

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION REPORT
AS OF DECEMBER 31, 2016

May 19, 2017

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, 2016

This is the December 31, 2016 actuarial valuation of the Texas Municipal Retirement System (“TMRS” or the “System”) which determines the contribution rates for the calendar year beginning January 1, 2018. 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 872 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, 2016 actuarial valuation will be applicable for the calendar year beginning January 1, 2018 and ending December 31, 2018.

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 86.3% and increased from 85.8% in the prior valuation. This increase in the funded ratio from the prior valuation is due to liability gains primarily due to retirements and the upcoming cost of living adjustment being smaller than assumed, as well as the positive system-wide amortization as the equivalent single funding period decreases. These gains were partially offset by a loss due to an investment return of 6.44% on an actuarial value of assets basis being less than the assumed rate of 6.75%. (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 84.2% compared to 83.5% in the prior valuation.

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, 2017. In addition to the 864 plans that are actively participating in TMRS, there are another eight (8) plans that are in inactive status. No new plan provisions occurred during 2016 that impacted the valuation results, other than individual changes adopted by the various municipalities.

Of the 864 active cities, 583 (67%) 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 108,891 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.

Six municipalities began participation in the System during 2016. Exhibit VI in Section 1 of our Report shows these cities, the number of contributing members, total payroll, and the 2018 retirement rates.

There were 47 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 2 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 six new cities increased the overall liability of the System by \$26.6 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 four year period from December 31, 2010 to December 31, 2014. These assumptions were adopted in 2015 and were first used in the December 31, 2015 valuation. 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. There have been no changes in the assumption since the prior valuation.

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, 2016. 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, 2016.

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	2016	2015
Membership		
• Member cities	872	866
• Number of		
- Active members	108,891	106,894
- Retirees and beneficiaries	59,611	56,481
- Inactive members	<u>53,721</u>	<u>50,707</u>
- Total	222,223	214,082
• Valuation Payroll (Projected next year)	\$ 6.122 billion	\$ 5.851 billion
• Prior Year Payroll	\$ 5.885 billion	\$ 5.684 billion
Minimum Contribution Rates	FY 2018	FY 2017
• Straight average	9.02%	8.79%
• Dollar weighted average	13.22%	13.02%
Assets		
• Market value	\$ 25.233 billion	\$ 23.708 billion
• Estimated yield on market value	6.7%	0.1%
• Member contributions	\$ 389.9 million	\$ 376.1 million
• Employer contributions	768.3 million	751.7 million
• Benefit, refund, and expense payments	1,235.3 million	1,182.1 million
• Net external cash flow	(77.2) million	(54.3) million
Actuarial Information - Pension Trust		
• Actuarial accrued liability (AAL)	\$ 29.963 billion	\$ 28.379 billion
• Unfunded actuarial accrued liability (UAAL)	\$ 4.119 billion	\$ 4.031 billion
• UAAL as % of pay	70.0%	70.9%
• Funded ratio	86.3%	85.8%
• Employer normal cost % - Aggregate	8.41%	8.41%
• Actuarially Determined Employer Contribution - Aggregate	13.27%	13.24%
• Equivalent Single Amortization Period	19.7 years	20.6 years
Number of Member Cities with:		
• Increase in Full Rate	411	699
• Decrease in Full Rate	427	135
• No change in Full Rate	20	18
• New cities	6	7
• Benefit changes (retirement only)	47	48
Changes in the UAAL		
• Interest	\$ 273.9 million	\$ 267.6 million
• Amortization payments	(290.5) million	(273.9) million
• Asset experience	75.8 million	71.1 million
• Assumption/Methods changes	0.0 million	261.8 million
• Liability experience	(8.1) million	(76.7) million
• Benefit modifications/New Cities	26.6 million	36.5 million
• Contributions different than actuarially calculated	<u>10.3 million</u>	<u>(41.7) million</u>
• Total	\$ 88.0 million	\$ 244.7 million

Executive Summary Supplemental Death Trust

Item	2016	2015
Membership (TMRS Active Cities)		
• Cities with only active coverage	3	3
- Number of members with active only coverage	425	449
• Cities with active and retiree coverage	750	750
- Number of members covered		
- Active members	72,317	70,838
- Retirees	26,884	25,819
- Inactive members	<u>8,513</u>	<u>7,921</u>
- Total	107,714	104,578
- Valuation Payroll (Projected next year)	\$ 4.037 billion	\$ 3.848 billion
- Prior Year Payroll	\$ 3.887 billion	\$ 3.708 billion
Average Contribution Rates For Participating Cities	FY 2018	FY 2017
• Straight Average		
- Active coverage	0.17%	0.16%
- 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)	\$ 160.4 million	\$ 154.7 million
• Fund Value of Assets	<u>20.6 million</u>	<u>21.1 million</u>
• Unfunded actuarial accrued liability (UAAL)	\$ 139.8 million	\$ 133.6 million
• UAAL as % of pay	3.6%	3.6%
• Funded ratio	12.8%	13.6%
• Employer normal cost	\$ 6.6 million	\$ 6.4 million
• GASB Annual Required Contribution \$	\$ 13.1 million	\$ 12.6 million
• GASB Annual Required Contribution % of Payroll	0.33%	0.33%

Exhibit I
Summary of Systemwide Actuarial Valuation Results

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
<u>I. Valuation Results for Employer Plans</u>		
1. Actuarial accrued liability (AAL)		
a. Contributing Members	\$ 14,991,141,890	\$ 14,418,534,533
b. Noncontributing Members	2,493,166,869	2,344,330,504
c. Annuitants	<u>12,478,445,564</u>	<u>11,615,487,746</u>
d. Total AAL	\$ 29,962,754,323	\$ 28,378,352,783
2. Actuarial value of assets (AVA)		
a. Benefit Accumulation Fund (Smoothed)	\$ 25,716,441,276	\$ 24,217,092,499
b. Interest Reserve Account	99,256,708	100,231,497
c. Perpetual Endowment	18,870,631	17,306,171
d. Expense Fund	<u>8,998,802</u>	<u>12,570,411</u>
e. Total AVA	\$ 25,843,567,417	\$ 24,347,200,578
3. Total unfunded actuarial accrued liability (UAAL) [1d - 2e]	\$ 4,119,186,906	\$ 4,031,152,205
4. Funded Ratio [2 / 1]	86.3%	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	\$ 529,202	\$ 547,465
2. Actuarial value of assets of the Supplemental Disability Benefits Fund	<u>\$ 480,707</u>	<u>\$ 530,830</u>
3. Unfunded/(overfunded) actuarial accrued liability [UAAL/(OAAL)] in Supplemental Disability Benefits Fund [1 - 2]	\$ 48,495	\$ 16,635
4. Funded Ratio [2 / 1]	90.8%	97.0%

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

	Valuation of	
	December 31, 2016	December 31, 2015
1. Market value of assets at beginning of year	\$ 23,708,162,580	\$ 23,727,477,926
2. Revenue for the year		
a. Contributions		
i. Employee	\$ 389,919,391	\$ 376,103,505
ii. Employer	768,252,338	751,708,718
iii. Total Contributions	\$ 1,158,171,729	\$ 1,127,812,223
b. Net investment income		
i. Interest and dividends	\$ 349,544,758	\$ 354,568,887
ii. Net apprec/(deprec) in fair value of investments	1,317,283,876	(284,634,170)
iii. Net securities lending income	(3,463,379)	1,859,314
iv. Investment expenses	(61,177,837)	(36,782,602)
v. Net investment income	\$ 1,602,187,418	\$ 35,011,429
c. Miscellaneous	\$ 25,956	\$ 3,900
d. Total revenue	\$ 2,760,385,103	\$ 1,162,827,552
3. Expenditures for the year		
a. Benefit payments		
i. Retirement benefits	\$ (1,005,485,139)	\$ (937,848,878)
ii. Disability benefits	(17,019,188)	(16,775,098)
iii. Partial lump sum payments	(139,559,781)	(148,161,053)
iv. Total benefit payments	\$ (1,162,064,108)	\$ (1,102,785,029)
b. Refund of contributions	\$ (54,181,595)	\$ (56,975,269)
c. Administrative expenses	(18,095,315)	(21,325,422)
d. Allocation to supplemental death benefits fund	(1,000,892)	(1,057,178)
e. Total expenditures	\$ (1,235,341,910)	\$ (1,182,142,898)
4. Increase in net assets (Item 2d + Item 3e)	\$ 1,525,043,193	\$ (19,315,346)
5. Market value of assets at end of year (Item 1 + Item 4)	\$ 25,233,205,773	\$ 23,708,162,580

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

	Year Ending December 31, 2016						
1. Actuarial value of assets at January 1	\$	24,217,092,499					
2. Net external cash flow							
a. Employer and employee contributions	\$	1,156,981,281					
b. Benefits and refunds paid		(1,216,518,964)					
c. Subtotal	\$	(59,537,683)					
3. Assumed rate of investment return for 2016		6.75%					
4. Expected investment return for 2016 (Item 1 x Item 3)	\$	1,634,653,744					
5. Expected actuarial value of assets at December 31 (Item 1+ Item 2c + Item 4)	\$	25,792,208,560					
6. Market value of assets at December 31	\$	25,105,598,925					
7. Difference (Item 6 - Item 5)	\$	(686,609,635)					
8. Development of amounts to be recognized at December 31, 2016:							
	Fiscal Year End	Remaining Deferrals of Excess (Shortfall) of Investment Income (1)	Offsetting of Gains/(Losses) (2)	Net Deferrals Remaining (3) = (1) + (2)	Years Remaining (4)	Recognized for this valuation (5) = (3) / (4)	Remaining after this valuation (6) = (3) - (5)
	2015	\$ (639,568,828)	\$ 0	\$ (639,568,828)	9	\$ (71,063,203)	\$ (568,505,625)
	2016	(47,040,807)	0	(47,040,807)	10	(4,704,081)	(42,336,726)
	Total	\$ (686,609,635)	\$ 0	\$ (686,609,635)		\$ (75,767,284)	\$ (610,842,351)
9. Preliminary Actuarial value of assets at December 31 (Item 6 - Item 8)	\$	25,716,441,276					
10. Corridor Limits							
a. 85% of market value	\$	21,339,759,086					
b. 115% of market value		28,871,438,764					
c. 33% adjustment back to corridor limits (if applicable)		-					
11. Final actuarial value of assets at December 31 (Item 9 + Item 10c)	\$	25,716,441,276					
12. Asset gain (loss) for year (Item 11 - Item 5)	\$	(75,767,284)					
13. Return on the Actuarial Value of Assets		6.44%					
14. Ratio of actuarial value to market value		102.4%					

Notes: Remaining deferrals in Column (1) for prior years are from last year's report column (6). The number in the current year is the difference between the remaining deferrals in for prior years and the total Excess/(Shortfall) return shown in Item 7. Column 2 is a direct offset of the current year's excess/(shortfall) return against prior years' excess/(shortfall) of the opposite type.

EXHIBIT IV

Texas Municipal Retirement System

CHANGES IN CONTRIBUTION RATES FROM 2017 TO 2018,
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		
	2017	2018	2017	2018	
Abilene	7.70%	7.72%	3.56%	3.64%	0.10%
Allen	10.43%	10.41%	3.51%	3.58%	0.05%
Amarillo	7.23%	7.21%	5.17%	5.23%	0.04%
Arlington	9.31%	9.28%	6.27%	6.51%	0.21%
Baytown	9.90%	9.86%	7.48%	7.63%	0.11%
Beaumont	9.82%	9.76%	9.88%	9.98%	0.04%
Brownsville	10.57%	10.54%	7.03%	7.05%	-0.01%
Brownsville PUB	10.27%	10.24%	7.27%	7.49%	0.19%
Bryan	8.92%	8.91%	6.37%	6.31%	-0.07%
Carrollton	8.41%	8.40%	4.03%	3.98%	-0.06%
College Station	8.67%	8.63%	4.73%	4.75%	-0.02%
Corpus Christi	4.72%	4.70%	6.56%	5.68%	-0.90%
Denton	10.09%	10.03%	7.21%	7.10%	-0.17%
Edinburg	8.43%	8.37%	6.42%	5.97%	-0.51%
Flower Mound	8.00%	7.98%	2.21%	2.58%	0.35%
Frisco	11.26%	11.24%	2.90%	2.89%	-0.03%
Garland	8.54%	8.54%	2.37%	2.52%	0.15%
Georgetown	9.06%	9.08%	3.37%	3.33%	-0.02%
Grand Prairie	10.12%	10.10%	6.04%	6.02%	-0.04%
Grapevine	11.49%	11.50%	7.57%	7.48%	-0.08%
Irving	9.48%	9.47%	4.95%	5.03%	0.07%
Killeen	5.71%	5.72%	3.91%	4.06%	0.16%
Laredo	10.05%	10.03%	11.11%	10.84%	-0.29%
Lewisville	10.17%	10.14%	6.38%	6.15%	-0.26%
Longview	7.31%	7.29%	3.79%	3.86%	0.05%
Lubbock	9.99%	9.96%	7.96%	8.09%	0.10%
McAllen	4.90%	4.86%	3.00%	3.09%	0.05%
McKinney	11.61%	11.62%	3.69%	3.74%	0.06%
Mesquite	5.58%	5.61%	6.72%	6.92%	0.23%
Midland	8.72%	8.54%	6.14%	5.82%	-0.50%
Mission	6.43%	6.44%	2.01%	2.09%	0.09%
New Braunfels	11.16%	11.18%	5.78%	5.65%	-0.11%
North Richland Hills	11.01%	10.98%	5.32%	5.14%	-0.21%
Odessa	8.02%	7.97%	6.00%	5.53%	-0.52%
Pasadena	9.31%	9.26%	4.35%	4.59%	0.19%
Pearland	10.20%	10.15%	3.41%	3.40%	-0.06%
Pharr	5.23%	5.23%	2.78%	2.78%	0.00%
Plano	11.35%	11.32%	5.97%	5.98%	-0.02%
Port Arthur	6.92%	6.97%	6.71%	7.05%	0.39%
Richardson	7.99%	7.96%	6.59%	6.84%	0.22%
Round Rock	10.87%	10.82%	4.68%	4.69%	-0.04%
San Angelo	8.55%	8.53%	9.13%	9.08%	-0.07%
San Antonio	6.87%	6.84%	4.58%	4.54%	-0.07%
San Antonio Water System	2.09%	2.08%	1.58%	1.62%	0.03%
San Marcos	10.26%	10.27%	7.24%	7.18%	-0.05%
Sugar Land	11.12%	11.13%	3.73%	4.00%	0.28%
Temple	10.18%	10.16%	6.18%	6.32%	0.12%
Tyler	9.32%	9.26%	11.43%	11.44%	-0.05%
Victoria	7.71%	7.72%	8.78%	8.82%	0.05%
Waco	7.54%	7.53%	6.42%	6.72%	0.29%
Wichita Falls	5.51%	5.50%	7.03%	7.33%	0.29%
Average - 51 Cities	8.71%	8.69%	5.63%	5.65%	0.00%

EXHIBIT V

TEXAS MUNICIPAL RETIREMENT SYSTEM

CITIES WITH THE 2018 RETIREMENT RATE (INCLUDING PHASE-IN, IF APPLICABLE)
AT THE STATUTORY MAXIMUM, BASED ON THE DECEMBER 31, 2016 VALUATION

CITY NAME	2017 RETIREMENT PLAN ONLY		2018 RETIREMENT PLAN ONLY		RATE LIMITED TO STATUTORY MAXIMUM
	FULL RATE	PHASE IN MINIMUM	FULL RATE	PHASE IN MINIMUM	
Bridgeport	13.44%	13.44%	13.71%	13.71%	13.50%
Buda	14.83%	13.19%	14.81%	13.69%	13.50%
Lakeway	13.61%	13.45%	13.74%	13.74%	13.50%
Murphy	14.41%	13.02%	13.96%	13.52%	13.50%
Point	12.99%	12.99%	13.73%	13.73%	13.50%
Prosper	13.97%	13.46%	13.53%	13.53%	13.50%
Taft	14.47%	13.45%	16.05%	15.53%	13.50%
Wake Village	14.20%	13.22%	13.86%	13.72%	13.50%

EXHIBIT VI

TEXAS MUNICIPAL RETIREMENT SYSTEM

CITIES BEGINNING PARTICIPATION IN 2016

CITY NUMBER	CITY NAME	PARTICIPATION DATE	CONTRIBUTING MEMBERS	ANNUAL COMPENSATION	NORMAL COST	PRIOR SERVICE	TOTAL
00049	Arcola	03-16	10	\$ 405,881	2.09%	3.61%	5.70%
00216	Campbell	12-16	2	\$ 60,070	1.69%	37.43%	39.12%
00221	Caney City	07-16	3	\$ 115,829	2.07%	0.27%	2.34%
00251	Chillicothe	08-16	5	\$ 183,827	2.16%	8.92%	11.08%
00834	Meadow	04-16	6	\$ 131,064	1.90%	2.66%	4.56%
00991	Penitas	05-16	43	\$ 1,214,603	3.31%	1.35%	4.66%

SECTION 2

2018 CONTRIBUTION RATES, INCLUDING A COMPARISON WITH 2017 RATES

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2016

CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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							
4	Abernathy	17	18	2.40%	0.87%	3.27%	0.27%	3.54%	2.40%	1.45%	3.85%	0.27%	4.12%	0.58%	4.12%	7.50%
6	Abilene	1,031	1,023	7.70%	3.56%	11.26%	0.25%	11.51%	7.72%	3.64%	11.36%	0.25%	11.61%	0.10%	11.43%	NO MAX
7	Addison	265	246	8.14%	2.13%	10.27%	0.17%	10.44%	8.15%	2.31%	10.46%	0.16%	10.62%	0.18%	10.62%	15.50%
10	Alamo	123	137	4.92%	2.47%	7.39%	0.18%	7.57%	4.85%	2.27%	7.12%	0.19%	7.31%	-0.26%	7.31%	9.50%
12	Alamo Heights	96	99	10.42%	6.51%	16.93%	0.19%	17.12%	10.36%	6.72%	17.08%	0.20%	17.28%	0.16%	17.28%	NO MAX
14	Alba	5	5	1.71%	1.36%	3.07%	0.15%	3.22%	1.70%	1.08%	2.78%	0.16%	2.94%	-0.28%	2.94%	NO MAX
16	Albany	15	15	3.92%	0.77%	4.69%	0.31%	5.00%	3.96%	1.05%	5.01%	0.35%	5.36%	0.36%	5.36%	9.50%
17	Aledo	14	14	6.82%	0.81%	7.63%	0.17%	7.80%	6.82%	1.04%	7.86%	0.16%	8.02%	0.22%	7.31%	NO MAX
18	Alice	240	222	6.44%	3.02%	9.46%	0.00%	9.46%	6.49%	2.85%	9.34%	0.00%	9.34%	-0.12%	9.34%	11.50%
19	Allen	710	718	10.43%	3.51%	13.94%	0.14%	14.08%	10.41%	3.58%	13.99%	0.15%	14.14%	0.06%	14.14%	NO MAX
20	Alpine	53	64	3.47%	-2.26%	1.21%	0.20%	1.41%	3.59%	-2.62%	0.97%	0.19%	1.16%	-0.25%	1.16%	11.50%
22	Alto	11	11	9.41%	1.26%	10.67%	0.19%	10.86%	10.28%	0.76%	11.04%	0.23%	11.27%	0.41%	9.49%	13.50%
23	Alton	77	79	11.99%	1.46%	13.45%	0.12%	13.57%	12.56%	1.62%	14.18%	0.14%	14.32%	0.75%	11.78%	13.50%
24	Alvarado	57	60	4.60%	0.64%	5.24%	0.13%	5.37%	4.60%	0.58%	5.18%	0.14%	5.32%	-0.05%	5.32%	NO MAX
26	Alvin	214	223	10.07%	7.73%	17.80%	0.16%	17.96%	10.02%	7.61%	17.63%	0.16%	17.79%	-0.17%	17.79%	NO MAX
28	Alvord	7	6	5.05%	1.98%	7.03%	0.16%	7.19%	5.09%	1.36%	6.45%	0.25%	6.70%	-0.49%	6.70%	NO MAX
30	Amarillo	1,772	1,809	7.23%	5.17%	12.40%	0.00%	12.40%	7.21%	5.23%	12.44%	0.00%	12.44%	0.04%	12.24%	NO MAX
32	Amherst	4	4	4.07%	-0.72%	3.35%	0.00%	3.35%	4.11%	-0.52%	3.59%	0.00%	3.59%	0.24%	3.59%	NO MAX
34	Anahuac	7	5	5.95%	0.41%	6.36%	0.17%	6.53%	5.86%	1.52%	7.38%	0.13%	7.51%	0.98%	7.51%	NO MAX
36	Andrews	70	74	8.90%	6.61%	15.51%	0.00%	15.51%	8.84%	7.07%	15.91%	0.00%	15.91%	0.40%	15.91%	NO MAX
38	Angleton	121	124	7.60%	4.27%	11.87%	0.22%	12.09%	7.70%	4.10%	11.80%	0.23%	12.03%	-0.06%	12.03%	12.50%
40	Anna	52	59	12.58%	1.91%	14.49%	0.11%	14.60%	12.62%	1.65%	14.27%	0.11%	14.38%	-0.22%	14.12%	NO MAX
41	Annetta	1	2	2.84%	0.67%	3.51%	0.07%	3.58%	3.65%	0.00%	3.65%	0.09%	3.74%	0.16%	3.74%	NO MAX
44	Anson	20	23	1.23%	0.17%	1.40%	0.27%	1.67%	1.20%	0.00%	1.20%	0.24%	1.44%	-0.23%	1.44%	7.50%
45	Anthony	35	33	1.42%	1.70%	3.12%	0.13%	3.25%	1.48%	1.58%	3.06%	0.14%	3.20%	-0.05%	3.20%	NO MAX
48	Aransas Pass	97	113	7.57%	3.64%	11.21%	0.16%	11.37%	7.63%	3.78%	11.41%	0.16%	11.57%	0.20%	11.57%	NO MAX
50	Archer City	18	18	3.55%	0.62%	4.17%	0.27%	4.44%	3.68%	0.64%	4.32%	0.28%	4.60%	0.16%	4.60%	9.50%
49	Arcola	N/A	10	2.02%	3.22%	5.24%	0.07%	5.31%	2.09%	3.61%	5.70%	0.16%	5.86%	0.55%	5.86%	NO MAX
51	Argyle	22	22	11.28%	2.92%	14.20%	0.00%	14.20%	11.10%	2.49%	13.59%	0.00%	13.59%	-0.61%	13.59%	NO MAX
52	Arlington	2,460	2,462	9.31%	6.27%	15.58%	0.15%	15.73%	9.28%	6.51%	15.79%	0.15%	15.94%	0.21%	15.94%	NO MAX
54	Arp	9	9	2.41%	-0.29%	2.12%	0.23%	2.35%	2.23%	-0.27%	1.96%	0.16%	2.12%	-0.23%	2.12%	7.50%
60	Aspermont	7	6	1.41%	-1.41%	0.00%	0.16%	0.16%	1.43%	-1.43%	0.00%	0.17%	0.17%	0.01%	0.17%	7.50%
62	Athens	121	121	10.50%	10.67%	21.17%	0.19%	21.36%	10.33%	11.27%	21.60%	0.17%	21.77%	0.41%	21.77%	NO MAX

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CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
64	Atlanta	40	40	3.49%	0.78%	4.27%	0.22%	4.49%	3.47%	0.49%	3.96%	0.21%	4.17%	-0.32%	4.17%	7.50%
66	Aubrey	46	45	3.54%	-0.18%	3.36%	0.15%	3.51%	3.54%	-0.05%	3.49%	0.16%	3.65%	0.14%	3.60%	11.50%
74	Avinger	1	2	3.98%	-1.79%	2.19%	0.28%	2.47%	3.02%	-1.08%	1.94%	0.18%	2.12%	-0.35%	2.12%	9.50%
75	Azle	113	120	8.38%	3.74%	12.12%	0.17%	12.29%	8.68%	3.52%	12.20%	0.17%	12.37%	0.08%	12.37%	12.50%
77	Baird	12	11	1.59%	-0.79%	0.80%	0.14%	0.94%	1.59%	-0.73%	0.86%	0.13%	0.99%	0.05%	0.99%	NO MAX
78	Balch Springs	171	164	9.66%	4.74%	14.40%	0.15%	14.55%	9.53%	4.71%	14.24%	0.16%	14.40%	-0.15%	14.40%	NO MAX
79	Balcones Heights	53	54	11.15%	6.92%	18.07%	0.18%	18.25%	11.37%	5.22%	16.59%	0.20%	16.79%	-1.46%	16.79%	NO MAX
80	Ballinger	40	37	3.32%	0.45%	3.77%	0.27%	4.04%	3.21%	0.64%	3.85%	0.26%	4.11%	0.07%	4.11%	7.50%
82	Balmorhea	1	1	1.66%	-1.66%	0.00%	0.07%	0.07%	1.66%	-1.66%	0.00%	0.07%	0.07%	0.00%	0.07%	NO MAX
83	Bandera	19	17	9.95%	-0.56%	9.39%	0.35%	9.74%	10.12%	-0.92%	9.20%	0.36%	9.56%	-0.18%	9.56%	NO MAX
84	Bangs	14	14	10.79%	2.00%	12.79%	0.30%	13.09%	10.61%	1.81%	12.42%	0.32%	12.74%	-0.35%	12.74%	NO MAX
90	Bartlett	11	11	7.95%	-1.06%	6.89%	0.20%	7.09%	7.85%	-0.71%	7.14%	0.19%	7.33%	0.24%	7.14%	11.50%
91	Bartonville	7	7	8.05%	7.22%	15.27%	0.09%	15.36%	7.70%	7.27%	14.97%	0.10%	15.07%	-0.29%	13.52%	NO MAX
92	Bastrop	113	119	8.52%	3.05%	11.57%	0.17%	11.74%	8.46%	2.90%	11.36%	0.16%	11.52%	-0.22%	11.52%	12.50%
94	Bay City	161	166	5.79%	4.17%	9.96%	0.23%	10.19%	5.77%	3.84%	9.61%	0.22%	9.83%	-0.36%	9.83%	11.50%
93	Bayou Vista	7	8	4.53%	-0.65%	3.88%	0.25%	4.13%	4.26%	-0.56%	3.70%	0.25%	3.95%	-0.18%	3.95%	NO MAX
96	Baytown	774	786	9.90%	7.48%	17.38%	0.16%	17.54%	9.86%	7.63%	17.49%	0.16%	17.65%	0.11%	17.65%	NO MAX
98	Beaumont	988	1,003	9.82%	9.88%	19.70%	0.00%	19.70%	9.76%	9.98%	19.74%	0.00%	19.74%	0.04%	19.74%	NO MAX
100	Bedford	334	341	5.59%	3.35%	8.94%	0.00%	8.94%	5.59%	3.42%	9.01%	0.00%	9.01%	0.07%	9.01%	NO MAX
101	Bee Cave	40	42	8.70%	1.36%	10.06%	0.14%	10.20%	8.43%	1.18%	9.61%	0.15%	9.76%	-0.44%	9.05%	13.50%
102	Beeville	124	120	3.61%	-2.57%	1.04%	0.00%	1.04%	3.57%	-2.62%	0.95%	0.00%	0.95%	-0.09%	0.95%	11.50%
106	Bellaire	148	156	11.30%	9.57%	20.87%	0.21%	21.08%	11.20%	9.05%	20.25%	0.21%	20.46%	-0.62%	20.46%	NO MAX
109	Bellmead	72	76	8.14%	0.85%	8.99%	0.20%	9.19%	8.56%	0.53%	9.09%	0.19%	9.28%	0.09%	9.28%	12.50%
110	Bells	11	7	1.64%	-1.41%	0.23%	0.10%	0.33%	1.53%	-1.53%	0.00%	0.13%	0.13%	-0.20%	0.13%	NO MAX
112	Bellville	56	51	6.37%	8.39%	14.76%	0.28%	15.04%	6.30%	8.86%	15.16%	0.31%	15.47%	0.43%	15.47%	NO MAX
114	Belton	167	164	6.00%	1.55%	7.55%	0.16%	7.71%	6.05%	1.52%	7.57%	0.18%	7.75%	0.04%	7.75%	11.50%
118	Benbrook	114	116	11.32%	5.62%	16.94%	0.15%	17.09%	11.30%	5.07%	16.37%	0.15%	16.52%	-0.57%	16.52%	NO MAX
121	Berryville	3	3	3.27%	-0.55%	2.72%	0.23%	2.95%	3.19%	-0.38%	2.81%	0.26%	3.07%	0.12%	3.07%	9.50%
123	Bertram	10	10	1.80%	0.03%	1.83%	0.00%	1.83%	1.97%	0.05%	2.02%	0.00%	2.02%	0.19%	2.02%	7.50%
124	Big Lake	26	26	7.38%	10.15%	17.53%	0.24%	17.77%	6.94%	9.27%	16.21%	0.20%	16.41%	-1.36%	16.41%	NO MAX
126	Big Sandy	12	11	1.22%	1.91%	3.13%	0.32%	3.45%	1.19%	1.33%	2.52%	0.33%	2.85%	-0.60%	2.85%	7.50%
128	Big Spring	194	186	8.90%	8.03%	16.93%	0.22%	17.15%	8.91%	8.47%	17.38%	0.27%	17.65%	0.50%	17.65%	NO MAX
132	Bishop	22	23	3.05%	0.58%	3.63%	0.26%	3.89%	3.03%	0.84%	3.87%	0.24%	4.11%	0.22%	4.11%	11.50%

SECTION 2
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CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
134	Blanco	16	18	1.69%	-0.03%	1.66%	0.23%	1.89%	1.63%	0.05%	1.68%	0.24%	1.92%	0.03%	1.92%	7.50%
140	Blooming Grove	5	5	6.34%	3.75%	10.09%	0.13%	10.22%	6.34%	4.01%	10.35%	0.13%	10.48%	0.26%	10.14%	11.50%
142	Blossom	4	4	5.80%	-2.17%	3.63%	0.48%	4.11%	5.80%	-2.07%	3.73%	0.48%	4.21%	0.10%	4.21%	11.50%
143	Blue Mound	23	20	4.87%	0.27%	5.14%	0.11%	5.25%	4.54%	0.11%	4.65%	0.09%	4.74%	-0.51%	4.74%	NO MAX
144	Blue Ridge	5	5	1.97%	-0.74%	1.23%	0.19%	1.42%	2.27%	-0.72%	1.55%	0.17%	1.72%	0.30%	1.72%	NO MAX
148	Boerne	230	245	11.55%	6.77%	18.32%	0.16%	18.48%	11.53%	6.74%	18.27%	0.16%	18.43%	-0.05%	18.43%	NO MAX
150	Bogata	9	9	1.90%	-1.83%	0.07%	0.22%	0.29%	1.88%	-1.72%	0.16%	0.23%	0.39%	0.10%	0.39%	7.50%
152	Bonham	110	118	4.12%	0.93%	5.05%	0.00%	5.05%	4.11%	0.75%	4.86%	0.00%	4.86%	-0.19%	4.86%	10.50%
154	Booker	12	11	5.65%	0.04%	5.69%	0.27%	5.96%	5.64%	0.32%	5.96%	0.25%	6.21%	0.25%	6.21%	9.50%
156	Borger	164	165	9.51%	5.42%	14.93%	0.20%	15.13%	9.36%	5.45%	14.81%	0.21%	15.02%	-0.11%	15.02%	NO MAX
158	Bovina	11	11	1.21%	-1.17%	0.04%	0.17%	0.21%	1.13%	-1.07%	0.06%	0.16%	0.22%	0.01%	0.22%	7.50%
160	Bowie	84	80	6.95%	3.35%	10.30%	0.17%	10.47%	7.00%	3.58%	10.58%	0.18%	10.76%	0.29%	10.76%	11.50%
162	Boyd	16	15	3.80%	-0.32%	3.48%	0.00%	3.48%	4.09%	-0.17%	3.92%	0.00%	3.92%	0.44%	3.92%	11.50%
166	Brady	89	92	8.31%	2.32%	10.63%	0.23%	10.86%	8.24%	2.30%	10.54%	0.23%	10.77%	-0.09%	10.77%	12.50%
170	Brazoria	27	25	6.18%	2.51%	8.69%	0.19%	8.88%	6.15%	2.45%	8.60%	0.21%	8.81%	-0.07%	8.81%	11.50%
172	Breckenridge	73	65	4.66%	3.14%	7.80%	0.23%	8.03%	4.69%	3.30%	7.99%	0.28%	8.27%	0.24%	8.27%	NO MAX
174	Bremond	6	7	6.07%	12.23%	18.30%	0.32%	18.62%	5.74%	11.50%	17.24%	0.27%	17.51%	-1.11%	16.88%	NO MAX
176	Brenham	194	202	5.21%	4.41%	9.62%	0.00%	9.62%	5.30%	4.58%	9.88%	0.00%	9.88%	0.26%	9.88%	11.50%
177	Bridge City	54	54	9.42%	5.67%	15.09%	0.30%	15.39%	9.24%	6.07%	15.31%	0.31%	15.62%	0.23%	15.62%	NO MAX
178	Bridgeport	60	60	9.01%	4.43%	13.44%	0.15%	13.59%	8.95%	4.76%	13.71%	0.14%	13.85%	0.26%	13.85%	13.50%
180	Bronte	3	3	1.95%	10.48%	12.43%	0.14%	12.57%	1.95%	11.17%	13.12%	0.16%	13.28%	0.71%	12.02%	NO MAX
182	Brookshire	36	37	5.37%	-0.33%	5.04%	0.15%	5.19%	5.55%	0.08%	5.63%	0.19%	5.82%	0.63%	5.66%	11.50%
184	Brownfield	87	90	5.45%	2.17%	7.62%	0.00%	7.62%	5.34%	0.70%	6.04%	0.00%	6.04%	-1.58%	6.04%	NO MAX
10188	Brownsville	1,127	1,158	10.57%	7.03%	17.60%	0.16%	17.76%	10.54%	7.05%	17.59%	0.17%	17.76%	0.00%	17.76%	NO MAX
20188	Brownsville PUB	570	571	10.27%	7.27%	17.54%	0.19%	17.73%	10.24%	7.49%	17.73%	0.20%	17.93%	0.20%	17.93%	NO MAX
10190	Brownwood	223	227	8.66%	5.12%	13.78%	0.00%	13.78%	8.59%	4.92%	13.51%	0.00%	13.51%	-0.27%	13.51%	NO MAX
30190	Brownwood Health Dept.	12	12	8.28%	2.78%	11.06%	0.00%	11.06%	8.28%	2.39%	10.67%	0.00%	10.67%	-0.39%	10.67%	NO MAX
20190	Brownwood Public Library	12	10	5.64%	-1.44%	4.20%	0.00%	4.20%	5.78%	-1.07%	4.71%	0.00%	4.71%	0.51%	4.71%	11.50%
195	Bruceville-Eddy	13	16	5.69%	-0.45%	5.24%	0.17%	5.41%	5.62%	-0.16%	5.46%	0.16%	5.62%	0.21%	5.54%	11.50%
192	Bryan	858	873	8.92%	6.37%	15.29%	0.00%	15.29%	8.91%	6.31%	15.22%	0.00%	15.22%	-0.07%	15.22%	NO MAX
193	Bryson	3	3	2.28%	-2.28%	0.00%	0.00%	0.00%	2.27%	-2.27%	0.00%	0.00%	0.00%	0.00%	0.00%	9.50%
194	Buda	74	86	12.23%	2.60%	14.83%	0.15%	14.98%	12.25%	2.56%	14.81%	0.17%	14.98%	0.00%	13.86%	13.50%
196	Buffalo	16	15	4.69%	0.01%	4.70%	0.33%	5.03%	4.70%	0.10%	4.80%	0.33%	5.13%	0.10%	5.13%	11.50%

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TEXAS MUNICIPAL RETIREMENT SYSTEM
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		LAST YEAR	THIS YEAR	RETIREMENT PLAN				RETIREMENT PLAN								
				NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
198	Bullard	24	25	5.88%	1.81%	7.69%	0.15%	7.84%	5.91%	1.91%	7.82%	0.16%	7.98%	0.14%	7.98%	11.50%
203	Bulverde	24	23	7.58%	1.63%	9.21%	0.11%	9.32%	7.70%	1.84%	9.54%	0.13%	9.67%	0.35%	9.67%	NO MAX
199	Bunker Hill Village	8	8	10.78%	0.60%	11.38%	0.18%	11.56%	9.55%	1.30%	10.85%	0.19%	11.04%	-0.52%	11.04%	NO MAX
200	Burkburnett	73	70	6.49%	2.97%	9.46%	0.22%	9.68%	6.34%	3.08%	9.42%	0.22%	9.64%	-0.04%	9.64%	NO MAX
202	Burleson	320	311	10.40%	5.02%	15.42%	0.13%	15.55%	10.36%	5.04%	15.40%	0.14%	15.54%	-0.01%	15.54%	NO MAX
204	Burnet	110	112	9.00%	3.74%	12.74%	0.17%	12.91%	9.26%	3.70%	12.96%	0.17%	13.13%	0.22%	13.13%	13.50%
206	Burton	1	1	1.64%	7.79%	9.43%	0.10%	9.53%	1.64%	8.17%	9.81%	0.10%	9.91%	0.38%	9.91%	NO MAX
207	Cactus	30	33	5.15%	0.00%	5.15%	0.15%	5.30%	4.93%	0.07%	5.00%	0.14%	5.14%	-0.16%	5.14%	13.50%
208	Caddo Mills	13	12	5.39%	0.91%	6.30%	0.14%	6.44%	5.51%	0.68%	6.19%	0.16%	6.35%	-0.09%	6.35%	NO MAX
210	Caldwell	56	59	5.86%	3.24%	9.10%	0.34%	9.44%	5.84%	3.41%	9.25%	0.34%	9.59%	0.15%	9.59%	11.50%
212	Calvert	11	10	2.13%	-0.81%	1.32%	0.30%	1.62%	2.03%	-0.89%	1.14%	0.30%	1.44%	-0.18%	1.44%	NO MAX
214	Cameron	44	45	5.21%	5.17%	10.38%	0.27%	10.65%	5.16%	4.78%	9.94%	0.28%	10.22%	-0.43%	10.22%	NO MAX
216	Campbell	N/A	2	2.09%	27.86%	29.95%	0.19%	30.14%	1.69%	37.43%	39.12%	0.17%	39.29%	9.15%	39.29%	NO MAX
220	Canadian	20	21	7.93%	7.01%	14.94%	0.15%	15.09%	8.13%	7.12%	15.25%	0.15%	15.40%	0.31%	15.40%	NO MAX
221	Caney City	N/A	3	1.54%	4.09%	5.63%	0.02%	5.65%	2.07%	0.27%	2.34%	0.09%	2.43%	-3.22%	2.43%	NO MAX
222	Canton	66	66	8.02%	4.21%	12.23%	0.21%	12.44%	8.07%	4.24%	12.31%	0.23%	12.54%	0.10%	12.54%	NO MAX
224	Canyon	84	87	10.75%	5.64%	16.39%	0.19%	16.58%	10.71%	5.63%	16.34%	0.20%	16.54%	-0.04%	16.54%	NO MAX
227	Carmine	1	2	2.80%	-1.48%	1.32%	0.09%	1.41%	2.69%	-0.01%	2.68%	0.08%	2.76%	1.35%	2.76%	7.50%
228	Carrizo Springs	54	39	4.68%	0.53%	5.21%	0.21%	5.42%	4.83%	0.68%	5.51%	0.33%	5.84%	0.42%	5.84%	9.50%
230	Carrollton	803	795	8.41%	4.03%	12.44%	0.00%	12.44%	8.40%	3.98%	12.38%	0.00%	12.38%	-0.06%	12.38%	NO MAX
232	Carthage	80	77	9.07%	9.16%	18.23%	0.24%	18.47%	9.15%	9.36%	18.51%	0.27%	18.78%	0.31%	18.78%	NO MAX
231	Castle Hills	63	66	7.99%	3.59%	11.58%	0.20%	11.78%	7.87%	3.70%	11.57%	0.18%	11.75%	-0.03%	11.75%	NO MAX
234	Castroville	41	43	7.39%	1.78%	9.17%	0.30%	9.47%	7.43%	1.80%	9.23%	0.32%	9.55%	0.08%	9.55%	11.50%
238	Cedar Hill	324	331	9.71%	3.93%	13.64%	0.15%	13.79%	9.65%	4.31%	13.96%	0.15%	14.11%	0.32%	14.11%	NO MAX
239	Cedar Park	401	423	8.82%	3.76%	12.58%	0.11%	12.69%	8.80%	3.86%	12.66%	0.11%	12.77%	0.08%	12.77%	13.50%
240	Celeste	4	3	2.37%	5.07%	7.44%	0.20%	7.64%	2.46%	4.38%	6.84%	0.26%	7.10%	-0.54%	7.10%	NO MAX
242	Celina	77	91	6.66%	-0.29%	6.37%	0.14%	6.51%	6.53%	-0.19%	6.34%	0.13%	6.47%	-0.04%	6.47%	13.50%
244	Center	71	73	10.02%	6.62%	16.64%	0.19%	16.83%	9.88%	5.26%	15.14%	0.18%	15.32%	-1.51%	15.32%	NO MAX
246	Centerville	5	5	5.48%	13.17%	18.65%	0.00%	18.65%	6.66%	13.42%	20.08%	0.00%	20.08%	1.43%	18.87%	NO MAX
247	Chandler	24	23	2.04%	2.54%	4.58%	0.24%	4.82%	2.10%	2.55%	4.65%	0.27%	4.92%	0.10%	4.92%	NO MAX
248	Charlotte	10	9	4.62%	2.38%	7.00%	0.14%	7.14%	4.57%	2.95%	7.52%	0.16%	7.68%	0.54%	7.68%	9.50%
249	Chester	2	2	6.91%	-3.48%	3.43%	0.35%	3.78%	6.91%	-3.52%	3.39%	0.81%	4.20%	0.42%	2.61%	NO MAX
245	Chico	9	7	2.23%	1.44%	3.67%	0.36%	4.03%	2.22%	1.05%	3.27%	0.41%	3.68%	-0.35%	3.68%	NO MAX

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CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
250	Childress	64	69	9.28%	5.73%	15.01%	0.27%	15.28%	9.22%	6.09%	15.31%	0.27%	15.58%	0.30%	15.58%	NO MAX
251	Chillicothe	N/A	5	2.25%	12.60%	14.85%	0.25%	15.10%	2.16%	8.92%	11.08%	0.20%	11.28%	-3.82%	11.28%	NO MAX
253	Chireno	7	6	9.54%	9.09%	18.63%	0.18%	18.81%	9.72%	9.91%	19.63%	0.22%	19.85%	1.04%	19.85%	NO MAX
254	Christine	1	1	0.71%	-0.71%	0.00%	0.00%	0.00%	0.71%	-0.71%	0.00%	0.00%	0.00%	0.00%	0.00%	NO MAX
255	Cibolo	116	115	11.23%	1.59%	12.82%	0.13%	12.95%	11.37%	1.69%	13.06%	0.15%	13.21%	0.26%	12.83%	13.50%
256	Cisco	34	33	4.45%	-2.01%	2.44%	0.21%	2.65%	4.39%	-1.82%	2.57%	0.21%	2.78%	0.13%	2.78%	9.50%
258	Clarendon	15	16	2.68%	-1.39%	1.29%	0.30%	1.59%	2.78%	-1.27%	1.51%	0.54%	2.05%	0.46%	2.05%	9.50%
259	Clarksville	31	25	6.46%	-1.90%	4.56%	0.20%	4.76%	6.57%	-3.12%	3.45%	0.19%	3.64%	-1.12%	3.64%	11.50%
260	Clarksville City	4	4	5.29%	-1.82%	3.47%	0.15%	3.62%	5.27%	-1.37%	3.90%	0.16%	4.06%	0.44%	3.14%	NO MAX
263	Clear Lake Shores	15	18	8.76%	2.34%	11.10%	0.19%	11.29%	9.25%	1.92%	11.17%	0.18%	11.35%	0.06%	11.35%	12.50%
264	Cleburne	282	279	8.08%	8.13%	16.21%	0.21%	16.42%	8.05%	7.80%	15.85%	0.21%	16.06%	-0.36%	16.06%	NO MAX
266	Cleveland	78	77	6.55%	4.01%	10.56%	0.24%	10.80%	6.60%	4.08%	10.68%	0.24%	10.92%	0.12%	10.92%	11.50%
268	Clifton	25	26	1.90%	-0.50%	1.40%	0.28%	1.68%	1.94%	-0.24%	1.70%	0.30%	2.00%	0.32%	2.00%	7.50%
271	Clute	82	86	9.70%	1.15%	10.85%	0.19%	11.04%	9.69%	0.90%	10.59%	0.18%	10.77%	-0.27%	10.77%	13.50%
272	Clyde	32	32	9.72%	3.36%	13.08%	0.19%	13.27%	9.27%	3.30%	12.57%	0.17%	12.74%	-0.53%	12.74%	13.50%
274	Coahoma	5	5	6.49%	-0.35%	6.14%	0.29%	6.43%	6.50%	-0.50%	6.00%	0.22%	6.22%	-0.21%	6.03%	11.50%
276	Cockrell Hill	33	35	8.95%	-0.80%	8.15%	0.14%	8.29%	9.14%	-0.91%	8.23%	0.16%	8.39%	0.10%	8.29%	13.50%
278	Coleman	68	68	8.89%	7.89%	16.78%	0.00%	16.78%	8.78%	7.48%	16.26%	0.00%	16.26%	-0.52%	16.26%	NO MAX
280	College Station	858	885	8.67%	4.73%	13.40%	0.00%	13.40%	8.63%	4.75%	13.38%	0.00%	13.38%	-0.02%	13.38%	NO MAX
281	Colleyville	181	186	8.78%	-0.35%	8.43%	0.14%	8.57%	8.94%	-0.12%	8.82%	0.15%	8.97%	0.40%	8.97%	13.50%
282	Collinsville	7	7	5.51%	-0.36%	5.15%	0.25%	5.40%	5.45%	-0.15%	5.30%	0.27%	5.57%	0.17%	5.57%	12.50%
283	Colmesneil	4	4	3.25%	5.36%	8.61%	0.06%	8.67%	3.48%	4.49%	7.97%	0.07%	8.04%	-0.63%	8.04%	NO MAX
284	Colorado City	42	41	8.34%	0.79%	9.13%	0.33%	9.46%	8.51%	0.38%	8.89%	0.38%	9.27%	-0.19%	9.27%	12.50%
286	Columbus	37	37	8.61%	5.16%	13.77%	0.20%	13.97%	8.60%	5.24%	13.84%	0.21%	14.05%	0.08%	14.05%	NO MAX
288	Comanche	27	29	3.11%	1.37%	4.48%	0.27%	4.75%	3.20%	1.59%	4.79%	0.28%	5.07%	0.32%	5.07%	7.50%
290	Commerce	78	76	6.73%	2.27%	9.00%	0.26%	9.26%	6.64%	2.26%	8.90%	0.24%	9.14%	-0.12%	9.14%	11.50%
294	Conroe	411	415	9.87%	6.48%	16.35%	0.00%	16.35%	9.85%	6.61%	16.46%	0.00%	16.46%	0.11%	16.46%	NO MAX
295	Converse	140	149	9.83%	4.65%	14.48%	0.14%	14.62%	9.75%	4.45%	14.20%	0.14%	14.34%	-0.28%	14.34%	NO MAX
298	Cooper	13	13	3.27%	0.69%	3.96%	0.32%	4.28%	3.25%	1.94%	5.19%	0.34%	5.53%	1.25%	5.53%	8.50%
299	Coppell	372	380	11.28%	4.20%	15.48%	0.15%	15.63%	11.16%	4.39%	15.55%	0.17%	15.72%	0.09%	15.72%	NO MAX
297	Copper Canyon	3	3	11.49%	2.42%	13.91%	0.47%	14.38%	10.76%	2.69%	13.45%	0.48%	13.93%	-0.45%	10.92%	NO MAX
300	Copperas Cove	257	253	8.19%	4.14%	12.33%	0.20%	12.53%	8.28%	4.06%	12.34%	0.18%	12.52%	-0.01%	12.52%	NO MAX
301	Corinth	146	143	11.25%	4.14%	15.39%	0.12%	15.51%	11.24%	4.56%	15.80%	0.11%	15.91%	0.40%	15.91%	NO MAX

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CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
302	Corpus Christi	2,346	2,358	4.72%	6.56%	11.28%	0.00%	11.28%	4.70%	5.68%	10.38%	0.00%	10.38%	-0.90%	10.38%	NO MAX
304	Corrigan	26	27	1.55%	0.04%	1.59%	0.24%	1.83%	1.34%	-0.07%	1.27%	0.20%	1.47%	-0.36%	1.47%	7.50%
306	Corsicana	163	182	8.08%	8.10%	16.18%	0.24%	16.42%	7.99%	8.29%	16.28%	0.24%	16.52%	0.10%	15.65%	NO MAX
308	Cotulla	43	38	4.65%	1.74%	6.39%	0.25%	6.64%	4.66%	1.94%	6.60%	0.28%	6.88%	0.24%	6.88%	11.50%
311	Covington	2	1	3.29%	3.34%	6.63%	0.21%	6.84%	2.77%	6.57%	9.34%	0.10%	9.44%	2.60%	9.44%	NO MAX
310	Crandall	25	26	10.70%	-0.22%	10.48%	0.17%	10.65%	11.03%	-0.05%	10.98%	0.17%	11.15%	0.50%	10.98%	13.50%
312	Crane	24	22	9.35%	1.22%	10.57%	0.19%	10.76%	9.20%	0.83%	10.03%	0.19%	10.22%	-0.54%	10.22%	15.50%
314	Crawford	5	5	1.36%	-0.52%	0.84%	0.00%	0.84%	1.18%	-0.30%	0.88%	0.00%	0.88%	0.04%	0.88%	7.50%
316	Crockett	55	49	6.72%	1.55%	8.27%	0.32%	8.59%	6.56%	2.07%	8.63%	0.32%	8.95%	0.36%	8.95%	11.50%
318	Crosbyton	11	9	5.57%	-0.46%	5.11%	0.60%	5.71%	5.71%	-1.00%	4.71%	0.68%	5.39%	-0.32%	5.39%	10.50%
320	Cross Plains	9	9	5.56%	2.55%	8.11%	0.37%	8.48%	5.57%	3.26%	8.83%	0.39%	9.22%	0.74%	9.22%	9.50%
321	Cross Roads	3	5	6.11%	0.90%	7.01%	0.03%	7.04%	6.41%	1.02%	7.43%	0.04%	7.47%	0.43%	7.47%	NO MAX
323	Crowley	108	110	8.27%	2.49%	10.76%	0.14%	10.90%	8.21%	2.42%	10.63%	0.15%	10.78%	-0.12%	10.78%	12.50%
324	Crystal City	60	45	4.26%	-2.70%	1.56%	0.00%	1.56%	4.24%	-2.85%	1.39%	0.00%	1.39%	-0.17%	1.36%	13.50%
326	Cuero	98	94	6.95%	3.18%	10.13%	0.24%	10.37%	6.99%	3.39%	10.38%	0.25%	10.63%	0.26%	10.63%	11.50%
328	Cumby	11	10	1.42%	0.64%	2.06%	0.11%	2.17%	1.41%	0.55%	1.96%	0.12%	2.08%	-0.09%	2.08%	NO MAX
332	Daingerfield	19	19	5.44%	1.78%	7.22%	0.00%	7.22%	5.43%	1.48%	6.91%	0.00%	6.91%	-0.31%	6.91%	9.50%
334	Daisetta	9	10	2.16%	-0.82%	1.34%	0.24%	1.58%	2.15%	-0.70%	1.45%	0.27%	1.72%	0.14%	1.72%	NO MAX
336	Dalhart	61	66	4.70%	0.02%	4.72%	0.20%	4.92%	4.68%	-0.02%	4.66%	0.18%	4.84%	-0.08%	4.83%	11.50%
339	Dalworthington Gardens	24	28	10.46%	11.55%	22.01%	0.15%	22.16%	9.87%	11.22%	21.09%	0.14%	21.23%	-0.93%	21.23%	NO MAX
340	Danbury	8	11	4.52%	2.14%	6.66%	0.14%	6.80%	4.44%	2.19%	6.63%	0.15%	6.78%	-0.02%	6.78%	NO MAX
341	Darrouzett	3	3	1.84%	1.08%	2.92%	0.04%	2.96%	2.17%	0.25%	2.42%	0.06%	2.48%	-0.48%	2.44%	NO MAX
344	Dayton	87	87	5.82%	1.59%	7.41%	0.21%	7.62%	5.78%	1.68%	7.46%	0.22%	7.68%	0.06%	7.52%	13.50%
352	De Leon	14	13	1.07%	0.44%	1.51%	0.15%	1.66%	1.26%	0.38%	1.64%	0.18%	1.82%	0.16%	1.82%	7.50%
10366	DeSoto	322	342	9.36%	1.83%	11.19%	0.15%	11.34%	9.38%	1.85%	11.23%	0.16%	11.39%	0.05%	11.39%	NO MAX
346	Decatur	109	109	10.83%	4.30%	15.13%	0.20%	15.33%	10.90%	4.12%	15.02%	0.25%	15.27%	-0.06%	15.27%	NO MAX
348	Deer Park	291	299	10.44%	3.92%	14.36%	0.17%	14.53%	10.41%	4.03%	14.44%	0.17%	14.61%	0.08%	14.61%	NO MAX
350	Dekalb	16	14	3.58%	-0.35%	3.23%	0.21%	3.44%	3.51%	-0.54%	2.97%	0.18%	3.15%	-0.29%	3.15%	9.50%
354	Del Rio	480	476	3.73%	3.76%	7.49%	0.17%	7.66%	3.69%	3.74%	7.43%	0.21%	7.64%	-0.02%	7.64%	NO MAX
353	Dell City	1	1	4.67%	3.06%	7.73%	0.23%	7.96%	4.68%	6.47%	11.15%	0.24%	11.39%	3.43%	10.86%	NO MAX
356	Denison	210	217	8.52%	4.21%	12.73%	0.00%	12.73%	8.51%	4.23%	12.74%	0.00%	12.74%	0.01%	12.74%	NO MAX
358	Denton	1,188	1,245	10.09%	7.21%	17.30%	0.18%	17.48%	10.03%	7.10%	17.13%	0.18%	17.31%	-0.17%	17.31%	NO MAX
360	Denver City	28	29	6.66%	5.92%	12.58%	0.27%	12.85%	6.64%	6.23%	12.87%	0.30%	13.17%	0.32%	13.17%	NO MAX

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		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN							
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL	SUPPL DEATH	GRAND TOTAL					
362	Deport	3	2	1.60%	1.50%	3.10%	0.07%	3.17%	1.91%	1.58%	3.49%	0.11%	3.60%	0.43%	3.60%	NO MAX
370	Devine	39	38	6.31%	10.06%	16.37%	0.21%	16.58%	5.91%	10.22%	16.13%	0.18%	16.31%	-0.27%	16.31%	NO MAX
371	Diboll	46	48	9.42%	4.88%	14.30%	0.16%	14.46%	9.74%	4.92%	14.66%	0.17%	14.83%	0.37%	14.83%	NO MAX
372	Dickens	2	2	2.23%	-0.59%	1.64%	0.07%	1.71%	2.24%	-0.39%	1.85%	0.07%	1.92%	0.21%	1.92%	NO MAX
373	Dickinson	91	99	7.57%	1.57%	9.14%	0.18%	9.32%	7.69%	1.77%	9.46%	0.20%	9.66%	0.34%	9.66%	13.50%
374	Dilley	39	35	5.83%	2.22%	8.05%	0.23%	8.28%	6.04%	2.15%	8.19%	0.21%	8.40%	0.12%	8.40%	11.50%
376	Dimmitt	28	30	7.51%	-2.62%	4.89%	0.00%	4.89%	7.60%	-2.79%	4.81%	0.00%	4.81%	-0.08%	4.81%	12.50%
382	Donna	128	130	5.78%	2.78%	8.56%	0.00%	8.56%	5.97%	2.60%	8.57%	0.00%	8.57%	0.01%	8.25%	12.50%
379	Double Oak	12	12	5.26%	0.57%	5.83%	0.24%	6.07%	5.27%	0.52%	5.79%	0.25%	6.04%	-0.03%	6.04%	NO MAX
383	Dripping Springs	8	18	1.59%	0.95%	2.54%	0.12%	2.66%	1.85%	0.62%	2.47%	0.14%	2.61%	-0.05%	2.61%	NO MAX
385	Driscoll	2	10	1.60%	3.09%	4.69%	0.08%	4.77%	1.87%	0.47%	2.34%	0.28%	2.62%	-2.15%	2.62%	NO MAX
384	Dublin	42	37	9.17%	3.63%	12.80%	0.20%	13.00%	9.30%	3.18%	12.48%	0.22%	12.70%	-0.30%	12.70%	NO MAX
386	Dumas	120	115	4.83%	1.28%	6.11%	0.18%	6.29%	4.85%	1.23%	6.08%	0.19%	6.27%	-0.02%	6.27%	9.50%
388	Duncanville	251	257	5.64%	1.80%	7.44%	0.00%	7.44%	5.65%	2.24%	7.89%	0.00%	7.89%	0.45%	7.23%	NO MAX
394	Eagle Lake	28	25	7.19%	2.00%	9.19%	0.21%	9.40%	7.08%	1.95%	9.03%	0.24%	9.27%	-0.13%	9.27%	12.50%
396	Eagle Pass	394	406	6.95%	1.97%	8.92%	0.22%	9.14%	6.89%	1.88%	8.77%	0.21%	8.98%	-0.16%	8.98%	11.50%
397	Early	24	25	3.70%	-0.39%	3.31%	0.17%	3.48%	3.80%	-0.39%	3.41%	0.16%	3.57%	0.09%	3.57%	9.50%
399	Earth	6	5	2.14%	3.05%	5.19%	0.25%	5.44%	1.96%	3.57%	5.53%	0.32%	5.85%	0.41%	5.85%	NO MAX
393	East Bernard	4	4	3.98%	2.56%	6.54%	0.28%	6.82%	3.62%	1.81%	5.43%	0.18%	5.61%	-1.21%	5.61%	NO MAX
401	East Mountain	6	5	12.19%	2.22%	14.41%	0.08%	14.49%	11.52%	2.83%	14.35%	0.10%	14.45%	-0.04%	14.40%	NO MAX
395	East Tawakoni	10	10	6.22%	0.14%	6.36%	0.31%	6.67%	5.98%	0.26%	6.24%	0.27%	6.51%	-0.16%	6.51%	NO MAX
398	Eastland	37	39	7.32%	1.90%	9.22%	0.31%	9.53%	7.55%	1.97%	9.52%	0.31%	9.83%	0.30%	9.83%	11.50%
402	Ector	3	4	2.35%	-0.20%	2.15%	0.39%	2.54%	2.26%	-0.23%	2.03%	0.35%	2.38%	-0.16%	2.38%	NO MAX
406	Eden	13	12	3.46%	-0.01%	3.45%	0.23%	3.68%	3.47%	-0.12%	3.35%	0.30%	3.65%	-0.03%	3.65%	7.50%
408	Edgewood	8	11	2.38%	1.85%	4.23%	0.41%	4.64%	2.05%	1.26%	3.31%	0.29%	3.60%	-1.04%	3.60%	NO MAX
410	Edinburg	734	775	8.43%	6.42%	14.85%	0.14%	14.99%	8.37%	5.97%	14.34%	0.15%	14.49%	-0.50%	14.49%	NO MAX
412	Edna	44	37	6.02%	5.92%	11.94%	0.22%	12.16%	5.89%	5.83%	11.72%	0.25%	11.97%	-0.19%	11.97%	NO MAX
414	El Campo	104	108	6.24%	4.97%	11.21%	0.21%	11.42%	6.18%	4.92%	11.10%	0.20%	11.30%	-0.12%	11.30%	NO MAX
416	Eldorado	18	18	5.16%	2.13%	7.29%	0.24%	7.53%	4.96%	2.37%	7.33%	0.32%	7.65%	0.12%	7.65%	10.50%
418	Electra	28	29	1.62%	0.38%	2.00%	0.23%	2.23%	1.66%	0.51%	2.17%	0.25%	2.42%	0.19%	2.42%	7.50%
420	Elgin	76	76	10.16%	4.08%	14.24%	0.27%	14.51%	10.19%	4.08%	14.27%	0.25%	14.52%	0.01%	14.52%	NO MAX
422	Elkhart	5	5	3.32%	2.53%	5.85%	0.00%	5.85%	3.72%	2.04%	5.76%	0.00%	5.76%	-0.09%	5.76%	NO MAX
427	Elmendorf	11	13	1.54%	-0.05%	1.49%	0.12%	1.61%	1.49%	0.04%	1.53%	0.10%	1.63%	0.02%	1.63%	NO MAX

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2016

CITY NUMBER	CITY NAME	Contributing Members		2017 RATES WITHOUT MAXIMUM OR PHASE-IN					2018 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN							
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
432	Emory	22	21	4.90%	-0.14%	4.76%	0.23%	4.99%	4.81%	-0.10%	4.71%	0.23%	4.94%	-0.05%	4.94%	11.50%
436	Ennis	170	178	11.53%	5.83%	17.36%	0.21%	17.57%	11.73%	5.76%	17.49%	0.19%	17.68%	0.11%	17.68%	NO MAX
439	Eules	374	376	11.15%	6.61%	17.76%	0.00%	17.76%	11.19%	6.61%	17.80%	0.00%	17.80%	0.04%	17.80%	NO MAX
440	Eustace	6	9	5.68%	2.92%	8.60%	0.28%	8.88%	5.35%	3.74%	9.09%	0.17%	9.26%	0.38%	8.55%	13.50%
441	Everman	49	52	7.18%	1.69%	8.87%	0.23%	9.10%	7.31%	1.97%	9.28%	0.30%	9.58%	0.48%	9.58%	11.50%
443	Fair Oaks Ranch	46	50	9.87%	1.59%	11.46%	0.12%	11.58%	10.39%	1.66%	12.05%	0.13%	12.18%	0.60%	12.18%	13.50%
442	Fairfield	37	34	8.04%	0.14%	8.18%	0.23%	8.41%	8.28%	0.03%	8.31%	0.25%	8.56%	0.15%	8.56%	13.50%
445	Fairview	58	65	9.26%	1.55%	10.81%	0.15%	10.96%	9.36%	1.46%	10.82%	0.16%	10.98%	0.02%	10.98%	NO MAX
20444	Falfurrias	39	48	2.68%	0.63%	3.31%	0.25%	3.56%	2.49%	0.80%	3.29%	0.22%	3.51%	-0.05%	3.51%	9.50%
446	Falls City	4	4	5.20%	4.72%	9.92%	0.32%	10.24%	4.89%	4.85%	9.74%	0.29%	10.03%	-0.21%	10.03%	NO MAX
448	Farmers Branch	403	380	10.17%	8.07%	18.24%	0.13%	18.37%	10.13%	8.46%	18.59%	0.14%	18.73%	0.36%	18.73%	NO MAX
450	Farmersville	35	35	6.97%	1.80%	8.77%	0.21%	8.98%	6.94%	1.58%	8.52%	0.22%	8.74%	-0.24%	8.74%	NO MAX
451	Farwell	6	7	11.31%	3.36%	14.67%	0.11%	14.78%	11.17%	4.00%	15.17%	0.10%	15.27%	0.49%	15.27%	NO MAX
452	Fate	40	45	9.92%	0.80%	10.72%	0.09%	10.81%	9.89%	0.71%	10.60%	0.09%	10.69%	-0.12%	9.96%	NO MAX
454	Fayetteville	1	3	1.37%	-0.48%	0.89%	0.00%	0.89%	1.76%	-0.23%	1.53%	0.00%	1.53%	0.64%	1.53%	NO MAX
456	Ferris	40	38	5.54%	0.77%	6.31%	0.17%	6.48%	5.33%	0.54%	5.87%	0.19%	6.06%	-0.42%	6.06%	9.50%
458	Flatonia	18	18	10.13%	7.80%	17.93%	0.21%	18.14%	10.29%	7.17%	17.46%	0.23%	17.69%	-0.45%	17.69%	NO MAX
460	Florence	8	8	4.13%	0.11%	4.24%	0.12%	4.36%	4.34%	-0.12%	4.22%	0.10%	4.32%	-0.04%	4.32%	NO MAX
20462	Floresville	58	62	6.73%	3.99%	10.72%	0.00%	10.72%	6.68%	4.01%	10.69%	0.00%	10.69%	-0.03%	10.69%	11.50%
463	Flower Mound	555	566	8.00%	2.21%	10.21%	0.13%	10.34%	7.98%	2.58%	10.56%	0.13%	10.69%	0.35%	10.69%	13.50%
464	Floydada	21	23	6.93%	6.18%	13.11%	0.29%	13.40%	6.87%	4.09%	10.96%	0.25%	11.21%	-2.19%	11.21%	NO MAX
468	Forest Hill	88	81	9.63%	3.70%	13.33%	0.12%	13.45%	9.86%	3.46%	13.32%	0.13%	13.45%	0.00%	13.45%	13.50%
470	Forney	128	132	10.93%	2.64%	13.57%	0.12%	13.69%	10.87%	2.37%	13.24%	0.12%	13.36%	-0.33%	13.36%	NO MAX
472	Fort Stockton	116	119	6.18%	4.04%	10.22%	0.25%	10.47%	6.24%	4.11%	10.35%	0.26%	10.61%	0.14%	10.61%	11.50%
476	Franklin	14	13	4.24%	-0.76%	3.48%	0.00%	3.48%	3.71%	-0.63%	3.08%	0.00%	3.08%	-0.40%	3.08%	11.50%
478	Frankston	14	14	1.79%	0.56%	2.35%	0.28%	2.63%	1.78%	0.45%	2.23%	0.30%	2.53%	-0.10%	2.53%	NO MAX
480	Fredericksburg	158	164	6.02%	3.50%	9.52%	0.23%	9.75%	5.99%	3.61%	9.60%	0.22%	9.82%	0.07%	9.82%	11.50%
482	Freeport	115	125	9.11%	5.25%	14.36%	0.15%	14.51%	9.12%	5.13%	14.25%	0.14%	14.39%	-0.12%	14.39%	NO MAX
481	Freer	22	15	3.71%	2.78%	6.49%	0.28%	6.77%	3.77%	3.27%	7.04%	0.35%	7.39%	0.62%	7.39%	NO MAX
483	Friendswood	199	204	10.69%	4.78%	15.47%	0.20%	15.67%	10.77%	4.97%	15.74%	0.21%	15.95%	0.28%	15.95%	NO MAX
484	Friona	25	23	6.36%	6.00%	12.36%	0.17%	12.53%	6.27%	6.86%	13.13%	0.20%	13.33%	0.80%	13.33%	NO MAX
486	Frisco	1,009	1,080	11.26%	2.90%	14.16%	0.13%	14.29%	11.24%	2.89%	14.13%	0.13%	14.26%	-0.03%	14.26%	NO MAX
487	Fritch	19	18	7.76%	-4.37%	3.39%	0.24%	3.63%	7.43%	-4.87%	2.56%	0.25%	2.81%	-0.82%	2.81%	13.50%

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2016

CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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							
488	Frost	4	4	2.75%	1.32%	4.07%	0.00%	4.07%	2.84%	1.31%	4.15%	0.00%	4.15%	0.08%	4.15%	7.50%
491	Fulshear	35	43	4.73%	0.73%	5.46%	0.10%	5.56%	4.92%	0.56%	5.48%	0.11%	5.59%	0.03%	5.59%	NO MAX
493	Fulton	7	7	7.45%	11.35%	18.80%	0.35%	19.15%	7.14%	10.74%	17.88%	0.35%	18.23%	-0.92%	18.23%	NO MAX
492	Gainesville	214	215	4.69%	4.90%	9.59%	0.20%	9.79%	4.61%	4.97%	9.58%	0.21%	9.79%	0.00%	9.79%	NO MAX
494	Galena Park	64	69	9.55%	5.12%	14.67%	0.26%	14.93%	9.11%	4.08%	13.19%	0.20%	13.39%	-1.54%	13.39%	NO MAX
498	Ganado	10	10	12.02%	1.51%	13.53%	0.36%	13.89%	12.22%	1.85%	14.07%	0.39%	14.46%	0.57%	14.17%	NO MAX
499	Garden Ridge	27	27	6.34%	1.87%	8.21%	0.16%	8.37%	6.27%	1.57%	7.84%	0.18%	8.02%	-0.35%	8.02%	11.50%
500	Garland	1,974	1,967	8.54%	2.37%	10.91%	0.20%	11.11%	8.54%	2.52%	11.06%	0.20%	11.26%	0.15%	11.26%	NO MAX
502	Garrison	5	7	8.80%	4.75%	13.55%	0.14%	13.69%	9.07%	4.70%	13.77%	0.12%	13.89%	0.20%	13.89%	NO MAX
503	Gary	4	4	3.76%	3.18%	6.94%	0.00%	6.94%	3.76%	3.34%	7.10%	0.00%	7.10%	0.16%	7.10%	7.50%
504	Gatesville	75	76	9.57%	5.81%	15.38%	0.21%	15.59%	9.65%	5.84%	15.49%	0.23%	15.72%	0.13%	15.72%	NO MAX
505	George West	40	33	4.05%	1.62%	5.67%	0.17%	5.84%	4.31%	1.66%	5.97%	0.15%	6.12%	0.28%	6.12%	NO MAX
506	Georgetown	581	630	9.06%	3.37%	12.43%	0.13%	12.56%	9.08%	3.33%	12.41%	0.13%	12.54%	-0.02%	12.54%	13.50%
510	Giddings	65	67	9.81%	9.45%	19.26%	0.25%	19.51%	9.78%	9.58%	19.36%	0.25%	19.61%	0.10%	19.61%	NO MAX
512	Gilmer	47	47	8.73%	4.86%	13.59%	0.25%	13.84%	8.59%	5.14%	13.73%	0.20%	13.93%	0.09%	13.93%	NO MAX
514	Gladewater	62	52	3.44%	0.10%	3.54%	0.20%	3.74%	3.31%	0.00%	3.31%	0.18%	3.49%	-0.25%	3.49%	7.50%
516	Glen Rose	23	25	11.51%	2.98%	14.49%	0.25%	14.74%	11.69%	3.13%	14.82%	0.29%	15.11%	0.37%	15.11%	NO MAX
517	Glenn Heights	71	70	3.57%	0.01%	3.58%	0.16%	3.74%	3.68%	-0.09%	3.59%	0.14%	3.73%	-0.01%	3.73%	12.50%
518	Godley	11	10	1.90%	0.84%	2.74%	0.18%	2.92%	1.46%	0.77%	2.23%	0.12%	2.35%	-0.57%	2.35%	8.50%
519	Goldsmith	3	3	1.86%	1.68%	3.54%	0.41%	3.95%	1.86%	2.54%	4.40%	0.44%	4.84%	0.89%	4.84%	7.50%
520	Goldthwaite	11	12	10.41%	14.91%	25.32%	0.28%	25.60%	10.51%	13.17%	23.68%	0.32%	24.00%	-1.60%	24.00%	NO MAX
522	Goliad	12	12	5.40%	-3.40%	2.00%	0.29%	2.29%	5.05%	-2.72%	2.33%	0.26%	2.59%	0.30%	2.59%	NO MAX
524	Gonzales	110	110	6.30%	4.03%	10.33%	0.18%	10.51%	6.23%	4.46%	10.69%	0.22%	10.91%	0.40%	10.91%	NO MAX
532	Graford	3	3	2.15%	0.77%	2.92%	0.20%	3.12%	2.11%	0.78%	2.89%	0.22%	3.11%	-0.01%	3.11%	NO MAX
10534	Graham	84	87	7.13%	4.54%	11.67%	0.32%	11.99%	6.94%	4.36%	11.30%	0.31%	11.61%	-0.38%	11.61%	NO MAX
536	Granbury	161	155	10.08%	5.79%	15.87%	0.22%	16.09%	10.03%	6.11%	16.14%	0.23%	16.37%	0.28%	16.37%	NO MAX
540	Grand Prairie	1,231	1,283	10.12%	6.04%	16.16%	0.17%	16.33%	10.10%	6.02%	16.12%	0.18%	16.30%	-0.03%	16.30%	NO MAX
542	Grand Saline	23	23	4.95%	0.49%	5.44%	0.37%	5.81%	4.87%	-0.13%	4.74%	0.36%	5.10%	-0.71%	5.10%	9.50%
544	Grandview	12	16	6.11%	-0.17%	5.94%	0.00%	5.94%	6.37%	0.06%	6.43%	0.00%	6.43%	0.49%	6.43%	11.50%
546	Granger	8	9	2.32%	-1.49%	0.83%	0.00%	0.83%	2.11%	-1.55%	0.56%	0.00%	0.56%	-0.27%	0.56%	7.50%
547	Granite Shoals	33	33	4.53%	0.49%	5.02%	0.21%	5.23%	4.62%	0.41%	5.03%	0.23%	5.26%	0.03%	5.26%	NO MAX
548	Grapeland	11	8	3.60%	0.85%	4.45%	0.00%	4.45%	3.60%	0.78%	4.38%	0.00%	4.38%	-0.07%	4.38%	7.50%
550	Grapevine	562	566	11.49%	7.57%	19.06%	0.00%	19.06%	11.50%	7.48%	18.98%	0.00%	18.98%	-0.08%	18.98%	NO MAX

