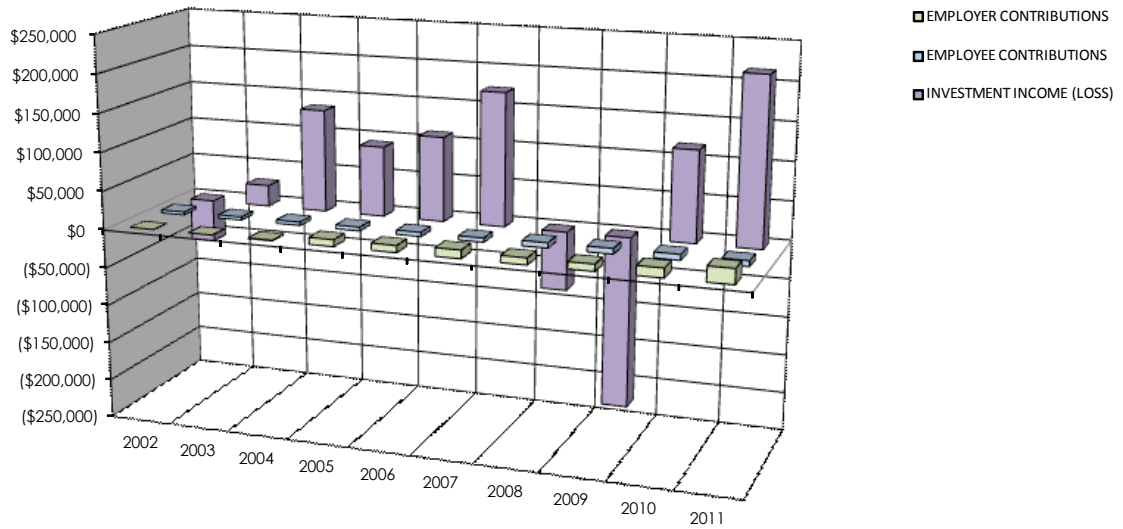
**FY 2011 REVENUES BY SOURCE**



**CHANGES IN PLAN NET ASSETS LAST TEN FISCAL YEARS  
(DOLLARS IN MILLIONS)**

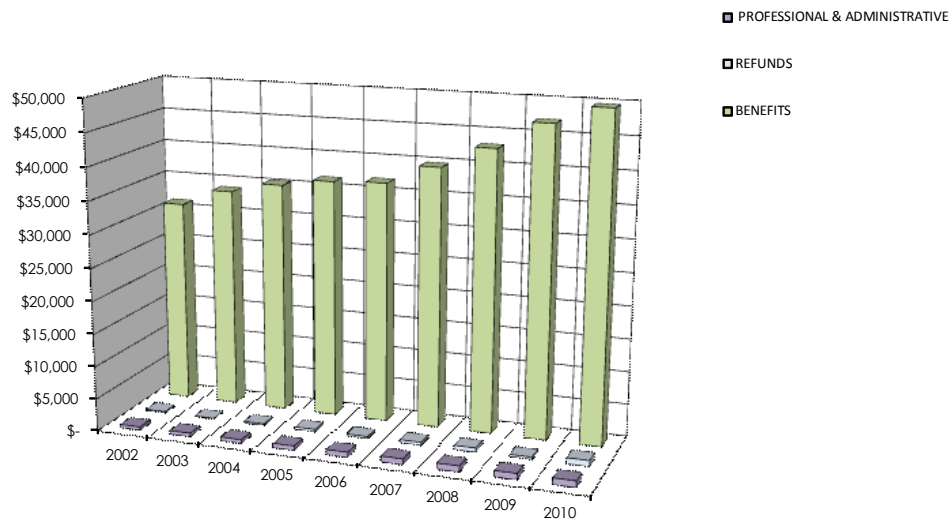
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Revenues</b>										
Employer Contributions	\$-	\$-	\$0.7	\$8.8	\$8.9	\$10.8	\$8.8	\$8.9	\$12.1	\$19.4
Member Contributions	3.8	4.1	4.4	4.9	5.3	5.4	6.8	7.2	7.4	7.3
Net Investment Income (Loss)	(55.2)	27.8	134.3	91.8	110.4	173.5	(76.4)	(223.1)	117.9	215.9
<b>Total Revenues</b>	<b>\$(51.4)</b>	<b>\$31.9</b>	<b>\$139.4</b>	<b>\$105.5</b>	<b>\$124.6</b>	<b>\$189.7</b>	<b>\$(60.8)</b>	<b>\$(207.0)</b>	<b>\$137.4</b>	<b>\$242.6</b>
<b>Expenses</b>										
Benefit Expenses	\$25.3	\$28.6	\$30.1	\$32.6	\$34.2	\$36.8	\$39.5	\$43.2	\$46.3	\$48.9
Post Retirement Supplement Benefit	5.8	5.1	5.2	3.9	2.5	2.9	3.5	3.8	3.3	1.7
Refunds	0.2	0.1	0.2	0.4	0.4	0.5	0.6	0.3	0.9	0.5
Administrative Expense	0.5	0.6	0.6	0.7	0.8	0.9	0.9	1.0	1.0	1.0
<b>Total Expenses</b>	<b>31.8</b>	<b>34.4</b>	<b>36.1</b>	<b>37.6</b>	<b>37.9</b>	<b>41.1</b>	<b>44.5</b>	<b>48.3</b>	<b>51.5</b>	<b>52.1</b>
<b>Change in Plan Net Assets</b>	<b>\$(83.2)</b>	<b>\$(2.5)</b>	<b>\$103.3</b>	<b>\$67.9</b>	<b>\$86.7</b>	<b>\$148.6</b>	<b>\$(105.3)</b>	<b>\$(255.3)</b>	<b>\$85.9</b>	<b>\$190.5</b>

