

**CITY OF PITTSBURGH
FIREMEN'S RELIEF AND PENSION FUND
WORKSHEET FOR 2023 MMO**

1. TOTAL ANNUAL PAYROLL (W-2 payroll for 2022)	\$ 74,335,555
2. TOTAL NORMAL COST PERCENTAGE	20.0257%
3. TOTAL NORMAL COST (Item 1 x Item 2)	\$ 14,886,215
4. TOTAL AMORTIZATION REQUIREMENT	\$ 20,516,781
5. TOTAL ADMINISTRATIVE EXPENSES (Estimated based on recent experience)	\$ 716,936
6. TOTAL FINANCIAL REQUIREMENTS (Item 3 + Item 4 + Item 5)	\$ 36,119,932
7. TOTAL MEMBER CONTRIBUTIONS	\$ 5,006,161
8. FUNDING ADJUSTMENT	\$ 0
9. MINIMUM MUNICIPAL OBLIGATION (Item 6 - Item 7 - Item 8)	\$ 31,113,771



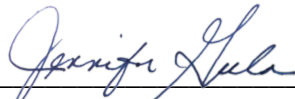
Signature of Chief Administrative Officer

Date Certified to Governing Body

Note: The 2023 Minimum Municipal Obligation is based on the most recent Revised Actuarial Valuation Report on January 1, 2021.

**CITY OF PITTSBURGH
MUNICIPAL PENSION FUND
WORKSHEET FOR 2023 MMO**

1. TOTAL ANNUAL PAYROLL (W-2 payroll for 2022)	\$114,511,381
2. TOTAL NORMAL COST PERCENTAGE	7.8138%
3. TOTAL NORMAL COST (Item 1 x Item 2)	\$ 8,947,690
4. TOTAL AMORTIZATION REQUIREMENT	\$ 12,056,129
5. TOTAL ADMINISTRATIVE EXPENSES (Estimated based on recent experience)	\$ 706,852
6. TOTAL FINANCIAL REQUIREMENTS (Item 3 + Item 4 + Item 5)	\$ 21,710,671
7. TOTAL MEMBER CONTRIBUTIONS	\$ 4,444,922
8. FUNDING ADJUSTMENT	\$ 0
9. MINIMUM MUNICIPAL OBLIGATION (Item 6 - Item 7 - Item 8)	\$ 17,265,749



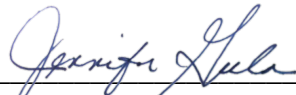
Signature of Chief Administrative Officer

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Revised Actuarial Valuation Report on January 1, 2021.**

**CITY OF PITTSBURGH
POLICEMEN'S RELIEF AND PENSION FUND
WORKSHEET FOR 2023 MMO**

1. TOTAL ANNUAL PAYROLL (W-2 payroll for 2022)	\$ 98,074,922
2. TOTAL NORMAL COST PERCENTAGE	9.8229%
3. TOTAL NORMAL COST (Item 1 x Item 2)	\$ 9,633,802
4. TOTAL AMORTIZATION REQUIREMENT	\$ 3,526,068
5. TOTAL ADMINISTRATIVE EXPENSES (Estimated based on recent experience)	\$ 818,496
6. TOTAL FINANCIAL REQUIREMENTS (Item 3 + Item 4 + Item 5)	\$ 13,978,366
7. TOTAL MEMBER CONTRIBUTIONS	\$ 5,816,392
8. FUNDING ADJUSTMENT	\$ 0
9. MINIMUM MUNICIPAL OBLIGATION (Item 6 - Item 7 - Item 8)	\$ 8,161,974



Signature of Chief Administrative Officer

Date Certified to Governing Body

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