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2016

CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
552	Greenville	313	324	7.59%	3.95%	11.54%	0.23%	11.77%	7.51%	3.87%	11.38%	0.24%	11.62%	-0.15%	11.62%	NO MAX
551	Gregory	10	11	5.79%	-1.69%	4.10%	0.18%	4.28%	5.85%	-1.53%	4.32%	0.18%	4.50%	0.22%	4.50%	9.50%
553	Grey Forest	36	40	9.66%	6.69%	16.35%	0.26%	16.61%	9.70%	5.35%	15.05%	0.25%	15.30%	-1.31%	15.30%	NO MAX
556	Groesbeck	35	32	1.43%	1.04%	2.47%	0.22%	2.69%	1.33%	1.18%	2.51%	0.22%	2.73%	0.04%	2.73%	NO MAX
558	Groom	4	4	3.28%	-0.27%	3.01%	0.00%	3.01%	3.28%	-0.06%	3.22%	0.00%	3.22%	0.21%	3.22%	7.50%
559	Groves	97	96	7.26%	2.44%	9.70%	0.00%	9.70%	7.26%	2.31%	9.57%	0.00%	9.57%	-0.13%	9.57%	NO MAX
560	Groveton	11	10	1.97%	0.08%	2.05%	0.19%	2.24%	1.96%	-0.09%	1.87%	0.33%	2.20%	-0.04%	2.20%	7.50%
562	Gruver	5	5	7.53%	1.81%	9.34%	0.00%	9.34%	7.49%	3.70%	11.19%	0.00%	11.19%	1.85%	9.71%	12.50%
563	Gun Barrel City	44	41	5.41%	0.81%	6.22%	0.20%	6.42%	5.11%	0.81%	5.92%	0.17%	6.09%	-0.33%	6.09%	11.50%
564	Gunter	4	9	4.92%	-1.26%	3.66%	0.17%	3.83%	5.39%	-2.29%	3.10%	0.16%	3.26%	-0.57%	3.26%	NO MAX
568	Hale Center	10	10	1.88%	-0.01%	1.87%	0.20%	2.07%	1.88%	0.03%	1.91%	0.22%	2.13%	0.06%	2.13%	NO MAX
570	Hallettsville	36	34	7.07%	5.71%	12.78%	0.27%	13.05%	6.99%	5.60%	12.59%	0.28%	12.87%	-0.18%	12.87%	NO MAX
572	Hallsville	16	16	1.51%	1.60%	3.11%	0.23%	3.34%	1.44%	1.56%	3.00%	0.23%	3.23%	-0.11%	3.23%	NO MAX
574	Haltom City	267	262	10.56%	8.20%	18.76%	0.18%	18.94%	10.55%	8.43%	18.98%	0.18%	19.16%	0.22%	19.16%	NO MAX
576	Hamilton	23	22	11.55%	7.16%	18.71%	0.29%	19.00%	11.48%	7.20%	18.68%	0.22%	18.90%	-0.10%	18.90%	NO MAX
578	Hamlin	14	16	7.53%	4.07%	11.60%	0.31%	11.91%	7.76%	5.35%	13.11%	0.30%	13.41%	1.50%	13.41%	NO MAX
580	Happy	2	2	8.37%	8.18%	16.55%	0.35%	16.90%	8.38%	11.01%	19.39%	0.36%	19.75%	2.85%	18.96%	NO MAX
581	Harker Heights	204	208	9.98%	4.91%	14.89%	0.15%	15.04%	10.09%	4.82%	14.91%	0.14%	15.05%	0.01%	15.05%	NO MAX
10582	Harlingen	219	202	5.08%	5.52%	10.60%	0.31%	10.91%	5.01%	6.39%	11.40%	0.33%	11.73%	0.82%	11.73%	15.50%
20582	Harlingen Waterworks Sys	142	141	2.02%	-0.27%	1.75%	0.26%	2.01%	1.99%	-0.09%	1.90%	0.26%	2.16%	0.15%	2.14%	9.50%
583	Hart	4	3	1.04%	2.78%	3.82%	0.00%	3.82%	1.11%	2.91%	4.02%	0.00%	4.02%	0.20%	4.02%	NO MAX
586	Haskell	17	19	2.09%	-2.09%	0.00%	0.26%	0.26%	1.59%	-1.59%	0.00%	0.16%	0.16%	-0.10%	0.16%	9.50%
587	Haslet	23	24	8.91%	-0.11%	8.80%	0.16%	8.96%	8.78%	-0.19%	8.59%	0.16%	8.75%	-0.21%	8.75%	15.50%
588	Hawkins	11	11	8.72%	6.25%	14.97%	0.27%	15.24%	8.75%	6.51%	15.26%	0.28%	15.54%	0.30%	14.90%	NO MAX
585	Hays	1	1	12.69%	-5.96%	6.73%	0.79%	7.52%	10.88%	-5.42%	5.46%	0.53%	5.99%	-1.53%	5.99%	NO MAX
590	Hearne	54	50	9.02%	6.78%	15.80%	0.23%	16.03%	8.74%	6.62%	15.36%	0.21%	15.57%	-0.46%	15.57%	NO MAX
591	Heath	45	49	9.57%	1.89%	11.46%	0.17%	11.63%	9.38%	1.79%	11.17%	0.18%	11.35%	-0.28%	11.35%	13.50%
592	Hedley	2	2	4.75%	-1.00%	3.75%	0.39%	4.14%	4.82%	-0.66%	4.16%	0.41%	4.57%	0.43%	4.57%	11.50%
595	Hedwig Village	29	29	4.67%	2.51%	7.18%	0.19%	7.37%	4.71%	2.56%	7.27%	0.23%	7.50%	0.13%	7.46%	NO MAX
593	Helotes	62	62	5.35%	1.50%	6.85%	0.12%	6.97%	5.33%	1.47%	6.80%	0.13%	6.93%	-0.04%	6.93%	12.50%
594	Hemphill	26	25	5.16%	2.69%	7.85%	0.35%	8.20%	4.95%	3.04%	7.99%	0.35%	8.34%	0.14%	8.34%	11.50%
596	Hempstead	67	71	6.26%	1.67%	7.93%	0.23%	8.16%	6.36%	1.64%	8.00%	0.22%	8.22%	0.06%	8.22%	NO MAX
598	Henderson	117	123	8.62%	7.17%	15.79%	0.15%	15.94%	8.64%	7.52%	16.16%	0.16%	16.32%	0.38%	16.32%	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			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
600	Henrietta	17	17	10.22%	4.74%	14.96%	0.24%	15.20%	10.13%	4.51%	14.64%	0.26%	14.90%	-0.30%	14.90%	NO MAX
602	Hereford	97	96	6.58%	4.26%	10.84%	0.20%	11.04%	6.45%	4.16%	10.61%	0.21%	10.82%	-0.22%	10.82%	11.50%
605	Hewitt	87	91	10.58%	5.12%	15.70%	0.13%	15.83%	10.89%	5.04%	15.93%	0.12%	16.05%	0.22%	16.05%	NO MAX
609	Hickory Creek	21	20	9.93%	1.60%	11.53%	0.08%	11.61%	9.86%	2.06%	11.92%	0.09%	12.01%	0.40%	12.01%	13.50%
606	Hico	11	12	6.24%	-0.96%	5.28%	0.30%	5.58%	6.38%	-1.00%	5.38%	0.31%	5.69%	0.11%	5.69%	11.50%
607	Hidalgo	139	150	9.58%	2.99%	12.57%	0.00%	12.57%	9.59%	2.97%	12.56%	0.00%	12.56%	-0.01%	12.56%	13.50%
608	Higgins	3	3	4.23%	-0.37%	3.86%	0.39%	4.25%	4.22%	-0.39%	3.83%	0.44%	4.27%	0.02%	4.27%	NO MAX
610	Highland Park	117	121	6.26%	-0.86%	5.40%	0.00%	5.40%	6.27%	-0.73%	5.54%	0.00%	5.54%	0.14%	4.84%	NO MAX
611	Highland Village	148	150	10.68%	2.96%	13.64%	0.15%	13.79%	10.60%	2.95%	13.55%	0.16%	13.71%	-0.08%	13.71%	NO MAX
613	Hill Country Village	13	14	4.46%	-0.51%	3.95%	0.12%	4.07%	4.27%	-0.55%	3.72%	0.12%	3.84%	-0.23%	3.84%	11.50%
612	Hillsboro	101	100	6.21%	5.13%	11.34%	0.00%	11.34%	6.18%	5.28%	11.46%	0.00%	11.46%	0.12%	11.46%	NO MAX
619	Hilshire Village	2	2	3.04%	10.34%	13.38%	0.28%	13.66%	2.93%	8.72%	11.65%	0.21%	11.86%	-1.80%	11.86%	NO MAX
614	Hitchcock	49	52	3.99%	0.27%	4.26%	0.21%	4.47%	3.83%	0.30%	4.13%	0.21%	4.34%	-0.13%	4.34%	11.50%
615	Holland	7	7	6.14%	2.31%	8.45%	0.43%	8.88%	6.03%	2.08%	8.11%	0.45%	8.56%	-0.32%	8.56%	10.50%
616	Holliday	10	9	2.82%	-0.20%	2.62%	0.00%	2.62%	2.89%	-0.08%	2.81%	0.00%	2.81%	0.19%	2.81%	9.50%
617	Hollywood Park	32	33	6.78%	2.35%	9.13%	0.15%	9.28%	6.65%	2.33%	8.98%	0.16%	9.14%	-0.14%	9.14%	10.50%
618	Hondo	105	108	6.66%	2.12%	8.78%	0.21%	8.99%	6.96%	2.02%	8.98%	0.22%	9.20%	0.21%	9.20%	11.50%
620	Honey Grove	8	9	6.72%	1.01%	7.73%	0.35%	8.08%	6.77%	1.67%	8.44%	0.35%	8.79%	0.71%	8.79%	9.50%
622	Hooks	14	14	7.77%	6.25%	14.02%	0.21%	14.23%	7.78%	6.41%	14.19%	0.22%	14.41%	0.18%	13.71%	13.50%
626	Howe	14	15	5.43%	0.18%	5.61%	0.27%	5.88%	5.51%	0.26%	5.77%	0.29%	6.06%	0.18%	5.98%	11.50%
627	Hubbard	13	12	1.24%	-0.43%	0.81%	0.18%	0.99%	1.28%	-0.69%	0.59%	0.21%	0.80%	-0.19%	0.80%	NO MAX
628	Hudson	15	15	4.25%	0.37%	4.62%	0.20%	4.82%	3.94%	0.50%	4.44%	0.19%	4.63%	-0.19%	4.63%	NO MAX
629	Hudson Oaks	23	23	9.71%	3.59%	13.30%	0.09%	13.39%	9.78%	2.95%	12.73%	0.10%	12.83%	-0.56%	12.83%	13.50%
630	Hughes Springs	13	12	10.23%	6.29%	16.52%	0.26%	16.78%	10.30%	4.40%	14.70%	0.29%	14.99%	-1.79%	14.99%	NO MAX
632	Humble	187	195	9.48%	4.15%	13.63%	0.17%	13.80%	9.49%	4.10%	13.59%	0.17%	13.76%	-0.04%	13.76%	NO MAX
633	Hunters Creek Village	9	8	9.82%	6.80%	16.62%	0.35%	16.97%	9.40%	6.63%	16.03%	0.38%	16.41%	-0.56%	15.12%	NO MAX
634	Huntington	17	19	10.12%	4.48%	14.60%	0.13%	14.73%	10.22%	4.07%	14.29%	0.19%	14.48%	-0.25%	14.48%	NO MAX
636	Huntsville	253	258	8.04%	10.55%	18.59%	0.17%	18.76%	8.03%	10.63%	18.66%	0.19%	18.85%	0.09%	18.46%	NO MAX
637	Hurst	383	401	8.07%	2.44%	10.51%	0.00%	10.51%	8.03%	2.72%	10.75%	0.00%	10.75%	0.24%	10.75%	NO MAX
638	Hutchins	58	65	7.46%	0.69%	8.15%	0.12%	8.27%	7.55%	0.83%	8.38%	0.12%	8.50%	0.23%	8.50%	11.50%
640	Hutto	93	98	11.48%	1.70%	13.18%	0.12%	13.30%	11.45%	1.52%	12.97%	0.12%	13.09%	-0.21%	13.04%	NO MAX
641	Huxley	10	10	2.98%	-1.82%	1.16%	0.22%	1.38%	2.96%	-1.48%	1.48%	0.24%	1.72%	0.34%	1.72%	9.50%
642	Idalou	14	14	3.95%	0.72%	4.67%	0.08%	4.75%	3.73%	0.72%	4.45%	0.07%	4.52%	-0.23%	4.52%	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							
643	Ingleside	79	85	7.99%	2.60%	10.59%	0.32%	10.91%	8.39%	2.66%	11.05%	0.32%	11.37%	0.46%	11.37%	11.50%
646	Ingram	14	14	5.00%	0.98%	5.98%	0.00%	5.98%	4.56%	1.11%	5.67%	0.00%	5.67%	-0.31%	5.67%	9.50%
647	Iowa Colony	5	6	5.43%	22.79%	28.22%	0.22%	28.44%	5.08%	17.41%	22.49%	0.48%	22.97%	-5.47%	22.97%	NO MAX
644	Iowa Park	47	45	6.99%	7.73%	14.72%	0.22%	14.94%	7.05%	8.08%	15.13%	0.25%	15.38%	0.44%	15.38%	NO MAX
645	Iraan	6	6	6.49%	9.82%	16.31%	0.39%	16.70%	6.47%	10.44%	16.91%	0.42%	17.33%	0.63%	16.64%	NO MAX
648	Irving	1,433	1,421	9.48%	4.95%	14.43%	0.18%	14.61%	9.47%	5.03%	14.50%	0.18%	14.68%	0.07%	14.58%	NO MAX
650	Italy	16	18	1.25%	1.43%	2.68%	0.08%	2.76%	1.29%	1.30%	2.59%	0.17%	2.76%	0.00%	2.76%	NO MAX
652	Itasca	17	16	11.82%	-0.24%	11.58%	0.22%	11.80%	12.57%	-1.90%	10.67%	0.23%	10.90%	-0.90%	10.90%	13.50%
654	Jacinto City	58	59	4.57%	4.27%	8.84%	0.23%	9.07%	4.60%	2.97%	7.57%	0.28%	7.85%	-1.22%	7.85%	9.50%
656	Jacksboro	41	39	10.20%	3.71%	13.91%	0.21%	14.12%	10.11%	3.92%	14.03%	0.19%	14.22%	0.10%	14.22%	NO MAX
658	Jacksonville	129	124	7.69%	3.54%	11.23%	0.22%	11.45%	7.50%	3.58%	11.08%	0.20%	11.28%	-0.17%	11.28%	NO MAX
660	Jasper	113	114	5.45%	4.14%	9.59%	0.23%	9.82%	5.23%	4.29%	9.52%	0.23%	9.75%	-0.07%	9.75%	15.50%
664	Jefferson	18	20	2.23%	1.58%	3.81%	0.32%	4.13%	2.21%	-0.52%	1.69%	0.29%	1.98%	-2.15%	1.98%	NO MAX
665	Jersey Village	94	94	10.78%	4.57%	15.35%	0.16%	15.51%	10.44%	4.60%	15.04%	0.18%	15.22%	-0.29%	15.22%	NO MAX
666	Jewett	6	6	5.14%	3.48%	8.62%	0.22%	8.84%	5.16%	3.95%	9.11%	0.24%	9.35%	0.51%	9.35%	9.50%
668	Joaquin	5	4	2.39%	2.43%	4.82%	0.38%	5.20%	2.23%	3.03%	5.26%	0.42%	5.68%	0.48%	5.68%	NO MAX
670	Johnson City	15	15	6.62%	3.84%	10.46%	0.15%	10.61%	6.58%	3.49%	10.07%	0.17%	10.24%	-0.37%	10.24%	10.50%
673	Jones Creek	6	5	4.20%	2.43%	6.63%	0.39%	7.02%	4.04%	3.34%	7.38%	0.36%	7.74%	0.72%	7.74%	NO MAX
675	Jonestown	27	26	5.68%	0.89%	6.57%	0.24%	6.81%	5.46%	0.67%	6.13%	0.19%	6.32%	-0.49%	6.32%	NO MAX
677	Josephine	6	6	5.97%	1.38%	7.35%	0.08%	7.43%	5.82%	0.85%	6.67%	0.09%	6.76%	-0.67%	6.76%	NO MAX
671	Joshua	35	35	5.87%	0.17%	6.04%	0.11%	6.15%	5.91%	0.03%	5.94%	0.11%	6.05%	-0.10%	6.05%	13.50%
672	Jourdanton	33	40	5.05%	1.29%	6.34%	0.28%	6.62%	5.07%	1.14%	6.21%	0.25%	6.46%	-0.16%	6.46%	9.50%
674	Junction	20	19	9.57%	4.96%	14.53%	0.26%	14.79%	10.46%	3.98%	14.44%	0.23%	14.67%	-0.12%	14.67%	NO MAX
676	Justin	26	28	2.34%	0.53%	2.87%	0.00%	2.87%	2.30%	0.52%	2.82%	0.00%	2.82%	-0.05%	2.82%	7.50%
678	Karnes City	30	30	3.60%	1.57%	5.17%	0.19%	5.36%	3.61%	1.59%	5.20%	0.21%	5.41%	0.05%	5.41%	NO MAX
680	Katy	175	185	11.38%	3.16%	14.54%	0.17%	14.71%	11.24%	3.04%	14.28%	0.17%	14.45%	-0.26%	14.45%	NO MAX
682	Kaufman	66	60	8.31%	0.70%	9.01%	0.18%	9.19%	8.17%	0.97%	9.14%	0.20%	9.34%	0.15%	9.34%	NO MAX
683	Keene	57	56	8.84%	5.98%	14.82%	0.17%	14.99%	9.22%	5.80%	15.02%	0.17%	15.19%	0.20%	15.19%	NO MAX
681	Keller	290	291	10.23%	5.29%	15.52%	0.13%	15.65%	10.14%	5.37%	15.51%	0.14%	15.65%	0.00%	15.65%	NO MAX
685	Kemah	34	35	6.05%	0.57%	6.62%	0.15%	6.77%	6.38%	0.74%	7.12%	0.17%	7.29%	0.52%	7.15%	NO MAX
684	Kemp	13	15	6.44%	-2.47%	3.97%	0.00%	3.97%	5.88%	-1.27%	4.61%	0.00%	4.61%	0.64%	4.32%	11.50%
686	Kenedy	41	43	3.62%	1.27%	4.89%	0.20%	5.09%	3.05%	1.41%	4.46%	0.18%	4.64%	-0.45%	4.64%	7.50%
688	Kennedale	67	72	10.78%	3.52%	14.30%	0.17%	14.47%	10.64%	3.23%	13.87%	0.18%	14.05%	-0.42%	14.05%	NO MAX

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		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN				SUPPL DEATH			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
690	Kerens	11	11	1.98%	5.85%	7.83%	0.15%	7.98%	2.03%	6.25%	8.28%	0.17%	8.45%	0.47%	8.45%	NO MAX
692	Kermit	52	49	8.99%	6.13%	15.12%	0.25%	15.37%	9.07%	6.48%	15.55%	0.25%	15.80%	0.43%	15.80%	NO MAX
10694	Kerrville	296	303	7.62%	2.02%	9.64%	0.18%	9.82%	7.53%	2.41%	9.94%	0.19%	10.13%	0.31%	10.13%	15.50%
20694	Kerrville PUB	62	56	9.12%	3.44%	12.56%	0.19%	12.75%	8.96%	3.31%	12.27%	0.19%	12.46%	-0.29%	12.46%	NO MAX
10696	Kilgore	158	156	9.91%	5.15%	15.06%	0.21%	15.27%	9.95%	5.10%	15.05%	0.23%	15.28%	0.01%	15.28%	NO MAX
698	Killeen	1,041	1,004	5.71%	3.91%	9.62%	0.15%	9.77%	5.72%	4.06%	9.78%	0.16%	9.94%	0.17%	9.58%	13.50%
700	Kingsville	276	270	6.62%	2.57%	9.19%	0.00%	9.19%	6.57%	2.22%	8.79%	0.00%	8.79%	-0.40%	8.79%	NO MAX
701	Kirby	52	51	10.36%	3.99%	14.35%	0.12%	14.47%	10.52%	3.91%	14.43%	0.14%	14.57%	0.10%	14.57%	NO MAX
702	Kirbyville	22	25	2.91%	2.66%	5.57%	0.34%	5.91%	2.92%	2.59%	5.51%	0.30%	5.81%	-0.10%	5.81%	7.50%
704	Knox City	9	9	3.84%	-1.68%	2.16%	0.34%	2.50%	4.18%	-1.42%	2.76%	0.40%	3.16%	0.66%	3.16%	9.50%
708	Kountze	23	22	1.38%	0.00%	1.38%	0.15%	1.53%	1.36%	0.07%	1.43%	0.13%	1.56%	0.03%	1.56%	NO MAX
709	Kress	2	1	3.49%	5.08%	8.57%	0.00%	8.57%	3.35%	-3.35%	0.00%	0.00%	0.00%	-8.57%	0.00%	NO MAX
699	Krugerville	11	10	8.10%	0.65%	8.75%	0.10%	8.85%	7.76%	0.69%	8.45%	0.10%	8.55%	-0.30%	8.38%	NO MAX
707	Krum	27	29	5.65%	-0.12%	5.53%	0.14%	5.67%	5.78%	-0.02%	5.76%	0.15%	5.91%	0.24%	5.91%	12.50%
710	Kyle	165	179	10.14%	2.55%	12.69%	0.14%	12.83%	10.11%	2.30%	12.41%	0.13%	12.54%	-0.29%	12.54%	13.50%
725	La Coste	7	7	2.13%	-0.65%	1.48%	0.00%	1.48%	2.04%	-0.64%	1.40%	0.00%	1.40%	-0.08%	1.40%	7.50%
714	La Feria	56	52	4.21%	5.55%	9.76%	0.22%	9.98%	4.64%	6.12%	10.76%	0.22%	10.98%	1.00%	10.98%	NO MAX
716	La Grange	67	68	10.12%	5.91%	16.03%	0.27%	16.30%	9.57%	5.70%	15.27%	0.28%	15.55%	-0.75%	15.55%	NO MAX
723	La Grulla	29	31	6.18%	-0.98%	5.20%	0.15%	5.35%	6.47%	-0.89%	5.58%	0.15%	5.73%	0.38%	5.73%	11.50%
732	La Joya	45	41	1.45%	4.72%	6.17%	0.18%	6.35%	1.48%	4.57%	6.05%	0.19%	6.24%	-0.11%	6.24%	NO MAX
721	La Marque	106	109	9.54%	6.22%	15.76%	0.17%	15.93%	9.65%	5.04%	14.69%	0.16%	14.85%	-1.08%	14.85%	NO MAX
728	La Porte	374	373	9.50%	6.47%	15.97%	0.17%	16.14%	9.47%	6.64%	16.11%	0.17%	16.28%	0.14%	16.28%	NO MAX
731	La Vernia	16	17	1.79%	1.25%	3.04%	0.12%	3.16%	1.86%	1.18%	3.04%	0.14%	3.18%	0.02%	3.18%	NO MAX
711	Lacy-Lakeview	50	51	9.37%	5.26%	14.63%	0.19%	14.82%	9.41%	5.03%	14.44%	0.21%	14.65%	-0.17%	14.65%	NO MAX
712	Ladonia	2	2	7.36%	-4.79%	2.57%	0.28%	2.85%	7.23%	-3.95%	3.28%	0.29%	3.57%	0.72%	3.57%	NO MAX
713	Lago Vista	89	90	6.94%	0.77%	7.71%	0.22%	7.93%	6.94%	0.93%	7.87%	0.24%	8.11%	0.18%	8.08%	12.50%
705	Laguna Vista	15	17	4.70%	0.30%	5.00%	0.14%	5.14%	4.76%	0.43%	5.19%	0.14%	5.33%	0.19%	5.33%	NO MAX
717	Lake Dallas	31	33	10.15%	3.41%	13.56%	0.26%	13.82%	10.42%	3.04%	13.46%	0.25%	13.71%	-0.11%	13.71%	13.50%
718	Lake Jackson	209	217	8.22%	3.62%	11.84%	0.20%	12.04%	8.19%	3.95%	12.14%	0.22%	12.36%	0.32%	12.36%	NO MAX
719	Lake Worth	89	94	8.85%	4.56%	13.41%	0.15%	13.56%	9.04%	4.31%	13.35%	0.16%	13.51%	-0.05%	13.51%	NO MAX
727	Lakeport	5	5	3.28%	-3.28%	0.00%	0.15%	0.15%	3.28%	-3.28%	0.00%	0.16%	0.16%	0.01%	0.16%	NO MAX
715	Lakeside	14	15	7.05%	0.51%	7.56%	0.24%	7.80%	7.14%	0.71%	7.85%	0.26%	8.11%	0.31%	8.11%	12.50%
729	Lakeside City	4	4	1.72%	0.20%	1.92%	0.17%	2.09%	1.96%	0.38%	2.34%	0.18%	2.52%	0.43%	2.52%	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							
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL	SUPPL DEATH	GRAND TOTAL					
720	Lakeway	98	105	10.27%	3.34%	13.61%	0.15%	13.76%	10.24%	3.50%	13.74%	0.16%	13.90%	0.14%	13.90%	13.50%
722	Lamesa	73	69	5.05%	-0.34%	4.71%	0.00%	4.71%	5.00%	-0.26%	4.74%	0.00%	4.74%	0.03%	4.63%	13.50%
724	Lampasas	114	117	9.63%	5.20%	14.83%	0.19%	15.02%	9.65%	5.17%	14.82%	0.18%	15.00%	-0.02%	15.00%	NO MAX
726	Lancaster	243	244	8.58%	5.28%	13.86%	0.14%	14.00%	8.56%	4.90%	13.46%	0.13%	13.59%	-0.41%	13.59%	NO MAX
730	Laredo	2,058	2,134	10.05%	11.11%	21.16%	0.19%	21.35%	10.03%	10.84%	20.87%	0.20%	21.07%	-0.28%	21.07%	NO MAX
733	Lavon	16	17	5.20%	0.12%	5.32%	0.20%	5.52%	5.30%	0.32%	5.62%	0.19%	5.81%	0.29%	5.81%	NO MAX
736	League City	495	490	9.52%	5.87%	15.39%	0.14%	15.53%	9.49%	5.62%	15.11%	0.15%	15.26%	-0.27%	15.26%	15.50%
737	Leander	223	241	9.85%	2.74%	12.59%	0.14%	12.73%	9.83%	2.61%	12.44%	0.14%	12.58%	-0.15%	12.58%	13.50%
735	Lefors	5	3	1.07%	2.47%	3.54%	0.04%	3.58%	1.17%	2.42%	3.59%	0.05%	3.64%	0.06%	3.64%	NO MAX
739	Leon Valley	100	99	8.87%	4.05%	12.92%	0.19%	13.11%	8.81%	4.41%	13.22%	0.18%	13.40%	0.29%	13.40%	NO MAX
738	Leonard	14	15	1.95%	-0.31%	1.64%	0.24%	1.88%	2.69%	-0.43%	2.26%	0.28%	2.54%	0.66%	2.54%	9.50%
740	Levelland	98	94	8.25%	3.98%	12.23%	0.19%	12.42%	8.22%	4.11%	12.33%	0.20%	12.53%	0.11%	12.53%	NO MAX
742	Lewisville	735	743	10.17%	6.38%	16.55%	0.00%	16.55%	10.14%	6.15%	16.29%	0.00%	16.29%	-0.26%	16.29%	NO MAX
744	Lexington	13	11	6.50%	2.15%	8.65%	0.00%	8.65%	6.46%	1.95%	8.41%	0.00%	8.41%	-0.24%	8.41%	NO MAX
746	Liberty	91	97	5.56%	13.23%	18.79%	0.00%	18.79%	5.47%	13.27%	18.74%	0.00%	18.74%	-0.05%	18.74%	NO MAX
745	Liberty Hill	16	21	7.03%	0.52%	7.55%	0.17%	7.72%	6.77%	0.29%	7.06%	0.18%	7.24%	-0.48%	7.24%	NO MAX
748	Lindale	51	50	8.47%	5.84%	14.31%	0.00%	14.31%	8.30%	5.92%	14.22%	0.00%	14.22%	-0.09%	14.22%	NO MAX
750	Linden	12	15	1.85%	-0.50%	1.35%	0.39%	1.74%	2.01%	-0.56%	1.45%	0.34%	1.79%	0.05%	1.79%	7.50%
755	Lipan	5	4	2.01%	0.48%	2.49%	0.25%	2.74%	1.88%	0.60%	2.48%	0.23%	2.71%	-0.03%	2.71%	NO MAX
751	Little Elm	200	218	11.15%	2.34%	13.49%	0.12%	13.61%	11.02%	2.39%	13.41%	0.13%	13.54%	-0.07%	13.54%	13.50%
752	Littlefield	54	55	6.38%	3.11%	9.49%	0.18%	9.67%	6.29%	3.40%	9.69%	0.23%	9.92%	0.25%	9.92%	11.50%
753	Live Oak	114	112	10.43%	6.97%	17.40%	0.15%	17.55%	10.45%	7.32%	17.77%	0.17%	17.94%	0.39%	17.94%	NO MAX
757	Liverpool	4	3	1.99%	0.61%	2.60%	0.20%	2.80%	2.06%	0.59%	2.65%	0.26%	2.91%	0.11%	2.91%	NO MAX
754	Livingston	81	81	8.88%	7.55%	16.43%	0.25%	16.68%	8.77%	7.71%	16.48%	0.24%	16.72%	0.04%	16.72%	NO MAX
756	Llano	46	45	8.21%	7.05%	15.26%	0.29%	15.55%	7.95%	6.64%	14.59%	0.27%	14.86%	-0.69%	14.86%	NO MAX
758	Lockhart	126	133	7.64%	5.42%	13.06%	0.24%	13.30%	7.46%	5.75%	13.21%	0.25%	13.46%	0.16%	13.46%	NO MAX
760	Lockney	4	4	2.60%	-2.60%	0.00%	0.69%	0.69%	2.60%	-2.60%	0.00%	0.32%	0.32%	-0.37%	0.32%	7.50%
765	Lone Star	10	11	3.23%	-0.69%	2.54%	0.18%	2.72%	3.29%	-1.01%	2.28%	0.17%	2.45%	-0.27%	2.45%	7.50%
766	Longview	648	665	7.31%	3.79%	11.10%	0.20%	11.30%	7.29%	3.86%	11.15%	0.21%	11.36%	0.06%	11.12%	15.50%
768	Loraine	3	3	2.47%	0.18%	2.65%	0.05%	2.70%	2.76%	-0.25%	2.51%	0.05%	2.56%	-0.14%	2.56%	NO MAX
769	Lorena	17	16	6.83%	0.28%	7.11%	0.27%	7.38%	6.63%	0.17%	6.80%	0.19%	6.99%	-0.39%	6.99%	10.50%
770	Lorenzo	6	8	5.27%	-2.13%	3.14%	0.00%	3.14%	5.16%	-2.14%	3.02%	0.00%	3.02%	-0.12%	3.02%	9.50%
771	Los Fresnos	52	53	2.36%	-0.83%	1.53%	0.16%	1.69%	2.34%	-0.83%	1.51%	0.17%	1.68%	-0.01%	1.68%	9.50%

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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							
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL	SUPPL DEATH	GRAND TOTAL					
773	Lott	8	8	1.84%	-0.23%	1.61%	0.07%	1.68%	1.68%	-0.15%	1.53%	0.11%	1.64%	-0.04%	1.64%	NO MAX
774	Lovelady	3	3	4.80%	1.31%	6.11%	0.11%	6.22%	4.78%	1.42%	6.20%	0.12%	6.32%	0.10%	6.32%	NO MAX
778	Lubbock	1,710	1,743	9.99%	7.96%	17.95%	0.00%	17.95%	9.96%	8.09%	18.05%	0.00%	18.05%	0.10%	18.05%	NO MAX
779	Lucas	31	30	11.14%	2.61%	13.75%	0.15%	13.90%	11.03%	2.40%	13.43%	0.13%	13.56%	-0.34%	13.56%	15.50%
782	Lufkin	360	365	8.69%	7.93%	16.62%	0.20%	16.82%	8.70%	7.94%	16.64%	0.21%	16.85%	0.03%	16.85%	NO MAX
784	Luling	81	77	5.90%	3.73%	9.63%	0.30%	9.93%	5.86%	3.51%	9.37%	0.35%	9.72%	-0.21%	9.72%	11.50%
785	Lumberton	41	41	10.26%	6.51%	16.77%	0.20%	16.97%	10.34%	6.56%	16.90%	0.22%	17.12%	0.15%	17.12%	NO MAX
786	Lyford	15	16	1.29%	3.90%	5.19%	0.00%	5.19%	1.37%	3.25%	4.62%	0.00%	4.62%	-0.57%	4.62%	NO MAX
787	Lytle	23	21	6.51%	2.97%	9.48%	0.16%	9.64%	6.43%	3.19%	9.62%	0.18%	9.80%	0.16%	9.80%	11.50%
790	Madisonville	38	40	6.76%	2.79%	9.55%	0.33%	9.88%	6.73%	2.67%	9.40%	0.34%	9.74%	-0.14%	9.74%	11.50%
791	Magnolia	29	32	2.13%	-0.26%	1.87%	0.32%	2.19%	2.08%	-0.26%	1.82%	0.31%	2.13%	-0.06%	2.13%	8.50%
792	Malakoff	26	26	5.92%	0.93%	6.85%	0.23%	7.08%	5.94%	1.21%	7.15%	0.24%	7.39%	0.31%	7.14%	13.50%
796	Manor	49	59	4.14%	0.10%	4.24%	0.12%	4.36%	4.09%	0.18%	4.27%	0.11%	4.38%	0.02%	4.38%	NO MAX
798	Mansfield	488	497	10.89%	3.73%	14.62%	0.16%	14.78%	10.89%	4.05%	14.94%	0.15%	15.09%	0.31%	15.09%	NO MAX
799	Manvel	38	41	6.38%	6.58%	12.96%	0.15%	13.11%	6.17%	6.27%	12.44%	0.14%	12.58%	-0.53%	12.58%	13.50%
800	Marble Falls	105	104	5.49%	0.15%	5.64%	0.19%	5.83%	5.60%	0.13%	5.73%	0.19%	5.92%	0.09%	5.68%	13.50%
802	Marfa	31	31	4.20%	-2.20%	2.00%	0.36%	2.36%	4.03%	-1.82%	2.21%	0.36%	2.57%	0.21%	2.57%	11.50%
804	Marion	11	12	6.46%	-0.56%	5.90%	0.42%	6.32%	6.13%	-0.38%	5.75%	0.51%	6.26%	-0.06%	6.26%	11.50%
806	Marlin	48	55	6.81%	2.92%	9.73%	0.29%	10.02%	6.75%	2.65%	9.40%	0.29%	9.69%	-0.33%	9.69%	11.50%
810	Marshall	182	183	10.07%	6.66%	16.73%	0.23%	16.96%	10.02%	6.82%	16.84%	0.24%	17.08%	0.12%	17.08%	NO MAX
812	Mart	13	13	5.37%	-3.89%	1.48%	0.24%	1.72%	5.34%	-3.66%	1.68%	0.27%	1.95%	0.23%	1.95%	9.50%
813	Martindale	4	2	5.94%	4.63%	10.57%	0.17%	10.74%	5.92%	7.09%	13.01%	0.14%	13.15%	2.41%	13.04%	NO MAX
814	Mason	33	31	4.68%	1.73%	6.41%	0.26%	6.67%	4.77%	2.07%	6.84%	0.29%	7.13%	0.46%	7.13%	9.50%
816	Matador	4	4	2.12%	5.05%	7.17%	0.27%	7.44%	2.10%	4.70%	6.80%	0.30%	7.10%	-0.34%	7.10%	NO MAX
818	Mathis	58	56	5.65%	-1.37%	4.28%	0.18%	4.46%	5.75%	-1.19%	4.56%	0.24%	4.80%	0.34%	4.64%	13.50%
820	Maud	7	7	1.69%	2.03%	3.72%	0.10%	3.82%	1.70%	1.92%	3.62%	0.08%	3.70%	-0.12%	3.70%	NO MAX
822	Maypearl	6	6	1.70%	0.18%	1.88%	0.13%	2.01%	2.08%	0.14%	2.22%	0.20%	2.42%	0.41%	2.42%	7.50%
824	McAllen	1,529	1,579	4.90%	3.00%	7.90%	0.00%	7.90%	4.86%	3.09%	7.95%	0.00%	7.95%	0.05%	7.71%	13.50%
826	McCamey	13	12	2.99%	-0.11%	2.88%	0.15%	3.03%	2.97%	-1.52%	1.45%	0.13%	1.58%	-1.45%	1.58%	9.50%
828	McGregor	52	50	8.55%	2.28%	10.83%	0.26%	11.09%	8.63%	1.73%	10.36%	0.28%	10.64%	-0.45%	10.64%	12.50%
830	McKinney	881	962	11.61%	3.69%	15.30%	0.13%	15.43%	11.62%	3.74%	15.36%	0.13%	15.49%	0.06%	15.49%	NO MAX
832	McLean	7	6	1.69%	0.26%	1.95%	0.19%	2.14%	1.76%	0.31%	2.07%	0.22%	2.29%	0.15%	2.29%	NO MAX
833	McLendon-Chisholm	2	2	3.75%	5.90%	9.65%	0.77%	10.42%	3.78%	5.70%	9.48%	0.81%	10.29%	-0.13%	10.29%	NO MAX

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		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN				SUPPL DEATH			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
834	Meadow	N/A	6	1.68%	2.69%	4.37%	0.03%	4.40%	1.90%	2.66%	4.56%	0.13%	4.69%	0.29%	4.69%	NO MAX
831	Meadowlakes	20	19	2.26%	0.02%	2.28%	0.14%	2.42%	2.40%	-0.06%	2.34%	0.17%	2.51%	0.09%	2.51%	NO MAX
835	Meadows Place	24	27	6.34%	2.04%	8.38%	0.19%	8.57%	6.12%	2.06%	8.18%	0.16%	8.34%	-0.23%	8.10%	13.50%
837	Melissa	49	48	6.75%	1.14%	7.89%	0.15%	8.04%	6.73%	1.21%	7.94%	0.15%	8.09%	0.05%	7.89%	NO MAX
1501	Memorial Villages PD	37	43	6.65%	4.19%	10.84%	0.17%	11.01%	6.63%	4.45%	11.08%	0.17%	11.25%	0.24%	11.19%	NO MAX
840	Memphis	20	18	4.85%	-0.56%	4.29%	0.24%	4.53%	4.81%	-0.93%	3.88%	0.28%	4.16%	-0.37%	4.16%	NO MAX
842	Menard	6	8	3.47%	-3.47%	0.00%	0.00%	0.00%	3.52%	-3.52%	0.00%	0.00%	0.00%	0.00%	0.00%	NO MAX
844	Mercedes	108	108	10.91%	8.19%	19.10%	0.21%	19.31%	10.37%	8.23%	18.60%	0.19%	18.79%	-0.52%	18.79%	NO MAX
846	Meridian	10	11	3.72%	-0.62%	3.10%	0.09%	3.19%	3.76%	-0.42%	3.34%	0.09%	3.43%	0.24%	3.43%	11.50%
848	Merkel	15	15	7.74%	5.49%	13.23%	0.12%	13.35%	7.88%	5.78%	13.66%	0.13%	13.79%	0.44%	13.79%	NO MAX
852	Mertzon	3	4	5.20%	6.57%	11.77%	0.53%	12.30%	4.74%	7.20%	11.94%	0.13%	12.07%	-0.23%	12.07%	NO MAX
854	Mesquite	1,059	1,079	5.58%	6.72%	12.30%	0.00%	12.30%	5.61%	6.92%	12.53%	0.00%	12.53%	0.23%	11.89%	NO MAX
856	Mexia	96	99	9.79%	2.74%	12.53%	0.23%	12.76%	9.86%	2.54%	12.40%	0.22%	12.62%	-0.14%	12.62%	13.50%
860	Midland	771	795	8.72%	6.14%	14.86%	0.20%	15.06%	8.54%	5.82%	14.36%	0.20%	14.56%	-0.50%	14.56%	NO MAX
862	Midlothian	196	209	10.92%	3.67%	14.59%	0.15%	14.74%	11.04%	3.49%	14.53%	0.13%	14.66%	-0.08%	14.66%	NO MAX
863	Milano	2	1	1.97%	3.55%	5.52%	0.24%	5.76%	3.73%	3.86%	7.59%	0.52%	8.11%	2.35%	8.11%	NO MAX
864	Miles	4	4	1.31%	-1.31%	0.00%	0.07%	0.07%	1.48%	-1.48%	0.00%	0.07%	0.07%	0.00%	0.07%	7.50%
865	Milford	6	5	4.27%	5.51%	9.78%	0.32%	10.10%	3.42%	7.73%	11.15%	0.29%	11.44%	1.34%	11.00%	NO MAX
868	Mineola	52	50	5.34%	-0.96%	4.38%	0.18%	4.56%	5.30%	-1.03%	4.27%	0.19%	4.46%	-0.10%	4.46%	11.50%
870	Mineral Wells	160	165	6.62%	2.31%	8.93%	0.26%	9.19%	6.63%	2.09%	8.72%	0.25%	8.97%	-0.22%	8.97%	11.50%
874	Mission	646	670	6.43%	2.01%	8.44%	0.15%	8.59%	6.44%	2.09%	8.53%	0.15%	8.68%	0.09%	8.68%	12.50%
875	Missouri City	322	334	5.55%	2.18%	7.73%	0.12%	7.85%	5.54%	2.17%	7.71%	0.12%	7.83%	-0.02%	7.58%	15.50%
876	Monahans	60	62	5.42%	2.70%	8.12%	0.25%	8.37%	5.32%	2.77%	8.09%	0.24%	8.33%	-0.04%	8.33%	NO MAX
887	Mont Belvieu	68	71	10.01%	6.26%	16.27%	0.17%	16.44%	9.95%	6.09%	16.04%	0.16%	16.20%	-0.24%	16.20%	NO MAX
877	Montgomery	19	20	6.61%	-0.72%	5.89%	0.00%	5.89%	6.59%	-0.49%	6.10%	0.00%	6.10%	0.21%	6.10%	13.50%
878	Moody	12	12	1.37%	1.64%	3.01%	0.15%	3.16%	1.43%	1.85%	3.28%	0.17%	3.45%	0.29%	3.45%	7.50%
883	Morgan's Point	12	12	9.14%	0.72%	9.86%	0.22%	10.08%	8.93%	0.96%	9.89%	0.23%	10.12%	0.04%	10.06%	NO MAX
882	Morgan's Point Resort	26	24	10.25%	2.28%	12.53%	0.23%	12.76%	10.18%	2.37%	12.55%	0.25%	12.80%	0.04%	11.98%	13.50%
884	Morton	9	9	6.48%	-1.53%	4.95%	0.18%	5.13%	6.49%	-1.60%	4.89%	0.19%	5.08%	-0.05%	5.08%	NO MAX
886	Moulton	9	8	5.32%	1.75%	7.07%	0.17%	7.24%	5.14%	1.19%	6.33%	0.15%	6.48%	-0.76%	6.48%	NO MAX
890	Mount Enterprise	2	2	2.12%	0.77%	2.89%	0.37%	3.26%	2.11%	0.78%	2.89%	0.40%	3.29%	0.03%	3.29%	NO MAX
892	Mt. Pleasant	153	157	10.21%	5.27%	15.48%	0.18%	15.66%	10.11%	5.13%	15.24%	0.18%	15.42%	-0.24%	15.42%	NO MAX
894	Mt. Vernon	21	21	8.82%	2.60%	11.42%	0.21%	11.63%	8.81%	3.09%	11.90%	0.22%	12.12%	0.49%	12.12%	13.50%

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CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
896	Muenster	13	13	5.22%	-4.13%	1.09%	0.00%	1.09%	5.16%	-3.86%	1.30%	0.00%	1.30%	0.21%	1.30%	11.50%
898	Muleshoe	33	33	8.77%	6.82%	15.59%	0.19%	15.78%	8.90%	7.93%	16.83%	0.19%	17.02%	1.24%	17.02%	NO MAX
901	Munday	8	7	1.23%	2.65%	3.88%	0.21%	4.09%	1.56%	2.38%	3.94%	0.30%	4.24%	0.15%	4.24%	NO MAX
903	Murphy	112	112	12.13%	2.28%	14.41%	0.11%	14.52%	11.41%	2.55%	13.96%	0.11%	14.07%	-0.45%	13.63%	13.50%
10904	Nacogdoches	298	297	8.37%	6.51%	14.88%	0.18%	15.06%	8.36%	6.43%	14.79%	0.19%	14.98%	-0.08%	14.98%	NO MAX
906	Naples	10	9	4.01%	-1.31%	2.70%	0.46%	3.16%	3.48%	-1.31%	2.17%	0.34%	2.51%	-0.65%	2.51%	9.50%
907	Nash	20	19	9.20%	8.37%	17.57%	0.17%	17.74%	8.98%	8.99%	17.97%	0.19%	18.16%	0.42%	17.97%	NO MAX
905	Nassau Bay	45	43	9.76%	5.92%	15.68%	0.15%	15.83%	9.67%	6.40%	16.07%	0.14%	16.21%	0.38%	16.21%	NO MAX
909	Natalia	10	11	2.10%	0.87%	2.97%	0.18%	3.15%	2.10%	0.90%	3.00%	0.20%	3.20%	0.05%	3.20%	NO MAX
908	Navasota	97	80	5.72%	2.72%	8.44%	0.16%	8.60%	5.63%	2.82%	8.45%	0.16%	8.61%	0.01%	8.61%	11.50%
910	Nederland	114	118	8.11%	-1.48%	6.63%	0.00%	6.63%	8.14%	-1.70%	6.44%	0.00%	6.44%	-0.19%	6.44%	NO MAX
912	Needville	16	16	3.64%	0.20%	3.84%	0.43%	4.27%	3.71%	0.41%	4.12%	0.39%	4.51%	0.24%	4.51%	9.50%
914	New Boston	32	36	3.19%	-1.04%	2.15%	0.23%	2.38%	3.11%	-1.10%	2.01%	0.24%	2.25%	-0.13%	2.25%	7.50%
10916	New Braunfels	560	579	11.16%	5.78%	16.94%	0.14%	17.08%	11.18%	5.65%	16.83%	0.14%	16.97%	-0.11%	16.97%	NO MAX
20916	New Braunfels Utilities	241	252	7.18%	5.26%	12.44%	0.18%	12.62%	7.16%	5.07%	12.23%	0.17%	12.40%	-0.22%	12.40%	NO MAX
915	New Deal	4	4	2.42%	-2.24%	0.18%	0.00%	0.18%	2.42%	-2.03%	0.39%	0.00%	0.39%	0.21%	0.39%	7.50%
923	New Fairview	1	1	1.05%	8.18%	9.23%	0.11%	9.34%	1.05%	8.88%	9.93%	0.13%	10.06%	0.72%	8.77%	NO MAX
918	New London	10	10	3.79%	1.79%	5.58%	0.00%	5.58%	3.80%	1.91%	5.71%	0.00%	5.71%	0.13%	5.71%	7.50%
919	New Summerfield	10	10	7.73%	1.94%	9.67%	0.00%	9.67%	7.62%	1.68%	9.30%	0.00%	9.30%	-0.37%	9.30%	13.50%
917	New Waverly	5	5	4.97%	-0.12%	4.85%	0.26%	5.11%	4.99%	0.47%	5.46%	0.29%	5.75%	0.64%	5.75%	9.50%
913	Newark	5	6	1.89%	1.27%	3.16%	0.09%	3.25%	1.78%	0.93%	2.71%	0.09%	2.80%	-0.45%	2.80%	NO MAX
920	Newton	25	21	10.04%	11.19%	21.23%	0.21%	21.44%	10.59%	9.99%	20.58%	0.24%	20.82%	-0.62%	20.82%	NO MAX
922	Nixon	18	19	1.29%	-0.04%	1.25%	0.21%	1.46%	1.17%	-0.08%	1.09%	0.17%	1.26%	-0.20%	1.26%	NO MAX
924	Nocona	25	23	6.42%	2.91%	9.33%	0.20%	9.53%	6.57%	2.93%	9.50%	0.24%	9.74%	0.21%	9.74%	11.50%
925	Nolanville	14	13	1.58%	0.60%	2.18%	0.08%	2.26%	1.64%	0.65%	2.29%	0.09%	2.38%	0.12%	2.38%	NO MAX
928	Normangee	8	6	4.65%	-1.19%	3.46%	0.12%	3.58%	4.09%	-1.29%	2.80%	0.13%	2.93%	-0.65%	2.93%	11.50%
931	North Richland Hills	540	547	11.01%	5.32%	16.33%	0.00%	16.33%	10.98%	5.14%	16.12%	0.00%	16.12%	-0.21%	16.12%	NO MAX
930	Northlake	24	27	8.68%	1.24%	9.92%	0.11%	10.03%	8.48%	1.39%	9.87%	0.10%	9.97%	-0.06%	9.58%	NO MAX
935	O'Donnell	3	3	1.66%	5.91%	7.57%	0.15%	7.72%	1.64%	5.30%	6.94%	0.17%	7.11%	-0.61%	7.11%	NO MAX
936	Oak Point	18	26	5.73%	2.05%	7.78%	0.12%	7.90%	5.92%	1.79%	7.71%	0.11%	7.82%	-0.08%	7.81%	NO MAX
937	Oak Ridge North	48	47	9.01%	3.15%	12.16%	0.17%	12.33%	8.89%	2.99%	11.88%	0.19%	12.07%	-0.26%	12.07%	NO MAX
942	Odem	14	13	4.39%	3.63%	8.02%	0.31%	8.33%	5.09%	3.38%	8.47%	0.31%	8.78%	0.45%	8.78%	NO MAX
944	Odessa	725	756	8.02%	6.00%	14.02%	0.18%	14.20%	7.97%	5.53%	13.50%	0.19%	13.69%	-0.51%	13.69%	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			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
945	Oglesby	1	1	1.09%	-1.04%	0.05%	0.55%	0.60%	1.09%	-0.85%	0.24%	0.49%	0.73%	0.13%	0.73%	NO MAX
949	Old River-Winfree	1	1	2.39%	-2.39%	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	38	3.90%	-1.54%	2.36%	0.00%	2.36%	4.09%	-1.35%	2.74%	0.00%	2.74%	0.38%	2.63%	11.50%
951	Olney	22	22	6.75%	1.36%	8.11%	0.24%	8.35%	6.47%	1.17%	7.64%	0.28%	7.92%	-0.43%	7.92%	NO MAX
953	Omaha	6	6	2.09%	3.07%	5.16%	0.23%	5.39%	2.09%	3.18%	5.27%	0.25%	5.52%	0.13%	5.52%	NO MAX
954	Onalaska	12	12	3.03%	-0.37%	2.66%	0.13%	2.79%	2.80%	-0.25%	2.55%	0.12%	2.67%	-0.12%	2.67%	9.50%
958	Orange	157	155	10.84%	6.42%	17.26%	0.00%	17.26%	10.77%	6.03%	16.80%	0.00%	16.80%	-0.46%	16.80%	NO MAX
960	Orange Grove	10	10	5.61%	-3.55%	2.06%	0.19%	2.25%	5.19%	-3.67%	1.52%	0.15%	1.67%	-0.58%	1.67%	9.50%
959	Ore City	9	9	1.78%	-0.39%	1.39%	0.17%	1.56%	1.58%	-0.18%	1.40%	0.13%	1.53%	-0.03%	1.53%	7.50%
962	Overton	19	19	4.13%	-1.73%	2.40%	0.28%	2.68%	4.14%	-1.25%	2.89%	0.31%	3.20%	0.52%	3.20%	11.50%
961	Ovilla	24	25	8.75%	0.79%	9.54%	0.19%	9.73%	8.70%	1.06%	9.76%	0.18%	9.94%	0.21%	9.13%	13.50%
963	Oyster Creek	19	19	8.36%	2.47%	10.83%	0.22%	11.05%	8.69%	2.54%	11.23%	0.24%	11.47%	0.42%	11.13%	13.50%
964	Paducah	13	13	4.60%	-4.23%	0.37%	0.23%	0.60%	4.63%	-3.02%	1.61%	0.25%	1.86%	1.26%	1.86%	9.50%
966	Palacios	32	35	10.95%	7.17%	18.12%	0.25%	18.37%	10.56%	7.31%	17.87%	0.24%	18.11%	-0.26%	18.11%	NO MAX
968	Palestine	169	183	7.92%	6.26%	14.18%	0.20%	14.38%	7.74%	5.97%	13.71%	0.19%	13.90%	-0.48%	13.90%	NO MAX
970	Palmer	22	24	6.46%	0.48%	6.94%	0.16%	7.10%	6.35%	0.31%	6.66%	0.17%	6.83%	-0.27%	6.83%	11.50%
969	Palmhurst	23	28	5.14%	0.47%	5.61%	0.08%	5.69%	5.44%	0.46%	5.90%	0.08%	5.98%	0.29%	5.98%	NO MAX
971	Palmview	56	58	1.04%	1.28%	2.32%	0.08%	2.40%	1.07%	1.14%	2.21%	0.09%	2.30%	-0.10%	2.30%	NO MAX
972	Pampa	160	158	9.00%	12.55%	21.55%	0.22%	21.77%	9.05%	12.66%	21.71%	0.25%	21.96%	0.19%	21.96%	NO MAX
974	Panhandle	16	18	7.32%	5.73%	13.05%	0.00%	13.05%	7.31%	6.04%	13.35%	0.00%	13.35%	0.30%	13.35%	NO MAX
973	Panorama Village	11	11	5.74%	0.73%	6.47%	0.41%	6.88%	6.43%	0.99%	7.42%	0.52%	7.94%	1.06%	7.94%	12.50%
975	Pantego	40	42	11.01%	7.48%	18.49%	0.14%	18.63%	10.97%	6.98%	17.95%	0.15%	18.10%	-0.53%	18.10%	NO MAX
976	Paris	261	260	4.19%	2.78%	6.97%	0.23%	7.20%	4.16%	2.86%	7.02%	0.23%	7.25%	0.05%	7.01%	NO MAX
977	Parker	21	22	7.50%	4.73%	12.23%	0.24%	12.47%	7.45%	4.88%	12.33%	0.17%	12.50%	0.03%	12.47%	13.50%
978	Pasadena	970	980	9.31%	4.35%	13.66%	0.22%	13.88%	9.26%	4.59%	13.85%	0.26%	14.11%	0.23%	14.11%	NO MAX
983	Pearland	605	647	10.20%	3.41%	13.61%	0.12%	13.73%	10.15%	3.40%	13.55%	0.12%	13.67%	-0.06%	13.67%	15.50%
984	Pearsall	70	70	2.55%	0.72%	3.27%	0.24%	3.51%	2.55%	0.58%	3.13%	0.23%	3.36%	-0.15%	3.36%	7.50%
988	Pecos City	124	119	5.91%	0.07%	5.98%	0.25%	6.23%	5.88%	0.25%	6.13%	0.25%	6.38%	0.15%	6.38%	11.50%
991	Penitas	N/A	43	3.29%	2.12%	5.41%	0.03%	5.44%	3.31%	1.35%	4.66%	0.08%	4.74%	-0.70%	4.74%	NO MAX
994	Perryton	81	83	8.12%	6.98%	15.10%	0.23%	15.33%	8.10%	7.18%	15.28%	0.24%	15.52%	0.19%	15.52%	NO MAX
1000	Pflugerville	304	319	10.10%	3.43%	13.53%	0.14%	13.67%	10.00%	3.53%	13.53%	0.14%	13.67%	0.00%	13.67%	NO MAX
1002	Pharr	554	566	5.23%	2.78%	8.01%	0.13%	8.14%	5.23%	2.78%	8.01%	0.13%	8.14%	0.00%	7.79%	NO MAX
1004	Pilot Point	44	46	7.70%	1.29%	8.99%	0.15%	9.14%	7.97%	1.27%	9.24%	0.16%	9.40%	0.26%	9.40%	11.50%

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		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN							
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL	SUPPL DEATH	GRAND TOTAL					
1005	Pinehurst	21	21	11.80%	7.64%	19.44%	0.25%	19.69%	11.45%	8.00%	19.45%	0.25%	19.70%	0.01%	19.47%	NO MAX
1003	Pineland	12	13	5.38%	4.84%	10.22%	0.34%	10.56%	5.26%	3.40%	8.66%	0.36%	9.02%	-1.54%	9.02%	NO MAX
1001	Piney Point Village	6	7	6.54%	1.34%	7.88%	0.46%	8.34%	6.23%	0.91%	7.14%	0.20%	7.34%	-1.00%	7.34%	NO MAX
1006	Pittsburg	36	32	9.32%	8.07%	17.39%	0.20%	17.59%	9.06%	5.27%	14.33%	0.21%	14.54%	-3.05%	14.54%	NO MAX
1007	Plains	7	8	7.91%	-0.55%	7.36%	0.16%	7.52%	7.98%	-0.17%	7.81%	0.21%	8.02%	0.50%	7.72%	NO MAX
1008	Plainview	140	146	9.21%	4.98%	14.19%	0.00%	14.19%	9.23%	4.24%	13.47%	0.00%	13.47%	-0.72%	13.47%	NO MAX
1010	Plano	2,243	2,270	11.35%	5.97%	17.32%	0.00%	17.32%	11.32%	5.98%	17.30%	0.00%	17.30%	-0.02%	17.30%	NO MAX
1012	Pleasanton	100	106	10.40%	6.79%	17.19%	0.17%	17.36%	9.23%	6.28%	15.51%	0.17%	15.68%	-1.68%	15.68%	NO MAX
1013	Point	9	11	9.77%	3.22%	12.99%	0.00%	12.99%	9.77%	3.96%	13.73%	0.00%	13.73%	0.74%	13.73%	13.50%
1017	Ponder	10	12	5.29%	1.42%	6.71%	0.36%	7.07%	5.47%	0.89%	6.36%	0.37%	6.73%	-0.34%	6.73%	NO MAX
1014	Port Aransas	119	122	8.37%	3.40%	11.77%	0.23%	12.00%	8.45%	3.16%	11.61%	0.22%	11.83%	-0.17%	11.83%	12.50%
11016	Port Arthur	528	513	6.92%	6.71%	13.63%	0.25%	13.88%	6.97%	7.05%	14.02%	0.25%	14.27%	0.39%	14.27%	NO MAX
1018	Port Isabel	78	73	4.08%	-0.19%	3.89%	0.18%	4.07%	4.30%	-0.45%	3.85%	0.18%	4.03%	-0.04%	4.03%	9.50%
1020	Port Lavaca	94	87	4.73%	1.29%	6.02%	0.23%	6.25%	4.55%	1.44%	5.99%	0.22%	6.21%	-0.04%	6.21%	9.50%
1022	Port Neches	95	93	8.72%	3.41%	12.13%	0.00%	12.13%	8.71%	3.23%	11.94%	0.00%	11.94%	-0.19%	11.94%	NO MAX
1019	Portland	123	129	8.14%	6.36%	14.50%	0.19%	14.69%	8.15%	6.10%	14.25%	0.21%	14.46%	-0.23%	14.46%	NO MAX
1024	Post	13	16	4.04%	6.70%	10.74%	0.54%	11.28%	4.10%	6.66%	10.76%	0.49%	11.25%	-0.03%	11.25%	NO MAX
1026	Poteet	25	31	3.52%	-1.87%	1.65%	0.27%	1.92%	3.29%	-1.42%	1.87%	0.18%	2.05%	0.13%	2.05%	9.50%
1028	Poth	11	11	2.45%	1.82%	4.27%	0.34%	4.61%	2.21%	2.04%	4.25%	0.27%	4.52%	-0.09%	4.52%	9.50%
1030	Pottsboro	20	19	5.95%	0.82%	6.77%	0.15%	6.92%	6.06%	0.54%	6.60%	0.14%	6.74%	-0.18%	6.65%	13.50%
1032	Premont	19	19	1.43%	-0.72%	0.71%	0.25%	0.96%	1.57%	-1.34%	0.23%	0.27%	0.50%	-0.46%	0.50%	7.50%
1029	Presidio	40	41	1.38%	-0.45%	0.93%	0.19%	1.12%	1.40%	-0.66%	0.74%	0.23%	0.97%	-0.15%	0.97%	NO MAX
1033	Primera	19	18	1.24%	-0.46%	0.78%	0.18%	0.96%	1.28%	-0.76%	0.52%	0.18%	0.70%	-0.26%	0.70%	7.50%
1034	Princeton	44	60	10.02%	0.64%	10.66%	0.14%	10.80%	9.99%	0.80%	10.79%	0.12%	10.91%	0.11%	10.91%	13.50%
1036	Prosper	121	144	12.31%	1.66%	13.97%	0.00%	13.97%	12.01%	1.52%	13.53%	0.00%	13.53%	-0.44%	13.53%	13.50%
1037	Providence Village	5	6	5.37%	1.80%	7.17%	0.19%	7.36%	5.47%	2.31%	7.78%	0.20%	7.98%	0.62%	7.98%	NO MAX
1042	Quanah	17	16	4.56%	5.43%	9.99%	0.34%	10.33%	4.74%	4.31%	9.05%	0.33%	9.38%	-0.95%	9.38%	NO MAX
1045	Queen City	12	11	2.53%	-0.57%	1.96%	0.24%	2.20%	2.66%	-0.60%	2.06%	0.27%	2.33%	0.13%	2.33%	7.50%
1044	Quinlan	16	16	9.55%	0.58%	10.13%	0.09%	10.22%	9.37%	0.18%	9.55%	0.08%	9.63%	-0.59%	9.63%	12.50%
1047	Quintana	3	2	1.92%	0.68%	2.60%	0.08%	2.68%	1.81%	0.07%	1.88%	0.07%	1.95%	-0.73%	1.95%	NO MAX
1046	Quitaque	4	4	1.95%	3.78%	5.73%	0.29%	6.02%	1.71%	3.68%	5.39%	0.28%	5.67%	-0.35%	5.67%	NO MAX
1048	Quitman	23	24	6.56%	2.06%	8.62%	0.19%	8.81%	6.55%	1.29%	7.84%	0.24%	8.08%	-0.73%	8.08%	11.50%
1050	Ralls	13	15	5.26%	1.85%	7.11%	0.35%	7.46%	5.10%	1.75%	6.85%	0.30%	7.15%	-0.31%	7.15%	9.50%

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CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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											
1051	Rancho Viejo	10	10	5.11%	2.30%	7.41%	0.08%	7.49%	5.11%	2.91%	8.02%	0.09%	8.11%	0.62%	7.93%	11.50%
1052	Ranger	27	11	8.01%	0.09%	8.10%	0.00%	8.10%	8.70%	-0.76%	7.94%	0.00%	7.94%	-0.16%	7.94%	12.50%
1054	Rankin	4	5	1.86%	-0.66%	1.20%	0.26%	1.46%	1.92%	-0.56%	1.36%	0.27%	1.63%	0.17%	1.63%	7.50%
1055	Ransom Canyon	11	11	5.21%	10.12%	15.33%	0.21%	15.54%	5.24%	10.43%	15.67%	0.22%	15.89%	0.35%	15.89%	NO MAX
1058	Raymondville	72	74	4.38%	-2.59%	1.79%	0.27%	2.06%	4.26%	-2.48%	1.78%	0.28%	2.06%	0.00%	1.76%	15.50%
1061	Red Oak	84	92	5.08%	1.09%	6.17%	0.13%	6.30%	4.94%	1.19%	6.13%	0.12%	6.25%	-0.05%	6.25%	12.50%
1062	Redwater	7	8	3.14%	1.21%	4.35%	0.24%	4.59%	2.70%	0.64%	3.34%	0.15%	3.49%	-1.10%	3.49%	NO MAX
1064	Refugio	31	31	0.99%	-0.99%	0.00%	0.00%	0.00%	1.01%	-1.01%	0.00%	0.00%	0.00%	0.00%	0.00%	7.50%
1065	Reklaw	6	6	8.37%	9.42%	17.79%	0.36%	18.15%	8.35%	8.46%	16.81%	0.30%	17.11%	-1.04%	17.11%	NO MAX
1066	Reno (Lamar County)	12	12	5.61%	-1.91%	3.70%	0.08%	3.78%	5.60%	-1.83%	3.77%	0.08%	3.85%	0.07%	3.85%	11.50%
1069	Reno (Parker County)	15	17	3.65%	-0.43%	3.22%	0.28%	3.50%	3.47%	-0.38%	3.09%	0.24%	3.33%	-0.17%	3.33%	NO MAX
1067	Rhome	12	14	6.67%	0.23%	6.90%	0.13%	7.03%	7.02%	0.53%	7.55%	0.18%	7.73%	0.70%	7.24%	13.50%
1068	Rice	11	11	1.53%	-0.60%	0.93%	0.10%	1.03%	1.62%	-0.47%	1.15%	0.11%	1.26%	0.23%	1.26%	7.50%
1070	Richardson	981	990	7.99%	6.59%	14.58%	0.00%	14.58%	7.96%	6.84%	14.80%	0.00%	14.80%	0.22%	14.54%	NO MAX
1073	Richland Hills	77	79	11.38%	4.76%	16.14%	0.23%	16.37%	11.50%	4.48%	15.98%	0.26%	16.24%	-0.13%	16.24%	NO MAX
1074	Richland Springs	1	1	6.82%	-6.82%	0.00%	1.65%	1.65%	5.65%	-5.65%	0.00%	0.07%	0.07%	-1.58%	0.07%	NO MAX
1076	Richmond	153	147	10.16%	3.77%	13.93%	0.15%	14.08%	10.43%	3.89%	14.32%	0.16%	14.48%	0.40%	14.48%	NO MAX
1077	Richwood	23	22	7.77%	3.47%	11.24%	0.19%	11.43%	7.78%	3.45%	11.23%	0.15%	11.38%	-0.05%	11.38%	NO MAX
1072	Riesel	8	8	1.76%	4.79%	6.55%	0.31%	6.86%	1.22%	4.98%	6.20%	0.14%	6.34%	-0.52%	6.34%	NO MAX
1075	Rio Grande City	150	156	5.62%	1.57%	7.19%	0.13%	7.32%	5.65%	1.41%	7.06%	0.14%	7.20%	-0.12%	7.20%	NO MAX
1079	Rio Vista	9	8	2.24%	1.83%	4.07%	0.16%	4.23%	2.36%	1.26%	3.62%	0.09%	3.71%	-0.52%	3.71%	NO MAX
1080	Rising Star	7	6	1.73%	-1.54%	0.19%	0.21%	0.40%	1.29%	-1.29%	0.00%	0.13%	0.13%	-0.27%	0.13%	NO MAX
1082	River Oaks	53	56	9.65%	5.06%	14.71%	0.29%	15.00%	9.91%	4.58%	14.49%	0.30%	14.79%	-0.21%	14.79%	NO MAX
1084	Roanoke	119	123	12.59%	4.30%	16.89%	0.00%	16.89%	12.72%	4.71%	17.43%	0.00%	17.43%	0.54%	17.43%	NO MAX
1088	Robert Lee	4	5	1.74%	5.15%	6.89%	0.20%	7.09%	1.59%	3.88%	5.47%	0.19%	5.66%	-1.43%	5.66%	NO MAX
1089	Robinson	67	63	10.54%	5.13%	15.67%	0.17%	15.84%	8.81%	5.48%	14.29%	0.19%	14.48%	-1.36%	14.48%	NO MAX
21090	Robstown	110	105	4.39%	2.02%	6.41%	0.12%	6.53%	4.46%	2.13%	6.59%	0.14%	6.73%	0.20%	6.73%	9.50%
11090	Robstown Utility Systems	45	44	6.86%	10.01%	16.87%	0.26%	17.13%	6.88%	10.22%	17.10%	0.28%	17.38%	0.25%	17.38%	NO MAX
1092	Roby	3	2	6.03%	-1.64%	4.39%	0.57%	4.96%	6.37%	-4.64%	1.73%	0.43%	2.16%	-2.80%	2.16%	NO MAX
1096	Rockdale	47	47	7.05%	2.85%	9.90%	0.28%	10.18%	7.12%	2.87%	9.99%	0.31%	10.30%	0.12%	10.30%	11.50%
1098	Rockport	119	122	11.03%	4.80%	15.83%	0.24%	16.07%	10.93%	5.36%	16.29%	0.23%	16.52%	0.45%	16.52%	NO MAX
1100	Rocksprings	7	8	2.60%	-0.60%	2.00%	0.00%	2.00%	2.33%	-1.12%	1.21%	0.00%	1.21%	-0.79%	1.21%	NO MAX
1102	Rockwall	260	262	11.94%	4.23%	16.17%	0.14%	16.31%	11.94%	4.20%	16.14%	0.15%	16.29%	-0.02%	16.29%	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							
1104	Rogers	8	9	3.34%	2.02%	5.36%	0.00%	5.36%	3.33%	2.04%	5.37%	0.00%	5.37%	0.01%	5.37%	NO MAX
1105	Rollingwood	15	16	8.00%	1.37%	9.37%	0.21%	9.58%	7.62%	1.39%	9.01%	0.17%	9.18%	-0.40%	9.18%	12.50%
1106	Roma	129	130	6.64%	4.25%	10.89%	0.22%	11.11%	6.70%	4.03%	10.73%	0.24%	10.97%	-0.14%	10.97%	11.50%
1109	Roscoe	8	7	1.81%	0.16%	1.97%	0.27%	2.24%	1.93%	0.15%	2.08%	0.33%	2.41%	0.17%	2.41%	NO MAX
1112	Rosebud	12	12	1.81%	0.02%	1.83%	0.22%	2.05%	1.81%	0.15%	1.96%	0.19%	2.15%	0.10%	2.15%	NO MAX
1114	Rosenberg	250	249	8.22%	4.92%	13.14%	0.13%	13.27%	8.32%	4.71%	13.03%	0.12%	13.15%	-0.12%	13.15%	NO MAX
1116	Rotan	5	5	1.27%	-1.27%	0.00%	0.27%	0.27%	1.25%	-1.25%	0.00%	0.29%	0.29%	0.02%	0.29%	NO MAX
1118	Round Rock	855	884	10.87%	4.68%	15.55%	0.13%	15.68%	10.82%	4.69%	15.51%	0.14%	15.65%	-0.03%	15.65%	NO MAX
1119	Rowlett	357	363	9.59%	3.41%	13.00%	0.00%	13.00%	9.55%	3.53%	13.08%	0.00%	13.08%	0.08%	13.08%	NO MAX
1120	Royse City	56	57	10.73%	2.70%	13.43%	0.16%	13.59%	11.01%	2.39%	13.40%	0.16%	13.56%	-0.03%	13.42%	13.50%
1122	Rule	3	4	4.16%	4.72%	8.88%	0.13%	9.01%	3.92%	6.55%	10.47%	0.11%	10.58%	1.57%	10.58%	11.50%
1123	Runaway Bay	14	14	3.64%	-1.31%	2.33%	0.26%	2.59%	3.72%	-1.44%	2.28%	0.30%	2.58%	-0.01%	2.58%	9.50%
1124	Runge	5	5	5.11%	13.20%	18.31%	0.50%	18.81%	4.93%	13.32%	18.25%	0.59%	18.84%	0.03%	18.72%	NO MAX
1126	Rusk	40	39	6.49%	0.17%	6.66%	0.15%	6.81%	6.52%	0.28%	6.80%	0.16%	6.96%	0.15%	6.96%	10.50%
1128	Sabinal	17	14	3.16%	-0.03%	3.13%	0.28%	3.41%	3.28%	0.04%	3.32%	0.33%	3.65%	0.24%	3.65%	9.50%
1129	Sachse	136	143	11.03%	3.02%	14.05%	0.13%	14.18%	11.16%	3.35%	14.51%	0.15%	14.66%	0.48%	14.66%	NO MAX
1131	Saginaw	144	143	9.73%	7.82%	17.55%	0.16%	17.71%	9.83%	7.61%	17.44%	0.17%	17.61%	-0.10%	17.61%	NO MAX
1130	Saint Jo	9	9	6.01%	-0.38%	5.63%	0.19%	5.82%	6.00%	-0.10%	5.90%	0.17%	6.07%	0.25%	6.07%	10.50%
1133	Salado	14	9	7.08%	0.25%	7.33%	0.20%	7.53%	7.04%	-0.17%	6.87%	0.22%	7.09%	-0.44%	7.09%	NO MAX
1132	San Angelo	717	727	8.55%	9.13%	17.68%	0.00%	17.68%	8.53%	9.08%	17.61%	0.00%	17.61%	-0.07%	17.61%	NO MAX
21136	San Antonio	6,557	6,797	6.87%	4.58%	11.45%	0.00%	11.45%	6.84%	4.54%	11.38%	0.00%	11.38%	-0.07%	11.38%	NO MAX
11136	San Antonio Water System	1,666	1,648	2.09%	1.58%	3.67%	0.00%	3.67%	2.08%	1.62%	3.70%	0.00%	3.70%	0.03%	3.70%	5.50%
1138	San Augustine	28	30	8.01%	3.01%	11.02%	0.26%	11.28%	7.93%	3.39%	11.32%	0.26%	11.58%	0.30%	11.58%	13.50%
1140	San Benito	157	158	3.73%	1.90%	5.63%	0.20%	5.83%	3.78%	1.96%	5.74%	0.21%	5.95%	0.12%	5.95%	11.50%
1144	San Felipe	5	4	1.60%	2.40%	4.00%	0.14%	4.14%	1.54%	2.31%	3.85%	0.18%	4.03%	-0.11%	4.03%	NO MAX
1148	San Juan	209	207	2.73%	-0.09%	2.64%	0.15%	2.79%	2.76%	-0.16%	2.60%	0.16%	2.76%	-0.03%	2.76%	10.50%
1150	San Marcos	593	610	10.26%	7.24%	17.50%	0.16%	17.66%	10.27%	7.18%	17.45%	0.16%	17.61%	-0.05%	17.61%	NO MAX
1152	San Saba	47	48	6.02%	2.52%	8.54%	0.19%	8.73%	6.00%	2.40%	8.40%	0.25%	8.65%	-0.08%	8.65%	10.50%
1146	Sanger	65	64	6.14%	1.73%	7.87%	0.14%	8.01%	6.11%	1.68%	7.79%	0.14%	7.93%	-0.08%	7.93%	12.50%
1153	Sansom Park	38	34	6.81%	-0.14%	6.67%	0.13%	6.80%	6.92%	-0.31%	6.61%	0.12%	6.73%	-0.07%	5.96%	11.50%
1155	Santa Fe	61	65	6.91%	5.16%	12.07%	0.00%	12.07%	6.83%	5.24%	12.07%	0.00%	12.07%	0.00%	12.07%	NO MAX
1158	Savoy	4	3	3.57%	-3.57%	0.00%	0.12%	0.12%	4.78%	-4.66%	0.12%	0.24%	0.36%	0.24%	0.36%	10.50%
1159	Schertz	312	317	10.33%	5.54%	15.87%	0.13%	16.00%	10.46%	5.55%	16.01%	0.13%	16.14%	0.14%	16.14%	NO MAX