**REVENUES BY SOURCE  
(IN THOUSANDS)**



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
EMPLOYER CONTRIBUTIONS	\$ -	\$ -	\$ 728	\$ 8,806	\$ 8,886	\$ 10,807	\$ 8,766	\$ 8,938	\$ 12,094	\$ 19,397
EMPLOYEE CONTRIBUTIONS	3,848	4,081	4,409	4,963	5,336	5,394	6,788	7,172	7,355	7,304
INVESTMENT INCOME (LOSS)	(55,177)	27,759	134,287	91,761	110,413	173,484	(76,357)	(223,122)	118,018	215,994
<b>TOTAL</b>	<b>\$(51,329)</b>	<b>\$31,840</b>	<b>\$139,424</b>	<b>\$105,530</b>	<b>\$124,635</b>	<b>\$189,685</b>	<b>\$(60,803)</b>	<b>\$(207,012)</b>	<b>\$137,467</b>	<b>\$242,695</b>

**EXPENSES BY TYPE  
(IN THOUSANDS)**



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
BENEFITS	\$ 31,145	\$ 33,737	\$ 35,304	\$ 36,443	\$ 36,778	\$ 39,683	\$ 42,950	\$ 47,025	\$ 49,638	\$ 50,556
REFUNDS	178	79	229	378	303	454	646	338	918	494
PROFESSIONAL & ADMINISTRATIVE	512	571	604	688	803	887	945	952	993	1,080
<b>TOTAL</b>	<b>\$31,835</b>	<b>\$34,387</b>	<b>\$36,137</b>	<b>\$37,509</b>	<b>\$37,884</b>	<b>\$41,024</b>	<b>\$44,541</b>	<b>\$48,315</b>	<b>\$51,549</b>	<b>\$52,130</b>

## SCHEDULE OF AVERAGE BENEFITS PAYMENTS

Retirement Effective Dates	Years of Credited Service						Fiscal Year Average/New Retirants
	5-10	10-15	15-20	20-25	25-30	30+	
<b>Period 7/1/10 to 6/30/11</b>							
Average Monthly Pension Benefits	\$2,609	\$3,040	\$4,383	\$5,493	\$5,330	\$5,519	\$4,396
Number of New Retired Members	8	4	11	19	10	7	59
<b>Period 7/1/09 to 6/30/10</b>							
Average Monthly Pension Benefits	\$1,984	\$2,864	\$5,394	\$7,460	\$7,539	\$9,485	\$5,788
Number of New Retired Members	2	7	4	19	15	6	53
<b>Period 7/1/08 to 6/30/09</b>							
Average Monthly Pension Benefits	\$2,727	\$-	\$5,859	\$7,673	\$7,875	\$5,423	\$5,911
Number of New Retired Members	4	0	3	9	3	2	21
<b>Period 7/1/07 to 6/30/08</b>							
Average Monthly Pension Benefits	\$2,394	\$3,687	\$2,063	\$8,247	\$8,329	\$8,962	\$5,614
Number of New Retired Members	4	3	1	11	6	8	33
<b>Period 7/1/06 to 6/30/07</b>							
Average Monthly Pension Benefits	\$-	\$4,725	\$2,479	\$5,279	\$7,363	\$7,517	\$5,473
Number of New Retired Members	-	1	2	14	5	4	26
<b>Period 7/1/05 to 6/30/06</b>							
Average Monthly Pension Benefits	\$1,203	\$3,676	\$2,974	\$4,878	\$6,158	\$6,512	\$4,233
Number of New Retired Members	3	5	6	15	5	3	37
<b>Period 7/1/04 to 6/30/05</b>							
Average Monthly Pension Benefits	\$3,077	\$1,783	\$2,897	\$3,081	\$6,481	\$7,388	\$4,118
Number of New Retired Members	2	2	1	3	7	12	27
<b>Period 7/1/03 to 6/30/04</b>							
Average Monthly Pension Benefits	\$3,246	\$2,808	\$3,412	\$4,961	\$5,616	\$8,174	\$4,703
Number of New Retired Members	11	2	3	2	8	15	41

