

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION REPORT
AS OF DECEMBER 31, 2015

May 20, 2016

Board of Trustees
Texas Municipal Retirement System
Austin, Texas

Dear Members of the Board:

Subject: Actuarial Valuation Report (“our Report”) of the Texas Municipal Retirement System (“TMRS”) as of December 31, 2015

This is the December 31, 2015 actuarial valuation of the Texas Municipal Retirement System (“TMRS” or the “System”) which determines the contribution rates for the calendar year beginning January 1, 2017. This report describes the current actuarial condition of TMRS, determines recommended employer contribution rates, and analyzes changes in these contribution rates. The results presented herein may not be applicable for other purposes. This report reflects the benefit provisions and contribution rates in effect for each of the 866 separate employer plans participating in TMRS. Separate liabilities and contribution rates are determined for each of the member cities. Valuations are prepared annually as of December 31st, the last day of the plan year.

The employer contribution rates for the units participating in TMRS are certified annually by the Board of Trustees (the “Board”), which is the intended user of this report. These rates are determined actuarially, based on the plan provisions in effect as of the valuation date and the actuarial assumptions and methodology adopted by the Board. The Board’s current policy is that the contribution rates determined by a given actuarial valuation become effective one (1) year after the valuation date. For example, the rates determined by this December 31, 2015 actuarial valuation will be applicable for the calendar year beginning January 1, 2017 and ending December 31, 2017.

Financing objectives and funding policy

The actuarial cost method and the amortization periods are set by Board policy. Contribution rates and liabilities are computed using the Entry Age Normal actuarial cost method. This method was adopted effective December 31, 2013. In TMRS, a city’s actuarially determined contribution rate consists of two components: the employer normal cost contribution rate and the prior service contribution rate. Both rates are determined as a percentage of active member payroll. In addition, a supplemental death benefit rate is determined annually for each participating employer, if applicable. These supplemental death benefit rates are listed in Section 5 of our Report.

Progress toward realization of financing objectives

The funded ratio (the ratio of the actuarial value of assets to the actuarial accrued liability) is a standard measure of a plan's funded status. Given the plan's contribution allocation procedure, if all actuarial assumptions are met (including the assumption of the plan earning 6.75% on the actuarial valuation of assets) and absent future benefit changes, it is expected that:

1. The employer normal cost as a percentage of payroll will remain level,
2. The unfunded actuarial accrued liability will be fully amortized after a maximum of 30 years for each city, and
3. The funded status of each city will converge gradually towards a 100% funded ratio.

The funded ratio of TMRS as a whole is 85.8% and is unchanged from the prior valuation. However, prior to the recognition of the approximately \$262 million increase in the accrued liability due to changes related to the experience study discussed on page 3, the funded ratio would have increased to 86.6%. This preliminary increase in the funded ratio from the prior valuation is due to liability gains primarily resulting from valuation salaries which increased less than assumed and the upcoming cost of living adjustment being smaller than assumed. These gains were partially offset by a loss due to an investment return of 6.69% on an actuarial value of assets basis being less than the assumed rate of 7.0% in effect for the prior valuation. (Please note that each city is responsible for its own assets and liabilities and will have its own funded ratio.) On a market value of assets basis, the funded ratio of TMRS as a whole is 83.5%.

Unless otherwise indicated, each funded status measurement presented in this report is based upon the actuarial accrued liability and the actuarial value of assets. Unless otherwise indicated, with regards to any funded status measurements presented in this report:

1. The measurement is inappropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations.
2. The measurement would produce a different result if the market value of assets were used instead of the actuarial value of assets.

Benefit provisions and changes

The benefit provisions reflected in this valuation are those which were in effect as of April 1, 2016. In addition to the 859 plans that are actively participating in TMRS, there are another seven (7) plans that are in inactive status. No new plan provisions occurred during 2015 that impacted the valuation results, other than individual changes adopted by the various municipalities.

Of the 859 active cities, 581 (68%) have adopted annually repeating updated service credits. In addition, 459 (53%) of the cities have adopted annually repeating annuity increases.

However, the larger participating employers have almost all adopted annually repeating benefits. Therefore, of the 106,894 actively contributing members, 87% are covered under an annually

repeating updated service credit benefit structure and 69% are covered under an annually repeating annuity increase structure.

Seven municipalities began participation in the System during 2015. Exhibit VI in Section 1 of our Report shows these cities, the number of contributing members, total payroll, and the 2017 retirement rates.

There were 48 cities which modified their pension benefit provisions since the prior valuation. Of these municipalities, 45 adopted changes which increased their Unfunded Actuarial Accrued Liability (UAAL), while 3 cities adopted changes which decreased their liabilities. A summary of these changes is provided in Section 7 of our Report, and the impact on each city's calculated retirement rate is shown in Section 3. The aggregate benefit changes and seven new cities increased the overall liability of the System by \$36.5 million.

Assumptions and methods

All actuarial assumptions and methods are described under Section 6 of our Report. Except for healthy post-retirement mortality and the mortality assumption used to develop the Annuity Purchase Rates (APRs), the current actuarial assumptions were developed from the actuarial investigation of the experience of TMRS over the five year period from January 1, 2010 to December 31, 2014. These assumptions were adopted in 2015 and were first used in this valuation. Significant changes since the prior valuation include lowering the assumed inflation and nominal investment return, decreasing the termination and forfeiture rates, lowering assumed salary increases, and reducing assumed cost of living increases due to lower assumed inflation. Please see the Actuarial Experience Investigation Study report dated November 18, 2015 for a detailed discussion of the analysis and changes to assumptions. Healthy post-retirement mortality rates and the APRs used to annuitize members' account balances at retirement were updated based on the mortality experience investigation study dated December 31, 2013. In addition, in conjunction with these changes in 2013, the Board adopted a change in the actuarial cost method from Projected Unit Credit to Entry Age Normal and a one-time change to the amortization policy as described in Section 6 of this report.

The results of the actuarial valuation are dependent on the actuarial assumptions used. Actual results can and almost certainly will differ, as actual experience deviates from the assumptions. Even seemingly minor changes in the assumptions can materially change the liabilities, calculated contribution rates and funding periods. The actuarial calculations presented in our Report are intended to provide information for rational decision making. The actuarial assumptions and methods used in our Report comply with the parameters for disclosure that appear in Governmental Accounting Standards Board Statement Number 67.

Data

The TMRS staff supplied data for retired, active and inactive members as of December 31, 2015. We did not audit this data, but we did apply a number of tests to the data, and we concluded that it was reasonable and consistent with the prior year's data. The TMRS staff also supplied asset

and financial information as of December 31, 2015.

Actuarial Certification

This report is a summary of the actuarial valuation results. Additional detailed results are provided in the TMRS Comprehensive Annual Financial Report (CAFR). All of our work conforms with generally accepted actuarial principles and practices, and with the Actuarial Standards of Practice issued by the Actuarial Standards Board. In our opinion, our calculations also comply with the requirements of the TMRS Act and, where applicable, the Internal Revenue Code and the Statements of the Governmental Accounting Standards Board.

The undersigned are independent actuaries. They all are Members of the American Academy of Actuaries, meet all of the Qualification Standards of the American Academy of Actuaries, and are experienced in performing valuations for large public retirement systems.

Respectfully submitted,

Gabriel, Roeder, Smith & Company



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SECTION 1

EXECUTIVE SUMMARY



Executive Summary

Pension Trust

Item	2015	2014
Membership		
• Member cities	866	859
• Number of		
- Active members	106,894	104,019
- Retirees and beneficiaries	56,481	53,455
- Inactive members	<u>50,707</u>	<u>45,054</u>
- Total	214,082	202,528
• Valuation Payroll (Projected next year)	\$ 5.851 billion	\$ 5.575 billion
• Prior Year Payroll	\$ 5.684 billion	\$ 5.375 billion
Minimum Contribution Rates	FY 2017	FY 2016
• Straight average	8.79%	8.28%
• Dollar weighted average	13.02%	12.60%
Assets		
• Market value	\$ 23.708 billion	\$ 23.727 billion
• Estimated yield on market value	0.1%	5.7%
• Member contributions	\$ 376.1 million	\$ 355.4 million
• Employer contributions	751.7 million	719.9 million
• Benefit, refund, and expense payments	1,182.1 million	1,101.8 million
• Net external cash flow	(54.3) million	(26.5) million
Actuarial Information - Pension Trust		
• Actuarial accrued liability (AAL)	\$ 28.379 billion	\$ 26.647 billion
• Unfunded actuarial accrued liability (UAAL)	\$ 4.031 billion	\$ 3.786 billion
• UAAL as % of pay	70.9%	70.4%
• Funded ratio	85.8%	85.8%
• Employer normal cost % - Aggregate	8.41%	7.86%
• Actuarially Determined Employer Contribution - Aggregate	13.24%	12.63%
• Equivalent Single Amortization Period	20.6 years	20.9 years
Number of Member Cities with:		
• Increase in Full Rate	699	202
• Decrease in Full Rate	135	615
• No change in Full Rate	18	26
• New cities	7	10
• Benefit changes (retirement only)	48	46
Changes in the UAAL		
• Interest	\$ 267.6 million	\$ 286.4 million
• Amortization payments	(273.9) million	(286.4) million
• Asset experience	71.1 million	(96.3) million
• Assumption/Methods changes	261.8 million	0.0 million
• Liability experience	(76.7) million	(191.0) million
• Benefit modifications/New Cities	36.5 million	64.1 million
• Contributions different than actuarially calculated	<u>(41.7) million</u>	<u>(17.5) million</u>
• Total	\$ 244.7 million	\$ (240.7) million

Executive Summary Supplemental Death Trust

Item	2015	2014
Membership (TMRS Active Cities)		
• Cities with only active coverage	3	3
- Number of members with active only coverage	449	418
• Cities with active and retiree coverage	740	740
- Number of members covered		
- Active members	70,838	68,973
- Retirees	25,819	24,569
- Inactive members	<u>7,921</u>	<u>7,672</u>
- Total	104,578	101,214
- Valuation Payroll (Projected next year)	\$ 3.848 billion	\$ 3.661 billion
- Prior Year Payroll	\$ 3.708 billion	\$ 3.526 billion
Average Contribution Rates For Participating Cities	FY 2017	FY 2016
• Straight Average		
- Active coverage	0.16%	0.17%
- Retiree coverage	0.05%	0.05%
• Dollar Weighted Average		
- Active coverage	0.14%	0.14%
- Retiree coverage	0.04%	0.04%
Actuarial Information - OPEB Trust		
• Actuarial accrued liability (AAL)	\$ 154.7 million	\$ 145.4 million
• Fund Value of Assets	<u>21.1 million</u>	<u>22.7 million</u>
• Unfunded actuarial accrued liability (UAAL)	\$ 133.6 million	\$ 122.7 million
• UAAL as % of pay	3.6%	3.5%
• Funded ratio	13.6%	15.6%
• Employer normal cost	\$ 6.4 million	\$ 6.0 million
• GASB Annual Required Contribution \$	\$ 12.6 million	\$ 11.8 million
• GASB Annual Required Contribution % of Payroll	0.33%	0.32%

Exhibit I
Summary of Systemwide Actuarial Valuation Results

	<u>December 31, 2015</u>	<u>December 31, 2014</u>
<u>I. Valuation Results for Employer Plans</u>		
1. Actuarial accrued liability (AAL)		
a. Contributing Members	\$ 14,418,534,533	\$ 13,749,350,477
b. Noncontributing Members	2,344,330,504	2,128,994,032
c. Annuitants	<u>11,615,487,746</u>	<u>10,768,530,757</u>
d. Total AAL	\$ 28,378,352,783	\$ 26,646,875,266
2. Actuarial value of assets (AVA)		
a. Benefit Accumulation Fund (Smoothed)	\$ 24,217,092,499	\$ 22,731,118,751
b. Interest Reserve Account	100,231,497	99,337,496
c. Perpetual Endowment	17,306,171	15,031,254
d. Expense Fund	<u>12,570,411</u>	<u>14,911,314</u>
e. Total AVA	\$ 24,347,200,578	\$ 22,860,398,815
3. Total unfunded actuarial accrued liability (UAAL) [1d - 2e]	\$ 4,031,152,205	\$ 3,786,476,451
4. Funded Ratio [2 / 1]	85.8%	85.8%
<u>II. Valuation Results for Pooled Benefits</u>		
1. Actuarial present value of future benefits from the Supplemental Disability Benefits Fund for annuities in effect	\$ 547,465	\$ 591,911
2. Actuarial value of assets of the Supplemental Disability Benefits Fund	<u>\$ 530,830</u>	<u>\$ 581,227</u>
3. Unfunded/(overfunded) actuarial accrued liability [UAAL/(OAAL)] in Supplemental Disability Benefits Fund [1 - 2]	\$ 16,635	\$ 10,684
4. Funded Ratio [2 / 1]	97.0%	98.2%

Exhibit II
Plan Net Assets - Pension Trust
(Assets at Market Value)

	Valuation of	
	December 31, 2015	December 31, 2014
1. Market value of assets at beginning of year	\$ 23,727,477,926	\$ 22,468,633,624
2. Revenue for the year		
a. Contributions		
i. Employee	\$ 376,103,505	\$ 355,413,935
ii. Employer	751,708,718	719,904,310
iii. Total Contributions	\$ 1,127,812,223	\$ 1,075,318,245
b. Net investment income		
i. Interest and dividends	\$ 354,568,887	\$ 322,383,177
ii. Net apprec/(deprec) in fair value of investments	(284,634,170)	980,540,406
iii. Net securities lending income	1,859,314	3,636,366
iv. Investment expenses	(36,782,602)	(21,215,770)
v. Net investment income	\$ 35,011,429	\$ 1,285,344,179
c. Miscellaneous	\$ 3,900	\$ 29,491
d. Total revenue	\$ 1,162,827,552	\$ 2,360,691,915
3. Expenditures for the year		
a. Benefit payments		
i. Retirement benefits	\$ (937,848,878)	\$ (861,959,010)
ii. Disability benefits	(16,775,098)	(16,873,699)
iii. Partial lump sum payments	(148,161,053)	(149,739,411)
iv. Total benefit payments	\$ (1,102,785,029)	\$ (1,028,572,120)
b. Refund of contributions	\$ (56,975,269)	\$ (58,723,123)
c. Administrative expenses	(21,325,422)	(13,419,567)
d. Allocation to supplemental death benefits fund	(1,057,178)	(1,132,803)
e. Total expenditures	\$ (1,182,142,898)	\$ (1,101,847,613)
4. Increase in net assets (Item 2d + Item 3e)	\$ (19,315,346)	\$ 1,258,844,302
5. Market value of assets at end of year (Item 1 + Item 4)	\$ 23,708,162,580	\$ 23,727,477,926

Exhibit III
Development of Actuarial Value of Assets
Benefit Accumulation Fund (BAF) Only

	Year Ending December 31, 2015						
1. Actuarial value of assets at January 1	\$	22,731,118,751					
2. Net external cash flow							
a. Employer and employee contributions	\$	1,126,917,355					
b. Benefits and refunds paid		(1,161,058,717)					
c. Subtotal	\$	(34,141,362)					
3. Assumed rate of investment return for 2015		7.00%					
4. Expected investment return for 2015 (Item 1 x Item 3)	\$	1,591,178,313					
5. Expected actuarial value of assets at December 31 (Item 1+ Item 2c + Item 4)	\$	24,288,155,702					
6. Market value of assets at December 31	\$	23,577,523,671					
7. Difference (Item 6 - Item 5)	\$	(710,632,031)					
8. Development of amounts to be recognized at December 31, 2015:							
	Fiscal Year End	Remaining Deferrals of Excess (Shortfall) of Investment Income	Offsetting of Gains/(Losses)	Net Deferrals Remaining	Years Remaining	Recognized for this valuation	Remaining after this valuation
		(1)	(2)	(3) = (1) + (2)	(4)	(5) = (3) / (4)	(6) = (3) - (5)
	2015	\$ (710,632,031)	\$ 0	\$ (710,632,031)	10	\$ (71,063,203)	\$ (639,568,828)
	Total	\$ (710,632,031)	\$ 0	\$ (710,632,031)		\$ (71,063,203)	\$ (639,568,828)
9. Preliminary Actuarial value of assets at December 31 (Item 6 - Item 8)	\$	24,217,092,499					
10. Corridor Limits							
a. 85% of market value	\$	20,040,895,120					
b. 115% of market value		27,114,152,222					
c. 33% adjustment back to corridor limits (if applicable)		-					
11. Final actuarial value of assets at December 31 (Item 9 + Item 10c)	\$	24,217,092,499					
12. Asset gain (loss) for year (Item 11 - Item 5)	\$	(71,063,203)					
13. Return on the Actuarial Value of Assets		6.69%					
14. Ratio of actuarial value to market value		102.7%					

EXHIBIT IV

Texas Municipal Retirement System

CHANGES IN CONTRIBUTION RATES FROM 2016 TO 2017,
WITHOUT IMPACT OF STATUTORY MAXIMUM OR PHASE-IN
CITIES WITH 500 OR MORE CONTRIBUTING MEMBERS

CITY NAME	RETIREMENT PLAN				
	CONTRIBUTION RATES ONLY				TOTAL CHANGE
	NORMAL COST		PRIOR SERVICE		
2016	2017	2016	2017		
Abilene	6.89%	7.70%	3.13%	3.56%	1.24%
Allen	10.10%	10.43%	3.61%	3.51%	0.23%
Amarillo	6.43%	7.23%	4.53%	5.17%	1.44%
Arlington	8.57%	9.31%	6.36%	6.27%	0.65%
Baytown	9.33%	9.90%	8.07%	7.48%	-0.02%
Beaumont	9.14%	9.82%	10.03%	9.88%	0.53%
Brownsville	10.31%	10.57%	7.43%	7.03%	-0.14%
Brownsville PUB	9.94%	10.27%	7.46%	7.27%	0.14%
Bryan	8.64%	8.92%	6.40%	6.37%	0.25%
Carrollton	7.56%	8.41%	3.92%	4.03%	0.96%
College Station	8.33%	8.67%	4.45%	4.73%	0.62%
Corpus Christi	3.98%	4.72%	6.00%	6.00%	0.74%
Denton	9.46%	10.09%	7.77%	7.21%	0.07%
Edinburg	7.69%	8.43%	6.87%	6.42%	0.29%
Flower Mound	7.61%	8.00%	1.57%	2.21%	1.03%
Frisco	10.75%	11.26%	3.25%	2.90%	0.16%
Garland	8.10%	8.54%	2.20%	2.37%	0.61%
Georgetown	8.25%	9.06%	3.22%	3.37%	0.96%
Grand Prairie	9.44%	10.12%	6.22%	6.04%	0.50%
Grapevine	11.04%	11.49%	8.02%	7.57%	0.00%
Irving	8.94%	9.48%	4.39%	4.95%	1.10%
Killeen	4.97%	5.71%	3.29%	3.91%	1.36%
Laredo	9.39%	10.05%	11.90%	11.11%	-0.13%
Lewisville	9.63%	10.17%	6.64%	6.38%	0.28%
Longview	6.57%	7.31%	3.29%	3.79%	1.24%
Lubbock	9.66%	9.99%	8.30%	7.96%	-0.01%
McAllen	4.39%	4.90%	2.27%	3.00%	1.24%
McKinney	11.47%	11.61%	3.71%	3.69%	0.12%
Mesquite	4.75%	5.58%	5.54%	6.43%	1.72%
Midland	8.51%	8.72%	6.51%	6.14%	-0.16%
Mission	6.08%	6.43%	1.78%	2.01%	0.58%
New Braunfels	11.13%	11.16%	6.10%	5.78%	-0.29%
North Richland Hills	10.60%	11.01%	5.66%	5.32%	0.07%
Odessa	7.54%	8.02%	5.85%	6.00%	0.63%
Pasadena	8.61%	9.31%	4.09%	4.35%	0.96%
Pearland	9.98%	10.20%	3.39%	3.41%	0.24%
Pharr	4.29%	5.23%	2.23%	2.78%	1.49%
Plano	11.05%	11.35%	6.39%	5.97%	-0.12%
Port Arthur	6.47%	6.92%	7.14%	6.71%	0.02%
Richardson	7.13%	7.99%	6.19%	6.59%	1.26%
Round Rock	10.38%	10.87%	5.02%	4.68%	0.15%
San Angelo	8.07%	8.55%	9.02%	9.13%	0.59%
San Antonio	6.21%	6.87%	4.26%	4.48%	0.88%
San Antonio Water System	1.99%	2.09%	1.70%	1.58%	-0.02%
San Marcos	9.71%	10.26%	7.78%	7.24%	0.01%
Sugar Land	10.92%	11.12%	3.79%	3.73%	0.14%
Temple	9.48%	10.18%	6.37%	6.18%	0.51%
Tyler	8.43%	9.32%	12.20%	11.43%	0.12%
Victoria	7.22%	7.71%	9.46%	8.78%	-0.19%
Waco	6.85%	7.54%	6.11%	6.42%	1.00%
Wichita Falls	4.87%	5.51%	7.05%	7.03%	0.62%
Average - 51 Cities	8.17%	8.71%	5.65%	5.61%	0.50%

EXHIBIT V

TEXAS MUNICIPAL RETIREMENT SYSTEM

CITIES WITH THE 2017 RETIREMENT RATE (INCLUDING PHASE-IN, IF APPLICABLE)
AT THE STATUTORY MAXIMUM, BASED ON THE DECEMBER 31, 2015 VALUATION

CITY NAME	<u>2016 RETIREMENT PLAN ONLY</u>		<u>2017 RETIREMENT PLAN ONLY</u>		RATE LIMITED TO STATUTORY MAXIMUM
	FULL RATE	PHASE IN MINIMUM	FULL RATE	PHASE IN MINIMUM	
Diboll	13.54%	12.98%	14.30%	13.98%	13.50%
Forney	14.10%	13.20%	13.57%	13.57%	13.50%
Freeport	13.77%	13.21%	14.36%	14.24%	13.50%
Hawkins	13.33%	13.33%	14.97%	13.83%	13.50%
Highland Village	13.20%	13.20%	13.64%	13.64%	13.50%
Hunters Creek Village	14.00%	12.15%	16.62%	14.24%	13.50%
Jacksboro	13.76%	13.42%	13.91%	13.91%	13.50%
Kennedale	14.22%	13.33%	14.30%	13.91%	13.50%
Kirby	13.11%	13.11%	14.35%	14.12%	13.50%
Lucas	13.32%	13.15%	13.75%	13.75%	13.50%
Pearland	13.37%	13.37%	13.61%	13.61%	13.50%
Robinson	13.17%	13.17%	14.68%	14.04%	13.50%
Sachse	13.42%	13.03%	14.05%	14.05%	13.50%
Watauga	13.16%	13.16%	13.73%	13.66%	13.50%
White Deer	7.09%	7.09%	7.72%	7.72%	7.50%
Wolfforth	11.05%	11.05%	11.76%	11.76%	11.50%

EXHIBIT VI

TEXAS MUNICIPAL RETIREMENT SYSTEM

CITIES BEGINNING PARTICIPATION IN 2015

CITY NUMBER	CITY NAME	PARTICIPATION DATE	CONTRIBUTING MEMBERS	ANNUAL COMPENSATION	NORMAL COST	PRIOR SERVICE	TOTAL
00206	Burton	07-15	1	\$ 35,315	1.64%	7.79%	9.43%
00311	Covington	10-15	2	\$ 68,161	3.29%	3.34%	6.63%
00393	East Bernard	05-15	4	\$ 112,923	3.98%	2.56%	6.54%
00690	Kerens	11-15	11	\$ 391,013	1.98%	5.85%	7.83%
01037	Providence Village	12-15	5	\$ 374,870	5.37%	1.80%	7.17%
01200	Southmayd	03-15	6	\$ 167,542	2.15%	5.89%	8.04%
01312	Valley Mills	03-15	6	\$ 170,705	2.07%	0.22%	2.29%

SECTION 2

2017 CONTRIBUTION RATES, INCLUDING A COMPARISON WITH 2016 RATES

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2015

CITY NUMBER	CITY NAME	Contributing Members LAST YEAR THIS YEAR		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
				RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
4	Abernathy	22	17	2.68%	0.49%	3.17%	0.29%	3.46%	2.40%	0.87%	3.27%	0.27%	3.54%	0.08%	3.54%	7.50%
6	Abilene	1,002	1,031	6.89%	3.13%	10.02%	0.25%	10.27%	7.70%	3.56%	11.26%	0.25%	11.51%	1.24%	10.83%	NO MAX
7	Addison	256	265	7.75%	1.58%	9.33%	0.17%	9.50%	8.14%	2.13%	10.27%	0.17%	10.44%	0.94%	10.00%	15.50%
10	Alamo	128	123	4.79%	2.48%	7.27%	0.19%	7.46%	4.92%	2.47%	7.39%	0.18%	7.57%	0.11%	7.57%	9.50%
12	Alamo Heights	97	96	10.16%	6.87%	17.03%	0.19%	17.22%	10.42%	6.51%	16.93%	0.19%	17.12%	-0.10%	17.12%	NO MAX
14	Alba	5	5	1.57%	0.88%	2.45%	0.18%	2.63%	1.71%	1.36%	3.07%	0.15%	3.22%	0.59%	3.10%	NO MAX
16	Albany	17	15	3.68%	0.73%	4.41%	0.37%	4.78%	3.92%	0.77%	4.69%	0.31%	5.00%	0.22%	5.00%	9.50%
17	Aledo	16	14	6.51%	0.52%	7.03%	0.18%	7.21%	6.82%	0.81%	7.63%	0.17%	7.80%	0.59%	6.59%	NO MAX
18	Alice	234	240	6.02%	3.31%	9.33%	0.00%	9.33%	6.44%	3.02%	9.46%	0.00%	9.46%	0.13%	9.46%	11.50%
19	Allen	689	710	10.10%	3.61%	13.71%	0.14%	13.85%	10.43%	3.51%	13.94%	0.14%	14.08%	0.23%	14.08%	NO MAX
20	Alpine	52	53	2.88%	-2.51%	0.37%	0.21%	0.58%	3.47%	-2.26%	1.21%	0.20%	1.41%	0.83%	1.07%	11.50%
22	Alto	11	11	8.33%	0.77%	9.10%	0.18%	9.28%	9.41%	1.26%	10.67%	0.19%	10.86%	1.58%	8.58%	13.50%
23	Alton	74	77	11.30%	1.09%	12.39%	0.11%	12.50%	11.99%	1.46%	13.45%	0.12%	13.57%	1.07%	10.53%	13.50%
24	Alvarado	56	57	3.98%	0.48%	4.46%	0.13%	4.59%	4.60%	0.64%	5.24%	0.13%	5.37%	0.78%	5.09%	NO MAX
26	Alvin	215	214	9.33%	7.56%	16.89%	0.15%	17.04%	10.07%	7.73%	17.80%	0.16%	17.96%	0.92%	17.96%	NO MAX
28	Alvord	7	7	4.58%	1.16%	5.74%	0.17%	5.91%	5.05%	1.98%	7.03%	0.16%	7.19%	1.28%	6.55%	NO MAX
30	Amarillo	1,764	1,772	6.43%	4.53%	10.96%	0.00%	10.96%	7.23%	5.17%	12.40%	0.00%	12.40%	1.44%	11.70%	NO MAX
32	Amherst	5	4	3.74%	2.50%	6.24%	0.00%	6.24%	4.07%	-0.72%	3.35%	0.00%	3.35%	-2.89%	3.35%	NO MAX
34	Anahuac	7	7	7.56%	0.97%	8.53%	0.30%	8.83%	5.95%	0.41%	6.36%	0.17%	6.53%	-2.30%	6.53%	NO MAX
36	Andrews	65	70	8.24%	7.42%	15.66%	0.00%	15.66%	8.90%	6.61%	15.51%	0.00%	15.51%	-0.15%	15.51%	NO MAX
38	Angleton	119	121	7.45%	4.46%	11.91%	0.22%	12.13%	7.60%	4.27%	11.87%	0.22%	12.09%	-0.04%	12.09%	12.50%
40	Anna	44	52	12.00%	2.24%	14.24%	0.13%	14.37%	12.58%	1.91%	14.49%	0.11%	14.60%	0.23%	13.62%	NO MAX
41	Annetta	2	1	2.23%	0.06%	2.29%	0.09%	2.38%	2.84%	0.67%	3.51%	0.07%	3.58%	1.20%	3.45%	NO MAX
44	Anson	24	20	1.11%	-0.05%	1.06%	0.25%	1.31%	1.11%	0.12%	1.23%	0.27%	1.50%	0.19%	1.50%	7.50%
45	Anthony	35	35	1.21%	1.55%	2.76%	0.14%	2.90%	1.42%	1.70%	3.12%	0.13%	3.25%	0.35%	3.25%	NO MAX
48	Aransas Pass	101	97	6.99%	3.88%	10.87%	0.15%	11.02%	7.57%	3.64%	11.21%	0.16%	11.37%	0.35%	11.37%	NO MAX
50	Archer City	18	18	3.03%	0.40%	3.43%	0.21%	3.64%	3.55%	0.62%	4.17%	0.27%	4.44%	0.80%	4.33%	9.50%
51	Argyle	23	22	11.86%	3.13%	14.99%	0.00%	14.99%	11.28%	2.92%	14.20%	0.00%	14.20%	-0.79%	14.20%	NO MAX
52	Arlington	2,462	2,460	8.57%	6.36%	14.93%	0.15%	15.08%	9.31%	6.27%	15.58%	0.15%	15.73%	0.65%	15.58%	NO MAX
54	Arp	8	9	2.11%	-0.66%	1.45%	0.23%	1.68%	2.41%	-0.29%	2.12%	0.23%	2.35%	0.67%	2.18%	7.50%
60	Aspermont	6	7	1.12%	-1.12%	0.00%	0.17%	0.17%	1.41%	-1.41%	0.00%	0.16%	0.16%	-0.01%	0.16%	7.50%
62	Athens	117	121	10.25%	10.96%	21.21%	0.20%	21.41%	10.50%	10.67%	21.17%	0.19%	21.36%	-0.05%	21.36%	NO MAX
64	Atlanta	40	40	3.34%	0.76%	4.10%	0.21%	4.31%	3.49%	0.78%	4.27%	0.22%	4.49%	0.18%	4.49%	7.50%

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2015

CITY NUMBER	CITY NAME	Contributing Members LAST YEAR THIS YEAR		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
				RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
66	Aubrey	49	46	2.74%	-0.72%	2.02%	0.13%	2.15%	3.54%	-0.18%	3.36%	0.15%	3.51%	1.36%	2.96%	11.50%
74	Avinger	1	1	3.59%	-2.24%	1.35%	0.33%	1.68%	3.98%	-1.79%	2.19%	0.28%	2.47%	0.79%	2.13%	9.50%
75	Azle	109	113	8.01%	3.87%	11.88%	0.16%	12.04%	8.38%	3.74%	12.12%	0.17%	12.29%	0.25%	12.29%	12.50%
77	Baird	12	12	1.30%	-1.30%	0.00%	0.13%	0.13%	1.59%	-0.79%	0.80%	0.14%	0.94%	0.81%	0.94%	NO MAX
78	Balch Springs	167	171	9.31%	4.79%	14.10%	0.15%	14.25%	9.66%	4.74%	14.40%	0.15%	14.55%	0.30%	14.55%	NO MAX
79	Balcones Heights	49	53	11.02%	7.42%	18.44%	0.20%	18.64%	11.15%	6.92%	18.07%	0.18%	18.25%	-0.39%	18.04%	NO MAX
80	Ballinger	37	40	3.07%	0.41%	3.48%	0.27%	3.75%	3.32%	0.45%	3.77%	0.27%	4.04%	0.29%	4.04%	7.50%
82	Balморhea	1	1	1.36%	-1.36%	0.00%	0.07%	0.07%	1.66%	-1.66%	0.00%	0.07%	0.07%	0.00%	0.07%	NO MAX
83	Bandera	14	19	10.00%	-0.17%	9.83%	0.40%	10.23%	9.95%	-0.56%	9.39%	0.35%	9.74%	-0.49%	9.74%	NO MAX
84	Bangs	14	14	10.60%	2.83%	13.43%	0.38%	13.81%	10.79%	2.00%	12.79%	0.30%	13.09%	-0.72%	13.09%	NO MAX
90	Bartlett	16	11	7.12%	0.03%	7.15%	0.15%	7.30%	7.95%	-1.06%	6.89%	0.20%	7.09%	-0.21%	6.40%	11.50%
91	Bartonville	5	7	7.09%	5.41%	12.50%	0.09%	12.59%	8.05%	7.22%	15.27%	0.09%	15.36%	2.77%	13.01%	NO MAX
92	Bastrop	109	113	8.04%	2.83%	10.87%	0.16%	11.03%	8.52%	3.05%	11.57%	0.17%	11.74%	0.71%	11.54%	12.50%
94	Bay City	156	161	5.50%	4.13%	9.63%	0.23%	9.86%	5.79%	4.17%	9.96%	0.23%	10.19%	0.33%	10.19%	11.50%
93	Bayou Vista	8	7	3.70%	-0.89%	2.81%	0.23%	3.04%	4.53%	-0.65%	3.88%	0.25%	4.13%	1.09%	4.13%	NO MAX
96	Baytown	749	774	9.33%	8.07%	17.40%	0.16%	17.56%	9.90%	7.48%	17.38%	0.16%	17.54%	-0.02%	17.54%	NO MAX
98	Beaumont	1,012	988	9.14%	10.03%	19.17%	0.00%	19.17%	9.82%	9.88%	19.70%	0.00%	19.70%	0.53%	19.67%	NO MAX
100	Bedford	327	334	4.78%	3.24%	8.02%	0.00%	8.02%	5.59%	3.35%	8.94%	0.00%	8.94%	0.92%	8.52%	NO MAX
101	Bee Cave	40	40	8.09%	1.20%	9.29%	0.14%	9.43%	8.70%	1.36%	10.06%	0.14%	10.20%	0.77%	8.54%	13.50%
102	Beeville	114	124	3.29%	-3.04%	0.25%	0.00%	0.25%	3.61%	-2.57%	1.04%	0.00%	1.04%	0.79%	0.75%	11.50%
106	Bellaire	144	148	11.35%	9.85%	21.20%	0.23%	21.43%	11.30%	9.57%	20.87%	0.21%	21.08%	-0.35%	21.08%	NO MAX
109	Bellmead	76	72	7.42%	1.58%	9.00%	0.19%	9.19%	8.14%	0.85%	8.99%	0.20%	9.19%	0.00%	9.19%	12.50%
110	Bells	11	11	1.50%	-1.48%	0.02%	0.13%	0.15%	1.64%	-1.41%	0.23%	0.10%	0.33%	0.18%	0.33%	NO MAX
112	Bellville	56	56	5.70%	8.30%	14.00%	0.29%	14.29%	6.37%	8.39%	14.76%	0.28%	15.04%	0.75%	15.01%	NO MAX
114	Belton	162	167	5.41%	1.43%	6.84%	0.17%	7.01%	6.00%	1.55%	7.55%	0.16%	7.71%	0.70%	7.50%	11.50%
118	Benbrook	110	114	11.18%	6.17%	17.35%	0.16%	17.51%	11.32%	5.62%	16.94%	0.15%	17.09%	-0.42%	17.09%	NO MAX
121	Berryville	3	3	2.79%	-1.13%	1.66%	0.50%	2.16%	3.27%	-0.55%	2.72%	0.23%	2.95%	0.79%	2.75%	9.50%
123	Bertram	10	10	1.49%	-0.07%	1.42%	0.00%	1.42%	1.80%	0.03%	1.83%	0.00%	1.83%	0.41%	1.83%	7.50%
124	Big Lake	25	26	7.53%	10.80%	18.33%	0.27%	18.60%	7.38%	10.15%	17.53%	0.24%	17.77%	-0.83%	17.77%	NO MAX
126	Big Sandy	12	12	0.95%	1.73%	2.68%	0.31%	2.99%	1.22%	1.91%	3.13%	0.32%	3.45%	0.46%	3.45%	7.50%
128	Big Spring	184	194	8.22%	7.89%	16.11%	0.22%	16.33%	8.90%	8.03%	16.93%	0.22%	17.15%	0.82%	16.83%	NO MAX
132	Bishop	22	22	2.76%	0.99%	3.75%	0.29%	4.04%	3.05%	0.58%	3.63%	0.26%	3.89%	-0.15%	3.89%	11.50%
134	Blanco	12	16	1.64%	-0.30%	1.34%	0.29%	1.63%	1.69%	-0.03%	1.66%	0.23%	1.89%	0.26%	1.89%	7.50%

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2015

CITY NUMBER	CITY NAME	Contributing Members		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
140	Blooming Grove	5	5	5.77%	1.95%	7.72%	0.13%	7.85%	6.34%	3.75%	10.09%	0.13%	10.22%	2.37%	9.38%	11.50%
142	Blossom	4	4	5.83%	-2.73%	3.10%	0.63%	3.73%	5.80%	-2.17%	3.63%	0.48%	4.11%	0.38%	4.08%	11.50%
143	Blue Mound	17	23	4.38%	0.15%	4.53%	0.11%	4.64%	4.87%	0.27%	5.14%	0.11%	5.25%	0.61%	5.14%	NO MAX
144	Blue Ridge	3	5	1.21%	-0.92%	0.29%	0.27%	0.56%	1.97%	-0.74%	1.23%	0.19%	1.42%	0.86%	1.29%	NO MAX
148	Boerne	219	230	10.73%	7.06%	17.79%	0.16%	17.95%	11.55%	6.77%	18.32%	0.16%	18.48%	0.53%	18.45%	NO MAX
150	Bogata	8	9	1.76%	-1.76%	0.00%	0.28%	0.28%	1.90%	-1.83%	0.07%	0.22%	0.29%	0.01%	0.29%	7.50%
152	Bonham	108	110	3.52%	0.76%	4.28%	0.00%	4.28%	4.12%	0.93%	5.05%	0.00%	5.05%	0.77%	4.78%	10.50%
154	Booker	11	12	5.20%	0.04%	5.24%	0.20%	5.44%	5.65%	0.04%	5.69%	0.27%	5.96%	0.52%	5.96%	9.50%
156	Borger	161	164	8.56%	6.56%	15.12%	0.22%	15.34%	9.51%	5.42%	14.93%	0.20%	15.13%	-0.21%	15.13%	NO MAX
158	Bovina	8	11	1.04%	-1.04%	0.00%	0.28%	0.28%	1.21%	-1.17%	0.04%	0.17%	0.21%	-0.07%	0.21%	7.50%
160	Bowie	82	84	6.52%	2.98%	9.50%	0.18%	9.68%	6.95%	3.35%	10.30%	0.17%	10.47%	0.79%	10.41%	11.50%
162	Boyd	16	16	3.60%	-0.47%	3.13%	0.00%	3.13%	3.80%	-0.32%	3.48%	0.00%	3.48%	0.35%	3.48%	11.50%
166	Brady	85	89	7.13%	2.90%	10.03%	0.26%	10.29%	8.31%	2.32%	10.63%	0.23%	10.86%	0.57%	10.76%	12.50%
170	Brazoria	25	27	5.48%	2.66%	8.14%	0.20%	8.34%	6.18%	2.51%	8.69%	0.19%	8.88%	0.54%	8.83%	11.50%
172	Breckenridge	71	73	4.06%	3.23%	7.29%	0.23%	7.52%	4.66%	3.14%	7.80%	0.23%	8.03%	0.51%	8.02%	NO MAX
174	Bremond	6	6	5.02%	10.10%	15.12%	0.28%	15.40%	6.07%	12.23%	18.30%	0.32%	18.62%	3.22%	16.43%	NO MAX
176	Brenham	205	194	3.24%	2.83%	6.07%	0.00%	6.07%	3.72%	3.33%	7.05%	0.00%	7.05%	0.98%	6.57%	11.50%
177	Bridge City	58	54	9.60%	5.29%	14.89%	0.28%	15.17%	9.42%	5.67%	15.09%	0.30%	15.39%	0.22%	15.39%	NO MAX
178	Bridgeport	59	60	9.38%	4.00%	13.38%	0.18%	13.56%	9.01%	4.43%	13.44%	0.15%	13.59%	0.03%	13.59%	13.50%
180	Bronte	3	3	1.58%	7.42%	9.00%	0.16%	9.16%	1.95%	10.48%	12.43%	0.14%	12.57%	3.41%	10.81%	NO MAX
182	Brookshire	36	36	4.77%	-0.94%	3.83%	0.16%	3.99%	5.37%	-0.33%	5.04%	0.15%	5.19%	1.20%	4.53%	11.50%
184	Brownfield	86	87	4.70%	2.98%	7.68%	0.00%	7.68%	5.45%	2.17%	7.62%	0.00%	7.62%	-0.06%	7.62%	NO MAX
10188	Brownsville	1,142	1,127	10.31%	7.43%	17.74%	0.17%	17.91%	10.57%	7.03%	17.60%	0.16%	17.76%	-0.15%	17.76%	NO MAX
20188	Brownsville PUB	562	570	9.94%	7.46%	17.40%	0.17%	17.57%	10.27%	7.27%	17.54%	0.19%	17.73%	0.16%	17.73%	NO MAX
10190	Brownwood	218	223	8.35%	5.66%	14.01%	0.00%	14.01%	8.66%	5.12%	13.78%	0.00%	13.78%	-0.23%	13.78%	NO MAX
30190	Brownwood Health Dept.	12	12	7.84%	1.91%	9.75%	0.00%	9.75%	8.28%	2.78%	11.06%	0.00%	11.06%	1.31%	10.36%	NO MAX
20190	Brownwood Public Library	9	12	5.19%	-2.14%	3.05%	0.00%	3.05%	5.64%	-1.44%	4.20%	0.00%	4.20%	1.15%	4.03%	11.50%
195	Bruceville-Eddy	13	13	5.29%	-0.82%	4.47%	0.18%	4.65%	5.69%	-0.45%	5.24%	0.17%	5.41%	0.76%	4.83%	11.50%
192	Bryan	824	858	8.64%	6.40%	15.04%	0.00%	15.04%	8.92%	6.37%	15.29%	0.00%	15.29%	0.25%	15.29%	NO MAX
193	Bryson	3	3	1.83%	-1.83%	0.00%	0.00%	0.00%	2.28%	-2.28%	0.00%	0.00%	0.00%	0.00%	0.00%	9.50%
194	Buda	70	74	11.46%	2.20%	13.66%	0.15%	13.81%	12.23%	2.60%	14.83%	0.15%	14.98%	1.17%	13.34%	13.50%
196	Buffalo	16	16	4.47%	-0.41%	4.06%	0.34%	4.40%	4.69%	0.01%	4.70%	0.33%	5.03%	0.63%	4.89%	11.50%
198	Bullard	22	24	5.84%	1.53%	7.37%	0.25%	7.62%	5.88%	1.81%	7.69%	0.15%	7.84%	0.22%	7.81%	11.50%

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2015

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				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
203	Bulverde	22	24	7.26%	0.98%	8.24%	0.11%	8.35%	7.58%	1.63%	9.21%	0.11%	9.32%	0.97%	8.87%	NO MAX
199	Bunker Hill Village	7	8	10.23%	-0.45%	9.78%	0.19%	9.97%	10.78%	0.60%	11.38%	0.18%	11.56%	1.59%	10.60%	NO MAX
200	Burkburnett	70	73	6.51%	3.52%	10.03%	0.21%	10.24%	6.49%	2.97%	9.46%	0.22%	9.68%	-0.56%	9.68%	NO MAX
202	Burleson	312	320	9.92%	5.18%	15.10%	0.13%	15.23%	10.40%	5.02%	15.42%	0.13%	15.55%	0.32%	15.55%	NO MAX
204	Burnet	109	110	8.67%	3.63%	12.30%	0.16%	12.46%	9.00%	3.74%	12.74%	0.17%	12.91%	0.45%	12.91%	13.50%
206	Burton	N/A	1	1.71%	7.25%	8.96%	0.10%	9.06%	1.64%	7.79%	9.43%	0.10%	9.53%	0.47%	9.53%	NO MAX
207	Cactus	23	30	2.56%	-0.32%	2.24%	0.16%	2.40%	2.87%	-0.27%	2.60%	0.15%	2.75%	0.35%	2.75%	10.50%
208	Caddo Mills	13	13	5.28%	0.61%	5.89%	0.14%	6.03%	5.39%	0.91%	6.30%	0.14%	6.44%	0.41%	6.44%	NO MAX
210	Caldwell	56	56	5.62%	3.15%	8.77%	0.37%	9.14%	5.86%	3.24%	9.10%	0.34%	9.44%	0.30%	9.44%	11.50%
212	Calvert	11	11	1.76%	-1.07%	0.69%	0.25%	0.94%	2.13%	-0.81%	1.32%	0.30%	1.62%	0.68%	1.62%	NO MAX
214	Cameron	42	44	5.17%	4.95%	10.12%	0.26%	10.38%	5.21%	5.17%	10.38%	0.27%	10.65%	0.27%	10.65%	NO MAX
220	Canadian	20	20	7.89%	7.06%	14.95%	0.13%	15.08%	7.93%	7.01%	14.94%	0.15%	15.09%	0.01%	15.09%	NO MAX
222	Canton	64	66	7.48%	3.77%	11.25%	0.25%	11.50%	8.02%	4.21%	12.23%	0.21%	12.44%	0.94%	11.96%	NO MAX
224	Canyon	82	84	10.04%	6.93%	16.97%	0.18%	17.15%	10.75%	5.64%	16.39%	0.19%	16.58%	-0.57%	16.58%	NO MAX
227	Carmine	1	1	2.89%	-1.18%	1.71%	0.11%	1.82%	2.80%	-1.48%	1.32%	0.09%	1.41%	-0.41%	1.41%	7.50%
228	Carrizo Springs	49	54	4.39%	0.63%	5.02%	0.24%	5.26%	4.68%	0.53%	5.21%	0.21%	5.42%	0.16%	5.42%	9.50%
230	Carrollton	781	803	7.56%	3.92%	11.48%	0.00%	11.48%	8.41%	4.03%	12.44%	0.00%	12.44%	0.96%	11.98%	NO MAX
232	Carthage	77	80	8.57%	10.09%	18.66%	0.25%	18.91%	9.07%	9.16%	18.23%	0.24%	18.47%	-0.44%	18.47%	NO MAX
231	Castle Hills	61	63	7.61%	4.51%	12.12%	0.18%	12.30%	7.99%	3.59%	11.58%	0.20%	11.78%	-0.52%	11.78%	NO MAX
234	Castroville	36	41	6.97%	2.10%	9.07%	0.31%	9.38%	7.39%	1.78%	9.17%	0.30%	9.47%	0.09%	9.47%	11.50%
238	Cedar Hill	324	324	9.01%	3.59%	12.60%	0.15%	12.75%	9.71%	3.93%	13.64%	0.15%	13.79%	1.04%	13.39%	NO MAX
239	Cedar Park	395	401	8.07%	3.47%	11.54%	0.11%	11.65%	8.82%	3.76%	12.58%	0.11%	12.69%	1.04%	12.31%	13.50%
240	Celeste	2	4	1.33%	7.70%	9.03%	0.12%	9.15%	2.37%	5.07%	7.44%	0.20%	7.64%	-1.51%	7.64%	NO MAX
242	Celina	58	77	5.92%	-0.73%	5.19%	0.13%	5.32%	6.66%	-0.29%	6.37%	0.14%	6.51%	1.19%	6.06%	13.50%
244	Center	68	71	9.28%	7.32%	16.60%	0.18%	16.78%	10.02%	6.62%	16.64%	0.19%	16.83%	0.05%	16.83%	NO MAX
246	Centerville	6	5	4.30%	12.14%	16.44%	0.00%	16.44%	5.48%	13.17%	18.65%	0.00%	18.65%	2.21%	16.94%	NO MAX
247	Chandler	23	24	1.84%	2.88%	4.72%	0.24%	4.96%	2.04%	2.54%	4.58%	0.24%	4.82%	-0.14%	4.82%	NO MAX
248	Charlotte	8	10	4.05%	2.24%	6.29%	0.13%	6.42%	4.62%	2.38%	7.00%	0.14%	7.14%	0.72%	7.14%	9.50%
249	Chester	2	2	6.26%	-5.71%	0.55%	0.81%	1.36%	6.91%	-3.48%	3.43%	0.35%	3.78%	2.42%	1.65%	NO MAX
245	Chico	7	9	2.03%	1.23%	3.26%	0.39%	3.65%	2.23%	1.44%	3.67%	0.36%	4.03%	0.38%	4.03%	NO MAX
250	Childress	64	64	8.47%	6.24%	14.71%	0.23%	14.94%	9.28%	5.73%	15.01%	0.27%	15.28%	0.34%	15.28%	NO MAX
253	Chireno	6	7	8.80%	9.98%	18.78%	0.20%	18.98%	9.54%	9.09%	18.63%	0.18%	18.81%	-0.17%	18.81%	NO MAX
254	Christine	1	1	0.41%	-0.41%	0.00%	0.00%	0.00%	0.71%	-0.71%	0.00%	0.00%	0.00%	0.00%	0.00%	NO MAX

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	Contributing Members LAST YEAR THIS YEAR		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
				RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
255	Cibolo	108	116	10.47%	1.57%	12.04%	0.13%	12.17%	11.23%	1.59%	12.82%	0.13%	12.95%	0.78%	12.07%	13.50%
256	Cisco	33	34	4.24%	-1.98%	2.26%	0.20%	2.46%	4.45%	-2.01%	2.44%	0.21%	2.65%	0.19%	2.65%	9.50%
258	Clarendon	14	15	2.23%	-1.77%	0.46%	0.30%	0.76%	2.68%	-1.39%	1.29%	0.30%	1.59%	0.83%	1.50%	9.50%
259	Clarksville	30	31	5.96%	-2.33%	3.63%	0.23%	3.86%	6.46%	-1.90%	4.56%	0.20%	4.76%	0.90%	4.59%	11.50%
260	Clarksville City	4	4	3.92%	-2.96%	0.96%	0.34%	1.30%	5.29%	-1.82%	3.47%	0.15%	3.62%	2.32%	2.20%	NO MAX
263	Clear Lake Shores	15	15	8.42%	2.34%	10.76%	0.16%	10.92%	8.76%	2.34%	11.10%	0.19%	11.29%	0.37%	11.29%	12.50%
264	Cleburne	281	282	9.12%	9.08%	18.20%	0.20%	18.40%	9.43%	9.17%	18.60%	0.21%	18.81%	0.41%	18.81%	NO MAX
266	Cleveland	72	78	5.82%	4.04%	9.86%	0.27%	10.13%	6.55%	4.01%	10.56%	0.24%	10.80%	0.67%	10.60%	11.50%
268	Clifton	24	25	1.67%	-0.94%	0.73%	0.28%	1.01%	1.90%	-0.50%	1.40%	0.28%	1.68%	0.67%	1.63%	7.50%
271	Clute	87	82	8.59%	1.37%	9.96%	0.19%	10.15%	9.70%	1.15%	10.85%	0.19%	11.04%	0.89%	10.65%	13.50%
272	Clyde	30	32	9.32%	3.54%	12.86%	0.19%	13.05%	9.72%	3.36%	13.08%	0.19%	13.27%	0.22%	13.27%	13.50%
274	Coahoma	5	5	5.83%	-1.24%	4.59%	0.29%	4.88%	6.49%	-0.35%	6.14%	0.29%	6.43%	1.55%	5.60%	11.50%
276	Cockrell Hill	32	33	8.81%	-0.85%	7.96%	0.14%	8.10%	8.95%	-0.80%	8.15%	0.14%	8.29%	0.19%	7.69%	13.50%
278	Coleman	64	68	8.02%	9.71%	17.73%	0.00%	17.73%	8.89%	7.89%	16.78%	0.00%	16.78%	-0.95%	16.78%	NO MAX
280	College Station	805	858	8.33%	4.45%	12.78%	0.00%	12.78%	8.67%	4.73%	13.40%	0.00%	13.40%	0.62%	13.28%	NO MAX
281	Colleyville	180	181	8.49%	-0.91%	7.58%	0.15%	7.73%	8.78%	-0.35%	8.43%	0.14%	8.57%	0.84%	8.24%	13.50%
282	Collinsville	7	7	1.85%	-1.19%	0.66%	0.23%	0.89%	2.12%	-0.75%	1.37%	0.25%	1.62%	0.73%	1.62%	8.50%
283	Colmesneil	3	4	2.74%	3.96%	6.70%	0.08%	6.78%	3.25%	5.36%	8.61%	0.06%	8.67%	1.89%	7.64%	NO MAX
284	Colorado City	43	42	7.45%	0.73%	8.18%	0.30%	8.48%	8.34%	0.79%	9.13%	0.33%	9.46%	0.98%	9.05%	12.50%
286	Columbus	37	37	8.24%	4.91%	13.15%	0.19%	13.34%	8.61%	5.16%	13.77%	0.20%	13.97%	0.63%	13.85%	NO MAX
288	Comanche	29	27	2.91%	2.07%	4.98%	0.30%	5.28%	3.11%	1.37%	4.48%	0.27%	4.75%	-0.53%	4.75%	7.50%
290	Commerce	82	78	6.15%	2.23%	8.38%	0.24%	8.62%	6.73%	2.27%	9.00%	0.26%	9.26%	0.64%	9.14%	11.50%
294	Conroe	392	411	9.20%	6.86%	16.06%	0.00%	16.06%	9.87%	6.48%	16.35%	0.00%	16.35%	0.29%	16.35%	NO MAX
295	Converse	145	140	9.16%	4.67%	13.83%	0.13%	13.96%	9.83%	4.65%	14.48%	0.14%	14.62%	0.66%	14.58%	NO MAX
298	Cooper	13	13	2.74%	2.54%	5.28%	0.31%	5.59%	3.27%	0.69%	3.96%	0.32%	4.28%	-1.31%	4.28%	8.50%
299	Coppell	376	372	10.95%	4.16%	15.11%	0.14%	15.25%	11.28%	4.20%	15.48%	0.15%	15.63%	0.38%	15.63%	NO MAX
297	Copper Canyon	3	3	10.96%	1.53%	12.49%	0.55%	13.04%	11.49%	2.42%	13.91%	0.47%	14.38%	1.34%	10.41%	NO MAX
300	Copperas Cove	246	257	7.95%	4.36%	12.31%	0.21%	12.52%	8.19%	4.14%	12.33%	0.20%	12.53%	0.01%	12.53%	NO MAX
301	Corinth	146	146	10.45%	4.57%	15.02%	0.12%	15.14%	11.25%	4.14%	15.39%	0.12%	15.51%	0.37%	15.51%	NO MAX
302	Corpus Christi	2,245	2,346	3.98%	6.00%	9.98%	0.00%	9.98%	4.72%	6.00%	10.72%	0.00%	10.72%	0.74%	10.48%	NO MAX
304	Corrigan	25	26	1.00%	-0.14%	0.86%	0.22%	1.08%	1.55%	0.04%	1.59%	0.24%	1.83%	0.75%	1.81%	7.50%
306	Corsicana	170	163	7.26%	6.74%	14.00%	0.24%	14.24%	8.08%	8.10%	16.18%	0.24%	16.42%	2.18%	15.05%	NO MAX
308	Cotulla	41	43	4.19%	1.65%	5.84%	0.24%	6.08%	4.65%	1.74%	6.39%	0.25%	6.64%	0.56%	6.59%	11.50%

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2015

CITY NUMBER	CITY NAME	Contributing Members LAST YEARTHIS YEAR		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
				RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
311	Covington	N/A	2	3.08%	2.43%	5.51%	0.18%	5.69%	3.29%	3.34%	6.63%	0.21%	6.84%	1.15%	6.80%	NO MAX
310	Crandall	25	25	11.27%	-0.32%	10.95%	0.16%	11.11%	10.70%	-0.22%	10.48%	0.17%	10.65%	-0.46%	9.98%	13.50%
312	Crane	24	24	8.21%	2.09%	10.30%	0.18%	10.48%	9.35%	1.22%	10.57%	0.19%	10.76%	0.28%	10.76%	15.50%
314	Crawford	5	5	0.88%	-0.68%	0.20%	0.00%	0.20%	1.36%	-0.52%	0.84%	0.00%	0.84%	0.64%	0.84%	7.50%
316	Crockett	71	55	6.11%	2.00%	8.11%	0.30%	8.41%	6.72%	1.55%	8.27%	0.32%	8.59%	0.18%	8.59%	11.50%
318	Crosbyton	11	11	4.88%	-0.57%	4.31%	0.50%	4.81%	5.57%	-0.46%	5.11%	0.60%	5.71%	0.90%	5.41%	10.50%
320	Cross Plains	8	9	5.20%	2.37%	7.57%	0.45%	8.02%	5.56%	2.55%	8.11%	0.37%	8.48%	0.46%	8.44%	9.50%
321	Cross Roads	3	3	6.59%	0.60%	7.19%	0.05%	7.24%	6.11%	0.90%	7.01%	0.03%	7.04%	-0.20%	7.04%	NO MAX
323	Crowley	106	108	7.99%	2.27%	10.26%	0.13%	10.39%	8.27%	2.49%	10.76%	0.14%	10.90%	0.51%	10.90%	12.50%
324	Crystal City	60	60	3.40%	-3.11%	0.29%	0.00%	0.29%	4.26%	-2.70%	1.56%	0.00%	1.56%	1.27%	0.86%	13.50%
326	Cuero	105	98	6.77%	3.22%	9.99%	0.21%	10.20%	6.95%	3.18%	10.13%	0.24%	10.37%	0.17%	10.37%	11.50%
328	Cumby	11	11	1.51%	0.85%	2.36%	0.15%	2.51%	1.42%	0.64%	2.06%	0.11%	2.17%	-0.34%	2.17%	NO MAX
332	Daingerfield	18	19	4.61%	2.01%	6.62%	0.00%	6.62%	5.44%	1.78%	7.22%	0.00%	7.22%	0.60%	7.19%	9.50%
334	Daisetta	9	9	1.92%	-0.97%	0.95%	0.29%	1.24%	2.16%	-0.82%	1.34%	0.24%	1.58%	0.34%	1.58%	NO MAX
336	Dalhart	59	61	3.87%	-0.22%	3.65%	0.21%	3.86%	4.70%	0.02%	4.72%	0.20%	4.92%	1.06%	4.35%	11.50%
339	Dalworthington Gardens	27	24	10.55%	11.40%	21.95%	0.16%	22.11%	10.46%	11.55%	22.01%	0.15%	22.16%	0.05%	22.16%	NO MAX
340	Danbury	10	8	3.87%	1.85%	5.72%	0.13%	5.85%	4.52%	2.14%	6.66%	0.14%	6.80%	0.95%	6.36%	NO MAX
341	Darrouzett	3	3	1.44%	-0.06%	1.38%	0.04%	1.42%	1.84%	1.08%	2.92%	0.04%	2.96%	1.54%	1.92%	NO MAX
344	Dayton	81	87	5.04%	1.21%	6.25%	0.20%	6.45%	5.82%	1.59%	7.41%	0.21%	7.62%	1.17%	6.96%	13.50%
352	De Leon	14	14	0.86%	0.39%	1.25%	0.17%	1.42%	1.07%	0.44%	1.51%	0.15%	1.66%	0.24%	1.66%	7.50%
10366	DeSoto	322	322	8.69%	1.69%	10.38%	0.15%	10.53%	9.36%	1.83%	11.19%	0.15%	11.34%	0.81%	11.03%	NO MAX
346	Decatur	115	109	10.52%	4.50%	15.02%	0.19%	15.21%	10.83%	4.30%	15.13%	0.20%	15.33%	0.12%	15.33%	NO MAX
348	Deer Park	283	291	10.09%	3.73%	13.82%	0.17%	13.99%	10.44%	3.92%	14.36%	0.17%	14.53%	0.54%	14.51%	NO MAX
350	Dekalb	16	16	3.05%	-0.87%	2.18%	0.23%	2.41%	3.58%	-0.35%	3.23%	0.21%	3.44%	1.03%	3.15%	9.50%
354	Del Rio	462	480	3.30%	3.59%	6.89%	0.18%	7.07%	3.73%	3.76%	7.49%	0.17%	7.66%	0.59%	7.56%	NO MAX
353	Dell City	2	1	4.92%	1.69%	6.61%	0.16%	6.77%	4.67%	3.06%	7.73%	0.23%	7.96%	1.19%	6.93%	NO MAX
356	Denison	214	210	7.72%	4.08%	11.80%	0.00%	11.80%	8.52%	4.21%	12.73%	0.00%	12.73%	0.93%	12.30%	NO MAX
358	Denton	1,156	1,188	9.46%	7.77%	17.23%	0.18%	17.41%	10.09%	7.21%	17.30%	0.18%	17.48%	0.07%	17.48%	NO MAX
360	Denver City	27	28	5.92%	5.67%	11.59%	0.24%	11.83%	6.66%	5.92%	12.58%	0.27%	12.85%	1.02%	12.41%	NO MAX
362	Deport	1	3	1.59%	5.31%	6.90%	0.18%	7.08%	1.60%	1.50%	3.10%	0.07%	3.17%	-3.91%	3.17%	NO MAX
370	Devine	38	39	4.85%	7.49%	12.34%	0.20%	12.54%	5.09%	7.55%	12.64%	0.21%	12.85%	0.31%	12.85%	NO MAX
371	Diboll	45	46	9.02%	4.52%	13.54%	0.22%	13.76%	9.42%	4.88%	14.30%	0.16%	14.46%	0.70%	14.14%	13.50%
372	Dickens	2	2	1.79%	-1.05%	0.74%	0.07%	0.81%	2.23%	-0.59%	1.64%	0.07%	1.71%	0.90%	1.60%	NO MAX

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		LAST YEAR	THIS YEAR	WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
				RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
373	Dickinson	89	91	7.35%	1.10%	8.45%	0.18%	8.63%	7.57%	1.57%	9.14%	0.18%	9.32%	0.69%	9.13%	13.50%
374	Dilley	40	39	5.42%	2.04%	7.46%	0.22%	7.68%	5.83%	2.22%	8.05%	0.23%	8.28%	0.60%	8.22%	11.50%
376	Dimmitt	29	28	6.82%	-2.17%	4.65%	0.00%	4.65%	7.51%	-2.62%	4.89%	0.00%	4.89%	0.24%	4.89%	12.50%
382	Donna	101	128	4.63%	2.28%	6.91%	0.00%	6.91%	5.78%	2.78%	8.56%	0.00%	8.56%	1.65%	7.74%	12.50%
379	Double Oak	12	12	4.73%	0.36%	5.09%	0.25%	5.34%	5.26%	0.57%	5.83%	0.24%	6.07%	0.73%	5.88%	NO MAX
383	Dripping Springs	6	8	1.15%	0.71%	1.86%	0.15%	2.01%	1.59%	0.95%	2.54%	0.12%	2.66%	0.65%	2.54%	NO MAX
385	Driscoll	1	2	1.37%	0.60%	1.97%	0.12%	2.09%	1.60%	3.09%	4.69%	0.08%	4.77%	2.68%	3.56%	NO MAX
384	Dublin	30	42	9.14%	4.76%	13.90%	0.20%	14.10%	9.17%	3.63%	12.80%	0.20%	13.00%	-1.10%	13.00%	NO MAX
386	Dumas	120	120	4.78%	1.44%	6.22%	0.18%	6.40%	4.83%	1.28%	6.11%	0.18%	6.29%	-0.11%	6.29%	9.50%
388	Duncanville	243	251	4.69%	-1.28%	3.41%	0.00%	3.41%	5.64%	-0.22%	5.42%	0.00%	5.42%	2.01%	4.26%	NO MAX
394	Eagle Lake	29	28	7.03%	1.04%	8.07%	0.22%	8.29%	7.19%	2.00%	9.19%	0.21%	9.40%	1.11%	9.18%	12.50%
396	Eagle Pass	357	394	6.79%	2.29%	9.08%	0.22%	9.30%	6.95%	1.97%	8.92%	0.22%	9.14%	-0.16%	9.14%	11.50%
397	Early	24	24	3.43%	-1.09%	2.34%	0.16%	2.50%	3.70%	-0.39%	3.31%	0.17%	3.48%	0.98%	3.46%	9.50%
399	Earth	6	6	1.53%	2.50%	4.03%	0.19%	4.22%	2.14%	3.05%	5.19%	0.25%	5.44%	1.22%	5.31%	NO MAX
393	East Bernard	N/A	4	3.38%	6.30%	9.68%	0.32%	10.00%	3.98%	2.56%	6.54%	0.28%	6.82%	-3.18%	6.82%	NO MAX
401	East Mountain	6	6	11.49%	1.80%	13.29%	0.09%	13.38%	12.19%	2.22%	14.41%	0.08%	14.49%	1.11%	13.88%	NO MAX
395	East Tawakoni	8	10	5.94%	-0.54%	5.40%	0.36%	5.76%	6.22%	0.14%	6.36%	0.31%	6.67%	0.91%	6.21%	NO MAX
398	Eastland	39	37	7.02%	1.77%	8.79%	0.30%	9.09%	7.32%	1.90%	9.22%	0.31%	9.53%	0.44%	9.53%	11.50%
402	Ector	3	3	2.09%	-0.44%	1.65%	0.41%	2.06%	2.35%	-0.20%	2.15%	0.39%	2.54%	0.48%	2.54%	NO MAX
406	Eden	11	13	3.37%	1.85%	5.22%	0.29%	5.51%	3.46%	-0.01%	3.45%	0.23%	3.68%	-1.83%	3.68%	7.50%
408	Edgewood	7	8	1.84%	1.68%	3.52%	0.27%	3.79%	2.38%	1.85%	4.23%	0.41%	4.64%	0.85%	4.43%	NO MAX
410	Edinburg	685	734	7.69%	6.87%	14.56%	0.14%	14.70%	8.43%	6.42%	14.85%	0.14%	14.99%	0.29%	14.99%	NO MAX
412	Edna	45	44	5.53%	5.73%	11.26%	0.20%	11.46%	6.02%	5.92%	11.94%	0.22%	12.16%	0.70%	12.16%	NO MAX
414	El Campo	109	104	6.11%	5.18%	11.29%	0.19%	11.48%	6.24%	4.97%	11.21%	0.21%	11.42%	-0.06%	11.42%	NO MAX
416	Eldorado	19	18	4.60%	1.97%	6.57%	0.21%	6.78%	5.16%	2.13%	7.29%	0.24%	7.53%	0.75%	7.40%	10.50%
418	Electra	32	28	1.43%	0.44%	1.87%	0.24%	2.11%	1.62%	0.38%	2.00%	0.23%	2.23%	0.12%	2.23%	7.50%
420	Elgin	69	76	9.61%	4.13%	13.74%	0.28%	14.02%	10.16%	4.08%	14.24%	0.27%	14.51%	0.49%	14.51%	NO MAX
422	Elkhart	7	5	3.32%	2.64%	5.96%	0.00%	5.96%	3.32%	2.53%	5.85%	0.00%	5.85%	-0.11%	5.85%	NO MAX
427	Elmendorf	8	11	1.01%	-0.14%	0.87%	0.10%	0.97%	1.54%	-0.05%	1.49%	0.12%	1.61%	0.64%	1.61%	NO MAX
432	Emory	21	22	5.03%	-0.50%	4.53%	0.30%	4.83%	4.90%	-0.14%	4.76%	0.23%	4.99%	0.16%	4.99%	11.50%
436	Ennis	168	170	11.43%	6.50%	17.93%	0.20%	18.13%	11.53%	5.83%	17.36%	0.21%	17.57%	-0.56%	17.57%	NO MAX
439	Eules	369	374	10.64%	6.85%	17.49%	0.00%	17.49%	11.15%	6.61%	17.76%	0.00%	17.76%	0.27%	17.76%	NO MAX
440	Eustace	10	6	4.99%	1.48%	6.47%	0.21%	6.68%	5.68%	2.92%	8.60%	0.28%	8.88%	2.20%	7.67%	13.50%

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	Contributing Members		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
441	Everman	50	49	6.00%	2.45%	8.45%	0.22%	8.67%	6.64%	1.67%	8.31%	0.23%	8.54%	-0.13%	8.54%	11.50%
443	Fair Oaks Ranch	43	46	9.51%	1.73%	11.24%	0.14%	11.38%	9.87%	1.59%	11.46%	0.12%	11.58%	0.20%	11.58%	13.50%
442	Fairfield	38	37	5.18%	-2.37%	2.81%	0.20%	3.01%	5.53%	-2.09%	3.44%	0.23%	3.67%	0.66%	3.54%	11.50%
445	Fairview	53	58	8.73%	1.54%	10.27%	0.15%	10.42%	9.26%	1.55%	10.81%	0.15%	10.96%	0.54%	10.72%	NO MAX
20444	Falfurrias	41	39	2.35%	0.71%	3.06%	0.26%	3.32%	2.68%	0.63%	3.31%	0.25%	3.56%	0.24%	3.56%	9.50%
446	Falls City	4	4	4.67%	4.00%	8.67%	0.31%	8.98%	5.20%	4.72%	9.92%	0.32%	10.24%	1.26%	10.10%	NO MAX
448	Farmers Branch	370	403	9.52%	8.10%	17.62%	0.13%	17.75%	10.17%	8.07%	18.24%	0.13%	18.37%	0.62%	18.25%	NO MAX
450	Farmersville	33	35	6.52%	1.90%	8.42%	0.20%	8.62%	6.97%	1.80%	8.77%	0.21%	8.98%	0.36%	8.98%	NO MAX
451	Farwell	7	6	10.45%	3.06%	13.51%	0.13%	13.64%	11.31%	3.36%	14.67%	0.11%	14.78%	1.14%	14.62%	NO MAX
452	Fate	37	40	8.86%	0.80%	9.66%	0.10%	9.76%	9.92%	0.80%	10.72%	0.09%	10.81%	1.05%	9.46%	NO MAX
454	Fayetteville	1	1	1.04%	-1.00%	0.04%	0.00%	0.04%	1.37%	-0.48%	0.89%	0.00%	0.89%	0.85%	0.71%	NO MAX
456	Ferris	41	40	5.70%	1.05%	6.75%	0.18%	6.93%	5.54%	0.77%	6.31%	0.17%	6.48%	-0.45%	6.48%	9.50%
458	Flatonia	19	18	9.19%	8.53%	17.72%	0.18%	17.90%	10.13%	7.80%	17.93%	0.21%	18.14%	0.24%	18.14%	NO MAX
460	Florence	8	8	3.64%	-0.41%	3.23%	0.12%	3.35%	4.13%	0.11%	4.24%	0.12%	4.36%	1.01%	3.95%	NO MAX
20462	Floresville	56	58	5.98%	4.00%	9.98%	0.00%	9.98%	6.73%	3.99%	10.72%	0.00%	10.72%	0.74%	10.48%	11.50%
463	Flower Mound	547	555	7.61%	1.57%	9.18%	0.13%	9.31%	8.00%	2.21%	10.21%	0.13%	10.34%	1.03%	10.06%	13.50%
464	Floydada	21	21	6.68%	6.37%	13.05%	0.29%	13.34%	6.93%	6.18%	13.11%	0.29%	13.40%	0.06%	13.40%	NO MAX
468	Forest Hill	83	88	9.34%	4.06%	13.40%	0.11%	13.51%	9.63%	3.70%	13.33%	0.12%	13.45%	-0.06%	13.45%	13.50%
470	Forney	124	128	10.82%	3.28%	14.10%	0.11%	14.21%	10.93%	2.64%	13.57%	0.12%	13.69%	-0.52%	13.69%	13.50%
472	Fort Stockton	113	116	6.04%	4.21%	10.25%	0.27%	10.52%	6.18%	4.04%	10.22%	0.25%	10.47%	-0.05%	10.47%	11.50%
476	Franklin	15	14	3.54%	-0.75%	2.79%	0.00%	2.79%	4.24%	-0.76%	3.48%	0.00%	3.48%	0.69%	3.37%	11.50%
478	Frankston	13	14	1.44%	0.44%	1.88%	0.28%	2.16%	1.79%	0.56%	2.35%	0.28%	2.63%	0.47%	2.63%	NO MAX
480	Fredericksburg	163	158	5.56%	3.69%	9.25%	0.23%	9.48%	6.02%	3.50%	9.52%	0.23%	9.75%	0.27%	9.75%	11.50%
482	Freeport	113	115	8.77%	5.00%	13.77%	0.15%	13.92%	9.11%	5.25%	14.36%	0.15%	14.51%	0.59%	14.39%	13.50%
481	Freer	23	22	3.47%	2.57%	6.04%	0.31%	6.35%	3.71%	2.78%	6.49%	0.28%	6.77%	0.42%	6.77%	NO MAX
483	Friendswood	194	199	10.42%	5.02%	15.44%	0.21%	15.65%	10.69%	4.78%	15.47%	0.20%	15.67%	0.02%	15.67%	NO MAX
484	Friona	24	25	5.58%	5.76%	11.34%	0.18%	11.52%	6.36%	6.00%	12.36%	0.17%	12.53%	1.01%	12.04%	NO MAX
486	Frisco	924	1,009	10.75%	3.25%	14.00%	0.13%	14.13%	11.26%	2.90%	14.16%	0.13%	14.29%	0.16%	14.29%	NO MAX
487	Fritch	21	19	7.31%	-5.37%	1.94%	0.25%	2.19%	7.76%	-4.37%	3.39%	0.24%	3.63%	1.44%	3.30%	13.50%
488	Frost	5	4	2.45%	0.73%	3.18%	0.00%	3.18%	2.75%	1.32%	4.07%	0.00%	4.07%	0.89%	3.69%	7.50%
491	Fulshear	31	35	4.13%	0.80%	4.93%	0.12%	5.05%	4.73%	0.73%	5.46%	0.10%	5.56%	0.51%	5.53%	NO MAX
493	Fulton	5	7	6.69%	10.79%	17.48%	0.40%	17.88%	7.45%	11.35%	18.80%	0.35%	19.15%	1.27%	18.41%	NO MAX
492	Gainesville	208	214	4.49%	4.82%	9.31%	0.21%	9.52%	4.69%	4.90%	9.59%	0.20%	9.79%	0.27%	9.79%	NO MAX

SECTION 2
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				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
494	Galena Park	62	64	8.57%	5.33%	13.90%	0.27%	14.17%	9.55%	5.12%	14.67%	0.26%	14.93%	0.76%	14.66%	NO MAX
498	Ganado	9	10	11.11%	0.77%	11.88%	0.36%	12.24%	12.02%	1.51%	13.53%	0.36%	13.89%	1.65%	13.10%	NO MAX
499	Garden Ridge	26	27	5.92%	1.56%	7.48%	0.15%	7.63%	6.34%	1.87%	8.21%	0.16%	8.37%	0.74%	8.18%	11.50%
500	Garland	1,949	1,974	8.10%	2.20%	10.30%	0.20%	10.50%	8.54%	2.37%	10.91%	0.20%	11.11%	0.61%	11.00%	NO MAX
502	Garrison	5	5	8.37%	6.66%	15.03%	0.36%	15.39%	8.80%	4.75%	13.55%	0.14%	13.69%	-1.70%	13.69%	NO MAX
503	Gary	3	4	3.52%	3.76%	7.28%	0.00%	7.28%	3.76%	3.18%	6.94%	0.00%	6.94%	-0.34%	6.94%	7.50%
504	Gatesville	74	75	9.59%	6.31%	15.90%	0.30%	16.20%	9.57%	5.81%	15.38%	0.21%	15.59%	-0.61%	15.59%	NO MAX
505	George West	41	40	3.50%	1.52%	5.02%	0.13%	5.15%	4.05%	1.62%	5.67%	0.17%	5.84%	0.69%	5.71%	NO MAX
506	Georgetown	527	581	8.25%	3.22%	11.47%	0.14%	11.61%	9.06%	3.37%	12.43%	0.13%	12.56%	0.95%	12.10%	13.50%
510	Giddings	71	65	8.72%	9.74%	18.46%	0.22%	18.68%	9.81%	9.45%	19.26%	0.25%	19.51%	0.83%	19.21%	NO MAX
512	Gilmer	47	47	7.96%	4.97%	12.93%	0.24%	13.17%	8.73%	4.86%	13.59%	0.25%	13.84%	0.67%	13.83%	NO MAX
514	Gladewater	60	62	3.24%	-0.03%	3.21%	0.20%	3.41%	3.44%	0.10%	3.54%	0.20%	3.74%	0.33%	3.74%	7.50%
516	Glen Rose	22	23	11.80%	3.48%	15.28%	0.32%	15.60%	11.51%	2.98%	14.49%	0.25%	14.74%	-0.86%	14.74%	NO MAX
517	Glenn Heights	66	71	3.34%	-0.14%	3.20%	0.16%	3.36%	3.57%	0.01%	3.58%	0.16%	3.74%	0.38%	3.74%	12.50%
518	Godley	10	11	1.52%	0.79%	2.31%	0.18%	2.49%	1.90%	0.84%	2.74%	0.18%	2.92%	0.43%	2.92%	8.50%
519	Goldsmith	4	3	1.62%	1.11%	2.73%	0.35%	3.08%	1.86%	1.68%	3.54%	0.41%	3.95%	0.87%	3.64%	7.50%
520	Goldthwaite	11	11	9.86%	15.97%	25.83%	0.29%	26.12%	10.41%	14.91%	25.32%	0.28%	25.60%	-0.52%	25.60%	NO MAX
522	Goliad	8	12	3.52%	-2.46%	1.06%	0.25%	1.31%	5.40%	-3.40%	2.00%	0.29%	2.29%	0.98%	1.85%	NO MAX
524	Gonzales	112	110	6.02%	4.37%	10.39%	0.20%	10.59%	6.30%	4.03%	10.33%	0.18%	10.51%	-0.08%	10.51%	NO MAX
532	Graford	3	3	1.85%	0.80%	2.65%	0.20%	2.85%	2.15%	0.77%	2.92%	0.20%	3.12%	0.27%	3.12%	NO MAX
10534	Graham	79	84	6.72%	5.19%	11.91%	0.33%	12.24%	7.13%	4.54%	11.67%	0.32%	11.99%	-0.25%	11.99%	NO MAX
536	Granbury	163	161	9.33%	5.87%	15.20%	0.22%	15.42%	10.08%	5.79%	15.87%	0.22%	16.09%	0.67%	16.02%	NO MAX
540	Grand Prairie	1,166	1,231	9.44%	6.22%	15.66%	0.18%	15.84%	10.12%	6.04%	16.16%	0.17%	16.33%	0.49%	16.33%	NO MAX
542	Grand Saline	21	23	4.71%	0.86%	5.57%	0.38%	5.95%	4.95%	0.49%	5.44%	0.37%	5.81%	-0.14%	5.81%	9.50%
544	Grandview	16	12	5.43%	-0.35%	5.08%	0.00%	5.08%	6.11%	-0.17%	5.94%	0.00%	5.94%	0.86%	5.58%	11.50%
546	Granger	8	8	2.05%	-2.05%	0.00%	0.00%	0.00%	2.32%	-1.49%	0.83%	0.00%	0.83%	0.83%	0.83%	7.50%
547	Granite Shoals	32	33	4.21%	0.24%	4.45%	0.20%	4.65%	4.53%	0.49%	5.02%	0.21%	5.23%	0.58%	5.16%	NO MAX
548	Grapeland	12	11	3.41%	0.71%	4.12%	0.00%	4.12%	3.60%	0.85%	4.45%	0.00%	4.45%	0.33%	4.45%	7.50%
550	Grapevine	541	562	11.04%	8.02%	19.06%	0.00%	19.06%	11.49%	7.57%	19.06%	0.00%	19.06%	0.00%	19.06%	NO MAX
552	Greenville	321	313	7.07%	3.23%	10.30%	0.22%	10.52%	7.59%	3.95%	11.54%	0.23%	11.77%	1.25%	11.18%	NO MAX
551	Gregory	9	10	5.51%	-1.78%	3.73%	0.17%	3.90%	5.79%	-1.69%	4.10%	0.18%	4.28%	0.38%	4.28%	9.50%
553	Grey Forest	37	36	8.78%	6.40%	15.18%	0.22%	15.40%	9.66%	6.69%	16.35%	0.26%	16.61%	1.21%	16.03%	NO MAX
556	Groesbeck	35	35	1.31%	1.02%	2.33%	0.25%	2.58%	1.43%	1.04%	2.47%	0.22%	2.69%	0.11%	2.69%	NO MAX

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		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
558	Groom	4	4	2.80%	-0.54%	2.26%	0.00%	2.26%	3.28%	-0.27%	3.01%	0.00%	3.01%	0.75%	2.84%	7.50%
559	Groves	96	97	7.09%	1.79%	8.88%	0.00%	8.88%	7.26%	2.44%	9.70%	0.00%	9.70%	0.82%	9.40%	NO MAX
560	Groveton	11	11	1.66%	-0.18%	1.48%	0.18%	1.66%	1.97%	0.08%	2.05%	0.19%	2.24%	0.58%	2.24%	7.50%
562	Gruver	6	5	6.48%	-0.10%	6.38%	0.00%	6.38%	7.53%	1.81%	9.34%	0.00%	9.34%	2.96%	7.36%	12.50%
563	Gun Barrel City	45	44	4.77%	0.75%	5.52%	0.19%	5.71%	5.41%	0.81%	6.22%	0.20%	6.42%	0.71%	6.22%	11.50%
564	Gunter	8	4	4.22%	-0.88%	3.34%	0.13%	3.47%	4.92%	-1.26%	3.66%	0.17%	3.83%	0.36%	3.83%	NO MAX
568	Hale Center	10	10	1.53%	0.21%	1.74%	0.17%	1.91%	1.88%	-0.01%	1.87%	0.20%	2.07%	0.16%	2.07%	NO MAX
570	Hallettsville	37	36	6.53%	5.52%	12.05%	0.28%	12.33%	7.07%	5.71%	12.78%	0.27%	13.05%	0.72%	12.96%	NO MAX
572	Hallsville	16	16	1.25%	1.69%	2.94%	0.16%	3.10%	1.51%	1.60%	3.11%	0.23%	3.34%	0.24%	3.34%	NO MAX
574	Haltom City	264	267	10.13%	8.59%	18.72%	0.19%	18.91%	10.56%	8.20%	18.76%	0.18%	18.94%	0.03%	18.94%	NO MAX
576	Hamilton	22	23	11.24%	9.50%	20.74%	0.33%	21.07%	11.55%	7.16%	18.71%	0.29%	19.00%	-2.07%	19.00%	NO MAX
578	Hamlin	15	14	6.48%	4.41%	10.89%	0.41%	11.30%	7.53%	4.07%	11.60%	0.31%	11.91%	0.61%	11.70%	NO MAX
580	Happy	2	2	7.67%	4.71%	12.38%	0.36%	12.74%	8.37%	8.18%	16.55%	0.35%	16.90%	4.16%	15.61%	NO MAX
581	Harker Heights	203	204	9.68%	4.95%	14.63%	0.15%	14.78%	9.98%	4.91%	14.89%	0.15%	15.04%	0.26%	15.04%	NO MAX
10582	Harlingen	240	219	4.15%	2.86%	7.01%	0.29%	7.30%	5.08%	5.52%	10.60%	0.31%	10.91%	3.61%	10.91%	15.50%
20582	Harlingen Waterworks Sys	133	142	1.60%	-1.01%	0.59%	0.26%	0.85%	2.02%	-0.27%	1.75%	0.26%	2.01%	1.16%	1.49%	9.50%
583	Hart	4	4	0.75%	1.93%	2.68%	0.00%	2.68%	1.04%	2.78%	3.82%	0.00%	3.82%	1.14%	3.35%	NO MAX
586	Haskell	16	17	1.11%	-1.11%	0.00%	0.18%	0.18%	2.09%	-2.09%	0.00%	0.26%	0.26%	0.08%	0.26%	9.50%
587	Haslet	19	23	8.47%	-0.30%	8.17%	0.17%	8.34%	8.91%	-0.11%	8.80%	0.16%	8.96%	0.62%	8.83%	15.50%
588	Hawkins	11	11	8.11%	5.22%	13.33%	0.26%	13.59%	8.72%	6.25%	14.97%	0.27%	15.24%	1.65%	14.10%	13.50%
585	Hays	1	1	12.13%	-6.31%	5.82%	0.87%	6.69%	12.69%	-5.96%	6.73%	0.79%	7.52%	0.83%	7.12%	NO MAX
590	Hearne	54	54	8.21%	6.79%	15.00%	0.18%	15.18%	9.02%	6.78%	15.80%	0.23%	16.03%	0.85%	15.80%	NO MAX
591	Heath	42	45	9.31%	1.39%	10.70%	0.16%	10.86%	9.57%	1.89%	11.46%	0.17%	11.63%	0.77%	11.40%	13.50%
592	Hedley	3	2	4.01%	-1.01%	3.00%	0.54%	3.54%	4.75%	-1.00%	3.75%	0.39%	4.14%	0.60%	3.89%	11.50%
595	Hedwig Village	29	29	4.10%	2.02%	6.12%	0.20%	6.32%	4.67%	2.51%	7.18%	0.19%	7.37%	1.05%	6.83%	NO MAX
593	Helotes	60	62	4.93%	1.16%	6.09%	0.12%	6.21%	5.35%	1.50%	6.85%	0.12%	6.97%	0.76%	6.71%	12.50%
594	Hemphill	26	26	4.72%	1.86%	6.58%	0.32%	6.90%	5.16%	2.69%	7.85%	0.35%	8.20%	1.30%	7.79%	11.50%
596	Hempstead	63	67	6.08%	2.56%	8.64%	0.24%	8.88%	6.26%	1.67%	7.93%	0.23%	8.16%	-0.72%	8.16%	NO MAX
598	Henderson	115	117	7.94%	7.40%	15.34%	0.18%	15.52%	8.62%	7.17%	15.79%	0.15%	15.94%	0.42%	15.94%	NO MAX
600	Henrietta	17	17	9.54%	4.56%	14.10%	0.22%	14.32%	10.22%	4.74%	14.96%	0.24%	15.20%	0.88%	14.88%	NO MAX
602	Hereford	89	97	6.33%	4.10%	10.43%	0.20%	10.63%	6.58%	4.26%	10.84%	0.20%	11.04%	0.41%	11.04%	11.50%
605	Hewitt	81	87	9.96%	5.35%	15.31%	0.13%	15.44%	10.58%	5.12%	15.70%	0.13%	15.83%	0.39%	15.83%	NO MAX
609	Hickory Creek	18	21	9.05%	1.76%	10.81%	0.10%	10.91%	9.93%	1.60%	11.53%	0.08%	11.61%	0.70%	11.39%	13.50%

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	Contributing Members		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
				RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
606	Hico	11	11	5.93%	-1.38%	4.55%	0.33%	4.88%	6.24%	-0.96%	5.28%	0.30%	5.58%	0.70%	5.35%	11.50%
607	Hidalgo	127	139	9.20%	3.44%	12.64%	0.00%	12.64%	9.58%	2.99%	12.57%	0.00%	12.57%	-0.07%	12.57%	13.50%
608	Higgins	3	3	4.00%	-0.36%	3.64%	0.36%	4.00%	4.23%	-0.37%	3.86%	0.39%	4.25%	0.25%	4.25%	NO MAX
610	Highland Park	116	117	5.52%	-2.38%	3.14%	0.00%	3.14%	6.26%	-0.86%	5.40%	0.00%	5.40%	2.26%	4.20%	NO MAX
611	Highland Village	145	148	10.18%	3.02%	13.20%	0.16%	13.36%	10.68%	2.96%	13.64%	0.15%	13.79%	0.43%	13.79%	13.50%
613	Hill Country Village	14	13	3.73%	-0.59%	3.14%	0.13%	3.27%	4.46%	-0.51%	3.95%	0.12%	4.07%	0.80%	3.76%	11.50%
612	Hillsboro	105	101	5.72%	5.03%	10.75%	0.00%	10.75%	6.21%	5.13%	11.34%	0.00%	11.34%	0.59%	11.34%	NO MAX
619	Hilshire Village	2	2	2.79%	9.93%	12.72%	0.35%	13.07%	3.04%	10.34%	13.38%	0.28%	13.66%	0.59%	13.59%	NO MAX
614	Hitchcock	47	49	3.29%	0.53%	3.82%	0.20%	4.02%	3.99%	0.27%	4.26%	0.21%	4.47%	0.45%	4.47%	11.50%
615	Holland	5	7	5.72%	1.92%	7.64%	0.35%	7.99%	6.14%	2.31%	8.45%	0.43%	8.88%	0.89%	8.57%	10.50%
616	Holliday	9	10	2.50%	-0.57%	1.93%	0.00%	1.93%	2.82%	-0.20%	2.62%	0.00%	2.62%	0.69%	2.43%	9.50%
617	Hollywood Park	31	32	6.43%	2.52%	8.95%	0.14%	9.09%	6.78%	2.35%	9.13%	0.15%	9.28%	0.19%	9.28%	10.50%
618	Hondo	105	105	6.36%	2.64%	9.00%	0.18%	9.18%	6.66%	2.12%	8.78%	0.21%	8.99%	-0.19%	8.99%	11.50%
620	Honey Grove	11	8	6.35%	0.94%	7.29%	0.28%	7.57%	6.72%	1.01%	7.73%	0.35%	8.08%	0.51%	8.08%	9.50%
622	Hooks	13	14	6.16%	4.48%	10.64%	0.18%	10.82%	7.77%	6.25%	14.02%	0.21%	14.23%	3.41%	13.03%	13.50%
626	Howe	12	14	5.14%	-0.64%	4.50%	0.27%	4.77%	5.43%	0.18%	5.61%	0.27%	5.88%	1.11%	5.30%	11.50%
627	Hubbard	13	13	1.11%	-0.71%	0.40%	0.20%	0.60%	1.24%	-0.43%	0.81%	0.18%	0.99%	0.39%	0.99%	NO MAX
628	Hudson	16	15	3.33%	0.16%	3.49%	0.16%	3.65%	4.25%	0.37%	4.62%	0.20%	4.82%	1.17%	4.45%	NO MAX
629	Hudson Oaks	23	23	9.43%	3.46%	12.89%	0.09%	12.98%	9.71%	3.59%	13.30%	0.09%	13.39%	0.41%	13.39%	13.50%
630	Hughes Springs	13	13	9.51%	5.85%	15.36%	0.23%	15.59%	10.23%	6.29%	16.52%	0.26%	16.78%	1.19%	16.16%	NO MAX
632	Humble	187	187	9.02%	4.38%	13.40%	0.17%	13.57%	9.48%	4.15%	13.63%	0.17%	13.80%	0.23%	13.80%	NO MAX
633	Hunters Creek Village	6	9	8.98%	5.02%	14.00%	0.54%	14.54%	9.82%	6.80%	16.62%	0.35%	16.97%	2.43%	14.59%	13.50%
634	Huntington	18	17	9.20%	4.57%	13.77%	0.17%	13.94%	10.12%	4.48%	14.60%	0.13%	14.73%	0.79%	14.72%	NO MAX
636	Huntsville	249	253	7.21%	9.86%	17.07%	0.18%	17.25%	8.04%	10.55%	18.59%	0.17%	18.76%	1.51%	17.87%	NO MAX
637	Hurst	386	383	7.58%	2.05%	9.63%	0.00%	9.63%	8.07%	2.38%	10.45%	0.00%	10.45%	0.82%	10.13%	NO MAX
638	Hutchins	57	58	7.37%	0.57%	7.94%	0.13%	8.07%	7.46%	0.69%	8.15%	0.12%	8.27%	0.20%	8.27%	11.50%
640	Hutto	89	93	11.29%	1.85%	13.14%	0.11%	13.25%	11.48%	1.70%	13.18%	0.12%	13.30%	0.05%	12.54%	NO MAX
641	Huxley	9	10	2.25%	-2.25%	0.00%	0.21%	0.21%	2.98%	-1.82%	1.16%	0.22%	1.38%	1.17%	1.32%	9.50%
642	Idalou	13	14	3.47%	0.59%	4.06%	0.10%	4.16%	3.95%	0.72%	4.67%	0.08%	4.75%	0.59%	4.64%	NO MAX
643	Ingleside	74	79	7.64%	2.71%	10.35%	0.31%	10.66%	7.99%	2.60%	10.59%	0.32%	10.91%	0.25%	10.91%	11.50%
646	Ingram	12	14	4.49%	0.90%	5.39%	0.00%	5.39%	5.00%	0.98%	5.98%	0.00%	5.98%	0.59%	5.89%	9.50%
647	Iowa Colony	4	5	5.46%	28.47%	33.93%	0.26%	34.19%	5.43%	22.79%	28.22%	0.22%	28.44%	-5.75%	28.44%	NO MAX
644	Iowa Park	45	47	5.98%	7.65%	13.63%	0.22%	13.85%	6.99%	7.73%	14.72%	0.22%	14.94%	1.09%	14.48%	NO MAX

SECTION 2
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CITY NUMBER	CITY NAME	Contributing Members		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
645	Iraan	6	6	5.70%	8.73%	14.43%	0.39%	14.82%	6.49%	9.82%	16.31%	0.39%	16.70%	1.88%	15.51%	NO MAX
648	Irving	1,383	1,433	8.94%	4.39%	13.33%	0.18%	13.51%	9.48%	4.95%	14.43%	0.18%	14.61%	1.10%	14.01%	NO MAX
650	Italy	19	16	1.14%	1.11%	2.25%	0.08%	2.33%	1.25%	1.43%	2.68%	0.08%	2.76%	0.43%	2.76%	NO MAX
652	Itasca	17	17	10.14%	0.08%	10.22%	0.21%	10.43%	11.82%	-0.24%	11.58%	0.22%	11.80%	1.37%	11.24%	13.50%
654	Jacinto City	49	58	4.16%	4.60%	8.76%	0.24%	9.00%	4.57%	4.27%	8.84%	0.23%	9.07%	0.07%	9.07%	9.50%
656	Jacksboro	40	41	9.72%	4.04%	13.76%	0.22%	13.98%	10.20%	3.71%	13.91%	0.21%	14.12%	0.14%	14.12%	13.50%
658	Jacksonville	125	129	7.10%	3.69%	10.79%	0.20%	10.99%	7.69%	3.54%	11.23%	0.22%	11.45%	0.46%	11.45%	NO MAX
660	Jasper	111	113	4.83%	4.11%	8.94%	0.23%	9.17%	5.45%	4.14%	9.59%	0.23%	9.82%	0.65%	9.67%	15.50%
664	Jefferson	18	18	2.04%	1.27%	3.31%	0.32%	3.63%	2.23%	1.58%	3.81%	0.32%	4.13%	0.50%	4.13%	NO MAX
665	Jersey Village	88	94	10.48%	4.40%	14.88%	0.15%	15.03%	10.78%	4.57%	15.35%	0.16%	15.51%	0.48%	15.51%	NO MAX
666	Jewett	7	6	5.00%	3.33%	8.33%	0.26%	8.59%	5.14%	3.48%	8.62%	0.22%	8.84%	0.25%	8.84%	9.50%
668	Joaquin	5	5	2.65%	1.30%	3.95%	0.39%	4.34%	2.39%	2.43%	4.82%	0.38%	5.20%	0.86%	4.98%	NO MAX
670	Johnson City	13	15	6.49%	2.91%	9.40%	0.14%	9.54%	6.31%	3.53%	9.84%	0.15%	9.99%	0.45%	9.99%	10.50%
673	Jones Creek	6	6	3.76%	1.98%	5.74%	0.38%	6.12%	4.20%	2.43%	6.63%	0.39%	7.02%	0.90%	6.73%	NO MAX
675	Jonestown	25	27	4.54%	0.60%	5.14%	0.24%	5.38%	4.73%	0.77%	5.50%	0.24%	5.74%	0.36%	5.74%	NO MAX
677	Josephine	5	6	5.56%	0.77%	6.33%	0.12%	6.45%	5.97%	1.38%	7.35%	0.08%	7.43%	0.98%	7.05%	NO MAX
671	Joshua	35	35	5.40%	-0.34%	5.06%	0.12%	5.18%	5.87%	0.17%	6.04%	0.11%	6.15%	0.97%	5.67%	13.50%
672	Jourdanton	36	33	4.82%	1.34%	6.16%	0.26%	6.42%	5.05%	1.29%	6.34%	0.28%	6.62%	0.20%	6.62%	9.50%
674	Junction	18	20	8.41%	6.01%	14.42%	0.25%	14.67%	9.57%	4.96%	14.53%	0.26%	14.79%	0.12%	14.79%	NO MAX
676	Justin	25	26	2.04%	0.25%	2.29%	0.00%	2.29%	2.34%	0.53%	2.87%	0.00%	2.87%	0.58%	2.87%	7.50%
678	Karnes City	28	30	3.42%	1.58%	5.00%	0.21%	5.21%	3.60%	1.57%	5.17%	0.19%	5.36%	0.15%	5.36%	NO MAX
680	Katy	163	175	11.21%	3.24%	14.45%	0.18%	14.63%	11.38%	3.16%	14.54%	0.17%	14.71%	0.08%	14.71%	NO MAX
682	Kaufman	66	66	8.49%	1.66%	10.15%	0.21%	10.36%	9.31%	1.97%	11.28%	0.18%	11.46%	1.10%	10.83%	NO MAX
683	Keene	53	57	8.15%	6.11%	14.26%	0.17%	14.43%	8.84%	5.98%	14.82%	0.17%	14.99%	0.56%	14.93%	NO MAX
681	Keller	288	290	9.97%	4.96%	14.93%	0.14%	15.07%	10.23%	5.29%	15.52%	0.13%	15.65%	0.58%	15.64%	NO MAX
685	Kemah	34	34	5.15%	0.08%	5.23%	0.13%	5.36%	6.05%	0.57%	6.62%	0.15%	6.77%	1.41%	6.13%	NO MAX
684	Kemp	7	13	4.96%	-4.70%	0.26%	0.00%	0.26%	6.44%	-2.47%	3.97%	0.00%	3.97%	3.71%	3.18%	11.50%
686	Kenedy	40	41	3.31%	0.97%	4.28%	0.19%	4.47%	3.62%	1.27%	4.89%	0.20%	5.09%	0.62%	5.09%	7.50%
688	Kennedale	68	67	10.82%	3.40%	14.22%	0.16%	14.38%	10.78%	3.52%	14.30%	0.17%	14.47%	0.09%	14.08%	13.50%
690	Kerens	N/A	11	1.55%	6.02%	7.57%	0.17%	7.74%	1.98%	5.85%	7.83%	0.15%	7.98%	0.24%	7.98%	NO MAX
692	Kermit	51	52	9.05%	6.31%	15.36%	0.23%	15.59%	8.99%	6.13%	15.12%	0.25%	15.37%	-0.22%	15.37%	NO MAX
10694	Kerrville	285	296	7.17%	1.25%	8.42%	0.18%	8.60%	7.62%	2.02%	9.64%	0.18%	9.82%	1.22%	9.44%	15.50%
20694	Kerrville PUB	61	62	8.45%	3.35%	11.80%	0.22%	12.02%	9.12%	3.44%	12.56%	0.19%	12.75%	0.73%	12.49%	NO MAX

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				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
10696	Kilgore	155	158	9.36%	5.27%	14.63%	0.22%	14.85%	9.91%	5.15%	15.06%	0.21%	15.27%	0.42%	15.27%	NO MAX
698	Killeen	1,017	1,041	4.97%	3.29%	8.26%	0.15%	8.41%	5.71%	3.91%	9.62%	0.15%	9.77%	1.36%	8.91%	13.50%
700	Kingsville	271	276	6.29%	3.08%	9.37%	0.00%	9.37%	6.62%	2.57%	9.19%	0.00%	9.19%	-0.18%	9.19%	NO MAX
701	Kirby	55	52	9.74%	3.37%	13.11%	0.12%	13.23%	10.36%	3.99%	14.35%	0.12%	14.47%	1.24%	14.24%	13.50%
702	Kirbyville	23	22	2.64%	2.71%	5.35%	0.33%	5.68%	2.91%	2.66%	5.57%	0.34%	5.91%	0.23%	5.91%	7.50%
704	Knox City	9	9	3.47%	-2.41%	1.06%	0.31%	1.37%	3.84%	-1.68%	2.16%	0.34%	2.50%	1.13%	2.27%	9.50%
708	Kountze	23	23	1.16%	-0.22%	0.94%	0.16%	1.10%	1.38%	0.00%	1.38%	0.15%	1.53%	0.43%	1.53%	NO MAX
709	Kress	1	2	3.86%	6.68%	10.54%	0.00%	10.54%	3.49%	5.08%	8.57%	0.00%	8.57%	-1.97%	8.57%	NO MAX
699	Krugerville	9	11	7.16%	0.47%	7.63%	0.10%	7.73%	8.10%	0.65%	8.75%	0.10%	8.85%	1.12%	7.88%	NO MAX
707	Krum	26	27	4.18%	-0.49%	3.69%	0.13%	3.82%	4.70%	-0.22%	4.48%	0.14%	4.62%	0.80%	4.40%	11.50%
710	Kyle	155	165	9.46%	2.72%	12.18%	0.14%	12.32%	10.14%	2.55%	12.69%	0.14%	12.83%	0.51%	12.54%	13.50%
725	La Coste	7	7	1.83%	-0.91%	0.92%	0.00%	0.92%	2.13%	-0.65%	1.48%	0.00%	1.48%	0.56%	1.47%	7.50%
714	La Feria	53	56	4.06%	5.71%	9.77%	0.24%	10.01%	4.21%	5.55%	9.76%	0.22%	9.98%	-0.03%	9.98%	NO MAX
716	La Grange	66	67	9.29%	6.15%	15.44%	0.26%	15.70%	10.12%	5.91%	16.03%	0.27%	16.30%	0.60%	16.21%	NO MAX
723	La Grulla	10	29	6.46%	-3.16%	3.30%	0.22%	3.52%	6.18%	-0.98%	5.20%	0.15%	5.35%	1.83%	5.33%	11.50%
732	La Joya	39	45	1.25%	4.23%	5.48%	0.18%	5.66%	1.45%	4.72%	6.17%	0.18%	6.35%	0.69%	6.35%	NO MAX
721	La Marque	102	106	8.75%	5.77%	14.52%	0.16%	14.68%	9.54%	6.22%	15.76%	0.17%	15.93%	1.25%	15.63%	NO MAX
728	La Porte	373	374	8.88%	6.76%	15.64%	0.16%	15.80%	9.50%	6.47%	15.97%	0.17%	16.14%	0.34%	16.14%	NO MAX
731	La Vernia	16	16	1.25%	1.19%	2.44%	0.12%	2.56%	1.49%	1.19%	2.68%	0.12%	2.80%	0.24%	2.80%	NO MAX
711	Lacy-Lakeview	49	50	8.65%	4.93%	13.58%	0.18%	13.76%	9.37%	5.26%	14.63%	0.19%	14.82%	1.06%	14.66%	NO MAX
712	Ladonia	2	2	3.84%	-3.73%	0.11%	0.16%	0.27%	7.36%	-4.79%	2.57%	0.28%	2.85%	2.58%	2.35%	NO MAX
713	Lago Vista	87	89	6.17%	0.31%	6.48%	0.21%	6.69%	6.94%	0.77%	7.71%	0.22%	7.93%	1.24%	7.40%	12.50%
705	Laguna Vista	15	15	2.64%	-0.14%	2.50%	0.12%	2.62%	3.21%	0.15%	3.36%	0.14%	3.50%	0.88%	3.39%	NO MAX
717	Lake Dallas	32	31	8.92%	3.64%	12.56%	0.24%	12.80%	10.15%	3.41%	13.56%	0.26%	13.82%	1.02%	13.37%	13.50%
718	Lake Jackson	208	209	7.82%	3.91%	11.73%	0.21%	11.94%	8.22%	3.62%	11.84%	0.20%	12.04%	0.10%	12.04%	NO MAX
719	Lake Worth	95	89	7.98%	4.54%	12.52%	0.17%	12.69%	8.85%	4.56%	13.41%	0.15%	13.56%	0.87%	13.56%	NO MAX
727	Lakeport	5	5	2.70%	-2.70%	0.00%	0.15%	0.15%	3.28%	-3.28%	0.00%	0.15%	0.15%	0.00%	0.15%	NO MAX
715	Lakeside	10	14	6.91%	0.22%	7.13%	0.27%	7.40%	7.05%	0.51%	7.56%	0.24%	7.80%	0.40%	7.48%	12.50%
729	Lakeside City	3	4	1.56%	-0.34%	1.22%	0.20%	1.42%	1.72%	0.20%	1.92%	0.17%	2.09%	0.67%	1.93%	NO MAX
720	Lakeway	97	98	9.58%	3.37%	12.95%	0.15%	13.10%	10.27%	3.34%	13.61%	0.15%	13.76%	0.66%	13.60%	13.50%
722	Lamesa	63	73	4.18%	-0.58%	3.60%	0.00%	3.60%	5.05%	-0.34%	4.71%	0.00%	4.71%	1.11%	4.10%	13.50%
724	Lampasas	112	114	9.02%	5.14%	14.16%	0.18%	14.34%	9.63%	5.20%	14.83%	0.19%	15.02%	0.68%	15.02%	NO MAX
726	Lancaster	223	243	8.06%	5.24%	13.30%	0.14%	13.44%	8.58%	5.28%	13.86%	0.14%	14.00%	0.56%	13.94%	NO MAX