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CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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							
1160	Schulenburg	35	39	10.01%	12.55%	22.56%	0.25%	22.81%	9.88%	12.19%	22.07%	0.26%	22.33%	-0.48%	22.33%	NO MAX
1161	Seabrook	88	93	9.46%	5.91%	15.37%	0.17%	15.54%	9.51%	6.45%	15.96%	0.16%	16.12%	0.58%	15.83%	NO MAX
1162	Seadrift	10	12	1.36%	3.25%	4.61%	0.16%	4.77%	1.30%	2.98%	4.28%	0.16%	4.44%	-0.33%	4.44%	NO MAX
1164	Seagoville	91	93	7.90%	2.73%	10.63%	0.18%	10.81%	7.92%	3.00%	10.92%	0.18%	11.10%	0.29%	11.00%	13.50%
1166	Seagraves	18	19	7.43%	2.33%	9.76%	0.36%	10.12%	7.47%	2.31%	9.78%	0.38%	10.16%	0.04%	10.16%	NO MAX
1167	Sealy	54	54	10.19%	4.88%	15.07%	0.16%	15.23%	10.19%	4.08%	14.27%	0.16%	14.43%	-0.80%	14.43%	NO MAX
1168	Seguin	348	363	8.16%	7.98%	16.14%	0.18%	16.32%	8.11%	7.50%	15.61%	0.19%	15.80%	-0.52%	15.80%	NO MAX
1169	Selma	84	88	11.12%	3.54%	14.66%	0.12%	14.78%	11.19%	3.63%	14.82%	0.12%	14.94%	0.16%	14.94%	NO MAX
1170	Seminole	59	59	8.64%	4.17%	12.81%	0.24%	13.05%	8.50%	4.77%	13.27%	0.23%	13.50%	0.45%	13.50%	NO MAX
1171	Seven Points	20	20	8.11%	-2.30%	5.81%	0.12%	5.93%	8.52%	-3.87%	4.65%	0.11%	4.76%	-1.17%	4.76%	13.50%
1172	Seymour	32	34	3.56%	4.42%	7.98%	0.29%	8.27%	3.55%	4.36%	7.91%	0.33%	8.24%	-0.03%	8.24%	8.50%
1165	Shady Shores	2	2	7.72%	0.29%	8.01%	0.06%	8.07%	7.78%	1.02%	8.80%	0.06%	8.86%	0.79%	8.86%	NO MAX
1177	Shallowater	15	15	3.69%	-0.24%	3.45%	0.19%	3.64%	3.61%	-0.18%	3.43%	0.19%	3.62%	-0.02%	3.62%	9.50%
1174	Shamrock	27	24	3.14%	4.00%	7.14%	0.43%	7.57%	3.11%	4.06%	7.17%	0.47%	7.64%	0.07%	7.64%	NO MAX
1173	Shavano Park	46	49	11.48%	2.13%	13.61%	0.12%	13.73%	11.24%	2.31%	13.55%	0.12%	13.67%	-0.06%	12.84%	13.50%
1175	Shenandoah	51	50	11.76%	6.00%	17.76%	0.13%	17.89%	11.95%	5.66%	17.61%	0.13%	17.74%	-0.15%	17.45%	NO MAX
1181	Shepherd	10	10	5.14%	-2.56%	2.58%	0.14%	2.72%	4.93%	-2.52%	2.41%	0.15%	2.56%	-0.16%	2.56%	11.50%
1176	Sherman	397	413	8.76%	5.40%	14.16%	0.20%	14.36%	8.73%	5.42%	14.15%	0.20%	14.35%	-0.01%	14.35%	NO MAX
1178	Shiner	28	31	3.37%	4.03%	7.40%	0.35%	7.75%	3.40%	3.87%	7.27%	0.34%	7.61%	-0.14%	7.61%	NO MAX
1179	Shoreacres	13	11	6.08%	-0.43%	5.65%	0.19%	5.84%	6.16%	-0.54%	5.62%	0.25%	5.87%	0.03%	5.87%	9.50%
1180	Silsbee	60	61	9.45%	8.84%	18.29%	0.00%	18.29%	9.50%	8.85%	18.35%	0.00%	18.35%	0.06%	18.35%	NO MAX
1182	Silverton	3	3	5.61%	-2.66%	2.95%	0.18%	3.13%	5.99%	-1.87%	4.12%	0.21%	4.33%	1.20%	4.33%	NO MAX
1184	Sinton	62	56	8.14%	4.49%	12.63%	0.20%	12.83%	8.34%	4.26%	12.60%	0.22%	12.82%	-0.01%	12.82%	NO MAX
1185	Skellytown	5	2	3.72%	-2.06%	1.66%	0.14%	1.80%	3.47%	-2.31%	1.16%	0.19%	1.35%	-0.45%	1.35%	9.50%
1186	Slaton	49	48	6.58%	0.03%	6.61%	0.27%	6.88%	6.40%	0.28%	6.68%	0.25%	6.93%	0.05%	6.93%	12.50%
1188	Smithville	59	62	4.86%	1.66%	6.52%	0.22%	6.74%	4.87%	1.94%	6.81%	0.22%	7.03%	0.29%	7.03%	9.50%
1189	Smyer	3	3	6.06%	4.32%	10.38%	0.13%	10.51%	6.20%	3.88%	10.08%	0.15%	10.23%	-0.28%	9.68%	13.50%
1190	Snyder	90	89	9.91%	5.86%	15.77%	0.20%	15.97%	9.91%	5.85%	15.76%	0.21%	15.97%	0.00%	15.97%	NO MAX
1191	Somerset	11	11	3.01%	0.22%	3.23%	0.22%	3.45%	2.86%	0.23%	3.09%	0.18%	3.27%	-0.18%	3.27%	9.50%
1192	Somerville	15	16	5.36%	0.04%	5.40%	0.31%	5.71%	5.47%	0.20%	5.67%	0.33%	6.00%	0.29%	6.00%	9.50%
1194	Sonora	34	33	6.92%	2.04%	8.96%	0.27%	9.23%	6.89%	1.61%	8.50%	0.28%	8.78%	-0.45%	8.78%	NO MAX
1196	Sour Lake	14	14	6.76%	-1.01%	5.75%	0.33%	6.08%	6.61%	-0.81%	5.80%	0.34%	6.14%	0.06%	6.09%	13.50%
1198	South Houston	118	117	6.37%	4.77%	11.14%	0.22%	11.36%	6.42%	3.81%	10.23%	0.23%	10.46%	-0.90%	10.46%	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			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
1199	South Padre Island	166	163	10.87%	1.62%	12.49%	0.17%	12.66%	11.12%	1.76%	12.88%	0.17%	13.05%	0.39%	13.05%	13.50%
1197	Southlake	320	317	9.46%	2.68%	12.14%	0.13%	12.27%	9.48%	2.78%	12.26%	0.12%	12.38%	0.11%	12.38%	13.50%
1200	Southmayd	6	7	2.15%	5.89%	8.04%	0.32%	8.36%	1.73%	5.44%	7.17%	0.09%	7.26%	-1.10%	7.26%	NO MAX
1202	Southside Place	22	22	8.41%	3.28%	11.69%	0.20%	11.89%	8.38%	3.40%	11.78%	0.21%	11.99%	0.10%	11.99%	NO MAX
1204	Spearman	25	26	8.95%	3.55%	12.50%	0.28%	12.78%	8.58%	2.55%	11.13%	0.23%	11.36%	-1.42%	11.36%	13.50%
1205	Spring Valley Village	37	36	6.49%	1.01%	7.50%	0.24%	7.74%	6.22%	0.96%	7.18%	0.16%	7.34%	-0.40%	7.33%	NO MAX
1203	Springtown	39	44	10.21%	-0.46%	9.75%	0.19%	9.94%	10.26%	-1.16%	9.10%	0.15%	9.25%	-0.69%	9.25%	13.50%
1206	Spur	11	10	2.68%	3.40%	6.08%	0.20%	6.28%	2.60%	2.47%	5.07%	0.23%	5.30%	-0.98%	5.30%	NO MAX
1207	Stafford	145	165	11.07%	3.97%	15.04%	0.19%	15.23%	11.32%	3.37%	14.69%	0.17%	14.86%	-0.37%	14.86%	NO MAX
1208	Stamford	23	22	5.89%	-0.53%	5.36%	0.47%	5.83%	5.98%	-0.52%	5.46%	0.50%	5.96%	0.13%	5.96%	9.50%
1210	Stanton	18	19	4.71%	3.43%	8.14%	0.23%	8.37%	4.80%	3.81%	8.61%	0.25%	8.86%	0.49%	8.86%	9.50%
1211	Star Harbor	6	6	7.88%	1.63%	9.51%	0.30%	9.81%	7.85%	2.39%	10.24%	0.33%	10.57%	0.76%	10.57%	NO MAX
1212	Stephenville	140	151	9.27%	5.02%	14.29%	0.19%	14.48%	9.38%	5.00%	14.38%	0.20%	14.58%	0.10%	14.58%	NO MAX
1213	Sterling City	6	6	1.44%	-0.02%	1.42%	0.00%	1.42%	1.29%	-0.01%	1.28%	0.00%	1.28%	-0.14%	1.28%	7.50%
1214	Stinnett	16	16	2.83%	-2.83%	0.00%	0.17%	0.17%	2.89%	-2.89%	0.00%	0.18%	0.18%	0.01%	0.18%	9.50%
1216	Stockdale	8	8	2.00%	2.40%	4.40%	0.43%	4.83%	2.00%	2.41%	4.41%	0.48%	4.89%	0.06%	4.89%	NO MAX
1218	Stratford	13	14	5.46%	0.89%	6.35%	0.19%	6.54%	5.30%	0.75%	6.05%	0.24%	6.29%	-0.25%	6.29%	NO MAX
1224	Sudan	8	8	1.24%	3.11%	4.35%	0.00%	4.35%	1.40%	-0.01%	1.39%	0.00%	1.39%	-2.96%	1.39%	7.50%
1225	Sugar Land	678	705	11.12%	3.73%	14.85%	0.14%	14.99%	11.13%	4.00%	15.13%	0.14%	15.27%	0.28%	15.27%	NO MAX
1226	Sulphur Springs	150	147	5.19%	2.00%	7.19%	0.21%	7.40%	5.14%	2.08%	7.22%	0.22%	7.44%	0.04%	7.26%	NO MAX
1228	Sundown	15	13	7.28%	3.51%	10.79%	0.24%	11.03%	7.44%	4.08%	11.52%	0.24%	11.76%	0.73%	11.76%	NO MAX
1229	Sunnyvale	36	36	9.56%	2.40%	11.96%	0.14%	12.10%	9.74%	2.13%	11.87%	0.26%	12.13%	0.03%	12.13%	NO MAX
1230	Sunray	11	13	10.09%	9.43%	19.52%	0.30%	19.82%	11.84%	6.89%	18.73%	0.27%	19.00%	-0.82%	19.00%	NO MAX
1227	Sunrise Beach Village	12	11	1.66%	-0.12%	1.54%	0.16%	1.70%	1.49%	-0.09%	1.40%	0.10%	1.50%	-0.20%	1.50%	7.50%
1231	Sunset Valley	29	28	9.76%	2.47%	12.23%	0.11%	12.34%	9.75%	2.89%	12.64%	0.11%	12.75%	0.41%	12.68%	13.50%
1233	Surfside Beach	20	19	2.14%	-0.89%	1.25%	0.20%	1.45%	2.07%	-1.03%	1.04%	0.22%	1.26%	-0.19%	1.26%	8.50%
1232	Sweeny	23	23	9.45%	8.39%	17.84%	0.29%	18.13%	9.60%	7.72%	17.32%	0.31%	17.63%	-0.50%	17.63%	NO MAX
1234	Sweetwater	104	112	9.22%	8.56%	17.78%	0.26%	18.04%	9.40%	8.70%	18.10%	0.23%	18.33%	0.29%	18.33%	NO MAX
1264	TMRS	98	99	11.34%	5.22%	16.56%	0.16%	16.72%	11.23%	5.08%	16.31%	0.16%	16.47%	-0.25%	16.47%	NO MAX
1236	Taft	31	25	9.62%	4.85%	14.47%	0.29%	14.76%	11.52%	4.53%	16.05%	0.39%	16.44%	1.68%	15.92%	13.50%
1238	Tahoka	19	19	3.96%	-3.37%	0.59%	0.25%	0.84%	3.98%	-2.84%	1.14%	0.26%	1.40%	0.56%	1.40%	11.50%
1241	Tatum	12	10	1.51%	0.61%	2.12%	0.14%	2.26%	1.41%	0.70%	2.11%	0.17%	2.28%	0.02%	2.28%	7.50%
1246	Taylor	137	139	7.35%	4.55%	11.90%	0.20%	12.10%	7.37%	4.52%	11.89%	0.22%	12.11%	0.01%	12.11%	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			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
1248	Teague	22	22	10.04%	2.06%	12.10%	0.39%	12.49%	9.30%	2.41%	11.71%	0.38%	12.09%	-0.40%	12.09%	13.50%
1252	Temple	666	674	10.18%	6.18%	16.36%	0.20%	16.56%	10.16%	6.32%	16.48%	0.20%	16.68%	0.12%	16.68%	NO MAX
1254	Tenaha	9	8	1.62%	-1.06%	0.56%	0.15%	0.71%	1.61%	-1.01%	0.60%	0.18%	0.78%	0.07%	0.78%	7.50%
1256	Terrell	168	177	10.67%	5.68%	16.35%	0.19%	16.54%	10.78%	5.56%	16.34%	0.20%	16.54%	0.00%	16.54%	NO MAX
1258	Terrell Hills	44	49	8.36%	3.36%	11.72%	0.20%	11.92%	8.35%	3.66%	12.01%	0.19%	12.20%	0.28%	12.20%	NO MAX
31263	Tex Municipal League IEBP	128	132	4.37%	1.22%	5.59%	0.21%	5.80%	4.38%	1.37%	5.75%	0.21%	5.96%	0.16%	5.69%	12.50%
21263	Tex Municipal League IRP	238	244	10.45%	0.93%	11.38%	0.21%	11.59%	10.26%	0.33%	10.59%	0.20%	10.79%	-0.80%	10.79%	NO MAX
21260	Texarkana	214	208	9.86%	5.96%	15.82%	0.00%	15.82%	9.73%	6.38%	16.11%	0.00%	16.11%	0.29%	16.11%	NO MAX
11260	Texarkana Police Dept	87	93	10.41%	5.71%	16.12%	0.00%	16.12%	10.37%	5.56%	15.93%	0.00%	15.93%	-0.19%	15.93%	NO MAX
31260	Texarkana Water Utilities	151	153	9.37%	6.83%	16.20%	0.00%	16.20%	9.39%	7.28%	16.67%	0.00%	16.67%	0.47%	16.67%	NO MAX
1262	Texas City	411	421	9.54%	7.30%	16.84%	0.00%	16.84%	9.63%	7.07%	16.70%	0.00%	16.70%	-0.14%	16.70%	NO MAX
11263	Texas Municipal League	31	32	7.31%	8.84%	16.15%	0.16%	16.31%	7.42%	8.74%	16.16%	0.17%	16.33%	0.02%	16.33%	NO MAX
1267	The Colony	300	318	9.71%	3.36%	13.07%	0.14%	13.21%	9.63%	3.43%	13.06%	0.15%	13.21%	0.00%	13.21%	NO MAX
1269	Thompsons	3	3	2.04%	1.94%	3.98%	0.21%	4.19%	2.04%	2.22%	4.26%	0.23%	4.49%	0.30%	4.49%	NO MAX
1268	Thorndale	9	9	6.46%	0.53%	6.99%	0.34%	7.33%	6.51%	0.86%	7.37%	0.34%	7.71%	0.38%	7.71%	9.50%
1272	Thrall	5	5	3.45%	4.62%	8.07%	0.33%	8.40%	3.80%	4.18%	7.98%	0.35%	8.33%	-0.07%	8.33%	NO MAX
1274	Three Rivers	47	44	6.96%	6.53%	13.49%	0.23%	13.72%	7.16%	7.46%	14.62%	0.36%	14.98%	1.26%	14.98%	NO MAX
1276	Throckmorton	5	5	5.49%	0.84%	6.33%	0.16%	6.49%	5.76%	-0.68%	5.08%	0.19%	5.27%	-1.22%	5.27%	9.50%
1277	Tiki Island	8	8	2.07%	1.49%	3.56%	0.14%	3.70%	2.22%	1.37%	3.59%	0.16%	3.75%	0.05%	3.75%	NO MAX
1278	Timpson	11	10	2.46%	0.15%	2.61%	0.12%	2.73%	2.52%	-0.13%	2.39%	0.36%	2.75%	0.02%	2.75%	7.50%
1280	Tioga	8	9	1.92%	-0.74%	1.18%	0.13%	1.31%	1.87%	-0.63%	1.24%	0.13%	1.37%	0.06%	1.37%	8.50%
1283	Tolar	5	5	7.62%	1.50%	9.12%	0.16%	9.28%	7.59%	1.82%	9.41%	0.14%	9.55%	0.27%	9.03%	NO MAX
1286	Tom Bean	8	8	2.11%	-1.03%	1.08%	0.22%	1.30%	1.81%	-1.20%	0.61%	0.19%	0.80%	-0.50%	0.80%	7.50%
1284	Tomball	156	165	10.05%	3.54%	13.59%	0.18%	13.77%	9.93%	3.49%	13.42%	0.19%	13.61%	-0.16%	13.61%	NO MAX
1290	Trent	2	2	5.39%	3.80%	9.19%	0.40%	9.59%	5.39%	4.33%	9.72%	0.43%	10.15%	0.56%	9.28%	11.50%
1292	Trenton	4	3	5.00%	-0.18%	4.82%	0.39%	5.21%	5.04%	-2.28%	2.76%	0.25%	3.01%	-2.20%	3.01%	9.50%
1293	Trinidad	5	6	1.84%	3.40%	5.24%	0.41%	5.65%	2.13%	1.50%	3.63%	0.37%	4.00%	-1.65%	4.00%	7.50%
1294	Trinity	29	30	6.56%	1.34%	7.90%	0.26%	8.16%	6.38%	1.10%	7.48%	0.34%	7.82%	-0.34%	7.82%	11.50%
1295	Trophy Club	71	69	9.91%	3.22%	13.13%	0.13%	13.26%	10.09%	2.69%	12.78%	0.13%	12.91%	-0.35%	12.91%	NO MAX
1296	Troup	21	21	4.64%	1.20%	5.84%	0.25%	6.09%	4.60%	1.12%	5.72%	0.26%	5.98%	-0.11%	5.98%	9.50%
1297	Troy	12	13	9.82%	2.74%	12.56%	0.43%	12.99%	9.95%	2.67%	12.62%	0.45%	13.07%	0.08%	12.99%	13.50%
1298	Tulia	40	39	8.24%	3.67%	11.91%	0.28%	12.19%	8.26%	3.66%	11.92%	0.26%	12.18%	-0.01%	12.18%	NO MAX
1299	Turkey	4	4	2.23%	2.66%	4.89%	0.24%	5.13%	2.07%	2.66%	4.73%	0.25%	4.98%	-0.15%	4.98%	NO MAX

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TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2016

CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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											
1301	Tye	13	13	5.37%	2.43%	7.80%	0.18%	7.98%	5.31%	2.36%	7.67%	0.17%	7.84%	-0.14%	7.84%	NO MAX
1304	Tyler	670	675	9.32%	11.43%	20.75%	0.21%	20.96%	9.26%	11.44%	20.70%	0.22%	20.92%	-0.04%	20.92%	NO MAX
1305	Universal City	131	131	10.42%	8.65%	19.07%	0.19%	19.26%	10.13%	8.66%	18.79%	0.17%	18.96%	-0.30%	18.96%	NO MAX
1306	University Park	204	206	6.11%	1.12%	7.23%	0.00%	7.23%	6.09%	1.42%	7.51%	0.00%	7.51%	0.28%	6.90%	NO MAX
1308	Uvalde	160	165	4.65%	1.52%	6.17%	0.18%	6.35%	4.59%	1.42%	6.01%	0.17%	6.18%	-0.17%	6.18%	9.50%
1312	Valley Mills	6	8	2.07%	0.22%	2.29%	0.11%	2.40%	1.85%	0.12%	1.97%	0.11%	2.08%	-0.32%	2.08%	NO MAX
1313	Valley View	3	6	1.11%	1.31%	2.42%	0.05%	2.47%	1.40%	1.18%	2.58%	0.06%	2.64%	0.17%	2.64%	NO MAX
1314	Van	18	20	7.37%	0.46%	7.83%	0.22%	8.05%	7.22%	0.11%	7.33%	0.22%	7.55%	-0.50%	7.55%	12.50%
1316	Van Alstyne	31	32	7.81%	2.67%	10.48%	0.12%	10.60%	7.73%	2.91%	10.64%	0.13%	10.77%	0.17%	10.77%	12.50%
1318	Van Horn	24	25	4.68%	3.72%	8.40%	0.17%	8.57%	4.68%	4.07%	8.75%	0.19%	8.94%	0.37%	8.94%	9.50%
1320	Vega	6	6	11.81%	11.28%	23.09%	0.20%	23.29%	11.74%	11.98%	23.72%	0.21%	23.93%	0.64%	23.93%	NO MAX
1324	Venus	19	18	10.45%	0.45%	10.90%	0.00%	10.90%	10.62%	0.21%	10.83%	0.00%	10.83%	-0.07%	10.83%	13.50%
1326	Vernon	89	88	7.31%	6.00%	13.31%	0.31%	13.62%	6.75%	5.72%	12.47%	0.28%	12.75%	-0.87%	12.75%	NO MAX
1328	Victoria	587	585	7.71%	8.78%	16.49%	0.17%	16.66%	7.72%	8.82%	16.54%	0.18%	16.72%	0.06%	16.72%	NO MAX
1329	Vidor	70	67	9.46%	6.56%	16.02%	0.19%	16.21%	9.57%	5.18%	14.75%	0.20%	14.95%	-1.26%	14.95%	NO MAX
1500	Village Fire Department	47	48	3.67%	4.67%	8.34%	0.13%	8.47%	3.74%	2.55%	6.29%	0.13%	6.42%	-2.05%	6.42%	NO MAX
1330	Waco	1,484	1,450	7.54%	6.42%	13.96%	0.00%	13.96%	7.53%	6.72%	14.25%	0.00%	14.25%	0.29%	14.25%	NO MAX
1332	Waelder	13	17	2.17%	0.35%	2.52%	0.29%	2.81%	2.21%	0.43%	2.64%	0.26%	2.90%	0.09%	2.90%	7.50%
1334	Wake Village	26	24	10.24%	3.96%	14.20%	0.36%	14.56%	10.05%	3.81%	13.86%	0.38%	14.24%	-0.32%	14.10%	13.50%
1336	Waller	29	31	4.46%	0.03%	4.49%	0.31%	4.80%	4.22%	0.00%	4.22%	0.33%	4.55%	-0.25%	4.55%	9.50%
1337	Wallis	10	14	3.11%	-0.31%	2.80%	0.20%	3.00%	3.13%	-0.13%	3.00%	0.24%	3.24%	0.24%	3.24%	8.50%
1338	Walnut Springs	2	2	1.76%	1.26%	3.02%	0.14%	3.16%	1.49%	1.87%	3.36%	0.14%	3.50%	0.34%	3.49%	NO MAX
1340	Waskom	15	17	3.31%	3.70%	7.01%	0.19%	7.20%	3.23%	3.57%	6.80%	0.19%	6.99%	-0.21%	6.99%	7.50%
1341	Watauga	173	163	9.64%	4.09%	13.73%	0.17%	13.90%	9.69%	3.90%	13.59%	0.17%	13.76%	-0.14%	13.76%	NO MAX
1342	Waxahachie	231	238	9.83%	5.52%	15.35%	0.18%	15.53%	9.87%	5.45%	15.32%	0.20%	15.52%	-0.01%	15.52%	NO MAX
1344	Weatherford	357	362	9.42%	3.94%	13.36%	0.17%	13.53%	9.38%	3.97%	13.35%	0.18%	13.53%	0.00%	13.53%	NO MAX
1345	Webster	170	164	11.85%	5.27%	17.12%	0.19%	17.31%	11.68%	5.21%	16.89%	0.20%	17.09%	-0.22%	17.09%	NO MAX
1346	Weimar	24	26	9.30%	10.49%	19.79%	0.36%	20.15%	9.16%	9.01%	18.17%	0.25%	18.42%	-1.73%	18.42%	NO MAX
1350	Wellington	12	13	5.02%	-1.11%	3.91%	0.47%	4.38%	4.88%	-0.47%	4.41%	0.44%	4.85%	0.47%	4.70%	NO MAX
1352	Wells	2	2	3.79%	-0.06%	3.73%	0.00%	3.73%	3.38%	0.38%	3.76%	0.00%	3.76%	0.03%	3.76%	7.50%
1354	Weslaco	209	219	5.35%	2.45%	7.80%	0.18%	7.98%	5.33%	2.45%	7.78%	0.17%	7.95%	-0.03%	7.54%	NO MAX
1356	West	20	21	3.47%	-1.31%	2.16%	0.24%	2.40%	3.58%	-1.54%	2.04%	0.23%	2.27%	-0.13%	2.27%	9.50%
1358	West Columbia	35	34	5.38%	-2.29%	3.09%	0.00%	3.09%	5.30%	-2.14%	3.16%	0.00%	3.16%	0.07%	3.16%	11.50%

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2016

CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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							
1359	West Lake Hills	30	27	12.88%	4.08%	16.96%	0.22%	17.18%	12.64%	4.57%	17.21%	0.25%	17.46%	0.28%	17.460%	NO MAX
1361	West Orange	23	24	10.20%	10.13%	20.33%	0.00%	20.33%	10.05%	9.94%	19.99%	0.00%	19.99%	-0.34%	19.99%	NO MAX
1365	West Tawakoni	13	16	5.43%	6.18%	11.61%	0.29%	11.90%	5.39%	4.95%	10.34%	0.24%	10.58%	-1.32%	10.58%	NO MAX
1364	West Univ. Place	115	117	9.22%	4.33%	13.55%	0.19%	13.74%	9.30%	4.26%	13.56%	0.20%	13.76%	0.02%	13.60%	NO MAX
1363	Westlake	32	36	9.64%	2.41%	12.05%	0.17%	12.22%	10.04%	2.80%	12.84%	0.18%	13.02%	0.80%	12.84%	NO MAX
1362	Westover Hills	21	22	1.51%	0.33%	1.84%	0.27%	2.11%	1.38%	0.34%	1.72%	0.29%	2.01%	-0.10%	2.01%	7.50%
1366	Westworth Village	51	53	10.41%	1.65%	12.06%	0.19%	12.25%	10.91%	1.42%	12.33%	0.19%	12.52%	0.27%	11.57%	13.50%
1368	Wharton	96	105	4.82%	1.35%	6.17%	0.22%	6.39%	4.77%	1.38%	6.15%	0.21%	6.36%	-0.03%	6.36%	9.50%
1370	Wheeler	8	8	6.52%	0.78%	7.30%	0.09%	7.39%	6.35%	1.05%	7.40%	0.09%	7.49%	0.10%	7.49%	NO MAX
1372	White Deer	5	6	3.62%	4.10%	7.72%	0.53%	8.25%	3.51%	4.50%	8.01%	0.50%	8.51%	0.26%	8.51%	NO MAX
1377	White Oak	44	45	11.70%	3.64%	15.34%	0.19%	15.53%	11.53%	3.02%	14.55%	0.20%	14.75%	-0.78%	14.75%	NO MAX
1378	White Settlement	109	117	9.88%	8.00%	17.88%	0.21%	18.09%	9.84%	8.04%	17.88%	0.19%	18.07%	-0.02%	18.07%	NO MAX
1374	Whiteface	3	3	5.48%	-3.56%	1.92%	0.32%	2.24%	5.47%	-3.95%	1.52%	0.34%	1.86%	-0.38%	1.86%	NO MAX
1375	Whitehouse	36	35	6.46%	2.14%	8.60%	0.20%	8.80%	6.47%	1.98%	8.45%	0.17%	8.62%	-0.18%	8.62%	11.50%
1376	Whitesboro	49	50	5.00%	2.29%	7.29%	0.21%	7.50%	4.99%	2.37%	7.36%	0.22%	7.58%	0.08%	7.58%	9.50%
1380	Whitewright	21	21	4.63%	0.52%	5.15%	0.13%	5.28%	3.56%	0.07%	3.63%	0.12%	3.75%	-1.53%	3.75%	9.50%
1382	Whitney	18	20	3.45%	0.81%	4.26%	0.18%	4.44%	3.48%	0.87%	4.35%	0.18%	4.53%	0.09%	4.53%	7.50%
1384	Wichita Falls	1,027	1,009	5.51%	7.03%	12.54%	0.00%	12.54%	5.50%	7.33%	12.83%	0.00%	12.83%	0.29%	12.83%	NO MAX
1386	Willis	40	40	8.03%	1.97%	10.00%	0.16%	10.16%	8.24%	1.90%	10.14%	0.17%	10.31%	0.15%	10.31%	13.50%
1387	Willow Park	43	38	6.46%	0.70%	7.16%	0.12%	7.28%	6.49%	0.76%	7.25%	0.13%	7.38%	0.10%	7.38%	NO MAX
1388	Wills Point	27	28	6.31%	6.00%	12.31%	0.20%	12.51%	6.50%	6.46%	12.96%	0.20%	13.16%	0.65%	13.16%	NO MAX
1390	Wilmer	38	42	4.65%	-0.55%	4.10%	0.16%	4.26%	4.74%	-0.17%	4.57%	0.16%	4.73%	0.47%	4.73%	12.50%
1392	Wimberley	7	7	2.12%	0.42%	2.54%	0.27%	2.81%	2.23%	0.41%	2.64%	0.30%	2.94%	0.13%	2.94%	NO MAX
1393	Windcrest	56	60	6.83%	0.94%	7.77%	0.20%	7.97%	6.84%	1.05%	7.89%	0.22%	8.11%	0.14%	8.11%	10.50%
1395	Winfield	5	6	1.87%	0.85%	2.72%	0.12%	2.84%	1.75%	1.02%	2.77%	0.12%	2.89%	0.05%	2.89%	NO MAX
1396	Wink	8	9	7.10%	-0.12%	6.98%	0.24%	7.22%	7.15%	0.20%	7.35%	0.28%	7.63%	0.41%	7.58%	NO MAX
1398	Winnsboro	37	36	6.86%	3.32%	10.18%	0.25%	10.43%	6.96%	3.28%	10.24%	0.27%	10.51%	0.08%	10.51%	11.50%
1399	Winona	5	3	11.59%	-6.15%	5.44%	0.14%	5.58%	10.87%	-10.14%	0.73%	0.17%	0.90%	-4.68%	0.90%	13.50%
1400	Winters	14	15	7.51%	2.81%	10.32%	0.39%	10.71%	7.71%	2.22%	9.93%	0.44%	10.37%	-0.34%	10.37%	11.50%
1403	Wolfforth	25	30	7.00%	4.76%	11.76%	0.17%	11.93%	6.80%	4.41%	11.21%	0.18%	11.39%	-0.54%	11.39%	NO MAX
1409	Woodcreek	3	3	3.06%	-0.29%	2.77%	0.15%	2.92%	3.56%	-0.18%	3.38%	0.64%	4.02%	1.10%	4.02%	NO MAX
1404	Woodsboro	12	12	3.51%	-3.19%	0.32%	0.10%	0.42%	3.58%	-2.92%	0.66%	0.15%	0.81%	0.39%	0.81%	7.50%
1406	Woodville	33	33	9.44%	7.15%	16.59%	0.21%	16.80%	9.50%	7.76%	17.26%	0.23%	17.49%	0.69%	17.49%	NO MAX

SECTION 2
TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2016

CITY NUMBER	CITY NAME	Contributing Members		2017 RATES					2018 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			
NORMAL COST	PRIOR SERVICE			TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
1407	Woodway	80	83	9.31%	7.27%	16.58%	0.17%	16.75%	9.22%	7.18%	16.40%	0.16%	16.56%	-0.19%	16.560%	NO MAX
1408	Wortham	8	8	6.93%	-0.93%	6.00%	0.12%	6.12%	6.62%	-0.74%	5.88%	0.11%	5.99%	-0.13%	5.99%	12.50%
1410	Wylie	272	304	10.86%	4.11%	14.97%	0.11%	15.08%	10.76%	4.10%	14.86%	0.12%	14.98%	-0.10%	14.98%	NO MAX
1412	Yoakum	82	87	8.09%	7.60%	15.69%	0.26%	15.95%	8.23%	7.41%	15.64%	0.27%	15.91%	-0.04%	15.91%	NO MAX
1414	Yorktown	16	14	1.41%	0.01%	1.42%	0.38%	1.80%	1.42%	0.05%	1.47%	0.37%	1.84%	0.04%	1.84%	7.50%
1415	Zavalla	6	8	3.58%	-0.49%	3.09%	0.00%	3.09%	3.82%	-0.44%	3.38%	0.00%	3.38%	0.29%	3.38%	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 6.75%. For the year ending December 31, 2016 the System-wide return on an AVA basis was 6.44%, but the returns will vary by City.

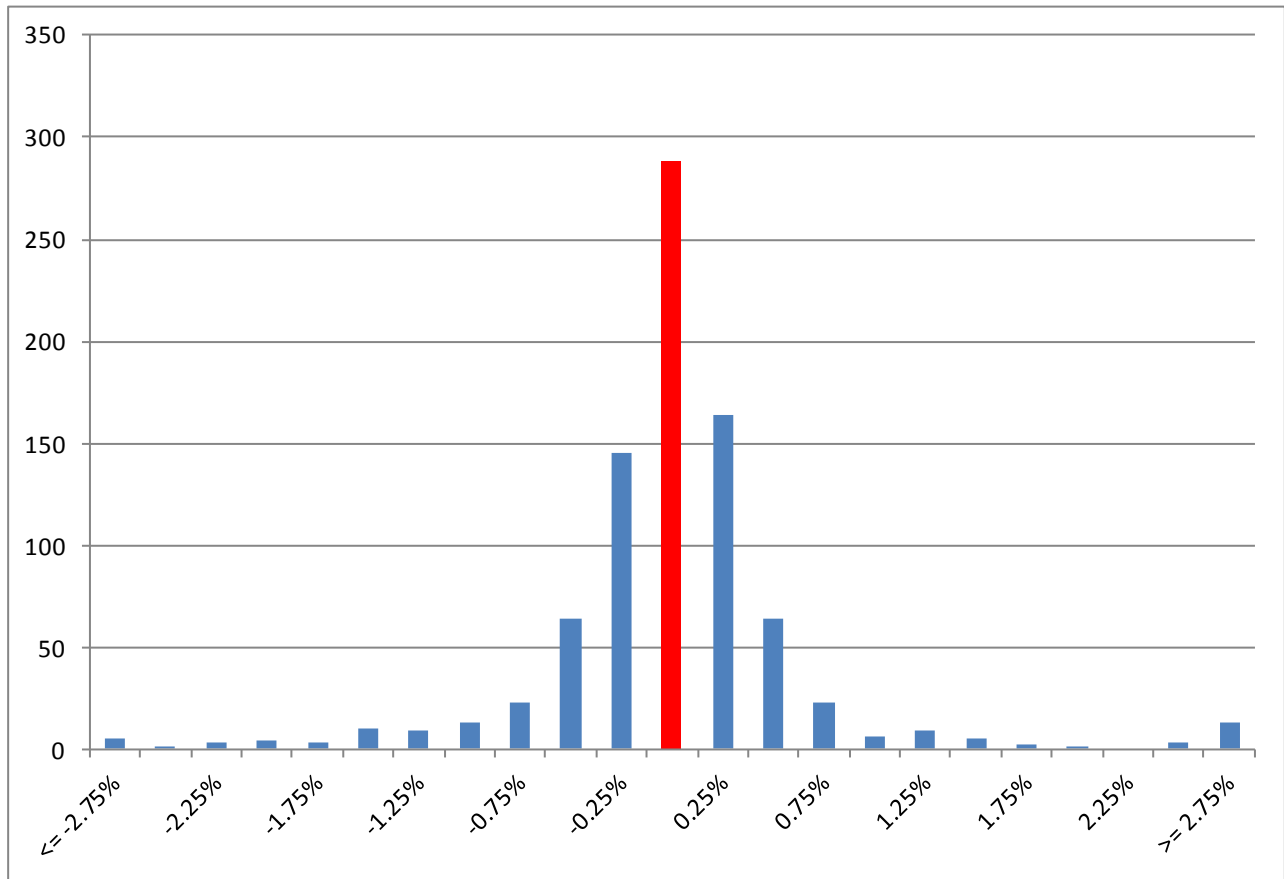
Contribution Lag/Phase In - Shows the total increase or decrease in the contribution rate associated with the phase in of city contribution rates and any additional contributions above the full rate that the city made to its plan. The effect of the "Contribution Lag" is included here, as well, and refers 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, 2016 set the rate effective for Calendar Year 2018.) The Phase In amount reflects contributing a portion of the full rate increase due to changes in the December 31, 2013 and December 31, 2015 actuarial valuations 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 a city's assumed rate each year. For most cities the assumed payroll growth is 3.0%. Overall payroll growth in excess of the assumed rate 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).

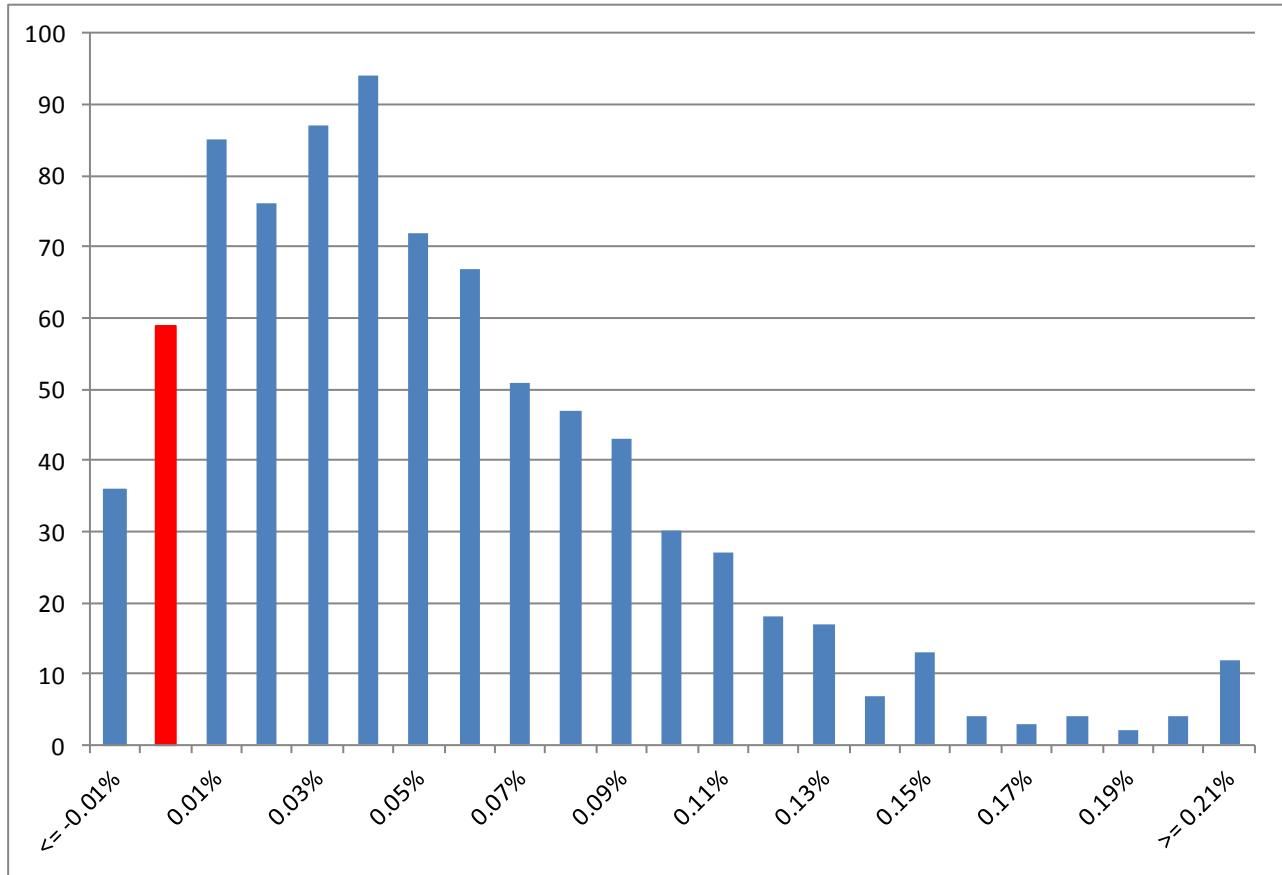
Liability Growth - Shows the increase or decrease in the contribution rate associated with larger or lower than expected growth in the member city's overall plan liabilities than assumed. The most significant sources for variance will be individual salary increases compared to the assumption and turnover.

Distribution of Changes
Total Changes in Full Retirement Rate



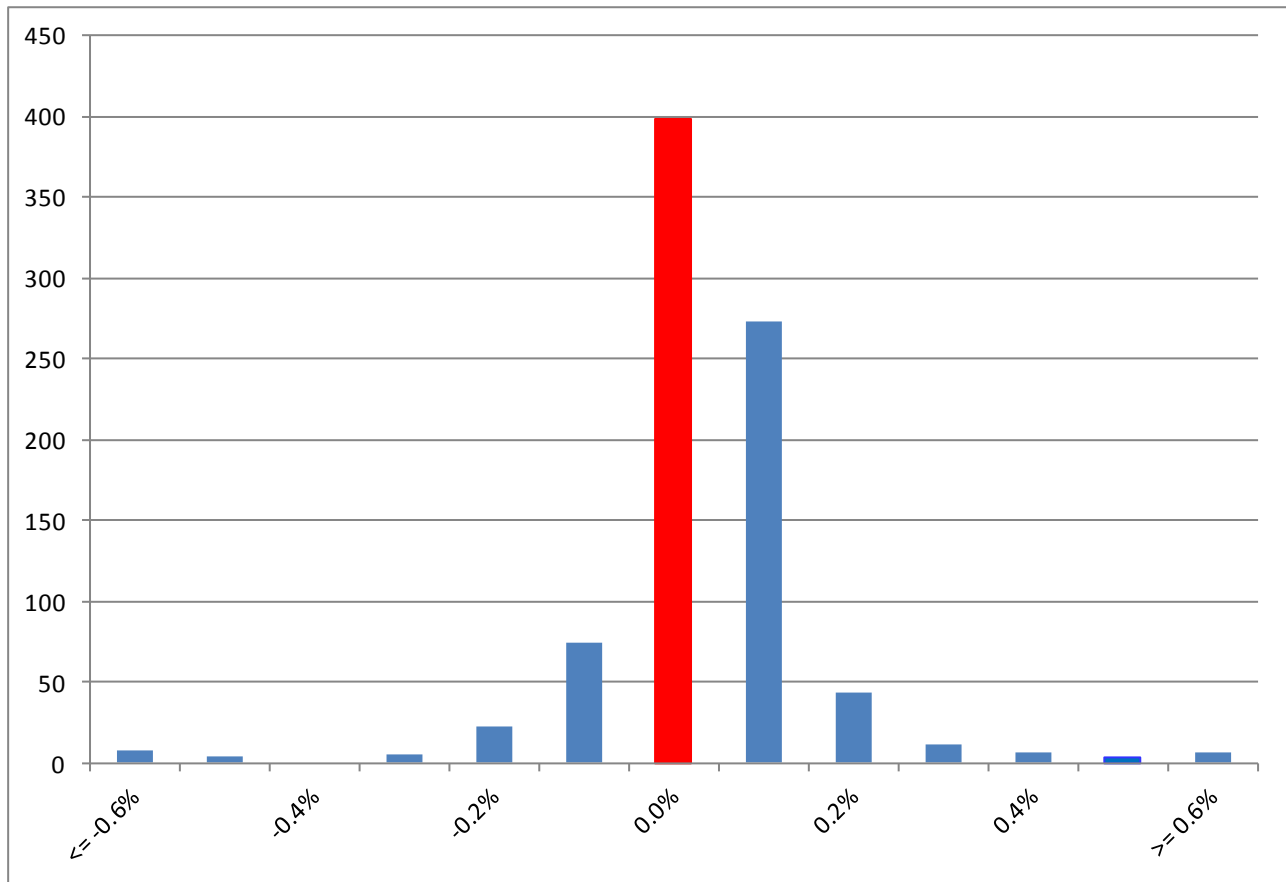
Distribution of Changes

Change Due to Return on Actuarial Value of Assets



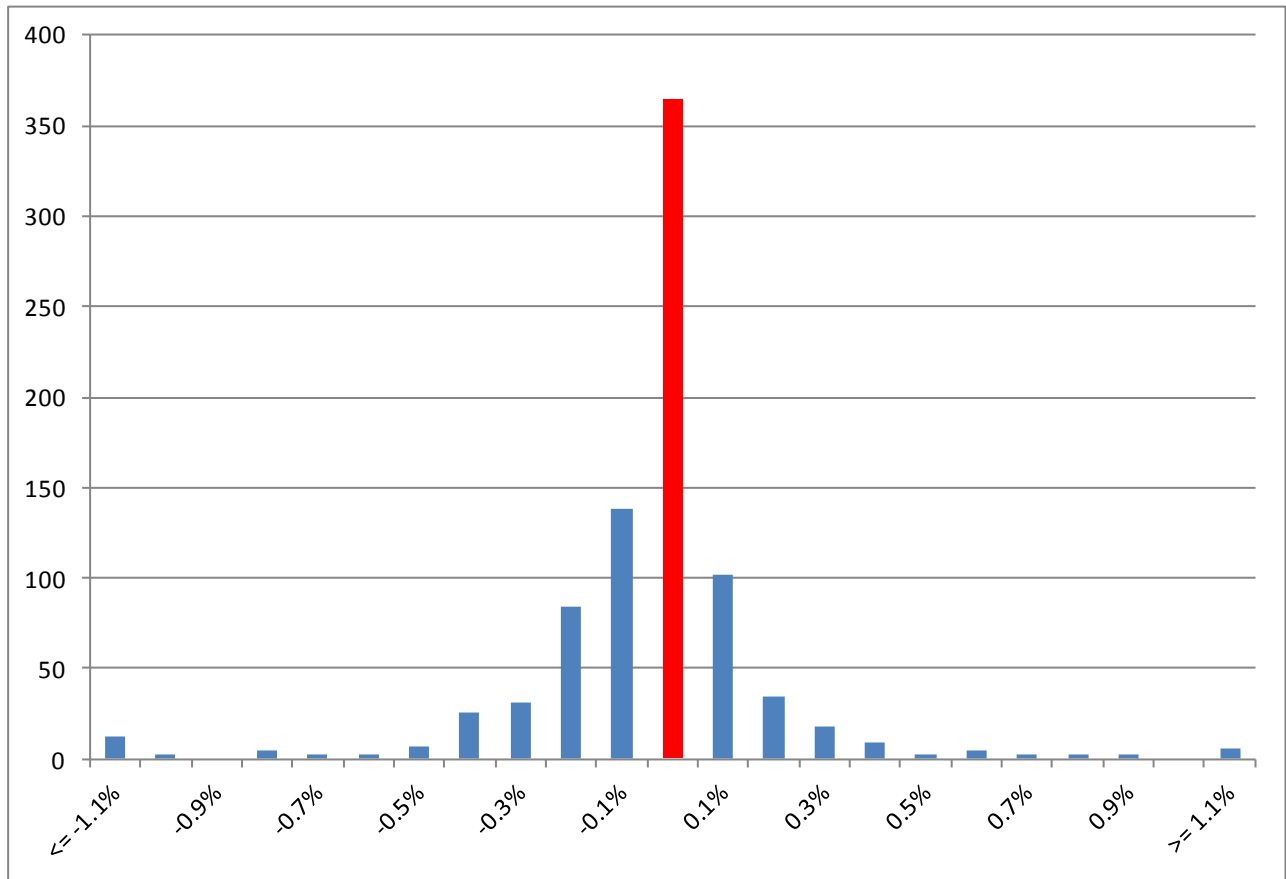
Distribution of Changes

Change Due to Contributions Different than Actuarial Rate

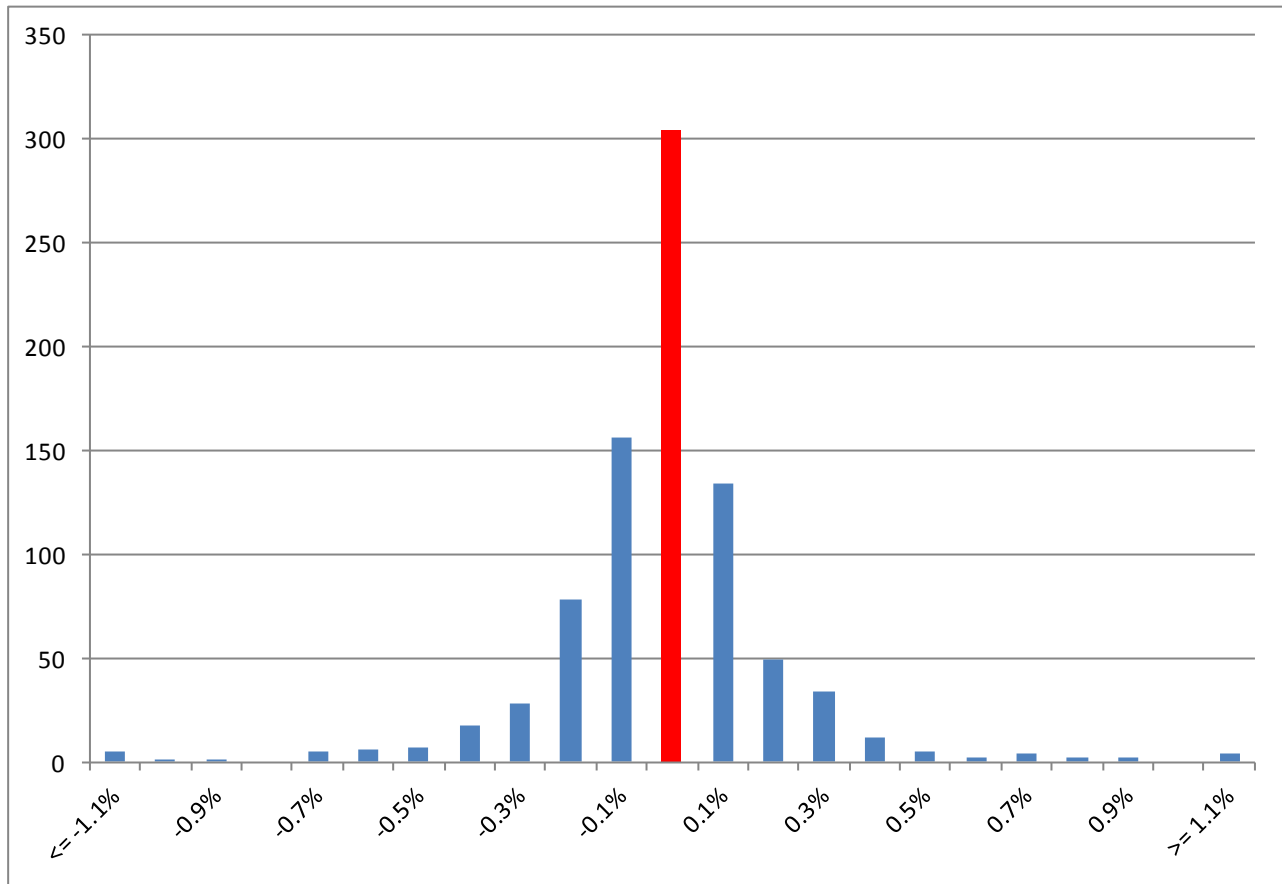


Distribution of Changes

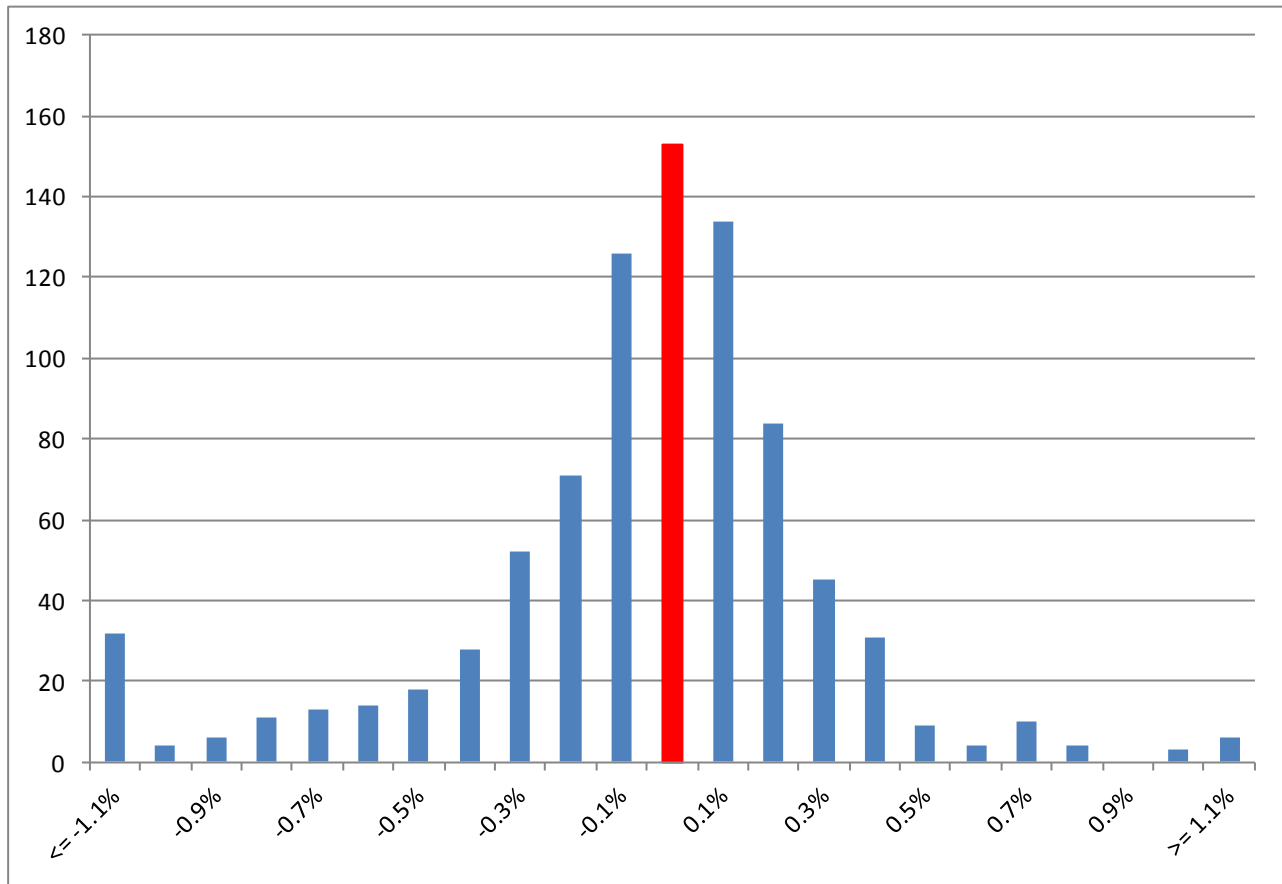
Change Due to Payroll Growing Faster or Slower than Expected



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	2017 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2018 Rates
4	Abernathy	3.27%	0.00%	0.00%	0.02%	0.03%	0.33%	0.00%	0.20%	0.58%	3.85%
6	Abilene	11.26%	0.00%	0.00%	0.12%	0.08%	-0.02%	0.02%	-0.10%	0.10%	11.36%
7	Addison	10.27%	0.00%	0.00%	0.13%	0.09%	0.08%	0.01%	-0.12%	0.19%	10.46%
10	Alamo	7.39%	0.00%	0.00%	0.02%	-0.01%	-0.03%	-0.07%	-0.18%	-0.27%	7.12%
12	Alamo Heights	16.93%	0.00%	0.00%	0.05%	0.01%	-0.02%	-0.06%	0.17%	0.15%	17.08%
14	Alba	3.07%	0.00%	0.00%	0.02%	-0.30%	-0.02%	-0.01%	0.02%	-0.29%	2.78%
16	Albany	4.69%	0.00%	0.00%	0.02%	0.05%	0.06%	0.04%	0.15%	0.32%	5.01%
17	Aledo	7.63%	0.00%	0.00%	0.02%	0.14%	0.13%	0.00%	-0.06%	0.23%	7.86%
18	Alice	9.46%	0.00%	0.00%	0.07%	0.07%	0.14%	0.05%	-0.45%	-0.12%	9.34%
19	Allen	13.94%	0.00%	0.00%	0.04%	-0.05%	-0.07%	-0.02%	0.15%	0.05%	13.99%
20	Alpine	1.21%	0.00%	0.00%	0.06%	0.05%	0.15%	0.12%	-0.62%	-0.24%	0.97%
22	Alto	10.67%	0.00%	0.00%	0.04%	0.25%	0.00%	0.87%	-0.79%	0.37%	11.04%
23	Alton	13.45%	0.00%	0.00%	0.00%	0.23%	-0.06%	0.57%	-0.01%	0.73%	14.18%
24	Alvarado	5.24%	0.00%	0.00%	0.01%	0.04%	-0.03%	0.00%	-0.08%	-0.06%	5.18%
26	Alvin	17.80%	0.00%	0.00%	0.10%	0.07%	0.03%	-0.05%	-0.32%	-0.17%	17.63%
28	Alvord	7.03%	0.00%	0.00%	0.02%	0.17%	0.29%	0.04%	-1.10%	-0.58%	6.45%
30	Amarillo	12.40%	0.00%	0.00%	0.11%	0.11%	0.02%	-0.02%	-0.18%	0.04%	12.44%
32	Amherst	3.35%	0.00%	0.00%	0.05%	-0.19%	-0.07%	0.04%	0.41%	0.24%	3.59%
34	Anahuac	6.36%	0.00%	0.00%	0.18%	-0.04%	0.27%	-0.09%	0.70%	1.02%	7.38%
36	Andrews	15.51%	0.00%	0.00%	0.10%	-0.04%	-0.28%	-0.06%	0.68%	0.40%	15.91%
38	Angleton	11.87%	0.00%	0.00%	0.07%	0.02%	0.03%	0.10%	-0.29%	-0.07%	11.80%
40	Anna	14.49%	0.00%	0.00%	0.00%	-0.06%	-0.18%	0.04%	-0.02%	-0.22%	14.27%
41	Annetta	3.51%	0.00%	0.00%	-0.03%	-0.04%	-0.01%	0.81%	-0.59%	0.14%	3.65%
44	Anson	1.23%	0.17%	0.00%	0.02%	-0.05%	0.00%	-0.03%	-0.14%	-0.03%	1.20%
45	Anthony	3.12%	0.00%	0.00%	0.01%	0.04%	0.11%	0.06%	-0.28%	-0.06%	3.06%
48	Aransas Pass	11.21%	0.00%	0.00%	0.05%	-0.01%	-0.05%	0.06%	0.15%	0.20%	11.41%
50	Archer City	4.17%	0.00%	0.00%	0.01%	0.05%	-0.01%	0.13%	-0.03%	0.15%	4.32%
51	Argyle	14.20%	0.00%	0.00%	0.01%	-0.45%	0.00%	-0.18%	0.01%	-0.61%	13.59%
52	Arlington	15.58%	0.00%	0.00%	0.12%	0.06%	0.04%	-0.03%	0.02%	0.21%	15.79%
54	Arp	2.12%	0.00%	0.00%	0.04%	0.04%	0.04%	-0.18%	-0.10%	-0.16%	1.96%
60	Aspermont	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	Athens	21.17%	0.00%	0.00%	0.07%	0.12%	0.60%	-0.17%	-0.19%	0.43%	21.60%
64	Atlanta	4.27%	0.00%	0.00%	0.05%	0.01%	0.01%	-0.02%	-0.36%	-0.31%	3.96%
66	Aubrey	3.36%	0.00%	0.00%	0.01%	0.06%	0.00%	0.00%	0.06%	0.13%	3.49%
74	Avenger	2.19%	0.00%	0.00%	0.03%	0.00%	0.65%	-0.96%	0.03%	-0.25%	1.94%
75	Azle	12.12%	0.00%	0.00%	0.04%	0.00%	-0.08%	0.30%	-0.18%	0.08%	12.20%
77	Baird	0.80%	0.00%	0.00%	0.03%	0.05%	-0.02%	0.00%	0.00%	0.06%	0.86%
78	Balch Springs	14.40%	0.00%	0.00%	0.02%	0.02%	0.10%	-0.13%	-0.17%	-0.16%	14.24%
79	Balcones Heights	18.07%	0.00%	0.00%	0.07%	-0.04%	-0.18%	0.22%	-1.55%	-1.48%	16.59%
80	Ballinger	3.77%	0.00%	0.00%	0.05%	0.00%	-0.01%	-0.11%	0.15%	0.08%	3.85%
82	Balmorhea	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
83	Bandera	9.39%	0.00%	0.00%	0.06%	-0.13%	0.07%	0.17%	-0.36%	-0.19%	9.20%
84	Bangs	12.79%	0.00%	0.00%	0.06%	-0.01%	0.09%	-0.18%	-0.33%	-0.37%	12.42%
90	Bartlett	6.89%	0.00%	0.00%	0.02%	0.05%	-0.02%	-0.10%	0.30%	0.25%	7.14%
91	Bartonville	15.27%	0.00%	0.00%	0.03%	0.42%	-0.52%	-0.35%	0.12%	-0.30%	14.97%
92	Bastrop	11.57%	0.00%	0.00%	0.03%	-0.02%	-0.20%	-0.06%	0.04%	-0.21%	11.36%
94	Bay City	9.96%	0.00%	0.00%	0.10%	-0.01%	-0.18%	-0.02%	-0.24%	-0.35%	9.61%
93	Bayou Vista	3.88%	0.00%	0.00%	0.01%	0.07%	0.01%	-0.27%	0.00%	-0.18%	3.70%
96	Baytown	17.38%	0.00%	0.00%	0.08%	-0.05%	-0.24%	-0.04%	0.36%	0.11%	17.49%
98	Beaumont	19.70%	0.00%	0.00%	0.16%	0.10%	0.20%	-0.06%	-0.36%	0.04%	19.74%
100	Bedford	8.94%	0.00%	0.00%	-0.01%	0.06%	-0.03%	0.00%	0.05%	0.07%	9.01%
101	Bee Cave	10.06%	0.00%	0.00%	0.01%	0.06%	-0.01%	-0.27%	-0.24%	-0.45%	9.61%
102	Beeville	1.04%	0.00%	0.00%	0.05%	0.04%	-0.11%	-0.04%	-0.03%	-0.09%	0.95%
106	Bellaire	20.87%	0.00%	0.00%	0.15%	-0.05%	-0.34%	-0.10%	-0.28%	-0.62%	20.25%

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

CITY NUMBER	CITY NAME	2017 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2018 Rates
109	Bellmead	8.99%	0.00%	0.00%	0.06%	0.00%	0.01%	0.42%	-0.39%	0.10%	9.09%
110	Bells	0.23%	0.00%	0.00%	0.01%	0.01%	-0.06%	-0.11%	-0.08%	-0.23%	0.00%
112	Bellville	14.76%	0.00%	0.00%	0.05%	0.09%	0.30%	-0.07%	0.03%	0.40%	15.16%
114	Belton	7.55%	0.00%	0.00%	0.04%	0.05%	-0.03%	0.05%	-0.09%	0.02%	7.57%
118	Benbrook	16.94%	0.00%	0.00%	0.10%	-0.02%	-0.15%	-0.02%	-0.48%	-0.57%	16.37%
121	Berryville	2.72%	0.00%	0.00%	0.04%	0.07%	-0.03%	-0.08%	0.09%	0.09%	2.81%
123	Bertram	1.83%	0.00%	0.00%	0.03%	0.04%	0.00%	0.17%	-0.05%	0.19%	2.02%
124	Big Lake	17.53%	0.00%	0.00%	0.04%	-0.08%	-0.06%	-0.44%	-0.78%	-1.32%	16.21%
126	Big Sandy	3.13%	0.00%	0.00%	0.10%	0.06%	-0.03%	-0.03%	-0.71%	-0.61%	2.52%
128	Big Spring	16.93%	0.00%	0.00%	0.08%	0.08%	0.12%	0.01%	0.16%	0.45%	17.38%
132	Bishop	3.63%	0.00%	0.00%	0.07%	-0.01%	-0.02%	-0.02%	0.22%	0.24%	3.87%
134	Blanco	1.66%	0.00%	0.00%	0.03%	-0.01%	-0.01%	-0.06%	0.07%	0.02%	1.68%
140	Blooming Grove	10.09%	0.00%	0.00%	0.08%	0.26%	-0.04%	0.00%	-0.04%	0.26%	10.35%
142	Blossom	3.63%	0.00%	0.00%	0.09%	-0.22%	-0.04%	0.00%	0.27%	0.10%	3.73%
143	Blue Mound	5.14%	0.00%	0.00%	0.00%	-0.03%	-0.01%	-0.33%	-0.12%	-0.49%	4.65%
144	Blue Ridge	1.23%	0.00%	0.00%	0.03%	0.05%	0.14%	0.30%	-0.20%	0.32%	1.55%
148	Boerne	18.32%	0.00%	0.00%	0.03%	-0.09%	-0.40%	-0.02%	0.43%	-0.05%	18.27%
150	Bogata	0.07%	0.00%	0.00%	0.02%	0.01%	0.01%	-0.02%	0.07%	0.09%	0.16%
152	Bonham	5.05%	0.00%	0.00%	0.05%	0.06%	-0.01%	-0.01%	-0.28%	-0.19%	4.86%
154	Booker	5.69%	0.00%	0.00%	0.03%	0.07%	0.02%	-0.01%	0.16%	0.27%	5.96%
156	Borger	14.93%	0.00%	0.00%	0.08%	-0.03%	-0.11%	-0.15%	0.09%	-0.12%	14.81%
158	Bovina	0.04%	0.00%	0.00%	0.01%	0.00%	0.02%	-0.04%	0.03%	0.02%	0.06%
160	Bowie	10.30%	0.00%	0.00%	0.07%	0.04%	0.00%	0.05%	0.12%	0.28%	10.58%
162	Boyd	3.48%	0.00%	0.00%	0.02%	0.03%	-0.01%	0.29%	0.11%	0.44%	3.92%
166	Brady	10.63%	0.00%	0.00%	0.03%	0.01%	-0.13%	-0.07%	0.07%	-0.09%	10.54%
170	Brazoria	8.69%	0.00%	0.00%	0.12%	0.12%	0.10%	-0.03%	-0.40%	-0.09%	8.60%
172	Breckenridge	7.80%	0.00%	0.00%	0.07%	-0.02%	0.13%	0.03%	-0.02%	0.19%	7.99%
174	Bremond	18.30%	0.00%	0.00%	0.01%	0.21%	-1.18%	-0.33%	0.23%	-1.06%	17.24%
176	Brenham	7.05%	2.57%	0.00%	0.08%	0.22%	0.08%	0.09%	-0.21%	2.83%	9.88%
177	Bridge City	15.09%	0.00%	0.00%	0.08%	0.02%	0.07%	-0.18%	0.23%	0.22%	15.31%
178	Bridgeport	13.44%	0.00%	0.00%	0.04%	0.06%	0.11%	-0.06%	0.12%	0.27%	13.71%
180	Bronte	12.43%	0.00%	0.00%	0.10%	0.33%	-0.50%	0.00%	0.76%	0.69%	13.12%
182	Brookshire	5.04%	0.00%	0.00%	0.05%	0.04%	0.00%	0.18%	0.32%	0.59%	5.63%
184	Brownfield	7.62%	0.00%	0.00%	0.15%	-0.73%	-0.01%	-0.11%	-0.88%	-1.58%	6.04%
10188	Brownsville	17.60%	0.00%	0.00%	0.09%	0.08%	0.12%	-0.03%	-0.27%	-0.01%	17.59%
20188	Brownsville PUB	17.54%	0.00%	0.00%	0.07%	0.05%	0.06%	-0.03%	0.04%	0.19%	17.73%
10190	Brownwood	13.78%	0.00%	0.00%	0.08%	-0.02%	-0.07%	-0.07%	-0.19%	-0.27%	13.51%
30190	Brownwood Health Dept.	11.06%	0.00%	0.00%	0.05%	0.10%	0.02%	0.00%	-0.56%	-0.39%	10.67%
20190	Brownwood Public Library	4.20%	0.00%	0.00%	0.03%	0.10%	-0.09%	0.14%	0.33%	0.51%	4.71%
195	Bruceville-Eddy	5.24%	0.00%	0.00%	0.03%	0.03%	0.01%	-0.07%	0.22%	0.22%	5.46%
192	Bryan	15.29%	0.00%	0.00%	0.09%	-0.02%	-0.20%	-0.01%	0.07%	-0.07%	15.22%
193	Bryson	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
194	Buda	14.83%	0.00%	0.00%	0.00%	-0.04%	-0.25%	0.02%	0.25%	-0.02%	14.81%
196	Buffalo	4.70%	0.00%	0.00%	0.04%	0.04%	-0.01%	0.01%	0.02%	0.10%	4.80%
198	Bullard	7.69%	0.00%	0.00%	0.01%	-0.01%	-0.12%	0.03%	0.22%	0.13%	7.82%
203	Bulverde	9.21%	0.00%	0.00%	0.01%	0.07%	-0.10%	0.12%	0.23%	0.33%	9.54%
199	Bunker Hill Village	11.38%	0.00%	0.00%	0.15%	0.19%	0.07%	-1.23%	0.29%	-0.53%	10.85%
200	Burkburnett	9.46%	0.00%	0.00%	0.08%	-0.04%	-0.03%	-0.15%	0.10%	-0.04%	9.42%
202	Burleson	15.42%	0.00%	0.00%	0.05%	-0.03%	-0.14%	-0.04%	0.14%	-0.02%	15.40%
204	Burnet	12.74%	0.00%	0.00%	0.05%	0.00%	-0.05%	0.26%	-0.04%	0.22%	12.96%
206	Burton	9.43%	0.00%	0.00%	-0.06%	0.09%	0.23%	0.00%	0.12%	0.38%	9.81%
207	Cactus	2.60%	2.55%	0.00%	0.02%	0.15%	-0.02%	-0.22%	-0.08%	2.40%	5.00%
208	Caddo Mills	6.30%	0.00%	0.00%	0.01%	0.06%	0.03%	0.12%	-0.33%	-0.11%	6.19%
210	Caldwell	9.10%	0.00%	0.00%	0.08%	0.03%	0.05%	-0.02%	0.01%	0.15%	9.25%