**RETIRED MEMBERS BY TYPE OF BENEFIT  
(AS OF JUNE 30, 2011)**

Amount of Monthly Benefit	Number of Retired Members	Type of Retirement*		
		1	2	3
\$1 - \$1,000	50	4	3	43
\$1,001 - \$2,000	64	14	4	46
\$2,001 - \$3,000	149	40	21	88
\$3,001 - \$4,000	269	74	156	39
\$4,001 - \$5,000	129	76	44	9
\$5,001 - \$6,000	70	41	24	5
\$6,001 - \$7,000	61	38	21	2
\$7,001 - \$8,000	56	24	31	1
\$8,000 - \$9,000	31	15	16	0
> \$9,000	59	38	20	1
<b>Total</b>	<b>938</b>	<b>364</b>	<b>340</b>	<b>234</b>

\*Type of Retirement

- 1 - Service Retiree
- 2 - Disability Retiree
- 3 - Beneficiary/Continuant/Survivor

Amount of Monthly Benefit	Number of Retired Members	Option Selected**			
		Unmodified	Option 1	Option 2	Option 3
\$1 - \$1,000	50	46	3	1	0
\$1,001 - \$2,000	64	52	5	7	0
\$2,001 - \$3,000	149	85	47	12	5
\$3,001 - \$4,000	269	180	67	15	7
\$4,001 - \$5,000	129	95	26	6	2
\$5,001 - \$6,000	70	51	5	12	2
\$6,001 - \$7,000	61	35	11	12	3
\$7,001 - \$8,000	56	37	3	15	1
\$8,001 - \$9,000	31	24	1	6	0
> \$9,000	59	47	0	12	0
<b>Total</b>	<b>938</b>	<b>652</b>	<b>168</b>	<b>98</b>	<b>20</b>

\*\*Option Selected

- Unmodified - Beneficiary receives 50% of the member's allowance
- Option 1 - Beneficiary receives lump sum of member's unused contributions.
- Option 2 - Beneficiary receives 100% of member's reduced monthly benefit.
- Option 3 - Beneficiary receives 75% of member's reduced monthly benefit.

**BENEFIT EXPENSES BY TYPE**  
(DOLLARS IN MILLIONS)

(In Million Dollars)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Service Retiree Benefits	\$ 21.7	\$ 22.6	\$ 22.7	\$ 23.9	\$ 22.3	\$ 23.8	\$ 26.4	\$ 28.9	\$ 28.0	\$ 30.4
Disability Retiree Benefits	9.5	11.1	12.6	12.6	14.5	15.8	16.6	18.1	21.6	20.2
Separation	0.2	0.1	0.2	0.3	0.3	0.4	0.6	0.3	0.9	0.5
Death Benefit	0.0	0.0	0.0	0.1	0.0	0.1	0.0	-	-	-
Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	-	-
<b>Total Benefit Expenses</b>	<b>\$ 31.4</b>	<b>\$ 33.8</b>	<b>\$ 35.5</b>	<b>\$ 36.9</b>	<b>\$ 37.1</b>	<b>\$ 40.1</b>	<b>\$ 43.6</b>	<b>\$ 47.4</b>	<b>\$ 50.5</b>	<b>\$ 51.1</b>

\* Refunds by type not readily available will be provided in future years.