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CITY NUMBER	CITY NAME	Contributing Members		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
730	Laredo	2,003	2,058	9.39%	11.90%	21.29%	0.19%	21.48%	10.05%	11.11%	21.16%	0.19%	21.35%	-0.13%	21.35%	NO MAX
733	Lavon	15	16	4.91%	-0.20%	4.71%	0.16%	4.87%	5.20%	0.12%	5.32%	0.20%	5.52%	0.65%	5.41%	NO MAX
736	League City	479	495	9.01%	5.85%	14.86%	0.15%	15.01%	9.52%	5.87%	15.39%	0.14%	15.53%	0.52%	15.53%	15.50%
737	Leander	196	223	9.45%	2.73%	12.18%	0.13%	12.31%	9.85%	2.74%	12.59%	0.14%	12.73%	0.42%	12.73%	13.50%
735	Lefors	4	5	0.78%	3.07%	3.85%	0.05%	3.90%	1.07%	2.47%	3.54%	0.04%	3.58%	-0.32%	3.58%	NO MAX
739	Leon Valley	99	100	8.66%	5.32%	13.98%	0.19%	14.17%	8.87%	4.05%	12.92%	0.19%	13.11%	-1.06%	13.11%	NO MAX
738	Leonard	14	14	1.26%	-0.65%	0.61%	0.25%	0.86%	1.39%	-0.42%	0.97%	0.24%	1.21%	0.35%	1.21%	7.50%
740	Levelland	97	98	7.93%	4.01%	11.94%	0.19%	12.13%	8.25%	3.98%	12.23%	0.19%	12.42%	0.29%	12.42%	NO MAX
742	Lewisville	699	735	9.63%	6.64%	16.27%	0.00%	16.27%	10.17%	6.38%	16.55%	0.00%	16.55%	0.28%	16.55%	NO MAX
744	Lexington	11	13	6.02%	2.77%	8.79%	0.00%	8.79%	6.50%	2.15%	8.65%	0.00%	8.65%	-0.14%	8.65%	NO MAX
746	Liberty	98	91	4.89%	12.85%	17.74%	0.00%	17.74%	5.56%	13.23%	18.79%	0.00%	18.79%	1.05%	18.24%	NO MAX
745	Liberty Hill	15	16	6.66%	0.59%	7.25%	0.22%	7.47%	7.03%	0.52%	7.55%	0.17%	7.72%	0.25%	7.72%	NO MAX
748	Lindale	49	51	8.34%	6.00%	14.34%	0.00%	14.34%	8.47%	5.84%	14.31%	0.00%	14.31%	-0.03%	14.31%	NO MAX
750	Linden	12	12	1.58%	-0.24%	1.34%	0.38%	1.72%	1.85%	-0.50%	1.35%	0.39%	1.74%	0.02%	1.74%	7.50%
755	Lipan	5	5	1.73%	-0.04%	1.69%	0.23%	1.92%	2.01%	0.48%	2.49%	0.25%	2.74%	0.82%	2.57%	NO MAX
751	Little Elm	198	200	10.70%	2.22%	12.92%	0.13%	13.05%	11.15%	2.34%	13.49%	0.12%	13.61%	0.56%	13.34%	13.50%
752	Littlefield	55	54	5.99%	3.11%	9.10%	0.22%	9.32%	6.38%	3.11%	9.49%	0.18%	9.67%	0.35%	9.67%	11.50%
753	Live Oak	114	114	10.31%	7.31%	17.62%	0.15%	17.77%	10.43%	6.97%	17.40%	0.15%	17.55%	-0.22%	17.55%	NO MAX
757	Liverpool	4	4	1.73%	0.19%	1.92%	0.18%	2.10%	1.99%	0.61%	2.60%	0.20%	2.80%	0.70%	2.80%	NO MAX
754	Livingston	83	81	8.09%	7.96%	16.05%	0.26%	16.31%	8.88%	7.55%	16.43%	0.25%	16.68%	0.37%	16.68%	NO MAX
756	Llano	38	46	7.44%	6.57%	14.01%	0.34%	14.35%	8.21%	7.05%	15.26%	0.29%	15.55%	1.20%	14.80%	NO MAX
758	Lockhart	128	126	7.18%	4.68%	11.86%	0.23%	12.09%	7.64%	5.42%	13.06%	0.24%	13.30%	1.21%	12.97%	NO MAX
760	Lockney	4	4	2.05%	-2.05%	0.00%	0.67%	0.67%	2.60%	-2.60%	0.00%	0.69%	0.69%	0.02%	0.69%	7.50%
765	Lone Star	10	10	3.06%	-0.23%	2.83%	0.18%	3.01%	3.23%	-0.69%	2.54%	0.18%	2.72%	-0.29%	2.72%	7.50%
766	Longview	626	648	6.57%	3.29%	9.86%	0.20%	10.06%	7.31%	3.79%	11.10%	0.20%	11.30%	1.24%	10.56%	15.50%
768	Loraine	3	3	2.12%	-0.07%	2.05%	0.05%	2.10%	2.47%	0.18%	2.65%	0.05%	2.70%	0.60%	2.60%	NO MAX
769	Lorena	15	17	6.62%	0.05%	6.67%	0.25%	6.92%	6.83%	0.28%	7.11%	0.27%	7.38%	0.46%	7.38%	10.50%
770	Lorenzo	7	6	4.71%	-2.53%	2.18%	0.00%	2.18%	5.27%	-2.13%	3.14%	0.00%	3.14%	0.96%	3.03%	9.50%
771	Los Fresnos	51	52	2.13%	-1.30%	0.83%	0.17%	1.00%	2.36%	-0.83%	1.53%	0.16%	1.69%	0.69%	1.51%	9.50%
773	Lott	8	8	1.47%	-0.60%	0.87%	0.24%	1.11%	1.84%	-0.23%	1.61%	0.07%	1.68%	0.57%	1.68%	NO MAX
774	Lovelady	3	3	4.93%	1.16%	6.09%	0.17%	6.26%	4.80%	1.31%	6.11%	0.11%	6.22%	-0.04%	6.22%	NO MAX
778	Lubbock	1,683	1,710	9.66%	8.30%	17.96%	0.00%	17.96%	9.99%	7.96%	17.95%	0.00%	17.95%	-0.01%	17.95%	NO MAX
779	Lucas	26	31	10.71%	2.61%	13.32%	0.16%	13.48%	11.14%	2.61%	13.75%	0.15%	13.90%	0.42%	13.90%	13.50%

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CITY NUMBER	CITY NAME	Contributing Members		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
782	Lufkin	340	360	7.89%	7.83%	15.72%	0.21%	15.93%	8.69%	7.93%	16.62%	0.20%	16.82%	0.89%	16.42%	NO MAX
784	Luling	79	81	4.91%	3.60%	8.51%	0.29%	8.80%	5.90%	3.73%	9.63%	0.30%	9.93%	1.13%	9.56%	11.50%
785	Lumberton	40	41	9.89%	6.80%	16.69%	0.19%	16.88%	10.26%	6.51%	16.77%	0.20%	16.97%	0.09%	16.97%	NO MAX
786	Lyford	14	15	1.12%	3.24%	4.36%	0.00%	4.36%	1.29%	3.90%	5.19%	0.00%	5.19%	0.83%	4.93%	NO MAX
787	Lytle	22	23	5.95%	3.06%	9.01%	0.15%	9.16%	6.51%	2.97%	9.48%	0.16%	9.64%	0.48%	9.64%	11.50%
790	Madisonville	34	38	6.28%	2.75%	9.03%	0.38%	9.41%	6.76%	2.79%	9.55%	0.33%	9.88%	0.47%	9.86%	11.50%
791	Magnolia	24	29	1.87%	-0.49%	1.38%	0.30%	1.68%	2.13%	-0.26%	1.87%	0.32%	2.19%	0.51%	2.19%	8.50%
792	Malakoff	26	26	5.49%	0.43%	5.92%	0.22%	6.14%	5.92%	0.93%	6.85%	0.23%	7.08%	0.94%	6.33%	13.50%
796	Manor	42	49	3.60%	-0.24%	3.36%	0.11%	3.47%	4.14%	0.10%	4.24%	0.12%	4.36%	0.89%	4.20%	NO MAX
798	Mansfield	496	488	10.35%	3.79%	14.14%	0.14%	14.28%	10.89%	3.73%	14.62%	0.16%	14.78%	0.50%	14.78%	NO MAX
799	Manvel	30	38	5.49%	0.16%	5.65%	0.14%	5.79%	6.38%	0.30%	6.68%	0.15%	6.83%	1.04%	6.53%	13.50%
800	Marble Falls	105	105	4.84%	-0.49%	4.35%	0.18%	4.53%	5.49%	0.15%	5.64%	0.19%	5.83%	1.30%	5.09%	13.50%
802	Marfa	26	31	4.00%	-3.09%	0.91%	0.40%	1.31%	4.20%	-2.20%	2.00%	0.36%	2.36%	1.05%	2.10%	11.50%
804	Marion	11	11	5.93%	-0.89%	5.04%	0.42%	5.46%	6.46%	-0.56%	5.90%	0.42%	6.32%	0.86%	6.18%	11.50%
806	Marlin	47	48	6.54%	2.75%	9.29%	0.31%	9.60%	6.81%	2.92%	9.73%	0.29%	10.02%	0.42%	9.75%	11.50%
810	Marshall	179	182	9.80%	6.39%	16.19%	0.26%	16.45%	10.07%	6.66%	16.73%	0.23%	16.96%	0.51%	16.92%	NO MAX
812	Mart	12	13	4.96%	-3.69%	1.27%	0.25%	1.52%	5.37%	-3.89%	1.48%	0.24%	1.72%	0.20%	1.72%	9.50%
813	Martindale	4	4	5.61%	3.24%	8.85%	0.16%	9.01%	5.94%	4.63%	10.57%	0.17%	10.74%	1.73%	10.13%	NO MAX
814	Mason	32	33	4.19%	1.85%	6.04%	0.23%	6.27%	4.68%	1.73%	6.41%	0.26%	6.67%	0.40%	6.67%	9.50%
816	Matador	3	4	2.14%	3.98%	6.12%	0.36%	6.48%	2.12%	5.05%	7.17%	0.27%	7.44%	0.96%	6.96%	NO MAX
818	Mathis	46	58	5.10%	-2.06%	3.04%	0.19%	3.23%	5.65%	-1.37%	4.28%	0.18%	4.46%	1.23%	3.80%	13.50%
820	Maud	7	7	1.44%	1.84%	3.28%	0.12%	3.40%	1.69%	2.03%	3.72%	0.10%	3.82%	0.42%	3.82%	NO MAX
822	Maypearl	7	6	1.58%	0.06%	1.64%	0.21%	1.85%	1.70%	0.18%	1.88%	0.13%	2.01%	0.16%	2.01%	7.50%
824	McAllen	1,489	1,529	4.39%	2.27%	6.66%	0.00%	6.66%	4.90%	3.00%	7.90%	0.00%	7.90%	1.24%	7.16%	13.50%
826	McCamey	10	13	2.48%	-0.87%	1.61%	0.23%	1.84%	2.99%	-0.11%	2.88%	0.15%	3.03%	1.19%	2.78%	9.50%
828	McGregor	49	52	7.80%	2.75%	10.55%	0.25%	10.80%	8.55%	2.28%	10.83%	0.26%	11.09%	0.29%	11.09%	12.50%
830	McKinney	870	881	11.47%	3.71%	15.18%	0.13%	15.31%	11.61%	3.69%	15.30%	0.13%	15.43%	0.12%	15.43%	NO MAX
832	McLean	6	7	1.81%	-0.23%	1.58%	0.24%	1.82%	1.69%	0.26%	1.95%	0.19%	2.14%	0.32%	2.14%	NO MAX
833	McLendon-Chisholm	2	2	2.31%	6.10%	8.41%	0.81%	9.22%	3.75%	5.90%	9.65%	0.77%	10.42%	1.20%	10.42%	NO MAX
831	Meadowlakes	10	20	1.85%	-0.55%	1.30%	0.15%	1.45%	2.26%	0.02%	2.28%	0.14%	2.42%	0.97%	2.34%	NO MAX
835	Meadows Place	23	24	5.26%	0.74%	6.00%	0.19%	6.19%	6.34%	1.84%	8.18%	0.19%	8.37%	2.18%	7.43%	13.50%
837	Melissa	43	49	6.26%	0.81%	7.07%	0.16%	7.23%	6.75%	1.14%	7.89%	0.15%	8.04%	0.81%	7.34%	NO MAX
1501	Memorial Villages PD	41	37	5.66%	3.64%	9.30%	0.16%	9.46%	6.65%	4.19%	10.84%	0.17%	11.01%	1.55%	10.45%	NO MAX

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		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
840	Memphis	18	20	4.29%	0.64%	4.93%	0.26%	5.19%	4.85%	-0.56%	4.29%	0.24%	4.53%	-0.66%	4.53%	NO MAX
842	Menard	7	6	3.21%	-3.21%	0.00%	0.00%	0.00%	3.47%	-3.47%	0.00%	0.00%	0.00%	0.00%	0.00%	NO MAX
844	Mercedes	111	108	10.50%	8.59%	19.09%	0.19%	19.28%	10.91%	8.19%	19.10%	0.21%	19.31%	0.03%	19.31%	NO MAX
846	Meridian	9	10	3.29%	-1.03%	2.26%	0.11%	2.37%	3.72%	-0.62%	3.10%	0.09%	3.19%	0.82%	2.85%	11.50%
848	Merkel	15	15	7.28%	6.05%	13.33%	0.12%	13.45%	7.74%	5.49%	13.23%	0.12%	13.35%	-0.10%	13.35%	NO MAX
852	Mertzon	5	3	4.14%	4.34%	8.48%	0.28%	8.76%	5.20%	6.57%	11.77%	0.53%	12.30%	3.54%	11.91%	NO MAX
854	Mesquite	1,038	1,059	4.75%	5.54%	10.29%	0.00%	10.29%	5.58%	6.43%	12.01%	0.00%	12.01%	1.72%	10.87%	NO MAX
856	Mexia	99	96	8.96%	2.84%	11.80%	0.22%	12.02%	9.79%	2.74%	12.53%	0.23%	12.76%	0.74%	12.53%	13.50%
860	Midland	703	771	8.51%	6.51%	15.02%	0.21%	15.23%	8.72%	6.14%	14.86%	0.20%	15.06%	-0.17%	15.06%	NO MAX
862	Midlothian	189	196	10.45%	3.60%	14.05%	0.15%	14.20%	10.92%	3.67%	14.59%	0.15%	14.74%	0.54%	14.74%	NO MAX
863	Milano	2	2	1.49%	2.60%	4.09%	0.29%	4.38%	1.97%	3.55%	5.52%	0.24%	5.76%	1.38%	5.76%	NO MAX
864	Miles	4	4	1.00%	-1.00%	0.00%	0.07%	0.07%	1.31%	-1.31%	0.00%	0.07%	0.07%	0.00%	0.07%	7.50%
865	Milford	8	6	3.57%	4.71%	8.28%	0.52%	8.80%	4.27%	5.51%	9.78%	0.32%	10.10%	1.30%	9.16%	NO MAX
868	Mineola	46	52	5.04%	-1.51%	3.53%	0.23%	3.76%	5.34%	-0.96%	4.38%	0.18%	4.56%	0.80%	4.36%	11.50%
870	Mineral Wells	162	160	6.07%	2.78%	8.85%	0.25%	9.10%	6.62%	2.31%	8.93%	0.26%	9.19%	0.09%	9.19%	11.50%
874	Mission	630	646	6.08%	1.78%	7.86%	0.14%	8.00%	6.43%	2.01%	8.44%	0.15%	8.59%	0.59%	8.51%	12.50%
875	Missouri City	312	322	4.89%	0.90%	5.79%	0.12%	5.91%	5.55%	1.51%	7.06%	0.12%	7.18%	1.27%	6.41%	15.50%
876	Monahans	57	60	5.26%	3.67%	8.93%	0.25%	9.18%	5.42%	2.70%	8.12%	0.25%	8.37%	-0.81%	8.37%	NO MAX
887	Mont Belvieu	65	68	9.50%	6.43%	15.93%	0.16%	16.09%	10.01%	6.26%	16.27%	0.17%	16.44%	0.35%	16.44%	NO MAX
877	Montgomery	15	19	5.18%	-1.05%	4.13%	0.00%	4.13%	6.61%	-0.72%	5.89%	0.00%	5.89%	1.76%	5.48%	13.50%
878	Moody	11	12	1.14%	1.55%	2.69%	0.24%	2.93%	1.37%	1.64%	3.01%	0.15%	3.16%	0.23%	3.16%	7.50%
883	Morgan's Point	15	12	9.06%	0.59%	9.65%	0.34%	9.99%	9.14%	0.72%	9.86%	0.22%	10.08%	0.09%	9.52%	NO MAX
882	Morgan's Point Resort	22	26	9.69%	1.99%	11.68%	0.25%	11.93%	10.25%	2.28%	12.53%	0.23%	12.76%	0.83%	11.44%	13.50%
884	Morton	9	9	6.09%	-1.55%	4.54%	0.17%	4.71%	6.48%	-1.53%	4.95%	0.18%	5.13%	0.42%	5.13%	NO MAX
886	Moulton	11	9	5.14%	1.54%	6.68%	0.16%	6.84%	5.32%	1.75%	7.07%	0.17%	7.24%	0.40%	7.24%	NO MAX
890	Mount Enterprise	2	2	1.79%	0.12%	1.91%	0.34%	2.25%	2.12%	0.77%	2.89%	0.37%	3.26%	1.01%	2.78%	NO MAX
892	Mt. Pleasant	145	153	9.83%	5.52%	15.35%	0.18%	15.53%	10.21%	5.27%	15.48%	0.18%	15.66%	0.13%	15.66%	NO MAX
894	Mt. Vernon	21	21	7.91%	2.28%	10.19%	0.24%	10.43%	8.82%	2.60%	11.42%	0.21%	11.63%	1.20%	11.26%	13.50%
896	Muenster	13	13	4.79%	-4.30%	0.49%	0.00%	0.49%	5.22%	-4.13%	1.09%	0.00%	1.09%	0.60%	0.99%	11.50%
898	Muleshoe	33	33	9.20%	6.69%	15.89%	0.21%	16.10%	8.77%	6.82%	15.59%	0.19%	15.78%	-0.32%	15.78%	NO MAX
901	Munday	9	8	1.14%	2.19%	3.33%	0.26%	3.59%	1.23%	2.65%	3.88%	0.21%	4.09%	0.50%	4.04%	NO MAX
903	Murphy	111	112	11.40%	2.36%	13.76%	0.13%	13.89%	12.13%	2.28%	14.41%	0.11%	14.52%	0.63%	13.13%	13.50%
10904	Nacogdoches	299	298	7.70%	6.23%	13.93%	0.18%	14.11%	8.37%	6.51%	14.88%	0.18%	15.06%	0.95%	14.61%	NO MAX

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CITY NUMBER	CITY NAME	Contributing Members LAST YEARTHIS YEAR		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
				RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
906	Naples	9	10	3.57%	-1.64%	1.93%	0.42%	2.35%	4.01%	-1.31%	2.70%	0.46%	3.16%	0.81%	2.98%	9.50%
907	Nash	18	20	3.76%	0.82%	4.58%	0.18%	4.76%	4.97%	1.39%	6.36%	0.17%	6.53%	1.77%	5.84%	13.50%
905	Nassau Bay	44	45	9.41%	5.84%	15.25%	0.13%	15.38%	9.76%	5.92%	15.68%	0.15%	15.83%	0.45%	15.75%	NO MAX
909	Natalia	12	10	1.84%	0.48%	2.32%	0.17%	2.49%	2.10%	0.87%	2.97%	0.18%	3.15%	0.66%	3.15%	NO MAX
908	Navasota	93	97	4.92%	2.57%	7.49%	0.19%	7.68%	5.72%	2.72%	8.44%	0.16%	8.60%	0.92%	8.22%	11.50%
910	Nederland	115	114	7.76%	-2.34%	5.42%	0.00%	5.42%	8.11%	-1.48%	6.63%	0.00%	6.63%	1.21%	5.96%	NO MAX
912	Needville	16	16	3.23%	0.03%	3.26%	0.38%	3.64%	3.64%	0.20%	3.84%	0.43%	4.27%	0.63%	4.19%	9.50%
914	New Boston	34	32	2.97%	-0.63%	2.34%	0.22%	2.56%	3.19%	-1.04%	2.15%	0.23%	2.38%	-0.18%	2.38%	7.50%
10916	New Braunfels	535	560	11.13%	6.10%	17.23%	0.13%	17.36%	11.16%	5.78%	16.94%	0.14%	17.08%	-0.28%	17.08%	NO MAX
20916	New Braunfels Utilities	231	241	6.73%	5.72%	12.45%	0.18%	12.63%	7.18%	5.26%	12.44%	0.18%	12.62%	-0.01%	12.62%	NO MAX
915	New Deal	4	4	2.17%	-2.17%	0.00%	0.00%	0.00%	2.42%	-2.24%	0.18%	0.00%	0.18%	0.18%	0.18%	7.50%
923	New Fairview	1	1	0.64%	4.02%	4.66%	0.11%	4.77%	1.05%	8.18%	9.23%	0.11%	9.34%	4.57%	7.55%	NO MAX
918	New London	10	10	3.64%	1.61%	5.25%	0.00%	5.25%	3.79%	1.79%	5.58%	0.00%	5.58%	0.33%	5.58%	7.50%
919	New Summerfield	10	10	6.83%	0.69%	7.52%	0.00%	7.52%	7.73%	1.94%	9.67%	0.00%	9.67%	2.15%	9.08%	13.50%
917	New Waverly	5	5	4.58%	1.35%	5.93%	0.25%	6.18%	4.97%	-0.12%	4.85%	0.26%	5.11%	-1.07%	5.11%	9.50%
913	Newark	3	5	1.62%	1.71%	3.33%	0.11%	3.44%	1.89%	1.27%	3.16%	0.09%	3.25%	-0.19%	3.25%	NO MAX
920	Newton	20	25	8.54%	12.04%	20.58%	0.23%	20.81%	10.04%	11.19%	21.23%	0.21%	21.44%	0.63%	21.44%	NO MAX
922	Nixon	22	18	1.10%	-0.10%	1.00%	0.22%	1.22%	1.29%	-0.04%	1.25%	0.21%	1.46%	0.24%	1.46%	NO MAX
924	Nocona	26	25	6.34%	2.92%	9.26%	0.21%	9.47%	6.42%	2.91%	9.33%	0.20%	9.53%	0.06%	9.53%	11.50%
925	Nolanville	13	14	1.39%	0.50%	1.89%	0.14%	2.03%	1.58%	0.60%	2.18%	0.08%	2.26%	0.23%	2.26%	NO MAX
928	Normangee	7	8	4.57%	-1.12%	3.45%	0.14%	3.59%	4.65%	-1.19%	3.46%	0.12%	3.58%	-0.01%	3.58%	11.50%
931	North Richland Hills	542	540	10.60%	5.66%	16.26%	0.00%	16.26%	11.01%	5.32%	16.33%	0.00%	16.33%	0.07%	16.33%	NO MAX
930	Northlake	20	24	8.16%	0.84%	9.00%	0.11%	9.11%	8.68%	1.24%	9.92%	0.11%	10.03%	0.92%	9.09%	NO MAX
935	O'Donnell	3	3	1.66%	5.17%	6.83%	0.25%	7.08%	1.66%	5.91%	7.57%	0.15%	7.72%	0.64%	7.48%	NO MAX
936	Oak Point	17	18	5.21%	1.49%	6.70%	0.13%	6.83%	5.73%	2.05%	7.78%	0.12%	7.90%	1.07%	7.32%	NO MAX
937	Oak Ridge North	49	48	8.58%	3.13%	11.71%	0.16%	11.87%	9.01%	3.15%	12.16%	0.17%	12.33%	0.46%	12.33%	NO MAX
942	Odem	12	14	4.06%	2.78%	6.84%	0.36%	7.20%	4.39%	3.63%	8.02%	0.31%	8.33%	1.13%	8.05%	NO MAX
944	Odessa	662	725	7.54%	5.85%	13.39%	0.18%	13.57%	8.02%	6.00%	14.02%	0.18%	14.20%	0.63%	14.07%	NO MAX
945	Oglesby	1	1	0.77%	-0.76%	0.01%	0.53%	0.54%	1.09%	-1.04%	0.05%	0.55%	0.60%	0.06%	0.60%	NO MAX
949	Old River-Winfree	1	1	2.11%	-2.11%	0.00%	0.00%	0.00%	2.39%	-2.39%	0.00%	0.00%	0.00%	0.00%	0.00%	7.50%
950	Olmos Park	36	36	3.19%	-1.98%	1.21%	0.00%	1.21%	3.90%	-1.54%	2.36%	0.00%	2.36%	1.15%	1.75%	11.50%
951	Olney	24	22	5.83%	0.87%	6.70%	0.15%	6.85%	6.75%	1.36%	8.11%	0.24%	8.35%	1.50%	7.58%	NO MAX
953	Omaha	6	6	1.76%	3.01%	4.77%	0.26%	5.03%	2.09%	3.07%	5.16%	0.23%	5.39%	0.36%	5.39%	NO MAX

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				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
				RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
954	Onalaska	12	12	2.25%	-0.64%	1.61%	0.12%	1.73%	3.03%	-0.37%	2.66%	0.13%	2.79%	1.06%	2.69%	9.50%
958	Orange	157	157	10.90%	6.97%	17.87%	0.00%	17.87%	10.84%	6.42%	17.26%	0.00%	17.26%	-0.61%	17.26%	NO MAX
960	Orange Grove	11	10	4.62%	-2.67%	1.95%	0.15%	2.10%	5.61%	-3.55%	2.06%	0.19%	2.25%	0.15%	2.25%	9.50%
959	Ore City	9	9	1.33%	-0.57%	0.76%	0.19%	0.95%	1.78%	-0.39%	1.39%	0.17%	1.56%	0.61%	1.52%	7.50%
962	Overton	17	19	3.47%	-2.55%	0.92%	0.27%	1.19%	4.13%	-1.73%	2.40%	0.28%	2.68%	1.49%	2.24%	11.50%
961	Ovilla	25	24	8.29%	0.44%	8.73%	0.17%	8.90%	8.75%	0.79%	9.54%	0.19%	9.73%	0.83%	8.42%	13.50%
963	Oyster Creek	19	19	7.49%	1.86%	9.35%	0.21%	9.56%	8.36%	2.47%	10.83%	0.22%	11.05%	1.49%	10.21%	13.50%
964	Paducah	10	13	4.23%	-1.75%	2.48%	0.35%	2.83%	4.60%	-4.23%	0.37%	0.23%	0.60%	-2.23%	0.60%	9.50%
966	Palacios	33	32	9.87%	6.95%	16.82%	0.23%	17.05%	10.95%	7.17%	18.12%	0.25%	18.37%	1.32%	17.86%	NO MAX
968	Palestine	162	169	7.51%	6.42%	13.93%	0.20%	14.13%	7.92%	6.26%	14.18%	0.20%	14.38%	0.25%	14.38%	NO MAX
970	Palmer	23	22	6.06%	0.72%	6.78%	0.16%	6.94%	6.46%	0.48%	6.94%	0.16%	7.10%	0.16%	7.10%	11.50%
969	Palmhurst	24	23	4.91%	0.38%	5.29%	0.08%	5.37%	5.14%	0.47%	5.61%	0.08%	5.69%	0.32%	5.69%	NO MAX
971	Palmview	45	56	0.70%	1.32%	2.02%	0.07%	2.09%	1.04%	1.28%	2.32%	0.08%	2.40%	0.31%	2.40%	NO MAX
972	Pampa	151	160	8.17%	13.10%	21.27%	0.26%	21.53%	9.00%	12.55%	21.55%	0.22%	21.77%	0.24%	21.77%	NO MAX
974	Panhandle	18	16	7.12%	6.51%	13.63%	0.00%	13.63%	7.32%	5.73%	13.05%	0.00%	13.05%	-0.58%	13.05%	NO MAX
973	Panorama Village	12	11	5.81%	-0.15%	5.66%	0.43%	6.09%	5.74%	0.73%	6.47%	0.41%	6.88%	0.79%	6.57%	12.50%
975	Pantego	42	40	10.08%	6.49%	16.57%	0.13%	16.70%	11.01%	7.48%	18.49%	0.14%	18.63%	1.93%	17.97%	NO MAX
976	Paris	263	261	3.64%	2.09%	5.73%	0.23%	5.96%	4.19%	2.78%	6.97%	0.23%	7.20%	1.24%	6.46%	NO MAX
977	Parker	20	21	6.51%	4.69%	11.20%	0.20%	11.40%	7.50%	4.73%	12.23%	0.24%	12.47%	1.07%	11.94%	13.50%
978	Pasadena	960	970	8.61%	4.09%	12.70%	0.23%	12.93%	9.31%	4.35%	13.66%	0.22%	13.88%	0.95%	13.42%	NO MAX
983	Pearland	561	605	9.98%	3.39%	13.37%	0.12%	13.49%	10.20%	3.41%	13.61%	0.12%	13.73%	0.24%	13.73%	13.50%
984	Pearsall	72	70	2.51%	0.78%	3.29%	0.22%	3.51%	2.55%	0.72%	3.27%	0.24%	3.51%	0.00%	3.51%	7.50%
988	Pecos City	107	124	5.58%	-0.40%	5.18%	0.25%	5.43%	5.91%	0.07%	5.98%	0.25%	6.23%	0.80%	6.07%	11.50%
994	Perryton	84	81	7.11%	7.00%	14.11%	0.20%	14.31%	8.12%	6.98%	15.10%	0.23%	15.33%	1.02%	14.84%	NO MAX
1000	Pflugerville	281	304	10.03%	3.61%	13.64%	0.14%	13.78%	10.10%	3.43%	13.53%	0.14%	13.67%	-0.11%	13.67%	NO MAX
1002	Pharr	540	554	4.29%	2.23%	6.52%	0.13%	6.65%	5.23%	2.78%	8.01%	0.13%	8.14%	1.49%	7.29%	NO MAX
1004	Pilot Point	38	44	7.74%	1.29%	9.03%	0.15%	9.18%	7.70%	1.29%	8.99%	0.15%	9.14%	-0.04%	9.14%	11.50%
1005	Pinehurst	21	21	9.51%	6.63%	16.14%	0.32%	16.46%	11.80%	7.64%	19.44%	0.25%	19.69%	3.23%	18.96%	NO MAX
1003	Pineland	12	12	4.97%	5.29%	10.26%	0.31%	10.57%	5.38%	4.84%	10.22%	0.34%	10.56%	-0.01%	10.56%	NO MAX
1001	Piney Point Village	6	6	6.06%	0.63%	6.69%	0.46%	7.15%	6.54%	1.34%	7.88%	0.46%	8.34%	1.19%	8.03%	NO MAX
1006	Pittsburg	32	36	7.56%	7.79%	15.35%	0.22%	15.57%	8.73%	7.69%	16.42%	0.20%	16.62%	1.05%	16.05%	NO MAX
1007	Plains	8	7	6.87%	-1.13%	5.74%	0.14%	5.88%	7.91%	-0.55%	7.36%	0.16%	7.52%	1.64%	6.72%	NO MAX
1008	Plainview	138	140	8.41%	5.37%	13.78%	0.00%	13.78%	9.21%	4.98%	14.19%	0.00%	14.19%	0.41%	14.19%	NO MAX

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				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
1010	Plano	2,200	2,243	11.05%	6.39%	17.44%	0.00%	17.44%	11.35%	5.97%	17.32%	0.00%	17.32%	-0.12%	17.32%	NO MAX
1012	Pleasanton	94	100	9.77%	6.51%	16.28%	0.17%	16.45%	9.91%	6.41%	16.32%	0.17%	16.49%	0.04%	16.49%	NO MAX
1013	Point	7	9	9.25%	3.93%	13.18%	0.00%	13.18%	9.77%	3.22%	12.99%	0.00%	12.99%	-0.19%	12.99%	13.50%
1017	Ponder	9	10	4.67%	0.62%	5.29%	0.32%	5.61%	5.21%	1.26%	6.47%	0.36%	6.83%	1.22%	6.36%	NO MAX
1014	Port Aransas	107	119	7.91%	4.31%	12.22%	0.24%	12.46%	8.37%	3.40%	11.77%	0.23%	12.00%	-0.46%	12.00%	12.50%
11016	Port Arthur	543	528	6.47%	7.14%	13.61%	0.25%	13.86%	6.92%	6.71%	13.63%	0.25%	13.88%	0.02%	13.88%	NO MAX
1018	Port Isabel	80	78	3.45%	0.20%	3.65%	0.18%	3.83%	4.08%	-0.19%	3.89%	0.18%	4.07%	0.24%	4.07%	9.50%
1020	Port Lavaca	91	94	4.18%	1.50%	5.68%	0.25%	5.93%	4.73%	1.29%	6.02%	0.23%	6.25%	0.32%	6.25%	9.50%
1022	Port Neches	91	95	8.76%	2.84%	11.60%	0.00%	11.60%	8.72%	3.37%	12.09%	0.00%	12.09%	0.49%	12.09%	NO MAX
1019	Portland	113	123	7.66%	6.64%	14.30%	0.17%	14.47%	8.14%	6.36%	14.50%	0.19%	14.69%	0.22%	14.69%	NO MAX
1024	Post	15	13	3.81%	6.27%	10.08%	0.48%	10.56%	4.04%	6.70%	10.74%	0.54%	11.28%	0.72%	11.12%	NO MAX
1026	Poteet	25	25	2.99%	-2.27%	0.72%	0.25%	0.97%	3.52%	-1.87%	1.65%	0.27%	1.92%	0.95%	1.74%	9.50%
1028	Poth	12	11	2.03%	1.46%	3.49%	0.33%	3.82%	2.45%	1.82%	4.27%	0.34%	4.61%	0.79%	4.38%	9.50%
1030	Pottsboro	20	20	5.32%	0.39%	5.71%	0.15%	5.86%	5.95%	0.82%	6.77%	0.15%	6.92%	1.06%	6.16%	13.50%
1032	Premont	18	19	1.06%	-1.04%	0.02%	0.25%	0.27%	1.43%	-0.72%	0.71%	0.25%	0.96%	0.69%	0.87%	7.50%
1029	Presidio	41	40	1.08%	-0.64%	0.44%	0.17%	0.61%	1.38%	-0.45%	0.93%	0.19%	1.12%	0.51%	1.12%	NO MAX
1033	Primera	18	19	1.05%	-0.72%	0.33%	0.17%	0.50%	1.24%	-0.46%	0.78%	0.18%	0.96%	0.46%	0.96%	7.50%
1034	Princeton	44	44	9.69%	0.92%	10.61%	0.13%	10.74%	10.02%	0.64%	10.66%	0.14%	10.80%	0.06%	10.80%	13.50%
1036	Prosper	107	121	11.93%	1.45%	13.38%	0.00%	13.38%	12.31%	1.66%	13.97%	0.00%	13.97%	0.59%	13.46%	13.50%
1037	Providence Village	N/A	5	5.01%	2.36%	7.37%	0.19%	7.56%	5.37%	1.80%	7.17%	0.19%	7.36%	-0.20%	7.36%	NO MAX
1042	Quanah	17	17	4.30%	5.64%	9.94%	0.33%	10.27%	4.56%	5.43%	9.99%	0.34%	10.33%	0.06%	10.33%	NO MAX
1045	Queen City	14	12	2.30%	-0.85%	1.45%	0.21%	1.66%	2.53%	-0.57%	1.96%	0.24%	2.20%	0.54%	2.19%	7.50%
1044	Quinlan	15	16	9.05%	1.43%	10.48%	0.11%	10.59%	9.55%	0.58%	10.13%	0.09%	10.22%	-0.37%	10.22%	12.50%
1047	Quintana	2	3	1.54%	-0.21%	1.33%	0.09%	1.42%	1.92%	0.68%	2.60%	0.08%	2.68%	1.26%	2.31%	NO MAX
1046	Quitaque	4	4	1.66%	2.74%	4.40%	0.32%	4.72%	1.95%	3.78%	5.73%	0.29%	6.02%	1.30%	5.37%	NO MAX
1048	Quitman	23	23	6.17%	1.93%	8.10%	0.19%	8.29%	6.56%	2.06%	8.62%	0.19%	8.81%	0.52%	8.79%	11.50%
1050	Ralls	11	13	4.92%	2.30%	7.22%	0.38%	7.60%	5.26%	1.85%	7.11%	0.35%	7.46%	-0.14%	7.46%	9.50%
1051	Rancho Viejo	10	10	4.42%	1.81%	6.23%	0.08%	6.31%	5.11%	2.30%	7.41%	0.08%	7.49%	1.18%	6.81%	11.50%
1052	Ranger	28	27	8.09%	0.69%	8.78%	0.00%	8.78%	8.01%	0.09%	8.10%	0.00%	8.10%	-0.68%	8.10%	12.50%
1054	Rankin	6	4	1.52%	-0.45%	1.07%	0.27%	1.34%	1.86%	-0.66%	1.20%	0.26%	1.46%	0.12%	1.46%	7.50%
1055	Ransom Canyon	11	11	4.55%	9.85%	14.40%	0.20%	14.60%	5.21%	10.12%	15.33%	0.21%	15.54%	0.94%	15.11%	NO MAX
1058	Raymondville	73	72	3.49%	-3.01%	0.48%	0.28%	0.76%	4.38%	-2.59%	1.79%	0.27%	2.06%	1.30%	1.25%	15.50%
1061	Red Oak	79	84	4.61%	0.70%	5.31%	0.13%	5.44%	5.08%	1.09%	6.17%	0.13%	6.30%	0.86%	5.94%	12.50%

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	Contributing Members		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
1062	Redwater	8	7	2.71%	0.68%	3.39%	0.21%	3.60%	3.14%	1.21%	4.35%	0.24%	4.59%	0.99%	4.33%	NO MAX
1064	Refugio	29	31	0.70%	-0.70%	0.00%	0.00%	0.00%	0.99%	-0.99%	0.00%	0.00%	0.00%	0.00%	0.00%	7.50%
1065	Reklaw	5	6	7.24%	9.10%	16.34%	0.40%	16.74%	8.37%	9.42%	17.79%	0.36%	18.15%	1.41%	17.20%	NO MAX
1066	Reno (Lamar County)	10	12	5.40%	-2.22%	3.18%	0.09%	3.27%	5.61%	-1.91%	3.70%	0.08%	3.78%	0.51%	3.76%	11.50%
1069	Reno (Parker County)	14	15	3.18%	-0.66%	2.52%	0.26%	2.78%	3.65%	-0.43%	3.22%	0.28%	3.50%	0.72%	3.50%	NO MAX
1067	Rhome	11	12	6.44%	-0.31%	6.13%	0.14%	6.27%	6.67%	0.23%	6.90%	0.13%	7.03%	0.76%	6.04%	13.50%
1068	Rice	9	11	1.20%	-0.88%	0.32%	0.11%	0.43%	1.53%	-0.60%	0.93%	0.10%	1.03%	0.60%	1.03%	7.50%
1070	Richardson	964	981	7.13%	6.19%	13.32%	0.00%	13.32%	7.99%	6.59%	14.58%	0.00%	14.58%	1.26%	13.82%	NO MAX
1073	Richland Hills	73	77	10.96%	5.20%	16.16%	0.26%	16.42%	11.38%	4.76%	16.14%	0.23%	16.37%	-0.05%	16.37%	NO MAX
1074	Richland Springs	1	1	6.37%	-6.37%	0.00%	1.87%	1.87%	6.82%	-6.82%	0.00%	1.65%	1.65%	-0.22%	1.65%	NO MAX
1076	Richmond	139	153	9.24%	3.97%	13.21%	0.15%	13.36%	10.16%	3.77%	13.93%	0.15%	14.08%	0.72%	14.07%	NO MAX
1077	Richwood	19	23	7.14%	3.86%	11.00%	0.20%	11.20%	7.77%	3.47%	11.24%	0.19%	11.43%	0.23%	11.43%	NO MAX
1072	Riesel	8	8	1.35%	4.22%	5.57%	0.30%	5.87%	1.76%	4.79%	6.55%	0.31%	6.86%	0.99%	6.50%	NO MAX
1075	Rio Grande City	140	150	5.40%	1.86%	7.26%	0.12%	7.38%	5.62%	1.57%	7.19%	0.13%	7.32%	-0.06%	7.32%	NO MAX
1079	Rio Vista	9	9	1.94%	3.03%	4.97%	0.24%	5.21%	2.24%	1.83%	4.07%	0.16%	4.23%	-0.98%	4.23%	NO MAX
1080	Rising Star	7	7	1.62%	-1.62%	0.00%	0.39%	0.39%	1.73%	-1.54%	0.19%	0.21%	0.40%	0.01%	0.40%	NO MAX
1082	River Oaks	56	53	9.14%	6.36%	15.50%	0.30%	15.80%	9.65%	5.06%	14.71%	0.29%	15.00%	-0.80%	15.00%	NO MAX
1084	Roanoke	119	119	12.59%	3.93%	16.52%	0.00%	16.52%	12.59%	4.30%	16.89%	0.00%	16.89%	0.37%	16.53%	NO MAX
1088	Robert Lee	4	4	1.47%	4.25%	5.72%	0.22%	5.94%	1.74%	5.15%	6.89%	0.20%	7.09%	1.15%	6.42%	NO MAX
1089	Robinson	68	67	8.73%	4.44%	13.17%	0.16%	13.33%	9.86%	4.82%	14.68%	0.17%	14.85%	1.52%	14.21%	13.50%
21090	Robstown	117	110	3.93%	2.17%	6.10%	0.14%	6.24%	4.39%	2.02%	6.41%	0.12%	6.53%	0.29%	6.53%	9.50%
11090	Robstown Utility Systems	46	45	6.45%	10.08%	16.53%	0.24%	16.77%	6.86%	10.01%	16.87%	0.26%	17.13%	0.36%	17.13%	NO MAX
1092	Roby	4	3	5.05%	-2.97%	2.08%	0.38%	2.46%	6.03%	-1.64%	4.39%	0.57%	4.96%	2.50%	3.96%	NO MAX
1096	Rockdale	47	47	6.75%	2.90%	9.65%	0.27%	9.92%	7.05%	2.85%	9.90%	0.28%	10.18%	0.26%	10.18%	11.50%
1098	Rockport	118	119	9.78%	5.42%	15.20%	0.23%	15.43%	10.24%	4.81%	15.05%	0.24%	15.29%	-0.14%	15.29%	NO MAX
1100	Rocksprings	8	7	1.86%	-1.86%	0.00%	0.00%	0.00%	2.60%	-0.60%	2.00%	0.00%	2.00%	2.00%	1.82%	NO MAX
1102	Rockwall	259	260	11.72%	4.50%	16.22%	0.14%	16.36%	11.94%	4.23%	16.17%	0.14%	16.31%	-0.05%	16.31%	NO MAX
1104	Rogers	8	8	3.19%	1.16%	4.35%	0.00%	4.35%	3.34%	2.02%	5.36%	0.00%	5.36%	1.01%	4.92%	NO MAX
1105	Rollingwood	14	15	7.87%	0.51%	8.38%	0.20%	8.58%	8.00%	1.37%	9.37%	0.21%	9.58%	1.00%	9.17%	12.50%
1106	Roma	118	129	6.11%	4.40%	10.51%	0.22%	10.73%	6.64%	4.25%	10.89%	0.22%	11.11%	0.38%	11.11%	11.50%
1109	Roscoe	6	8	1.54%	-0.31%	1.23%	0.33%	1.56%	1.81%	0.16%	1.97%	0.27%	2.24%	0.68%	2.00%	NO MAX
1112	Rosebud	12	12	1.57%	-0.23%	1.34%	0.21%	1.55%	1.81%	0.02%	1.83%	0.22%	2.05%	0.50%	2.05%	NO MAX
1114	Rosenberg	236	250	8.25%	5.23%	13.48%	0.14%	13.62%	8.22%	4.92%	13.14%	0.13%	13.27%	-0.35%	13.27%	NO MAX

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CITY NUMBER	CITY NAME	Contributing Members		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
1116	Rotan	4	5	0.92%	-0.92%	0.00%	0.30%	0.30%	1.27%	-1.27%	0.00%	0.27%	0.27%	-0.03%	0.27%	NO MAX
1118	Round Rock	826	855	10.38%	5.02%	15.40%	0.13%	15.53%	10.87%	4.68%	15.55%	0.13%	15.68%	0.15%	15.68%	NO MAX
1119	Rowlett	354	357	9.33%	3.09%	12.42%	0.00%	12.42%	9.59%	3.41%	13.00%	0.00%	13.00%	0.58%	12.92%	NO MAX
1120	Royse City	55	56	10.01%	2.51%	12.52%	0.16%	12.68%	10.73%	2.70%	13.43%	0.16%	13.59%	0.91%	12.92%	13.50%
1122	Rule	4	3	4.33%	3.67%	8.00%	0.17%	8.17%	4.16%	4.72%	8.88%	0.13%	9.01%	0.84%	8.63%	11.50%
1123	Runaway Bay	14	14	3.59%	-1.39%	2.20%	0.33%	2.53%	3.64%	-1.31%	2.33%	0.26%	2.59%	0.06%	2.59%	9.50%
1124	Runge	6	5	4.85%	10.11%	14.96%	0.53%	15.49%	5.11%	13.20%	18.31%	0.50%	18.81%	3.32%	18.13%	NO MAX
1126	Rusk	37	40	5.83%	-0.14%	5.69%	0.14%	5.83%	6.49%	0.17%	6.66%	0.15%	6.81%	0.98%	6.81%	10.50%
1128	Sabinal	16	17	2.99%	-0.31%	2.68%	0.34%	3.02%	3.16%	-0.03%	3.13%	0.28%	3.41%	0.39%	3.41%	9.50%
1129	Sachse	130	136	10.40%	3.02%	13.42%	0.15%	13.57%	11.03%	3.02%	14.05%	0.13%	14.18%	0.61%	14.18%	13.50%
1131	Saginaw	139	144	9.79%	8.06%	17.85%	0.15%	18.00%	9.73%	7.82%	17.55%	0.16%	17.71%	-0.29%	17.71%	NO MAX
1130	Saint Jo	8	9	5.70%	-0.15%	5.55%	0.23%	5.78%	6.01%	-0.38%	5.63%	0.19%	5.82%	0.04%	5.38%	10.50%
1133	Salado	13	14	6.74%	0.24%	6.98%	0.20%	7.18%	7.08%	0.25%	7.33%	0.20%	7.53%	0.35%	7.30%	NO MAX
1132	San Angelo	665	717	8.07%	9.02%	17.09%	0.00%	17.09%	8.55%	9.13%	17.68%	0.00%	17.68%	0.59%	17.59%	NO MAX
21136	San Antonio	6,266	6,557	6.21%	4.26%	10.47%	0.00%	10.47%	6.87%	4.48%	11.35%	0.00%	11.35%	0.88%	10.97%	NO MAX
11136	San Antonio Water System	1,648	1,666	1.99%	1.70%	3.69%	0.00%	3.69%	2.09%	1.58%	3.67%	0.00%	3.67%	-0.02%	3.67%	5.50%
1138	San Augustine	27	28	7.23%	2.96%	10.19%	0.22%	10.41%	8.01%	3.01%	11.02%	0.26%	11.28%	0.87%	10.95%	13.50%
1140	San Benito	168	157	3.34%	1.56%	4.90%	0.19%	5.09%	3.73%	1.90%	5.63%	0.20%	5.83%	0.74%	5.60%	11.50%
1144	San Felipe	4	5	1.27%	2.30%	3.57%	0.15%	3.72%	1.60%	2.40%	4.00%	0.14%	4.14%	0.42%	4.14%	NO MAX
1148	San Juan	210	209	2.22%	-0.46%	1.76%	0.14%	1.90%	2.73%	-0.09%	2.64%	0.15%	2.79%	0.89%	2.55%	10.50%
1150	San Marcos	555	593	9.71%	7.78%	17.49%	0.16%	17.65%	10.26%	7.24%	17.50%	0.16%	17.66%	0.01%	17.66%	NO MAX
1152	San Saba	48	47	5.37%	2.68%	8.05%	0.21%	8.26%	6.02%	2.52%	8.54%	0.19%	8.73%	0.47%	8.73%	10.50%
1146	Sanger	64	65	5.35%	1.78%	7.13%	0.13%	7.26%	6.14%	1.73%	7.87%	0.14%	8.01%	0.75%	7.77%	12.50%
1153	Sansom Park	35	38	6.61%	-0.43%	6.18%	0.13%	6.31%	6.81%	-0.14%	6.67%	0.13%	6.80%	0.49%	5.47%	11.50%
1155	Santa Fe	66	61	6.73%	5.58%	12.31%	0.00%	12.31%	6.91%	5.16%	12.07%	0.00%	12.07%	-0.24%	12.07%	NO MAX
1158	Savoy	5	4	4.11%	-3.28%	0.83%	0.21%	1.04%	3.57%	-3.57%	0.00%	0.12%	0.12%	-0.92%	0.12%	10.50%
1159	Schertz	302	312	10.41%	5.53%	15.94%	0.12%	16.06%	10.33%	5.54%	15.87%	0.13%	16.00%	-0.06%	16.00%	NO MAX
1160	Schulenburg	36	35	9.83%	11.49%	21.32%	0.23%	21.55%	10.01%	12.55%	22.56%	0.25%	22.81%	1.26%	22.69%	NO MAX
1161	Seabrook	86	88	8.66%	5.06%	13.72%	0.17%	13.89%	9.46%	5.91%	15.37%	0.17%	15.54%	1.65%	14.75%	NO MAX
1162	Seadrift	9	10	1.02%	2.92%	3.94%	0.16%	4.10%	1.36%	3.25%	4.61%	0.16%	4.77%	0.67%	4.60%	NO MAX
1164	Seagoville	92	91	7.36%	2.17%	9.53%	0.17%	9.70%	7.90%	2.73%	10.63%	0.18%	10.81%	1.11%	10.21%	13.50%
1166	Seagraves	18	18	6.95%	3.14%	10.09%	0.36%	10.45%	7.43%	2.33%	9.76%	0.36%	10.12%	-0.33%	10.12%	NO MAX
1167	Sealy	52	54	9.55%	5.48%	15.03%	0.19%	15.22%	10.19%	4.88%	15.07%	0.16%	15.23%	0.01%	15.23%	NO MAX

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CITY NUMBER	CITY NAME	Contributing Members LAST YEARTHIS YEAR		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
				RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
1168	Seguin	334	348	7.67%	7.68%	15.35%	0.19%	15.54%	8.16%	7.88%	16.04%	0.18%	16.22%	0.68%	16.03%	NO MAX
1169	Selma	84	84	11.58%	3.46%	15.04%	0.13%	15.17%	11.12%	3.54%	14.66%	0.12%	14.78%	-0.39%	14.78%	NO MAX
1170	Seminole	55	59	7.63%	5.90%	13.53%	0.24%	13.77%	8.64%	4.17%	12.81%	0.24%	13.05%	-0.72%	13.05%	NO MAX
1171	Seven Points	18	20	7.66%	-1.90%	5.76%	0.16%	5.92%	8.11%	-2.30%	5.81%	0.12%	5.93%	0.01%	4.54%	13.50%
1172	Seymour	30	32	3.14%	4.22%	7.36%	0.35%	7.71%	3.56%	4.42%	7.98%	0.29%	8.27%	0.56%	8.27%	8.50%
1165	Shady Shores	2	2	1.80%	-0.70%	1.10%	0.06%	1.16%	2.14%	-0.07%	2.07%	0.06%	2.13%	0.97%	2.13%	NO MAX
1177	Shallowater	15	15	3.24%	-0.40%	2.84%	0.19%	3.03%	3.69%	-0.24%	3.45%	0.19%	3.64%	0.61%	3.53%	9.50%
1174	Shamrock	23	27	2.95%	5.11%	8.06%	0.48%	8.54%	3.14%	4.00%	7.14%	0.43%	7.57%	-0.97%	7.57%	NO MAX
1173	Shavano Park	48	46	11.38%	2.01%	13.39%	0.13%	13.52%	11.48%	2.13%	13.61%	0.12%	13.73%	0.21%	12.34%	13.50%
1175	Shenandoah	48	51	11.51%	5.93%	17.44%	0.14%	17.58%	11.76%	6.00%	17.76%	0.13%	17.89%	0.31%	16.95%	NO MAX
1181	Shepherd	9	10	4.78%	-2.46%	2.32%	0.17%	2.49%	5.14%	-2.56%	2.58%	0.14%	2.72%	0.23%	2.72%	11.50%
1176	Sherman	387	397	8.30%	4.99%	13.29%	0.20%	13.49%	8.76%	5.40%	14.16%	0.20%	14.36%	0.87%	13.99%	NO MAX
1178	Shiner	28	28	3.23%	3.99%	7.22%	0.32%	7.54%	3.37%	4.03%	7.40%	0.35%	7.75%	0.21%	7.75%	NO MAX
1179	Shoreacres	14	13	5.50%	-0.30%	5.20%	0.18%	5.38%	6.08%	-0.43%	5.65%	0.19%	5.84%	0.46%	5.84%	9.50%
1180	Silsbee	60	60	8.74%	8.64%	17.38%	0.00%	17.38%	9.45%	8.84%	18.29%	0.00%	18.29%	0.91%	18.27%	NO MAX
1182	Silverton	3	3	4.86%	-3.65%	1.21%	0.29%	1.50%	5.61%	-2.66%	2.95%	0.18%	3.13%	1.63%	3.08%	NO MAX
1184	Sinton	59	62	7.45%	4.95%	12.40%	0.21%	12.61%	8.14%	4.49%	12.63%	0.20%	12.83%	0.22%	12.83%	NO MAX
1185	Skellytown	5	5	3.43%	-2.67%	0.76%	0.16%	0.92%	3.72%	-2.06%	1.66%	0.14%	1.80%	0.88%	1.66%	9.50%
1186	Slaton	47	49	5.85%	0.16%	6.01%	0.32%	6.33%	6.58%	0.03%	6.61%	0.27%	6.88%	0.55%	6.78%	12.50%
1188	Smithville	61	59	4.39%	1.56%	5.95%	0.23%	6.18%	4.86%	1.66%	6.52%	0.22%	6.74%	0.56%	6.73%	9.50%
1189	Smyer	2	3	4.78%	3.22%	8.00%	0.15%	8.15%	6.06%	4.32%	10.38%	0.13%	10.51%	2.36%	9.16%	13.50%
1190	Snyder	85	90	9.29%	6.82%	16.11%	0.23%	16.34%	9.91%	5.86%	15.77%	0.20%	15.97%	-0.37%	15.97%	NO MAX
1191	Somerset	7	11	2.57%	0.33%	2.90%	0.34%	3.24%	3.01%	0.22%	3.23%	0.22%	3.45%	0.21%	3.45%	9.50%
1192	Somerville	17	15	5.16%	0.24%	5.40%	0.26%	5.66%	5.36%	0.04%	5.40%	0.31%	5.71%	0.05%	5.71%	9.50%
1194	Sonora	33	34	6.85%	2.01%	8.86%	0.23%	9.09%	6.92%	2.04%	8.96%	0.27%	9.23%	0.14%	9.23%	NO MAX
1196	Sour Lake	13	14	5.07%	-1.30%	3.77%	0.29%	4.06%	6.76%	-1.01%	5.75%	0.33%	6.08%	2.02%	5.53%	13.50%
1198	South Houston	108	118	6.06%	4.88%	10.94%	0.23%	11.17%	6.37%	4.77%	11.14%	0.22%	11.36%	0.19%	11.36%	NO MAX
1199	South Padre Island	163	166	10.83%	1.63%	12.46%	0.17%	12.63%	10.87%	1.62%	12.49%	0.17%	12.66%	0.03%	12.66%	13.50%
1197	Southlake	315	320	9.02%	2.48%	11.50%	0.12%	11.62%	9.46%	2.68%	12.14%	0.13%	12.27%	0.65%	12.13%	13.50%
1200	Southmayd	N/A	6	1.74%	3.15%	4.89%	0.30%	5.19%	2.15%	5.89%	8.04%	0.32%	8.36%	3.17%	8.34%	NO MAX
1202	Southside Place	20	22	7.90%	2.72%	10.62%	0.19%	10.81%	8.41%	3.28%	11.69%	0.20%	11.89%	1.08%	11.61%	NO MAX
1204	Spearman	23	25	8.54%	4.06%	12.60%	0.22%	12.82%	8.95%	3.55%	12.50%	0.28%	12.78%	-0.04%	12.74%	13.50%
1205	Spring Valley Village	37	37	5.69%	0.38%	6.07%	0.22%	6.29%	6.49%	1.01%	7.50%	0.24%	7.74%	1.45%	6.91%	NO MAX

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				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
1203	Springtown	42	39	9.84%	0.13%	9.97%	0.17%	10.14%	10.21%	-0.46%	9.75%	0.19%	9.94%	-0.20%	9.94%	13.50%
1206	Spur	10	11	2.48%	2.65%	5.13%	0.18%	5.31%	2.68%	3.37%	6.05%	0.20%	6.25%	0.94%	5.87%	NO MAX
1207	Stafford	137	145	10.48%	4.03%	14.51%	0.20%	14.71%	11.07%	3.97%	15.04%	0.19%	15.23%	0.52%	15.21%	NO MAX
1208	Stamford	25	23	5.30%	-0.29%	5.01%	0.38%	5.39%	5.89%	-0.53%	5.36%	0.47%	5.83%	0.44%	5.83%	9.50%
1210	Stanton	17	18	4.49%	3.08%	7.57%	0.25%	7.82%	4.71%	3.43%	8.14%	0.23%	8.37%	0.55%	8.37%	9.50%
1211	Star Harbor	6	6	7.69%	1.58%	9.27%	0.31%	9.58%	7.88%	1.63%	9.51%	0.30%	9.81%	0.23%	9.81%	NO MAX
1212	Stephenville	142	140	8.92%	5.27%	14.19%	0.20%	14.39%	9.27%	5.02%	14.29%	0.19%	14.48%	0.09%	14.48%	NO MAX
1213	Sterling City	5	6	1.03%	-0.64%	0.39%	0.00%	0.39%	1.44%	-0.02%	1.42%	0.00%	1.42%	1.03%	1.14%	7.50%
1214	Stinnett	13	16	2.58%	-2.58%	0.00%	0.25%	0.25%	2.83%	-2.83%	0.00%	0.17%	0.17%	-0.08%	0.17%	9.50%
1216	Stockdale	7	8	1.77%	2.32%	4.09%	0.50%	4.59%	2.00%	2.40%	4.40%	0.43%	4.83%	0.24%	4.83%	NO MAX
1218	Stratford	12	13	5.55%	1.75%	7.30%	0.20%	7.50%	5.46%	0.89%	6.35%	0.19%	6.54%	-0.96%	6.54%	NO MAX
1224	Sudan	7	8	0.79%	2.44%	3.23%	0.00%	3.23%	1.24%	2.77%	4.01%	0.00%	4.01%	0.78%	3.73%	7.50%
1225	Sugar Land	655	678	10.92%	3.79%	14.71%	0.14%	14.85%	11.12%	3.73%	14.85%	0.14%	14.99%	0.14%	14.99%	NO MAX
1226	Sulphur Springs	139	150	4.49%	1.26%	5.75%	0.20%	5.95%	5.19%	1.74%	6.93%	0.21%	7.14%	1.19%	6.46%	NO MAX
1228	Sundown	15	15	6.56%	3.45%	10.01%	0.25%	10.26%	7.28%	3.51%	10.79%	0.24%	11.03%	0.77%	10.75%	NO MAX
1229	Sunnyvale	31	36	9.46%	2.73%	12.19%	0.16%	12.35%	9.56%	2.40%	11.96%	0.14%	12.10%	-0.25%	12.10%	NO MAX
1230	Sunray	13	11	9.07%	9.86%	18.93%	0.29%	19.22%	10.09%	9.43%	19.52%	0.30%	19.82%	0.60%	19.82%	NO MAX
1227	Sunrise Beach Village	10	12	1.29%	-0.31%	0.98%	0.15%	1.13%	1.66%	-0.12%	1.54%	0.16%	1.70%	0.57%	1.70%	7.50%
1231	Sunset Valley	28	29	9.15%	2.05%	11.20%	0.11%	11.31%	9.76%	2.47%	12.23%	0.11%	12.34%	1.03%	11.77%	13.50%
1233	Surfside Beach	21	20	1.67%	-1.01%	0.66%	0.19%	0.85%	1.78%	-0.94%	0.84%	0.20%	1.04%	0.19%	1.04%	7.50%
1232	Sweeny	19	23	9.03%	8.23%	17.26%	0.29%	17.55%	9.45%	8.39%	17.84%	0.29%	18.13%	0.58%	18.13%	NO MAX
1234	Sweetwater	106	104	8.71%	9.44%	18.15%	0.27%	18.42%	9.22%	8.56%	17.78%	0.26%	18.04%	-0.38%	18.04%	NO MAX
1264	TMRS	88	98	10.99%	5.76%	16.75%	0.16%	16.91%	11.34%	5.22%	16.56%	0.16%	16.72%	-0.19%	16.72%	NO MAX
1236	Taft	29	31	8.67%	3.28%	11.95%	0.28%	12.23%	9.62%	4.85%	14.47%	0.29%	14.76%	2.53%	13.74%	13.50%
1238	Tahoka	17	19	3.35%	-3.35%	0.00%	0.24%	0.24%	3.96%	-3.56%	0.40%	0.25%	0.65%	0.41%	0.65%	11.50%
1241	Tatum	12	12	1.39%	0.70%	2.09%	0.26%	2.35%	1.51%	0.61%	2.12%	0.14%	2.26%	-0.09%	2.26%	7.50%
1246	Taylor	135	137	7.21%	4.99%	12.20%	0.23%	12.43%	7.35%	4.55%	11.90%	0.20%	12.10%	-0.33%	12.10%	NO MAX
1248	Teague	23	22	9.78%	2.28%	12.06%	0.42%	12.48%	10.04%	2.06%	12.10%	0.39%	12.49%	0.01%	12.49%	13.50%
1252	Temple	638	666	9.48%	6.37%	15.85%	0.20%	16.05%	10.18%	6.18%	16.36%	0.20%	16.56%	0.51%	16.56%	NO MAX
1254	Tenaha	10	9	1.15%	-0.64%	0.51%	0.10%	0.61%	1.55%	-1.08%	0.47%	0.15%	0.62%	0.01%	0.62%	7.50%
1256	Terrell	165	168	10.38%	6.77%	17.15%	0.20%	17.35%	10.67%	5.68%	16.35%	0.19%	16.54%	-0.81%	16.54%	NO MAX
1258	Terrell Hills	49	44	8.25%	4.41%	12.66%	0.14%	12.80%	8.36%	3.36%	11.72%	0.20%	11.92%	-0.88%	11.92%	NO MAX
31263	Tex Municipal League IEBP	126	128	3.74%	0.33%	4.07%	0.22%	4.29%	4.37%	1.03%	5.40%	0.21%	5.61%	1.32%	4.84%	12.50%

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				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
21263	Tex Municipal League IRP	234	238	9.98%	0.35%	10.33%	0.20%	10.53%	10.45%	0.93%	11.38%	0.21%	11.59%	1.06%	11.20%	NO MAX
21260	Texarkana	212	214	9.50%	5.98%	15.48%	0.00%	15.48%	9.86%	5.96%	15.82%	0.00%	15.82%	0.34%	15.82%	NO MAX
11260	Texarkana Police Dept	88	87	10.46%	6.30%	16.76%	0.00%	16.76%	10.41%	5.71%	16.12%	0.00%	16.12%	-0.64%	16.12%	NO MAX
31260	Texarkana Water Utilities	159	151	8.53%	7.30%	15.83%	0.00%	15.83%	9.37%	6.83%	16.20%	0.00%	16.20%	0.37%	16.20%	NO MAX
1262	Texas City	410	411	8.76%	7.91%	16.67%	0.00%	16.67%	9.54%	7.30%	16.84%	0.00%	16.84%	0.17%	16.84%	NO MAX
11263	Texas Municipal League	30	31	7.34%	8.29%	15.63%	0.17%	15.80%	7.31%	8.84%	16.15%	0.16%	16.31%	0.51%	16.29%	NO MAX
1265	Texhoma	1	1	1.58%	-1.58%	0.00%	0.63%	0.63%	1.89%	-1.89%	0.00%	0.70%	0.70%	0.07%	0.70%	7.50%
1267	The Colony	284	300	9.24%	2.82%	12.06%	0.16%	12.22%	9.71%	3.36%	13.07%	0.14%	13.21%	0.99%	12.94%	NO MAX
1269	Thompsons	3	3	1.74%	1.10%	2.84%	0.23%	3.07%	2.04%	1.94%	3.98%	0.21%	4.19%	1.12%	3.69%	NO MAX
1268	Thorndale	8	9	5.61%	0.09%	5.70%	0.27%	5.97%	6.46%	0.53%	6.99%	0.34%	7.33%	1.36%	7.00%	9.50%
1272	Thrall	5	5	3.04%	4.29%	7.33%	0.32%	7.65%	3.45%	4.62%	8.07%	0.33%	8.40%	0.75%	8.30%	NO MAX
1274	Three Rivers	45	47	2.73%	2.41%	5.14%	0.24%	5.38%	3.00%	2.42%	5.42%	0.23%	5.65%	0.27%	5.65%	7.50%
1276	Throckmorton	5	5	5.53%	1.01%	6.54%	0.16%	6.70%	5.49%	0.84%	6.33%	0.16%	6.49%	-0.21%	6.49%	9.50%
1277	Tiki Island	6	8	1.87%	0.75%	2.62%	0.34%	2.96%	2.07%	1.49%	3.56%	0.14%	3.70%	0.74%	3.34%	NO MAX
1278	Timpson	12	11	2.12%	0.10%	2.22%	0.13%	2.35%	2.46%	0.15%	2.61%	0.12%	2.73%	0.38%	2.73%	7.50%
1280	Tioga	7	8	1.34%	-0.84%	0.50%	0.14%	0.64%	1.59%	-0.82%	0.77%	0.13%	0.90%	0.26%	0.90%	7.50%
1283	Tolar	5	5	7.11%	0.26%	7.37%	0.17%	7.54%	7.62%	1.50%	9.12%	0.16%	9.28%	1.74%	8.26%	NO MAX
1286	Tom Bean	8	8	1.82%	0.18%	2.00%	0.21%	2.21%	2.11%	-1.03%	1.08%	0.22%	1.30%	-0.91%	1.30%	7.50%
1284	Tomball	153	156	9.78%	3.52%	13.30%	0.19%	13.49%	10.05%	3.54%	13.59%	0.18%	13.77%	0.28%	13.77%	NO MAX
1290	Trent	2	2	4.83%	2.04%	6.87%	0.46%	7.33%	5.39%	3.80%	9.19%	0.40%	9.59%	2.26%	8.22%	11.50%
1292	Trenton	5	4	4.32%	-0.58%	3.74%	0.30%	4.04%	5.00%	-0.18%	4.82%	0.39%	5.21%	1.17%	4.88%	9.50%
1293	Trinidad	7	5	1.31%	2.41%	3.72%	0.36%	4.08%	1.84%	3.40%	5.24%	0.41%	5.65%	1.57%	4.95%	7.50%
1294	Trinity	28	29	5.92%	1.33%	7.25%	0.25%	7.50%	6.56%	1.34%	7.90%	0.26%	8.16%	0.66%	8.07%	11.50%
1295	Trophy Club	72	71	9.54%	3.09%	12.63%	0.12%	12.75%	9.91%	3.22%	13.13%	0.13%	13.26%	0.51%	13.26%	NO MAX
1296	Troup	21	21	4.69%	0.97%	5.66%	0.23%	5.89%	4.64%	1.20%	5.84%	0.25%	6.09%	0.20%	5.78%	9.50%
1297	Troy	10	12	8.63%	2.84%	11.47%	0.41%	11.88%	9.82%	2.74%	12.56%	0.43%	12.99%	1.11%	12.41%	13.50%
1298	Tulia	35	40	7.74%	3.88%	11.62%	0.26%	11.88%	8.24%	3.67%	11.91%	0.28%	12.19%	0.31%	12.19%	NO MAX
1299	Turkey	3	4	2.00%	3.19%	5.19%	0.28%	5.47%	2.23%	2.66%	4.89%	0.24%	5.13%	-0.34%	5.13%	NO MAX
1301	Tye	11	13	4.43%	2.13%	6.56%	0.18%	6.74%	5.37%	2.43%	7.80%	0.18%	7.98%	1.24%	7.66%	NO MAX
1304	Tyler	652	670	8.43%	12.20%	20.63%	0.22%	20.85%	9.32%	11.43%	20.75%	0.21%	20.96%	0.11%	20.96%	NO MAX
1305	Universal City	123	131	9.82%	8.63%	18.45%	0.19%	18.64%	10.42%	8.65%	19.07%	0.19%	19.26%	0.62%	19.20%	NO MAX
1306	University Park	207	204	5.28%	0.27%	5.55%	0.00%	5.55%	6.11%	1.12%	7.23%	0.00%	7.23%	1.68%	6.12%	NO MAX
1308	Uvalde	157	160	4.27%	1.69%	5.96%	0.18%	6.14%	4.65%	1.52%	6.17%	0.18%	6.35%	0.21%	6.35%	9.50%

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ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2015

CITY NUMBER	CITY NAME	Contributing Members LAST YEARTHIS YEAR		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
				RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL											
1312	Valley Mills	N/A	6	2.06%	1.56%	3.62%	0.18%	3.80%	2.07%	0.22%	2.29%	0.11%	2.40%	-1.40%	2.40%	NO MAX
1313	Valley View	4	3	1.37%	0.97%	2.34%	0.13%	2.47%	1.11%	1.31%	2.42%	0.05%	2.47%	0.00%	2.47%	NO MAX
1314	Van	23	18	7.07%	0.50%	7.57%	0.22%	7.79%	7.37%	0.46%	7.83%	0.22%	8.05%	0.26%	8.05%	12.50%
1316	Van Alstyne	32	31	7.96%	2.54%	10.50%	0.11%	10.61%	7.81%	2.67%	10.48%	0.12%	10.60%	-0.01%	10.23%	12.50%
1318	Van Horn	23	24	4.28%	3.37%	7.65%	0.17%	7.82%	4.68%	3.72%	8.40%	0.17%	8.57%	0.75%	8.54%	9.50%
1320	Vega	6	6	10.08%	11.19%	21.27%	0.18%	21.45%	11.81%	11.28%	23.09%	0.20%	23.29%	1.84%	22.85%	NO MAX
1324	Venus	14	19	9.57%	1.48%	11.05%	0.00%	11.05%	9.95%	0.40%	10.35%	0.00%	10.35%	-0.70%	10.35%	13.50%
1326	Vernon	98	89	6.47%	5.22%	11.69%	0.26%	11.95%	7.31%	6.00%	13.31%	0.31%	13.62%	1.67%	12.50%	NO MAX
1328	Victoria	569	587	7.22%	9.46%	16.68%	0.18%	16.86%	7.71%	8.78%	16.49%	0.17%	16.66%	-0.20%	16.66%	NO MAX
1329	Vidor	70	70	8.98%	6.57%	15.55%	0.19%	15.74%	9.46%	6.56%	16.02%	0.19%	16.21%	0.47%	16.21%	NO MAX
1500	Village Fire Department	46	47	3.02%	3.68%	6.70%	0.13%	6.83%	3.67%	4.67%	8.34%	0.13%	8.47%	1.64%	7.52%	NO MAX
1330	Waco	1,513	1,484	6.85%	6.11%	12.96%	0.00%	12.96%	7.54%	6.42%	13.96%	0.00%	13.96%	1.00%	13.46%	NO MAX
1332	Waelder	15	13	1.78%	0.07%	1.85%	0.23%	2.08%	2.17%	0.35%	2.52%	0.29%	2.81%	0.73%	2.69%	7.50%
1334	Wake Village	28	26	9.63%	3.77%	13.40%	0.32%	13.72%	10.24%	3.96%	14.20%	0.36%	14.56%	0.84%	13.58%	13.50%
1336	Waller	28	29	3.90%	0.02%	3.92%	0.31%	4.23%	4.46%	0.03%	4.49%	0.31%	4.80%	0.57%	4.73%	9.50%
1337	Wallis	9	10	2.66%	-0.31%	2.35%	0.19%	2.54%	3.11%	-0.31%	2.80%	0.20%	3.00%	0.46%	3.00%	8.50%
1338	Walnut Springs	2	2	1.58%	0.43%	2.01%	0.29%	2.30%	1.76%	1.26%	3.02%	0.14%	3.16%	0.86%	2.65%	NO MAX
1340	Waskom	16	15	3.14%	3.26%	6.40%	0.17%	6.57%	3.31%	3.70%	7.01%	0.19%	7.20%	0.63%	7.20%	7.50%
1341	Watauga	169	173	8.92%	4.24%	13.16%	0.16%	13.32%	9.64%	4.09%	13.73%	0.17%	13.90%	0.58%	13.83%	13.50%
1342	Waxahachie	221	231	9.05%	5.78%	14.83%	0.18%	15.01%	9.83%	5.52%	15.35%	0.18%	15.53%	0.52%	15.51%	NO MAX
1344	Weatherford	345	357	8.97%	3.88%	12.85%	0.18%	13.03%	9.42%	3.94%	13.36%	0.17%	13.53%	0.50%	13.52%	NO MAX
1345	Webster	170	170	11.75%	5.22%	16.97%	0.19%	17.16%	11.85%	5.27%	17.12%	0.19%	17.31%	0.15%	17.31%	NO MAX
1346	Weimar	26	24	8.26%	9.10%	17.36%	0.39%	17.75%	9.30%	10.49%	19.79%	0.36%	20.15%	2.40%	18.94%	NO MAX
1350	Wellington	13	12	4.90%	-2.14%	2.76%	0.49%	3.25%	5.02%	-1.11%	3.91%	0.47%	4.38%	1.13%	3.73%	NO MAX
1352	Wells	2	2	3.47%	0.26%	3.73%	0.00%	3.73%	3.79%	-0.06%	3.73%	0.00%	3.73%	0.00%	3.73%	7.50%
1354	Weslaco	207	209	4.40%	1.65%	6.05%	0.17%	6.22%	5.35%	2.36%	7.71%	0.18%	7.89%	1.67%	6.96%	NO MAX
1356	West	20	20	3.38%	-1.23%	2.15%	0.26%	2.41%	3.47%	-1.31%	2.16%	0.24%	2.40%	-0.01%	2.40%	9.50%
1358	West Columbia	33	35	5.02%	-2.58%	2.44%	0.00%	2.44%	5.38%	-2.29%	3.09%	0.00%	3.09%	0.65%	2.94%	11.50%
1359	West Lake Hills	29	30	11.94%	4.53%	16.47%	0.28%	16.75%	12.88%	4.08%	16.96%	0.22%	17.18%	0.43%	16.98%	NO MAX
1361	West Orange	23	23	9.61%	10.61%	20.22%	0.00%	20.22%	10.20%	10.13%	20.33%	0.00%	20.33%	0.11%	20.33%	NO MAX
1365	West Tawakoni	13	13	5.01%	5.53%	10.54%	0.30%	10.84%	5.43%	6.18%	11.61%	0.29%	11.90%	1.06%	11.33%	NO MAX
1364	West Univ. Place	108	115	9.16%	3.67%	12.83%	0.18%	13.01%	9.22%	4.33%	13.55%	0.19%	13.74%	0.73%	13.08%	NO MAX
1363	Westlake	30	32	9.14%	2.24%	11.38%	0.15%	11.53%	9.64%	2.41%	12.05%	0.17%	12.22%	0.69%	11.54%	NO MAX

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2015

CITY NUMBER	CITY NAME	Contributing Members		2016 RATES					2017 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
1362	Westover Hills	21	21	1.17%	0.08%	1.25%	0.26%	1.51%	1.51%	0.33%	1.84%	0.27%	2.11%	0.60%	2.10%	7.50%
1366	Westworth Village	55	51	9.35%	1.57%	10.92%	0.18%	11.10%	9.91%	1.41%	11.32%	0.19%	11.51%	0.41%	10.06%	13.50%
1368	Wharton	95	96	4.67%	1.38%	6.05%	0.20%	6.25%	4.82%	1.35%	6.17%	0.22%	6.39%	0.14%	6.39%	9.50%
1370	Wheeler	7	8	6.71%	1.72%	8.43%	0.25%	8.68%	6.52%	0.78%	7.30%	0.09%	7.39%	-1.29%	7.39%	NO MAX
1372	White Deer	6	5	3.18%	3.91%	7.09%	0.46%	7.55%	3.62%	4.10%	7.72%	0.53%	8.25%	0.70%	8.25%	7.50%
1377	White Oak	45	44	11.45%	3.63%	15.08%	0.18%	15.26%	11.70%	3.64%	15.34%	0.19%	15.53%	0.27%	15.53%	NO MAX
1378	White Settlement	117	109	6.64%	3.88%	10.52%	0.23%	10.75%	6.91%	3.65%	10.56%	0.21%	10.77%	0.02%	10.77%	11.50%
1374	Whiteface	3	3	5.70%	-3.48%	2.22%	0.37%	2.59%	5.48%	-3.56%	1.92%	0.32%	2.24%	-0.35%	2.24%	NO MAX
1375	Whitehouse	37	36	4.53%	0.58%	5.11%	0.16%	5.27%	4.70%	0.75%	5.45%	0.20%	5.65%	0.38%	5.65%	9.50%
1376	Whitesboro	47	49	4.64%	2.26%	6.90%	0.21%	7.11%	5.00%	2.29%	7.29%	0.21%	7.50%	0.39%	7.50%	9.50%
1380	Whitewright	20	21	4.20%	0.15%	4.35%	0.16%	4.51%	4.63%	0.52%	5.15%	0.13%	5.28%	0.77%	5.12%	9.50%
1382	Whitney	18	18	3.31%	0.77%	4.08%	0.15%	4.23%	3.45%	0.81%	4.26%	0.18%	4.44%	0.21%	4.44%	7.50%
1384	Wichita Falls	1,005	1,027	4.87%	7.05%	11.92%	0.00%	11.92%	5.51%	7.03%	12.54%	0.00%	12.54%	0.62%	12.42%	NO MAX
1386	Willis	41	40	7.34%	1.82%	9.16%	0.14%	9.30%	8.03%	1.97%	10.00%	0.16%	10.16%	0.86%	9.82%	13.50%
1387	Willow Park	42	43	5.83%	0.77%	6.60%	0.11%	6.71%	6.46%	0.70%	7.16%	0.12%	7.28%	0.57%	7.22%	NO MAX
1388	Wills Point	28	27	6.02%	4.90%	10.92%	0.20%	11.12%	6.31%	6.00%	12.31%	0.20%	12.51%	1.39%	12.14%	NO MAX
1390	Wilmer	38	38	3.11%	-1.19%	1.92%	0.11%	2.03%	3.87%	-0.73%	3.14%	0.16%	3.30%	1.27%	2.84%	11.50%
1392	Wimberley	8	7	1.96%	0.15%	2.11%	0.24%	2.35%	2.12%	0.42%	2.54%	0.27%	2.81%	0.46%	2.81%	NO MAX
1393	Windcrest	59	56	6.20%	1.05%	7.25%	0.19%	7.44%	6.83%	0.94%	7.77%	0.20%	7.97%	0.53%	7.95%	10.50%
1395	Winfield	6	5	1.52%	0.27%	1.79%	0.11%	1.90%	1.87%	0.85%	2.72%	0.12%	2.84%	0.94%	2.77%	NO MAX
1396	Wink	8	8	6.32%	-0.90%	5.42%	0.27%	5.69%	7.10%	-0.12%	6.98%	0.24%	7.22%	1.53%	6.67%	NO MAX
1398	Winnsboro	36	37	6.40%	3.48%	9.88%	0.25%	10.13%	6.86%	3.32%	10.18%	0.25%	10.43%	0.30%	10.43%	11.50%
1399	Winona	4	5	10.02%	-2.67%	7.35%	0.16%	7.51%	11.59%	-6.15%	5.44%	0.14%	5.58%	-1.93%	5.58%	13.50%
1400	Winters	16	14	6.53%	2.65%	9.18%	0.33%	9.51%	7.51%	2.81%	10.32%	0.39%	10.71%	1.20%	10.36%	11.50%
1403	Wolfforth	25	25	6.47%	4.58%	11.05%	0.15%	11.20%	7.00%	4.76%	11.76%	0.17%	11.93%	0.73%	11.93%	11.50%
1409	Woodcreek	3	3	3.05%	-0.13%	2.92%	0.28%	3.20%	3.06%	-0.29%	2.77%	0.15%	2.92%	-0.28%	2.92%	NO MAX
1404	Woodsboro	10	12	3.21%	-3.21%	0.00%	0.10%	0.10%	3.51%	-3.19%	0.32%	0.10%	0.42%	0.32%	0.42%	7.50%
1406	Woodville	31	33	8.49%	7.13%	15.62%	0.21%	15.83%	9.44%	7.15%	16.59%	0.21%	16.80%	0.97%	16.33%	NO MAX
1407	Woodway	76	80	8.48%	7.20%	15.68%	0.15%	15.83%	9.31%	7.27%	16.58%	0.17%	16.75%	0.92%	16.62%	NO MAX
1408	Wortham	8	8	6.01%	-1.39%	4.62%	0.10%	4.72%	6.93%	-0.93%	6.00%	0.12%	6.12%	1.40%	5.56%	12.50%
1410	Wylie	255	272	10.56%	4.19%	14.75%	0.12%	14.87%	10.86%	4.11%	14.97%	0.11%	15.08%	0.21%	15.08%	NO MAX
1412	Yoakum	81	82	7.41%	7.67%	15.08%	0.26%	15.34%	8.09%	7.60%	15.69%	0.26%	15.95%	0.61%	15.87%	NO MAX
1414	Yorktown	15	16	1.15%	-0.45%	0.70%	0.35%	1.05%	1.41%	0.01%	1.42%	0.38%	1.80%	0.75%	1.65%	7.50%
1415	Zavalla	6	6	3.00%	-1.23%	1.77%	0.00%	1.77%	3.58%	-0.49%	3.09%	0.00%	3.09%	1.32%	2.71%	9.50%

SECTION 3

RECONCILIATION OF FULL CONTRIBUTION RATES FROM PRIOR VALUATION REPORT

Section 3

Texas Municipal Retirement System

Changes in Full Retirement Rate from Prior Actuarial Valuation Report

The following Schedule provides detail of the reconciliation in the Full Rate for each participating employer from the prior valuation. Actuarial valuations are based on long term assumptions and actual results in a specific year can and almost certainly will differ, as actual experience deviates from the assumptions. The following is a brief explanation of the most common sources for deviation.

Benefit Changes - Shows the increase or decrease in the contribution rate associated with any modifications made to the member city's TMRS plan provisions.

Assumption & Method Changes - Shows the increase or decrease in the contribution rate associated with actuarial assumption and method changes made, if any, as of the current valuation date and approved by the Board of Trustees.

Return on Actuarial Value of Assets - Shows the change in the contribution rate associated with the return on the Actuarial Value of Assets (AVA) being different than the assumed 7.00% for the prior year. For the year ending December 31, 2015 the return on an AVA basis was 6.69%, so most cities saw an increase in their contribution rate (some show 0.00% due to rounding).

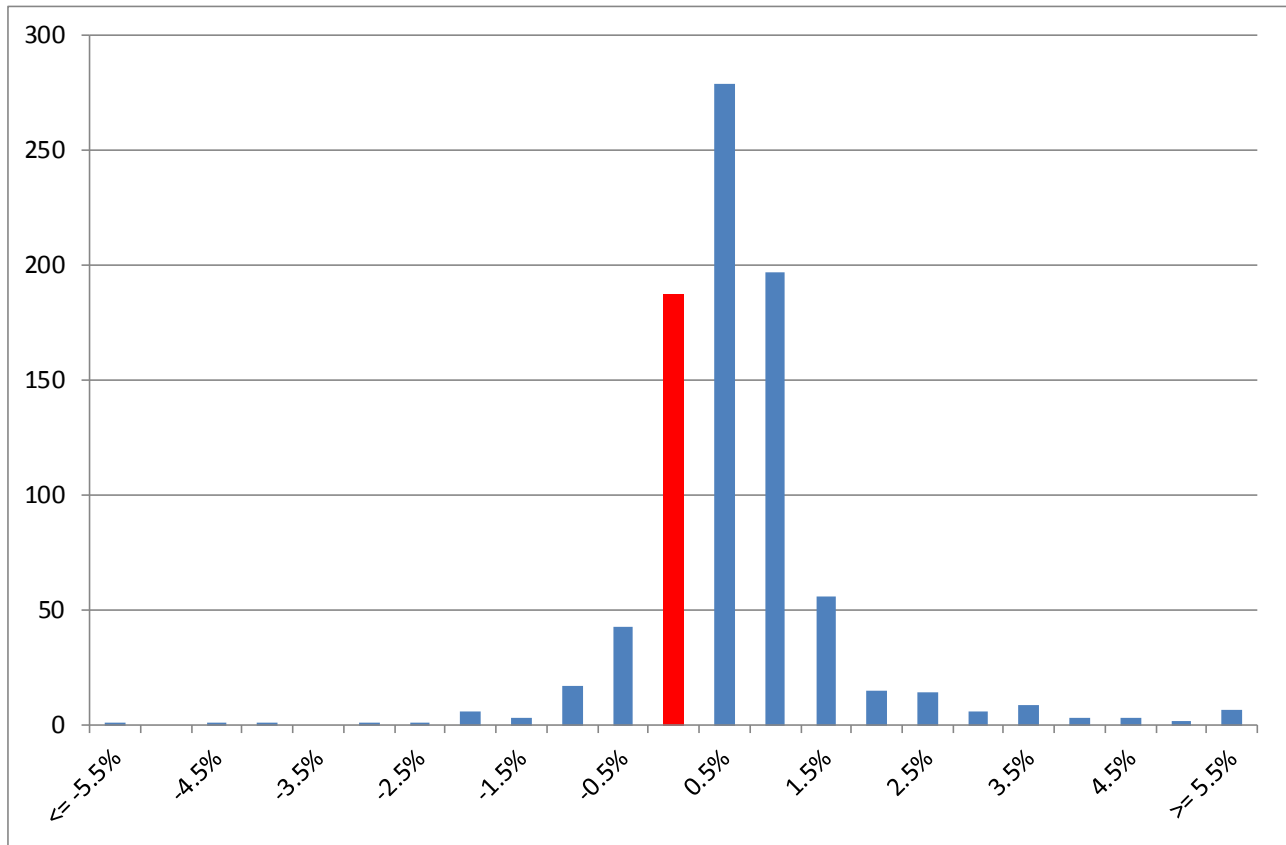
Contribution Lag/Phase In - Shows the total increase or decrease in the contribution rate associated with the phase in of city contribution rates and any additional contributions above the full rate that the city made to its plan. The effect of the "Contribution Lag" is included here, as well, and refers to the time delay between the actuarial valuation date and the date the contribution rate becomes effective. For TMRS member cities, the "Lag" is one year (i.e. the Actuarial Valuation as of December 31, 2015 set the rate effective for Calendar Year 2017.) The Phase In amount reflects contributing a portion of the full rate increase due to changes in the December 31, 2013 valuation phased in at a rate of 0.50% per year.

Payroll Growth - Shows the increase or decrease in the contribution rate associated with larger or lower than expected growth in the member city's overall payroll. The amortization payments are calculated assuming payroll grows at 3.0% per year. Overall payroll growth in excess of 3.0% will typically cause a decrease in the amortization rate.

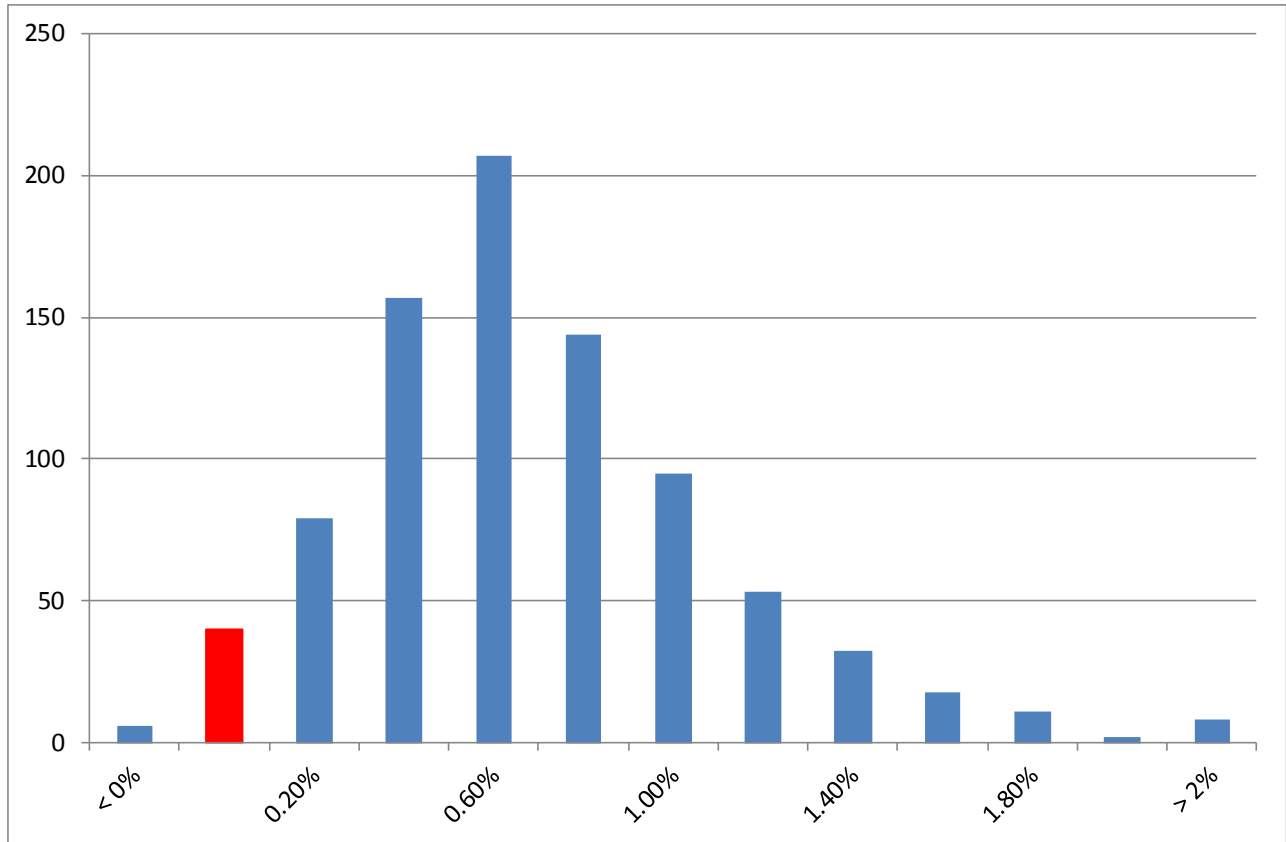
Normal Cost - Shows the increase or decrease in the contribution rate associated with changes in the average Normal Cost Rate for the individual city's population. The normal cost rate for an employee is the contribution rate which, if applied to a member's compensation throughout their period of anticipated covered service with the municipality, would be sufficient to meet all benefits payable on their behalf. The normal cost rate for employer is the pay-weighted average of the individual normal cost rates and will generally increase (decrease) as the average entry age of the group increases (decreases).

Liability Growth - Shows the increase or decrease in the contribution rate associated with larger or lower than expected growth in the member city's overall plan liabilities than assumed. The most significant sources for variance will be individual salary increases compared to the assumption and turnover.

