

2014 Administration Report

	Local Authorities Pension Plan (LAPP)	Special Forces Pension Plan (SFPP)	Supplementary Pension Plan (SPP)	Firefighters Supplementary Pension Plan (FSPP)	Elected Officials Pension Plan (EOPP)	Police Supplementary Pension Plan (PSPP)	Non-Registered Pension Plans (1)
Total active members' salary & service reported to plan administrators	12,705	2,146	670	1,317	15	n/a	253
Contribution Remittance cycle	bi-weekly	bi-weekly	monthly	bi-weekly	monthly	n/a	n/a
Number of refunds to members as of 2014 Dec 31 (includes commuted value payouts)	(2)	(2)	32	22	1	n/a	3
Number of pensioners receiving monthly pensions @ 2014 Dec 31	(2)	(2)	97	875	16	19	71
2014 Cost-of-Living Adjustment (COLA) to Pension Payments (3)	0.72%	0.72% / 0.36%	0.72%	0.72%	0.60%	0.72%	0.72% / 0.60%

Refer to notes on page 2

Notes to the 2014 Administration Report

(1) Non-Registered Pension Plans include:

- The City of Calgary Overcap Pension Plans for management employees, the Police Chief and Deputies and the Fire Chief and Deputies
- Supplementary Pension Plan for Elected Officials of The City of Calgary
- Executive Pension Plan
- Contractual Obligations

(2) Due to the multi-employer nature of LAPP & SFPP, information specific to The City of Calgary member refunds and pension payments is not readily available

(3) COLA is equal to 60% of the yearly increase of the Alberta Consumer Price Index (ACPI) for the pension plans with the exception of:

- the COLA for the Elected Officials Pension Plan was paid at 66.67% of the yearly increase in the Canada Consumer Price Index
- the COLA for the SFPP was paid at 36% of the ACPI for post-2000 service and 72% of the ACPI for pre-2001 service
- the COLA for all of the Non-Registered Pension Plans was paid at 0.72% of ACPI except for the COLA for the Supplementary Pension Plan for the Elected Officials was paid at 66.67% of the Canada Consumer Price Index