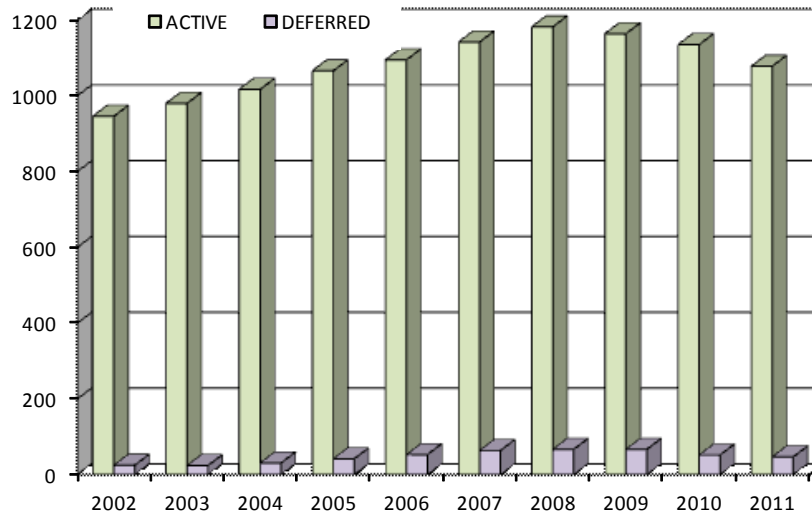
**ACTIVE/DEFERRED MEMBER**

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Active Vested	698	717	759	763	765	782	783	851	880	884
Active Non Vested	248	263	258	303	330	360	399	313	255	194
Deferred	25	24	31	42	53	64	67	67	52	47
<b>Total</b>	<b>971</b>	<b>1,004</b>	<b>1,048</b>	<b>1,108</b>	<b>1,148</b>	<b>1,206</b>	<b>1,249</b>	<b>1,231</b>	<b>1,187</b>	<b>1,125</b>

**RETIRED MEMBERS**

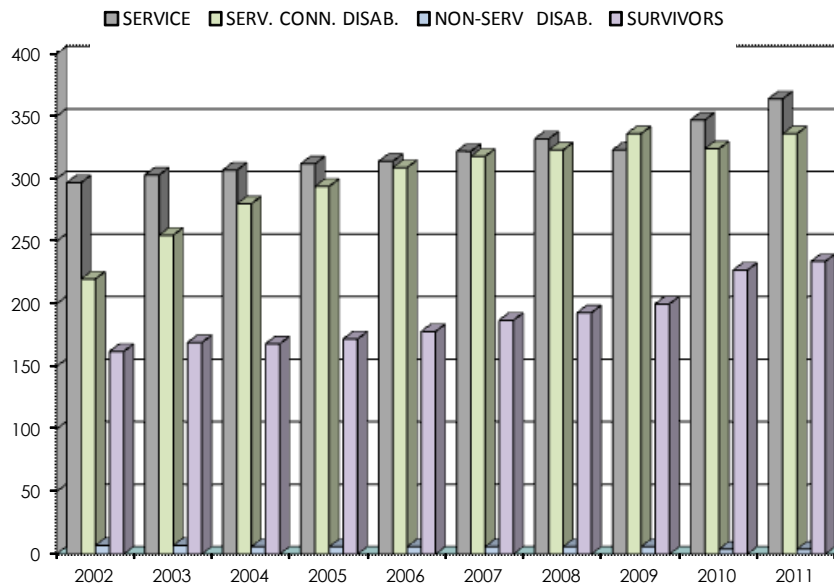
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Service	297	303	307	312	314	322	332	323	347	379
Service Connected Disability	220	255	280	294	309	318	323	336	324	342
Non Service Disability	7	7	6	6	6	6	6	6	4	4
Survivors	162	169	168	172	178	187	193	200	227	240
<b>TOTAL</b>	<b>686</b>	<b>734</b>	<b>761</b>	<b>784</b>	<b>807</b>	<b>833</b>	<b>854</b>	<b>865</b>	<b>902</b>	<b>965</b>

### MEMBERSHIP HISTORY (ACTIVE AND DEFERRED)



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
ACTIVE	946	980	1,017	1,066	1,095	1,142	1,182	1,164	1,135	1,078
DEFERRED	25	24	31	42	53	64	67	67	52	47
TOTAL	971	1,004	1,048	1,108	1,148	1,206	1,249	1,231	1,187	1,125

### RETIRED MEMBERS BY TYPE OF BENEFIT



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Service	297	303	307	312	314	322	332	323	347	379
Service Connected Disability	220	255	280	294	309	318	323	336	324	342
Non Service Disability	7	7	6	6	6	6	6	6	4	4
Survivors	162	169	168	172	178	187	193	200	227	240
TOTAL	686	734	761	784	807	833	854	865	902	965

## SECTION 5 STATISTICAL

**SUMMARY OF ACTIVE PARTICIPANTS**

YEAR	NUMBER OF MEMBERS	PENSIONABLE PAYROLL	ANNUAL AVERAGE SALARY	NET CHANGE IN AVERAGE SALARY
2011	1078	\$ 101,061,188	\$ 93,749	7.30%
2010	1135	\$ 99,166,002	\$ 87,371	2.39%
2009	1164	\$ 99,327,134	\$ 85,333	1.80%
2008	1182	\$ 99,076,279	\$ 83,821	12.87%
2007	1142	\$ 84,811,083	\$ 74,265	5.30%
2006	1095	\$ 77,230,825	\$ 70,530	3.26%
2005	1066	\$ 72,812,722	\$ 68,305	3.84%
2004	1017	\$ 66,899,509	\$ 65,781	0.49%
2003	980	\$ 64,149,390	\$ 65,459	0.95%
2002	946	\$ 61,344,091	\$ 64,846	1.13%
2001	934	\$ 59,888,057	\$ 64,120	7.20%
2000	914	\$ 54,667,137	\$ 59,811	5.10%
1999	921	\$ 52,410,461	\$ 56,906	1.86%
1998	849	\$ 47,430,688	\$ 55,867	2.57%
1997	798	\$ 43,462,379	\$ 54,464	(3.47%)

The fiscal year 2008 increase in pensionable compensation is a reflection of the rare occurrence, approximately every 11 years, in which there are 27 rather than 26 payroll periods reportable.