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

CITY NUMBER	CITY NAME	2017 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2018 Rates
212	Calvert	1.32%	0.00%	0.00%	0.01%	0.04%	-0.02%	-0.10%	-0.11%	-0.18%	1.14%
214	Cameron	10.38%	0.00%	0.00%	0.04%	-0.03%	-0.37%	-0.05%	-0.03%	-0.44%	9.94%
220	Canadian	14.94%	0.00%	0.00%	0.05%	-0.04%	-0.15%	0.20%	0.25%	0.31%	15.25%
222	Canton	12.23%	0.00%	0.00%	0.04%	0.01%	-0.07%	0.05%	0.05%	0.08%	12.31%
224	Canyon	16.39%	0.00%	0.00%	0.09%	-0.07%	-0.15%	-0.04%	0.12%	-0.05%	16.34%
227	Carmine	1.32%	0.00%	0.00%	0.15%	-0.10%	0.02%	-0.11%	1.40%	1.36%	2.68%
228	Carrizo Springs	5.21%	0.00%	0.00%	0.06%	0.08%	0.14%	0.15%	-0.13%	0.30%	5.51%
230	Carrollton	12.44%	0.00%	0.00%	0.22%	-0.12%	0.03%	-0.01%	-0.18%	-0.06%	12.38%
232	Carthage	18.23%	0.00%	0.00%	0.13%	0.05%	0.12%	0.08%	-0.10%	0.28%	18.51%
231	Castle Hills	11.58%	0.00%	0.00%	0.08%	-0.06%	-0.09%	-0.12%	0.18%	-0.01%	11.57%
234	Castroville	9.17%	0.00%	0.00%	0.04%	-0.02%	-0.11%	0.04%	0.11%	0.06%	9.23%
238	Cedar Hill	13.64%	0.00%	0.00%	0.06%	0.06%	-0.01%	-0.06%	0.27%	0.32%	13.96%
239	Cedar Park	12.58%	0.00%	0.00%	0.02%	0.01%	-0.17%	-0.02%	0.24%	0.08%	12.66%
240	Celeste	7.44%	0.00%	0.00%	0.00%	-0.24%	-0.37%	0.09%	-0.08%	-0.60%	6.84%
242	Celina	6.37%	0.00%	0.00%	0.00%	0.02%	0.05%	-0.13%	0.03%	-0.03%	6.34%
244	Center	16.64%	0.00%	0.00%	0.06%	-0.01%	-0.19%	-0.14%	-1.22%	-1.50%	15.14%
246	Centerville	18.65%	0.00%	0.00%	0.04%	0.36%	0.09%	1.18%	-0.24%	1.43%	20.08%
247	Chandler	4.58%	0.00%	0.00%	0.00%	-0.01%	-0.01%	0.06%	0.03%	0.07%	4.65%
248	Charlotte	7.00%	0.00%	0.00%	0.03%	0.00%	-0.13%	-0.05%	0.67%	0.52%	7.52%
249	Chester	3.43%	0.00%	0.00%	0.28%	0.19%	0.08%	0.00%	-0.59%	-0.04%	3.39%
245	Chico	3.67%	0.00%	0.00%	0.04%	0.11%	0.14%	-0.01%	-0.68%	-0.40%	3.27%
250	Childress	15.01%	0.00%	0.00%	0.06%	-0.02%	-0.18%	-0.06%	0.50%	0.30%	15.31%
253	Chireno	18.63%	0.00%	0.00%	0.16%	0.19%	0.58%	0.18%	-0.11%	1.00%	19.63%
254	Christine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
255	Cibola	12.82%	0.00%	0.00%	0.01%	0.00%	-0.09%	0.14%	0.18%	0.24%	13.06%
256	Cisco	2.44%	0.00%	0.00%	0.05%	0.00%	0.10%	-0.06%	0.04%	0.13%	2.57%
258	Clarendon	1.29%	0.00%	0.00%	0.03%	0.05%	0.00%	0.10%	0.04%	0.22%	1.51%
259	Clarksville	4.56%	0.00%	0.00%	0.06%	0.10%	-0.58%	0.11%	-0.80%	-1.11%	3.45%
260	Clarksville City	3.47%	0.00%	0.00%	0.19%	0.15%	-0.16%	-0.02%	0.27%	0.43%	3.90%
263	Clear Lake Shores	11.10%	0.00%	0.00%	0.02%	-0.02%	-0.10%	0.49%	-0.32%	0.07%	11.17%
264	Cleburne	18.60%	-2.39%	0.00%	0.09%	-0.06%	0.00%	-0.03%	-0.36%	-2.75%	15.85%
266	Cleveland	10.56%	0.00%	0.00%	0.06%	0.02%	-0.24%	0.05%	0.23%	0.12%	10.68%
268	Clifton	1.40%	0.00%	0.00%	0.04%	0.04%	-0.01%	0.04%	0.19%	0.30%	1.70%
271	Clute	10.85%	0.00%	0.00%	0.10%	0.03%	-0.01%	-0.01%	-0.37%	-0.26%	10.59%
272	Clyde	13.08%	0.00%	0.00%	0.04%	0.01%	-0.11%	-0.45%	0.00%	-0.51%	12.57%
274	Coahoma	6.14%	0.00%	0.00%	0.07%	0.00%	0.00%	0.01%	-0.22%	-0.14%	6.00%
276	Cockrell Hill	8.15%	0.00%	0.00%	0.04%	0.00%	0.06%	0.19%	-0.21%	0.08%	8.23%
278	Coleman	16.78%	0.00%	0.00%	0.11%	-0.14%	-0.16%	-0.11%	-0.22%	-0.52%	16.26%
280	College Station	13.40%	0.00%	0.00%	0.08%	0.02%	-0.16%	-0.04%	0.08%	-0.02%	13.38%
281	Colleyville	8.43%	0.00%	0.00%	0.08%	0.05%	0.00%	0.16%	0.10%	0.39%	8.82%
282	Collinsville	1.37%	3.78%	0.00%	0.02%	0.26%	0.00%	-0.06%	-0.07%	3.93%	5.30%
283	Colmesneil	8.61%	0.00%	0.00%	0.02%	0.10%	-1.05%	0.23%	0.06%	-0.64%	7.97%
284	Colorado City	9.13%	0.00%	0.00%	0.06%	0.07%	0.01%	0.17%	-0.55%	-0.24%	8.89%
286	Columbus	13.77%	0.00%	0.00%	0.06%	0.04%	-0.02%	-0.01%	0.00%	0.07%	13.84%
288	Comanche	4.48%	0.00%	0.00%	0.07%	-0.05%	-0.07%	0.09%	0.27%	0.31%	4.79%
290	Commerce	9.00%	0.00%	0.00%	0.07%	0.08%	0.14%	-0.09%	-0.30%	-0.10%	8.90%
294	Conroe	16.35%	0.00%	0.00%	0.06%	-0.02%	-0.21%	-0.02%	0.30%	0.11%	16.46%
295	Converse	14.48%	0.00%	0.00%	0.06%	0.02%	-0.07%	-0.08%	-0.21%	-0.28%	14.20%
298	Cooper	3.96%	0.00%	0.00%	0.10%	-0.06%	0.12%	-0.02%	1.09%	1.23%	5.19%
299	Coppell	15.48%	0.00%	0.00%	0.06%	0.06%	0.11%	-0.12%	-0.04%	0.07%	15.55%
297	Copper Canyon	13.91%	0.00%	0.00%	0.01%	0.10%	0.28%	-0.73%	-0.12%	-0.46%	13.45%
300	Copperas Cove	12.33%	0.00%	0.00%	0.07%	0.00%	0.00%	0.09%	-0.15%	0.01%	12.34%
301	Corinth	15.39%	0.00%	0.00%	0.04%	0.04%	0.10%	-0.01%	0.24%	0.41%	15.80%
302	Corpus Christi	10.72%	0.56%	0.00%	0.21%	-0.79%	-0.11%	-0.02%	-0.19%	-0.34%	10.38%

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

CITY NUMBER	CITY NAME	2017 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2018 Rates
304	Corrigan	1.59%	0.00%	0.00%	0.03%	-0.15%	0.00%	-0.21%	0.01%	-0.32%	1.27%
306	Corsicana	16.18%	0.00%	0.00%	0.11%	0.11%	-0.14%	-0.09%	0.11%	0.10%	16.28%
308	Cotulla	6.39%	0.00%	0.00%	0.02%	0.05%	0.17%	0.01%	-0.04%	0.21%	6.60%
311	Covington	6.63%	0.00%	0.00%	-0.03%	0.70%	4.18%	-0.52%	-1.62%	2.71%	9.34%
310	Crandall	10.48%	0.00%	0.00%	0.03%	0.01%	-0.01%	0.33%	0.14%	0.50%	10.98%
312	Crane	10.57%	0.00%	0.00%	0.11%	0.05%	0.02%	-0.15%	-0.57%	-0.54%	10.03%
314	Crawford	0.84%	0.00%	0.00%	0.01%	0.04%	0.02%	-0.18%	0.15%	0.04%	0.88%
316	Crockett	8.27%	0.00%	0.00%	0.08%	0.08%	0.41%	-0.16%	-0.05%	0.36%	8.63%
318	Crosbyton	5.11%	0.00%	0.00%	0.13%	0.06%	0.00%	0.14%	-0.73%	-0.40%	4.71%
320	Cross Plains	8.11%	0.00%	0.00%	0.06%	0.07%	0.22%	0.01%	0.36%	0.72%	8.83%
321	Cross Roads	7.01%	0.00%	0.00%	-0.03%	0.00%	-0.05%	0.30%	0.20%	0.42%	7.43%
323	Crowley	10.76%	0.00%	0.00%	0.04%	0.03%	0.03%	-0.06%	-0.17%	-0.13%	10.63%
324	Crystal City	1.56%	0.00%	0.00%	0.06%	0.08%	-0.28%	-0.02%	-0.01%	-0.17%	1.39%
326	Cuero	10.13%	0.00%	0.00%	0.03%	0.03%	0.19%	0.04%	-0.04%	0.25%	10.38%
328	Cumby	2.06%	0.00%	0.00%	0.01%	-0.02%	-0.01%	-0.01%	-0.07%	-0.10%	1.96%
332	Daingerfield	7.22%	0.00%	0.00%	0.05%	0.05%	-0.01%	-0.01%	-0.39%	-0.31%	6.91%
334	Daisetta	1.34%	0.00%	0.00%	0.00%	0.02%	0.06%	-0.01%	0.04%	0.11%	1.45%
336	Dalhart	4.72%	0.00%	0.00%	0.06%	0.05%	0.00%	-0.02%	-0.15%	-0.06%	4.66%
339	Dalworthington Gardens	22.01%	0.00%	0.00%	0.05%	-0.03%	-0.14%	-0.59%	-0.21%	-0.92%	21.09%
340	Danbury	6.66%	0.00%	0.00%	0.00%	0.07%	-0.11%	-0.08%	0.09%	-0.03%	6.63%
341	Darrouzett	2.92%	0.00%	0.00%	0.12%	0.20%	0.00%	0.33%	-1.15%	-0.50%	2.42%
344	Dayton	7.41%	0.00%	0.00%	0.02%	0.03%	-0.12%	-0.04%	0.16%	0.05%	7.46%
352	De Leon	1.51%	0.00%	0.00%	0.02%	0.01%	0.01%	0.19%	-0.10%	0.13%	1.64%
10366	DeSoto	11.19%	0.00%	0.00%	0.09%	0.06%	-0.03%	0.02%	-0.10%	0.04%	11.23%
346	Decatur	15.13%	0.00%	0.00%	0.04%	0.05%	0.06%	0.07%	-0.33%	-0.11%	15.02%
348	Deer Park	14.36%	0.00%	0.00%	0.13%	0.04%	-0.02%	-0.03%	-0.04%	0.08%	14.44%
350	Dekalb	3.23%	0.00%	0.00%	0.03%	0.07%	-0.01%	-0.07%	-0.28%	-0.26%	2.97%
354	Del Rio	7.49%	0.00%	0.00%	0.01%	0.04%	-0.03%	-0.04%	-0.04%	-0.06%	7.43%
353	Dell City	7.73%	0.00%	0.00%	0.55%	0.79%	1.92%	0.01%	0.15%	3.42%	11.15%
356	Denison	12.73%	0.00%	0.00%	0.11%	0.07%	-0.02%	-0.01%	-0.14%	0.01%	12.74%
358	Denton	17.30%	0.00%	0.00%	0.07%	-0.03%	-0.24%	-0.06%	0.09%	-0.17%	17.13%
360	Denver City	12.58%	0.00%	0.00%	0.14%	0.07%	0.20%	-0.02%	-0.10%	0.29%	12.87%
362	Deport	3.10%	0.00%	0.00%	0.03%	-0.27%	0.21%	0.31%	0.11%	0.39%	3.49%
370	Devine	12.64%	3.73%	0.00%	0.01%	0.21%	-0.27%	-0.40%	0.21%	3.49%	16.13%
371	Diboll	14.30%	0.00%	0.00%	0.09%	0.03%	-0.25%	0.32%	0.17%	0.36%	14.66%
372	Dickens	1.64%	0.00%	0.00%	0.01%	0.05%	0.01%	0.01%	0.13%	0.21%	1.85%
373	Dickinson	9.14%	0.00%	0.00%	0.05%	-0.01%	-0.14%	0.12%	0.30%	0.32%	9.46%
374	Dilley	8.05%	0.00%	0.00%	0.02%	0.05%	0.05%	0.21%	-0.19%	0.14%	8.19%
376	Dimmitt	4.89%	0.00%	0.00%	0.11%	0.02%	-0.08%	0.09%	-0.22%	-0.08%	4.81%
382	Donna	8.56%	0.00%	0.00%	0.01%	0.04%	-0.40%	0.19%	0.17%	0.01%	8.57%
379	Double Oak	5.83%	0.00%	0.00%	0.01%	0.06%	0.01%	0.01%	-0.13%	-0.04%	5.79%
383	Dripping Springs	2.54%	0.00%	0.00%	-0.01%	-0.01%	-0.33%	0.26%	0.02%	-0.07%	2.47%
385	Driscoll	4.69%	0.00%	0.00%	0.02%	-0.21%	-2.07%	0.27%	-0.36%	-2.35%	2.34%
384	Dublin	12.80%	0.00%	0.00%	0.02%	-0.12%	-0.36%	0.13%	0.01%	-0.32%	12.48%
386	Dumas	6.11%	0.00%	0.00%	0.05%	0.00%	0.03%	0.02%	-0.13%	-0.03%	6.08%
388	Duncanville	5.42%	2.02%	0.00%	0.15%	0.24%	-0.04%	0.01%	0.09%	2.47%	7.89%
394	Eagle Lake	9.19%	0.00%	0.00%	0.06%	0.05%	0.01%	-0.11%	-0.17%	-0.16%	9.03%
396	Eagle Pass	8.92%	0.00%	0.00%	0.13%	-0.03%	-0.09%	-0.06%	-0.10%	-0.15%	8.77%
397	Early	3.31%	0.00%	0.00%	0.06%	0.05%	0.00%	0.10%	-0.11%	0.10%	3.41%
399	Earth	5.19%	0.00%	0.00%	0.05%	0.21%	0.34%	-0.18%	-0.08%	0.34%	5.53%
393	East Bernard	6.54%	0.00%	0.00%	-0.05%	-0.60%	-0.04%	-0.36%	-0.06%	-1.11%	5.43%
401	East Mountain	14.41%	0.00%	0.00%	0.01%	0.45%	0.31%	-0.67%	-0.16%	-0.06%	14.35%
395	East Tawakoni	6.36%	0.00%	0.00%	0.05%	0.10%	0.01%	-0.24%	-0.04%	-0.12%	6.24%
398	Eastland	9.22%	0.00%	0.00%	0.03%	0.01%	-0.09%	0.23%	0.12%	0.30%	9.52%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	2017 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2018 Rates
402	Ector	2.15%	0.00%	0.00%	0.02%	0.01%	0.05%	-0.09%	-0.11%	-0.12%	2.03%
406	Eden	3.45%	0.00%	0.00%	0.07%	-0.15%	0.00%	0.01%	-0.03%	-0.10%	3.35%
408	Edgewood	4.23%	0.00%	0.00%	0.01%	-0.11%	-0.71%	-0.33%	0.22%	-0.92%	3.31%
410	Edinburg	14.85%	0.00%	0.00%	0.04%	0.00%	-0.32%	-0.06%	-0.17%	-0.51%	14.34%
412	Edna	11.94%	0.00%	0.00%	0.07%	0.23%	1.09%	-0.13%	-1.48%	-0.22%	11.72%
414	El Campo	11.21%	0.00%	0.00%	0.09%	0.01%	-0.03%	-0.06%	-0.12%	-0.11%	11.10%
416	Eldorado	7.29%	0.00%	0.00%	0.07%	0.04%	0.02%	-0.20%	0.11%	0.04%	7.33%
418	Electra	2.00%	0.00%	0.00%	0.03%	0.03%	0.06%	0.04%	0.01%	0.17%	2.17%
420	Elgin	14.24%	0.00%	0.00%	0.02%	-0.07%	-0.36%	0.03%	0.41%	0.03%	14.27%
422	Elkhart	5.85%	0.00%	0.00%	0.07%	0.05%	0.21%	0.40%	-0.82%	-0.09%	5.76%
427	Elmendorf	1.49%	0.00%	0.00%	0.00%	0.03%	-0.01%	-0.05%	0.07%	0.04%	1.53%
432	Emory	4.76%	0.00%	0.00%	0.03%	0.03%	0.00%	-0.09%	-0.02%	-0.05%	4.71%
436	Ennis	17.36%	0.00%	0.00%	0.10%	-0.08%	-0.15%	0.20%	0.06%	0.13%	17.49%
439	Eules	17.76%	0.00%	0.00%	0.11%	0.03%	-0.04%	0.04%	-0.10%	0.04%	17.80%
440	Eustace	8.60%	0.00%	0.00%	0.08%	0.18%	0.04%	-0.33%	0.52%	0.49%	9.09%
441	Everman	8.31%	0.56%	0.00%	0.04%	0.04%	0.02%	0.13%	0.18%	0.97%	9.28%
443	Fair Oaks Ranch	11.46%	0.00%	0.00%	0.02%	-0.02%	-0.11%	0.52%	0.18%	0.59%	12.05%
442	Fairfield	3.44%	4.74%	0.00%	0.06%	0.24%	0.00%	0.24%	-0.41%	4.87%	8.31%
445	Fairview	10.81%	0.00%	0.00%	0.00%	0.06%	-0.07%	0.10%	-0.08%	0.01%	10.82%
20444	Falfurrias	3.31%	0.00%	0.00%	0.03%	0.02%	-0.03%	-0.19%	0.15%	-0.02%	3.29%
446	Falls City	9.92%	0.00%	0.00%	0.02%	-0.08%	-0.64%	-0.31%	0.83%	-0.18%	9.74%
448	Farmers Branch	18.24%	0.00%	0.00%	0.17%	0.07%	0.00%	-0.04%	0.15%	0.35%	18.59%
450	Farmersville	8.77%	0.00%	0.00%	0.04%	-0.01%	-0.09%	-0.03%	-0.16%	-0.25%	8.52%
451	Farwell	14.67%	0.00%	0.00%	0.13%	0.10%	0.09%	-0.14%	0.32%	0.50%	15.17%
452	Fate	10.72%	0.00%	0.00%	-0.01%	-0.04%	-0.08%	-0.03%	0.04%	-0.12%	10.60%
454	Fayetteville	0.89%	0.00%	0.00%	0.04%	0.05%	0.03%	0.39%	0.13%	0.64%	1.53%
456	Ferris	6.31%	0.00%	0.00%	0.03%	0.02%	0.03%	-0.21%	-0.31%	-0.44%	5.87%
458	Flatonia	17.93%	0.00%	0.00%	0.10%	0.08%	0.22%	0.16%	-1.03%	-0.47%	17.46%
460	Florence	4.24%	0.00%	0.00%	0.01%	0.06%	0.00%	0.21%	-0.30%	-0.02%	4.22%
20462	Floresville	10.72%	0.00%	0.00%	0.03%	-0.07%	-0.36%	-0.05%	0.42%	-0.03%	10.69%
463	Flower Mound	10.21%	0.00%	0.00%	0.04%	0.04%	-0.04%	-0.02%	0.33%	0.35%	10.56%
464	Floydada	13.11%	0.00%	0.00%	0.09%	0.06%	0.12%	-0.06%	-2.36%	-2.15%	10.96%
468	Forest Hill	13.33%	0.00%	0.00%	0.05%	0.05%	0.16%	0.23%	-0.50%	-0.01%	13.32%
470	Forney	13.57%	0.00%	0.00%	0.01%	-0.05%	-0.08%	-0.06%	-0.15%	-0.33%	13.24%
472	Fort Stockton	10.22%	0.00%	0.00%	0.04%	0.01%	-0.11%	0.06%	0.13%	0.13%	10.35%
476	Franklin	3.48%	0.00%	0.00%	0.02%	0.04%	-0.02%	-0.53%	0.09%	-0.40%	3.08%
478	Frankston	2.35%	0.00%	0.00%	0.02%	0.01%	-0.04%	-0.01%	-0.10%	-0.12%	2.23%
480	Fredericksburg	9.52%	0.00%	0.00%	0.07%	0.02%	0.06%	-0.03%	-0.04%	0.08%	9.60%
482	Freeport	14.36%	0.00%	0.00%	0.05%	0.02%	-0.22%	0.01%	0.03%	-0.11%	14.25%
481	Freer	6.49%	0.00%	0.00%	0.02%	0.06%	0.62%	0.06%	-0.21%	0.55%	7.04%
483	Friendswood	15.47%	0.00%	0.00%	0.08%	-0.01%	-0.06%	0.08%	0.18%	0.27%	15.74%
484	Friona	12.36%	0.00%	0.00%	0.10%	0.13%	0.72%	-0.09%	-0.09%	0.77%	13.13%
486	Frisco	14.16%	0.00%	0.00%	0.02%	-0.04%	-0.21%	-0.02%	0.22%	-0.03%	14.13%
487	Fritch	3.39%	0.00%	0.00%	0.04%	0.10%	-0.57%	-0.33%	-0.07%	-0.83%	2.56%
488	Frost	4.07%	0.00%	0.00%	0.05%	0.08%	0.18%	0.09%	-0.32%	0.08%	4.15%
491	Fulshear	5.46%	0.00%	0.00%	-0.02%	-0.09%	-0.20%	0.19%	0.14%	0.02%	5.48%
493	Fulton	18.80%	0.00%	0.00%	-0.02%	-0.02%	-0.77%	-0.31%	0.20%	-0.92%	17.88%
492	Gainesville	9.59%	0.00%	0.00%	0.07%	0.03%	-0.03%	-0.08%	0.00%	-0.01%	9.58%
494	Galena Park	14.67%	0.00%	0.00%	0.10%	0.01%	-0.23%	-0.44%	-0.92%	-1.48%	13.19%
498	Ganado	13.53%	0.00%	0.00%	0.15%	0.14%	-0.03%	0.20%	0.08%	0.54%	14.07%
499	Garden Ridge	8.21%	0.00%	0.00%	0.01%	-0.09%	0.00%	-0.07%	-0.22%	-0.37%	7.84%
500	Garland	10.91%	0.00%	0.00%	0.13%	0.05%	0.01%	0.00%	-0.04%	0.15%	11.06%
502	Garrison	13.55%	0.00%	0.00%	0.20%	-0.73%	-1.35%	0.27%	1.83%	0.22%	13.77%
503	Gary	6.94%	0.00%	0.00%	0.05%	-0.06%	-0.07%	0.00%	0.24%	0.16%	7.10%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
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504	Gatesville	15.38%	0.00%	0.00%	0.07%	0.01%	0.13%	0.08%	-0.18%	0.11%	15.49%
505	George West	5.67%	0.00%	0.00%	0.01%	0.09%	0.19%	0.26%	-0.25%	0.30%	5.97%
506	Georgetown	12.43%	0.00%	0.00%	0.03%	0.00%	-0.20%	0.02%	0.13%	-0.02%	12.41%
510	Giddings	19.26%	0.00%	0.00%	0.07%	0.08%	0.22%	-0.03%	-0.24%	0.10%	19.36%
512	Gilmer	13.59%	0.00%	0.00%	0.06%	0.01%	0.02%	-0.14%	0.19%	0.14%	13.73%
514	Gladewater	3.54%	0.00%	0.00%	0.04%	0.02%	0.00%	-0.13%	-0.16%	-0.23%	3.31%
516	Glen Rose	14.49%	0.00%	0.00%	0.06%	-0.10%	-0.20%	0.18%	0.39%	0.33%	14.82%
517	Glenn Heights	3.58%	0.00%	0.00%	0.04%	0.01%	0.01%	0.11%	-0.16%	0.01%	3.59%
518	Godley	2.74%	0.00%	0.00%	0.01%	0.01%	-0.06%	-0.44%	-0.03%	-0.51%	2.23%
519	Goldsmith	3.54%	0.00%	0.00%	0.04%	0.01%	-0.17%	0.00%	0.98%	0.86%	4.40%
520	Goldthwaite	25.32%	0.00%	0.00%	0.15%	-0.22%	-1.00%	0.10%	-0.67%	-1.64%	23.68%
522	Goliad	2.00%	0.00%	0.00%	0.11%	0.05%	0.58%	-0.35%	-0.06%	0.33%	2.33%
524	Gonzales	10.33%	0.00%	0.00%	0.06%	-0.01%	0.02%	-0.07%	0.36%	0.36%	10.69%
532	Graford	2.92%	0.00%	0.00%	-0.01%	0.02%	-0.05%	-0.04%	0.05%	-0.03%	2.89%
10534	Graham	11.67%	0.00%	0.00%	0.08%	-0.11%	-0.36%	-0.19%	0.21%	-0.37%	11.30%
536	Granbury	15.87%	0.00%	0.00%	0.06%	0.08%	0.20%	-0.05%	-0.02%	0.27%	16.14%
540	Grand Prairie	16.16%	0.00%	0.00%	0.10%	0.02%	-0.19%	-0.02%	0.05%	-0.04%	16.12%
542	Grand Saline	5.44%	0.00%	0.00%	0.07%	0.00%	0.00%	-0.08%	-0.69%	-0.70%	4.74%
544	Grandview	5.94%	0.00%	0.00%	0.04%	0.06%	0.00%	0.26%	0.13%	0.49%	6.43%
546	Granger	0.83%	0.00%	0.00%	0.03%	0.06%	0.01%	-0.21%	-0.16%	-0.27%	0.56%
547	Granite Shoals	5.02%	0.00%	0.00%	0.00%	0.04%	0.00%	0.09%	-0.12%	0.01%	5.03%
548	Grapeland	4.45%	0.00%	0.00%	0.03%	0.05%	0.11%	0.00%	-0.26%	-0.07%	4.38%
550	Grapevine	19.06%	0.00%	0.00%	0.09%	0.03%	-0.02%	0.01%	-0.19%	-0.08%	18.98%
552	Greenville	11.54%	0.00%	0.00%	0.20%	0.16%	0.03%	-0.08%	-0.47%	-0.16%	11.38%
551	Gregory	4.10%	0.00%	0.00%	0.02%	0.00%	0.06%	0.06%	0.08%	0.22%	4.32%
553	Grey Forest	16.35%	0.00%	0.00%	0.08%	0.00%	-0.33%	0.04%	-1.09%	-1.30%	15.05%
556	Groesbeck	2.47%	0.00%	0.00%	0.01%	0.02%	0.10%	-0.10%	0.01%	0.04%	2.51%
558	Groom	3.01%	0.00%	0.00%	0.04%	0.04%	0.00%	0.00%	0.13%	0.21%	3.22%
559	Groves	9.70%	0.00%	0.00%	0.25%	0.11%	-0.03%	0.00%	-0.46%	-0.13%	9.57%
560	Groveton	2.05%	0.00%	0.00%	0.01%	0.05%	0.00%	-0.01%	-0.23%	-0.18%	1.87%
562	Gruver	9.34%	0.00%	0.00%	0.19%	0.38%	0.16%	-0.04%	1.16%	1.85%	11.19%
563	Gun Barrel City	6.22%	0.00%	0.00%	0.02%	0.05%	0.04%	-0.30%	-0.11%	-0.30%	5.92%
564	Gunter	3.66%	0.00%	0.00%	0.01%	0.09%	-0.78%	0.47%	-0.35%	-0.56%	3.10%
568	Hale Center	1.87%	0.00%	0.00%	0.01%	0.01%	0.00%	0.00%	0.02%	0.04%	1.91%
570	Hallettsville	12.78%	0.00%	0.00%	0.11%	0.06%	-0.04%	-0.08%	-0.24%	-0.19%	12.59%
572	Hallsville	3.11%	0.00%	0.00%	0.01%	0.00%	0.00%	-0.07%	-0.05%	-0.11%	3.00%
574	Haltom City	18.76%	0.00%	0.00%	0.10%	0.00%	0.06%	-0.01%	0.07%	0.22%	18.98%
576	Hamilton	18.71%	0.00%	0.00%	0.08%	-0.16%	-0.28%	-0.07%	0.40%	-0.03%	18.68%
578	Hamlin	11.60%	0.00%	0.00%	0.15%	-0.03%	-0.20%	0.23%	1.36%	1.51%	13.11%
580	Happy	16.55%	0.00%	0.00%	0.38%	0.39%	-0.52%	0.01%	2.58%	2.84%	19.39%
581	Harker Heights	14.89%	0.00%	0.00%	0.04%	-0.01%	-0.13%	0.11%	0.01%	0.02%	14.91%
10582	Harlingen	10.60%	0.00%	0.00%	0.26%	0.32%	0.36%	-0.07%	-0.07%	0.80%	11.40%
20582	Harlingen Waterworks Sys	1.75%	0.00%	0.00%	0.09%	0.07%	0.00%	-0.03%	0.02%	0.15%	1.90%
583	Hart	3.82%	0.00%	0.00%	0.02%	0.16%	0.05%	0.07%	-0.10%	0.20%	4.02%
586	Haskell	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
587	Haslet	8.80%	0.00%	0.00%	0.02%	-0.07%	0.03%	-0.13%	-0.06%	-0.21%	8.59%
588	Hawkins	14.97%	0.00%	0.00%	0.08%	0.03%	-0.14%	0.03%	0.29%	0.29%	15.26%
585	Hays	6.73%	0.00%	0.00%	0.21%	0.08%	0.38%	-1.81%	-0.13%	-1.27%	5.46%
590	Hearne	15.80%	0.00%	0.00%	0.05%	0.11%	0.25%	-0.28%	-0.57%	-0.44%	15.36%
591	Heath	11.46%	0.00%	0.00%	0.03%	0.05%	-0.07%	-0.19%	-0.11%	-0.29%	11.17%
592	Hedley	3.75%	0.00%	0.00%	0.07%	0.03%	-0.03%	0.07%	0.27%	0.41%	4.16%
595	Hedwig Village	7.18%	0.00%	0.00%	0.04%	0.05%	-0.07%	0.04%	0.03%	0.09%	7.27%
593	Helotes	6.85%	0.00%	0.00%	0.01%	0.05%	-0.03%	-0.02%	-0.06%	-0.05%	6.80%

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

CITY NUMBER	CITY NAME	2017 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2018 Rates
594	Hemphill	7.85%	0.00%	0.00%	0.03%	0.07%	0.00%	-0.21%	0.25%	0.14%	7.99%
596	Hempstead	7.93%	0.00%	0.00%	0.04%	-0.07%	-0.12%	0.10%	0.12%	0.07%	8.00%
598	Henderson	15.79%	0.00%	0.00%	0.08%	0.05%	-0.06%	0.02%	0.28%	0.37%	16.16%
600	Henrietta	14.96%	0.00%	0.00%	0.05%	0.06%	-0.01%	-0.09%	-0.33%	-0.32%	14.64%
602	Hereford	10.84%	0.00%	0.00%	0.07%	0.00%	-0.13%	-0.13%	-0.04%	-0.23%	10.61%
605	Hewitt	15.70%	0.00%	0.00%	0.05%	-0.07%	-0.47%	0.31%	0.41%	0.23%	15.93%
609	Hickory Creek	11.53%	0.00%	0.00%	0.02%	0.06%	-0.04%	-0.07%	0.42%	0.39%	11.92%
606	Hico	5.28%	0.00%	0.00%	0.05%	0.03%	0.11%	0.14%	-0.23%	0.10%	5.38%
607	Hidalgo	12.57%	0.00%	0.00%	0.03%	-0.02%	-0.15%	0.01%	0.12%	-0.01%	12.56%
608	Higgins	3.86%	0.00%	0.00%	0.05%	0.02%	-0.01%	-0.01%	-0.08%	-0.03%	3.83%
610	Highland Park	5.40%	0.00%	0.00%	0.13%	0.13%	0.03%	0.01%	-0.16%	0.14%	5.54%
611	Highland Village	13.64%	0.00%	0.00%	0.04%	0.04%	-0.05%	-0.08%	-0.04%	-0.09%	13.55%
613	Hill Country Village	3.95%	0.00%	0.00%	0.03%	0.05%	-0.02%	-0.19%	-0.10%	-0.23%	3.72%
612	Hillsboro	11.34%	0.00%	0.00%	0.05%	0.07%	0.11%	-0.03%	-0.08%	0.12%	11.46%
619	Hilshire Village	13.38%	0.00%	0.00%	-0.11%	-0.86%	-1.07%	-0.11%	0.42%	-1.73%	11.65%
614	Hitchcock	4.26%	0.00%	0.00%	0.03%	-0.03%	-0.04%	-0.16%	0.07%	-0.13%	4.13%
615	Holland	8.45%	0.00%	0.00%	0.04%	0.03%	-0.37%	-0.11%	0.07%	-0.34%	8.11%
616	Holliday	2.62%	0.00%	0.00%	0.01%	0.05%	0.00%	0.07%	0.06%	0.19%	2.81%
617	Hollywood Park	9.13%	0.00%	0.00%	0.04%	0.01%	-0.01%	-0.13%	-0.06%	-0.15%	8.98%
618	Hondo	8.78%	0.00%	0.00%	0.05%	-0.01%	0.09%	0.30%	-0.23%	0.20%	8.98%
620	Honey Grove	7.73%	0.00%	0.00%	0.06%	-0.08%	0.12%	0.05%	0.56%	0.71%	8.44%
622	Hooks	14.02%	0.00%	0.00%	0.02%	0.25%	-0.19%	0.01%	0.08%	0.17%	14.19%
626	Howe	5.61%	0.00%	0.00%	0.07%	-0.19%	-0.02%	0.08%	0.22%	0.16%	5.77%
627	Hubbard	0.81%	0.00%	0.00%	0.01%	0.03%	0.00%	0.04%	-0.30%	-0.22%	0.59%
628	Hudson	4.62%	0.00%	0.00%	0.01%	0.09%	0.04%	-0.31%	-0.01%	-0.18%	4.44%
629	Hudson Oaks	13.30%	0.00%	0.00%	0.02%	-0.01%	0.01%	0.07%	-0.66%	-0.57%	12.73%
630	Hughes Springs	16.52%	0.00%	0.00%	0.77%	0.24%	-0.12%	0.07%	-2.78%	-1.82%	14.70%
632	Humble	13.63%	0.00%	0.00%	0.08%	-0.04%	-0.20%	0.01%	0.11%	-0.04%	13.59%
633	Hunters Creek Village	16.62%	0.00%	0.00%	0.05%	0.10%	-1.01%	-0.42%	0.69%	-0.59%	16.03%
634	Huntington	14.60%	0.00%	0.00%	0.07%	0.06%	-0.21%	0.10%	-0.33%	-0.31%	14.29%
636	Huntsville	18.59%	0.00%	0.00%	0.09%	0.07%	-0.17%	-0.01%	0.09%	0.07%	18.66%
637	Hurst	10.45%	0.06%	0.00%	0.11%	0.08%	0.01%	-0.04%	0.08%	0.30%	10.75%
638	Hutchins	8.15%	0.00%	0.00%	0.02%	-0.08%	-0.10%	0.09%	0.30%	0.23%	8.38%
640	Hutto	13.18%	0.00%	0.00%	0.00%	0.00%	-0.06%	-0.03%	-0.12%	-0.21%	12.97%
641	Huxley	1.16%	0.00%	0.00%	0.07%	0.07%	0.08%	-0.02%	0.12%	0.32%	1.48%
642	Idalou	4.67%	0.00%	0.00%	0.00%	0.04%	0.00%	-0.22%	-0.04%	-0.22%	4.45%
643	Ingleside	10.59%	0.00%	0.00%	0.04%	-0.03%	-0.19%	0.40%	0.24%	0.46%	11.05%
646	Ingram	5.98%	0.00%	0.00%	0.03%	0.08%	0.10%	-0.44%	-0.08%	-0.31%	5.67%
647	Iowa Colony	28.22%	0.00%	0.00%	-0.15%	-1.72%	-3.58%	-0.35%	0.07%	-5.73%	22.49%
644	Iowa Park	14.72%	0.00%	0.00%	0.06%	0.05%	-0.01%	0.06%	0.25%	0.41%	15.13%
645	Iraan	16.31%	0.00%	0.00%	0.15%	-0.01%	-0.10%	-0.02%	0.58%	0.60%	16.91%
648	Irving	14.43%	0.00%	0.00%	0.13%	0.08%	-0.01%	-0.01%	-0.12%	0.07%	14.50%
650	Italy	2.68%	0.00%	0.00%	0.01%	0.02%	-0.10%	0.04%	-0.06%	-0.09%	2.59%
652	Itasca	11.58%	0.00%	0.00%	0.06%	0.19%	-0.23%	0.75%	-1.68%	-0.91%	10.67%
654	Jacinto City	8.84%	0.00%	0.00%	0.08%	0.00%	-0.18%	0.03%	-1.20%	-1.27%	7.57%
656	Jacksboro	13.91%	0.00%	0.00%	0.05%	0.03%	0.02%	-0.09%	0.11%	0.12%	14.03%
658	Jacksonville	11.23%	0.00%	0.00%	0.08%	0.05%	0.08%	-0.19%	-0.17%	-0.15%	11.08%
660	Jasper	9.59%	0.00%	0.00%	0.09%	0.06%	0.14%	-0.22%	-0.14%	-0.07%	9.52%
664	Jefferson	3.81%	0.00%	0.00%	0.05%	-0.27%	0.02%	-0.02%	-1.90%	-2.12%	1.69%
665	Jersey Village	15.35%	0.00%	0.00%	0.05%	0.04%	0.02%	-0.34%	-0.08%	-0.31%	15.04%
666	Jewett	8.62%	0.00%	0.00%	0.09%	0.09%	0.38%	0.02%	-0.09%	0.49%	9.11%
668	Joaquin	4.82%	0.00%	0.00%	0.05%	0.20%	0.53%	-0.16%	-0.18%	0.44%	5.26%
670	Johnson City	9.84%	0.62%	0.00%	0.03%	0.04%	-0.32%	-0.04%	-0.10%	0.23%	10.07%
673	Jones Creek	6.63%	0.00%	0.00%	0.06%	0.19%	0.42%	-0.16%	0.24%	0.75%	7.38%

Section 3
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675	Jonestown	5.50%	1.07%	0.00%	0.01%	0.10%	0.00%	-0.22%	-0.33%	0.63%	6.13%
677	Josephine	7.35%	0.00%	0.00%	-0.01%	0.04%	-0.11%	-0.15%	-0.45%	-0.68%	6.67%
671	Joshua	6.04%	0.00%	0.00%	0.02%	0.05%	0.00%	0.04%	-0.21%	-0.10%	5.94%
672	Jourdanton	6.34%	0.00%	0.00%	0.02%	0.01%	-0.01%	0.02%	-0.17%	-0.13%	6.21%
674	Junction	14.53%	0.00%	0.00%	0.09%	-0.04%	-0.20%	0.89%	-0.83%	-0.09%	14.44%
676	Justin	2.87%	0.00%	0.00%	0.02%	0.02%	-0.03%	-0.04%	-0.02%	-0.05%	2.82%
678	Karnes City	5.17%	0.00%	0.00%	0.03%	0.00%	-0.04%	0.01%	0.03%	0.03%	5.20%
680	Katy	14.54%	0.00%	0.00%	0.05%	-0.04%	-0.19%	-0.14%	0.06%	-0.26%	14.28%
682	Kaufman	11.28%	-2.27%	0.00%	0.06%	-0.08%	0.03%	-0.14%	0.26%	-2.14%	9.14%
683	Keene	14.82%	0.00%	0.00%	0.04%	0.07%	0.12%	0.38%	-0.41%	0.20%	15.02%
681	Keller	15.52%	0.00%	0.00%	0.06%	0.06%	0.04%	-0.09%	-0.08%	-0.01%	15.51%
685	Kemah	6.62%	0.00%	0.00%	0.03%	0.07%	-0.03%	0.33%	0.10%	0.50%	7.12%
684	Kemp	3.97%	0.00%	0.00%	0.05%	0.24%	0.58%	-0.56%	0.33%	0.64%	4.61%
686	Kenedy	4.89%	0.00%	0.00%	0.01%	0.01%	-0.08%	-0.57%	0.20%	-0.43%	4.46%
688	Kennedale	14.30%	0.00%	0.00%	0.04%	-0.02%	-0.18%	-0.14%	-0.13%	-0.43%	13.87%
690	Kerens	7.83%	0.00%	0.00%	-0.02%	0.05%	0.37%	0.05%	0.00%	0.45%	8.28%
692	Kermit	15.12%	0.00%	0.00%	0.06%	-0.03%	0.05%	0.08%	0.27%	0.43%	15.55%
10694	Kerrville	9.64%	0.00%	0.00%	0.09%	0.07%	-0.05%	-0.09%	0.28%	0.30%	9.94%
20694	Kerrville PUB	12.56%	0.00%	0.00%	0.10%	0.11%	0.24%	-0.16%	-0.58%	-0.29%	12.27%
10696	Kilgore	15.06%	0.00%	0.00%	0.09%	0.03%	-0.03%	0.04%	-0.14%	-0.01%	15.05%
698	Killeen	9.62%	0.00%	0.00%	0.06%	0.11%	0.13%	0.01%	-0.15%	0.16%	9.78%
700	Kingsville	9.19%	0.00%	0.00%	0.10%	0.02%	0.04%	-0.05%	-0.51%	-0.40%	8.79%
701	Kirby	14.35%	0.00%	0.00%	0.04%	0.08%	-0.07%	0.16%	-0.13%	0.08%	14.43%
702	Kirbyville	5.57%	0.00%	0.00%	0.05%	-0.01%	-0.16%	0.01%	0.05%	-0.06%	5.51%
704	Knox City	2.16%	0.00%	0.00%	0.04%	0.06%	0.02%	0.34%	0.14%	0.60%	2.76%
708	Kountze	1.38%	0.00%	0.00%	0.01%	0.02%	0.00%	-0.02%	0.04%	0.05%	1.43%
709	Kress	8.57%	0.00%	0.00%	0.00%	-0.67%	0.00%	-0.14%	-7.76%	-8.57%	0.00%
699	Krugerville	8.75%	0.00%	0.00%	-0.02%	0.08%	0.00%	-0.34%	-0.02%	-0.30%	8.45%
707	Krum	4.48%	1.05%	0.00%	0.00%	0.09%	0.01%	0.13%	0.00%	1.28%	5.76%
710	Kyle	12.69%	0.00%	0.00%	0.00%	-0.02%	-0.18%	-0.03%	-0.05%	-0.28%	12.41%
725	La Coste	1.48%	0.00%	0.00%	0.02%	0.03%	0.01%	-0.09%	-0.05%	-0.08%	1.40%
714	La Feria	9.76%	0.00%	0.00%	0.04%	0.06%	0.46%	0.43%	0.01%	1.00%	10.76%
716	La Grange	16.03%	0.00%	0.00%	0.08%	0.08%	-0.07%	-0.55%	-0.30%	-0.76%	15.27%
723	La Grulla	5.20%	0.00%	0.00%	0.01%	0.12%	0.01%	0.29%	-0.05%	0.38%	5.58%
732	La Joya	6.17%	0.00%	0.00%	0.00%	0.02%	-0.21%	0.03%	0.04%	-0.12%	6.05%
721	La Marque	15.76%	0.00%	0.00%	0.07%	0.02%	-0.27%	0.11%	-1.00%	-1.07%	14.69%
728	La Porte	15.97%	0.00%	0.00%	0.11%	0.03%	0.06%	-0.03%	-0.03%	0.14%	16.11%
731	La Vernia	2.68%	0.36%	0.00%	0.00%	0.03%	-0.04%	0.07%	-0.06%	0.36%	3.04%
711	Lacy-Lakeview	14.63%	0.00%	0.00%	0.03%	0.06%	-0.01%	0.04%	-0.31%	-0.19%	14.44%
712	Ladonia	2.57%	0.00%	0.00%	0.06%	0.14%	0.31%	-0.13%	0.33%	0.71%	3.28%
713	Lago Vista	7.71%	0.00%	0.00%	0.03%	0.05%	-0.03%	0.00%	0.11%	0.16%	7.87%
705	Laguna Vista	3.36%	1.64%	0.00%	0.01%	0.15%	-0.04%	0.06%	0.01%	1.83%	5.19%
717	Lake Dallas	13.56%	0.00%	0.00%	0.07%	0.08%	-0.14%	0.27%	-0.38%	-0.10%	13.46%
718	Lake Jackson	11.84%	0.00%	0.00%	0.11%	0.00%	-0.04%	-0.03%	0.26%	0.30%	12.14%
719	Lake Worth	13.41%	0.00%	0.00%	0.04%	0.01%	-0.02%	0.19%	-0.28%	-0.06%	13.35%
727	Lakeport	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
715	Lakeside	7.56%	0.00%	0.00%	0.01%	-0.03%	-0.16%	0.09%	0.38%	0.29%	7.85%
729	Lakeside City	1.92%	0.00%	0.00%	0.03%	0.07%	-0.04%	0.24%	0.12%	0.42%	2.34%
720	Lakeway	13.61%	0.00%	0.00%	0.02%	-0.02%	-0.17%	-0.03%	0.33%	0.13%	13.74%
722	Lamesa	4.71%	0.00%	0.00%	0.12%	0.06%	0.01%	-0.05%	-0.11%	0.03%	4.74%
724	Lampasas	14.83%	0.00%	0.00%	0.06%	-0.01%	-0.20%	0.02%	0.12%	-0.01%	14.82%
726	Lancaster	13.86%	0.00%	0.00%	0.07%	0.03%	-0.06%	-0.02%	-0.42%	-0.40%	13.46%
730	Laredo	21.16%	0.00%	0.00%	0.07%	0.00%	-0.22%	-0.02%	-0.12%	-0.29%	20.87%
733	Lavon	5.32%	0.00%	0.00%	0.01%	0.05%	-0.01%	0.10%	0.15%	0.30%	5.62%

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

CITY NUMBER	CITY NAME	2017 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2018 Rates
736	League City	15.39%	0.00%	0.00%	0.05%	0.05%	-0.02%	-0.03%	-0.33%	-0.28%	15.11%
737	Leander	12.59%	0.00%	0.00%	0.00%	-0.01%	-0.27%	-0.02%	0.15%	-0.15%	12.44%
735	Lefors	3.54%	0.00%	0.00%	-0.03%	-0.08%	0.28%	0.10%	-0.22%	0.05%	3.59%
739	Leon Valley	12.92%	0.00%	0.00%	0.15%	-0.04%	0.18%	-0.06%	0.07%	0.30%	13.22%
738	Leonard	0.97%	0.67%	0.00%	0.02%	0.06%	0.00%	0.74%	-0.20%	1.29%	2.26%
740	Levelland	12.23%	0.00%	0.00%	0.08%	0.01%	-0.03%	-0.03%	0.07%	0.10%	12.33%
742	Lewisville	16.55%	0.00%	0.00%	0.09%	0.03%	-0.14%	-0.03%	-0.21%	-0.26%	16.29%
744	Lexington	8.65%	0.00%	0.00%	0.06%	-0.05%	-0.11%	-0.04%	-0.10%	-0.24%	8.41%
746	Liberty	18.79%	0.00%	0.00%	0.02%	0.12%	0.22%	-0.09%	-0.32%	-0.05%	18.74%
745	Liberty Hill	7.55%	0.00%	0.00%	-0.02%	-0.17%	-0.05%	-0.26%	0.01%	-0.49%	7.06%
748	Lindale	14.31%	0.00%	0.00%	0.02%	-0.08%	-0.23%	-0.17%	0.37%	-0.09%	14.22%
750	Linden	1.35%	0.00%	0.00%	0.02%	-0.01%	0.08%	0.16%	-0.15%	0.10%	1.45%
755	Lipan	2.49%	0.00%	0.00%	0.01%	0.12%	0.10%	-0.13%	-0.11%	-0.01%	2.48%
751	Little Elm	13.49%	0.00%	0.00%	0.00%	-0.02%	-0.17%	-0.13%	0.24%	-0.08%	13.41%
752	Littlefield	9.49%	0.00%	0.00%	0.06%	0.08%	0.20%	-0.09%	-0.05%	0.20%	9.69%
753	Live Oak	17.40%	0.00%	0.00%	0.07%	-0.09%	0.08%	0.02%	0.29%	0.37%	17.77%
757	Liverpool	2.60%	0.00%	0.00%	0.00%	0.13%	0.12%	0.07%	-0.27%	0.05%	2.65%
754	Livingston	16.43%	0.00%	0.00%	0.10%	0.01%	-0.07%	-0.11%	0.12%	0.05%	16.48%
756	Llano	15.26%	0.00%	0.00%	0.04%	-0.04%	-0.83%	-0.26%	0.42%	-0.67%	14.59%
758	Lockhart	13.06%	0.00%	0.00%	0.08%	0.07%	-0.04%	-0.18%	0.22%	0.15%	13.21%
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	2.54%	0.00%	0.00%	0.08%	-0.01%	-0.03%	0.06%	-0.36%	-0.26%	2.28%
766	Longview	11.10%	0.00%	0.00%	0.10%	0.08%	-0.09%	-0.02%	-0.02%	0.05%	11.15%
768	Loraine	2.65%	0.00%	0.00%	0.02%	0.02%	0.01%	0.29%	-0.48%	-0.14%	2.51%
769	Lorena	7.11%	0.00%	0.00%	0.03%	0.04%	0.00%	-0.20%	-0.18%	-0.31%	6.80%
770	Lorenzo	3.14%	0.00%	0.00%	0.05%	0.07%	-0.15%	-0.11%	0.02%	-0.12%	3.02%
771	Los Fresnos	1.53%	0.00%	0.00%	0.03%	0.04%	0.00%	-0.02%	-0.07%	-0.02%	1.51%
773	Lott	1.61%	0.00%	0.00%	0.01%	0.04%	0.01%	-0.16%	0.02%	-0.08%	1.53%
774	Lovelady	6.11%	0.00%	0.00%	-0.02%	-0.02%	-0.04%	-0.02%	0.19%	0.09%	6.20%
778	Lubbock	17.95%	0.00%	0.00%	0.12%	0.03%	0.03%	-0.03%	-0.05%	0.10%	18.05%
779	Lucas	13.75%	0.00%	0.00%	0.00%	-0.15%	-0.32%	-0.11%	0.26%	-0.32%	13.43%
782	Lufkin	16.62%	0.00%	0.00%	0.08%	0.05%	-0.16%	0.01%	0.04%	0.02%	16.64%
784	Luling	9.63%	0.00%	0.00%	0.04%	0.11%	0.04%	-0.04%	-0.41%	-0.26%	9.37%
785	Lumberton	16.77%	0.00%	0.00%	0.04%	-0.02%	-0.05%	0.08%	0.08%	0.13%	16.90%
786	Lyford	5.19%	0.00%	0.00%	0.02%	0.08%	-0.12%	0.08%	-0.63%	-0.57%	4.62%
787	Lytle	9.48%	0.00%	0.00%	0.02%	0.01%	0.00%	-0.08%	0.19%	0.14%	9.62%
790	Madisonville	9.55%	0.00%	0.00%	0.03%	-0.01%	-0.18%	-0.03%	0.04%	-0.15%	9.40%
791	Magnolia	1.87%	0.00%	0.00%	0.01%	0.02%	0.02%	-0.05%	-0.05%	-0.05%	1.82%
792	Malakoff	6.85%	0.00%	0.00%	0.02%	0.10%	0.00%	0.02%	0.16%	0.30%	7.15%
796	Manor	4.24%	0.00%	0.00%	0.00%	0.02%	-0.02%	-0.05%	0.08%	0.03%	4.27%
798	Mansfield	14.62%	0.00%	0.00%	0.05%	-0.02%	-0.13%	0.00%	0.42%	0.32%	14.94%
799	Manvel	6.68%	6.28%	0.00%	0.00%	0.35%	-1.17%	-0.21%	0.51%	5.76%	12.44%
800	Marble Falls	5.64%	0.00%	0.00%	0.06%	0.08%	0.00%	0.11%	-0.16%	0.09%	5.73%
802	Marfa	2.00%	0.00%	0.00%	0.06%	0.06%	0.08%	-0.17%	0.18%	0.21%	2.21%
804	Marion	5.90%	0.00%	0.00%	0.02%	0.04%	0.04%	-0.33%	0.08%	-0.15%	5.75%
806	Marlin	9.73%	0.00%	0.00%	0.06%	0.04%	-0.35%	-0.06%	-0.02%	-0.33%	9.40%
810	Marshall	16.73%	0.00%	0.00%	0.13%	0.07%	0.03%	-0.05%	-0.07%	0.11%	16.84%
812	Mart	1.48%	0.00%	0.00%	0.06%	0.03%	0.00%	-0.03%	0.14%	0.20%	1.68%
813	Martindale	10.57%	0.00%	0.00%	0.00%	0.80%	2.75%	-0.02%	-1.09%	2.44%	13.01%
814	Mason	6.41%	0.00%	0.00%	0.03%	0.01%	0.02%	0.09%	0.28%	0.43%	6.84%
816	Matador	7.17%	0.00%	0.00%	0.03%	0.08%	-0.48%	-0.02%	0.02%	-0.37%	6.80%
818	Mathis	4.28%	0.00%	0.00%	0.03%	0.03%	0.14%	0.10%	-0.02%	0.28%	4.56%
820	Maud	3.72%	0.00%	0.00%	-0.02%	-0.02%	-0.12%	0.01%	0.05%	-0.10%	3.62%
822	Maypearl	1.88%	0.00%	0.00%	0.03%	0.01%	-0.01%	0.38%	-0.07%	0.34%	2.22%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	2017 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2018 Rates
824	McAllen	7.90%	0.00%	0.00%	0.06%	0.08%	-0.03%	-0.04%	-0.02%	0.05%	7.95%
826	McCamey	2.88%	0.00%	0.00%	0.06%	0.07%	0.20%	-0.02%	-1.74%	-1.43%	1.45%
828	McGregor	10.83%	0.00%	0.00%	0.03%	0.04%	0.04%	0.08%	-0.66%	-0.47%	10.36%
830	McKinney	15.30%	0.00%	0.00%	0.04%	0.00%	-0.14%	0.01%	0.15%	0.06%	15.36%
832	McLean	1.95%	0.00%	0.00%	0.04%	0.05%	0.01%	0.07%	-0.05%	0.12%	2.07%
833	McLendon-Chisholm	9.65%	0.00%	0.00%	-0.05%	0.06%	-0.35%	0.03%	0.14%	-0.17%	9.48%
831	Meadowlakes	2.28%	0.00%	0.00%	0.01%	0.03%	0.02%	0.14%	-0.14%	0.06%	2.34%
835	Meadows Place	8.18%	0.20%	0.00%	0.09%	0.12%	-0.13%	-0.22%	-0.06%	0.00%	8.18%
837	Melissa	7.89%	0.00%	0.00%	0.00%	0.05%	-0.16%	-0.02%	0.18%	0.05%	7.94%
1501	Memorial Villages PD	10.84%	0.00%	0.00%	0.09%	0.12%	-0.03%	-0.02%	0.08%	0.24%	11.08%
840	Memphis	4.29%	0.00%	0.00%	0.08%	-0.05%	0.01%	-0.04%	-0.41%	-0.41%	3.88%
842	Menard	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
844	Mercedes	19.10%	0.00%	0.00%	0.05%	0.10%	0.27%	-0.54%	-0.38%	-0.50%	18.60%
846	Meridian	3.10%	0.00%	0.00%	0.02%	0.03%	0.06%	0.04%	0.09%	0.24%	3.34%
848	Merkel	13.23%	0.00%	0.00%	0.04%	0.01%	-0.18%	0.14%	0.42%	0.43%	13.66%
852	Mertzon	11.77%	0.00%	0.00%	0.02%	0.16%	0.75%	-0.46%	-0.30%	0.17%	11.94%
854	Mesquite	12.01%	0.29%	0.00%	0.13%	0.14%	0.01%	0.03%	-0.08%	0.52%	12.53%
856	Mexia	12.53%	0.00%	0.00%	0.06%	0.06%	0.03%	0.07%	-0.35%	-0.13%	12.40%
860	Midland	14.86%	0.00%	0.00%	0.14%	-0.02%	-0.19%	-0.18%	-0.25%	-0.50%	14.36%
862	Midlothian	14.59%	0.00%	0.00%	0.03%	-0.03%	-0.26%	0.12%	0.08%	-0.06%	14.53%
863	Milano	5.52%	0.00%	0.00%	-0.03%	0.50%	0.81%	1.76%	-0.97%	2.07%	7.59%
864	Miles	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
865	Milford	9.78%	0.00%	0.00%	0.11%	0.40%	1.94%	-0.85%	-0.23%	1.37%	11.15%
868	Mineola	4.38%	0.00%	0.00%	0.07%	0.06%	-0.04%	-0.04%	-0.16%	-0.11%	4.27%
870	Mineral Wells	8.93%	0.00%	0.00%	0.10%	-0.01%	-0.03%	0.01%	-0.28%	-0.21%	8.72%
874	Mission	8.44%	0.00%	0.00%	0.03%	0.04%	-0.03%	0.01%	0.04%	0.09%	8.53%
875	Missouri City	7.06%	0.67%	0.00%	0.09%	-0.09%	-0.05%	-0.01%	0.04%	0.65%	7.71%
876	Monahans	8.12%	0.00%	0.00%	0.06%	-0.06%	-0.06%	-0.10%	0.13%	-0.03%	8.09%
887	Mont Belvieu	16.27%	0.00%	0.00%	0.05%	0.02%	-0.09%	-0.06%	-0.15%	-0.23%	16.04%
877	Montgomery	5.89%	0.00%	0.00%	0.01%	0.07%	0.06%	-0.02%	0.09%	0.21%	6.10%
878	Moody	3.01%	0.00%	0.00%	0.04%	0.03%	0.03%	0.06%	0.11%	0.27%	3.28%
883	Morgan's Point	9.86%	0.00%	0.00%	0.11%	0.08%	0.11%	-0.21%	-0.06%	0.03%	9.89%
882	Morgan's Point Resort	12.53%	0.00%	0.00%	0.04%	0.15%	-0.03%	-0.07%	-0.07%	0.02%	12.55%
884	Morton	4.95%	0.00%	0.00%	0.10%	0.03%	-0.03%	0.01%	-0.17%	-0.06%	4.89%
886	Moulton	7.07%	0.00%	0.00%	0.12%	0.12%	0.20%	-0.18%	-1.00%	-0.74%	6.33%
890	Mount Enterprise	2.89%	0.00%	0.00%	0.05%	0.14%	-0.01%	-0.01%	-0.17%	0.00%	2.89%
892	Mt. Pleasant	15.48%	0.00%	0.00%	0.05%	-0.03%	-0.20%	-0.10%	0.04%	-0.24%	15.24%
894	Mt. Vernon	11.42%	0.00%	0.00%	0.07%	0.07%	-0.08%	-0.01%	0.43%	0.48%	11.90%
896	Muenster	1.09%	0.00%	0.00%	0.08%	0.04%	-0.03%	-0.06%	0.18%	0.21%	1.30%
898	Muleshoe	15.59%	0.00%	0.00%	0.12%	-0.04%	0.00%	0.13%	1.03%	1.24%	16.83%
901	Munday	3.88%	0.00%	0.00%	0.00%	-0.22%	0.09%	0.33%	-0.14%	0.06%	3.94%
903	Murphy	14.41%	0.00%	0.00%	0.01%	0.06%	0.01%	-0.72%	0.19%	-0.45%	13.96%
10904	Nacogdoches	14.88%	0.00%	0.00%	0.11%	0.03%	0.03%	-0.01%	-0.25%	-0.09%	14.79%
906	Naples	2.70%	0.00%	0.00%	0.04%	0.06%	-0.15%	-0.53%	0.05%	-0.53%	2.17%
907	Nash	6.36%	11.21%	0.00%	0.03%	0.79%	-0.39%	-0.22%	0.19%	11.61%	17.97%
905	Nassau Bay	15.68%	0.00%	0.00%	0.02%	0.05%	0.25%	-0.09%	0.16%	0.39%	16.07%
909	Natalia	2.97%	0.00%	0.00%	0.00%	0.05%	0.03%	0.00%	-0.05%	0.03%	3.00%
908	Navasota	8.44%	0.00%	0.00%	0.10%	0.16%	0.23%	-0.09%	-0.39%	0.01%	8.45%
910	Nederland	6.63%	0.00%	0.00%	0.16%	0.08%	-0.01%	0.03%	-0.45%	-0.19%	6.44%
912	Needville	3.84%	0.00%	0.00%	0.06%	0.04%	0.01%	0.07%	0.10%	0.28%	4.12%
914	New Boston	2.15%	0.00%	0.00%	0.07%	-0.02%	0.02%	-0.08%	-0.13%	-0.14%	2.01%
10916	New Braunfels	16.94%	0.00%	0.00%	0.03%	-0.08%	-0.31%	0.02%	0.23%	-0.11%	16.83%
20916	New Braunfels Utilities	12.44%	0.00%	0.00%	0.08%	-0.05%	-0.24%	-0.02%	0.02%	-0.21%	12.23%
915	New Deal	0.18%	0.00%	0.00%	0.03%	0.01%	0.03%	0.00%	0.14%	0.21%	0.39%

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923	New Fairview	9.23%	0.00%	0.00%	0.00%	0.63%	-0.73%	0.00%	0.80%	0.70%	9.93%
918	New London	5.58%	0.00%	0.00%	0.04%	0.05%	0.01%	0.01%	0.02%	0.13%	5.71%
919	New Summerfield	9.67%	0.00%	0.00%	0.00%	0.11%	-0.09%	-0.11%	-0.28%	-0.37%	9.30%
917	New Waverly	4.85%	0.00%	0.00%	0.10%	-0.16%	-0.01%	0.02%	0.66%	0.61%	5.46%
913	Newark	3.16%	0.00%	0.00%	-0.02%	-0.05%	-0.37%	-0.11%	0.10%	-0.45%	2.71%
920	Newton	21.23%	0.00%	0.00%	0.09%	0.04%	-0.41%	0.55%	-0.92%	-0.65%	20.58%
922	Nixon	1.25%	0.00%	0.00%	0.01%	0.02%	0.00%	-0.12%	-0.07%	-0.16%	1.09%
924	Nocona	9.33%	0.00%	0.00%	0.03%	0.01%	0.08%	0.15%	-0.10%	0.17%	9.50%
925	Nolanville	2.18%	0.00%	0.00%	0.00%	0.01%	-0.02%	0.06%	0.06%	0.11%	2.29%
928	Normangee	3.46%	0.00%	0.00%	0.01%	-0.01%	0.02%	-0.56%	-0.12%	-0.66%	2.80%
931	North Richland Hills	16.33%	0.00%	0.00%	0.12%	0.05%	0.04%	-0.03%	-0.39%	-0.21%	16.12%
930	Northlake	9.92%	0.00%	0.00%	-0.01%	-0.02%	-0.19%	-0.20%	0.37%	-0.05%	9.87%
935	O'Donnell	7.57%	0.00%	0.00%	0.10%	-0.12%	-1.24%	-0.02%	0.65%	-0.63%	6.94%
936	Oak Point	7.78%	0.00%	0.00%	0.01%	0.04%	-0.21%	0.19%	-0.10%	-0.07%	7.71%
937	Oak Ridge North	12.16%	0.00%	0.00%	0.02%	0.03%	0.03%	-0.12%	-0.24%	-0.28%	11.88%
942	Odem	8.02%	0.00%	0.00%	0.04%	0.07%	-0.03%	0.70%	-0.33%	0.45%	8.47%
944	Odessa	14.02%	0.00%	0.00%	0.11%	-0.20%	-0.44%	-0.05%	0.06%	-0.52%	13.50%
945	Oglesby	0.05%	0.00%	0.00%	0.11%	0.01%	-0.11%	0.00%	0.18%	0.19%	0.24%
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	2.36%	0.00%	0.00%	0.08%	0.07%	0.03%	0.19%	0.01%	0.38%	2.74%
951	Olney	8.11%	0.00%	0.00%	0.01%	0.10%	0.00%	-0.28%	-0.30%	-0.47%	7.64%
953	Omaha	5.16%	0.00%	0.00%	0.01%	0.04%	-0.02%	0.00%	0.08%	0.11%	5.27%
954	Onalaska	2.66%	0.00%	0.00%	0.00%	0.06%	0.00%	-0.23%	0.06%	-0.11%	2.55%
958	Orange	17.26%	0.00%	0.00%	0.15%	-0.02%	-0.01%	-0.07%	-0.51%	-0.46%	16.80%
960	Orange Grove	2.06%	0.00%	0.00%	0.06%	-0.21%	-0.10%	-0.42%	0.13%	-0.54%	1.52%
959	Ore City	1.39%	0.00%	0.00%	0.01%	0.04%	-0.01%	-0.20%	0.17%	0.01%	1.40%
962	Overton	2.40%	0.00%	0.00%	0.04%	0.08%	0.11%	0.01%	0.25%	0.49%	2.89%
961	Ovilla	9.54%	0.00%	0.00%	0.03%	0.00%	-0.07%	-0.05%	0.31%	0.22%	9.76%
963	Oyster Creek	10.83%	0.00%	0.00%	0.04%	0.02%	-0.24%	0.33%	0.25%	0.40%	11.23%
964	Paducah	0.37%	0.00%	0.00%	0.11%	-0.18%	0.93%	0.03%	0.35%	1.24%	1.61%
966	Palacios	18.12%	0.00%	0.00%	0.04%	0.15%	0.02%	-0.39%	-0.07%	-0.25%	17.87%
968	Palestine	14.18%	0.00%	0.00%	0.09%	-0.03%	-0.41%	-0.18%	0.06%	-0.47%	13.71%
970	Palmer	6.94%	0.00%	0.00%	0.01%	-0.05%	-0.01%	-0.11%	-0.12%	-0.28%	6.66%
969	Palmhurst	5.61%	0.00%	0.00%	-0.01%	-0.01%	-0.06%	0.30%	0.07%	0.29%	5.90%
971	Palmview	2.32%	0.00%	0.00%	0.00%	0.01%	-0.15%	0.03%	0.00%	-0.11%	2.21%
972	Pampa	21.55%	0.00%	0.00%	0.08%	0.06%	0.04%	0.05%	-0.07%	0.16%	21.71%
974	Panhandle	13.05%	0.00%	0.00%	0.04%	-0.05%	0.07%	-0.01%	0.25%	0.30%	13.35%
973	Panorama Village	6.47%	0.00%	0.00%	0.09%	0.09%	0.05%	0.69%	0.03%	0.95%	7.42%
975	Pantego	18.49%	0.00%	0.00%	0.11%	0.07%	-0.42%	-0.04%	-0.26%	-0.54%	17.95%
976	Paris	6.97%	0.00%	0.00%	0.11%	0.08%	0.02%	-0.03%	-0.13%	0.05%	7.02%
977	Parker	12.23%	0.00%	0.00%	0.03%	0.04%	-0.20%	-0.05%	0.28%	0.10%	12.33%
978	Pasadena	13.66%	0.00%	0.00%	0.14%	0.06%	-0.03%	-0.05%	0.07%	0.19%	13.85%
983	Pearland	13.61%	0.00%	0.00%	0.03%	-0.06%	-0.27%	-0.05%	0.29%	-0.06%	13.55%
984	Pearsall	3.27%	0.00%	0.00%	0.04%	-0.01%	-0.02%	0.00%	-0.15%	-0.14%	3.13%
988	Pecos City	5.98%	0.00%	0.00%	0.04%	0.05%	0.00%	-0.03%	0.09%	0.15%	6.13%
994	Perryton	15.10%	0.00%	0.00%	0.07%	0.05%	0.01%	-0.02%	0.07%	0.18%	15.28%
1000	Pflugerville	13.53%	0.00%	0.00%	0.02%	-0.03%	-0.12%	-0.10%	0.23%	0.00%	13.53%
1002	Pharr	8.01%	0.00%	0.00%	0.05%	0.08%	-0.07%	0.00%	-0.06%	0.00%	8.01%
1004	Pilot Point	8.99%	0.00%	0.00%	0.02%	-0.05%	-0.15%	0.27%	0.16%	0.25%	9.24%
1005	Pinehurst	19.44%	0.00%	0.00%	0.08%	0.25%	0.00%	-0.35%	0.03%	0.01%	19.45%
1003	Pineland	10.22%	0.00%	0.00%	0.24%	-0.16%	-0.41%	-0.12%	-1.11%	-1.56%	8.66%
1001	Piney Point Village	7.88%	0.00%	0.00%	0.03%	0.17%	0.02%	-0.31%	-0.65%	-0.74%	7.14%
1006	Pittsburg	16.42%	0.97%	0.00%	0.13%	0.19%	0.11%	-0.26%	-3.23%	-2.09%	14.33%
1007	Plains	7.36%	0.00%	0.00%	0.08%	-0.22%	0.01%	0.07%	0.51%	0.45%	7.81%

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

CITY NUMBER	CITY NAME	2017 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2018 Rates
1008	Plainview	14.19%	0.00%	0.00%	0.15%	-0.08%	-0.10%	0.02%	-0.71%	-0.72%	13.47%
1010	Plano	17.32%	0.00%	0.00%	0.09%	-0.06%	-0.07%	-0.03%	0.05%	-0.02%	17.30%
1012	Pleasanton	16.32%	0.87%	0.00%	0.03%	-0.06%	-0.50%	-1.17%	0.02%	-0.81%	15.51%
1013	Point	12.99%	0.00%	0.00%	-0.01%	-0.09%	-0.14%	0.00%	0.98%	0.74%	13.73%
1017	Ponder	6.47%	0.24%	0.00%	0.03%	0.08%	-0.10%	0.18%	-0.54%	-0.11%	6.36%
1014	Port Aransas	11.77%	0.00%	0.00%	0.02%	-0.12%	-0.28%	0.08%	0.14%	-0.16%	11.61%
11016	Port Arthur	13.63%	0.00%	0.00%	0.11%	0.00%	0.17%	0.05%	0.06%	0.39%	14.02%
1018	Port Isabel	3.89%	0.00%	0.00%	0.04%	0.03%	-0.04%	0.22%	-0.29%	-0.04%	3.85%
1020	Port Lavaca	6.02%	0.00%	0.00%	0.05%	0.04%	0.06%	-0.18%	0.00%	-0.03%	5.99%
1022	Port Neches	12.09%	0.04%	0.00%	0.15%	0.02%	-0.04%	-0.01%	-0.31%	-0.15%	11.94%
1019	Portland	14.50%	0.00%	0.00%	0.04%	-0.03%	-0.36%	0.01%	0.09%	-0.25%	14.25%
1024	Post	10.74%	0.00%	0.00%	0.05%	0.00%	-0.05%	0.06%	-0.04%	0.02%	10.76%
1026	Poteet	1.65%	0.00%	0.00%	0.03%	0.05%	0.28%	-0.23%	0.09%	0.22%	1.87%
1028	Poth	4.27%	0.00%	0.00%	0.02%	0.09%	0.14%	-0.24%	-0.03%	-0.02%	4.25%
1030	Pottsboro	6.77%	0.00%	0.00%	0.01%	0.11%	-0.01%	0.11%	-0.39%	-0.17%	6.60%
1032	Premont	0.71%	0.00%	0.00%	0.05%	0.04%	0.10%	0.14%	-0.81%	-0.48%	0.23%
1029	Presidio	0.93%	0.00%	0.00%	0.01%	-0.10%	-0.02%	0.02%	-0.10%	-0.19%	0.74%
1033	Primera	0.78%	0.00%	0.00%	0.01%	0.03%	-0.03%	0.04%	-0.31%	-0.26%	0.52%
1034	Princeton	10.66%	0.00%	0.00%	0.02%	-0.10%	-0.14%	-0.03%	0.38%	0.13%	10.79%
1036	Prosper	13.97%	0.00%	0.00%	-0.01%	0.02%	-0.19%	-0.30%	0.04%	-0.44%	13.53%
1037	Providence Village	7.17%	0.00%	0.00%	-0.03%	0.14%	0.38%	0.10%	0.02%	0.61%	7.78%
1042	Quanah	9.99%	0.00%	0.00%	0.18%	-0.54%	0.00%	0.18%	-0.76%	-0.94%	9.05%
1045	Queen City	1.96%	0.00%	0.00%	0.01%	0.03%	-0.02%	0.13%	-0.05%	0.10%	2.06%
1044	Quinlan	10.13%	0.00%	0.00%	-0.01%	-0.07%	-0.01%	-0.18%	-0.31%	-0.58%	9.55%
1047	Quintana	2.60%	0.00%	0.00%	0.04%	0.15%	0.00%	-0.11%	-0.80%	-0.72%	1.88%
1046	Quitaque	5.73%	0.00%	0.00%	0.05%	0.16%	0.04%	-0.24%	-0.35%	-0.34%	5.39%
1048	Quitman	8.62%	0.00%	0.00%	0.14%	0.10%	0.07%	-0.01%	-1.08%	-0.78%	7.84%
1050	Ralls	7.11%	0.00%	0.00%	0.09%	-0.08%	-0.25%	-0.16%	0.14%	-0.26%	6.85%
1051	Rancho Viejo	7.41%	0.00%	0.00%	0.12%	0.10%	-0.01%	0.00%	0.40%	0.61%	8.02%
1052	Ranger	8.10%	0.00%	0.00%	0.03%	0.05%	-0.17%	0.69%	-0.76%	-0.16%	7.94%
1054	Rankin	1.20%	0.00%	0.00%	0.08%	-0.07%	-0.03%	0.06%	0.12%	0.16%	1.36%
1055	Ransom Canyon	15.33%	0.00%	0.00%	0.01%	0.07%	0.02%	0.03%	0.21%	0.34%	15.67%
1058	Raymondville	1.79%	0.00%	0.00%	0.09%	0.08%	-0.02%	-0.12%	-0.04%	-0.01%	1.78%
1061	Red Oak	6.17%	0.00%	0.00%	0.01%	0.04%	-0.04%	-0.14%	0.09%	-0.04%	6.13%
1062	Redwater	4.35%	0.00%	0.00%	0.02%	0.09%	0.06%	-0.44%	-0.74%	-1.01%	3.34%
1064	Refugio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1065	Reklaw	17.79%	0.00%	0.00%	0.07%	0.14%	-0.08%	-0.02%	-1.09%	-0.98%	16.81%
1066	Reno (Lamar County)	3.70%	0.00%	0.00%	0.02%	0.00%	0.28%	-0.01%	-0.22%	0.07%	3.77%
1069	Reno (Parker County)	3.22%	0.00%	0.00%	0.00%	0.03%	0.03%	-0.18%	-0.01%	-0.13%	3.09%
1067	Rhome	6.90%	0.00%	0.00%	0.02%	0.08%	-0.01%	0.35%	0.21%	0.65%	7.55%
1068	Rice	0.93%	0.00%	0.00%	0.01%	0.04%	0.02%	0.09%	0.06%	0.22%	1.15%
1070	Richardson	14.58%	0.00%	0.00%	0.13%	0.09%	0.01%	-0.03%	0.02%	0.22%	14.80%
1073	Richland Hills	16.14%	0.00%	0.00%	0.12%	0.07%	0.15%	0.12%	-0.62%	-0.16%	15.98%
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	13.93%	0.00%	0.00%	0.07%	0.03%	-0.04%	0.27%	0.06%	0.39%	14.32%
1077	Richwood	11.24%	0.00%	0.00%	0.06%	0.00%	-0.13%	0.01%	0.05%	-0.01%	11.23%
1072	Riesel	6.55%	0.00%	0.00%	0.00%	0.06%	-0.02%	-0.54%	0.15%	-0.35%	6.20%
1075	Rio Grande City	7.19%	0.00%	0.00%	0.01%	0.02%	0.00%	0.03%	-0.19%	-0.13%	7.06%
1079	Rio Vista	4.07%	0.00%	0.00%	0.04%	0.00%	0.08%	0.12%	-0.69%	-0.45%	3.62%
1080	Rising Star	0.19%	0.00%	0.00%	0.00%	0.01%	0.00%	-0.20%	0.00%	-0.19%	0.00%
1082	River Oaks	14.71%	0.00%	0.00%	0.10%	-0.03%	-0.04%	0.26%	-0.51%	-0.22%	14.49%
1084	Roanoke	16.89%	0.00%	0.00%	0.01%	-0.06%	-0.15%	0.13%	0.61%	0.54%	17.43%
1088	Robert Lee	6.89%	0.00%	0.00%	0.03%	-0.02%	-0.82%	-0.15%	-0.46%	-1.42%	5.47%
1089	Robinson	14.68%	0.99%	0.00%	0.02%	0.17%	0.23%	-1.73%	-0.07%	-0.39%	14.29%