Distribution of Changes
Total Changes in Full Retirement Rate

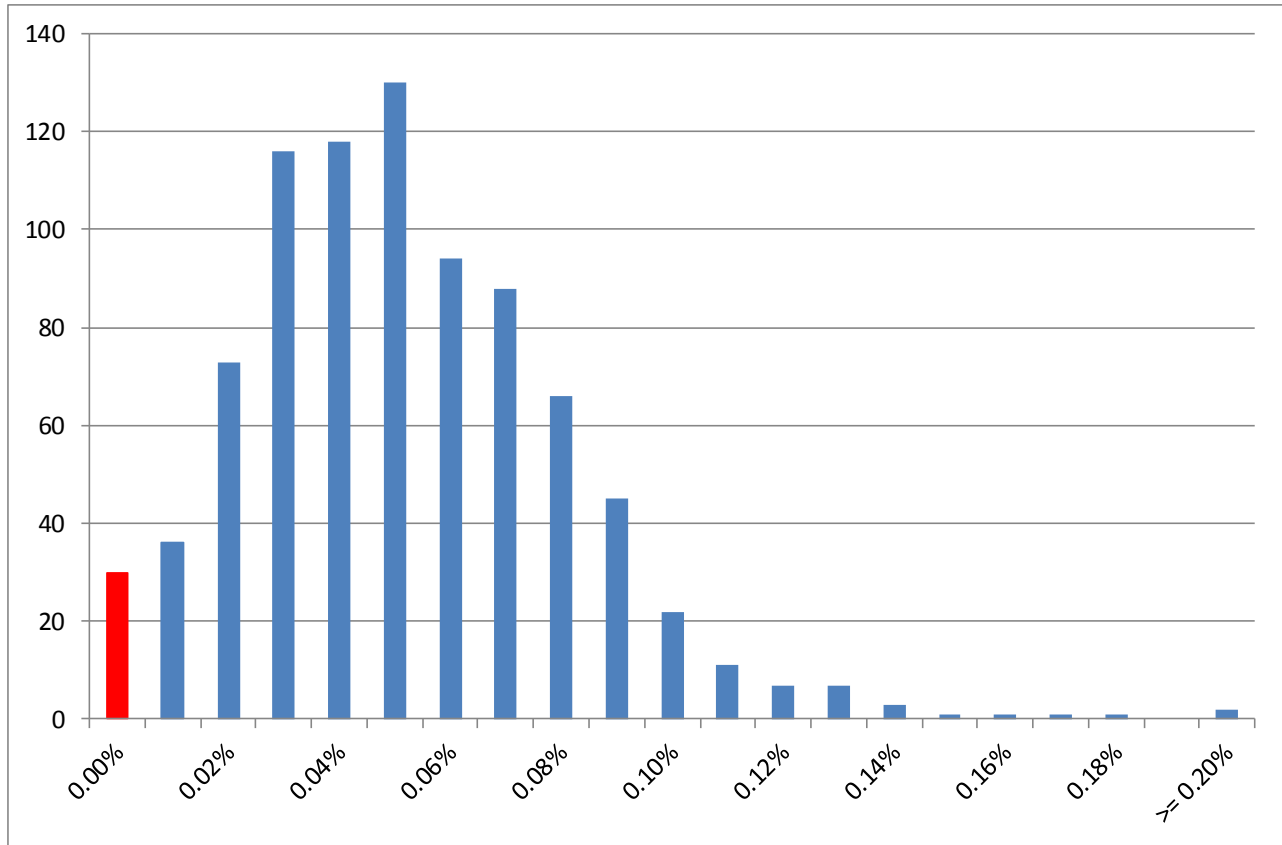


Distribution of Changes
Change Due to Assumption Changes

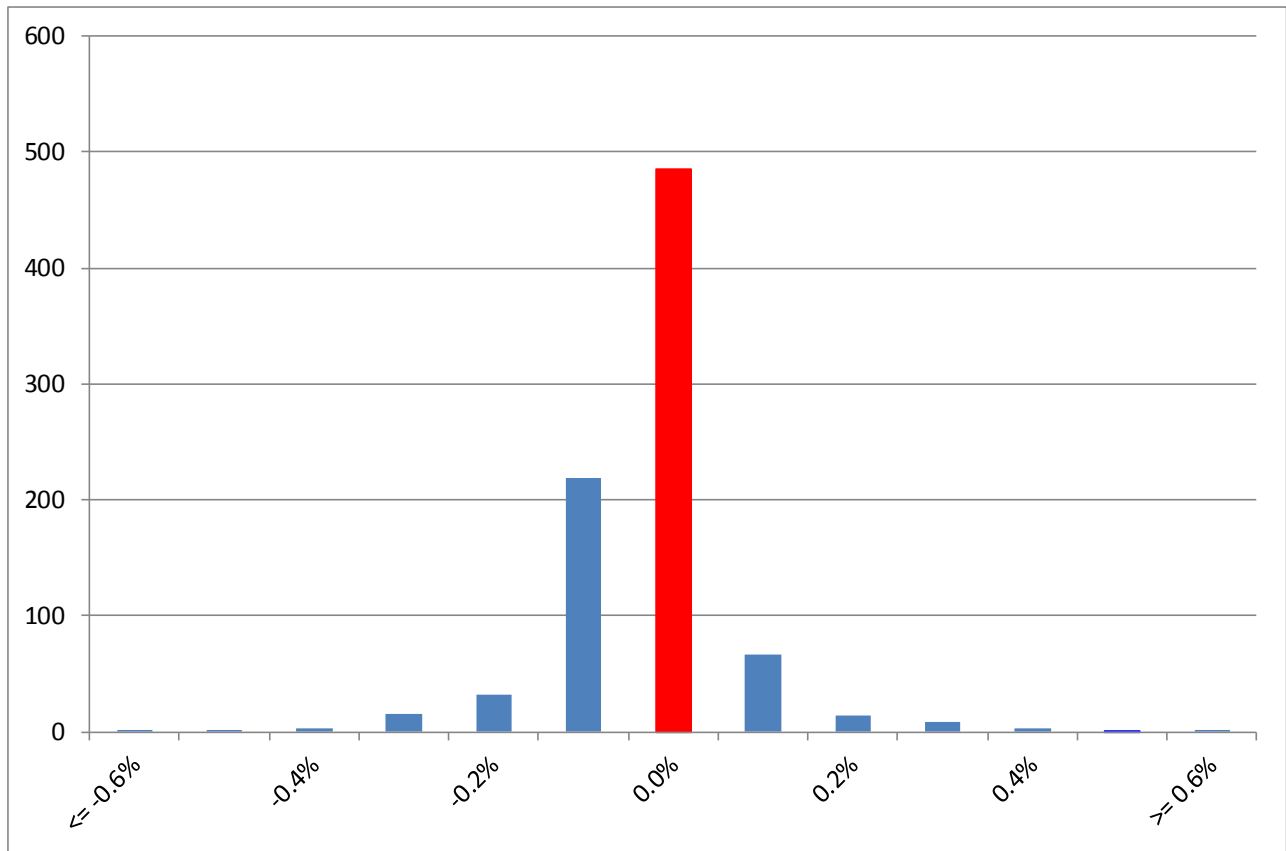


Distribution of Changes

Change Due to Return on Actuarial Value of Assets

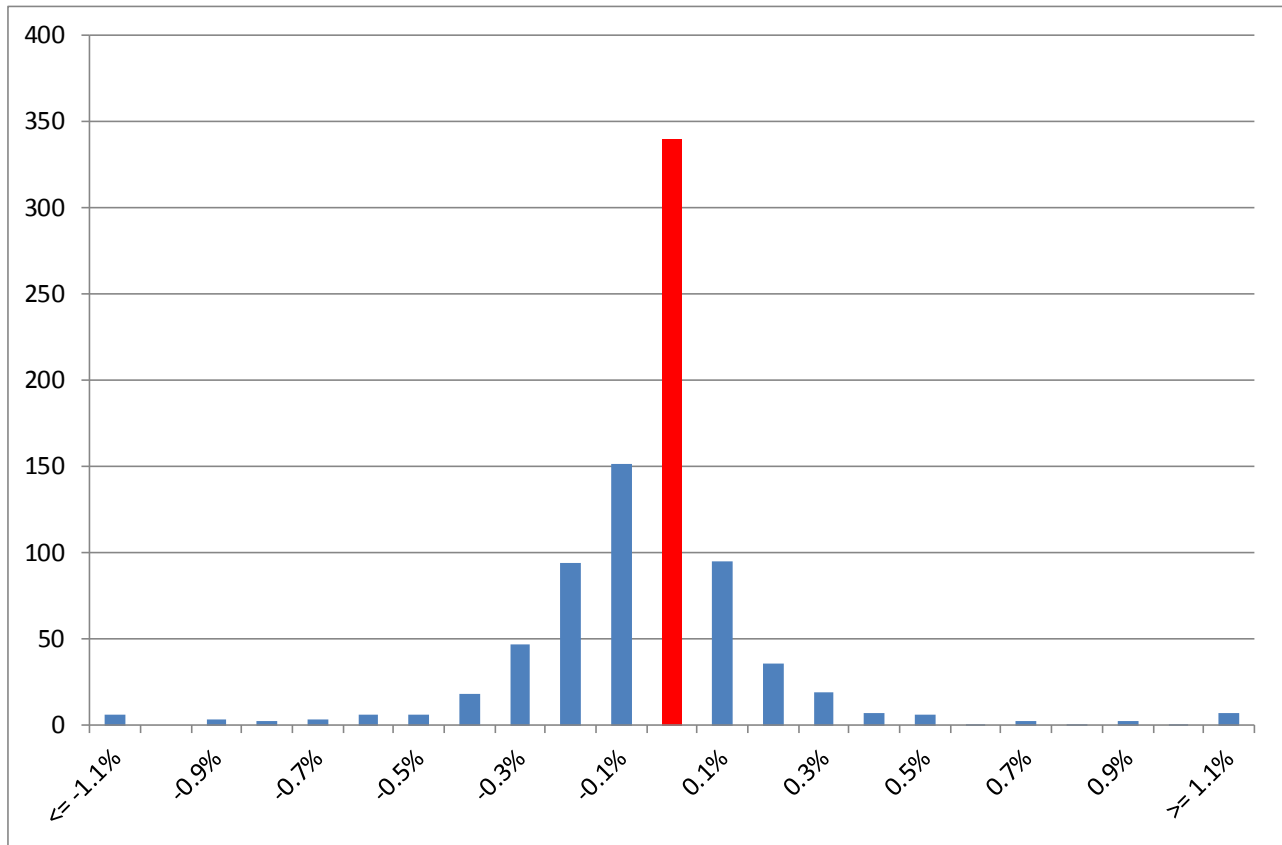


Distribution of Changes
Change Due to Contributions Different than Actuarial Rate

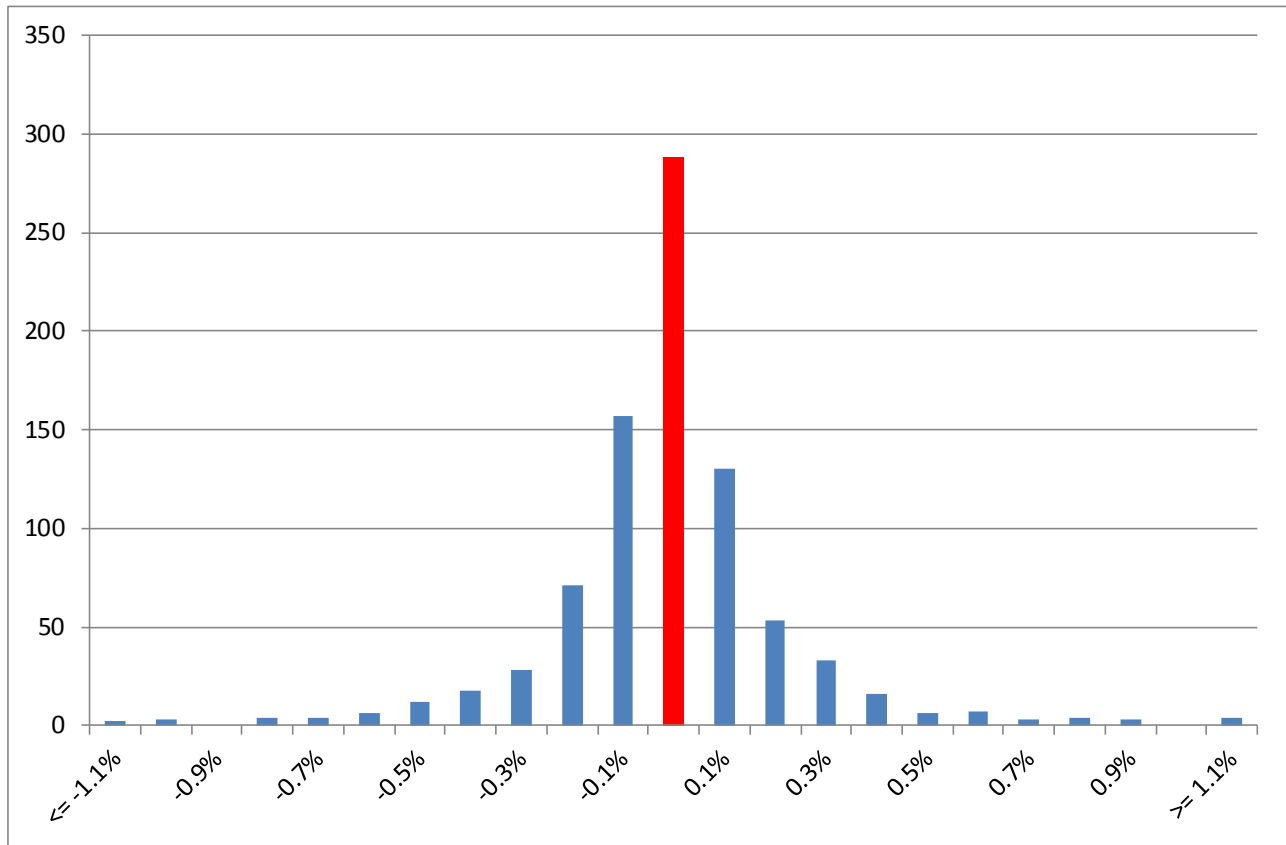


Distribution of Changes

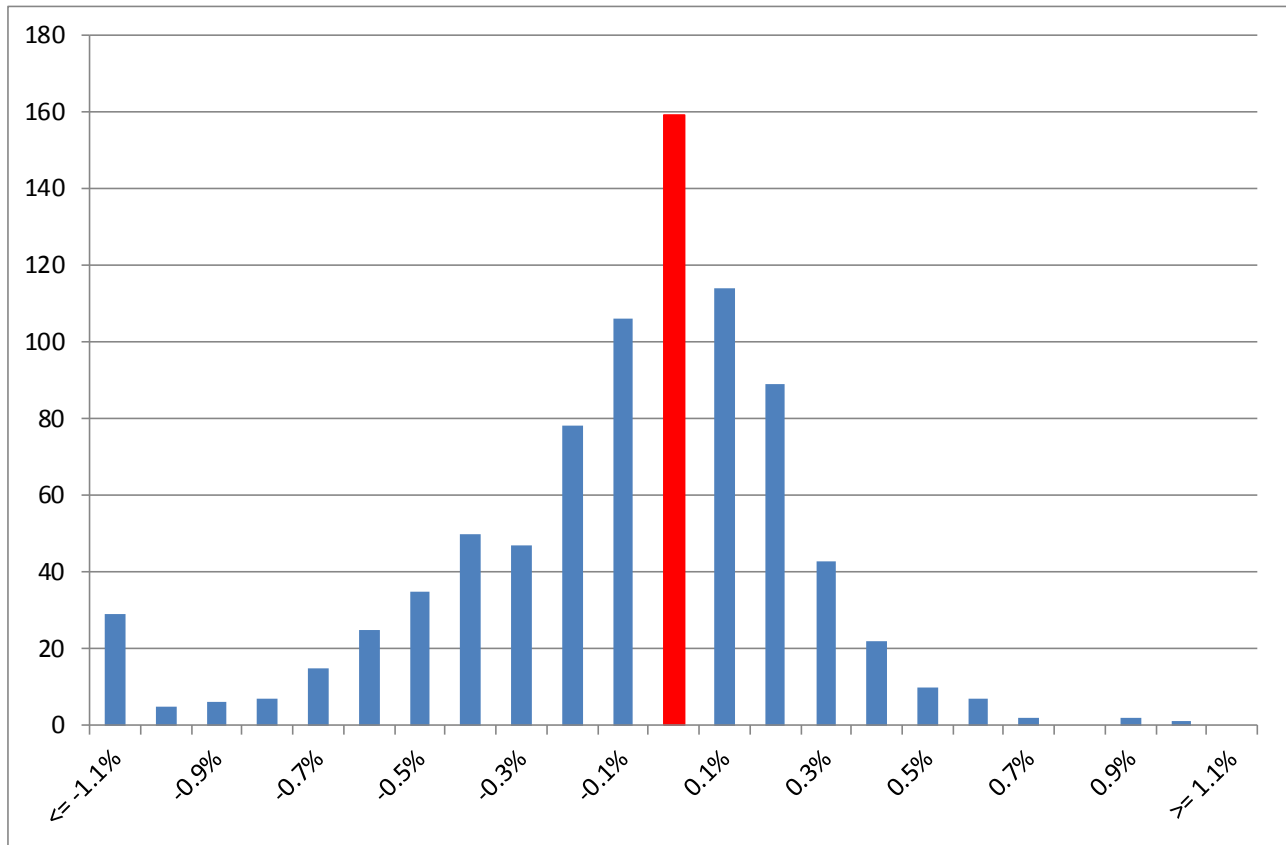
Change Due to Payroll Growing Faster or Slower than Expected



Distribution of Changes
Change Normal Cost Rate



Distribution of Changes
Change Due to Liability Experience



Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
4	Abernathy	3.17%	0.00%	0.44%	0.02%	0.00%	0.06%	-0.56%	0.14%	0.10%	3.27%
6	Abilene	10.02%	0.00%	1.18%	0.08%	-0.04%	-0.04%	0.04%	0.02%	1.24%	11.26%
7	Addison	9.33%	0.00%	1.07%	0.10%	-0.01%	-0.01%	-0.01%	-0.20%	0.94%	10.27%
10	Alamo	7.27%	0.00%	0.10%	0.03%	-0.03%	-0.03%	0.04%	0.01%	0.12%	7.39%
12	Alamo Heights	17.03%	0.00%	0.09%	0.05%	-0.07%	-0.18%	0.11%	-0.10%	-0.10%	16.93%
14	Alba	2.45%	0.00%	0.90%	0.04%	-0.03%	0.00%	-0.23%	-0.06%	0.62%	3.07%
16	Albany	4.41%	0.00%	0.59%	0.02%	0.02%	0.01%	-0.18%	-0.18%	0.28%	4.69%
17	Aledo	7.03%	0.00%	0.89%	0.03%	0.03%	0.00%	-0.27%	-0.08%	0.60%	7.63%
18	Alice	9.33%	0.00%	0.34%	0.05%	-0.03%	-0.02%	0.03%	-0.24%	0.13%	9.46%
19	Allen	13.71%	0.00%	0.26%	0.06%	-0.05%	-0.12%	0.00%	0.08%	0.23%	13.94%
20	Alpine	0.37%	0.00%	1.02%	0.00%	-0.03%	0.14%	0.00%	-0.29%	0.84%	1.21%
22	Alto	9.10%	0.00%	0.99%	0.04%	0.18%	-0.18%	0.09%	0.45%	1.57%	10.67%
23	Alton	12.39%	0.00%	0.73%	0.03%	0.14%	-0.12%	0.14%	0.14%	1.06%	13.45%
24	Alvarado	4.46%	0.00%	0.88%	0.02%	0.00%	-0.02%	0.05%	-0.15%	0.78%	5.24%
26	Alvin	16.89%	0.00%	0.48%	0.07%	0.05%	0.39%	0.13%	-0.21%	0.91%	17.80%
28	Alvord	5.74%	0.00%	1.14%	0.05%	-0.12%	-0.07%	0.00%	0.29%	1.29%	7.03%
30	Amarillo	10.96%	0.00%	1.20%	0.07%	-0.01%	0.04%	-0.02%	0.16%	1.44%	12.40%
32	Amherst	6.24%	0.00%	0.17%	0.03%	-0.37%	0.08%	0.06%	-2.86%	-2.89%	3.35%
34	Anahuac	8.53%	0.00%	0.84%	0.05%	0.32%	-0.40%	-1.72%	-1.26%	-2.17%	6.36%
36	Andrews	15.66%	0.00%	0.68%	0.09%	-0.08%	-0.35%	-0.10%	-0.39%	-0.15%	15.51%
38	Angleton	11.91%	0.00%	0.32%	0.05%	-0.06%	-0.07%	-0.12%	-0.16%	-0.04%	11.87%
40	Anna	14.24%	0.00%	0.06%	0.03%	-0.07%	-0.19%	0.56%	-0.14%	0.25%	14.49%
41	Annetta	2.29%	0.00%	0.63%	0.01%	-0.06%	0.15%	0.18%	0.31%	1.22%	3.51%
44	Anson	1.06%	0.00%	0.54%	0.03%	-0.03%	0.00%	-0.25%	-0.12%	0.17%	1.23%
45	Anthony	2.76%	0.00%	0.46%	0.01%	-0.01%	-0.03%	-0.06%	-0.01%	0.36%	3.12%
48	Aransas Pass	10.87%	0.00%	0.31%	0.05%	-0.09%	-0.07%	0.22%	-0.08%	0.34%	11.21%
50	Archer City	3.43%	0.00%	0.61%	0.02%	0.01%	0.00%	0.11%	-0.01%	0.74%	4.17%
51	Argyle	14.99%	0.00%	0.44%	0.06%	-0.08%	-0.20%	-0.84%	-0.17%	-0.79%	14.20%
52	Arlington	14.93%	0.00%	0.94%	0.09%	0.00%	0.02%	-0.02%	-0.38%	0.65%	15.58%
54	Arp	1.45%	0.00%	0.80%	0.04%	-0.03%	0.01%	-0.08%	-0.07%	0.67%	2.12%
60	Aspermont	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	Athens	21.21%	0.00%	0.14%	0.06%	0.02%	-0.06%	-0.01%	-0.19%	-0.04%	21.17%
64	Atlanta	4.10%	0.00%	0.25%	0.03%	0.00%	0.02%	0.02%	-0.15%	0.17%	4.27%
66	Aubrey	2.02%	0.00%	1.05%	0.03%	0.05%	0.01%	0.12%	0.08%	1.34%	3.36%
74	Avinger	1.35%	0.00%	0.87%	0.06%	-0.02%	0.02%	0.00%	-0.09%	0.84%	2.19%
75	Azle	11.88%	0.00%	0.44%	0.05%	0.02%	0.03%	-0.10%	-0.20%	0.24%	12.12%
77	Baird	0.00%	0.00%	0.48%	0.03%	0.00%	0.19%	0.00%	0.10%	0.80%	0.80%
78	Balch Springs	14.10%	0.00%	0.28%	0.05%	-0.16%	-0.19%	-0.02%	0.34%	0.30%	14.40%
79	Balcones Heights	18.44%	0.00%	0.69%	0.08%	-0.04%	-0.30%	-0.57%	-0.23%	-0.37%	18.07%
80	Ballinger	3.48%	0.00%	0.39%	0.04%	-0.01%	-0.03%	-0.08%	-0.02%	0.29%	3.77%
82	Balmorhea	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
83	Bandera	9.83%	0.00%	0.66%	0.07%	-0.15%	0.05%	-0.48%	-0.59%	-0.44%	9.39%
84	Bangs	13.43%	0.00%	0.52%	0.06%	-0.02%	-0.06%	-0.26%	-0.88%	-0.64%	12.79%
90	Bartlett	7.15%	0.00%	0.74%	0.02%	0.15%	-0.14%	0.28%	-1.31%	-0.26%	6.89%
91	Bartonville	12.50%	0.00%	1.58%	0.05%	0.31%	0.32%	0.24%	0.27%	2.77%	15.27%
92	Bastrop	10.87%	0.00%	0.83%	0.04%	-0.01%	-0.03%	-0.26%	0.13%	0.70%	11.57%
94	Bay City	9.63%	0.00%	0.47%	0.07%	-0.10%	-0.10%	-0.09%	0.08%	0.33%	9.96%
93	Bayou Vista	2.81%	0.00%	0.44%	0.02%	-0.05%	0.21%	0.49%	-0.04%	1.07%	3.88%
96	Baytown	17.40%	0.00%	0.40%	0.10%	-0.16%	-0.42%	-0.08%	0.14%	-0.02%	17.38%
98	Beaumont	19.17%	0.00%	0.56%	0.09%	0.06%	0.49%	-0.04%	-0.63%	0.53%	19.70%
100	Bedford	8.02%	0.00%	0.96%	0.01%	0.01%	-0.04%	0.01%	-0.03%	0.92%	8.94%
101	Bee Cave	9.29%	0.00%	1.03%	0.03%	-0.06%	0.01%	-0.04%	-0.20%	0.77%	10.06%
102	Beeville	0.25%	0.00%	0.86%	0.04%	-0.02%	0.07%	-0.15%	-0.01%	0.79%	1.04%
106	Bellaire	21.20%	0.00%	0.05%	0.10%	-0.10%	-0.22%	-0.17%	0.01%	-0.33%	20.87%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
109	Bellmead	9.00%	0.00%	0.79%	0.05%	-0.01%	-0.01%	0.04%	-0.87%	-0.01%	8.99%
110	Bells	0.02%	0.00%	0.23%	0.00%	-0.02%	0.00%	0.00%	0.00%	0.21%	0.23%
112	Bellville	14.00%	0.00%	0.53%	0.05%	-0.02%	0.04%	0.01%	0.15%	0.76%	14.76%
114	Belton	6.84%	0.00%	0.77%	0.04%	-0.04%	-0.05%	0.03%	-0.04%	0.71%	7.55%
118	Benbrook	17.35%	0.00%	-0.07%	0.10%	-0.04%	-0.16%	0.06%	-0.30%	-0.41%	16.94%
121	Berryville	1.66%	0.00%	0.70%	0.04%	0.00%	0.00%	0.13%	0.19%	1.06%	2.72%
123	Bertram	1.42%	0.00%	0.49%	0.03%	-0.07%	-0.01%	0.00%	-0.03%	0.41%	1.83%
124	Big Lake	18.33%	0.00%	-0.31%	0.08%	-0.14%	-0.66%	-0.07%	0.30%	-0.80%	17.53%
126	Big Sandy	2.68%	0.00%	0.79%	0.04%	-0.02%	0.08%	0.00%	-0.44%	0.45%	3.13%
128	Big Spring	16.11%	0.00%	0.98%	0.07%	-0.05%	-0.29%	-0.20%	0.31%	0.82%	16.93%
132	Bishop	3.75%	0.00%	0.37%	0.04%	-0.06%	0.02%	-0.02%	-0.47%	-0.12%	3.63%
134	Blanco	1.34%	0.00%	0.57%	0.03%	0.00%	0.00%	-0.28%	0.00%	0.32%	1.66%
140	Blooming Grove	7.72%	0.00%	1.34%	0.08%	0.00%	-0.03%	0.00%	0.98%	2.37%	10.09%
142	Blossom	3.10%	0.00%	1.35%	0.09%	-0.28%	0.06%	-0.52%	-0.17%	0.53%	3.63%
143	Blue Mound	4.53%	0.00%	0.63%	0.01%	0.02%	-0.03%	-0.01%	-0.01%	0.61%	5.14%
144	Blue Ridge	0.29%	0.00%	0.63%	0.01%	0.01%	-0.15%	0.34%	0.10%	0.94%	1.23%
148	Boerne	17.79%	0.00%	0.53%	0.06%	-0.10%	-0.22%	0.19%	0.07%	0.53%	18.32%
150	Bogata	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.07%
152	Bonham	4.28%	0.00%	0.93%	0.05%	-0.05%	0.00%	0.10%	-0.26%	0.77%	5.05%
154	Booker	5.24%	0.00%	0.50%	0.04%	-0.04%	0.00%	-0.01%	-0.04%	0.45%	5.69%
156	Borger	15.12%	0.00%	0.49%	0.08%	-0.15%	-0.27%	0.29%	-0.63%	-0.19%	14.93%
158	Bovina	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.04%
160	Bowie	9.50%	0.00%	0.56%	0.05%	0.00%	0.28%	-0.05%	-0.04%	0.80%	10.30%
162	Boyd	3.13%	0.00%	0.81%	0.02%	-0.03%	0.04%	-0.35%	-0.14%	0.35%	3.48%
166	Brady	10.03%	0.00%	0.92%	0.04%	-0.07%	-0.09%	0.43%	-0.63%	0.60%	10.63%
170	Brazoria	8.14%	0.00%	0.94%	0.06%	0.01%	0.06%	-0.02%	-0.50%	0.55%	8.69%
172	Breckenridge	7.29%	0.00%	0.53%	0.04%	-0.08%	-0.04%	0.07%	-0.01%	0.51%	7.80%
174	Bremond	15.12%	0.00%	2.69%	0.06%	0.16%	0.17%	0.28%	-0.18%	3.18%	18.30%
176	Brenham	5.87%	0.20%	1.14%	0.06%	0.00%	0.15%	-0.03%	-0.34%	1.18%	7.05%
177	Bridge City	14.89%	0.00%	0.37%	0.08%	-0.06%	0.19%	-0.40%	0.02%	0.20%	15.09%
178	Bridgeport	13.38%	0.00%	0.50%	0.06%	0.06%	0.08%	-0.80%	0.16%	0.06%	13.44%
180	Bronte	9.00%	0.00%	2.26%	0.12%	0.09%	0.94%	-0.03%	0.05%	3.43%	12.43%
182	Brookshire	3.83%	0.00%	1.16%	0.06%	-0.06%	0.05%	0.07%	-0.07%	1.21%	5.04%
184	Brownfield	7.68%	0.00%	0.93%	0.07%	-0.45%	-0.03%	0.08%	-0.66%	-0.06%	7.62%
10188	Brownsville	17.74%	0.00%	0.07%	0.10%	-0.10%	-0.09%	-0.04%	-0.08%	-0.14%	17.60%
20188	Brownsville PUB	12.12%	5.28%	0.21%	0.07%	0.25%	-0.01%	-0.02%	-0.36%	5.42%	17.54%
10190	Brownwood	14.01%	0.00%	0.49%	0.07%	-0.03%	0.02%	-0.20%	-0.58%	-0.23%	13.78%
30190	Brownwood Health Dept.	9.75%	0.00%	1.20%	0.06%	0.08%	-0.01%	-0.32%	0.30%	1.31%	11.06%
20190	Brownwood Public Library	3.05%	0.00%	0.67%	0.03%	-0.02%	0.33%	0.03%	0.11%	1.15%	4.20%
195	Bruceville-Eddy	4.47%	0.00%	0.77%	0.03%	-0.03%	0.07%	-0.07%	0.00%	0.77%	5.24%
192	Bryan	15.04%	0.00%	0.59%	0.08%	-0.04%	-0.12%	-0.06%	-0.20%	0.25%	15.29%
193	Bryson	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
194	Buda	13.66%	0.00%	0.32%	0.03%	0.10%	-0.28%	0.52%	0.48%	1.17%	14.83%
196	Buffalo	4.06%	0.00%	0.84%	0.05%	0.00%	-0.01%	-0.21%	-0.03%	0.64%	4.70%
198	Bullard	6.96%	0.41%	0.66%	0.03%	0.04%	-0.06%	-0.33%	-0.02%	0.73%	7.69%
203	Bulverde	8.24%	0.00%	0.60%	0.03%	0.07%	-0.05%	-0.03%	0.35%	0.97%	9.21%
199	Bunker Hill Village	9.78%	0.00%	1.46%	0.12%	-0.04%	0.00%	-0.23%	0.29%	1.60%	11.38%
200	Burkburnett	10.03%	0.00%	0.88%	0.07%	-0.02%	-0.08%	-0.44%	-0.98%	-0.57%	9.46%
202	Burleson	15.10%	0.00%	0.45%	0.06%	-0.03%	-0.11%	-0.12%	0.07%	0.32%	15.42%
204	Burnet	12.30%	0.00%	0.45%	0.05%	0.02%	0.04%	-0.18%	0.06%	0.44%	12.74%
207	Cactus	2.24%	0.00%	0.55%	0.02%	-0.04%	0.10%	-0.10%	-0.17%	0.36%	2.60%
208	Caddo Mills	3.26%	2.63%	0.73%	0.02%	0.20%	-0.05%	-0.40%	-0.09%	3.04%	6.30%
210	Caldwell	8.77%	0.00%	0.61%	0.07%	-0.04%	-0.01%	0.01%	-0.31%	0.33%	9.10%
212	Calvert	0.69%	0.00%	0.40%	0.02%	-0.04%	0.04%	0.11%	0.10%	0.63%	1.32%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
214	Cameron	10.12%	0.00%	0.39%	0.04%	-0.09%	-0.10%	-0.10%	0.12%	0.26%	10.38%
220	Canadian	14.95%	0.00%	0.05%	0.06%	-0.13%	-0.29%	0.01%	0.29%	-0.01%	14.94%
222	Canton	11.25%	0.00%	1.00%	0.05%	-0.07%	-0.19%	-0.03%	0.22%	0.98%	12.23%
224	Canyon	16.97%	0.00%	0.63%	0.09%	-0.07%	-0.22%	0.07%	-1.08%	-0.58%	16.39%
227	Carmine	1.71%	0.00%	-0.65%	0.10%	-0.05%	0.04%	0.00%	0.17%	-0.39%	1.32%
228	Carrizo Springs	5.02%	0.00%	0.17%	0.04%	-0.13%	-0.15%	0.12%	0.14%	0.19%	5.21%
230	Carrollton	11.48%	0.00%	1.26%	0.11%	-0.16%	-0.06%	0.02%	-0.21%	0.96%	12.44%
232	Carthage	18.66%	0.00%	0.33%	0.09%	0.02%	-0.05%	0.15%	-0.97%	-0.43%	18.23%
231	Castle Hills	12.12%	0.00%	0.22%	0.08%	-0.12%	-0.17%	0.03%	-0.58%	-0.54%	11.58%
234	Castroville	9.07%	0.00%	0.58%	0.04%	0.01%	-0.11%	-0.03%	-0.39%	0.10%	9.17%
238	Cedar Hill	12.60%	0.00%	0.90%	0.06%	-0.01%	0.06%	-0.04%	0.07%	1.04%	13.64%
239	Cedar Park	9.35%	2.19%	0.88%	0.05%	0.13%	-0.07%	0.03%	0.02%	3.23%	12.58%
240	Celeste	9.03%	0.00%	0.75%	0.02%	-0.30%	-3.37%	0.75%	0.56%	-1.59%	7.44%
242	Celina	5.19%	0.00%	0.93%	0.03%	-0.06%	0.14%	0.10%	0.04%	1.18%	6.37%
244	Center	16.60%	0.00%	0.54%	0.06%	0.06%	-0.22%	0.00%	-0.40%	0.04%	16.64%
246	Centerville	16.44%	0.00%	2.96%	0.10%	0.38%	0.29%	0.54%	-2.06%	2.21%	18.65%
247	Chandler	4.72%	0.00%	0.48%	0.02%	-0.08%	-0.41%	-0.09%	-0.06%	-0.14%	4.58%
248	Charlotte	6.29%	0.00%	0.33%	0.05%	-0.17%	-0.61%	0.19%	0.92%	0.71%	7.00%
249	Chester	0.55%	0.00%	2.63%	0.29%	-0.08%	0.06%	0.03%	-0.05%	2.88%	3.43%
245	Chico	3.26%	0.00%	0.56%	0.03%	-0.02%	-0.20%	-0.10%	0.14%	0.41%	3.67%
250	Childress	14.71%	0.00%	0.65%	0.06%	-0.06%	-0.52%	-0.05%	0.22%	0.30%	15.01%
253	Chireno	18.78%	0.00%	0.65%	0.08%	-0.05%	-0.85%	-0.17%	0.19%	-0.15%	18.63%
254	Christine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
255	Cibolo	12.04%	0.00%	0.49%	0.03%	-0.08%	-0.05%	0.32%	0.07%	0.78%	12.82%
256	Cisco	2.26%	0.00%	0.55%	0.05%	-0.06%	0.09%	-0.07%	-0.38%	0.18%	2.44%
258	Clarendon	0.00%	0.46%	0.59%	0.03%	0.02%	0.16%	0.10%	-0.07%	1.29%	1.29%
259	Clarksville	3.63%	0.00%	0.67%	0.06%	-0.03%	0.22%	0.10%	-0.09%	0.93%	4.56%
260	Clarksville City	0.96%	0.00%	1.92%	0.13%	-0.06%	-0.07%	0.58%	0.01%	2.51%	3.47%
263	Clear Lake Shores	10.76%	0.00%	0.35%	0.03%	-0.06%	-0.25%	0.08%	0.19%	0.34%	11.10%
264	Cleburne	18.20%	0.00%	0.52%	0.07%	0.09%	0.22%	-0.07%	-0.43%	0.40%	18.60%
266	Cleveland	9.86%	0.00%	0.87%	0.04%	-0.02%	0.08%	0.01%	-0.28%	0.70%	10.56%
268	Clifton	0.73%	0.00%	0.55%	0.03%	-0.01%	0.00%	-0.02%	0.12%	0.67%	1.40%
271	Clute	9.96%	0.00%	1.31%	0.07%	-0.04%	0.02%	0.00%	-0.47%	0.89%	10.85%
272	Clyde	12.86%	0.00%	0.27%	0.05%	-0.03%	-0.02%	0.11%	-0.16%	0.22%	13.08%
274	Coahoma	4.59%	0.00%	1.33%	0.05%	-0.10%	0.03%	0.01%	0.23%	1.55%	6.14%
276	Cockrell Hill	7.96%	0.00%	0.72%	0.05%	0.01%	-0.02%	-0.53%	-0.04%	0.19%	8.15%
278	Coleman	17.73%	0.00%	1.58%	0.08%	-0.13%	-0.47%	0.08%	-2.09%	-0.95%	16.78%
280	College Station	12.78%	0.00%	0.69%	0.07%	-0.07%	-0.18%	-0.04%	0.15%	0.62%	13.40%
281	Colleyville	7.58%	0.00%	0.83%	0.07%	-0.01%	0.04%	-0.07%	-0.01%	0.85%	8.43%
282	Collinsville	0.66%	0.00%	0.46%	0.02%	0.01%	0.11%	-0.04%	0.15%	0.71%	1.37%
283	Colmesneil	6.70%	0.00%	1.53%	0.06%	0.00%	0.20%	-0.04%	0.16%	1.91%	8.61%
284	Colorado City	8.18%	0.00%	0.91%	0.05%	0.02%	0.01%	0.13%	-0.17%	0.95%	9.13%
286	Columbus	13.15%	0.00%	0.67%	0.06%	0.02%	0.20%	0.03%	-0.36%	0.62%	13.77%
288	Comanche	4.98%	0.00%	0.17%	0.05%	0.01%	0.05%	0.09%	-0.87%	-0.50%	4.48%
290	Commerce	8.38%	0.00%	0.62%	0.05%	-0.02%	-0.01%	0.03%	-0.05%	0.62%	9.00%
294	Conroe	16.06%	0.00%	0.54%	0.09%	-0.08%	-0.32%	-0.05%	0.11%	0.29%	16.35%
295	Converse	13.83%	0.00%	0.54%	0.05%	-0.04%	0.02%	0.13%	-0.05%	0.65%	14.48%
298	Cooper	5.28%	0.00%	0.97%	0.06%	0.00%	0.01%	0.03%	-2.39%	-1.32%	3.96%
299	Coppell	15.11%	0.00%	0.37%	0.08%	-0.05%	-0.06%	-0.20%	0.23%	0.37%	15.48%
297	Copper Canyon	12.49%	0.00%	1.28%	0.08%	-0.14%	-0.08%	0.00%	0.28%	1.42%	13.91%
300	Copperas Cove	12.31%	0.00%	0.29%	0.07%	0.02%	0.07%	-0.10%	-0.33%	0.02%	12.33%
301	Corinth	15.02%	0.00%	-0.08%	0.06%	-0.05%	-0.05%	0.67%	-0.18%	0.37%	15.39%
302	Corpus Christi	9.58%	0.40%	1.56%	0.08%	-0.40%	-0.13%	-0.01%	-0.36%	1.14%	10.72%
304	Corrigan	0.86%	0.00%	0.52%	0.03%	-0.13%	0.00%	0.30%	0.01%	0.73%	1.59%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
306	Corsicana	14.00%	0.00%	1.87%	0.08%	-0.02%	0.37%	-0.04%	-0.08%	2.18%	16.18%
308	Cotulla	5.84%	0.00%	0.55%	0.02%	-0.03%	-0.19%	0.05%	0.15%	0.55%	6.39%
310	Crandall	10.95%	0.00%	0.65%	0.05%	-0.02%	0.02%	-0.97%	-0.20%	-0.47%	10.48%
312	Crane	10.30%	0.00%	1.25%	0.08%	0.01%	0.01%	0.25%	-1.33%	0.27%	10.57%
314	Crawford	0.20%	0.00%	0.44%	0.01%	0.00%	0.04%	0.19%	-0.04%	0.64%	0.84%
316	Crockett	8.11%	0.00%	0.70%	0.06%	-0.01%	0.05%	-0.03%	-0.61%	0.16%	8.27%
318	Crosbyton	4.31%	0.00%	0.99%	0.07%	0.07%	-0.07%	0.26%	-0.52%	0.80%	5.11%
320	Cross Plains	7.57%	0.00%	0.62%	0.07%	-0.08%	-0.19%	0.02%	0.10%	0.54%	8.11%
321	Cross Roads	7.19%	0.00%	1.08%	0.02%	0.14%	0.03%	-1.21%	-0.24%	-0.18%	7.01%
323	Crowley	10.26%	0.00%	0.30%	0.05%	-0.03%	-0.04%	-0.02%	0.24%	0.50%	10.76%
324	Crystal City	0.29%	0.00%	1.20%	0.04%	0.02%	0.09%	-0.05%	-0.03%	1.27%	1.56%
326	Cuero	9.99%	0.00%	0.26%	0.03%	-0.01%	0.00%	-0.05%	-0.09%	0.14%	10.13%
328	Cumby	2.36%	0.00%	0.48%	0.02%	-0.01%	0.00%	-0.35%	-0.44%	-0.30%	2.06%
332	Daingerfield	6.62%	0.00%	0.53%	0.04%	-0.01%	0.02%	0.38%	-0.36%	0.60%	7.22%
334	Daisetta	0.95%	0.00%	0.36%	0.02%	0.00%	-0.01%	-0.03%	0.05%	0.39%	1.34%
336	Dalhart	3.65%	0.00%	1.23%	0.06%	-0.02%	0.01%	-0.01%	-0.20%	1.07%	4.72%
339	Dalworthington Gardens	21.95%	0.00%	-0.04%	0.06%	0.00%	0.53%	-0.15%	-0.34%	0.06%	22.01%
340	Danbury	5.72%	0.00%	1.00%	0.03%	0.02%	0.05%	0.08%	-0.24%	0.94%	6.66%
341	Darrouzett	1.38%	0.00%	1.68%	0.10%	-0.15%	0.00%	-0.02%	-0.07%	1.54%	2.92%
344	Dayton	6.25%	0.00%	1.23%	0.03%	-0.03%	-0.06%	-0.12%	0.11%	1.16%	7.41%
352	De Leon	1.25%	0.00%	0.45%	0.02%	0.00%	0.00%	-0.03%	-0.18%	0.26%	1.51%
10366	DeSoto	10.38%	0.00%	1.13%	0.08%	0.01%	0.02%	-0.02%	-0.41%	0.81%	11.19%
346	Decatur	15.02%	0.00%	0.53%	0.05%	0.05%	0.12%	-0.20%	-0.44%	0.11%	15.13%
348	Deer Park	13.82%	0.00%	0.52%	0.09%	-0.03%	-0.06%	0.00%	0.02%	0.54%	14.36%
350	Dekalb	1.28%	0.90%	0.79%	0.03%	0.05%	0.01%	-0.03%	0.20%	1.95%	3.23%
354	Del Rio	4.11%	2.78%	0.69%	0.02%	0.13%	-0.10%	-0.02%	-0.12%	3.38%	7.49%
353	Dell City	6.61%	0.00%	0.47%	0.12%	0.41%	0.88%	-0.39%	-0.37%	1.12%	7.73%
356	Denison	11.80%	0.00%	1.38%	0.08%	-0.02%	0.06%	-0.10%	-0.47%	0.93%	12.73%
358	Denton	17.23%	0.00%	0.55%	0.08%	-0.08%	-0.34%	-0.05%	-0.09%	0.07%	17.30%
360	Denver City	11.59%	0.00%	0.94%	0.10%	-0.03%	0.00%	0.02%	-0.04%	0.99%	12.58%
362	Deport	6.90%	0.00%	0.54%	0.07%	-0.69%	-0.90%	-0.26%	-2.56%	-3.80%	3.10%
370	Devine	8.21%	4.13%	0.21%	0.03%	0.17%	-0.40%	0.10%	0.19%	4.43%	12.64%
371	Diboll	13.54%	0.00%	0.80%	0.07%	0.01%	0.26%	-0.38%	0.00%	0.76%	14.30%
372	Dickens	0.74%	0.00%	0.61%	0.02%	0.00%	0.02%	0.02%	0.23%	0.90%	1.64%
373	Dickinson	8.45%	0.00%	0.79%	0.06%	-0.03%	0.00%	-0.11%	-0.02%	0.69%	9.14%
374	Dilley	7.46%	0.00%	0.56%	0.02%	-0.03%	-0.16%	0.02%	0.18%	0.59%	8.05%
376	Dimmitt	4.65%	0.00%	1.32%	0.08%	-0.06%	0.01%	-0.09%	-1.02%	0.24%	4.89%
382	Donna	5.08%	1.83%	1.32%	0.03%	0.08%	-0.36%	0.14%	0.44%	3.48%	8.56%
379	Double Oak	5.09%	0.00%	0.69%	0.02%	-0.05%	-0.05%	0.00%	0.13%	0.74%	5.83%
383	Dripping Springs	1.86%	0.00%	0.62%	0.03%	-0.03%	-0.15%	0.12%	0.09%	0.68%	2.54%
385	Driscoll	1.97%	0.00%	1.71%	0.03%	-0.01%	0.69%	-0.08%	0.38%	2.72%	4.69%
384	Dublin	13.90%	0.00%	0.30%	0.05%	-0.14%	-0.85%	-0.25%	-0.21%	-1.10%	12.80%
386	Dumas	6.22%	0.00%	0.16%	0.05%	0.00%	-0.01%	-0.10%	-0.21%	-0.11%	6.11%
388	Duncanville	3.41%	0.00%	1.66%	0.11%	-0.03%	0.03%	0.27%	-0.03%	2.01%	5.42%
394	Eagle Lake	8.07%	0.00%	0.72%	0.06%	0.01%	-0.13%	-0.22%	0.68%	1.12%	9.19%
396	Eagle Pass	9.08%	0.00%	0.13%	0.07%	-0.05%	-0.08%	0.00%	-0.23%	-0.16%	8.92%
397	Early	2.34%	0.00%	0.52%	0.04%	-0.03%	0.00%	0.00%	0.44%	0.97%	3.31%
399	Earth	4.03%	0.00%	0.63%	0.03%	-0.05%	0.01%	0.36%	0.18%	1.16%	5.19%
401	East Mountain	13.29%	0.00%	0.61%	0.04%	-0.04%	-0.37%	0.26%	0.62%	1.12%	14.41%
395	East Tawakoni	5.40%	0.00%	1.07%	0.06%	-0.03%	0.01%	-0.34%	0.19%	0.96%	6.36%
398	Eastland	8.79%	0.00%	0.59%	0.04%	-0.01%	0.08%	-0.24%	-0.03%	0.43%	9.22%
402	Ector	1.65%	0.00%	0.54%	0.02%	0.00%	0.00%	-0.07%	0.01%	0.50%	2.15%
406	Eden	5.22%	0.00%	0.21%	0.04%	0.02%	0.01%	-0.07%	-1.98%	-1.77%	3.45%
408	Edgewood	3.52%	0.00%	0.87%	0.03%	-0.01%	0.04%	0.24%	-0.46%	0.71%	4.23%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
410	Edinburg	14.56%	0.00%	0.53%	0.06%	-0.05%	-0.26%	0.01%	0.00%	0.29%	14.85%
412	Edna	11.26%	0.00%	0.28%	0.05%	0.00%	0.08%	0.11%	0.16%	0.68%	11.94%
414	El Campo	11.29%	0.00%	-0.05%	0.07%	-0.03%	-0.07%	0.09%	-0.09%	-0.08%	11.21%
416	Eldorado	6.57%	0.00%	0.63%	0.05%	-0.04%	0.07%	0.00%	0.01%	0.72%	7.29%
418	Electra	1.87%	0.00%	0.46%	0.02%	-0.02%	-0.02%	-0.05%	-0.26%	0.13%	2.00%
420	Elgin	10.96%	2.78%	0.66%	0.05%	0.10%	-0.20%	-0.02%	-0.09%	3.28%	14.24%
422	Elkhart	5.96%	0.00%	0.71%	0.05%	0.07%	0.27%	-0.35%	-0.86%	-0.11%	5.85%
427	Elmendorf	0.87%	0.00%	0.41%	0.01%	-0.04%	0.04%	0.22%	-0.02%	0.62%	1.49%
432	Emory	4.53%	0.00%	0.69%	0.03%	0.04%	0.00%	-0.53%	0.00%	0.23%	4.76%
436	Ennis	17.93%	0.00%	0.11%	0.10%	-0.03%	-0.04%	-0.17%	-0.54%	-0.57%	17.36%
439	Eules	17.49%	0.00%	0.18%	0.14%	0.01%	0.08%	0.06%	-0.20%	0.27%	17.76%
440	Eustace	6.02%	0.45%	1.71%	0.05%	0.27%	0.51%	-0.09%	-0.32%	2.58%	8.60%
441	Everman	8.45%	0.00%	0.70%	0.05%	-0.03%	-0.19%	0.07%	-0.74%	-0.14%	8.31%
443	Fair Oaks Ranch	11.24%	0.00%	0.52%	0.05%	-0.07%	-0.10%	-0.04%	-0.14%	0.22%	11.46%
442	Fairfield	2.81%	0.00%	0.98%	0.05%	-0.01%	-0.08%	-0.15%	-0.16%	0.63%	3.44%
445	Fairview	10.27%	0.00%	0.69%	0.04%	0.00%	-0.18%	0.08%	-0.09%	0.54%	10.81%
20444	Falfurrias	1.68%	1.38%	0.55%	0.03%	0.08%	-0.02%	0.00%	-0.39%	1.63%	3.31%
446	Falls City	8.67%	0.00%	0.64%	0.04%	-0.07%	0.15%	0.18%	0.31%	1.25%	9.92%
448	Farmers Branch	17.62%	0.00%	0.82%	0.11%	-0.03%	0.06%	-0.09%	-0.25%	0.62%	18.24%
450	Farmersville	8.42%	0.00%	0.37%	0.04%	-0.08%	-0.09%	0.17%	-0.06%	0.35%	8.77%
451	Farwell	13.51%	0.00%	0.66%	0.09%	0.12%	-0.01%	0.35%	-0.05%	1.16%	14.67%
452	Fate	9.66%	0.00%	0.50%	0.02%	-0.12%	-0.06%	0.72%	0.00%	1.06%	10.72%
454	Fayetteville	0.04%	0.00%	0.68%	0.03%	0.00%	-0.01%	0.00%	0.15%	0.85%	0.89%
456	Ferris	6.75%	0.00%	0.23%	0.03%	0.05%	-0.01%	-0.32%	-0.42%	-0.44%	6.31%
458	Flatonia	17.72%	0.00%	1.15%	0.09%	0.03%	0.25%	0.03%	-1.34%	0.21%	17.93%
460	Florence	3.23%	0.00%	0.91%	0.03%	-0.07%	-0.01%	-0.04%	0.19%	1.01%	4.24%
20462	Floresville	9.98%	0.00%	0.77%	0.03%	-0.16%	-0.43%	0.12%	0.41%	0.74%	10.72%
463	Flower Mound	9.18%	0.00%	0.78%	0.06%	0.00%	-0.05%	-0.03%	0.27%	1.03%	10.21%
464	Floydada	9.12%	3.93%	0.46%	0.06%	0.16%	-0.07%	0.00%	-0.55%	3.99%	13.11%
468	Forest Hill	13.40%	0.00%	0.23%	0.06%	-0.06%	-0.30%	-0.02%	0.02%	-0.07%	13.33%
470	Forney	14.10%	0.00%	0.10%	0.04%	-0.02%	-0.04%	-0.06%	-0.55%	-0.53%	13.57%
472	Fort Stockton	10.25%	0.00%	0.24%	0.04%	-0.01%	-0.08%	-0.09%	-0.13%	-0.03%	10.22%
476	Franklin	2.79%	0.00%	0.61%	0.02%	0.04%	-0.12%	0.26%	-0.12%	0.69%	3.48%
478	Frankston	1.88%	0.00%	0.48%	0.02%	-0.06%	-0.01%	0.03%	0.01%	0.47%	2.35%
480	Fredericksburg	9.25%	0.00%	0.88%	0.07%	-0.06%	-0.06%	-0.12%	-0.44%	0.27%	9.52%
482	Freeport	13.77%	0.00%	0.56%	0.06%	0.01%	-0.14%	-0.25%	0.35%	0.59%	14.36%
481	Freer	6.04%	0.00%	0.31%	0.02%	-0.04%	-0.03%	0.06%	0.13%	0.45%	6.49%
483	Friendswood	15.44%	0.00%	0.54%	0.08%	-0.03%	-0.09%	0.02%	-0.49%	0.03%	15.47%
484	Friona	11.34%	0.00%	0.99%	0.07%	-0.01%	0.10%	0.15%	-0.28%	1.02%	12.36%
486	Frisco	14.00%	0.00%	0.33%	0.05%	-0.10%	-0.23%	0.04%	0.07%	0.16%	14.16%
487	Fritch	1.94%	0.00%	0.83%	0.04%	-0.08%	0.32%	-0.03%	0.37%	1.45%	3.39%
488	Frost	3.18%	0.00%	0.88%	0.03%	0.04%	0.03%	-0.02%	-0.07%	0.89%	4.07%
491	Fulshear	4.93%	0.00%	0.60%	0.01%	-0.08%	-0.16%	0.09%	0.07%	0.53%	5.46%
493	Fulton	17.48%	0.00%	1.24%	0.05%	-0.22%	-0.23%	0.20%	0.28%	1.32%	18.80%
492	Gainesville	9.31%	0.00%	0.31%	0.06%	-0.01%	0.05%	-0.05%	-0.08%	0.28%	9.59%
494	Galena Park	13.90%	0.00%	1.02%	0.07%	-0.07%	-0.15%	0.28%	-0.38%	0.77%	14.67%
498	Ganado	11.88%	0.00%	1.29%	0.12%	-0.10%	0.05%	0.12%	0.17%	1.65%	13.53%
499	Garden Ridge	7.48%	0.00%	0.56%	0.03%	-0.04%	-0.05%	0.06%	0.17%	0.73%	8.21%
500	Garland	10.30%	0.00%	1.02%	0.09%	-0.02%	0.00%	-0.02%	-0.46%	0.61%	10.91%
502	Garrison	15.03%	0.00%	1.79%	0.16%	-0.07%	-0.14%	-0.36%	-2.86%	-1.48%	13.55%
503	Gary	7.28%	0.00%	0.38%	0.03%	-0.09%	-0.81%	0.06%	0.09%	-0.34%	6.94%
504	Gatesville	15.90%	0.00%	0.40%	0.07%	0.00%	-0.11%	-0.50%	-0.38%	-0.52%	15.38%
505	George West	5.02%	0.00%	0.63%	0.02%	-0.05%	-0.06%	0.12%	-0.01%	0.65%	5.67%
506	Georgetown	11.47%	0.00%	1.02%	0.05%	-0.09%	-0.30%	0.05%	0.23%	0.96%	12.43%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
510	Giddings	18.46%	0.00%	0.99%	0.07%	-0.03%	-0.31%	0.06%	0.02%	0.80%	19.26%
512	Gilmer	12.93%	0.00%	0.51%	0.06%	-0.06%	-0.06%	0.24%	-0.03%	0.66%	13.59%
514	Gladewater	3.21%	0.00%	0.35%	0.04%	-0.03%	0.00%	-0.03%	0.00%	0.33%	3.54%
516	Glen Rose	15.28%	0.00%	0.53%	0.05%	0.07%	0.02%	-0.71%	-0.75%	-0.79%	14.49%
517	Glenn Heights	3.20%	0.00%	0.67%	0.04%	0.00%	0.00%	-0.24%	-0.09%	0.38%	3.58%
518	Godley	1.99%	0.32%	0.53%	0.02%	-0.06%	-0.07%	0.01%	0.00%	0.75%	2.74%
519	Goldsmith	2.73%	0.00%	1.29%	0.08%	-0.01%	0.09%	-0.06%	-0.58%	0.81%	3.54%
520	Goldthwaite	25.83%	0.00%	0.79%	0.14%	-0.13%	-0.37%	-0.21%	-0.73%	-0.51%	25.32%
522	Goliad	1.06%	0.00%	1.05%	0.06%	-0.04%	-0.18%	1.47%	-1.42%	0.94%	2.00%
524	Gonzales	10.39%	0.00%	0.19%	0.05%	-0.05%	-0.02%	0.06%	-0.29%	-0.06%	10.33%
532	Graford	2.65%	0.00%	0.68%	0.04%	0.07%	0.04%	-0.07%	-0.49%	0.27%	2.92%
10534	Graham	11.91%	0.00%	0.63%	0.06%	-0.03%	-0.03%	0.10%	-0.97%	-0.24%	11.67%
536	Granbury	15.20%	0.00%	0.57%	0.06%	0.00%	0.01%	0.08%	-0.05%	0.67%	15.87%
540	Grand Prairie	15.66%	0.00%	0.60%	0.09%	-0.08%	-0.20%	-0.01%	0.10%	0.50%	16.16%
542	Grand Saline	5.57%	0.00%	0.53%	0.05%	-0.03%	0.01%	-0.02%	-0.67%	-0.13%	5.44%
544	Grandview	5.08%	0.00%	0.96%	0.03%	0.01%	0.00%	-0.06%	-0.08%	0.86%	5.94%
546	Granger	0.00%	0.00%	0.28%	0.03%	0.00%	0.46%	0.00%	0.06%	0.83%	0.83%
547	Granite Shoals	4.45%	0.00%	0.61%	0.02%	0.01%	-0.01%	-0.13%	0.07%	0.57%	5.02%
548	Grapeland	4.12%	0.00%	0.29%	0.03%	-0.05%	0.06%	-0.03%	0.03%	0.33%	4.45%
550	Grapevine	19.06%	0.00%	0.27%	0.09%	-0.03%	-0.14%	0.03%	-0.22%	0.00%	19.06%
552	Greenville	10.30%	0.00%	1.09%	0.08%	0.00%	0.04%	0.02%	0.01%	1.24%	11.54%
551	Gregory	3.73%	0.00%	0.42%	0.02%	-0.05%	0.13%	-0.06%	-0.09%	0.37%	4.10%
553	Grey Forest	15.18%	0.00%	1.08%	0.07%	-0.05%	-0.17%	-0.10%	0.34%	1.17%	16.35%
556	Groesbeck	2.33%	0.00%	0.46%	0.01%	0.00%	0.01%	-0.14%	-0.20%	0.14%	2.47%
558	Groom	2.26%	0.00%	0.67%	0.03%	-0.01%	-0.07%	0.08%	0.05%	0.75%	3.01%
559	Groves	8.88%	0.00%	0.80%	0.08%	0.00%	0.07%	0.00%	-0.13%	0.82%	9.70%
560	Groveton	1.48%	0.00%	0.49%	0.03%	0.02%	-0.01%	0.01%	0.03%	0.57%	2.05%
562	Gruver	6.38%	0.00%	2.48%	0.14%	-0.05%	0.02%	0.12%	0.25%	2.96%	9.34%
563	Gun Barrel City	5.52%	0.00%	0.99%	0.03%	0.00%	0.00%	-0.05%	-0.27%	0.70%	6.22%
564	Gunter	3.34%	0.00%	0.69%	0.02%	0.06%	-0.09%	0.17%	-0.53%	0.32%	3.66%
568	Hale Center	1.74%	0.00%	0.46%	0.01%	-0.04%	-0.02%	0.06%	-0.34%	0.13%	1.87%
570	Hallettsville	12.05%	0.00%	0.59%	0.07%	-0.03%	0.08%	0.00%	0.02%	0.73%	12.78%
572	Hallsville	2.94%	0.00%	0.37%	0.01%	-0.01%	0.01%	0.02%	-0.23%	0.17%	3.11%
574	Haltom City	18.72%	0.00%	0.28%	0.10%	-0.05%	0.02%	-0.16%	-0.15%	0.04%	18.76%
576	Hamilton	20.74%	0.00%	0.27%	0.07%	-0.29%	-1.46%	0.02%	-0.64%	-2.03%	18.71%
578	Hamlin	10.89%	0.00%	1.44%	0.08%	-0.15%	-0.28%	-0.02%	-0.36%	0.71%	11.60%
580	Happy	12.38%	0.00%	1.79%	0.13%	0.25%	1.90%	0.00%	0.10%	4.17%	16.55%
581	Harker Heights	14.63%	0.00%	0.32%	0.06%	-0.02%	0.01%	-0.03%	-0.08%	0.26%	14.89%
10582	Harlingen	7.01%	0.00%	3.10%	0.23%	-0.10%	0.24%	0.04%	0.08%	3.59%	10.60%
20582	Harlingen Waterworks Sys	0.59%	0.00%	1.02%	0.07%	-0.03%	0.01%	-0.03%	0.12%	1.16%	1.75%
583	Hart	2.68%	0.00%	0.97%	0.03%	0.00%	0.06%	0.00%	0.08%	1.14%	3.82%
586	Haskell	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
587	Haslet	8.17%	0.00%	0.76%	0.04%	-0.20%	0.09%	-0.02%	-0.04%	0.63%	8.80%
588	Hawkins	13.33%	0.00%	1.64%	0.11%	-0.01%	-0.22%	0.10%	0.02%	1.64%	14.97%
585	Hays	5.82%	0.00%	0.90%	0.11%	-0.01%	-0.18%	0.01%	0.08%	0.91%	6.73%
590	Heame	15.00%	0.00%	0.73%	0.04%	-0.01%	0.02%	-0.03%	0.05%	0.80%	15.80%
591	Heath	10.70%	0.00%	0.73%	0.05%	-0.03%	-0.06%	-0.12%	0.19%	0.76%	11.46%
592	Hedley	3.00%	0.00%	0.97%	0.05%	0.12%	-0.27%	0.34%	-0.46%	0.75%	3.75%
595	Hedwig Village	6.12%	0.00%	1.04%	0.04%	0.00%	0.07%	0.09%	-0.18%	1.06%	7.18%
593	Helotes	6.09%	0.00%	0.94%	0.03%	-0.02%	-0.02%	-0.15%	-0.02%	0.76%	6.85%
594	Hemphill	3.51%	3.07%	0.91%	0.04%	0.08%	-0.05%	-0.02%	0.31%	4.34%	7.85%
596	Hempstead	8.64%	0.00%	0.26%	0.05%	-0.06%	-0.09%	-0.04%	-0.83%	-0.71%	7.93%
598	Henderson	15.34%	0.00%	0.80%	0.07%	-0.03%	-0.19%	-0.20%	0.00%	0.45%	15.79%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
600	Henrietta	14.10%	0.00%	0.82%	0.05%	-0.06%	-0.04%	0.01%	0.08%	0.86%	14.96%
602	Hereford	10.43%	0.00%	0.36%	0.06%	-0.05%	-0.20%	-0.07%	0.31%	0.41%	10.84%
605	Hewitt	15.31%	0.00%	0.48%	0.06%	-0.03%	-0.17%	-0.12%	0.17%	0.39%	15.70%
609	Hickory Creek	10.81%	0.00%	0.75%	0.04%	0.00%	0.05%	0.25%	-0.37%	0.72%	11.53%
606	Hico	4.55%	0.00%	1.01%	0.05%	-0.04%	0.04%	-0.24%	-0.09%	0.73%	5.28%
607	Hidalgo	12.64%	0.00%	0.53%	0.05%	-0.10%	-0.32%	-0.06%	-0.17%	-0.07%	12.57%
608	Higgins	3.64%	0.00%	0.43%	0.06%	0.00%	-0.01%	-0.01%	-0.25%	0.22%	3.86%
610	Highland Park	3.14%	0.00%	1.70%	0.11%	-0.05%	-0.05%	-0.02%	0.57%	2.26%	5.40%
611	Highland Village	13.20%	0.00%	0.35%	0.06%	0.00%	-0.09%	0.24%	-0.12%	0.44%	13.64%
613	Hill Country Village	3.14%	0.00%	1.12%	0.04%	-0.05%	0.01%	0.14%	-0.45%	0.81%	3.95%
612	Hillsboro	10.75%	0.00%	0.38%	0.05%	0.00%	0.14%	0.05%	-0.03%	0.59%	11.34%
619	Hilshire Village	12.72%	0.00%	0.57%	0.00%	-0.08%	-0.18%	0.02%	0.33%	0.66%	13.38%
614	Hitchcock	3.82%	0.00%	0.84%	0.04%	-0.05%	0.00%	0.24%	-0.63%	0.44%	4.26%
615	Holland	7.64%	0.00%	1.25%	0.08%	0.05%	-0.18%	-0.23%	-0.16%	0.81%	8.45%
616	Holliday	1.93%	0.00%	0.78%	0.02%	-0.01%	0.02%	-0.12%	0.00%	0.69%	2.62%
617	Hollywood Park	8.95%	0.00%	0.12%	0.05%	-0.04%	-0.09%	0.22%	-0.08%	0.18%	9.13%
618	Hondo	9.00%	0.00%	0.27%	0.05%	-0.04%	-0.07%	0.06%	-0.49%	-0.22%	8.78%
620	Honey Grove	7.29%	0.00%	0.54%	0.07%	-0.10%	0.02%	0.21%	-0.30%	0.44%	7.73%
622	Hooks	0.87%	9.77%	1.70%	0.03%	0.70%	0.21%	0.39%	0.35%	13.15%	14.02%
626	Howe	4.50%	0.00%	1.08%	0.07%	-0.31%	0.07%	-0.11%	0.31%	1.11%	5.61%
627	Hubbard	0.40%	0.00%	0.44%	0.02%	-0.01%	-0.03%	-0.12%	0.11%	0.41%	0.81%
628	Hudson	3.49%	0.00%	0.87%	0.03%	0.03%	0.00%	0.33%	-0.13%	1.13%	4.62%
629	Hudson Oaks	12.89%	0.00%	0.14%	0.04%	0.03%	-0.03%	-0.01%	0.24%	0.41%	13.30%
630	Hughes Springs	15.36%	0.00%	1.12%	0.13%	-0.15%	0.08%	-0.23%	0.21%	1.16%	16.52%
632	Humble	13.58%	-0.18%	0.55%	0.07%	-0.05%	-0.02%	-0.03%	-0.29%	0.05%	13.63%
633	Hunters Creek Village	14.00%	0.00%	1.53%	0.06%	0.10%	0.46%	0.06%	0.41%	2.62%	16.62%
634	Huntington	13.77%	0.00%	0.51%	0.06%	-0.02%	0.08%	0.55%	-0.35%	0.83%	14.60%
636	Huntsville	17.07%	0.00%	1.39%	0.07%	0.01%	0.15%	-0.03%	-0.07%	1.52%	18.59%
637	Hurst	9.63%	0.00%	0.99%	0.09%	-0.03%	-0.07%	-0.10%	-0.06%	0.82%	10.45%
638	Hutchins	6.94%	1.00%	0.23%	0.04%	0.04%	-0.01%	-0.08%	-0.01%	1.21%	8.15%
640	Hutto	13.14%	0.00%	0.07%	0.04%	-0.04%	-0.09%	0.12%	-0.06%	0.04%	13.18%
641	Huxley	0.00%	0.00%	0.56%	0.05%	0.00%	0.00%	0.04%	0.51%	1.16%	1.16%
642	Idalou	4.06%	0.00%	0.82%	0.01%	0.00%	0.00%	-0.04%	-0.18%	0.61%	4.67%
643	Ingleside	10.35%	0.00%	0.67%	0.04%	-0.04%	-0.18%	-0.28%	0.03%	0.24%	10.59%
646	Ingram	5.39%	0.00%	0.69%	0.03%	0.01%	-0.01%	0.18%	-0.31%	0.59%	5.98%
647	Iowa Colony	33.93%	0.00%	1.16%	0.01%	-0.28%	-4.69%	-0.54%	-1.37%	-5.71%	28.22%
644	Iowa Park	13.63%	0.00%	0.96%	0.07%	-0.08%	-0.26%	0.17%	0.23%	1.09%	14.72%
645	Iraan	14.43%	0.00%	1.69%	0.09%	-0.17%	-0.11%	-0.03%	0.41%	1.88%	16.31%
648	Irving	13.33%	0.00%	1.17%	0.09%	-0.02%	-0.01%	0.00%	-0.13%	1.10%	14.43%
650	Italy	2.25%	0.00%	0.47%	0.01%	0.02%	0.21%	-0.17%	-0.11%	0.43%	2.68%
652	Itasca	10.22%	0.00%	1.06%	0.05%	-0.01%	0.04%	0.88%	-0.66%	1.36%	11.58%
654	Jacinto City	8.76%	0.00%	0.49%	0.05%	-0.03%	-0.20%	-0.01%	-0.22%	0.08%	8.84%
656	Jacksboro	13.76%	0.00%	0.83%	0.05%	-0.05%	-0.23%	-0.27%	-0.18%	0.15%	13.91%
658	Jacksonville	10.79%	0.00%	0.96%	0.07%	-0.03%	-0.04%	-0.16%	-0.36%	0.44%	11.23%
660	Jasper	8.94%	0.00%	1.27%	0.06%	0.00%	-0.06%	0.00%	-0.62%	0.65%	9.59%
664	Jefferson	3.31%	0.00%	0.75%	0.03%	-0.23%	0.04%	-0.04%	-0.05%	0.50%	3.81%
665	Jersey Village	14.88%	0.00%	0.53%	0.06%	-0.01%	0.09%	-0.09%	-0.11%	0.47%	15.35%
666	Jewett	8.33%	0.00%	0.57%	0.08%	0.06%	0.19%	-0.18%	-0.43%	0.29%	8.62%
668	Joaquin	3.95%	0.00%	0.72%	0.03%	0.11%	0.46%	-0.56%	0.11%	0.87%	4.82%
670	Johnson City	9.40%	0.00%	0.51%	0.05%	-0.04%	-0.23%	-0.49%	0.64%	0.44%	9.84%
673	Jones Creek	5.74%	0.00%	0.79%	0.05%	-0.02%	-0.05%	0.08%	0.04%	0.89%	6.63%
675	Jonestown	5.14%	0.00%	0.59%	0.01%	0.00%	0.00%	-0.20%	-0.04%	0.36%	5.50%
677	Josephine	6.33%	0.00%	0.88%	0.05%	0.06%	-0.15%	0.02%	0.16%	1.02%	7.35%
671	Joshua	5.06%	0.00%	1.06%	0.03%	0.02%	0.01%	-0.17%	0.03%	0.98%	6.04%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
672	Jourdanton	6.16%	0.00%	0.28%	0.03%	-0.01%	-0.02%	0.03%	-0.13%	0.18%	6.34%
674	Junction	14.42%	0.00%	0.90%	0.08%	0.11%	0.12%	0.39%	-1.49%	0.11%	14.53%
676	Justin	2.29%	0.00%	0.31%	0.02%	-0.04%	-0.06%	0.11%	0.24%	0.58%	2.87%
678	Karnes City	5.00%	0.00%	0.21%	0.03%	-0.06%	-0.21%	-0.08%	0.28%	0.17%	5.17%
680	Katy	14.45%	0.00%	0.08%	0.07%	-0.09%	-0.21%	0.04%	0.20%	0.09%	14.54%
682	Kaufman	14.02%	-3.87%	1.23%	0.06%	-0.28%	-0.04%	0.08%	0.08%	-2.74%	11.28%
683	Keene	14.26%	0.00%	1.02%	0.06%	-0.08%	-0.51%	-0.20%	0.27%	0.56%	14.82%
681	Keller	14.93%	0.00%	0.51%	0.07%	0.00%	0.08%	0.02%	-0.09%	0.59%	15.52%
685	Kemah	5.23%	0.00%	1.14%	0.04%	0.00%	0.00%	0.23%	-0.02%	1.39%	6.62%
684	Kemp	0.00%	0.26%	1.29%	0.05%	0.02%	1.59%	0.35%	0.41%	3.97%	3.97%
686	Kenedy	4.28%	0.00%	0.44%	0.02%	-0.05%	-0.13%	-0.07%	0.40%	0.61%	4.89%
688	Kennedale	14.22%	0.00%	0.60%	0.06%	-0.04%	-0.02%	-0.29%	-0.23%	0.08%	14.30%
692	Kermit	15.36%	0.00%	1.02%	0.06%	-0.02%	-0.16%	-1.00%	-0.14%	-0.24%	15.12%
10694	Kerrville	8.42%	0.00%	0.88%	0.07%	-0.02%	-0.03%	0.01%	0.31%	1.22%	9.64%
20694	Kerrville PUB	11.80%	0.00%	0.88%	0.09%	-0.07%	-0.26%	-0.11%	0.23%	0.76%	12.56%
10696	Kilgore	14.63%	0.00%	0.32%	0.07%	-0.08%	0.01%	0.14%	-0.03%	0.43%	15.06%
698	Killeen	8.13%	0.13%	1.36%	0.05%	0.01%	0.00%	-0.03%	-0.03%	1.49%	9.62%
700	Kingsville	9.37%	0.00%	0.36%	0.07%	-0.02%	-0.13%	-0.08%	-0.38%	-0.18%	9.19%
701	Kirby	13.11%	0.00%	0.73%	0.05%	0.04%	0.19%	-0.05%	0.28%	1.24%	14.35%
702	Kirbyville	5.35%	0.00%	0.51%	0.03%	-0.03%	-0.20%	0.00%	-0.09%	0.22%	5.57%
704	Knox City	1.06%	0.00%	0.73%	0.04%	0.07%	0.14%	-0.01%	0.13%	1.10%	2.16%
708	Kountze	0.94%	0.00%	0.45%	0.01%	-0.01%	0.00%	-0.03%	0.02%	0.44%	1.38%
709	Kress	10.54%	0.00%	2.17%	0.17%	-0.07%	0.32%	-0.84%	-3.72%	-1.97%	8.57%
699	Krugerville	7.63%	0.00%	0.73%	0.01%	-0.09%	-0.04%	0.35%	0.16%	1.12%	8.75%
707	Krum	3.69%	0.00%	0.72%	0.02%	-0.01%	0.03%	0.06%	-0.03%	0.79%	4.48%
710	Kyle	11.52%	0.66%	0.67%	0.03%	-0.01%	-0.15%	0.00%	-0.03%	1.17%	12.69%
725	La Coste	0.92%	0.00%	0.51%	0.03%	0.00%	0.01%	0.01%	0.00%	0.56%	1.48%
714	La Feria	9.77%	0.00%	0.30%	0.05%	-0.02%	-0.17%	-0.05%	-0.12%	-0.01%	9.76%
716	La Grange	15.44%	0.00%	1.12%	0.07%	-0.07%	-0.33%	-0.04%	-0.16%	0.59%	16.03%
723	La Grulla	3.30%	0.00%	0.52%	0.05%	-0.34%	1.85%	-0.71%	0.53%	1.90%	5.20%
732	La Joya	5.48%	0.00%	0.49%	0.01%	0.02%	0.03%	-0.09%	0.23%	0.69%	6.17%
721	La Marque	9.11%	5.41%	0.80%	0.05%	0.29%	0.19%	0.17%	-0.26%	6.65%	15.76%
728	La Porte	15.64%	0.00%	0.34%	0.13%	-0.02%	0.03%	0.04%	-0.19%	0.33%	15.97%
731	La Vernia	2.44%	0.00%	0.42%	0.01%	-0.04%	-0.11%	-0.03%	-0.01%	0.24%	2.68%
711	Lacy-Lakeview	13.58%	0.00%	0.66%	0.05%	0.01%	0.05%	-0.01%	0.29%	1.05%	14.63%
712	Ladonia	0.11%	0.00%	1.00%	0.04%	-0.07%	-1.21%	2.85%	-0.15%	2.46%	2.57%
713	Lago Vista	6.48%	0.00%	1.03%	0.05%	-0.02%	-0.01%	0.13%	0.05%	1.23%	7.71%
705	Laguna Vista	2.50%	0.00%	0.61%	0.02%	0.00%	0.01%	0.23%	-0.01%	0.86%	3.36%
717	Lake Dallas	12.56%	0.00%	0.95%	0.07%	0.06%	0.17%	0.55%	-0.80%	1.00%	13.56%
718	Lake Jackson	11.73%	0.00%	0.29%	0.08%	-0.06%	0.00%	0.18%	-0.38%	0.11%	11.84%
719	Lake Worth	12.52%	0.00%	0.41%	0.05%	0.01%	0.16%	0.30%	-0.04%	0.89%	13.41%
727	Lakeport	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
715	Lakeside	7.13%	0.00%	0.80%	0.04%	-0.05%	-0.02%	-0.34%	0.00%	0.43%	7.56%
729	Lakeside City	1.22%	0.00%	0.66%	0.05%	-0.04%	0.00%	-0.15%	0.18%	0.70%	1.92%
720	Lakeway	12.95%	0.00%	0.75%	0.04%	0.00%	-0.04%	-0.03%	-0.06%	0.66%	13.61%
722	Lamesa	3.60%	0.00%	1.48%	0.08%	-0.04%	0.03%	0.02%	-0.46%	1.11%	4.71%
724	Lampasas	14.16%	0.00%	0.50%	0.07%	-0.04%	0.02%	-0.04%	0.16%	0.67%	14.83%
726	Lancaster	13.30%	0.00%	0.84%	0.07%	-0.07%	-0.26%	-0.11%	0.09%	0.56%	13.86%
730	Laredo	21.29%	0.00%	0.43%	0.09%	0.02%	-0.16%	-0.04%	-0.47%	-0.13%	21.16%
733	Lavon	4.71%	0.00%	0.63%	0.03%	0.03%	0.01%	-0.08%	-0.01%	0.61%	5.32%
736	League City	14.86%	0.00%	0.22%	0.06%	-0.02%	-0.11%	0.23%	0.15%	0.53%	15.39%
737	Leander	12.18%	0.00%	0.48%	0.04%	-0.02%	-0.31%	0.02%	0.20%	0.41%	12.59%
735	Lefors	3.85%	0.00%	0.49%	0.01%	-0.24%	-0.61%	-0.02%	0.06%	-0.31%	3.54%
739	Leon Valley	13.98%	0.00%	0.14%	0.11%	-0.13%	-0.06%	0.09%	-1.21%	-1.06%	12.92%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
738	Leonard	0.61%	0.00%	0.53%	0.02%	0.00%	0.01%	-0.12%	-0.08%	0.36%	0.97%
740	Levelland	11.94%	0.00%	0.39%	0.08%	-0.05%	-0.09%	0.02%	-0.06%	0.29%	12.23%
742	Lewisville	16.27%	0.00%	0.41%	0.08%	-0.03%	-0.07%	0.02%	-0.13%	0.28%	16.55%
744	Lexington	8.79%	0.00%	0.52%	0.07%	-0.08%	-0.34%	0.05%	-0.36%	-0.14%	8.65%
746	Liberty	17.74%	0.00%	1.38%	0.03%	-0.01%	-0.26%	0.06%	-0.15%	1.05%	18.79%
745	Liberty Hill	2.75%	4.50%	0.66%	0.02%	0.23%	-0.14%	-0.18%	-0.29%	4.80%	7.55%
748	Lindale	14.34%	0.00%	0.41%	0.04%	-0.06%	-0.22%	-0.13%	-0.07%	-0.03%	14.31%
750	Linden	1.34%	0.00%	0.65%	0.03%	0.00%	-0.09%	-0.06%	-0.52%	0.01%	1.35%
755	Lipan	1.69%	0.00%	0.67%	0.03%	0.02%	0.00%	0.00%	0.08%	0.80%	2.49%
751	Little Elm	12.92%	0.00%	0.25%	0.04%	-0.04%	-0.10%	0.24%	0.18%	0.57%	13.49%
752	Littlefield	9.10%	0.00%	0.49%	0.06%	-0.06%	-0.20%	-0.07%	0.17%	0.39%	9.49%
753	Live Oak	17.62%	0.00%	0.09%	0.08%	0.07%	0.12%	-0.11%	-0.47%	-0.22%	17.40%
757	Liverpool	1.92%	0.00%	0.44%	0.02%	0.09%	0.04%	0.00%	0.09%	0.68%	2.60%
754	Livingston	16.05%	0.00%	0.80%	0.09%	-0.04%	0.00%	-0.03%	-0.44%	0.38%	16.43%
756	Llano	9.67%	4.34%	1.61%	0.06%	0.25%	0.00%	-0.12%	-0.55%	5.59%	15.26%
758	Lockhart	11.86%	0.00%	0.83%	0.07%	-0.05%	-0.12%	-0.06%	0.53%	1.20%	13.06%
760	Lockney	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
765	Lone Star	2.83%	0.00%	0.67%	0.06%	-0.01%	-0.03%	-0.41%	-0.57%	-0.29%	2.54%
766	Longview	9.86%	0.00%	1.25%	0.07%	0.01%	0.05%	-0.09%	-0.05%	1.24%	11.10%
768	Loraine	2.05%	0.00%	0.83%	0.04%	-0.32%	-0.04%	-0.08%	0.17%	0.60%	2.65%
769	Lorena	6.67%	0.00%	0.44%	0.03%	0.02%	0.00%	0.00%	-0.05%	0.44%	7.11%
770	Lorenzo	2.18%	0.00%	0.61%	0.04%	-0.01%	0.17%	0.08%	0.07%	0.96%	3.14%
771	Los Fresnos	0.83%	0.00%	0.68%	0.04%	-0.02%	0.03%	-0.10%	0.07%	0.70%	1.53%
773	Lott	0.87%	0.00%	0.44%	0.01%	0.01%	-0.02%	0.07%	0.23%	0.74%	1.61%
774	Lovelady	6.09%	0.00%	0.84%	0.03%	-0.01%	0.00%	-0.66%	-0.18%	0.02%	6.11%
778	Lubbock	17.96%	0.00%	0.16%	0.09%	-0.05%	-0.07%	0.03%	-0.17%	-0.01%	17.95%
779	Lucas	13.32%	0.00%	0.46%	0.03%	-0.17%	-0.18%	0.11%	0.18%	0.43%	13.75%
782	Lufkin	15.72%	0.00%	1.05%	0.08%	-0.03%	-0.04%	-0.07%	-0.09%	0.90%	16.62%
784	Luling	8.51%	0.00%	0.87%	0.04%	0.01%	0.11%	0.18%	-0.09%	1.12%	9.63%
785	Lumberton	16.69%	0.00%	0.19%	0.06%	-0.10%	-0.19%	0.06%	0.06%	0.08%	16.77%
786	Lyford	4.36%	0.00%	0.76%	0.02%	0.02%	0.13%	-0.15%	0.05%	0.83%	5.19%
787	Lytle	9.01%	0.00%	0.38%	0.07%	-0.05%	-0.20%	0.03%	0.24%	0.47%	9.48%
790	Madisonville	9.03%	0.00%	0.60%	0.04%	-0.02%	-0.08%	-0.09%	0.07%	0.52%	9.55%
791	Magnolia	1.38%	0.00%	0.52%	0.02%	0.01%	0.01%	-0.07%	0.00%	0.49%	1.87%
792	Malakoff	5.92%	0.00%	1.13%	0.03%	0.09%	-0.06%	-0.38%	0.12%	0.93%	6.85%
796	Manor	3.36%	0.00%	0.66%	0.02%	-0.05%	0.02%	0.07%	0.16%	0.88%	4.24%
798	Mansfield	14.14%	0.00%	0.37%	0.07%	-0.04%	-0.01%	0.02%	0.07%	0.48%	14.62%
799	Manvel	5.65%	0.00%	0.80%	0.02%	-0.11%	-0.03%	0.27%	0.08%	1.03%	6.68%
800	Marble Falls	4.35%	0.00%	1.24%	0.05%	-0.01%	0.01%	0.01%	-0.01%	1.29%	5.64%
802	Marfa	0.91%	0.00%	0.76%	0.05%	0.03%	0.27%	-0.17%	0.15%	1.09%	2.00%
804	Marion	5.04%	0.00%	0.64%	0.03%	0.01%	-0.04%	0.18%	0.04%	0.86%	5.90%
806	Marlin	9.29%	0.00%	0.84%	0.03%	0.12%	0.16%	-0.23%	-0.48%	0.44%	9.73%
810	Marshall	16.19%	0.00%	0.97%	0.08%	0.00%	0.09%	-0.10%	-0.50%	0.54%	16.73%
812	Mart	1.27%	0.00%	0.68%	0.05%	0.05%	-0.21%	0.08%	-0.44%	0.21%	1.48%
813	Martindale	8.85%	0.00%	1.11%	0.04%	0.11%	0.13%	-0.13%	0.46%	1.72%	10.57%
814	Mason	6.04%	0.00%	0.59%	0.04%	-0.03%	-0.08%	0.02%	-0.17%	0.37%	6.41%
816	Matador	6.12%	0.00%	0.98%	0.05%	0.23%	0.20%	-0.34%	-0.07%	1.05%	7.17%
818	Mathis	3.04%	0.00%	1.02%	0.04%	-0.05%	0.30%	-0.21%	0.14%	1.24%	4.28%
820	Maud	3.28%	0.00%	0.52%	0.01%	-0.08%	-0.08%	-0.06%	0.13%	0.44%	3.72%
822	Maypearl	1.64%	0.00%	0.67%	0.04%	0.03%	-0.04%	-0.20%	-0.26%	0.24%	1.88%
824	McAllen	6.28%	0.38%	1.28%	0.06%	0.00%	-0.05%	-0.06%	0.01%	1.62%	7.90%
826	McCamey	1.61%	0.00%	0.75%	0.07%	0.02%	0.14%	0.06%	0.23%	1.27%	2.88%
828	McGregor	10.55%	0.00%	0.79%	0.05%	-0.06%	-0.19%	0.08%	-0.39%	0.28%	10.83%
830	McKinney	15.18%	0.00%	-0.01%	0.06%	-0.09%	-0.17%	0.10%	0.23%	0.12%	15.30%

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TEXAS MUNICIPAL RETIREMENT SYSTEM
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832	McLean	1.58%	0.00%	0.88%	0.07%	-0.12%	-0.01%	-0.38%	-0.07%	0.37%	1.95%
833	McLendon-Chisholm	8.41%	0.00%	0.50%	0.00%	0.13%	0.03%	1.24%	-0.66%	1.24%	9.65%
831	Meadowlakes	1.30%	0.00%	0.58%	0.02%	-0.02%	0.03%	0.04%	0.33%	0.98%	2.28%
835	Meadows Place	5.92%	0.08%	1.44%	0.07%	-0.08%	0.01%	0.41%	0.33%	2.26%	8.18%
837	Melissa	7.07%	0.00%	0.94%	0.02%	0.07%	-0.06%	-0.17%	0.02%	0.82%	7.89%
1501	Memorial Villages PD	9.30%	0.00%	1.06%	0.05%	-0.01%	0.08%	0.37%	-0.01%	1.54%	10.84%
840	Memphis	4.93%	0.00%	0.54%	0.08%	-0.07%	0.00%	0.07%	-1.26%	-0.64%	4.29%
842	Menard	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
844	Mercedes	19.09%	0.00%	0.40%	0.06%	-0.02%	0.06%	0.13%	-0.62%	0.01%	19.10%
846	Meridian	2.26%	0.00%	0.89%	0.04%	0.00%	0.05%	-0.08%	-0.06%	0.84%	3.10%
848	Merkel	13.33%	0.00%	0.60%	0.05%	-0.06%	-0.26%	-0.01%	-0.42%	-0.10%	13.23%
852	Mertzon	8.48%	0.00%	0.89%	0.02%	0.07%	1.66%	0.78%	-0.13%	3.29%	11.77%
854	Mesquite	10.14%	0.15%	1.64%	0.09%	-0.02%	0.02%	-0.06%	0.05%	1.87%	12.01%
856	Mexia	11.80%	0.00%	0.82%	0.06%	0.01%	0.06%	-0.12%	-0.10%	0.73%	12.53%
860	Midland	15.02%	0.00%	0.67%	0.09%	-0.06%	-0.42%	-0.19%	-0.25%	-0.16%	14.86%
862	Midlothian	14.05%	0.00%	0.36%	0.05%	-0.04%	-0.11%	0.02%	0.26%	0.54%	14.59%
863	Milano	4.09%	0.00%	0.45%	0.00%	0.37%	0.10%	0.22%	0.29%	1.43%	5.52%
864	Miles	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
865	Milford	8.28%	0.00%	1.44%	0.08%	0.03%	-0.14%	0.01%	0.08%	1.50%	9.78%
868	Mineola	3.53%	0.00%	0.70%	0.06%	-0.04%	0.03%	-0.06%	0.16%	0.85%	4.38%
870	Mineral Wells	8.85%	0.00%	0.67%	0.06%	-0.02%	0.02%	-0.05%	-0.60%	0.08%	8.93%
874	Mission	7.86%	0.00%	0.60%	0.04%	0.01%	0.00%	-0.02%	-0.05%	0.58%	8.44%
875	Missouri City	5.40%	0.39%	1.43%	0.07%	-0.23%	-0.03%	-0.04%	0.07%	1.66%	7.06%
876	Monahans	8.93%	0.00%	0.29%	0.06%	-0.05%	-0.11%	-0.05%	-0.95%	-0.81%	8.12%
887	Mont Belvieu	15.93%	0.00%	0.90%	0.06%	-0.02%	-0.31%	-0.33%	0.04%	0.34%	16.27%
877	Montgomery	4.13%	0.00%	0.91%	0.02%	-0.03%	0.09%	0.79%	-0.02%	1.76%	5.89%
878	Moody	2.69%	0.00%	0.53%	0.04%	0.00%	-0.16%	-0.05%	-0.04%	0.32%	3.01%
883	Morgan's Point	9.65%	0.00%	1.36%	0.09%	0.10%	-0.02%	-0.52%	-0.80%	0.21%	9.86%
882	Morgan's Point Resort	11.68%	0.00%	0.83%	0.05%	0.05%	-0.15%	0.13%	-0.06%	0.85%	12.53%
884	Morton	4.54%	0.00%	0.67%	0.10%	-0.25%	0.03%	-0.11%	-0.03%	0.41%	4.95%
886	Moulton	6.68%	0.00%	0.16%	0.09%	-0.02%	-0.04%	0.14%	0.06%	0.39%	7.07%
890	Mount Enterprise	1.91%	0.00%	1.19%	0.09%	-0.08%	0.00%	-0.01%	-0.21%	0.98%	2.89%
892	Mt. Pleasant	15.35%	0.00%	0.39%	0.07%	-0.04%	-0.08%	0.04%	-0.25%	0.13%	15.48%
894	Mt. Vernon	10.19%	0.00%	0.87%	0.06%	0.01%	0.17%	0.03%	0.09%	1.23%	11.42%
896	Muenster	0.49%	0.00%	0.85%	0.05%	-0.05%	-0.03%	0.03%	-0.25%	0.60%	1.09%
898	Muleshoe	15.89%	0.00%	0.58%	0.10%	-0.06%	0.00%	-1.01%	0.09%	-0.30%	15.59%
901	Munday	3.33%	0.00%	0.76%	0.03%	-0.30%	0.29%	-0.23%	0.00%	0.55%	3.88%
903	Murphy	13.76%	0.00%	0.15%	0.05%	-0.05%	-0.11%	0.61%	0.00%	0.65%	14.41%
10904	Nacogdoches	13.93%	0.00%	1.08%	0.08%	-0.02%	0.14%	-0.12%	-0.21%	0.95%	14.88%
906	Naples	1.93%	0.00%	0.68%	0.03%	-0.02%	-0.05%	0.01%	0.12%	0.77%	2.70%
907	Nash	4.58%	0.00%	1.19%	0.03%	0.01%	0.02%	0.37%	0.16%	1.78%	6.36%
905	Nassau Bay	15.25%	0.00%	0.37%	0.04%	-0.01%	-0.07%	0.07%	0.03%	0.43%	15.68%
909	Natalia	2.32%	0.00%	0.43%	0.02%	-0.02%	0.02%	0.01%	0.19%	0.65%	2.97%
908	Navasota	7.49%	0.00%	0.88%	0.05%	-0.03%	-0.09%	-0.05%	0.19%	0.95%	8.44%
910	Nederland	5.42%	0.00%	1.17%	0.12%	-0.06%	0.09%	0.01%	-0.12%	1.21%	6.63%
912	Needville	3.26%	0.00%	0.69%	0.07%	-0.10%	0.02%	0.02%	-0.12%	0.58%	3.84%
914	New Boston	2.34%	0.00%	0.27%	0.05%	-0.02%	-0.07%	0.05%	-0.47%	-0.19%	2.15%
10916	New Braunfels	17.23%	0.00%	-0.12%	0.06%	-0.03%	-0.28%	-0.04%	0.12%	-0.29%	16.94%
20916	New Braunfels Utilities	12.45%	0.00%	0.61%	0.08%	-0.11%	-0.25%	-0.05%	-0.29%	-0.01%	12.44%
915	New Deal	0.00%	0.00%	0.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.18%	0.18%
923	New Fairview	4.66%	0.00%	2.29%	0.06%	0.00%	1.70%	0.00%	0.52%	4.57%	9.23%
918	New London	5.25%	0.00%	0.36%	0.05%	-0.02%	0.08%	-0.11%	-0.03%	0.33%	5.58%
919	New Summerfield	1.61%	5.91%	1.09%	0.03%	0.56%	-0.06%	0.14%	0.39%	8.06%	9.67%
917	New Waverly	5.93%	0.00%	0.78%	0.05%	0.06%	0.00%	-0.02%	-1.95%	-1.08%	4.85%

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913	Newark	3.33%	0.00%	0.39%	0.01%	-0.13%	-0.68%	0.00%	0.24%	-0.17%	3.16%
920	Newton	20.58%	0.00%	0.31%	0.09%	-0.04%	0.33%	0.89%	-0.93%	0.65%	21.23%
922	Nixon	1.00%	0.00%	0.44%	0.02%	-0.01%	0.03%	-0.07%	-0.16%	0.25%	1.25%
924	Nocona	9.26%	0.00%	0.41%	0.04%	-0.05%	0.04%	-0.16%	-0.21%	0.07%	9.33%
925	Nolanville	1.89%	0.00%	0.40%	0.01%	0.02%	0.00%	-0.11%	-0.03%	0.29%	2.18%
928	Normangee	3.45%	0.00%	0.70%	0.02%	-0.02%	0.09%	-0.41%	-0.37%	0.01%	3.46%
931	North Richland Hills	16.26%	0.00%	0.28%	0.11%	0.02%	0.09%	-0.04%	-0.39%	0.07%	16.33%
930	Northlake	9.00%	0.00%	0.93%	0.03%	-0.10%	-0.16%	-0.09%	0.31%	0.92%	9.92%
935	O'Donnell	6.83%	0.00%	1.34%	0.07%	-0.13%	0.61%	-0.29%	-0.86%	0.74%	7.57%
936	Oak Point	6.70%	0.00%	1.14%	0.04%	-0.07%	-0.06%	-0.15%	0.18%	1.08%	7.78%
937	Oak Ridge North	11.71%	0.00%	0.55%	0.05%	-0.04%	-0.03%	-0.05%	-0.03%	0.45%	12.16%
942	Odem	6.84%	0.00%	0.78%	0.04%	-0.01%	-0.19%	-0.06%	0.62%	1.18%	8.02%
944	Odessa	13.39%	0.00%	0.79%	0.09%	-0.13%	-0.29%	-0.04%	0.21%	0.63%	14.02%
945	Oglesby	0.01%	0.00%	0.05%	0.03%	-0.01%	-0.05%	0.00%	0.02%	0.04%	0.05%
949	Old River-Winfree	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
950	Olmos Park	1.21%	0.00%	1.11%	0.05%	-0.01%	0.01%	0.20%	-0.21%	1.15%	2.36%
951	Olney	6.70%	0.00%	0.94%	0.03%	0.00%	-0.01%	0.37%	0.08%	1.41%	8.11%
953	Omaha	4.77%	0.00%	0.70%	0.04%	-0.01%	-0.01%	0.05%	-0.38%	0.39%	5.16%
954	Onalaska	1.61%	0.00%	0.60%	0.02%	0.00%	0.04%	0.33%	0.06%	1.05%	2.66%
958	Orange	17.87%	0.00%	0.01%	0.10%	-0.03%	0.12%	-0.13%	-0.68%	-0.61%	17.26%
960	Orange Grove	1.95%	0.00%	0.98%	0.04%	-0.18%	-0.47%	0.37%	-0.63%	0.11%	2.06%
959	Ore City	0.76%	0.00%	0.54%	0.02%	-0.01%	0.04%	0.11%	-0.07%	0.63%	1.39%
962	Overton	0.92%	0.00%	0.94%	0.04%	-0.01%	0.02%	0.20%	0.29%	1.48%	2.40%
961	Ovilla	8.73%	0.00%	0.97%	0.04%	-0.01%	0.01%	-0.05%	-0.15%	0.81%	9.54%
963	Oyster Creek	9.35%	0.00%	1.34%	0.06%	0.01%	0.10%	-0.02%	-0.01%	1.48%	10.83%
964	Paducah	2.48%	0.00%	0.37%	0.00%	-0.08%	0.00%	-0.02%	-2.38%	-2.11%	0.37%
966	Palacios	16.82%	0.00%	1.01%	0.05%	-0.01%	-0.12%	0.35%	0.02%	1.30%	18.12%
968	Palestine	13.93%	0.00%	0.33%	0.06%	-0.02%	0.29%	-0.03%	-0.38%	0.25%	14.18%
970	Palmer	6.78%	0.00%	0.48%	0.03%	-0.04%	0.00%	0.07%	-0.38%	0.16%	6.94%
969	Palmhurst	0.84%	4.45%	0.73%	0.01%	0.27%	0.04%	-0.40%	-0.33%	4.77%	5.61%
971	Palmview	2.02%	0.00%	0.48%	0.01%	-0.01%	-0.13%	0.06%	-0.11%	0.30%	2.32%
972	Pampa	21.27%	0.00%	0.70%	0.07%	-0.07%	-0.36%	0.01%	-0.07%	0.28%	21.55%
974	Panhandle	13.63%	0.00%	0.45%	0.05%	-0.01%	-0.01%	-0.34%	-0.72%	-0.58%	13.05%
973	Panorama Village	5.66%	0.00%	1.04%	0.07%	0.00%	0.01%	-0.58%	0.27%	0.81%	6.47%
975	Pantego	16.57%	0.00%	1.16%	0.08%	0.09%	0.15%	0.63%	-0.19%	1.92%	18.49%
976	Paris	5.73%	0.00%	1.33%	0.07%	-0.01%	0.07%	-0.02%	-0.20%	1.24%	6.97%
977	Parker	11.20%	0.00%	1.11%	0.04%	-0.04%	-0.29%	0.19%	0.02%	1.03%	12.23%
978	Pasadena	12.70%	0.00%	1.22%	0.10%	-0.03%	-0.01%	-0.05%	-0.27%	0.96%	13.66%
983	Pearland	13.37%	0.00%	0.19%	0.05%	-0.04%	-0.08%	-0.06%	0.18%	0.24%	13.61%
984	Pearsall	3.29%	0.00%	0.29%	0.03%	-0.01%	0.00%	-0.13%	-0.20%	-0.02%	3.27%
988	Pecos City	5.18%	0.00%	0.66%	0.05%	-0.07%	0.04%	-0.02%	0.14%	0.80%	5.98%
994	Perryton	14.11%	0.00%	1.03%	0.08%	-0.07%	-0.15%	-0.09%	0.19%	0.99%	15.10%
1000	Pflugerville	13.64%	0.00%	0.27%	0.05%	-0.03%	-0.22%	-0.21%	0.03%	-0.11%	13.53%
1002	Pharr	6.52%	0.00%	1.35%	0.04%	-0.03%	-0.07%	0.08%	0.12%	1.49%	8.01%
1004	Pilot Point	9.03%	0.00%	0.34%	0.03%	-0.11%	-0.15%	-0.29%	0.14%	-0.04%	8.99%
1005	Pinehurst	16.14%	0.00%	1.23%	0.06%	0.07%	0.43%	1.62%	-0.11%	3.30%	19.44%
1003	Pineland	10.26%	0.00%	0.58%	0.09%	-0.05%	0.37%	0.05%	-1.08%	-0.04%	10.22%
1001	Piney Point Village	6.69%	0.00%	0.81%	0.03%	0.06%	0.01%	0.00%	0.28%	1.19%	7.88%
1006	Pittsburg	15.35%	0.00%	1.57%	0.08%	-0.09%	-0.27%	0.16%	-0.38%	1.07%	16.42%
1007	Plains	5.74%	0.00%	1.30%	0.09%	-0.26%	-0.04%	0.42%	0.11%	1.62%	7.36%
1008	Plainview	13.78%	0.00%	0.94%	0.09%	-0.13%	-0.20%	0.13%	-0.42%	0.41%	14.19%
1010	Plano	17.44%	0.00%	0.26%	0.09%	-0.04%	-0.07%	-0.07%	-0.29%	-0.12%	17.32%
1012	Pleasanton	16.28%	0.00%	0.64%	0.04%	-0.09%	-0.14%	-0.37%	-0.04%	0.04%	16.32%
1013	Point	5.84%	7.34%	1.28%	0.03%	0.53%	-0.51%	-0.20%	-1.32%	7.15%	12.99%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
1017	Ponder	5.29%	0.00%	0.97%	0.04%	-0.01%	-0.02%	0.08%	0.12%	1.18%	6.47%
1014	Port Aransas	12.22%	0.00%	0.58%	0.03%	-0.10%	-0.26%	-0.08%	-0.62%	-0.45%	11.77%
11016	Port Arthur	13.61%	0.00%	0.35%	0.08%	-0.04%	0.02%	-0.02%	-0.37%	0.02%	13.63%
1018	Port Isabel	3.65%	0.00%	0.73%	0.03%	0.01%	-0.02%	0.00%	-0.51%	0.24%	3.89%
1020	Port Lavaca	5.68%	0.00%	0.64%	0.04%	-0.05%	-0.05%	-0.03%	-0.21%	0.34%	6.02%
1022	Port Neches	11.56%	0.04%	0.85%	0.10%	-0.07%	-0.12%	-0.27%	0.00%	0.53%	12.09%
1019	Portland	14.30%	0.00%	0.16%	0.06%	-0.03%	-0.17%	0.33%	-0.15%	0.20%	14.50%
1024	Post	10.08%	0.00%	0.86%	0.06%	-0.22%	-0.26%	0.04%	0.18%	0.66%	10.74%
1026	Poteet	0.72%	0.00%	0.68%	0.04%	-0.03%	-0.09%	0.18%	0.15%	0.93%	1.65%
1028	Poth	3.49%	0.00%	0.73%	0.03%	0.04%	0.03%	-0.05%	0.00%	0.78%	4.27%
1030	Pottsboro	5.71%	0.00%	0.89%	0.02%	0.09%	0.01%	0.01%	0.04%	1.06%	6.77%
1032	Premont	0.02%	0.00%	0.59%	0.03%	0.00%	-0.05%	0.06%	0.06%	0.69%	0.71%
1029	Presidio	0.44%	0.00%	0.48%	0.02%	-0.14%	0.00%	0.04%	0.09%	0.49%	0.93%
1033	Primera	0.33%	0.00%	0.47%	0.02%	0.01%	0.00%	-0.07%	0.02%	0.45%	0.78%
1034	Princeton	10.61%	0.00%	0.43%	0.04%	-0.06%	-0.04%	-0.09%	-0.23%	0.05%	10.66%
1036	Prosper	13.38%	0.00%	0.08%	0.03%	0.02%	-0.20%	0.31%	0.35%	0.59%	13.97%
1042	Quanah	9.94%	0.00%	0.63%	0.08%	-0.22%	0.26%	-0.09%	-0.61%	0.05%	9.99%
1045	Queen City	1.45%	0.00%	0.53%	0.02%	-0.01%	-0.02%	-0.03%	0.02%	0.51%	1.96%
1044	Quinlan	10.48%	0.00%	0.74%	0.01%	-0.10%	-0.06%	-0.15%	-0.79%	-0.35%	10.13%
1047	Quintana	1.33%	0.00%	0.87%	0.04%	-0.09%	-0.06%	0.10%	0.41%	1.27%	2.60%
1046	Quitaque	4.40%	0.00%	1.15%	0.07%	-0.02%	0.00%	0.01%	0.12%	1.33%	5.73%
1048	Quitman	8.10%	0.00%	0.52%	0.07%	-0.04%	-0.20%	0.01%	0.16%	0.52%	8.62%
1050	Ralls	7.22%	0.00%	0.76%	0.07%	-0.08%	-0.20%	-0.20%	-0.46%	-0.11%	7.11%
1051	Rancho Viejo	6.23%	0.00%	1.25%	0.09%	-0.07%	0.02%	0.00%	-0.11%	1.18%	7.41%
1052	Ranger	8.78%	0.00%	0.50%	0.04%	-0.01%	0.01%	-0.38%	-0.84%	-0.68%	8.10%
1054	Rankin	1.07%	0.00%	0.65%	0.05%	-0.07%	-0.10%	0.08%	-0.48%	0.13%	1.20%
1055	Ransom Canyon	14.40%	0.00%	1.01%	0.05%	0.02%	0.12%	0.18%	-0.45%	0.93%	15.33%
1058	Raymondville	0.48%	0.00%	1.66%	0.03%	-0.04%	0.03%	-0.13%	-0.24%	1.31%	1.79%
1061	Red Oak	5.31%	0.00%	0.88%	0.03%	0.02%	-0.06%	-0.09%	0.08%	0.86%	6.17%
1062	Redwater	3.39%	0.00%	0.76%	0.03%	0.03%	0.03%	0.08%	0.03%	0.96%	4.35%
1064	Refugio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1065	Reklaw	16.34%	0.00%	2.02%	0.12%	-0.27%	-1.05%	0.09%	0.54%	1.45%	17.79%
1066	Reno (Lamar County)	3.18%	0.00%	0.58%	0.03%	0.00%	-0.03%	-0.08%	0.02%	0.52%	3.70%
1069	Reno (Parker County)	2.52%	0.00%	0.42%	0.01%	-0.03%	0.04%	0.17%	0.09%	0.70%	3.22%
1067	Rhome	6.13%	0.00%	1.20%	0.04%	0.13%	0.00%	-0.54%	-0.06%	0.77%	6.90%
1068	Rice	0.32%	0.00%	0.41%	0.02%	-0.04%	0.14%	0.05%	0.03%	0.61%	0.93%
1070	Richardson	13.32%	0.00%	1.37%	0.09%	0.00%	0.00%	-0.05%	-0.15%	1.26%	14.58%
1073	Richland Hills	16.16%	0.00%	0.48%	0.10%	-0.06%	-0.07%	0.11%	-0.58%	-0.02%	16.14%
1074	Richland Springs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1076	Richmond	13.21%	0.00%	0.51%	0.10%	-0.11%	-0.15%	0.27%	0.10%	0.72%	13.93%
1077	Richwood	11.00%	0.00%	0.51%	0.05%	-0.09%	-0.23%	0.24%	-0.24%	0.24%	11.24%
1072	Riesel	5.57%	0.00%	0.86%	0.02%	0.01%	-0.08%	0.12%	0.05%	0.98%	6.55%
1075	Rio Grande City	7.26%	0.00%	0.25%	0.02%	-0.04%	-0.08%	0.01%	-0.23%	-0.07%	7.19%
1079	Rio Vista	4.97%	0.00%	0.81%	0.03%	-0.17%	0.03%	-0.09%	-1.51%	-0.90%	4.07%
1080	Rising Star	0.00%	0.00%	0.19%	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.19%
1082	River Oaks	15.50%	0.00%	0.52%	0.07%	0.04%	0.43%	-0.03%	-1.82%	-0.79%	14.71%
1084	Roanoke	16.52%	0.00%	0.00%	0.05%	-0.09%	-0.23%	-0.11%	0.75%	0.37%	16.89%
1088	Robert Lee	5.72%	0.00%	1.17%	0.04%	-0.08%	-0.15%	-0.01%	0.20%	1.17%	6.89%
1089	Robinson	13.17%	0.00%	1.14%	0.05%	-0.04%	-0.16%	0.33%	0.19%	1.51%	14.68%
21090	Robstown	6.10%	0.00%	0.46%	0.04%	-0.04%	-0.10%	-0.01%	-0.04%	0.31%	6.41%
11090	Robstown Utility Systems	16.53%	0.00%	0.30%	0.08%	-0.06%	0.02%	-0.03%	0.03%	0.34%	16.87%
1092	Roby	2.08%	0.00%	1.50%	0.09%	0.09%	0.10%	0.18%	0.35%	2.31%	4.39%
1096	Rockdale	9.65%	0.00%	0.36%	0.04%	0.00%	0.08%	-0.01%	-0.22%	0.25%	9.90%
1098	Rockport	15.20%	0.00%	0.63%	0.07%	-0.08%	-0.29%	-0.16%	-0.32%	-0.15%	15.05%