**SUMMARY OF RETIRED MEMBERSHIP**

YEAR	NUMBER OF MEMBERS	ANNUAL BENEFITS TO PARTICIPANTS	ANNUAL AVERAGE ALLOWANCE (INDIVIDUAL)	NET CHANGE IN BENEFITS TO PARTICIPANTS
2011	938	\$ 50,556,250	\$ 53,898	(2.06%)
2010	902	\$ 49,638,574	\$ 55,032	1.23%
2009	865	\$ 47,024,672	\$ 54,364	8.09%
2008	854	\$ 42,949,880	\$ 50,293	5.57%
2007	833	\$ 39,682,515	\$ 47,638	4.53%
2006	807	\$ 36,778,219	\$ 45,574	(1.96%)
2005	784	\$ 36,443,224	\$ 46,484	0.20%
2004	761	\$ 35,304,472	\$ 46,392	0.93%
2003	734	\$ 33,736,675	\$ 45,963	1.24%
2002	686	\$ 31,144,834	\$ 45,401	5.36%
2001	663	\$ 28,568,480	\$ 43,090	11.48%
2000	664	\$ 25,664,076	\$ 38,651	10.11%
1999	647	\$ 22,710,101	\$ 35,101	20.83%
1998	649	\$ 18,852,815	\$ 29,049	(0.15%)
1997	625	\$ 18,182,008	\$ 29,091	12.98%

### CONTRIBUTION RATES

		Valuation Date	Member Rates			City Contribution Rates		
			Basic at Entry Age			Total City Rate	Less Prefunded Actuarial Accrued Liability (PAAL)	Net City Contribution Rate
Fiscal Year		20	30	40				
June 30, 2011	Tier I	June 30, 2009	3.76	6.65	5.94	26.43	-6.58	19.85
	Tier II		9.00	9.00	9.00	18.60	1.25	19.85
June 30, 2010	Tier I	June 30, 2008	3.76	6.65	5.94	26.38	14.64	11.74
	Tier II		9.00	9.00	9.00	18.49	6.75	11.74
June 30, 2009	Tier I	June 30, 2007	3.76	6.65	5.94	25.25	17.93	7.32
	Tier II		9.00	9.00	9.00	17.34	10.02	7.32
June 30, 2008	Tier I	June 30, 2006	3.86	6.75	5.99	25.66	17.65	8.01
	Tier II		9.00	9.00	9.00	16.28	8.27	8.01
June 30, 2007	Tier I	June 30, 2005	3.77	6.59	6.49	25.71	20.33	5.38
	Tier II		9.00	9.00	9.00	17.43	12.05	5.38
June 30, 2006	Tier I	June 30, 2004	3.77	6.59	5.82	25.12	25.12	0.00
	Tier II		9.00	9.00	9.00	17.43	17.43	0.00
June 30, 2005	Tier I	June 30, 2003	4.09	6.95	6.07	25.26	25.26	0.00
	Tier II		9.00	9.00	9.00	15.86	15.86	0.00
June 30, 2004	Tier I	June 30, 2002	4.09	6.95	6.07	25.55	-25.55	0.00
	Tier II		9.00	9.00	9.00	14.73	-14.73	0.00
June 30, 2003	Tier I	June 30, 2001	4.09	6.95	6.07	25.52	-25.52	0.00
	Tier II		9.00	9.00	9.00	14.67	-14.67	0.00
June 30, 2002	Tier I	June 30, 2000	4.06	6.90	6.03	25.44	-25.44	0.00
	Tier II		9.00	9.00	9.00	14.52	-14.52	0.00
June 30, 2001	Tier I	June 30, 1999	4.11	6.88	6.04	25.29	-25.29	0.00
	Tier II		9.00	9.00	9.00	14.57	-14.57	0.00
June 30, 2000	Tier I	June 30, 1998	4.14	7.08	6.28	25.79	-25.79	0.00
	Tier II		9.00	9.00	9.00	14.44	-14.44	0.00
June 30, 1999	Tier I	June 30, 1997	4.16	7.08	6.28	21.32	-21.32	0.00
	Tier II		9.00	9.00	9.00	15.86	-15.86	0.00
June 30, 1998	Tier I	June 30, 1996	4.16	7.09	6.34	22.72	-22.72	0.00
	Tier II		9.00	9.00	9.00	14.66	-0.43	14.23
June 30, 1997	Tier I	June 30, 1995	4.56	7.56	6.74	25.01	-9.34	15.67
	Tier II		9.00	9.00	9.00	16.44	0.00	16.44
June 30, 1995	Tier I	June 30, 1993	4.44	7.52	6.76	65.54	0.00	65.54
	Tier II		9.00	9.00	9.00	18.99	0.00	18.99
June 30, 1993	Tier I	June 30, 1991	5.71	8.86	8.18	62.58	0.00	62.58
	Tier II		9.00	9.00	9.00	18.42	0.00	18.42
June 30, 1991	Tier I	June 30, 1989	5.11	7.81	6.93	52.68	0.00	52.68
	Tier II		9.00	9.00	9.00	18.42	0.00	18.42
June 30, 1990		June 30, 1988	5.11	7.81	6.93	50.96	0.00	50.96