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21090	Robstown	6.41%	0.00%	0.00%	0.06%	0.06%	0.18%	0.07%	-0.19%	0.18%	6.59%
11090	Robstown Utility Systems	16.87%	0.00%	0.00%	0.09%	0.02%	0.09%	0.02%	0.01%	0.23%	17.10%
1092	Roby	4.39%	0.00%	0.00%	0.17%	0.19%	-1.73%	0.34%	-1.63%	-2.66%	1.73%
1096	Rockdale	9.90%	0.00%	0.00%	0.02%	0.00%	-0.02%	0.07%	0.02%	0.09%	9.99%
1098	Rockport	15.05%	0.78%	0.00%	0.08%	-0.03%	-0.21%	-0.10%	0.72%	1.24%	16.29%
1100	Rocksprings	2.00%	0.00%	0.00%	0.03%	0.09%	-0.09%	-0.27%	-0.55%	-0.79%	1.21%
1102	Rockwall	16.17%	0.00%	0.00%	0.05%	0.01%	0.01%	0.00%	-0.10%	-0.03%	16.14%
1104	Rogers	5.36%	0.00%	0.00%	0.07%	-0.03%	-0.39%	-0.01%	0.37%	0.01%	5.37%
1105	Rollingwood	9.37%	0.00%	0.00%	0.03%	-0.01%	-0.22%	-0.38%	0.22%	-0.36%	9.01%
1106	Roma	10.89%	0.00%	0.00%	0.05%	0.03%	-0.20%	0.06%	-0.10%	-0.16%	10.73%
1109	Roscoe	1.97%	0.00%	0.00%	0.04%	0.08%	0.00%	0.12%	-0.13%	0.11%	2.08%
1112	Rosebud	1.83%	0.00%	0.00%	0.00%	0.04%	0.00%	0.00%	0.09%	0.13%	1.96%
1114	Rosenberg	13.14%	0.00%	0.00%	0.07%	-0.02%	-0.03%	0.10%	-0.23%	-0.11%	13.03%
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	15.55%	0.00%	0.00%	0.04%	0.00%	-0.14%	-0.05%	0.11%	-0.04%	15.51%
1119	Rowlett	13.00%	0.00%	0.00%	0.08%	0.05%	-0.02%	-0.04%	0.01%	0.08%	13.08%
1120	Royce City	13.43%	0.00%	0.00%	0.01%	0.04%	-0.02%	0.28%	-0.34%	-0.03%	13.40%
1122	Rule	8.88%	0.00%	0.00%	0.10%	0.33%	1.13%	-0.24%	0.27%	1.59%	10.47%
1123	Runaway Bay	2.33%	0.00%	0.00%	0.01%	0.02%	-0.07%	0.08%	-0.09%	-0.05%	2.28%
1124	Runge	18.31%	0.00%	0.00%	0.06%	0.46%	0.85%	-0.18%	-1.25%	-0.06%	18.25%
1126	Rusk	6.66%	0.00%	0.00%	0.03%	0.06%	0.00%	0.03%	0.02%	0.14%	6.80%
1128	Sabinal	3.13%	0.00%	0.00%	0.05%	0.03%	0.00%	0.12%	-0.01%	0.19%	3.32%
1129	Sachse	14.05%	0.00%	0.00%	0.03%	-0.06%	-0.22%	0.13%	0.58%	0.46%	14.51%
1131	Saginaw	17.55%	0.00%	0.00%	0.04%	-0.01%	-0.02%	0.10%	-0.22%	-0.11%	17.44%
1130	Saint Jo	5.63%	0.00%	0.00%	0.05%	-0.05%	0.02%	-0.01%	0.26%	0.27%	5.90%
1133	Salado	7.33%	0.00%	0.00%	0.01%	0.02%	-0.01%	-0.04%	-0.44%	-0.46%	6.87%
1132	San Angelo	17.68%	0.00%	0.00%	0.11%	-0.01%	-0.31%	-0.02%	0.16%	-0.07%	17.61%
21136	San Antonio	11.35%	0.10%	0.00%	0.08%	0.04%	-0.17%	-0.03%	0.01%	0.03%	11.38%
11136	San Antonio Water System	3.67%	0.00%	0.00%	0.03%	0.00%	0.01%	-0.01%	0.00%	0.03%	3.70%
1138	San Augustine	11.02%	0.00%	0.00%	0.07%	0.02%	-0.08%	-0.08%	0.37%	0.30%	11.32%
1140	San Benito	5.63%	0.00%	0.00%	0.04%	0.08%	0.14%	0.05%	-0.20%	0.11%	5.74%
1144	San Felipe	4.00%	0.00%	0.00%	0.04%	0.04%	-0.12%	-0.06%	-0.05%	-0.15%	3.85%
1148	San Juan	2.64%	0.00%	0.00%	0.02%	0.06%	-0.01%	0.03%	-0.14%	-0.04%	2.60%
1150	San Marcos	17.50%	0.00%	0.00%	0.07%	-0.04%	-0.28%	0.01%	0.19%	-0.05%	17.45%
1152	San Saba	8.54%	0.00%	0.00%	0.05%	0.06%	0.08%	-0.02%	-0.31%	-0.14%	8.40%
1146	Sanger	7.87%	0.00%	0.00%	0.03%	0.04%	0.00%	-0.03%	-0.12%	-0.08%	7.79%
1153	Sansom Park	6.67%	0.00%	0.00%	0.03%	0.16%	-0.02%	0.11%	-0.34%	-0.06%	6.61%
1155	Santa Fe	12.07%	0.00%	0.00%	0.04%	0.00%	0.11%	-0.08%	-0.07%	0.00%	12.07%
1158	Savoy	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.11%	0.12%	0.12%
1159	Schertz	15.87%	0.00%	0.00%	0.03%	-0.01%	-0.09%	0.13%	0.08%	0.14%	16.01%
1160	Schulenburg	22.56%	0.00%	0.00%	0.14%	0.00%	-1.29%	-0.13%	0.79%	-0.49%	22.07%
1161	Seabrook	15.37%	0.00%	0.00%	0.10%	0.08%	-0.13%	0.05%	0.49%	0.59%	15.96%
1162	Seadrift	4.61%	0.00%	0.00%	0.01%	0.02%	-0.34%	-0.06%	0.04%	-0.33%	4.28%
1164	Seagoville	10.63%	0.00%	0.00%	0.05%	0.07%	-0.04%	0.02%	0.19%	0.29%	10.92%
1166	Seagraves	9.76%	0.00%	0.00%	0.04%	-0.14%	-0.04%	0.04%	0.12%	0.02%	9.78%
1167	Sealy	15.07%	0.00%	0.00%	0.06%	-0.07%	-0.20%	0.00%	-0.59%	-0.80%	14.27%
1168	Seguin	16.04%	0.10%	0.00%	0.06%	-0.21%	-0.37%	-0.05%	0.04%	-0.43%	15.61%
1169	Selma	14.66%	0.00%	0.00%	0.02%	-0.02%	-0.01%	0.07%	0.10%	0.16%	14.82%
1170	Seminole	12.81%	0.00%	0.00%	0.08%	-0.08%	-0.05%	-0.14%	0.65%	0.46%	13.27%
1171	Seven Points	5.81%	0.00%	0.00%	0.05%	0.10%	0.31%	0.41%	-2.03%	-1.16%	4.65%
1172	Seymour	7.98%	0.00%	0.00%	0.09%	0.04%	-0.21%	-0.01%	0.02%	-0.07%	7.91%
1165	Shady Shores	2.07%	5.94%	0.00%	-0.01%	1.09%	-0.01%	0.06%	-0.34%	6.73%	8.80%
1177	Shallowater	3.45%	0.00%	0.00%	0.04%	0.04%	-0.01%	-0.08%	-0.01%	-0.02%	3.43%
1174	Shamrock	7.14%	0.00%	0.00%	0.03%	-0.04%	-0.03%	-0.03%	0.10%	0.03%	7.17%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	2017 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2018 Rates
1173	Shavano Park	13.61%	0.00%	0.00%	0.01%	-0.08%	-0.10%	-0.24%	0.35%	-0.06%	13.55%
1175	Shenandoah	17.76%	0.00%	0.00%	0.01%	0.08%	-0.13%	0.19%	-0.30%	-0.15%	17.61%
1181	Shepherd	2.58%	0.00%	0.00%	0.02%	0.02%	-0.11%	-0.21%	0.11%	-0.17%	2.41%
1176	Sherman	14.16%	0.00%	0.00%	0.11%	0.04%	-0.22%	-0.03%	0.09%	-0.01%	14.15%
1178	Shiner	7.40%	0.00%	0.00%	0.06%	-0.03%	-0.39%	0.03%	0.20%	-0.13%	7.27%
1179	Shoreacres	5.65%	0.00%	0.00%	0.04%	0.05%	-0.03%	0.08%	-0.17%	-0.03%	5.62%
1180	Silsbee	18.29%	0.00%	0.00%	0.10%	0.05%	-0.07%	0.05%	-0.07%	0.06%	18.35%
1182	Silverton	2.95%	0.00%	0.00%	0.27%	0.09%	0.24%	0.38%	0.19%	1.17%	4.12%
1184	Sinton	12.63%	0.00%	0.00%	0.05%	0.05%	0.20%	0.20%	-0.53%	-0.03%	12.60%
1185	Skellytown	1.66%	0.00%	0.00%	0.04%	0.05%	-0.07%	-0.25%	-0.27%	-0.50%	1.16%
1186	Slaton	6.61%	0.00%	0.00%	0.09%	0.04%	0.00%	-0.18%	0.12%	0.07%	6.68%
1188	Smithville	6.52%	0.00%	0.00%	0.03%	0.04%	0.01%	0.01%	0.20%	0.29%	6.81%
1189	Smyer	10.38%	0.00%	0.00%	0.04%	0.12%	-1.11%	0.14%	0.51%	-0.30%	10.08%
1190	Snyder	15.77%	0.00%	0.00%	0.10%	-0.04%	-0.12%	0.00%	0.05%	-0.01%	15.76%
1191	Somerset	3.23%	0.00%	0.00%	0.01%	0.00%	-0.01%	-0.15%	0.01%	-0.14%	3.09%
1192	Somerville	5.40%	0.00%	0.00%	0.03%	-0.01%	0.00%	0.11%	0.14%	0.27%	5.67%
1194	Sonora	8.96%	0.00%	0.00%	0.06%	0.03%	0.00%	-0.03%	-0.52%	-0.46%	8.50%
1196	Sour Lake	5.75%	0.00%	0.00%	0.00%	0.12%	0.02%	-0.15%	0.06%	0.05%	5.80%
1198	South Houston	11.14%	0.00%	0.00%	0.13%	-0.03%	-0.26%	0.05%	-0.80%	-0.91%	10.23%
1199	South Padre Island	12.49%	0.00%	0.00%	0.06%	0.04%	0.03%	0.25%	0.01%	0.39%	12.88%
1197	Southlake	12.14%	0.00%	0.00%	0.04%	0.00%	-0.01%	0.02%	0.07%	0.12%	12.26%
1200	Southmayd	8.04%	0.00%	0.00%	-0.02%	0.34%	-0.74%	-0.42%	-0.03%	-0.87%	7.17%
1202	Southside Place	11.69%	0.00%	0.00%	0.05%	-0.02%	-0.32%	-0.03%	0.41%	0.09%	11.78%
1204	Spearman	12.50%	0.00%	0.00%	0.11%	-0.15%	-0.26%	-0.37%	-0.70%	-1.37%	11.13%
1205	Spring Valley Village	7.50%	0.00%	0.00%	0.08%	0.06%	-0.03%	-0.27%	-0.16%	-0.32%	7.18%
1203	Springtown	9.75%	0.00%	0.00%	0.03%	0.00%	0.02%	0.05%	-0.75%	-0.65%	9.10%
1206	Spur	6.05%	0.03%	0.00%	0.17%	0.22%	0.07%	-0.08%	-1.39%	-0.98%	5.07%
1207	Stafford	15.04%	0.00%	0.00%	0.07%	-0.04%	-0.36%	0.25%	-0.27%	-0.35%	14.69%
1208	Stamford	5.36%	0.00%	0.00%	0.09%	0.00%	0.01%	0.09%	-0.09%	0.10%	5.46%
1210	Stanton	8.14%	0.00%	0.00%	0.05%	-0.03%	-0.30%	0.09%	0.66%	0.47%	8.61%
1211	Star Harbor	9.51%	0.00%	0.00%	0.18%	0.23%	0.33%	-0.03%	0.02%	0.73%	10.24%
1212	Stephenville	14.29%	0.00%	0.00%	0.09%	-0.08%	-0.35%	0.11%	0.32%	0.09%	14.38%
1213	Sterling City	1.42%	0.00%	0.00%	0.04%	0.06%	0.00%	-0.15%	-0.09%	-0.14%	1.28%
1214	Stinnett	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1216	Stockdale	4.40%	0.00%	0.00%	-0.02%	-0.01%	-0.03%	0.00%	0.07%	0.01%	4.41%
1218	Stratford	6.35%	0.00%	0.00%	0.02%	-0.15%	-0.01%	-0.16%	0.00%	-0.30%	6.05%
1224	Sudan	4.01%	0.34%	0.00%	0.04%	0.06%	-0.03%	0.16%	-3.19%	-2.62%	1.39%
1225	Sugar Land	14.85%	0.00%	0.00%	0.05%	-0.01%	-0.11%	0.01%	0.34%	0.28%	15.13%
1226	Sulphur Springs	6.93%	0.26%	0.00%	0.09%	0.09%	-0.05%	-0.05%	-0.05%	0.29%	7.22%
1228	Sundown	10.79%	0.00%	0.00%	0.10%	0.11%	0.42%	0.16%	-0.06%	0.73%	11.52%
1229	Sunnyvale	11.96%	0.00%	0.00%	0.03%	-0.04%	-0.25%	0.18%	-0.01%	-0.09%	11.87%
1230	Sunray	19.52%	0.00%	0.00%	0.08%	0.09%	0.17%	1.75%	-2.88%	-0.79%	18.73%
1227	Sunrise Beach Village	1.54%	0.00%	0.00%	0.01%	0.04%	-0.01%	-0.17%	-0.01%	-0.14%	1.40%
1231	Sunset Valley	12.23%	0.00%	0.00%	0.03%	0.01%	-0.05%	-0.01%	0.43%	0.41%	12.64%
1233	Surfside Beach	0.84%	0.41%	0.00%	0.01%	0.03%	0.04%	-0.07%	-0.22%	0.20%	1.04%
1232	Sweeny	17.84%	0.00%	0.00%	0.12%	0.11%	-0.05%	0.15%	-0.85%	-0.52%	17.32%
1234	Sweetwater	17.78%	0.00%	0.00%	0.09%	-0.07%	-0.18%	0.18%	0.30%	0.32%	18.10%
1264	TMRS	16.56%	0.00%	0.00%	0.04%	-0.11%	-0.32%	-0.11%	0.25%	-0.25%	16.31%
1236	Taft	14.47%	0.00%	0.00%	0.03%	0.16%	0.36%	1.90%	-0.87%	1.58%	16.05%
1238	Tahoka	0.40%	0.19%	0.00%	0.09%	0.04%	0.27%	0.02%	0.13%	0.74%	1.14%
1241	Tatum	2.12%	0.00%	0.00%	0.02%	0.03%	0.08%	-0.10%	-0.04%	-0.01%	2.11%
1246	Taylor	11.90%	0.00%	0.00%	0.05%	0.00%	0.01%	0.02%	-0.09%	-0.01%	11.89%
1248	Teague	12.10%	0.00%	0.00%	0.06%	-0.01%	0.11%	-0.74%	0.19%	-0.39%	11.71%
1252	Temple	16.36%	0.00%	0.00%	0.09%	0.01%	-0.10%	-0.02%	0.14%	0.12%	16.48%

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CITY NUMBER	CITY NAME	2017 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2018 Rates
1254	Tenaha	0.47%	0.09%	0.00%	0.03%	0.00%	0.04%	-0.01%	-0.02%	0.13%	0.60%
1256	Terrell	16.35%	0.00%	0.00%	0.07%	-0.04%	-0.14%	0.11%	-0.01%	-0.01%	16.34%
1258	Terrell Hills	11.72%	0.00%	0.00%	0.07%	-0.03%	0.11%	-0.01%	0.15%	0.29%	12.01%
31263	Tex Municipal League IEBP	5.40%	0.19%	0.00%	0.04%	0.09%	-0.04%	0.01%	0.06%	0.35%	5.75%
21263	Tex Municipal League IRP	11.38%	0.00%	0.00%	0.07%	-0.81%	-0.01%	-0.19%	0.15%	-0.79%	10.59%
21260	Texarkana	15.82%	0.00%	0.00%	0.12%	0.07%	0.20%	-0.13%	0.03%	0.29%	16.11%
11260	Texarkana Police Dept	16.12%	0.00%	0.00%	0.12%	0.02%	0.10%	-0.04%	-0.39%	-0.19%	15.93%
31260	Texarkana Water Utilities	16.20%	0.00%	0.00%	0.09%	0.11%	0.37%	0.02%	-0.12%	0.47%	16.67%
1262	Texas City	16.84%	0.00%	0.00%	0.14%	0.01%	-0.08%	0.09%	-0.30%	-0.14%	16.70%
11263	Texas Municipal League	16.15%	0.00%	0.00%	0.12%	0.03%	-0.21%	0.11%	-0.04%	0.01%	16.16%
1267	The Colony	13.07%	0.00%	0.00%	0.06%	0.03%	-0.18%	-0.08%	0.16%	-0.01%	13.06%
1269	Thompsons	3.98%	0.00%	0.00%	0.03%	0.19%	0.05%	0.00%	0.01%	0.28%	4.26%
1268	Thorndale	6.99%	0.00%	0.00%	0.06%	0.12%	-0.05%	0.05%	0.20%	0.38%	7.37%
1272	Thrall	8.07%	0.00%	0.00%	-0.04%	0.08%	-0.07%	0.35%	-0.41%	-0.09%	7.98%
1274	Three Rivers	5.42%	8.07%	0.00%	0.03%	0.50%	0.21%	0.20%	0.19%	9.20%	14.62%
1276	Throckmorton	6.33%	0.00%	0.00%	0.12%	0.06%	-0.07%	0.27%	-1.63%	-1.25%	5.08%
1277	Tiki Island	3.56%	0.00%	0.00%	0.01%	0.07%	-0.04%	0.15%	-0.16%	0.03%	3.59%
1278	Timpson	2.61%	0.00%	0.00%	0.03%	0.05%	-0.02%	0.06%	-0.34%	-0.22%	2.39%
1280	Tioga	0.77%	0.41%	0.00%	0.01%	0.04%	0.03%	-0.05%	0.03%	0.47%	1.24%
1283	Tolar	9.12%	0.00%	0.00%	0.03%	0.25%	0.05%	-0.03%	-0.01%	0.29%	9.41%
1286	Tom Bean	1.08%	0.00%	0.00%	0.01%	-0.05%	-0.02%	-0.30%	-0.11%	-0.47%	0.61%
1284	Tomball	13.59%	0.00%	0.00%	0.04%	0.02%	-0.06%	-0.12%	-0.05%	-0.17%	13.42%
1290	Trent	9.19%	0.00%	0.00%	0.05%	0.34%	-0.04%	0.00%	0.18%	0.53%	9.72%
1292	Trenton	4.82%	0.00%	0.00%	0.06%	0.05%	-0.02%	0.04%	-2.19%	-2.06%	2.76%
1293	Trinidad	5.24%	0.00%	0.00%	0.05%	0.05%	-0.18%	0.29%	-1.82%	-1.61%	3.63%
1294	Trinity	7.90%	0.00%	0.00%	0.01%	0.03%	-0.01%	-0.18%	-0.27%	-0.42%	7.48%
1295	Trophy Club	13.13%	0.00%	0.00%	0.04%	0.00%	-0.02%	0.18%	-0.55%	-0.35%	12.78%
1296	Troup	5.84%	0.00%	0.00%	0.02%	0.02%	0.02%	-0.04%	-0.14%	-0.12%	5.72%
1297	Troy	12.56%	0.00%	0.00%	0.00%	-0.05%	-0.29%	0.13%	0.27%	0.06%	12.62%
1298	Tulia	11.91%	0.00%	0.00%	0.13%	0.02%	-0.15%	0.02%	-0.01%	0.01%	11.92%
1299	Turkey	4.89%	0.00%	0.00%	0.08%	-0.03%	-0.04%	-0.16%	-0.01%	-0.16%	4.73%
1301	Tye	7.80%	0.00%	0.00%	0.02%	0.06%	-0.25%	-0.06%	0.10%	-0.13%	7.67%
1304	Tyler	20.75%	0.00%	0.00%	0.09%	0.04%	-0.02%	-0.06%	-0.10%	-0.05%	20.70%
1305	Universal City	19.07%	0.00%	0.00%	0.04%	0.01%	-0.21%	-0.29%	0.17%	-0.28%	18.79%
1306	University Park	7.23%	0.00%	0.00%	0.13%	0.10%	0.01%	-0.02%	0.06%	0.28%	7.51%
1308	Uvalde	6.17%	0.00%	0.00%	0.04%	0.01%	-0.02%	-0.06%	-0.13%	-0.16%	6.01%
1312	Valley Mills	2.29%	0.00%	0.00%	-0.04%	-0.46%	-0.08%	-0.22%	0.48%	-0.32%	1.97%
1313	Valley View	2.42%	0.00%	0.00%	-0.03%	-0.13%	-0.25%	0.29%	0.28%	0.16%	2.58%
1314	Van	7.83%	0.00%	0.00%	0.04%	0.07%	0.00%	-0.15%	-0.46%	-0.50%	7.33%
1316	Van Alstyne	10.48%	0.00%	0.00%	0.03%	0.00%	0.10%	-0.08%	0.11%	0.16%	10.64%
1318	Van Horn	8.40%	0.00%	0.00%	0.06%	-0.06%	-0.06%	0.00%	0.41%	0.35%	8.75%
1320	Vega	23.09%	0.00%	0.00%	0.16%	0.14%	-0.10%	-0.07%	0.50%	0.63%	23.72%
1324	Venus	10.35%	0.55%	0.00%	0.01%	-0.19%	-0.05%	0.17%	-0.01%	0.48%	10.83%
1326	Vernon	13.31%	0.00%	0.00%	0.11%	0.17%	0.15%	-0.56%	-0.71%	-0.84%	12.47%
1328	Victoria	16.49%	0.00%	0.00%	0.09%	-0.02%	-0.14%	0.01%	0.11%	0.05%	16.54%
1329	Vidor	16.02%	0.00%	0.00%	0.11%	0.04%	0.05%	0.11%	-1.58%	-1.27%	14.75%
1500	Village Fire Department	8.34%	0.00%	0.00%	0.20%	0.19%	-0.04%	0.07%	-2.47%	-2.05%	6.29%
1330	Waco	13.96%	0.00%	0.00%	0.11%	0.07%	0.13%	-0.01%	-0.01%	0.29%	14.25%
1332	Waelder	2.52%	0.00%	0.00%	0.03%	0.05%	0.01%	0.04%	-0.01%	0.12%	2.64%
1334	Wake Village	14.20%	0.00%	0.00%	0.05%	0.13%	0.08%	-0.19%	-0.41%	-0.34%	13.86%
1336	Waller	4.49%	0.00%	0.00%	0.04%	0.06%	0.00%	-0.24%	-0.13%	-0.27%	4.22%
1337	Wallis	2.80%	0.00%	0.00%	0.04%	-0.32%	0.05%	0.02%	0.41%	0.20%	3.00%
1338	Walnut Springs	3.02%	0.00%	0.00%	0.07%	0.24%	0.34%	-0.27%	-0.04%	0.34%	3.36%
1340	Waskom	7.01%	0.00%	0.00%	0.04%	0.03%	-0.16%	-0.08%	-0.04%	-0.21%	6.80%

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

CITY NUMBER	CITY NAME	2017 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contribution Lag/Phase In	Payroll Growth	Normal Cost	Liability Growth	Total Change	2018 Rates
1341	Watauga	13.73%	0.00%	0.00%	0.06%	0.04%	0.07%	0.05%	-0.36%	-0.14%	13.59%
1342	Waxahachie	15.35%	0.00%	0.00%	0.06%	0.01%	-0.16%	0.04%	0.02%	-0.03%	15.32%
1344	Weatherford	13.36%	0.00%	0.00%	0.08%	0.04%	-0.08%	-0.04%	-0.01%	-0.01%	13.35%
1345	Webster	17.12%	0.00%	0.00%	0.07%	-0.08%	-0.20%	-0.17%	0.15%	-0.23%	16.89%
1346	Weimar	19.79%	0.00%	0.00%	0.20%	0.24%	0.03%	-0.14%	-1.95%	-1.62%	18.17%
1350	Wellington	3.91%	0.00%	0.00%	0.18%	0.04%	0.09%	-0.14%	0.33%	0.50%	4.41%
1352	Wells	3.73%	0.00%	0.00%	0.31%	0.12%	0.06%	-0.41%	-0.05%	0.03%	3.76%
1354	Weslaco	7.71%	0.09%	0.00%	0.10%	0.10%	-0.06%	-0.02%	-0.14%	0.07%	7.78%
1356	West	2.16%	0.00%	0.00%	0.06%	-0.21%	0.00%	0.11%	-0.08%	-0.12%	2.04%
1358	West Columbia	3.09%	0.00%	0.00%	0.07%	0.03%	0.06%	-0.08%	-0.01%	0.07%	3.16%
1359	West Lake Hills	16.96%	0.00%	0.00%	0.06%	-0.01%	0.03%	-0.24%	0.41%	0.25%	17.21%
1361	West Orange	20.33%	0.00%	0.00%	0.12%	-0.02%	-0.18%	-0.15%	-0.11%	-0.34%	19.99%
1365	West Tawakoni	11.61%	0.00%	0.00%	0.02%	-0.51%	-0.82%	-0.04%	0.08%	-1.27%	10.34%
1364	West Univ. Place	13.55%	0.00%	0.00%	0.09%	0.02%	-0.08%	0.08%	-0.10%	0.01%	13.56%
1363	Westlake	12.05%	0.00%	0.00%	0.00%	0.01%	-0.14%	0.40%	0.52%	0.79%	12.84%
1362	Westover Hills	1.84%	0.00%	0.00%	0.05%	0.04%	-0.01%	-0.13%	-0.07%	-0.12%	1.72%
1366	Westworth Village	11.32%	0.74%	0.00%	0.00%	0.06%	-0.01%	0.50%	-0.28%	1.01%	12.33%
1368	Wharton	6.17%	0.00%	0.00%	0.05%	0.00%	-0.02%	-0.05%	0.00%	-0.02%	6.15%
1370	Wheeler	7.30%	0.00%	0.00%	0.13%	-0.04%	0.02%	-0.17%	0.16%	0.10%	7.40%
1372	White Deer	7.72%	0.00%	0.00%	0.06%	0.04%	-0.11%	-0.11%	0.41%	0.29%	8.01%
1377	White Oak	15.34%	0.00%	0.00%	0.09%	0.00%	-0.06%	-0.17%	-0.65%	-0.79%	14.55%
1378	White Settlement	10.56%	7.32%	0.00%	0.07%	0.43%	-0.11%	-0.04%	-0.35%	7.32%	17.88%
1374	Whiteface	1.92%	0.00%	0.00%	0.08%	0.00%	-0.14%	-0.01%	-0.33%	-0.40%	1.52%
1375	Whitehouse	5.45%	3.15%	0.00%	0.04%	0.24%	0.10%	0.01%	-0.54%	3.00%	8.45%
1376	Whitesboro	7.29%	0.00%	0.00%	0.05%	0.02%	-0.04%	-0.01%	0.05%	0.07%	7.36%
1380	Whitewright	5.15%	0.00%	0.00%	0.04%	0.05%	0.00%	-1.07%	-0.54%	-1.52%	3.63%
1382	Whitney	4.26%	0.00%	0.00%	0.01%	0.01%	-0.02%	0.03%	0.06%	0.09%	4.35%
1384	Wichita Falls	12.54%	0.00%	0.00%	0.09%	0.05%	0.04%	-0.01%	0.12%	0.29%	12.83%
1386	Willis	10.00%	0.00%	0.00%	0.04%	0.06%	0.01%	0.21%	-0.18%	0.14%	10.14%
1387	Willow Park	7.16%	0.00%	0.00%	0.00%	0.00%	-0.03%	0.03%	0.09%	0.09%	7.25%
1388	Wills Point	12.31%	0.00%	0.00%	0.08%	0.10%	0.10%	0.19%	0.18%	0.65%	12.96%
1390	Wilmer	3.14%	0.96%	0.00%	0.04%	0.12%	0.01%	0.09%	0.21%	1.43%	4.57%
1392	Wimberley	2.54%	0.00%	0.00%	0.00%	0.08%	0.05%	0.11%	-0.14%	0.10%	2.64%
1393	Windcrest	7.77%	0.00%	0.00%	0.05%	0.03%	-0.02%	0.01%	0.05%	0.12%	7.89%
1395	Winfield	2.72%	0.00%	0.00%	-0.01%	0.11%	0.01%	-0.12%	0.06%	0.05%	2.77%
1396	Wink	6.98%	0.00%	0.00%	0.05%	0.09%	-0.02%	0.05%	0.20%	0.37%	7.35%
1398	Winnsboro	10.18%	0.00%	0.00%	0.07%	0.00%	-0.07%	0.10%	-0.04%	0.06%	10.24%
1399	Winona	5.44%	0.00%	0.00%	0.09%	-0.33%	-1.09%	-0.72%	-2.66%	-4.71%	0.73%
1400	Winters	10.32%	0.00%	0.00%	0.14%	0.10%	0.05%	0.20%	-0.88%	-0.39%	9.93%
1403	Wolforth	11.76%	0.00%	0.00%	0.03%	-0.04%	-0.49%	-0.20%	0.15%	-0.55%	11.21%
1409	Woodcreek	2.77%	0.00%	0.00%	0.01%	-0.06%	0.02%	0.50%	0.14%	0.61%	3.38%
1404	Woodsboro	0.32%	0.00%	0.00%	0.02%	0.02%	0.18%	0.07%	0.05%	0.34%	0.66%
1406	Woodville	16.59%	0.00%	0.00%	0.05%	0.00%	-0.13%	0.06%	0.69%	0.67%	17.26%
1407	Woodway	16.58%	0.00%	0.00%	0.06%	0.01%	-0.42%	-0.09%	0.26%	-0.18%	16.40%
1408	Wortham	6.00%	0.00%	0.00%	0.03%	0.09%	0.00%	-0.31%	0.07%	-0.12%	5.88%
1410	Wylie	14.97%	0.00%	0.00%	0.02%	-0.01%	-0.36%	-0.10%	0.34%	-0.11%	14.86%
1412	Yoakum	15.69%	0.00%	0.00%	0.12%	0.00%	-0.06%	0.14%	-0.25%	-0.05%	15.64%
1414	Yorktown	1.42%	0.00%	0.00%	0.08%	0.05%	-0.01%	0.01%	-0.08%	0.05%	1.47%
1415	Zavalla	3.09%	0.00%	0.00%	0.06%	0.07%	0.02%	0.24%	-0.10%	0.29%	3.38%

SECTION 4

COMPARISON OF EXPECTED CITY CONTRIBUTION DOLLAR AMOUNTS FOR 2017 AND 2018

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
4	Abernathy	\$623,666	3.27%	\$20,394	\$642,376	3.85%	\$24,731
6	Abilene	\$49,172,989	10.58%	\$5,202,502	\$50,648,179	11.18%	\$5,662,466
7	Addison	\$18,690,989	9.83%	\$1,837,324	\$19,251,719	10.46%	\$2,013,730
10	Alamo	\$4,653,510	7.39%	\$343,894	\$4,793,115	7.12%	\$341,270
12	Alamo Heights	\$5,540,756	16.93%	\$938,050	\$5,706,979	17.08%	\$974,752
14	Alba	\$221,426	2.95%	\$6,532	\$228,069	2.78%	\$6,340
16	Albany	\$569,100	4.69%	\$26,691	\$586,173	5.01%	\$29,367
17	Aledo	\$655,159	6.42%	\$42,061	\$674,814	7.15%	\$48,249
18	Alice	\$10,984,901	9.46%	\$1,039,172	\$11,314,448	9.34%	\$1,056,769
19	Allen	\$46,059,440	13.94%	\$6,420,686	\$47,441,223	13.99%	\$6,637,027
20	Alpine	\$2,702,743	0.87%	\$23,514	\$2,783,825	0.97%	\$27,003
22	Alto	\$375,620	8.39%	\$31,515	\$384,259	9.26%	\$35,582
23	Alton	\$2,787,386	10.41%	\$290,167	\$2,871,008	11.64%	\$334,185
24	Alvarado	\$2,603,904	4.96%	\$129,154	\$2,682,021	5.18%	\$138,929
26	Alvin	\$10,482,946	17.80%	\$1,865,964	\$10,797,434	17.63%	\$1,903,588
28	Alvord	\$253,518	6.39%	\$16,200	\$261,124	6.45%	\$16,842
30	Amarillo	\$83,477,547	11.70%	\$9,766,873	\$85,981,873	12.24%	\$10,524,181
32	Amherst	\$125,094	3.35%	\$4,191	\$127,596	3.59%	\$4,581
34	Anahuac	\$189,936	6.36%	\$12,080	\$193,735	7.38%	\$14,298
36	Andrews	\$4,257,455	15.51%	\$660,331	\$4,385,179	15.91%	\$697,682
38	Angleton	\$6,077,877	11.87%	\$721,444	\$6,260,213	11.80%	\$738,705
40	Anna	\$3,256,550	13.51%	\$439,960	\$3,354,247	14.01%	\$469,930
41	Annetta	\$82,650	3.38%	\$2,794	\$85,130	3.65%	\$3,107
44	Anson	\$832,461	1.40%	\$11,654	\$857,435	1.20%	\$10,289
45	Anthony	\$1,308,365	3.12%	\$40,821	\$1,347,616	3.06%	\$41,237
48	Aransas Pass	\$4,446,661	11.21%	\$498,471	\$4,580,061	11.41%	\$522,585
50	Archer City	\$793,293	4.06%	\$32,208	\$817,092	4.32%	\$35,298
49	Arcola	\$405,881	5.24%	\$21,268	\$418,057	5.70%	\$23,829
51	Argyle	\$1,470,496	14.20%	\$208,810	\$1,514,611	13.59%	\$205,836
52	Arlington	\$168,115,601	15.43%	\$25,940,237	\$173,159,069	15.79%	\$27,341,817
54	Arp	\$359,494	1.95%	\$7,010	\$370,279	1.96%	\$7,257
60	Aspermont	\$271,923	0.00%	\$0	\$280,081	0.00%	\$0
62	Athens	\$6,572,374	21.17%	\$1,391,372	\$6,769,545	21.60%	\$1,462,222
64	Atlanta	\$1,557,933	4.27%	\$66,524	\$1,596,881	3.96%	\$63,236
66	Aubrey	\$2,008,224	2.81%	\$56,431	\$2,068,471	3.44%	\$71,155
74	Avinger	\$47,633	1.85%	\$881	\$49,062	1.94%	\$952
75	Azle	\$6,297,324	12.12%	\$763,236	\$6,486,244	12.20%	\$791,322
77	Baird	\$482,344	0.80%	\$3,859	\$496,814	0.86%	\$4,273
78	Balch Springs	\$9,709,827	14.40%	\$1,398,215	\$10,001,122	14.24%	\$1,424,160
79	Balcones Heights	\$2,901,936	17.86%	\$518,286	\$2,988,994	16.59%	\$495,874
80	Ballinger	\$1,416,947	3.77%	\$53,419	\$1,459,455	3.85%	\$56,189
82	Balmorhea	\$30,913	0.00%	\$0	\$31,531	0.00%	\$0
83	Bandera	\$677,597	9.39%	\$63,626	\$692,504	9.20%	\$63,710
84	Bangs	\$495,247	12.79%	\$63,342	\$510,104	12.42%	\$63,355
90	Bartlett	\$664,202	6.20%	\$41,181	\$684,128	6.95%	\$47,547

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
91	Bartonville	\$459,012	12.92%	\$59,304	\$472,782	13.42%	\$63,447
92	Bastrop	\$6,106,623	11.37%	\$694,323	\$6,289,822	11.36%	\$714,524
94	Bay City	\$7,544,306	9.96%	\$751,413	\$7,755,547	9.61%	\$745,308
93	Bayou Vista	\$341,770	3.88%	\$13,261	\$348,605	3.70%	\$12,898
96	Baytown	\$51,759,524	17.38%	\$8,995,805	\$53,312,310	17.49%	\$9,324,323
98	Beaumont	\$58,722,677	19.67%	\$11,550,751	\$60,484,357	19.74%	\$11,939,612
100	Bedford	\$22,086,995	8.52%	\$1,881,812	\$22,749,605	9.01%	\$2,049,739
101	Bee Cave	\$2,710,572	8.40%	\$227,688	\$2,791,889	8.90%	\$248,478
102	Beeville	\$4,675,565	0.75%	\$35,067	\$4,815,832	0.95%	\$45,750
106	Bellaire	\$10,368,837	20.87%	\$2,163,976	\$10,679,902	20.25%	\$2,162,680
109	Bellmead	\$3,557,356	8.99%	\$319,806	\$3,664,077	9.09%	\$333,065
110	Bells	\$291,799	0.23%	\$671	\$300,553	0.00%	\$0
112	Bellville	\$2,542,798	14.73%	\$374,554	\$2,619,082	15.16%	\$397,053
114	Belton	\$8,329,932	7.34%	\$611,417	\$8,579,830	7.57%	\$649,493
118	Benbrook	\$9,214,026	16.94%	\$1,560,856	\$9,490,447	16.37%	\$1,553,586
121	Berryville	\$107,996	2.52%	\$2,721	\$111,236	2.81%	\$3,126
123	Bertram	\$375,648	1.83%	\$6,874	\$386,917	2.02%	\$7,816
124	Big Lake	\$1,193,949	17.53%	\$209,299	\$1,229,767	16.21%	\$199,345
126	Big Sandy	\$464,308	3.13%	\$14,533	\$478,237	2.52%	\$12,052
128	Big Spring	\$9,299,000	16.61%	\$1,544,564	\$9,550,073	17.38%	\$1,659,803
132	Bishop	\$744,837	3.63%	\$27,038	\$767,182	3.87%	\$29,690
134	Blanco	\$665,573	1.66%	\$11,049	\$685,540	1.68%	\$11,517
140	Blooming Grove	\$173,310	9.25%	\$16,031	\$178,509	10.01%	\$17,869
142	Blossom	\$173,200	3.60%	\$6,235	\$178,396	3.73%	\$6,654
143	Blue Mound	\$964,013	5.03%	\$48,490	\$992,933	4.65%	\$46,171
144	Blue Ridge	\$197,687	1.10%	\$2,175	\$203,618	1.55%	\$3,156
148	Boerne	\$13,867,903	18.29%	\$2,536,439	\$14,283,940	18.27%	\$2,609,676
150	Bogata	\$273,492	0.07%	\$191	\$281,697	0.16%	\$451
152	Bonham	\$5,307,523	4.78%	\$253,700	\$5,466,749	4.86%	\$265,684
154	Booker	\$469,580	5.69%	\$26,719	\$483,667	5.96%	\$28,827
156	Borger	\$8,394,856	14.93%	\$1,253,352	\$8,646,702	14.81%	\$1,280,577
158	Bovina	\$360,069	0.04%	\$144	\$370,871	0.06%	\$223
160	Bowie	\$3,737,100	10.24%	\$382,679	\$3,849,213	10.58%	\$407,247
162	Boyd	\$714,672	3.48%	\$24,871	\$736,112	3.92%	\$28,856
166	Brady	\$3,827,154	10.53%	\$402,999	\$3,941,969	10.54%	\$415,484
170	Brazoria	\$1,115,408	8.64%	\$96,371	\$1,144,409	8.60%	\$98,419
172	Breckenridge	\$2,285,082	7.79%	\$178,008	\$2,346,779	7.99%	\$187,508
174	Bremond	\$257,472	16.11%	\$41,479	\$263,394	16.61%	\$43,750
176	Brenham	\$10,706,431	9.14%	\$978,568	\$11,027,624	9.88%	\$1,089,529
177	Bridge City	\$3,238,548	15.09%	\$488,697	\$3,335,704	15.31%	\$510,696
178	Bridgeport	\$3,096,800	13.44%	\$416,210	\$3,177,317	13.71%	\$435,610
180	Bronte	\$117,326	10.67%	\$12,519	\$119,907	11.86%	\$14,221
182	Brookshire	\$1,465,996	4.38%	\$64,211	\$1,509,976	5.47%	\$82,596
184	Brownfield	\$3,860,767	7.62%	\$294,190	\$3,976,590	6.04%	\$240,186
10188	Brownsville	\$60,759,613	17.60%	\$10,693,692	\$62,582,401	17.59%	\$11,008,244

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
20188	Brownsville PUB	\$28,628,815	17.54%	\$5,021,494	\$29,487,679	17.73%	\$5,228,165
10190	Brownwood	\$9,761,574	13.78%	\$1,345,145	\$10,054,421	13.51%	\$1,358,352
30190	Brownwood Health Dept.	\$443,377	10.36%	\$45,934	\$456,678	10.67%	\$48,728
20190	Brownwood Public Library	\$185,227	4.03%	\$7,465	\$190,784	4.71%	\$8,986
195	Bruceville-Eddy	\$574,808	4.66%	\$26,786	\$590,328	5.38%	\$31,760
192	Bryan	\$54,994,636	15.29%	\$8,408,680	\$56,644,475	15.22%	\$8,621,289
193	Bryson	\$93,963	0.00%	\$0	\$96,782	0.00%	\$0
194	Buda	\$4,197,927	13.19%	\$553,707	\$4,323,865	13.69%	\$591,937
196	Buffalo	\$597,348	4.56%	\$27,239	\$615,268	4.80%	\$29,533
198	Bullard	\$1,059,445	7.66%	\$81,153	\$1,091,228	7.82%	\$85,334
203	Bulverde	\$1,360,145	8.76%	\$119,149	\$1,400,949	9.54%	\$133,651
199	Bunker Hill Village	\$578,636	10.42%	\$60,294	\$595,416	10.85%	\$64,603
200	Burkburnett	\$3,047,104	9.46%	\$288,256	\$3,138,517	9.42%	\$295,648
202	Burleson	\$21,241,609	15.42%	\$3,275,456	\$21,878,857	15.40%	\$3,369,344
204	Burnet	\$5,763,907	12.74%	\$734,322	\$5,936,824	12.96%	\$769,412
206	Burton	\$35,363	9.43%	\$3,335	\$36,424	9.81%	\$3,573
207	Cactus	\$1,376,237	5.15%	\$70,876	\$1,417,524	5.00%	\$70,876
208	Caddo Mills	\$560,285	6.30%	\$35,298	\$577,094	6.19%	\$35,722
210	Caldwell	\$2,082,700	9.10%	\$189,526	\$2,145,181	9.25%	\$198,429
212	Calvert	\$377,054	1.32%	\$4,977	\$388,366	1.14%	\$4,427
214	Cameron	\$1,774,034	10.38%	\$184,145	\$1,816,611	9.94%	\$180,571
216	Campbell	\$60,070	29.95%	\$17,991	\$61,872	39.12%	\$24,204
220	Canadian	\$967,272	14.94%	\$144,510	\$996,290	15.25%	\$151,934
221	Caney City	\$115,829	5.63%	\$6,521	\$119,304	2.34%	\$2,792
222	Canton	\$2,801,149	11.75%	\$329,135	\$2,885,183	12.31%	\$355,166
224	Canyon	\$4,681,283	16.39%	\$767,262	\$4,821,721	16.34%	\$787,869
227	Carmine	\$53,374	1.32%	\$705	\$54,441	2.68%	\$1,459
228	Carrizo Springs	\$1,582,659	5.21%	\$82,457	\$1,630,139	5.51%	\$89,821
230	Carrollton	\$54,128,177	11.98%	\$6,484,556	\$55,697,894	12.38%	\$6,895,399
232	Carthage	\$4,377,397	18.23%	\$797,999	\$4,508,719	18.51%	\$834,564
231	Castle Hills	\$3,509,826	11.58%	\$406,438	\$3,615,121	11.57%	\$418,269
234	Castroville	\$1,924,817	9.17%	\$176,506	\$1,980,637	9.23%	\$182,813
238	Cedar Hill	\$20,698,347	13.24%	\$2,740,461	\$21,319,297	13.96%	\$2,976,174
239	Cedar Park	\$25,766,842	12.20%	\$3,143,555	\$26,539,847	12.66%	\$3,359,945
240	Celeste	\$113,788	7.44%	\$8,466	\$117,202	6.84%	\$8,017
242	Celina	\$4,974,474	5.92%	\$294,489	\$5,123,708	6.34%	\$324,843
244	Center	\$3,212,492	16.64%	\$534,559	\$3,308,867	15.14%	\$500,962
246	Centerville	\$230,715	16.94%	\$39,083	\$237,636	18.87%	\$44,842
247	Chandler	\$966,609	4.58%	\$44,271	\$995,607	4.65%	\$46,296
248	Charlotte	\$343,903	7.00%	\$24,073	\$354,220	7.52%	\$26,637
249	Chester	\$32,333	1.30%	\$420	\$32,980	1.80%	\$594
245	Chico	\$295,386	3.67%	\$10,841	\$304,248	3.27%	\$9,949
250	Childress	\$2,146,939	15.01%	\$322,256	\$2,211,347	15.31%	\$338,557
251	Chillicothe	\$183,827	14.85%	\$27,298	\$189,342	11.08%	\$20,979
253	Chireno	\$291,975	18.63%	\$54,395	\$300,734	19.63%	\$59,034

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
254	Christine	\$31,046	0.00%	\$0	\$31,977	0.00%	\$0
255	Cibolo	\$5,918,392	11.94%	\$706,656	\$6,095,944	12.68%	\$772,966
256	Cisco	\$1,188,090	2.44%	\$28,989	\$1,223,733	2.57%	\$31,450
258	Clarendon	\$476,158	1.20%	\$5,714	\$490,443	1.51%	\$7,406
259	Clarksville	\$899,286	4.39%	\$39,479	\$926,265	3.45%	\$31,956
260	Clarksville City	\$187,001	2.05%	\$3,834	\$192,611	2.98%	\$5,740
263	Clear Lake Shores	\$832,337	11.10%	\$92,389	\$856,475	11.17%	\$95,668
264	Cleburne	\$15,117,794	16.21%	\$2,450,594	\$15,571,328	15.85%	\$2,468,055
266	Cleveland	\$3,282,795	10.36%	\$340,098	\$3,364,865	10.68%	\$359,368
268	Clifton	\$1,056,043	1.35%	\$14,257	\$1,087,724	1.70%	\$18,491
271	Clute	\$4,120,468	10.46%	\$431,001	\$4,235,841	10.59%	\$448,576
272	Clyde	\$1,195,246	13.08%	\$156,338	\$1,231,103	12.57%	\$154,750
274	Coahoma	\$239,013	5.31%	\$12,692	\$246,183	5.81%	\$14,303
276	Cockrell Hill	\$1,417,057	7.55%	\$106,988	\$1,459,569	8.13%	\$118,663
278	Coleman	\$2,654,670	16.78%	\$445,454	\$2,718,382	16.26%	\$442,009
280	College Station	\$52,414,318	13.28%	\$6,960,621	\$53,986,748	13.38%	\$7,223,427
281	Colleyville	\$12,780,256	8.10%	\$1,035,201	\$13,163,664	8.82%	\$1,161,035
282	Collinsville	\$299,732	5.15%	\$15,436	\$308,724	5.30%	\$16,362
283	Colmesneil	\$152,530	7.58%	\$11,562	\$157,106	7.97%	\$12,521
284	Colorado City	\$1,555,731	8.72%	\$135,660	\$1,600,847	8.89%	\$142,315
286	Columbus	\$1,723,432	13.65%	\$235,248	\$1,769,965	13.84%	\$244,963
288	Comanche	\$1,101,708	4.48%	\$49,357	\$1,134,759	4.79%	\$54,355
290	Commerce	\$2,895,259	8.88%	\$257,099	\$2,982,117	8.90%	\$265,408
294	Conroe	\$27,117,676	16.35%	\$4,433,740	\$27,931,206	16.46%	\$4,597,477
295	Converse	\$6,653,133	14.44%	\$960,712	\$6,852,727	14.20%	\$973,087
298	Cooper	\$416,892	3.96%	\$16,509	\$429,399	5.19%	\$22,286
299	Coppell	\$27,581,967	15.48%	\$4,269,688	\$28,409,426	15.55%	\$4,417,666
297	Copper Canyon	\$166,341	9.94%	\$16,534	\$171,331	10.44%	\$17,887
300	Copperas Cove	\$11,788,476	12.33%	\$1,453,519	\$12,142,130	12.34%	\$1,498,339
301	Corinth	\$9,376,832	15.39%	\$1,443,094	\$9,658,137	15.80%	\$1,525,986
302	Corpus Christi	\$128,043,659	11.04%	\$14,136,020	\$130,988,663	10.38%	\$13,596,623
304	Corrigan	\$960,486	1.57%	\$15,080	\$989,301	1.27%	\$12,564
306	Corsicana	\$8,820,388	14.81%	\$1,306,299	\$8,996,796	15.41%	\$1,386,406
308	Cotulla	\$1,350,681	6.34%	\$85,633	\$1,391,201	6.60%	\$91,819
311	Covington	\$25,546	6.59%	\$1,683	\$26,312	9.34%	\$2,458
310	Crandall	\$1,236,988	9.81%	\$121,349	\$1,274,098	10.81%	\$137,730
312	Crane	\$1,254,053	10.57%	\$132,553	\$1,291,675	10.03%	\$129,555
314	Crawford	\$207,760	0.84%	\$1,745	\$213,993	0.88%	\$1,883
316	Crockett	\$2,089,251	8.27%	\$172,781	\$2,151,929	8.63%	\$185,711
318	Crosbyton	\$355,003	4.81%	\$17,076	\$365,653	4.71%	\$17,222
320	Cross Plains	\$366,229	8.07%	\$29,555	\$377,216	8.83%	\$33,308
321	Cross Roads	\$267,926	7.01%	\$18,782	\$275,964	7.43%	\$20,504
323	Crowley	\$5,519,679	10.76%	\$593,917	\$5,685,269	10.63%	\$604,344
324	Crystal City	\$1,469,379	0.86%	\$12,637	\$1,509,052	1.36%	\$20,523
326	Cuero	\$4,776,659	10.13%	\$483,876	\$4,919,959	10.38%	\$510,692

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
328	Cumby	\$422,424	2.06%	\$8,702	\$435,097	1.96%	\$8,528
332	Daingerfield	\$813,321	7.19%	\$58,478	\$837,721	6.91%	\$57,887
334	Daisetta	\$297,040	1.34%	\$3,980	\$302,981	1.45%	\$4,393
336	Dalhart	\$2,649,241	4.15%	\$109,944	\$2,728,718	4.65%	\$126,885
339	Dalworthington Gardens	\$1,649,698	22.01%	\$363,099	\$1,699,189	21.09%	\$358,359
340	Danbury	\$381,404	6.22%	\$23,723	\$392,846	6.63%	\$26,046
341	Darrouzett	\$108,435	1.88%	\$2,039	\$111,688	2.38%	\$2,658
344	Dayton	\$3,814,343	6.75%	\$257,468	\$3,928,773	7.30%	\$286,800
352	De Leon	\$477,962	1.51%	\$7,217	\$487,521	1.64%	\$7,995
10366	DeSoto	\$22,688,404	10.88%	\$2,468,498	\$23,369,056	11.23%	\$2,624,345
346	Decatur	\$6,004,110	15.13%	\$908,422	\$6,184,233	15.02%	\$928,872
348	Deer Park	\$18,982,636	14.34%	\$2,722,110	\$19,552,115	14.44%	\$2,823,325
350	Dekalb	\$540,028	2.94%	\$15,877	\$554,609	2.97%	\$16,472
354	Del Rio	\$19,204,763	7.39%	\$1,419,232	\$19,780,906	7.43%	\$1,469,721
353	Dell City	\$39,188	6.70%	\$2,626	\$39,972	10.62%	\$4,245
356	Denison	\$10,818,859	12.30%	\$1,330,720	\$11,143,425	12.74%	\$1,419,672
358	Denton	\$84,258,924	17.30%	\$14,576,794	\$86,786,692	17.13%	\$14,866,560
360	Denver City	\$1,289,375	12.14%	\$156,530	\$1,322,899	12.87%	\$170,257
362	Deport	\$77,045	3.10%	\$2,388	\$79,356	3.49%	\$2,770
370	Devine	\$1,672,393	16.37%	\$273,771	\$1,722,565	16.13%	\$277,850
371	Diboll	\$2,024,665	13.98%	\$283,048	\$2,077,306	14.66%	\$304,533
372	Dickens	\$67,018	1.53%	\$1,025	\$69,029	1.85%	\$1,277
373	Dickinson	\$4,917,569	8.95%	\$440,122	\$5,065,096	9.46%	\$479,158
374	Dilley	\$1,436,150	7.99%	\$114,748	\$1,479,235	8.19%	\$121,149
376	Dimmitt	\$961,400	4.89%	\$47,012	\$990,242	4.81%	\$47,631
382	Donna	\$4,929,331	7.74%	\$381,530	\$5,077,211	8.25%	\$418,870
379	Double Oak	\$696,384	5.64%	\$39,276	\$717,276	5.79%	\$41,530
383	Dripping Springs	\$827,333	2.42%	\$20,021	\$852,153	2.47%	\$21,048
385	Driscoll	\$238,789	3.48%	\$8,310	\$245,953	2.34%	\$5,755
384	Dublin	\$1,484,587	12.80%	\$190,027	\$1,529,125	12.48%	\$190,835
386	Dumas	\$5,661,045	6.11%	\$345,890	\$5,830,876	6.08%	\$354,517
388	Duncanville	\$16,515,094	6.28%	\$1,037,148	\$17,010,547	7.23%	\$1,229,863
394	Eagle Lake	\$1,210,758	8.97%	\$108,605	\$1,244,659	9.03%	\$112,393
396	Eagle Pass	\$15,987,697	8.92%	\$1,426,103	\$16,467,328	8.77%	\$1,444,185
397	Early	\$1,017,227	3.29%	\$33,467	\$1,047,744	3.41%	\$35,728
399	Earth	\$144,417	5.06%	\$7,308	\$148,750	5.53%	\$8,226
393	East Bernard	\$119,381	6.54%	\$7,808	\$122,962	5.43%	\$6,677
401	East Mountain	\$212,754	13.80%	\$29,360	\$219,137	14.30%	\$31,337
395	East Tawakoni	\$294,960	5.90%	\$17,403	\$303,809	6.24%	\$18,958
398	Eastland	\$1,645,164	9.22%	\$151,684	\$1,694,519	9.52%	\$161,318
402	Ector	\$164,391	2.15%	\$3,534	\$169,323	2.03%	\$3,437
406	Eden	\$419,248	3.45%	\$14,464	\$427,633	3.35%	\$14,326
408	Edgewood	\$359,062	4.02%	\$14,434	\$366,243	3.31%	\$12,123
410	Edinburg	\$33,771,874	14.85%	\$5,015,123	\$34,785,030	14.34%	\$4,988,173
412	Edna	\$1,712,468	11.94%	\$204,469	\$1,763,842	11.72%	\$206,722

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
414	El Campo	\$5,653,630	11.21%	\$633,772	\$5,823,239	11.10%	\$646,380
416	Eldorado	\$698,044	7.16%	\$49,980	\$718,985	7.33%	\$52,702
418	Electra	\$1,050,916	2.00%	\$21,018	\$1,076,138	2.17%	\$23,352
420	Elgin	\$3,730,074	14.24%	\$531,163	\$3,841,976	14.27%	\$548,250
422	Elkhart	\$237,737	5.85%	\$13,908	\$244,869	5.76%	\$14,104
427	Elmendorf	\$520,780	1.49%	\$7,760	\$536,403	1.53%	\$8,207
432	Emory	\$928,716	4.76%	\$44,207	\$956,577	4.71%	\$45,055
436	Ennis	\$10,064,274	17.36%	\$1,747,158	\$10,366,202	17.49%	\$1,813,049
439	Eules	\$27,875,286	17.76%	\$4,950,651	\$28,711,545	17.80%	\$5,110,655
440	Eustace	\$299,973	7.39%	\$22,168	\$308,972	8.38%	\$25,892
441	Everman	\$2,060,169	8.87%	\$182,737	\$2,121,974	9.28%	\$196,919
443	Fair Oaks Ranch	\$2,563,758	11.46%	\$293,807	\$2,640,671	12.05%	\$318,201
442	Fairfield	\$1,710,579	8.05%	\$137,702	\$1,761,896	8.31%	\$146,414
445	Fairview	\$4,217,713	10.57%	\$445,812	\$4,344,244	10.82%	\$470,047
20444	Falfurrias	\$1,834,822	3.31%	\$60,733	\$1,889,867	3.29%	\$62,177
446	Falls City	\$147,065	9.78%	\$14,383	\$151,477	9.74%	\$14,754
448	Farmers Branch	\$28,430,027	18.12%	\$5,151,521	\$29,197,638	18.59%	\$5,427,841
450	Farmersville	\$1,980,235	8.77%	\$173,667	\$2,039,642	8.52%	\$173,777
451	Farwell	\$237,113	14.51%	\$34,405	\$244,226	15.17%	\$37,049
452	Fate	\$2,502,638	9.37%	\$234,497	\$2,577,717	9.87%	\$254,421
454	Fayetteville	\$57,025	0.71%	\$405	\$58,736	1.53%	\$899
456	Ferris	\$1,778,018	6.31%	\$112,193	\$1,831,359	5.87%	\$107,501
458	Flatonia	\$827,981	17.93%	\$148,457	\$852,820	17.46%	\$148,902
460	Florence	\$307,505	3.83%	\$11,777	\$316,730	4.22%	\$13,366
20462	Floresville	\$2,780,394	10.48%	\$291,385	\$2,852,684	10.69%	\$304,952
463	Flower Mound	\$34,773,643	9.93%	\$3,453,023	\$35,816,852	10.56%	\$3,782,260
464	Floydada	\$1,054,837	13.11%	\$138,289	\$1,080,153	10.96%	\$118,385
468	Forest Hill	\$4,894,329	13.33%	\$652,414	\$5,041,159	13.32%	\$671,482
470	Forney	\$7,958,657	13.57%	\$1,079,990	\$8,197,417	13.24%	\$1,085,338
472	Fort Stockton	\$5,377,526	10.22%	\$549,583	\$5,538,852	10.35%	\$573,271
476	Franklin	\$512,879	3.37%	\$17,284	\$528,265	3.08%	\$16,271
478	Frankston	\$553,078	2.35%	\$12,997	\$569,670	2.23%	\$12,704
480	Fredericksburg	\$9,389,079	9.52%	\$893,840	\$9,670,751	9.60%	\$928,392
482	Freeport	\$5,874,621	14.24%	\$836,546	\$6,050,860	14.25%	\$862,248
481	Freer	\$630,073	6.49%	\$40,892	\$648,975	7.04%	\$45,688
483	Friendswood	\$13,610,867	15.47%	\$2,105,601	\$14,019,193	15.74%	\$2,206,621
484	Friona	\$849,575	11.87%	\$100,845	\$869,115	13.13%	\$114,115
486	Frisco	\$76,473,661	14.16%	\$10,828,670	\$78,767,871	14.13%	\$11,129,900
487	Fritch	\$718,298	3.06%	\$21,980	\$739,847	2.56%	\$18,940
488	Frost	\$130,993	3.69%	\$4,834	\$134,923	4.15%	\$5,599
491	Fulshear	\$2,371,680	5.43%	\$128,782	\$2,442,830	5.48%	\$133,867
493	Fulton	\$284,406	18.06%	\$51,364	\$292,938	17.88%	\$52,377
492	Gainesville	\$11,190,590	9.59%	\$1,073,178	\$11,459,164	9.58%	\$1,097,788
494	Galena Park	\$3,211,825	14.40%	\$462,503	\$3,276,062	13.19%	\$432,113
498	Ganado	\$487,456	12.74%	\$62,102	\$499,642	13.78%	\$68,851

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
499	Garden Ridge	\$1,462,954	8.02%	\$117,329	\$1,506,843	7.84%	\$118,136
500	Garland	\$143,938,230	10.80%	\$15,545,329	\$148,256,377	11.06%	\$16,397,155
502	Garrison	\$316,798	13.55%	\$42,926	\$323,134	13.77%	\$44,496
503	Gary	\$214,984	6.94%	\$14,920	\$219,284	7.10%	\$15,569
504	Gatesville	\$3,630,707	15.38%	\$558,403	\$3,739,628	15.49%	\$579,268
505	George West	\$1,473,282	5.54%	\$81,620	\$1,517,480	5.97%	\$90,594
506	Georgetown	\$41,002,942	11.97%	\$4,908,052	\$42,233,030	12.41%	\$5,241,119
510	Giddings	\$2,828,253	18.96%	\$536,237	\$2,913,101	19.36%	\$563,976
512	Gilmer	\$2,094,541	13.58%	\$284,439	\$2,157,377	13.73%	\$296,208
514	Gladewater	\$2,891,313	3.54%	\$102,352	\$2,978,052	3.31%	\$98,574
516	Glen Rose	\$1,045,981	14.49%	\$151,563	\$1,077,360	14.82%	\$159,665
517	Glenn Heights	\$3,670,741	3.58%	\$131,413	\$3,780,863	3.59%	\$135,733
518	Godley	\$473,013	2.74%	\$12,961	\$487,203	2.23%	\$10,865
519	Goldsmith	\$162,671	3.23%	\$5,254	\$167,551	4.40%	\$7,372
520	Goldthwaite	\$676,901	25.32%	\$171,391	\$697,208	23.68%	\$165,099
522	Goliad	\$519,074	1.56%	\$8,098	\$531,532	2.33%	\$12,385
524	Gonzales	\$4,954,692	10.33%	\$511,820	\$5,103,333	10.69%	\$545,546
532	Graford	\$126,559	2.92%	\$3,696	\$130,356	2.89%	\$3,767
10534	Graham	\$3,929,125	11.67%	\$458,529	\$4,011,637	11.30%	\$453,315
536	Granbury	\$8,198,139	15.80%	\$1,295,306	\$8,444,083	16.14%	\$1,362,875
540	Grand Prairie	\$87,180,729	16.16%	\$14,088,406	\$89,796,151	16.12%	\$14,475,140
542	Grand Saline	\$908,455	5.44%	\$49,420	\$926,624	4.74%	\$43,922
544	Grandview	\$779,582	5.58%	\$43,501	\$802,969	6.43%	\$51,631
546	Granger	\$337,480	0.83%	\$2,801	\$344,230	0.56%	\$1,928
547	Granite Shoals	\$1,708,574	4.95%	\$84,574	\$1,759,831	5.03%	\$88,519
548	Grapeland	\$364,958	4.45%	\$16,241	\$375,907	4.38%	\$16,465
550	Grapevine	\$41,863,629	19.06%	\$7,979,208	\$43,119,538	18.98%	\$8,184,088
552	Greenville	\$18,318,494	10.95%	\$2,005,875	\$18,868,049	11.38%	\$2,147,184
551	Gregory	\$410,683	4.10%	\$16,838	\$423,003	4.32%	\$18,274
553	Grey Forest	\$2,716,493	15.77%	\$428,391	\$2,797,988	15.05%	\$421,097
556	Groesbeck	\$1,331,217	2.47%	\$32,881	\$1,371,154	2.51%	\$34,416
558	Groom	\$166,661	2.84%	\$4,733	\$171,661	3.22%	\$5,527
559	Groves	\$6,326,791	9.40%	\$594,718	\$6,516,595	9.57%	\$623,638
560	Groveton	\$224,885	2.05%	\$4,610	\$231,632	1.87%	\$4,332
562	Gruver	\$235,494	7.36%	\$17,332	\$240,204	9.71%	\$23,324
563	Gun Barrel City	\$1,751,297	6.02%	\$105,428	\$1,803,836	5.92%	\$106,787
564	Gunter	\$228,362	3.66%	\$8,358	\$235,213	3.10%	\$7,292
568	Hale Center	\$413,648	1.87%	\$7,735	\$426,057	1.91%	\$8,138
570	Hallettsville	\$1,465,980	12.69%	\$186,033	\$1,509,959	12.59%	\$190,104
572	Hallsville	\$667,407	3.11%	\$20,756	\$687,429	3.00%	\$20,623
574	Haltom City	\$16,874,427	18.76%	\$3,165,643	\$17,380,660	18.98%	\$3,298,849
576	Hamilton	\$910,403	18.71%	\$170,336	\$937,715	18.68%	\$175,165
578	Hamlin	\$533,858	11.39%	\$60,806	\$544,535	13.11%	\$71,389
580	Happy	\$84,119	15.26%	\$12,837	\$86,390	18.60%	\$16,069
581	Harker Heights	\$11,804,941	14.89%	\$1,757,756	\$12,159,089	14.91%	\$1,812,920

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
10582	Harlingen	\$10,536,439	10.60%	\$1,116,863	\$10,536,439	11.40%	\$1,201,154
20582	Harlingen Waterworks Sys	\$6,256,403	1.23%	\$76,954	\$6,444,095	1.88%	\$121,149
583	Hart	\$134,384	3.35%	\$4,502	\$137,072	4.02%	\$5,510
586	Haskell	\$636,811	0.00%	\$0	\$655,915	0.00%	\$0
587	Haslet	\$1,241,883	8.67%	\$107,671	\$1,279,139	8.59%	\$109,878
588	Hawkins	\$442,764	13.83%	\$61,234	\$453,390	14.62%	\$66,286
585	Hays	\$20,800	6.33%	\$1,317	\$21,216	5.46%	\$1,158
590	Heame	\$2,122,267	15.57%	\$330,437	\$2,185,935	15.36%	\$335,760
591	Heath	\$3,532,402	11.23%	\$396,689	\$3,638,374	11.17%	\$406,406
592	Hedley	\$44,400	3.50%	\$1,554	\$45,288	4.16%	\$1,884
595	Hedwig Village	\$1,938,357	6.64%	\$128,707	\$1,990,693	7.23%	\$143,927
593	Helotes	\$3,317,973	6.59%	\$218,654	\$3,417,512	6.80%	\$232,391
594	Hemphill	\$1,150,216	7.44%	\$85,576	\$1,184,722	7.99%	\$94,659
596	Hempstead	\$3,287,774	7.93%	\$260,720	\$3,386,407	8.00%	\$270,913
598	Henderson	\$6,105,274	15.79%	\$964,023	\$6,288,432	16.16%	\$1,016,211
600	Henrietta	\$686,675	14.64%	\$100,529	\$707,275	14.64%	\$103,545
602	Hereford	\$4,988,142	10.84%	\$540,715	\$5,137,786	10.61%	\$545,119
605	Hewitt	\$4,601,083	15.70%	\$722,370	\$4,739,115	15.93%	\$754,941
609	Hickory Creek	\$1,117,859	11.31%	\$126,430	\$1,144,688	11.92%	\$136,447
606	Hico	\$432,993	5.05%	\$21,866	\$442,952	5.38%	\$23,831
607	Hidalgo	\$5,792,455	12.57%	\$728,112	\$5,966,229	12.56%	\$749,358
608	Higgins	\$112,611	3.86%	\$4,347	\$115,989	3.83%	\$4,442
610	Highland Park	\$12,405,759	4.20%	\$521,042	\$12,777,932	4.84%	\$618,452
611	Highland Village	\$9,926,731	13.64%	\$1,354,006	\$10,224,533	13.55%	\$1,385,424
613	Hill Country Village	\$736,601	3.64%	\$26,812	\$757,226	3.72%	\$28,169
612	Hillsboro	\$4,564,304	11.34%	\$517,592	\$4,701,233	11.46%	\$538,761
619	Hilshire Village	\$91,265	13.31%	\$12,147	\$94,003	11.65%	\$10,951
614	Hitchcock	\$2,129,059	4.26%	\$90,698	\$2,192,931	4.13%	\$90,568
615	Holland	\$273,516	8.14%	\$22,264	\$281,174	8.11%	\$22,803
616	Holliday	\$397,049	2.43%	\$9,648	\$408,960	2.81%	\$11,492
617	Hollywood Park	\$1,747,387	9.13%	\$159,536	\$1,799,809	8.98%	\$161,623
618	Hondo	\$4,023,750	8.78%	\$353,285	\$4,144,463	8.98%	\$372,173
620	Honey Grove	\$394,807	7.73%	\$30,519	\$406,651	8.44%	\$34,321
622	Hooks	\$554,686	12.82%	\$71,111	\$571,327	13.49%	\$77,072
626	Howe	\$663,252	5.03%	\$33,362	\$676,517	5.69%	\$38,494
627	Hubbard	\$426,627	0.81%	\$3,456	\$437,719	0.59%	\$2,583
628	Hudson	\$633,742	4.25%	\$26,934	\$652,754	4.44%	\$28,982
629	Hudson Oaks	\$1,320,673	13.30%	\$175,650	\$1,360,293	12.73%	\$173,165
630	Hughes Springs	\$642,404	15.90%	\$102,142	\$657,179	14.70%	\$96,605
632	Humble	\$13,932,383	13.63%	\$1,898,984	\$14,350,354	13.59%	\$1,950,213
633	Hunters Creek Village	\$451,237	14.24%	\$64,256	\$464,774	14.74%	\$68,508
634	Huntington	\$738,101	14.59%	\$107,689	\$758,768	14.29%	\$108,428
636	Huntsville	\$13,378,163	17.70%	\$2,367,935	\$13,752,752	18.27%	\$2,512,628
637	Hurst	\$26,410,543	10.19%	\$2,691,234	\$27,202,859	10.75%	\$2,924,307
638	Hutchins	\$2,888,247	8.15%	\$235,392	\$2,974,894	8.38%	\$249,296

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
640	Hutto	\$5,955,593	12.42%	\$739,685	\$6,134,261	12.92%	\$792,547
641	Huxley	\$354,254	1.10%	\$3,897	\$362,048	1.48%	\$5,358
642	Idalou	\$594,063	4.56%	\$27,089	\$611,885	4.45%	\$27,229
643	Ingleside	\$3,425,247	10.59%	\$362,734	\$3,528,004	11.05%	\$389,844
646	Ingram	\$484,233	5.89%	\$28,521	\$498,760	5.67%	\$28,280
647	Iowa Colony	\$260,075	28.22%	\$73,393	\$267,877	22.49%	\$60,246
644	Iowa Park	\$1,846,695	14.26%	\$263,339	\$1,902,096	15.13%	\$287,787
645	Iraan	\$256,406	15.12%	\$38,769	\$264,098	16.22%	\$42,837
648	Irving	\$101,744,190	13.83%	\$14,071,221	\$104,491,283	14.40%	\$15,046,745
650	Italy	\$681,178	2.68%	\$18,256	\$701,613	2.59%	\$18,172
652	Itasca	\$623,297	11.02%	\$68,687	\$641,996	10.67%	\$68,501
654	Jacinto City	\$2,747,972	8.84%	\$242,921	\$2,830,411	7.57%	\$214,262
656	Jacksboro	\$1,751,527	13.91%	\$243,637	\$1,804,073	14.03%	\$253,111
658	Jacksonville	\$5,833,672	11.23%	\$655,121	\$5,997,015	11.08%	\$664,469
660	Jasper	\$5,249,613	9.44%	\$495,563	\$5,407,101	9.52%	\$514,756
664	Jefferson	\$711,143	3.81%	\$27,095	\$725,366	1.69%	\$12,259
665	Jersey Village	\$5,150,890	15.35%	\$790,662	\$5,305,417	15.04%	\$797,935
666	Jewett	\$279,080	8.62%	\$24,057	\$287,452	9.11%	\$26,187
668	Joaquin	\$190,848	4.60%	\$8,779	\$196,573	5.26%	\$10,340
670	Johnson City	\$764,761	10.46%	\$79,994	\$785,410	10.07%	\$79,091
673	Jones Creek	\$234,349	6.34%	\$14,858	\$241,379	7.38%	\$17,814
675	Jonestown	\$1,254,708	6.57%	\$82,434	\$1,292,349	6.13%	\$79,221
677	Josephine	\$269,807	6.97%	\$18,806	\$277,901	6.67%	\$18,536
671	Joshua	\$1,751,488	5.56%	\$97,383	\$1,804,033	5.94%	\$107,160
672	Jourdanton	\$1,375,235	6.34%	\$87,190	\$1,416,492	6.21%	\$87,964
674	Junction	\$703,733	14.53%	\$102,252	\$724,845	14.44%	\$104,668
676	Justin	\$1,461,874	2.87%	\$41,956	\$1,505,730	2.82%	\$42,462
678	Karnes City	\$1,390,707	5.17%	\$71,900	\$1,432,428	5.20%	\$74,486
680	Katy	\$11,469,841	14.54%	\$1,667,715	\$11,813,936	14.28%	\$1,687,030
682	Kaufman	\$3,016,082	9.01%	\$271,749	\$3,106,564	9.14%	\$283,940
683	Keene	\$2,780,867	14.76%	\$410,456	\$2,864,293	15.02%	\$430,217
681	Keller	\$19,075,420	15.51%	\$2,958,598	\$19,647,683	15.51%	\$3,047,356
685	Kemah	\$2,059,854	5.98%	\$123,179	\$2,107,231	6.98%	\$147,085
684	Kemp	\$483,745	3.18%	\$15,383	\$493,420	4.32%	\$21,316
686	Kenedy	\$1,956,077	4.89%	\$95,652	\$2,014,759	4.46%	\$89,858
688	Kennedale	\$3,987,164	13.91%	\$554,615	\$4,086,843	13.87%	\$566,845
690	Kerens	\$378,978	7.83%	\$29,674	\$390,347	8.28%	\$32,321
692	Kermit	\$2,261,017	15.12%	\$341,866	\$2,328,848	15.55%	\$362,136
10694	Kerrville	\$16,398,262	9.26%	\$1,518,479	\$16,890,210	9.94%	\$1,678,887
20694	Kerrville PUB	\$4,176,030	12.30%	\$513,652	\$4,301,311	12.27%	\$527,771
10696	Kilgore	\$7,797,432	15.06%	\$1,174,293	\$8,031,355	15.05%	\$1,208,719
698	Killeen	\$49,403,131	8.76%	\$4,327,714	\$50,885,225	9.42%	\$4,793,388
700	Kingsville	\$11,840,982	9.19%	\$1,088,186	\$12,196,211	8.79%	\$1,072,047
701	Kirby	\$2,028,654	14.12%	\$286,446	\$2,089,514	14.43%	\$301,517
702	Kirbyville	\$857,852	5.57%	\$47,782	\$875,867	5.51%	\$48,260