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TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
1100	Rocksprings	0.00%	0.00%	0.68%	0.04%	0.00%	0.38%	0.00%	0.90%	2.00%	2.00%
1102	Rockwall	16.22%	0.00%	0.07%	0.06%	-0.05%	-0.09%	0.05%	-0.09%	-0.05%	16.17%
1104	Rogers	4.35%	0.00%	0.94%	0.05%	-0.03%	0.14%	-0.20%	0.11%	1.01%	5.36%
1105	Rollingwood	8.38%	0.00%	0.87%	0.05%	0.08%	0.00%	-0.22%	0.21%	0.99%	9.37%
1106	Roma	10.51%	0.00%	0.55%	0.05%	-0.06%	-0.22%	-0.03%	0.09%	0.38%	10.89%
1109	Roscoe	1.23%	0.00%	0.75%	0.05%	-0.07%	0.08%	-0.10%	0.03%	0.74%	1.97%
1112	Rosebud	1.34%	0.00%	0.35%	0.01%	-0.01%	0.00%	0.00%	0.14%	0.49%	1.83%
1114	Rosenberg	13.48%	0.00%	0.07%	0.06%	-0.10%	-0.33%	-0.21%	0.17%	-0.34%	13.14%
1116	Rotan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1118	Round Rock	15.40%	0.00%	0.30%	0.08%	-0.06%	-0.13%	0.00%	-0.04%	0.15%	15.55%
1119	Rowlett	12.42%	0.00%	0.68%	0.08%	-0.05%	-0.08%	-0.13%	0.08%	0.58%	13.00%
1120	Royse City	12.52%	0.00%	0.63%	0.03%	-0.14%	-0.14%	0.32%	0.21%	0.91%	13.43%
1122	Rule	8.00%	0.00%	1.85%	0.15%	0.03%	-0.64%	-0.70%	0.19%	0.88%	8.88%
1123	Runaway Bay	2.20%	0.00%	0.41%	0.02%	0.01%	-0.06%	-0.27%	0.02%	0.13%	2.33%
1124	Runge	14.96%	0.00%	1.18%	0.09%	0.18%	1.94%	0.25%	-0.29%	3.35%	18.31%
1126	Rusk	5.69%	0.00%	0.41%	0.05%	-0.04%	-0.02%	0.26%	0.31%	0.97%	6.66%
1128	Sabinal	2.68%	0.00%	0.61%	0.04%	0.00%	-0.01%	-0.08%	-0.11%	0.45%	3.13%
1129	Sachse	13.42%	0.00%	0.45%	0.05%	-0.02%	-0.07%	0.23%	-0.01%	0.63%	14.05%
1131	Saginaw	17.85%	0.00%	-0.08%	0.06%	0.01%	-0.13%	-0.04%	-0.12%	-0.30%	17.55%
1130	Saint Jo	5.55%	0.00%	0.39%	0.04%	-0.05%	0.01%	-0.07%	-0.24%	0.08%	5.63%
1133	Salado	6.98%	0.00%	0.37%	0.03%	-0.25%	-0.04%	0.10%	0.14%	0.35%	7.33%
1132	San Angelo	17.09%	0.00%	0.82%	0.08%	-0.08%	-0.32%	0.04%	0.05%	0.59%	17.68%
21136	San Antonio	10.36%	0.11%	1.04%	0.06%	-0.05%	-0.17%	-0.01%	0.01%	0.99%	11.35%
11136	San Antonio Water System	3.69%	0.00%	0.10%	0.03%	-0.02%	-0.02%	-0.01%	-0.10%	-0.02%	3.67%
1138	San Augustine	10.19%	0.00%	1.03%	0.06%	-0.01%	0.32%	-0.08%	-0.49%	0.83%	11.02%
1140	San Benito	4.90%	0.00%	0.86%	0.03%	0.01%	0.05%	-0.14%	-0.08%	0.73%	5.63%
1144	San Felipe	3.57%	0.00%	1.07%	0.05%	-0.20%	-0.17%	-0.06%	-0.26%	0.43%	4.00%
1148	San Juan	1.76%	0.00%	0.74%	0.02%	0.00%	0.00%	0.09%	0.03%	0.88%	2.64%
1150	San Marcos	17.49%	0.00%	0.56%	0.07%	-0.05%	-0.24%	-0.11%	-0.22%	0.01%	17.50%
1152	San Saba	8.05%	0.00%	0.48%	0.04%	0.03%	0.09%	0.13%	-0.28%	0.49%	8.54%
1146	Sanger	7.13%	0.00%	0.82%	0.05%	0.00%	-0.02%	0.05%	-0.16%	0.74%	7.87%
1153	Sansom Park	6.18%	0.00%	0.54%	0.03%	0.16%	0.01%	-0.14%	-0.11%	0.49%	6.67%
1155	Santa Fe	12.31%	0.00%	0.19%	0.05%	-0.02%	-0.03%	0.07%	-0.50%	-0.24%	12.07%
1158	Savoy	0.83%	0.00%	0.00%	0.00%	-0.01%	0.00%	-0.82%	0.00%	-0.83%	0.00%
1159	Schertz	15.94%	0.00%	0.11%	0.05%	-0.01%	-0.04%	-0.25%	0.07%	-0.07%	15.87%
1160	Schulenburg	21.32%	0.00%	0.62%	0.10%	0.15%	1.09%	-0.10%	-0.62%	1.24%	22.56%
1161	Seabrook	13.72%	0.00%	1.29%	0.08%	0.02%	0.09%	0.01%	0.16%	1.65%	15.37%
1162	Seadrift	3.94%	0.00%	0.82%	0.04%	-0.03%	-0.34%	0.00%	0.18%	0.67%	4.61%
1164	Seagoville	9.53%	0.00%	1.12%	0.06%	-0.06%	-0.13%	-0.19%	0.30%	1.10%	10.63%
1166	Seagraves	10.09%	0.00%	0.56%	0.04%	-0.21%	-0.40%	-0.06%	-0.26%	-0.33%	9.76%
1167	Sealy	15.03%	0.00%	0.89%	0.07%	-0.02%	-0.07%	-0.16%	-0.67%	0.04%	15.07%
1168	Seguin	15.25%	0.10%	0.93%	0.07%	-0.06%	-0.32%	-0.01%	0.08%	0.79%	16.04%
1169	Selma	15.04%	0.00%	0.13%	0.04%	-0.04%	-0.16%	-0.60%	0.25%	-0.38%	14.66%
1170	Seminole	13.53%	0.00%	1.08%	0.08%	-0.11%	-0.38%	0.09%	-1.48%	-0.72%	12.81%
1171	Seven Points	5.76%	0.00%	0.54%	0.04%	0.17%	-0.23%	0.06%	-0.53%	0.05%	5.81%
1172	Seymour	7.36%	0.00%	0.45%	0.08%	0.02%	0.14%	0.10%	-0.17%	0.62%	7.98%
1165	Shady Shores	1.10%	0.00%	0.35%	0.02%	0.02%	0.25%	0.06%	0.27%	0.97%	2.07%
1177	Shallowater	2.84%	0.00%	0.68%	0.04%	-0.02%	0.03%	0.11%	-0.23%	0.61%	3.45%
1174	Shamrock	8.06%	0.00%	0.16%	0.03%	-0.10%	-0.71%	0.03%	-0.33%	-0.92%	7.14%
1173	Shavano Park	13.39%	0.00%	0.51%	0.05%	-0.02%	-0.03%	-0.25%	-0.04%	0.22%	13.61%
1175	Shenandoah	17.44%	0.00%	0.34%	0.04%	0.05%	-0.27%	-0.04%	0.20%	0.32%	17.76%
1181	Shepherd	2.32%	0.00%	0.95%	0.03%	0.01%	0.23%	-0.24%	-0.72%	0.26%	2.58%
1176	Sherman	13.29%	0.00%	0.96%	0.08%	-0.02%	0.02%	0.04%	-0.21%	0.87%	14.16%
1178	Shiner	7.22%	0.00%	0.13%	0.05%	-0.05%	-0.20%	0.04%	0.21%	0.18%	7.40%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
1179	Shoreacres	5.20%	0.00%	0.55%	0.04%	0.00%	0.02%	0.25%	-0.41%	0.45%	5.65%
1180	Silsbee	17.38%	0.00%	0.52%	0.08%	0.00%	0.24%	0.01%	0.06%	0.91%	18.29%
1182	Silverton	1.21%	0.00%	0.55%	0.18%	-0.35%	1.00%	0.34%	0.02%	1.74%	2.95%
1184	Sinton	12.40%	0.00%	1.04%	0.05%	-0.12%	-0.59%	-0.25%	0.10%	0.23%	12.63%
1185	Skellytown	0.76%	0.00%	0.64%	0.03%	0.05%	0.09%	-0.08%	0.17%	0.90%	1.66%
1186	Slaton	6.01%	0.00%	1.32%	0.06%	-0.06%	0.01%	-0.08%	-0.65%	0.60%	6.61%
1188	Smithville	5.95%	0.00%	0.51%	0.04%	-0.05%	-0.04%	0.04%	0.07%	0.57%	6.52%
1189	Smyer	8.00%	0.00%	1.85%	0.13%	-0.01%	-0.37%	0.48%	0.30%	2.38%	10.38%
1190	Snyder	16.11%	0.00%	0.77%	0.08%	-0.09%	-0.30%	-0.24%	-0.56%	-0.34%	15.77%
1191	Somerset	2.90%	0.00%	0.58%	0.02%	-0.03%	-0.01%	0.05%	-0.28%	0.33%	3.23%
1192	Somerville	5.40%	0.00%	0.33%	0.03%	-0.01%	0.00%	-0.05%	-0.30%	0.00%	5.40%
1194	Sonora	8.86%	0.00%	0.29%	0.04%	0.02%	-0.02%	-0.17%	-0.06%	0.10%	8.96%
1196	Sour Lake	0.00%	3.77%	1.05%	0.03%	0.23%	0.13%	0.80%	-0.26%	5.75%	5.75%
1198	South Houston	10.94%	0.00%	0.31%	0.07%	-0.06%	-0.03%	0.03%	-0.12%	0.20%	11.14%
1199	South Padre Island	12.46%	0.00%	0.37%	0.06%	0.01%	0.00%	-0.23%	-0.18%	0.03%	12.49%
1197	Southlake	11.50%	0.00%	0.70%	0.06%	-0.02%	-0.05%	-0.09%	0.04%	0.64%	12.14%
1202	Southside Place	10.62%	0.00%	0.78%	0.06%	-0.15%	-0.27%	0.02%	0.63%	1.07%	11.69%
1204	Spearman	12.60%	0.00%	0.88%	0.08%	-0.09%	-0.17%	-0.39%	-0.41%	-0.10%	12.50%
1205	Spring Valley Village	6.07%	0.00%	1.33%	0.07%	-0.06%	-0.01%	0.08%	0.02%	1.43%	7.50%
1203	Springtown	9.97%	0.00%	0.57%	0.05%	0.00%	-0.02%	0.02%	-0.84%	-0.22%	9.75%
1206	Spur	5.13%	0.00%	0.88%	0.07%	0.00%	0.03%	-0.07%	0.01%	0.92%	6.05%
1207	Stafford	14.51%	0.00%	0.52%	0.07%	-0.08%	-0.25%	0.03%	0.24%	0.53%	15.04%
1208	Stamford	5.01%	0.00%	0.47%	0.06%	-0.03%	-0.10%	0.31%	-0.36%	0.35%	5.36%
1210	Stanton	7.57%	0.00%	0.39%	0.05%	-0.06%	-0.30%	0.00%	0.49%	0.57%	8.14%
1211	Star Harbor	9.27%	0.00%	0.63%	0.10%	-0.08%	-0.23%	-0.22%	0.04%	0.24%	9.51%
1212	Stephenville	14.19%	0.00%	0.48%	0.08%	-0.04%	-0.04%	-0.13%	-0.25%	0.10%	14.29%
1213	Sterling City	0.39%	0.00%	0.78%	0.04%	0.00%	0.01%	0.06%	0.14%	1.03%	1.42%
1214	Stinnett	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1216	Stockdale	4.09%	0.00%	0.41%	0.00%	-0.02%	-0.11%	-0.08%	0.11%	0.31%	4.40%
1218	Stratford	7.30%	0.00%	0.16%	0.03%	-0.18%	-0.10%	-0.17%	-0.69%	-0.95%	6.35%
1224	Sudan	2.91%	0.32%	0.81%	0.05%	-0.01%	-0.23%	0.11%	0.05%	1.10%	4.01%
1225	Sugar Land	14.71%	0.00%	-0.34%	0.09%	-0.09%	-0.22%	0.21%	0.49%	0.14%	14.85%
1226	Sulphur Springs	5.37%	0.38%	1.38%	0.08%	-0.03%	-0.05%	-0.01%	-0.19%	1.56%	6.93%
1228	Sundown	10.01%	0.00%	1.43%	0.08%	-0.09%	-0.03%	0.01%	-0.62%	0.78%	10.79%
1229	Sunnyvale	12.19%	0.00%	0.25%	0.05%	-0.09%	-0.32%	-0.11%	-0.01%	-0.23%	11.96%
1230	Sunray	18.93%	0.00%	0.34%	0.07%	-0.06%	0.02%	0.57%	-0.35%	0.59%	19.52%
1227	Sunrise Beach Village	0.98%	0.00%	0.39%	0.01%	-0.02%	0.04%	0.09%	0.05%	0.56%	1.54%
1231	Sunset Valley	11.20%	0.00%	0.66%	0.05%	-0.02%	-0.03%	0.15%	0.22%	1.03%	12.23%
1233	Surfside Beach	0.66%	0.00%	0.42%	0.01%	-0.01%	-0.08%	-0.15%	-0.01%	0.18%	0.84%
1232	Sweeny	17.26%	0.00%	0.41%	0.07%	0.00%	-0.24%	-0.03%	0.37%	0.58%	17.84%
1234	Sweetwater	18.15%	0.00%	0.38%	0.08%	-0.13%	-0.39%	0.01%	-0.32%	-0.37%	17.78%
1264	TMRS	16.75%	0.00%	0.44%	0.07%	-0.17%	-0.58%	-0.09%	0.14%	-0.19%	16.56%
1236	Taft	11.95%	0.00%	1.52%	0.03%	0.12%	0.77%	-0.06%	0.14%	2.52%	14.47%
1238	Tahoka	0.00%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.40%	0.40%
1241	Tatum	2.09%	0.00%	0.43%	0.02%	0.01%	-0.04%	-0.16%	-0.23%	0.03%	2.12%
1246	Taylor	12.20%	0.00%	0.13%	0.06%	-0.04%	-0.04%	-0.03%	-0.38%	-0.30%	11.90%
1248	Teague	12.06%	0.00%	0.95%	0.05%	-0.08%	-0.06%	-0.51%	-0.31%	0.04%	12.10%
1252	Temple	15.85%	0.00%	0.46%	0.08%	-0.07%	-0.15%	0.09%	0.10%	0.51%	16.36%
1254	Tenaha	0.51%	0.00%	0.47%	0.00%	-0.01%	0.00%	0.12%	-0.62%	-0.04%	0.47%
1256	Terrell	17.15%	0.00%	0.27%	0.09%	-0.03%	-0.27%	-0.27%	-0.59%	-0.80%	16.35%
1258	Terrell Hills	12.66%	0.00%	0.22%	0.07%	-0.02%	0.00%	-0.07%	-1.14%	-0.94%	11.72%
31263	Tex Municipal League IEBP	3.96%	0.11%	1.27%	0.05%	0.00%	0.00%	0.03%	-0.02%	1.44%	5.40%
21263	Tex Municipal League IRP	9.36%	0.97%	0.89%	0.12%	-0.15%	0.00%	0.01%	0.18%	2.02%	11.38%
21260	Texarkana	15.48%	0.00%	0.74%	0.08%	-0.02%	0.05%	-0.10%	-0.41%	0.34%	15.82%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
11260	Texarkana Police Dept	16.76%	0.00%	-0.22%	0.11%	0.01%	0.21%	-0.01%	-0.74%	-0.64%	16.12%
31260	Texarkana Water Utilities	15.83%	0.00%	0.82%	0.07%	0.01%	0.23%	0.02%	-0.78%	0.37%	16.20%
1262	Texas City	16.67%	0.00%	0.56%	0.11%	-0.06%	0.03%	0.03%	-0.50%	0.17%	16.84%
11263	Texas Municipal League	15.63%	0.00%	0.57%	0.10%	0.00%	-0.23%	-0.05%	0.13%	0.52%	16.15%
1265	Texhoma	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1267	The Colony	12.06%	0.00%	0.77%	0.07%	-0.07%	-0.10%	0.09%	0.25%	1.01%	13.07%
1269	Thompsons	2.84%	0.00%	1.00%	0.06%	-0.02%	-0.02%	-0.01%	0.13%	1.14%	3.98%
1268	Thorndale	5.70%	0.00%	0.83%	0.05%	-0.08%	0.00%	0.33%	0.16%	1.29%	6.99%
1272	Thrall	5.53%	1.80%	0.60%	0.01%	0.15%	-0.05%	0.03%	0.00%	2.54%	8.07%
1274	Three Rivers	5.14%	0.00%	0.40%	0.03%	-0.04%	-0.14%	-0.06%	0.09%	0.28%	5.42%
1276	Throckmorton	6.54%	0.00%	-0.25%	0.06%	-0.01%	0.07%	-0.01%	-0.07%	-0.21%	6.33%
1277	Tiki Island	2.62%	0.00%	0.86%	0.04%	-0.03%	-0.06%	-0.19%	0.32%	0.94%	3.56%
1278	Timpson	2.22%	0.00%	0.69%	0.04%	-0.01%	-0.01%	-0.03%	-0.29%	0.39%	2.61%
1280	Tioga	0.50%	0.00%	0.57%	0.02%	0.00%	0.04%	-0.08%	-0.28%	0.27%	0.77%
1283	Tolar	7.37%	0.00%	1.43%	0.09%	0.14%	-0.10%	-0.18%	0.37%	1.75%	9.12%
1286	Tom Bean	2.00%	0.00%	0.44%	0.01%	-0.01%	0.01%	0.00%	-1.37%	-0.92%	1.08%
1284	Tomball	13.30%	0.00%	0.21%	0.05%	-0.05%	-0.13%	0.07%	0.14%	0.29%	13.59%
1290	Trent	6.87%	0.00%	1.87%	0.11%	0.00%	-0.03%	0.01%	0.36%	2.32%	9.19%
1292	Trenton	3.74%	0.00%	0.83%	0.03%	0.01%	-0.11%	0.22%	0.10%	1.08%	4.82%
1293	Trinidad	3.72%	0.00%	1.20%	0.05%	0.06%	0.42%	0.15%	-0.36%	1.52%	5.24%
1294	Trinity	6.64%	0.61%	0.34%	0.02%	0.06%	-0.03%	0.32%	-0.06%	1.26%	7.90%
1295	Trophy Club	12.63%	0.00%	0.95%	0.06%	-0.14%	0.00%	-0.13%	-0.24%	0.50%	13.13%
1296	Troup	5.66%	0.00%	0.22%	0.02%	0.04%	-0.02%	-0.23%	0.15%	0.18%	5.84%
1297	Troy	9.18%	2.29%	1.08%	0.03%	-0.03%	-0.58%	0.42%	0.17%	3.38%	12.56%
1298	Tulia	11.62%	0.00%	0.40%	0.09%	-0.04%	0.09%	0.25%	-0.50%	0.29%	11.91%
1299	Turkey	5.19%	0.00%	0.64%	0.05%	-0.47%	-0.80%	-0.03%	0.31%	-0.30%	4.89%
1301	Tye	6.56%	0.00%	0.82%	0.03%	-0.04%	-0.27%	0.48%	0.22%	1.24%	7.80%
1304	Tyler	20.63%	0.00%	0.46%	0.10%	-0.04%	-0.42%	0.09%	-0.07%	0.12%	20.75%
1305	Universal City	18.45%	0.00%	0.56%	0.06%	-0.03%	-0.06%	0.17%	-0.08%	0.62%	19.07%
1306	University Park	5.55%	0.00%	1.61%	0.09%	-0.03%	0.00%	0.06%	-0.05%	1.68%	7.23%
1308	Uvalde	5.96%	0.00%	0.16%	0.04%	-0.03%	-0.05%	0.22%	-0.13%	0.21%	6.17%
1313	Valley View	2.34%	0.00%	0.47%	0.01%	-0.02%	0.32%	-0.60%	-0.10%	0.08%	2.42%
1314	Van	7.57%	0.00%	0.76%	0.03%	0.11%	0.01%	-0.15%	-0.50%	0.26%	7.83%
1316	Van Alstyne	10.50%	0.00%	0.09%	0.04%	0.06%	0.12%	-0.20%	-0.13%	-0.02%	10.48%
1318	Van Horn	7.65%	0.00%	0.53%	0.07%	-0.09%	0.02%	-0.01%	0.23%	0.75%	8.40%
1320	Vega	21.27%	0.00%	0.94%	0.13%	-0.23%	-0.24%	0.90%	0.32%	1.82%	23.09%
1324	Venus	11.05%	0.00%	0.49%	0.04%	-0.15%	-0.01%	0.03%	-1.10%	-0.70%	10.35%
1326	Vernon	17.80%	-6.11%	1.66%	0.06%	-0.23%	0.68%	-0.21%	-0.34%	-4.49%	13.31%
1328	Victoria	16.68%	0.00%	0.28%	0.08%	-0.09%	-0.35%	0.02%	-0.13%	-0.19%	16.49%
1329	Vidor	15.55%	0.00%	0.33%	0.08%	-0.04%	0.00%	0.22%	-0.12%	0.47%	16.02%
1500	Village Fire Department	6.70%	0.00%	1.45%	0.08%	-0.01%	0.02%	0.06%	0.04%	1.64%	8.34%
1330	Waco	12.96%	0.00%	1.15%	0.07%	0.01%	0.09%	-0.06%	-0.26%	1.00%	13.96%
1332	Waelder	1.85%	0.00%	0.62%	0.03%	0.01%	0.01%	0.04%	-0.04%	0.67%	2.52%
1334	Wake Village	13.40%	0.00%	0.89%	0.05%	0.08%	0.01%	-0.13%	-0.10%	0.80%	14.20%
1336	Waller	3.92%	0.00%	0.74%	0.04%	-0.03%	0.01%	0.16%	-0.35%	0.57%	4.49%
1337	Wallis	2.35%	0.00%	0.84%	0.04%	-0.26%	0.01%	0.03%	-0.21%	0.45%	2.80%
1338	Walnut Springs	2.01%	0.00%	1.02%	0.07%	-0.03%	-0.05%	-0.09%	0.09%	1.01%	3.02%
1340	Waskom	6.40%	0.00%	0.43%	0.04%	0.05%	0.15%	0.05%	-0.11%	0.61%	7.01%
1341	Watauga	13.16%	0.00%	0.67%	0.07%	-0.04%	0.00%	0.01%	-0.14%	0.57%	13.73%
1342	Waxahachie	14.83%	0.00%	0.55%	0.08%	-0.07%	-0.09%	0.03%	0.02%	0.52%	15.35%
1344	Weatherford	12.85%	0.00%	0.72%	0.07%	-0.03%	-0.03%	-0.09%	-0.13%	0.51%	13.36%
1345	Webster	16.97%	0.00%	0.04%	0.07%	-0.02%	0.05%	0.01%	0.00%	0.15%	17.12%
1346	Weimar	17.36%	0.00%	1.71%	0.09%	0.03%	0.31%	0.15%	0.14%	2.43%	19.79%
1350	Wellington	2.76%	0.00%	1.35%	0.13%	0.00%	-0.27%	-0.18%	0.12%	1.15%	3.91%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2016 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2017 Rates
1352	Wells	3.73%	0.00%	0.44%	0.06%	0.04%	-0.03%	0.00%	-0.51%	0.00%	3.73%
1354	Weslaco	5.97%	0.08%	1.43%	0.05%	-0.02%	0.01%	0.27%	-0.08%	1.74%	7.71%
1356	West	2.15%	0.00%	0.59%	0.04%	-0.29%	-0.01%	-0.20%	-0.12%	0.01%	2.16%
1358	West Columbia	2.44%	0.00%	0.81%	0.05%	-0.04%	0.12%	0.00%	-0.29%	0.65%	3.09%
1359	West Lake Hills	16.47%	0.00%	0.53%	0.06%	-0.04%	0.09%	0.50%	-0.65%	0.49%	16.96%
1361	West Orange	20.22%	0.00%	0.70%	0.09%	-0.01%	-0.29%	-0.01%	-0.37%	0.11%	20.33%
1365	West Tawakoni	10.54%	0.00%	1.37%	0.04%	0.01%	0.16%	0.04%	-0.55%	1.07%	11.61%
1364	West Univ. Place	12.83%	0.00%	0.89%	0.07%	-0.02%	-0.22%	-0.38%	0.38%	0.72%	13.55%
1363	Westlake	11.38%	0.00%	0.80%	0.04%	-0.12%	-0.49%	-0.01%	0.45%	0.67%	12.05%
1362	Westover Hills	1.25%	0.00%	0.51%	0.03%	0.00%	0.00%	0.05%	0.00%	0.59%	1.84%
1366	Westworth Village	10.92%	0.00%	0.57%	0.03%	-0.02%	-0.05%	0.06%	-0.19%	0.40%	11.32%
1368	Wharton	6.05%	0.00%	0.15%	0.04%	-0.05%	-0.04%	0.07%	-0.05%	0.12%	6.17%
1370	Wheeler	8.43%	0.00%	0.19%	0.09%	-0.30%	-0.20%	-0.45%	-0.46%	-1.13%	7.30%
1372	White Deer	7.09%	0.00%	0.44%	0.04%	0.00%	-0.16%	0.15%	0.16%	0.63%	7.72%
1377	White Oak	15.08%	0.00%	0.33%	0.07%	0.03%	0.19%	0.03%	-0.39%	0.26%	15.34%
1378	White Settlement	10.52%	0.00%	0.37%	0.06%	-0.05%	-0.01%	-0.15%	-0.18%	0.04%	10.56%
1374	Whiteface	2.22%	0.00%	0.73%	0.09%	-0.01%	-0.19%	-0.53%	-0.39%	-0.30%	1.92%
1375	Whitehouse	5.11%	0.00%	0.29%	0.04%	-0.01%	0.00%	-0.04%	0.06%	0.34%	5.45%
1376	Whitesboro	6.90%	0.00%	0.50%	0.05%	-0.01%	0.02%	-0.09%	-0.08%	0.39%	7.29%
1380	Whitewright	4.35%	0.00%	0.66%	0.03%	-0.02%	-0.01%	-0.07%	0.21%	0.80%	5.15%
1382	Whitney	4.08%	0.00%	0.25%	0.02%	0.00%	-0.04%	-0.01%	-0.04%	0.18%	4.26%
1384	Wichita Falls	11.92%	0.00%	0.69%	0.06%	-0.05%	-0.03%	-0.07%	0.02%	0.62%	12.54%
1386	Willis	9.16%	0.00%	0.89%	0.04%	-0.04%	-0.09%	0.08%	-0.04%	0.84%	10.00%
1387	Willow Park	6.60%	0.00%	0.79%	0.01%	-0.16%	-0.12%	-0.03%	0.07%	0.56%	7.16%
1388	Wills Point	10.92%	0.00%	0.87%	0.06%	0.01%	0.22%	-0.01%	0.24%	1.39%	12.31%
1390	Wilmer	1.92%	0.00%	0.96%	0.04%	-0.03%	0.04%	0.18%	0.03%	1.22%	3.14%
1392	Wimberley	2.11%	0.00%	0.50%	0.02%	0.00%	0.01%	-0.14%	0.04%	0.43%	2.54%
1393	Windcrest	7.25%	0.00%	0.52%	0.05%	0.01%	-0.01%	0.24%	-0.29%	0.52%	7.77%
1395	Winfield	1.79%	0.00%	0.57%	0.01%	0.03%	0.05%	0.05%	0.22%	0.93%	2.72%
1396	Wink	5.42%	0.00%	0.97%	0.05%	-0.16%	0.10%	0.00%	0.60%	1.56%	6.98%
1398	Winnsboro	9.88%	0.00%	0.35%	0.04%	-0.05%	-0.09%	0.08%	-0.03%	0.30%	10.18%
1399	Winona	7.35%	0.00%	1.59%	0.04%	0.05%	-2.97%	0.73%	-1.35%	-1.91%	5.44%
1400	Winters	9.18%	0.00%	0.85%	0.09%	0.03%	0.17%	0.31%	-0.31%	1.14%	10.32%
1403	Wolfforth	11.05%	0.00%	0.36%	0.04%	0.00%	0.09%	-0.02%	0.24%	0.71%	11.76%
1409	Woodcreek	2.92%	0.00%	0.36%	0.02%	0.02%	-0.02%	-0.23%	-0.30%	-0.15%	2.77%
1404	Woodsboro	0.00%	0.00%	0.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.32%	0.32%
1406	Woodville	15.62%	0.00%	0.98%	0.07%	-0.06%	-0.36%	-0.06%	0.40%	0.97%	16.59%
1407	Woodway	15.68%	0.00%	0.63%	0.08%	-0.06%	-0.18%	0.08%	0.35%	0.90%	16.58%
1408	Wortham	4.62%	0.00%	1.06%	0.03%	0.04%	-0.07%	0.23%	0.09%	1.38%	6.00%
1410	Wylie	14.75%	0.00%	0.47%	0.05%	0.04%	-0.14%	-0.30%	0.10%	0.22%	14.97%
1412	Yoakum	15.08%	0.00%	0.58%	0.08%	-0.10%	-0.34%	0.00%	0.39%	0.61%	15.69%
1414	Yorktown	0.70%	0.00%	0.65%	0.05%	-0.01%	0.01%	-0.10%	0.12%	0.72%	1.42%
1415	Zavalla	1.77%	0.00%	0.88%	0.04%	-0.09%	0.22%	-0.02%	0.29%	1.32%	3.09%

SECTION 4

COMPARISON OF EXPECTED CITY CONTRIBUTION DOLLAR AMOUNTS FOR 2016 AND 2017

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
4	Abernathy	\$778,550	3.17%	\$24,680	\$801,907	3.27%	\$26,222
6	Abilene	\$47,481,364	10.02%	\$4,757,633	\$48,905,805	10.58%	\$5,174,234
7	Addison	\$18,857,782	9.33%	\$1,759,431	\$19,423,515	9.83%	\$1,909,332
10	Alamo	\$4,450,160	7.27%	\$323,527	\$4,583,665	7.39%	\$338,733
12	Alamo Heights	\$5,357,195	16.41%	\$879,116	\$5,517,911	16.93%	\$934,182
14	Alba	\$210,504	2.45%	\$5,157	\$216,819	2.95%	\$6,396
16	Albany	\$586,486	4.41%	\$25,864	\$604,081	4.69%	\$28,331
17	Aledo	\$730,291	5.42%	\$39,582	\$752,200	6.42%	\$48,291
18	Alice	\$11,220,480	9.33%	\$1,046,871	\$11,557,094	9.46%	\$1,093,301
19	Allen	\$43,842,565	13.71%	\$6,010,816	\$45,157,842	13.94%	\$6,295,003
20	Alpine	\$2,488,798	0.37%	\$9,209	\$2,563,462	0.87%	\$22,302
22	Alto	\$366,282	6.81%	\$24,944	\$374,706	8.39%	\$31,438
23	Alton	\$2,607,537	9.08%	\$236,764	\$2,685,763	10.41%	\$279,588
24	Alvarado	\$2,406,932	4.46%	\$107,349	\$2,479,140	4.96%	\$122,965
26	Alvin	\$10,213,076	16.89%	\$1,724,989	\$10,519,468	17.80%	\$1,872,465
28	Alvord	\$312,837	5.74%	\$17,957	\$322,222	6.39%	\$20,590
30	Amarillo	\$81,426,759	10.96%	\$8,924,373	\$83,869,562	11.70%	\$9,812,739
32	Amherst	\$140,818	6.24%	\$8,787	\$143,634	3.35%	\$4,812
34	Anahuac	\$227,060	8.53%	\$19,368	\$231,601	6.36%	\$14,730
36	Andrews	\$3,974,334	15.66%	\$622,381	\$4,093,564	15.51%	\$634,912
38	Angleton	\$5,942,862	11.91%	\$707,795	\$6,121,148	11.87%	\$726,580
40	Anna	\$2,842,304	12.76%	\$362,678	\$2,927,573	13.51%	\$395,515
41	Annetta	\$65,376	2.29%	\$1,497	\$67,337	3.38%	\$2,276
44	Anson	\$768,281	1.06%	\$8,144	\$791,329	1.23%	\$9,733
45	Anthony	\$1,362,600	2.76%	\$37,608	\$1,403,478	3.12%	\$43,789
48	Aransas Pass	\$4,263,224	10.87%	\$463,412	\$4,391,121	11.21%	\$492,245
50	Archer City	\$761,309	3.43%	\$26,113	\$784,148	4.06%	\$31,836
51	Argyle	\$1,428,274	14.99%	\$214,098	\$1,471,122	14.20%	\$208,899
52	Arlington	\$164,326,687	14.93%	\$24,533,974	\$169,256,488	15.43%	\$26,116,276
54	Arp	\$303,635	1.45%	\$4,403	\$312,744	1.95%	\$6,099
60	Aspermont	\$265,880	0.00%	\$0	\$273,856	0.00%	\$0
62	Athens	\$6,735,881	21.21%	\$1,428,680	\$6,937,957	21.17%	\$1,468,765
64	Atlanta	\$1,523,295	4.10%	\$62,455	\$1,561,377	4.27%	\$66,671
66	Aubrey	\$1,891,683	1.76%	\$33,294	\$1,948,433	2.81%	\$54,751
74	Avinger	\$29,316	1.35%	\$396	\$30,195	1.85%	\$559
75	Azle	\$5,974,489	11.88%	\$709,769	\$6,153,724	12.12%	\$745,831
77	Baird	\$484,755	0.00%	\$0	\$499,298	0.80%	\$3,994
78	Balch Springs	\$9,634,849	14.10%	\$1,358,514	\$9,923,894	14.40%	\$1,429,041
79	Balcones Heights	\$2,719,207	17.73%	\$482,115	\$2,800,783	17.86%	\$500,220
80	Ballinger	\$1,344,897	3.48%	\$46,802	\$1,385,244	3.77%	\$52,224
82	Balmorhea	\$29,783	0.00%	\$0	\$30,379	0.00%	\$0
83	Bandera	\$614,078	9.83%	\$60,364	\$627,588	9.39%	\$58,931
84	Bangs	\$504,665	13.43%	\$67,777	\$519,805	12.79%	\$66,483
90	Bartlett	\$659,388	5.96%	\$39,300	\$679,170	6.20%	\$42,109
91	Bartonville	\$415,809	10.73%	\$44,616	\$428,283	12.92%	\$55,334

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
92	Bastrop	\$5,534,589	10.87%	\$601,610	\$5,700,627	11.37%	\$648,161
94	Bay City	\$7,004,787	9.63%	\$674,561	\$7,200,921	9.96%	\$717,212
93	Bayou Vista	\$331,370	2.81%	\$9,311	\$337,997	3.88%	\$13,114
96	Baytown	\$48,709,419	17.40%	\$8,475,439	\$50,170,702	17.38%	\$8,719,668
98	Beaumont	\$58,166,299	19.17%	\$11,150,480	\$59,911,288	19.67%	\$11,784,550
100	Bedford	\$21,229,777	8.02%	\$1,702,628	\$21,866,670	8.52%	\$1,863,040
101	Bee Cave	\$2,609,199	7.40%	\$193,081	\$2,687,475	8.40%	\$225,748
102	Beeville	\$4,727,139	0.25%	\$11,818	\$4,868,953	0.75%	\$36,517
106	Bellaire	\$9,703,331	21.20%	\$2,057,106	\$9,994,431	20.87%	\$2,085,838
109	Bellmead	\$3,507,846	9.00%	\$315,706	\$3,613,081	8.99%	\$324,816
110	Bells	\$365,624	0.02%	\$73	\$376,593	0.23%	\$866
112	Bellville	\$2,555,339	14.00%	\$357,747	\$2,631,999	14.73%	\$387,693
114	Belton	\$7,948,867	6.84%	\$543,703	\$8,187,333	7.34%	\$600,950
118	Benbrook	\$8,688,044	17.35%	\$1,507,376	\$8,948,685	16.94%	\$1,515,907
121	Berryville	\$111,357	1.66%	\$1,849	\$114,698	2.52%	\$2,890
123	Bertram	\$417,257	1.42%	\$5,925	\$429,775	1.83%	\$7,865
124	Big Lake	\$1,151,125	18.33%	\$211,001	\$1,185,659	17.53%	\$207,846
126	Big Sandy	\$440,015	2.68%	\$11,792	\$453,215	3.13%	\$14,186
128	Big Spring	\$9,179,965	16.11%	\$1,478,892	\$9,427,824	16.61%	\$1,565,962
132	Bishop	\$709,991	3.75%	\$26,625	\$731,291	3.63%	\$26,546
134	Blanco	\$526,078	1.34%	\$7,049	\$541,860	1.66%	\$8,995
140	Blooming Grove	\$166,840	7.72%	\$12,880	\$171,845	9.25%	\$15,896
142	Blossom	\$171,496	3.10%	\$5,316	\$176,641	3.60%	\$6,359
143	Blue Mound	\$844,487	4.03%	\$34,033	\$869,822	5.03%	\$43,752
144	Blue Ridge	\$161,607	0.29%	\$469	\$166,455	1.10%	\$1,831
148	Boerne	\$12,712,561	17.79%	\$2,261,565	\$13,093,938	18.29%	\$2,394,881
150	Bogata	\$263,595	0.00%	\$0	\$271,503	0.07%	\$190
152	Bonham	\$5,051,608	4.28%	\$216,209	\$5,203,156	4.78%	\$248,711
154	Booker	\$494,202	5.05%	\$24,957	\$509,028	5.69%	\$28,964
156	Borger	\$7,986,658	15.12%	\$1,207,583	\$8,226,258	14.93%	\$1,228,180
158	Bovina	\$343,742	0.00%	\$0	\$354,054	0.04%	\$142
160	Bowie	\$3,627,495	9.50%	\$344,612	\$3,736,320	10.24%	\$382,599
162	Boyd	\$729,489	3.01%	\$21,958	\$751,374	3.48%	\$26,148
166	Brady	\$3,523,868	10.03%	\$353,444	\$3,629,584	10.53%	\$382,195
170	Brazoria	\$1,129,661	8.14%	\$91,954	\$1,159,032	8.64%	\$100,140
172	Breckenridge	\$2,319,887	7.29%	\$169,120	\$2,382,524	7.79%	\$185,599
174	Bremond	\$228,206	15.12%	\$34,505	\$233,455	16.11%	\$37,610
176	Brenham	\$10,568,298	6.07%	\$641,496	\$10,885,347	6.57%	\$715,167
177	Bridge City	\$3,178,649	14.89%	\$473,301	\$3,274,008	15.09%	\$494,048
178	Bridgeport	\$3,089,135	13.35%	\$412,400	\$3,169,453	13.44%	\$425,974
180	Bronte	\$109,900	9.00%	\$9,891	\$112,318	10.67%	\$11,984
182	Brookshire	\$1,338,545	3.83%	\$51,266	\$1,378,701	4.38%	\$60,387
184	Brownfield	\$3,684,783	7.68%	\$282,991	\$3,795,326	7.62%	\$289,204
10188	Brownsville	\$59,960,214	17.74%	\$10,636,942	\$61,759,020	17.60%	\$10,869,588
20188	Brownsville PUB	\$28,011,419	17.40%	\$4,873,987	\$28,851,762	17.54%	\$5,060,599

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
10190	Brownwood	\$9,334,615	14.01%	\$1,307,780	\$9,614,653	13.78%	\$1,324,899
30190	Brownwood Health Dept.	\$434,030	9.35%	\$40,582	\$447,051	10.36%	\$46,314
20190	Brownwood Public Library	\$196,262	3.05%	\$5,986	\$202,150	4.03%	\$8,147
195	Bruceville-Eddy	\$524,148	3.66%	\$19,184	\$538,300	4.66%	\$25,085
192	Bryan	\$51,731,677	15.04%	\$7,780,444	\$53,283,627	15.29%	\$8,147,067
193	Bryson	\$92,057	0.00%	\$0	\$94,819	0.00%	\$0
194	Buda	\$3,714,146	11.52%	\$427,870	\$3,825,570	13.19%	\$504,593
196	Buffalo	\$554,388	4.06%	\$22,508	\$571,020	4.56%	\$26,039
198	Bullard	\$968,761	6.84%	\$66,263	\$997,824	7.66%	\$76,433
203	Bulverde	\$1,254,765	7.39%	\$92,727	\$1,292,408	8.76%	\$113,215
199	Bunker Hill Village	\$594,062	9.63%	\$57,208	\$611,290	10.42%	\$63,696
200	Burkburnett	\$2,925,272	10.03%	\$293,405	\$3,013,030	9.46%	\$285,033
202	Burleson	\$20,049,766	15.10%	\$3,027,515	\$20,651,259	15.42%	\$3,184,424
204	Burnet	\$5,522,402	12.30%	\$679,255	\$5,688,074	12.74%	\$724,661
206	Burton	\$35,315	8.96%	\$3,164	\$36,374	9.43%	\$3,430
207	Cactus	\$1,129,890	2.24%	\$25,310	\$1,163,787	2.60%	\$30,258
208	Caddo Mills	\$574,277	5.89%	\$33,825	\$591,505	6.30%	\$37,265
210	Caldwell	\$2,050,119	8.77%	\$179,795	\$2,111,623	9.10%	\$192,158
212	Calvert	\$375,913	0.69%	\$2,594	\$387,190	1.32%	\$5,111
214	Cameron	\$1,608,519	10.12%	\$162,782	\$1,647,123	10.38%	\$170,971
220	Canadian	\$919,843	14.95%	\$137,517	\$947,438	14.94%	\$141,547
222	Canton	\$2,675,799	11.25%	\$301,027	\$2,756,073	11.75%	\$323,839
224	Canyon	\$4,430,378	16.97%	\$751,835	\$4,563,289	16.39%	\$747,923
227	Carmine	\$30,203	1.71%	\$516	\$30,807	1.32%	\$407
228	Carrizo Springs	\$1,934,946	5.02%	\$97,134	\$1,992,994	5.21%	\$103,835
230	Carrollton	\$53,131,808	11.48%	\$6,099,532	\$54,672,630	11.98%	\$6,549,781
232	Carthage	\$4,306,061	18.66%	\$803,511	\$4,435,243	18.23%	\$808,545
231	Castle Hills	\$3,324,892	12.12%	\$402,977	\$3,424,639	11.58%	\$396,573
234	Castroville	\$1,758,406	8.60%	\$151,223	\$1,809,400	9.17%	\$165,922
238	Cedar Hill	\$20,047,331	12.60%	\$2,525,964	\$20,648,751	13.24%	\$2,733,895
239	Cedar Park	\$24,002,949	11.54%	\$2,769,940	\$24,723,037	12.20%	\$3,016,211
240	Celeste	\$101,830	9.03%	\$9,195	\$104,885	7.44%	\$7,803
242	Celina	\$3,949,938	4.67%	\$184,462	\$4,068,436	5.92%	\$240,851
244	Center	\$3,008,673	16.60%	\$499,440	\$3,098,933	16.64%	\$515,662
246	Centerville	\$225,382	16.44%	\$37,053	\$232,143	16.94%	\$39,325
247	Chandler	\$932,768	4.72%	\$44,027	\$960,751	4.58%	\$44,002
248	Charlotte	\$320,084	6.29%	\$20,133	\$329,687	7.00%	\$23,078
249	Chester	\$30,993	0.55%	\$170	\$31,613	1.30%	\$411
245	Chico	\$330,321	3.26%	\$10,768	\$340,231	3.67%	\$12,486
250	Childress	\$2,026,184	14.71%	\$298,052	\$2,086,970	15.01%	\$313,254
253	Chireno	\$301,153	18.78%	\$56,557	\$310,188	18.63%	\$57,788
254	Christine	\$29,712	0.00%	\$0	\$30,603	0.00%	\$0
255	Cibolo	\$5,481,617	10.66%	\$584,340	\$5,646,066	11.94%	\$674,140
256	Cisco	\$1,094,576	2.26%	\$24,737	\$1,127,413	2.44%	\$27,509
258	Clarendon	\$460,831	0.46%	\$2,120	\$474,656	1.20%	\$5,696

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
259	Clarksville	\$1,068,683	3.63%	\$38,793	\$1,100,743	4.39%	\$48,323
260	Clarksville City	\$203,124	0.96%	\$1,950	\$209,218	2.05%	\$4,289
263	Clear Lake Shores	\$770,932	10.76%	\$82,952	\$793,289	11.10%	\$88,055
264	Cleburne	\$14,676,279	18.20%	\$2,671,083	\$15,116,567	18.60%	\$2,811,681
266	Cleveland	\$3,024,901	9.86%	\$298,255	\$3,100,524	10.36%	\$321,214
268	Clifton	\$1,030,153	0.73%	\$7,520	\$1,061,058	1.35%	\$14,324
271	Clute	\$3,964,774	9.96%	\$394,891	\$4,075,788	10.46%	\$426,327
272	Clyde	\$1,122,286	12.86%	\$144,326	\$1,155,955	13.08%	\$151,199
274	Coahoma	\$231,240	4.59%	\$10,614	\$238,177	5.31%	\$12,647
276	Cockrell Hill	\$1,299,220	6.86%	\$89,126	\$1,338,197	7.55%	\$101,034
278	Coleman	\$2,540,451	17.73%	\$450,422	\$2,601,422	16.78%	\$436,519
280	College Station	\$49,245,704	12.78%	\$6,293,601	\$50,723,075	13.28%	\$6,736,024
281	Colleyville	\$12,281,471	7.37%	\$905,144	\$12,649,915	8.10%	\$1,024,643
282	Collinsville	\$290,333	0.66%	\$1,916	\$299,043	1.37%	\$4,097
283	Colmesneil	\$120,197	6.70%	\$8,053	\$123,803	7.58%	\$9,384
284	Colorado City	\$1,555,748	8.18%	\$127,260	\$1,600,865	8.72%	\$139,595
286	Columbus	\$1,672,750	13.15%	\$219,967	\$1,717,914	13.65%	\$234,495
288	Comanche	\$1,022,867	4.98%	\$50,939	\$1,053,553	4.48%	\$47,199
290	Commerce	\$2,999,061	8.38%	\$251,321	\$3,089,033	8.88%	\$274,306
294	Conroe	\$25,512,670	16.06%	\$4,097,335	\$26,278,050	16.35%	\$4,296,461
295	Converse	\$6,367,896	13.83%	\$880,680	\$6,558,933	14.44%	\$947,110
298	Cooper	\$430,698	5.28%	\$22,741	\$443,619	3.96%	\$17,567
299	Coppell	\$27,460,129	15.11%	\$4,149,225	\$28,283,933	15.48%	\$4,378,353
297	Copper Canyon	\$179,914	8.80%	\$15,832	\$185,311	9.94%	\$18,420
300	Copperas Cove	\$11,420,822	12.31%	\$1,405,903	\$11,763,447	12.33%	\$1,450,433
301	Corinth	\$9,328,157	15.02%	\$1,401,089	\$9,608,002	15.39%	\$1,478,672
302	Corpus Christi	\$122,740,971	9.98%	\$12,249,549	\$125,564,013	10.48%	\$13,159,109
304	Corrigan	\$845,243	0.86%	\$7,269	\$870,600	1.57%	\$13,668
306	Corsicana	\$8,506,286	14.00%	\$1,190,880	\$8,676,412	14.81%	\$1,284,977
308	Cotulla	\$1,435,443	5.84%	\$83,830	\$1,478,506	6.34%	\$93,737
311	Covington	\$68,161	5.51%	\$3,756	\$70,206	6.59%	\$4,627
310	Crandall	\$1,262,718	9.78%	\$123,494	\$1,300,600	9.81%	\$127,589
312	Crane	\$1,249,836	10.30%	\$128,733	\$1,287,331	10.57%	\$136,071
314	Crawford	\$194,721	0.20%	\$389	\$200,563	0.84%	\$1,685
316	Crockett	\$2,534,055	8.11%	\$205,512	\$2,610,077	8.27%	\$215,853
318	Crosbyton	\$344,538	4.10%	\$14,126	\$354,874	4.81%	\$17,069
320	Cross Plains	\$381,486	7.57%	\$28,878	\$392,931	8.07%	\$31,710
321	Cross Roads	\$246,207	7.15%	\$17,604	\$253,593	7.01%	\$17,777
323	Crowley	\$5,431,162	10.26%	\$557,237	\$5,594,097	10.76%	\$601,925
324	Crystal City	\$1,585,399	0.29%	\$4,598	\$1,628,205	0.86%	\$14,003
326	Cuero	\$4,909,000	9.99%	\$490,409	\$5,056,270	10.13%	\$512,200
328	Cumby	\$400,566	2.36%	\$9,453	\$412,583	2.06%	\$8,499
332	Daingerfield	\$787,171	6.62%	\$52,111	\$810,786	7.19%	\$58,296
334	Daisetta	\$269,836	0.95%	\$2,563	\$275,233	1.34%	\$3,688
336	Dalhart	\$2,502,259	3.65%	\$91,332	\$2,577,327	4.15%	\$106,959

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
339	Dalworthington Gardens	\$1,582,559	21.95%	\$347,372	\$1,630,036	22.01%	\$358,771
340	Danbury	\$353,125	5.72%	\$20,199	\$363,719	6.22%	\$22,623
341	Darrouzett	\$105,822	1.38%	\$1,460	\$108,997	1.88%	\$2,049
344	Dayton	\$3,462,797	6.25%	\$216,425	\$3,566,681	6.75%	\$240,751
352	De Leon	\$486,104	1.25%	\$6,076	\$495,826	1.51%	\$7,487
10366	DeSoto	\$21,710,188	10.38%	\$2,253,518	\$22,361,494	10.88%	\$2,432,931
346	Decatur	\$5,919,548	15.02%	\$889,116	\$6,097,134	15.13%	\$922,496
348	Deer Park	\$18,330,079	13.82%	\$2,533,217	\$18,879,981	14.34%	\$2,707,389
350	Dekalb	\$534,792	2.18%	\$11,658	\$549,231	2.94%	\$16,147
354	Del Rio	\$18,503,230	6.89%	\$1,274,873	\$19,058,327	7.39%	\$1,408,410
353	Dell City	\$54,671	5.08%	\$2,777	\$55,764	6.70%	\$3,736
356	Denison	\$10,436,706	11.80%	\$1,231,531	\$10,749,807	12.30%	\$1,322,226
358	Denton	\$79,144,454	17.23%	\$13,636,589	\$81,518,788	17.30%	\$14,102,750
360	Denver City	\$1,298,435	11.59%	\$150,489	\$1,332,194	12.14%	\$161,728
362	Deport	\$86,515	6.90%	\$5,970	\$89,110	3.10%	\$2,762
370	Devine	\$1,582,852	12.34%	\$195,324	\$1,630,338	12.64%	\$206,075
371	Diboll	\$1,877,322	12.98%	\$243,676	\$1,926,132	13.98%	\$269,273
372	Dickens	\$62,968	0.74%	\$466	\$64,857	1.53%	\$992
373	Dickinson	\$4,434,366	8.45%	\$374,704	\$4,567,397	8.95%	\$408,782
374	Dilley	\$1,425,496	7.00%	\$99,785	\$1,468,261	7.99%	\$117,314
376	Dimmitt	\$960,941	4.65%	\$44,684	\$989,769	4.89%	\$48,400
382	Donna	\$4,157,595	6.91%	\$287,290	\$4,282,323	7.74%	\$331,452
379	Double Oak	\$685,981	4.63%	\$31,761	\$706,560	5.64%	\$39,850
383	Dripping Springs	\$524,003	1.86%	\$9,746	\$539,723	2.42%	\$13,061
385	Driscoll	\$42,702	1.97%	\$841	\$43,983	3.48%	\$1,531
384	Dublin	\$1,296,097	13.90%	\$180,157	\$1,334,980	12.80%	\$170,877
386	Dumas	\$5,630,384	6.22%	\$350,210	\$5,799,296	6.11%	\$354,337
388	Duncanville	\$15,789,943	3.41%	\$538,437	\$16,263,641	4.26%	\$692,831
394	Eagle Lake	\$1,183,303	8.07%	\$95,493	\$1,216,435	8.97%	\$109,114
396	Eagle Pass	\$14,860,911	9.08%	\$1,349,371	\$15,306,738	8.92%	\$1,365,361
397	Early	\$973,265	2.34%	\$22,774	\$1,002,463	3.29%	\$32,981
399	Earth	\$154,712	4.03%	\$6,235	\$159,353	5.06%	\$8,063
393	East Bernard	\$112,923	9.68%	\$10,931	\$116,311	6.54%	\$7,607
401	East Mountain	\$232,396	12.29%	\$28,561	\$239,368	13.80%	\$33,033
395	East Tawakoni	\$292,453	5.40%	\$15,792	\$301,227	5.90%	\$17,772
398	Eastland	\$1,527,199	8.79%	\$134,241	\$1,573,015	9.22%	\$145,032
402	Ector	\$128,724	1.65%	\$2,124	\$132,586	2.15%	\$2,851
406	Eden	\$391,908	5.22%	\$20,458	\$399,746	3.45%	\$13,791
408	Edgewood	\$223,817	3.52%	\$7,878	\$228,293	4.02%	\$9,177
410	Edinburg	\$31,126,171	14.56%	\$4,531,970	\$32,059,956	14.85%	\$4,760,903
412	Edna	\$2,043,634	11.26%	\$230,113	\$2,104,943	11.94%	\$251,330
414	El Campo	\$5,456,680	11.29%	\$616,059	\$5,620,380	11.21%	\$630,045
416	Eldorado	\$682,220	6.57%	\$44,822	\$702,687	7.16%	\$50,312
418	Electra	\$1,162,793	1.87%	\$21,744	\$1,190,700	2.00%	\$23,814
420	Elgin	\$3,328,684	13.74%	\$457,361	\$3,428,545	14.24%	\$488,225

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
422	Elkhart	\$256,942	5.96%	\$15,314	\$264,650	5.85%	\$15,482
427	Elmendorf	\$412,550	0.87%	\$3,589	\$424,927	1.49%	\$6,331
432	Emory	\$906,440	4.53%	\$41,062	\$933,633	4.76%	\$44,441
436	Ennis	\$9,519,811	17.93%	\$1,706,902	\$9,805,405	17.36%	\$1,702,218
439	Eules	\$26,889,824	17.49%	\$4,703,030	\$27,696,519	17.76%	\$4,918,902
440	Eustace	\$294,072	6.43%	\$18,909	\$302,894	7.39%	\$22,384
441	Everman	\$2,017,094	8.45%	\$170,444	\$2,077,607	8.31%	\$172,649
443	Fair Oaks Ranch	\$2,330,343	11.24%	\$261,931	\$2,400,253	11.46%	\$275,069
442	Fairfield	\$1,737,231	2.81%	\$48,816	\$1,789,348	3.31%	\$59,227
445	Fairview	\$3,896,515	9.57%	\$372,896	\$4,013,410	10.57%	\$424,217
20444	Falfurrias	\$1,721,508	3.06%	\$52,678	\$1,773,153	3.31%	\$58,691
446	Falls City	\$126,170	8.67%	\$10,939	\$129,955	9.78%	\$12,710
448	Farmers Branch	\$27,663,548	17.62%	\$4,874,317	\$28,410,464	18.12%	\$5,147,976
450	Farmersville	\$1,822,289	8.42%	\$153,437	\$1,876,958	8.77%	\$164,609
451	Farwell	\$235,282	13.17%	\$30,987	\$242,340	14.51%	\$35,164
452	Fate	\$2,175,486	7.81%	\$169,905	\$2,240,751	9.37%	\$209,958
454	Fayetteville	\$49,985	0.04%	\$20	\$51,485	0.71%	\$366
456	Ferris	\$1,793,827	6.49%	\$116,419	\$1,847,642	6.31%	\$116,586
458	Flatonia	\$829,461	17.72%	\$146,980	\$854,345	17.93%	\$153,184
460	Florence	\$298,120	3.23%	\$9,629	\$307,064	3.83%	\$11,761
20462	Floresville	\$2,489,990	9.98%	\$248,501	\$2,554,730	10.48%	\$267,736
463	Flower Mound	\$33,166,310	9.18%	\$3,044,667	\$34,161,299	9.93%	\$3,392,217
464	Floydada	\$1,060,262	13.05%	\$138,364	\$1,085,708	13.11%	\$142,336
468	Forest Hill	\$4,972,470	13.40%	\$666,311	\$5,121,644	13.33%	\$682,715
470	Forney	\$7,467,973	13.20%	\$985,772	\$7,692,012	13.57%	\$1,043,806
472	Fort Stockton	\$5,084,552	10.25%	\$521,167	\$5,237,089	10.22%	\$535,230
476	Franklin	\$508,749	2.79%	\$14,194	\$524,011	3.37%	\$17,659
478	Frankston	\$487,424	1.88%	\$9,164	\$502,047	2.35%	\$11,798
480	Fredericksburg	\$9,261,146	9.25%	\$856,656	\$9,538,980	9.52%	\$908,111
482	Freeport	\$5,465,701	13.21%	\$722,019	\$5,629,672	14.24%	\$801,665
481	Freer	\$753,526	6.04%	\$45,513	\$776,132	6.49%	\$50,371
483	Friendswood	\$13,070,688	15.44%	\$2,018,114	\$13,462,809	15.47%	\$2,082,697
484	Friona	\$928,379	11.34%	\$105,278	\$949,732	11.87%	\$112,733
486	Frisco	\$69,314,876	14.00%	\$9,704,083	\$71,394,322	14.16%	\$10,109,436
487	Fritch	\$787,536	1.72%	\$13,546	\$811,162	3.06%	\$24,822
488	Frost	\$147,656	3.18%	\$4,695	\$152,086	3.69%	\$5,612
491	Fulshear	\$1,682,168	4.93%	\$82,931	\$1,732,633	5.43%	\$94,082
493	Fulton	\$257,769	17.48%	\$45,058	\$265,502	18.06%	\$47,950
492	Gainesville	\$10,864,169	9.31%	\$1,011,454	\$11,124,909	9.59%	\$1,066,879
494	Galena Park	\$2,978,715	13.90%	\$414,041	\$3,038,289	14.40%	\$437,514
498	Ganado	\$468,261	11.88%	\$55,629	\$479,968	12.74%	\$61,148
499	Garden Ridge	\$1,424,113	6.85%	\$97,552	\$1,466,836	8.02%	\$117,640
500	Garland	\$140,061,625	10.30%	\$14,426,347	\$144,263,474	10.80%	\$15,580,455
502	Garrison	\$241,137	15.03%	\$36,243	\$245,960	13.55%	\$33,328
503	Gary	\$206,989	7.28%	\$15,069	\$211,129	6.94%	\$14,652

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
504	Gatesville	\$3,605,247	15.90%	\$573,234	\$3,713,404	15.38%	\$571,122
505	George West	\$1,611,220	5.02%	\$80,883	\$1,659,557	5.54%	\$91,939
506	Georgetown	\$37,501,643	11.47%	\$4,301,438	\$38,626,692	11.97%	\$4,623,615
510	Giddings	\$2,810,184	18.46%	\$518,760	\$2,894,490	18.96%	\$548,795
512	Gilmer	\$2,041,653	12.93%	\$263,986	\$2,102,903	13.58%	\$285,574
514	Gladewater	\$2,815,330	3.21%	\$90,372	\$2,899,790	3.54%	\$102,653
516	Glen Rose	\$953,307	14.92%	\$142,233	\$981,906	14.49%	\$142,278
517	Glenn Heights	\$3,309,388	3.20%	\$105,900	\$3,408,670	3.58%	\$122,030
518	Godley	\$423,344	2.31%	\$9,779	\$436,044	2.74%	\$11,948
519	Goldsmith	\$147,695	2.73%	\$4,032	\$152,126	3.23%	\$4,914
520	Goldthwaite	\$610,902	25.83%	\$157,796	\$629,229	25.32%	\$159,321
522	Goliad	\$419,414	1.06%	\$4,446	\$429,480	1.56%	\$6,700
524	Gonzales	\$4,825,752	10.39%	\$501,396	\$4,970,525	10.33%	\$513,455
532	Graford	\$114,668	2.65%	\$3,039	\$118,108	2.92%	\$3,449
10534	Graham	\$3,556,580	11.91%	\$423,589	\$3,631,268	11.67%	\$423,769
536	Granbury	\$8,229,377	15.20%	\$1,250,865	\$8,476,258	15.80%	\$1,339,249
540	Grand Prairie	\$82,113,479	15.66%	\$12,858,971	\$84,576,883	16.16%	\$13,667,624
542	Grand Saline	\$851,030	5.57%	\$47,402	\$868,051	5.44%	\$47,222
544	Grandview	\$741,232	4.65%	\$34,467	\$763,469	5.58%	\$42,602
546	Granger	\$328,586	0.00%	\$0	\$335,158	0.83%	\$2,782
547	Granite Shoals	\$1,675,779	4.26%	\$71,388	\$1,726,052	4.95%	\$85,440
548	Grapeland	\$416,047	4.12%	\$17,141	\$428,528	4.45%	\$19,069
550	Grapevine	\$40,516,634	19.06%	\$7,722,470	\$41,732,133	19.06%	\$7,954,145
552	Greenville	\$17,931,076	10.30%	\$1,846,901	\$18,469,008	10.95%	\$2,022,356
551	Gregory	\$382,899	3.73%	\$14,282	\$394,386	4.10%	\$16,170
553	Grey Forest	\$2,485,140	15.18%	\$377,244	\$2,559,694	15.77%	\$403,664
556	Groesbeck	\$1,408,272	2.33%	\$32,813	\$1,450,520	2.47%	\$35,828
558	Groom	\$166,857	2.26%	\$3,771	\$171,863	2.84%	\$4,881
559	Groves	\$6,084,580	8.88%	\$540,311	\$6,267,117	9.40%	\$589,109
560	Groveton	\$242,178	1.48%	\$3,584	\$249,443	2.05%	\$5,114
562	Gruver	\$241,394	6.38%	\$15,401	\$246,222	7.36%	\$18,122
563	Gun Barrel City	\$1,767,101	5.52%	\$97,544	\$1,820,114	6.02%	\$109,571
564	Gunter	\$334,255	3.25%	\$10,863	\$344,283	3.66%	\$12,601
568	Hale Center	\$370,161	1.74%	\$6,441	\$381,266	1.87%	\$7,130
570	Hallettsville	\$1,411,212	12.05%	\$170,051	\$1,453,548	12.69%	\$184,455
572	Hallsville	\$647,367	2.94%	\$19,033	\$666,788	3.11%	\$20,737
574	Haltom City	\$16,503,242	18.72%	\$3,089,407	\$16,998,339	18.76%	\$3,188,888
576	Hamilton	\$851,463	20.74%	\$176,593	\$877,007	18.71%	\$164,088
578	Hamlin	\$504,796	10.89%	\$54,972	\$514,892	11.39%	\$58,646
580	Happy	\$78,197	12.28%	\$9,603	\$80,308	15.26%	\$12,255
581	Harker Heights	\$11,161,527	14.63%	\$1,632,931	\$11,496,373	14.89%	\$1,711,810
10582	Harlingen	\$10,849,355	7.01%	\$760,540	\$10,849,355	10.60%	\$1,150,032
20582	Harlingen Waterworks Sys	\$5,952,217	0.59%	\$35,118	\$6,130,784	1.23%	\$75,409
583	Hart	\$133,823	2.68%	\$3,586	\$136,499	3.35%	\$4,573
586	Haskell	\$544,995	0.00%	\$0	\$561,345	0.00%	\$0

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
587	Haslet	\$1,027,161	8.17%	\$83,919	\$1,057,976	8.67%	\$91,727
588	Hawkins	\$423,460	13.33%	\$56,447	\$433,623	13.83%	\$59,970
585	Hays	\$19,075	5.82%	\$1,110	\$19,457	6.33%	\$1,232
590	Hearne	\$2,142,523	15.00%	\$321,378	\$2,206,799	15.57%	\$343,599
591	Heath	\$3,288,192	10.37%	\$340,986	\$3,386,838	11.23%	\$380,342
592	Hedley	\$45,564	2.85%	\$1,299	\$46,475	3.50%	\$1,627
595	Hedwig Village	\$1,838,354	6.12%	\$112,507	\$1,887,990	6.64%	\$125,363
593	Helotes	\$3,157,996	6.09%	\$192,322	\$3,252,736	6.59%	\$214,355
594	Hemphill	\$1,116,154	6.58%	\$73,443	\$1,149,639	7.44%	\$85,533
596	Hempstead	\$2,967,258	8.64%	\$256,371	\$3,056,276	7.93%	\$242,363
598	Henderson	\$5,887,895	15.34%	\$903,203	\$6,064,532	15.79%	\$957,590
600	Henrietta	\$666,181	14.10%	\$93,932	\$686,166	14.64%	\$100,455
602	Hereford	\$4,692,574	10.43%	\$489,435	\$4,833,351	10.84%	\$523,935
605	Hewitt	\$4,088,481	15.27%	\$624,311	\$4,211,135	15.70%	\$661,148
609	Hickory Creek	\$1,072,487	10.81%	\$115,936	\$1,098,227	11.31%	\$124,209
606	Hico	\$383,849	4.55%	\$17,465	\$392,678	5.05%	\$19,830
607	Hidalgo	\$5,354,515	12.64%	\$676,811	\$5,515,150	12.57%	\$693,254
608	Higgins	\$109,866	3.64%	\$3,999	\$113,162	3.86%	\$4,368
610	Highland Park	\$11,587,901	3.14%	\$363,860	\$11,935,538	4.20%	\$501,293
611	Highland Village	\$9,502,034	13.20%	\$1,254,268	\$9,787,095	13.64%	\$1,334,960
613	Hill Country Village	\$746,566	3.14%	\$23,442	\$767,470	3.64%	\$27,936
612	Hillsboro	\$4,529,901	10.75%	\$486,964	\$4,665,798	11.34%	\$529,101
619	Hilshire Village	\$78,961	12.72%	\$10,044	\$81,330	13.31%	\$10,825
614	Hitchcock	\$1,834,828	3.82%	\$70,090	\$1,889,873	4.26%	\$80,509
615	Holland	\$225,986	7.56%	\$17,085	\$232,314	8.14%	\$18,910
616	Holliday	\$397,200	1.93%	\$7,666	\$409,116	2.43%	\$9,942
617	Hollywood Park	\$1,692,830	8.95%	\$151,508	\$1,743,615	9.13%	\$159,192
618	Hondo	\$4,073,866	9.00%	\$366,648	\$4,196,082	8.78%	\$368,416
620	Honey Grove	\$412,362	7.29%	\$30,061	\$424,733	7.73%	\$32,832
622	Hooks	\$523,554	10.64%	\$55,706	\$539,261	12.82%	\$69,133
626	Howe	\$606,414	4.50%	\$27,289	\$618,542	5.03%	\$31,113
627	Hubbard	\$419,378	0.40%	\$1,678	\$430,282	0.81%	\$3,485
628	Hudson	\$657,781	3.49%	\$22,957	\$677,514	4.25%	\$28,794
629	Hudson Oaks	\$1,288,119	12.47%	\$160,628	\$1,326,763	13.30%	\$176,459
630	Hughes Springs	\$610,744	15.36%	\$93,810	\$624,791	15.90%	\$99,342
632	Humble	\$12,887,904	13.40%	\$1,726,979	\$13,274,541	13.63%	\$1,809,320
633	Hunters Creek Village	\$379,869	12.15%	\$46,154	\$391,265	14.24%	\$55,716
634	Huntington	\$683,656	13.77%	\$94,139	\$702,798	14.59%	\$102,538
636	Huntsville	\$12,809,513	17.07%	\$2,186,584	\$13,168,179	17.70%	\$2,330,768
637	Hurst	\$25,757,839	9.63%	\$2,480,480	\$26,530,574	10.13%	\$2,687,547
638	Hutchins	\$2,495,028	7.83%	\$195,361	\$2,569,879	8.15%	\$209,445
640	Hutto	\$5,538,610	11.85%	\$656,325	\$5,704,768	12.42%	\$708,532
641	Huxley	\$329,592	0.00%	\$0	\$336,843	1.10%	\$3,705
642	Idalou	\$577,087	4.06%	\$23,430	\$594,400	4.56%	\$27,105
643	Ingleside	\$3,103,471	10.35%	\$321,209	\$3,196,575	10.59%	\$338,517

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
646	Ingram	\$515,503	5.39%	\$27,786	\$530,968	5.89%	\$31,274
647	Iowa Colony	\$209,436	33.93%	\$71,062	\$215,719	28.22%	\$60,876
644	Iowa Park	\$1,790,360	13.63%	\$244,026	\$1,844,071	14.26%	\$262,965
645	Iraan	\$246,533	14.43%	\$35,575	\$253,929	15.12%	\$38,394
648	Irving	\$98,741,200	13.33%	\$13,162,202	\$101,407,212	13.83%	\$14,024,617
650	Italy	\$614,897	2.25%	\$13,835	\$633,344	2.68%	\$16,974
652	Itasca	\$689,373	10.22%	\$70,454	\$710,054	11.02%	\$78,248
654	Jacinto City	\$2,516,934	8.76%	\$220,483	\$2,592,442	8.84%	\$229,172
656	Jacksboro	\$1,706,005	13.42%	\$228,946	\$1,757,185	13.91%	\$244,424
658	Jacksonville	\$5,803,659	10.79%	\$626,215	\$5,966,161	11.23%	\$670,000
660	Jasper	\$5,265,750	8.94%	\$470,758	\$5,423,723	9.44%	\$511,999
664	Jefferson	\$646,981	3.31%	\$21,415	\$659,921	3.81%	\$25,143
665	Jersey Village	\$5,015,688	14.88%	\$746,334	\$5,166,159	15.35%	\$793,005
666	Jewett	\$299,645	8.33%	\$24,960	\$308,634	8.62%	\$26,604
668	Joaquin	\$225,034	3.95%	\$8,889	\$231,785	4.60%	\$10,662
670	Johnson City	\$682,813	9.40%	\$64,184	\$701,249	9.84%	\$69,003
673	Jones Creek	\$260,028	5.74%	\$14,926	\$267,829	6.34%	\$16,980
675	Jonestown	\$1,208,627	5.14%	\$62,123	\$1,244,886	5.50%	\$68,469
677	Josephine	\$231,154	6.16%	\$14,239	\$238,089	6.97%	\$16,595
671	Joshua	\$1,702,931	5.06%	\$86,168	\$1,754,019	5.56%	\$97,523
672	Jourdanton	\$1,323,554	6.16%	\$81,531	\$1,363,261	6.34%	\$86,431
674	Junction	\$649,575	14.42%	\$93,669	\$669,062	14.53%	\$97,215
676	Justin	\$1,357,754	2.29%	\$31,093	\$1,398,487	2.87%	\$40,137
678	Karnes City	\$1,315,267	5.00%	\$65,763	\$1,354,725	5.17%	\$70,039
680	Katy	\$10,490,721	14.45%	\$1,515,909	\$10,805,443	14.54%	\$1,571,111
682	Kaufman	\$2,998,456	10.15%	\$304,343	\$3,088,410	10.65%	\$328,916
683	Keene	\$2,758,753	14.26%	\$393,398	\$2,841,516	14.76%	\$419,408
681	Keller	\$18,650,246	14.93%	\$2,784,482	\$19,209,753	15.51%	\$2,979,433
685	Kemah	\$1,945,293	5.23%	\$101,739	\$1,990,035	5.98%	\$119,004
684	Kemp	\$329,464	0.26%	\$857	\$336,053	3.18%	\$10,686
686	Kenedy	\$1,797,323	4.28%	\$76,925	\$1,851,243	4.89%	\$90,526
688	Kennedale	\$3,692,667	13.33%	\$492,233	\$3,784,984	13.91%	\$526,491
690	Kerens	\$391,013	7.57%	\$29,600	\$402,743	7.83%	\$31,535
692	Kermit	\$2,210,887	15.36%	\$339,592	\$2,277,214	15.12%	\$344,315
10694	Kerrville	\$15,635,624	8.42%	\$1,316,520	\$16,104,693	9.26%	\$1,491,295
20694	Kerrville PUB	\$4,365,039	11.80%	\$515,075	\$4,495,990	12.30%	\$553,007
10696	Kilgore	\$7,529,530	14.63%	\$1,101,570	\$7,755,416	15.06%	\$1,167,966
698	Killeen	\$49,470,057	8.26%	\$4,086,227	\$50,954,159	8.76%	\$4,463,584
700	Kingsville	\$11,706,271	9.37%	\$1,096,878	\$12,057,459	9.19%	\$1,108,080
701	Kirby	\$1,933,781	13.11%	\$253,519	\$1,991,794	14.12%	\$281,241
702	Kirbyville	\$790,988	5.35%	\$42,318	\$807,599	5.57%	\$44,983
704	Knox City	\$303,230	1.06%	\$3,214	\$312,327	1.93%	\$6,028
708	Kountze	\$856,739	0.94%	\$8,053	\$882,441	1.38%	\$12,178
709	Kress	\$50,436	10.54%	\$5,316	\$51,445	8.57%	\$4,409
699	Krugerville	\$624,732	6.39%	\$39,920	\$643,474	7.78%	\$50,062

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
707	Krum	\$1,249,791	3.51%	\$43,868	\$1,287,285	4.26%	\$54,838
710	Kyle	\$8,575,520	11.40%	\$977,609	\$8,832,786	12.40%	\$1,095,265
725	La Coste	\$261,314	0.92%	\$2,404	\$269,153	1.47%	\$3,957
714	La Feria	\$2,180,116	9.77%	\$212,997	\$2,245,519	9.76%	\$219,163
716	La Grange	\$2,831,034	15.44%	\$437,112	\$2,915,965	15.94%	\$464,805
723	La Grulla	\$688,658	3.30%	\$22,726	\$706,563	5.18%	\$36,600
732	La Joya	\$1,142,191	5.48%	\$62,592	\$1,176,457	6.17%	\$72,587
721	La Marque	\$5,135,754	14.52%	\$745,711	\$5,269,284	15.46%	\$814,631
728	La Porte	\$22,169,332	15.64%	\$3,467,284	\$22,834,412	15.97%	\$3,646,656
731	La Vernia	\$622,358	2.44%	\$15,186	\$641,029	2.68%	\$17,180
711	Lacy-Lakeview	\$1,983,150	13.56%	\$268,915	\$2,042,645	14.47%	\$295,571
712	Ladonia	\$45,726	0.11%	\$50	\$47,098	2.07%	\$975
713	Lago Vista	\$3,628,690	6.48%	\$235,139	\$3,737,551	7.18%	\$268,356
705	Laguna Vista	\$620,417	2.50%	\$15,510	\$639,030	3.25%	\$20,768
717	Lake Dallas	\$1,818,139	12.56%	\$228,358	\$1,872,683	13.11%	\$245,509
718	Lake Jackson	\$10,216,267	11.73%	\$1,198,368	\$10,522,755	11.84%	\$1,245,894
719	Lake Worth	\$4,790,262	12.52%	\$599,741	\$4,933,970	13.41%	\$661,645
727	Lakeport	\$160,003	0.00%	\$0	\$164,803	0.00%	\$0
715	Lakeside	\$564,527	6.31%	\$35,622	\$581,463	7.24%	\$42,098
729	Lakeside City	\$147,528	1.22%	\$1,800	\$151,954	1.76%	\$2,674
720	Lakeway	\$5,807,760	12.63%	\$733,520	\$5,981,993	13.45%	\$804,578
722	Lamesa	\$3,147,801	3.60%	\$113,321	\$3,223,348	4.10%	\$132,157
724	Lampasas	\$4,885,704	14.16%	\$691,816	\$5,032,275	14.83%	\$746,286
726	Lancaster	\$15,013,649	13.30%	\$1,996,815	\$15,464,058	13.80%	\$2,134,040
730	Laredo	\$103,470,427	21.29%	\$22,028,854	\$106,574,540	21.16%	\$22,551,173
733	Lavon	\$735,856	4.22%	\$31,053	\$757,932	5.21%	\$39,488
736	League City	\$30,154,221	14.86%	\$4,480,917	\$31,058,848	15.39%	\$4,779,957
737	Leander	\$12,476,513	11.61%	\$1,448,523	\$12,850,808	12.59%	\$1,617,917
735	Lefors	\$129,551	3.85%	\$4,988	\$133,438	3.54%	\$4,724
739	Leon Valley	\$5,194,217	13.98%	\$726,152	\$5,350,044	12.92%	\$691,226
738	Leonard	\$574,785	0.61%	\$3,506	\$592,029	0.97%	\$5,743
740	Levelland	\$4,972,930	11.94%	\$593,768	\$5,122,118	12.23%	\$626,435
742	Lewisville	\$48,174,062	16.27%	\$7,837,920	\$49,619,284	16.55%	\$8,211,992
744	Lexington	\$495,813	8.77%	\$43,483	\$510,687	8.65%	\$44,174
746	Liberty	\$4,332,140	17.74%	\$768,522	\$4,436,111	18.24%	\$809,147
745	Liberty Hill	\$710,166	7.25%	\$51,487	\$731,471	7.55%	\$55,226
748	Lindale	\$2,240,807	14.34%	\$321,332	\$2,308,031	14.31%	\$330,279
750	Linden	\$447,042	1.34%	\$5,990	\$460,453	1.35%	\$6,216
755	Lipan	\$158,339	1.69%	\$2,676	\$163,089	2.32%	\$3,784
751	Little Elm	\$12,116,586	12.15%	\$1,472,165	\$12,480,084	13.22%	\$1,649,867
752	Littlefield	\$2,233,677	9.10%	\$203,265	\$2,291,753	9.49%	\$217,487
753	Live Oak	\$6,320,837	17.62%	\$1,113,731	\$6,510,462	17.40%	\$1,132,820
757	Liverpool	\$153,975	1.92%	\$2,956	\$158,594	2.60%	\$4,123
754	Livingston	\$3,856,798	16.05%	\$619,016	\$3,972,502	16.43%	\$652,682
756	Llano	\$1,837,645	14.01%	\$257,454	\$1,879,911	14.51%	\$272,775

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
758	Lockhart	\$5,944,465	11.86%	\$705,014	\$6,087,132	12.73%	\$774,892
760	Lockney	\$157,680	0.00%	\$0	\$160,834	0.00%	\$0
765	Lone Star	\$416,320	2.83%	\$11,782	\$424,646	2.54%	\$10,786
766	Longview	\$32,004,564	9.86%	\$3,155,650	\$32,964,701	10.36%	\$3,415,143
768	Loraine	\$96,701	2.05%	\$1,982	\$99,602	2.55%	\$2,540
769	Lorena	\$589,487	6.29%	\$37,079	\$607,172	7.11%	\$43,170
770	Lorenzo	\$237,883	2.18%	\$5,186	\$245,019	3.03%	\$7,424
771	Los Fresnos	\$1,882,228	0.83%	\$15,622	\$1,938,695	1.35%	\$26,172
773	Lott	\$308,461	0.87%	\$2,684	\$317,715	1.61%	\$5,115
774	Lovelady	\$108,313	6.09%	\$6,596	\$111,562	6.11%	\$6,816
778	Lubbock	\$95,361,531	17.96%	\$17,126,931	\$98,222,377	17.95%	\$17,630,917
779	Lucas	\$1,577,474	13.15%	\$207,438	\$1,624,798	13.75%	\$223,410
782	Lufkin	\$15,958,000	15.72%	\$2,508,598	\$16,436,740	16.22%	\$2,666,039
784	Luling	\$3,159,091	8.51%	\$268,839	\$3,253,864	9.26%	\$301,308
785	Lumberton	\$2,086,358	16.69%	\$348,213	\$2,148,949	16.77%	\$360,379
786	Lyford	\$386,204	4.36%	\$16,838	\$397,790	4.93%	\$19,611
787	Lytle	\$1,000,054	9.01%	\$90,105	\$1,030,056	9.48%	\$97,649
790	Madisonville	\$1,442,684	9.03%	\$130,274	\$1,485,965	9.53%	\$141,612
791	Magnolia	\$1,313,092	1.16%	\$15,232	\$1,352,485	1.87%	\$25,291
792	Malakoff	\$1,152,136	5.10%	\$58,759	\$1,186,700	6.10%	\$72,389
796	Manor	\$2,491,609	3.36%	\$83,718	\$2,566,357	4.08%	\$104,707
798	Mansfield	\$32,236,320	14.14%	\$4,558,216	\$33,203,410	14.62%	\$4,854,339
799	Manvel	\$1,664,156	5.65%	\$94,025	\$1,714,081	6.38%	\$109,358
800	Marble Falls	\$5,944,902	4.35%	\$258,603	\$6,123,249	4.90%	\$300,039
802	Marfa	\$1,084,282	0.91%	\$9,867	\$1,116,810	1.74%	\$19,432
804	Marion	\$459,285	5.04%	\$23,148	\$473,064	5.76%	\$27,248
806	Marlin	\$1,587,333	8.52%	\$135,241	\$1,619,080	9.46%	\$153,165
810	Marshall	\$8,226,345	16.19%	\$1,331,845	\$8,432,004	16.69%	\$1,407,301
812	Mart	\$428,908	1.00%	\$4,289	\$441,775	1.48%	\$6,538
813	Martindale	\$145,437	8.85%	\$12,871	\$149,800	9.96%	\$14,920
814	Mason	\$1,204,700	6.04%	\$72,764	\$1,240,841	6.41%	\$79,538
816	Matador	\$129,912	6.12%	\$7,951	\$133,809	6.69%	\$8,952
818	Mathis	\$1,697,394	2.40%	\$40,737	\$1,748,316	3.62%	\$63,289
820	Maud	\$201,185	3.28%	\$6,599	\$207,221	3.72%	\$7,709
822	Maypearl	\$196,742	1.64%	\$3,227	\$202,644	1.88%	\$3,810
824	McAllen	\$68,147,394	6.66%	\$4,538,616	\$70,191,816	7.16%	\$5,025,734
826	McCamey	\$502,418	1.61%	\$8,089	\$517,491	2.63%	\$13,610
828	McGregor	\$2,385,189	10.55%	\$251,637	\$2,456,745	10.83%	\$266,065
830	McKinney	\$62,127,195	15.18%	\$9,430,908	\$63,991,011	15.30%	\$9,790,625
832	McLean	\$225,426	1.58%	\$3,562	\$232,189	1.95%	\$4,528
833	McLendon-Chisholm	\$124,807	8.41%	\$10,496	\$128,551	9.65%	\$12,405
831	Meadowlakes	\$585,800	1.30%	\$7,615	\$603,374	2.20%	\$13,274
835	Meadows Place	\$1,405,621	6.00%	\$84,337	\$1,439,356	7.24%	\$104,209
837	Melissa	\$2,103,327	6.19%	\$130,196	\$2,166,427	7.19%	\$155,766
1501	Memorial Villages PD	\$3,176,090	9.30%	\$295,376	\$3,271,373	10.28%	\$336,297

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
840	Memphis	\$554,989	4.93%	\$27,361	\$567,754	4.29%	\$24,357
842	Menard	\$229,663	0.00%	\$0	\$235,175	0.00%	\$0
844	Mercedes	\$4,442,078	19.09%	\$847,993	\$4,575,340	19.10%	\$873,890
846	Meridian	\$366,275	2.26%	\$8,278	\$377,263	2.76%	\$10,412
848	Merkel	\$522,249	13.33%	\$69,616	\$537,916	13.23%	\$71,166
852	Mertzton	\$194,798	8.48%	\$16,519	\$200,642	11.38%	\$22,833
854	Mesquite	\$70,869,381	10.29%	\$7,292,459	\$72,995,462	10.87%	\$7,934,607
856	Mexia	\$4,019,205	11.80%	\$474,266	\$4,139,781	12.30%	\$509,193
860	Midland	\$45,469,410	15.02%	\$6,829,505	\$46,833,492	14.86%	\$6,959,457
862	Midlothian	\$11,497,831	14.05%	\$1,615,445	\$11,842,766	14.59%	\$1,727,860
863	Milano	\$64,200	4.09%	\$2,626	\$66,126	5.52%	\$3,650
864	Miles	\$128,916	0.00%	\$0	\$132,783	0.00%	\$0
865	Milford	\$247,275	8.28%	\$20,474	\$252,221	8.84%	\$22,296
868	Mineola	\$2,167,261	3.53%	\$76,504	\$2,232,279	4.18%	\$93,309
870	Mineral Wells	\$7,436,122	8.85%	\$658,097	\$7,659,206	8.93%	\$683,967
874	Mission	\$27,687,698	7.86%	\$2,176,253	\$28,518,329	8.36%	\$2,384,132
875	Missouri City	\$20,829,049	5.79%	\$1,206,002	\$21,453,920	6.29%	\$1,349,452
876	Monahans	\$3,405,609	8.93%	\$304,121	\$3,507,777	8.12%	\$284,831
887	Mont Belvieu	\$4,503,007	15.93%	\$717,329	\$4,638,097	16.27%	\$754,618
877	Montgomery	\$929,526	3.77%	\$35,043	\$957,412	5.48%	\$52,466
878	Moody	\$500,418	2.69%	\$13,461	\$515,431	3.01%	\$15,514
883	Morgan's Point	\$842,762	8.59%	\$72,393	\$868,045	9.30%	\$80,728
882	Morgan's Point Resort	\$990,902	10.19%	\$100,973	\$1,013,693	11.21%	\$113,635
884	Morton	\$374,779	4.54%	\$17,015	\$385,273	4.95%	\$19,071
886	Moulton	\$476,425	6.68%	\$31,825	\$490,718	7.07%	\$34,694
890	Mount Enterprise	\$108,990	1.91%	\$2,082	\$112,042	2.41%	\$2,700
892	Mt. Pleasant	\$6,873,715	15.35%	\$1,055,115	\$7,079,926	15.48%	\$1,095,973
894	Mt. Vernon	\$807,993	10.19%	\$82,334	\$830,617	11.05%	\$91,783
896	Muenster	\$509,356	0.49%	\$2,496	\$524,637	0.99%	\$5,194
898	Muleshoe	\$1,330,600	15.89%	\$211,432	\$1,370,518	15.59%	\$213,664
901	Munday	\$264,518	3.33%	\$8,808	\$272,454	3.83%	\$10,435
903	Murphy	\$6,921,842	11.87%	\$821,623	\$7,129,497	13.02%	\$928,261
10904	Nacogdoches	\$15,785,047	13.93%	\$2,198,857	\$16,258,598	14.43%	\$2,346,116
906	Naples	\$356,675	1.93%	\$6,884	\$367,375	2.52%	\$9,258
907	Nash	\$862,195	4.30%	\$37,074	\$886,336	5.67%	\$50,255
905	Nassau Bay	\$2,720,416	14.67%	\$399,085	\$2,802,028	15.60%	\$437,116
909	Natalia	\$412,902	2.32%	\$9,579	\$425,289	2.97%	\$12,631
908	Navasota	\$3,877,751	7.49%	\$290,444	\$3,994,084	8.06%	\$321,923
910	Nederland	\$7,573,786	5.42%	\$410,499	\$7,801,000	5.96%	\$464,940
912	Needville	\$756,306	3.26%	\$24,656	\$775,970	3.76%	\$29,176
914	New Boston	\$1,146,029	2.34%	\$26,817	\$1,180,410	2.15%	\$25,379
10916	New Braunfels	\$32,549,345	17.23%	\$5,608,252	\$33,525,825	16.94%	\$5,679,275
20916	New Braunfels Utilities	\$13,702,414	12.45%	\$1,705,951	\$14,113,486	12.44%	\$1,755,718
915	New Deal	\$201,956	0.00%	\$0	\$206,197	0.18%	\$371
923	New Fairview	\$57,205	4.66%	\$2,666	\$58,921	7.44%	\$4,384

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
918	New London	\$406,522	5.25%	\$21,342	\$418,718	5.58%	\$23,364
919	New Summerfield	\$369,410	7.52%	\$27,780	\$380,492	9.08%	\$34,549
917	New Waverly	\$215,976	5.30%	\$11,447	\$222,455	4.85%	\$10,789
913	Newark	\$190,080	3.33%	\$6,330	\$195,782	3.16%	\$6,187
920	Newton	\$970,053	20.58%	\$199,637	\$999,155	21.23%	\$212,121
922	Nixon	\$765,150	1.00%	\$7,652	\$788,105	1.25%	\$9,851
924	Nocona	\$885,112	9.26%	\$81,961	\$911,665	9.33%	\$85,058
925	Nolanville	\$464,002	1.89%	\$8,770	\$477,922	2.18%	\$10,419
928	Normangee	\$256,659	3.45%	\$8,855	\$264,359	3.46%	\$9,147
931	North Richland Hills	\$34,723,330	16.26%	\$5,646,013	\$35,765,030	16.33%	\$5,840,429
930	Northlake	\$1,446,028	7.98%	\$115,393	\$1,489,409	8.98%	\$133,749
935	O'Donnell	\$83,630	6.83%	\$5,712	\$85,303	7.33%	\$6,253
936	Oak Point	\$1,115,139	6.70%	\$74,714	\$1,148,593	7.20%	\$82,699
937	Oak Ridge North	\$2,708,502	11.71%	\$317,166	\$2,789,757	12.16%	\$339,234
942	Odem	\$506,104	6.84%	\$34,618	\$521,287	7.74%	\$40,348
944	Odessa	\$38,770,057	13.39%	\$5,191,311	\$39,933,159	13.89%	\$5,546,716
945	Oglesby	\$23,112	0.01%	\$2	\$23,644	0.05%	\$12
949	Old River-Winfree	\$31,757	0.00%	\$0	\$32,710	0.00%	\$0
950	Olmos Park	\$1,680,991	1.21%	\$20,340	\$1,731,421	1.75%	\$30,300
951	Olney	\$770,869	5.87%	\$45,250	\$786,286	7.34%	\$57,713
953	Omaha	\$198,272	4.77%	\$9,458	\$204,220	5.16%	\$10,538
954	Onalaska	\$448,419	1.61%	\$7,220	\$461,872	2.56%	\$11,824
958	Orange	\$8,672,893	17.87%	\$1,549,846	\$8,933,080	17.26%	\$1,541,850
960	Orange Grove	\$385,150	1.95%	\$7,510	\$396,705	2.06%	\$8,172
959	Ore City	\$367,521	0.76%	\$2,793	\$378,547	1.35%	\$5,110
962	Overton	\$613,897	0.92%	\$5,648	\$632,314	1.96%	\$12,393
961	Ovilla	\$994,295	7.23%	\$71,888	\$1,024,124	8.23%	\$84,285
963	Oyster Creek	\$787,974	9.35%	\$73,676	\$811,613	9.99%	\$81,080
964	Paducah	\$306,816	2.48%	\$7,609	\$314,793	0.37%	\$1,165
966	Palacios	\$1,479,624	16.82%	\$248,873	\$1,521,053	17.61%	\$267,857
968	Palestine	\$7,877,762	13.93%	\$1,097,372	\$8,114,095	14.18%	\$1,150,579
970	Palmer	\$980,006	6.78%	\$66,444	\$1,009,406	6.94%	\$70,053
969	Palmhurst	\$874,950	5.29%	\$46,285	\$901,199	5.61%	\$50,557
971	Palmview	\$2,046,658	2.02%	\$41,342	\$2,108,058	2.32%	\$48,907
972	Pampa	\$7,346,507	21.27%	\$1,562,602	\$7,566,902	21.55%	\$1,630,667
974	Panhandle	\$814,803	13.63%	\$111,058	\$839,247	13.05%	\$109,522
973	Panorama Village	\$574,721	5.66%	\$32,529	\$591,963	6.16%	\$36,465
975	Pantego	\$2,220,179	16.36%	\$363,221	\$2,273,463	17.83%	\$405,358
976	Paris	\$11,810,674	5.73%	\$676,752	\$12,164,994	6.23%	\$757,879
977	Parker	\$1,223,925	11.20%	\$137,080	\$1,260,643	11.70%	\$147,495
978	Pasadena	\$58,012,648	12.70%	\$7,367,606	\$59,578,989	13.20%	\$7,864,427
983	Pearland	\$35,972,887	13.37%	\$4,809,575	\$37,052,074	13.61%	\$5,042,787
984	Pearsall	\$2,556,229	3.29%	\$84,100	\$2,632,916	3.27%	\$86,096
988	Pecos City	\$5,558,062	5.18%	\$287,908	\$5,724,804	5.82%	\$333,184
994	Perryton	\$3,757,158	14.11%	\$530,135	\$3,869,873	14.61%	\$565,388

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1000	Pflugerville	\$17,119,561	13.64%	\$2,335,108	\$17,633,148	13.53%	\$2,385,765
1002	Pharr	\$24,723,154	6.52%	\$1,611,950	\$25,464,849	7.16%	\$1,823,283
1004	Pilot Point	\$1,817,103	8.96%	\$162,812	\$1,871,616	8.99%	\$168,258
1005	Pinehurst	\$1,036,303	16.14%	\$167,259	\$1,059,102	18.71%	\$198,158
1003	Pineland	\$429,437	10.26%	\$44,060	\$442,320	10.22%	\$45,205
1001	Piney Point Village	\$404,180	6.69%	\$27,040	\$416,305	7.57%	\$31,514
1006	Pittsburg	\$1,446,055	15.35%	\$221,969	\$1,477,868	15.85%	\$234,242
1007	Plains	\$331,237	5.74%	\$19,013	\$341,174	6.56%	\$22,381
1008	Plainview	\$6,268,589	13.78%	\$863,812	\$6,419,035	14.19%	\$910,861
1010	Plano	\$146,520,796	17.44%	\$25,553,227	\$150,916,420	17.32%	\$26,138,724
1012	Pleasanton	\$4,392,782	16.28%	\$715,145	\$4,524,565	16.32%	\$738,409
1013	Point	\$293,746	13.18%	\$38,716	\$300,796	12.99%	\$39,073
1017	Ponder	\$468,434	5.29%	\$24,780	\$482,487	6.00%	\$28,949
1014	Port Aransas	\$5,108,098	12.22%	\$624,210	\$5,261,341	11.77%	\$619,260
11016	Port Arthur	\$32,172,154	13.61%	\$4,378,630	\$33,137,319	13.63%	\$4,516,617
1018	Port Isabel	\$2,455,081	3.65%	\$89,610	\$2,528,733	3.89%	\$98,368
1020	Port Lavaca	\$4,004,003	5.68%	\$227,427	\$4,124,123	6.02%	\$248,272
1022	Port Neches	\$6,376,915	11.60%	\$739,722	\$6,555,469	12.09%	\$792,556
1019	Portland	\$6,080,426	14.30%	\$869,501	\$6,262,839	14.50%	\$908,112
1024	Post	\$591,498	10.08%	\$59,623	\$607,468	10.58%	\$64,270
1026	Poteet	\$761,080	0.72%	\$5,480	\$783,912	1.47%	\$11,524
1028	Poth	\$405,595	3.49%	\$14,155	\$417,763	4.04%	\$16,878
1030	Pottsboro	\$822,257	4.84%	\$39,797	\$846,925	6.01%	\$50,900
1032	Premont	\$553,091	0.02%	\$111	\$569,684	0.62%	\$3,532
1029	Presidio	\$1,427,497	0.44%	\$6,281	\$1,470,322	0.93%	\$13,674
1033	Primera	\$571,022	0.33%	\$1,884	\$588,153	0.78%	\$4,588
1034	Princeton	\$2,153,351	10.15%	\$218,565	\$2,217,952	10.66%	\$236,434
1036	Prosper	\$8,119,499	12.37%	\$1,004,382	\$8,363,084	13.46%	\$1,125,671
1037	Providence Village	\$374,870	7.37%	\$27,628	\$386,116	7.17%	\$27,685
1042	Quanah	\$564,919	9.94%	\$56,153	\$576,217	9.99%	\$57,564
1045	Queen City	\$503,418	1.45%	\$7,300	\$518,521	1.95%	\$10,111
1044	Quinlan	\$612,164	10.14%	\$62,073	\$630,529	10.13%	\$63,873
1047	Quintana	\$104,363	1.33%	\$1,388	\$107,494	2.23%	\$2,397
1046	Quitaque	\$111,629	4.40%	\$4,912	\$114,978	5.08%	\$5,841
1048	Quitman	\$984,263	8.10%	\$79,725	\$1,013,791	8.60%	\$87,186
1050	Ralls	\$409,898	7.22%	\$29,595	\$418,096	7.11%	\$29,727
1051	Rancho Viejo	\$536,294	6.23%	\$33,411	\$552,383	6.73%	\$37,175
1052	Ranger	\$878,759	8.78%	\$77,155	\$905,122	8.10%	\$73,315
1054	Rankin	\$219,016	1.07%	\$2,343	\$225,586	1.20%	\$2,707
1055	Ransom Canyon	\$515,706	14.40%	\$74,262	\$531,177	14.90%	\$79,145
1058	Raymondville	\$2,263,318	0.48%	\$10,864	\$2,331,218	0.98%	\$22,846
1061	Red Oak	\$4,999,605	5.31%	\$265,479	\$5,149,593	5.81%	\$299,191
1062	Redwater	\$257,806	3.39%	\$8,740	\$265,540	4.09%	\$10,861
1064	Refugio	\$1,207,696	0.00%	\$0	\$1,239,096	0.00%	\$0
1065	Reklaw	\$250,839	16.34%	\$40,987	\$255,856	16.84%	\$43,086

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1066	Reno (Lamar County)	\$464,386	3.18%	\$14,767	\$477,389	3.68%	\$17,568
1069	Reno (Parker County)	\$510,399	2.52%	\$12,862	\$525,711	3.22%	\$16,928
1067	Rhome	\$583,484	4.91%	\$28,649	\$600,989	5.91%	\$35,518
1068	Rice	\$313,697	0.32%	\$1,004	\$323,108	0.93%	\$3,005
1070	Richardson	\$69,001,539	13.32%	\$9,191,005	\$71,071,585	13.82%	\$9,822,093
1073	Richland Hills	\$4,488,836	16.16%	\$725,396	\$4,623,501	16.14%	\$746,233
1074	Richland Springs	\$10,175	0.00%	\$0	\$10,480	0.00%	\$0
1076	Richmond	\$7,773,182	13.21%	\$1,026,837	\$8,006,377	13.92%	\$1,114,488
1077	Richwood	\$1,050,116	11.00%	\$115,513	\$1,081,619	11.24%	\$121,574
1072	Riesel	\$303,272	5.57%	\$16,892	\$312,370	6.19%	\$19,336
1075	Rio Grande City	\$5,303,223	7.26%	\$385,014	\$5,462,320	7.19%	\$392,741
1079	Rio Vista	\$356,907	4.97%	\$17,738	\$367,614	4.07%	\$14,962
1080	Rising Star	\$233,013	0.00%	\$0	\$240,003	0.19%	\$456
1082	River Oaks	\$2,255,693	15.50%	\$349,632	\$2,323,364	14.71%	\$341,767
1084	Roanoke	\$9,026,507	15.66%	\$1,413,551	\$9,297,302	16.53%	\$1,536,844
1088	Robert Lee	\$126,073	5.72%	\$7,211	\$128,594	6.22%	\$7,999
1089	Robinson	\$3,268,837	13.17%	\$430,506	\$3,366,902	14.04%	\$472,713
21090	Robstown	\$5,878,704	6.10%	\$358,601	\$6,055,065	6.41%	\$388,130
11090	Robstown Utility Systems	\$2,376,445	16.53%	\$392,826	\$2,447,738	16.87%	\$412,933
1092	Roby	\$115,167	1.59%	\$1,831	\$117,586	3.39%	\$3,986
1096	Rockdale	\$1,833,302	9.65%	\$176,914	\$1,888,301	9.90%	\$186,942
1098	Rockport	\$5,409,694	15.20%	\$822,273	\$5,571,985	15.05%	\$838,584
1100	Rocksprings	\$238,834	0.00%	\$0	\$245,999	1.82%	\$4,477
1102	Rockwall	\$18,052,127	16.22%	\$2,928,055	\$18,593,691	16.17%	\$3,006,600
1104	Rogers	\$275,290	4.35%	\$11,975	\$283,549	4.92%	\$13,951
1105	Rollingwood	\$799,737	7.84%	\$62,699	\$823,729	8.96%	\$73,806
1106	Roma	\$3,775,711	10.51%	\$396,827	\$3,888,982	10.89%	\$423,510
1109	Roscoe	\$329,425	1.23%	\$4,052	\$336,014	1.73%	\$5,813
1112	Rosebud	\$377,794	1.34%	\$5,062	\$388,372	1.83%	\$7,107
1114	Rosenberg	\$14,222,538	13.48%	\$1,917,198	\$14,649,214	13.14%	\$1,924,907
1116	Rotan	\$227,069	0.00%	\$0	\$231,610	0.00%	\$0
1118	Round Rock	\$53,205,380	15.40%	\$8,193,629	\$54,801,541	15.55%	\$8,521,640
1119	Rowlett	\$22,809,428	12.42%	\$2,832,931	\$23,493,711	12.92%	\$3,035,387
1120	Royse City	\$3,034,803	11.48%	\$348,395	\$3,125,847	12.76%	\$398,858
1122	Rule	\$104,857	8.00%	\$8,389	\$108,003	8.50%	\$9,180
1123	Runaway Bay	\$592,236	2.10%	\$12,437	\$604,673	2.33%	\$14,089
1124	Runge	\$141,934	14.96%	\$21,233	\$145,198	17.63%	\$25,598
1126	Rusk	\$1,717,124	5.45%	\$93,583	\$1,768,638	6.66%	\$117,791
1128	Sabinal	\$472,460	2.68%	\$12,662	\$486,634	3.13%	\$15,232
1129	Sachse	\$7,529,475	13.03%	\$981,091	\$7,755,359	14.05%	\$1,089,628
1131	Saginaw	\$7,944,844	17.85%	\$1,418,155	\$8,183,189	17.55%	\$1,436,150
1130	Saint Jo	\$264,530	4.30%	\$11,375	\$272,466	5.19%	\$14,141
1133	Salado	\$575,904	6.23%	\$35,879	\$593,181	7.10%	\$42,116
1132	San Angelo	\$32,888,525	17.09%	\$5,620,649	\$33,809,404	17.59%	\$5,947,074
21136	San Antonio	\$335,520,181	10.47%	\$35,128,963	\$345,585,786	10.97%	\$37,910,761