(1) Combined rates for Group A and Group B members and retirees.

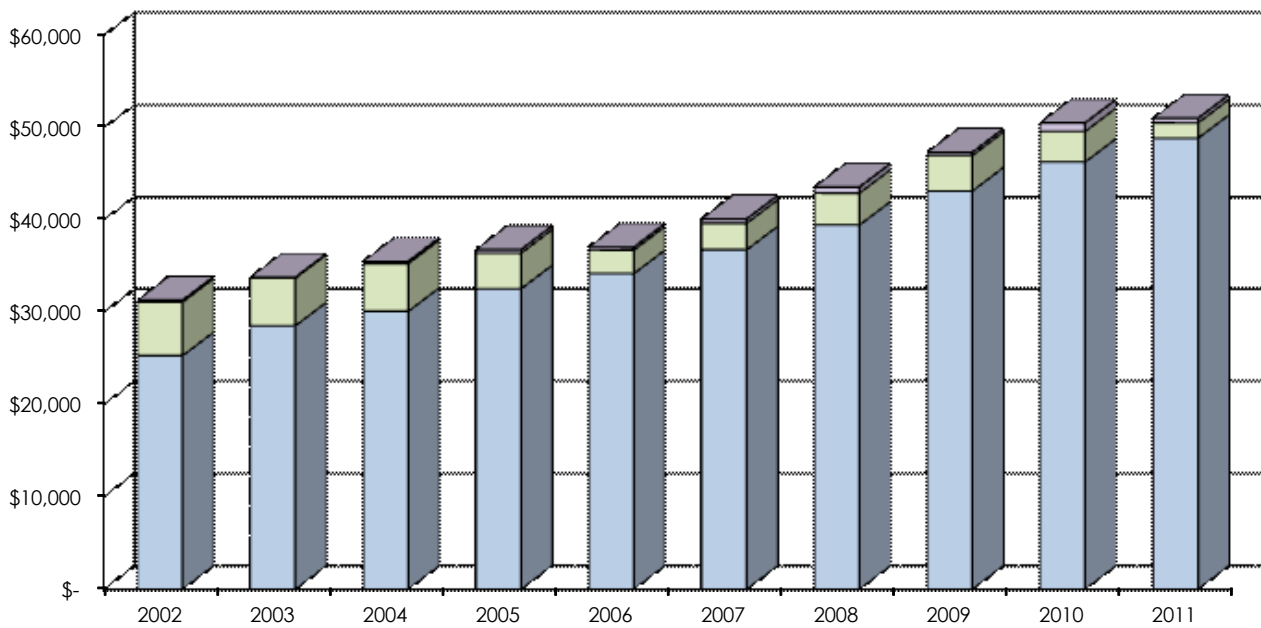
**ECONOMIC ASSUMPTIONS AND FUNDING METHOD**