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
704	Knox City	\$316,524	1.93%	\$6,109	\$326,020	2.76%	\$8,998
708	Kountze	\$904,010	1.38%	\$12,475	\$931,130	1.43%	\$13,315
709	Kress	\$43,213	8.57%	\$3,703	\$44,077	0.00%	\$0
699	Krugerville	\$644,568	7.78%	\$50,147	\$663,905	8.28%	\$54,971
707	Krum	\$1,376,495	5.31%	\$73,092	\$1,417,790	5.76%	\$81,665
710	Kyle	\$9,535,135	12.40%	\$1,182,357	\$9,821,189	12.41%	\$1,218,810
725	La Coste	\$272,999	1.47%	\$4,013	\$281,189	1.40%	\$3,937
714	La Feria	\$2,075,485	9.76%	\$202,567	\$2,137,750	10.76%	\$230,022
716	La Grange	\$2,949,826	15.94%	\$470,202	\$3,038,321	15.27%	\$463,952
723	La Grulla	\$708,546	5.18%	\$36,703	\$726,968	5.58%	\$40,565
732	La Joya	\$1,231,258	6.17%	\$75,969	\$1,268,196	6.05%	\$76,726
721	La Marque	\$5,547,242	15.46%	\$857,604	\$5,691,470	14.69%	\$836,077
728	La Porte	\$22,637,758	15.97%	\$3,615,250	\$23,316,891	16.11%	\$3,756,351
731	La Vernia	\$661,887	3.04%	\$20,121	\$681,744	3.04%	\$20,725
711	Lacy-Lakeview	\$2,045,698	14.47%	\$296,013	\$2,107,069	14.44%	\$304,261
712	Ladonia	\$50,739	2.07%	\$1,050	\$52,261	3.28%	\$1,714
713	Lago Vista	\$3,856,530	7.18%	\$276,899	\$3,972,226	7.84%	\$311,423
705	Laguna Vista	\$695,239	4.89%	\$33,997	\$716,096	5.19%	\$37,165
717	Lake Dallas	\$1,963,879	13.11%	\$257,465	\$2,022,795	13.46%	\$272,268
718	Lake Jackson	\$10,619,494	11.84%	\$1,257,348	\$10,938,079	12.14%	\$1,327,883
719	Lake Worth	\$4,958,002	13.41%	\$664,868	\$5,106,742	13.35%	\$681,750
727	Lakeport	\$177,235	0.00%	\$0	\$182,552	0.00%	\$0
715	Lakeside	\$714,583	7.24%	\$51,736	\$736,020	7.85%	\$57,778
729	Lakeside City	\$167,561	1.76%	\$2,949	\$172,588	2.34%	\$4,039
720	Lakeway	\$6,283,424	13.45%	\$845,121	\$6,471,927	13.74%	\$889,243
722	Lamesa	\$3,316,163	4.10%	\$135,963	\$3,395,751	4.63%	\$157,223
724	Lampasas	\$5,219,766	14.83%	\$774,091	\$5,376,359	14.82%	\$796,776
726	Lancaster	\$15,664,152	13.80%	\$2,161,653	\$16,134,077	13.46%	\$2,171,647
730	Laredo	\$108,740,034	21.16%	\$23,009,391	\$112,002,235	20.87%	\$23,374,866
733	Lavon	\$787,291	5.21%	\$41,018	\$810,910	5.62%	\$45,573
736	League City	\$31,176,896	15.39%	\$4,798,124	\$32,112,203	15.11%	\$4,852,154
737	Leander	\$14,212,995	12.59%	\$1,789,416	\$14,639,385	12.44%	\$1,821,139
735	Lefors	\$118,431	3.54%	\$4,192	\$121,984	3.59%	\$4,379
739	Leon Valley	\$5,134,407	12.92%	\$663,365	\$5,288,439	13.22%	\$699,132
738	Leonard	\$589,043	1.64%	\$9,660	\$606,714	2.26%	\$13,712
740	Levelland	\$5,160,657	12.23%	\$631,148	\$5,315,477	12.33%	\$655,398
742	Lewisville	\$50,729,263	16.55%	\$8,395,693	\$52,251,141	16.29%	\$8,511,711
744	Lexington	\$539,529	8.65%	\$46,669	\$555,715	8.41%	\$46,736
746	Liberty	\$4,361,815	18.24%	\$795,595	\$4,466,499	18.74%	\$837,022
745	Liberty Hill	\$878,217	7.55%	\$66,305	\$904,564	7.06%	\$63,862
748	Lindale	\$2,396,354	14.31%	\$342,918	\$2,468,245	14.22%	\$350,984
750	Linden	\$521,358	1.35%	\$7,038	\$536,999	1.45%	\$7,786
755	Lipan	\$136,679	2.32%	\$3,171	\$140,779	2.48%	\$3,491
751	Little Elm	\$13,380,733	13.22%	\$1,768,933	\$13,782,155	13.41%	\$1,848,187
752	Littlefield	\$2,155,366	9.49%	\$204,544	\$2,211,406	9.69%	\$214,285

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
753	Live Oak	\$6,432,670	17.40%	\$1,119,285	\$6,625,650	17.77%	\$1,177,378
757	Liverpool	\$127,111	2.60%	\$3,305	\$130,924	2.65%	\$3,469
754	Livingston	\$4,008,439	16.43%	\$658,587	\$4,128,692	16.48%	\$680,408
756	Llano	\$2,114,467	14.51%	\$306,809	\$2,163,100	14.59%	\$315,596
758	Lockhart	\$6,123,513	12.73%	\$779,523	\$6,270,477	13.21%	\$828,330
760	Lockney	\$157,376	0.00%	\$0	\$160,524	0.00%	\$0
765	Lone Star	\$414,511	2.54%	\$10,529	\$422,801	2.28%	\$9,640
766	Longview	\$33,711,727	10.36%	\$3,492,535	\$34,723,079	10.91%	\$3,788,288
768	Loraine	\$105,419	2.55%	\$2,688	\$108,582	2.51%	\$2,725
769	Lorena	\$608,537	7.11%	\$43,267	\$626,793	6.80%	\$42,622
770	Lorenzo	\$228,698	3.03%	\$6,930	\$235,559	3.02%	\$7,114
771	Los Fresnos	\$1,932,373	1.35%	\$26,087	\$1,990,344	1.51%	\$30,054
773	Lott	\$324,543	1.61%	\$5,225	\$334,279	1.53%	\$5,114
774	Lovelady	\$114,758	6.11%	\$7,012	\$118,201	6.20%	\$7,328
778	Lubbock	\$97,911,575	17.95%	\$17,575,128	\$100,848,922	18.05%	\$18,203,230
779	Lucas	\$1,843,341	13.75%	\$253,459	\$1,898,641	13.43%	\$254,987
782	Lufkin	\$16,766,210	16.22%	\$2,719,479	\$17,269,196	16.64%	\$2,873,594
784	Luling	\$3,219,885	9.26%	\$298,161	\$3,316,482	9.37%	\$310,754
785	Lumberton	\$2,164,891	16.77%	\$363,052	\$2,229,838	16.90%	\$376,843
786	Lyford	\$411,588	4.93%	\$20,291	\$423,936	4.62%	\$19,586
787	Lytle	\$1,031,577	9.48%	\$97,793	\$1,062,524	9.62%	\$102,215
790	Madisonville	\$1,585,239	9.53%	\$151,073	\$1,632,796	9.40%	\$153,483
791	Magnolia	\$1,450,237	1.87%	\$27,119	\$1,493,744	1.82%	\$27,186
792	Malakoff	\$1,181,279	6.10%	\$72,058	\$1,216,717	6.90%	\$83,953
796	Manor	\$2,915,934	4.08%	\$118,970	\$3,003,412	4.27%	\$128,246
798	Mansfield	\$34,238,628	14.62%	\$5,005,687	\$35,265,787	14.94%	\$5,268,709
799	Manvel	\$2,031,030	12.66%	\$257,128	\$2,091,961	12.44%	\$260,240
800	Marble Falls	\$6,082,570	4.90%	\$298,046	\$6,265,047	5.49%	\$343,951
802	Marfa	\$1,167,997	1.74%	\$20,323	\$1,203,037	2.21%	\$26,587
804	Marion	\$511,332	5.76%	\$29,453	\$526,672	5.75%	\$30,284
806	Marlin	\$1,838,942	9.46%	\$173,964	\$1,875,721	9.40%	\$176,318
810	Marshall	\$8,389,944	16.69%	\$1,400,282	\$8,599,693	16.84%	\$1,448,188
812	Mart	\$441,812	1.48%	\$6,539	\$455,066	1.68%	\$7,645
813	Martindale	\$91,658	9.96%	\$9,129	\$94,408	12.90%	\$12,179
814	Mason	\$1,231,289	6.41%	\$78,926	\$1,268,228	6.84%	\$86,747
816	Matador	\$147,359	6.69%	\$9,858	\$151,780	6.80%	\$10,321
818	Mathis	\$1,954,939	3.62%	\$70,769	\$2,013,587	4.40%	\$88,598
820	Maud	\$220,320	3.72%	\$8,196	\$226,930	3.62%	\$8,215
822	Maypearl	\$216,456	1.88%	\$4,069	\$222,950	2.22%	\$4,949
824	McAllen	\$71,057,012	7.16%	\$5,087,682	\$73,188,722	7.71%	\$5,642,850
826	McCamey	\$585,647	2.63%	\$15,403	\$603,216	1.45%	\$8,747
828	McGregor	\$2,409,594	10.83%	\$260,959	\$2,481,882	10.36%	\$257,123
830	McKinney	\$66,368,639	15.30%	\$10,154,402	\$68,359,698	15.36%	\$10,500,050
832	McLean	\$228,729	1.95%	\$4,460	\$235,591	2.07%	\$4,877
833	McLendon-Chisholm	\$136,288	9.65%	\$13,152	\$140,377	9.48%	\$13,308

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
834	Meadow	\$131,064	4.37%	\$5,727	\$134,996	4.56%	\$6,156
831	Meadowlakes	\$872,252	2.20%	\$19,190	\$898,420	2.34%	\$21,023
835	Meadows Place	\$1,530,400	7.44%	\$113,862	\$1,567,130	7.94%	\$124,430
837	Melissa	\$2,452,981	7.19%	\$176,369	\$2,526,570	7.74%	\$195,557
1501	Memorial Villages PD	\$3,296,828	10.28%	\$338,914	\$3,395,733	11.02%	\$374,210
840	Memphis	\$574,837	4.29%	\$24,661	\$588,058	3.88%	\$22,817
842	Menard	\$275,500	0.00%	\$0	\$282,112	0.00%	\$0
844	Mercedes	\$4,425,978	19.10%	\$845,362	\$4,558,757	18.60%	\$847,929
846	Meridian	\$428,849	2.76%	\$11,836	\$441,714	3.34%	\$14,753
848	Merkel	\$553,898	13.23%	\$73,281	\$570,515	13.66%	\$77,932
852	Mertzon	\$179,643	11.38%	\$20,443	\$185,032	11.94%	\$22,093
854	Mesquite	\$72,862,501	11.16%	\$8,131,455	\$75,048,376	11.89%	\$8,923,252
856	Mexia	\$4,092,188	12.30%	\$503,339	\$4,214,954	12.40%	\$522,654
860	Midland	\$48,398,458	14.86%	\$7,192,011	\$49,850,412	14.36%	\$7,158,519
862	Midlothian	\$12,727,935	14.59%	\$1,857,006	\$13,109,773	14.53%	\$1,904,850
863	Milano	\$52,148	5.52%	\$2,879	\$53,712	7.59%	\$4,077
864	Miles	\$127,258	0.00%	\$0	\$131,076	0.00%	\$0
865	Milford	\$188,770	8.84%	\$16,687	\$192,545	10.71%	\$20,622
868	Mineola	\$2,150,308	4.18%	\$89,883	\$2,214,817	4.27%	\$94,573
870	Mineral Wells	\$7,761,495	8.93%	\$693,102	\$7,994,340	8.72%	\$697,106
874	Mission	\$29,001,482	8.36%	\$2,424,524	\$29,871,526	8.53%	\$2,548,041
875	Missouri City	\$21,933,298	6.96%	\$1,526,558	\$22,591,297	7.46%	\$1,685,311
876	Monahans	\$3,581,456	8.12%	\$290,814	\$3,688,900	8.09%	\$298,432
887	Mont Belvieu	\$4,701,280	16.27%	\$764,898	\$4,842,318	16.04%	\$776,708
877	Montgomery	\$1,072,926	5.48%	\$58,796	\$1,105,114	6.10%	\$67,412
878	Moody	\$509,672	3.01%	\$15,341	\$524,962	3.28%	\$17,219
883	Morgan's Point	\$763,561	9.30%	\$71,011	\$786,468	9.83%	\$77,310
882	Morgan's Point Resort	\$1,026,893	11.21%	\$115,115	\$1,050,512	11.73%	\$123,225
884	Morton	\$379,499	4.95%	\$18,785	\$390,125	4.89%	\$19,077
886	Moulton	\$409,196	7.07%	\$28,930	\$421,472	6.33%	\$26,679
890	Mount Enterprise	\$113,431	2.41%	\$2,734	\$116,607	2.89%	\$3,370
892	Mt. Pleasant	\$7,353,405	15.48%	\$1,138,307	\$7,574,007	15.24%	\$1,154,279
894	Mt. Vernon	\$850,888	11.05%	\$94,023	\$874,713	11.90%	\$104,091
896	Muenster	\$520,903	0.99%	\$5,157	\$536,530	1.30%	\$6,975
898	Muleshoe	\$1,370,022	15.59%	\$213,586	\$1,411,123	16.83%	\$237,492
901	Munday	\$262,252	3.83%	\$10,044	\$270,120	3.94%	\$10,643
903	Murphy	\$7,111,493	13.02%	\$925,916	\$7,324,838	13.52%	\$990,318
10904	Nacogdoches	\$16,181,594	14.43%	\$2,335,004	\$16,667,042	14.79%	\$2,465,056
906	Naples	\$325,434	2.52%	\$8,201	\$335,197	2.17%	\$7,274
907	Nash	\$924,914	16.88%	\$156,125	\$950,812	17.78%	\$169,054
905	Nassau Bay	\$2,692,635	15.60%	\$420,051	\$2,773,414	16.07%	\$445,688
909	Natalia	\$411,007	2.97%	\$12,207	\$423,337	3.00%	\$12,700
908	Navasota	\$3,675,967	8.06%	\$296,283	\$3,786,246	8.45%	\$319,938
910	Nederland	\$7,768,532	5.96%	\$463,005	\$8,001,588	6.44%	\$515,302
912	Needville	\$768,102	3.76%	\$28,881	\$788,073	4.12%	\$32,469

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
914	New Boston	\$1,203,873	2.15%	\$25,883	\$1,239,989	2.01%	\$24,924
10916	New Braunfels	\$35,405,375	16.94%	\$5,997,671	\$36,467,536	16.83%	\$6,137,486
20916	New Braunfels Utilities	\$14,780,386	12.44%	\$1,838,680	\$15,223,798	12.23%	\$1,861,870
915	New Deal	\$209,555	0.18%	\$377	\$213,956	0.39%	\$834
923	New Fairview	\$63,773	7.44%	\$4,745	\$65,686	8.64%	\$5,675
918	New London	\$416,129	5.58%	\$23,220	\$428,613	5.71%	\$24,474
919	New Summerfield	\$399,010	9.08%	\$36,230	\$410,980	9.30%	\$38,221
917	New Waverly	\$225,949	4.85%	\$10,959	\$232,727	5.46%	\$12,707
913	Newark	\$272,738	3.16%	\$8,619	\$280,920	2.71%	\$7,613
920	Newton	\$1,039,939	21.23%	\$220,779	\$1,071,137	20.58%	\$220,440
922	Nixon	\$755,860	1.25%	\$9,448	\$778,536	1.09%	\$8,486
924	Nocona	\$888,710	9.33%	\$82,917	\$915,371	9.50%	\$86,960
925	Nolanville	\$490,571	2.18%	\$10,694	\$505,288	2.29%	\$11,571
928	Normangee	\$267,847	3.46%	\$9,268	\$275,882	2.80%	\$7,725
931	North Richland Hills	\$35,487,902	16.33%	\$5,795,174	\$36,552,539	16.12%	\$5,892,269
930	Northlake	\$1,698,969	8.98%	\$152,567	\$1,749,938	9.48%	\$165,894
935	O'Donnell	\$105,219	7.33%	\$7,713	\$107,323	6.94%	\$7,448
936	Oak Point	\$1,278,740	7.20%	\$92,069	\$1,317,102	7.70%	\$101,417
937	Oak Ridge North	\$2,768,141	12.16%	\$336,606	\$2,851,185	11.88%	\$338,721
942	Odem	\$525,144	7.74%	\$40,646	\$540,898	8.47%	\$45,814
944	Odessa	\$43,109,642	13.89%	\$5,987,929	\$44,402,931	13.50%	\$5,994,396
945	Oglesby	\$20,614	0.05%	\$10	\$21,088	0.24%	\$51
949	Old River-Winfree	\$33,736	0.00%	\$0	\$34,748	0.00%	\$0
950	Olmos Park	\$1,776,106	1.75%	\$31,082	\$1,829,389	2.63%	\$48,113
951	Olney	\$780,602	7.34%	\$57,296	\$796,214	7.64%	\$60,831
953	Omaha	\$205,564	5.16%	\$10,607	\$211,731	5.27%	\$11,158
954	Onalaska	\$468,984	2.56%	\$12,006	\$483,054	2.55%	\$12,318
958	Orange	\$8,945,232	17.26%	\$1,543,947	\$9,213,589	16.80%	\$1,547,883
960	Orange Grove	\$386,159	2.06%	\$7,955	\$397,744	1.52%	\$6,046
959	Ore City	\$356,441	1.35%	\$4,812	\$367,134	1.40%	\$5,140
962	Overton	\$688,080	1.96%	\$13,486	\$708,722	2.89%	\$20,482
961	Ovilla	\$1,091,516	8.23%	\$89,832	\$1,124,261	8.95%	\$100,621
963	Oyster Creek	\$890,790	9.99%	\$88,990	\$917,514	10.89%	\$99,917
964	Paducah	\$409,603	0.37%	\$1,516	\$420,253	1.61%	\$6,766
966	Palacios	\$1,517,996	17.61%	\$267,319	\$1,560,500	17.87%	\$278,861
968	Palestine	\$8,663,001	14.18%	\$1,228,414	\$8,922,891	13.71%	\$1,223,328
970	Palmer	\$1,057,951	6.94%	\$73,422	\$1,089,690	6.66%	\$72,573
969	Palmhurst	\$1,015,581	5.61%	\$56,974	\$1,046,048	5.90%	\$61,717
971	Palmview	\$2,386,235	2.32%	\$55,361	\$2,457,822	2.21%	\$54,318
972	Pampa	\$7,547,575	21.55%	\$1,626,502	\$7,774,002	21.71%	\$1,687,736
974	Panhandle	\$829,217	13.05%	\$108,213	\$854,094	13.35%	\$114,022
973	Panorama Village	\$563,889	6.16%	\$34,736	\$580,806	7.42%	\$43,096
975	Pantego	\$2,407,848	17.83%	\$429,319	\$2,465,636	17.95%	\$442,582
976	Paris	\$12,067,815	6.23%	\$751,825	\$12,429,849	6.78%	\$842,744
977	Parker	\$1,310,391	11.70%	\$153,316	\$1,349,703	12.30%	\$166,013

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
978	Pasadena	\$60,008,775	13.20%	\$7,921,158	\$61,629,012	13.85%	\$8,535,618
983	Pearland	\$39,944,710	13.61%	\$5,436,475	\$41,143,051	13.55%	\$5,574,883
984	Pearsall	\$2,721,587	3.27%	\$88,996	\$2,803,235	3.13%	\$87,741
988	Pecos City	\$5,804,250	5.82%	\$337,807	\$5,978,378	6.13%	\$366,475
991	Penitas	\$1,214,603	5.41%	\$65,710	\$1,251,041	4.66%	\$58,299
994	Perryton	\$3,864,742	14.61%	\$564,639	\$3,980,684	15.28%	\$608,249
1000	Pflugerville	\$18,228,236	13.53%	\$2,466,280	\$18,775,083	13.53%	\$2,540,269
1002	Pharr	\$26,122,943	7.16%	\$1,870,403	\$26,906,631	7.66%	\$2,061,048
1004	Pilot Point	\$2,084,893	8.99%	\$187,432	\$2,147,440	9.24%	\$198,423
1005	Pinehurst	\$1,058,358	18.71%	\$198,019	\$1,081,642	19.22%	\$207,892
1003	Pineland	\$496,040	10.22%	\$50,695	\$510,921	8.66%	\$44,246
1001	Piney Point Village	\$405,939	7.57%	\$30,730	\$418,117	7.14%	\$29,854
1006	Pittsburg	\$1,448,167	16.82%	\$243,582	\$1,480,027	14.33%	\$212,088
1007	Plains	\$361,858	6.56%	\$23,738	\$372,714	7.51%	\$27,991
1008	Plainview	\$6,574,569	14.19%	\$932,931	\$6,732,359	13.47%	\$906,849
1010	Plano	\$152,779,622	17.32%	\$26,461,431	\$157,363,011	17.30%	\$27,223,801
1012	Pleasanton	\$4,885,412	17.19%	\$839,802	\$5,031,974	15.51%	\$780,459
1013	Point	\$311,378	12.99%	\$40,448	\$318,851	13.73%	\$43,778
1017	Ponder	\$535,045	6.24%	\$33,387	\$551,096	6.36%	\$35,050
1014	Port Aransas	\$5,727,767	11.77%	\$674,158	\$5,899,600	11.61%	\$684,944
11016	Port Arthur	\$32,345,451	13.63%	\$4,408,685	\$33,315,815	14.02%	\$4,670,877
1018	Port Isabel	\$2,318,185	3.89%	\$90,177	\$2,387,731	3.85%	\$91,928
1020	Port Lavaca	\$3,954,058	6.02%	\$238,034	\$4,072,680	5.99%	\$243,954
1022	Port Neches	\$6,636,756	12.13%	\$805,039	\$6,822,585	11.94%	\$814,617
1019	Portland	\$6,636,203	14.50%	\$962,249	\$6,835,289	14.25%	\$974,029
1024	Post	\$611,602	10.58%	\$64,707	\$628,115	10.76%	\$67,585
1026	Poteet	\$933,927	1.47%	\$13,729	\$961,945	1.87%	\$17,988
1028	Poth	\$388,843	4.04%	\$15,709	\$400,508	4.25%	\$17,022
1030	Pottsboro	\$861,764	6.01%	\$51,792	\$887,617	6.51%	\$57,784
1032	Premont	\$609,093	0.62%	\$3,776	\$627,366	0.23%	\$1,443
1029	Presidio	\$1,445,858	0.93%	\$13,446	\$1,489,234	0.74%	\$11,020
1033	Primera	\$562,855	0.78%	\$4,390	\$579,741	0.52%	\$3,015
1034	Princeton	\$2,622,724	10.66%	\$279,582	\$2,701,406	10.79%	\$291,482
1036	Prosper	\$9,392,292	13.46%	\$1,264,203	\$9,674,061	13.53%	\$1,308,900
1037	Providence Village	\$322,705	7.17%	\$23,138	\$332,386	7.78%	\$25,860
1042	Quanah	\$575,930	9.99%	\$57,535	\$587,449	9.05%	\$53,164
1045	Queen City	\$500,293	1.95%	\$9,756	\$515,302	2.06%	\$10,615
1044	Quinlan	\$664,412	10.13%	\$67,305	\$684,344	9.55%	\$65,355
1047	Quintana	\$102,243	2.23%	\$2,280	\$105,310	1.88%	\$1,980
1046	Quitaque	\$113,756	5.08%	\$5,779	\$117,169	5.39%	\$6,315
1048	Quitman	\$958,067	8.60%	\$82,394	\$986,809	7.84%	\$77,366
1050	Ralls	\$478,617	7.11%	\$34,030	\$488,189	6.85%	\$33,441
1051	Rancho Viejo	\$554,063	6.73%	\$37,288	\$570,685	7.84%	\$44,742
1052	Ranger	\$703,957	8.10%	\$57,021	\$725,076	7.94%	\$57,571
1054	Rankin	\$215,022	1.20%	\$2,580	\$221,473	1.36%	\$3,012

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1055	Ransom Canyon	\$530,438	14.90%	\$79,035	\$546,351	15.67%	\$85,613
1058	Raymondville	\$2,312,065	0.98%	\$22,658	\$2,381,427	1.48%	\$35,245
1061	Red Oak	\$5,317,224	5.81%	\$308,931	\$5,476,741	6.13%	\$335,724
1062	Redwater	\$243,365	4.09%	\$9,954	\$250,666	3.34%	\$8,372
1064	Refugio	\$1,241,440	0.00%	\$0	\$1,273,717	0.00%	\$0
1065	Reklaw	\$258,148	16.84%	\$43,472	\$263,311	16.81%	\$44,263
1066	Reno (Lamar County)	\$547,241	3.68%	\$20,138	\$562,564	3.77%	\$21,209
1069	Reno (Parker County)	\$568,898	3.22%	\$18,319	\$585,965	3.09%	\$18,106
1067	Rhome	\$620,032	5.91%	\$36,644	\$638,633	7.06%	\$45,087
1068	Rice	\$340,893	0.93%	\$3,170	\$351,120	1.15%	\$4,038
1070	Richardson	\$71,027,615	13.82%	\$9,816,016	\$73,158,443	14.54%	\$10,637,238
1073	Richland Hills	\$4,464,660	16.14%	\$720,596	\$4,598,600	15.98%	\$734,856
1074	Richland Springs	\$11,412	0.00%	\$0	\$11,754	0.00%	\$0
1076	Richmond	\$8,082,360	13.92%	\$1,125,065	\$8,324,831	14.32%	\$1,192,116
1077	Richwood	\$1,123,565	11.24%	\$126,289	\$1,157,272	11.23%	\$129,962
1072	Riesel	\$313,796	6.19%	\$19,424	\$323,210	6.20%	\$20,039
1075	Rio Grande City	\$5,475,484	7.19%	\$393,687	\$5,639,749	7.06%	\$398,166
1079	Rio Vista	\$345,013	4.07%	\$14,042	\$355,363	3.62%	\$12,864
1080	Rising Star	\$168,012	0.19%	\$319	\$173,052	0.00%	\$0
1082	River Oaks	\$2,342,018	14.71%	\$344,511	\$2,412,279	14.49%	\$349,539
1084	Roanoke	\$9,597,161	16.53%	\$1,586,411	\$9,885,076	17.43%	\$1,722,969
1088	Robert Lee	\$155,718	6.22%	\$9,686	\$158,832	5.47%	\$8,688
1089	Robinson	\$3,226,047	15.03%	\$484,875	\$3,322,828	14.29%	\$474,832
21090	Robstown	\$5,557,907	6.41%	\$356,262	\$5,724,644	6.59%	\$377,254
11090	Robstown Utility Systems	\$2,426,000	16.87%	\$409,266	\$2,498,780	17.10%	\$427,291
1092	Roby	\$74,308	3.39%	\$2,519	\$75,868	1.73%	\$1,313
1096	Rockdale	\$1,901,128	9.90%	\$188,212	\$1,958,162	9.99%	\$195,620
1098	Rockport	\$5,793,290	15.83%	\$917,078	\$5,967,089	16.29%	\$972,039
1100	Rocksprings	\$226,731	1.82%	\$4,127	\$233,533	1.21%	\$2,826
1102	Rockwall	\$18,545,635	16.17%	\$2,998,829	\$19,102,004	16.14%	\$3,083,063
1104	Rogers	\$337,242	4.92%	\$16,592	\$347,359	5.37%	\$18,653
1105	Rollingwood	\$956,777	8.96%	\$85,727	\$985,480	9.01%	\$88,792
1106	Roma	\$4,081,931	10.89%	\$444,522	\$4,204,389	10.73%	\$451,131
1109	Roscoe	\$322,766	1.73%	\$5,584	\$329,221	2.08%	\$6,848
1112	Rosebud	\$392,629	1.83%	\$7,185	\$403,623	1.96%	\$7,911
1114	Rosenberg	\$14,745,130	13.14%	\$1,937,510	\$15,187,484	13.03%	\$1,978,929
1116	Rotan	\$240,995	0.00%	\$0	\$245,815	0.00%	\$0
1118	Round Rock	\$56,454,978	15.55%	\$8,778,749	\$58,148,627	15.51%	\$9,018,852
1119	Rowlett	\$23,575,938	12.92%	\$3,046,011	\$24,283,216	13.08%	\$3,176,245
1120	Royse City	\$3,151,215	12.76%	\$402,095	\$3,245,751	13.26%	\$430,387
1122	Rule	\$89,481	8.50%	\$7,606	\$92,165	10.47%	\$9,650
1123	Runaway Bay	\$575,690	2.33%	\$13,414	\$587,779	2.28%	\$13,401
1124	Runge	\$135,975	17.63%	\$23,972	\$139,102	18.13%	\$25,219
1126	Rusk	\$1,763,349	6.66%	\$117,439	\$1,816,249	6.80%	\$123,505
1128	Sabinal	\$481,101	3.13%	\$15,058	\$495,534	3.32%	\$16,452

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1129	Sachse	\$8,269,010	14.05%	\$1,161,796	\$8,517,080	14.51%	\$1,235,828
1131	Saginaw	\$8,197,950	17.55%	\$1,438,740	\$8,443,889	17.44%	\$1,472,614
1130	Saint Jo	\$319,286	5.19%	\$16,571	\$328,865	5.90%	\$19,403
1133	Salado	\$586,955	7.10%	\$41,674	\$604,564	6.87%	\$41,534
1132	San Angelo	\$34,971,884	17.59%	\$6,151,554	\$35,951,097	17.61%	\$6,330,988
21136	San Antonio	\$358,332,634	11.07%	\$39,667,423	\$369,082,613	11.38%	\$42,001,601
11136	San Antonio Water System	\$102,489,103	3.67%	\$3,761,350	\$105,563,776	3.70%	\$3,905,860
1138	San Augustine	\$1,088,258	10.69%	\$116,335	\$1,120,906	11.32%	\$126,887
1140	San Benito	\$5,721,276	5.40%	\$308,949	\$5,892,914	5.74%	\$338,253
1144	San Felipe	\$209,656	4.00%	\$8,386	\$215,946	3.85%	\$8,314
1148	San Juan	\$8,040,487	2.40%	\$192,972	\$8,281,702	2.60%	\$215,324
1150	San Marcos	\$38,584,007	17.50%	\$6,752,201	\$39,741,527	17.45%	\$6,934,896
1152	San Saba	\$1,835,399	8.54%	\$156,743	\$1,890,461	8.40%	\$158,799
1146	Sanger	\$3,459,598	7.63%	\$263,967	\$3,563,386	7.79%	\$277,588
1153	Sansom Park	\$1,347,970	5.34%	\$71,982	\$1,388,409	5.84%	\$81,083
1155	Santa Fe	\$3,233,558	12.07%	\$390,290	\$3,330,565	12.07%	\$401,999
1158	Savoy	\$115,017	0.00%	\$0	\$117,317	0.12%	\$141
1159	Schertz	\$17,072,862	15.87%	\$2,709,463	\$17,585,048	16.01%	\$2,815,366
1160	Schulenburg	\$1,791,951	22.44%	\$402,114	\$1,840,334	22.07%	\$406,162
1161	Seabrook	\$6,063,380	14.58%	\$884,041	\$6,245,281	15.67%	\$978,636
1162	Seadrift	\$472,505	4.44%	\$20,979	\$486,680	4.28%	\$20,830
1164	Seagoville	\$4,655,302	10.03%	\$466,927	\$4,794,961	10.82%	\$518,815
1166	Seagraves	\$747,341	9.76%	\$72,940	\$769,761	9.78%	\$75,283
1167	Sealy	\$3,154,874	15.07%	\$475,440	\$3,249,520	14.27%	\$463,707
1168	Seguin	\$19,344,213	15.95%	\$3,085,402	\$19,924,539	15.61%	\$3,110,221
1169	Selma	\$5,274,195	14.66%	\$773,197	\$5,432,421	14.82%	\$805,085
1170	Seminole	\$2,956,989	12.81%	\$378,790	\$3,045,699	13.27%	\$404,164
1171	Seven Points	\$630,957	4.42%	\$27,888	\$649,886	4.65%	\$30,220
1172	Seymour	\$1,135,179	7.98%	\$90,587	\$1,160,153	7.91%	\$91,768
1165	Shady Shores	\$106,370	8.01%	\$8,520	\$109,561	8.80%	\$9,641
1177	Shallowater	\$591,775	3.34%	\$19,765	\$609,528	3.43%	\$20,907
1174	Shamrock	\$1,005,250	7.14%	\$71,775	\$1,035,408	7.17%	\$74,239
1173	Shavano Park	\$2,504,896	12.22%	\$306,098	\$2,580,043	12.72%	\$328,181
1175	Shenandoah	\$3,675,036	16.82%	\$618,141	\$3,785,287	17.32%	\$655,612
1181	Shepherd	\$304,338	2.58%	\$7,852	\$313,468	2.41%	\$7,555
1176	Sherman	\$23,218,626	13.79%	\$3,201,849	\$23,891,966	14.15%	\$3,380,713
1178	Shiner	\$1,211,293	7.40%	\$89,636	\$1,247,632	7.27%	\$90,703
1179	Shoreacres	\$728,806	5.65%	\$41,178	\$749,213	5.62%	\$42,106
1180	Silsbee	\$2,863,806	18.27%	\$523,217	\$2,949,720	18.35%	\$541,274
1182	Silverton	\$105,774	2.90%	\$3,067	\$107,889	4.12%	\$4,445
1184	Sinton	\$2,345,253	12.63%	\$296,205	\$2,415,611	12.60%	\$304,367
1185	Skellytown	\$141,963	1.52%	\$2,158	\$146,222	1.16%	\$1,696
1186	Slaton	\$1,997,497	6.51%	\$130,037	\$2,055,424	6.68%	\$137,302
1188	Smithville	\$2,289,823	6.51%	\$149,067	\$2,358,518	6.81%	\$160,615
1189	Smyer	\$110,705	9.03%	\$9,997	\$114,026	9.53%	\$10,867

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1190	Snyder	\$5,081,657	15.77%	\$801,377	\$5,234,107	15.76%	\$824,895
1191	Somerset	\$331,856	3.23%	\$10,719	\$341,812	3.09%	\$10,562
1192	Somerville	\$578,948	5.40%	\$31,263	\$596,316	5.67%	\$33,811
1194	Sonora	\$1,277,271	8.96%	\$114,443	\$1,315,589	8.50%	\$111,825
1196	Sour Lake	\$610,269	5.20%	\$31,734	\$628,577	5.75%	\$36,143
1198	South Houston	\$5,369,941	11.14%	\$598,211	\$5,531,039	10.23%	\$565,825
1199	South Padre Island	\$8,022,101	12.49%	\$1,001,960	\$8,262,764	12.88%	\$1,064,244
1197	Southlake	\$21,954,475	12.00%	\$2,634,537	\$22,613,109	12.26%	\$2,772,367
1200	Southmayd	\$196,053	8.02%	\$15,723	\$201,935	7.17%	\$14,479
1202	Southside Place	\$1,440,094	11.41%	\$164,315	\$1,483,297	11.78%	\$174,732
1204	Spearmen	\$1,058,494	12.46%	\$131,888	\$1,090,249	11.13%	\$121,345
1205	Spring Valley Village	\$2,614,338	6.67%	\$174,376	\$2,692,768	7.17%	\$193,071
1203	Springtown	\$1,585,319	9.75%	\$154,569	\$1,632,879	9.10%	\$148,592
1206	Spur	\$322,836	5.70%	\$18,402	\$331,553	5.07%	\$16,810
1207	Stafford	\$8,835,130	15.02%	\$1,327,037	\$9,100,184	14.69%	\$1,336,817
1208	Stamford	\$825,938	5.36%	\$44,270	\$850,716	5.46%	\$46,449
1210	Stanton	\$1,093,435	8.14%	\$89,006	\$1,126,238	8.61%	\$96,969
1211	Star Harbor	\$186,606	9.51%	\$17,746	\$192,204	10.24%	\$19,682
1212	Stephenville	\$8,116,637	14.29%	\$1,159,867	\$8,360,136	14.38%	\$1,202,188
1213	Sterling City	\$252,536	1.14%	\$2,879	\$259,354	1.28%	\$3,320
1214	Stinnett	\$706,290	0.00%	\$0	\$727,479	0.00%	\$0
1216	Stockdale	\$366,592	4.40%	\$16,130	\$377,590	4.41%	\$16,652
1218	Stratford	\$678,462	6.35%	\$43,082	\$698,816	6.05%	\$42,278
1224	Sudan	\$312,051	4.07%	\$12,700	\$319,228	1.39%	\$4,437
1225	Sugar Land	\$48,066,776	14.85%	\$7,137,916	\$49,508,779	15.13%	\$7,490,678
1226	Sulphur Springs	\$8,492,756	6.51%	\$552,878	\$8,747,539	7.04%	\$615,827
1228	Sundown	\$581,533	10.51%	\$61,119	\$598,979	11.52%	\$69,002
1229	Sunnyvale	\$2,079,533	11.96%	\$248,712	\$2,141,919	11.87%	\$254,246
1230	Sunray	\$547,608	19.52%	\$106,893	\$564,036	18.73%	\$105,644
1227	Sunrise Beach Village	\$484,188	1.54%	\$7,456	\$498,714	1.40%	\$6,982
1231	Sunset Valley	\$1,812,592	11.66%	\$211,348	\$1,866,970	12.57%	\$234,678
1233	Surfside Beach	\$681,395	1.25%	\$8,517	\$701,837	1.04%	\$7,299
1232	Sweeny	\$959,732	17.84%	\$171,216	\$988,524	17.32%	\$171,212
1234	Sweetwater	\$5,342,966	17.78%	\$949,979	\$5,503,255	18.10%	\$996,089
1264	TMRS	\$9,867,706	16.56%	\$1,634,092	\$10,163,737	16.31%	\$1,657,706
1236	Taft	\$961,868	13.45%	\$129,371	\$990,724	15.53%	\$153,859
1238	Tahoka	\$724,425	0.59%	\$4,274	\$746,158	1.14%	\$8,506
1241	Tatum	\$384,310	2.12%	\$8,147	\$395,839	2.11%	\$8,352
1246	Taylor	\$7,074,224	11.90%	\$841,833	\$7,286,451	11.89%	\$866,359
1248	Teague	\$892,597	12.10%	\$108,004	\$919,375	11.71%	\$107,659
1252	Temple	\$31,463,368	16.36%	\$5,147,407	\$32,407,269	16.48%	\$5,340,718
1254	Tenaha	\$343,358	0.56%	\$1,923	\$353,659	0.60%	\$2,122
1256	Terrell	\$10,093,396	16.35%	\$1,650,270	\$10,396,198	16.34%	\$1,698,739
1258	Terrell Hills	\$2,499,235	11.72%	\$292,910	\$2,574,212	12.01%	\$309,163
31263	Tex Municipal League IEBP	\$10,261,041	4.82%	\$494,582	\$10,466,262	5.48%	\$573,551

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
21263	Tex Municipal League IRP	\$23,941,601	10.99%	\$2,631,182	\$24,659,849	10.59%	\$2,611,478
21260	Texarkana	\$8,379,518	15.82%	\$1,325,640	\$8,589,006	16.11%	\$1,383,689
11260	Texarkana Police Dept	\$5,836,645	16.12%	\$940,867	\$6,005,908	15.93%	\$956,741
31260	Texarkana Water Utilities	\$6,809,941	16.20%	\$1,103,210	\$7,014,239	16.67%	\$1,169,274
1262	Texas City	\$21,489,038	16.84%	\$3,618,754	\$22,133,709	16.70%	\$3,696,329
11263	Texas Municipal League	\$2,947,391	16.13%	\$475,414	\$3,012,234	16.16%	\$486,777
1267	The Colony	\$20,279,355	12.80%	\$2,595,757	\$20,887,736	13.06%	\$2,727,938
1269	Thompsons	\$128,208	3.48%	\$4,462	\$132,054	4.26%	\$5,626
1268	Thorndale	\$363,697	6.66%	\$24,222	\$374,244	7.37%	\$27,582
1272	Thrall	\$169,635	7.97%	\$13,520	\$174,724	7.98%	\$13,943
1274	Three Rivers	\$2,123,943	13.49%	\$286,520	\$2,187,661	14.62%	\$319,836
1276	Throckmorton	\$135,816	6.33%	\$8,597	\$139,890	5.08%	\$7,106
1277	Tiki Island	\$454,376	3.20%	\$14,540	\$468,007	3.59%	\$16,801
1278	Timpson	\$474,760	2.61%	\$12,391	\$489,003	2.39%	\$11,687
1280	Tioga	\$296,090	1.18%	\$3,494	\$304,973	1.24%	\$3,782
1283	Tolar	\$224,249	8.10%	\$18,164	\$230,976	8.89%	\$20,534
1286	Tom Bean	\$290,307	1.08%	\$3,135	\$299,016	0.61%	\$1,824
1284	Tomball	\$10,344,423	13.59%	\$1,405,807	\$10,654,756	13.42%	\$1,429,868
1290	Trent	\$84,493	7.82%	\$6,607	\$86,859	8.85%	\$7,687
1292	Trenton	\$137,713	4.49%	\$6,183	\$141,844	2.76%	\$3,915
1293	Trinidad	\$230,851	4.54%	\$10,481	\$235,699	3.63%	\$8,556
1294	Trinity	\$938,950	7.81%	\$73,332	\$967,119	7.48%	\$72,341
1295	Trophy Club	\$4,646,552	13.13%	\$610,092	\$4,785,949	12.78%	\$611,644
1296	Troup	\$810,737	5.53%	\$44,834	\$835,059	5.72%	\$47,765
1297	Troy	\$564,681	11.98%	\$67,649	\$581,621	12.54%	\$72,935
1298	Tulia	\$1,524,041	11.91%	\$181,513	\$1,569,762	11.92%	\$187,116
1299	Turkey	\$129,506	4.89%	\$6,333	\$133,391	4.73%	\$6,309
1301	Tye	\$544,699	7.48%	\$40,743	\$558,861	7.67%	\$42,865
1304	Tyler	\$36,371,230	20.75%	\$7,547,030	\$37,462,367	20.70%	\$7,754,710
1305	Universal City	\$7,331,071	19.01%	\$1,393,637	\$7,551,003	18.79%	\$1,418,833
1306	University Park	\$16,089,819	6.12%	\$984,697	\$16,572,514	6.90%	\$1,143,503
1308	Uvalde	\$6,450,012	6.17%	\$397,966	\$6,643,512	6.01%	\$399,275
1312	Valley Mills	\$304,266	2.29%	\$6,968	\$313,394	1.97%	\$6,174
1313	Valley View	\$160,787	2.42%	\$3,891	\$165,611	2.58%	\$4,273
1314	Van	\$898,259	7.83%	\$70,334	\$925,207	7.33%	\$67,818
1316	Van Alstyne	\$1,424,336	10.11%	\$144,000	\$1,461,369	10.64%	\$155,490
1318	Van Horn	\$1,062,155	8.37%	\$88,902	\$1,084,460	8.75%	\$94,890
1320	Vega	\$257,363	22.65%	\$58,293	\$265,084	23.72%	\$62,878
1324	Venus	\$935,057	10.90%	\$101,921	\$963,109	10.83%	\$104,305
1326	Vernon	\$3,915,768	12.19%	\$477,332	\$4,033,241	12.47%	\$502,945
1328	Victoria	\$31,381,284	16.49%	\$5,174,774	\$32,322,723	16.54%	\$5,346,178
1329	Vidor	\$3,311,941	16.02%	\$530,573	\$3,411,299	14.75%	\$503,167
1500	Village Fire Department	\$3,561,690	7.39%	\$263,209	\$3,661,417	6.29%	\$230,303
1330	Waco	\$79,285,547	13.46%	\$10,671,835	\$81,664,113	14.25%	\$11,637,136
1332	Waelder	\$538,210	2.40%	\$12,917	\$554,356	2.64%	\$14,635

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

CITY #	CITY NAME	2017 EXPECTED CONTRIBUTIONS			2018 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1334	Wake Village	\$1,053,435	13.22%	\$139,264	\$1,085,038	13.72%	\$148,867
1336	Waller	\$1,476,947	4.42%	\$65,281	\$1,521,255	4.22%	\$64,197
1337	Wallis	\$480,841	2.80%	\$13,464	\$495,266	3.00%	\$14,858
1338	Walnut Springs	\$83,933	2.51%	\$2,107	\$86,451	3.35%	\$2,896
1340	Waskom	\$773,247	7.01%	\$54,205	\$792,578	6.80%	\$53,895
1341	Watauga	\$9,323,558	13.66%	\$1,273,598	\$9,603,265	13.59%	\$1,305,084
1342	Waxahachie	\$13,402,446	15.33%	\$2,054,595	\$13,804,519	15.32%	\$2,114,852
1344	Weatherford	\$21,625,171	13.35%	\$2,886,960	\$22,273,926	13.35%	\$2,973,569
1345	Webster	\$10,682,107	17.12%	\$1,828,777	\$11,002,570	16.89%	\$1,858,334
1346	Weimar	\$1,206,585	18.58%	\$224,183	\$1,236,750	18.17%	\$224,717
1350	Wellington	\$476,914	3.26%	\$15,547	\$491,221	4.26%	\$20,926
1352	Wells	\$58,835	3.73%	\$2,195	\$60,012	3.76%	\$2,256
1354	Weslaco	\$9,458,171	6.87%	\$649,776	\$9,647,334	7.37%	\$711,009
1356	West	\$801,675	2.16%	\$17,316	\$825,725	2.04%	\$16,845
1358	West Columbia	\$1,514,558	2.94%	\$44,528	\$1,559,995	3.16%	\$49,296
1359	West Lake Hills	\$1,919,826	16.76%	\$321,763	\$1,977,421	17.21%	\$340,314
1361	West Orange	\$1,399,282	20.33%	\$284,474	\$1,441,260	19.99%	\$288,108
1365	West Tawakoni	\$549,668	11.04%	\$60,683	\$560,661	10.34%	\$57,972
1364	West Univ. Place	\$9,061,615	12.89%	\$1,168,042	\$9,333,463	13.40%	\$1,250,684
1363	Westlake	\$2,988,066	11.37%	\$339,743	\$3,077,708	12.66%	\$389,638
1362	Westover Hills	\$1,143,333	1.83%	\$20,923	\$1,177,633	1.72%	\$20,255
1366	Westworth Village	\$2,567,677	10.61%	\$272,431	\$2,644,707	11.38%	\$300,968
1368	Wharton	\$5,117,738	6.17%	\$315,764	\$5,271,270	6.15%	\$324,183
1370	Wheeler	\$308,433	7.30%	\$22,516	\$317,686	7.40%	\$23,509
1372	White Deer	\$246,097	7.72%	\$18,999	\$253,480	8.01%	\$20,304
1377	White Oak	\$2,087,147	15.34%	\$320,168	\$2,149,761	14.55%	\$312,790
1378	White Settlement	\$6,332,069	17.88%	\$1,132,174	\$6,522,031	17.88%	\$1,166,139
1374	Whiteface	\$130,880	1.92%	\$2,513	\$134,806	1.52%	\$2,049
1375	Whitehouse	\$1,738,277	8.60%	\$149,492	\$1,781,734	8.45%	\$150,557
1376	Whitesboro	\$1,946,757	7.29%	\$141,919	\$2,005,160	7.36%	\$147,580
1380	Whitewright	\$793,042	4.99%	\$39,573	\$816,833	3.63%	\$29,651
1382	Whitney	\$697,108	4.26%	\$29,697	\$711,050	4.35%	\$30,931
1384	Wichita Falls	\$46,810,839	12.42%	\$5,813,906	\$48,215,164	12.83%	\$6,183,595
1386	Willis	\$2,083,360	9.66%	\$201,253	\$2,145,861	10.14%	\$217,590
1387	Willow Park	\$1,981,496	7.10%	\$140,686	\$2,040,941	7.25%	\$147,968
1388	Wills Point	\$1,079,825	11.94%	\$128,931	\$1,102,501	12.96%	\$142,884
1390	Wilmer	\$1,497,398	3.64%	\$54,505	\$1,536,330	4.57%	\$70,210
1392	Wimberley	\$304,299	2.54%	\$7,729	\$313,428	2.64%	\$8,274
1393	Windcrest	\$2,964,616	7.75%	\$229,758	\$3,053,554	7.89%	\$240,925
1395	Winfield	\$257,665	2.65%	\$6,828	\$265,395	2.77%	\$7,351
1396	Wink	\$357,906	6.43%	\$23,013	\$367,927	7.30%	\$26,859
1398	Winnsboro	\$1,517,287	10.18%	\$154,460	\$1,562,806	10.24%	\$160,031
1399	Winona	\$159,049	5.44%	\$8,652	\$163,820	0.73%	\$1,196
1400	Winters	\$521,236	9.97%	\$51,967	\$534,788	9.93%	\$53,104
1403	Wolforth	\$1,252,350	11.76%	\$147,276	\$1,289,921	11.21%	\$144,600

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

CITY #	CITY NAME	<u>2017 EXPECTED CONTRIBUTIONS</u>			<u>2018 EXPECTED CONTRIBUTIONS</u>		
		EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1409	Woodcreek	\$111,613	2.77%	\$3,092	\$114,961	3.38%	\$3,886
1404	Woodsboro	\$482,794	0.32%	\$1,545	\$497,278	0.66%	\$3,282
1406	Woodville	\$1,504,892	16.12%	\$242,589	\$1,550,039	17.26%	\$267,537
1407	Woodway	\$4,773,537	16.45%	\$785,247	\$4,916,743	16.40%	\$806,346
1408	Wortham	\$328,669	5.44%	\$17,880	\$337,214	5.88%	\$19,828
1410	Wylie	\$19,571,318	14.97%	\$2,929,826	\$20,158,458	14.86%	\$2,995,547
1412	Yoakum	\$3,902,545	15.61%	\$609,187	\$4,019,621	15.64%	\$628,669
1414	Yorktown	\$620,912	1.27%	\$7,886	\$639,539	1.47%	\$9,401
1415	Zavalla	\$226,568	2.71%	\$6,140	\$231,099	3.38%	\$7,811

*Reflects phase-in, when applicable.

SECTION 5
SUPPLEMENTAL DEATH RATES

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2018
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	0.15 %	0.27 %	3	109 Bellmead	0.16 %	0.19 %	3
6 Abilene	0.15 %	0.25 %	3	110 Bells	0.08 %	0.13 %	3
7 Addison	0.13 %	0.16 %	3	112 Bellville	0.19 %	0.31 %	3
10 Alamo	0.15 %	0.19 %	3	114 Belton	0.13 %	0.18 %	3
12 Alamo Heights	0.13 %	0.20 %	3	118 Benbrook	0.13 %	0.15 %	3
14 Alba	0.16 %	0.16 %	3	121 Berryville	0.16 %	0.26 %	3
16 Albany	0.30 %	0.35 %	3	123 Bertram	0.10 %	0.21 %	1
17 Aledo	0.12 %	0.16 %	3	124 Big Lake	0.14 %	0.20 %	3
18 Alice	0.17 %	0.25 %	1	126 Big Sandy	0.30 %	0.33 %	3
19 Allen	0.14 %	0.15 %	3	128 Big Spring	0.18 %	0.27 %	3
20 Alpine	0.15 %	0.19 %	3	132 Bishop	0.14 %	0.24 %	3
22 Alto	0.10 %	0.23 %	3	134 Blanco	0.21 %	0.24 %	3
23 Alton	0.12 %	0.14 %	3	140 Blooming Grove	0.09 %	0.13 %	3
24 Alvarado	0.13 %	0.14 %	3	142 Blossom	0.28 %	0.48 %	3
26 Alvin	0.12 %	0.16 %	3	143 Blue Mound	0.07 %	0.09 %	3
28 Alvord	0.15 %	0.25 %	3	144 Blue Ridge	0.07 %	0.17 %	3
30 Amarillo	0.15 %	0.22 %	1	148 Boerne	0.14 %	0.16 %	3
32 Amherst	0.09 %	0.19 %	1	150 Bogata	0.21 %	0.23 %	3
34 Anahuac	0.03 %	0.13 %	3	152 Bonham	0.14 %	0.18 %	1
36 Andrews	0.13 %	0.17 %	1	154 Booker	0.20 %	0.25 %	3
38 Angleton	0.18 %	0.23 %	3	156 Borger	0.15 %	0.21 %	3
40 Anna	0.11 %	0.11 %	3	158 Bovina	0.07 %	0.16 %	3
41 Annetta	0.09 %	0.09 %	3	160 Bowie	0.12 %	0.18 %	3
44 Anson	0.15 %	0.24 %	3	162 Boyd	0.07 %	0.09 %	1
45 Anthony	0.13 %	0.14 %	3	166 Brady	0.15 %	0.23 %	3
48 Aransas Pass	0.12 %	0.16 %	3	170 Brazoria	0.15 %	0.21 %	3
50 Archer City	0.24 %	0.28 %	3	172 Breckenridge	0.19 %	0.28 %	3
49 Arcola	0.16 %	0.16 %	3	174 Bremond	0.12 %	0.27 %	3
51 Argyile	0.19 %	0.21 %	1	176 Brenham	0.14 %	0.20 %	1
52 Arlington	0.11 %	0.15 %	3	177 Bridge City	0.25 %	0.31 %	3
54 Arp	0.06 %	0.16 %	3	178 Bridgeport	0.10 %	0.14 %	3
60 Aspermont	0.12 %	0.17 %	3	180 Bronte	0.14 %	0.16 %	3
62 Athens	0.13 %	0.17 %	3	182 Brookshire	0.17 %	0.19 %	3
64 Atlanta	0.16 %	0.21 %	3	184 Brownfield	0.19 %	0.23 %	1
66 Aubrey	0.15 %	0.16 %	3	10188 Brownsville	0.12 %	0.17 %	3
74 Avinger	0.18 %	0.18 %	3	20188 Brownsville PUB	0.14 %	0.20 %	3
75 Azle	0.14 %	0.17 %	3	10190 Brownwood	0.15 %	0.22 %	1
77 Baird	0.09 %	0.13 %	3	30190 Brownwood Health Dept.	0.14 %	0.19 %	1
78 Balch Springs	0.13 %	0.16 %	3	20190 Brownwood Public Library	0.53 %	0.69 %	1
79 Balcones Heights	0.16 %	0.20 %	3	195 Bruceville-Eddy	0.10 %	0.16 %	3
80 Ballinger	0.20 %	0.26 %	3	192 Bryan	0.13 %	0.17 %	1
82 Balmorhea	0.07 %	0.07 %	3	193 Bryson	0.06 %	0.10 %	1
83 Bandera	0.22 %	0.36 %	3	194 Buda	0.15 %	0.17 %	3
84 Bangs	0.19 %	0.32 %	3	196 Buffalo	0.28 %	0.33 %	3
90 Bartlett	0.13 %	0.19 %	3	198 Bullard	0.14 %	0.16 %	3
91 Bartonville	0.08 %	0.10 %	3	203 Bulverde	0.12 %	0.13 %	3
92 Bastrop	0.14 %	0.16 %	3	199 Bunker Hill Village	0.14 %	0.19 %	3
94 Bay City	0.15 %	0.22 %	3	200 Burkburnett	0.14 %	0.22 %	3
93 Bayou Vista	0.23 %	0.25 %	3	202 Burleson	0.12 %	0.14 %	3
96 Baytown	0.12 %	0.16 %	3	204 Burnet	0.14 %	0.17 %	3
98 Beaumont	0.15 %	0.22 %	1	206 Burton	0.10 %	0.10 %	3
100 Bedford	0.13 %	0.14 %	1	207 Cactus	0.08 %	0.14 %	3
101 Bee Cave	0.14 %	0.15 %	3	208 Caddo Mills	0.15 %	0.16 %	3
102 Beeville	0.21 %	0.31 %	1	210 Caldwell	0.26 %	0.34 %	3
106 Bellaire	0.16 %	0.21 %	3	212 Calvert	0.27 %	0.30 %	3

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2018
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>
214 Cameron	0.18 %	0.28 %	3	302 Corpus Christi	0.16 %	0.26 %	1
216 Campbell	0.17 %	0.17 %	3	304 Corrigan	0.14 %	0.20 %	3
220 Canadian	0.11 %	0.15 %	3	306 Corsicana	0.14 %	0.24 %	3
221 Caney City	0.09 %	0.09 %	3	308 Cotulla	0.24 %	0.28 %	3
222 Canton	0.20 %	0.23 %	3	311 Covington	0.10 %	0.10 %	3
224 Canyon	0.17 %	0.20 %	3	310 Crandall	0.13 %	0.17 %	3
227 Carmine	0.06 %	0.08 %	3	312 Crane	0.12 %	0.19 %	3
228 Carrizo Springs	0.22 %	0.33 %	3	314 Crawford	0.06 %	0.07 %	1
230 Carrollton	0.13 %	0.17 %	1	316 Crockett	0.21 %	0.32 %	3
232 Carthage	0.20 %	0.27 %	3	318 Crosbyton	0.28 %	0.68 %	3
231 Castle Hills	0.13 %	0.18 %	3	320 Cross Plains	0.34 %	0.39 %	3
234 Castroville	0.21 %	0.32 %	3	321 Cross Roads	0.03 %	0.04 %	3
238 Cedar Hill	0.13 %	0.15 %	3	323 Crowley	0.13 %	0.15 %	3
239 Cedar Park	0.10 %	0.11 %	3	324 Crystal City	0.18 %	0.29 %	1
240 Celeste	0.23 %	0.26 %	3	326 Cuero	0.20 %	0.25 %	3
242 Celina	0.13 %	0.13 %	3	328 Cumby	0.11 %	0.12 %	3
244 Center	0.13 %	0.18 %	3	332 Daingerfield	0.19 %	0.22 %	1
246 Centerville	0.22 %	0.23 %	1	334 Daisetta	0.24 %	0.27 %	3
247 Chandler	0.25 %	0.27 %	3	336 Dalhart	0.14 %	0.18 %	3
248 Charlotte	0.15 %	0.16 %	3	339 Dalworthington Gardens	0.12 %	0.14 %	3
249 Chester	0.81 %	0.81 %	3	340 Danbury	0.14 %	0.15 %	3
245 Chico	0.24 %	0.41 %	3	341 Darrrouzett	0.06 %	0.06 %	3
250 Childress	0.19 %	0.27 %	3	344 Dayton	0.18 %	0.22 %	3
251 Chillicothe	0.20 %	0.20 %	3	352 De Leon	0.10 %	0.18 %	3
253 Chireno	0.10 %	0.22 %	3	10366 DeSoto	0.13 %	0.16 %	3
254 Christine	0.02 %	0.07 %	1	346 Decatur	0.21 %	0.25 %	3
255 Cibolo	0.14 %	0.15 %	3	348 Deer Park	0.13 %	0.17 %	3
256 Cisco	0.21 %	0.28 %	2	350 Dekalb	0.13 %	0.18 %	3
258 Clarendon	0.50 %	0.54 %	3	354 Del Rio	0.19 %	0.21 %	3
259 Clarksville	0.14 %	0.19 %	3	353 Dell City	0.07 %	0.24 %	3
260 Clarksville City	0.05 %	0.16 %	3	356 Denison	0.17 %	0.23 %	1
263 Clear Lake Shores	0.17 %	0.18 %	3	358 Denton	0.16 %	0.18 %	3
264 Cleburne	0.15 %	0.21 %	3	360 Denver City	0.23 %	0.30 %	3
266 Cleveland	0.13 %	0.24 %	3	362 Deport	0.07 %	0.11 %	3
268 Clifton	0.19 %	0.30 %	3	370 Devine	0.15 %	0.18 %	3
271 Clute	0.15 %	0.18 %	3	371 Diboll	0.11 %	0.17 %	3
272 Clyde	0.10 %	0.17 %	3	372 Dickens	0.07 %	0.07 %	3
274 Coahoma	0.14 %	0.22 %	3	373 Dickinson	0.17 %	0.20 %	3
276 Cockrell Hill	0.13 %	0.16 %	3	374 Dilley	0.17 %	0.21 %	3
278 Coleman	0.20 %	0.28 %	1	376 Dimmitt	0.24 %	0.30 %	1
280 College Station	0.11 %	0.13 %	1	382 Donna	0.14 %	0.17 %	1
281 Colleyville	0.12 %	0.15 %	3	379 Double Oak	0.22 %	0.25 %	3
282 Collinsville	0.22 %	0.27 %	3	383 Dripping Springs	0.14 %	0.14 %	3
283 Colmesneil	0.07 %	0.07 %	3	385 Driscoll	0.28 %	0.28 %	3
284 Colorado City	0.25 %	0.38 %	3	384 Dublin	0.19 %	0.22 %	3
286 Columbus	0.15 %	0.21 %	3	386 Dumas	0.13 %	0.19 %	3
288 Comanche	0.18 %	0.28 %	3	388 Duncanville	0.14 %	0.18 %	1
290 Commerce	0.14 %	0.24 %	3	394 Eagle Lake	0.18 %	0.24 %	3
294 Conroe	0.13 %	0.15 %	1	396 Eagle Pass	0.14 %	0.21 %	3
295 Converse	0.12 %	0.14 %	3	397 Early	0.11 %	0.16 %	3
298 Cooper	0.30 %	0.34 %	3	399 Earth	0.15 %	0.32 %	3
299 Coppell	0.15 %	0.17 %	3	393 East Bernard	0.15 %	0.18 %	3
297 Copper Canyon	0.46 %	0.48 %	3	401 East Mountain	0.07 %	0.10 %	3
300 Copperas Cove	0.11 %	0.18 %	3	395 East Tawakoni	0.23 %	0.27 %	3
301 Corinth	0.09 %	0.11 %	3	398 Eastland	0.26 %	0.31 %	3

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2018
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>
402 Ector	0.35 %	0.35 %	3	505 George West	0.13 %	0.15 %	3
406 Eden	0.22 %	0.30 %	3	506 Georgetown	0.12 %	0.13 %	3
408 Edgewood	0.24 %	0.29 %	3	510 Giddings	0.19 %	0.25 %	3
410 Edinburg	0.12 %	0.15 %	3	512 Gilmer	0.16 %	0.20 %	3
412 Edna	0.17 %	0.25 %	3	514 Gladewater	0.14 %	0.18 %	3
414 El Campo	0.15 %	0.20 %	3	516 Glen Rose	0.20 %	0.29 %	3
416 Eldorado	0.15 %	0.32 %	3	517 Glenn Heights	0.11 %	0.14 %	3
418 Electra	0.16 %	0.25 %	3	518 Godley	0.05 %	0.12 %	3
420 Elgin	0.23 %	0.25 %	3	519 Goldsmith	0.44 %	0.44 %	3
422 Elkhart	0.42 %	0.46 %	1	520 Goldthwaite	0.30 %	0.32 %	3
427 Elmendorf	0.08 %	0.10 %	3	522 Goliad	0.22 %	0.26 %	3
432 Emory	0.19 %	0.23 %	3	524 Gonzales	0.14 %	0.22 %	3
436 Ennis	0.14 %	0.19 %	3	532 Graford	0.22 %	0.22 %	3
439 Euless	0.14 %	0.17 %	1	10534 Graham	0.19 %	0.31 %	3
440 Eustace	0.09 %	0.17 %	3	536 Granbury	0.19 %	0.23 %	3
441 Everman	0.28 %	0.30 %	3	540 Grand Prairie	0.14 %	0.18 %	3
443 Fair Oaks Ranch	0.12 %	0.13 %	3	542 Grand Saline	0.27 %	0.36 %	3
442 Fairfield	0.19 %	0.25 %	3	544 Grandview	0.10 %	0.15 %	1
445 Fairview	0.15 %	0.16 %	3	546 Granger	0.20 %	0.30 %	1
20444 Falfurrias	0.19 %	0.22 %	3	547 Granite Shoals	0.19 %	0.23 %	3
446 Falls City	0.16 %	0.29 %	3	548 Grapeland	0.14 %	0.36 %	1
448 Farmers Branch	0.14 %	0.19 %	2	550 Grapevine	0.16 %	0.19 %	1
450 Farmersville	0.18 %	0.22 %	3	552 Greenville	0.19 %	0.24 %	3
451 Farwell	0.09 %	0.10 %	3	551 Gregory	0.15 %	0.18 %	3
452 Fate	0.09 %	0.09 %	3	553 Grey Forest	0.22 %	0.25 %	3
454 Fayetteville	0.13 %	0.24 %	1	556 Groesbeck	0.18 %	0.22 %	3
456 Ferris	0.12 %	0.19 %	3	558 Groom	0.18 %	0.28 %	1
458 Flatonia	0.19 %	0.23 %	3	559 Groves	0.15 %	0.22 %	1
460 Florence	0.10 %	0.10 %	3	560 Groveton	0.31 %	0.33 %	3
20462 Floresville	0.16 %	0.20 %	1	562 Gruver	0.16 %	0.25 %	1
463 Flower Mound	0.12 %	0.13 %	3	563 Gun Barrel City	0.13 %	0.17 %	3
464 Floydada	0.15 %	0.25 %	3	564 Gunter	0.14 %	0.16 %	3
468 Forest Hill	0.10 %	0.13 %	3	568 Hale Center	0.21 %	0.22 %	3
470 Forney	0.11 %	0.12 %	3	570 Hallettsville	0.20 %	0.28 %	3
472 Fort Stockton	0.15 %	0.26 %	3	572 Hallsville	0.19 %	0.23 %	3
476 Franklin	0.08 %	0.11 %	1	574 Haltom City	0.13 %	0.18 %	3
478 Frankston	0.24 %	0.30 %	3	576 Hamilton	0.11 %	0.22 %	3
480 Fredericksburg	0.18 %	0.22 %	3	578 Hamlin	0.11 %	0.30 %	3
482 Freeport	0.11 %	0.14 %	3	580 Happy	0.12 %	0.36 %	3
481 Freer	0.31 %	0.35 %	3	581 Harker Heights	0.12 %	0.14 %	3
483 Friendswood	0.17 %	0.21 %	3	10582 Harlingen	0.17 %	0.33 %	3
484 Friona	0.14 %	0.20 %	3	20582 Harlingen Waterworks Sys	0.17 %	0.26 %	3
486 Frisco	0.12 %	0.13 %	3	583 Hart	0.06 %	0.11 %	1
487 Fritch	0.20 %	0.25 %	3	586 Haskell	0.09 %	0.16 %	3
488 Frost	0.35 %	0.44 %	1	587 Haslet	0.15 %	0.16 %	3
491 Fulshear	0.11 %	0.11 %	3	588 Hawkins	0.24 %	0.28 %	3
493 Fulton	0.33 %	0.35 %	3	585 Hays	0.12 %	0.53 %	3
492 Gainesville	0.15 %	0.21 %	3	590 Hearne	0.12 %	0.21 %	3
494 Galena Park	0.11 %	0.20 %	3	591 Heath	0.17 %	0.18 %	3
498 Ganado	0.24 %	0.39 %	3	592 Hedley	0.15 %	0.41 %	3
499 Garden Ridge	0.15 %	0.18 %	3	595 Hedwig Village	0.20 %	0.23 %	3
500 Garland	0.16 %	0.20 %	3	593 Helotes	0.12 %	0.13 %	3
502 Garrison	0.09 %	0.12 %	3	594 Hemphill	0.31 %	0.35 %	3
503 Gary	0.16 %	0.20 %	1	596 Hempstead	0.20 %	0.22 %	3
504 Gatesville	0.17 %	0.23 %	3	598 Henderson	0.10 %	0.16 %	3

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2018
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>
600 Henrietta	0.20 %	0.26 %	3	674 Junction	0.14 %	0.23 %	3
602 Hereford	0.15 %	0.21 %	3	676 Justin	0.10 %	0.13 %	1
605 Hewitt	0.10 %	0.12 %	3	678 Karnes City	0.14 %	0.21 %	3
609 Hickory Creek	0.08 %	0.09 %	3	680 Katy	0.14 %	0.17 %	3
606 Hico	0.23 %	0.31 %	3	682 Kaufman	0.17 %	0.20 %	3
607 Hidalgo	0.16 %	0.18 %	1	683 Keene	0.13 %	0.17 %	3
608 Higgins	0.44 %	0.44 %	3	681 Keller	0.12 %	0.14 %	3
610 Highland Park	0.15 %	0.18 %	1	685 Kemah	0.15 %	0.17 %	3
611 Highland Village	0.14 %	0.16 %	3	684 Kemp	0.08 %	0.12 %	1
613 Hill Country Village	0.12 %	0.12 %	3	686 Kenedy	0.16 %	0.18 %	3
612 Hillsboro	0.18 %	0.22 %	1	688 Kennedale	0.15 %	0.18 %	3
619 Hilshire Village	0.18 %	0.21 %	3	690 Kerens	0.17 %	0.17 %	3
614 Hitchcock	0.20 %	0.21 %	3	692 Kermit	0.19 %	0.25 %	3
615 Holland	0.36 %	0.45 %	3	10694 Kerrville	0.13 %	0.19 %	3
616 Holliday	0.14 %	0.14 %	1	20694 Kerrville PUB	0.16 %	0.19 %	3
617 Hollywood Park	0.13 %	0.16 %	3	10696 Kilgore	0.17 %	0.23 %	3
618 Hondo	0.18 %	0.22 %	3	698 Killeen	0.12 %	0.16 %	3
620 Honey Grove	0.25 %	0.35 %	3	700 Kingsville	0.15 %	0.20 %	1
622 Hooks	0.14 %	0.22 %	3	701 Kirby	0.12 %	0.14 %	3
626 Howe	0.20 %	0.29 %	3	702 Kirbyville	0.19 %	0.30 %	3
627 Hubbard	0.21 %	0.21 %	3	704 Knox City	0.36 %	0.40 %	3
628 Hudson	0.18 %	0.19 %	3	708 Kountze	0.11 %	0.13 %	3
629 Hudson Oaks	0.09 %	0.10 %	3	709 Kress	0.09 %	0.64 %	1
630 Hughes Springs	0.28 %	0.29 %	3	699 Krugerville	0.10 %	0.10 %	3
632 Humble	0.14 %	0.17 %	3	707 Krum	0.14 %	0.15 %	3
633 Hunters Creek Village	0.12 %	0.38 %	3	710 Kyle	0.12 %	0.13 %	3
634 Huntington	0.15 %	0.19 %	3	725 La Coste	0.29 %	0.29 %	1
636 Huntsville	0.15 %	0.19 %	3	714 La Feria	0.15 %	0.22 %	3
637 Hurst	0.14 %	0.18 %	1	716 La Grange	0.24 %	0.28 %	3
638 Hutchins	0.11 %	0.12 %	3	723 La Grulla	0.10 %	0.15 %	3
640 Hutto	0.11 %	0.12 %	3	732 La Joya	0.17 %	0.19 %	3
641 Huxley	0.15 %	0.24 %	3	721 La Marque	0.11 %	0.16 %	3
642 Idalou	0.07 %	0.07 %	3	728 La Porte	0.14 %	0.17 %	3
643 Ingleside	0.28 %	0.32 %	3	731 La Vernia	0.12 %	0.14 %	3
646 Ingram	0.11 %	0.17 %	1	711 Lacy-Lakeview	0.18 %	0.21 %	3
647 Iowa Colony	0.48 %	0.48 %	3	712 Ladonia	0.17 %	0.29 %	3
644 Iowa Park	0.19 %	0.25 %	3	713 Lago Vista	0.22 %	0.24 %	3
645 Iraan	0.28 %	0.42 %	3	705 Laguna Vista	0.14 %	0.14 %	3
648 Irving	0.14 %	0.18 %	3	717 Lake Dallas	0.21 %	0.25 %	3
650 Italy	0.15 %	0.17 %	3	718 Lake Jackson	0.16 %	0.22 %	3
652 Itasca	0.19 %	0.23 %	3	719 Lake Worth	0.12 %	0.16 %	3
654 Jacinto City	0.24 %	0.28 %	3	727 Lakeport	0.14 %	0.16 %	3
656 Jacksboro	0.14 %	0.19 %	3	715 Lakeside	0.23 %	0.26 %	3
658 Jacksonville	0.13 %	0.20 %	3	729 Lakeside City	0.11 %	0.18 %	3
660 Jasper	0.18 %	0.23 %	3	720 Lakeway	0.13 %	0.16 %	3
664 Jefferson	0.24 %	0.29 %	3	722 Lamesa	0.18 %	0.27 %	1
665 Jersey Village	0.15 %	0.18 %	3	724 Lampasas	0.13 %	0.18 %	3
666 Jewett	0.23 %	0.24 %	3	726 Lancaster	0.10 %	0.13 %	3
668 Joaquin	0.31 %	0.42 %	3	730 Laredo	0.16 %	0.20 %	3
670 Johnson City	0.16 %	0.17 %	3	733 Lavon	0.18 %	0.19 %	3
673 Jones Creek	0.26 %	0.36 %	3	736 League City	0.13 %	0.15 %	3
675 Jonestown	0.15 %	0.19 %	3	737 Leander	0.13 %	0.14 %	3
677 Josephine	0.09 %	0.09 %	3	735 Lefors	0.05 %	0.05 %	3
671 Joshua	0.10 %	0.11 %	3	739 Leon Valley	0.12 %	0.18 %	3
672 Jourdanon	0.19 %	0.25 %	3	738 Leonard	0.23 %	0.28 %	3

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2018
SUPPLEMENTAL DEATH BENEFITS

CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREEES	CODE*	CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREEES	CODE*
740 Levelland	0.17 %	0.20 %	3	834 Meadow	0.13 %	0.13 %	3
742 Lewisville	0.12 %	0.15 %	1	831 Meadowlakes	0.17 %	0.17 %	3
744 Lexington	0.13 %	0.19 %	1	835 Meadows Place	0.13 %	0.16 %	3
746 Liberty	0.15 %	0.17 %	1	837 Melissa	0.13 %	0.15 %	3
745 Liberty Hill	0.18 %	0.18 %	3	1501 Memorial Villages PD	0.12 %	0.17 %	3
748 Lindale	0.14 %	0.16 %	1	840 Memphis	0.23 %	0.28 %	3
750 Linden	0.30 %	0.34 %	3	842 Menard	0.10 %	0.14 %	1
755 Lipan	0.23 %	0.23 %	3	844 Mercedes	0.15 %	0.19 %	3
751 Little Elm	0.12 %	0.13 %	3	846 Meridian	0.08 %	0.09 %	3
752 Littlefield	0.13 %	0.23 %	3	848 Merkel	0.09 %	0.13 %	3
753 Live Oak	0.14 %	0.17 %	3	852 Mertzon	0.09 %	0.13 %	3
757 Liverpool	0.26 %	0.26 %	3	854 Mesquite	0.14 %	0.18 %	1
754 Livingston	0.19 %	0.24 %	3	856 Mexia	0.17 %	0.22 %	3
756 Llano	0.17 %	0.27 %	3	860 Midland	0.14 %	0.20 %	3
758 Lockhart	0.20 %	0.25 %	3	862 Midlothian	0.11 %	0.13 %	3
760 Lockney	0.27 %	0.32 %	3	863 Milano	0.52 %	0.52 %	3
765 Lone Star	0.13 %	0.17 %	3	864 Miles	0.07 %	0.07 %	3
766 Longview	0.15 %	0.21 %	3	865 Milford	0.21 %	0.29 %	3
768 Loraine	0.04 %	0.05 %	3	868 Mineola	0.14 %	0.19 %	3
769 Lorena	0.17 %	0.19 %	3	870 Mineral Wells	0.19 %	0.25 %	3
770 Lorenzo	0.10 %	0.12 %	1	874 Mission	0.13 %	0.15 %	3
771 Los Fresnos	0.15 %	0.17 %	3	875 Missouri City	0.10 %	0.12 %	3
773 Lott	0.09 %	0.11 %	3	876 Monahans	0.18 %	0.24 %	3
774 Lovelady	0.08 %	0.12 %	3	887 Mont Belvieu	0.14 %	0.16 %	3
778 Lubbock	0.14 %	0.21 %	1	877 Montgomery	0.18 %	0.20 %	1
779 Lucas	0.12 %	0.13 %	3	878 Moody	0.13 %	0.17 %	3
782 Lufkin	0.16 %	0.21 %	3	883 Morgan's Point	0.23 %	0.32 %	2
784 Luling	0.23 %	0.35 %	3	882 Morgan's Point Resort	0.20 %	0.25 %	3
785 Lumberton	0.18 %	0.22 %	3	884 Morton	0.16 %	0.19 %	3
786 Lyford	0.15 %	0.16 %	1	886 Moulton	0.10 %	0.15 %	3
787 Lytle	0.17 %	0.18 %	3	890 Mount Enterprise	0.40 %	0.40 %	3
790 Madisonville	0.25 %	0.34 %	3	892 Mt. Pleasant	0.13 %	0.18 %	3
791 Magnolia	0.27 %	0.31 %	3	894 Mt. Vernon	0.13 %	0.22 %	3
792 Malakoff	0.20 %	0.24 %	3	896 Muenster	0.27 %	0.35 %	1
796 Manor	0.11 %	0.11 %	3	898 Muleshoe	0.13 %	0.19 %	3
798 Mansfield	0.13 %	0.15 %	3	901 Munday	0.27 %	0.30 %	3
799 Marvel	0.12 %	0.14 %	3	903 Murphy	0.10 %	0.11 %	3
800 Marble Falls	0.15 %	0.19 %	3	10904 Nacogdoches	0.13 %	0.19 %	3
802 Marfa	0.26 %	0.36 %	3	906 Naples	0.21 %	0.34 %	3
804 Marion	0.46 %	0.51 %	3	907 Nash	0.11 %	0.19 %	3
806 Marlin	0.13 %	0.29 %	3	905 Nassau Bay	0.11 %	0.14 %	3
810 Marshall	0.15 %	0.24 %	3	909 Natalia	0.18 %	0.20 %	3
812 Mart	0.17 %	0.27 %	3	908 Navasota	0.10 %	0.16 %	3
813 Martindale	0.13 %	0.14 %	3	910 Nederland	0.15 %	0.20 %	1
814 Mason	0.22 %	0.29 %	3	912 Needville	0.33 %	0.39 %	3
816 Matador	0.29 %	0.30 %	3	914 New Boston	0.18 %	0.24 %	3
818 Mathis	0.19 %	0.24 %	3	10916 New Braunfels	0.11 %	0.14 %	3
820 Maud	0.08 %	0.08 %	3	20916 New Braunfels Utilities	0.15 %	0.17 %	3
822 Maypearl	0.17 %	0.20 %	3	915 New Deal	0.16 %	0.17 %	1
824 McAllen	0.12 %	0.16 %	1	923 New Fairview	0.03 %	0.13 %	3
826 McCamey	0.13 %	0.13 %	3	918 New London	0.23 %	0.25 %	1
828 McGregor	0.21 %	0.28 %	3	919 New Summerfield	0.13 %	0.13 %	1
830 McKinney	0.12 %	0.13 %	3	917 New Waverly	0.25 %	0.29 %	3
832 McLean	0.20 %	0.22 %	3	913 Newark	0.09 %	0.09 %	3
833 McLendon-Chisholm	0.81 %	0.81 %	3	920 Newton	0.14 %	0.24 %	3

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2018
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>
922 Nixon	0.13 %	0.17 %	3	11016 Port Arthur	0.17 %	0.25 %	3
924 Nocona	0.17 %	0.24 %	3	1018 Port Isabel	0.14 %	0.18 %	3
925 Nolanville	0.08 %	0.09 %	3	1020 Port Lavaca	0.14 %	0.22 %	3
928 Normangee	0.08 %	0.13 %	3	1022 Port Neches	0.14 %	0.18 %	1
931 North Richland Hills	0.12 %	0.15 %	1	1019 Portland	0.17 %	0.21 %	3
930 Northlake	0.09 %	0.10 %	3	1024 Post	0.22 %	0.49 %	3
935 O'Donnell	0.11 %	0.17 %	3	1026 Poteet	0.17 %	0.18 %	3
936 Oak Point	0.11 %	0.11 %	3	1028 Poth	0.18 %	0.27 %	3
937 Oak Ridge North	0.17 %	0.19 %	3	1030 Pottsboro	0.11 %	0.14 %	3
942 Odem	0.20 %	0.31 %	3	1032 Premont	0.17 %	0.27 %	3
944 Odessa	0.14 %	0.19 %	3	1029 Presidio	0.21 %	0.23 %	3
945 Oglesby	0.03 %	0.49 %	3	1033 Primera	0.17 %	0.18 %	3
949 Old River-Winfree	0.12 %	0.12 %	1	1034 Princeton	0.10 %	0.12 %	3
950 Olmos Park	0.11 %	0.14 %	1	1036 Prosper	0.12 %	0.13 %	1
951 Olney	0.26 %	0.28 %	3	1037 Providence Village	0.20 %	0.20 %	3
953 Omaha	0.25 %	0.25 %	3	1042 Quanah	0.22 %	0.33 %	3
954 Onalaska	0.09 %	0.12 %	3	1045 Queen City	0.27 %	0.27 %	3
958 Orange	0.15 %	0.21 %	1	1044 Quinlan	0.07 %	0.08 %	3
960 Orange Grove	0.11 %	0.15 %	3	1047 Quintana	0.07 %	0.07 %	3
959 Ore City	0.12 %	0.13 %	3	1046 Quitaque	0.24 %	0.28 %	3
962 Overton	0.26 %	0.31 %	3	1048 Quitman	0.17 %	0.24 %	3
961 Ovilla	0.15 %	0.18 %	3	1050 Ralls	0.18 %	0.30 %	3
963 Oyster Creek	0.19 %	0.24 %	3	1051 Rancho Viejo	0.08 %	0.09 %	3
964 Paducah	0.20 %	0.25 %	3	1052 Ranger	0.20 %	0.40 %	1
966 Palacios	0.19 %	0.24 %	3	1054 Rankin	0.18 %	0.27 %	3
968 Palestine	0.12 %	0.19 %	3	1055 Ransom Canyon	0.21 %	0.22 %	3
970 Palmer	0.17 %	0.17 %	3	1058 Raymondville	0.10 %	0.28 %	3
969 Palmhurst	0.07 %	0.08 %	3	1061 Red Oak	0.11 %	0.12 %	3
971 Palmview	0.09 %	0.09 %	3	1062 Redwater	0.15 %	0.15 %	3
972 Pampa	0.13 %	0.25 %	3	1064 Refugio	0.14 %	0.26 %	1
974 Panhandle	0.20 %	0.23 %	1	1065 Reklaw	0.22 %	0.30 %	3
973 Panorama Village	0.41 %	0.52 %	3	1066 Reno (Lamar County)	0.08 %	0.08 %	3
975 Pantego	0.10 %	0.15 %	3	1069 Reno (Parker County)	0.23 %	0.24 %	3
976 Paris	0.15 %	0.23 %	3	1067 Rhome	0.15 %	0.18 %	3
977 Parker	0.15 %	0.17 %	3	1068 Rice	0.09 %	0.11 %	3
978 Pasadena	0.20 %	0.26 %	3	1070 Richardson	0.14 %	0.18 %	1
983 Pearland	0.11 %	0.12 %	3	1073 Richland Hills	0.20 %	0.26 %	3
984 Pearsall	0.17 %	0.23 %	3	1074 Richland Springs	0.07 %	0.07 %	3
988 Pecos City	0.18 %	0.25 %	3	1076 Richmond	0.14 %	0.16 %	3
991 Penitas	0.08 %	0.08 %	3	1077 Richwood	0.12 %	0.15 %	3
994 Perryton	0.19 %	0.24 %	3	1072 Riesel	0.12 %	0.14 %	3
1000 Pflugerville	0.13 %	0.14 %	3	1075 Rio Grande City	0.13 %	0.14 %	3
1002 Pharr	0.10 %	0.13 %	3	1079 Rio Vista	0.07 %	0.09 %	3
1004 Pilot Point	0.12 %	0.16 %	3	1080 Rising Star	0.09 %	0.13 %	3
1005 Pinehurst	0.14 %	0.25 %	3	1082 River Oaks	0.16 %	0.30 %	3
1003 Pineland	0.27 %	0.36 %	3	1084 Roanoke	0.13 %	0.14 %	1
1001 Piney Point Village	0.17 %	0.20 %	3	1088 Robert Lee	0.10 %	0.19 %	3
1006 Pittsburg	0.11 %	0.21 %	3	1089 Robinson	0.16 %	0.19 %	3
1007 Plains	0.19 %	0.21 %	3	21090 Robstown	0.12 %	0.14 %	3
1008 Plainview	0.14 %	0.24 %	1	11090 Robstown Utility Systems	0.22 %	0.28 %	3
1010 Plano	0.14 %	0.17 %	1	1092 Roby	0.08 %	0.43 %	3
1012 Pleasanton	0.15 %	0.17 %	3	1096 Rockdale	0.26 %	0.31 %	3
1013 Point	0.07 %	0.09 %	1	1098 Rockport	0.18 %	0.23 %	3
1017 Ponder	0.33 %	0.37 %	3	1100 Rocksprings	0.10 %	0.11 %	1
1014 Port Aransas	0.19 %	0.22 %	3	1102 Rockwall	0.13 %	0.15 %	3

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2018
SUPPLEMENTAL DEATH BENEFITS

CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREEES	CODE*	CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREEES	CODE*
1104 Rogers	0.09 %	0.21 %	1	1184 Sinton	0.14 %	0.22 %	3
1105 Rollingwood	0.16 %	0.17 %	3	1185 Skellytown	0.07 %	0.19 %	3
1106 Roma	0.19 %	0.24 %	3	1186 Slaton	0.14 %	0.25 %	3
1109 Roscoe	0.29 %	0.33 %	3	1188 Smithville	0.16 %	0.22 %	3
1112 Rosebud	0.16 %	0.19 %	3	1189 Smyer	0.15 %	0.15 %	3
1114 Rosenberg	0.09 %	0.12 %	3	1190 Snyder	0.17 %	0.21 %	3
1116 Rotan	0.15 %	0.29 %	3	1191 Somerset	0.08 %	0.18 %	3
1118 Round Rock	0.12 %	0.14 %	3	1192 Somerville	0.24 %	0.33 %	3
1119 Rowlett	0.13 %	0.15 %	1	1194 Sonora	0.19 %	0.28 %	3
1120 Royle City	0.14 %	0.16 %	3	1196 Sour Lake	0.34 %	0.34 %	3
1122 Rule	0.08 %	0.11 %	3	1198 South Houston	0.17 %	0.23 %	3
1123 Runaway Bay	0.27 %	0.30 %	3	1199 South Padre Island	0.14 %	0.17 %	3
1124 Runge	0.53 %	0.59 %	3	1197 Southlake	0.11 %	0.12 %	3
1126 Rusk	0.13 %	0.16 %	3	1200 Southmayd	0.07 %	0.09 %	3
1128 Sabinal	0.25 %	0.33 %	3	1202 Southside Place	0.12 %	0.21 %	3
1129 Sachse	0.13 %	0.15 %	3	1204 Spearman	0.18 %	0.23 %	3
1131 Saginaw	0.14 %	0.17 %	3	1205 Spring Valley Village	0.12 %	0.16 %	3
1130 Saint Jo	0.05 %	0.17 %	3	1203 Springtown	0.13 %	0.15 %	3
1133 Salado	0.19 %	0.22 %	3	1206 Spur	0.22 %	0.23 %	3
1132 San Angelo	0.15 %	0.24 %	1	1207 Stafford	0.13 %	0.17 %	3
21136 San Antonio	0.16 %	0.22 %	1	1208 Stamford	0.34 %	0.50 %	3
11136 San Antonio Water System	0.17 %	0.17 %	1	1210 Stanton	0.22 %	0.25 %	3
1138 San Augustine	0.18 %	0.26 %	3	1211 Star Harbor	0.15 %	0.33 %	3
1140 San Benito	0.14 %	0.21 %	3	1212 Stephenville	0.15 %	0.20 %	3
1144 San Felipe	0.17 %	0.18 %	3	1213 Sterling City	0.20 %	0.23 %	1
1148 San Juan	0.13 %	0.16 %	3	1214 Stinnett	0.12 %	0.18 %	3
1150 San Marcos	0.13 %	0.16 %	3	1216 Stockdale	0.48 %	0.48 %	3
1152 San Saba	0.20 %	0.25 %	3	1218 Stratford	0.20 %	0.24 %	3
1146 Sanger	0.13 %	0.14 %	3	1224 Sudan	0.12 %	0.20 %	1
1153 Sansom Park	0.10 %	0.12 %	3	1225 Sugar Land	0.13 %	0.14 %	3
1155 Santa Fe	0.17 %	0.20 %	1	1226 Sulphur Springs	0.17 %	0.22 %	3
1158 Savoy	0.14 %	0.24 %	3	1228 Sundown	0.17 %	0.24 %	3
1159 Schertz	0.11 %	0.13 %	3	1229 Sunnyvale	0.22 %	0.26 %	3
1160 Schulenburg	0.18 %	0.26 %	3	1230 Sunray	0.08 %	0.27 %	3
1161 Seabrook	0.13 %	0.16 %	3	1227 Sunrise Beach Village	0.07 %	0.10 %	3
1162 Seadrift	0.15 %	0.16 %	3	1231 Sunset Valley	0.09 %	0.11 %	3
1164 Seagoville	0.15 %	0.18 %	3	1233 Surfside Beach	0.22 %	0.22 %	3
1166 Seagraves	0.23 %	0.38 %	3	1232 Sweeny	0.13 %	0.31 %	3
1167 Sealy	0.13 %	0.16 %	3	1234 Sweetwater	0.16 %	0.23 %	3
1168 Seguin	0.13 %	0.19 %	3	1264 TMRS	0.14 %	0.16 %	3
1169 Selma	0.11 %	0.12 %	3	1236 Taft	0.32 %	0.39 %	3
1170 Seminole	0.19 %	0.23 %	3	1238 Tahoka	0.20 %	0.26 %	3
1171 Seven Points	0.07 %	0.11 %	3	1241 Tatum	0.10 %	0.17 %	3
1172 Seymour	0.22 %	0.33 %	3	1246 Taylor	0.15 %	0.22 %	3
1165 Shady Shores	0.06 %	0.06 %	3	1248 Teague	0.19 %	0.38 %	3
1177 Shallowater	0.18 %	0.19 %	3	1252 Temple	0.13 %	0.20 %	3
1174 Shamrock	0.30 %	0.47 %	3	1254 Tenaha	0.08 %	0.18 %	3
1173 Shavano Park	0.10 %	0.12 %	3	1256 Terrell	0.15 %	0.20 %	3
1175 Shenandoah	0.12 %	0.13 %	3	1258 Terrell Hills	0.16 %	0.19 %	3
1181 Shepherd	0.15 %	0.15 %	3	31263 Tex Municipal League IEBP	0.20 %	0.21 %	3
1176 Sherman	0.14 %	0.20 %	3	21263 Tex Municipal League IRP	0.19 %	0.20 %	3
1178 Shiner	0.21 %	0.34 %	3	21260 Texarkana	0.17 %	0.27 %	1
1179 Shoreacres	0.21 %	0.25 %	3	11260 Texarkana Police Dept	0.11 %	0.15 %	1
1180 Silsbee	0.12 %	0.20 %	1	31260 Texarkana Water Utilities	0.16 %	0.23 %	1
1182 Silvertown	0.12 %	0.21 %	3	1262 Texas City	0.15 %	0.24 %	1

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2018
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>
11263 Texas Municipal League	0.12 %	0.17 %	3	1344 Weatherford	0.14 %	0.18 %	3
1267 The Colony	0.12 %	0.15 %	3	1345 Webster	0.17 %	0.20 %	3
1269 Thompsons	0.18 %	0.23 %	3	1346 Weimar	0.15 %	0.25 %	3
1268 Thorndale	0.31 %	0.34 %	3	1350 Wellington	0.23 %	0.44 %	3
1272 Thrall	0.35 %	0.35 %	3	1352 Wells	0.04 %	0.34 %	1
1274 Three Rivers	0.33 %	0.36 %	3	1354 Weslaco	0.11 %	0.17 %	3
1276 Throckmorton	0.09 %	0.19 %	3	1356 West	0.15 %	0.23 %	3
1277 Tiki Island	0.15 %	0.16 %	3	1358 West Columbia	0.17 %	0.29 %	1
1278 Timpson	0.33 %	0.36 %	3	1359 West Lake Hills	0.13 %	0.25 %	3
1280 Tioga	0.13 %	0.13 %	3	1361 West Orange	0.27 %	0.35 %	1
1283 Tolar	0.13 %	0.14 %	3	1365 West Tawakoni	0.16 %	0.24 %	3
1286 Tom Bean	0.18 %	0.19 %	3	1364 West Univ. Place	0.15 %	0.20 %	3
1284 Tomball	0.16 %	0.19 %	3	1363 Westlake	0.17 %	0.18 %	3
1290 Trent	0.34 %	0.43 %	3	1362 Westover Hills	0.15 %	0.29 %	3
1292 Trenton	0.23 %	0.25 %	3	1366 Westworth Village	0.17 %	0.19 %	3
1293 Trinidad	0.29 %	0.37 %	3	1368 Wharton	0.18 %	0.21 %	3
1294 Trinity	0.30 %	0.34 %	3	1370 Wheeler	0.05 %	0.09 %	3
1295 Trophy Club	0.11 %	0.13 %	3	1372 White Deer	0.31 %	0.50 %	3
1296 Troup	0.18 %	0.26 %	3	1377 White Oak	0.15 %	0.20 %	3
1297 Troy	0.34 %	0.45 %	3	1378 White Settlement	0.16 %	0.19 %	3
1298 Tulia	0.16 %	0.26 %	3	1374 Whiteface	0.08 %	0.34 %	3
1299 Turkey	0.10 %	0.25 %	3	1375 Whitehouse	0.13 %	0.17 %	3
1301 Tye	0.14 %	0.17 %	3	1376 Whitesboro	0.17 %	0.22 %	3
1304 Tyler	0.14 %	0.22 %	3	1380 Whitewright	0.06 %	0.12 %	3
1305 Universal City	0.15 %	0.17 %	3	1382 Whitney	0.16 %	0.18 %	3
1306 University Park	0.19 %	0.23 %	1	1384 Wichita Falls	0.16 %	0.24 %	1
1308 Uvalde	0.12 %	0.17 %	3	1386 Willis	0.14 %	0.17 %	3
1312 Valley Mills	0.11 %	0.11 %	3	1387 Willow Park	0.12 %	0.13 %	3
1313 Valley View	0.06 %	0.06 %	3	1388 Wills Point	0.11 %	0.20 %	3
1314 Van	0.15 %	0.22 %	3	1390 Wilmer	0.14 %	0.16 %	3
1316 Van Alstyne	0.09 %	0.13 %	3	1392 Wimberley	0.28 %	0.30 %	3
1318 Van Horn	0.16 %	0.19 %	3	1393 Windcrest	0.18 %	0.22 %	3
1320 Vega	0.17 %	0.21 %	3	1395 Winfield	0.12 %	0.12 %	3
1324 Venus	0.12 %	0.15 %	1	1396 Wink	0.26 %	0.28 %	3
1326 Vernon	0.14 %	0.28 %	3	1398 Winnsboro	0.17 %	0.27 %	3
1328 Victoria	0.11 %	0.18 %	3	1399 Winona	0.11 %	0.17 %	3
1329 Vidor	0.14 %	0.20 %	3	1400 Winters	0.22 %	0.44 %	3
1500 Village Fire Department	0.11 %	0.13 %	3	1403 Wolfforth	0.16 %	0.18 %	3
1330 Waco	0.15 %	0.22 %	1	1409 Woodcreek	0.59 %	0.64 %	3
1332 Waelder	0.17 %	0.26 %	3	1404 Woodsboro	0.14 %	0.15 %	3
1334 Wake Village	0.23 %	0.38 %	3	1406 Woodville	0.16 %	0.23 %	3
1336 Waller	0.27 %	0.33 %	3	1407 Woodway	0.14 %	0.16 %	3
1337 Wallis	0.22 %	0.24 %	3	1408 Wortham	0.11 %	0.11 %	3
1338 Walnut Springs	0.09 %	0.14 %	3	1410 Wylie	0.11 %	0.12 %	3
1340 Waskom	0.16 %	0.19 %	3	1412 Yoakum	0.22 %	0.27 %	3
1341 Watauga	0.14 %	0.17 %	3	1414 Yorktown	0.15 %	0.37 %	3
1342 Waxahachie	0.17 %	0.20 %	3	1415 Zavalla	0.08 %	0.10 %	1

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 12/31/2016 Valuation

CITY	Changes
Angleton	Adopted restricted prior service credit. *
Anson	1) Adopted 20 year, any age retirement eligibility. 2) Adopted buy-back provision. *
Blooming Grove	Adopted restricted prior service credit. *
Brenham	1) Adopted 100% repeating USC with transfer. 2) Granted 70% ad hoc COLA.
Cactus	1) Increased employee contribution rate from 6% to 7%. 2) Increased municipal matching ratio from 1.5 - 1 to 2 - 1. 3) Increased statutory max to 13.50% due to plan changes.
Cleburne	1) Decreased repeating USC from 100% to 50%. 2) Dropped transfer provision from repeating USC.
Collinsville	1) Increased municipal matching ratio from 1 - 1 to 2 - 1. 2) Increased statutory max to 12.50% due to plan changes.
Corpus Christi	1) Granted 100% ad hoc USC. 2) Granted 70% ad hoc COLA.
Devine	Increased employee contribution rate from 5% to 6%.
Diboll	Removed statutory max.
Duncanville	1) Granted 100% ad hoc USC with transfer. 2) Granted 50% ad hoc COLA.
Everman	Adopted 5 year vesting.
Fairfield	1) Increased employee contribution rate from 5% to 7%. 2) Increased statutory max to 13.50% due to plan changes.
Forney	Removed statutory max.
Freeport	Removed statutory max.
Fulshear	Adopted restricted prior service credit. *
Grand Prairie	Adopted buy-back provision. *
Hawkins	Removed statutory max.
Hempstead	Adopted buy-back provision. *
Highland Village	Removed statutory max.
Hunters Creek Village	Removed statutory max.
Hurst	Granted 30% ad hoc COLA.
Jacksboro	Removed statutory max.
Johnson City	Adopted 20 year, any age retirement eligibility.
Jonestown	Increased employee contribution rate from 5% to 6%.
Karnes City	Adopted restricted prior service credit. *
Kaufman	1) Granted 70% ad hoc COLA. 2) Rescinded 30% repeating COLA.
Kennedale	Removed statutory max.
Kirby	Removed statutory max.
Krum	1) Increased employee contribution rate from 5% to 6%. 2) Increased statutory max to 12.50% due to plan changes.
La Vernia	Increased employee contribution rate from 5% to 6%.
Laguna Vista	1) Adopted restricted prior service credit. * 2) Increased municipal matching ratio from 1.5 - 1 to 2 - 1.
Leander	Adopted buy-back provision. *
Leonard	1) Increased employee contribution rate from 5% to 7%. 2) Increased statutory max to 9.50% due to plan changes.
Lucas	Increased statutory max to 15.50%.
Manvel	1) Granted 100% ad hoc USC with transfer. 2) Granted 70% ad hoc COLA.
Marlin	Adopted restricted prior service credit. *
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.

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

Section 7

Texas Municipal Retirement System

Summary of Benefit Provision Changes Reflected in 12/31/2016 Valuation

CITY	Changes
Nash	1) Adopted 100% repeating USC with transfer.
	2) Adopted 70% repeating COLA.
	3) Removed statutory max.
Pearland	Increased statutory max to 15.50%.
Pittsburg	Adopted 20 year, any age retirement eligibility.
Pleasanton	Adopted 20 year, any age retirement eligibility.
Ponder	Adopted 20 year, any age retirement eligibility.
Port Neches	Granted 30% ad hoc COLA.
Robinson	1) Adopted 20 year, any age retirement eligibility.
	2) Removed statutory max.
Rockport	Adopted 5 year vesting.
Sachse	Removed statutory max.
San Antonio	Granted 70% ad hoc COLA.
Seguin	Granted 70% ad hoc COLA.
Shady Shores	1) Granted 100% ad hoc USC with transfer.
	2) Increased employee contribution rate from 5% to 7%.
	3) Increased municipal matching ratio from 1 - 1 to 2 - 1.
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.
Surfside Beach	1) Increased employee contribution rate from 5% to 6%.
	2) Increased statutory max to 8.50% due to plan changes.
Tahoka	Granted 100% ad hoc USC.
Tenaha	Adopted 20 year, any age retirement eligibility.
Tex Municipal League IEBP	Granted 100% ad hoc USC.
Texas City	Adopted restricted prior service credit. *
Three Rivers	1) Adopted 20 year, any age retirement eligibility.
	2) Increased municipal matching ratio from 1 - 1 to 2 - 1.
	3) Removed statutory max.
Tioga	1) Increased employee contribution rate from 5% to 6%.
	2) Increased statutory max to 8.50% due to plan changes.
Venus	Adopted 20 year, any age retirement eligibility.
Watauga	Removed statutory max.
Weslaco	1) Granted 30% ad hoc COLA.
	2) Granted 50% ad hoc USC with transfer.
Westworth Village	Adopted 20 year, any age retirement eligibility.
White Deer	Removed statutory max.
White Settlement	1) Increased employee contribution rate from 5% to 7%.
	2) Removed statutory max.
Whitehouse	1) Increased municipal matching ratio from 1.5 - 1 to 2 - 1.
	2) Increased statutory max to 11.50% due to plan changes.
Wilmer	1) Increased employee contribution rate from 5% to 6%.
	2) Increased statutory max to 12.50% due to plan changes.
Wolfforth	Removed statutory max.

* 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, 2016

	Abernathy	Abilene	Addison	Alamo	Alamo Heights	Alba	Albany
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$882,068	\$118,564,345	\$44,459,677	\$6,245,333	\$9,650,620	\$244,519	\$500,843
b. Noncontributing Members	35,076	23,193,143	14,856,435	940,144	3,164,696	4,423	62,243
c. Annuitants	<u>377,223</u>	<u>146,436,080</u>	<u>61,109,107</u>	<u>2,704,159</u>	<u>11,537,992</u>	<u>37,099</u>	<u>302,368</u>
2. Total Actuarial Accrued Liability	\$1,294,367	\$288,193,568	\$120,425,219	\$9,889,636	\$24,353,308	\$286,041	\$865,454
3. Actuarial value of assets	<u>1,150,974</u>	<u>260,978,153</u>	<u>115,574,805</u>	<u>8,250,885</u>	<u>18,008,634</u>	<u>269,696</u>	<u>774,943</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$143,393	\$27,215,415	\$4,850,414	\$1,638,751	\$6,344,674	\$16,345	\$90,511
5. Funded Ratio: (3) / (2)	88.9%	90.6%	96.0%	83.4%	73.9%	94.3%	89.5%
6. Annual Payroll	\$623,666	\$49,172,989	\$18,690,989	\$4,653,510	\$5,540,756	\$221,426	\$569,100
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.40%	7.72%	8.15%	4.85%	10.36%	1.70%	3.96%
Prior Service	<u>1.45%</u>	<u>3.64%</u>	<u>2.31%</u>	<u>2.27%</u>	<u>6.72%</u>	<u>1.08%</u>	<u>1.05%</u>
Total Retirement	3.85%	11.36%	10.46%	7.12%	17.08%	2.78%	5.01%
Supplemental Death	<u>0.27%</u>	<u>0.25%</u>	<u>0.16%</u>	<u>0.19%</u>	<u>0.20%</u>	<u>0.16%</u>	<u>0.35%</u>
Total Rate	4.12%	11.61%	10.62%	7.31%	17.28%	2.94%	5.36%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	11.43%	N/A	N/A	N/A	N/A	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 1/2018	24.0 years	22.4 years	14.6 years	23.1 years	26.9 years	8.0 years	22.3 years
Number of annuitants	6	785	191	33	70	1	6
Number of active contributing members	18	1,023	246	137	99	5	15
Number of inactive members	32	479	218	74	74	1	12
Average age of contributing members	47.0 years	44.1 years	40.2 years	41.1 years	42.2 years	50.2 years	54.0 years
Average length of service of contributing members	9.3 years	10.5 years	10.9 years	8.8 years	12.4 years	11.7 years	7.8 years

	Aledo	Alice	Allen	Alpine	Alto	Alton	Alvarado
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$484,482	\$21,465,063	\$116,509,405	\$2,912,608	\$211,730	\$3,666,090	\$2,270,033
b. Noncontributing Members	73,571	2,515,589	21,817,994	560,326	320,243	566,352	614,973
c. Annuitants	<u>310,794</u>	<u>18,340,080</u>	<u>41,060,134</u>	<u>2,491,424</u>	<u>417,183</u>	<u>651,212</u>	<u>185,836</u>
2. Total Actuarial Accrued Liability	\$868,847	\$42,320,732	\$179,387,533	\$5,964,358	\$949,156	\$4,883,654	\$3,070,842
3. Actuarial value of assets	<u>767,263</u>	<u>37,757,633</u>	<u>151,265,986</u>	<u>7,115,861</u>	<u>910,077</u>	<u>4,107,721</u>	<u>2,823,248</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$101,584	\$4,563,099	\$28,121,547	(\$1,151,503)	\$39,079	\$775,933	\$247,594
5. Funded Ratio: (3) / (2)	88.3%	89.2%	84.3%	119.3%	95.9%	84.1%	91.9%
6. Annual Payroll	\$655,159	\$10,984,901	\$46,059,440	\$2,702,743	\$375,620	\$2,787,386	\$2,603,904
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	6.82%	6.49%	10.41%	3.59%	10.28%	12.56%	4.60%
Prior Service	<u>1.04%</u>	<u>2.85%</u>	<u>3.58%</u>	<u>-2.62%</u>	<u>0.76%</u>	<u>1.62%</u>	<u>0.58%</u>
Total Retirement	7.86%	9.34%	13.99%	0.97%	11.04%	14.18%	5.18%
Supplemental Death	<u>0.16%</u>	<u>0.00%</u>	<u>0.15%</u>	<u>0.19%</u>	<u>0.23%</u>	<u>0.14%</u>	<u>0.14%</u>
Total Rate	8.02%	9.34%	14.14%	1.16%	11.27%	14.32%	5.32%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.31%	N/A	N/A	N/A	9.49%	11.78%	N/A
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 1/2018	21.8 years	21.0 years	27.0 years	25.0 years	20.9 years	27.3 years	25.3 years
Number of annuitants	6	140	184	32	9	12	9
Number of active contributing members	14	222	718	64	11	79	60
Number of inactive members	7	82	393	49	16	77	50
Average age of contributing members	41.5 years	45.8 years	43.0 years	41.5 years	39.6 years	38.8 years	40.6 years
Average length of service of contributing members	10.2 years	10.9 years	10.4 years	7.8 years	3.3 years	6.7 years	6.4 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Alvin	Alvord	Amarillo	Amherst	Anahuac	Andrews	Angleton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$26,249,270	\$110,676	\$194,065,345	\$41,371	\$56,715	\$13,261,827	\$13,216,463
b. Noncontributing Members	7,294,350	228,454	25,892,664	12,630	355,870	1,232,506	2,002,350
c. Annuitants	25,405,630	30,834	231,969,998	248,058	453,335	10,818,729	9,394,879
2. Total Actuarial Accrued Liability	\$58,949,250	\$369,964	\$451,928,007	\$302,059	\$865,920	\$25,313,062	\$24,613,692
3. Actuarial value of assets	48,510,408	336,435	391,527,006	311,647	839,803	21,134,070	20,744,459
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$10,438,842	\$33,529	\$60,401,001	(\$9,588)	\$26,117	\$4,178,992	\$3,869,233
5. Funded Ratio: (3) / (2)	82.3%	90.9%	86.6%	103.2%	97.0%	83.5%	84.3%
6. Annual Payroll	\$10,482,946	\$253,518	\$83,477,547	\$125,094	\$189,936	\$4,257,455	\$6,077,877
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	10.02%	5.09%	7.21%	4.11%	5.86%	8.84%	7.70%
Prior Service	7.61%	1.36%	5.23%	-0.52%	1.52%	7.07%	4.10%
Total Retirement	17.63%	6.45%	12.44%	3.59%	7.38%	15.91%	11.80%
Supplemental Death	0.16%	0.25%	0.00%	0.00%	0.13%	0.00%	0.23%
Total Rate	17.79%	6.70%	12.44%	3.59%	7.51%	15.91%	12.03%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	12.24%	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 1/2018	18.0 years	12.2 years	19.5 years	25.0 years	11.8 years	19.6 years	23.2 years
Number of annuitants	117	2	1,062	3	5	33	54
Number of active contributing members	223	6	1,809	4	5	74	124
Number of inactive members	210	3	1,039	4	15	27	45
Average age of contributing members	40.1 years	44.2 years	43.6 years	47.0 years	31.0 years	39.9 years	44.7 years
Average length of service of contributing members	9.1 years	5.0 years	8.8 years	3.9 years	4.7 years	9.8 years	9.5 years

	Anna	Annetta	Anson	Anthony	Aransas Pass	Archer City	Arcola
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$3,836,717	\$4,833	\$781,665	\$889,117	\$4,415,427	\$385,911	\$188,495
b. Noncontributing Members	749,267	17,920	107,225	241,048	1,742,614	272,169	17,205
c. Annuitants	1,045,930	0	294,576	223,303	8,283,861	143,824	0
2. Total Actuarial Accrued Liability	\$5,631,914	\$22,753	\$1,183,466	\$1,353,468	\$14,441,902	\$801,904	\$205,700
3. Actuarial value of assets	4,715,358	22,735	1,184,120	1,034,426	11,579,453	725,569	38,030
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$916,556	\$18	(\$654)	\$319,042	\$2,862,449	\$76,335	\$167,670
5. Funded Ratio: (3) / (2)	83.7%	99.9%	100.1%	76.4%	80.2%	90.5%	18.5%
6. Annual Payroll	\$3,256,550	\$82,650	\$832,461	\$1,308,365	\$4,446,661	\$793,293	\$405,881
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	12.62%	3.65%	1.20%	1.48%	7.63%	3.68%	2.09%
Prior Service	1.65%	0.00%	0.00%	1.58%	3.78%	0.64%	3.61%
Total Retirement	14.27%	3.65%	1.20%	3.06%	11.41%	4.32%	5.70%
Supplemental Death	0.11%	0.09%	0.24%	0.14%	0.16%	0.28%	0.16%
Total Rate	14.38%	3.74%	1.44%	3.20%	11.57%	4.60%	5.86%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.12%	N/A	N/A	N/A	N/A	N/A	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 1/2018	27.0 years	0.0 years	25.0 years	23.0 years	26.9 years	22.1 years	15.0 years
Number of annuitants	6	0	9	5	48	5	0
Number of active contributing members	59	2	23	33	113	18	10
Number of inactive members	28	2	24	21	106	14	3
Average age of contributing members	39.6 years	50.2 years	42.4 years	42.8 years	39.2 years	49.7 years	49.2 years
Average length of service of contributing members	9.1 years	0.6 years	11.1 years	7.8 years	5.7 years	8.9 years	4.6 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Argyle	Arlington	Arp	Aspermont	Athens	Atlanta	Aubrey
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$3,456,514	\$483,668,607	\$155,064	\$223,487	\$15,292,623	\$1,860,530	\$1,771,976
b. Noncontributing Members	820,959	85,295,637	282,926	23,650	1,965,918	362,851	647,327
c. Annuitants	<u>413,624</u>	<u>567,537,371</u>	<u>223,871</u>	<u>164,758</u>	<u>18,372,307</u>	<u>1,396,345</u>	<u>299,287</u>
2. Total Actuarial Accrued Liability	\$4,691,097	\$1,136,501,615	\$661,861	\$411,895	\$35,630,848	\$3,619,726	\$2,718,590
3. Actuarial value of assets	<u>4,096,879</u>	<u>984,567,996</u>	<u>677,439</u>	<u>543,443</u>	<u>24,828,605</u>	<u>3,517,462</u>	<u>2,736,406</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$594,218	\$151,933,619	(\$15,578)	(\$131,548)	\$10,802,243	\$102,264	(\$17,816)
5. Funded Ratio: (3) / (2)	87.3%	86.6%	102.4%	131.9%	69.7%	97.2%	100.7%
6. Annual Payroll	\$1,470,496	\$168,115,601	\$359,494	\$271,923	\$6,572,374	\$1,557,933	\$2,008,224
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	11.10%	9.28%	2.23%	1.43%	10.33%	3.47%	3.54%
Prior Service	<u>2.49%</u>	<u>6.51%</u>	<u>-0.27%</u>	<u>-1.43%</u>	<u>11.27%</u>	<u>0.49%</u>	<u>-0.05%</u>
Total Retirement	13.59%	15.79%	1.96%	0.00%	21.60%	3.96%	3.49%
Supplemental Death	<u>0.00%</u>	<u>0.15%</u>	<u>0.16%</u>	<u>0.17%</u>	<u>0.17%</u>	<u>0.21%</u>	<u>0.16%</u>
Total Rate	13.59%	15.94%	2.12%	0.17%	21.77%	4.17%	3.65%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	3.60%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	7.50%	N/A	7.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	24.9 years	19.6 years	25.0 years	25.0 years	21.1 years	19.7 years	25.0 years
Number of annuitants	15	1,640	4	2	71	18	11
Number of active contributing members	22	2,462	9	6	121	40	45
Number of inactive members	21	1,070	6	2	50	8	79
Average age of contributing members	46.1 years	42.0 years	35.8 years	49.0 years	41.6 years	49.1 years	41.9 years
Average length of service of contributing members	13.2 years	11.3 years	5.3 years	10.8 years	9.8 years	10.1 years	8.9 years

	Avinger	Azle	Baird	Balch Springs	Balcones Heights	Ballinger	Balmorhea
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$83,450	\$11,689,673	\$143,722	\$21,037,913	\$6,643,002	\$1,471,143	\$19,723
b. Noncontributing Members	0	3,415,263	182,440	3,872,751	1,468,604	149,115	2,688
c. Annuitants	<u>0</u>	<u>6,666,204</u>	<u>299,512</u>	<u>8,598,196</u>	<u>7,842,150</u>	<u>1,947,906</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$83,450	\$21,771,140	\$625,674	\$33,508,860	\$15,953,756	\$3,568,164	\$22,411
3. Actuarial value of assets	<u>91,865</u>	<u>18,336,143</u>	<u>683,249</u>	<u>25,683,573</u>	<u>13,367,650</u>	<u>3,440,952</u>	<u>39,201</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$8,415)	\$3,434,997	(\$57,575)	\$7,825,287	\$2,586,106	\$127,212	(\$16,790)
5. Funded Ratio: (3) / (2)	110.1%	84.2%	109.2%	76.6%	83.8%	96.4%	174.9%
6. Annual Payroll	\$47,633	\$6,297,324	\$482,344	\$9,709,827	\$2,901,936	\$1,416,947	\$30,913
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	3.02%	8.68%	1.59%	9.53%	11.37%	3.21%	1.66%
Prior Service	<u>-1.08%</u>	<u>3.52%</u>	<u>-0.73%</u>	<u>4.71%</u>	<u>5.22%</u>	<u>0.64%</u>	<u>-1.66%</u>
Total Retirement	1.94%	12.20%	0.86%	14.24%	16.59%	3.85%	0.00%
Supplemental Death	<u>0.18%</u>	<u>0.17%</u>	<u>0.13%</u>	<u>0.16%</u>	<u>0.20%</u>	<u>0.26%</u>	<u>0.07%</u>
Total Rate	2.12%	12.37%	0.99%	14.40%	16.79%	4.11%	0.07%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	12.50%	N/A	N/A	N/A	7.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	23.1 years	25.0 years	27.1 years	27.0 years	19.9 years	25.0 years
Number of annuitants	0	68	5	78	53	19	0
Number of active contributing members	2	120	11	164	54	37	1
Number of inactive members	0	103	10	109	44	12	2
Average age of contributing members	49.3 years	42.5 years	42.7 years	42.5 years	45.1 years	44.4 years	47.2 years
Average length of service of contributing members	13.5 years	9.4 years	4.9 years	8.4 years	12.0 years	7.3 years	8.3 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Bandera	Bangs	Bartlett	Bartonville	Bastrop	Bay City	Bayou Vista
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$975,551	\$745,180	\$461,945	\$214,476	\$10,012,102	\$13,034,456	\$172,438
b. Noncontributing Members	325,831	140,261	241,581	232,461	1,808,799	2,899,316	103,468
c. Annuitants	<u>752,427</u>	<u>991,112</u>	<u>321,938</u>	<u>614,618</u>	<u>5,222,574</u>	<u>17,215,340</u>	<u>62,006</u>
2. Total Actuarial Accrued Liability	\$2,053,809	\$1,876,553	\$1,025,464	\$1,061,555	\$17,043,475	\$33,149,112	\$337,912
3. Actuarial value of assets	<u>2,147,578</u>	<u>1,745,554</u>	<u>1,102,290</u>	<u>696,386</u>	<u>14,015,582</u>	<u>29,227,553</u>	<u>366,130</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$93,769)	\$130,999	(\$76,826)	\$365,169	\$3,027,893	\$3,921,559	(\$28,218)
5. Funded Ratio: (3) / (2)	104.6%	93.0%	107.5%	65.6%	82.2%	88.2%	108.4%
6. Annual Payroll	\$677,597	\$495,247	\$664,202	\$459,012	\$6,106,623	\$7,544,306	\$341,770
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	10.12%	10.61%	7.85%	7.70%	8.46%	5.77%	4.26%
Prior Service	<u>-0.92%</u>	<u>1.81%</u>	<u>-0.71%</u>	<u>7.27%</u>	<u>2.90%</u>	<u>3.84%</u>	<u>-0.56%</u>
Total Retirement	9.20%	12.42%	7.14%	14.97%	11.36%	9.61%	3.70%
Supplemental Death	<u>0.36%</u>	<u>0.32%</u>	<u>0.19%</u>	<u>0.10%</u>	<u>0.16%</u>	<u>0.22%</u>	<u>0.25%</u>
Total Rate	9.56%	12.74%	7.33%	15.07%	11.52%	9.83%	3.95%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	7.14%	13.52%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	12.50%	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	21.1 years	25.0 years	14.1 years	27.1 years	19.3 years	25.0 years
Number of annuitants	10	10	7	6	44	102	1
Number of active contributing members	17	14	11	7	119	166	8
Number of inactive members	23	15	28	5	56	99	11
Average age of contributing members	46.6 years	48.9 years	44.9 years	44.0 years	45.4 years	42.9 years	49.3 years
Average length of service of contributing members	5.7 years	5.4 years	6.3 years	8.8 years	9.7 years	9.0 years	8.8 years

	Baytown	Beaumont	Bedford	Bee Cave	Beeville	Bellaire	Bellmead
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$163,104,807	\$205,018,627	\$24,134,671	\$2,777,688	\$4,266,716	\$31,882,390	\$4,792,823
b. Noncontributing Members	20,055,891	19,565,312	2,727,678	1,741,739	1,290,734	6,294,665	1,512,846
c. Annuitants	<u>121,276,555</u>	<u>229,230,418</u>	<u>3,837,420</u>	<u>293,792</u>	<u>4,715,694</u>	<u>38,483,319</u>	<u>6,179,777</u>
2. Total Actuarial Accrued Liability	\$304,437,253	\$453,814,357	\$30,699,769	\$4,813,219	\$10,273,144	\$76,660,374	\$12,485,446
3. Actuarial value of assets	<u>246,528,992</u>	<u>377,098,439</u>	<u>18,081,820</u>	<u>4,299,930</u>	<u>12,267,268</u>	<u>63,395,666</u>	<u>12,160,538</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$57,908,261	\$76,715,918	\$12,617,949	\$513,289	(\$1,994,124)	\$13,264,708	\$324,908
5. Funded Ratio: (3) / (2)	81.0%	83.1%	58.9%	89.3%	119.4%	82.7%	97.4%
6. Annual Payroll	\$51,759,524	\$58,722,677	\$22,086,995	\$2,710,572	\$4,675,565	\$10,368,837	\$3,557,356
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	9.86%	9.76%	5.59%	8.43%	3.57%	11.20%	8.56%
Prior Service	<u>7.63%</u>	<u>9.98%</u>	<u>3.42%</u>	<u>1.18%</u>	<u>-2.62%</u>	<u>9.05%</u>	<u>0.53%</u>
Total Retirement	17.49%	19.74%	9.01%	9.61%	0.95%	20.25%	9.09%
Supplemental Death	<u>0.16%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.15%</u>	<u>0.00%</u>	<u>0.21%</u>	<u>0.19%</u>
Total Rate	17.65%	19.74%	9.01%	9.76%	0.95%	20.46%	9.28%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	9.05%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	11.50%	N/A	12.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	21.2 years	18.0 years	26.1 years	24.4 years	25.0 years	20.1 years	27.5 years
Number of annuitants	432	832	42	7	67	125	28
Number of active contributing members	786	1,003	341	42	120	156	76
Number of inactive members	281	343	114	34	99	98	55
Average age of contributing members	41.5 years	45.3 years	42.5 years	41.5 years	41.8 years	43.5 years	43.2 years
Average length of service of contributing members	11.1 years	12.2 years	12.4 years	7.5 years	8.2 years	11.3 years	8.6 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
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	Bells	Bellville	Belton	Benbrook	Berryville	Bertram	Big Lake
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$58,183	\$6,154,981	\$9,875,387	\$29,140,983	\$49,482	\$112,267	\$3,761,709
b. Noncontributing Members	86,354	677,094	2,178,971	3,146,342	0	164,403	573,226
c. Annuitants	<u>113,315</u>	<u>4,646,497</u>	<u>9,350,247</u>	<u>20,577,317</u>	<u>135,860</u>	<u>244,109</u>	<u>1,399,063</u>
2. Total Actuarial Accrued Liability	\$257,852	\$11,478,572	\$21,404,605	\$52,864,642	\$185,342	\$520,779	\$5,733,998
3. Actuarial value of assets	<u>345,564</u>	<u>8,489,225</u>	<u>19,223,289</u>	<u>45,858,940</u>	<u>192,030</u>	<u>518,510</u>	<u>4,141,710</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$87,712)	\$2,989,347	\$2,181,316	\$7,005,702	(\$6,688)	\$2,269	\$1,592,288
5. Funded Ratio: (3) / (2)	134.0%	74.0%	89.8%	86.7%	103.6%	99.6%	72.2%
6. Annual Payroll	\$291,799	\$2,542,798	\$8,329,932	\$9,214,026	\$107,996	\$375,648	\$1,193,949
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.53%	6.30%	6.05%	11.30%	3.19%	1.97%	6.94%
Prior Service	<u>-1.53%</u>	<u>8.86%</u>	<u>1.52%</u>	<u>5.07%</u>	<u>-0.38%</u>	<u>0.05%</u>	<u>9.27%</u>
Total Retirement	0.00%	15.16%	7.57%	16.37%	2.81%	2.02%	16.21%
Supplemental Death	<u>0.13%</u>	<u>0.31%</u>	<u>0.18%</u>	<u>0.15%</u>	<u>0.26%</u>	<u>0.00%</u>	<u>0.20%</u>
Total Rate	0.13%	15.47%	7.75%	16.52%	3.07%	2.02%	16.41%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	9.50%	7.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	18.4 years	27.4 years	22.0 years	25.0 years	16.1 years	20.6 years
Number of annuitants	4	36	80	68	3	6	10
Number of active contributing members	7	51	164	116	3	10	26
Number of inactive members	15	25	128	43	0	13	7
Average age of contributing members	40.9 years	47.0 years	40.1 years	41.4 years	54.1 years	43.2 years	40.6 years
Average length of service of contributing members	4.4 years	12.5 years	9.6 years	12.9 years	4.2 years	10.4 years	9.0 years

	Big Sandy	Big Spring	Bishop	Blanco	Blooming Grove	Blossom	Blue Mound
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$819,401	\$20,752,965	\$1,012,006	\$137,300	\$230,825	\$266,194	\$240,614
b. Noncontributing Members	123,833	4,285,645	251,304	122,226	29,961	52,275	122,453
c. Annuitants	<u>14,051</u>	<u>27,432,848</u>	<u>1,152,435</u>	<u>426,109</u>	<u>172,939</u>	<u>358,342</u>	<u>179,618</u>
2. Total Actuarial Accrued Liability	\$957,285	\$52,471,458	\$2,415,745	\$685,635	\$433,725	\$676,811	\$542,685
3. Actuarial value of assets	<u>898,946</u>	<u>41,454,846</u>	<u>2,340,449</u>	<u>679,996</u>	<u>354,121</u>	<u>735,070</u>	<u>524,561</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$58,339	\$11,016,612	\$75,296	\$5,639	\$79,604	(\$58,259)	\$18,124
5. Funded Ratio: (3) / (2)	93.9%	79.0%	96.9%	99.2%	81.6%	108.6%	96.7%
6. Annual Payroll	\$464,308	\$9,299,000	\$744,837	\$665,573	\$173,310	\$173,200	\$964,013
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.19%	8.91%	3.03%	1.63%	6.34%	5.80%	4.54%
Prior Service	<u>1.33%</u>	<u>8.47%</u>	<u>0.84%</u>	<u>0.05%</u>	<u>4.01%</u>	<u>-2.07%</u>	<u>0.11%</u>
Total Retirement	2.52%	17.38%	3.87%	1.68%	10.35%	3.73%	4.65%
Supplemental Death	<u>0.33%</u>	<u>0.27%</u>	<u>0.24%</u>	<u>0.24%</u>	<u>0.13%</u>	<u>0.48%</u>	<u>0.09%</u>
Total Rate	2.85%	17.65%	4.11%	1.92%	10.48%	4.21%	4.74%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	10.14%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	11.50%	7.50%	11.50%	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	11.7 years	20.5 years	16.1 years	26.7 years	15.0 years	25.0 years	27.1 years
Number of annuitants	2	140	16	6	2	4	6
Number of active contributing members	11	186	23	18	5	4	20
Number of inactive members	12	105	11	26	1	1	24
Average age of contributing members	46.0 years	42.6 years	47.3 years	41.5 years	44.9 years	51.3 years	39.7 years
Average length of service of contributing members	13.4 years	7.3 years	7.9 years	3.3 years	9.3 years	10.0 years	6.1 years

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	Blue Ridge	Boerne	Bogata	Bonham	Booker	Borger	Bovina
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$68,902	\$38,615,925	\$159,804	\$8,216,828	\$482,706	\$22,098,103	\$95,867
b. Noncontributing Members	12,176	2,697,490	22,778	1,600,183	169,812	2,682,005	42,824
c. Annuitants	<u>26,673</u>	<u>16,045,559</u>	<u>59,625</u>	<u>5,467,020</u>	<u>150,231</u>	<u>18,124,570</u>	<u>217,129</u>
2. Total Actuarial Accrued Liability	\$107,751	\$57,358,974	\$242,207	\$15,284,031	\$802,749	\$42,904,678	\$355,820
3. Actuarial value of assets	<u>130,876</u>	<u>41,432,420</u>	<u>318,641</u>	<u>14,885,918</u>	<u>784,550</u>	<u>35,832,281</u>	<u>418,589</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$23,125)	\$15,926,554	(\$76,434)	\$398,113	\$18,199	\$7,072,397	(\$62,769)
5. Funded Ratio: (3) / (2)	121.5%	72.2%	131.6%	97.4%	97.7%	83.5%	117.6%
6. Annual Payroll	\$197,687	\$13,867,903	\$273,492	\$5,307,523	\$469,580	\$8,394,856	\$360,069
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.27%	11.53%	1.88%	4.11%	5.64%	9.36%	1.13%
Prior Service	<u>-0.72%</u>	<u>6.74%</u>	<u>-1.72%</u>	<u>0.75%</u>	<u>0.32%</u>	<u>5.45%</u>	<u>-1.07%</u>
Total Retirement	1.55%	18.27%	0.16%	4.86%	5.96%	14.81%	0.06%
Supplemental Death	<u>0.17%</u>	<u>0.16%</u>	<u>0.23%</u>	<u>0.00%</u>	<u>0.25%</u>	<u>0.21%</u>	<u>0.16%</u>
Total Rate	1.72%	18.43%	0.39%	4.86%	6.21%	15.02%	0.22%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	10.50%	9.50%	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	26.9 years	25.0 years	12.6 years	16.2 years	23.0 years	25.0 years
Number of annuitants	2	74	2	49	3	82	5
Number of active contributing members	5	245	9	118	11	165	11
Number of inactive members	4	73	4	93	15	61	17
Average age of contributing members	42.8 years	42.8 years	45.1 years	41.6 years	46.2 years	42.6 years	39.5 years
Average length of service of contributing members	2.6 years	9.7 years	6.4 years	9.0 years	8.3 years	9.3 years	3.4 years

	Bowie	Boyd	Brady	Brazoria	Breckenridge	Bremond	Brenham
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$6,178,661	\$242,152	\$4,551,492	\$2,952,341	\$2,162,000	\$451,079	\$21,861,265
b. Noncontributing Members	1,892,548	224,015	2,061,604	461,592	541,194	134,807	4,447,100
c. Annuitants	<u>7,510,057</u>	<u>402,754</u>	<u>2,800,656</u>	<u>744,897</u>	<u>5,507,159</u>	<u>43,253</u>	<u>18,301,384</u>
2. Total Actuarial Accrued Liability	\$15,581,266	\$868,921	\$9,413,752	\$4,158,830	\$8,210,353	\$629,139	\$44,609,749
3. Actuarial value of assets	<u>13,546,159</u>	<u>888,892</u>	<u>7,998,927</u>	<u>3,949,624</u>	<u>6,962,328</u>	<u>451,642</u>	<u>39,429,618</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,035,107	(\$19,971)	\$1,414,825	\$209,206	\$1,248,025	\$177,497	\$5,180,131
5. Funded Ratio: (3) / (2)	86.9%	102.3%	85.0%	95.0%	84.8%	71.8%	88.4%
6. Annual Payroll	\$3,737,100	\$714,672	\$3,827,154	\$1,115,408	\$2,285,082	\$257,472	\$10,706,431
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	7.00%	4.09%	8.24%	6.15%	4.69%	5.74%	5.30%
Prior Service	<u>3.58%</u>	<u>-0.17%</u>	<u>2.30%</u>	<u>2.45%</u>	<u>3.30%</u>	<u>11.50%</u>	<u>4.58%</u>
Total Retirement	10.58%	3.92%	10.54%	8.60%	7.99%	17.24%	9.88%
Supplemental Death	<u>0.18%</u>	<u>0.00%</u>	<u>0.23%</u>	<u>0.21%</u>	<u>0.28%</u>	<u>0.27%</u>	<u>0.00%</u>
Total Rate	10.76%	3.92%	10.77%	8.81%	8.27%	17.51%	9.88%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	16.88%	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	11.50%	12.50%	11.50%	N/A	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	22.5 years	25.0 years	24.5 years	9.3 years	27.0 years	7.0 years	13.5 years
Number of annuitants	64	6	50	13	49	2	117
Number of active contributing members	80	15	92	25	65	7	202
Number of inactive members	73	22	101	21	49	8	128
Average age of contributing members	42.7 years	39.7 years	42.8 years	47.8 years	41.6 years	42.8 years	42.8 years
Average length of service of contributing members	9.0 years	8.5 years	7.0 years	12.8 years	7.2 years	7.4 years	11.4 years

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	Bridge City	Bridgeport	Bronte	Brookshire	Brownfield	Brownsville	Brownsville PUB
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$9,178,725	\$4,939,321	\$254,697	\$2,240,594	\$8,446,502	\$205,543,290	\$96,537,796
b. Noncontributing Members	1,615,164	2,152,365	11,387	1,453,613	483,156	11,658,392	8,496,475
c. Annuitants	<u>8,263,538</u>	<u>4,883,723</u>	<u>151,165</u>	<u>946,478</u>	<u>8,807,183</u>	<u>126,200,314</u>	<u>59,130,387</u>
2. Total Actuarial Accrued Liability	\$19,057,427	\$11,975,409	\$417,249	\$4,640,685	\$17,736,841	\$343,401,996	\$164,164,658
3. Actuarial value of assets	<u>15,706,083</u>	<u>9,560,363</u>	<u>306,487</u>	<u>4,622,322</u>	<u>17,369,874</u>	<u>287,395,425</u>	<u>132,066,228</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$3,351,344	\$2,415,046	\$110,762	\$18,363	\$366,967	\$56,006,571	\$32,098,430
5. Funded Ratio: (3) / (2)	82.4%	79.8%	73.5%	99.6%	97.9%	83.7%	80.4%
6. Annual Payroll	\$3,238,548	\$3,096,800	\$117,326	\$1,465,996	\$3,860,767	\$60,759,613	\$28,628,815
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	9.24%	8.95%	1.95%	5.55%	5.34%	10.54%	10.24%
Prior Service	<u>6.07%</u>	<u>4.76%</u>	<u>11.17%</u>	<u>0.08%</u>	<u>0.70%</u>	<u>7.05%</u>	<u>7.49%</u>
Total Retirement	15.31%	13.71%	13.12%	5.63%	6.04%	17.59%	17.73%
Supplemental Death	<u>0.31%</u>	<u>0.14%</u>	<u>0.16%</u>	<u>0.19%</u>	<u>0.00%</u>	<u>0.17%</u>	<u>0.20%</u>
Total Rate	15.62%	13.85%	13.28%	5.82%	6.04%	17.76%	17.93%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	12.02%	5.66%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	11.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	27.0 years	27.1 years	10.7 years	23.5 years	19.0 years	18.0 years	21.9 years
Number of annuitants	45	41	1	9	44	528	251
Number of active contributing members	54	60	3	37	90	1,158	571
Number of inactive members	24	71	1	41	31	236	107
Average age of contributing members	47.9 years	39.4 years	48.3 years	44.4 years	42.8 years	42.6 years	42.4 years
Average length of service of contributing members	12.7 years	8.0 years	17.7 years	7.7 years	9.7 years	11.2 years	11.4 years

	Brownwood	Brownwood Health Dept.	Brownwood Public Library	Bruceville-Eddy	Bryan	Bryson	Buda
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$21,837,317	\$683,655	\$103,526	\$421,628	\$149,481,359	\$60,797	\$5,477,851
b. Noncontributing Members	3,696,595	8,637	3,517	199,134	28,763,895	26,044	1,039,528
c. Annuitants	<u>22,614,092</u>	<u>654,610</u>	<u>173,450</u>	<u>387,861</u>	<u>131,268,550</u>	<u>358,723</u>	<u>1,728,329</u>
2. Total Actuarial Accrued Liability	\$48,148,004	\$1,346,902	\$280,493	\$1,008,623	\$309,513,804	\$445,564	\$8,245,708
3. Actuarial value of assets	<u>40,918,346</u>	<u>1,191,744</u>	<u>312,831</u>	<u>1,022,964</u>	<u>256,806,498</u>	<u>582,445</u>	<u>6,395,978</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$7,229,658	\$155,158	(\$32,338)	(\$14,341)	\$52,707,306	(\$136,881)	\$1,849,730
5. Funded Ratio: (3) / (2)	85.0%	88.5%	111.5%	101.4%	83.0%	130.7%	77.6%
6. Annual Payroll	\$9,761,574	\$443,377	\$185,227	\$574,808	\$54,994,636	\$93,963	\$4,197,927
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.59%	8.28%	5.78%	5.62%	8.91%	2.27%	12.25%
Prior Service	<u>4.92%</u>	<u>2.39%</u>	<u>-1.07%</u>	<u>-0.16%</u>	<u>6.31%</u>	<u>-2.27%</u>	<u>2.56%</u>
Total Retirement	13.51%	10.67%	4.71%	5.46%	15.22%	0.00%	14.81%
Supplemental Death	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.16%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.17%</u>
Total Rate	13.51%	10.67%	4.71%	5.62%	15.22%	0.00%	14.98%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	5.54%	N/A	N/A	13.86%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	11.50%	N/A	9.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	22.1 years	21.2 years	25.0 years	25.0 years	22.4 years	25.0 years	27.4 years
Number of annuitants	124	10	3	7	563	1	13
Number of active contributing members	227	12	10	16	873	3	86
Number of inactive members	72	2	4	13	424	2	30
Average age of contributing members	43.2 years	47.9 years	62.1 years	39.5 years	41.2 years	38.2 years	41.6 years
Average length of service of contributing members	8.8 years	9.8 years	4.7 years	4.5 years	10.9 years	6.6 years	6.9 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Buffalo	Bullard	Bulverde	Bunker Hill Village	Burkburnett	Burleson	Burnet
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$789,999	\$1,251,841	\$1,583,976	\$1,353,571	\$5,574,524	\$51,049,118	\$10,533,613
b. Noncontributing Members	205,587	276,263	456,944	338,174	2,177,573	9,288,791	2,784,861
c. Annuitants	<u>311,033</u>	<u>111,386</u>	<u>395,132</u>	<u>1,238,471</u>	<u>6,063,458</u>	<u>27,898,793</u>	<u>9,552,003</u>
2. Total Actuarial Accrued Liability	\$1,306,619	\$1,639,490	\$2,436,052	\$2,930,216	\$13,815,555	\$88,236,702	\$22,870,477
3. Actuarial value of assets	<u>1,297,825</u>	<u>1,303,739</u>	<u>2,022,697</u>	<u>2,855,934</u>	<u>12,265,202</u>	<u>69,997,075</u>	<u>19,220,681</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$8,794	\$335,751	\$413,355	\$74,282	\$1,550,353	\$18,239,627	\$3,649,796
5. Funded Ratio: (3) / (2)	99.3%	79.5%	83.0%	97.5%	88.8%	79.3%	84.0%
6. Annual Payroll	\$597,348	\$1,059,445	\$1,360,145	\$578,636	\$3,047,104	\$21,241,609	\$5,763,907
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	4.70%	5.91%	7.70%	9.55%	6.34%	10.36%	9.26%
Prior Service	<u>0.10%</u>	<u>1.91%</u>	<u>1.84%</u>	<u>1.30%</u>	<u>3.08%</u>	<u>5.04%</u>	<u>3.70%</u>
Total Retirement	4.80%	7.82%	9.54%	10.85%	9.42%	15.40%	12.96%
Supplemental Death	<u>0.33%</u>	<u>0.16%</u>	<u>0.13%</u>	<u>0.19%</u>	<u>0.22%</u>	<u>0.14%</u>	<u>0.17%</u>
Total Rate	5.13%	7.98%	9.67%	11.04%	9.64%	15.54%	13.13%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	11.50%	N/A	N/A	N/A	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	21.4 years	25.8 years	25.6 years	12.5 years	25.6 years	26.9 years	27.1 years
Number of annuitants	4	2	7	6	47	108	55
Number of active contributing members	15	25	23	8	70	311	112
Number of inactive members	13	15	12	5	36	151	59
Average age of contributing members	52.7 years	42.4 years	43.4 years	49.6 years	41.6 years	42.5 years	43.5 years
Average length of service of contributing members	11.3 years	9.7 years	9.8 years	14.8 years	9.0 years	11.1 years	9.3 years

	Burton	Cactus	Caddo Mills	Caldwell	Calvert	Cameron	Campbell
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$20,832	\$487,149	\$319,952	\$5,765,886	\$133,962	\$2,228,610	\$139,014
b. Noncontributing Members	0	165,743	80,111	1,292,380	51,676	1,011,802	0
c. Annuitants	<u>0</u>	<u>585,941</u>	<u>47,179</u>	<u>3,353,780</u>	<u>63,771</u>	<u>2,050,987</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$20,832	\$1,238,833	\$447,242	\$10,412,046	\$249,409	\$5,291,399	\$139,014
3. Actuarial value of assets	<u>7,752</u>	<u>1,222,032</u>	<u>393,682</u>	<u>9,761,172</u>	<u>304,054</u>	<u>4,044,756</u>	<u>1,792</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$13,080	\$16,801	\$53,560	\$650,874	(\$54,645)	\$1,246,643	\$137,222
5. Funded Ratio: (3) / (2)	37.2%	98.6%	88.0%	93.7%	121.9%	76.4%	1.3%
6. Annual Payroll	\$35,363	\$1,376,237	\$560,285	\$2,082,700	\$377,054	\$1,774,034	\$60,070
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.64%	4.93%	5.51%	5.84%	2.03%	5.16%	1.69%
Prior Service	<u>8.17%</u>	<u>0.07%</u>	<u>0.68%</u>	<u>3.41%</u>	<u>-0.89%</u>	<u>4.78%</u>	<u>37.43%</u>
Total Retirement	9.81%	5.00%	6.19%	9.25%	1.14%	9.94%	39.12%
Supplemental Death	<u>0.10%</u>	<u>0.14%</u>	<u>0.16%</u>	<u>0.34%</u>	<u>0.30%</u>	<u>0.28%</u>	<u>0.17%</u>
Total Rate	9.91%	5.14%	6.35%	9.59%	1.44%	10.22%	39.29%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	11.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	5.0 years	28.0 years	20.0 years	11.3 years	25.0 years	23.2 years	7.0 years
Number of annuitants	0	10	1	27	2	27	0
Number of active contributing members	1	33	12	59	10	45	2
Number of inactive members	0	47	12	29	17	35	0
Average age of contributing members	46.5 years	36.4 years	44.5 years	50.3 years	48.0 years	44.2 years	56.5 years
Average length of service of contributing members	13.8 years	3.5 years	5.2 years	11.8 years	5.8 years	9.6 years	19.2 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
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	Canadian	Caney City	Canton	Canyon	Carmine	Carrizo Springs	Carrollton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,918,034	\$6,664	\$6,166,825	\$14,661,978	\$106,530	\$1,018,984	\$158,249,840
b. Noncontributing Members	672,153	213	1,157,736	3,120,975	777	257,359	61,561,485
c. Annuitants	<u>1,770,796</u>	<u>0</u>	<u>2,642,144</u>	<u>10,590,338</u>	<u>38,430</u>	<u>3,370,015</u>	<u>176,425,467</u>
2. Total Actuarial Accrued Liability	\$4,360,983	\$6,877	\$9,966,705	\$28,373,291	\$145,737	\$4,646,358	\$396,236,792
3. Actuarial value of assets	<u>3,184,576</u>	<u>4,739</u>	<u>8,084,861</u>	<u>24,629,703</u>	<u>145,822</u>	<u>4,463,341</u>	<u>372,404,523</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,176,407	\$2,138	\$1,881,844	\$3,743,588	(\$85)	\$183,017	\$23,832,269
5. Funded Ratio: (3) / (2)	73.0%	68.9%	81.1%	86.8%	100.1%	96.1%	94.0%
6. Annual Payroll	\$967,272	\$115,829	\$2,801,149	\$4,681,283	\$53,374	\$1,582,659	\$54,128,177
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.13%	2.07%	8.07%	10.71%	2.69%	4.83%	8.40%
Prior Service	<u>7.12%</u>	<u>0.27%</u>	<u>4.24%</u>	<u>5.63%</u>	<u>-0.01%</u>	<u>0.68%</u>	<u>3.98%</u>
Total Retirement	15.25%	2.34%	12.31%	16.34%	2.68%	5.51%	12.38%
Supplemental Death	<u>0.15%</u>	<u>0.09%</u>	<u>0.23%</u>	<u>0.20%</u>	<u>0.08%</u>	<u>0.33%</u>	<u>0.00%</u>
Total Rate	15.40%	2.43%	12.54%	16.54%	2.76%	5.84%	12.38%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	7.50%	9.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	27.0 years	8.0 years	23.9 years	20.3 years	25.0 years	26.8 years	14.5 years
Number of annuitants	10	0	29	38	2	24	574
Number of active contributing members	21	3	66	87	2	39	795
Number of inactive members	9	2	36	38	1	42	601
Average age of contributing members	40.6 years	43.6 years	45.1 years	44.4 years	38.9 years	47.2 years	42.3 years
Average length of service of contributing members	7.0 years	0.9 years	9.4 years	11.1 years	13.0 years	6.7 years	11.5 years

	Carthage	Castle Hills	Castroville	Cedar Hill	Cedar Park	Celeste	Celina
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$11,988,004	\$7,934,889	\$1,115,129	\$55,021,503	\$53,104,092	\$25,048	\$3,086,865
b. Noncontributing Members	1,592,343	1,236,085	1,127,498	8,934,109	9,032,821	41,930	1,465,339
c. Annuitants	<u>17,263,231</u>	<u>7,900,448</u>	<u>3,071,953</u>	<u>31,582,051</u>	<u>14,134,769</u>	<u>38,436</u>	<u>379,558</u>
2. Total Actuarial Accrued Liability	\$30,843,578	\$17,071,422	\$5,314,580	\$95,537,663	\$76,271,682	\$105,414	\$4,931,762
3. Actuarial value of assets	<u>25,236,242</u>	<u>15,060,523</u>	<u>4,730,645</u>	<u>81,181,318</u>	<u>60,019,215</u>	<u>47,105</u>	<u>5,083,109</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$5,607,336	\$2,010,899	\$583,935	\$14,356,345	\$16,252,467	\$58,309	(\$151,347)
5. Funded Ratio: (3) / (2)	81.8%	88.2%	89.0%	85.0%	78.7%	44.7%	103.1%
6. Annual Payroll	\$4,377,397	\$3,509,826	\$1,924,817	\$20,698,347	\$25,766,842	\$113,788	\$4,974,474
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	9.15%	7.87%	7.43%	9.65%	8.80%	2.46%	6.53%
Prior Service	<u>9.36%</u>	<u>3.70%</u>	<u>1.80%</u>	<u>4.31%</u>	<u>3.86%</u>	<u>4.38%</u>	<u>-0.19%</u>
Total Retirement	18.51%	11.57%	9.23%	13.96%	12.66%	6.84%	6.34%
Supplemental Death	<u>0.27%</u>	<u>0.18%</u>	<u>0.32%</u>	<u>0.15%</u>	<u>0.11%</u>	<u>0.26%</u>	<u>0.13%</u>
Total Rate	18.78%	11.75%	9.55%	14.11%	12.77%	7.10%	6.47%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	13.50%	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	19.2 years	23.1 years	26.9 years	24.5 years	25.1 years	15.5 years	25.0 years
Number of annuitants	57	44	30	148	106	1	4
Number of active contributing members	77	66	43	331	423	3	91
Number of inactive members	37	34	54	162	209	7	42
Average age of contributing members	45.3 years	41.2 years	46.9 years	42.2 years	40.7 years	46.0 years	40.7 years
Average length of service of contributing members	10.6 years	10.6 years	6.8 years	11.1 years	9.7 years	14.7 years	6.8 years

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	Center	Centerville	Chandler	Charlotte	Chester	Chico	Childress
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$6,583,644	\$654,877	\$663,299	\$524,383	\$272,039	\$164,125	\$4,261,857
b. Noncontributing Members	492,398	49,873	87,844	91,646	194,047	81,121	159,598
c. Annuitants	5,980,202	131,245	161,683	73,872	0	128,248	4,496,294
2. Total Actuarial Accrued Liability	\$13,056,244	\$835,995	\$912,826	\$689,901	\$466,086	\$373,494	\$8,917,749
3. Actuarial value of assets	10,444,926	643,490	633,067	582,026	482,915	344,406	6,689,612
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,611,318	\$192,505	\$279,759	\$107,875	(\$16,829)	\$29,088	\$2,228,137
5. Funded Ratio: (3) / (2)	80.0%	77.0%	69.4%	84.4%	103.6%	92.2%	75.0%
6. Annual Payroll	\$3,212,492	\$230,715	\$966,609	\$343,903	\$32,333	\$295,386	\$2,146,939
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	9.88%	6.66%	2.10%	4.57%	6.91%	2.22%	9.22%
Prior Service	5.26%	13.42%	2.55%	2.95%	-3.52%	1.05%	6.09%
Total Retirement	15.14%	20.08%	4.65%	7.52%	3.39%	3.27%	15.31%
Supplemental Death	0.18%	0.00%	0.27%	0.16%	0.81%	0.41%	0.27%
Total Rate	15.32%	20.08%	4.92%	7.68%	4.20%	3.68%	15.58%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	18.87%	N/A	N/A	2.61%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	9.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	23.0 years	7.2 years	14.8 years	13.6 years	25.0 years	11.6 years	26.9 years
Number of annuitants	45	1	5	1	0	4	34
Number of active contributing members	73	5	23	9	2	7	69
Number of inactive members	15	3	8	7	2	4	30
Average age of contributing members	41.5 years	55.6 years	51.1 years	50.2 years	69.8 years	53.9 years	45.2 years
Average length of service of contributing members	8.7 years	13.7 years	8.3 years	11.5 years	27.1 years	8.3 years	6.8 years