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
11136	San Antonio Water System	\$99,961,158	3.69%	\$3,688,567	\$102,959,993	3.67%	\$3,778,632
1138	San Augustine	\$1,030,383	10.19%	\$104,996	\$1,061,294	10.69%	\$113,452
1140	San Benito	\$5,972,044	4.90%	\$292,630	\$6,151,205	5.40%	\$332,165
1144	San Felipe	\$194,066	3.57%	\$6,928	\$199,888	4.00%	\$7,996
1148	San Juan	\$8,013,286	1.76%	\$141,034	\$8,253,685	2.40%	\$198,088
1150	San Marcos	\$36,060,813	17.49%	\$6,307,036	\$37,142,637	17.50%	\$6,499,961
1152	San Saba	\$1,848,980	8.05%	\$148,843	\$1,904,449	8.54%	\$162,640
1146	Sanger	\$3,367,107	7.13%	\$240,075	\$3,468,120	7.63%	\$264,618
1153	Sansom Park	\$1,369,436	4.35%	\$59,570	\$1,410,519	5.34%	\$75,322
1155	Santa Fe	\$3,207,843	12.31%	\$394,885	\$3,304,078	12.07%	\$398,802
1158	Savoy	\$86,531	0.83%	\$718	\$88,262	0.00%	\$0
1159	Schertz	\$16,309,269	15.94%	\$2,599,697	\$16,798,547	15.87%	\$2,665,929
1160	Schulenburg	\$1,578,074	21.32%	\$336,445	\$1,620,682	22.44%	\$363,681
1161	Seabrook	\$5,772,759	13.72%	\$792,023	\$5,945,942	14.58%	\$866,918
1162	Seadrift	\$411,155	3.94%	\$16,200	\$423,490	4.44%	\$18,803
1164	Seagoville	\$4,455,316	9.53%	\$424,592	\$4,588,975	10.03%	\$460,274
1166	Seagraves	\$714,962	10.09%	\$72,140	\$736,411	9.76%	\$71,874
1167	Sealy	\$2,918,535	15.03%	\$438,656	\$3,006,091	15.07%	\$453,018
1168	Seguin	\$17,902,888	15.35%	\$2,748,093	\$18,439,975	15.85%	\$2,922,736
1169	Selma	\$5,104,862	14.71%	\$750,925	\$5,258,008	14.66%	\$770,824
1170	Seminole	\$2,838,727	13.53%	\$384,080	\$2,923,889	12.81%	\$374,550
1171	Seven Points	\$568,399	3.87%	\$21,997	\$585,451	4.42%	\$25,877
1172	Seymour	\$1,059,740	7.36%	\$77,997	\$1,083,054	7.98%	\$86,428
1165	Shady Shores	\$102,218	1.10%	\$1,124	\$105,285	2.07%	\$2,179
1177	Shallowater	\$592,547	2.84%	\$16,828	\$610,323	3.34%	\$20,385
1174	Shamrock	\$970,005	8.06%	\$78,182	\$999,105	7.14%	\$71,336
1173	Shavano Park	\$2,325,054	11.50%	\$267,381	\$2,394,806	12.22%	\$292,645
1175	Shenandoah	\$3,487,728	15.98%	\$557,339	\$3,592,360	16.82%	\$604,235
1181	Shepherd	\$308,324	2.32%	\$7,153	\$317,574	2.58%	\$8,193
1176	Sherman	\$21,711,220	13.29%	\$2,885,421	\$22,340,845	13.79%	\$3,080,803
1178	Shiner	\$1,067,919	7.22%	\$77,104	\$1,099,957	7.40%	\$81,397
1179	Shoreacres	\$753,839	5.20%	\$39,200	\$774,946	5.65%	\$43,784
1180	Silsbee	\$2,756,986	17.38%	\$479,164	\$2,839,696	18.27%	\$518,812
1182	Silverton	\$92,409	1.21%	\$1,118	\$94,257	2.90%	\$2,733
1184	Sinton	\$2,392,981	12.40%	\$296,730	\$2,464,770	12.63%	\$311,300
1185	Skellytown	\$141,461	0.76%	\$1,075	\$145,705	1.52%	\$2,215
1186	Slaton	\$1,957,662	6.01%	\$117,655	\$2,014,434	6.51%	\$131,140
1188	Smithville	\$2,229,867	5.95%	\$132,677	\$2,296,763	6.51%	\$149,519
1189	Smyer	\$83,523	8.00%	\$6,682	\$86,029	9.03%	\$7,768
1190	Snyder	\$4,832,731	16.11%	\$778,553	\$4,977,713	15.77%	\$784,985
1191	Somerset	\$309,765	2.90%	\$8,983	\$319,058	3.23%	\$10,306
1192	Somerville	\$560,661	5.40%	\$30,276	\$577,481	5.40%	\$31,184
1194	Sonora	\$1,238,427	8.86%	\$109,725	\$1,275,580	8.96%	\$114,292
1196	Sour Lake	\$580,624	3.77%	\$21,890	\$598,043	5.20%	\$31,098
1198	South Houston	\$4,885,691	10.94%	\$534,495	\$5,032,262	11.14%	\$560,594

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1199	South Padre Island	\$7,953,846	12.46%	\$991,049	\$8,192,461	12.49%	\$1,023,238
1197	Southlake	\$21,205,759	11.50%	\$2,438,662	\$21,841,932	12.00%	\$2,621,032
1200	Southmayd	\$167,542	4.89%	\$8,193	\$172,568	8.02%	\$13,840
1202	Southside Place	\$1,276,932	10.62%	\$135,610	\$1,315,240	11.41%	\$150,069
1204	Spearman	\$933,368	12.06%	\$112,564	\$961,369	12.46%	\$119,787
1205	Spring Valley Village	\$2,454,771	6.07%	\$149,005	\$2,528,414	6.67%	\$168,645
1203	Springtown	\$1,523,933	9.50%	\$144,774	\$1,569,651	9.75%	\$153,041
1206	Spur	\$323,872	5.13%	\$16,615	\$332,617	5.67%	\$18,859
1207	Stafford	\$7,738,679	14.51%	\$1,122,882	\$7,970,839	15.02%	\$1,197,220
1208	Stamford	\$789,387	5.01%	\$39,548	\$813,069	5.36%	\$43,580
1210	Stanton	\$983,811	7.57%	\$74,474	\$1,013,325	8.14%	\$82,485
1211	Star Harbor	\$210,001	9.27%	\$19,467	\$216,301	9.51%	\$20,570
1212	Stephenville	\$7,362,892	14.19%	\$1,044,794	\$7,583,779	14.29%	\$1,083,722
1213	Sterling City	\$218,698	0.39%	\$853	\$224,603	1.14%	\$2,560
1214	Stinnett	\$657,750	0.00%	\$0	\$677,483	0.00%	\$0
1216	Stockdale	\$351,013	4.09%	\$14,356	\$361,543	4.40%	\$15,908
1218	Stratford	\$649,536	7.30%	\$47,416	\$669,022	6.35%	\$42,483
1224	Sudan	\$288,482	3.23%	\$9,318	\$295,117	3.73%	\$11,008
1225	Sugar Land	\$45,426,170	14.71%	\$6,682,190	\$46,788,955	14.85%	\$6,948,160
1226	Sulphur Springs	\$8,052,751	5.75%	\$463,033	\$8,294,334	6.25%	\$518,396
1228	Sundown	\$630,101	10.01%	\$63,073	\$649,004	10.51%	\$68,210
1229	Sunnyvale	\$1,804,991	12.14%	\$219,126	\$1,859,141	11.96%	\$222,353
1230	Sunray	\$545,034	18.93%	\$103,175	\$561,385	19.52%	\$109,582
1227	Sunrise Beach Village	\$495,582	0.98%	\$4,857	\$510,449	1.54%	\$7,861
1231	Sunset Valley	\$1,729,870	10.29%	\$178,004	\$1,781,766	11.66%	\$207,754
1233	Surfside Beach	\$640,322	0.66%	\$4,226	\$659,532	0.84%	\$5,540
1232	Sweeny	\$925,465	17.26%	\$159,735	\$953,229	17.84%	\$170,056
1234	Sweetwater	\$5,082,812	18.15%	\$922,530	\$5,235,296	17.78%	\$930,836
1264	TMRS	\$9,017,377	16.75%	\$1,510,411	\$9,287,898	16.56%	\$1,538,076
1236	Taft	\$1,012,612	11.95%	\$121,007	\$1,042,990	13.45%	\$140,282
1238	Tahoka	\$644,199	0.00%	\$0	\$663,525	0.40%	\$2,654
1241	Tatum	\$421,386	2.09%	\$8,807	\$434,028	2.12%	\$9,201
1246	Taylor	\$6,894,622	12.20%	\$841,144	\$7,101,461	11.90%	\$845,074
1248	Teague	\$908,258	11.76%	\$106,811	\$935,506	12.10%	\$113,196
1252	Temple	\$30,081,165	15.85%	\$4,767,865	\$30,983,600	16.36%	\$5,068,917
1254	Tenaha	\$321,861	0.51%	\$1,641	\$331,517	0.47%	\$1,558
1256	Terrell	\$9,552,813	17.15%	\$1,638,307	\$9,839,397	16.35%	\$1,608,741
1258	Terrell Hills	\$2,498,051	12.66%	\$316,253	\$2,572,993	11.72%	\$301,555
31263	Tex Municipal League IEBP	\$9,778,506	4.07%	\$397,985	\$9,974,076	4.63%	\$461,800
21263	Tex Municipal League IRP	\$23,077,661	10.33%	\$2,383,922	\$23,769,991	10.99%	\$2,612,322
21260	Texarkana	\$8,436,611	15.48%	\$1,305,987	\$8,647,526	15.82%	\$1,368,039
11260	Texarkana Police Dept	\$5,773,956	16.76%	\$967,715	\$5,941,401	16.12%	\$957,754
31260	Texarkana Water Utilities	\$6,964,188	15.83%	\$1,102,431	\$7,173,114	16.20%	\$1,162,044
1262	Texas City	\$20,651,136	16.67%	\$3,442,544	\$21,270,670	16.84%	\$3,581,981
11263	Texas Municipal League	\$2,816,938	15.63%	\$440,287	\$2,878,911	16.13%	\$464,368

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1265	Texhoma	\$18,661	0.00%	\$0	\$19,034	0.00%	\$0
1267	The Colony	\$18,688,938	12.06%	\$2,253,886	\$19,249,606	12.80%	\$2,463,950
1269	Thompsons	\$127,663	2.84%	\$3,626	\$131,493	3.48%	\$4,576
1268	Thorndale	\$333,617	5.70%	\$19,016	\$343,292	6.66%	\$22,863
1272	Thrall	\$161,987	7.33%	\$11,874	\$166,847	7.97%	\$13,298
1274	Three Rivers	\$2,119,856	5.14%	\$108,961	\$2,183,452	5.42%	\$118,343
1276	Throckmorton	\$145,943	6.54%	\$9,545	\$150,321	6.33%	\$9,515
1277	Tiki Island	\$428,810	2.62%	\$11,235	\$441,674	3.20%	\$14,134
1278	Timpson	\$535,329	2.22%	\$11,884	\$551,389	2.61%	\$14,391
1280	Tioga	\$273,353	0.50%	\$1,367	\$281,554	0.77%	\$2,168
1283	Tolar	\$223,699	6.78%	\$15,167	\$230,410	8.10%	\$18,663
1286	Tom Bean	\$286,246	2.00%	\$5,725	\$294,833	1.08%	\$3,184
1284	Tomball	\$9,859,213	13.30%	\$1,311,275	\$10,154,989	13.59%	\$1,380,063
1290	Trent	\$81,551	6.87%	\$5,603	\$83,834	7.82%	\$6,556
1292	Trenton	\$134,525	3.69%	\$4,964	\$138,561	4.49%	\$6,221
1293	Trinidad	\$201,207	3.72%	\$7,485	\$205,432	4.54%	\$9,327
1294	Trinity	\$905,725	6.66%	\$60,321	\$932,897	7.81%	\$72,859
1295	Trophy Club	\$4,484,476	12.63%	\$566,389	\$4,619,010	13.13%	\$606,476
1296	Troup	\$799,605	4.81%	\$38,461	\$823,593	5.53%	\$45,545
1297	Troy	\$495,777	11.47%	\$56,866	\$510,650	11.98%	\$61,176
1298	Tulia	\$1,422,993	11.62%	\$165,352	\$1,465,683	11.91%	\$174,563
1299	Turkey	\$123,852	5.19%	\$6,428	\$127,568	4.89%	\$6,238
1301	Tye	\$480,924	6.56%	\$31,549	\$493,428	7.48%	\$36,908
1304	Tyler	\$35,253,822	20.63%	\$7,272,863	\$36,311,437	20.75%	\$7,534,623
1305	Universal City	\$6,946,360	18.45%	\$1,281,603	\$7,154,751	19.01%	\$1,360,118
1306	University Park	\$15,747,711	5.55%	\$873,998	\$16,220,142	6.12%	\$992,673
1308	Uvalde	\$6,178,203	5.96%	\$368,221	\$6,363,549	6.17%	\$392,631
1312	Valley Mills	\$170,705	3.62%	\$6,180	\$175,826	2.29%	\$4,026
1313	Valley View	\$128,308	2.34%	\$3,002	\$132,157	2.42%	\$3,198
1314	Van	\$949,359	7.57%	\$71,866	\$977,840	7.83%	\$76,565
1316	Van Alstyne	\$1,434,991	9.52%	\$136,611	\$1,472,301	10.11%	\$148,850
1318	Van Horn	\$1,025,128	7.65%	\$78,422	\$1,046,656	8.37%	\$87,605
1320	Vega	\$247,751	21.27%	\$52,697	\$255,184	22.65%	\$57,799
1324	Venus	\$715,624	9.49%	\$67,913	\$737,093	10.35%	\$76,289
1326	Vernon	\$3,906,207	11.69%	\$456,636	\$4,023,393	12.19%	\$490,452
1328	Victoria	\$29,985,895	16.68%	\$5,001,647	\$30,885,472	16.49%	\$5,093,014
1329	Vidor	\$3,246,697	15.55%	\$504,861	\$3,344,098	16.02%	\$535,724
1500	Village Fire Department	\$3,415,218	6.70%	\$228,820	\$3,510,844	7.39%	\$259,451
1330	Waco	\$78,601,095	12.96%	\$10,186,702	\$80,959,128	13.46%	\$10,897,099
1332	Waelder	\$541,335	1.85%	\$10,015	\$557,575	2.40%	\$13,382
1334	Wake Village	\$1,046,155	12.22%	\$127,840	\$1,077,540	13.22%	\$142,451
1336	Waller	\$1,506,590	3.92%	\$59,058	\$1,551,788	4.42%	\$68,589
1337	Wallis	\$346,808	2.35%	\$8,150	\$357,212	2.80%	\$10,002
1338	Walnut Springs	\$99,477	2.01%	\$1,999	\$102,461	2.51%	\$2,572
1340	Waskom	\$721,767	6.40%	\$46,193	\$739,811	7.01%	\$51,861

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1341	Watauga	\$9,213,632	13.16%	\$1,212,514	\$9,490,041	13.66%	\$1,296,340
1342	Waxahachie	\$12,649,932	14.83%	\$1,875,985	\$13,029,430	15.33%	\$1,997,412
1344	Weatherford	\$20,602,420	12.85%	\$2,647,411	\$21,220,493	13.35%	\$2,832,936
1345	Webster	\$10,000,684	16.97%	\$1,697,116	\$10,300,705	17.12%	\$1,763,481
1346	Weimar	\$1,181,938	17.36%	\$205,184	\$1,211,486	18.58%	\$225,094
1350	Wellington	\$392,283	2.76%	\$10,827	\$404,051	3.26%	\$13,172
1352	Wells	\$65,718	3.73%	\$2,451	\$67,032	3.73%	\$2,500
1354	Weslaco	\$9,070,127	6.05%	\$548,743	\$9,251,530	6.78%	\$627,254
1356	West	\$777,647	2.15%	\$16,719	\$800,976	2.16%	\$17,301
1358	West Columbia	\$1,429,311	2.44%	\$34,875	\$1,472,190	2.94%	\$43,282
1359	West Lake Hills	\$1,875,713	15.77%	\$295,800	\$1,931,984	16.76%	\$323,801
1361	West Orange	\$1,334,191	20.22%	\$269,773	\$1,374,217	20.33%	\$279,378
1365	West Tawakoni	\$462,493	10.54%	\$48,747	\$471,743	11.04%	\$52,080
1364	West Univ. Place	\$8,635,298	11.89%	\$1,026,737	\$8,894,357	12.89%	\$1,146,483
1363	Westlake	\$2,758,809	10.37%	\$286,088	\$2,841,573	11.37%	\$323,087
1362	Westover Hills	\$1,086,444	1.25%	\$13,581	\$1,119,037	1.83%	\$20,478
1366	Westworth Village	\$2,468,124	8.97%	\$221,391	\$2,542,168	9.87%	\$250,912
1368	Wharton	\$4,895,426	6.05%	\$296,173	\$5,042,289	6.17%	\$311,109
1370	Wheeler	\$305,845	8.43%	\$25,783	\$315,020	7.30%	\$22,996
1372	White Deer	\$233,389	7.09%	\$16,547	\$240,391	7.72%	\$18,558
1377	White Oak	\$1,987,552	14.70%	\$292,170	\$2,047,179	15.34%	\$314,037
1378	White Settlement	\$6,067,270	10.52%	\$638,277	\$6,249,288	10.56%	\$659,925
1374	Whiteface	\$131,587	2.22%	\$2,921	\$135,535	1.92%	\$2,602
1375	Whitehouse	\$1,788,480	5.11%	\$91,391	\$1,833,192	5.45%	\$99,909
1376	Whitesboro	\$1,856,294	6.90%	\$128,084	\$1,911,983	7.29%	\$139,384
1380	Whitewright	\$767,706	4.03%	\$30,939	\$790,737	4.99%	\$39,458
1382	Whitney	\$662,363	4.08%	\$27,024	\$675,610	4.26%	\$28,781
1384	Wichita Falls	\$45,681,660	11.92%	\$5,445,254	\$47,052,110	12.42%	\$5,843,872
1386	Willis	\$2,033,314	9.16%	\$186,252	\$2,094,313	9.66%	\$202,311
1387	Willow Park	\$1,866,593	6.60%	\$123,195	\$1,922,591	7.10%	\$136,504
1388	Wills Point	\$1,075,213	10.92%	\$117,413	\$1,097,792	11.94%	\$131,076
1390	Wilmer	\$1,382,341	1.92%	\$26,541	\$1,418,282	2.68%	\$38,010
1392	Wimberley	\$334,434	2.11%	\$7,057	\$344,467	2.54%	\$8,749
1393	Windcrest	\$2,827,717	7.24%	\$204,727	\$2,912,549	7.75%	\$225,723
1395	Winfield	\$251,597	1.79%	\$4,504	\$259,145	2.65%	\$6,867
1396	Wink	\$331,489	4.84%	\$16,044	\$340,771	6.43%	\$21,912
1398	Winnsboro	\$1,442,845	9.88%	\$142,553	\$1,486,130	10.18%	\$151,288
1399	Winona	\$172,535	7.35%	\$12,681	\$177,711	5.44%	\$9,667
1400	Winters	\$519,980	9.18%	\$47,734	\$533,499	9.97%	\$53,190
1403	Wolfforth	\$1,093,792	11.05%	\$120,864	\$1,126,606	11.76%	\$132,489
1409	Woodcreek	\$96,297	2.92%	\$2,812	\$99,186	2.77%	\$2,747
1404	Woodsboro	\$442,164	0.00%	\$0	\$455,429	0.32%	\$1,457
1406	Woodville	\$1,436,708	15.62%	\$224,414	\$1,479,809	16.12%	\$238,545
1407	Woodway	\$4,378,537	15.68%	\$686,555	\$4,509,893	16.45%	\$741,877
1408	Wortham	\$319,076	4.62%	\$14,741	\$327,372	5.44%	\$17,809

SECTION 4
TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

CITY #	CITY NAME	2016 EXPECTED CONTRIBUTIONS			2017 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1410	Wylie	\$17,473,630	14.45%	\$2,524,940	\$17,997,839	14.97%	\$2,694,276
1412	Yoakum	\$3,756,712	15.08%	\$566,512	\$3,869,413	15.61%	\$604,015
1414	Yorktown	\$573,004	0.70%	\$4,011	\$590,194	1.27%	\$7,495
1415	Zavalla	\$211,064	1.77%	\$3,736	\$215,285	2.71%	\$5,834

SECTION 5
SUPPLEMENTAL DEATH RATES

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2017
SUPPLEMENTAL DEATH BENEFITS

CITY	ACTIVES	ACTIVES &		CITY	ACTIVES	ACTIVES &	
<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>	<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>
4 Abernathy	0.14 %	0.27 %	3	110 Bells	0.07 %	0.10 %	3
6 Abilene	0.15 %	0.25 %	3	112 Bellville	0.18 %	0.28 %	3
7 Addison	0.14 %	0.17 %	3	114 Belton	0.12 %	0.16 %	3
10 Alamo	0.14 %	0.18 %	3	118 Benbrook	0.13 %	0.15 %	3
12 Alamo Heights	0.12 %	0.19 %	3	121 Berryville	0.13 %	0.23 %	3
14 Alba	0.15 %	0.15 %	3	123 Bertram	0.08 %	0.20 %	1
16 Albany	0.26 %	0.31 %	3	124 Big Lake	0.15 %	0.24 %	3
17 Aledo	0.12 %	0.17 %	3	126 Big Sandy	0.27 %	0.32 %	3
18 Alice	0.16 %	0.22 %	1	128 Big Spring	0.14 %	0.22 %	3
19 Allen	0.13 %	0.14 %	3	132 Bishop	0.14 %	0.26 %	3
20 Alpine	0.15 %	0.20 %	3	134 Blanco	0.20 %	0.23 %	3
22 Alto	0.08 %	0.19 %	3	140 Blooming Grove	0.09 %	0.13 %	3
23 Alton	0.11 %	0.12 %	3	142 Blossom	0.26 %	0.48 %	3
24 Alvarado	0.12 %	0.13 %	3	143 Blue Mound	0.09 %	0.11 %	3
26 Alvin	0.12 %	0.16 %	3	144 Blue Ridge	0.05 %	0.19 %	3
28 Alvord	0.09 %	0.16 %	3	148 Boerne	0.14 %	0.16 %	3
30 Amarillo	0.15 %	0.22 %	1	150 Bogata	0.20 %	0.22 %	3
32 Amherst	0.08 %	0.18 %	1	152 Bonham	0.12 %	0.17 %	1
34 Anahuac	0.08 %	0.17 %	3	154 Booker	0.22 %	0.27 %	3
36 Andrews	0.16 %	0.20 %	1	156 Borger	0.15 %	0.20 %	3
38 Angleton	0.17 %	0.22 %	3	158 Bovina	0.09 %	0.17 %	3
40 Anna	0.11 %	0.11 %	3	160 Bowie	0.11 %	0.17 %	3
41 Annetta	0.07 %	0.07 %	3	162 Boyd	0.07 %	0.11 %	1
44 Anson	0.14 %	0.27 %	3	166 Brady	0.16 %	0.23 %	3
45 Anthony	0.11 %	0.13 %	3	170 Brazoria	0.14 %	0.19 %	3
48 Aransas Pass	0.12 %	0.16 %	3	172 Breckenridge	0.16 %	0.23 %	3
50 Archer City	0.22 %	0.27 %	3	174 Bremond	0.13 %	0.32 %	3
51 Argyle	0.17 %	0.19 %	1	176 Brenham	0.14 %	0.20 %	1
52 Arlington	0.11 %	0.15 %	3	177 Bridge City	0.25 %	0.30 %	3
54 Arp	0.15 %	0.23 %	3	178 Bridgeport	0.11 %	0.15 %	3
60 Aspermont	0.11 %	0.16 %	3	180 Bronte	0.12 %	0.14 %	3
62 Athens	0.16 %	0.19 %	3	182 Brookshire	0.13 %	0.15 %	3
64 Atlanta	0.17 %	0.22 %	3	184 Brownfield	0.19 %	0.23 %	1
66 Aubrey	0.14 %	0.15 %	3	10188 Brownsville	0.12 %	0.16 %	3
74 Avinger	0.28 %	0.28 %	3	20188 Brownsville PUB	0.13 %	0.19 %	3
75 Azle	0.13 %	0.17 %	3	10190 Brownwood	0.16 %	0.23 %	1
77 Baird	0.10 %	0.14 %	3	30190 Brownwood Health Dept.	0.13 %	0.23 %	1
78 Balch Springs	0.12 %	0.15 %	3	20190 Brownwood Public Library	0.21 %	0.35 %	1
79 Balcones Heights	0.14 %	0.18 %	3	195 Bruceville-Eddy	0.10 %	0.17 %	3
80 Ballinger	0.22 %	0.27 %	3	192 Bryan	0.13 %	0.17 %	1
82 Balmorhea	0.07 %	0.07 %	3	193 Bryson	0.06 %	0.10 %	1
83 Bandera	0.24 %	0.35 %	3	194 Buda	0.13 %	0.15 %	3
84 Bangs	0.18 %	0.30 %	3	196 Buffalo	0.28 %	0.33 %	3
90 Bartlett	0.13 %	0.20 %	3	198 Bullard	0.13 %	0.15 %	3
91 Bartonville	0.08 %	0.09 %	3	203 Bulverde	0.10 %	0.11 %	3
92 Bastrop	0.15 %	0.17 %	3	199 Bunker Hill Village	0.13 %	0.18 %	3
94 Bay City	0.15 %	0.23 %	3	200 Burkburnett	0.15 %	0.22 %	3
93 Bayou Vista	0.23 %	0.25 %	3	202 Burleson	0.11 %	0.13 %	3
96 Baytown	0.12 %	0.16 %	3	204 Burnet	0.13 %	0.17 %	3
98 Beaumont	0.15 %	0.22 %	1	206 Burton	0.10 %	0.10 %	3
100 Bedford	0.12 %	0.13 %	1	207 Cactus	0.09 %	0.15 %	3
101 Bee Cave	0.13 %	0.14 %	3	208 Caddo Mills	0.13 %	0.14 %	3
102 Beeville	0.14 %	0.23 %	1	210 Caldwell	0.26 %	0.34 %	3
106 Bellaire	0.16 %	0.21 %	3	212 Calvert	0.26 %	0.30 %	3
109 Bellmead	0.16 %	0.20 %	3	214 Cameron	0.17 %	0.27 %	3

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2017
SUPPLEMENTAL DEATH BENEFITS

CITY	ACTIVES	ACTIVES &		CITY	ACTIVES	ACTIVES &	
<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>	<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>
220 Canadian	0.12 %	0.15 %	3	311 Covington	0.21 %	0.21 %	3
222 Canton	0.18 %	0.21 %	3	310 Crandall	0.13 %	0.17 %	3
224 Canyon	0.16 %	0.19 %	3	312 Crane	0.13 %	0.19 %	3
227 Carmine	0.09 %	0.09 %	3	314 Crawford	0.07 %	0.07 %	1
228 Carrizo Springs	0.14 %	0.21 %	3	316 Crockett	0.22 %	0.32 %	3
230 Carrollton	0.13 %	0.17 %	1	318 Crosbyton	0.23 %	0.60 %	3
232 Carthage	0.18 %	0.24 %	3	320 Cross Plains	0.33 %	0.37 %	3
231 Castle Hills	0.15 %	0.20 %	3	321 Cross Roads	0.02 %	0.03 %	3
234 Castroville	0.19 %	0.30 %	3	323 Crowley	0.12 %	0.14 %	3
238 Cedar Hill	0.13 %	0.15 %	3	324 Crystal City	0.17 %	0.24 %	1
239 Cedar Park	0.10 %	0.11 %	3	326 Cuero	0.19 %	0.24 %	3
240 Celeste	0.18 %	0.20 %	3	328 Cumby	0.10 %	0.11 %	3
242 Celina	0.14 %	0.14 %	3	332 Daingerfield	0.20 %	0.22 %	1
244 Center	0.12 %	0.19 %	3	334 Daisetta	0.21 %	0.24 %	3
246 Centerville	0.17 %	0.18 %	1	336 Dalhart	0.15 %	0.20 %	3
247 Chandler	0.22 %	0.24 %	3	339 Dalworthington Gardens	0.13 %	0.15 %	3
248 Charlotte	0.13 %	0.14 %	3	340 Danbury	0.13 %	0.14 %	3
249 Chester	0.35 %	0.35 %	3	341 Darrouzett	0.04 %	0.04 %	3
245 Chico	0.25 %	0.36 %	3	344 Dayton	0.17 %	0.21 %	3
250 Childress	0.19 %	0.27 %	3	352 De Leon	0.08 %	0.15 %	3
253 Chireno	0.09 %	0.18 %	3	10366 DeSoto	0.12 %	0.15 %	3
254 Christine	0.02 %	0.06 %	1	346 Decatur	0.17 %	0.20 %	3
255 Cibola	0.12 %	0.13 %	3	348 Deer Park	0.13 %	0.17 %	3
256 Cisco	0.21 %	0.27 %	2	350 Dekalb	0.18 %	0.21 %	3
258 Clarendon	0.26 %	0.30 %	3	354 Del Rio	0.15 %	0.17 %	3
259 Clarksville	0.18 %	0.20 %	3	353 Dell City	0.07 %	0.23 %	3
260 Clarksville City	0.04 %	0.15 %	3	356 Denison	0.17 %	0.23 %	1
263 Clear Lake Shores	0.18 %	0.19 %	3	358 Denton	0.16 %	0.18 %	3
264 Cleburne	0.14 %	0.21 %	3	360 Denver City	0.21 %	0.27 %	3
266 Cleveland	0.12 %	0.24 %	3	362 Deport	0.05 %	0.07 %	3
268 Clifton	0.17 %	0.28 %	3	370 Devine	0.19 %	0.21 %	3
271 Clute	0.15 %	0.19 %	3	371 Diboll	0.10 %	0.16 %	3
272 Clyde	0.12 %	0.19 %	3	372 Dickens	0.07 %	0.07 %	3
274 Coahoma	0.13 %	0.29 %	3	373 Dickinson	0.16 %	0.18 %	3
276 Cockrell Hill	0.11 %	0.14 %	3	374 Dilley	0.21 %	0.23 %	3
278 Coleman	0.22 %	0.32 %	1	376 Dimmitt	0.23 %	0.28 %	1
280 College Station	0.11 %	0.13 %	1	382 Donna	0.13 %	0.16 %	1
281 Colleyville	0.11 %	0.14 %	3	379 Double Oak	0.20 %	0.24 %	3
282 Collinsville	0.20 %	0.25 %	3	383 Dripping Springs	0.12 %	0.12 %	3
283 Colmesneil	0.06 %	0.06 %	3	385 Driscoll	0.04 %	0.08 %	3
284 Colorado City	0.21 %	0.33 %	3	384 Dublin	0.17 %	0.20 %	3
286 Columbus	0.14 %	0.20 %	3	386 Dumas	0.12 %	0.18 %	3
288 Comanche	0.16 %	0.27 %	3	388 Duncanville	0.14 %	0.19 %	1
290 Commerce	0.17 %	0.26 %	3	394 Eagle Lake	0.16 %	0.21 %	3
294 Conroe	0.13 %	0.15 %	1	396 Eagle Pass	0.15 %	0.22 %	3
295 Converse	0.12 %	0.14 %	3	397 Early	0.12 %	0.17 %	3
298 Cooper	0.29 %	0.32 %	3	399 Earth	0.17 %	0.25 %	3
299 Coppell	0.13 %	0.15 %	3	393 East Bernard	0.28 %	0.28 %	3
297 Copper Canyon	0.47 %	0.47 %	3	401 East Mountain	0.06 %	0.08 %	3
300 Copperas Cove	0.12 %	0.20 %	3	395 East Tawakoni	0.27 %	0.31 %	3
301 Corinth	0.10 %	0.12 %	3	398 Eastland	0.24 %	0.31 %	3
302 Corpus Christi	0.15 %	0.25 %	1	402 Ector	0.33 %	0.39 %	3
304 Corrigan	0.17 %	0.24 %	3	406 Eden	0.18 %	0.23 %	3
306 Corsicana	0.15 %	0.24 %	3	408 Edgewood	0.33 %	0.41 %	3
308 Cotulla	0.21 %	0.25 %	3	410 Edinburg	0.11 %	0.14 %	3

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2017
SUPPLEMENTAL DEATH BENEFITS

CITY	ACTIVES	ACTIVES &		CITY	ACTIVES	ACTIVES &	
<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>	<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>
412 Edna	0.16 %	0.22 %	3	514 Gladewater	0.16 %	0.20 %	3
414 El Campo	0.15 %	0.21 %	3	516 Glen Rose	0.17 %	0.25 %	3
416 Eldorado	0.09 %	0.24 %	3	517 Glenn Heights	0.13 %	0.16 %	3
418 Electra	0.14 %	0.23 %	3	518 Godley	0.10 %	0.18 %	3
420 Elgin	0.25 %	0.27 %	3	519 Goldsmith	0.41 %	0.41 %	3
422 Elkhart	0.30 %	0.34 %	1	520 Goldthwaite	0.26 %	0.28 %	3
427 Elmendorf	0.09 %	0.12 %	3	522 Goliad	0.25 %	0.29 %	3
432 Emory	0.20 %	0.23 %	3	524 Gonzales	0.11 %	0.18 %	3
436 Ennis	0.15 %	0.21 %	3	532 Graford	0.20 %	0.20 %	3
439 Euless	0.13 %	0.16 %	1	10534 Graham	0.20 %	0.32 %	3
440 Eustace	0.18 %	0.28 %	3	536 Granbury	0.18 %	0.22 %	3
441 Eversman	0.21 %	0.23 %	3	540 Grand Prairie	0.13 %	0.17 %	3
443 Fair Oaks Ranch	0.11 %	0.12 %	3	542 Grand Saline	0.30 %	0.37 %	3
442 Fairfield	0.17 %	0.23 %	3	544 Grandview	0.10 %	0.21 %	1
445 Fairview	0.14 %	0.15 %	3	546 Granger	0.33 %	0.42 %	1
20444 Falfurrias	0.21 %	0.25 %	3	547 Granite Shoals	0.17 %	0.21 %	3
446 Falls City	0.18 %	0.32 %	3	548 Grapeland	0.14 %	0.31 %	1
448 Farmers Branch	0.13 %	0.18 %	2	550 Grapevine	0.16 %	0.19 %	1
450 Farmersville	0.17 %	0.21 %	3	552 Greenville	0.18 %	0.23 %	3
451 Farwell	0.09 %	0.11 %	3	551 Gregory	0.14 %	0.18 %	3
452 Fate	0.08 %	0.09 %	3	553 Grey Forest	0.23 %	0.26 %	3
454 Fayetteville	0.12 %	0.27 %	1	556 Groesbeck	0.19 %	0.22 %	3
456 Ferris	0.11 %	0.17 %	3	558 Groom	0.16 %	0.25 %	1
458 Flatonia	0.17 %	0.21 %	3	559 Groves	0.14 %	0.22 %	1
460 Florence	0.09 %	0.12 %	3	560 Groveton	0.17 %	0.19 %	3
20462 Floresville	0.16 %	0.20 %	1	562 Gruver	0.15 %	0.23 %	1
463 Flower Mound	0.12 %	0.13 %	3	563 Gun Barrel City	0.17 %	0.20 %	3
464 Floydada	0.19 %	0.29 %	3	564 Gunter	0.12 %	0.17 %	3
468 Forest Hill	0.09 %	0.12 %	3	568 Hale Center	0.19 %	0.20 %	3
470 Forney	0.11 %	0.12 %	3	570 Hallettsville	0.19 %	0.27 %	3
472 Fort Stockton	0.15 %	0.25 %	3	572 Hallsville	0.19 %	0.23 %	3
476 Franklin	0.22 %	0.24 %	1	574 Haltom City	0.14 %	0.18 %	3
478 Frankston	0.22 %	0.28 %	3	576 Hamilton	0.21 %	0.29 %	3
480 Fredericksburg	0.18 %	0.23 %	3	578 Hamlin	0.10 %	0.31 %	3
482 Freeport	0.10 %	0.15 %	3	580 Happy	0.11 %	0.35 %	3
481 Freer	0.23 %	0.28 %	3	581 Harker Heights	0.13 %	0.15 %	3
483 Friendswood	0.16 %	0.20 %	3	10582 Harlingen	0.17 %	0.31 %	3
484 Friona	0.12 %	0.17 %	3	20582 Harlingen Waterworks Sys	0.17 %	0.26 %	3
486 Frisco	0.12 %	0.13 %	3	583 Hart	0.05 %	0.09 %	1
487 Fritch	0.20 %	0.24 %	3	586 Haskell	0.17 %	0.26 %	3
488 Frost	0.41 %	0.50 %	1	587 Haslet	0.15 %	0.16 %	3
491 Fulshear	0.10 %	0.10 %	3	588 Hawkins	0.23 %	0.27 %	3
493 Fulton	0.33 %	0.35 %	3	585 Hays	0.47 %	0.79 %	3
492 Gainesville	0.13 %	0.20 %	3	590 Hearne	0.14 %	0.23 %	3
494 Galena Park	0.14 %	0.26 %	3	591 Heath	0.16 %	0.17 %	3
498 Ganado	0.22 %	0.36 %	3	592 Hedley	0.08 %	0.39 %	3
499 Garden Ridge	0.14 %	0.16 %	3	595 Hedwig Village	0.17 %	0.19 %	3
500 Garland	0.16 %	0.20 %	3	593 Helotes	0.11 %	0.12 %	3
502 Garrison	0.10 %	0.14 %	3	594 Hemphill	0.32 %	0.35 %	3
503 Gary	0.14 %	0.17 %	1	596 Hempstead	0.20 %	0.23 %	3
504 Gatesville	0.15 %	0.21 %	3	598 Henderson	0.09 %	0.15 %	3
505 George West	0.16 %	0.17 %	3	600 Henrietta	0.19 %	0.24 %	3
506 Georgetown	0.12 %	0.13 %	3	602 Hereford	0.14 %	0.20 %	3
510 Giddings	0.19 %	0.25 %	3	605 Hewitt	0.11 %	0.13 %	3
512 Gilmer	0.19 %	0.25 %	3	609 Hickory Creek	0.07 %	0.08 %	3

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2017
SUPPLEMENTAL DEATH BENEFITS

CITY	ACTIVES	ACTIVES &		CITY	ACTIVES	ACTIVES &	
<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>	<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>
606 Hico	0.20 %	0.30 %	3	682 Kaufman	0.15 %	0.18 %	3
607 Hidalgo	0.14 %	0.16 %	1	683 Keene	0.14 %	0.17 %	3
608 Higgins	0.39 %	0.39 %	3	681 Keller	0.12 %	0.13 %	3
610 Highland Park	0.14 %	0.17 %	1	685 Kemah	0.13 %	0.15 %	3
611 Highland Village	0.13 %	0.15 %	3	684 Kemp	0.11 %	0.18 %	1
613 Hill Country Village	0.12 %	0.12 %	3	686 Kenedy	0.18 %	0.20 %	3
612 Hillsboro	0.15 %	0.18 %	1	688 Kennedale	0.14 %	0.17 %	3
619 Hilshire Village	0.28 %	0.28 %	3	690 Kerens	0.15 %	0.15 %	3
614 Hitchcock	0.20 %	0.21 %	3	692 Kermit	0.19 %	0.25 %	3
615 Holland	0.35 %	0.43 %	3	10694 Kerrville	0.12 %	0.18 %	3
616 Holliday	0.12 %	0.12 %	1	20694 Kerrville PUB	0.16 %	0.19 %	3
617 Hollywood Park	0.12 %	0.15 %	3	10696 Kilgore	0.15 %	0.21 %	3
618 Hondo	0.17 %	0.21 %	3	698 Killeen	0.12 %	0.15 %	3
620 Honey Grove	0.24 %	0.35 %	3	700 Kingsville	0.13 %	0.18 %	1
622 Hooks	0.13 %	0.21 %	3	701 Kirby	0.11 %	0.12 %	3
626 Howe	0.18 %	0.27 %	3	702 Kirbyville	0.17 %	0.34 %	3
627 Hubbard	0.18 %	0.18 %	3	704 Knox City	0.30 %	0.34 %	3
628 Hudson	0.19 %	0.20 %	3	708 Kountze	0.11 %	0.15 %	3
629 Hudson Oaks	0.07 %	0.09 %	3	709 Kress	0.20 %	1.14 %	1
630 Hughes Springs	0.26 %	0.26 %	3	699 Krugerville	0.10 %	0.10 %	3
632 Humble	0.14 %	0.17 %	3	707 Krum	0.13 %	0.14 %	3
633 Hunters Creek Village	0.11 %	0.35 %	3	710 Kyle	0.13 %	0.14 %	3
634 Huntington	0.09 %	0.13 %	3	725 La Coste	0.27 %	0.27 %	1
636 Huntsville	0.13 %	0.17 %	3	714 La Feria	0.16 %	0.22 %	3
637 Hurst	0.14 %	0.18 %	1	716 La Grange	0.22 %	0.27 %	3
638 Hutchins	0.11 %	0.12 %	3	723 La Grulla	0.09 %	0.15 %	3
640 Hutto	0.11 %	0.12 %	3	732 La Joya	0.16 %	0.18 %	3
641 Huxley	0.14 %	0.22 %	3	721 La Marque	0.11 %	0.17 %	3
642 Idalou	0.08 %	0.08 %	3	728 La Porte	0.14 %	0.17 %	3
643 Ingleside	0.28 %	0.32 %	3	731 La Vernia	0.10 %	0.12 %	3
646 Ingram	0.25 %	0.29 %	1	711 Lacy-Lakeview	0.16 %	0.19 %	3
647 Iowa Colony	0.22 %	0.22 %	3	712 Ladonia	0.16 %	0.28 %	3
644 Iowa Park	0.17 %	0.22 %	3	713 Lago Vista	0.20 %	0.22 %	3
645 Iraan	0.26 %	0.39 %	3	705 Laguna Vista	0.14 %	0.14 %	3
648 Irving	0.14 %	0.18 %	3	717 Lake Dallas	0.21 %	0.26 %	3
650 Italy	0.06 %	0.08 %	3	718 Lake Jackson	0.15 %	0.20 %	3
652 Itasca	0.16 %	0.22 %	3	719 Lake Worth	0.11 %	0.15 %	3
654 Jacinto City	0.19 %	0.23 %	3	727 Lakeport	0.13 %	0.15 %	3
656 Jacksboro	0.16 %	0.21 %	3	715 Lakeside	0.21 %	0.24 %	3
658 Jacksonville	0.16 %	0.22 %	3	729 Lakeside City	0.09 %	0.17 %	3
660 Jasper	0.17 %	0.23 %	3	720 Lakeway	0.12 %	0.15 %	3
664 Jefferson	0.26 %	0.32 %	3	722 Lamesa	0.16 %	0.24 %	1
665 Jersey Village	0.13 %	0.16 %	3	724 Lampasas	0.14 %	0.19 %	3
666 Jewett	0.21 %	0.22 %	3	726 Lancaster	0.10 %	0.14 %	3
668 Joaquin	0.27 %	0.38 %	3	730 Laredo	0.15 %	0.19 %	3
670 Johnson City	0.14 %	0.15 %	3	733 Lavon	0.19 %	0.20 %	3
673 Jones Creek	0.32 %	0.39 %	3	736 League City	0.12 %	0.14 %	3
675 Jonestown	0.20 %	0.24 %	3	737 Leander	0.13 %	0.14 %	3
677 Josephine	0.08 %	0.08 %	3	735 Lefors	0.04 %	0.04 %	3
671 Joshua	0.10 %	0.11 %	3	739 Leon Valley	0.14 %	0.19 %	3
672 Jourdanaton	0.22 %	0.28 %	3	738 Leonard	0.19 %	0.24 %	3
674 Junction	0.18 %	0.26 %	3	740 Levelland	0.16 %	0.19 %	3
676 Justin	0.09 %	0.11 %	1	742 Lewisville	0.12 %	0.15 %	1
678 Karnes City	0.13 %	0.19 %	3	744 Lexington	0.12 %	0.17 %	1
680 Katy	0.14 %	0.17 %	3	746 Liberty	0.14 %	0.16 %	1

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2017
SUPPLEMENTAL DEATH BENEFITS

CITY	ACTIVES	ACTIVES &		CITY	ACTIVES	ACTIVES &	
<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>	<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>
745 Liberty Hill	0.17 %	0.17 %	3	840 Memphis	0.19 %	0.24 %	3
748 Lindale	0.16 %	0.18 %	1	842 Menard	0.09 %	0.20 %	1
750 Linden	0.35 %	0.39 %	3	844 Mercedes	0.16 %	0.21 %	3
755 Lipan	0.25 %	0.25 %	3	846 Meridian	0.08 %	0.09 %	3
751 Little Elm	0.11 %	0.12 %	3	848 Merkel	0.09 %	0.12 %	3
752 Littlefield	0.09 %	0.18 %	3	852 Mertzon	0.47 %	0.53 %	3
753 Live Oak	0.13 %	0.15 %	3	854 Mesquite	0.13 %	0.17 %	1
757 Liverpool	0.20 %	0.20 %	3	856 Mexia	0.17 %	0.23 %	3
754 Livingston	0.20 %	0.25 %	3	860 Midland	0.13 %	0.20 %	3
756 Llano	0.19 %	0.29 %	3	862 Midlothian	0.12 %	0.15 %	3
758 Lockhart	0.18 %	0.24 %	3	863 Milano	0.24 %	0.24 %	3
760 Lockney	0.26 %	0.69 %	3	864 Miles	0.07 %	0.07 %	3
765 Lone Star	0.13 %	0.18 %	3	865 Milford	0.24 %	0.32 %	3
766 Longview	0.14 %	0.20 %	3	868 Mineola	0.14 %	0.18 %	3
768 Loraine	0.04 %	0.05 %	3	870 Mineral Wells	0.19 %	0.26 %	3
769 Lorena	0.24 %	0.27 %	3	874 Mission	0.13 %	0.15 %	3
770 Lorenzo	0.16 %	0.17 %	1	875 Missouri City	0.10 %	0.12 %	3
771 Los Fresnos	0.13 %	0.16 %	3	876 Monahans	0.18 %	0.25 %	3
773 Lott	0.07 %	0.07 %	3	887 Mont Belvieu	0.15 %	0.17 %	3
774 Lovelady	0.07 %	0.11 %	3	877 Montgomery	0.16 %	0.19 %	1
778 Lubbock	0.15 %	0.22 %	1	878 Moody	0.11 %	0.15 %	3
779 Lucas	0.15 %	0.15 %	3	883 Morgan's Point	0.22 %	0.31 %	2
782 Lufkin	0.15 %	0.20 %	3	882 Morgan's Point Resort	0.18 %	0.23 %	3
784 Luling	0.19 %	0.30 %	3	884 Morton	0.15 %	0.18 %	3
785 Lumberton	0.16 %	0.20 %	3	886 Moulton	0.13 %	0.17 %	3
786 Lyford	0.14 %	0.15 %	1	890 Mount Enterprise	0.37 %	0.37 %	3
787 Lytle	0.15 %	0.16 %	3	892 Mt. Pleasant	0.13 %	0.18 %	3
790 Madisonville	0.25 %	0.33 %	3	894 Mt. Vernon	0.12 %	0.21 %	3
791 Magnolia	0.28 %	0.32 %	3	896 Muenster	0.27 %	0.43 %	1
792 Malakoff	0.19 %	0.23 %	3	898 Muleshoe	0.13 %	0.19 %	3
796 Manor	0.12 %	0.12 %	3	901 Munday	0.18 %	0.21 %	3
798 Mansfield	0.14 %	0.16 %	3	903 Murphy	0.10 %	0.11 %	3
799 Marvel	0.14 %	0.15 %	3	10904 Nacogdoches	0.13 %	0.18 %	3
800 Marble Falls	0.15 %	0.19 %	3	906 Naples	0.39 %	0.46 %	3
802 Marfa	0.26 %	0.36 %	3	907 Nash	0.10 %	0.17 %	3
804 Marion	0.38 %	0.42 %	3	905 Nassau Bay	0.12 %	0.15 %	3
806 Marlin	0.13 %	0.29 %	3	909 Natalia	0.16 %	0.18 %	3
810 Marshall	0.15 %	0.23 %	3	908 Navasota	0.12 %	0.16 %	3
812 Mart	0.15 %	0.24 %	3	910 Nederland	0.14 %	0.19 %	1
813 Martindale	0.16 %	0.17 %	3	912 Needville	0.31 %	0.43 %	3
814 Mason	0.18 %	0.26 %	3	914 New Boston	0.17 %	0.23 %	3
816 Matador	0.26 %	0.27 %	3	10916 New Braunfels	0.11 %	0.14 %	3
818 Mathis	0.13 %	0.18 %	3	20916 New Braunfels Utilities	0.15 %	0.18 %	3
820 Maud	0.08 %	0.10 %	3	915 New Deal	0.14 %	0.15 %	1
822 Maypearl	0.09 %	0.13 %	3	923 New Fairview	0.02 %	0.11 %	3
824 McAllen	0.12 %	0.16 %	1	918 New London	0.21 %	0.23 %	1
826 McCamey	0.12 %	0.15 %	3	919 New Summerfield	0.09 %	0.09 %	1
828 McGregor	0.19 %	0.26 %	3	917 New Waverly	0.22 %	0.26 %	3
830 McKinney	0.12 %	0.13 %	3	913 Newark	0.09 %	0.09 %	3
832 McLean	0.17 %	0.19 %	3	920 Newton	0.12 %	0.21 %	3
833 McLendon-Chisholm	0.77 %	0.77 %	3	922 Nixon	0.16 %	0.21 %	3
831 Meadowlakes	0.14 %	0.14 %	3	924 Nocona	0.15 %	0.20 %	3
835 Meadows Place	0.16 %	0.19 %	3	925 Nolanville	0.07 %	0.08 %	3
837 Melissa	0.13 %	0.15 %	3	928 Normangee	0.09 %	0.12 %	3
1501 Memorial Villages PD	0.12 %	0.17 %	3	931 North Richland Hills	0.11 %	0.14 %	1

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2017
SUPPLEMENTAL DEATH BENEFITS

CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*	CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
930 Northlake	0.09 %	0.11 %	3	1026 Poteet	0.25 %	0.27 %	3
935 O'Donnell	0.10 %	0.15 %	3	1028 Poth	0.25 %	0.34 %	3
936 Oak Point	0.12 %	0.12 %	3	1030 Pottsboro	0.10 %	0.15 %	3
937 Oak Ridge North	0.15 %	0.17 %	3	1032 Premont	0.15 %	0.25 %	3
942 Odem	0.22 %	0.31 %	3	1029 Presidio	0.17 %	0.19 %	3
944 Odessa	0.13 %	0.18 %	3	1033 Primera	0.17 %	0.18 %	3
945 Oglesby	0.02 %	0.55 %	3	1034 Princeton	0.12 %	0.14 %	3
949 Old River-Winfree	0.11 %	0.11 %	1	1036 Prosper	0.12 %	0.12 %	1
950 Olmos Park	0.10 %	0.13 %	1	1037 Providence Village	0.19 %	0.19 %	3
951 Olney	0.23 %	0.24 %	3	1042 Quanah	0.22 %	0.34 %	3
953 Omaha	0.23 %	0.23 %	3	1045 Queen City	0.24 %	0.24 %	3
954 Onalaska	0.10 %	0.13 %	3	1044 Quinlan	0.08 %	0.09 %	3
958 Orange	0.15 %	0.22 %	1	1047 Quintana	0.08 %	0.08 %	3
960 Orange Grove	0.15 %	0.19 %	3	1046 Quitaque	0.25 %	0.29 %	3
959 Ore City	0.17 %	0.17 %	3	1048 Quitman	0.13 %	0.19 %	3
962 Overton	0.24 %	0.28 %	3	1050 Ralls	0.19 %	0.35 %	3
961 Ovilla	0.16 %	0.19 %	3	1051 Rancho Viejo	0.07 %	0.08 %	3
963 Oyster Creek	0.17 %	0.22 %	3	1052 Ranger	0.15 %	0.24 %	1
964 Paducah	0.18 %	0.23 %	3	1054 Rankin	0.17 %	0.26 %	3
966 Palacios	0.20 %	0.25 %	3	1055 Ransom Canyon	0.20 %	0.21 %	3
968 Palestine	0.13 %	0.20 %	3	1058 Raymondville	0.10 %	0.27 %	3
970 Palmer	0.16 %	0.16 %	3	1061 Red Oak	0.12 %	0.13 %	3
969 Palmhurst	0.07 %	0.08 %	3	1062 Redwater	0.24 %	0.24 %	3
971 Palmview	0.08 %	0.08 %	3	1064 Refugio	0.13 %	0.24 %	1
972 Pampa	0.12 %	0.22 %	3	1065 Reklaw	0.20 %	0.36 %	3
974 Panhandle	0.19 %	0.26 %	1	1066 Reno (Lamar County)	0.08 %	0.08 %	3
973 Panorama Village	0.30 %	0.41 %	3	1069 Reno (Parker County)	0.27 %	0.28 %	3
975 Pantego	0.09 %	0.14 %	3	1067 Rhome	0.10 %	0.13 %	3
976 Paris	0.15 %	0.23 %	3	1068 Rice	0.08 %	0.10 %	3
977 Parker	0.22 %	0.24 %	3	1070 Richardson	0.14 %	0.18 %	1
978 Pasadena	0.16 %	0.22 %	3	1073 Richland Hills	0.17 %	0.23 %	3
983 Pearland	0.11 %	0.12 %	3	1074 Richland Springs	0.83 %	1.65 %	3
984 Pearsall	0.18 %	0.24 %	3	1076 Richmond	0.13 %	0.15 %	3
988 Pecos City	0.19 %	0.25 %	3	1077 Richwood	0.17 %	0.19 %	3
994 Perryton	0.17 %	0.23 %	3	1072 Riesel	0.29 %	0.31 %	3
1000 Pflugerville	0.13 %	0.14 %	3	1075 Rio Grande City	0.12 %	0.13 %	3
1002 Pharr	0.10 %	0.13 %	3	1079 Rio Vista	0.07 %	0.16 %	3
1004 Pilot Point	0.11 %	0.15 %	3	1080 Rising Star	0.13 %	0.21 %	3
1005 Pinehurst	0.14 %	0.25 %	3	1082 River Oaks	0.15 %	0.29 %	3
1003 Pineland	0.25 %	0.34 %	3	1084 Roanoke	0.12 %	0.13 %	1
1001 Piney Point Village	0.36 %	0.46 %	3	1088 Robert Lee	0.11 %	0.20 %	3
1006 Pittsburg	0.11 %	0.20 %	3	1089 Robinson	0.14 %	0.17 %	3
1007 Plains	0.14 %	0.16 %	3	21090 Robstown	0.10 %	0.12 %	3
1008 Plainview	0.15 %	0.24 %	1	11090 Robstown Utility Systems	0.20 %	0.26 %	3
1010 Plano	0.15 %	0.18 %	1	1092 Roby	0.07 %	0.57 %	3
1012 Pleasanton	0.15 %	0.17 %	3	1096 Rockdale	0.22 %	0.28 %	3
1013 Point	0.06 %	0.09 %	1	1098 Rockport	0.19 %	0.24 %	3
1017 Ponder	0.31 %	0.36 %	3	1100 Rocksprings	0.13 %	0.16 %	1
1014 Port Aransas	0.19 %	0.23 %	3	1102 Rockwall	0.12 %	0.14 %	3
11016 Port Arthur	0.17 %	0.25 %	3	1104 Rogers	0.09 %	0.24 %	1
1018 Port Isabel	0.14 %	0.18 %	3	1105 Rollingwood	0.17 %	0.21 %	3
1020 Port Lavaca	0.16 %	0.23 %	3	1106 Roma	0.16 %	0.22 %	3
1022 Port Neches	0.14 %	0.18 %	1	1109 Roscoe	0.24 %	0.27 %	3
1019 Portland	0.15 %	0.19 %	3	1112 Rosebud	0.14 %	0.22 %	3
1024 Post	0.33 %	0.54 %	3	1114 Rosenberg	0.10 %	0.13 %	3

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2017
SUPPLEMENTAL DEATH BENEFITS

CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*	CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
1116 Rotan	0.14 %	0.27 %	3	1191 Somerset	0.10 %	0.22 %	3
1118 Round Rock	0.11 %	0.13 %	3	1192 Somerville	0.22 %	0.31 %	3
1119 Rowlett	0.12 %	0.14 %	1	1194 Sonora	0.18 %	0.27 %	3
1120 Royse City	0.14 %	0.16 %	3	1196 Sour Lake	0.33 %	0.33 %	3
1122 Rule	0.09 %	0.13 %	3	1198 South Houston	0.16 %	0.22 %	3
1123 Runaway Bay	0.24 %	0.26 %	3	1199 South Padre Island	0.14 %	0.17 %	3
1124 Runge	0.45 %	0.50 %	3	1197 Southlake	0.11 %	0.13 %	3
1126 Rusk	0.12 %	0.15 %	3	1200 Southmayd	0.32 %	0.32 %	3
1128 Sabinal	0.22 %	0.28 %	3	1202 Southside Place	0.13 %	0.20 %	3
1129 Sachse	0.11 %	0.13 %	3	1204 Spearman	0.22 %	0.28 %	3
1131 Saginaw	0.13 %	0.16 %	3	1205 Spring Valley Village	0.21 %	0.24 %	3
1130 Saint Jo	0.05 %	0.19 %	3	1203 Springtown	0.17 %	0.19 %	3
1133 Salado	0.18 %	0.20 %	3	1206 Spur	0.20 %	0.20 %	3
1132 San Angelo	0.14 %	0.23 %	1	1207 Stafford	0.15 %	0.19 %	3
21136 San Antonio	0.15 %	0.21 %	1	1208 Stamford	0.26 %	0.47 %	3
11136 San Antonio Water System	0.17 %	0.22 %	1	1210 Stanton	0.19 %	0.23 %	3
1138 San Augustine	0.19 %	0.26 %	3	1211 Star Harbor	0.14 %	0.30 %	3
1140 San Benito	0.14 %	0.20 %	3	1212 Stephenville	0.14 %	0.19 %	3
1144 San Felipe	0.14 %	0.14 %	3	1213 Sterling City	0.18 %	0.33 %	1
1148 San Juan	0.12 %	0.15 %	3	1214 Stinnett	0.11 %	0.17 %	3
1150 San Marcos	0.13 %	0.16 %	3	1216 Stockdale	0.43 %	0.43 %	3
1152 San Saba	0.19 %	0.19 %	3	1218 Stratford	0.17 %	0.19 %	3
1146 Sanger	0.13 %	0.14 %	3	1224 Sudan	0.10 %	0.25 %	1
1153 Sansom Park	0.10 %	0.13 %	3	1225 Sugar Land	0.13 %	0.14 %	3
1155 Santa Fe	0.16 %	0.19 %	1	1226 Sulphur Springs	0.16 %	0.21 %	3
1158 Savoy	0.06 %	0.12 %	3	1228 Sundown	0.19 %	0.24 %	3
1159 Schertz	0.11 %	0.13 %	3	1229 Sunnyvale	0.10 %	0.14 %	3
1160 Schulenburg	0.17 %	0.25 %	3	1230 Sunray	0.08 %	0.30 %	3
1161 Seabrook	0.14 %	0.17 %	3	1227 Sunrise Beach Village	0.13 %	0.16 %	3
1162 Seadrift	0.15 %	0.16 %	3	1231 Sunset Valley	0.09 %	0.11 %	3
1164 Seagoville	0.14 %	0.18 %	3	1233 Surfside Beach	0.19 %	0.20 %	3
1166 Seagraves	0.21 %	0.36 %	3	1232 Sweeny	0.13 %	0.29 %	3
1167 Sealy	0.14 %	0.16 %	3	1234 Sweetwater	0.19 %	0.26 %	3
1168 Seguin	0.12 %	0.18 %	3	1264 TMRS	0.14 %	0.16 %	3
1169 Selma	0.11 %	0.12 %	3	1236 Taft	0.22 %	0.29 %	3
1170 Seminole	0.20 %	0.24 %	3	1238 Tahoka	0.19 %	0.25 %	3
1171 Seven Points	0.06 %	0.12 %	3	1241 Tatum	0.08 %	0.14 %	3
1172 Seymour	0.18 %	0.29 %	3	1246 Taylor	0.14 %	0.20 %	3
1165 Shady Shores	0.06 %	0.06 %	3	1248 Teague	0.21 %	0.39 %	3
1177 Shallowater	0.17 %	0.19 %	3	1252 Temple	0.14 %	0.20 %	3
1174 Shamrock	0.29 %	0.43 %	3	1254 Tenaha	0.08 %	0.15 %	3
1173 Shavano Park	0.10 %	0.12 %	3	1256 Terrell	0.14 %	0.19 %	3
1175 Shenandoah	0.12 %	0.13 %	3	1258 Terrell Hills	0.17 %	0.20 %	3
1181 Shepherd	0.14 %	0.14 %	3	31263 Tex Municipal League IEBP	0.20 %	0.21 %	3
1176 Sherman	0.13 %	0.20 %	3	21263 Tex Municipal League IRP	0.20 %	0.21 %	3
1178 Shiner	0.23 %	0.35 %	3	21260 Texarkana	0.17 %	0.26 %	1
1179 Shoreacres	0.16 %	0.19 %	3	11260 Texarkana Police Dept	0.11 %	0.15 %	1
1180 Silsbee	0.13 %	0.22 %	1	31260 Texarkana Water Utilities	0.16 %	0.22 %	1
1182 Silvertown	0.09 %	0.18 %	3	1262 Texas City	0.15 %	0.24 %	1
1184 Sinton	0.14 %	0.20 %	3	11263 Texas Municipal League	0.11 %	0.16 %	3
1185 Skellytown	0.09 %	0.14 %	3	1265 Texhoma	0.34 %	0.70 %	3
1186 Slaton	0.18 %	0.27 %	3	1267 The Colony	0.12 %	0.14 %	3
1188 Smithville	0.17 %	0.22 %	3	1269 Thompsons	0.16 %	0.21 %	3
1189 Smyer	0.13 %	0.13 %	3	1268 Thorndale	0.32 %	0.34 %	3
1190 Snyder	0.15 %	0.20 %	3	1272 Thrall	0.33 %	0.33 %	3

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2017
SUPPLEMENTAL DEATH BENEFITS

CITY <u>NO.</u> <u>CITY NAME</u>	ACTIVES <u>ONLY</u>	ACTIVES & <u>RETIREES</u>	<u>CODE*</u>	CITY <u>NO.</u> <u>CITY NAME</u>	ACTIVES <u>ONLY</u>	ACTIVES & <u>RETIREES</u>	<u>CODE*</u>
1274 Three Rivers	0.21 %	0.23 %	3	1350 Wellington	0.29 %	0.47 %	3
1276 Throckmorton	0.07 %	0.16 %	3	1352 Wells	0.05 %	0.34 %	1
1277 Tiki Island	0.13 %	0.14 %	3	1354 Weslaco	0.12 %	0.18 %	3
1278 Timpson	0.09 %	0.12 %	3	1356 West	0.14 %	0.24 %	3
1280 Tioga	0.13 %	0.13 %	3	1358 West Columbia	0.18 %	0.29 %	1
1283 Tolar	0.16 %	0.16 %	3	1359 West Lake Hills	0.12 %	0.22 %	3
1286 Tom Bean	0.22 %	0.22 %	3	1361 West Orange	0.20 %	0.27 %	1
1284 Tomball	0.15 %	0.18 %	3	1365 West Tawakoni	0.17 %	0.29 %	3
1290 Trent	0.31 %	0.40 %	3	1364 West Univ. Place	0.14 %	0.19 %	3
1292 Trenton	0.28 %	0.39 %	3	1363 Westlake	0.17 %	0.17 %	3
1293 Trinidad	0.28 %	0.41 %	3	1362 Westover Hills	0.14 %	0.27 %	3
1294 Trinity	0.22 %	0.26 %	3	1366 Westworth Village	0.16 %	0.19 %	3
1295 Trophy Club	0.11 %	0.13 %	3	1368 Wharton	0.19 %	0.22 %	3
1296 Troup	0.16 %	0.25 %	3	1370 Wheeler	0.05 %	0.09 %	3
1297 Troy	0.32 %	0.43 %	3	1372 White Deer	0.32 %	0.53 %	3
1298 Tulia	0.20 %	0.28 %	3	1377 White Oak	0.13 %	0.19 %	3
1299 Turkey	0.10 %	0.24 %	3	1378 White Settlement	0.18 %	0.21 %	3
1301 Tye	0.15 %	0.18 %	3	1374 Whiteface	0.08 %	0.32 %	3
1304 Tyler	0.13 %	0.21 %	3	1375 Whitehouse	0.16 %	0.20 %	3
1305 Universal City	0.17 %	0.19 %	3	1376 Whitesboro	0.16 %	0.21 %	3
1306 University Park	0.19 %	0.23 %	1	1380 Whitewright	0.09 %	0.13 %	3
1308 Uvalde	0.11 %	0.18 %	3	1382 Whitney	0.15 %	0.18 %	3
1312 Valley Mills	0.11 %	0.11 %	3	1384 Wichita Falls	0.16 %	0.23 %	1
1313 Valley View	0.04 %	0.05 %	3	1386 Willis	0.12 %	0.16 %	3
1314 Van	0.15 %	0.22 %	3	1387 Willow Park	0.12 %	0.12 %	3
1316 Van Alstyne	0.08 %	0.12 %	3	1388 Wills Point	0.11 %	0.20 %	3
1318 Van Horn	0.14 %	0.17 %	3	1390 Wilmer	0.14 %	0.16 %	3
1320 Vega	0.16 %	0.20 %	3	1392 Wimberley	0.25 %	0.27 %	3
1324 Venus	0.10 %	0.12 %	1	1393 Windcrest	0.16 %	0.20 %	3
1326 Vernon	0.16 %	0.31 %	3	1395 Winfield	0.12 %	0.12 %	3
1328 Victoria	0.11 %	0.17 %	3	1396 Wink	0.22 %	0.24 %	3
1329 Vidor	0.13 %	0.19 %	3	1398 Winnsboro	0.16 %	0.25 %	3
1500 Village Fire Department	0.11 %	0.13 %	3	1399 Winona	0.10 %	0.14 %	3
1330 Waco	0.15 %	0.22 %	1	1400 Winters	0.19 %	0.39 %	3
1332 Waelder	0.19 %	0.29 %	3	1403 Wolfforth	0.15 %	0.17 %	3
1334 Wake Village	0.23 %	0.36 %	3	1409 Woodcreek	0.09 %	0.15 %	3
1336 Waller	0.25 %	0.31 %	3	1404 Woodsboro	0.09 %	0.10 %	3
1337 Wallis	0.16 %	0.20 %	3	1406 Woodville	0.14 %	0.21 %	3
1338 Walnut Springs	0.10 %	0.14 %	3	1407 Woodway	0.14 %	0.17 %	3
1340 Waskom	0.16 %	0.19 %	3	1408 Wortham	0.12 %	0.12 %	3
1341 Watauga	0.14 %	0.17 %	3	1410 Wylie	0.10 %	0.11 %	3
1342 Waxahachie	0.14 %	0.18 %	3	1412 Yoakum	0.18 %	0.26 %	3
1344 Weatherford	0.14 %	0.17 %	3	1414 Yorktown	0.20 %	0.38 %	3
1345 Webster	0.16 %	0.19 %	3	1415 Zavalla	0.08 %	0.14 %	1
1346 Weimar	0.21 %	0.36 %	3				

SECTION 6

SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHODS

Section 6

Texas Municipal Retirement System (“TMRS”)

Summary of Actuarial Assumptions

These actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from January 1, 2010 to December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs) are based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. In conjunction with these changes first used in the December 31, 2013 valuation, the System adopted the Entry Age Normal actuarial cost method and a one-time change to the amortization policy. These assumptions apply to both the Pension Trust and the Supplemental Death Benefits Fund as applicable.

I. Economic Assumptions

A. General Inflation – General Inflation is assumed to be 2.50% per year.

B. Discount/Crediting Rates

1. System-wide Investment Return Assumption: 6.75% per year, compounded annually, composed of an assumed 2.50% inflation rate and a 4.25% net real rate of return. This rate represents the assumed return, net of all investment and administrative expenses. This is the discount rate used to value the liabilities of the individual employers.
2. For the Supplemental Death Benefits Fund, the rate is 4.25% per year, compounded annually, and derived as a blend of 5.00% for the portion of the benefits financed by advance funding contributions and a short-term interest rate for the portion of the benefits financed by current contributions.
3. Assumed discount/crediting rate for Supplemental Disability Benefits Fund and individual employee accounts: an annual rate of 5.00% for (1) accumulating prior service credit and updated service credit after the valuation date, (2) accumulating the employee current service balances, (3) determining the amount of the monthly benefit at future dates of retirement or disability, and (4) calculating the actuarial liability of the system-wide Supplemental Disability Benefits Fund.

C. Overall Payroll Growth – 3.00% per year, which is used to calculate the contribution rates for the retirement plan of each participating city as a level percentage of payroll. This represents the expected increase in total payroll. This increase rate is solely due to the effect of wage inflation on salaries, with no allowance for future membership growth. However, for cities with a decrease in the number of contributing members from 2005 to 2014, the payroll growth is decreased by half the annual percentage decrease in the count capped at a 1.0% decrease per year and rounded down to the nearest 0.1%.

D. Individual Salary Increases –

Salary increases are assumed to occur once a year, on January 1. Therefore, the pay used for the period year following the valuation date is equal to the reported pay for the prior year, increased by the salary increase assumption. Salaries are assumed to increase by the following graduated service-based scale.

<u>Years of Service</u>	<u>Rate (%)</u>
1	10.50%
2	7.50%
3	7.00%
4	6.50%
5	6.00%
6	5.50%
7	5.25%
8-10	4.75%
11	4.50%
12-13	4.25%
14-16	4.00%
17-24	3.75%
25 +	3.50%

E. Annuity Increase – The Consumer Price Index (CPI) is assumed to be 2.50% per year prospectively. Annuity Increases, when applicable, are 30%, 50%, or 70% of CPI, according to the provisions adopted by each city. The actual future COLA assumptions are as follows: 0.87% per year for the 30% CPI provision, 1.38% per year for the 50% CPI provision, and 1.86% per year for the 70% CPI provision.

II. Demographic Assumptions

A. Termination Rates

1. For the first 10 years of service, the base table rates vary by gender, entry age, and length of service. For each city the base table is then multiplied by 75% to 125%. A further multiplier is applied depending on an employee's classification: 1) Fire – 63%, 2) Police – 88%, or 3) Other – 108%. A sample of the base rates follows:

Males

Age	Service									
	0	1	2	3	4	5	6	7	8	9
20	0.2920	0.2623	0.2186	0.1932	0.1850	0.1673	0.1529	0.1243	0.1022	0.0816
25	0.2653	0.2269	0.1812	0.1554	0.1429	0.1267	0.1148	0.1006	0.0926	0.0757
30	0.2451	0.2052	0.1610	0.1322	0.1079	0.0998	0.0896	0.0774	0.0744	0.0621
35	0.2505	0.2070	0.1577	0.1265	0.1050	0.0994	0.0848	0.0719	0.0621	0.0567
40	0.2467	0.2060	0.1561	0.1213	0.1046	0.0943	0.0805	0.0710	0.0601	0.0577
45	0.2268	0.1934	0.1556	0.1220	0.1053	0.0926	0.0813	0.0711	0.0605	0.0575
50	0.2078	0.1731	0.1412	0.1149	0.1016	0.0887	0.0807	0.0716	0.0604	0.0578
55	0.2003	0.1668	0.1265	0.1074	0.0861	0.0864	0.0771	0.0682	0.0609	0.0560
60	0.1999	0.1542	0.1231	0.1060	0.0790	0.0868	0.0753	0.0683	0.0571	0.0549
65	0.2000	0.1463	0.1238	0.1063	0.0803	0.0867	0.0757	0.0700	0.0547	0.0551
70	0.2000	0.1477	0.1237	0.1063	0.0802	0.0867	0.0756	0.0697	0.0551	0.0551

Females

Age	Service									
	0	1	2	3	4	5	6	7	8	9
20	0.3030	0.2790	0.2221	0.2098	0.1997	0.2021	0.1536	0.1539	0.1564	0.1574
25	0.2782	0.2409	0.2067	0.1962	0.1710	0.1663	0.1369	0.1352	0.1186	0.1125
30	0.2574	0.2188	0.1949	0.1762	0.1347	0.1348	0.1276	0.1126	0.0973	0.0804
35	0.2424	0.2118	0.1805	0.1438	0.1273	0.1238	0.1112	0.1085	0.1000	0.0769
40	0.2244	0.1993	0.1614	0.1342	0.1295	0.1097	0.1023	0.0924	0.0834	0.0733
45	0.2191	0.1853	0.1427	0.1337	0.1054	0.1017	0.0894	0.0784	0.0705	0.0725
50	0.2201	0.1793	0.1347	0.1229	0.0886	0.0881	0.0823	0.0723	0.0675	0.0617
55	0.2200	0.1738	0.1350	0.1199	0.0834	0.0806	0.0713	0.0705	0.0685	0.0551
60	0.2200	0.1523	0.1350	0.1172	0.0798	0.0843	0.0646	0.0639	0.0429	0.0379
65	0.2200	0.1431	0.1350	0.1150	0.0800	0.0857	0.0667	0.0593	0.0276	0.0280
70	0.2200	0.1447	0.1350	0.1154	0.0800	0.0854	0.0664	0.0601	0.0303	0.0298

2. After 10 years of service, base termination rates vary by gender and by the number of years remaining until first retirement eligibility. For each city the base table is then multiplied by 75% to 125%. A further multiplier is applied depending on an employee's classification: 1) Fire – 52%, 2) Police – 79%, or 3) Other – 115%. A sample of the base rates follows:

Years from Retirement	Male	Female
1	1.72%	2.20%
2	2.29%	2.97%
3	2.71%	3.54%
4	3.06%	4.01%
5	3.35%	4.41%
6	3.61%	4.77%
7	3.85%	5.10%
8	4.07%	5.40%
9	4.28%	5.68%
10	4.47%	5.94%
11	4.65%	6.19%
12	4.82%	6.43%
13	4.98%	6.66%
14	5.14%	6.87%
15	5.29%	7.08%

Termination rates end at first eligibility for retirement

- B. Forfeiture Rates (Withdrawal of Member Deposits from TMRS) for vested members vary by age and employer match, and they are expressed as a percentage of the termination rates shown in (A). The withdrawal rates for cities with a 2-to-1 match are shown below. 4% is added to the rates for 1-1½-to-1 cities, and 8% is added for 1-to-1 cities.

Age	Percent of Terminating Employees Choosing to Take a Refund
25	41.2%
30	41.2%
35	41.2%
40	38.0%
45	32.6%
50	27.1%
55	21.7%

Forfeiture rates end at first eligibility for retirement.

C. Service Retirees and Beneficiary Mortality Rates

For calculating the actuarial liability and the retirement contribution rates, the Gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements.

D. Disabled Annuitant Mortality Rates

For calculating the actuarial liability and the retirement contribution rates, the Gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with male rates multiplied by 109% and female rates multiplied by 103% with a 3 year set-forward for both males and females. In addition, a 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

E. Pre-Retirement Mortality

For calculating the actuarial liability and the retirement contribution rates, the Gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with male rates multiplied by 54.5% and female rates multiplied by 51.5%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements.

F. Annuity Purchase Rates

For determining the amount of the monthly benefit at the time of retirement for both healthy and disabled annuitants, the annuity purchase rates (APRs) for 2014 are based on the UP-1984 Table with an age setback of two years for retirees and an age setback of eight years for beneficiaries. Beginning in 2027 the APRs will be based on a unisex blend of the RP-2000 Combined Healthy Mortality Tables with Blue Collar Adjustment for males and females with both male and female rates multiplied by 107.5% and projected on a fully generational basis with scale BB. For members, a unisex blend of 70% of the males table and 30% of the female table is used, while 30% of the male table and 70% of the female table is used for beneficiaries. From 2015 through 2026, the fully generational APRs will be phased into.

G. Disability Rates

Age	Males & Females
20	0.000004
25	0.000025
30	0.000099
35	0.000259
40	0.000494
45	0.000804
50	0.001188
55	0.001647
60	0.002180
65	0.002787

H. Service Retirement Rates, applied to both Active and Inactive Members

The base table rates vary by gender, entry age group, and age. For members under age 62, these base rates are then multiplied by 2 factors based on 1) employee contribution rate and employer match and 2) if the city has a recurring COLA.

Age	Males Entry Age Groups			Females Entry Age Groups		
	Ages 32 & Under	Ages 33 - 47	Ages 48 & Over	Ages 32 & Under	Ages 33 - 47	Ages 48 & Over
40-44	0.06	-	-	0.06	-	-
45-49	0.06	-	-	0.06	-	-
50-52	0.08	-	-	0.08	-	-
53	0.08	0.10	-	0.08	0.10	-
54	0.08	0.10	-	0.11	0.10	-
55-59	0.14	0.10	-	0.11	0.10	-
60	0.20	0.15	0.10	0.14	0.15	0.10
61	0.25	0.30	0.20	0.28	0.26	0.20
62	0.32	0.25	0.12	0.28	0.17	0.12
63	0.32	0.23	0.12	0.28	0.17	0.12
64	0.32	0.35	0.20	0.28	0.22	0.20
65	0.32	0.32	0.20	0.28	0.27	0.20
66-69	0.22	0.22	0.17	0.22	0.22	0.17
70-74	0.20	0.22	0.25	0.22	0.22	0.25
75 and over	1.00	1.00	1.00	1.00	1.00	1.00

Note: For cities without a 20-year/any age retirement provision, the rates for entry ages 32 and under are loaded by 20% for ages below 60.

Plan Design Factors Applied to Base Retirement Rates

Employer Match	Employee Contribution Rate		
	5%	6%	7%
1 - 1	0.75	0.80	0.84
1.5 - 1	0.81	0.86	0.92
2 - 1	0.86	0.93	1.00

Recurring COLA: 100%

No Recurring COLA: 90%

III. Methods and Assumptions

- A. Valuation of Assets – The actuarial value of assets is based on the market value of assets with a ten-year phase-in of actual investment return in excess of (less than) expected investment income. Offsetting unrecognized gains and losses are immediately recognized, with the shortest remaining bases recognized first and the net remaining bases continue to be recognized on their original timeframe. The actuarial value of assets is further adjusted by 33% of any difference between the initial value and a 15% corridor around the market value of assets, if necessary. For the purpose of determining the UAAL and annual required contribution associated with the Supplemental Death Trust, assets are valued at the Fund Value.
- B. Actuarial Cost Method: The actuarial cost method being used is known as the Entry Age Normal Actuarial Cost Method. The Entry Age Normal Actuarial Cost Method develops the annual cost of the Plan in two parts: that attributable to benefits accruing in the current year, known as the normal cost, and that due to service earned prior to the current year, known as the amortization of the unfunded actuarial accrued liability. The normal cost and the actuarial accrued liability are calculated individually for each member. The normal cost rate for an employee is the contribution rate which, if applied to a member's compensation throughout their period of anticipated covered service with the municipality, would be sufficient to meet all benefits payable on their behalf. The normal cost is calculated using an entry age based on benefit service with the current city. If a member has additional time-only vesting service through service with other TMRS cities or other public agencies, they retain this for determination of benefit eligibility and decrement rates. The salary-weighted average of these rates is the total normal cost rate. The unfunded actuarial accrued liability reflects the difference between the portion of projected benefits attributable to service credited prior to the valuation date and assets already accumulated. The unfunded actuarial accrued liability is paid off in accordance with a specified amortization procedure outlined in C below.

- C. Amortization Policy: For “underfunded” cities with twenty or more employees, the amortization as of the valuation date is a level percentage of payroll over a closed period using the process of “laddering”. Bases that existed prior to this valuation continue to be amortized on their original schedule. Beginning January 1, 2016, all new experience losses are amortized over individual periods of not more than 25 years. Previously, some cities amortized their losses over a 30 year period. New gains (including lump sum contributions) are offset against and amortized over the same period as the current largest outstanding loss base for the specific City which in turn decreases contribution rate volatility.

Once a City reaches an “overfunded” status, all prior non ad hoc bases are erased and the surplus for overfunded cities is amortized over a 25 year open period.

Ad hoc benefit enhancements are amortized over individual periods using a level dollar policy. The period will be based on the minimum of 15 years or the current life expectancy of the covered group.

For the December 31, 2013 actuarial valuation, there was a one-time change in the amortization policy for underfunded cities implemented in conjunction with the changes to the assumptions and cost method to minimize rate volatility associated with these changes. An initial ARC was developed using the methodology described above. For cities with a decrease in the rate compared to the rate calculated prior to changes, the amortization period for all non-ad hoc bases was shortened enough to keep the rates stable (if possible). Cities with an increase of more than 0.50% were allowed to extend the amortization periods for non-ad hoc bases up to 30 years to keep the full contribution rate from increasing. For cities with an increase of 0.50% or less, the amortization periods for all non-ad hoc bases could be extended to 25 years to keep the rate from increasing. The amortization period calculated in the prior steps was then rounded up to the nearest integer to calculate the final full contribution rate.

For the purpose of determining the annual required contribution associated with the Supplemental Death Trust, the amortization of the UAAL is done using a 25 year open period.

- D. Small City Methodology – For cities with fewer than twenty employees, more conservative methods and assumptions are used. First, lower termination rates are used for smaller cities, with maximum multipliers of 75% for employers with less than 6 members, 85% for employers with 6 to 10 members, 100% for employers with 11 to 15 members, and 115% for employers with less than 100 members.

There is also a load on the life expectancy for employers with less than 15 active members. The life expectancy will be loaded by decreasing the mortality rates by 1% for every active member less than 15. For example, an employer with 5 active members will have the baseline mortality tables multiplied by 90% (10 active members times 1%).

For underfunded plans, the maximum amortization period for amortizing gains and losses is decreased from current levels by 1 year for each active member less than the 20 member threshold. For example, an employer with 8 active members and a current maximum amortization period of 25 will use $(25 - (20 - 8)) = 13$ year amortization period for the gain or loss in that year's valuation. Under this policy, the lowest amortization period will be $25 - (20 - 1) = 6$ years. Once the plan is overfunded, the amortization period will revert back to the standard 25 years.

- E. Supplemental Death Benefit – The contribution rate for the Supplemental Death Benefit (SDB) is equal to the expected benefit payments during the upcoming year divided by the annualized pay of current active members and is calculated separately for actives and retirees. Due the significant reserve in the Supplemental Death Trust, the SDB rate for retiree coverage is currently only one-third of the total term cost.

IV. Other Assumptions

1. Valuation payroll (used for determining the amortization contribution rate): An exponential average of the actual salaries paid during the prior fiscal years, with 33% weight given to the most recent year and 67% weight given to the expected payroll for the previous fiscal year, moved forward with one year's payroll growth rate and adjusted for changes in population.
2. Individual salaries used to project benefits: For members with more than three years of service, actual salaries from the past three fiscal years are used to determine the USC final average salary as of the valuation date. For future salaries, this three-year average is projected forward with two years of salary scale to create the salary for the year following the valuation. This value is then projected with normal salary scales.
3. Timing of benefit payments: Benefit payments are assumed to be made in the middle of the month. Although TMRS benefits are paid at the end of the month, eligibility for that payment is determined at the beginning of the month. A middle of month payment approximates the impact of the combination of eligibility determination and actual payment timing.
4. Percent married: 100% of the employees are assumed to be married.

5. Age difference: Male members are assumed to be three years older than their spouses, and female members are assumed to be three years younger than their spouses.
6. Optional Forms: Healthy members are assumed to choose a life only benefit when they retire. Disabled members are assumed to select a 50% Joint and Survivor option when they retire.
7. Percent electing annuity on death (when eligible): For vested members not eligible for retirement, 75% of the spouses of male members and 70% of the spouses of female members are assumed to commence an immediate benefit in lieu of a deferred annuity or a refund. Those not electing an immediate benefit are assumed to take a refund. All of the spouses of married participants who die after becoming eligible for a retirement benefit are assumed to elect an annuity that commences immediately.
8. Partial Lump Sum Utilization: It is assumed that each member at retirement will withdraw 40% of their eligible account balance.
9. Inactive Population: All non-vested members of a city are assumed to take an immediate refund if they are not contributing members in another city. Vested members not contributing in another city are assumed to take a deferred retirement benefit, except for those who have terminated in the past 12 months for whom one year of forfeiture probability is assumed. The forfeiture rates for inactive members of a city who are contributing members in another city are equal to the probability of termination multiplied by the forfeiture rates shown in II(A) and II(B) respectively. These rates are applied each year until retirement eligibility. Once a member is retirement eligible, they are assumed to commence benefits based on the service retirement rates shown in II(H).
10. There will be no recoveries once disabled.
11. No surviving spouse will remarry and there will be no children's benefit.
12. Decrement timing: Decrements of all types are assumed to occur mid-year.
13. Eligibility testing: Eligibility for benefits is determined based upon the age nearest birthday and service nearest whole year on the date the decrement is assumed to occur.
14. Decrement relativity: Decrement rates are used directly from the experience study, without adjustment for multiple decrement table effects.

15. Incidence of Contributions: Contributions are assumed to be received continuously throughout the year based upon the computed percent of payroll shown in this report, and the actual payroll payable at the time contributions are made.
16. Benefit Service: All members are assumed to accrue 1 year of eligibility service each year.
17. The decrement rates for service related decrements are based on total TMRS eligibility service.

V. *Participant Data*

Participant data was supplied in electronic text files. There were separate files for (i) active and inactive members, and (ii) members and beneficiaries receiving benefits.

The data for active members included birthdate, gender, service with the current city and total vesting service, salary, employee contribution account balances, as well as the data used in the next calculation of the Updated Service Credit (USC). For retired members and beneficiaries, the data included date of birth, gender, spouse's date of birth (where applicable), amount of monthly benefit, date of retirement, form of payment code, and aggregate increase in the CPI that will be used in the next calculation of the cost of living adjustment.

To the extent possible we have made use of all available data fields in the calculation of the liabilities stated in this report. Actual CPI is used to model the wear-away effect or “catch-up” when a city changes its COLA provisions. Adjustments are made for members who have service both in a city with “20 and out” retirement eligibility and one that hasn’t adopted it to calculate the earliest possible retirement date.

Salary supplied for the current year was based on the annualized earnings for the year preceding the valuation date.

Assumptions were made to correct for missing, bad, or inconsistent data. These had no material impact on the results presented.

SECTION 7
SUMMARY OF BENEFIT PROVISIONS

Section 7

Texas Municipal Retirement System

Summary of Plan Benefit Provisions

The plan provisions are adopted by the governing body of each city, within the options available in the state statutes governing TMRS. Members in most cities can retire at age 60 and above with 5 or more years of service or with 20 years of service regardless of age. Some cities have elected retirement eligibility at age 60 with 10 years of service and/or with 25 years of service regardless of age. Most plans also provide death benefits and all provide disability benefits. Effective January 1, 2002, members are vested after 5 years, unless a city opted to maintain 10-year vesting. Members may work for more than one TMRS city during their career. If an individual has become vested in one TMRS city, he or she is immediately vested upon employment with another TMRS city. Similarly, once a member has met the eligibility requirements for retirement in a TMRS city, he or she is eligible in other TMRS cities as well.

Upon retirement, benefits depend on the sum of the employee's contributions, with interest, and the city-financed monetary credits, with interest. City-financed monetary credits are composed of three sources: prior service credits, current service credits, and updated service credits. The available member deposit rates are 5%, 6%, or 7% (some cities were grandfathered at a 3% rate), while the city's matching ratio will be 100%, 150%, or 200%. The balance at the beginning of each year is granted an interest credit as determined by the Board (employee account balances are guaranteed at least 5% interest).

- **Prior Service Credits:** At the inception of each city's plan, the city granted monetary credits for service rendered before the plan began of a percentage, adopted by the city, of a theoretical amount at least equal to two times what would have been contributed by the employee, with interest (3% annual), prior to establishment of the plan.
- **Current Service Credits:** Monetary credits for service since each plan began are a percent of the employee's accumulated contributions based on the city's matching rate in effect at the time the employee contributions are made.
- **Updated Service Credit (USC):** This monetary credit is determined by recalculating the member's account balance by assuming that the current member deposit rate of the currently employing city has always been in effect to create a hypothetical balance. The computation also assumes that the member's salary has always been the member's average salary during the 36-month period ending 13 months before the effective date of calculation. This hypothetical account balance is increased by 3% each year (not the actual interest credited to member accounts in previous years), and increased by the city match currently in effect. The resulting sum is then compared to the member's actual

account balance increased by the actual city match and actual interest credited. If the hypothetical balance exceeds the actual balance and the difference between them exceeds the current USC or Prior Service Credit, the member is granted a monetary credit (the new USC) equal to the difference between the hypothetical balance and the actual balance. The calculation may be done on a repeating or an ad hoc basis.

At retirement, the benefit is calculated as if the sum of the employee's contributions with interest and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options: retiree life only; one of three lifetime survivor options; or one of three guaranteed term options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution (PLSD) in an amount equal to 12, 24, or 36 monthly payments under the retiree life only option, which cannot exceed 75% of the total member deposits and interest. A member city may elect to increase the annuities of its retirees, either annually or on an annually repeating basis, effective January 1 of a calendar year. Cities may adopt annuity increases at a rate equal to either 30%, 50%, or 70% of the increase (if any) in the Consumer Price Index — all Urban Consumers (CPI-U) between the December preceding the member's retirement date and the December 13 months before the effective date of the increase, minus any previously granted increases.

Section 7

Texas Municipal Retirement System

Summary of Benefit Provision Changes Reflected in 12/31/2015 Valuation

CITY	Changes
Brenham	1) Granted 100% ad hoc USC with transfer.
Brownsville PUB	2) Granted 70% ad hoc COLA.
Brownwood Public Library	Increased municipal matching ratio from 1.5 - 1 to 2 - 1.
Bullard	Adopted restricted prior service credit. *
Caddo Mills	Adopted 20 yr, any age retirement eligibility.
Cedar Park	1) Increased employee contribution rate from 5% to 6%.
Clarendon	2) Increased municipal matching ratio from 1.5 - 1 to 2 - 1.
Corpus Christi	Adopted 30% repeating COLA
Cumby	1) Increased employee contribution rate from 5% to 7%.
Dekalb	2) Increased statutory max to 9.50% due to plan changes.
Del Rio	1) Granted 100% ad hoc USC.
Devine	2) Granted 70% ad hoc COLA.
Donna	Adopted restricted prior service credit. *
	1) Increased employee contribution rate from 6% to 7%.
	2) Increased statutory max to 9.50% due to plan changes.
	Increased municipal matching ratio from 1 - 1 to 2 - 1.
	Increased municipal matching ratio from 1 - 1 to 1.5 - 1.
	1) Adopted buy-back provision. *
	2) Increased employee contribution rate from 5% to 6%.
	3) Increased municipal matching ratio from 1.5 - 1 to 2 - 1.
	4) Increased statutory max to 12.50% due to plan changes.
	5) Rescinded 70% repeating COLA
	6) Rescinded supplemental death benefits for actives and retirees.
Elgin	1) Increased employee contribution rate from 6% to 7%.
Eustace	2) Removed statutory max.
Falfurrias	Granted 100% ad hoc USC.
Farmers Branch	1) Increased municipal matching ratio from 1 - 1 to 1.5 - 1.
Fate	2) Increased statutory max to 9.50% due to plan changes.
Floydada	Adopted buy-back provision. *
Godley	Adopted restricted prior service credit. *
Groesbeck	Increased municipal matching ratio from 1.5 - 1 to 2 - 1.
Hemphill	Adopted 20 yr, any age retirement eligibility.
Hooks	Adopted restricted prior service credit. *
	1) Increased employee contribution rate from 5% to 7%.
	2) Increased municipal matching ratio from 1 - 1 to 2 - 1.
	3) Increased statutory max to 13.50% due to plan changes.
Humble	1) Decreased repeating USC from 100% to 50%.
Hutchins	2) Increased employee contribution rate from 6% to 7%.
Joshua	Adopted 20 yr, any age retirement eligibility.
Kaufman	Adopted restricted prior service credit. *
Kemp	Decreased repeating COLA from 70% to 30%.
	1) Adopted buy-back provision. *
	2) Increased municipal matching ratio from 1 - 1 to 2 - 1.
	3) Increased statutory max to 11.50% due to plan changes.
Killeen	Granted 100% ad hoc USC with transfer.
Kyle	Adopted 5 year vesting.
La Marque	1) Increased employee contribution rate from 5% to 7%.
Lacy-Lakeview	2) Removed statutory max.
Lake Worth	Removed statutory max.
Liberty Hill	Increased municipal matching ratio from 1 - 1 to 2 - 1.
Llano	1) Increased municipal matching ratio from 1.5 - 1 to 2 - 1.
Marion	2) Removed statutory max.
	Adopted restricted prior service credit. *

* Reflects possible rate impact. No change to current rate.

Section 7

Texas Municipal Retirement System

Summary of Benefit Provision Changes Reflected in 12/31/2015 Valuation

CITY	Changes
McAllen	Granted 100% ad hoc USC with transfer.
Meadows Place	1) Granted 100% ad hoc USC.
	2) Granted 70% ad hoc COLA.
Mesquite	1) Granted 100% ad hoc USC with transfer.
	2) Granted 50% ad hoc COLA.
Missouri City	1) Granted 100% ad hoc USC with transfer.
	2) Granted 70% ad hoc COLA.
New Summerfield	1) Increased municipal matching ratio from 1 - 1 to 2 - 1.
	2) Increased statutory max to 13.50% due to plan changes.
Palmhurst	1) Increased employee contribution rate from 5% to 7%.
	2) Increased municipal matching ratio from 1 - 1 to 2 - 1.
Pflugerville	Removed statutory max.
Point	1) Increased municipal matching ratio from 1 - 1 to 2 - 1.
	2) Increased statutory max to 13.50% due to plan changes.
Port Neches	Granted 30% ad hoc COLA.
San Antonio	Granted 70% ad hoc COLA.
Seguin	Granted 70% ad hoc COLA.
Sour Lake	1) Increased employee contribution rate from 5% to 7%.
	2) Increased municipal matching ratio from 1 - 1 to 2 - 1.
	3) Increased statutory max to 13.50% due to plan changes.
Spur	Granted 70% ad hoc COLA.
Sudan	1) Granted 100% ad hoc USC with transfer.
	2) Granted 70% ad hoc COLA.
Sulphur Springs	Granted 100% ad hoc USC with transfer.
Taft	Adopted restricted prior service credit. *
Tahoka	Granted 100% ad hoc USC.
Tex Municipal League IEBP	Granted 100% ad hoc USC.
Tex Municipal League IRP	Added transfer provision to repeating USC.
Thrall	Increased municipal matching ratio from 1 - 1 to 1.5 - 1.
Three Rivers	Adopted restricted prior service credit. *
Trinity	Adopted 20 yr, any age retirement eligibility.
Troy	1) Increased employee contribution rate from 6% to 7%.
	2) Increased statutory max to 13.50% due to plan changes.
Vernon	1) Decreased repeating COLA from 70% to 30%.
	2) Decreased repeating USC from 100% to 75%.
Weslaco	1) Granted 30% ad hoc COLA.
	2) Granted 50% ad hoc USC with transfer.

* Reflects possible rate impact. No change to current rate.