Valuation Date	Interest	Salary Scale	Cost of Living	Inflation	
				Component	Funding Method
June 30, 2010	8.00%	5.5% Avg	3.00 - 4.00%	3.50%	Entry Age Normal
June 30, 2009	8.25%	5.5% Avg	3.00 - 4.00%	3.75%	Entry Age Normal
June 30, 2008	8.25%	5.5% Avg	3.00 - 4.00%	3.75%	Entry Age Normal
June 30, 2007	8.25%	5.5% Avg.	3.00 - 4.00%	3.75%	Entry Age Normal
June 30, 2006	8.25%	5.5% Avg.	2.75 - 4.5%	4.25%	Entry Age Normal
June 30, 2005	8.25%	5.5% Avg.	2.75 - 4.5%	4.25%	Entry Age Normal
June 30, 2004	8.25%	5.5% Avg.	2.75 - 4.5%	4.25%	Entry Age Normal
June 30, 2003	8.25%	5.5% Avg.	2.75 - 4.5%	4.50%	Entry Age Normal
June 30, 2002	8.25%	5.5% Avg.	2.75 - 4.5%	4.50%	Entry Age Normal
June 30, 2001	8.25%	5.5% Avg.	2.75 - 4.5%	4.50%	Entry Age Normal
June 30, 2000	8.25%	5.5% Avg.	2.75 - 4.5%	4.50%	Entry Age Normal
June 30, 1999	8.25%	5.3% Avg.	4.9 - 6.0%	4.50%	Entry Age Normal
June 30, 1998	8.25%	10.75 - 4.95%	4.25%	4.75%	Entry Age Normal
June 30, 1997	8.25%	9.3 - 1.8%	4.75%	4.75%	Entry Age Normal
June 30, 1996	8.25%	10.75 - 4.95%	4.75%	4.75%	Entry Age Normal
June 30, 1995	8.00%	6.00 - .20%	5.00%	5.00%	Entry Age Normal
June 30, 1993	8.00%	9 - 5-1/4%	5.00%	5.00%	Entry Age Normal
June 30, 1991	8.00%	12 - 6-1/2%	5.00%	5.00%	Entry Age Normal
June 30, 1989	8.00%	12 - 6-1/2%	5.00%	5.00%	Entry Age Normal
June 30, 1987	8.00%	6-1/2%	6-1/2%	5.00%	Entry Age Normal

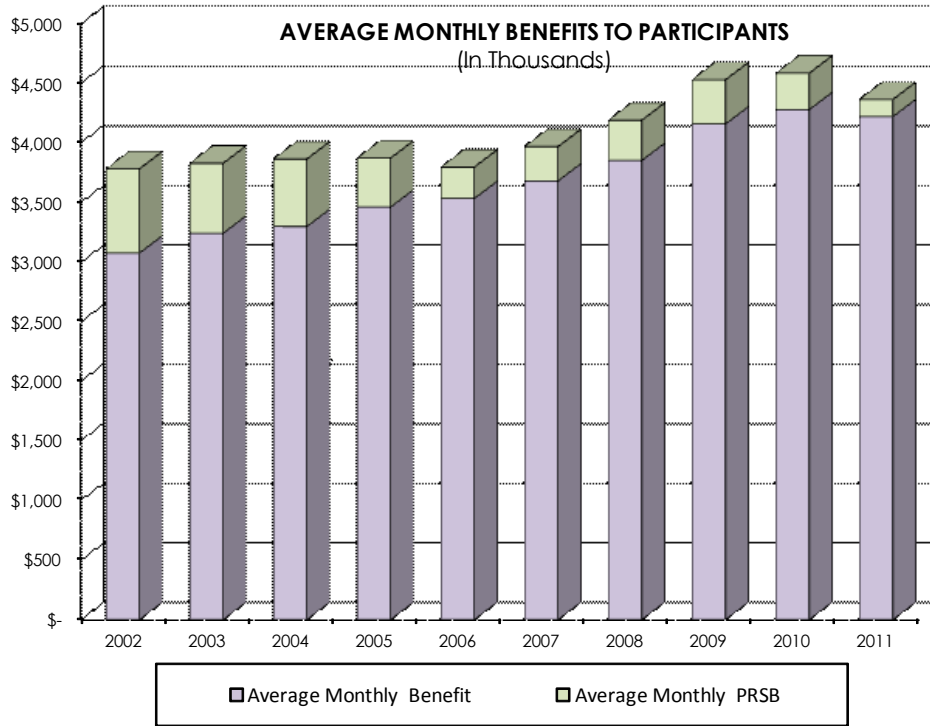
**BENEFITS AND WITHDRAWALS PAID (IN THOUSANDS)**

BENEFITS AND WITHDRAWALS PAID  
(In Thousands)

WITHDRAWALS
  PRSB
   
 BENEFITS PAID

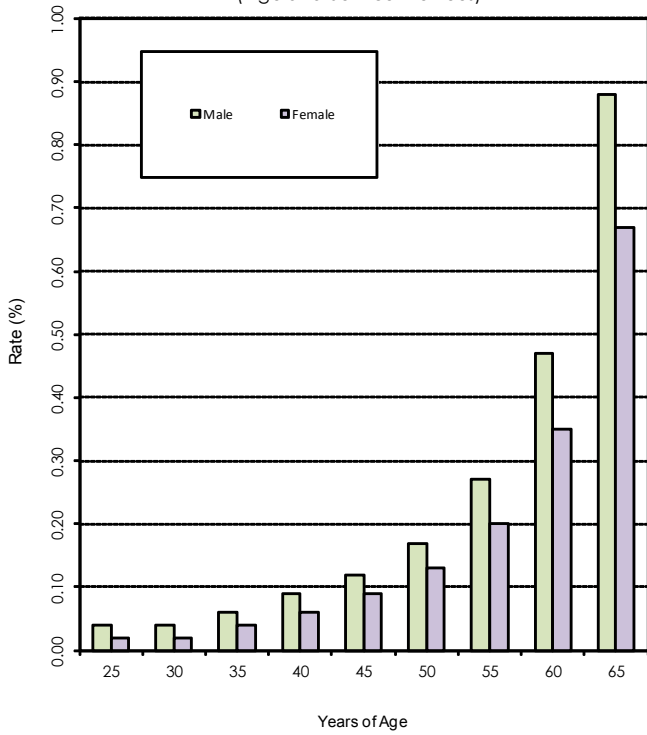


	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
BENEFITS PAID	\$ 25,332	\$ 28,572	\$ 30,135	\$ 32,583	\$ 34,230	\$ 36,811	\$ 39,494	\$ 43,177	\$ 46,327	\$ 48,894
PRSB	5,813	5,165	5,169	3,860	2,548	2,872	3,456	3,848	3,311	1,662
WITHDRAWALS	178	79	229	378	303	454	646	338	918	494

**AVERAGE MONTHLY BENEFITS TO PARTICIPANTS (IN THOUSANDS)**

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Average Monthly Benefit	\$3,077	\$3,244	\$3,300	\$3,463	\$3,535	\$3,683	\$3,854	\$4,160	\$4,280	\$4,222
Average Monthly PRSB	706	586	566	410	263	287	337	371	306	144
Average Monthly Benefit Total	\$3,783	\$3,830	\$3,866	\$3,873	\$3,798	\$3,970	\$4,191	\$4,531	\$4,586	\$4,366

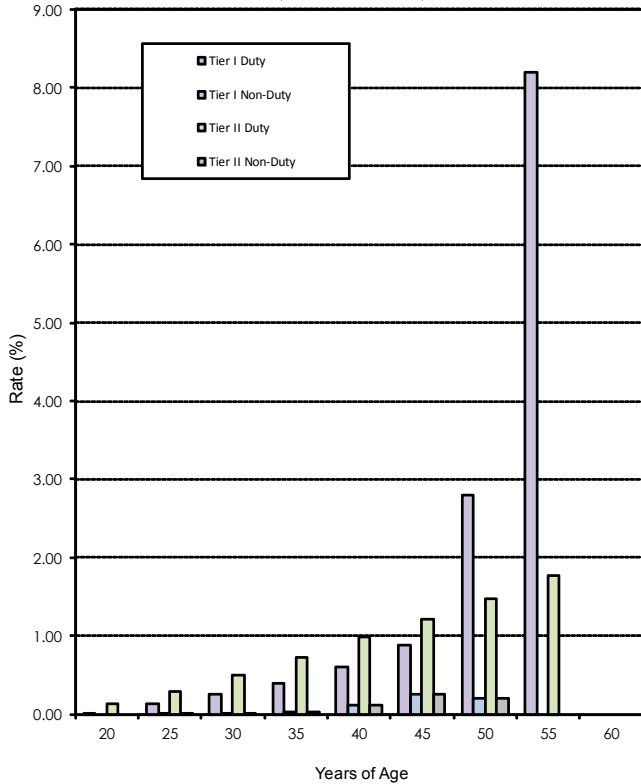
**EXPECTATION OF LIFE\***  
(Age and Service Retirees)



**EXPECTATION OF LIFE**  
Age and Service Retirees  
RP-2000 Combined Healthy Mortality Table  
Male (x-3), Female (x-3)

Age	Tier I & II	
	Male	Female
25	0.04	0.02
30	0.04	0.02
35	0.06	0.04
40	0.09	0.06
45	0.12	0.09
50	0.17	0.13
55	0.27	0.20
60	0.47	0.35
65	0.88	0.67

**EXPECTATION OF LIFE\***  
(Disabled Retirees)



**EXPECTATION OF LIFE**  
Disabled Retirees  
RP-2000 Combined Healthy Morality Table (x+1)

Age	Tier I Duty	Tier I Non-Duty	Tier II Duty	Tier II Non-Duty
20	0.02	0.00	0.14	0.00
25	0.14	0.01	0.29	0.01
30	0.26	0.01	0.50	0.01
35	0.39	0.03	0.72	0.03
40	0.60	0.12	0.98	0.12
45	0.88	0.25	1.22	0.25
50	2.80	0.20	1.48	0.20
55	8.20	0.00	1.78	0.00
60	0.00	0.00	0.00	0.00

**DATA SOURCE: ANNUAL ACTUARIAL VALUATION REPORTS**

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