SECTION 8
INDIVIDUAL CITY REPORTS

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Abernathy	Abilene	Addison	Alamo	Alamo Heights	Alba	Albany
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$764,946	\$116,504,783	\$47,185,320	\$5,571,627	\$8,697,290	\$215,241	\$427,780
b. Noncontributing Members	30,709	21,310,101	13,167,735	907,212	2,835,856	4,212	45,229
c. Annuitants	<u>386,313</u>	<u>141,770,760</u>	<u>55,687,188</u>	<u>2,746,090</u>	<u>11,303,891</u>	<u>37,206</u>	<u>313,492</u>
2. Total Actuarial Accrued Liability	\$1,181,968	\$279,585,644	\$116,040,243	\$9,224,929	\$22,837,037	\$256,659	\$786,501
3. Actuarial value of assets	<u>1,070,886</u>	<u>253,243,762</u>	<u>111,498,184</u>	<u>7,475,679</u>	<u>16,753,261</u>	<u>235,324</u>	<u>714,719</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$111,082	\$26,341,882	\$4,542,059	\$1,749,250	\$6,083,776	\$21,335	\$71,782
5. Funded Ratio: (3) / (2)	90.6%	90.6%	96.1%	81.0%	73.4%	91.7%	90.9%
6. Annual Payroll	\$778,550	\$47,481,364	\$18,857,782	\$4,450,160	\$5,357,195	\$210,504	\$586,486
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	2.40%	7.70%	8.14%	4.92%	10.42%	1.71%	3.92%
Prior Service	<u>0.87%</u>	<u>3.56%</u>	<u>2.13%</u>	<u>2.47%</u>	<u>6.51%</u>	<u>1.36%</u>	<u>0.77%</u>
Total Retirement	3.27%	11.26%	10.27%	7.39%	16.93%	3.07%	4.69%
Supplemental Death	<u>0.27%</u>	<u>0.25%</u>	<u>0.17%</u>	<u>0.18%</u>	<u>0.19%</u>	<u>0.15%</u>	<u>0.31%</u>
Total Rate	3.54%	11.51%	10.44%	7.57%	17.12%	3.22%	5.00%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	10.83%	10.00%	N/A	N/A	3.10%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	15.50%	9.50%	N/A	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.3 years	23.3 years	14.8 years	24.1 years	28.0 years	8.8 years	24.0 years
Number of annuitants	6	763	176	31	69	1	7
Number of active contributing members	17	1,031	265	123	96	5	15
Number of inactive members	30	452	192	75	66	1	10
Average age of contributing members	46.4 years	43.6 years	40.9 years	41.3 years	41.4 years	49.2 years	50.9 years
Average length of service of contributing members	9.0 years	10.5 years	11.1 years	9.0 years	12.2 years	10.7 years	7.5 years

	Aledo	Alice	Allen	Alpine	Alto	Alton	Alvarado
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$395,516	\$21,569,184	\$108,661,617	\$2,891,237	\$256,531	\$3,118,985	\$1,979,480
b. Noncontributing Members	131,381	2,211,443	18,973,554	452,870	266,374	435,564	552,776
c. Annuitants	<u>257,988</u>	<u>17,219,105</u>	<u>35,854,355</u>	<u>2,601,882</u>	<u>397,140</u>	<u>658,785</u>	<u>190,689</u>
2. Total Actuarial Accrued Liability	\$784,885	\$40,999,732	\$163,489,526	\$5,945,989	\$920,045	\$4,213,334	\$2,722,945
3. Actuarial value of assets	<u>693,434</u>	<u>35,911,927</u>	<u>136,630,300</u>	<u>6,862,686</u>	<u>851,073</u>	<u>3,542,265</u>	<u>2,464,978</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$91,451	\$5,087,805	\$26,859,226	(\$916,697)	\$68,972	\$671,069	\$257,967
5. Funded Ratio: (3) / (2)	88.3%	87.6%	83.6%	115.4%	92.5%	84.1%	90.5%
6. Annual Payroll	\$730,291	\$11,220,480	\$43,842,565	\$2,488,798	\$366,282	\$2,607,537	\$2,406,932
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.82%	6.44%	10.43%	3.47%	9.41%	11.99%	4.60%
Prior Service	<u>0.81%</u>	<u>3.02%</u>	<u>3.51%</u>	<u>-2.26%</u>	<u>1.26%</u>	<u>1.46%</u>	<u>0.64%</u>
Total Retirement	7.63%	9.46%	13.94%	1.21%	10.67%	13.45%	5.24%
Supplemental Death	<u>0.17%</u>	<u>0.00%</u>	<u>0.14%</u>	<u>0.20%</u>	<u>0.19%</u>	<u>0.12%</u>	<u>0.13%</u>
Total Rate	7.80%	9.46%	14.08%	1.41%	10.86%	13.57%	5.37%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.59%	N/A	N/A	1.07%	8.58%	10.53%	5.09%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	11.50%	13.50%	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	23.0 years	22.0 years	28.1 years	25.0 years	24.2 years	28.5 years	26.2 years
Number of annuitants	5	134	163	32	8	11	9
Number of active contributing members	14	240	710	53	11	77	57
Number of inactive members	8	74	360	42	13	70	44
Average age of contributing members	43.0 years	45.0 years	42.8 years	43.1 years	38.6 years	37.9 years	40.1 years
Average length of service of contributing members	9.6 years	10.1 years	10.1 years	8.8 years	3.7 years	5.9 years	6.2 years

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	Alvin	Alvord	Amarillo	Amherst	Anahuac	Andrews	Angleton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$24,838,652	\$166,765	\$192,255,910	\$24,693	\$92,252	\$12,559,478	\$13,567,544
b. Noncontributing Members	6,491,211	193,054	21,987,423	10,331	319,964	1,169,115	1,681,535
c. Annuitants	<u>24,941,843</u>	<u>32,160</u>	<u>224,555,265</u>	<u>251,863</u>	<u>418,070</u>	<u>9,944,847</u>	<u>8,424,031</u>
2. Total Actuarial Accrued Liability	\$56,271,706	\$391,979	\$438,798,598	\$286,887	\$830,286	\$23,673,440	\$23,673,110
3. Actuarial value of assets	<u>45,540,948</u>	<u>317,314</u>	<u>378,735,764</u>	<u>301,971</u>	<u>819,440</u>	<u>19,964,755</u>	<u>19,627,130</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$10,730,758	\$74,665	\$60,062,834	(\$15,084)	\$10,846	\$3,708,685	\$4,045,980
5. Funded Ratio: (3) / (2)	80.9%	81.0%	86.3%	105.3%	98.7%	84.3%	82.9%
6. Annual Payroll	\$10,213,076	\$312,837	\$81,426,759	\$140,818	\$227,060	\$3,974,334	\$5,942,862
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.07%	5.05%	7.23%	4.07%	5.95%	8.90%	7.60%
Prior Service	<u>7.73%</u>	<u>1.98%</u>	<u>5.17%</u>	<u>-0.72%</u>	<u>0.41%</u>	<u>6.61%</u>	<u>4.27%</u>
Total Retirement	17.80%	7.03%	12.40%	3.35%	6.36%	15.51%	11.87%
Supplemental Death	<u>0.16%</u>	<u>0.16%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.17%</u>	<u>0.00%</u>	<u>0.22%</u>
Total Rate	17.96%	7.19%	12.40%	3.35%	6.53%	15.51%	12.09%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	6.55%	11.70%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	12.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	19.0 years	16.1 years	20.4 years	25.0 years	16.8 years	20.1 years	24.2 years
Number of annuitants	114	2	1,032	3	4	33	51
Number of active contributing members	214	7	1,772	4	7	70	121
Number of inactive members	192	3	977	4	13	29	42
Average age of contributing members	40.4 years	43.1 years	43.9 years	46.0 years	32.1 years	40.2 years	44.4 years
Average length of service of contributing members	9.4 years	7.4 years	9.0 years	2.9 years	4.0 years	9.8 years	9.7 years

	Anna	Annetta	Anson	Anthony	Aransas Pass	Archer City	Argyle
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$3,216,074	\$15,204	\$698,405	\$862,330	\$4,736,008	\$393,224	\$3,029,660
b. Noncontributing Members	677,834	1,992	98,664	190,801	1,356,644	174,681	781,054
c. Annuitants	<u>947,927</u>	<u>0</u>	<u>314,861</u>	<u>264,199</u>	<u>7,607,077</u>	<u>152,344</u>	<u>404,176</u>
2. Total Actuarial Accrued Liability	\$4,841,835	\$17,196	\$1,111,930	\$1,317,330	\$13,699,729	\$720,249	\$4,214,890
3. Actuarial value of assets	<u>3,892,739</u>	<u>14,859</u>	<u>1,096,333</u>	<u>951,250</u>	<u>10,990,603</u>	<u>647,398</u>	<u>3,520,090</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$949,096	\$2,337	\$15,597	\$366,080	\$2,709,126	\$72,851	\$694,800
5. Funded Ratio: (3) / (2)	80.4%	86.4%	98.6%	72.2%	80.2%	89.9%	83.5%
6. Annual Payroll	\$2,842,304	\$65,376	\$768,281	\$1,362,600	\$4,263,224	\$761,309	\$1,428,274
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	12.58%	2.84%	1.11%	1.42%	7.57%	3.55%	11.28%
Prior Service	<u>1.91%</u>	<u>0.67%</u>	<u>0.12%</u>	<u>1.70%</u>	<u>3.64%</u>	<u>0.62%</u>	<u>2.92%</u>
Total Retirement	14.49%	3.51%	1.23%	3.12%	11.21%	4.17%	14.20%
Supplemental Death	<u>0.11%</u>	<u>0.07%</u>	<u>0.27%</u>	<u>0.13%</u>	<u>0.16%</u>	<u>0.27%</u>	<u>0.00%</u>
Total Rate	14.60%	3.58%	1.50%	3.25%	11.37%	4.44%	14.20%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.62%	3.45%	N/A	N/A	N/A	4.33%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	N/A	N/A	9.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.1 years	6.0 years	26.6 years	23.8 years	28.1 years	23.0 years	25.9 years
Number of annuitants	5	0	9	6	43	5	13
Number of active contributing members	52	1	20	35	97	18	22
Number of inactive members	20	1	19	22	111	13	24
Average age of contributing members	41.1 years	42.0 years	41.6 years	42.2 years	40.5 years	49.6 years	46.9 years
Average length of service of contributing members	9.7 years	9.0 years	11.4 years	7.6 years	7.2 years	7.9 years	12.3 years

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	Arlington	Arp	Aspermont	Athens	Atlanta	Aubrey	Avinger
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$473,061,516	\$262,111	\$192,158	\$17,583,463	\$1,951,813	\$1,558,760	\$74,048
b. Noncontributing Members	81,501,304	267,505	22,181	2,290,614	330,004	523,042	0
c. Annuitants	<u>531,850,580</u>	<u>83,528</u>	<u>169,080</u>	<u>14,430,646</u>	<u>1,192,817</u>	<u>286,758</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$1,086,413,400	\$613,144	\$383,419	\$34,304,723	\$3,474,634	\$2,368,560	\$74,048
3. Actuarial value of assets	<u>939,247,412</u>	<u>627,295</u>	<u>519,021</u>	<u>23,489,959</u>	<u>3,313,256</u>	<u>2,425,116</u>	<u>82,600</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$147,165,988	(\$14,151)	(\$135,602)	\$10,814,764	\$161,378	(\$56,556)	(\$8,552)
5. Funded Ratio: (3) / (2)	86.5%	102.3%	135.4%	68.5%	95.4%	102.4%	111.5%
6. Annual Payroll	\$164,326,687	\$303,635	\$265,880	\$6,735,881	\$1,523,295	\$1,891,683	\$29,316
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.31%	2.41%	1.41%	10.50%	3.49%	3.54%	3.98%
Prior Service	<u>6.27%</u>	<u>-0.29%</u>	<u>-1.41%</u>	<u>10.67%</u>	<u>0.78%</u>	<u>-0.18%</u>	<u>-1.79%</u>
Total Retirement	15.58%	2.12%	0.00%	21.17%	4.27%	3.36%	2.19%
Supplemental Death	<u>0.15%</u>	<u>0.23%</u>	<u>0.16%</u>	<u>0.19%</u>	<u>0.22%</u>	<u>0.15%</u>	<u>0.28%</u>
Total Rate	15.73%	2.35%	0.16%	21.36%	4.49%	3.51%	2.47%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	15.58%	2.18%	N/A	N/A	N/A	2.96%	2.13%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	7.50%	N/A	7.50%	11.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	20.4 years	25.0 years	25.0 years	22.1 years	20.1 years	25.0 years	25.0 years
Number of annuitants	1,558	2	2	61	17	10	0
Number of active contributing members	2,460	9	7	121	40	46	1
Number of inactive members	1,015	6	3	45	9	80	0
Average age of contributing members	41.9 years	41.6 years	45.9 years	41.9 years	49.1 years	42.1 years	62.0 years
Average length of service of contributing members	11.3 years	8.2 years	8.5 years	10.9 years	10.8 years	7.9 years	16.1 years

	Azle	Baird	Balch Springs	Balcones Heights	Ballinger	Balmorhea	Bandera
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$11,812,957	\$144,034	\$19,005,073	\$5,767,690	\$1,535,137	\$16,306	\$916,087
b. Noncontributing Members	3,087,949	136,926	3,418,486	1,467,648	101,563	3,066	269,660
c. Annuitants	<u>5,555,362</u>	<u>310,125</u>	<u>8,505,968</u>	<u>8,566,846</u>	<u>1,756,034</u>	<u>0</u>	<u>744,343</u>
2. Total Actuarial Accrued Liability	\$20,456,268	\$591,085	\$30,929,527	\$15,802,184	\$3,392,734	\$19,372	\$1,930,090
3. Actuarial value of assets	<u>16,899,513</u>	<u>653,091</u>	<u>22,957,758</u>	<u>12,516,904</u>	<u>3,310,850</u>	<u>35,777</u>	<u>1,981,744</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$3,556,755	(\$62,006)	\$7,971,769	\$3,285,280	\$81,884	(\$16,405)	(\$51,654)
5. Funded Ratio: (3) / (2)	82.6%	110.5%	74.2%	79.2%	97.6%	184.7%	102.7%
6. Annual Payroll	\$5,974,489	\$484,755	\$9,634,849	\$2,719,207	\$1,344,897	\$29,783	\$614,078
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.38%	1.59%	9.66%	11.15%	3.32%	1.66%	9.95%
Prior Service	<u>3.74%</u>	<u>-0.79%</u>	<u>4.74%</u>	<u>6.92%</u>	<u>0.45%</u>	<u>-1.66%</u>	<u>-0.56%</u>
Total Retirement	12.12%	0.80%	14.40%	18.07%	3.77%	0.00%	9.39%
Supplemental Death	<u>0.17%</u>	<u>0.14%</u>	<u>0.15%</u>	<u>0.18%</u>	<u>0.27%</u>	<u>0.07%</u>	<u>0.35%</u>
Total Rate	12.29%	0.94%	14.55%	18.25%	4.04%	0.07%	9.74%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	18.04%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	12.50%	N/A	N/A	N/A	7.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	24.1 years	25.0 years	28.1 years	28.1 years	18.9 years	25.0 years	25.0 years
Number of annuitants	62	5	77	53	16	0	9
Number of active contributing members	113	12	171	53	40	1	19
Number of inactive members	93	11	101	44	12	3	19
Average age of contributing members	42.2 years	43.0 years	41.8 years	44.1 years	46.6 years	46.2 years	45.1 years
Average length of service of contributing members	10.2 years	4.9 years	7.9 years	11.0 years	7.6 years	7.3 years	5.7 years

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	Bangs	Bartlett	Bartonville	Bastrop	Bay City	Bayou Vista	Baytown
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$712,971	\$348,772	\$145,277	\$9,625,479	\$11,992,553	\$136,519	\$147,439,761
b. Noncontributing Members	69,343	222,456	257,343	1,547,655	2,675,817	94,328	19,037,500
c. Annuitants	<u>1,000,610</u>	<u>299,194</u>	<u>573,373</u>	<u>4,396,059</u>	<u>17,401,840</u>	<u>63,693</u>	<u>118,195,010</u>
2. Total Actuarial Accrued Liability	\$1,782,924	\$870,422	\$975,993	\$15,569,193	\$32,070,210	\$294,540	\$284,672,271
3. Actuarial value of assets	<u>1,630,618</u>	<u>983,897</u>	<u>630,202</u>	<u>12,615,084</u>	<u>27,977,891</u>	<u>326,418</u>	<u>229,881,435</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$152,306	(\$113,475)	\$345,791	\$2,954,109	\$4,092,319	(\$31,878)	\$54,790,836
5. Funded Ratio: (3) / (2)	91.5%	113.0%	64.6%	81.0%	87.2%	110.8%	80.8%
6. Annual Payroll	\$504,665	\$659,388	\$415,809	\$5,534,589	\$7,004,787	\$331,370	\$48,709,419
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.79%	7.95%	8.05%	8.52%	5.79%	4.53%	9.90%
Prior Service	<u>2.00%</u>	<u>-1.06%</u>	<u>7.22%</u>	<u>3.05%</u>	<u>4.17%</u>	<u>-0.65%</u>	<u>7.48%</u>
Total Retirement	12.79%	6.89%	15.27%	11.57%	9.96%	3.88%	17.38%
Supplemental Death	<u>0.30%</u>	<u>0.20%</u>	<u>0.09%</u>	<u>0.17%</u>	<u>0.23%</u>	<u>0.25%</u>	<u>0.16%</u>
Total Rate	13.09%	7.09%	15.36%	11.74%	10.19%	4.13%	17.54%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	6.40%	13.01%	11.54%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	12.50%	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	22.2 years	25.0 years	15.1 years	28.2 years	20.3 years	25.0 years	22.1 years
Number of annuitants	10	5	5	42	106	1	422
Number of active contributing members	14	11	7	113	161	7	774
Number of inactive members	14	25	5	54	94	10	276
Average age of contributing members	48.5 years	47.1 years	46.7 years	45.1 years	43.3 years	51.4 years	41.4 years
Average length of service of contributing members	5.0 years	6.2 years	10.9 years	9.8 years	8.7 years	9.1 years	10.9 years

	Beaumont	Bedford	Bee Cave	Beeville	Bellaire	Bellmead	Bells
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$196,229,761	\$20,969,320	\$2,485,990	\$4,072,506	\$29,657,858	\$4,946,368	\$73,427
b. Noncontributing Members	18,011,973	2,134,450	1,557,969	1,752,200	6,227,836	1,349,220	49,188
c. Annuitants	<u>224,014,478</u>	<u>3,436,177</u>	<u>254,080</u>	<u>3,980,670</u>	<u>38,066,630</u>	<u>5,764,649</u>	<u>118,228</u>
2. Total Actuarial Accrued Liability	\$438,256,212	\$26,539,947	\$4,298,039	\$9,805,376	\$73,952,324	\$12,060,237	\$240,843
3. Actuarial value of assets	<u>360,096,431</u>	<u>14,356,013</u>	<u>3,711,746</u>	<u>11,786,216</u>	<u>60,379,816</u>	<u>11,540,279</u>	<u>324,641</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$78,159,781	\$12,183,934	\$586,293	(\$1,980,840)	\$13,572,508	\$519,958	(\$83,798)
5. Funded Ratio: (3) / (2)	82.2%	54.1%	86.4%	120.2%	81.6%	95.7%	134.8%
6. Annual Payroll	\$58,166,299	\$21,229,777	\$2,609,199	\$4,727,139	\$9,703,331	\$3,507,846	\$365,624
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.82%	5.59%	8.70%	3.61%	11.30%	8.14%	1.64%
Prior Service	<u>9.88%</u>	<u>3.35%</u>	<u>1.36%</u>	<u>-2.57%</u>	<u>9.57%</u>	<u>0.85%</u>	<u>-1.41%</u>
Total Retirement	19.70%	8.94%	10.06%	1.04%	20.87%	8.99%	0.23%
Supplemental Death	<u>0.00%</u>	<u>0.00%</u>	<u>0.14%</u>	<u>0.00%</u>	<u>0.21%</u>	<u>0.20%</u>	<u>0.10%</u>
Total Rate	19.70%	8.94%	10.20%	1.04%	21.08%	9.19%	0.33%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	19.67%	8.52%	8.54%	0.75%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	11.50%	N/A	12.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	19.0 years	27.2 years	25.6 years	25.0 years	21.1 years	28.0 years	25.0 years
Number of annuitants	812	39	6	61	122	27	4
Number of active contributing members	988	334	40	124	148	72	11
Number of inactive members	339	102	34	100	89	49	12
Average age of contributing members	45.3 years	42.1 years	42.2 years	41.8 years	44.3 years	42.3 years	40.3 years
Average length of service of contributing members	12.4 years	12.1 years	7.5 years	8.0 years	11.8 years	9.2 years	7.5 years

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	Bellville	Belton	Benbrook	Berryville	Bertram	Big Lake	Big Sandy
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$5,891,205	\$9,599,079	\$28,656,040	\$36,547	\$101,578	\$3,484,459	\$751,402
b. Noncontributing Members	609,982	1,875,942	3,215,008	0	139,312	546,563	159,813
c. Annuitants	<u>4,334,948</u>	<u>8,717,096</u>	<u>18,445,541</u>	<u>138,831</u>	<u>248,271</u>	<u>1,439,796</u>	<u>14,465</u>
2. Total Actuarial Accrued Liability	\$10,836,135	\$20,192,117	\$50,316,589	\$175,378	\$489,161	\$5,470,818	\$925,680
3. Actuarial value of assets	<u>7,896,873</u>	<u>18,032,874</u>	<u>42,774,007</u>	<u>185,436</u>	<u>487,885</u>	<u>3,739,086</u>	<u>848,578</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,939,262	\$2,159,243	\$7,542,582	(\$10,058)	\$1,276	\$1,731,732	\$77,102
5. Funded Ratio: (3) / (2)	72.9%	89.3%	85.0%	105.7%	99.7%	68.3%	91.7%
6. Annual Payroll	\$2,555,339	\$7,948,867	\$8,688,044	\$111,357	\$417,257	\$1,151,125	\$440,015
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.37%	6.00%	11.32%	3.27%	1.80%	7.38%	1.22%
Prior Service	<u>8.39%</u>	<u>1.55%</u>	<u>5.62%</u>	<u>-0.55%</u>	<u>0.03%</u>	<u>10.15%</u>	<u>1.91%</u>
Total Retirement	14.76%	7.55%	16.94%	2.72%	1.83%	17.53%	3.13%
Supplemental Death	<u>0.28%</u>	<u>0.16%</u>	<u>0.15%</u>	<u>0.23%</u>	<u>0.00%</u>	<u>0.24%</u>	<u>0.32%</u>
Total Rate	15.04%	7.71%	17.09%	2.95%	1.83%	17.77%	3.45%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	15.01%	7.50%	N/A	2.75%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	9.50%	7.50%	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	19.2 years	28.3 years	23.0 years	25.0 years	12.9 years	21.6 years	11.3 years
Number of annuitants	33	77	65	3	6	10	2
Number of active contributing members	56	167	114	3	10	26	12
Number of inactive members	24	116	39	0	11	6	16
Average age of contributing members	46.7 years	39.2 years	42.0 years	53.1 years	40.9 years	40.6 years	44.1 years
Average length of service of contributing members	11.4 years	8.7 years	12.9 years	3.2 years	9.2 years	9.2 years	12.1 years

	Big Spring	Bishop	Blanco	Blooming Grove	Blossom	Blue Mound	Blue Ridge
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$18,101,833	\$1,006,909	\$147,735	\$194,645	\$229,996	\$205,693	\$73,386
b. Noncontributing Members	4,404,738	299,879	125,626	39,039	48,575	114,821	11,476
c. Annuitants	<u>27,429,348</u>	<u>963,556</u>	<u>371,723</u>	<u>176,717</u>	<u>363,268</u>	<u>154,496</u>	<u>27,555</u>
2. Total Actuarial Accrued Liability	\$49,935,919	\$2,270,344	\$645,084	\$410,401	\$641,839	\$475,010	\$112,417
3. Actuarial value of assets	<u>39,354,030</u>	<u>2,226,247</u>	<u>647,908</u>	<u>333,740</u>	<u>702,492</u>	<u>436,880</u>	<u>131,920</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$10,581,889	\$44,097	(\$2,824)	\$76,661	(\$60,653)	\$38,130	(\$19,503)
5. Funded Ratio: (3) / (2)	78.8%	98.1%	100.4%	81.3%	109.4%	92.0%	117.3%
6. Annual Payroll	\$9,179,965	\$709,991	\$526,078	\$166,840	\$171,496	\$844,487	\$161,607
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.90%	3.05%	1.69%	6.34%	5.80%	4.87%	1.97%
Prior Service	<u>8.03%</u>	<u>0.58%</u>	<u>-0.03%</u>	<u>3.75%</u>	<u>-2.17%</u>	<u>0.27%</u>	<u>-0.74%</u>
Total Retirement	16.93%	3.63%	1.66%	10.09%	3.63%	5.14%	1.23%
Supplemental Death	<u>0.22%</u>	<u>0.26%</u>	<u>0.23%</u>	<u>0.13%</u>	<u>0.48%</u>	<u>0.11%</u>	<u>0.19%</u>
Total Rate	17.15%	3.89%	1.89%	10.22%	4.11%	5.25%	1.42%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.83%	N/A	N/A	9.38%	4.08%	5.14%	1.29%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	7.50%	11.50%	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	21.4 years	13.8 years	25.0 years	16.4 years	25.0 years	26.1 years	25.0 years
Number of annuitants	140	14	5	2	4	5	2
Number of active contributing members	194	22	16	5	4	23	5
Number of inactive members	112	14	23	2	1	19	4
Average age of contributing members	41.9 years	46.4 years	42.6 years	43.9 years	50.3 years	42.5 years	39.7 years
Average length of service of contributing members	6.5 years	9.8 years	3.2 years	8.3 years	9.0 years	5.9 years	3.1 years

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	Boerne	Bogata	Bonham	Booker	Borger	Bovina	Bowie
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$35,020,975	\$130,801	\$7,840,726	\$435,864	\$20,288,327	\$82,982	\$5,425,618
b. Noncontributing Members	2,137,803	21,497	1,597,110	124,617	2,478,450	39,748	1,881,700
c. Annuitants	<u>14,658,672</u>	<u>60,918</u>	<u>5,156,955</u>	<u>154,284</u>	<u>17,804,763</u>	<u>228,076</u>	<u>7,469,241</u>
2. Total Actuarial Accrued Liability	\$51,817,450	\$213,216	\$14,594,791	\$714,765	\$40,571,540	\$350,806	\$14,776,559
3. Actuarial value of assets	<u>36,808,491</u>	<u>291,563</u>	<u>14,044,668</u>	<u>712,302</u>	<u>33,698,992</u>	<u>416,242</u>	<u>12,885,661</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$15,008,959	(\$78,347)	\$550,123	\$2,463	\$6,872,548	(\$65,436)	\$1,890,898
5. Funded Ratio: (3) / (2)	71.0%	136.7%	96.2%	99.7%	83.1%	118.7%	87.2%
6. Annual Payroll	\$12,712,561	\$263,595	\$5,051,608	\$494,202	\$7,986,658	\$343,742	\$3,627,495
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	11.55%	1.90%	4.12%	5.65%	9.51%	1.21%	6.95%
Prior Service	<u>6.77%</u>	<u>-1.83%</u>	<u>0.93%</u>	<u>0.04%</u>	<u>5.42%</u>	<u>-1.17%</u>	<u>3.35%</u>
Total Retirement	18.32%	0.07%	5.05%	5.69%	14.93%	0.04%	10.30%
Supplemental Death	<u>0.16%</u>	<u>0.22%</u>	<u>0.00%</u>	<u>0.27%</u>	<u>0.20%</u>	<u>0.17%</u>	<u>0.17%</u>
Total Rate	18.48%	0.29%	5.05%	5.96%	15.13%	0.21%	10.47%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	18.45%	N/A	4.78%	N/A	N/A	0.21%	10.41%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	10.50%	9.50%	N/A	7.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.0 years	25.0 years	15.5 years	16.8 years	24.0 years	25.0 years	23.3 years
Number of annuitants	70	2	45	3	82	5	64
Number of active contributing members	230	9	110	12	164	11	84
Number of inactive members	65	4	90	11	67	19	74
Average age of contributing members	43.0 years	44.1 years	40.7 years	47.0 years	42.4 years	37.3 years	41.7 years
Average length of service of contributing members	9.7 years	5.4 years	9.4 years	7.4 years	9.0 years	2.8 years	7.9 years

	Boyd	Brady	Brazoria	Breckenridge	Bremond	Brenham	Bridge City
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$183,283	\$4,246,000	\$2,898,787	\$2,074,203	\$387,583	\$19,116,442	\$8,747,152
b. Noncontributing Members	253,023	1,961,656	312,797	681,714	132,331	4,248,761	1,603,563
c. Annuitants	<u>372,441</u>	<u>2,427,312</u>	<u>665,818</u>	<u>5,222,589</u>	<u>45,144</u>	<u>17,884,357</u>	<u>7,479,194</u>
2. Total Actuarial Accrued Liability	\$808,747	\$8,634,968	\$3,877,402	\$7,978,506	\$565,058	\$41,249,560	\$17,829,909
3. Actuarial value of assets	<u>846,374</u>	<u>7,290,444</u>	<u>3,642,516</u>	<u>6,747,328</u>	<u>383,985</u>	<u>37,980,924</u>	<u>14,682,271</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$37,627)	\$1,344,524	\$234,886	\$1,231,178	\$181,073	\$3,268,636	\$3,147,638
5. Funded Ratio: (3) / (2)	104.7%	84.4%	93.9%	84.6%	68.0%	92.1%	82.3%
6. Annual Payroll	\$729,489	\$3,523,868	\$1,129,661	\$2,319,887	\$228,206	\$10,568,298	\$3,178,649
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	3.80%	8.31%	6.18%	4.66%	6.07%	3.72%	9.42%
Prior Service	<u>-0.32%</u>	<u>2.32%</u>	<u>2.51%</u>	<u>3.14%</u>	<u>12.23%</u>	<u>3.33%</u>	<u>5.67%</u>
Total Retirement	3.48%	10.63%	8.69%	7.80%	18.30%	7.05%	15.09%
Supplemental Death	<u>0.00%</u>	<u>0.23%</u>	<u>0.19%</u>	<u>0.23%</u>	<u>0.32%</u>	<u>0.00%</u>	<u>0.30%</u>
Total Rate	3.48%	10.86%	8.88%	8.03%	18.62%	7.05%	15.39%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	10.76%	8.83%	8.02%	16.43%	6.57%	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	12.50%	11.50%	N/A	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	25.4 years	10.2 years	28.1 years	7.7 years	11.5 years	28.1 years
Number of annuitants	5	46	12	46	2	112	42
Number of active contributing members	16	89	27	73	6	194	54
Number of inactive members	22	94	19	47	10	136	26
Average age of contributing members	36.8 years	44.3 years	48.2 years	40.4 years	44.7 years	43.1 years	48.1 years
Average length of service of contributing members	6.9 years	6.8 years	12.4 years	6.6 years	7.5 years	11.8 years	13.1 years

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	Bridgeport	Bronte	Brookshire	Brownfield	Brownsville	Brownsville PUB	Brownwood
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$4,343,868	\$226,613	\$1,934,731	\$9,286,827	\$198,554,356	\$90,006,799	\$22,051,319
b. Noncontributing Members	2,089,590	8,981	1,385,470	438,832	11,181,126	8,368,345	3,067,526
c. Annuitants	<u>4,719,861</u>	<u>153,792</u>	<u>890,724</u>	<u>7,978,238</u>	<u>115,774,780</u>	<u>55,966,494</u>	<u>20,875,153</u>
2. Total Actuarial Accrued Liability	\$11,153,319	\$389,386	\$4,210,925	\$17,703,897	\$325,510,262	\$154,341,638	\$45,993,998
3. Actuarial value of assets	<u>8,864,684</u>	<u>282,876</u>	<u>4,283,111</u>	<u>16,719,684</u>	<u>268,212,936</u>	<u>123,023,611</u>	<u>38,586,326</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,288,635	\$106,510	(\$72,186)	\$984,213	\$57,297,326	\$31,318,027	\$7,407,672
5. Funded Ratio: (3) / (2)	79.5%	72.6%	101.7%	94.4%	82.4%	79.7%	83.9%
6. Annual Payroll	\$3,089,135	\$109,900	\$1,338,545	\$3,684,783	\$59,960,214	\$28,011,419	\$9,334,615
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.01%	1.95%	5.37%	5.45%	10.57%	10.27%	8.66%
Prior Service	<u>4.43%</u>	<u>10.48%</u>	<u>-0.33%</u>	<u>2.17%</u>	<u>7.03%</u>	<u>7.27%</u>	<u>5.12%</u>
Total Retirement	13.44%	12.43%	5.04%	7.62%	17.60%	17.54%	13.78%
Supplemental Death	<u>0.15%</u>	<u>0.14%</u>	<u>0.15%</u>	<u>0.00%</u>	<u>0.16%</u>	<u>0.19%</u>	<u>0.00%</u>
Total Rate	13.59%	12.57%	5.19%	7.62%	17.76%	17.73%	13.78%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	10.81%	4.53%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	11.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.1 years	12.0 years	25.0 years	16.5 years	19.0 years	22.8 years	23.1 years
Number of annuitants	40	1	7	41	500	240	114
Number of active contributing members	60	3	36	87	1,127	570	223
Number of inactive members	73	1	40	29	223	99	70
Average age of contributing members	39.5 years	47.3 years	43.3 years	44.8 years	42.6 years	42.0 years	43.7 years
Average length of service of contributing members	7.2 years	16.7 years	7.2 years	11.0 years	11.3 years	11.1 years	9.2 years

	Brownwood Health Dept.	Brownwood Public Library	Bruceville-Eddy	Bryan	Bryson	Buda	Buffalo
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$574,133	\$212,357	\$311,351	\$137,401,005	\$49,715	\$4,998,262	\$712,394
b. Noncontributing Members	15,300	2,660	202,277	31,013,124	28,986	699,670	233,761
c. Annuitants	<u>726,878</u>	<u>35,472</u>	<u>397,959</u>	<u>124,562,124</u>	<u>363,238</u>	<u>1,377,781</u>	<u>258,852</u>
2. Total Actuarial Accrued Liability	\$1,316,311	\$250,489	\$911,587	\$292,976,253	\$441,939	\$7,075,713	\$1,205,007
3. Actuarial value of assets	<u>1,130,193</u>	<u>296,550</u>	<u>948,644</u>	<u>241,545,879</u>	<u>574,780</u>	<u>5,373,003</u>	<u>1,204,430</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$186,118	(\$46,061)	(\$37,057)	\$51,430,374	(\$132,841)	\$1,702,710	\$577
5. Funded Ratio: (3) / (2)	85.9%	118.4%	104.1%	82.4%	130.1%	75.9%	100.0%
6. Annual Payroll	\$434,030	\$196,262	\$524,148	\$51,731,677	\$92,057	\$3,714,146	\$554,388
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.28%	5.64%	5.69%	8.92%	2.28%	12.23%	4.69%
Prior Service	<u>2.78%</u>	<u>-1.44%</u>	<u>-0.45%</u>	<u>6.37%</u>	<u>-2.28%</u>	<u>2.60%</u>	<u>0.01%</u>
Total Retirement	11.06%	4.20%	5.24%	15.29%	0.00%	14.83%	4.70%
Supplemental Death	<u>0.00%</u>	<u>0.00%</u>	<u>0.17%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.15%</u>	<u>0.33%</u>
Total Rate	11.06%	4.20%	5.41%	15.29%	0.00%	14.98%	5.03%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.36%	4.03%	4.83%	N/A	N/A	13.34%	4.89%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	11.50%	N/A	9.50%	13.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	22.9 years	25.0 years	25.0 years	23.4 years	25.0 years	28.6 years	21.0 years
Number of annuitants	10	2	7	531	1	12	3
Number of active contributing members	12	12	13	858	3	74	16
Number of inactive members	3	4	14	435	3	28	13
Average age of contributing members	46.9 years	57.0 years	41.4 years	40.8 years	37.2 years	40.9 years	49.9 years
Average length of service of contributing members	8.8 years	4.9 years	4.4 years	10.6 years	5.6 years	7.1 years	10.0 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Bullard	Bulverde	Bunker Hill Village	Burkburnett	Burleson	Burnet	Burton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,073,366	\$1,310,453	\$1,375,749	\$5,463,586	\$50,353,057	\$10,094,358	\$17,181
b. Noncontributing Members	260,113	469,734	106,546	2,042,374	9,018,105	2,508,534	0
c. Annuitants	<u>114,664</u>	<u>313,922</u>	<u>1,264,328</u>	<u>5,767,305</u>	<u>22,284,553</u>	<u>8,851,030</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$1,448,143	\$2,094,109	\$2,746,623	\$13,273,265	\$81,655,715	\$21,453,922	\$17,181
3. Actuarial value of assets	<u>1,149,468</u>	<u>1,747,502</u>	<u>2,710,246</u>	<u>11,801,935</u>	<u>64,091,076</u>	<u>17,842,767</u>	<u>2,532</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$298,675	\$346,607	\$36,377	\$1,471,330	\$17,564,639	\$3,611,155	\$14,649
5. Funded Ratio: (3) / (2)	79.4%	83.4%	98.7%	88.9%	78.5%	83.2%	14.7%
6. Annual Payroll	\$968,761	\$1,254,765	\$594,062	\$2,925,272	\$20,049,766	\$5,522,402	\$35,315
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	5.88%	7.58%	10.78%	6.49%	10.40%	9.00%	1.64%
Prior Service	<u>1.81%</u>	<u>1.63%</u>	<u>0.60%</u>	<u>2.97%</u>	<u>5.02%</u>	<u>3.74%</u>	<u>7.79%</u>
Total Retirement	7.69%	9.21%	11.38%	9.46%	15.42%	12.74%	9.43%
Supplemental Death	<u>0.15%</u>	<u>0.11%</u>	<u>0.18%</u>	<u>0.22%</u>	<u>0.13%</u>	<u>0.17%</u>	<u>0.10%</u>
Total Rate	7.84%	9.32%	11.56%	9.68%	15.55%	12.91%	9.53%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.81%	8.87%	10.60%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	N/A	N/A	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	26.9 years	26.7 years	13.0 years	26.7 years	28.1 years	28.1 years	6.0 years
Number of annuitants	2	6	6	44	95	52	0
Number of active contributing members	24	24	8	73	320	110	1
Number of inactive members	16	11	3	35	139	59	0
Average age of contributing members	41.4 years	41.5 years	49.1 years	42.2 years	42.3 years	42.7 years	45.5 years
Average length of service of contributing members	8.3 years	9.2 years	16.3 years	9.0 years	10.9 years	9.1 years	12.8 years

	Cactus	Caddo Mills	Caldwell	Calvert	Cameron	Canadian	Canton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$350,374	\$307,411	\$5,287,974	\$115,478	\$2,036,726	\$2,165,118	\$5,470,989
b. Noncontributing Members	144,535	60,261	1,218,484	53,650	907,377	643,138	1,073,432
c. Annuitants	<u>573,702</u>	<u>48,290</u>	<u>3,388,298</u>	<u>65,356</u>	<u>2,066,881</u>	<u>1,254,206</u>	<u>2,645,335</u>
2. Total Actuarial Accrued Liability	\$1,068,611	\$415,962	\$9,894,756	\$234,484	\$5,010,984	\$4,062,462	\$9,189,756
3. Actuarial value of assets	<u>1,117,936</u>	<u>342,227</u>	<u>9,262,464</u>	<u>283,866</u>	<u>3,757,793</u>	<u>2,934,982</u>	<u>7,357,975</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$49,325)	\$73,735	\$632,292	(\$49,382)	\$1,253,191	\$1,127,480	\$1,831,781
5. Funded Ratio: (3) / (2)	104.6%	82.3%	93.6%	121.1%	75.0%	72.2%	80.1%
6. Annual Payroll	\$1,129,890	\$574,277	\$2,050,119	\$375,913	\$1,608,519	\$919,843	\$2,675,799
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	2.87%	5.39%	5.86%	2.13%	5.21%	7.93%	8.02%
Prior Service	<u>-0.27%</u>	<u>0.91%</u>	<u>3.24%</u>	<u>-0.81%</u>	<u>5.17%</u>	<u>7.01%</u>	<u>4.21%</u>
Total Retirement	2.60%	6.30%	9.10%	1.32%	10.38%	14.94%	12.23%
Supplemental Death	<u>0.15%</u>	<u>0.14%</u>	<u>0.34%</u>	<u>0.30%</u>	<u>0.27%</u>	<u>0.15%</u>	<u>0.21%</u>
Total Rate	2.75%	6.44%	9.44%	1.62%	10.65%	15.09%	12.44%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	11.96%
Statutory Maximum Rate (Total Retirement Only)	10.50%	N/A	11.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	20.1 years	11.9 years	25.0 years	24.2 years	28.1 years	24.9 years
Number of annuitants	9	1	26	2	26	9	28
Number of active contributing members	30	13	56	11	44	20	66
Number of inactive members	40	10	33	20	31	8	35
Average age of contributing members	35.8 years	44.7 years	49.8 years	49.5 years	43.4 years	38.8 years	44.3 years
Average length of service of contributing members	3.8 years	5.2 years	11.8 years	5.1 years	9.5 years	8.3 years	8.8 years

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	Canyon	Carmine	Carrizo Springs	Carrollton	Carthage	Castle Hills	Castroville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$13,499,494	\$95,027	\$887,792	\$158,971,262	\$14,771,966	\$7,455,116	\$896,818
b. Noncontributing Members	3,268,119	43,397	200,196	57,943,409	1,363,643	1,490,719	1,212,345
c. Annuitants	<u>9,842,651</u>	<u>998</u>	<u>3,463,199</u>	<u>161,667,270</u>	<u>13,886,634</u>	<u>7,042,783</u>	<u>2,862,249</u>
2. Total Actuarial Accrued Liability	\$26,610,264	\$139,422	\$4,551,187	\$378,581,941	\$30,022,243	\$15,988,618	\$4,971,412
3. Actuarial value of assets	<u>22,957,654</u>	<u>146,033</u>	<u>4,371,993</u>	<u>353,760,083</u>	<u>24,438,089</u>	<u>14,092,491</u>	<u>4,429,146</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$3,652,610	(\$6,611)	\$179,194	\$24,821,858	\$5,584,154	\$1,896,127	\$542,266
5. Funded Ratio: (3) / (2)	86.3%	104.7%	96.1%	93.4%	81.4%	88.1%	89.1%
6. Annual Payroll	\$4,430,378	\$30,203	\$1,934,946	\$53,131,808	\$4,306,061	\$3,324,892	\$1,758,406
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.75%	2.80%	4.68%	8.41%	9.07%	7.99%	7.39%
Prior Service	<u>5.64%</u>	<u>-1.48%</u>	<u>0.53%</u>	<u>4.03%</u>	<u>9.16%</u>	<u>3.59%</u>	<u>1.78%</u>
Total Retirement	16.39%	1.32%	5.21%	12.44%	18.23%	11.58%	9.17%
Supplemental Death	<u>0.19%</u>	<u>0.09%</u>	<u>0.21%</u>	<u>0.00%</u>	<u>0.24%</u>	<u>0.20%</u>	<u>0.30%</u>
Total Rate	16.58%	1.41%	5.42%	12.44%	18.47%	11.78%	9.47%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	11.98%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	9.50%	N/A	N/A	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	21.1 years	25.0 years	28.1 years	15.4 years	20.2 years	24.0 years	28.2 years
Number of annuitants	35	1	24	545	54	42	29
Number of active contributing members	84	1	54	803	80	63	41
Number of inactive members	39	2	41	558	37	34	50
Average age of contributing members	44.2 years	46.8 years	43.5 years	42.6 years	45.0 years	41.8 years	44.4 years
Average length of service of contributing members	10.9 years	24.3 years	4.7 years	11.8 years	10.9 years	10.5 years	6.1 years

	Cedar Hill	Cedar Park	Celeste	Celina	Center	Centerville	Chandler
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$51,055,159	\$47,605,985	\$22,035	\$2,761,598	\$6,623,964	\$602,880	\$576,958
b. Noncontributing Members	7,894,192	7,748,770	39,415	1,208,603	751,916	32,761	70,922
c. Annuitants	<u>29,243,326</u>	<u>12,881,823</u>	<u>39,213</u>	<u>163,693</u>	<u>5,537,314</u>	<u>133,094</u>	<u>165,385</u>
2. Total Actuarial Accrued Liability	\$88,192,677	\$68,236,578	\$100,663	\$4,133,894	\$12,913,194	\$768,735	\$813,265
3. Actuarial value of assets	<u>75,225,636</u>	<u>53,164,168</u>	<u>37,084</u>	<u>4,318,897</u>	<u>9,751,943</u>	<u>567,106</u>	<u>531,823</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$12,967,041	\$15,072,410	\$63,579	(\$185,003)	\$3,161,251	\$201,629	\$281,442
5. Funded Ratio: (3) / (2)	85.3%	77.9%	36.8%	104.5%	75.5%	73.8%	65.4%
6. Annual Payroll	\$20,047,331	\$24,002,949	\$101,830	\$3,949,938	\$3,008,673	\$225,382	\$932,768
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.71%	8.82%	2.37%	6.66%	10.02%	5.48%	2.04%
Prior Service	<u>3.93%</u>	<u>3.76%</u>	<u>5.07%</u>	<u>-0.29%</u>	<u>6.62%</u>	<u>13.17%</u>	<u>2.54%</u>
Total Retirement	13.64%	12.58%	7.44%	6.37%	16.64%	18.65%	4.58%
Supplemental Death	<u>0.15%</u>	<u>0.11%</u>	<u>0.20%</u>	<u>0.14%</u>	<u>0.19%</u>	<u>0.00%</u>	<u>0.24%</u>
Total Rate	13.79%	12.69%	7.64%	6.51%	16.83%	18.65%	4.82%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.39%	12.31%	N/A	6.06%	N/A	16.94%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	13.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.4 years	26.0 years	16.6 years	25.0 years	24.0 years	7.9 years	15.8 years
Number of annuitants	137	95	1	2	45	1	5
Number of active contributing members	324	401	4	77	71	5	24
Number of inactive members	150	196	7	34	17	2	8
Average age of contributing members	42.6 years	40.8 years	48.2 years	40.8 years	42.1 years	47.4 years	49.4 years
Average length of service of contributing members	11.2 years	10.0 years	11.0 years	7.0 years	9.1 years	13.4 years	7.4 years

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	Charlotte	Chester	Chico	Childress	Chireno	Christine	Cibolo
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$447,082	\$254,756	\$238,921	\$3,657,101	\$689,875	\$13,048	\$6,175,552
b. Noncontributing Members	84,874	180,899	29,819	157,636	335,563	259	1,542,934
c. Annuitants	<u>74,908</u>	<u>0</u>	<u>103,828</u>	<u>4,453,849</u>	<u>663,967</u>	<u>17,254</u>	<u>1,437,497</u>
2. Total Actuarial Accrued Liability	\$606,864	\$435,655	\$372,568	\$8,268,586	\$1,689,405	\$30,561	\$9,155,983
3. Actuarial value of assets	<u>521,916</u>	<u>451,595</u>	<u>325,498</u>	<u>6,240,525</u>	<u>1,245,874</u>	<u>41,065</u>	<u>7,642,398</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$84,948	(\$15,940)	\$47,070	\$2,028,061	\$443,531	(\$10,504)	\$1,513,585
5. Funded Ratio: (3) / (2)	86.0%	103.7%	87.4%	75.5%	73.7%	134.4%	83.5%
6. Annual Payroll	\$320,084	\$30,993	\$330,321	\$2,026,184	\$301,153	\$29,712	\$5,481,617
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	4.62%	6.91%	2.23%	9.28%	9.54%	0.71%	11.23%
Prior Service	<u>2.38%</u>	<u>-3.48%</u>	<u>1.44%</u>	<u>5.73%</u>	<u>9.09%</u>	<u>-0.71%</u>	<u>1.59%</u>
Total Retirement	7.00%	3.43%	3.67%	15.01%	18.63%	0.00%	12.82%
Supplemental Death	<u>0.14%</u>	<u>0.35%</u>	<u>0.36%</u>	<u>0.27%</u>	<u>0.18%</u>	<u>0.00%</u>	<u>0.13%</u>
Total Rate	7.14%	3.78%	4.03%	15.28%	18.81%	0.00%	12.95%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	1.65%	N/A	N/A	N/A	N/A	12.07%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	N/A	N/A	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	14.5 years	25.0 years	12.4 years	28.1 years	24.8 years	25.0 years	27.8 years
Number of annuitants	1	0	3	33	3	2	22
Number of active contributing members	10	2	9	64	7	1	116
Number of inactive members	6	2	4	29	1	2	72
Average age of contributing members	49.7 years	68.8 years	54.8 years	44.9 years	42.1 years	32.9 years	39.3 years
Average length of service of contributing members	9.7 years	26.1 years	8.8 years	6.7 years	9.1 years	6.3 years	8.2 years

	Cisco	Clarendon	Clarksville	Clarksville City	Clear Lake Shores	Cleburne	Cleveland
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,519,656	\$370,672	\$1,780,562	\$48,098	\$911,043	\$37,508,904	\$3,831,288
b. Noncontributing Members	156,122	85,802	688,712	26,560	159,010	5,061,474	1,630,692
c. Annuitants	<u>1,040,116</u>	<u>160,474</u>	<u>314,324</u>	<u>1,169,341</u>	<u>458,781</u>	<u>43,628,653</u>	<u>4,955,194</u>
2. Total Actuarial Accrued Liability	\$2,715,894	\$616,948	\$2,783,598	\$1,243,999	\$1,528,834	\$86,199,031	\$10,417,174
3. Actuarial value of assets	<u>3,074,251</u>	<u>721,316</u>	<u>3,113,688</u>	<u>1,345,959</u>	<u>1,227,790</u>	<u>65,277,249</u>	<u>8,574,823</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$358,357)	(\$104,368)	(\$330,090)	(\$101,960)	\$301,044	\$20,921,782	\$1,842,351
5. Funded Ratio: (3) / (2)	113.2%	116.9%	111.9%	108.2%	80.3%	75.7%	82.3%
6. Annual Payroll	\$1,094,576	\$460,831	\$1,068,683	\$203,124	\$770,932	\$14,676,279	\$3,024,901
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	4.45%	2.68%	6.46%	5.29%	8.76%	9.43%	6.55%
Prior Service	<u>-2.01%</u>	<u>-1.39%</u>	<u>-1.90%</u>	<u>-1.82%</u>	<u>2.34%</u>	<u>9.17%</u>	<u>4.01%</u>
Total Retirement	2.44%	1.29%	4.56%	3.47%	11.10%	18.60%	10.56%
Supplemental Death	<u>0.21%</u>	<u>0.30%</u>	<u>0.20%</u>	<u>0.15%</u>	<u>0.19%</u>	<u>0.21%</u>	<u>0.24%</u>
Total Rate	2.65%	1.59%	4.76%	3.62%	11.29%	18.81%	10.80%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	1.50%	4.59%	2.20%	N/A	N/A	10.60%
Statutory Maximum Rate (Total Retirement Only)	9.50%	9.50%	11.50%	N/A	12.50%	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	25.0 years	25.0 years	25.0 years	26.5 years	23.2 years	24.1 years
Number of annuitants	13	6	8	6	4	182	48
Number of active contributing members	34	15	31	4	15	282	78
Number of inactive members	25	16	32	4	13	94	63
Average age of contributing members	41.5 years	50.6 years	44.9 years	34.6 years	41.7 years	44.0 years	39.5 years
Average length of service of contributing members	7.9 years	9.1 years	8.1 years	2.4 years	9.2 years	9.9 years	6.9 years

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	Clifton	Clute	Clyde	Coahoma	Cockrell Hill	Coleman	College Station
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$981,171	\$7,391,181	\$2,436,996	\$233,225	\$1,681,368	\$7,199,152	\$123,445,017
b. Noncontributing Members	350,950	4,131,105	357,894	119,546	860,491	1,471,469	29,337,067
c. Annuitants	<u>610,357</u>	<u>7,603,317</u>	<u>853,406</u>	<u>350,021</u>	<u>1,092,640</u>	<u>4,988,734</u>	<u>99,539,861</u>
2. Total Actuarial Accrued Liability	\$1,942,478	\$19,125,603	\$3,648,296	\$702,792	\$3,634,499	\$13,659,355	\$252,321,945
3. Actuarial value of assets	<u>2,026,019</u>	<u>18,354,015</u>	<u>2,990,167</u>	<u>716,160</u>	<u>3,803,145</u>	<u>11,168,746</u>	<u>216,491,588</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$83,541)	\$771,588	\$658,129	(\$13,368)	(\$168,646)	\$2,490,609	\$35,830,357
5. Funded Ratio: (3) / (2)	104.3%	96.0%	82.0%	101.9%	104.6%	81.8%	85.8%
6. Annual Payroll	\$1,030,153	\$3,964,774	\$1,122,286	\$231,240	\$1,299,220	\$2,540,451	\$49,245,704
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	1.90%	9.70%	9.72%	6.49%	8.95%	8.89%	8.67%
Prior Service	<u>-0.50%</u>	<u>1.15%</u>	<u>3.36%</u>	<u>-0.35%</u>	<u>-0.80%</u>	<u>7.89%</u>	<u>4.73%</u>
Total Retirement	1.40%	10.85%	13.08%	6.14%	8.15%	16.78%	13.40%
Supplemental Death	<u>0.28%</u>	<u>0.19%</u>	<u>0.19%</u>	<u>0.29%</u>	<u>0.14%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Rate	1.68%	11.04%	13.27%	6.43%	8.29%	16.78%	13.40%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	1.63%	10.65%	N/A	5.60%	7.69%	N/A	13.28%
Statutory Maximum Rate (Total Retirement Only)	7.50%	13.50%	13.50%	11.50%	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	27.6 years	28.1 years	25.0 years	25.0 years	17.8 years	22.8 years
Number of annuitants	14	48	10	4	13	44	391
Number of active contributing members	25	82	32	5	33	68	858
Number of inactive members	22	80	21	3	36	32	479
Average age of contributing members	45.9 years	43.2 years	42.9 years	49.9 years	38.7 years	48.1 years	39.7 years
Average length of service of contributing members	9.0 years	8.0 years	9.2 years	6.9 years	8.0 years	10.7 years	10.2 years

	Colleyville	Collinsville	Colmesneil	Colorado City	Columbus	Comanche	Commerce
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$22,088,010	\$157,660	\$214,588	\$2,188,132	\$3,403,673	\$1,193,477	\$4,007,467
b. Noncontributing Members	6,195,629	1,694	0	900,661	1,369,666	173,731	2,006,162
c. Annuitants	<u>20,745,852</u>	<u>130,370</u>	<u>0</u>	<u>2,163,823</u>	<u>2,613,745</u>	<u>1,614,110</u>	<u>4,498,237</u>
2. Total Actuarial Accrued Liability	\$49,029,491	\$289,724	\$214,588	\$5,252,616	\$7,387,084	\$2,981,318	\$10,511,866
3. Actuarial value of assets	<u>49,852,738</u>	<u>325,359</u>	<u>168,031</u>	<u>5,040,348</u>	<u>6,219,490</u>	<u>2,768,689</u>	<u>9,396,829</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$823,247)	(\$35,635)	\$46,557	\$212,268	\$1,167,594	\$212,629	\$1,115,037
5. Funded Ratio: (3) / (2)	101.7%	112.3%	78.3%	96.0%	84.2%	92.9%	89.4%
6. Annual Payroll	\$12,281,471	\$290,333	\$120,197	\$1,555,748	\$1,672,750	\$1,022,867	\$2,999,061
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.78%	2.12%	3.25%	8.34%	8.61%	3.11%	6.73%
Prior Service	<u>-0.35%</u>	<u>-0.75%</u>	<u>5.36%</u>	<u>0.79%</u>	<u>5.16%</u>	<u>1.37%</u>	<u>2.27%</u>
Total Retirement	8.43%	1.37%	8.61%	9.13%	13.77%	4.48%	9.00%
Supplemental Death	<u>0.14%</u>	<u>0.25%</u>	<u>0.06%</u>	<u>0.33%</u>	<u>0.20%</u>	<u>0.27%</u>	<u>0.26%</u>
Total Rate	8.57%	1.62%	8.67%	9.46%	13.97%	4.75%	9.26%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	8.24%	N/A	7.64%	9.05%	13.85%	N/A	9.14%
Statutory Maximum Rate (Total Retirement Only)	13.50%	8.50%	N/A	12.50%	N/A	7.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	25.0 years	8.5 years	28.1 years	19.5 years	22.4 years	25.2 years
Number of annuitants	106	3	0	25	21	21	54
Number of active contributing members	181	7	4	42	37	27	78
Number of inactive members	117	2	0	45	32	13	87
Average age of contributing members	42.3 years	48.0 years	33.8 years	46.3 years	44.5 years	41.7 years	43.2 years
Average length of service of contributing members	11.7 years	8.3 years	10.7 years	7.4 years	10.2 years	9.6 years	7.7 years

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	Conroe	Converse	Cooper	Coppell	Copper Canyon	Copperas Cove	Corinth
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$68,320,170	\$14,532,360	\$690,304	\$80,953,627	\$208,097	\$24,633,566	\$20,923,307
b. Noncontributing Members	9,507,288	3,534,893	36,765	12,903,197	90,911	7,965,283	3,857,216
c. Annuitants	<u>41,496,163</u>	<u>6,896,049</u>	<u>615,458</u>	<u>39,398,441</u>	<u>39,088</u>	<u>22,295,407</u>	<u>8,096,976</u>
2. Total Actuarial Accrued Liability	\$119,323,621	\$24,963,302	\$1,342,527	\$133,255,265	\$338,096	\$54,894,256	\$32,877,499
3. Actuarial value of assets	<u>95,181,922</u>	<u>19,793,186</u>	<u>1,305,911</u>	<u>114,766,793</u>	<u>299,286</u>	<u>46,655,899</u>	<u>26,153,202</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$24,141,699	\$5,170,116	\$36,616	\$18,488,472	\$38,810	\$8,238,357	\$6,724,297
5. Funded Ratio: (3) / (2)	79.8%	79.3%	97.3%	86.1%	88.5%	85.0%	79.5%
6. Annual Payroll	\$25,512,670	\$6,367,896	\$430,698	\$27,460,129	\$179,914	\$11,420,822	\$9,328,157
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.87%	9.83%	3.27%	11.28%	11.49%	8.19%	11.25%
Prior Service	<u>6.48%</u>	<u>4.65%</u>	<u>0.69%</u>	<u>4.20%</u>	<u>2.42%</u>	<u>4.14%</u>	<u>4.14%</u>
Total Retirement	16.35%	14.48%	3.96%	15.48%	13.91%	12.33%	15.39%
Supplemental Death	<u>0.00%</u>	<u>0.14%</u>	<u>0.32%</u>	<u>0.15%</u>	<u>0.47%</u>	<u>0.20%</u>	<u>0.12%</u>
Total Rate	16.35%	14.62%	4.28%	15.63%	14.38%	12.53%	15.51%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	14.58%	N/A	N/A	10.41%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	8.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	21.1 years	28.1 years	16.6 years	24.4 years	10.9 years	28.0 years	27.9 years
Number of annuitants	159	45	5	175	1	199	61
Number of active contributing members	411	140	13	372	3	257	146
Number of inactive members	143	129	3	167	4	200	89
Average age of contributing members	41.4 years	41.0 years	50.7 years	43.8 years	63.5 years	41.6 years	42.0 years
Average length of service of contributing members	10.1 years	9.2 years	10.9 years	12.4 years	17.6 years	11.5 years	12.0 years

	Corpus Christi	Corrigan	Corsicana	Cotulla	Covington	Crandall	Crane
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$273,537,170	\$355,796	\$24,601,793	\$1,200,351	\$16,064	\$1,332,397	\$2,428,880
b. Noncontributing Members	38,772,241	122,697	4,062,215	60,758	0	841,394	115,493
c. Annuitants	<u>394,159,461</u>	<u>836,281</u>	<u>22,624,250</u>	<u>693,163</u>	<u>0</u>	<u>522,561</u>	<u>3,781,350</u>
2. Total Actuarial Accrued Liability	\$706,468,872	\$1,314,774	\$51,288,258	\$1,954,272	\$16,064	\$2,696,352	\$6,325,723
3. Actuarial value of assets	<u>635,326,206</u>	<u>1,309,616</u>	<u>42,431,433</u>	<u>1,532,888</u>	<u>2,176</u>	<u>2,741,586</u>	<u>6,055,471</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$71,142,666	\$5,158	\$8,856,825	\$421,384	\$13,888	(\$45,234)	\$270,252
5. Funded Ratio: (3) / (2)	89.9%	99.6%	82.7%	78.4%	13.5%	101.7%	95.7%
6. Annual Payroll	\$122,740,971	\$845,243	\$8,506,286	\$1,435,443	\$68,161	\$1,262,718	\$1,249,836
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	4.72%	1.55%	8.08%	4.65%	3.29%	10.70%	9.35%
Prior Service	<u>6.00%</u>	<u>0.04%</u>	<u>8.10%</u>	<u>1.74%</u>	<u>3.34%</u>	<u>-0.22%</u>	<u>1.22%</u>
Total Retirement	10.72%	1.59%	16.18%	6.39%	6.63%	10.48%	10.57%
Supplemental Death	<u>0.00%</u>	<u>0.24%</u>	<u>0.24%</u>	<u>0.25%</u>	<u>0.21%</u>	<u>0.17%</u>	<u>0.19%</u>
Total Rate	10.72%	1.83%	16.42%	6.64%	6.84%	10.65%	10.76%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.48%	1.81%	15.05%	6.59%	6.80%	9.98%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	11.50%	N/A	13.50%	15.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	12.6 years	22.6 years	19.6 years	26.5 years	7.0 years	25.0 years	28.8 years
Number of annuitants	2,060	14	142	15	0	9	19
Number of active contributing members	2,346	26	163	43	2	25	24
Number of inactive members	917	29	83	68	0	37	2
Average age of contributing members	44.8 years	44.0 years	45.0 years	45.9 years	50.7 years	41.6 years	44.0 years
Average length of service of contributing members	11.3 years	6.3 years	12.5 years	4.1 years	2.5 years	6.7 years	9.5 years

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	Crawford	Crockett	Crosbyton	Cross Plains	Cross Roads	Crowley	Crystal City
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$55,144	\$3,584,441	\$341,481	\$659,892	\$47,771	\$9,622,760	\$967,633
b. Noncontributing Members	61,665	1,358,874	163,473	263,229	25,026	1,765,796	615,938
c. Annuitants	<u>0</u>	<u>5,018,322</u>	<u>978,201</u>	<u>94,745</u>	<u>34,834</u>	<u>4,683,264</u>	<u>1,444,718</u>
2. Total Actuarial Accrued Liability	\$116,809	\$9,961,637	\$1,483,155	\$1,017,866	\$107,631	\$16,071,820	\$3,028,289
3. Actuarial value of assets	<u>133,160</u>	<u>9,365,910</u>	<u>1,508,982</u>	<u>935,594</u>	<u>78,467</u>	<u>13,705,335</u>	<u>3,703,970</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$16,351)	\$595,727	(\$25,827)	\$82,272	\$29,164	\$2,366,485	(\$675,681)
5. Funded Ratio: (3) / (2)	114.0%	94.0%	101.7%	91.9%	72.9%	85.3%	122.3%
6. Annual Payroll	\$194,721	\$2,534,055	\$344,538	\$381,486	\$246,207	\$5,431,162	\$1,585,399
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	1.36%	6.72%	5.57%	5.56%	6.11%	8.27%	4.26%
Prior Service	<u>-0.52%</u>	<u>1.55%</u>	<u>-0.46%</u>	<u>2.55%</u>	<u>0.90%</u>	<u>2.49%</u>	<u>-2.70%</u>
Total Retirement	0.84%	8.27%	5.11%	8.11%	7.01%	10.76%	1.56%
Supplemental Death	<u>0.00%</u>	<u>0.32%</u>	<u>0.60%</u>	<u>0.37%</u>	<u>0.03%</u>	<u>0.14%</u>	<u>0.00%</u>
Total Rate	0.84%	8.59%	5.71%	8.48%	7.04%	10.90%	1.56%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	5.41%	8.44%	N/A	N/A	0.86%
Statutory Maximum Rate (Total Retirement Only)	7.50%	11.50%	10.50%	9.50%	N/A	12.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	22.4 years	25.0 years	10.3 years	18.2 years	28.2 years	25.0 years
Number of annuitants	0	52	14	1	1	43	21
Number of active contributing members	5	55	11	9	3	108	60
Number of inactive members	3	40	11	7	2	70	84
Average age of contributing members	38.5 years	42.4 years	50.8 years	48.5 years	33.8 years	41.9 years	42.8 years
Average length of service of contributing members	4.1 years	9.2 years	5.9 years	9.6 years	4.4 years	10.2 years	4.2 years

	Cuero	Cumby	Daingerfield	Daisetta	Dalhart	Dalworthington Gardens	Danbury
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$6,378,677	\$90,500	\$1,045,246	\$138,945	\$3,552,584	\$4,576,713	\$338,886
b. Noncontributing Members	1,288,630	58,672	565,146	35,745	1,049,221	637,080	51,439
c. Annuitants	<u>5,080,678</u>	<u>96,109</u>	<u>799,566</u>	<u>6,716</u>	<u>2,917,447</u>	<u>2,587,421</u>	<u>5,110</u>
2. Total Actuarial Accrued Liability	\$12,747,985	\$245,281	\$2,409,958	\$181,406	\$7,519,252	\$7,801,214	\$395,435
3. Actuarial value of assets	<u>10,019,929</u>	<u>205,658</u>	<u>2,180,306</u>	<u>214,211</u>	<u>7,511,037</u>	<u>4,969,628</u>	<u>292,372</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,728,056	\$39,623	\$229,652	(\$32,805)	\$8,215	\$2,831,586	\$103,063
5. Funded Ratio: (3) / (2)	78.6%	83.8%	90.5%	118.1%	99.9%	63.7%	73.9%
6. Annual Payroll	\$4,909,000	\$400,566	\$787,171	\$269,836	\$2,502,259	\$1,582,559	\$353,125
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.95%	1.42%	5.44%	2.16%	4.70%	10.46%	4.52%
Prior Service	<u>3.18%</u>	<u>0.64%</u>	<u>1.78%</u>	<u>-0.82%</u>	<u>0.02%</u>	<u>11.55%</u>	<u>2.14%</u>
Total Retirement	10.13%	2.06%	7.22%	1.34%	4.72%	22.01%	6.66%
Supplemental Death	<u>0.24%</u>	<u>0.11%</u>	<u>0.00%</u>	<u>0.24%</u>	<u>0.20%</u>	<u>0.15%</u>	<u>0.14%</u>
Total Rate	10.37%	2.17%	7.22%	1.58%	4.92%	22.16%	6.80%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	7.19%	N/A	4.35%	N/A	6.36%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	9.50%	N/A	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.1 years	23.0 years	25.3 years	25.0 years	25.3 years	23.1 years	19.1 years
Number of annuitants	49	3	11	1	27	6	1
Number of active contributing members	98	11	19	9	61	24	8
Number of inactive members	44	11	9	7	73	21	10
Average age of contributing members	44.3 years	37.1 years	46.1 years	54.0 years	39.9 years	41.2 years	49.7 years
Average length of service of contributing members	9.2 years	3.4 years	8.9 years	6.3 years	8.2 years	12.4 years	8.3 years

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	Darrouzett	Dayton	De Leon	DeSoto	Decatur	Deer Park	Dekalb
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$32,846	\$4,192,897	\$224,169	\$49,021,489	\$14,529,201	\$52,889,952	\$389,946
b. Noncontributing Members	192,680	559,966	37,583	12,958,485	2,428,116	5,269,397	90,137
c. Annuitants	<u>0</u>	<u>2,160,125</u>	<u>308,744</u>	<u>43,945,028</u>	<u>4,363,829</u>	<u>60,641,063</u>	<u>238,976</u>
2. Total Actuarial Accrued Liability	\$225,526	\$6,912,988	\$570,496	\$105,925,002	\$21,321,146	\$118,800,412	\$719,059
3. Actuarial value of assets	<u>217,674</u>	<u>5,940,648</u>	<u>540,087</u>	<u>99,280,304</u>	<u>16,878,642</u>	<u>106,992,305</u>	<u>749,039</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$7,852	\$972,340	\$30,409	\$6,644,698	\$4,442,504	\$11,808,107	(\$29,980)
5. Funded Ratio: (3) / (2)	96.5%	85.9%	94.7%	93.7%	79.2%	90.1%	104.2%
6. Annual Payroll	\$105,822	\$3,462,797	\$486,104	\$21,710,188	\$5,919,548	\$18,330,079	\$534,792
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	1.84%	5.82%	1.07%	9.36%	10.83%	10.44%	3.58%
Prior Service	<u>1.08%</u>	<u>1.59%</u>	<u>0.44%</u>	<u>1.83%</u>	<u>4.30%</u>	<u>3.92%</u>	<u>-0.35%</u>
Total Retirement	2.92%	7.41%	1.51%	11.19%	15.13%	14.36%	3.23%
Supplemental Death	<u>0.04%</u>	<u>0.21%</u>	<u>0.15%</u>	<u>0.15%</u>	<u>0.20%</u>	<u>0.17%</u>	<u>0.21%</u>
Total Rate	2.96%	7.62%	1.66%	11.34%	15.33%	14.53%	3.44%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	1.92%	6.96%	N/A	11.03%	N/A	14.51%	3.15%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	7.50%	N/A	N/A	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	8.0 years	28.6 years	23.3 years	26.1 years	28.1 years	25.4 years	25.0 years
Number of annuitants	0	36	7	191	36	193	8
Number of active contributing members	3	87	14	322	109	291	16
Number of inactive members	3	52	13	195	64	111	8
Average age of contributing members	38.3 years	43.5 years	39.6 years	43.3 years	45.8 years	40.8 years	46.5 years
Average length of service of contributing members	3.2 years	7.6 years	4.8 years	11.4 years	12.3 years	11.6 years	6.6 years

	Del Rio	Dell City	Denison	Denton	Denver City	Deport	Devine
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$19,529,918	\$146,504	\$28,345,628	\$240,339,381	\$3,452,255	\$2,774	\$3,393,315
b. Noncontributing Members	1,690,038	0	4,681,619	38,455,448	1,037,639	0	155,071
c. Annuitants	<u>6,426,721</u>	<u>220,604</u>	<u>27,085,918</u>	<u>130,482,431</u>	<u>4,258,889</u>	<u>73,447</u>	<u>612,374</u>
2. Total Actuarial Accrued Liability	\$27,646,677	\$367,108	\$60,113,165	\$409,277,260	\$8,748,783	\$76,221	\$4,160,760
3. Actuarial value of assets	<u>17,622,547</u>	<u>347,123</u>	<u>54,493,078</u>	<u>331,740,299</u>	<u>8,098,689</u>	<u>65,811</u>	<u>2,349,757</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$10,024,130	\$19,985	\$5,620,087	\$77,536,961	\$650,094	\$10,410	\$1,811,003
5. Funded Ratio: (3) / (2)	63.7%	94.6%	90.7%	81.1%	92.6%	86.3%	56.5%
6. Annual Payroll	\$18,503,230	\$54,671	\$10,436,706	\$79,144,454	\$1,298,435	\$86,515	\$1,582,852
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	3.73%	4.67%	8.52%	10.09%	6.66%	1.60%	5.09%
Prior Service	<u>3.76%</u>	<u>3.06%</u>	<u>4.21%</u>	<u>7.21%</u>	<u>5.92%</u>	<u>1.50%</u>	<u>7.55%</u>
Total Retirement	7.49%	7.73%	12.73%	17.30%	12.58%	3.10%	12.64%
Supplemental Death	<u>0.17%</u>	<u>0.23%</u>	<u>0.00%</u>	<u>0.18%</u>	<u>0.27%</u>	<u>0.07%</u>	<u>0.21%</u>
Total Rate	7.66%	7.96%	12.73%	17.48%	12.85%	3.17%	12.85%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.56%	6.93%	12.30%	N/A	12.41%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	20.7 years	17.5 years	17.4 years	19.0 years	10.5 years	9.6 years	22.3 years
Number of annuitants	79	1	132	498	17	1	8
Number of active contributing members	480	1	210	1,188	28	3	39
Number of inactive members	161	0	92	443	27	0	13
Average age of contributing members	43.1 years	42.5 years	45.5 years	43.9 years	46.8 years	33.2 years	47.8 years
Average length of service of contributing members	9.1 years	21.3 years	11.8 years	11.8 years	10.5 years	0.6 years	12.1 years

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	Diboll	Dickens	Dickinson	Dilley	Dimmitt	Donna	Double Oak
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$4,103,942	\$33,709	\$10,782,593	\$1,257,979	\$1,899,451	\$5,239,466	\$486,543
b. Noncontributing Members	1,404,931	1,016	1,647,465	52,305	421,364	825,211	39,939
c. Annuitants	<u>4,573,188</u>	<u>0</u>	<u>2,318,318</u>	<u>789,745</u>	<u>1,841,432</u>	<u>844,394</u>	<u>24,986</u>
2. Total Actuarial Accrued Liability	\$10,082,061	\$34,725	\$14,748,376	\$2,100,029	\$4,162,247	\$6,909,071	\$551,468
3. Actuarial value of assets	<u>8,550,083</u>	<u>40,753</u>	<u>13,559,000</u>	<u>1,559,924</u>	<u>4,572,282</u>	<u>5,076,698</u>	<u>499,813</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,531,978	(\$6,028)	\$1,189,376	\$540,105	(\$410,035)	\$1,832,373	\$51,655
5. Funded Ratio: (3) / (2)	84.8%	117.4%	91.9%	74.3%	109.9%	73.5%	90.6%
6. Annual Payroll	\$1,877,322	\$62,968	\$4,434,366	\$1,425,496	\$960,941	\$4,157,595	\$685,981
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.42%	2.23%	7.57%	5.83%	7.51%	5.78%	5.26%
Prior Service	<u>4.88%</u>	<u>-0.59%</u>	<u>1.57%</u>	<u>2.22%</u>	<u>-2.62%</u>	<u>2.78%</u>	<u>0.57%</u>
Total Retirement	14.30%	1.64%	9.14%	8.05%	4.89%	8.56%	5.83%
Supplemental Death	<u>0.16%</u>	<u>0.07%</u>	<u>0.18%</u>	<u>0.23%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.24%</u>
Total Rate	14.46%	1.71%	9.32%	8.28%	4.89%	8.56%	6.07%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.14%	1.60%	9.13%	8.22%	N/A	7.74%	5.88%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	13.50%	11.50%	12.50%	12.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.1 years	25.0 years	27.1 years	27.0 years	25.0 years	23.9 years	18.3 years
Number of annuitants	31	0	26	15	15	26	3
Number of active contributing members	46	2	91	39	28	128	12
Number of inactive members	33	1	71	38	14	59	5
Average age of contributing members	41.1 years	43.5 years	43.2 years	46.9 years	48.2 years	41.0 years	46.3 years
Average length of service of contributing members	10.0 years	4.9 years	10.7 years	7.3 years	9.1 years	5.8 years	11.4 years

	Dripping Springs	Driscoll	Dublin	Dumas	Duncanville	Eagle Lake	Eagle Pass
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$368,511	\$15,768	\$1,937,219	\$7,572,029	\$32,626,286	\$1,999,013	\$31,655,428
b. Noncontributing Members	37,779	40,276	597,060	2,048,707	10,727,712	757,553	2,570,015
c. Annuitants	<u>0</u>	<u>0</u>	<u>984,688</u>	<u>6,808,023</u>	<u>56,625,153</u>	<u>1,362,361</u>	<u>26,763,668</u>
2. Total Actuarial Accrued Liability	\$406,290	\$56,044	\$3,518,967	\$16,428,759	\$99,979,151	\$4,118,927	\$60,989,111
3. Actuarial value of assets	<u>339,655</u>	<u>44,043</u>	<u>2,696,640</u>	<u>15,166,185</u>	<u>100,535,871</u>	<u>3,746,120</u>	<u>57,810,498</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$66,635	\$12,001	\$822,327	\$1,262,574	(\$556,720)	\$372,807	\$3,178,613
5. Funded Ratio: (3) / (2)	83.6%	78.6%	76.6%	92.3%	100.6%	90.9%	94.8%
6. Annual Payroll	\$524,003	\$42,702	\$1,296,097	\$5,630,384	\$15,789,943	\$1,183,303	\$14,860,911
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	1.59%	1.60%	9.17%	4.83%	5.64%	7.19%	6.95%
Prior Service	<u>0.95%</u>	<u>3.09%</u>	<u>3.63%</u>	<u>1.28%</u>	<u>-0.22%</u>	<u>2.00%</u>	<u>1.97%</u>
Total Retirement	2.54%	4.69%	12.80%	6.11%	5.42%	9.19%	8.92%
Supplemental Death	<u>0.12%</u>	<u>0.08%</u>	<u>0.20%</u>	<u>0.18%</u>	<u>0.00%</u>	<u>0.21%</u>	<u>0.22%</u>
Total Rate	2.66%	4.77%	13.00%	6.29%	5.42%	9.40%	9.14%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	2.54%	3.56%	N/A	N/A	4.26%	9.18%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	9.50%	N/A	12.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	18.6 years	11.2 years	28.1 years	28.2 years	25.0 years	24.4 years	14.0 years
Number of annuitants	0	0	15	60	197	14	159
Number of active contributing members	8	2	42	120	251	28	394
Number of inactive members	4	9	43	90	151	28	116
Average age of contributing members	48.3 years	39.7 years	40.6 years	40.7 years	42.9 years	47.0 years	42.4 years
Average length of service of contributing members	7.7 years	2.3 years	4.8 years	8.7 years	10.8 years	8.1 years	9.4 years

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	Early	Earth	East Bernard	East Mountain	East Tawakoni	Eastland	Ector
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$970,502	\$81,027	\$33,013	\$149,272	\$328,517	\$1,956,593	\$130,576
b. Noncontributing Members	101,851	72,804	0	49,170	72,106	362,017	5,195
c. Annuitants	<u>1,094,412</u>	<u>72,309</u>	<u>0</u>	<u>129,670</u>	<u>260,866</u>	<u>1,612,037</u>	<u>20,419</u>
2. Total Actuarial Accrued Liability	\$2,166,765	\$226,140	\$33,013	\$328,112	\$661,489	\$3,930,647	\$156,190
3. Actuarial value of assets	<u>2,229,124</u>	<u>162,603</u>	<u>11,062</u>	<u>269,635</u>	<u>656,746</u>	<u>3,455,796</u>	<u>160,287</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$62,359)	\$63,537	\$21,951	\$58,477	\$4,743	\$474,851	(\$4,097)
5. Funded Ratio: (3) / (2)	102.9%	71.9%	33.5%	82.2%	99.3%	87.9%	102.6%
6. Annual Payroll	\$973,265	\$154,712	\$112,923	\$232,396	\$292,453	\$1,527,199	\$128,724
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	3.70%	2.14%	3.98%	12.19%	6.22%	7.32%	2.35%
Prior Service	<u>-0.39%</u>	<u>3.05%</u>	<u>2.56%</u>	<u>2.22%</u>	<u>0.14%</u>	<u>1.90%</u>	<u>-0.20%</u>
Total Retirement	3.31%	5.19%	6.54%	14.41%	6.36%	9.22%	2.15%
Supplemental Death	<u>0.17%</u>	<u>0.25%</u>	<u>0.28%</u>	<u>0.08%</u>	<u>0.31%</u>	<u>0.31%</u>	<u>0.39%</u>
Total Rate	3.48%	5.44%	6.82%	14.49%	6.67%	9.53%	2.54%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	3.46%	5.31%	N/A	13.88%	6.21%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	N/A	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	18.8 years	9.0 years	14.8 years	15.3 years	25.2 years	25.0 years
Number of annuitants	12	2	0	2	2	18	1
Number of active contributing members	24	6	4	6	10	37	3
Number of inactive members	9	6	0	2	4	26	1
Average age of contributing members	43.0 years	53.7 years	51.9 years	38.6 years	48.8 years	43.4 years	55.4 years
Average length of service of contributing members	7.4 years	6.6 years	2.7 years	4.1 years	5.3 years	8.9 years	10.6 years

	Eden	Edgewood	Edinburg	Edna	El Campo	Eldorado	Electra
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$380,551	\$120,217	\$78,277,370	\$4,396,246	\$12,464,253	\$728,505	\$483,772
b. Noncontributing Members	91,536	101,441	5,505,661	637,775	2,981,013	119,350	386,470
c. Annuitants	<u>673,481</u>	<u>90,056</u>	<u>37,572,850</u>	<u>2,866,653</u>	<u>11,142,967</u>	<u>1,424,572</u>	<u>894,190</u>
2. Total Actuarial Accrued Liability	\$1,145,568	\$311,714	\$121,355,881	\$7,900,674	\$26,588,233	\$2,272,427	\$1,764,432
3. Actuarial value of assets	<u>1,146,011</u>	<u>256,914</u>	<u>88,794,727</u>	<u>6,222,409</u>	<u>22,392,151</u>	<u>2,019,124</u>	<u>1,708,939</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$443)	\$54,800	\$32,561,154	\$1,678,265	\$4,196,082	\$253,303	\$55,493
5. Funded Ratio: (3) / (2)	100.0%	82.4%	73.2%	78.8%	84.2%	88.9%	96.9%
6. Annual Payroll	\$391,908	\$223,817	\$31,126,171	\$2,043,634	\$5,456,680	\$682,220	\$1,162,793
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	3.46%	2.38%	8.43%	6.02%	6.24%	5.16%	1.62%
Prior Service	<u>-0.01%</u>	<u>1.85%</u>	<u>6.42%</u>	<u>5.92%</u>	<u>4.97%</u>	<u>2.13%</u>	<u>0.38%</u>
Total Retirement	3.45%	4.23%	14.85%	11.94%	11.21%	7.29%	2.00%
Supplemental Death	<u>0.23%</u>	<u>0.41%</u>	<u>0.14%</u>	<u>0.22%</u>	<u>0.21%</u>	<u>0.24%</u>	<u>0.23%</u>
Total Rate	3.68%	4.64%	14.99%	12.16%	11.42%	7.53%	2.23%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	4.43%	N/A	N/A	N/A	7.40%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	N/A	N/A	N/A	10.50%	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	20.6 years	25.0 years	19.6 years	23.1 years	28.0 years	18.1 years
Number of annuitants	10	6	206	26	66	8	22
Number of active contributing members	13	8	734	44	104	18	28
Number of inactive members	5	8	210	30	58	17	38
Average age of contributing members	48.4 years	50.0 years	41.3 years	45.4 years	42.3 years	40.6 years	44.2 years
Average length of service of contributing members	7.4 years	6.2 years	8.7 years	11.0 years	11.2 years	5.4 years	6.5 years

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	Elgin	Elkhart	Elmendorf	Emory	Ennis	Eules	Eustace
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$6,948,349	\$256,363	\$89,179	\$530,599	\$29,589,996	\$94,626,210	\$402,357
b. Noncontributing Members	1,497,333	80,366	22,251	168,623	2,123,492	14,688,341	70,734
c. Annuitants	<u>1,714,645</u>	<u>355,984</u>	<u>16,936</u>	<u>593,249</u>	<u>28,902,086</u>	<u>76,374,779</u>	<u>177,754</u>
2. Total Actuarial Accrued Liability	\$10,160,327	\$692,713	\$128,366	\$1,292,471	\$60,615,574	\$185,689,330	\$650,845
3. Actuarial value of assets	<u>7,872,867</u>	<u>603,269</u>	<u>131,754</u>	<u>1,313,387</u>	<u>52,041,300</u>	<u>162,456,474</u>	<u>578,937</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,287,460	\$89,444	(\$3,388)	(\$20,916)	\$8,574,274	\$23,232,856	\$71,908
5. Funded Ratio: (3) / (2)	77.5%	87.1%	102.6%	101.6%	85.9%	87.5%	89.0%
6. Annual Payroll	\$3,328,684	\$256,942	\$412,550	\$906,440	\$9,519,811	\$26,889,824	\$294,072
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.16%	3.32%	1.54%	4.90%	11.53%	11.15%	5.68%
Prior Service	<u>4.08%</u>	<u>2.53%</u>	<u>-0.05%</u>	<u>-0.14%</u>	<u>5.83%</u>	<u>6.61%</u>	<u>2.92%</u>
Total Retirement	14.24%	5.85%	1.49%	4.76%	17.36%	17.76%	8.60%
Supplemental Death	<u>0.27%</u>	<u>0.00%</u>	<u>0.12%</u>	<u>0.23%</u>	<u>0.21%</u>	<u>0.00%</u>	<u>0.28%</u>
Total Rate	14.51%	5.85%	1.61%	4.99%	17.57%	17.76%	8.88%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	7.67%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	11.50%	N/A	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	26.4 years	19.3 years	25.0 years	25.0 years	23.0 years	18.0 years	10.1 years
Number of annuitants	17	4	1	8	116	203	6
Number of active contributing members	76	5	11	22	170	374	6
Number of inactive members	54	3	9	9	41	143	11
Average age of contributing members	46.8 years	48.7 years	40.5 years	44.5 years	44.8 years	43.2 years	46.4 years
Average length of service of contributing members	10.4 years	9.5 years	3.0 years	6.8 years	13.2 years	13.7 years	9.0 years

	Everman	Fair Oaks Ranch	Fairfield	Fairview	Falfurrias	Falls City	Farmers Branch
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$2,553,385	\$3,491,679	\$1,856,155	\$4,444,502	\$1,107,338	\$98,517	\$92,604,277
b. Noncontributing Members	573,695	974,286	664,836	1,126,419	232,368	107,902	27,857,350
c. Annuitants	<u>2,443,529</u>	<u>963,646</u>	<u>2,067,495</u>	<u>272,179</u>	<u>1,067,579</u>	<u>48,097</u>	<u>116,368,612</u>
2. Total Actuarial Accrued Liability	\$5,570,609	\$5,429,611	\$4,588,486	\$5,843,100	\$2,407,285	\$254,516	\$236,830,239
3. Actuarial value of assets	<u>5,028,028</u>	<u>4,779,408</u>	<u>5,179,729</u>	<u>4,807,862</u>	<u>2,236,004</u>	<u>156,967</u>	<u>207,096,211</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$542,581	\$650,203	(\$591,243)	\$1,035,238	\$171,281	\$97,549	\$29,734,028
5. Funded Ratio: (3) / (2)	90.3%	88.0%	112.9%	82.3%	92.9%	61.7%	87.4%
6. Annual Payroll	\$2,017,094	\$2,330,343	\$1,737,231	\$3,896,515	\$1,721,508	\$126,170	\$27,663,548
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.64%	9.87%	5.53%	9.26%	2.68%	5.20%	10.17%
Prior Service	<u>1.67%</u>	<u>1.59%</u>	<u>-2.09%</u>	<u>1.55%</u>	<u>0.63%</u>	<u>4.72%</u>	<u>8.07%</u>
Total Retirement	8.31%	11.46%	3.44%	10.81%	3.31%	9.92%	18.24%
Supplemental Death	<u>0.23%</u>	<u>0.12%</u>	<u>0.23%</u>	<u>0.15%</u>	<u>0.25%</u>	<u>0.32%</u>	<u>0.13%</u>
Total Rate	8.54%	11.58%	3.67%	10.96%	3.56%	10.24%	18.37%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	3.54%	10.72%	N/A	10.10%	18.25%
Statutory Maximum Rate (Total Retirement Only)	11.50%	13.50%	11.50%	N/A	9.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	24.6 years	28.3 years	25.0 years	27.2 years	23.8 years	25.2 years	19.1 years
Number of annuitants	17	9	24	4	18	1	292
Number of active contributing members	49	46	37	58	39	4	403
Number of inactive members	40	27	30	29	34	8	251
Average age of contributing members	42.0 years	40.7 years	43.9 years	41.4 years	46.5 years	52.5 years	41.8 years
Average length of service of contributing members	7.8 years	5.8 years	7.0 years	8.6 years	8.9 years	4.8 years	11.8 years

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	Farmersville	Farwell	Fate	Fayetteville	Ferris	Flatonia	Florence
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$2,449,360	\$165,550	\$1,042,752	\$55,609	\$713,899	\$2,858,379	\$175,155
b. Noncontributing Members	453,901	84,518	608,592	0	1,109,053	369,486	155,101
c. Annuitants	<u>2,069,844</u>	<u>748,372</u>	<u>228,918</u>	<u>33,806</u>	<u>1,598,837</u>	<u>1,108,672</u>	<u>17,619</u>
2. Total Actuarial Accrued Liability	\$4,973,105	\$998,440	\$1,880,262	\$89,415	\$3,421,789	\$4,336,537	\$347,875
3. Actuarial value of assets	<u>4,399,177</u>	<u>865,554</u>	<u>1,585,684</u>	<u>93,337</u>	<u>3,180,095</u>	<u>3,614,591</u>	<u>344,398</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$573,928	\$132,886	\$294,578	(\$3,922)	\$241,694	\$721,946	\$3,477
5. Funded Ratio: (3) / (2)	88.5%	86.7%	84.3%	104.4%	92.9%	83.4%	99.0%
6. Annual Payroll	\$1,822,289	\$235,282	\$2,175,486	\$49,985	\$1,793,827	\$829,461	\$298,120
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.97%	11.31%	9.92%	1.37%	5.54%	10.13%	4.13%
Prior Service	<u>1.80%</u>	<u>3.36%</u>	<u>0.80%</u>	<u>-0.48%</u>	<u>0.77%</u>	<u>7.80%</u>	<u>0.11%</u>
Total Retirement	8.77%	14.67%	10.72%	0.89%	6.31%	17.93%	4.24%
Supplemental Death	<u>0.21%</u>	<u>0.11%</u>	<u>0.09%</u>	<u>0.00%</u>	<u>0.17%</u>	<u>0.21%</u>	<u>0.12%</u>
Total Rate	8.98%	14.78%	10.81%	0.89%	6.48%	18.14%	4.36%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	14.62%	9.46%	0.71%	N/A	N/A	3.95%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	9.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.2 years	26.3 years	26.6 years	25.0 years	28.2 years	14.5 years	13.6 years
Number of annuitants	18	3	6	1	23	11	2
Number of active contributing members	35	6	40	1	40	18	8
Number of inactive members	15	10	24	0	36	8	11
Average age of contributing members	45.2 years	43.5 years	40.6 years	50.5 years	41.5 years	47.6 years	41.6 years
Average length of service of contributing members	8.7 years	6.6 years	8.8 years	12.3 years	5.2 years	12.8 years	5.4 years

	Floresville	Flower Mound	Floydada	Forest Hill	Forney	Fort Stockton	Franklin
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$2,848,691	\$70,551,064	\$2,811,764	\$8,986,485	\$13,514,302	\$6,899,744	\$286,575
b. Noncontributing Members	517,710	15,244,273	63,430	3,447,537	1,467,266	1,834,729	31,702
c. Annuitants	<u>2,944,287</u>	<u>23,572,529</u>	<u>2,061,546</u>	<u>7,581,636</u>	<u>2,959,724</u>	<u>6,864,112</u>	<u>143,608</u>
2. Total Actuarial Accrued Liability	\$6,310,688	\$109,367,866	\$4,936,740	\$20,015,658	\$17,941,292	\$15,598,585	\$461,885
3. Actuarial value of assets	<u>4,776,397</u>	<u>96,866,065</u>	<u>3,982,879</u>	<u>16,805,579</u>	<u>14,498,003</u>	<u>12,323,102</u>	<u>524,917</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,534,291	\$12,501,801	\$953,861	\$3,210,079	\$3,443,289	\$3,275,483	(\$63,032)
5. Funded Ratio: (3) / (2)	75.7%	88.6%	80.7%	84.0%	80.8%	79.0%	113.6%
6. Annual Payroll	\$2,489,990	\$33,166,310	\$1,060,262	\$4,972,470	\$7,467,973	\$5,084,552	\$508,749
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.73%	8.00%	6.93%	9.63%	10.93%	6.18%	4.24%
Prior Service	<u>3.99%</u>	<u>2.21%</u>	<u>6.18%</u>	<u>3.70%</u>	<u>2.64%</u>	<u>4.04%</u>	<u>-0.76%</u>
Total Retirement	10.72%	10.21%	13.11%	13.33%	13.57%	10.22%	3.48%
Supplemental Death	<u>0.00%</u>	<u>0.13%</u>	<u>0.29%</u>	<u>0.12%</u>	<u>0.12%</u>	<u>0.25%</u>	<u>0.00%</u>
Total Rate	10.72%	10.34%	13.40%	13.45%	13.69%	10.47%	3.48%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.48%	10.06%	N/A	N/A	N/A	N/A	3.37%
Statutory Maximum Rate (Total Retirement Only)	11.50%	13.50%	N/A	13.50%	13.50%	11.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	24.4 years	27.0 years	22.8 years	28.0 years	28.1 years	24.2 years	25.0 years
Number of annuitants	27	161	17	63	16	59	3
Number of active contributing members	58	555	21	88	128	116	14
Number of inactive members	31	405	7	70	35	70	8
Average age of contributing members	44.9 years	41.5 years	46.4 years	38.8 years	39.4 years	41.6 years	44.4 years
Average length of service of contributing members	6.6 years	9.8 years	12.0 years	7.7 years	8.3 years	6.7 years	5.3 years

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	Frankston	Fredericksburg	Freeport	Freer	Friendswood	Friona	Frisco
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$264,234	\$21,412,894	\$9,351,102	\$599,804	\$36,861,472	\$2,160,565	\$153,592,795
b. Noncontributing Members	8,711	2,471,966	4,149,535	153,706	7,522,329	689,320	15,663,385
c. Annuitants	<u>162,559</u>	<u>13,760,478</u>	<u>9,989,971</u>	<u>300,102</u>	<u>21,399,119</u>	<u>1,893,589</u>	<u>19,443,170</u>
2. Total Actuarial Accrued Liability	\$435,504	\$37,645,338	\$23,490,608	\$1,053,612	\$65,782,920	\$4,743,474	\$188,699,350
3. Actuarial value of assets	<u>390,844</u>	<u>33,786,651</u>	<u>18,465,859</u>	<u>722,523</u>	<u>55,511,314</u>	<u>4,150,754</u>	<u>153,588,772</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$44,660	\$3,858,687	\$5,024,749	\$331,089	\$10,271,606	\$592,720	\$35,110,578
5. Funded Ratio: (3) / (2)	89.7%	89.7%	78.6%	68.6%	84.4%	87.5%	81.4%
6. Annual Payroll	\$487,424	\$9,261,146	\$5,465,701	\$753,526	\$13,070,688	\$928,379	\$69,314,876
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	1.79%	6.02%	9.11%	3.71%	10.69%	6.36%	11.26%
Prior Service	<u>0.56%</u>	<u>3.50%</u>	<u>5.25%</u>	<u>2.78%</u>	<u>4.78%</u>	<u>6.00%</u>	<u>2.90%</u>
Total Retirement	2.35%	9.52%	14.36%	6.49%	15.47%	12.36%	14.16%
Supplemental Death	<u>0.28%</u>	<u>0.23%</u>	<u>0.15%</u>	<u>0.28%</u>	<u>0.20%</u>	<u>0.17%</u>	<u>0.13%</u>
Total Rate	2.63%	9.75%	14.51%	6.77%	15.67%	12.53%	14.29%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	14.39%	N/A	N/A	12.04%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	13.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.2 years	15.8 years	28.2 years	23.8 years	25.4 years	14.4 years	28.1 years
Number of annuitants	4	84	67	6	101	14	124
Number of active contributing members	14	158	115	22	199	25	1,009
Number of inactive members	5	52	116	14	104	27	360
Average age of contributing members	45.3 years	45.3 years	39.8 years	50.7 years	43.6 years	44.0 years	41.1 years
Average length of service of contributing members	6.8 years	13.8 years	6.4 years	7.3 years	12.0 years	9.4 years	9.6 years

	Fritch	Frost	Fulshear	Fulton	Gainesville	Galena Park	Ganado
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$423,277	\$38,198	\$547,786	\$208,320	\$18,349,654	\$6,333,497	\$839,900
b. Noncontributing Members	350,199	40,821	39,543	97,389	2,655,677	1,232,350	1,227,318
c. Annuitants	<u>463,579</u>	<u>188,666</u>	<u>61,417</u>	<u>108,184</u>	<u>19,069,255</u>	<u>9,178,187</u>	<u>745,273</u>
2. Total Actuarial Accrued Liability	\$1,237,055	\$267,685	\$648,746	\$413,893	\$40,074,586	\$16,744,034	\$2,812,491
3. Actuarial value of assets	<u>1,797,538</u>	<u>239,348</u>	<u>457,905</u>	<u>227,530</u>	<u>33,162,267</u>	<u>14,355,763</u>	<u>2,718,517</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$560,483)	\$28,337	\$190,841	\$186,363	\$6,912,319	\$2,388,271	\$93,974
5. Funded Ratio: (3) / (2)	145.3%	89.4%	70.6%	55.0%	82.8%	85.7%	96.7%
6. Annual Payroll	\$787,536	\$147,656	\$1,682,168	\$257,769	\$10,864,169	\$2,978,715	\$468,261
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	7.76%	2.75%	4.73%	7.45%	4.69%	9.55%	12.02%
Prior Service	<u>-4.37%</u>	<u>1.32%</u>	<u>0.73%</u>	<u>11.35%</u>	<u>4.90%</u>	<u>5.12%</u>	<u>1.51%</u>
Total Retirement	3.39%	4.07%	5.46%	18.80%	9.59%	14.67%	13.53%
Supplemental Death	<u>0.24%</u>	<u>0.00%</u>	<u>0.10%</u>	<u>0.35%</u>	<u>0.20%</u>	<u>0.26%</u>	<u>0.36%</u>
Total Rate	3.63%	4.07%	5.56%	19.15%	9.79%	14.93%	13.89%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	3.30%	3.69%	5.53%	18.41%	N/A	14.66%	13.10%
Statutory Maximum Rate (Total Retirement Only)	13.50%	7.50%	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	21.0 years	23.2 years	7.4 years	19.0 years	28.0 years	19.5 years
Number of annuitants	9	2	1	1	129	56	9
Number of active contributing members	19	4	35	7	214	64	10
Number of inactive members	36	2	11	3	89	49	6
Average age of contributing members	40.1 years	61.0 years	40.8 years	53.1 years	42.9 years	42.2 years	50.9 years
Average length of service of contributing members	4.1 years	4.1 years	4.8 years	9.7 years	10.0 years	8.8 years	11.2 years

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	Garden Ridge	Garland	Garrison	Gary	Gatesville	George West	Georgetown
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,423,924	\$453,554,381	\$439,424	\$176,363	\$8,286,015	\$1,044,206	\$77,459,716
b. Noncontributing Members	373,104	46,149,953	468,031	2,860	1,090,300	96,841	10,475,861
c. Annuitants	<u>532,450</u>	<u>369,360,392</u>	<u>789,118</u>	<u>223,107</u>	<u>7,399,398</u>	<u>409,266</u>	<u>29,684,490</u>
2. Total Actuarial Accrued Liability	\$2,329,478	\$869,064,726	\$1,696,573	\$402,330	\$16,775,713	\$1,550,313	\$117,620,067
3. Actuarial value of assets	<u>1,871,181</u>	<u>830,315,716</u>	<u>1,555,741</u>	<u>301,483</u>	<u>13,427,192</u>	<u>1,099,030</u>	<u>96,712,480</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$458,297	\$38,749,010	\$140,832	\$100,847	\$3,348,521	\$451,283	\$20,907,587
5. Funded Ratio: (3) / (2)	80.3%	95.5%	91.7%	74.9%	80.0%	70.9%	82.2%
6. Annual Payroll	\$1,424,113	\$140,061,625	\$241,137	\$206,989	\$3,605,247	\$1,611,220	\$37,501,643
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.34%	8.54%	8.80%	3.76%	9.57%	4.05%	9.06%
Prior Service	<u>1.87%</u>	<u>2.37%</u>	<u>4.75%</u>	<u>3.18%</u>	<u>5.81%</u>	<u>1.62%</u>	<u>3.37%</u>
Total Retirement	8.21%	10.91%	13.55%	6.94%	15.38%	5.67%	12.43%
Supplemental Death	<u>0.16%</u>	<u>0.20%</u>	<u>0.14%</u>	<u>0.00%</u>	<u>0.21%</u>	<u>0.17%</u>	<u>0.13%</u>
Total Rate	8.37%	11.11%	13.69%	6.94%	15.59%	5.84%	12.56%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	8.18%	11.00%	N/A	N/A	N/A	5.71%	12.10%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	7.50%	N/A	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	27.4 years	15.4 years	18.3 years	26.8 years	24.3 years	27.6 years	25.6 years
Number of annuitants	13	1,262	4	2	43	5	151
Number of active contributing members	27	1,974	5	4	75	40	581
Number of inactive members	21	525	5	2	26	28	195
Average age of contributing members	44.5 years	44.8 years	42.2 years	47.8 years	43.4 years	42.0 years	41.6 years
Average length of service of contributing members	11.6 years	13.6 years	8.2 years	7.5 years	11.4 years	6.6 years	9.3 years

	Giddings	Gilmer	Gladewater	Glen Rose	Glenn Heights	Godley	Goldsmith
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$7,036,727	\$3,752,809	\$2,527,227	\$965,397	\$4,003,513	\$138,557	\$140,684
b. Noncontributing Members	911,058	562,447	1,210,087	549,459	1,840,930	97,838	142,173
c. Annuitants	<u>5,703,023</u>	<u>4,157,078</u>	<u>2,421,193</u>	<u>1,775,926</u>	<u>1,800,074</u>	<u>126,012</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$13,650,808	\$8,472,334	\$6,158,507	\$3,290,782	\$7,644,517	\$362,407	\$282,857
3. Actuarial value of assets	<u>10,151,108</u>	<u>6,893,157</u>	<u>6,114,037</u>	<u>2,793,540</u>	<u>7,639,517</u>	<u>307,259</u>	<u>267,031</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$3,499,700	\$1,579,177	\$44,470	\$497,242	\$5,000	\$55,148	\$15,826
5. Funded Ratio: (3) / (2)	74.4%	81.4%	99.3%	84.9%	99.9%	84.8%	94.4%
6. Annual Payroll	\$2,810,184	\$2,041,653	\$2,815,330	\$953,307	\$3,309,388	\$423,344	\$147,695
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.81%	8.73%	3.44%	11.51%	3.57%	1.90%	1.86%
Prior Service	<u>9.45%</u>	<u>4.86%</u>	<u>0.10%</u>	<u>2.98%</u>	<u>0.01%</u>	<u>0.84%</u>	<u>1.68%</u>
Total Retirement	19.26%	13.59%	3.54%	14.49%	3.58%	2.74%	3.54%
Supplemental Death	<u>0.25%</u>	<u>0.25%</u>	<u>0.20%</u>	<u>0.25%</u>	<u>0.16%</u>	<u>0.18%</u>	<u>0.41%</u>
Total Rate	19.51%	13.84%	3.74%	14.74%	3.74%	2.92%	3.95%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	19.21%	13.83%	N/A	N/A	N/A	N/A	3.64%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	N/A	12.50%	8.50%	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	18.2 years	24.1 years	23.8 years	28.2 years	22.2 years	23.1 years	7.4 years
Number of annuitants	32	31	34	12	39	4	0
Number of active contributing members	65	47	62	23	71	11	3
Number of inactive members	36	28	67	15	73	13	2
Average age of contributing members	46.9 years	41.6 years	43.7 years	45.2 years	42.9 years	39.2 years	55.9 years
Average length of service of contributing members	10.4 years	10.3 years	8.8 years	7.4 years	8.4 years	6.4 years	14.1 years

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	Goldthwaite	Goliad	Gonzales	Graford	Graham	Granbury	Grand Prairie
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$2,833,376	\$368,329	\$6,241,602	\$69,931	\$5,777,339	\$18,765,750	\$252,234,026
b. Noncontributing Members	197,255	257,057	1,880,606	0	1,083,946	2,533,152	30,494,869
c. Annuitants	<u>2,381,823</u>	<u>1,007,612</u>	<u>8,147,626</u>	<u>0</u>	<u>8,778,083</u>	<u>14,896,767</u>	<u>213,998,120</u>
2. Total Actuarial Accrued Liability	\$5,412,454	\$1,632,998	\$16,269,834	\$69,931	\$15,639,368	\$36,195,669	\$496,727,015
3. Actuarial value of assets	<u>4,218,673</u>	<u>1,851,841</u>	<u>13,096,269</u>	<u>63,733</u>	<u>13,281,161</u>	<u>28,823,568</u>	<u>426,404,111</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,193,781	(\$218,843)	\$3,173,565	\$6,198	\$2,358,207	\$7,372,101	\$70,322,904
5. Funded Ratio: (3) / (2)	77.9%	113.4%	80.5%	91.1%	84.9%	79.6%	85.8%
6. Annual Payroll	\$610,902	\$419,414	\$4,825,752	\$114,668	\$3,556,580	\$8,229,377	\$82,113,479
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.41%	5.40%	6.30%	2.15%	7.13%	10.08%	10.12%
Prior Service	<u>14.91%</u>	<u>-3.40%</u>	<u>4.03%</u>	<u>0.77%</u>	<u>4.54%</u>	<u>5.79%</u>	<u>6.04%</u>
Total Retirement	25.32%	2.00%	10.33%	2.92%	11.67%	15.87%	16.16%
Supplemental Death	<u>0.28%</u>	<u>0.29%</u>	<u>0.18%</u>	<u>0.20%</u>	<u>0.32%</u>	<u>0.22%</u>	<u>0.17%</u>
Total Rate	25.60%	2.29%	10.51%	3.12%	11.99%	16.09%	16.33%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	1.85%	N/A	N/A	N/A	16.02%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	18.1 years	25.0 years	25.1 years	8.2 years	24.0 years	23.1 years	20.2 years
Number of annuitants	7	8	50	0	65	80	668
Number of active contributing members	11	12	110	3	84	161	1,231
Number of inactive members	5	23	85	0	35	68	420
Average age of contributing members	49.9 years	50.0 years	39.2 years	47.0 years	46.4 years	45.8 years	41.7 years
Average length of service of contributing members	15.3 years	8.0 years	7.5 years	5.6 years	8.4 years	9.9 years	11.6 years

	Grand Saline	Grandview	Granger	Granite Shoals	Grapeland	Grapevine	Greenville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,403,593	\$575,322	\$125,429	\$990,109	\$220,544	\$122,814,527	\$47,598,058
b. Noncontributing Members	501,458	218,840	92,069	152,151	74,447	17,835,836	9,748,046
c. Annuitants	<u>799,205</u>	<u>540,033</u>	<u>166,776</u>	<u>101,185</u>	<u>378,637</u>	<u>103,493,423</u>	<u>48,386,902</u>
2. Total Actuarial Accrued Liability	\$2,704,256	\$1,334,195	\$384,274	\$1,243,445	\$673,628	\$244,143,786	\$105,733,006
3. Actuarial value of assets	<u>2,646,019</u>	<u>1,354,945</u>	<u>456,635</u>	<u>1,106,048</u>	<u>612,970</u>	<u>198,081,335</u>	<u>97,454,016</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$58,237	(\$20,750)	(\$72,361)	\$137,397	\$60,658	\$46,062,451	\$8,278,990
5. Funded Ratio: (3) / (2)	97.8%	101.6%	118.8%	89.0%	91.0%	81.1%	92.2%
6. Annual Payroll	\$851,030	\$741,232	\$328,586	\$1,675,779	\$416,047	\$40,516,634	\$17,931,076
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	4.95%	6.11%	2.32%	4.53%	3.60%	11.49%	7.59%
Prior Service	<u>0.49%</u>	<u>-0.17%</u>	<u>-1.49%</u>	<u>0.49%</u>	<u>0.85%</u>	<u>7.57%</u>	<u>3.95%</u>
Total Retirement	5.44%	5.94%	0.83%	5.02%	4.45%	19.06%	11.54%
Supplemental Death	<u>0.37%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.21%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.23%</u>
Total Rate	5.81%	5.94%	0.83%	5.23%	4.45%	19.06%	11.77%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	5.58%	N/A	5.16%	N/A	N/A	11.18%
Statutory Maximum Rate (Total Retirement Only)	9.50%	11.50%	7.50%	N/A	7.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	22.6 years	25.0 years	25.0 years	26.1 years	27.2 years	22.0 years	15.4 years
Number of annuitants	13	8	7	5	9	334	249
Number of active contributing members	23	12	8	33	11	562	313
Number of inactive members	20	15	11	23	11	213	148
Average age of contributing members	51.7 years	41.5 years	51.9 years	43.3 years	52.7 years	44.9 years	45.6 years
Average length of service of contributing members	8.9 years	6.8 years	6.5 years	7.8 years	7.3 years	12.2 years	11.6 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Gregory	Grey Forest	Groesbeck	Groom	Groves	Groveton	Gruver
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$103,141	\$6,557,078	\$934,502	\$67,072	\$17,766,429	\$148,075	\$277,241
b. Noncontributing Members	99,911	342,200	136,933	16,170	1,375,779	13,336	388,941
c. Annuitants	131,627	5,757,676	394,378	192,900	17,509,484	30,559	451,534
2. Total Actuarial Accrued Liability	\$334,679	\$12,656,954	\$1,465,813	\$276,142	\$36,651,692	\$191,970	\$1,117,716
3. Actuarial value of assets	440,324	10,196,460	1,237,292	283,543	34,959,625	189,535	1,082,869
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$105,645)	\$2,460,494	\$228,521	(\$7,401)	\$1,692,067	\$2,435	\$34,847
5. Funded Ratio: (3) / (2)	131.6%	80.6%	84.4%	102.7%	95.4%	98.7%	96.9%
6. Annual Payroll	\$382,899	\$2,485,140	\$1,408,272	\$166,857	\$6,084,580	\$242,178	\$241,394
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	5.79%	9.66%	1.43%	3.28%	7.26%	1.97%	7.53%
Prior Service	-1.69%	6.69%	1.04%	-0.27%	2.44%	0.08%	1.81%
Total Retirement	4.10%	16.35%	2.47%	3.01%	9.70%	2.05%	9.34%
Supplemental Death	0.18%	0.26%	0.22%	0.00%	0.00%	0.19%	0.00%
Total Rate	4.28%	16.61%	2.69%	3.01%	9.70%	2.24%	9.34%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	16.03%	N/A	2.84%	9.40%	N/A	7.36%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	7.50%	N/A	7.50%	12.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	21.5 years	23.4 years	25.0 years	14.9 years	17.0 years	10.0 years
Number of annuitants	2	18	11	4	89	2	3
Number of active contributing members	10	36	35	4	97	11	5
Number of inactive members	14	12	11	3	29	1	9
Average age of contributing members	45.7 years	46.2 years	45.6 years	51.2 years	44.3 years	55.6 years	44.2 years
Average length of service of contributing members	3.7 years	9.7 years	9.8 years	4.4 years	14.0 years	7.1 years	5.5 years

	Gun Barrel City	Gunter	Hale Center	Hallettsville	Hallsville	Haltom City	Hamilton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,939,633	\$51,779	\$143,483	\$3,913,277	\$268,004	\$48,664,663	\$2,128,760
b. Noncontributing Members	430,583	36,167	49,320	564,883	25,283	11,727,080	224,419
c. Annuitants	703,579	75,748	59,376	2,346,972	285,886	46,264,066	1,634,662
2. Total Actuarial Accrued Liability	\$3,073,795	\$163,694	\$252,179	\$6,825,132	\$579,173	\$106,655,809	\$3,987,841
3. Actuarial value of assets	2,831,736	232,074	252,781	5,885,986	399,514	85,182,923	3,124,559
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$242,059	(\$68,380)	(\$602)	\$939,146	\$179,659	\$21,472,886	\$863,282
5. Funded Ratio: (3) / (2)	92.1%	141.8%	100.2%	86.2%	69.0%	79.9%	78.4%
6. Annual Payroll	\$1,767,101	\$334,255	\$370,161	\$1,411,212	\$647,367	\$16,503,242	\$851,463
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	5.41%	4.92%	1.88%	7.07%	1.51%	10.56%	11.55%
Prior Service	0.81%	-1.26%	-0.01%	5.71%	1.60%	8.20%	7.16%
Total Retirement	6.22%	3.66%	1.87%	12.78%	3.11%	18.76%	18.71%
Supplemental Death	0.20%	0.17%	0.20%	0.27%	0.23%	0.18%	0.29%
Total Rate	6.42%	3.83%	2.07%	13.05%	3.34%	18.94%	19.00%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.22%	N/A	N/A	12.96%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	26.6 years	25.0 years	25.0 years	15.4 years	27.8 years	24.0 years	20.2 years
Number of annuitants	16	4	1	18	4	180	17
Number of active contributing members	44	4	10	36	16	267	23
Number of inactive members	24	8	8	14	14	143	11
Average age of contributing members	44.7 years	43.0 years	44.5 years	47.6 years	42.6 years	44.1 years	43.4 years
Average length of service of contributing members	8.4 years	4.0 years	5.7 years	15.2 years	4.5 years	12.2 years	9.7 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Hamlin	Happy	Harker Heights	Harlingen	Harlingen Waterworks Sys	Hart	Haskell
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$482,720	\$134,597	\$29,462,359	\$35,605,642	\$8,677,597	\$75,484	\$214,606
b. Noncontributing Members	326,984	110,732	5,045,370	7,957,323	1,784,249	32,068	179,645
c. Annuitants	<u>2,026,973</u>	<u>343,559</u>	<u>7,853,802</u>	<u>44,305,842</u>	<u>11,478,917</u>	<u>38,194</u>	<u>772,959</u>
2. Total Actuarial Accrued Liability	\$2,836,677	\$588,888	\$42,361,531	\$87,868,807	\$21,940,763	\$145,746	\$1,167,210
3. Actuarial value of assets	<u>2,515,298</u>	<u>490,835</u>	<u>32,801,189</u>	<u>83,041,327</u>	<u>22,205,167</u>	<u>98,136</u>	<u>1,610,396</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$321,379	\$98,053	\$9,560,342	\$4,827,480	(\$264,404)	\$47,610	(\$443,186)
5. Funded Ratio: (3) / (2)	88.7%	83.3%	77.4%	94.5%	101.2%	67.3%	138.0%
6. Annual Payroll	\$504,796	\$78,197	\$11,161,527	\$10,849,355	\$5,952,217	\$133,823	\$544,995
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	7.53%	8.37%	9.98%	5.08%	2.02%	1.04%	2.09%
Prior Service	<u>4.07%</u>	<u>8.18%</u>	<u>4.91%</u>	<u>5.52%</u>	<u>-0.27%</u>	<u>2.78%</u>	<u>-2.09%</u>
Total Retirement	11.60%	16.55%	14.89%	10.60%	1.75%	3.82%	0.00%
Supplemental Death	<u>0.31%</u>	<u>0.35%</u>	<u>0.15%</u>	<u>0.31%</u>	<u>0.26%</u>	<u>0.00%</u>	<u>0.26%</u>
Total Rate	11.91%	16.90%	15.04%	10.91%	2.01%	3.82%	0.26%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	11.70%	15.61%	N/A	N/A	1.49%	3.35%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	15.50%	9.50%	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	27.9 years	23.7 years	28.0 years	11.4 years	25.0 years	19.5 years	25.0 years
Number of annuitants	13	3	59	308	105	2	11
Number of active contributing members	14	2	204	219	142	4	17
Number of inactive members	13	2	129	76	46	1	12
Average age of contributing members	39.3 years	49.5 years	41.2 years	48.6 years	43.6 years	36.6 years	39.3 years
Average length of service of contributing members	4.9 years	8.8 years	12.7 years	17.1 years	9.9 years	7.0 years	4.0 years

	Haslet	Hawkins	Hays	Hearne	Heath	Hedley	Hedwig Village
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,395,593	\$1,370,734	\$25,218	\$4,194,398	\$5,115,910	\$2,029	\$2,349,940
b. Noncontributing Members	281,497	55,075	0	985,257	1,984,162	123,703	760,875
c. Annuitants	<u>248,087</u>	<u>510,549</u>	<u>104,901</u>	<u>2,786,758</u>	<u>1,777,042</u>	<u>21,746</u>	<u>1,771,429</u>
2. Total Actuarial Accrued Liability	\$1,925,177	\$1,936,358	\$130,119	\$7,966,413	\$8,877,114	\$147,478	\$4,882,244
3. Actuarial value of assets	<u>1,943,045</u>	<u>1,692,484</u>	<u>146,932</u>	<u>5,593,322</u>	<u>7,814,333</u>	<u>154,228</u>	<u>4,317,601</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$17,868)	\$243,874	(\$16,813)	\$2,373,091	\$1,062,781	(\$6,750)	\$564,643
5. Funded Ratio: (3) / (2)	100.9%	87.4%	112.9%	70.2%	88.0%	104.6%	88.4%
6. Annual Payroll	\$1,027,161	\$423,460	\$19,075	\$2,142,523	\$3,288,192	\$45,564	\$1,838,354
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.91%	8.72%	12.69%	9.02%	9.57%	4.75%	4.67%
Prior Service	<u>-0.11%</u>	<u>6.25%</u>	<u>-5.96%</u>	<u>6.78%</u>	<u>1.89%</u>	<u>-1.00%</u>	<u>2.51%</u>
Total Retirement	8.80%	14.97%	6.73%	15.80%	11.46%	3.75%	7.18%
Supplemental Death	<u>0.16%</u>	<u>0.27%</u>	<u>0.79%</u>	<u>0.23%</u>	<u>0.17%</u>	<u>0.39%</u>	<u>0.19%</u>
Total Rate	8.96%	15.24%	7.52%	16.03%	11.63%	4.14%	7.37%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	8.83%	14.10%	7.12%	15.80%	11.40%	3.89%	6.83%
Statutory Maximum Rate (Total Retirement Only)	15.50%	13.50%	N/A	N/A	13.50%	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	11.8 years	25.0 years	25.1 years	27.1 years	25.0 years	16.9 years
Number of annuitants	4	10	2	25	13	1	11
Number of active contributing members	23	11	1	54	45	2	29
Number of inactive members	17	3	0	36	30	7	17
Average age of contributing members	43.7 years	50.1 years	66.1 years	44.1 years	43.6 years	47.0 years	45.6 years
Average length of service of contributing members	9.2 years	14.7 years	6.3 years	8.3 years	11.8 years	0.4 years	11.1 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Helotes	Hemphill	Hempstead	Henderson	Henrietta	Hereford	Hewitt
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$3,862,063	\$2,396,461	\$5,199,595	\$12,511,701	\$895,183	\$10,075,264	\$9,913,919
b. Noncontributing Members	752,320	192,963	256,334	2,378,639	447,699	1,650,730	1,629,100
c. Annuitants	<u>554,554</u>	<u>253,524</u>	<u>4,046,313</u>	<u>14,840,862</u>	<u>1,166,807</u>	<u>7,523,284</u>	<u>4,901,363</u>
2. Total Actuarial Accrued Liability	\$5,168,937	\$2,842,948	\$9,502,242	\$29,731,202	\$2,509,689	\$19,249,278	\$16,444,382
3. Actuarial value of assets	<u>4,527,681</u>	<u>2,391,278</u>	<u>8,635,352</u>	<u>23,187,522</u>	<u>1,959,996</u>	<u>16,185,576</u>	<u>12,789,045</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$641,256	\$451,670	\$866,890	\$6,543,680	\$549,693	\$3,063,702	\$3,655,337
5. Funded Ratio: (3) / (2)	87.6%	84.1%	90.9%	78.0%	78.1%	84.1%	77.8%
6. Annual Payroll	\$3,157,996	\$1,116,154	\$2,967,258	\$5,887,895	\$666,181	\$4,692,574	\$4,088,481
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	5.35%	5.16%	6.26%	8.62%	10.22%	6.58%	10.58%
Prior Service	<u>1.50%</u>	<u>2.69%</u>	<u>1.67%</u>	<u>7.17%</u>	<u>4.74%</u>	<u>4.26%</u>	<u>5.12%</u>
Total Retirement	6.85%	7.85%	7.93%	15.79%	14.96%	10.84%	15.70%
Supplemental Death	<u>0.12%</u>	<u>0.35%</u>	<u>0.23%</u>	<u>0.15%</u>	<u>0.24%</u>	<u>0.20%</u>	<u>0.13%</u>
Total Rate	6.97%	8.20%	8.16%	15.94%	15.20%	11.04%	15.83%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.71%	7.79%	N/A	N/A	14.88%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	12.50%	11.50%	N/A	N/A	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	18.9 years	22.1 years	28.2 years	23.1 years	27.9 years	22.7 years	28.1 years
Number of annuitants	10	5	20	68	11	41	25
Number of active contributing members	62	26	67	117	17	97	87
Number of inactive members	22	7	26	59	13	32	52
Average age of contributing members	39.6 years	50.0 years	46.9 years	38.1 years	47.4 years	40.4 years	39.4 years
Average length of service of contributing members	11.4 years	11.3 years	9.2 years	8.6 years	7.1 years	10.0 years	9.7 years

	Hickory Creek	Hico	Hidalgo	Higgins	Highland Park	Highland Village	Hill Country Village
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,500,598	\$270,993	\$9,388,294	\$247,413	\$28,540,570	\$21,539,776	\$839,104
b. Noncontributing Members	492,592	363,457	3,520,323	0	6,354,821	5,703,721	383,958
c. Annuitants	<u>440,102</u>	<u>285,585</u>	<u>2,784,901</u>	<u>69,319</u>	<u>34,199,639</u>	<u>6,447,165</u>	<u>338,151</u>
2. Total Actuarial Accrued Liability	\$2,433,292	\$920,035	\$15,693,518	\$316,732	\$69,095,030	\$33,690,662	\$1,561,213
3. Actuarial value of assets	<u>2,153,270</u>	<u>975,969</u>	<u>13,484,028</u>	<u>323,313</u>	<u>70,714,974</u>	<u>28,771,296</u>	<u>1,622,082</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$280,022	(\$55,934)	\$2,209,490	(\$6,581)	(\$1,619,944)	\$4,919,366	(\$60,869)
5. Funded Ratio: (3) / (2)	88.5%	106.1%	85.9%	102.1%	102.3%	85.4%	103.9%
6. Annual Payroll	\$1,072,487	\$383,849	\$5,354,515	\$109,866	\$11,587,901	\$9,502,034	\$746,566
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.93%	6.24%	9.58%	4.23%	6.26%	10.68%	4.46%
Prior Service	<u>1.60%</u>	<u>-0.96%</u>	<u>2.99%</u>	<u>-0.37%</u>	<u>-0.86%</u>	<u>2.96%</u>	<u>-0.51%</u>
Total Retirement	11.53%	5.28%	12.57%	3.86%	5.40%	13.64%	3.95%
Supplemental Death	<u>0.08%</u>	<u>0.30%</u>	<u>0.00%</u>	<u>0.39%</u>	<u>0.00%</u>	<u>0.15%</u>	<u>0.12%</u>
Total Rate	11.61%	5.58%	12.57%	4.25%	5.40%	13.79%	4.07%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	11.39%	5.35%	N/A	N/A	4.20%	N/A	3.76%
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	13.50%	N/A	N/A	13.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	27.9 years	25.0 years	19.4 years	25.0 years	25.0 years	28.2 years	25.0 years
Number of annuitants	10	5	26	1	102	54	4
Number of active contributing members	21	11	139	3	117	148	13
Number of inactive members	16	10	96	0	34	100	16
Average age of contributing members	36.7 years	45.8 years	42.9 years	60.4 years	45.4 years	43.0 years	46.1 years
Average length of service of contributing members	6.3 years	4.2 years	7.5 years	16.5 years	15.2 years	10.9 years	13.5 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
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	Hillsboro	Hilshire Village	Hitchcock	Holland	Holliday	Hollywood Park	Hondo
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$9,759,478	\$61,185	\$1,689,370	\$311,040	\$419,315	\$2,707,270	\$4,935,786
b. Noncontributing Members	2,210,859	0	577,057	61,725	92,247	626,325	2,136,325
c. Annuitants	<u>5,279,978</u>	<u>0</u>	<u>1,154,368</u>	<u>155,379</u>	<u>0</u>	<u>1,663,030</u>	<u>6,813,965</u>
2. Total Actuarial Accrued Liability	\$17,250,315	\$61,185	\$3,420,795	\$528,144	\$511,562	\$4,996,625	\$13,886,076
3. Actuarial value of assets	<u>14,196,070</u>	<u>17,302</u>	<u>3,470,473</u>	<u>456,566</u>	<u>524,285</u>	<u>4,303,200</u>	<u>12,379,435</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$3,054,245	\$43,883	(\$49,678)	\$71,578	(\$12,723)	\$693,425	\$1,506,641
5. Funded Ratio: (3) / (2)	82.3%	28.3%	101.5%	86.4%	102.5%	86.1%	89.1%
6. Annual Payroll	\$4,529,901	\$78,961	\$1,834,828	\$225,986	\$397,200	\$1,692,830	\$4,073,866
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.21%	3.04%	3.99%	6.14%	2.82%	6.78%	6.66%
Prior Service	<u>5.13%</u>	<u>10.34%</u>	<u>0.27%</u>	<u>2.31%</u>	<u>-0.20%</u>	<u>2.35%</u>	<u>2.12%</u>
Total Retirement	11.34%	13.38%	4.26%	8.45%	2.62%	9.13%	8.78%
Supplemental Death	<u>0.00%</u>	<u>0.28%</u>	<u>0.21%</u>	<u>0.43%</u>	<u>0.00%</u>	<u>0.15%</u>	<u>0.21%</u>
Total Rate	11.34%	13.66%	4.47%	8.88%	2.62%	9.28%	8.99%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	13.59%	N/A	8.57%	2.43%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	10.50%	9.50%	10.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	18.1 years	6.1 years	0.0 years	19.7 years	25.0 years	28.0 years	28.0 years
Number of annuitants	55	0	12	3	0	16	49
Number of active contributing members	101	2	49	7	10	32	105
Number of inactive members	70	0	49	2	6	19	62
Average age of contributing members	44.1 years	64.6 years	45.4 years	51.9 years	44.7 years	43.0 years	45.4 years
Average length of service of contributing members	10.6 years	7.4 years	9.4 years	7.2 years	8.8 years	10.3 years	7.4 years

	Honey Grove	Hooks	Howe	Hubbard	Hudson	Hudson Oaks	Hughes Springs
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$873,068	\$864,092	\$925,217	\$289,604	\$537,285	\$2,303,464	\$3,463,898
b. Noncontributing Members	278,885	237,560	531,251	47,053	29,725	569,585	49,494
c. Annuitants	<u>152,711</u>	<u>205,303</u>	<u>425,914</u>	<u>9,139</u>	<u>75,309</u>	<u>503,211</u>	<u>403,550</u>
2. Total Actuarial Accrued Liability	\$1,304,664	\$1,306,955	\$1,882,382	\$345,796	\$642,319	\$3,376,260	\$3,916,942
3. Actuarial value of assets	<u>1,251,496</u>	<u>903,231</u>	<u>1,868,458</u>	<u>374,008</u>	<u>607,622</u>	<u>2,575,190</u>	<u>3,785,130</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$53,168	\$403,724	\$13,924	(\$28,212)	\$34,697	\$801,070	\$131,812
5. Funded Ratio: (3) / (2)	95.9%	69.1%	99.3%	108.2%	94.6%	76.3%	96.6%
6. Annual Payroll	\$412,362	\$523,554	\$606,414	\$419,378	\$657,781	\$1,288,119	\$610,744
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.72%	7.77%	5.43%	1.24%	4.25%	9.71%	10.23%
Prior Service	<u>1.01%</u>	<u>6.25%</u>	<u>0.18%</u>	<u>-0.43%</u>	<u>0.37%</u>	<u>3.59%</u>	<u>6.29%</u>
Total Retirement	7.73%	14.02%	5.61%	0.81%	4.62%	13.30%	16.52%
Supplemental Death	<u>0.35%</u>	<u>0.21%</u>	<u>0.27%</u>	<u>0.18%</u>	<u>0.20%</u>	<u>0.09%</u>	<u>0.26%</u>
Total Rate	8.08%	14.23%	5.88%	0.99%	4.82%	13.39%	16.78%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	13.03%	5.30%	N/A	4.45%	N/A	16.16%
Statutory Maximum Rate (Total Retirement Only)	9.50%	13.50%	11.50%	N/A	N/A	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	17.4 years	16.6 years	19.4 years	25.0 years	20.4 years	27.7 years	3.8 years
Number of annuitants	3	3	8	2	2	9	4
Number of active contributing members	8	14	14	13	15	23	13
Number of inactive members	18	6	18	8	4	16	3
Average age of contributing members	55.5 years	44.2 years	42.6 years	40.1 years	47.0 years	38.0 years	53.3 years
Average length of service of contributing members	14.1 years	10.8 years	10.0 years	7.3 years	8.3 years	8.6 years	17.5 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Humble	Hunters Creek Village	Huntington	Huntsville	Hurst	Hutchins	Hutto
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$37,421,153	\$394,325	\$1,068,870	\$35,107,995	\$70,626,520	\$3,685,286	\$7,155,538
b. Noncontributing Members	3,659,382	93,332	187,164	7,121,448	9,622,297	1,357,059	2,397,777
c. Annuitants	<u>23,093,464</u>	<u>691,513</u>	<u>1,834,430</u>	<u>38,673,790</u>	<u>64,565,180</u>	<u>1,004,617</u>	<u>1,572,785</u>
2. Total Actuarial Accrued Liability	\$64,173,999	\$1,179,170	\$3,090,464	\$80,903,233	\$144,813,997	\$6,046,962	\$11,126,100
3. Actuarial value of assets	<u>56,329,999</u>	<u>774,574</u>	<u>2,567,835</u>	<u>61,305,145</u>	<u>136,607,507</u>	<u>5,741,060</u>	<u>9,486,961</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$7,844,000	\$404,596	\$522,629	\$19,598,088	\$8,206,490	\$305,902	\$1,639,139
5. Funded Ratio: (3) / (2)	87.8%	65.7%	83.1%	75.8%	94.3%	94.9%	85.3%
6. Annual Payroll	\$12,887,904	\$379,869	\$683,656	\$12,809,513	\$25,757,839	\$2,495,028	\$5,538,610
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.48%	9.82%	10.12%	8.04%	8.07%	7.46%	11.48%
Prior Service	<u>4.15%</u>	<u>6.80%</u>	<u>4.48%</u>	<u>10.55%</u>	<u>2.38%</u>	<u>0.69%</u>	<u>1.70%</u>
Total Retirement	13.63%	16.62%	14.60%	18.59%	10.45%	8.15%	13.18%
Supplemental Death	<u>0.17%</u>	<u>0.35%</u>	<u>0.13%</u>	<u>0.17%</u>	<u>0.00%</u>	<u>0.12%</u>	<u>0.12%</u>
Total Rate	13.80%	16.97%	14.73%	18.76%	10.45%	8.27%	13.30%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	14.59%	14.72%	17.87%	10.13%	N/A	12.54%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	N/A	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	21.2 years	23.5 years	28.0 years	21.4 years	18.6 years	28.9 years	27.9 years
Number of annuitants	88	8	10	174	239	19	16
Number of active contributing members	187	9	17	253	383	58	93
Number of inactive members	52	1	13	137	153	61	48
Average age of contributing members	43.1 years	45.6 years	39.6 years	42.5 years	42.9 years	40.7 years	41.0 years
Average length of service of contributing members	13.0 years	8.3 years	8.2 years	11.2 years	12.4 years	7.7 years	8.5 years

	Huxley	Idalou	Ingleside	Ingram	Iowa Colony	Iowa Park	Iraan
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$185,259	\$319,562	\$5,564,186	\$408,018	\$409,513	\$4,482,119	\$520,913
b. Noncontributing Members	241,634	109,284	762,576	134,982	3,455	553,548	68,093
c. Annuitants	<u>308,697</u>	<u>0</u>	<u>3,116,219</u>	<u>206,848</u>	<u>0</u>	<u>2,813,161</u>	<u>751,912</u>
2. Total Actuarial Accrued Liability	\$735,590	\$428,846	\$9,442,981	\$749,848	\$412,968	\$7,848,828	\$1,340,918
3. Actuarial value of assets	<u>845,541</u>	<u>363,297</u>	<u>8,032,127</u>	<u>673,886</u>	<u>83,232</u>	<u>6,358,676</u>	<u>1,017,949</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$109,951)	\$65,549	\$1,410,854	\$75,962	\$329,736	\$1,490,152	\$322,969
5. Funded Ratio: (3) / (2)	114.9%	84.7%	85.1%	89.9%	20.2%	81.0%	75.9%
6. Annual Payroll	\$329,592	\$577,087	\$3,103,471	\$515,503	\$209,436	\$1,790,360	\$246,533
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	2.98%	3.95%	7.99%	5.00%	5.43%	6.99%	6.49%
Prior Service	<u>-1.82%</u>	<u>0.72%</u>	<u>2.60%</u>	<u>0.98%</u>	<u>22.79%</u>	<u>7.73%</u>	<u>9.82%</u>
Total Retirement	1.16%	4.67%	10.59%	5.98%	28.22%	14.72%	16.31%
Supplemental Death	<u>0.22%</u>	<u>0.08%</u>	<u>0.32%</u>	<u>0.00%</u>	<u>0.22%</u>	<u>0.22%</u>	<u>0.39%</u>
Total Rate	1.38%	4.75%	10.91%	5.98%	28.44%	14.94%	16.70%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	1.32%	4.64%	N/A	5.89%	N/A	14.48%	15.51%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	11.50%	9.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	23.8 years	28.1 years	22.1 years	8.1 years	13.9 years	18.5 years
Number of annuitants	5	0	34	8	0	21	5
Number of active contributing members	10	14	79	14	5	47	6
Number of inactive members	6	14	66	8	2	33	5
Average age of contributing members	41.8 years	40.0 years	47.3 years	50.2 years	51.7 years	44.8 years	45.5 years
Average length of service of contributing members	9.0 years	5.2 years	10.6 years	8.7 years	8.2 years	9.8 years	8.9 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
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	Irving	Italy	Itasca	Jacinto City	Jacksboro	Jacksonville	Jasper
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$338,476,159	\$140,256	\$763,443	\$4,730,694	\$2,010,301	\$13,466,385	\$11,357,095
b. Noncontributing Members	47,599,311	92,260	112,276	1,027,951	719,956	1,779,142	1,044,142
c. Annuitants	<u>288,062,916</u>	<u>302,523</u>	<u>825,919</u>	<u>2,666,867</u>	<u>3,342,919</u>	<u>11,606,380</u>	<u>11,399,839</u>
2. Total Actuarial Accrued Liability	\$674,138,386	\$535,039	\$1,701,638	\$8,425,512	\$6,073,176	\$26,851,907	\$23,801,076
3. Actuarial value of assets	<u>607,649,084</u>	<u>386,131</u>	<u>1,728,255</u>	<u>7,173,871</u>	<u>4,968,022</u>	<u>23,548,116</u>	<u>21,421,337</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$66,489,302	\$148,908	(\$26,617)	\$1,251,641	\$1,105,154	\$3,303,791	\$2,379,739
5. Funded Ratio: (3) / (2)	90.1%	72.2%	101.6%	85.1%	81.8%	87.7%	90.0%
6. Annual Payroll	\$98,741,200	\$614,897	\$689,373	\$2,516,934	\$1,706,005	\$5,803,659	\$5,265,750
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.48%	1.25%	11.82%	4.57%	10.20%	7.69%	5.45%
Prior Service	<u>4.95%</u>	<u>1.43%</u>	<u>-0.24%</u>	<u>4.27%</u>	<u>3.71%</u>	<u>3.54%</u>	<u>4.14%</u>
Total Retirement	14.43%	2.68%	11.58%	8.84%	13.91%	11.23%	9.59%
Supplemental Death	<u>0.18%</u>	<u>0.08%</u>	<u>0.22%</u>	<u>0.23%</u>	<u>0.21%</u>	<u>0.22%</u>	<u>0.23%</u>
Total Rate	14.61%	2.76%	11.80%	9.07%	14.12%	11.45%	9.82%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.01%	N/A	11.24%	N/A	N/A	N/A	9.67%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	9.50%	13.50%	N/A	15.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	19.7 years	26.7 years	25.0 years	15.4 years	28.1 years	25.3 years	14.1 years
Number of annuitants	888	9	5	25	19	88	73
Number of active contributing members	1,433	16	17	58	41	129	113
Number of inactive members	423	16	28	34	38	68	54
Average age of contributing members	44.1 years	38.8 years	45.6 years	44.1 years	42.5 years	42.0 years	44.9 years
Average length of service of contributing members	13.6 years	3.7 years	5.2 years	8.8 years	6.0 years	10.3 years	10.8 years

	Jefferson	Jersey Village	Jewett	Joaquin	Johnson City	Jones Creek	Jonestown
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$825,600	\$8,072,340	\$573,256	\$84,582	\$796,452	\$263,135	\$764,245
b. Noncontributing Members	163,889	3,505,831	68,756	10,334	340,916	0	198,980
c. Annuitants	<u>677,096</u>	<u>9,358,711</u>	<u>421,236</u>	<u>194,610</u>	<u>596,931</u>	<u>163,289</u>	<u>246,382</u>
2. Total Actuarial Accrued Liability	\$1,666,585	\$20,936,882	\$1,063,248	\$289,526	\$1,734,299	\$426,424	\$1,209,607
3. Actuarial value of assets	<u>1,531,978</u>	<u>16,936,318</u>	<u>905,378</u>	<u>213,400</u>	<u>1,367,374</u>	<u>357,923</u>	<u>1,049,697</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$134,607	\$4,000,564	\$157,870	\$76,126	\$366,925	\$68,501	\$159,910
5. Funded Ratio: (3) / (2)	91.9%	80.9%	85.2%	73.7%	78.8%	83.9%	86.8%
6. Annual Payroll	\$646,981	\$5,015,688	\$299,645	\$225,034	\$682,813	\$260,028	\$1,208,627
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	2.23%	10.78%	5.14%	2.39%	6.31%	4.20%	4.73%
Prior Service	<u>1.58%</u>	<u>4.57%</u>	<u>3.48%</u>	<u>2.43%</u>	<u>3.53%</u>	<u>2.43%</u>	<u>0.77%</u>
Total Retirement	3.81%	15.35%	8.62%	4.82%	9.84%	6.63%	5.50%
Supplemental Death	<u>0.32%</u>	<u>0.16%</u>	<u>0.22%</u>	<u>0.38%</u>	<u>0.15%</u>	<u>0.39%</u>	<u>0.24%</u>
Total Rate	4.13%	15.51%	8.84%	5.20%	9.99%	7.02%	5.74%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	4.98%	N/A	6.73%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	9.50%	N/A	10.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	20.4 years	28.1 years	22.3 years	19.7 years	23.5 years	14.0 years	27.3 years
Number of annuitants	8	43	2	5	5	3	5
Number of active contributing members	18	94	6	5	15	6	27
Number of inactive members	21	59	4	2	9	0	11
Average age of contributing members	46.7 years	44.2 years	49.2 years	53.9 years	46.2 years	55.6 years	45.8 years
Average length of service of contributing members	10.5 years	9.3 years	12.3 years	7.6 years	8.3 years	12.4 years	5.8 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
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	Josephine	Joshua	Jourdanton	Junction	Justin	Karnes City	Katy
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$258,648	\$1,659,808	\$1,450,261	\$1,270,555	\$812,857	\$1,039,727	\$24,058,085
b. Noncontributing Members	0	625,190	320,343	242,255	324,781	362,578	2,491,916
c. Annuitants	0	405,629	762,374	2,160,416	353,899	899,887	13,917,162
2. Total Actuarial Accrued Liability	\$258,648	\$2,690,627	\$2,532,978	\$3,673,226	\$1,491,537	\$2,302,192	\$40,467,163
3. Actuarial value of assets	228,468	2,644,102	2,233,001	3,111,917	1,371,544	1,939,734	35,031,198
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$30,180	\$46,525	\$299,977	\$561,309	\$119,993	\$362,458	\$5,435,965
5. Funded Ratio: (3) / (2)	88.3%	98.3%	88.2%	84.7%	92.0%	84.3%	86.6%
6. Annual Payroll	\$231,154	\$1,702,931	\$1,323,554	\$649,575	\$1,357,754	\$1,315,267	\$10,490,721
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	5.97%	5.87%	5.05%	9.57%	2.34%	3.60%	11.38%
Prior Service	1.38%	0.17%	1.29%	4.96%	0.53%	1.57%	3.16%
Total Retirement	7.35%	6.04%	6.34%	14.53%	2.87%	5.17%	14.54%
Supplemental Death	0.08%	0.11%	0.28%	0.26%	0.00%	0.19%	0.17%
Total Rate	7.43%	6.15%	6.62%	14.79%	2.87%	5.36%	14.71%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.05%	5.67%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	9.50%	N/A	7.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	11.8 years	24.5 years	28.4 years	28.0 years	26.0 years	28.3 years	25.3 years
Number of annuitants	0	5	11	15	6	9	55
Number of active contributing members	6	35	33	20	26	30	175
Number of inactive members	0	27	24	17	21	12	45
Average age of contributing members	43.3 years	43.0 years	48.8 years	47.0 years	41.8 years	42.7 years	42.3 years
Average length of service of contributing members	9.5 years	8.7 years	8.4 years	8.7 years	8.9 years	7.2 years	9.7 years

	Kaufman	Keene	Keller	Kemah	Kemp	Kenedy	Kenmedale
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$6,375,039	\$7,503,799	\$48,031,564	\$2,567,665	\$103,963	\$1,406,511	\$5,754,528
b. Noncontributing Members	997,003	972,078	12,738,137	736,736	273,382	591,384	3,850,969
c. Annuitants	4,117,523	1,629,800	25,067,898	765,086	232,084	359,606	3,732,876
2. Total Actuarial Accrued Liability	\$11,489,565	\$10,105,677	\$85,837,599	\$4,069,487	\$609,429	\$2,357,501	\$13,338,373
3. Actuarial value of assets	10,450,216	7,590,026	70,023,155	3,898,269	729,504	1,952,876	11,198,731
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,039,349	\$2,515,651	\$15,814,444	\$171,218	(\$120,075)	\$404,625	\$2,139,642
5. Funded Ratio: (3) / (2)	91.0%	75.1%	81.6%	95.8%	119.7%	82.8%	84.0%
6. Annual Payroll	\$2,998,456	\$2,758,753	\$18,650,246	\$1,945,293	\$329,464	\$1,797,323	\$3,692,667
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.31%	8.84%	10.23%	6.05%	6.44%	3.62%	10.78%
Prior Service	1.97%	5.98%	5.29%	0.57%	-2.47%	1.27%	3.52%
Total Retirement	11.28%	14.82%	15.52%	6.62%	3.97%	4.89%	14.30%
Supplemental Death	0.18%	0.17%	0.13%	0.15%	0.00%	0.20%	0.17%
Total Rate	11.46%	14.99%	15.65%	6.77%	3.97%	5.09%	14.47%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.83%	14.93%	15.64%	6.13%	3.18%	N/A	14.08%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	11.50%	7.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.5 years	22.5 years	24.4 years	25.7 years	25.0 years	28.8 years	27.8 years
Number of annuitants	37	14	118	8	8	8	31
Number of active contributing members	66	57	290	34	13	41	67
Number of inactive members	46	30	168	34	21	25	94
Average age of contributing members	42.8 years	41.6 years	41.7 years	44.0 years	46.0 years	44.4 years	41.7 years
Average length of service of contributing members	11.0 years	10.2 years	11.9 years	13.0 years	2.5 years	8.4 years	12.5 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Kerens	Kermit	Kerrville	Kerrville PUB	Kilgore	Killeen	Kingsville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$283,650	\$4,609,332	\$34,336,048	\$12,161,418	\$16,431,281	\$86,405,537	\$24,334,904
b. Noncontributing Members	0	1,384,066	6,558,482	5,338,697	2,139,058	9,260,291	5,227,321
c. Annuitants	0	4,318,013	30,040,625	7,011,051	22,746,480	73,953,492	26,022,849
2. Total Actuarial Accrued Liability	\$283,650	\$10,311,411	\$70,935,155	\$24,511,166	\$41,316,819	\$169,619,320	\$55,585,074
3. Actuarial value of assets	9,083	7,945,242	65,345,920	22,023,082	34,693,771	145,857,797	51,066,192
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$274,567	\$2,366,169	\$5,589,235	\$2,488,084	\$6,623,048	\$23,761,523	\$4,518,882
5. Funded Ratio: (3) / (2)	3.2%	77.1%	92.1%	89.8%	84.0%	86.0%	91.9%
6. Annual Payroll	\$391,013	\$2,210,887	\$15,635,624	\$4,365,039	\$7,529,530	\$49,470,057	\$11,706,271
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	1.98%	8.99%	7.62%	9.12%	9.91%	5.71%	6.62%
Prior Service	5.85%	6.13%	2.02%	3.44%	5.15%	3.91%	2.57%
Total Retirement	7.83%	15.12%	9.64%	12.56%	15.06%	9.62%	9.19%
Supplemental Death	0.15%	0.25%	0.18%	0.19%	0.21%	0.15%	0.00%
Total Rate	7.98%	15.37%	9.82%	12.75%	15.27%	9.77%	9.19%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	9.44%	12.49%	N/A	8.91%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	15.50%	N/A	N/A	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	16.0 years	28.1 years	28.7 years	25.7 years	27.0 years	16.5 years	22.0 years
Number of annuitants	0	26	214	28	119	437	150
Number of active contributing members	11	52	296	62	158	1,041	276
Number of inactive members	0	76	168	25	79	400	143
Average age of contributing members	42.9 years	43.5 years	43.1 years	45.2 years	43.7 years	41.8 years	43.7 years
Average length of service of contributing members	7.8 years	7.6 years	10.0 years	12.7 years	9.1 years	10.5 years	9.4 years

	Kirby	Kirbyville	Knox City	Kountze	Kress	Krugerville	Krum
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$3,169,800	\$591,172	\$146,979	\$499,884	\$10,210	\$195,238	\$591,205
b. Noncontributing Members	1,518,361	181,379	248,099	119,971	3,061	36,234	573,707
c. Annuitants	2,676,188	1,083,911	133,186	19,385	316,828	58,367	102,473
2. Total Actuarial Accrued Liability	\$7,364,349	\$1,856,462	\$528,264	\$639,240	\$330,099	\$289,839	\$1,267,385
3. Actuarial value of assets	6,013,491	1,523,379	611,412	639,732	321,647	246,189	1,312,437
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,350,858	\$333,083	(\$83,148)	(\$492)	\$8,452	\$43,650	(\$45,052)
5. Funded Ratio: (3) / (2)	81.7%	82.1%	115.7%	100.1%	97.4%	84.9%	103.6%
6. Annual Payroll	\$1,933,781	\$790,988	\$303,230	\$856,739	\$50,436	\$624,732	\$1,249,791
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.36%	2.91%	3.84%	1.38%	3.49%	8.10%	4.70%
Prior Service	3.99%	2.66%	-1.68%	0.00%	5.08%	0.65%	-0.22%
Total Retirement	14.35%	5.57%	2.16%	1.38%	8.57%	8.75%	4.48%
Supplemental Death	0.12%	0.34%	0.34%	0.15%	0.00%	0.10%	0.14%
Total Rate	14.47%	5.91%	2.50%	1.53%	8.57%	8.85%	4.62%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.24%	N/A	2.27%	N/A	N/A	7.88%	4.40%
Statutory Maximum Rate (Total Retirement Only)	13.50%	7.50%	9.50%	N/A	N/A	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.2 years	28.0 years	25.0 years	25.0 years	3.6 years	13.8 years	25.0 years
Number of annuitants	21	19	4	2	4	1	5
Number of active contributing members	52	22	9	23	2	11	27
Number of inactive members	73	33	14	38	1	5	31
Average age of contributing members	39.6 years	43.5 years	51.6 years	44.5 years	53.8 years	45.7 years	42.5 years
Average length of service of contributing members	7.6 years	6.9 years	9.9 years	6.6 years	2.2 years	10.4 years	8.4 years

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	Kyle	La Coste	La Feria	La Grange	La Grulla	La Joya	La Marque
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$13,848,201	\$220,777	\$3,868,890	\$8,856,867	\$308,923	\$639,264	\$8,701,154
b. Noncontributing Members	1,477,483	681	634,183	861,878	60,757	119,176	4,030,073
c. Annuitants	<u>1,792,577</u>	<u>58,290</u>	<u>1,826,091</u>	<u>4,316,032</u>	<u>205,359</u>	<u>515,734</u>	<u>12,083,607</u>
2. Total Actuarial Accrued Liability	\$17,118,261	\$279,748	\$6,329,164	\$14,034,777	\$575,039	\$1,274,174	\$24,814,834
3. Actuarial value of assets	<u>13,332,513</u>	<u>307,429</u>	<u>4,785,388</u>	<u>11,714,932</u>	<u>680,875</u>	<u>478,116</u>	<u>19,427,759</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$3,785,748	(\$27,681)	\$1,543,776	\$2,319,845	(\$105,836)	\$796,058	\$5,387,075
5. Funded Ratio: (3) / (2)	77.9%	109.9%	75.6%	83.5%	118.4%	37.5%	78.3%
6. Annual Payroll	\$8,575,520	\$261,314	\$2,180,116	\$2,831,034	\$688,658	\$1,142,191	\$5,135,754
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.14%	2.13%	4.21%	10.12%	6.18%	1.45%	9.54%
Prior Service	<u>2.55%</u>	<u>-0.65%</u>	<u>5.55%</u>	<u>5.91%</u>	<u>-0.98%</u>	<u>4.72%</u>	<u>6.22%</u>
Total Retirement	12.69%	1.48%	9.76%	16.03%	5.20%	6.17%	15.76%
Supplemental Death	<u>0.14%</u>	<u>0.00%</u>	<u>0.22%</u>	<u>0.27%</u>	<u>0.15%</u>	<u>0.18%</u>	<u>0.17%</u>
Total Rate	12.83%	1.48%	9.98%	16.30%	5.35%	6.35%	15.93%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.54%	1.47%	N/A	16.21%	5.33%	N/A	15.63%
Statutory Maximum Rate (Total Retirement Only)	13.50%	7.50%	N/A	N/A	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	27.7 years	25.0 years	17.4 years	19.6 years	25.0 years	21.5 years	28.5 years
Number of annuitants	15	4	22	30	6	6	81
Number of active contributing members	165	7	56	67	29	45	106
Number of inactive members	68	1	41	22	13	53	99
Average age of contributing members	40.8 years	53.0 years	44.0 years	49.0 years	38.1 years	41.2 years	41.8 years
Average length of service of contributing members	7.4 years	12.3 years	9.2 years	11.0 years	3.3 years	5.2 years	8.0 years

	La Porte	La Vernia	Lacy-Lakeview	Ladonia	Lago Vista	Laguna Vista	Lake Dallas
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$77,004,098	\$166,192	\$4,143,727	\$9,110	\$5,058,294	\$471,345	\$3,646,961
b. Noncontributing Members	7,663,797	121,197	610,380	16,420	968,397	133,048	1,253,990
c. Annuitants	<u>59,757,612</u>	<u>108,890</u>	<u>2,377,792</u>	<u>57,374</u>	<u>2,327,436</u>	<u>0</u>	<u>3,224,741</u>
2. Total Actuarial Accrued Liability	\$144,425,507	\$396,279	\$7,131,899	\$82,904	\$8,354,127	\$604,393	\$8,125,692
3. Actuarial value of assets	<u>125,678,216</u>	<u>270,441</u>	<u>5,304,645</u>	<u>118,591</u>	<u>7,909,993</u>	<u>591,520</u>	<u>7,092,011</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$18,747,291	\$125,838	\$1,827,254	(\$35,687)	\$444,134	\$12,873	\$1,033,681
5. Funded Ratio: (3) / (2)	87.0%	68.2%	74.4%	143.0%	94.7%	97.9%	87.3%
6. Annual Payroll	\$22,169,332	\$622,358	\$1,983,150	\$45,726	\$3,628,690	\$620,417	\$1,818,139
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.50%	1.49%	9.37%	7.36%	6.94%	3.21%	10.15%
Prior Service	<u>6.47%</u>	<u>1.19%</u>	<u>5.26%</u>	<u>-4.79%</u>	<u>0.77%</u>	<u>0.15%</u>	<u>3.41%</u>
Total Retirement	15.97%	2.68%	14.63%	2.57%	7.71%	3.36%	13.56%
Supplemental Death	<u>0.17%</u>	<u>0.12%</u>	<u>0.19%</u>	<u>0.28%</u>	<u>0.22%</u>	<u>0.14%</u>	<u>0.26%</u>
Total Rate	16.14%	2.80%	14.82%	2.85%	7.93%	3.50%	13.82%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	14.66%	2.35%	7.40%	3.39%	13.37%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	12.50%	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	18.0 years	26.8 years	28.2 years	25.0 years	24.0 years	19.5 years	26.0 years
Number of annuitants	182	2	19	3	28	0	34
Number of active contributing members	374	16	50	2	89	15	31
Number of inactive members	142	9	28	4	51	11	36
Average age of contributing members	43.4 years	38.5 years	41.3 years	44.0 years	48.2 years	49.0 years	46.0 years
Average length of service of contributing members	12.8 years	5.0 years	8.4 years	1.3 years	7.9 years	6.3 years	8.0 years

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	Lake Jackson	Lake Worth	Lakeport	Lakeside	Lakeside City	Lakeway	Lamesa
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$29,921,679	\$10,953,485	\$169,540	\$685,391	\$91,589	\$9,115,213	\$5,268,942
b. Noncontributing Members	4,926,534	1,490,982	6,387	129,934	0	1,993,474	1,415,463
c. Annuitants	21,543,469	5,002,440	26,611	89,150	57,549	5,213,813	8,088,157
2. Total Actuarial Accrued Liability	\$56,391,682	\$17,446,907	\$202,538	\$904,475	\$149,138	\$16,322,500	\$14,772,562
3. Actuarial value of assets	52,281,762	13,884,088	306,831	864,825	146,906	12,935,894	14,939,007
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$4,109,920	\$3,562,819	(\$104,293)	\$39,650	\$2,232	\$3,386,606	(\$166,445)
5. Funded Ratio: (3) / (2)	92.7%	79.6%	151.5%	95.6%	98.5%	79.3%	101.1%
6. Annual Payroll	\$10,216,267	\$4,790,262	\$160,003	\$564,527	\$147,528	\$5,807,760	\$3,147,801
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.22%	8.85%	3.28%	7.05%	1.72%	10.27%	5.05%
Prior Service	3.62%	4.56%	-3.28%	0.51%	0.20%	3.34%	-0.34%
Total Retirement	11.84%	13.41%	0.00%	7.56%	1.92%	13.61%	4.71%
Supplemental Death	0.20%	0.15%	0.15%	0.24%	0.17%	0.15%	0.00%
Total Rate	12.04%	13.56%	0.15%	7.80%	2.09%	13.76%	4.71%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	7.48%	1.93%	13.60%	4.10%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	12.50%	N/A	13.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	14.4 years	25.1 years	25.0 years	19.4 years	9.0 years	28.1 years	25.0 years
Number of annuitants	113	36	1	3	3	49	50
Number of active contributing members	209	89	5	14	4	98	73
Number of inactive members	148	46	2	16	0	79	42
Average age of contributing members	43.1 years	43.6 years	46.6 years	44.6 years	41.8 years	42.9 years	45.1 years
Average length of service of contributing members	11.4 years	12.0 years	9.6 years	10.2 years	10.6 years	7.6 years	7.3 years

	Lampasas	Lancaster	Laredo	Lavon	League City	Leander	Lefors
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$12,570,275	\$27,937,794	\$365,603,126	\$435,898	\$70,392,893	\$18,347,891	\$37,132
b. Noncontributing Members	2,601,884	12,250,855	17,702,437	323,684	13,447,774	2,282,937	574
c. Annuitants	6,403,612	33,757,460	163,452,929	24,145	43,125,564	4,875,258	0
2. Total Actuarial Accrued Liability	\$21,575,771	\$73,946,109	\$546,758,492	\$783,727	\$126,966,231	\$25,506,086	\$37,706
3. Actuarial value of assets	17,520,643	60,091,827	390,538,048	771,118	100,185,455	19,509,909	15,362
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$4,055,128	\$13,854,282	\$156,220,444	\$12,609	\$26,780,776	\$5,996,177	\$22,344
5. Funded Ratio: (3) / (2)	81.2%	81.3%	71.4%	98.4%	78.9%	76.5%	40.7%
6. Annual Payroll	\$4,885,704	\$15,013,649	\$103,470,427	\$735,856	\$30,154,221	\$12,476,513	\$129,551
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.63%	8.58%	10.05%	5.20%	9.52%	9.85%	1.07%
Prior Service	5.20%	5.28%	11.11%	0.12%	5.87%	2.74%	2.47%
Total Retirement	14.83%	13.86%	21.16%	5.32%	15.39%	12.59%	3.54%
Supplemental Death	0.19%	0.14%	0.19%	0.20%	0.14%	0.14%	0.04%
Total Rate	15.02%	14.00%	21.35%	5.52%	15.53%	12.73%	3.58%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	13.94%	N/A	5.41%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	15.50%	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	24.2 years	28.1 years	19.0 years	20.4 years	22.3 years	28.3 years	8.2 years
Number of annuitants	54	170	814	1	186	39	0
Number of active contributing members	114	243	2,058	16	495	223	5
Number of inactive members	64	198	471	14	195	88	1
Average age of contributing members	42.5 years	39.1 years	44.3 years	48.0 years	41.2 years	41.7 years	31.3 years
Average length of service of contributing members	9.8 years	7.6 years	11.7 years	9.1 years	9.7 years	8.3 years	3.1 years

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	Leon Valley	Leonard	Levelland	Lewisville	Lexington	Liberty	Liberty Hill
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$14,610,624	\$200,549	\$13,265,759	\$146,647,171	\$440,555	\$6,142,760	\$292,020
b. Noncontributing Members	4,982,976	281,323	2,288,884	16,402,271	421,018	2,334,528	112,196
c. Annuitants	18,316,446	200,413	9,600,943	101,870,279	859,814	5,377,887	0
2. Total Actuarial Accrued Liability	\$37,910,046	\$682,285	\$25,155,586	\$264,919,721	\$1,721,387	\$13,855,175	\$404,216
3. Actuarial value of assets	34,928,936	722,015	22,628,961	221,592,675	1,539,992	7,788,896	352,580
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,981,110	(\$39,730)	\$2,526,625	\$43,327,046	\$181,395	\$6,066,279	\$51,636
5. Funded Ratio: (3) / (2)	92.1%	105.8%	90.0%	83.6%	89.5%	56.2%	87.2%
6. Annual Payroll	\$5,194,217	\$574,785	\$4,972,930	\$48,174,062	\$495,813	\$4,332,140	\$710,166
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.87%	1.39%	8.25%	10.17%	6.50%	5.56%	7.03%
Prior Service	4.05%	-0.42%	3.98%	6.38%	2.15%	13.23%	0.52%
Total Retirement	12.92%	0.97%	12.23%	16.55%	8.65%	18.79%	7.55%
Supplemental Death	0.19%	0.24%	0.19%	0.00%	0.00%	0.00%	0.17%
Total Rate	13.11%	1.21%	12.42%	16.55%	8.65%	18.79%	7.72%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	18.24%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	20.2 years	25.0 years	17.4 years	20.0 years	26.9 years	14.2 years	19.8 years
Number of annuitants	79	4	49	342	7	36	0
Number of active contributing members	100	14	98	735	13	91	16
Number of inactive members	52	22	26	273	18	110	6
Average age of contributing members	44.6 years	42.0 years	43.4 years	41.7 years	41.0 years	41.1 years	47.8 years
Average length of service of contributing members	13.5 years	7.1 years	10.8 years	12.2 years	4.2 years	8.7 years	4.1 years

	Lindale	Linden	Lipan	Little Elm	Littlefield	Live Oak	Liverpool
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$3,864,964	\$508,844	\$121,040	\$19,093,286	\$3,350,670	\$20,572,608	\$38,086
b. Noncontributing Members	659,247	71,107	0	2,648,475	1,470,203	4,163,454	9,155
c. Annuitants	1,573,868	112,495	0	3,014,344	2,873,443	10,683,861	0
2. Total Actuarial Accrued Liability	\$6,098,079	\$692,446	\$121,040	\$24,756,105	\$7,694,316	\$35,419,923	\$47,241
3. Actuarial value of assets	4,233,029	729,121	114,784	19,899,865	6,732,757	28,963,302	39,925
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,865,050	(\$36,675)	\$6,256	\$4,856,240	\$961,559	\$6,456,621	\$7,316
5. Funded Ratio: (3) / (2)	69.4%	105.3%	94.8%	80.4%	87.5%	81.8%	84.5%
6. Annual Payroll	\$2,240,807	\$447,042	\$158,339	\$12,116,586	\$2,233,677	\$6,320,837	\$153,975
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.47%	1.85%	2.01%	11.15%	6.38%	10.43%	1.99%
Prior Service	5.84%	-0.50%	0.48%	2.34%	3.11%	6.97%	0.61%
Total Retirement	14.31%	1.35%	2.49%	13.49%	9.49%	17.40%	2.60%
Supplemental Death	0.00%	0.39%	0.25%	0.12%	0.18%	0.15%	0.20%
Total Rate	14.31%	1.74%	2.74%	13.61%	9.67%	17.55%	2.80%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	2.57%	13.34%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	13.50%	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	20.4 years	25.0 years	9.9 years	27.2 years	20.5 years	21.2 years	9.3 years
Number of annuitants	11	3	0	33	40	55	0
Number of active contributing members	51	12	5	200	54	114	4
Number of inactive members	18	10	0	94	42	53	4
Average age of contributing members	42.8 years	53.8 years	55.2 years	42.1 years	40.7 years	43.2 years	47.4 years
Average length of service of contributing members	7.5 years	13.2 years	8.1 years	9.0 years	7.7 years	13.6 years	3.2 years

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ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Livingston	Llano	Lockhart	Lockney	Lone Star	Longview	Loraine
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$14,052,263	\$3,608,796	\$13,895,313	\$323,717	\$504,651	\$75,257,260	\$9,978
b. Noncontributing Members	1,218,568	771,971	3,583,705	52,695	528,345	12,445,510	67,721
c. Annuitants	<u>9,130,098</u>	<u>2,509,111</u>	<u>11,176,635</u>	<u>88,653</u>	<u>283,109</u>	<u>75,598,267</u>	<u>20,360</u>
2. Total Actuarial Accrued Liability	\$24,400,929	\$6,889,878	\$28,655,653	\$465,065	\$1,316,105	\$163,301,037	\$98,059
3. Actuarial value of assets	<u>20,723,553</u>	<u>5,119,532</u>	<u>24,180,039</u>	<u>670,211</u>	<u>1,358,742</u>	<u>145,710,325</u>	<u>96,855</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$3,677,376	\$1,770,346	\$4,475,614	(\$205,146)	(\$42,637)	\$17,590,712	\$1,204
5. Funded Ratio: (3) / (2)	84.9%	74.3%	84.4%	144.1%	103.2%	89.2%	98.8%
6. Annual Payroll	\$3,856,798	\$1,837,645	\$5,944,465	\$157,680	\$416,320	\$32,004,564	\$96,701
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.88%	8.21%	7.64%	2.60%	3.23%	7.31%	2.47%
Prior Service	<u>7.55%</u>	<u>7.05%</u>	<u>5.42%</u>	<u>-2.60%</u>	<u>-0.69%</u>	<u>3.79%</u>	<u>0.18%</u>
Total Retirement	16.43%	15.26%	13.06%	0.00%	2.54%	11.10%	2.65%
Supplemental Death	<u>0.25%</u>	<u>0.29%</u>	<u>0.24%</u>	<u>0.69%</u>	<u>0.18%</u>	<u>0.20%</u>	<u>0.05%</u>
Total Rate	16.68%	15.55%	13.30%	0.69%	2.72%	11.30%	2.70%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	14.80%	12.97%	N/A	N/A	10.56%	2.60%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	7.50%	7.50%	15.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	17.1 years	20.9 years	21.1 years	25.0 years	25.0 years	20.9 years	8.1 years
Number of annuitants	36	34	68	2	4	458	1
Number of active contributing members	81	46	126	4	10	648	3
Number of inactive members	14	21	97	5	12	273	6
Average age of contributing members	45.3 years	47.5 years	43.2 years	46.7 years	42.0 years	42.8 years	33.0 years
Average length of service of contributing members	12.1 years	9.3 years	10.2 years	11.3 years	8.9 years	9.9 years	1.2 years

	Lorena	Lorenzo	Los Fresnos	Lott	Lovelady	Lubbock	Lucas
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$625,438	\$170,993	\$2,059,282	\$100,019	\$38,568	\$275,459,356	\$1,490,597
b. Noncontributing Members	449,187	68,252	346,451	44,538	3,460	41,580,302	731,619
c. Annuitants	<u>92,396</u>	<u>176,822</u>	<u>631,792</u>	<u>10,171</u>	<u>12,001</u>	<u>336,544,918</u>	<u>570,402</u>
2. Total Actuarial Accrued Liability	\$1,167,021	\$416,067	\$3,037,525	\$154,728	\$54,029	\$653,584,576	\$2,792,618
3. Actuarial value of assets	<u>1,139,153</u>	<u>498,630</u>	<u>3,293,256</u>	<u>166,239</u>	<u>40,539</u>	<u>539,548,488</u>	<u>2,121,738</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$27,868	(\$82,563)	(\$255,731)	(\$11,511)	\$13,490	\$114,036,088	\$670,880
5. Funded Ratio: (3) / (2)	97.6%	119.8%	108.4%	107.4%	75.0%	82.6%	76.0%
6. Annual Payroll	\$589,487	\$237,883	\$1,882,228	\$308,461	\$108,313	\$95,361,531	\$1,577,474
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.83%	5.27%	2.36%	1.84%	4.80%	9.99%	11.14%
Prior Service	<u>0.28%</u>	<u>-2.13%</u>	<u>-0.83%</u>	<u>-0.23%</u>	<u>1.31%</u>	<u>7.96%</u>	<u>2.61%</u>
Total Retirement	7.11%	3.14%	1.53%	1.61%	6.11%	17.95%	13.75%
Supplemental Death	<u>0.27%</u>	<u>0.00%</u>	<u>0.16%</u>	<u>0.07%</u>	<u>0.11%</u>	<u>0.00%</u>	<u>0.15%</u>
Total Rate	7.38%	3.14%	1.69%	1.68%	6.22%	17.95%	13.90%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	3.03%	1.51%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	10.50%	9.50%	9.50%	N/A	N/A	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	26.5 years	25.0 years	25.0 years	25.0 years	11.8 years	22.0 years	25.0 years
Number of annuitants	5	5	14	2	1	1,223	10
Number of active contributing members	17	6	52	8	3	1,710	31
Number of inactive members	17	6	39	29	2	621	24
Average age of contributing members	48.7 years	46.9 years	40.2 years	46.7 years	41.9 years	43.6 years	43.4 years
Average length of service of contributing members	8.8 years	5.9 years	9.2 years	4.7 years	4.1 years	10.9 years	7.9 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Lufkin	Luling	Lumberton	Lyford	Lytle	Madisonville	Magnolia
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$47,040,393	\$6,116,635	\$6,665,547	\$531,958	\$2,445,470	\$2,385,436	\$469,917
b. Noncontributing Members	5,764,518	457,835	213,312	3,057	120,290	317,879	303,771
c. Annuitants	<u>37,343,725</u>	<u>2,402,438</u>	<u>1,790,810</u>	<u>9,955</u>	<u>97,806</u>	<u>1,136,097</u>	<u>331,520</u>
2. Total Actuarial Accrued Liability	\$90,148,636	\$8,976,908	\$8,669,669	\$544,970	\$2,663,566	\$3,839,412	\$1,105,208
3. Actuarial value of assets	<u>72,121,790</u>	<u>7,300,699</u>	<u>6,689,123</u>	<u>366,497</u>	<u>2,259,852</u>	<u>3,211,001</u>	<u>1,161,551</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$18,026,846	\$1,676,209	\$1,980,546	\$178,473	\$403,714	\$628,411	(\$56,343)
5. Funded Ratio: (3) / (2)	80.0%	81.3%	77.2%	67.3%	84.8%	83.6%	105.1%
6. Annual Payroll	\$15,958,000	\$3,159,091	\$2,086,358	\$386,204	\$1,000,054	\$1,442,684	\$1,313,092
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.69%	5.90%	10.26%	1.29%	6.51%	6.76%	2.13%
Prior Service	<u>7.93%</u>	<u>3.73%</u>	<u>6.51%</u>	<u>3.90%</u>	<u>2.97%</u>	<u>2.79%</u>	<u>-0.26%</u>
Total Retirement	16.62%	9.63%	16.77%	5.19%	9.48%	9.55%	1.87%
Supplemental Death	<u>0.20%</u>	<u>0.30%</u>	<u>0.20%</u>	<u>0.00%</u>	<u>0.16%</u>	<u>0.33%</u>	<u>0.32%</u>
Total Rate	16.82%	9.93%	16.97%	5.19%	9.64%	9.88%	2.19%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.42%	9.56%	N/A	4.93%	N/A	9.86%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	N/A	11.50%	11.50%	8.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	20.3 years	20.3 years	21.1 years	15.7 years	19.0 years	23.4 years	25.0 years
Number of annuitants	207	36	17	1	1	21	14
Number of active contributing members	360	81	41	15	23	38	29
Number of inactive members	156	40	6	5	7	25	25
Average age of contributing members	42.6 years	45.1 years	46.5 years	47.4 years	44.0 years	45.0 years	42.3 years
Average length of service of contributing members	10.2 years	10.2 years	11.2 years	11.2 years	10.4 years	8.7 years	7.0 years

	Malakoff	Manor	Mansfield	Manvel	Marble Falls	Marfa	Marion
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,254,015	\$1,425,466	\$96,753,511	\$1,062,505	\$11,265,540	\$1,081,180	\$676,987
b. Noncontributing Members	216,409	297,956	7,219,997	207,583	2,211,428	159,546	53,348
c. Annuitants	<u>461,959</u>	<u>335,566</u>	<u>29,817,497</u>	<u>230,060</u>	<u>5,571,570</u>	<u>1,115,422</u>	<u>96,735</u>
2. Total Actuarial Accrued Liability	\$1,932,383	\$2,058,988	\$133,791,005	\$1,500,148	\$19,048,538	\$2,356,148	\$827,070
3. Actuarial value of assets	<u>1,755,023</u>	<u>2,019,818</u>	<u>114,657,402</u>	<u>1,420,849</u>	<u>18,904,003</u>	<u>2,745,143</u>	<u>868,801</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$177,360	\$39,170	\$19,133,603	\$79,299	\$144,535	(\$388,995)	(\$41,731)
5. Funded Ratio: (3) / (2)	90.8%	98.1%	85.7%	94.7%	99.2%	116.5%	105.0%
6. Annual Payroll	\$1,152,136	\$2,491,609	\$32,236,320	\$1,664,156	\$5,944,902	\$1,084,282	\$459,285
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	5.92%	4.14%	10.89%	6.38%	5.49%	4.20%	6.46%
Prior Service	<u>0.93%</u>	<u>0.10%</u>	<u>3.73%</u>	<u>0.30%</u>	<u>0.15%</u>	<u>-2.20%</u>	<u>-0.56%</u>
Total Retirement	6.85%	4.24%	14.62%	6.68%	5.64%	2.00%	5.90%
Supplemental Death	<u>0.23%</u>	<u>0.12%</u>	<u>0.16%</u>	<u>0.15%</u>	<u>0.19%</u>	<u>0.36%</u>	<u>0.42%</u>
Total Rate	7.08%	4.36%	14.78%	6.83%	5.83%	2.36%	6.32%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.33%	4.20%	N/A	6.53%	5.09%	2.10%	6.18%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	13.50%	13.50%	11.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.7 years	23.6 years	24.1 years	24.0 years	24.8 years	25.0 years	25.0 years
Number of annuitants	12	4	143	7	62	19	3
Number of active contributing members	26	49	488	38	105	31	11
Number of inactive members	13	36	151	30	63	23	8
Average age of contributing members	48.5 years	39.1 years	41.9 years	40.8 years	43.6 years	47.7 years	51.1 years
Average length of service of contributing members	8.9 years	6.7 years	11.4 years	8.5 years	10.9 years	6.2 years	11.6 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
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	Marlin	Marshall	Mart	Martindale	Mason	Matador	Mathis
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,172,135	\$19,720,293	\$275,237	\$94,397	\$2,122,814	\$102,201	\$795,647
b. Noncontributing Members	897,727	3,218,788	386,358	31,055	185,719	0	638,610
c. Annuitants	<u>2,911,190</u>	<u>30,627,545</u>	<u>383,323</u>	<u>12,822</u>	<u>559,632</u>	<u>96,410</u>	<u>1,175,806</u>
2. Total Actuarial Accrued Liability	\$4,981,052	\$53,566,626	\$1,044,918	\$138,274	\$2,868,165	\$198,611	\$2,610,063
3. Actuarial value of assets	<u>4,254,437</u>	<u>45,392,153</u>	<u>1,316,679</u>	<u>90,700</u>	<u>2,628,456</u>	<u>147,023</u>	<u>2,989,876</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$726,615	\$8,174,473	(\$271,761)	\$47,574	\$239,709	\$51,588	(\$379,813)
5. Funded Ratio: (3) / (2)	85.4%	84.7%	126.0%	65.6%	91.6%	74.0%	114.6%
6. Annual Payroll	\$1,587,333	\$8,226,345	\$428,908	\$145,437	\$1,204,700	\$129,912	\$1,697,394
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.81%	10.07%	5.37%	5.94%	4.68%	2.12%	5.65%
Prior Service	<u>2.92%</u>	<u>6.66%</u>	<u>-3.89%</u>	<u>4.63%</u>	<u>1.73%</u>	<u>5.05%</u>	<u>-1.37%</u>
Total Retirement	9.73%	16.73%	1.48%	10.57%	6.41%	7.17%	4.28%
Supplemental Death	<u>0.29%</u>	<u>0.23%</u>	<u>0.24%</u>	<u>0.17%</u>	<u>0.26%</u>	<u>0.27%</u>	<u>0.18%</u>
Total Rate	10.02%	16.96%	1.72%	10.74%	6.67%	7.44%	4.46%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	9.75%	16.92%	N/A	10.13%	N/A	6.96%	3.80%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	9.50%	N/A	9.50%	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.0 years	23.4 years	25.0 years	8.3 years	15.1 years	9.4 years	25.0 years
Number of annuitants	43	168	8	1	10	1	24
Number of active contributing members	48	182	13	4	33	4	58
Number of inactive members	84	59	32	3	14	0	93
Average age of contributing members	40.6 years	44.9 years	42.2 years	52.8 years	46.9 years	50.1 years	41.8 years
Average length of service of contributing members	6.2 years	10.3 years	5.4 years	6.9 years	9.3 years	8.0 years	4.0 years

	Maud	Maypearl	McAllen	McCamey	McGregor	McKinney	McLean
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$89,340	\$82,357	\$143,492,766	\$1,118,367	\$2,963,866	\$139,840,939	\$158,895
b. Noncontributing Members	1,125	69,930	18,417,600	5,706	1,038,916	26,218,937	216,683
c. Annuitants	<u>0</u>	<u>53,280</u>	<u>75,730,120</u>	<u>406,537</u>	<u>2,522,813</u>	<u>61,523,421</u>	<u>4,385</u>
2. Total Actuarial Accrued Liability	\$90,465	\$205,567	\$237,640,486	\$1,530,610	\$6,525,595	\$227,583,297	\$379,963
3. Actuarial value of assets	<u>43,202</u>	<u>202,334</u>	<u>216,226,586</u>	<u>1,539,982</u>	<u>5,581,922</u>	<u>187,490,424</u>	<u>374,435</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$47,263	\$3,233	\$21,413,900	(\$9,372)	\$943,673	\$40,092,873	\$5,528
5. Funded Ratio: (3) / (2)	47.8%	98.4%	91.0%	100.6%	85.5%	82.4%	98.5%
6. Annual Payroll	\$201,185	\$196,742	\$68,147,394	\$502,418	\$2,385,189	\$62,127,195	\$225,426
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	1.69%	1.70%	4.90%	2.99%	8.55%	11.61%	1.69%
Prior Service	<u>2.03%</u>	<u>0.18%</u>	<u>3.00%</u>	<u>-0.11%</u>	<u>2.28%</u>	<u>3.69%</u>	<u>0.26%</u>
Total Retirement	3.72%	1.88%	7.90%	2.88%	10.83%	15.30%	1.95%
Supplemental Death	<u>0.10%</u>	<u>0.13%</u>	<u>0.00%</u>	<u>0.15%</u>	<u>0.26%</u>	<u>0.13%</u>	<u>0.19%</u>
Total Rate	3.82%	2.01%	7.90%	3.03%	11.09%	15.43%	2.14%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	7.16%	2.78%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	13.50%	9.50%	12.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	15.2 years	11.3 years	13.4 years	25.0 years	27.8 years	28.2 years	11.7 years
Number of annuitants	0	3	451	6	32	255	1
Number of active contributing members	7	6	1,529	13	52	881	7
Number of inactive members	2	8	359	4	46	328	7
Average age of contributing members	42.2 years	44.2 years	41.6 years	47.0 years	43.8 years	42.1 years	45.6 years
Average length of service of contributing members	4.6 years	6.6 years	10.2 years	8.4 years	8.7 years	10.8 years	6.0 years

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	McLendon-Chisholm	Meadowlakes	Meadows Place	Melissa	Memorial Villages PD	Memphis	Menard
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$44,204	\$332,588	\$2,509,488	\$2,188,326	\$3,139,648	\$1,349,686	\$140,497
b. Noncontributing Members	14,900	76,367	992,498	220,873	1,733,471	6,975	59,730
c. Annuitants	<u>0</u>	<u>10,389</u>	<u>2,522,750</u>	<u>406,758</u>	<u>8,994,348</u>	<u>761,986</u>	<u>1,230,315</u>
2. Total Actuarial Accrued Liability	\$59,104	\$419,344	\$6,024,736	\$2,815,957	\$13,867,467	\$2,118,647	\$1,430,542
3. Actuarial value of assets	<u>19,619</u>	<u>417,836</u>	<u>5,745,300</u>	<u>2,413,638</u>	<u>11,535,679</u>	<u>2,166,211</u>	<u>1,716,605</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$39,485	\$1,508	\$279,436	\$402,319	\$2,331,788	(\$47,564)	(\$286,063)
5. Funded Ratio: (3) / (2)	33.2%	99.6%	95.4%	85.7%	83.2%	102.2%	120.0%
6. Annual Payroll	\$124,807	\$585,800	\$1,405,621	\$2,103,327	\$3,176,090	\$554,989	\$229,663
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	3.75%	2.26%	6.34%	6.75%	6.65%	4.85%	3.47%
Prior Service	<u>5.90%</u>	<u>0.02%</u>	<u>1.84%</u>	<u>1.14%</u>	<u>4.19%</u>	<u>-0.56%</u>	<u>-3.47%</u>
Total Retirement	9.65%	2.28%	8.18%	7.89%	10.84%	4.29%	0.00%
Supplemental Death	<u>0.77%</u>	<u>0.14%</u>	<u>0.19%</u>	<u>0.15%</u>	<u>0.17%</u>	<u>0.24%</u>	<u>0.00%</u>
Total Rate	10.42%	2.42%	8.37%	8.04%	11.01%	4.53%	0.00%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	2.34%	7.43%	7.34%	10.45%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	6.1 years	17.6 years	14.6 years	26.3 years	28.2 years	25.0 years	25.0 years
Number of annuitants	0	1	12	10	33	8	7
Number of active contributing members	2	20	24	49	37	20	6
Number of inactive members	1	10	32	22	23	6	4
Average age of contributing members	66.3 years	41.3 years	49.1 years	42.0 years	44.3 years	47.6 years	42.7 years
Average length of service of contributing members	13.5 years	2.5 years	11.7 years	10.3 years	11.4 years	11.5 years	7.4 years

	Mercedes	Meridian	Merkel	Mertzon	Mesquite	Mexia	Midland
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$13,425,435	\$509,405	\$651,820	\$18,005	\$204,121,473	\$8,440,651	\$109,734,169
b. Noncontributing Members	1,492,107	7,176	163,779	122,954	20,488,909	1,240,201	26,790,717
c. Annuitants	<u>4,785,674</u>	<u>99,217</u>	<u>865,968</u>	<u>272,889</u>	<u>213,270,011</u>	<u>5,447,179</u>	<u>161,237,367</u>
2. Total Actuarial Accrued Liability	\$19,703,216	\$615,798	\$1,681,567	\$413,848	\$437,880,393	\$15,128,031	\$297,762,253
3. Actuarial value of assets	<u>14,359,705</u>	<u>652,747</u>	<u>1,183,434</u>	<u>201,583</u>	<u>393,892,744</u>	<u>13,209,614</u>	<u>256,516,603</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$5,343,511	(\$36,949)	\$498,133	\$212,265	\$43,987,649	\$1,918,417	\$41,245,650
5. Funded Ratio: (3) / (2)	72.9%	106.0%	70.4%	48.7%	90.0%	87.3%	86.1%
6. Annual Payroll	\$4,442,078	\$366,275	\$522,249	\$194,798	\$70,869,381	\$4,019,205	\$45,469,410
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.91%	3.72%	7.74%	5.20%	5.58%	9.79%	8.72%
Prior Service	<u>8.19%</u>	<u>-0.62%</u>	<u>5.49%</u>	<u>6.57%</u>	<u>6.43%</u>	<u>2.74%</u>	<u>6.14%</u>
Total Retirement	19.10%	3.10%	13.23%	11.77%	12.01%	12.53%	14.86%
Supplemental Death	<u>0.21%</u>	<u>0.09%</u>	<u>0.12%</u>	<u>0.53%</u>	<u>0.00%</u>	<u>0.23%</u>	<u>0.20%</u>
Total Rate	19.31%	3.19%	13.35%	12.30%	12.01%	12.76%	15.06%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	2.85%	N/A	11.91%	10.87%	12.53%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	N/A	N/A	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	21.3 years	25.0 years	27.8 years	25.8 years	12.1 years	28.0 years	21.5 years
Number of annuitants	42	2	7	2	705	48	576
Number of active contributing members	108	10	15	3	1,059	96	771
Number of inactive members	55	3	12	11	334	82	567
Average age of contributing members	44.8 years	38.6 years	40.1 years	50.5 years	42.5 years	43.0 years	40.7 years
Average length of service of contributing members	10.8 years	8.9 years	5.1 years	1.4 years	12.0 years	9.1 years	8.7 years

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	Midlothian	Milano	Miles	Milford	Mineola	Mineral Wells	Mission
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$20,773,016	\$17,772	\$49,793	\$297,015	\$2,977,689	\$14,305,539	\$53,486,077
b. Noncontributing Members	4,262,781	0	144,224	167,883	727,970	2,694,047	4,921,637
c. Annuitants	<u>12,924,316</u>	<u>0</u>	<u>0</u>	<u>316,049</u>	<u>2,244,205</u>	<u>13,007,143</u>	<u>19,932,669</u>
2. Total Actuarial Accrued Liability	\$37,960,113	\$17,772	\$194,017	\$780,947	\$5,949,864	\$30,006,729	\$78,340,383
3. Actuarial value of assets	<u>30,590,140</u>	<u>5,181</u>	<u>255,736</u>	<u>659,113</u>	<u>6,289,980</u>	<u>27,808,454</u>	<u>68,937,771</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$7,369,973	\$12,591	(\$61,719)	\$121,834	(\$340,116)	\$2,198,275	\$9,402,612
5. Funded Ratio: (3) / (2)	80.6%	29.2%	131.8%	84.4%	105.7%	92.7%	88.0%
6. Annual Payroll	\$11,497,831	\$64,200	\$128,916	\$247,275	\$2,167,261	\$7,436,122	\$27,687,698
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.92%	1.97%	1.31%	4.27%	5.34%	6.62%	6.43%
Prior Service	<u>3.67%</u>	<u>3.55%</u>	<u>-1.31%</u>	<u>5.51%</u>	<u>-0.96%</u>	<u>2.31%</u>	<u>2.01%</u>
Total Retirement	14.59%	5.52%	0.00%	9.78%	4.38%	8.93%	8.44%
Supplemental Death	<u>0.15%</u>	<u>0.24%</u>	<u>0.07%</u>	<u>0.32%</u>	<u>0.18%</u>	<u>0.26%</u>	<u>0.15%</u>
Total Rate	14.74%	5.76%	0.07%	10.10%	4.56%	9.19%	8.59%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	9.16%	4.36%	N/A	8.51%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	N/A	11.50%	11.50%	12.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.1 years	6.3 years	25.0 years	11.6 years	25.0 years	17.5 years	26.6 years
Number of annuitants	78	0	0	3	22	100	153
Number of active contributing members	196	2	4	6	52	160	646
Number of inactive members	83	0	5	7	29	117	259
Average age of contributing members	40.9 years	47.1 years	42.4 years	49.3 years	42.1 years	45.4 years	42.0 years
Average length of service of contributing members	9.7 years	4.4 years	4.8 years	7.6 years	10.0 years	10.2 years	9.7 years

	Missouri City	Monahans	Mont Belvieu	Montgomery	Moody	Morgan's Point	Morgan's Point Resort
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$34,403,767	\$6,844,305	\$11,867,599	\$299,854	\$205,243	\$1,179,701	\$1,146,519
b. Noncontributing Members	10,636,734	821,194	1,919,902	302,106	2,915	1,188,415	889,930
c. Annuitants	<u>46,599,828</u>	<u>4,603,760</u>	<u>5,261,462</u>	<u>321,386</u>	<u>550,086</u>	<u>1,508,239</u>	<u>860,691</u>
2. Total Actuarial Accrued Liability	\$91,640,329	\$12,269,259	\$19,048,963	\$923,346	\$758,244	\$3,876,355	\$2,897,140
3. Actuarial value of assets	<u>89,015,773</u>	<u>10,877,835</u>	<u>14,173,122</u>	<u>1,031,797</u>	<u>717,992</u>	<u>3,784,702</u>	<u>2,528,299</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,624,556	\$1,391,424	\$4,875,841	(\$108,451)	\$40,252	\$91,653	\$368,841
5. Funded Ratio: (3) / (2)	97.1%	88.7%	74.4%	111.7%	94.7%	97.6%	87.3%
6. Annual Payroll	\$20,829,049	\$3,405,609	\$4,503,007	\$929,526	\$500,418	\$842,762	\$990,902
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	5.55%	5.42%	10.01%	6.61%	1.37%	9.14%	10.25%
Prior Service	<u>1.51%</u>	<u>2.70%</u>	<u>6.26%</u>	<u>-0.72%</u>	<u>1.64%</u>	<u>0.72%</u>	<u>2.28%</u>
Total Retirement	7.06%	8.12%	16.27%	5.89%	3.01%	9.86%	12.53%
Supplemental Death	<u>0.12%</u>	<u>0.25%</u>	<u>0.17%</u>	<u>0.00%</u>	<u>0.15%</u>	<u>0.22%</u>	<u>0.23%</u>
Total Rate	7.18%	8.37%	16.44%	5.89%	3.16%	10.08%	12.76%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.41%	N/A	N/A	5.48%	N/A	9.52%	11.44%
Statutory Maximum Rate (Total Retirement Only)	15.50%	N/A	N/A	13.50%	7.50%	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	10.1 years	22.3 years	27.6 years	25.0 years	5.5 years	22.2 years	28.5 years
Number of annuitants	163	26	19	9	4	12	21
Number of active contributing members	322	60	68	19	12	12	26
Number of inactive members	162	36	25	24	5	8	16
Average age of contributing members	39.9 years	42.3 years	43.6 years	39.5 years	40.9 years	47.3 years	43.3 years
Average length of service of contributing members	9.6 years	10.7 years	10.6 years	5.7 years	5.5 years	12.5 years	6.5 years

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	Morton	Moulton	Mount Enterprise	Mt. Pleasant	Mt. Vernon	Muenster	Muleshoe
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,400,868	\$771,392	\$173,971	\$17,371,493	\$1,628,082	\$279,775	\$4,357,067
b. Noncontributing Members	301,138	437,385	0	4,689,204	206,134	224,681	1,002,491
c. Annuitants	<u>269,276</u>	<u>888,178</u>	<u>0</u>	<u>10,111,389</u>	<u>1,293,018</u>	<u>820,811</u>	<u>3,349,491</u>
2. Total Actuarial Accrued Liability	\$1,971,282	\$2,096,955	\$173,971	\$32,172,086	\$3,127,234	\$1,325,267	\$8,709,049
3. Actuarial value of assets	<u>2,063,123</u>	<u>1,986,906</u>	<u>168,872</u>	<u>26,392,994</u>	<u>2,788,728</u>	<u>1,667,882</u>	<u>7,460,809</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$91,841)	\$110,049	\$5,099	\$5,779,092	\$338,506	(\$342,615)	\$1,248,240
5. Funded Ratio: (3) / (2)	104.7%	94.8%	97.1%	82.0%	89.2%	125.9%	85.7%
6. Annual Payroll	\$374,779	\$476,425	\$108,990	\$6,873,715	\$807,993	\$509,356	\$1,330,600
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.48%	5.32%	2.12%	10.21%	8.82%	5.22%	8.77%
Prior Service	<u>-1.53%</u>	<u>1.75%</u>	<u>0.77%</u>	<u>5.27%</u>	<u>2.60%</u>	<u>-4.13%</u>	<u>6.82%</u>
Total Retirement	4.95%	7.07%	2.89%	15.48%	11.42%	1.09%	15.59%
Supplemental Death	<u>0.18%</u>	<u>0.17%</u>	<u>0.37%</u>	<u>0.18%</u>	<u>0.21%</u>	<u>0.00%</u>	<u>0.19%</u>
Total Rate	5.13%	7.24%	3.26%	15.66%	11.63%	1.09%	15.78%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	2.78%	N/A	11.26%	0.99%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	13.50%	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	18.2 years	7.0 years	24.2 years	25.4 years	25.0 years	19.3 years
Number of annuitants	3	12	0	87	18	9	23
Number of active contributing members	9	9	2	153	21	13	33
Number of inactive members	5	15	0	82	14	8	23
Average age of contributing members	46.8 years	45.8 years	59.5 years	41.5 years	43.0 years	51.1 years	43.3 years
Average length of service of contributing members	14.8 years	12.8 years	18.8 years	9.4 years	9.2 years	4.6 years	10.9 years

	Munday	Murphy	Nacogdoches	Naples	Nash	Nassau Bay	Natalia
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$199,590	\$9,147,449	\$44,023,489	\$275,931	\$1,193,374	\$5,591,941	\$120,837
b. Noncontributing Members	21,565	3,119,856	4,539,205	20,306	84,344	862,441	65,788
c. Annuitants	<u>77,511</u>	<u>3,769,626</u>	<u>43,144,112</u>	<u>164,366</u>	<u>368,942</u>	<u>2,265,874</u>	<u>74,692</u>
2. Total Actuarial Accrued Liability	\$298,666	\$16,036,931	\$91,706,806	\$460,603	\$1,646,660	\$8,720,256	\$261,317
3. Actuarial value of assets	<u>185,965</u>	<u>13,288,964</u>	<u>76,080,613</u>	<u>536,612</u>	<u>1,512,529</u>	<u>5,904,672</u>	<u>212,097</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$112,701	\$2,747,967	\$15,626,193	(\$76,009)	\$134,131	\$2,815,584	\$49,220
5. Funded Ratio: (3) / (2)	62.3%	82.9%	83.0%	116.5%	91.9%	67.7%	81.2%
6. Annual Payroll	\$264,518	\$6,921,842	\$15,785,047	\$356,675	\$862,195	\$2,720,416	\$412,902
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	1.23%	12.13%	8.37%	4.01%	4.97%	9.76%	2.10%
Prior Service	<u>2.65%</u>	<u>2.28%</u>	<u>6.51%</u>	<u>-1.31%</u>	<u>1.39%</u>	<u>5.92%</u>	<u>0.87%</u>
Total Retirement	3.88%	14.41%	14.88%	2.70%	6.36%	15.68%	2.97%
Supplemental Death	<u>0.21%</u>	<u>0.11%</u>	<u>0.18%</u>	<u>0.46%</u>	<u>0.17%</u>	<u>0.15%</u>	<u>0.18%</u>
Total Rate	4.09%	14.52%	15.06%	3.16%	6.53%	15.83%	3.15%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	4.04%	13.13%	14.61%	2.98%	5.84%	15.75%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	9.50%	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	24.5 years	27.9 years	22.4 years	25.0 years	14.8 years	28.1 years	19.2 years
Number of annuitants	2	29	195	4	8	17	2
Number of active contributing members	8	112	298	10	20	45	10
Number of inactive members	7	79	108	10	5	27	14
Average age of contributing members	41.2 years	39.7 years	41.7 years	55.5 years	40.2 years	43.9 years	50.1 years
Average length of service of contributing members	11.8 years	9.8 years	11.7 years	7.5 years	11.5 years	14.7 years	6.0 years

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	Navasota	Nederland	Needville	New Boston	New Braunfels	New Braunfels Utilities	New Deal
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$6,753,672	\$27,502,560	\$1,196,968	\$1,050,741	\$74,967,435	\$38,446,367	\$147,188
b. Noncontributing Members	1,019,598	2,604,678	240,022	406,464	9,705,348	4,949,767	30,802
c. Annuitants	<u>4,647,212</u>	<u>21,652,679</u>	<u>891,395</u>	<u>1,920,873</u>	<u>47,513,613</u>	<u>25,328,996</u>	<u>53,888</u>
2. Total Actuarial Accrued Liability	\$12,420,482	\$51,759,917	\$2,328,385	\$3,378,078	\$132,186,396	\$68,725,130	\$231,878
3. Actuarial value of assets	<u>11,198,979</u>	<u>53,579,820</u>	<u>2,306,944</u>	<u>3,573,031</u>	<u>99,367,680</u>	<u>60,726,588</u>	<u>299,372</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,221,503	(\$1,819,903)	\$21,441	(\$194,953)	\$32,818,716	\$7,998,542	(\$67,494)
5. Funded Ratio: (3) / (2)	90.2%	103.5%	99.1%	105.8%	75.2%	88.4%	129.1%
6. Annual Payroll	\$3,877,751	\$7,573,786	\$756,306	\$1,146,029	\$32,549,345	\$13,702,414	\$201,956
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	5.72%	8.11%	3.64%	3.19%	11.16%	7.18%	2.42%
Prior Service	<u>2.72%</u>	<u>-1.48%</u>	<u>0.20%</u>	<u>-1.04%</u>	<u>5.78%</u>	<u>5.26%</u>	<u>-2.24%</u>
Total Retirement	8.44%	6.63%	3.84%	2.15%	16.94%	12.44%	0.18%
Supplemental Death	<u>0.16%</u>	<u>0.00%</u>	<u>0.43%</u>	<u>0.23%</u>	<u>0.14%</u>	<u>0.18%</u>	<u>0.00%</u>
Total Rate	8.60%	6.63%	4.27%	2.38%	17.08%	12.62%	0.18%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	8.22%	5.96%	4.19%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	9.50%	7.50%	N/A	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	15.2 years	25.0 years	21.2 years	25.0 years	28.0 years	14.4 years	25.0 years
Number of annuitants	38	91	11	16	225	100	1
Number of active contributing members	97	114	16	32	560	241	4
Number of inactive members	45	18	10	26	230	60	4
Average age of contributing members	40.6 years	44.7 years	51.0 years	49.1 years	40.9 years	41.9 years	54.0 years
Average length of service of contributing members	8.8 years	15.5 years	12.9 years	8.0 years	10.2 years	10.0 years	13.2 years

	New Fairview	New London	New Summerfield	New Waverly	Newark	Newton	Nixon
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$101,995	\$597,919	\$305,361	\$318,743	\$36,880	\$2,699,601	\$448,898
b. Noncontributing Members	0	147,270	91,584	0	0	4,108	47,486
c. Annuitants	<u>16,620</u>	<u>192,640</u>	<u>21,832</u>	<u>235,638</u>	<u>0</u>	<u>3,049,210</u>	<u>209,384</u>
2. Total Actuarial Accrued Liability	\$118,615	\$937,829	\$418,777	\$554,381	\$36,880	\$5,752,919	\$705,768
3. Actuarial value of assets	<u>62,489</u>	<u>870,015</u>	<u>339,551</u>	<u>558,562</u>	<u>21,252</u>	<u>4,173,654</u>	<u>710,553</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$56,126	\$67,814	\$79,226	(\$4,181)	\$15,628	\$1,579,265	(\$4,785)
5. Funded Ratio: (3) / (2)	52.7%	92.8%	81.1%	100.8%	57.6%	72.5%	100.7%
6. Annual Payroll	\$57,205	\$406,522	\$369,410	\$215,976	\$190,080	\$970,053	\$765,150
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	1.05%	3.79%	7.73%	4.97%	1.89%	10.04%	1.29%
Prior Service	<u>8.18%</u>	<u>1.79%</u>	<u>1.94%</u>	<u>-0.12%</u>	<u>1.27%</u>	<u>11.19%</u>	<u>-0.04%</u>
Total Retirement	9.23%	5.58%	9.67%	4.85%	3.16%	21.23%	1.25%
Supplemental Death	<u>0.11%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.26%</u>	<u>0.09%</u>	<u>0.21%</u>	<u>0.21%</u>
Total Rate	9.34%	5.58%	9.67%	5.11%	3.25%	21.44%	1.46%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.55%	N/A	9.08%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	13.50%	9.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	16.0 years	11.5 years	14.3 years	25.0 years	7.5 years	21.0 years	25.0 years
Number of annuitants	1	4	3	2	0	14	6
Number of active contributing members	1	10	10	5	5	25	18
Number of inactive members	0	7	10	0	0	3	20
Average age of contributing members	35.5 years	50.5 years	40.8 years	51.8 years	41.5 years	42.1 years	44.3 years
Average length of service of contributing members	13.8 years	9.8 years	4.4 years	16.5 years	2.3 years	9.7 years	7.5 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Nocona	Nolanville	Normangee	North Richland Hills	Northlake	O'Donnell	Oak Point
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,413,509	\$70,122	\$36,307	\$106,163,695	\$1,599,819	\$59,902	\$1,326,810
b. Noncontributing Members	491,347	29,629	155,733	19,769,800	260,959	37,970	503,677
c. Annuitants	<u>489,816</u>	<u>28,818</u>	<u>24,524</u>	<u>97,346,750</u>	<u>104,162</u>	<u>116,191</u>	<u>134,459</u>
2. Total Actuarial Accrued Liability	\$2,394,672	\$128,569	\$216,564	\$223,280,245	\$1,964,940	\$214,063	\$1,964,946
3. Actuarial value of assets	<u>2,001,582</u>	<u>82,033</u>	<u>266,488</u>	<u>195,578,711</u>	<u>1,664,457</u>	<u>173,638</u>	<u>1,598,982</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$393,090	\$46,536	(\$49,924)	\$27,701,534	\$300,483	\$40,425	\$365,964
5. Funded Ratio: (3) / (2)	83.6%	63.8%	123.1%	87.6%	84.7%	81.1%	81.4%
6. Annual Payroll	\$885,112	\$464,002	\$256,659	\$34,723,330	\$1,446,028	\$83,630	\$1,115,139
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.42%	1.58%	4.65%	11.01%	8.68%	1.66%	5.73%
Prior Service	<u>2.91%</u>	<u>0.60%</u>	<u>-1.19%</u>	<u>5.32%</u>	<u>1.24%</u>	<u>5.91%</u>	<u>2.05%</u>
Total Retirement	9.33%	2.18%	3.46%	16.33%	9.92%	7.57%	7.78%
Supplemental Death	<u>0.20%</u>	<u>0.08%</u>	<u>0.12%</u>	<u>0.00%</u>	<u>0.11%</u>	<u>0.15%</u>	<u>0.12%</u>
Total Rate	9.53%	2.26%	3.58%	16.33%	10.03%	7.72%	7.90%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	9.09%	7.48%	7.32%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	11.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	22.6 years	26.1 years	25.0 years	22.0 years	26.2 years	10.4 years	24.3 years
Number of annuitants	12	2	2	311	4	2	5
Number of active contributing members	25	14	8	540	24	3	18
Number of inactive members	31	15	6	248	17	1	23
Average age of contributing members	43.7 years	38.4 years	41.0 years	42.3 years	39.6 years	50.5 years	41.6 years
Average length of service of contributing members	8.0 years	2.4 years	2.6 years	12.5 years	8.3 years	11.8 years	7.7 years

	Oak Ridge North	Odem	Odessa	Oglesby	Old River-Winfree	Olmos Park	Olney
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$6,136,199	\$596,151	\$92,656,408	\$1,729	\$26,464	\$1,069,429	\$833,093
b. Noncontributing Members	1,745,539	7,436	20,028,231	0	4,534	1,293,258	44,726
c. Annuitants	<u>644,381</u>	<u>576,599</u>	<u>124,156,917</u>	<u>74,043</u>	<u>0</u>	<u>2,638,250</u>	<u>155,042</u>
2. Total Actuarial Accrued Liability	\$8,526,119	\$1,180,186	\$236,841,556	\$75,772	\$30,998	\$5,000,937	\$1,032,861
3. Actuarial value of assets	<u>7,041,791</u>	<u>880,956</u>	<u>201,258,233</u>	<u>79,422</u>	<u>54,809</u>	<u>5,422,181</u>	<u>872,481</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,484,328	\$299,230	\$35,583,323	(\$3,650)	(\$23,811)	(\$421,244)	\$160,380
5. Funded Ratio: (3) / (2)	82.6%	74.6%	85.0%	104.8%	176.8%	108.4%	84.5%
6. Annual Payroll	\$2,708,502	\$506,104	\$38,770,057	\$23,112	\$31,757	\$1,680,991	\$770,869
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.01%	4.39%	8.02%	1.09%	2.39%	3.90%	6.75%
Prior Service	<u>3.15%</u>	<u>3.63%</u>	<u>6.00%</u>	<u>-1.04%</u>	<u>-2.39%</u>	<u>-1.54%</u>	<u>1.36%</u>
Total Retirement	12.16%	8.02%	14.02%	0.05%	0.00%	2.36%	8.11%
Supplemental Death	<u>0.17%</u>	<u>0.31%</u>	<u>0.18%</u>	<u>0.55%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.24%</u>
Total Rate	12.33%	8.33%	14.20%	0.60%	0.00%	2.36%	8.35%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	8.05%	14.07%	N/A	N/A	1.75%	7.58%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	7.50%	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	27.9 years	25.0 years	22.6 years	25.0 years	25.0 years	25.0 years	26.7 years
Number of annuitants	10	8	497	2	0	34	5
Number of active contributing members	48	14	725	1	1	36	22
Number of inactive members	21	4	427	0	1	57	15
Average age of contributing members	43.0 years	48.0 years	41.5 years	35.0 years	54.2 years	39.7 years	51.4 years
Average length of service of contributing members	9.8 years	9.2 years	8.4 years	2.4 years	9.6 years	8.0 years	8.9 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Omaha	Onalaska	Orange	Orange Grove	Ore City	Overton	Ovilla
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$159,566	\$182,942	\$30,030,007	\$263,698	\$168,502	\$452,407	\$974,538
b. Noncontributing Members	27,508	51,623	4,710,308	49,245	115,026	292,049	840,847
c. Annuitants	<u>54,331</u>	<u>28,774</u>	<u>31,781,499</u>	<u>587,818</u>	<u>15,669</u>	<u>386,994</u>	<u>482,138</u>
2. Total Actuarial Accrued Liability	\$241,405	\$263,339	\$66,521,814	\$900,761	\$299,197	\$1,131,450	\$2,297,523
3. Actuarial value of assets	<u>168,831</u>	<u>290,570</u>	<u>57,891,908</u>	<u>1,123,219</u>	<u>322,504</u>	<u>1,304,154</u>	<u>2,167,101</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$72,574	(\$27,231)	\$8,629,906	(\$222,458)	(\$23,307)	(\$172,704)	\$130,422
5. Funded Ratio: (3) / (2)	69.9%	110.3%	87.0%	124.7%	107.8%	115.3%	94.3%
6. Annual Payroll	\$198,272	\$448,419	\$8,672,893	\$385,150	\$367,521	\$613,897	\$994,295
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	2.09%	3.03%	10.84%	5.61%	1.78%	4.13%	8.75%
Prior Service	<u>3.07%</u>	<u>-0.37%</u>	<u>6.42%</u>	<u>-3.55%</u>	<u>-0.39%</u>	<u>-1.73%</u>	<u>0.79%</u>
Total Retirement	5.16%	2.66%	17.26%	2.06%	1.39%	2.40%	9.54%
Supplemental Death	<u>0.23%</u>	<u>0.13%</u>	<u>0.00%</u>	<u>0.19%</u>	<u>0.17%</u>	<u>0.28%</u>	<u>0.19%</u>
Total Rate	5.39%	2.79%	17.26%	2.25%	1.56%	2.68%	9.73%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	2.69%	N/A	N/A	1.52%	2.24%	8.42%
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	N/A	9.50%	7.50%	11.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	15.8 years	25.0 years	23.1 years	25.0 years	25.0 years	25.0 years	25.8 years
Number of annuitants	1	4	128	5	1	11	12
Number of active contributing members	6	12	157	10	9	19	24
Number of inactive members	1	15	60	10	7	26	36
Average age of contributing members	53.2 years	44.9 years	44.6 years	50.0 years	47.0 years	44.9 years	43.7 years
Average length of service of contributing members	8.7 years	4.9 years	12.5 years	6.2 years	6.0 years	7.6 years	8.5 years

	Oyster Creek	Paducah	Palacios	Palestine	Palmer	Palmhurst	Palmview
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,527,260	\$227,929	\$2,093,452	\$15,584,524	\$871,670	\$355,429	\$1,044,374
b. Noncontributing Members	29,360	67,176	1,186,391	3,799,835	461,916	54,231	201,174
c. Annuitants	<u>1,076,857</u>	<u>875,979</u>	<u>2,272,606</u>	<u>22,680,709</u>	<u>154,485</u>	<u>22,565</u>	<u>88,573</u>
2. Total Actuarial Accrued Liability	\$2,633,477	\$1,171,084	\$5,552,449	\$42,065,068	\$1,488,071	\$432,225	\$1,334,121
3. Actuarial value of assets	<u>2,330,790</u>	<u>1,374,200</u>	<u>3,928,559</u>	<u>33,467,984</u>	<u>1,405,814</u>	<u>366,470</u>	<u>926,587</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$302,687	(\$203,116)	\$1,623,890	\$8,597,084	\$82,257	\$65,755	\$407,534
5. Funded Ratio: (3) / (2)	88.5%	117.3%	70.8%	79.6%	94.5%	84.8%	69.5%
6. Annual Payroll	\$787,974	\$306,816	\$1,479,624	\$7,877,762	\$980,006	\$874,950	\$2,046,658
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.36%	4.60%	10.95%	7.92%	6.46%	5.14%	1.04%
Prior Service	<u>2.47%</u>	<u>-4.23%</u>	<u>7.17%</u>	<u>6.26%</u>	<u>0.48%</u>	<u>0.47%</u>	<u>1.28%</u>
Total Retirement	10.83%	0.37%	18.12%	14.18%	6.94%	5.61%	2.32%
Supplemental Death	<u>0.22%</u>	<u>0.23%</u>	<u>0.25%</u>	<u>0.20%</u>	<u>0.16%</u>	<u>0.08%</u>	<u>0.08%</u>
Total Rate	11.05%	0.60%	18.37%	14.38%	7.10%	5.69%	2.40%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.21%	N/A	17.86%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	9.50%	N/A	N/A	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	23.2 years	25.0 years	23.3 years	28.0 years	28.1 years	24.3 years	23.2 years
Number of annuitants	16	11	19	142	4	3	1
Number of active contributing members	19	13	32	169	22	23	56
Number of inactive members	5	6	39	106	23	25	22
Average age of contributing members	45.7 years	46.6 years	46.1 years	41.8 years	39.5 years	35.3 years	36.4 years
Average length of service of contributing members	9.0 years	4.9 years	8.7 years	9.3 years	5.4 years	4.5 years	5.9 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Pampa	Panhandle	Panorama Village	Pantego	Paris	Parker	Pasadena
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$19,520,390	\$1,387,487	\$826,447	\$2,805,477	\$26,922,480	\$1,684,834	\$194,932,570
b. Noncontributing Members	2,086,292	540,873	1,821	2,588,361	5,486,072	183,659	25,446,086
c. Annuitants	<u>21,109,738</u>	<u>1,041,105</u>	<u>946,030</u>	<u>9,287,036</u>	<u>25,063,490</u>	<u>1,201,275</u>	<u>182,496,255</u>
2. Total Actuarial Accrued Liability	\$42,716,420	\$2,969,465	\$1,774,298	\$14,680,874	\$57,472,042	\$3,069,768	\$402,874,911
3. Actuarial value of assets	<u>29,260,657</u>	<u>2,194,233</u>	<u>1,724,238</u>	<u>11,956,713</u>	<u>54,533,451</u>	<u>2,244,079</u>	<u>371,656,066</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$13,455,763	\$775,232	\$50,060	\$2,724,161	\$2,938,591	\$825,689	\$31,218,845
5. Funded Ratio: (3) / (2)	68.5%	73.9%	97.2%	81.4%	94.9%	73.1%	92.3%
6. Annual Payroll	\$7,346,507	\$814,803	\$574,721	\$2,220,179	\$11,810,674	\$1,223,925	\$58,012,648
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.00%	7.32%	5.74%	11.01%	4.19%	7.50%	9.31%
Prior Service	<u>12.55%</u>	<u>5.73%</u>	<u>0.73%</u>	<u>7.48%</u>	<u>2.78%</u>	<u>4.73%</u>	<u>4.35%</u>
Total Retirement	21.55%	13.05%	6.47%	18.49%	6.97%	12.23%	13.66%
Supplemental Death	<u>0.22%</u>	<u>0.00%</u>	<u>0.41%</u>	<u>0.14%</u>	<u>0.23%</u>	<u>0.24%</u>	<u>0.22%</u>
Total Rate	21.77%	13.05%	6.88%	18.63%	7.20%	12.47%	13.88%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	6.57%	17.97%	6.46%	11.94%	13.42%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	12.50%	N/A	N/A	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	21.1 years	25.8 years	15.9 years	28.2 years	11.0 years	20.4 years	17.1 years
Number of annuitants	140	11	12	45	203	6	698
Number of active contributing members	160	16	11	40	261	21	970
Number of inactive members	96	10	1	83	126	11	265
Average age of contributing members	41.5 years	45.9 years	50.8 years	40.3 years	43.6 years	49.3 years	44.0 years
Average length of service of contributing members	8.7 years	12.3 years	11.4 years	8.5 years	11.5 years	12.1 years	12.5 years

	Pearland	Pearsall	Pecos City	Perryton	Pflugerville	Pharr	Pilot Point
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$76,525,997	\$2,750,914	\$6,560,050	\$12,192,958	\$32,531,995	\$41,942,018	\$1,346,975
b. Noncontributing Members	12,207,713	983,645	1,234,369	1,782,628	6,932,979	5,250,255	680,843
c. Annuitants	<u>30,317,113</u>	<u>1,708,865</u>	<u>5,232,585</u>	<u>6,067,778</u>	<u>10,529,494</u>	<u>25,332,720</u>	<u>1,417,791</u>
2. Total Actuarial Accrued Liability	\$119,050,823	\$5,443,424	\$13,027,004	\$20,043,364	\$49,994,468	\$72,524,993	\$3,445,609
3. Actuarial value of assets	<u>97,624,734</u>	<u>5,137,540</u>	<u>12,966,989</u>	<u>16,983,623</u>	<u>39,735,885</u>	<u>62,699,607</u>	<u>3,034,392</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$21,426,089	\$305,884	\$60,015	\$3,059,741	\$10,258,583	\$9,825,386	\$411,217
5. Funded Ratio: (3) / (2)	82.0%	94.4%	99.5%	84.7%	79.5%	86.5%	88.1%
6. Annual Payroll	\$35,972,887	\$2,556,229	\$5,558,062	\$3,757,158	\$17,119,561	\$24,723,154	\$1,817,103
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.20%	2.55%	5.91%	8.12%	10.10%	5.23%	7.70%
Prior Service	<u>3.41%</u>	<u>0.72%</u>	<u>0.07%</u>	<u>6.98%</u>	<u>3.43%</u>	<u>2.78%</u>	<u>1.29%</u>
Total Retirement	13.61%	3.27%	5.98%	15.10%	13.53%	8.01%	8.99%
Supplemental Death	<u>0.12%</u>	<u>0.24%</u>	<u>0.25%</u>	<u>0.23%</u>	<u>0.14%</u>	<u>0.13%</u>	<u>0.15%</u>
Total Rate	13.73%	3.51%	6.23%	15.33%	13.67%	8.14%	9.14%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	6.07%	14.84%	N/A	7.29%	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	7.50%	11.50%	N/A	N/A	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.1 years	25.8 years	22.9 years	15.4 years	28.1 years	20.5 years	28.3 years
Number of annuitants	174	23	55	32	55	179	17
Number of active contributing members	605	70	124	81	304	554	44
Number of inactive members	256	78	102	74	138	155	49
Average age of contributing members	41.4 years	41.9 years	43.7 years	42.5 years	42.0 years	40.1 years	40.3 years
Average length of service of contributing members	9.3 years	7.2 years	6.6 years	9.9 years	9.0 years	9.2 years	5.8 years

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	Pinehurst	Pineland	Piney Point Village	Pittsburg	Plains	Plainview	Plano
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$2,134,235	\$1,828,702	\$233,520	\$2,665,584	\$1,068,254	\$15,928,778	\$511,870,160
b. Noncontributing Members	442,776	12,045	52,195	1,536,145	83,329	5,284,323	58,677,397
c. Annuitants	<u>2,674,774</u>	<u>236,125</u>	<u>192,411</u>	<u>3,849,433</u>	<u>405,753</u>	<u>18,301,760</u>	<u>327,088,246</u>
2. Total Actuarial Accrued Liability	\$5,251,785	\$2,076,872	\$478,126	\$8,051,162	\$1,557,336	\$39,514,861	\$897,635,803
3. Actuarial value of assets	<u>3,984,113</u>	<u>1,939,954</u>	<u>430,622</u>	<u>6,710,607</u>	<u>1,586,783</u>	<u>35,154,058</u>	<u>783,207,919</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,267,672	\$136,918	\$47,504	\$1,340,555	(\$29,447)	\$4,360,803	\$114,427,884
5. Funded Ratio: (3) / (2)	75.9%	93.4%	90.1%	83.3%	101.9%	89.0%	87.3%
6. Annual Payroll	\$1,036,303	\$429,437	\$404,180	\$1,446,055	\$331,237	\$6,268,589	\$146,520,796
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	11.80%	5.38%	6.54%	8.73%	7.91%	9.21%	11.35%
Prior Service	<u>7.64%</u>	<u>4.84%</u>	<u>1.34%</u>	<u>7.69%</u>	<u>-0.55%</u>	<u>4.98%</u>	<u>5.97%</u>
Total Retirement	19.44%	10.22%	7.88%	16.42%	7.36%	14.19%	17.32%
Supplemental Death	<u>0.25%</u>	<u>0.34%</u>	<u>0.46%</u>	<u>0.20%</u>	<u>0.16%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Rate	19.69%	10.56%	8.34%	16.62%	7.52%	14.19%	17.32%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	18.96%	N/A	8.03%	16.05%	6.72%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.0 years	7.6 years	10.7 years	17.4 years	25.0 years	21.3 years	18.0 years
Number of annuitants	26	5	5	22	4	103	1,011
Number of active contributing members	21	12	6	36	7	140	2,243
Number of inactive members	11	3	5	28	3	45	844
Average age of contributing members	45.6 years	52.0 years	55.6 years	40.9 years	44.6 years	45.1 years	43.9 years
Average length of service of contributing members	10.5 years	17.9 years	8.3 years	7.6 years	16.3 years	10.7 years	12.5 years

	Pleasanton	Point	Ponder	Port Aransas	Port Arthur	Port Isabel	Port Lavaca
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$6,644,750	\$94,364	\$553,822	\$6,887,360	\$87,906,637	\$2,673,796	\$4,443,837
b. Noncontributing Members	2,154,709	118,822	62,501	989,649	9,213,285	703,728	1,580,647
c. Annuitants	<u>6,913,243</u>	<u>150,118</u>	<u>58,642</u>	<u>4,939,722</u>	<u>85,520,921</u>	<u>1,278,736</u>	<u>4,394,556</u>
2. Total Actuarial Accrued Liability	\$15,712,702	\$363,304	\$674,965	\$12,816,731	\$182,640,843	\$4,656,260	\$10,419,040
3. Actuarial value of assets	<u>10,999,935</u>	<u>267,939</u>	<u>596,421</u>	<u>9,785,167</u>	<u>154,421,444</u>	<u>4,731,181</u>	<u>9,516,462</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$4,712,767	\$95,365	\$78,544	\$3,031,564	\$28,219,399	(\$74,921)	\$902,578
5. Funded Ratio: (3) / (2)	70.0%	73.8%	88.4%	76.3%	84.5%	101.6%	91.3%
6. Annual Payroll	\$4,392,782	\$293,746	\$468,434	\$5,108,098	\$32,172,154	\$2,455,081	\$4,004,003
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.91%	9.77%	5.21%	8.37%	6.92%	4.08%	4.73%
Prior Service	<u>6.41%</u>	<u>3.22%</u>	<u>1.26%</u>	<u>3.40%</u>	<u>6.71%</u>	<u>-0.19%</u>	<u>1.29%</u>
Total Retirement	16.32%	12.99%	6.47%	11.77%	13.63%	3.89%	6.02%
Supplemental Death	<u>0.17%</u>	<u>0.00%</u>	<u>0.36%</u>	<u>0.23%</u>	<u>0.25%</u>	<u>0.18%</u>	<u>0.23%</u>
Total Rate	16.49%	12.99%	6.83%	12.00%	13.88%	4.07%	6.25%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	6.36%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	12.50%	N/A	9.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	26.1 years	13.3 years	18.4 years	28.1 years	18.0 years	25.0 years	28.1 years
Number of annuitants	32	2	2	40	435	17	57
Number of active contributing members	100	9	10	119	528	78	94
Number of inactive members	59	16	6	59	106	69	89
Average age of contributing members	40.4 years	37.3 years	53.7 years	46.5 years	47.3 years	41.1 years	39.8 years
Average length of service of contributing members	7.1 years	2.0 years	12.1 years	6.7 years	13.8 years	7.3 years	7.8 years

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	Port Neches	Portland	Post	Poteet	Poth	Pottsboro	Premont
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$22,744,234	\$14,948,732	\$1,237,218	\$401,265	\$330,321	\$662,861	\$415,819
b. Noncontributing Members	981,362	1,877,227	184,181	406,447	70,579	131,358	39,666
c. Annuitants	<u>19,544,542</u>	<u>6,647,242</u>	<u>418,937</u>	<u>341,083</u>	<u>201,187</u>	<u>218,257</u>	<u>483,445</u>
2. Total Actuarial Accrued Liability	\$43,270,138	\$23,473,201	\$1,840,336	\$1,148,795	\$602,087	\$1,012,476	\$938,930
3. Actuarial value of assets	<u>40,051,171</u>	<u>17,475,949</u>	<u>1,367,716</u>	<u>1,380,316</u>	<u>491,954</u>	<u>900,922</u>	<u>1,003,533</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$3,218,967	\$5,997,252	\$472,620	(\$231,521)	\$110,133	\$111,554	(\$64,603)
5. Funded Ratio: (3) / (2)	92.6%	74.5%	74.3%	120.2%	81.7%	89.0%	106.9%
6. Annual Payroll	\$6,376,915	\$6,080,426	\$591,498	\$761,080	\$405,595	\$822,257	\$553,091
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.72%	8.14%	4.04%	3.52%	2.45%	5.95%	1.43%
Prior Service	<u>3.37%</u>	<u>6.36%</u>	<u>6.70%</u>	<u>-1.87%</u>	<u>1.82%</u>	<u>0.82%</u>	<u>-0.72%</u>
Total Retirement	12.09%	14.50%	10.74%	1.65%	4.27%	6.77%	0.71%
Supplemental Death	<u>0.00%</u>	<u>0.19%</u>	<u>0.54%</u>	<u>0.27%</u>	<u>0.34%</u>	<u>0.15%</u>	<u>0.25%</u>
Total Rate	12.09%	14.69%	11.28%	1.92%	4.61%	6.92%	0.96%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	11.12%	1.74%	4.38%	6.16%	0.87%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	9.50%	9.50%	13.50%	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	22.5 years	23.1 years	16.3 years	25.0 years	21.8 years	25.7 years	25.0 years
Number of annuitants	74	51	10	6	4	9	11
Number of active contributing members	95	123	13	25	11	20	19
Number of inactive members	18	77	8	35	7	16	14
Average age of contributing members	41.9 years	43.5 years	53.4 years	43.5 years	45.6 years	43.2 years	48.3 years
Average length of service of contributing members	14.8 years	10.9 years	14.8 years	5.8 years	6.7 years	9.0 years	8.3 years

	Presidio	Primera	Princeton	Prosper	Providence Village	Quanah	Queen City
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$792,808	\$423,640	\$2,389,049	\$8,706,785	\$60,742	\$1,489,048	\$353,432
b. Noncontributing Members	205,140	29,164	614,146	2,906,857	0	64,264	214,286
c. Annuitants	<u>179,559</u>	<u>64,245</u>	<u>1,609,541</u>	<u>530,689</u>	<u>0</u>	<u>1,515,964</u>	<u>4,840</u>
2. Total Actuarial Accrued Liability	\$1,177,507	\$517,049	\$4,612,736	\$12,144,331	\$60,742	\$3,069,276	\$572,558
3. Actuarial value of assets	<u>1,281,608</u>	<u>559,824</u>	<u>4,372,257</u>	<u>9,837,851</u>	<u>4,752</u>	<u>2,769,061</u>	<u>619,389</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$104,101)	(\$42,775)	\$240,479	\$2,306,480	\$55,990	\$300,215	(\$46,831)
5. Funded Ratio: (3) / (2)	108.8%	108.3%	94.8%	81.0%	7.8%	90.2%	108.2%
6. Annual Payroll	\$1,427,497	\$571,022	\$2,153,351	\$8,119,499	\$374,870	\$564,919	\$503,418
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	1.38%	1.24%	10.02%	12.31%	5.37%	4.56%	2.53%
Prior Service	<u>-0.45%</u>	<u>-0.46%</u>	<u>0.64%</u>	<u>1.66%</u>	<u>1.80%</u>	<u>5.43%</u>	<u>-0.57%</u>
Total Retirement	0.93%	0.78%	10.66%	13.97%	7.17%	9.99%	1.96%
Supplemental Death	<u>0.19%</u>	<u>0.18%</u>	<u>0.14%</u>	<u>0.00%</u>	<u>0.19%</u>	<u>0.34%</u>	<u>0.24%</u>
Total Rate	1.12%	0.96%	10.80%	13.97%	7.36%	10.33%	2.20%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	13.46%	N/A	N/A	2.19%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	13.50%	13.50%	N/A	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	25.0 years	28.0 years	27.1 years	10.0 years	13.1 years	25.0 years
Number of annuitants	5	3	14	11	0	13	2
Number of active contributing members	40	19	44	121	5	17	12
Number of inactive members	24	9	25	54	0	4	22
Average age of contributing members	46.2 years	41.4 years	42.7 years	41.3 years	46.6 years	44.6 years	44.7 years
Average length of service of contributing members	7.3 years	7.6 years	6.0 years	8.7 years	9.0 years	13.0 years	6.6 years

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	Quinlan	Quintana	Quitaque	Quitman	Ralls	Rancho Viejo	Ranger
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$332,361	\$26,389	\$175,821	\$2,336,080	\$506,158	\$1,189,744	\$1,137,232
b. Noncontributing Members	37,770	46,449	0	182,824	165,542	111,378	371,036
c. Annuitants	<u>52,437</u>	<u>0</u>	<u>36,223</u>	<u>1,239,829</u>	<u>869,608</u>	<u>1,107,035</u>	<u>246,576</u>
2. Total Actuarial Accrued Liability	\$422,568	\$72,838	\$212,044	\$3,758,733	\$1,541,308	\$2,408,157	\$1,754,844
3. Actuarial value of assets	<u>366,316</u>	<u>67,972</u>	<u>177,938</u>	<u>3,546,897</u>	<u>1,439,464</u>	<u>2,301,394</u>	<u>1,740,015</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$56,252	\$4,866	\$34,106	\$211,836	\$101,844	\$106,763	\$14,829
5. Funded Ratio: (3) / (2)	86.7%	93.3%	83.9%	94.4%	93.4%	95.6%	99.2%
6. Annual Payroll	\$612,164	\$104,363	\$111,629	\$984,263	\$409,898	\$536,294	\$878,759
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.55%	1.92%	1.95%	6.56%	5.26%	5.11%	8.01%
Prior Service	<u>0.58%</u>	<u>0.68%</u>	<u>3.78%</u>	<u>2.06%</u>	<u>1.85%</u>	<u>2.30%</u>	<u>0.09%</u>
Total Retirement	10.13%	2.60%	5.73%	8.62%	7.11%	7.41%	8.10%
Supplemental Death	<u>0.09%</u>	<u>0.08%</u>	<u>0.29%</u>	<u>0.19%</u>	<u>0.35%</u>	<u>0.08%</u>	<u>0.00%</u>
Total Rate	10.22%	2.68%	6.02%	8.81%	7.46%	7.49%	8.10%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	2.31%	5.37%	8.79%	N/A	6.81%	N/A
Statutory Maximum Rate (Total Retirement Only)	12.50%	N/A	N/A	11.50%	9.50%	11.50%	12.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	23.9 years	8.0 years	9.7 years	13.3 years	21.1 years	10.5 years	30.0 years
Number of annuitants	2	0	1	12	9	2	6
Number of active contributing members	16	3	4	23	13	10	27
Number of inactive members	18	3	0	9	16	5	60
Average age of contributing members	38.3 years	46.1 years	58.8 years	45.4 years	43.0 years	36.3 years	43.0 years
Average length of service of contributing members	5.2 years	2.7 years	12.6 years	10.9 years	5.8 years	10.6 years	4.5 years

	Rankin	Ransom Canyon	Raymondville	Red Oak	Redwater	Refugio	Reklaw
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$98,660	\$1,249,197	\$2,476,143	\$4,445,585	\$145,133	\$783,729	\$775,461
b. Noncontributing Members	103,553	57,565	536,447	1,231,300	87,843	55,594	305,907
c. Annuitants	<u>440,480</u>	<u>318,852</u>	<u>4,726,432</u>	<u>1,035,732</u>	<u>0</u>	<u>834,461</u>	<u>139,849</u>
2. Total Actuarial Accrued Liability	\$642,693	\$1,625,614	\$7,739,022	\$6,712,617	\$232,976	\$1,673,784	\$1,221,217
3. Actuarial value of assets	<u>666,178</u>	<u>937,176</u>	<u>8,692,244</u>	<u>5,788,348</u>	<u>193,676</u>	<u>2,242,415</u>	<u>965,678</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$23,485)	\$688,438	(\$953,222)	\$924,269	\$39,300	(\$568,631)	\$255,539
5. Funded Ratio: (3) / (2)	103.7%	57.7%	112.3%	86.2%	83.1%	134.0%	79.1%
6. Annual Payroll	\$219,016	\$515,706	\$2,263,318	\$4,999,605	\$257,806	\$1,207,696	\$250,839
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	1.86%	5.21%	4.38%	5.08%	3.14%	0.99%	8.37%
Prior Service	<u>-0.66%</u>	<u>10.12%</u>	<u>-2.59%</u>	<u>1.09%</u>	<u>1.21%</u>	<u>-0.99%</u>	<u>9.42%</u>
Total Retirement	1.20%	15.33%	1.79%	6.17%	4.35%	0.00%	17.79%
Supplemental Death	<u>0.26%</u>	<u>0.21%</u>	<u>0.27%</u>	<u>0.13%</u>	<u>0.24%</u>	<u>0.00%</u>	<u>0.36%</u>
Total Rate	1.46%	15.54%	2.06%	6.30%	4.59%	0.00%	18.15%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	15.11%	1.25%	5.94%	4.33%	N/A	17.20%
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	15.50%	12.50%	N/A	7.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	18.2 years	25.0 years	26.7 years	17.1 years	25.0 years	15.1 years
Number of annuitants	3	2	51	17	0	18	3
Number of active contributing members	4	11	72	84	7	31	6
Number of inactive members	2	1	27	52	3	8	3
Average age of contributing members	47.6 years	47.5 years	41.0 years	41.3 years	53.2 years	40.4 years	51.2 years
Average length of service of contributing members	6.4 years	13.0 years	6.6 years	9.1 years	5.1 years	7.8 years	12.9 years

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	Reno (Lamar County)	Reno (Parker County)	Rhome	Rice	Richardson	Richland Hills	Richland Springs
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$440,774	\$141,569	\$128,647	\$60,732	\$226,449,249	\$11,005,864	\$43,263
b. Noncontributing Members	185,832	61,746	422,703	42,354	36,296,339	5,348,361	0
c. Annuitants	<u>42,028</u>	<u>7,148</u>	<u>315,569</u>	<u>56,806</u>	<u>216,612,538</u>	<u>12,653,742</u>	<u>144,415</u>
2. Total Actuarial Accrued Liability	\$668,634	\$210,463	\$866,919	\$159,892	\$479,358,126	\$29,007,967	\$187,678
3. Actuarial value of assets	<u>809,940</u>	<u>246,213</u>	<u>850,421</u>	<u>190,496</u>	<u>424,808,953</u>	<u>25,674,425</u>	<u>199,875</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$141,306)	(\$35,750)	\$16,498	(\$30,604)	\$54,549,173	\$3,333,542	(\$12,197)
5. Funded Ratio: (3) / (2)	121.1%	117.0%	98.1%	119.1%	88.6%	88.5%	106.5%
6. Annual Payroll	\$464,386	\$510,399	\$583,484	\$313,697	\$69,001,539	\$4,488,836	\$10,175
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	5.61%	3.65%	6.67%	1.53%	7.99%	11.38%	6.82%
Prior Service	<u>-1.91%</u>	<u>-0.43%</u>	<u>0.23%</u>	<u>-0.60%</u>	<u>6.59%</u>	<u>4.76%</u>	<u>-6.82%</u>
Total Retirement	3.70%	3.22%	6.90%	0.93%	14.58%	16.14%	0.00%
Supplemental Death	<u>0.08%</u>	<u>0.28%</u>	<u>0.13%</u>	<u>0.10%</u>	<u>0.00%</u>	<u>0.23%</u>	<u>1.65%</u>
Total Rate	3.78%	3.50%	7.03%	1.03%	14.58%	16.37%	1.65%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	3.76%	N/A	6.04%	N/A	13.82%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	13.50%	7.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	25.0 years	16.5 years	25.0 years	16.0 years	23.4 years	25.0 years
Number of annuitants	1	2	8	2	615	82	1
Number of active contributing members	12	15	12	11	981	77	1
Number of inactive members	8	16	18	8	343	99	0
Average age of contributing members	40.8 years	42.3 years	42.1 years	40.9 years	43.8 years	45.6 years	72.0 years
Average length of service of contributing members	9.4 years	8.2 years	3.5 years	3.2 years	13.8 years	11.1 years	23.2 years

	Richmond	Richwood	Riesel	Rio Grande City	Rio Vista	Rising Star	River Oaks
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$18,972,560	\$2,389,183	\$223,080	\$6,051,647	\$102,949	\$48,538	\$6,145,064
b. Noncontributing Members	3,477,359	302,395	88,939	1,334,132	241,670	85,647	1,286,451
c. Annuitants	<u>14,104,669</u>	<u>936,473</u>	<u>53,158</u>	<u>666,968</u>	<u>173,750</u>	<u>19,668</u>	<u>4,977,274</u>
2. Total Actuarial Accrued Liability	\$36,554,588	\$3,628,051	\$365,177	\$8,052,747	\$518,369	\$153,853	\$12,408,789
3. Actuarial value of assets	<u>32,404,406</u>	<u>3,045,336</u>	<u>201,893</u>	<u>6,600,432</u>	<u>422,554</u>	<u>212,213</u>	<u>10,739,213</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$4,150,182	\$582,715	\$163,284	\$1,452,315	\$95,815	(\$58,360)	\$1,669,576
5. Funded Ratio: (3) / (2)	88.6%	83.9%	55.3%	82.0%	81.5%	137.9%	86.5%
6. Annual Payroll	\$7,773,182	\$1,050,116	\$303,272	\$5,303,223	\$356,907	\$233,013	\$2,255,693
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.16%	7.77%	1.76%	5.62%	2.24%	1.73%	9.65%
Prior Service	<u>3.77%</u>	<u>3.47%</u>	<u>4.79%</u>	<u>1.57%</u>	<u>1.83%</u>	<u>-1.54%</u>	<u>5.06%</u>
Total Retirement	13.93%	11.24%	6.55%	7.19%	4.07%	0.19%	14.71%
Supplemental Death	<u>0.15%</u>	<u>0.19%</u>	<u>0.31%</u>	<u>0.13%</u>	<u>0.16%</u>	<u>0.21%</u>	<u>0.29%</u>
Total Rate	14.08%	11.43%	6.86%	7.32%	4.23%	0.40%	15.00%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.07%	N/A	6.50%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	20.2 years	24.3 years	14.7 years	28.0 years	21.3 years	25.0 years	21.2 years
Number of annuitants	58	12	1	10	3	1	44
Number of active contributing members	153	23	8	150	9	7	53
Number of inactive members	77	18	7	72	7	12	36
Average age of contributing members	42.0 years	44.5 years	44.2 years	40.7 years	39.0 years	41.7 years	43.7 years
Average length of service of contributing members	10.4 years	10.7 years	9.8 years	6.4 years	4.9 years	3.6 years	9.7 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Roanoke	Robert Lee	Robinson	Robstown	Robstown Utility Systems	Roby	Rockdale
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$20,190,180	\$115,464	\$8,171,641	\$8,046,010	\$7,666,943	\$81,435	\$2,877,109
b. Noncontributing Members	4,171,528	6,256	639,417	2,490,034	748,445	171,915	502,242
c. Annuitants	<u>3,169,350</u>	<u>73,995</u>	<u>1,705,312</u>	<u>4,465,398</u>	<u>6,000,891</u>	<u>426,923</u>	<u>1,253,397</u>
2. Total Actuarial Accrued Liability	\$27,531,058	\$195,715	\$10,516,370	\$15,001,442	\$14,416,279	\$680,273	\$4,632,748
3. Actuarial value of assets	<u>20,717,444</u>	<u>122,922</u>	<u>7,756,641</u>	<u>13,422,503</u>	<u>11,172,817</u>	<u>708,542</u>	<u>3,719,849</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$6,813,614	\$72,793	\$2,759,729	\$1,578,939	\$3,243,462	(\$28,269)	\$912,899
5. Funded Ratio: (3) / (2)	75.3%	62.8%	73.8%	89.5%	77.5%	104.2%	80.3%
6. Annual Payroll	\$9,026,507	\$126,073	\$3,268,837	\$5,878,704	\$2,376,445	\$115,167	\$1,833,302
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	12.59%	1.74%	9.86%	4.39%	6.86%	6.03%	7.05%
Prior Service	<u>4.30%</u>	<u>5.15%</u>	<u>4.82%</u>	<u>2.02%</u>	<u>10.01%</u>	<u>-1.64%</u>	<u>2.85%</u>
Total Retirement	16.89%	6.89%	14.68%	6.41%	16.87%	4.39%	9.90%
Supplemental Death	<u>0.00%</u>	<u>0.20%</u>	<u>0.17%</u>	<u>0.12%</u>	<u>0.26%</u>	<u>0.57%</u>	<u>0.28%</u>
Total Rate	16.89%	7.09%	14.85%	6.53%	17.13%	4.96%	10.18%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.53%	6.42%	14.21%	N/A	N/A	3.96%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	9.50%	N/A	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.3 years	15.9 years	28.2 years	18.4 years	19.1 years	25.0 years	28.1 years
Number of annuitants	20	2	16	41	37	3	21
Number of active contributing members	119	4	67	110	45	3	47
Number of inactive members	59	3	28	77	44	6	31
Average age of contributing members	41.5 years	47.7 years	42.7 years	40.0 years	43.1 years	40.5 years	47.6 years
Average length of service of contributing members	11.1 years	9.0 years	9.9 years	8.4 years	13.2 years	6.9 years	9.1 years

	Rockport	Rocksprings	Rockwall	Rogers	Rollingwood	Roma	Roscoe
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$12,419,462	\$49,045	\$47,542,683	\$117,409	\$877,801	\$8,096,881	\$309,314
b. Noncontributing Members	2,094,750	4,470	6,002,925	179,855	623,207	664,299	45,310
c. Annuitants	<u>11,611,618</u>	<u>329,228</u>	<u>22,115,552</u>	<u>472,957</u>	<u>392,846</u>	<u>2,631,174</u>	<u>87,253</u>
2. Total Actuarial Accrued Liability	\$26,125,830	\$382,743	\$75,661,160	\$770,221	\$1,893,854	\$11,392,354	\$441,877
3. Actuarial value of assets	<u>21,976,041</u>	<u>406,217</u>	<u>62,332,722</u>	<u>682,590</u>	<u>1,743,361</u>	<u>9,345,351</u>	<u>436,848</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$4,149,789	(\$23,474)	\$13,328,438	\$87,631	\$150,493	\$2,047,003	\$5,029
5. Funded Ratio: (3) / (2)	84.1%	106.1%	82.4%	88.6%	92.1%	82.0%	98.9%
6. Annual Payroll	\$5,409,694	\$238,834	\$18,052,127	\$275,290	\$799,737	\$3,775,711	\$329,425
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.24%	2.60%	11.94%	3.34%	8.00%	6.64%	1.81%
Prior Service	<u>4.81%</u>	<u>-0.60%</u>	<u>4.23%</u>	<u>2.02%</u>	<u>1.37%</u>	<u>4.25%</u>	<u>0.16%</u>
Total Retirement	15.05%	2.00%	16.17%	5.36%	9.37%	10.89%	1.97%
Supplemental Death	<u>0.24%</u>	<u>0.00%</u>	<u>0.14%</u>	<u>0.00%</u>	<u>0.21%</u>	<u>0.22%</u>	<u>0.27%</u>
Total Rate	15.29%	2.00%	16.31%	5.36%	9.58%	11.11%	2.24%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	1.82%	N/A	4.92%	9.17%	N/A	2.00%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	12.50%	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	24.2 years	25.0 years	28.1 years	23.7 years	19.3 years	17.4 years	12.7 years
Number of annuitants	58	2	79	5	5	36	2
Number of active contributing members	119	7	260	8	15	129	8
Number of inactive members	57	6	80	14	16	55	3
Average age of contributing members	45.5 years	49.4 years	42.8 years	37.8 years	43.1 years	44.6 years	49.6 years
Average length of service of contributing members	9.5 years	2.6 years	13.2 years	5.6 years	9.3 years	10.1 years	9.3 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Rosebud	Rosenberg	Rotan	Round Rock	Rowlett	Royse City	Rule
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$110,357	\$28,816,415	\$321,315	\$144,640,088	\$54,368,535	\$4,083,073	\$81,689
b. Noncontributing Members	43,616	9,230,119	20,411	13,983,101	16,977,298	776,217	56,167
c. Annuitants	<u>46,241</u>	<u>24,342,635</u>	<u>29,032</u>	<u>62,613,334</u>	<u>37,930,406</u>	<u>1,504,205</u>	<u>150,951</u>
2. Total Actuarial Accrued Liability	\$200,214	\$62,389,169	\$370,758	\$221,236,523	\$109,276,239	\$6,363,495	\$288,807
3. Actuarial value of assets	<u>199,166</u>	<u>51,231,364</u>	<u>482,709</u>	<u>181,706,192</u>	<u>96,425,211</u>	<u>4,960,024</u>	<u>266,212</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,048	\$11,157,805	(\$111,951)	\$39,530,331	\$12,851,028	\$1,403,471	\$22,595
5. Funded Ratio: (3) / (2)	99.5%	82.1%	130.2%	82.1%	88.2%	77.9%	92.2%
6. Annual Payroll	\$377,794	\$14,222,538	\$227,069	\$53,205,380	\$22,809,428	\$3,034,803	\$104,857
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	1.81%	8.22%	1.27%	10.87%	9.59%	10.73%	4.16%
Prior Service	<u>0.02%</u>	<u>4.92%</u>	<u>-1.27%</u>	<u>4.68%</u>	<u>3.41%</u>	<u>2.70%</u>	<u>4.72%</u>
Total Retirement	1.83%	13.14%	0.00%	15.55%	13.00%	13.43%	8.88%
Supplemental Death	<u>0.22%</u>	<u>0.13%</u>	<u>0.27%</u>	<u>0.13%</u>	<u>0.00%</u>	<u>0.16%</u>	<u>0.13%</u>
Total Rate	2.05%	13.27%	0.27%	15.68%	13.00%	13.59%	9.01%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	12.92%	12.92%	8.63%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	13.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	20.0 years	24.2 years	25.0 years	24.0 years	25.6 years	27.2 years	5.1 years
Number of annuitants	4	135	2	249	191	17	1
Number of active contributing members	12	250	5	855	357	56	3
Number of inactive members	13	146	3	318	220	33	3
Average age of contributing members	47.2 years	39.0 years	45.4 years	42.4 years	41.4 years	42.4 years	42.1 years
Average length of service of contributing members	4.0 years	9.3 years	15.0 years	11.0 years	10.7 years	8.2 years	6.5 years

	Runaway Bay	Runge	Rusk	Sabinal	Sachse	Saginaw	Saint Jo
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$317,075	\$521,870	\$2,305,413	\$548,482	\$11,872,439	\$23,278,545	\$89,143
b. Noncontributing Members	88,060	65,201	124,307	49,457	4,888,825	1,498,546	50,904
c. Annuitants	<u>134,866</u>	<u>40,935</u>	<u>935,340</u>	<u>372,312</u>	<u>7,484,520</u>	<u>7,937,290</u>	<u>414,719</u>
2. Total Actuarial Accrued Liability	\$540,001	\$628,006	\$3,365,060	\$970,251	\$24,245,784	\$32,714,381	\$554,766
3. Actuarial value of assets	<u>656,173</u>	<u>431,417</u>	<u>3,317,744</u>	<u>972,669</u>	<u>20,268,466</u>	<u>23,086,732</u>	<u>571,035</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$116,172)	\$196,589	\$47,316	(\$2,418)	\$3,977,318	\$9,627,649	(\$16,269)
5. Funded Ratio: (3) / (2)	121.5%	68.7%	98.6%	100.2%	83.6%	70.6%	102.9%
6. Annual Payroll	\$592,236	\$141,934	\$1,717,124	\$472,460	\$7,529,475	\$7,944,844	\$264,530
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	3.64%	5.11%	6.49%	3.16%	11.03%	9.73%	6.01%
Prior Service	<u>-1.31%</u>	<u>13.20%</u>	<u>0.17%</u>	<u>-0.03%</u>	<u>3.02%</u>	<u>7.82%</u>	<u>-0.38%</u>
Total Retirement	2.33%	18.31%	6.66%	3.13%	14.05%	17.55%	5.63%
Supplemental Death	<u>0.26%</u>	<u>0.50%</u>	<u>0.15%</u>	<u>0.28%</u>	<u>0.13%</u>	<u>0.16%</u>	<u>0.19%</u>
Total Rate	2.59%	18.81%	6.81%	3.41%	14.18%	17.71%	5.82%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	18.13%	N/A	N/A	N/A	N/A	5.38%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	10.50%	9.50%	13.50%	N/A	10.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	14.1 years	24.8 years	25.0 years	28.2 years	23.1 years	25.0 years
Number of annuitants	7	1	14	6	56	45	6
Number of active contributing members	14	5	40	17	136	144	9
Number of inactive members	14	4	12	25	117	60	10
Average age of contributing members	46.5 years	61.0 years	45.1 years	43.6 years	43.4 years	42.1 years	35.3 years
Average length of service of contributing members	7.0 years	11.7 years	10.1 years	7.6 years	9.4 years	12.3 years	2.0 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Salado	San Angelo	San Antonio	San Antonio Water System	San Augustine	San Benito	San Felipe
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$238,963	\$89,069,231	\$707,989,618	\$89,271,726	\$2,324,045	\$5,814,971	\$151,482
b. Noncontributing Members	183,595	11,382,211	117,123,963	14,055,149	607,643	1,558,983	133,486
c. Annuitants	<u>104,335</u>	<u>116,549,112</u>	<u>665,064,730</u>	<u>85,296,750</u>	<u>1,765,664</u>	<u>4,770,303</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$526,893	\$217,000,554	\$1,490,178,311	\$188,623,625	\$4,697,352	\$12,144,257	\$284,968
3. Actuarial value of assets	<u>504,704</u>	<u>173,498,566</u>	<u>1,288,232,218</u>	<u>164,890,693</u>	<u>4,251,128</u>	<u>10,372,072</u>	<u>234,117</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$22,189	\$43,501,988	\$201,946,093	\$23,732,932	\$446,224	\$1,772,185	\$50,851
5. Funded Ratio: (3) / (2)	95.8%	80.0%	86.4%	87.4%	90.5%	85.4%	82.2%
6. Annual Payroll	\$575,904	\$32,888,525	\$335,520,181	\$99,961,158	\$1,030,383	\$5,972,044	\$194,066
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	7.08%	8.55%	6.87%	2.09%	8.01%	3.73%	1.60%
Prior Service	<u>0.25%</u>	<u>9.13%</u>	<u>4.48%</u>	<u>1.58%</u>	<u>3.01%</u>	<u>1.90%</u>	<u>2.40%</u>
Total Retirement	7.33%	17.68%	11.35%	3.67%	11.02%	5.63%	4.00%
Supplemental Death	<u>0.20%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.26%</u>	<u>0.20%</u>	<u>0.14%</u>
Total Rate	7.53%	17.68%	11.35%	3.67%	11.28%	5.83%	4.14%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.30%	17.59%	10.97%	N/A	10.95%	5.60%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	5.50%	13.50%	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	22.9 years	21.4 years	18.7 years	22.0 years	20.6 years	23.4 years	14.1 years
Number of annuitants	4	591	4,291	1,117	18	71	0
Number of active contributing members	14	717	6,557	1,666	28	157	5
Number of inactive members	10	330	2,374	528	22	96	6
Average age of contributing members	46.4 years	43.0 years	45.5 years	45.5 years	50.6 years	42.9 years	44.0 years
Average length of service of contributing members	7.2 years	10.1 years	11.2 years	14.0 years	8.4 years	9.1 years	7.2 years

	San Juan	San Marcos	San Saba	Sanger	Sansom Park	Santa Fe	Savoy
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$6,437,807	\$107,342,680	\$2,710,488	\$5,791,401	\$564,159	\$7,271,057	\$38,103
b. Noncontributing Members	1,969,681	15,403,670	376,964	465,449	843,343	1,438,020	101,017
c. Annuitants	<u>2,041,377</u>	<u>59,022,522</u>	<u>2,627,334</u>	<u>1,732,809</u>	<u>433,168</u>	<u>2,661,264</u>	<u>55,345</u>
2. Total Actuarial Accrued Liability	\$10,448,865	\$181,768,872	\$5,714,786	\$7,989,659	\$1,840,670	\$11,370,341	\$194,465
3. Actuarial value of assets	<u>10,563,452</u>	<u>143,735,753</u>	<u>4,901,987</u>	<u>6,982,498</u>	<u>1,871,351</u>	<u>8,728,418</u>	<u>275,968</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$114,587)	\$38,033,119	\$812,799	\$1,007,161	(\$30,681)	\$2,641,923	(\$81,503)
5. Funded Ratio: (3) / (2)	101.1%	79.1%	85.8%	87.4%	101.7%	76.8%	141.9%
6. Annual Payroll	\$8,013,286	\$36,060,813	\$1,848,980	\$3,367,107	\$1,369,436	\$3,207,843	\$86,531
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	2.73%	10.26%	6.02%	6.14%	6.81%	6.91%	3.57%
Prior Service	<u>-0.09%</u>	<u>7.24%</u>	<u>2.52%</u>	<u>1.73%</u>	<u>-0.14%</u>	<u>5.16%</u>	<u>-3.57%</u>
Total Retirement	2.64%	17.50%	8.54%	7.87%	6.67%	12.07%	0.00%
Supplemental Death	<u>0.15%</u>	<u>0.16%</u>	<u>0.19%</u>	<u>0.14%</u>	<u>0.13%</u>	<u>0.00%</u>	<u>0.12%</u>
Total Rate	2.79%	17.66%	8.73%	8.01%	6.80%	12.07%	0.12%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	2.55%	N/A	N/A	7.77%	5.47%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	10.50%	N/A	10.50%	12.50%	11.50%	N/A	10.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	21.0 years	28.0 years	27.6 years	25.0 years	24.2 years	25.0 years
Number of annuitants	46	245	22	12	11	19	2
Number of active contributing members	209	593	47	65	38	61	4
Number of inactive members	114	244	16	22	83	58	9
Average age of contributing members	42.0 years	42.4 years	42.5 years	41.7 years	37.8 years	42.8 years	40.1 years
Average length of service of contributing members	8.7 years	10.6 years	7.8 years	11.8 years	3.9 years	10.9 years	2.3 years

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	Schertz	Schulenburg	Seabrook	Seadrift	Seagoville	Seagraves	Sealy
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$34,233,034	\$4,802,012	\$17,896,759	\$506,728	\$9,306,037	\$544,036	\$6,587,046
b. Noncontributing Members	4,779,586	906,208	1,630,330	11,591	1,364,952	93,677	3,565,917
c. Annuitants	<u>16,106,612</u>	<u>7,161,572</u>	<u>12,865,442</u>	<u>55,804</u>	<u>4,564,440</u>	<u>1,231,683</u>	<u>3,343,569</u>
2. Total Actuarial Accrued Liability	\$55,119,232	\$12,869,792	\$32,392,531	\$574,123	\$15,235,429	\$1,869,396	\$13,496,532
3. Actuarial value of assets	<u>39,338,018</u>	<u>10,397,131</u>	<u>27,994,051</u>	<u>440,562</u>	<u>13,328,624</u>	<u>1,578,660</u>	<u>11,009,639</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$15,781,214	\$2,472,661	\$4,398,480	\$133,561	\$1,906,805	\$290,736	\$2,486,893
5. Funded Ratio: (3) / (2)	71.4%	80.8%	86.4%	76.7%	87.5%	84.4%	81.6%
6. Annual Payroll	\$16,309,269	\$1,578,074	\$5,772,759	\$411,155	\$4,455,316	\$714,962	\$2,918,535
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.33%	10.01%	9.46%	1.36%	7.90%	7.43%	10.19%
Prior Service	<u>5.54%</u>	<u>12.55%</u>	<u>5.91%</u>	<u>3.25%</u>	<u>2.73%</u>	<u>2.33%</u>	<u>4.88%</u>
Total Retirement	15.87%	22.56%	15.37%	4.61%	10.63%	9.76%	15.07%
Supplemental Death	<u>0.13%</u>	<u>0.25%</u>	<u>0.17%</u>	<u>0.16%</u>	<u>0.18%</u>	<u>0.36%</u>	<u>0.16%</u>
Total Rate	16.00%	22.81%	15.54%	4.77%	10.81%	10.12%	15.23%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	22.69%	14.75%	4.60%	10.21%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.1 years	17.4 years	17.6 years	12.6 years	23.5 years	28.1 years	28.1 years
Number of annuitants	79	26	58	3	50	13	20
Number of active contributing members	312	35	88	10	91	18	54
Number of inactive members	138	18	30	4	54	31	39
Average age of contributing members	40.9 years	46.4 years	43.9 years	46.9 years	43.1 years	44.9 years	41.7 years
Average length of service of contributing members	9.3 years	12.2 years	12.4 years	12.3 years	11.1 years	6.5 years	9.2 years

	Seguin	Selma	Seminole	Seven Points	Seymour	Shady Shores	Shallowater
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$40,192,291	\$9,013,684	\$7,176,624	\$243,667	\$1,207,392	\$14,752	\$400,133
b. Noncontributing Members	5,184,840	1,679,965	2,125,852	211,774	111,774	0	511,982
c. Annuitants	<u>34,975,354</u>	<u>4,829,854</u>	<u>5,471,969</u>	<u>798,444</u>	<u>2,750,077</u>	<u>0</u>	<u>261,669</u>
2. Total Actuarial Accrued Liability	\$80,352,485	\$15,523,503	\$14,774,445	\$1,153,381	\$4,169,243	\$14,752	\$1,173,784
3. Actuarial value of assets	<u>62,841,567</u>	<u>12,354,513</u>	<u>13,000,751</u>	<u>1,366,118</u>	<u>3,634,924</u>	<u>15,977</u>	<u>1,197,423</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$17,510,918	\$3,168,990	\$1,773,694	(\$212,737)	\$534,319	(\$1,225)	(\$23,639)
5. Funded Ratio: (3) / (2)	78.2%	79.6%	88.0%	118.4%	87.2%	108.3%	102.0%
6. Annual Payroll	\$17,902,888	\$5,104,862	\$2,838,727	\$568,399	\$1,059,740	\$102,218	\$592,547
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	8.16%	11.12%	8.64%	8.11%	3.56%	2.14%	3.69%
Prior Service	<u>7.88%</u>	<u>3.54%</u>	<u>4.17%</u>	<u>-2.30%</u>	<u>4.42%</u>	<u>-0.07%</u>	<u>-0.24%</u>
Total Retirement	16.04%	14.66%	12.81%	5.81%	7.98%	2.07%	3.45%
Supplemental Death	<u>0.18%</u>	<u>0.12%</u>	<u>0.24%</u>	<u>0.12%</u>	<u>0.29%</u>	<u>0.06%</u>	<u>0.19%</u>
Total Rate	16.22%	14.78%	13.05%	5.93%	8.27%	2.13%	3.64%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.03%	N/A	N/A	4.54%	N/A	N/A	3.53%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	8.50%	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	16.7 years	28.3 years	21.9 years	25.0 years	16.0 years	25.0 years	25.0 years
Number of annuitants	213	17	25	9	27	0	5
Number of active contributing members	348	84	59	20	32	2	15
Number of inactive members	137	33	41	19	16	0	11
Average age of contributing members	42.2 years	39.1 years	42.0 years	38.9 years	45.7 years	43.7 years	44.0 years
Average length of service of contributing members	10.1 years	8.9 years	8.1 years	1.9 years	7.9 years	7.5 years	5.2 years

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	Shamrock	Shavano Park	Shenandoah	Shepherd	Sherman	Shiner	Shoreacres
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$947,442	\$2,916,827	\$6,042,437	\$266,806	\$59,416,166	\$1,841,825	\$421,720
b. Noncontributing Members	25,111	1,823,228	2,147,253	66,608	8,334,138	406,785	672,383
c. Annuitants	<u>1,221,393</u>	<u>1,266,248</u>	<u>2,872,637</u>	<u>80,850</u>	<u>62,131,803</u>	<u>1,545,053</u>	<u>488,872</u>
2. Total Actuarial Accrued Liability	\$2,193,946	\$6,006,303	\$11,062,327	\$414,264	\$129,882,107	\$3,793,663	\$1,582,975
3. Actuarial value of assets	<u>1,642,725</u>	<u>5,147,027</u>	<u>7,401,391</u>	<u>542,985</u>	<u>112,508,561</u>	<u>3,251,352</u>	<u>1,634,402</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$551,221	\$859,276	\$3,660,936	(\$128,721)	\$17,373,546	\$542,311	(\$51,427)
5. Funded Ratio: (3) / (2)	74.9%	85.7%	66.9%	131.1%	86.6%	85.7%	103.2%
6. Annual Payroll	\$970,005	\$2,325,054	\$3,487,728	\$308,324	\$21,711,220	\$1,067,919	\$753,839
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	3.14%	11.48%	11.76%	5.14%	8.76%	3.37%	6.08%
Prior Service	<u>4.00%</u>	<u>2.13%</u>	<u>6.00%</u>	<u>-2.56%</u>	<u>5.40%</u>	<u>4.03%</u>	<u>-0.43%</u>
Total Retirement	7.14%	13.61%	17.76%	2.58%	14.16%	7.40%	5.65%
Supplemental Death	<u>0.43%</u>	<u>0.12%</u>	<u>0.13%</u>	<u>0.14%</u>	<u>0.20%</u>	<u>0.35%</u>	<u>0.19%</u>
Total Rate	7.57%	13.73%	17.89%	2.72%	14.36%	7.75%	5.84%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	12.34%	16.95%	N/A	13.99%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	11.50%	N/A	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	20.3 years	27.8 years	28.2 years	25.0 years	21.9 years	17.1 years	25.0 years
Number of annuitants	16	22	17	1	291	13	5
Number of active contributing members	27	46	51	10	397	28	13
Number of inactive members	9	84	35	4	135	10	17
Average age of contributing members	50.5 years	39.8 years	41.8 years	47.9 years	43.1 years	49.4 years	48.7 years
Average length of service of contributing members	6.9 years	8.0 years	9.7 years	6.3 years	11.2 years	12.8 years	4.9 years

	Silsbee	Silverton	Sinton	Skellytown	Slaton	Smithville	Smyer
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$7,995,263	\$12,794	\$3,913,537	\$17,998	\$3,760,713	\$2,723,783	\$209,799
b. Noncontributing Members	1,300,276	37,931	1,247,422	63,268	704,664	1,153,940	0
c. Annuitants	<u>7,590,801</u>	<u>727,352</u>	<u>3,075,166</u>	<u>90,897</u>	<u>2,566,970</u>	<u>1,254,132</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$16,886,340	\$778,077	\$8,236,125	\$172,163	\$7,032,347	\$5,131,855	\$209,799
3. Actuarial value of assets	<u>13,007,234</u>	<u>814,361</u>	<u>6,361,177</u>	<u>219,601</u>	<u>7,022,401</u>	<u>4,596,182</u>	<u>190,275</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$3,879,106	(\$36,284)	\$1,874,948	(\$47,438)	\$9,946	\$535,673	\$19,524
5. Funded Ratio: (3) / (2)	77.0%	104.7%	77.2%	127.6%	99.9%	89.6%	90.7%
6. Annual Payroll	\$2,756,986	\$92,409	\$2,392,981	\$141,461	\$1,957,662	\$2,229,867	\$83,523
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.45%	5.61%	8.14%	3.72%	6.58%	4.86%	6.06%
Prior Service	<u>8.84%</u>	<u>-2.66%</u>	<u>4.49%</u>	<u>-2.06%</u>	<u>0.03%</u>	<u>1.66%</u>	<u>4.32%</u>
Total Retirement	18.29%	2.95%	12.63%	1.66%	6.61%	6.52%	10.38%
Supplemental Death	<u>0.00%</u>	<u>0.18%</u>	<u>0.20%</u>	<u>0.14%</u>	<u>0.27%</u>	<u>0.22%</u>	<u>0.13%</u>
Total Rate	18.29%	3.13%	12.83%	1.80%	6.88%	6.74%	10.51%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	18.27%	3.08%	N/A	1.66%	6.78%	6.73%	9.16%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	9.50%	12.50%	9.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	24.1 years	25.0 years	28.0 years	25.0 years	27.1 years	20.8 years	6.1 years
Number of annuitants	44	3	18	2	28	26	0
Number of active contributing members	60	3	62	5	49	59	3
Number of inactive members	20	3	40	12	32	51	0
Average age of contributing members	42.4 years	38.8 years	40.3 years	43.5 years	43.2 years	45.3 years	54.3 years
Average length of service of contributing members	10.1 years	3.1 years	7.0 years	1.0 years	9.1 years	7.9 years	12.9 years

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	Snyder	Somerset	Somerville	Sonora	Sour Lake	South Houston	South Padre Island
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$12,615,980	\$97,331	\$366,292	\$1,208,829	\$581,556	\$13,468,752	\$18,265,944
b. Noncontributing Members	2,372,946	59,787	184,834	565,341	137,150	1,402,235	4,444,486
c. Annuitants	<u>14,526,583</u>	<u>96,136</u>	<u>501,241</u>	<u>2,335,134</u>	<u>593</u>	<u>7,392,199</u>	<u>6,590,000</u>
2. Total Actuarial Accrued Liability	\$29,515,509	\$253,254	\$1,052,367	\$4,109,304	\$719,299	\$22,263,186	\$29,300,430
3. Actuarial value of assets	<u>25,015,770</u>	<u>253,520</u>	<u>1,048,616</u>	<u>3,668,058</u>	<u>814,496</u>	<u>19,836,997</u>	<u>27,040,731</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$4,499,739	(\$266)	\$3,751	\$441,246	(\$95,197)	\$2,426,189	\$2,259,699
5. Funded Ratio: (3) / (2)	84.8%	100.1%	99.6%	89.3%	113.2%	89.1%	92.3%
6. Annual Payroll	\$4,832,731	\$309,765	\$560,661	\$1,238,427	\$580,624	\$4,885,691	\$7,953,846
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.91%	3.01%	5.36%	6.92%	6.76%	6.37%	10.87%
Prior Service	<u>5.86%</u>	<u>0.22%</u>	<u>0.04%</u>	<u>2.04%</u>	<u>-1.01%</u>	<u>4.77%</u>	<u>1.62%</u>
Total Retirement	15.77%	3.23%	5.40%	8.96%	5.75%	11.14%	12.49%
Supplemental Death	<u>0.20%</u>	<u>0.22%</u>	<u>0.31%</u>	<u>0.27%</u>	<u>0.33%</u>	<u>0.22%</u>	<u>0.17%</u>
Total Rate	15.97%	3.45%	5.71%	9.23%	6.08%	11.36%	12.66%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	5.53%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	9.50%	N/A	13.50%	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	24.0 years	0.0 years	26.1 years	28.1 years	25.0 years	13.3 years	28.3 years
Number of annuitants	51	4	11	27	1	56	43
Number of active contributing members	90	11	15	34	14	118	166
Number of inactive members	43	26	10	24	33	45	83
Average age of contributing members	42.7 years	44.5 years	51.2 years	46.5 years	48.4 years	46.8 years	43.6 years
Average length of service of contributing members	9.6 years	2.9 years	7.0 years	6.1 years	10.5 years	11.6 years	9.2 years

	Southlake	Southmayd	Southside Place	Spearman	Spring Valley Village	Springtown	Spur
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$47,115,038	\$100,251	\$2,462,430	\$1,299,814	\$3,924,719	\$1,837,886	\$561,921
b. Noncontributing Members	12,103,819	0	362,982	867,155	2,284,514	1,313,659	118,628
c. Annuitants	<u>20,103,378</u>	<u>0</u>	<u>1,761,058</u>	<u>3,327,747</u>	<u>3,945,335</u>	<u>600,073</u>	<u>143,269</u>
2. Total Actuarial Accrued Liability	\$79,322,235	\$100,251	\$4,586,470	\$5,494,716	\$10,154,568	\$3,751,618	\$823,818
3. Actuarial value of assets	<u>69,352,056</u>	<u>11,777</u>	<u>3,849,447</u>	<u>4,916,738</u>	<u>9,719,170</u>	<u>3,864,762</u>	<u>737,065</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$9,970,179	\$88,474	\$737,023	\$577,978	\$435,398	(\$113,144)	\$86,753
5. Funded Ratio: (3) / (2)	87.4%	11.7%	83.9%	89.5%	95.7%	103.0%	89.5%
6. Annual Payroll	\$21,205,759	\$167,542	\$1,276,932	\$933,368	\$2,454,771	\$1,523,933	\$323,872
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.46%	2.15%	8.41%	8.95%	6.49%	10.21%	2.68%
Prior Service	<u>2.68%</u>	<u>5.89%</u>	<u>3.28%</u>	<u>3.55%</u>	<u>1.01%</u>	<u>-0.46%</u>	<u>3.37%</u>
Total Retirement	12.14%	8.04%	11.69%	12.50%	7.50%	9.75%	6.05%
Supplemental Death	<u>0.13%</u>	<u>0.32%</u>	<u>0.20%</u>	<u>0.28%</u>	<u>0.24%</u>	<u>0.19%</u>	<u>0.20%</u>
Total Rate	12.27%	8.36%	11.89%	12.78%	7.74%	9.94%	6.25%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.13%	8.34%	11.61%	12.74%	6.91%	N/A	5.87%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	13.50%	N/A	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.3 years	11.0 years	28.5 years	28.0 years	28.4 years	25.0 years	9.7 years
Number of annuitants	98	0	12	19	20	12	1
Number of active contributing members	320	6	22	25	37	39	11
Number of inactive members	149	0	13	45	25	44	9
Average age of contributing members	41.2 years	47.8 years	47.5 years	44.2 years	45.7 years	44.9 years	53.6 years
Average length of service of contributing members	10.9 years	5.8 years	9.1 years	6.7 years	13.7 years	6.2 years	11.2 years

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	Stafford	Stamford	Stanton	Star Harbor	Stephenville	Sterling City	Stinnett
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$16,421,933	\$1,017,435	\$1,842,220	\$295,267	\$19,367,185	\$245,270	\$490,034
b. Noncontributing Members	3,154,420	381,883	599,545	365,218	4,336,938	24,463	707,098
c. Annuitants	<u>16,643,380</u>	<u>1,615,056</u>	<u>476,875</u>	<u>144,713</u>	<u>16,220,273</u>	<u>187,319</u>	<u>479,055</u>
2. Total Actuarial Accrued Liability	\$36,219,733	\$3,014,374	\$2,918,640	\$805,198	\$39,924,396	\$457,052	\$1,676,187
3. Actuarial value of assets	<u>31,174,641</u>	<u>3,082,835</u>	<u>2,563,578</u>	<u>759,770</u>	<u>34,874,775</u>	<u>457,614</u>	<u>2,037,683</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$5,045,092	(\$68,461)	\$355,062	\$45,428	\$5,049,621	(\$562)	(\$361,496)
5. Funded Ratio: (3) / (2)	86.1%	102.3%	87.8%	94.4%	87.4%	100.1%	121.6%
6. Annual Payroll	\$7,738,679	\$789,387	\$983,811	\$210,001	\$7,362,892	\$218,698	\$657,750
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	11.07%	5.89%	4.71%	7.88%	9.27%	1.44%	2.83%
Prior Service	<u>3.97%</u>	<u>-0.53%</u>	<u>3.43%</u>	<u>1.63%</u>	<u>5.02%</u>	<u>-0.02%</u>	<u>-2.83%</u>
Total Retirement	15.04%	5.36%	8.14%	9.51%	14.29%	1.42%	0.00%
Supplemental Death	<u>0.19%</u>	<u>0.47%</u>	<u>0.23%</u>	<u>0.30%</u>	<u>0.19%</u>	<u>0.00%</u>	<u>0.17%</u>
Total Rate	15.23%	5.83%	8.37%	9.81%	14.48%	1.42%	0.17%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	15.21%	N/A	N/A	N/A	N/A	1.14%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	9.50%	N/A	N/A	7.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.3 years	25.0 years	13.5 years	18.4 years	19.1 years	25.0 years	25.0 years
Number of annuitants	68	23	6	5	75	4	7
Number of active contributing members	145	23	18	6	140	6	16
Number of inactive members	51	30	9	7	82	2	16
Average age of contributing members	43.6 years	50.3 years	45.6 years	46.6 years	43.1 years	50.9 years	41.5 years
Average length of service of contributing members	9.4 years	8.3 years	11.8 years	7.8 years	11.6 years	11.7 years	4.5 years

	Stockdale	Stratford	Sudan	Sugar Land	Sulphur Springs	Sundown	Sunnyvale
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$130,278	\$303,916	\$422,774	\$131,530,288	\$19,197,469	\$1,013,712	\$1,379,384
b. Noncontributing Members	1,136	195,213	0	20,877,065	2,421,186	815,127	1,176,227
c. Annuitants	<u>0</u>	<u>535,304</u>	<u>267,710</u>	<u>44,750,063</u>	<u>14,209,391</u>	<u>1,013,281</u>	<u>2,172,688</u>
2. Total Actuarial Accrued Liability	\$131,414	\$1,034,433	\$690,484	\$197,157,416	\$35,828,046	\$2,842,120	\$4,728,299
3. Actuarial value of assets	<u>54,969</u>	<u>934,866</u>	<u>627,129</u>	<u>169,801,084</u>	<u>34,288,758</u>	<u>2,480,447</u>	<u>3,970,560</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$76,445	\$99,567	\$63,355	\$27,356,332	\$1,539,288	\$361,673	\$757,739
5. Funded Ratio: (3) / (2)	41.8%	90.4%	90.8%	86.1%	95.7%	87.3%	84.0%
6. Annual Payroll	\$351,013	\$649,536	\$288,482	\$45,426,170	\$8,052,751	\$630,101	\$1,804,991
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	2.00%	5.46%	1.24%	11.12%	5.19%	7.28%	9.56%
Prior Service	<u>2.40%</u>	<u>0.89%</u>	<u>2.77%</u>	<u>3.73%</u>	<u>1.74%</u>	<u>3.51%</u>	<u>2.40%</u>
Total Retirement	4.40%	6.35%	4.01%	14.85%	6.93%	10.79%	11.96%
Supplemental Death	<u>0.43%</u>	<u>0.19%</u>	<u>0.00%</u>	<u>0.14%</u>	<u>0.21%</u>	<u>0.24%</u>	<u>0.14%</u>
Total Rate	4.83%	6.54%	4.01%	14.99%	7.14%	11.03%	12.10%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	3.73%	N/A	6.46%	10.75%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	11.2 years	27.4 years	9.8 years	24.7 years	14.2 years	25.2 years	28.2 years
Number of annuitants	0	8	3	168	102	12	15
Number of active contributing members	8	13	8	678	150	15	36
Number of inactive members	1	23	0	252	53	13	24
Average age of contributing members	54.7 years	41.7 years	45.9 years	42.4 years	44.3 years	45.9 years	41.8 years
Average length of service of contributing members	14.8 years	5.2 years	12.6 years	11.8 years	12.5 years	7.6 years	5.6 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Sunray	Sunrise Beach Village	Sunset Valley	Surfside Beach	Sweeny	Sweetwater	TMRS
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$847,690	\$95,332	\$2,634,099	\$265,434	\$2,066,149	\$14,313,422	\$22,191,305
b. Noncontributing Members	206,781	39,896	1,076,494	144,019	453,747	1,487,520	1,552,280
c. Annuitants	<u>1,547,528</u>	<u>112,398</u>	<u>1,372,354</u>	<u>40,457</u>	<u>2,888,195</u>	<u>13,971,902</u>	<u>14,371,076</u>
2. Total Actuarial Accrued Liability	\$2,601,999	\$247,626	\$5,082,947	\$449,910	\$5,408,091	\$29,772,844	\$38,114,661
3. Actuarial value of assets	<u>1,853,776</u>	<u>257,200</u>	<u>4,331,141</u>	<u>547,505</u>	<u>4,163,553</u>	<u>23,638,500</u>	<u>30,604,578</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$748,223	(\$9,574)	\$751,806	(\$97,595)	\$1,244,538	\$6,134,344	\$7,510,083
5. Funded Ratio: (3) / (2)	71.2%	103.9%	85.2%	121.7%	77.0%	79.4%	80.3%
6. Annual Payroll	\$545,034	\$495,582	\$1,729,870	\$640,322	\$925,465	\$5,082,812	\$9,017,377
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.09%	1.66%	9.76%	1.78%	9.45%	9.22%	11.34%
Prior Service	<u>9.43%</u>	<u>-0.12%</u>	<u>2.47%</u>	<u>-0.94%</u>	<u>8.39%</u>	<u>8.56%</u>	<u>5.22%</u>
Total Retirement	19.52%	1.54%	12.23%	0.84%	17.84%	17.78%	16.56%
Supplemental Death	<u>0.30%</u>	<u>0.16%</u>	<u>0.11%</u>	<u>0.20%</u>	<u>0.29%</u>	<u>0.26%</u>	<u>0.16%</u>
Total Rate	19.82%	1.70%	12.34%	1.04%	18.13%	18.04%	16.72%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	11.77%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	13.50%	7.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	21.0 years	25.0 years	28.5 years	25.0 years	24.4 years	20.0 years	24.2 years
Number of annuitants	10	2	8	1	18	76	33
Number of active contributing members	11	12	29	20	23	104	98
Number of inactive members	12	13	20	25	11	38	21
Average age of contributing members	42.2 years	43.0 years	40.5 years	45.0 years	42.0 years	44.8 years	46.7 years
Average length of service of contributing members	8.0 years	4.9 years	7.7 years	5.1 years	7.8 years	11.4 years	11.3 years

	Taft	Tahoka	Tatum	Taylor	Teague	Temple	Tenhara
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,640,246	\$990,297	\$151,420	\$11,782,323	\$643,647	\$83,157,008	\$51,971
b. Noncontributing Members	310,898	68,084	73,245	3,985,067	705,652	12,473,647	1,681
c. Annuitants	<u>1,147,257</u>	<u>1,120,436</u>	<u>110,187</u>	<u>11,295,213</u>	<u>1,499,783</u>	<u>79,234,424</u>	<u>248,844</u>
2. Total Actuarial Accrued Liability	\$3,098,401	\$2,178,817	\$334,852	\$27,062,603	\$2,849,082	\$174,865,079	\$302,496
3. Actuarial value of assets	<u>2,253,637</u>	<u>2,556,687</u>	<u>297,397</u>	<u>21,591,609</u>	<u>2,521,800</u>	<u>145,276,139</u>	<u>359,131</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$844,764	(\$377,870)	\$37,455	\$5,470,994	\$327,282	\$29,588,940	(\$56,635)
5. Funded Ratio: (3) / (2)	72.7%	117.3%	88.8%	79.8%	88.5%	83.1%	118.7%
6. Annual Payroll	\$1,012,612	\$644,199	\$421,386	\$6,894,622	\$908,258	\$30,081,165	\$321,861
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.62%	3.96%	1.51%	7.35%	10.04%	10.18%	1.55%
Prior Service	<u>4.85%</u>	<u>-3.56%</u>	<u>0.61%</u>	<u>4.55%</u>	<u>2.06%</u>	<u>6.18%</u>	<u>-1.08%</u>
Total Retirement	14.47%	0.40%	2.12%	11.90%	12.10%	16.36%	0.47%
Supplemental Death	<u>0.29%</u>	<u>0.25%</u>	<u>0.14%</u>	<u>0.20%</u>	<u>0.39%</u>	<u>0.20%</u>	<u>0.15%</u>
Total Rate	14.76%	0.65%	2.26%	12.10%	12.49%	16.56%	0.62%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.74%	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	7.50%	N/A	13.50%	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	27.4 years	25.0 years	21.0 years	28.0 years	28.2 years	24.1 years	25.0 years
Number of annuitants	11	10	5	78	23	360	6
Number of active contributing members	31	19	12	137	22	666	9
Number of inactive members	95	4	11	109	30	344	2
Average age of contributing members	42.1 years	44.1 years	43.3 years	42.6 years	43.4 years	44.2 years	41.5 years
Average length of service of contributing members	6.8 years	8.6 years	3.9 years	9.6 years	6.3 years	10.5 years	3.1 years

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	Terrell	Terrell Hills	Tex Municipal League IEBP	Tex Municipal League IRP	Texarkana	Texarkana Police Dept	Texarkana Water Utilities
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$27,132,683	\$5,222,186	\$17,789,954	\$93,710,274	\$19,038,348	\$16,644,198	\$19,084,982
b. Noncontributing Members	2,207,632	2,330,656	4,325,937	7,633,943	5,807,473	4,068,384	1,865,458
c. Annuitants	<u>20,939,140</u>	<u>4,019,259</u>	<u>4,089,105</u>	<u>21,207,488</u>	<u>25,412,981</u>	<u>21,613,506</u>	<u>16,607,809</u>
2. Total Actuarial Accrued Liability	\$50,279,455	\$11,572,101	\$26,204,996	\$122,551,705	\$50,258,802	\$42,326,088	\$37,558,249
3. Actuarial value of assets	<u>41,666,843</u>	<u>10,106,138</u>	<u>25,059,226</u>	<u>118,850,762</u>	<u>42,613,198</u>	<u>36,642,343</u>	<u>30,824,413</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$8,612,612	\$1,465,963	\$1,145,770	\$3,700,943	\$7,645,604	\$5,683,745	\$6,733,836
5. Funded Ratio: (3) / (2)	82.9%	87.3%	95.6%	97.0%	84.8%	86.6%	82.1%
6. Annual Payroll	\$9,552,813	\$2,498,051	\$9,778,506	\$23,077,661	\$8,436,611	\$5,773,956	\$6,964,188
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.67%	8.36%	4.37%	10.45%	9.86%	10.41%	9.37%
Prior Service	<u>5.68%</u>	<u>3.36%</u>	<u>1.03%</u>	<u>0.93%</u>	<u>5.96%</u>	<u>5.71%</u>	<u>6.83%</u>
Total Retirement	16.35%	11.72%	5.40%	11.38%	15.82%	16.12%	16.20%
Supplemental Death	<u>0.19%</u>	<u>0.20%</u>	<u>0.21%</u>	<u>0.21%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Rate	16.54%	11.92%	5.61%	11.59%	15.82%	16.12%	16.20%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	4.84%	11.20%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	12.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	24.0 years	28.1 years	16.3 years	27.5 years	24.2 years	28.0 years	20.2 years
Number of annuitants	113	24	21	56	163	68	99
Number of active contributing members	168	44	128	238	214	87	151
Number of inactive members	47	45	61	46	107	32	41
Average age of contributing members	44.2 years	39.5 years	48.4 years	48.8 years	46.4 years	37.8 years	44.3 years
Average length of service of contributing members	11.4 years	8.9 years	10.2 years	14.6 years	9.6 years	12.4 years	10.4 years

	Texas City	Texas Municipal League	Texhoma	The Colony	Thompsons	Thorndale	Thrall
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$62,191,867	\$8,660,475	\$44,081	\$40,794,725	\$141,075	\$410,180	\$88,758
b. Noncontributing Members	4,955,628	2,266,487	120	8,679,403	0	95,893	0
c. Annuitants	<u>70,579,705</u>	<u>8,865,039</u>	<u>14,790</u>	<u>28,286,794</u>	<u>27,640</u>	<u>211,259</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$137,727,200	\$19,792,001	\$58,991	\$77,760,922	\$168,715	\$717,332	\$88,758
3. Actuarial value of assets	<u>115,776,892</u>	<u>16,413,275</u>	<u>67,467</u>	<u>67,510,908</u>	<u>145,522</u>	<u>695,467</u>	<u>31,589</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$21,950,308	\$3,378,726	(\$8,476)	\$10,250,014	\$23,193	\$21,865	\$57,169
5. Funded Ratio: (3) / (2)	84.1%	82.9%	114.4%	86.8%	86.3%	97.0%	35.6%
6. Annual Payroll	\$20,651,136	\$2,816,938	\$18,661	\$18,688,938	\$127,663	\$333,617	\$161,987
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.54%	7.31%	1.89%	9.71%	2.04%	6.46%	3.45%
Prior Service	<u>7.30%</u>	<u>8.84%</u>	<u>-1.89%</u>	<u>3.36%</u>	<u>1.94%</u>	<u>0.53%</u>	<u>4.62%</u>
Total Retirement	16.84%	16.15%	0.00%	13.07%	3.98%	6.99%	8.07%
Supplemental Death	<u>0.00%</u>	<u>0.16%</u>	<u>0.70%</u>	<u>0.14%</u>	<u>0.21%</u>	<u>0.34%</u>	<u>0.33%</u>
Total Rate	16.84%	16.31%	0.70%	13.21%	4.19%	7.33%	8.40%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	16.29%	N/A	12.94%	3.69%	7.00%	8.30%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	N/A	N/A	9.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	21.0 years	20.9 years	25.0 years	25.1 years	11.6 years	16.8 years	9.1 years
Number of annuitants	285	23	1	156	1	3	0
Number of active contributing members	411	31	1	300	3	9	5
Number of inactive members	184	20	1	149	0	6	0
Average age of contributing members	42.8 years	45.2 years	59.4 years	43.0 years	54.7 years	54.7 years	53.1 years
Average length of service of contributing members	10.3 years	11.5 years	18.9 years	10.7 years	10.8 years	8.0 years	9.2 years

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	Three Rivers	Throckmorton	Tiki Island	Timpson	Tioga	Tolar	Tom Bean
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$3,120,760	\$76,999	\$307,546	\$676,287	\$223,287	\$282,583	\$114,762
b. Noncontributing Members	527,754	244,547	85,880	29,651	28,814	157,696	46,490
c. Annuitants	<u>1,236,805</u>	<u>338,997</u>	<u>107,177</u>	<u>123,840</u>	<u>0</u>	<u>0</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$4,885,319	\$660,543	\$500,603	\$829,778	\$252,101	\$440,279	\$161,252
3. Actuarial value of assets	<u>4,289,676</u>	<u>639,213</u>	<u>426,667</u>	<u>817,795</u>	<u>288,755</u>	<u>407,926</u>	<u>209,192</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$595,643	\$21,330	\$73,936	\$11,983	(\$36,654)	\$32,353	(\$47,940)
5. Funded Ratio: (3) / (2)	87.8%	96.8%	85.2%	98.6%	114.5%	92.7%	129.7%
6. Annual Payroll	\$2,119,856	\$145,943	\$428,810	\$535,329	\$273,353	\$223,699	\$286,246
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	3.00%	5.49%	2.07%	2.46%	1.59%	7.62%	2.11%
Prior Service	<u>2.42%</u>	<u>0.84%</u>	<u>1.49%</u>	<u>0.15%</u>	<u>-0.82%</u>	<u>1.50%</u>	<u>-1.03%</u>
Total Retirement	5.42%	6.33%	3.56%	2.61%	0.77%	9.12%	1.08%
Supplemental Death	<u>0.23%</u>	<u>0.16%</u>	<u>0.14%</u>	<u>0.12%</u>	<u>0.13%</u>	<u>0.16%</u>	<u>0.22%</u>
Total Rate	5.65%	6.49%	3.70%	2.73%	0.90%	9.28%	1.30%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	3.34%	N/A	N/A	8.26%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	9.50%	N/A	7.50%	7.50%	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	15.3 years	27.9 years	15.2 years	21.8 years	25.0 years	12.0 years	25.0 years
Number of annuitants	10	6	1	3	0	0	0
Number of active contributing members	47	5	8	11	8	5	8
Number of inactive members	24	5	3	8	7	6	10
Average age of contributing members	46.3 years	38.4 years	46.3 years	45.8 years	44.2 years	47.9 years	48.9 years
Average length of service of contributing members	9.6 years	3.8 years	7.5 years	10.2 years	7.3 years	9.9 years	7.5 years

	Tomball	Trent	Trenton	Trinidad	Trinity	Trophy Club	Troup
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$18,941,038	\$157,438	\$78,651	\$213,470	\$692,631	\$7,447,075	\$487,586
b. Noncontributing Members	3,459,187	0	53,263	39,773	120,941	4,227,958	105,569
c. Annuitants	<u>12,882,083</u>	<u>15,124</u>	<u>200,167</u>	<u>218,315</u>	<u>488,363</u>	<u>4,649,599</u>	<u>593,538</u>
2. Total Actuarial Accrued Liability	\$35,282,308	\$172,562	\$332,081	\$471,558	\$1,301,935	\$16,324,632	\$1,186,693
3. Actuarial value of assets	<u>29,182,228</u>	<u>159,708</u>	<u>335,947</u>	<u>393,736</u>	<u>1,088,875</u>	<u>13,787,310</u>	<u>1,018,000</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$6,100,080	\$12,854	(\$3,866)	\$77,822	\$213,060	\$2,537,322	\$168,693
5. Funded Ratio: (3) / (2)	82.7%	92.6%	101.2%	83.5%	83.6%	84.5%	85.8%
6. Annual Payroll	\$9,859,213	\$81,551	\$134,525	\$201,207	\$905,725	\$4,484,476	\$799,605
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.05%	5.39%	5.00%	1.84%	6.56%	9.91%	4.64%
Prior Service	<u>3.54%</u>	<u>3.80%</u>	<u>-0.18%</u>	<u>3.40%</u>	<u>1.34%</u>	<u>3.22%</u>	<u>1.20%</u>
Total Retirement	13.59%	9.19%	4.82%	5.24%	7.90%	13.13%	5.84%
Supplemental Death	<u>0.18%</u>	<u>0.40%</u>	<u>0.39%</u>	<u>0.41%</u>	<u>0.26%</u>	<u>0.13%</u>	<u>0.25%</u>
Total Rate	13.77%	9.59%	5.21%	5.65%	8.16%	13.26%	6.09%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	8.22%	4.88%	4.95%	8.07%	N/A	5.78%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	9.50%	7.50%	11.50%	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.1 years	4.6 years	25.0 years	16.1 years	28.3 years	28.4 years	28.4 years
Number of annuitants	69	1	3	6	8	28	12
Number of active contributing members	156	2	4	5	29	71	21
Number of inactive members	57	0	8	10	32	81	14
Average age of contributing members	41.7 years	60.7 years	51.7 years	47.9 years	46.2 years	42.0 years	41.0 years
Average length of service of contributing members	9.8 years	19.0 years	3.7 years	9.4 years	5.3 years	9.5 years	8.6 years

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	Troy	Tulia	Turkey	Tye	Tyler	Universal City	University Park
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$508,879	\$4,285,362	\$35,229	\$320,571	\$103,315,317	\$23,028,689	\$48,001,120
b. Noncontributing Members	40,226	1,182,718	2,322	51,641	14,002,270	2,276,579	5,438,083
c. Annuitants	<u>187,006</u>	<u>3,444,409</u>	<u>211,093</u>	<u>390,756</u>	<u>104,341,331</u>	<u>6,659,350</u>	<u>33,153,240</u>
2. Total Actuarial Accrued Liability	\$736,111	\$8,912,489	\$248,644	\$762,968	\$221,658,918	\$31,964,618	\$86,592,443
3. Actuarial value of assets	<u>570,757</u>	<u>8,241,314</u>	<u>194,785</u>	<u>579,446</u>	<u>164,949,005</u>	<u>22,134,804</u>	<u>85,169,371</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$165,354	\$671,175	\$53,859	\$183,522	\$56,709,913	\$9,829,814	\$1,423,072
5. Funded Ratio: (3) / (2)	77.5%	92.5%	78.3%	75.9%	74.4%	69.2%	98.4%
6. Annual Payroll	\$495,777	\$1,422,993	\$123,852	\$480,924	\$35,253,822	\$6,946,360	\$15,747,711
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.82%	8.24%	2.23%	5.37%	9.32%	10.42%	6.11%
Prior Service	<u>2.74%</u>	<u>3.67%</u>	<u>2.66%</u>	<u>2.43%</u>	<u>11.43%</u>	<u>8.65%</u>	<u>1.12%</u>
Total Retirement	12.56%	11.91%	4.89%	7.80%	20.75%	19.07%	7.23%
Supplemental Death	<u>0.43%</u>	<u>0.28%</u>	<u>0.24%</u>	<u>0.18%</u>	<u>0.21%</u>	<u>0.19%</u>	<u>0.00%</u>
Total Rate	12.99%	12.19%	5.13%	7.98%	20.96%	19.26%	7.23%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.41%	N/A	N/A	7.66%	N/A	19.20%	6.12%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	16.3 years	17.6 years	25.2 years	25.1 years	20.0 years	25.2 years	9.7 years
Number of annuitants	8	24	4	5	521	49	133
Number of active contributing members	12	40	4	13	670	131	204
Number of inactive members	7	34	1	7	244	79	48
Average age of contributing members	53.7 years	42.1 years	48.5 years	47.7 years	43.6 years	43.2 years	47.9 years
Average length of service of contributing members	12.5 years	9.6 years	8.8 years	12.3 years	10.0 years	11.2 years	17.4 years

	Uvalde	Valley Mills	Valley View	Van	Van Alstyne	Van Horn	Vega
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$6,387,904	\$7,312	\$17,108	\$1,324,203	\$1,668,429	\$2,068,341	\$817,380
b. Noncontributing Members	1,912,028	9,981	0	180,785	1,071,145	194,896	0
c. Annuitants	<u>6,555,070</u>	<u>0</u>	<u>11,104</u>	<u>565,273</u>	<u>1,116,850</u>	<u>1,468,280</u>	<u>788,988</u>
2. Total Actuarial Accrued Liability	\$14,855,002	\$17,293	\$28,212	\$2,070,261	\$3,856,424	\$3,731,517	\$1,606,368
3. Actuarial value of assets	<u>13,284,566</u>	<u>13,956</u>	<u>16,730</u>	<u>2,001,633</u>	<u>3,217,253</u>	<u>3,224,743</u>	<u>1,301,664</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,570,436	\$3,337	\$11,482	\$68,628	\$639,171	\$506,774	\$304,704
5. Funded Ratio: (3) / (2)	89.4%	80.7%	59.3%	96.7%	83.4%	86.4%	81.0%
6. Annual Payroll	\$6,178,203	\$170,705	\$128,308	\$949,359	\$1,434,991	\$1,025,128	\$247,751
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	4.65%	2.07%	1.11%	7.37%	7.81%	4.68%	11.81%
Prior Service	<u>1.52%</u>	<u>0.22%</u>	<u>1.31%</u>	<u>0.46%</u>	<u>2.67%</u>	<u>3.72%</u>	<u>11.28%</u>
Total Retirement	6.17%	2.29%	2.42%	7.83%	10.48%	8.40%	23.09%
Supplemental Death	<u>0.18%</u>	<u>0.11%</u>	<u>0.05%</u>	<u>0.22%</u>	<u>0.12%</u>	<u>0.17%</u>	<u>0.20%</u>
Total Rate	6.35%	2.40%	2.47%	8.05%	10.60%	8.57%	23.29%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	10.23%	8.54%	22.85%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	12.50%	12.50%	9.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	26.1 years	10.9 years	8.0 years	23.6 years	28.0 years	20.5 years	14.1 years
Number of annuitants	64	0	1	10	14	13	3
Number of active contributing members	160	6	3	18	31	24	6
Number of inactive members	103	5	0	13	41	10	0
Average age of contributing members	40.7 years	44.3 years	33.2 years	45.9 years	34.7 years	45.4 years	48.7 years
Average length of service of contributing members	7.1 years	3.7 years	3.6 years	13.1 years	6.0 years	12.2 years	10.0 years

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	Venus	Vernon	Victoria	Vidor	Village Fire Department	Waco	Waelder
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$425,881	\$8,524,057	\$69,795,450	\$8,259,332	\$6,824,812	\$238,007,393	\$479,628
b. Noncontributing Members	106,840	2,617,123	18,260,343	1,222,854	2,296,362	21,536,356	190,785
c. Annuitants	<u>736,505</u>	<u>9,644,741</u>	<u>92,863,067</u>	<u>8,491,390</u>	<u>8,998,966</u>	<u>191,908,847</u>	<u>185,378</u>
2. Total Actuarial Accrued Liability	\$1,269,226	\$20,785,921	\$180,918,860	\$17,973,576	\$18,120,140	\$451,452,596	\$855,791
3. Actuarial value of assets	<u>1,235,067</u>	<u>17,271,001</u>	<u>140,257,702</u>	<u>14,950,829</u>	<u>16,409,151</u>	<u>387,036,367</u>	<u>830,008</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$34,159	\$3,514,920	\$40,661,158	\$3,022,747	\$1,710,989	\$64,416,229	\$25,783
5. Funded Ratio: (3) / (2)	97.3%	83.1%	77.5%	83.2%	90.6%	85.7%	97.0%
6. Annual Payroll	\$715,624	\$3,906,207	\$29,985,895	\$3,246,697	\$3,415,218	\$78,601,095	\$541,335
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.95%	7.31%	7.71%	9.46%	3.67%	7.54%	2.17%
Prior Service	<u>0.40%</u>	<u>6.00%</u>	<u>8.78%</u>	<u>6.56%</u>	<u>4.67%</u>	<u>6.42%</u>	<u>0.35%</u>
Total Retirement	10.35%	13.31%	16.49%	16.02%	8.34%	13.96%	2.52%
Supplemental Death	<u>0.00%</u>	<u>0.31%</u>	<u>0.17%</u>	<u>0.19%</u>	<u>0.13%</u>	<u>0.00%</u>	<u>0.29%</u>
Total Rate	10.35%	13.62%	16.66%	16.21%	8.47%	13.96%	2.81%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	12.50%	N/A	N/A	7.52%	13.46%	2.69%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	N/A	N/A	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	15.9 years	22.0 years	23.0 years	20.2 years	14.0 years	17.4 years	19.0 years
Number of annuitants	8	70	421	41	24	907	4
Number of active contributing members	19	89	587	70	47	1,484	13
Number of inactive members	10	78	334	34	27	498	22
Average age of contributing members	40.1 years	42.8 years	40.2 years	46.0 years	39.5 years	44.6 years	46.2 years
Average length of service of contributing members	5.9 years	9.4 years	9.7 years	9.9 years	10.9 years	12.0 years	7.8 years

	Wake Village	Waller	Wallis	Walnut Springs	Waskom	Watauga	Waxahachie
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,937,609	\$1,297,039	\$307,818	\$52,806	\$776,021	\$22,041,817	\$32,996,927
b. Noncontributing Members	474,197	176,609	197,029	0	147,141	7,664,090	2,428,812
c. Annuitants	<u>1,344,956</u>	<u>1,470,895</u>	<u>439,188</u>	<u>80,202</u>	<u>1,034,968</u>	<u>13,149,917</u>	<u>22,804,733</u>
2. Total Actuarial Accrued Liability	\$3,756,762	\$2,944,543	\$944,035	\$133,008	\$1,958,130	\$42,855,824	\$58,230,472
3. Actuarial value of assets	<u>3,031,814</u>	<u>2,937,638</u>	<u>961,405</u>	<u>126,304</u>	<u>1,572,179</u>	<u>36,713,787</u>	<u>47,428,956</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$724,948	\$6,905	(\$17,370)	\$6,704	\$385,951	\$6,142,037	\$10,801,516
5. Funded Ratio: (3) / (2)	80.7%	99.8%	101.8%	95.0%	80.3%	85.7%	81.5%
6. Annual Payroll	\$1,046,155	\$1,506,590	\$346,808	\$99,477	\$721,767	\$9,213,632	\$12,649,932
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	10.24%	4.46%	3.11%	1.76%	3.31%	9.64%	9.83%
Prior Service	<u>3.96%</u>	<u>0.03%</u>	<u>-0.31%</u>	<u>1.26%</u>	<u>3.70%</u>	<u>4.09%</u>	<u>5.52%</u>
Total Retirement	14.20%	4.49%	2.80%	3.02%	7.01%	13.73%	15.35%
Supplemental Death	<u>0.36%</u>	<u>0.31%</u>	<u>0.20%</u>	<u>0.14%</u>	<u>0.19%</u>	<u>0.17%</u>	<u>0.18%</u>
Total Rate	14.56%	4.80%	3.00%	3.16%	7.20%	13.90%	15.53%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.58%	4.73%	N/A	2.65%	N/A	13.83%	15.51%
Statutory Maximum Rate (Total Retirement Only)	13.50%	9.50%	8.50%	N/A	7.50%	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.2 years	22.6 years	25.0 years	6.0 years	22.2 years	25.0 years	23.0 years
Number of annuitants	17	18	5	2	8	85	113
Number of active contributing members	26	29	10	2	15	173	231
Number of inactive members	10	13	13	0	10	143	32
Average age of contributing members	45.4 years	52.1 years	46.1 years	52.0 years	46.5 years	42.3 years	44.1 years
Average length of service of contributing members	10.2 years	8.7 years	6.0 years	6.7 years	10.2 years	10.3 years	10.4 years

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	Weatherford	Webster	Weimar	Wellington	Wells	Weslaco	West
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$57,618,308	\$31,350,888	\$3,423,597	\$1,557,870	\$16,372	\$14,469,710	\$597,206
b. Noncontributing Members	7,138,249	5,492,111	994,571	86,648	29,651	3,663,692	328,496
c. Annuitants	<u>38,238,253</u>	<u>16,445,110</u>	<u>3,271,863</u>	<u>1,368,909</u>	<u>223,581</u>	<u>18,655,468</u>	<u>946,334</u>
2. Total Actuarial Accrued Liability	\$102,994,810	\$53,288,109	\$7,690,031	\$3,013,427	\$269,604	\$36,788,870	\$1,872,036
3. Actuarial value of assets	<u>89,966,018</u>	<u>44,089,393</u>	<u>6,308,574</u>	<u>3,084,597</u>	<u>270,165</u>	<u>33,871,346</u>	<u>2,038,493</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$13,028,792	\$9,198,716	\$1,381,457	(\$71,170)	(\$561)	\$2,917,524	(\$166,457)
5. Funded Ratio: (3) / (2)	87.4%	82.7%	82.0%	102.4%	100.2%	92.1%	108.9%
6. Annual Payroll	\$20,602,420	\$10,000,684	\$1,181,938	\$392,283	\$65,718	\$9,070,127	\$777,647
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.42%	11.85%	9.30%	5.02%	3.79%	5.35%	3.47%
Prior Service	<u>3.94%</u>	<u>5.27%</u>	<u>10.49%</u>	<u>-1.11%</u>	<u>-0.06%</u>	<u>2.36%</u>	<u>-1.31%</u>
Total Retirement	13.36%	17.12%	19.79%	3.91%	3.73%	7.71%	2.16%
Supplemental Death	<u>0.17%</u>	<u>0.19%</u>	<u>0.36%</u>	<u>0.47%</u>	<u>0.00%</u>	<u>0.18%</u>	<u>0.24%</u>
Total Rate	13.53%	17.31%	20.15%	4.38%	3.73%	7.89%	2.40%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.52%	N/A	18.94%	3.73%	N/A	6.96%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	7.50%	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	24.4 years	28.1 years	15.1 years	25.0 years	25.0 years	21.6 years	25.0 years
Number of annuitants	189	83	23	10	3	145	10
Number of active contributing members	357	170	24	12	2	209	20
Number of inactive members	147	84	11	4	3	159	12
Average age of contributing members	41.2 years	43.8 years	49.0 years	51.2 years	38.0 years	41.3 years	41.9 years
Average length of service of contributing members	10.6 years	13.2 years	14.5 years	16.6 years	2.8 years	9.0 years	7.2 years

	West Columbia	West Lake Hills	West Orange	West Tawakoni	West Univ. Place	Westlake	Westover Hills
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,974,981	\$2,785,677	\$5,017,404	\$741,523	\$18,170,758	\$4,360,652	\$520,988
b. Noncontributing Members	402,286	1,387,040	728,705	102,930	6,278,383	487,648	256,356
c. Annuitants	<u>1,446,740</u>	<u>3,474,910</u>	<u>3,600,771</u>	<u>384,172</u>	<u>21,059,937</u>	<u>446,517</u>	<u>1,091,943</u>
2. Total Actuarial Accrued Liability	\$3,824,007	\$7,647,627	\$9,346,880	\$1,228,625	\$45,509,078	\$5,294,817	\$1,869,287
3. Actuarial value of assets	<u>4,358,011</u>	<u>6,309,454</u>	<u>7,298,829</u>	<u>880,706</u>	<u>38,932,136</u>	<u>4,172,638</u>	<u>1,809,052</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$534,004)	\$1,338,173	\$2,048,051	\$347,919	\$6,576,942	\$1,122,179	\$60,235
5. Funded Ratio: (3) / (2)	114.0%	82.5%	78.1%	71.7%	85.5%	78.8%	96.8%
6. Annual Payroll	\$1,429,311	\$1,875,713	\$1,334,191	\$462,493	\$8,635,298	\$2,758,809	\$1,086,444
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	5.38%	12.88%	10.20%	5.43%	9.22%	9.64%	1.51%
Prior Service	<u>-2.29%</u>	<u>4.08%</u>	<u>10.13%</u>	<u>6.18%</u>	<u>4.33%</u>	<u>2.41%</u>	<u>0.33%</u>
Total Retirement	3.09%	16.96%	20.33%	11.61%	13.55%	12.05%	1.84%
Supplemental Death	<u>0.00%</u>	<u>0.22%</u>	<u>0.00%</u>	<u>0.29%</u>	<u>0.19%</u>	<u>0.17%</u>	<u>0.27%</u>
Total Rate	3.09%	17.18%	20.33%	11.90%	13.74%	12.22%	2.11%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	2.94%	16.98%	N/A	11.33%	13.08%	11.54%	2.10%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	N/A	N/A	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	28.1 years	22.3 years	18.0 years	28.4 years	26.5 years	26.3 years
Number of annuitants	19	23	17	9	102	8	22
Number of active contributing members	35	30	23	13	115	32	21
Number of inactive members	26	26	12	12	78	19	8
Average age of contributing members	45.9 years	42.4 years	50.4 years	47.1 years	43.6 years	46.3 years	42.5 years
Average length of service of contributing members	9.2 years	10.1 years	13.8 years	9.2 years	12.7 years	10.4 years	8.7 years

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	Westworth Village	Wharton	Wheeler	White Deer	White Oak	White Settlement	Whiteface
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$2,673,452	\$7,604,317	\$117,146	\$113,601	\$4,591,336	\$11,282,691	\$208,590
b. Noncontributing Members	614,194	2,517,690	48,442	159,360	919,186	4,431,040	300,818
c. Annuitants	<u>1,031,281</u>	<u>4,219,705</u>	<u>994,622</u>	<u>289,149</u>	<u>5,581,732</u>	<u>9,945,919</u>	<u>19,851</u>
2. Total Actuarial Accrued Liability	\$4,318,927	\$14,341,712	\$1,160,210	\$562,110	\$11,092,254	\$25,659,650	\$529,259
3. Actuarial value of assets	<u>3,708,046</u>	<u>13,282,330</u>	<u>1,122,328</u>	<u>403,973</u>	<u>9,828,389</u>	<u>22,049,737</u>	<u>605,483</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$610,881	\$1,059,382	\$37,882	\$158,137	\$1,263,865	\$3,609,913	(\$76,224)
5. Funded Ratio: (3) / (2)	85.9%	92.6%	96.7%	71.9%	88.6%	85.9%	114.4%
6. Annual Payroll	\$2,468,124	\$4,895,426	\$305,845	\$233,389	\$1,987,552	\$6,067,270	\$131,587
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	9.91%	4.82%	6.52%	3.62%	11.70%	6.91%	5.48%
Prior Service	<u>1.41%</u>	<u>1.35%</u>	<u>0.78%</u>	<u>4.10%</u>	<u>3.64%</u>	<u>3.65%</u>	<u>-3.56%</u>
Total Retirement	11.32%	6.17%	7.30%	7.72%	15.34%	10.56%	1.92%
Supplemental Death	<u>0.19%</u>	<u>0.22%</u>	<u>0.09%</u>	<u>0.53%</u>	<u>0.19%</u>	<u>0.21%</u>	<u>0.32%</u>
Total Rate	11.51%	6.39%	7.39%	8.25%	15.53%	10.77%	2.24%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.06%	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	9.50%	N/A	7.50%	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.3 years	24.4 years	24.0 years	25.6 years	28.1 years	25.0 years	25.0 years
Number of annuitants	13	35	3	5	29	70	1
Number of active contributing members	51	96	8	5	44	109	3
Number of inactive members	34	54	3	12	23	101	3
Average age of contributing members	43.3 years	42.5 years	35.7 years	50.8 years	43.6 years	43.2 years	41.7 years
Average length of service of contributing members	7.6 years	10.9 years	2.4 years	4.8 years	11.2 years	10.5 years	9.2 years

	Whitehouse	Whitesboro	Whitewright	Whitney	Wichita Falls	Willis	Willow Park
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,992,099	\$3,639,992	\$669,563	\$399,478	\$107,272,481	\$3,187,672	\$936,780
b. Noncontributing Members	651,123	726,155	166,148	234,081	14,016,085	580,975	173,111
c. Annuitants	<u>1,482,452</u>	<u>1,671,370</u>	<u>360,180</u>	<u>243,451</u>	<u>122,563,942</u>	<u>1,189,069</u>	<u>68,244</u>
2. Total Actuarial Accrued Liability	\$4,125,674	\$6,037,517	\$1,195,891	\$877,010	\$243,852,508	\$4,957,716	\$1,178,135
3. Actuarial value of assets	<u>3,900,956</u>	<u>5,539,042</u>	<u>1,129,458</u>	<u>792,860</u>	<u>201,504,435</u>	<u>4,272,598</u>	<u>973,371</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$224,718	\$498,475	\$66,433	\$84,150	\$42,348,073	\$685,118	\$204,764
5. Funded Ratio: (3) / (2)	94.6%	91.7%	94.4%	90.4%	82.6%	86.2%	82.6%
6. Annual Payroll	\$1,788,480	\$1,856,294	\$767,706	\$662,363	\$45,681,660	\$2,033,314	\$1,866,593
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	4.70%	5.00%	4.63%	3.45%	5.51%	8.03%	6.46%
Prior Service	<u>0.75%</u>	<u>2.29%</u>	<u>0.52%</u>	<u>0.81%</u>	<u>7.03%</u>	<u>1.97%</u>	<u>0.70%</u>
Total Retirement	5.45%	7.29%	5.15%	4.26%	12.54%	10.00%	7.16%
Supplemental Death	<u>0.20%</u>	<u>0.21%</u>	<u>0.13%</u>	<u>0.18%</u>	<u>0.00%</u>	<u>0.16%</u>	<u>0.12%</u>
Total Rate	5.65%	7.50%	5.28%	4.44%	12.54%	10.16%	7.28%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	5.12%	N/A	12.42%	9.82%	7.22%
Statutory Maximum Rate (Total Retirement Only)	9.50%	9.50%	9.50%	7.50%	N/A	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	28.7 years	15.5 years	25.9 years	28.0 years	18.2 years	27.1 years	23.5 years
Number of annuitants	17	24	8	8	615	17	3
Number of active contributing members	36	49	21	18	1,027	40	43
Number of inactive members	29	27	9	19	376	22	37
Average age of contributing members	43.1 years	44.7 years	38.5 years	43.1 years	44.7 years	42.3 years	42.0 years
Average length of service of contributing members	9.4 years	10.2 years	6.9 years	8.5 years	11.0 years	9.6 years	6.5 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Wills Point	Wilmer	Wimberley	Windcrest	Winfield	Wink	Winnsboro
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,403,258	\$1,294,877	\$184,174	\$2,250,791	\$69,471	\$403,875	\$1,209,049
b. Noncontributing Members	835,080	692,618	16,227	2,104,798	13,740	0	485,714
c. Annuitants	<u>2,021,355</u>	<u>794,681</u>	<u>13,258</u>	<u>3,750,627</u>	<u>0</u>	<u>242,581</u>	<u>3,320,281</u>
2. Total Actuarial Accrued Liability	\$4,259,693	\$2,782,176	\$213,659	\$8,106,216	\$83,211	\$646,456	\$5,015,044
3. Actuarial value of assets	<u>3,415,131</u>	<u>2,939,883</u>	<u>197,784</u>	<u>7,642,371</u>	<u>60,437</u>	<u>652,902</u>	<u>4,206,186</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$844,562	(\$157,707)	\$15,875	\$463,845	\$22,774	(\$6,446)	\$808,858
5. Funded Ratio: (3) / (2)	80.2%	105.7%	92.6%	94.3%	72.6%	101.0%	83.9%
6. Annual Payroll	\$1,075,213	\$1,382,341	\$334,434	\$2,827,717	\$251,597	\$331,489	\$1,442,845
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.31%	3.87%	2.12%	6.83%	1.87%	7.10%	6.86%
Prior Service	<u>6.00%</u>	<u>-0.73%</u>	<u>0.42%</u>	<u>0.94%</u>	<u>0.85%</u>	<u>-0.12%</u>	<u>3.32%</u>
Total Retirement	12.31%	3.14%	2.54%	7.77%	2.72%	6.98%	10.18%
Supplemental Death	<u>0.20%</u>	<u>0.16%</u>	<u>0.27%</u>	<u>0.20%</u>	<u>0.12%</u>	<u>0.24%</u>	<u>0.25%</u>
Total Rate	12.51%	3.30%	2.81%	7.97%	2.84%	7.22%	10.43%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.14%	2.84%	N/A	7.95%	2.77%	6.67%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	10.50%	N/A	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	20.0 years	25.0 years	14.8 years	28.1 years	13.7 years	25.0 years	26.5 years
Number of annuitants	18	20	4	41	0	4	27
Number of active contributing members	27	38	7	56	5	8	37
Number of inactive members	36	51	8	60	2	0	27
Average age of contributing members	41.9 years	41.7 years	45.4 years	47.2 years	42.7 years	49.1 years	44.9 years
Average length of service of contributing members	7.6 years	8.4 years	7.3 years	6.9 years	9.2 years	8.5 years	6.2 years

	Winona	Winters	Wolfforth	Woodcreek	Woodsboro	Woodville	Woodway
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$12,380	\$1,062,685	\$2,504,072	\$14,194	\$165,123	\$4,795,230	\$13,809,402
b. Noncontributing Members	174,692	197,527	42,476	9,594	102,321	354,716	2,315,695
c. Annuitants	<u>320,168</u>	<u>1,801,545</u>	<u>749,569</u>	<u>67,182</u>	<u>134,097</u>	<u>1,647,997</u>	<u>6,621,487</u>
2. Total Actuarial Accrued Liability	\$507,240	\$3,061,757	\$3,296,117	\$90,970	\$401,541	\$6,797,943	\$22,746,584
3. Actuarial value of assets	<u>679,910</u>	<u>2,843,875</u>	<u>2,420,049</u>	<u>95,536</u>	<u>631,536</u>	<u>5,511,992</u>	<u>18,657,752</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$172,670)	\$217,882	\$876,068	(\$4,566)	(\$229,995)	\$1,285,951	\$4,088,832
5. Funded Ratio: (3) / (2)	134.0%	92.9%	73.4%	105.0%	157.3%	81.1%	82.0%
6. Annual Payroll	\$172,535	\$519,980	\$1,093,792	\$96,297	\$442,164	\$1,436,708	\$4,378,537
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	11.59%	7.51%	7.00%	3.06%	3.51%	9.44%	9.31%
Prior Service	<u>-6.15%</u>	<u>2.81%</u>	<u>4.76%</u>	<u>-0.29%</u>	<u>-3.19%</u>	<u>7.15%</u>	<u>7.27%</u>
Total Retirement	5.44%	10.32%	11.76%	2.77%	0.32%	16.59%	16.58%
Supplemental Death	<u>0.14%</u>	<u>0.39%</u>	<u>0.17%</u>	<u>0.15%</u>	<u>0.10%</u>	<u>0.21%</u>	<u>0.17%</u>
Total Rate	5.58%	10.71%	11.93%	2.92%	0.42%	16.80%	16.75%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	10.36%	N/A	N/A	N/A	16.33%	16.62%
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	11.50%	N/A	7.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	23.0 years	26.4 years	25.0 years	25.0 years	16.9 years	17.6 years
Number of annuitants	2	14	5	2	1	12	33
Number of active contributing members	5	14	25	3	12	33	80
Number of inactive members	10	12	14	3	7	15	50
Average age of contributing members	46.2 years	47.6 years	41.2 years	60.8 years	42.7 years	42.8 years	40.0 years
Average length of service of contributing members	6.3 years	8.8 years	9.9 years	6.3 years	6.3 years	11.5 years	9.1 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2015

	Wortham	Wylie	Yoakum	Yorktown	Zavalla		
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$248,596	\$39,106,039	\$11,412,852	\$627,240	\$133,544		
b. Noncontributing Members	97,900	6,081,086	1,649,519	77,975	112,054		
c. Annuitants	161,419	10,552,737	9,965,775	728,240	246,032		
2. Total Actuarial Accrued Liability	\$507,915	\$55,739,862	\$23,028,146	\$1,433,455	\$491,630		
3. Actuarial value of assets	554,562	43,204,211	18,948,673	1,432,728	507,044		
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$46,647)	\$12,535,651	\$4,079,473	\$727	(\$15,414)		
5. Funded Ratio: (3) / (2)	109.2%	77.5%	82.3%	99.9%	103.1%		
6. Annual Payroll	\$319,076	\$17,473,630	\$3,756,712	\$573,004	\$211,064		
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost	6.93%	10.86%	8.09%	1.41%	3.58%		
Prior Service	-0.93%	4.11%	7.60%	0.01%	-0.49%		
Total Retirement	6.00%	14.97%	15.69%	1.42%	3.09%		
Supplemental Death	0.12%	0.11%	0.26%	0.38%	0.00%		
Total Rate	6.12%	15.08%	15.95%	1.80%	3.09%		
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	5.56%	N/A	15.87%	1.65%	2.71%		
Statutory Maximum Rate (Total Retirement Only)	12.50%	N/A	N/A	7.50%	9.50%		
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017	25.0 years	28.1 years	20.4 years	17.3 years	25.0 years		
Number of annuitants	2	79	51	11	2		
Number of active contributing members	8	272	82	16	6		
Number of inactive members	10	131	57	21	11		
Average age of contributing members	45.8 years	40.2 years	44.6 years	45.6 years	39.9 years		
Average length of service of contributing members	4.7 years	9.0 years	12.0 years	10.6 years	4.2 years		

SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members							
b. Noncontributing Members							
c. Annuitants							
2. Total Actuarial Accrued Liability							
3. Actuarial value of assets							
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)							
5. Funded Ratio: (3) / (2)							
6. Annual Payroll							
CITY CONTRIBUTION RATES FOR 2017							
Retirement							
Normal Cost							
Prior Service							
Total Retirement							
Supplemental Death							
Total Rate							
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death							
Statutory Maximum Rate (Total Retirement Only)							
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2017							
Number of annuitants							
Number of active contributing members							
Number of inactive members							
Average age of contributing members							
Average length of service of contributing members							

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF INACTIVE MUNICIPALITIES - DECEMBER 31, 2015

	Crystal Beach	Floresville No. 1	Graham Regional Med Cntr	Nacogdoches Memorial Hosp	Roy H. Laird Mem Hospital	Santa Anna	Volente
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b. Noncontributing Members	745	0	7,933,074	0	6,548,123	0	23,291
c. Annuitants	<u>78,171</u>	<u>19,527</u>	<u>9,404,211</u>	<u>0</u>	<u>5,174,389</u>	<u>548</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$78,916	\$19,527	\$17,337,285	\$0	\$11,722,512	\$548	\$23,291
3. Actuarial value of assets	<u>385,913</u>	<u>53,951</u>	<u>18,415,404</u>	<u>1,920,737</u>	<u>11,312,458</u>	<u>508,616</u>	<u>29,526</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$306,997)	(\$34,424)	(\$1,078,119)	(\$1,920,737)	\$410,054	(\$508,068)	(\$6,235)
5. Funded Ratio: (3) / (2)	489.0%	276.3%	106.2%	N/A	96.5%	92813.1%	126.8%
6. Annual Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CITY CONTRIBUTION AMOUNT FOR 2017	\$ -	\$ -	\$ -	\$ -	\$ 49,900	\$ -	\$ -
Amortization Period	N/A	N/A	N/A	N/A	12 years	N/A	N/A
ADDITIONAL INFORMATION							
Number of annuitants	1	1	85	0	52	1	0
Number of inactive members	1	0	220	0	43	0	2