	Chillicothe	Chireno	Christine	Cibolo	Cisco	Clarendon	Clarksville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$151,403	\$725,940	\$15,930	\$7,553,855	\$1,660,900	\$439,990	\$1,034,965
b. Noncontributing Members	0	0	92	1,529,270	167,394	92,837	729,066
c. Annuitants	0	1,034,012	16,880	1,702,320	1,060,040	157,247	1,057,628
2. Total Actuarial Accrued Liability	\$151,403	\$1,759,952	\$32,902	\$10,785,445	\$2,888,334	\$690,074	\$2,821,659
3. Actuarial value of assets	15,574	1,308,228	43,327	9,093,377	3,240,030	788,945	3,279,231
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$135,829	\$451,724	(\$10,425)	\$1,692,068	(\$351,696)	(\$98,871)	(\$457,572)
5. Funded Ratio: (3) / (2)	10.3%	74.3%	131.7%	84.3%	112.2%	114.3%	116.2%
6. Annual Payroll	\$183,827	\$291,975	\$31,046	\$5,918,392	\$1,188,090	\$476,158	\$899,286
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.16%	9.72%	0.71%	11.37%	4.39%	2.78%	6.57%
Prior Service	8.92%	9.91%	-0.71%	1.69%	-1.82%	-1.27%	-3.12%
Total Retirement	11.08%	19.63%	0.00%	13.06%	2.57%	1.51%	3.45%
Supplemental Death	0.20%	0.22%	0.00%	0.15%	0.21%	0.54%	0.19%
Total Rate	11.28%	19.85%	0.00%	13.21%	2.78%	2.05%	3.64%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	12.83%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	9.50%	9.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	10.0 years	23.4 years	25.0 years	26.6 years	25.0 years	25.0 years	25.0 years
Number of annuitants	0	4	2	24	15	6	14
Number of active contributing members	5	6	1	115	33	16	25
Number of inactive members	0	0	1	79	24	18	37
Average age of contributing members	55.3 years	43.7 years	33.9 years	40.9 years	42.7 years	53.2 years	43.7 years
Average length of service of contributing members	8.7 years	10.5 years	7.3 years	9.4 years	8.2 years	9.4 years	6.6 years

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ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Clarksville City	Clear Lake Shores	Cleburne	Cleveland	Clifton	Clute	Clyde
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$79,429	\$990,486	\$35,352,700	\$4,455,070	\$1,121,444	\$7,640,180	\$1,892,837
b. Noncontributing Members	3,125	204,914	6,024,082	1,679,341	376,883	3,375,147	187,268
c. Annuitants	1,174,230	457,857	45,195,153	4,972,463	599,219	8,623,642	1,837,954
2. Total Actuarial Accrued Liability	\$1,256,784	\$1,653,257	\$86,571,935	\$11,106,874	\$2,097,546	\$19,638,969	\$3,918,059
3. Actuarial value of assets	1,342,695	1,393,435	68,726,003	9,118,310	2,139,290	19,020,996	3,245,536
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$85,911)	\$259,822	\$17,845,932	\$1,988,564	(\$41,744)	\$617,973	\$672,523
5. Funded Ratio: (3) / (2)	106.8%	84.3%	79.4%	82.1%	102.0%	96.9%	82.8%
6. Annual Payroll	\$187,001	\$832,337	\$15,117,794	\$3,282,795	\$1,056,043	\$4,120,468	\$1,195,246
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.27%	9.25%	8.05%	6.60%	1.94%	9.69%	9.27%
Prior Service	-1.37%	1.92%	7.80%	4.08%	-0.24%	0.90%	3.30%
Total Retirement	3.90%	11.17%	15.85%	10.68%	1.70%	10.59%	12.57%
Supplemental Death	0.16%	0.18%	0.21%	0.24%	0.30%	0.18%	0.17%
Total Rate	4.06%	11.35%	16.06%	10.92%	2.00%	10.77%	12.74%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	3.14%	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	N/A	11.50%	7.50%	13.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	25.3 years	22.3 years	23.2 years	25.0 years	26.9 years	27.0 years
Number of annuitants	7	4	188	48	15	52	14
Number of active contributing members	4	18	279	77	26	86	32
Number of inactive members	3	15	125	70	22	71	19
Average age of contributing members	35.6 years	40.3 years	44.2 years	40.5 years	46.3 years	41.8 years	40.4 years
Average length of service of contributing members	3.4 years	8.6 years	9.8 years	7.6 years	9.6 years	7.7 years	7.5 years

	Coahoma	Cockrell Hill	Coleman	College Station	Colleyville	Collinsville	Colmesneil
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$275,603	\$1,932,369	\$7,085,598	\$126,240,710	\$24,211,659	\$216,139	\$240,101
b. Noncontributing Members	127,943	881,891	1,854,908	30,660,678	6,890,356	1,801	537
c. Annuitants	330,174	1,080,065	5,439,243	110,773,450	21,222,000	125,507	0
2. Total Actuarial Accrued Liability	\$733,720	\$3,894,325	\$14,379,749	\$267,674,838	\$52,324,015	\$343,447	\$240,638
3. Actuarial value of assets	753,267	4,105,117	12,004,293	230,352,018	52,696,689	350,889	195,768
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$19,547)	(\$210,792)	\$2,375,456	\$37,322,820	(\$372,674)	(\$7,442)	\$44,870
5. Funded Ratio: (3) / (2)	102.7%	105.4%	83.5%	86.1%	100.7%	102.2%	81.4%
6. Annual Payroll	\$239,013	\$1,417,057	\$2,654,670	\$52,414,318	\$12,780,256	\$299,732	\$152,530
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	6.50%	9.14%	8.78%	8.63%	8.94%	5.45%	3.48%
Prior Service	-0.50%	-0.91%	7.48%	4.75%	-0.12%	-0.15%	4.49%
Total Retirement	6.00%	8.23%	16.26%	13.38%	8.82%	5.30%	7.97%
Supplemental Death	0.22%	0.16%	0.00%	0.00%	0.15%	0.27%	0.07%
Total Rate	6.22%	8.39%	16.26%	13.38%	8.97%	5.57%	8.04%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.03%	8.29%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	13.50%	N/A	N/A	13.50%	12.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	25.0 years	16.8 years	22.0 years	25.0 years	25.0 years	7.6 years
Number of annuitants	4	13	46	416	111	3	0
Number of active contributing members	5	35	68	885	186	7	4
Number of inactive members	3	39	36	505	130	2	1
Average age of contributing members	50.9 years	41.4 years	45.4 years	39.8 years	43.2 years	49.0 years	39.7 years
Average length of service of contributing members	7.9 years	7.9 years	11.1 years	9.9 years	12.4 years	9.3 years	11.5 years

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	Colorado City	Columbus	Comanche	Commerce	Conroe	Converse	Cooper
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$2,169,810	\$3,855,708	\$1,290,061	\$3,855,120	\$71,931,330	\$12,403,468	\$759,168
b. Noncontributing Members	1,143,251	1,431,730	225,371	2,087,166	10,143,694	3,851,680	39,485
c. Annuitants	<u>2,132,654</u>	<u>2,584,166</u>	<u>1,582,582</u>	<u>4,995,550</u>	<u>46,005,219</u>	<u>9,979,884</u>	<u>603,229</u>
2. Total Actuarial Accrued Liability	\$5,445,715	\$7,871,604	\$3,098,014	\$10,937,836	\$128,080,243	\$26,235,032	\$1,401,882
3. Actuarial value of assets	<u>5,344,033</u>	<u>6,686,431</u>	<u>2,835,500</u>	<u>9,893,468</u>	<u>102,532,281</u>	<u>21,175,400</u>	<u>1,299,880</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$101,682	\$1,185,173	\$262,514	\$1,044,368	\$25,547,962	\$5,059,632	\$102,002
5. Funded Ratio: (3) / (2)	98.1%	84.9%	91.5%	90.5%	80.1%	80.7%	92.7%
6. Annual Payroll	\$1,555,731	\$1,723,432	\$1,101,708	\$2,895,259	\$27,117,676	\$6,653,133	\$416,892
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.51%	8.60%	3.20%	6.64%	9.85%	9.75%	3.25%
Prior Service	<u>0.38%</u>	<u>5.24%</u>	<u>1.59%</u>	<u>2.26%</u>	<u>6.61%</u>	<u>4.45%</u>	<u>1.94%</u>
Total Retirement	8.89%	13.84%	4.79%	8.90%	16.46%	14.20%	5.19%
Supplemental Death	<u>0.38%</u>	<u>0.21%</u>	<u>0.28%</u>	<u>0.24%</u>	<u>0.00%</u>	<u>0.14%</u>	<u>0.34%</u>
Total Rate	9.27%	14.05%	5.07%	9.14%	16.46%	14.34%	5.53%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	12.50%	N/A	7.50%	11.50%	N/A	N/A	8.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	27.9 years	18.7 years	21.9 years	24.2 years	20.4 years	27.1 years	17.1 years
Number of annuitants	25	21	21	61	168	51	5
Number of active contributing members	41	37	29	76	415	149	13
Number of inactive members	45	30	12	88	154	142	3
Average age of contributing members	49.1 years	45.7 years	44.9 years	40.7 years	41.9 years	40.4 years	51.7 years
Average length of service of contributing members	7.3 years	11.0 years	9.3 years	7.4 years	10.2 years	8.1 years	11.9 years

	Coppell	Copper Canyon	Copperas Cove	Corinth	Corpus Christi	Corrigan	Corsicana
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$84,682,369	\$197,280	\$23,243,470	\$22,383,992	\$283,453,617	\$341,363	\$25,083,270
b. Noncontributing Members	14,295,029	87,291	9,851,967	4,257,297	42,189,895	148,761	4,659,634
c. Annuitants	<u>44,358,927</u>	<u>89,833</u>	<u>24,723,989</u>	<u>9,629,437</u>	<u>403,448,210</u>	<u>896,695</u>	<u>24,064,110</u>
2. Total Actuarial Accrued Liability	\$143,336,325	\$374,404	\$57,819,426	\$36,270,726	\$729,091,722	\$1,386,819	\$53,807,014
3. Actuarial value of assets	<u>124,430,403</u>	<u>337,644</u>	<u>49,655,004</u>	<u>28,990,566</u>	<u>662,006,878</u>	<u>1,397,141</u>	<u>44,637,185</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$18,905,922	\$36,760	\$8,164,422	\$7,280,160	\$67,084,844	(\$10,322)	\$9,169,829
5. Funded Ratio: (3) / (2)	86.8%	90.2%	85.9%	79.9%	90.8%	100.7%	83.0%
6. Annual Payroll	\$27,581,967	\$166,341	\$11,788,476	\$9,376,832	\$128,043,659	\$960,486	\$8,820,388
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	11.16%	10.76%	8.28%	11.24%	4.70%	1.34%	7.99%
Prior Service	<u>4.39%</u>	<u>2.69%</u>	<u>4.06%</u>	<u>4.56%</u>	<u>5.68%</u>	<u>-0.07%</u>	<u>8.29%</u>
Total Retirement	15.55%	13.45%	12.34%	15.80%	10.38%	1.27%	16.28%
Supplemental Death	<u>0.17%</u>	<u>0.48%</u>	<u>0.18%</u>	<u>0.11%</u>	<u>0.00%</u>	<u>0.20%</u>	<u>0.24%</u>
Total Rate	15.72%	13.93%	12.52%	15.91%	10.38%	1.47%	16.52%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	10.92%	N/A	N/A	N/A	N/A	15.65%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	7.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	23.4 years	9.9 years	27.0 years	26.9 years	11.9 years	25.0 years	18.9 years
Number of annuitants	190	2	207	67	2,111	15	148
Number of active contributing members	380	3	253	143	2,358	27	182
Number of inactive members	191	3	215	100	981	36	89
Average age of contributing members	43.7 years	63.7 years	41.8 years	42.0 years	45.0 years	41.7 years	43.4 years
Average length of service of contributing members	12.3 years	12.3 years	11.8 years	12.5 years	11.3 years	5.0 years	11.1 years

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	Cotulla	Covington	Crandall	Crane	Crawford	Crockett	Crosbyton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,382,322	\$1,011	\$1,615,291	\$2,226,234	\$70,054	\$3,858,106	\$326,105
b. Noncontributing Members	48,414	14,544	790,779	125,276	1,821	740,405	177,583
c. Annuitants	<u>670,407</u>	<u>0</u>	<u>645,541</u>	<u>4,074,601</u>	<u>60,831</u>	<u>5,789,510</u>	<u>924,939</u>
2. Total Actuarial Accrued Liability	\$2,101,143	\$15,555	\$3,051,611	\$6,426,111	\$132,706	\$10,388,021	\$1,428,627
3. Actuarial value of assets	<u>1,669,255</u>	<u>6,619</u>	<u>3,062,078</u>	<u>6,244,876</u>	<u>142,902</u>	<u>9,745,298</u>	<u>1,486,586</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$431,888	\$8,936	(\$10,467)	\$181,235	(\$10,196)	\$642,723	(\$57,959)
5. Funded Ratio: (3) / (2)	79.4%	42.6%	100.3%	97.2%	107.7%	93.8%	104.1%
6. Annual Payroll	\$1,350,681	\$25,546	\$1,236,988	\$1,254,053	\$207,760	\$2,089,251	\$355,003
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	4.66%	2.77%	11.03%	9.20%	1.18%	6.56%	5.71%
Prior Service	<u>1.94%</u>	<u>6.57%</u>	<u>-0.05%</u>	<u>0.83%</u>	<u>-0.30%</u>	<u>2.07%</u>	<u>-1.00%</u>
Total Retirement	6.60%	9.34%	10.98%	10.03%	0.88%	8.63%	4.71%
Supplemental Death	<u>0.28%</u>	<u>0.10%</u>	<u>0.17%</u>	<u>0.19%</u>	<u>0.00%</u>	<u>0.32%</u>	<u>0.68%</u>
Total Rate	6.88%	9.44%	11.15%	10.22%	0.88%	8.95%	5.39%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	10.98%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	13.50%	15.50%	7.50%	11.50%	10.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.5 years	6.0 years	25.0 years	27.9 years	25.0 years	21.7 years	25.0 years
Number of annuitants	15	0	11	20	1	57	12
Number of active contributing members	38	1	26	22	5	49	9
Number of inactive members	63	2	40	3	1	43	13
Average age of contributing members	47.4 years	45.4 years	42.0 years	43.3 years	37.5 years	43.1 years	50.8 years
Average length of service of contributing members	5.4 years	0.5 years	7.0 years	9.4 years	5.0 years	9.9 years	6.3 years

	Cross Plains	Cross Roads	Crowley	Crystal City	Cuero	Cumby	Daingerfield
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$742,845	\$86,862	\$10,198,815	\$876,937	\$7,083,503	\$95,399	\$1,087,438
b. Noncontributing Members	226,876	26,898	2,065,282	694,245	1,179,703	70,919	601,733
c. Annuitants	<u>149,780</u>	<u>34,318</u>	<u>5,021,545</u>	<u>1,535,050</u>	<u>5,306,544</u>	<u>94,708</u>	<u>823,892</u>
2. Total Actuarial Accrued Liability	\$1,119,501	\$148,078	\$17,285,642	\$3,106,232	\$13,569,750	\$261,026	\$2,513,063
3. Actuarial value of assets	<u>1,020,937</u>	<u>115,565</u>	<u>14,993,536</u>	<u>3,768,685</u>	<u>10,805,340</u>	<u>226,956</u>	<u>2,319,818</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$98,564	\$32,513	\$2,292,106	(\$662,453)	\$2,764,410	\$34,070	\$193,245
5. Funded Ratio: (3) / (2)	91.2%	78.0%	86.7%	121.3%	79.6%	86.9%	92.3%
6. Annual Payroll	\$366,229	\$267,926	\$5,519,679	\$1,469,379	\$4,776,659	\$422,424	\$813,321
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.57%	6.41%	8.21%	4.24%	6.99%	1.41%	5.43%
Prior Service	<u>3.26%</u>	<u>1.02%</u>	<u>2.42%</u>	<u>-2.85%</u>	<u>3.39%</u>	<u>0.55%</u>	<u>1.48%</u>
Total Retirement	8.83%	7.43%	10.63%	1.39%	10.38%	1.96%	6.91%
Supplemental Death	<u>0.39%</u>	<u>0.04%</u>	<u>0.15%</u>	<u>0.00%</u>	<u>0.25%</u>	<u>0.12%</u>	<u>0.00%</u>
Total Rate	9.22%	7.47%	10.78%	1.39%	10.63%	2.08%	6.91%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	1.36%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	12.50%	13.50%	11.50%	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	10.0 years	15.8 years	27.3 years	25.0 years	27.0 years	21.2 years	24.4 years
Number of annuitants	2	1	47	22	52	3	13
Number of active contributing members	9	5	110	45	94	10	19
Number of inactive members	5	2	73	87	41	15	10
Average age of contributing members	50.5 years	35.9 years	41.8 years	42.8 years	45.2 years	35.9 years	45.9 years
Average length of service of contributing members	9.9 years	6.1 years	9.8 years	5.4 years	10.0 years	4.1 years	9.2 years

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	Daisetta	Dalhart	Dalworthington Gardens	Danbury	Darrouzett	Dayton	De Leon
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$160,503	\$3,703,376	\$3,154,270	\$392,468	\$27,026	\$4,924,369	\$207,126
b. Noncontributing Members	47,340	664,575	1,147,356	61,503	202,528	576,107	87,562
c. Annuitants	<u>6,596</u>	<u>3,390,987</u>	<u>3,920,487</u>	<u>4,991</u>	<u>0</u>	<u>2,164,569</u>	<u>298,086</u>
2. Total Actuarial Accrued Liability	\$214,439	\$7,758,938	\$8,222,113	\$458,962	\$229,554	\$7,665,045	\$592,774
3. Actuarial value of assets	<u>245,322</u>	<u>7,765,877</u>	<u>5,435,148</u>	<u>350,121</u>	<u>227,921</u>	<u>6,564,134</u>	<u>567,427</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$30,883)	(\$6,939)	\$2,786,965	\$108,841	\$1,633	\$1,100,911	\$25,347
5. Funded Ratio: (3) / (2)	114.4%	100.1%	66.1%	76.3%	99.3%	85.6%	95.7%
6. Annual Payroll	\$297,040	\$2,649,241	\$1,649,698	\$381,404	\$108,435	\$3,814,343	\$477,962
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.15%	4.68%	9.87%	4.44%	2.17%	5.78%	1.26%
Prior Service	<u>-0.70%</u>	<u>-0.02%</u>	<u>11.22%</u>	<u>2.19%</u>	<u>0.25%</u>	<u>1.68%</u>	<u>0.38%</u>
Total Retirement	1.45%	4.66%	21.09%	6.63%	2.42%	7.46%	1.64%
Supplemental Death	<u>0.27%</u>	<u>0.18%</u>	<u>0.14%</u>	<u>0.15%</u>	<u>0.06%</u>	<u>0.22%</u>	<u>0.18%</u>
Total Rate	1.72%	4.84%	21.23%	6.78%	2.48%	7.68%	1.82%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	4.83%	N/A	N/A	2.44%	7.52%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	N/A	N/A	13.50%	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	25.0 years	22.1 years	17.9 years	6.9 years	27.3 years	22.5 years
Number of annuitants	1	30	9	1	0	36	7
Number of active contributing members	10	66	28	11	3	87	13
Number of inactive members	8	72	22	10	3	60	15
Average age of contributing members	54.6 years	40.3 years	41.4 years	46.1 years	41.3 years	44.0 years	42.0 years
Average length of service of contributing members	6.1 years	7.6 years	9.8 years	7.2 years	2.8 years	8.2 years	6.3 years

	DeSoto	Decatur	Deer Park	Dekalb	Del Rio	Dell City	Denison
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$49,784,232	\$15,718,309	\$54,110,649	\$344,788	\$20,920,862	\$156,357	\$24,769,596
b. Noncontributing Members	12,706,003	2,798,199	6,024,579	68,280	2,037,179	0	4,740,724
c. Annuitants	<u>49,094,488</u>	<u>4,459,588</u>	<u>63,999,547</u>	<u>327,213</u>	<u>7,140,848</u>	<u>214,379</u>	<u>32,852,260</u>
2. Total Actuarial Accrued Liability	\$111,584,723	\$22,976,096	\$124,134,775	\$740,281	\$30,098,889	\$370,736	\$62,362,580
3. Actuarial value of assets	<u>104,711,452</u>	<u>18,750,313</u>	<u>111,875,203</u>	<u>786,195</u>	<u>20,074,494</u>	<u>346,826</u>	<u>56,738,513</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$6,873,271	\$4,225,783	\$12,259,572	(\$45,914)	\$10,024,395	\$23,910	\$5,624,067
5. Funded Ratio: (3) / (2)	93.8%	81.6%	90.1%	106.2%	66.7%	93.6%	91.0%
6. Annual Payroll	\$22,688,404	\$6,004,110	\$18,982,636	\$540,028	\$19,204,763	\$39,188	\$10,818,859
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	9.38%	10.90%	10.41%	3.51%	3.69%	4.68%	8.51%
Prior Service	<u>1.85%</u>	<u>4.12%</u>	<u>4.03%</u>	<u>-0.54%</u>	<u>3.74%</u>	<u>6.47%</u>	<u>4.23%</u>
Total Retirement	11.23%	15.02%	14.44%	2.97%	7.43%	11.15%	12.74%
Supplemental Death	<u>0.16%</u>	<u>0.25%</u>	<u>0.17%</u>	<u>0.18%</u>	<u>0.21%</u>	<u>0.24%</u>	<u>0.00%</u>
Total Rate	11.39%	15.27%	14.61%	3.15%	7.64%	11.39%	12.74%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	10.86%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	9.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.2 years	27.1 years	24.4 years	25.0 years	19.7 years	12.5 years	16.5 years
Number of annuitants	207	36	201	11	88	1	146
Number of active contributing members	342	109	299	14	476	1	217
Number of inactive members	199	75	120	10	183	0	94
Average age of contributing members	43.4 years	46.2 years	40.9 years	46.7 years	43.6 years	43.5 years	44.7 years
Average length of service of contributing members	11.1 years	13.5 years	11.1 years	6.8 years	9.4 years	22.3 years	10.6 years

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ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Denton	Denver City	Deport	Devine	Diboll	Dickens	Dickinson
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$255,753,471	\$3,782,882	\$7,239	\$4,078,191	\$4,229,629	\$43,571	\$10,531,611
b. Noncontributing Members	41,091,982	1,050,689	0	181,847	1,493,644	0	1,865,248
c. Annuitants	<u>141,753,958</u>	<u>4,259,887</u>	<u>72,136</u>	<u>1,009,323</u>	<u>4,906,759</u>	<u>0</u>	<u>3,776,763</u>
2. Total Actuarial Accrued Liability	\$438,599,411	\$9,093,458	\$79,375	\$5,269,361	\$10,630,032	\$43,571	\$16,173,622
3. Actuarial value of assets	<u>360,004,768</u>	<u>8,455,180</u>	<u>70,492</u>	<u>2,696,381</u>	<u>9,002,323</u>	<u>47,795</u>	<u>14,723,532</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$78,594,643	\$638,278	\$8,883	\$2,572,980	\$1,627,709	(\$4,224)	\$1,450,090
5. Funded Ratio: (3) / (2)	82.1%	93.0%	88.8%	51.2%	84.7%	109.7%	91.0%
6. Annual Payroll	\$84,258,924	\$1,289,375	\$77,045	\$1,672,393	\$2,024,665	\$67,018	\$4,917,569
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	10.03%	6.64%	1.91%	5.91%	9.74%	2.24%	7.69%
Prior Service	<u>7.10%</u>	<u>6.23%</u>	<u>1.58%</u>	<u>10.22%</u>	<u>4.92%</u>	<u>-0.39%</u>	<u>1.77%</u>
Total Retirement	17.13%	12.87%	3.49%	16.13%	14.66%	1.85%	9.46%
Supplemental Death	<u>0.18%</u>	<u>0.30%</u>	<u>0.11%</u>	<u>0.18%</u>	<u>0.17%</u>	<u>0.07%</u>	<u>0.20%</u>
Total Rate	17.31%	13.17%	3.60%	16.31%	14.83%	1.92%	9.66%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	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	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	18.1 years	9.7 years	8.6 years	22.1 years	26.9 years	25.0 years	25.9 years
Number of annuitants	520	18	1	11	34	0	31
Number of active contributing members	1,245	29	2	38	48	2	99
Number of inactive members	478	25	0	13	32	0	75
Average age of contributing members	43.6 years	46.6 years	38.8 years	46.1 years	41.0 years	44.5 years	43.2 years
Average length of service of contributing members	11.7 years	10.6 years	1.6 years	10.9 years	9.2 years	5.9 years	9.8 years

	Dilley	Dimmitt	Donna	Double Oak	Dripping Springs	Driscoll	Dublin
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,278,065	\$1,056,778	\$5,791,845	\$561,799	\$377,785	\$12,067	\$2,224,303
b. Noncontributing Members	57,633	978,623	1,011,045	41,820	103,277	42,706	506,342
c. Annuitants	<u>872,755</u>	<u>2,203,846</u>	<u>985,415</u>	<u>24,336</u>	<u>0</u>	<u>0</u>	<u>1,140,510</u>
2. Total Actuarial Accrued Liability	\$2,208,453	\$4,239,247	\$7,788,305	\$627,955	\$481,062	\$54,773	\$3,871,155
3. Actuarial value of assets	<u>1,695,781</u>	<u>4,676,706</u>	<u>5,801,496</u>	<u>581,790</u>	<u>415,232</u>	<u>46,970</u>	<u>3,064,623</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$512,672	(\$437,459)	\$1,986,809	\$46,165	\$65,830	\$7,803	\$806,532
5. Funded Ratio: (3) / (2)	76.8%	110.3%	74.5%	92.6%	86.3%	85.8%	79.2%
6. Annual Payroll	\$1,436,150	\$961,400	\$4,929,331	\$696,384	\$827,333	\$238,789	\$1,484,587
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	6.04%	7.60%	5.97%	5.27%	1.85%	1.87%	9.30%
Prior Service	<u>2.15%</u>	<u>-2.79%</u>	<u>2.60%</u>	<u>0.52%</u>	<u>0.62%</u>	<u>0.47%</u>	<u>3.18%</u>
Total Retirement	8.19%	4.81%	8.57%	5.79%	2.47%	2.34%	12.48%
Supplemental Death	<u>0.21%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.25%</u>	<u>0.14%</u>	<u>0.28%</u>	<u>0.22%</u>
Total Rate	8.40%	4.81%	8.57%	6.04%	2.61%	2.62%	12.70%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	8.25%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	12.50%	12.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.8 years	25.0 years	23.1 years	17.4 years	17.5 years	8.1 years	27.1 years
Number of annuitants	17	17	28	3	0	0	16
Number of active contributing members	35	30	130	12	18	10	37
Number of inactive members	37	16	70	4	9	6	48
Average age of contributing members	46.3 years	46.8 years	41.6 years	47.2 years	45.0 years	46.2 years	41.7 years
Average length of service of contributing members	8.3 years	5.8 years	6.2 years	11.8 years	4.8 years	0.9 years	6.0 years

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	Dumas	Duncanville	Eagle Lake	Eagle Pass	Early	Earth	East Bernard
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$7,919,220	\$36,514,553	\$2,228,166	\$31,132,791	\$1,054,022	\$91,744	\$16,168
b. Noncontributing Members	1,971,702	12,081,635	731,732	3,081,000	114,678	48,191	0
c. Annuitants	<u>7,220,593</u>	<u>58,362,072</u>	<u>1,359,255</u>	<u>29,603,821</u>	<u>1,071,523</u>	<u>87,664</u>	<u>28,720</u>
2. Total Actuarial Accrued Liability	\$17,111,515	\$106,958,260	\$4,319,153	\$63,817,612	\$2,240,223	\$227,599	\$44,888
3. Actuarial value of assets	<u>15,921,315</u>	<u>103,202,489</u>	<u>3,957,323</u>	<u>60,731,980</u>	<u>2,304,527</u>	<u>162,247</u>	<u>30,110</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,190,200	\$3,755,771	\$361,830	\$3,085,632	(\$64,304)	\$65,352	\$14,778
5. Funded Ratio: (3) / (2)	93.0%	96.5%	91.6%	95.2%	102.9%	71.3%	67.1%
6. Annual Payroll	\$5,661,045	\$16,515,094	\$1,210,758	\$15,987,697	\$1,017,227	\$144,417	\$119,381
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	4.85%	5.65%	7.08%	6.89%	3.80%	1.96%	3.62%
Prior Service	<u>1.23%</u>	<u>2.24%</u>	<u>1.95%</u>	<u>1.88%</u>	<u>-0.39%</u>	<u>3.57%</u>	<u>1.81%</u>
Total Retirement	6.08%	7.89%	9.03%	8.77%	3.41%	5.53%	5.43%
Supplemental Death	<u>0.19%</u>	<u>0.00%</u>	<u>0.24%</u>	<u>0.21%</u>	<u>0.16%</u>	<u>0.32%</u>	<u>0.18%</u>
Total Rate	6.27%	7.89%	9.27%	8.98%	3.57%	5.85%	5.61%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	7.23%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	12.50%	11.50%	9.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	27.1 years	12.9 years	23.4 years	13.0 years	25.0 years	17.2 years	8.0 years
Number of annuitants	63	202	14	170	12	3	1
Number of active contributing members	115	257	25	406	25	5	4
Number of inactive members	94	166	32	129	13	5	0
Average age of contributing members	42.0 years	43.2 years	48.4 years	41.8 years	44.9 years	51.9 years	48.6 years
Average length of service of contributing members	9.0 years	11.1 years	8.0 years	9.2 years	7.1 years	8.4 years	1.4 years

	East Mountain	East Tawakoni	Eastland	Ector	Eden	Edgewood	Edinburg
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$191,897	\$370,049	\$2,278,695	\$151,277	\$434,885	\$153,434	\$81,579,178
b. Noncontributing Members	58,883	87,209	398,109	5,574	80,532	110,540	6,334,482
c. Annuitants	<u>129,298</u>	<u>254,902</u>	<u>1,602,001</u>	<u>17,327</u>	<u>691,198</u>	<u>88,081</u>	<u>41,510,172</u>
2. Total Actuarial Accrued Liability	\$380,078	\$712,160	\$4,278,805	\$174,178	\$1,206,615	\$352,055	\$129,423,832
3. Actuarial value of assets	<u>317,179</u>	<u>703,634</u>	<u>3,760,127</u>	<u>180,223</u>	<u>1,213,963</u>	<u>294,650</u>	<u>97,398,870</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$62,899	\$8,526	\$518,678	(\$6,045)	(\$7,348)	\$57,405	\$32,024,962
5. Funded Ratio: (3) / (2)	83.5%	98.8%	87.9%	103.5%	100.6%	83.7%	75.3%
6. Annual Payroll	\$212,754	\$294,960	\$1,645,164	\$164,391	\$419,248	\$359,062	\$33,771,874
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	11.52%	5.98%	7.55%	2.26%	3.47%	2.05%	8.37%
Prior Service	<u>2.83%</u>	<u>0.26%</u>	<u>1.97%</u>	<u>-0.23%</u>	<u>-0.12%</u>	<u>1.26%</u>	<u>5.97%</u>
Total Retirement	14.35%	6.24%	9.52%	2.03%	3.35%	3.31%	14.34%
Supplemental Death	<u>0.10%</u>	<u>0.27%</u>	<u>0.31%</u>	<u>0.35%</u>	<u>0.30%</u>	<u>0.29%</u>	<u>0.15%</u>
Total Rate	14.45%	6.51%	9.83%	2.38%	3.65%	3.60%	14.49%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.40%	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	7.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	13.3 years	14.4 years	24.3 years	25.0 years	25.0 years	19.2 years	24.0 years
Number of annuitants	2	2	17	1	10	6	227
Number of active contributing members	5	10	39	4	12	11	775
Number of inactive members	3	5	32	1	6	9	249
Average age of contributing members	39.4 years	48.7 years	44.8 years	51.4 years	50.9 years	47.4 years	41.1 years
Average length of service of contributing members	4.2 years	5.7 years	9.4 years	8.8 years	8.8 years	5.3 years	8.4 years

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	Edna	El Campo	Eldorado	Electra	Elgin	Elkhart	Elmendorf
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$3,959,050	\$12,994,930	\$822,741	\$556,201	\$7,691,915	\$236,389	\$123,463
b. Noncontributing Members	1,118,326	3,052,795	148,470	403,977	1,844,364	87,097	32,264
c. Annuitants	<u>2,896,732</u>	<u>11,682,914</u>	<u>1,408,174</u>	<u>862,317</u>	<u>1,943,348</u>	<u>353,790</u>	<u>16,448</u>
2. Total Actuarial Accrued Liability	\$7,974,108	\$27,730,639	\$2,379,385	\$1,822,495	\$11,479,627	\$677,276	\$172,175
3. Actuarial value of assets	<u>6,631,600</u>	<u>23,549,563</u>	<u>2,099,881</u>	<u>1,754,810</u>	<u>8,975,602</u>	<u>614,520</u>	<u>169,663</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,342,508	\$4,181,076	\$279,504	\$67,685	\$2,504,025	\$62,756	\$2,512
5. Funded Ratio: (3) / (2)	83.2%	84.9%	88.3%	96.3%	78.2%	90.7%	98.5%
6. Annual Payroll	\$1,712,468	\$5,653,630	\$698,044	\$1,050,916	\$3,730,074	\$237,737	\$520,780
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.89%	6.18%	4.96%	1.66%	10.19%	3.72%	1.49%
Prior Service	<u>5.83%</u>	<u>4.92%</u>	<u>2.37%</u>	<u>0.51%</u>	<u>4.08%</u>	<u>2.04%</u>	<u>0.04%</u>
Total Retirement	11.72%	11.10%	7.33%	2.17%	14.27%	5.76%	1.53%
Supplemental Death	<u>0.25%</u>	<u>0.20%</u>	<u>0.32%</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.00%</u>	<u>0.10%</u>
Total Rate	11.97%	11.30%	7.65%	2.42%	14.52%	5.76%	1.63%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	10.50%	7.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	18.7 years	22.0 years	26.6 years	18.2 years	25.4 years	17.7 years	16.1 years
Number of annuitants	26	68	8	21	19	4	1
Number of active contributing members	37	108	18	29	76	5	13
Number of inactive members	37	57	18	35	58	4	10
Average age of contributing members	47.0 years	42.3 years	39.7 years	45.5 years	46.3 years	49.2 years	40.3 years
Average length of service of contributing members	11.3 years	10.9 years	5.9 years	6.7 years	10.8 years	10.2 years	2.7 years

	Emory	Ennis	Euless	Eustace	Everman	Fair Oaks Ranch	Fairfield
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$602,280	\$30,775,283	\$99,608,081	\$259,336	\$3,013,589	\$3,975,846	\$2,554,737
b. Noncontributing Members	189,111	2,469,425	15,465,539	68,655	612,741	1,250,138	868,438
c. Annuitants	<u>613,473</u>	<u>30,518,283</u>	<u>80,594,669</u>	<u>344,982</u>	<u>2,427,428</u>	<u>956,464</u>	<u>1,989,497</u>
2. Total Actuarial Accrued Liability	\$1,404,864	\$63,762,991	\$195,668,289	\$672,973	\$6,053,758	\$6,182,448	\$5,412,672
3. Actuarial value of assets	<u>1,420,116</u>	<u>55,053,489</u>	<u>172,492,650</u>	<u>577,090</u>	<u>5,413,443</u>	<u>5,458,045</u>	<u>5,403,530</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$15,252)	\$8,709,502	\$23,175,639	\$95,883	\$640,315	\$724,403	\$9,142
5. Funded Ratio: (3) / (2)	101.1%	86.3%	88.2%	85.8%	89.4%	88.3%	99.8%
6. Annual Payroll	\$928,716	\$10,064,274	\$27,875,286	\$299,973	\$2,060,169	\$2,563,758	\$1,710,579
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	4.81%	11.73%	11.19%	5.35%	7.31%	10.39%	8.28%
Prior Service	<u>-0.10%</u>	<u>5.76%</u>	<u>6.61%</u>	<u>3.74%</u>	<u>1.97%</u>	<u>1.66%</u>	<u>0.03%</u>
Total Retirement	4.71%	17.49%	17.80%	9.09%	9.28%	12.05%	8.31%
Supplemental Death	<u>0.23%</u>	<u>0.19%</u>	<u>0.00%</u>	<u>0.17%</u>	<u>0.30%</u>	<u>0.13%</u>	<u>0.25%</u>
Total Rate	4.94%	17.68%	17.80%	9.26%	9.58%	12.18%	8.56%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	8.55%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	13.50%	11.50%	13.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	22.0 years	17.0 years	10.4 years	23.8 years	26.9 years	29.1 years
Number of annuitants	9	117	218	8	17	9	24
Number of active contributing members	21	178	376	9	52	50	34
Number of inactive members	13	47	150	10	43	32	32
Average age of contributing members	43.8 years	43.9 years	43.0 years	42.2 years	43.8 years	41.5 years	46.6 years
Average length of service of contributing members	7.2 years	12.8 years	14.1 years	4.7 years	8.8 years	7.0 years	7.4 years

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	Fairview	Falfurrias	Falls City	Farmers Branch	Farmersville	Farwell	Fate
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$5,219,830	\$1,230,489	\$123,750	\$91,766,365	\$2,768,846	\$221,972	\$1,384,752
b. Noncontributing Members	1,126,184	223,571	116,772	30,627,535	494,090	84,245	713,027
c. Annuitants	<u>396,883</u>	<u>1,096,247</u>	<u>46,501</u>	<u>124,122,970</u>	<u>1,990,582</u>	<u>742,443</u>	<u>223,907</u>
2. Total Actuarial Accrued Liability	\$6,742,897	\$2,550,307	\$287,023	\$246,516,870	\$5,253,518	\$1,048,660	\$2,321,686
3. Actuarial value of assets	<u>5,713,902</u>	<u>2,321,490</u>	<u>181,531</u>	<u>215,338,872</u>	<u>4,717,109</u>	<u>902,232</u>	<u>2,028,705</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,028,995	\$228,817	\$105,492	\$31,177,998	\$536,409	\$146,428	\$292,981
5. Funded Ratio: (3) / (2)	84.7%	91.0%	63.2%	87.4%	89.8%	86.0%	87.4%
6. Annual Payroll	\$4,217,713	\$1,834,822	\$147,065	\$28,430,027	\$1,980,235	\$237,113	\$2,502,638
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	9.36%	2.49%	4.89%	10.13%	6.94%	11.17%	9.89%
Prior Service	<u>1.46%</u>	<u>0.80%</u>	<u>4.85%</u>	<u>8.46%</u>	<u>1.58%</u>	<u>4.00%</u>	<u>0.71%</u>
Total Retirement	10.82%	3.29%	9.74%	18.59%	8.52%	15.17%	10.60%
Supplemental Death	<u>0.16%</u>	<u>0.22%</u>	<u>0.29%</u>	<u>0.14%</u>	<u>0.22%</u>	<u>0.10%</u>	<u>0.09%</u>
Total Rate	10.98%	3.51%	10.03%	18.73%	8.74%	15.27%	10.69%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	9.96%
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	26.1 years	23.3 years	21.5 years	18.3 years	27.2 years	23.0 years	25.5 years
Number of annuitants	5	20	1	305	17	3	6
Number of active contributing members	65	48	4	380	35	7	45
Number of inactive members	33	36	9	295	16	9	28
Average age of contributing members	40.9 years	45.4 years	47.0 years	42.5 years	45.8 years	41.4 years	41.1 years
Average length of service of contributing members	8.4 years	6.7 years	5.6 years	12.2 years	9.0 years	6.5 years	9.6 years

	Fayetteville	Ferris	Flatonia	Florence	Floresville	Flower Mound	Floydada
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$62,674	\$732,669	\$3,080,385	\$207,392	\$3,411,352	\$76,951,349	\$2,667,803
b. Noncontributing Members	0	1,236,273	443,903	171,243	376,443	16,609,170	160,035
c. Annuitants	<u>32,808</u>	<u>1,585,202</u>	<u>1,055,382</u>	<u>3,167</u>	<u>3,159,926</u>	<u>27,041,500</u>	<u>2,021,785</u>
2. Total Actuarial Accrued Liability	\$95,482	\$3,554,144	\$4,579,670	\$381,802	\$6,947,721	\$120,602,019	\$4,849,623
3. Actuarial value of assets	<u>97,642</u>	<u>3,390,595</u>	<u>3,950,779</u>	<u>388,002</u>	<u>5,259,499</u>	<u>105,708,038</u>	<u>4,209,540</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$2,160)	\$163,549	\$628,891	(\$6,200)	\$1,688,222	\$14,893,981	\$640,083
5. Funded Ratio: (3) / (2)	102.3%	95.4%	86.3%	101.6%	75.7%	87.7%	86.8%
6. Annual Payroll	\$57,025	\$1,778,018	\$827,981	\$307,505	\$2,780,394	\$34,773,643	\$1,054,837
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.76%	5.33%	10.29%	4.34%	6.68%	7.98%	6.87%
Prior Service	<u>-0.23%</u>	<u>0.54%</u>	<u>7.17%</u>	<u>-0.12%</u>	<u>4.01%</u>	<u>2.58%</u>	<u>4.09%</u>
Total Retirement	1.53%	5.87%	17.46%	4.22%	10.69%	10.56%	10.96%
Supplemental Death	<u>0.00%</u>	<u>0.19%</u>	<u>0.23%</u>	<u>0.10%</u>	<u>0.00%</u>	<u>0.13%</u>	<u>0.25%</u>
Total Rate	1.53%	6.06%	17.69%	4.32%	10.69%	10.69%	11.21%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	N/A	N/A	11.50%	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	26.9 years	13.6 years	25.0 years	23.6 years	25.8 years	23.5 years
Number of annuitants	1	24	10	1	28	180	17
Number of active contributing members	3	38	18	8	62	566	23
Number of inactive members	0	48	9	11	34	420	10
Average age of contributing members	51.6 years	41.2 years	50.0 years	44.5 years	44.7 years	41.4 years	43.7 years
Average length of service of contributing members	4.5 years	4.2 years	15.0 years	5.8 years	6.6 years	9.9 years	10.8 years

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	Forest Hill	Forney	Fort Stockton	Franklin	Frankston	Fredericksburg	Freeport
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$9,432,819	\$12,790,044	\$5,777,040	\$229,333	\$281,912	\$21,690,744	\$11,100,030
b. Noncontributing Members	3,349,990	2,363,278	2,292,335	50,835	7,277	2,654,397	4,453,494
c. Annuitants	<u>8,153,648</u>	<u>4,558,146</u>	<u>8,547,160</u>	<u>232,732</u>	<u>157,100</u>	<u>15,397,016</u>	<u>9,527,295</u>
2. Total Actuarial Accrued Liability	\$20,936,457	\$19,711,468	\$16,616,535	\$512,900	\$446,289	\$39,742,157	\$25,080,819
3. Actuarial value of assets	<u>18,047,154</u>	<u>16,487,568</u>	<u>13,181,521</u>	<u>565,237</u>	<u>407,865</u>	<u>35,871,259</u>	<u>19,924,974</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,889,303	\$3,223,900	\$3,435,014	(\$52,337)	\$38,424	\$3,870,898	\$5,155,845
5. Funded Ratio: (3) / (2)	86.2%	83.6%	79.3%	110.2%	91.4%	90.3%	79.4%
6. Annual Payroll	\$4,894,329	\$7,958,657	\$5,377,526	\$512,879	\$553,078	\$9,389,079	\$5,874,621
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	9.86%	10.87%	6.24%	3.71%	1.78%	5.99%	9.12%
Prior Service	<u>3.46%</u>	<u>2.37%</u>	<u>4.11%</u>	<u>-0.63%</u>	<u>0.45%</u>	<u>3.61%</u>	<u>5.13%</u>
Total Retirement	13.32%	13.24%	10.35%	3.08%	2.23%	9.60%	14.25%
Supplemental Death	<u>0.13%</u>	<u>0.12%</u>	<u>0.26%</u>	<u>0.00%</u>	<u>0.30%</u>	<u>0.22%</u>	<u>0.14%</u>
Total Rate	13.45%	13.36%	10.61%	3.08%	2.53%	9.82%	14.39%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	11.50%	11.50%	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	27.0 years	27.1 years	23.2 years	25.0 years	23.0 years	15.0 years	27.1 years
Number of annuitants	68	18	62	4	4	90	65
Number of active contributing members	81	132	119	13	14	164	125
Number of inactive members	77	41	71	9	5	55	105
Average age of contributing members	39.4 years	39.3 years	40.7 years	38.7 years	44.7 years	45.0 years	40.9 years
Average length of service of contributing members	8.7 years	8.3 years	6.2 years	4.4 years	6.7 years	13.2 years	6.8 years

	Freer	Friendswood	Friona	Frisco	Fritch	Frost	Fulshear
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$561,301	\$38,764,875	\$2,362,254	\$171,675,356	\$491,852	\$26,809	\$784,580
b. Noncontributing Members	240,431	7,601,930	710,045	18,353,190	394,908	43,711	79,367
c. Annuitants	<u>296,834</u>	<u>24,089,496</u>	<u>1,879,791</u>	<u>24,255,838</u>	<u>454,938</u>	<u>185,589</u>	<u>59,887</u>
2. Total Actuarial Accrued Liability	\$1,098,566	\$70,456,301	\$4,952,090	\$214,284,384	\$1,341,698	\$256,109	\$923,834
3. Actuarial value of assets	<u>781,237</u>	<u>59,597,719</u>	<u>4,356,575</u>	<u>176,644,093</u>	<u>1,911,182</u>	<u>232,949</u>	<u>722,253</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$317,329	\$10,858,582	\$595,515	\$37,640,291	(\$569,484)	\$23,160	\$201,581
5. Funded Ratio: (3) / (2)	71.1%	84.6%	88.0%	82.4%	142.4%	91.0%	78.2%
6. Annual Payroll	\$630,073	\$13,610,867	\$849,575	\$76,473,661	\$718,298	\$130,993	\$2,371,680
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	3.77%	10.77%	6.27%	11.24%	7.43%	2.84%	4.92%
Prior Service	<u>3.27%</u>	<u>4.97%</u>	<u>6.86%</u>	<u>2.89%</u>	<u>-4.87%</u>	<u>1.31%</u>	<u>0.56%</u>
Total Retirement	7.04%	15.74%	13.13%	14.13%	2.56%	4.15%	5.48%
Supplemental Death	<u>0.35%</u>	<u>0.21%</u>	<u>0.20%</u>	<u>0.13%</u>	<u>0.25%</u>	<u>0.00%</u>	<u>0.11%</u>
Total Rate	7.39%	15.95%	13.33%	14.26%	2.81%	4.15%	5.59%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	13.50%	7.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	22.9 years	24.4 years	13.6 years	26.9 years	25.0 years	18.8 years	22.4 years
Number of annuitants	6	110	14	140	9	2	1
Number of active contributing members	15	204	23	1,080	18	4	43
Number of inactive members	15	103	21	398	34	2	17
Average age of contributing members	51.2 years	44.1 years	44.8 years	41.1 years	41.1 years	58.8 years	42.1 years
Average length of service of contributing members	9.1 years	12.3 years	10.3 years	9.7 years	3.9 years	4.3 years	6.5 years

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	Fulton	Gainesville	Galena Park	Ganado	Garden Ridge	Garland	Garrison
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$253,704	\$19,117,193	\$6,940,379	\$986,213	\$1,500,105	\$458,808,174	\$529,363
b. Noncontributing Members	103,921	2,775,907	1,329,320	1,300,716	448,826	48,742,892	440,672
c. Annuitants	<u>111,846</u>	<u>19,999,425</u>	<u>8,819,859</u>	<u>735,595</u>	<u>557,435</u>	<u>398,711,739</u>	<u>863,911</u>
2. Total Actuarial Accrued Liability	\$469,471	\$41,892,525	\$17,089,558	\$3,022,524	\$2,506,366	\$906,262,805	\$1,833,946
3. Actuarial value of assets	<u>296,684</u>	<u>34,904,278</u>	<u>15,073,938</u>	<u>2,909,855</u>	<u>2,120,980</u>	<u>864,928,814</u>	<u>1,666,093</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$172,787	\$6,988,247	\$2,015,620	\$112,669	\$385,386	\$41,333,991	\$167,853
5. Funded Ratio: (3) / (2)	63.2%	83.3%	88.2%	96.3%	84.6%	95.4%	90.8%
6. Annual Payroll	\$284,406	\$11,190,590	\$3,211,825	\$487,456	\$1,462,954	\$143,938,230	\$316,798
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	7.14%	4.61%	9.11%	12.22%	6.27%	8.54%	9.07%
Prior Service	<u>10.74%</u>	<u>4.97%</u>	<u>4.08%</u>	<u>1.85%</u>	<u>1.57%</u>	<u>2.52%</u>	<u>4.70%</u>
Total Retirement	17.88%	9.58%	13.19%	14.07%	7.84%	11.06%	13.77%
Supplemental Death	<u>0.35%</u>	<u>0.21%</u>	<u>0.20%</u>	<u>0.39%</u>	<u>0.18%</u>	<u>0.20%</u>	<u>0.12%</u>
Total Rate	18.23%	9.79%	13.39%	14.46%	8.02%	11.26%	13.89%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	14.17%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	6.4 years	18.1 years	27.0 years	17.8 years	26.3 years	14.9 years	16.0 years
Number of annuitants	2	139	55	9	14	1,323	5
Number of active contributing members	7	215	69	10	27	1,967	7
Number of inactive members	3	90	52	6	23	560	3
Average age of contributing members	52.4 years	41.8 years	41.3 years	52.2 years	46.0 years	44.9 years	41.0 years
Average length of service of contributing members	8.3 years	9.7 years	8.3 years	12.0 years	12.3 years	13.7 years	6.9 years

	Gary	Gatesville	George West	Georgetown	Giddings	Gilmer	Gladewater
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$209,307	\$9,343,579	\$733,687	\$84,683,621	\$7,747,469	\$4,108,404	\$1,635,589
b. Noncontributing Members	3,003	1,059,859	305,557	11,346,152	993,092	589,840	1,351,417
c. Annuitants	<u>221,793</u>	<u>7,353,402</u>	<u>560,907</u>	<u>33,453,595</u>	<u>5,697,288</u>	<u>4,421,055</u>	<u>3,510,941</u>
2. Total Actuarial Accrued Liability	\$434,103	\$17,756,840	\$1,600,151	\$129,483,368	\$14,437,849	\$9,119,299	\$6,497,947
3. Actuarial value of assets	<u>329,703</u>	<u>14,458,875</u>	<u>1,188,403</u>	<u>107,413,854</u>	<u>11,006,139</u>	<u>7,446,761</u>	<u>6,497,902</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$104,400	\$3,297,965	\$411,748	\$22,069,514	\$3,431,710	\$1,672,538	\$45
5. Funded Ratio: (3) / (2)	76.0%	81.4%	74.3%	83.0%	76.2%	81.7%	100.0%
6. Annual Payroll	\$214,984	\$3,630,707	\$1,473,282	\$41,002,942	\$2,828,253	\$2,094,541	\$2,891,313
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	3.76%	9.65%	4.31%	9.08%	9.78%	8.59%	3.31%
Prior Service	<u>3.34%</u>	<u>5.84%</u>	<u>1.66%</u>	<u>3.33%</u>	<u>9.58%</u>	<u>5.14%</u>	<u>0.00%</u>
Total Retirement	7.10%	15.49%	5.97%	12.41%	19.36%	13.73%	3.31%
Supplemental Death	<u>0.00%</u>	<u>0.23%</u>	<u>0.15%</u>	<u>0.13%</u>	<u>0.25%</u>	<u>0.20%</u>	<u>0.18%</u>
Total Rate	7.10%	15.72%	6.12%	12.54%	19.61%	13.93%	3.49%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	N/A	13.50%	N/A	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	24.2 years	23.2 years	26.4 years	24.7 years	17.2 years	23.2 years	0.0 years
Number of annuitants	2	45	7	161	32	33	40
Number of active contributing members	4	76	33	630	67	47	52
Number of inactive members	2	22	30	208	41	29	76
Average age of contributing members	48.8 years	44.2 years	42.9 years	42.0 years	45.6 years	42.5 years	43.3 years
Average length of service of contributing members	8.5 years	12.1 years	6.7 years	9.5 years	10.5 years	10.7 years	7.8 years

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	Glen Rose	Glenn Heights	Godley	Goldsmith	Goldthwaite	Goliad	Gonzales
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,199,987	\$3,114,375	\$146,512	\$166,862	\$3,060,360	\$411,486	\$6,829,284
b. Noncontributing Members	119,694	2,472,013	111,599	157,212	211,120	272,427	1,719,026
c. Annuitants	<u>2,173,082</u>	<u>2,511,416</u>	<u>122,527</u>	<u>0</u>	<u>2,364,089</u>	<u>1,000,179</u>	<u>8,490,122</u>
2. Total Actuarial Accrued Liability	\$3,492,763	\$8,097,804	\$380,638	\$324,074	\$5,635,569	\$1,684,092	\$17,038,432
3. Actuarial value of assets	<u>2,935,754</u>	<u>8,154,084</u>	<u>326,076</u>	<u>298,970</u>	<u>4,513,245</u>	<u>1,900,615</u>	<u>13,517,596</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$557,009	(\$56,280)	\$54,562	\$25,104	\$1,122,324	(\$216,523)	\$3,520,836
5. Funded Ratio: (3) / (2)	84.1%	100.7%	85.7%	92.3%	80.1%	112.9%	79.3%
6. Annual Payroll	\$1,045,981	\$3,670,741	\$473,013	\$162,671	\$676,901	\$519,074	\$4,954,692
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	11.69%	3.68%	1.46%	1.86%	10.51%	5.05%	6.23%
Prior Service	<u>3.13%</u>	<u>-0.09%</u>	<u>0.77%</u>	<u>2.54%</u>	<u>13.17%</u>	<u>-2.72%</u>	<u>4.46%</u>
Total Retirement	14.82%	3.59%	2.23%	4.40%	23.68%	2.33%	10.69%
Supplemental Death	<u>0.29%</u>	<u>0.14%</u>	<u>0.12%</u>	<u>0.44%</u>	<u>0.32%</u>	<u>0.26%</u>	<u>0.22%</u>
Total Rate	15.11%	3.73%	2.35%	4.84%	24.00%	2.59%	10.91%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	8.50%	7.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	26.9 years	25.0 years	21.9 years	7.0 years	17.1 years	25.0 years	24.1 years
Number of annuitants	18	46	4	0	7	9	54
Number of active contributing members	25	70	10	3	12	12	110
Number of inactive members	11	77	14	2	5	22	96
Average age of contributing members	45.5 years	41.4 years	34.3 years	56.9 years	52.1 years	47.0 years	39.4 years
Average length of service of contributing members	7.6 years	8.4 years	4.4 years	15.1 years	14.8 years	8.7 years	8.0 years

	Graford	Graham	Granbury	Grand Prairie	Grand Saline	Grandview	Granger
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$83,350	\$6,168,060	\$19,405,503	\$268,254,492	\$903,283	\$697,945	\$72,274
b. Noncontributing Members	0	1,211,476	2,924,795	30,586,801	538,337	98,966	170,903
c. Annuitants	<u>0</u>	<u>9,082,860</u>	<u>16,215,257</u>	<u>226,518,103</u>	<u>1,319,826</u>	<u>634,402</u>	<u>163,601</u>
2. Total Actuarial Accrued Liability	\$83,350	\$16,462,396	\$38,545,555	\$525,359,396	\$2,761,446	\$1,431,313	\$406,778
3. Actuarial value of assets	<u>77,119</u>	<u>14,013,627</u>	<u>31,007,130</u>	<u>453,151,738</u>	<u>2,779,033</u>	<u>1,424,776</u>	<u>484,090</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$6,231	\$2,448,769	\$7,538,425	\$72,207,658	(\$17,587)	\$6,537	(\$77,312)
5. Funded Ratio: (3) / (2)	92.5%	85.1%	80.4%	86.3%	100.6%	99.5%	119.0%
6. Annual Payroll	\$126,559	\$3,929,125	\$8,198,139	\$87,180,729	\$908,455	\$779,582	\$337,480
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.11%	6.94%	10.03%	10.10%	4.87%	6.37%	2.11%
Prior Service	<u>0.78%</u>	<u>4.36%</u>	<u>6.11%</u>	<u>6.02%</u>	<u>-0.13%</u>	<u>0.06%</u>	<u>-1.55%</u>
Total Retirement	2.89%	11.30%	16.14%	16.12%	4.74%	6.43%	0.56%
Supplemental Death	<u>0.22%</u>	<u>0.31%</u>	<u>0.23%</u>	<u>0.18%</u>	<u>0.36%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Rate	3.11%	11.61%	16.37%	16.30%	5.10%	6.43%	0.56%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	9.50%	11.50%	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	7.3 years	23.1 years	22.1 years	19.3 years	25.0 years	19.8 years	25.0 years
Number of annuitants	0	69	90	705	14	9	7
Number of active contributing members	3	87	155	1,283	23	16	9
Number of inactive members	0	38	78	464	18	14	15
Average age of contributing members	48.0 years	44.2 years	44.9 years	41.7 years	49.1 years	42.0 years	49.3 years
Average length of service of contributing members	6.6 years	8.3 years	10.2 years	11.6 years	6.8 years	8.3 years	4.1 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
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	Granite Shoals	Grapeland	Grapevine	Greenville	Gregory	Grey Forest	Groesbeck
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,053,552	\$136,688	\$125,393,413	\$49,750,483	\$149,364	\$7,222,296	\$962,277
b. Noncontributing Members	187,213	181,324	17,347,190	9,351,143	104,721	663,563	161,811
c. Annuitants	<u>156,564</u>	<u>372,816</u>	<u>114,651,358</u>	<u>50,469,776</u>	<u>128,576</u>	<u>5,267,652</u>	<u>466,585</u>
2. Total Actuarial Accrued Liability	\$1,397,329	\$690,828	\$257,391,961	\$109,571,402	\$382,661	\$13,153,511	\$1,590,673
3. Actuarial value of assets	<u>1,281,845</u>	<u>643,504</u>	<u>211,801,253</u>	<u>101,657,299</u>	<u>485,308</u>	<u>11,050,810</u>	<u>1,352,372</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$115,484	\$47,324	\$45,590,708	\$7,914,103	(\$102,647)	\$2,102,701	\$238,301
5. Funded Ratio: (3) / (2)	91.7%	93.1%	82.3%	92.8%	126.8%	84.0%	85.0%
6. Annual Payroll	\$1,708,574	\$364,958	\$41,863,629	\$18,318,494	\$410,683	\$2,716,493	\$1,331,217
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	4.62%	3.60%	11.50%	7.51%	5.85%	9.70%	1.33%
Prior Service	<u>0.41%</u>	<u>0.78%</u>	<u>7.48%</u>	<u>3.87%</u>	<u>-1.53%</u>	<u>5.35%</u>	<u>1.18%</u>
Total Retirement	5.03%	4.38%	18.98%	11.38%	4.32%	15.05%	2.51%
Supplemental Death	<u>0.23%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.24%</u>	<u>0.18%</u>	<u>0.25%</u>	<u>0.22%</u>
Total Rate	5.26%	4.38%	18.98%	11.62%	4.50%	15.30%	2.73%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	N/A	9.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.5 years	25.9 years	21.0 years	14.5 years	25.0 years	20.8 years	22.4 years
Number of annuitants	7	9	360	258	2	19	13
Number of active contributing members	33	8	566	324	11	40	32
Number of inactive members	21	16	233	152	14	13	13
Average age of contributing members	44.1 years	49.4 years	44.8 years	45.4 years	46.2 years	44.3 years	45.2 years
Average length of service of contributing members	7.9 years	4.3 years	12.1 years	11.6 years	4.2 years	8.8 years	10.6 years

	Groom	Groves	Groveton	Gruver	Gun Barrel City	Gunter	Hale Center
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$87,219	\$18,728,591	\$166,379	\$339,889	\$1,545,699	\$43,056	\$180,467
b. Noncontributing Members	17,333	1,378,979	2,331	420,527	615,981	40,338	52,544
c. Annuitants	<u>188,729</u>	<u>17,781,587</u>	<u>30,063</u>	<u>441,873</u>	<u>1,140,490</u>	<u>74,623</u>	<u>58,085</u>
2. Total Actuarial Accrued Liability	\$293,281	\$37,889,157	\$198,773	\$1,202,289	\$3,302,170	\$158,017	\$291,096
3. Actuarial value of assets	<u>295,036</u>	<u>36,289,162</u>	<u>202,088</u>	<u>1,135,846</u>	<u>3,068,193</u>	<u>243,047</u>	<u>289,476</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$1,755)	\$1,599,995	(\$3,315)	\$66,443	\$233,977	(\$85,030)	\$1,620
5. Funded Ratio: (3) / (2)	100.6%	95.8%	101.7%	94.5%	92.9%	153.8%	99.4%
6. Annual Payroll	\$166,661	\$6,326,791	\$224,885	\$235,494	\$1,751,297	\$228,362	\$413,648
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	3.28%	7.26%	1.96%	7.49%	5.11%	5.39%	1.88%
Prior Service	<u>-0.06%</u>	<u>2.31%</u>	<u>-0.09%</u>	<u>3.70%</u>	<u>0.81%</u>	<u>-2.29%</u>	<u>0.03%</u>
Total Retirement	3.22%	9.57%	1.87%	11.19%	5.92%	3.10%	1.91%
Supplemental Death	<u>0.00%</u>	<u>0.00%</u>	<u>0.33%</u>	<u>0.00%</u>	<u>0.17%</u>	<u>0.16%</u>	<u>0.22%</u>
Total Rate	3.22%	9.57%	2.20%	11.19%	6.09%	3.26%	2.13%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	9.71%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	7.50%	12.50%	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	14.2 years	25.0 years	9.5 years	25.5 years	25.0 years	18.0 years
Number of annuitants	4	89	2	3	20	4	1
Number of active contributing members	4	96	10	5	41	9	10
Number of inactive members	3	30	1	9	32	8	8
Average age of contributing members	52.2 years	44.9 years	56.5 years	45.2 years	41.9 years	47.4 years	45.5 years
Average length of service of contributing members	5.4 years	14.7 years	8.1 years	6.5 years	7.1 years	3.4 years	6.7 years

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	Hallettsville	Hallsville	Halton City	Hamilton	Hamlin	Happy	Harker Heights
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$4,158,413	\$304,921	\$49,116,512	\$1,157,242	\$651,707	\$161,302	\$30,361,622
b. Noncontributing Members	327,323	40,818	13,013,731	239,837	155,444	120,915	5,308,159
c. Annuitants	<u>2,682,878</u>	<u>272,424</u>	<u>50,132,673</u>	<u>2,812,467</u>	<u>2,181,309</u>	<u>339,237</u>	<u>10,312,907</u>
2. Total Actuarial Accrued Liability	\$7,168,614	\$618,163	\$112,262,916	\$4,209,546	\$2,988,460	\$621,454	\$45,982,688
3. Actuarial value of assets	<u>6,258,871</u>	<u>441,859</u>	<u>90,258,853</u>	<u>3,306,730</u>	<u>2,564,341</u>	<u>507,133</u>	<u>36,265,227</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$909,743	\$176,304	\$22,004,063	\$902,816	\$424,119	\$114,321	\$9,717,461
5. Funded Ratio: (3) / (2)	87.3%	71.5%	80.4%	78.6%	85.8%	81.6%	78.9%
6. Annual Payroll	\$1,465,980	\$667,407	\$16,874,427	\$910,403	\$533,858	\$84,119	\$11,804,941
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	6.99%	1.44%	10.55%	11.48%	7.76%	8.38%	10.09%
Prior Service	<u>5.60%</u>	<u>1.56%</u>	<u>8.43%</u>	<u>7.20%</u>	<u>5.35%</u>	<u>11.01%</u>	<u>4.82%</u>
Total Retirement	12.59%	3.00%	18.98%	18.68%	13.11%	19.39%	14.91%
Supplemental Death	<u>0.28%</u>	<u>0.23%</u>	<u>0.18%</u>	<u>0.22%</u>	<u>0.30%</u>	<u>0.36%</u>	<u>0.14%</u>
Total Rate	12.87%	3.23%	19.16%	18.90%	13.41%	19.75%	15.05%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	18.96%	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 1/2018	14.4 years	26.7 years	23.0 years	19.4 years	25.2 years	17.1 years	27.0 years
Number of annuitants	20	4	195	21	14	3	71
Number of active contributing members	34	16	262	22	16	2	208
Number of inactive members	13	15	148	12	10	2	133
Average age of contributing members	48.0 years	43.1 years	43.9 years	40.5 years	41.7 years	50.5 years	41.5 years
Average length of service of contributing members	15.6 years	4.7 years	12.2 years	7.0 years	5.6 years	9.8 years	13.4 years

	Harlingen	Harlingen Waterworks Sys	Hart	Haskell	Haslet	Hawkins	Hays
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$36,089,879	\$9,162,581	\$81,788	\$254,191	\$1,566,720	\$1,545,450	\$1
b. Noncontributing Members	8,271,279	1,524,920	40,384	191,556	312,699	59,039	0
c. Annuitants	<u>45,897,567</u>	<u>11,934,171</u>	<u>31,843</u>	<u>764,930</u>	<u>319,942</u>	<u>503,075</u>	<u>133,471</u>
2. Total Actuarial Accrued Liability	\$90,258,725	\$22,621,672	\$154,015	\$1,210,677	\$2,199,361	\$2,107,564	\$133,472
3. Actuarial value of assets	<u>85,019,443</u>	<u>22,713,040</u>	<u>106,325</u>	<u>1,671,806</u>	<u>2,237,620</u>	<u>1,854,579</u>	<u>150,132</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$5,239,282	(\$91,368)	\$47,690	(\$461,129)	(\$38,259)	\$252,985	(\$16,660)
5. Funded Ratio: (3) / (2)	94.2%	100.4%	69.0%	138.1%	101.7%	88.0%	112.5%
6. Annual Payroll	\$10,536,439	\$6,256,403	\$134,384	\$636,811	\$1,241,883	\$442,764	\$20,800
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.01%	1.99%	1.11%	1.59%	8.78%	8.75%	10.88%
Prior Service	<u>6.39%</u>	<u>-0.09%</u>	<u>2.91%</u>	<u>-1.59%</u>	<u>-0.19%</u>	<u>6.51%</u>	<u>-5.42%</u>
Total Retirement	11.40%	1.90%	4.02%	0.00%	8.59%	15.26%	5.46%
Supplemental Death	<u>0.33%</u>	<u>0.26%</u>	<u>0.00%</u>	<u>0.16%</u>	<u>0.16%</u>	<u>0.28%</u>	<u>0.53%</u>
Total Rate	11.73%	2.16%	4.02%	0.16%	8.75%	15.54%	5.99%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	2.14%	N/A	N/A	N/A	14.90%	N/A
Statutory Maximum Rate (Total Retirement Only)	15.50%	9.50%	N/A	9.50%	15.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	10.9 years	25.0 years	18.1 years	25.0 years	25.0 years	11.1 years	25.0 years
Number of annuitants	319	111	2	11	6	10	3
Number of active contributing members	202	141	3	19	24	11	1
Number of inactive members	73	45	2	16	18	3	0
Average age of contributing members	49.3 years	43.5 years	40.2 years	36.8 years	43.5 years	51.1 years	53.3 years
Average length of service of contributing members	18.0 years	10.2 years	9.4 years	4.1 years	8.5 years	15.9 years	0.0 years

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	Hearne	Heath	Hedley	Hedwig Village	Helotes	Hemphill	Hempstead
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$3,737,422	\$4,987,053	\$7,198	\$2,687,719	\$4,354,160	\$2,378,267	\$5,946,030
b. Noncontributing Members	1,246,234	2,387,702	130,614	730,896	860,564	130,726	255,102
c. Annuitants	<u>3,257,918</u>	<u>2,283,227</u>	<u>20,934</u>	<u>1,797,772</u>	<u>587,095</u>	<u>630,977</u>	<u>4,004,949</u>
2. Total Actuarial Accrued Liability	\$8,241,574	\$9,657,982	\$158,746	\$5,216,387	\$5,801,819	\$3,139,970	\$10,206,081
3. Actuarial value of assets	<u>6,003,959</u>	<u>8,605,385</u>	<u>163,097</u>	<u>4,624,917</u>	<u>5,155,238</u>	<u>2,623,044</u>	<u>9,285,927</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,237,615	\$1,052,597	(\$4,351)	\$591,470	\$646,581	\$516,926	\$920,154
5. Funded Ratio: (3) / (2)	72.8%	89.1%	102.7%	88.7%	88.9%	83.5%	91.0%
6. Annual Payroll	\$2,122,267	\$3,532,402	\$44,400	\$1,938,357	\$3,317,973	\$1,150,216	\$3,287,774
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.74%	9.38%	4.82%	4.71%	5.33%	4.95%	6.36%
Prior Service	<u>6.62%</u>	<u>1.79%</u>	<u>-0.66%</u>	<u>2.56%</u>	<u>1.47%</u>	<u>3.04%</u>	<u>1.64%</u>
Total Retirement	15.36%	11.17%	4.16%	7.27%	6.80%	7.99%	8.00%
Supplemental Death	<u>0.21%</u>	<u>0.18%</u>	<u>0.41%</u>	<u>0.23%</u>	<u>0.13%</u>	<u>0.35%</u>	<u>0.22%</u>
Total Rate	15.57%	11.35%	4.57%	7.50%	6.93%	8.34%	8.22%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	7.46%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	11.50%	N/A	12.50%	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	24.1 years	25.9 years	25.0 years	16.3 years	18.3 years	21.5 years	27.0 years
Number of annuitants	25	15	1	12	11	8	20
Number of active contributing members	50	49	2	29	62	25	71
Number of inactive members	34	33	6	16	27	5	23
Average age of contributing members	43.1 years	43.3 years	51.3 years	47.1 years	40.7 years	48.5 years	46.3 years
Average length of service of contributing members	8.2 years	11.5 years	1.3 years	12.0 years	11.6 years	11.1 years	10.0 years

	Henderson	Henrietta	Hereford	Hewitt	Hickory Creek	Hico	Hidalgo
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$14,431,929	\$874,669	\$10,684,330	\$9,866,702	\$1,805,119	\$276,948	\$9,858,697
b. Noncontributing Members	2,462,814	508,180	1,596,800	1,719,355	580,294	420,620	4,049,980
c. Annuitants	<u>14,790,860</u>	<u>1,257,584</u>	<u>7,979,367</u>	<u>6,308,975</u>	<u>423,932</u>	<u>283,662</u>	<u>3,317,062</u>
2. Total Actuarial Accrued Liability	\$31,685,603	\$2,640,433	\$20,260,497	\$17,895,032	\$2,809,345	\$981,230	\$17,225,739
3. Actuarial value of assets	<u>24,737,531</u>	<u>2,112,451</u>	<u>17,174,252</u>	<u>13,941,124</u>	<u>2,443,614</u>	<u>1,047,352</u>	<u>14,918,382</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$6,948,072	\$527,982	\$3,086,245	\$3,953,908	\$365,731	(\$66,122)	\$2,307,357
5. Funded Ratio: (3) / (2)	78.1%	80.0%	84.8%	77.9%	87.0%	106.7%	86.6%
6. Annual Payroll	\$6,105,274	\$686,675	\$4,988,142	\$4,601,083	\$1,117,859	\$432,993	\$5,792,455
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.64%	10.13%	6.45%	10.89%	9.86%	6.38%	9.59%
Prior Service	<u>7.52%</u>	<u>4.51%</u>	<u>4.16%</u>	<u>5.04%</u>	<u>2.06%</u>	<u>-1.00%</u>	<u>2.97%</u>
Total Retirement	16.16%	14.64%	10.61%	15.93%	11.92%	5.38%	12.56%
Supplemental Death	<u>0.16%</u>	<u>0.26%</u>	<u>0.21%</u>	<u>0.12%</u>	<u>0.09%</u>	<u>0.31%</u>	<u>0.00%</u>
Total Rate	16.32%	14.90%	10.82%	16.05%	12.01%	5.69%	12.56%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	13.50%	11.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	22.3 years	27.0 years	21.7 years	27.0 years	26.5 years	25.0 years	18.6 years
Number of annuitants	69	13	44	29	9	6	29
Number of active contributing members	123	17	96	91	20	12	150
Number of inactive members	55	14	34	53	17	8	107
Average age of contributing members	39.3 years	48.8 years	40.6 years	40.0 years	37.6 years	45.9 years	43.3 years
Average length of service of contributing members	9.1 years	6.8 years	10.1 years	9.6 years	7.2 years	6.5 years	7.1 years

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	Higgins	Highland Park	Highland Village	Hill Country Village	Hillsboro	Hilshire Village	Hitchcock
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$271,180	\$31,488,137	\$22,953,758	\$894,559	\$10,105,714	\$62,391	\$1,960,572
b. Noncontributing Members	0	5,671,526	6,652,457	461,251	2,426,167	0	587,662
c. Annuitants	68,196	34,346,131	7,293,870	335,132	5,867,604	11,812	1,197,300
2. Total Actuarial Accrued Liability	\$339,376	\$71,505,794	\$36,900,085	\$1,690,942	\$18,399,485	\$74,203	\$3,745,534
3. Actuarial value of assets	346,465	72,989,714	31,886,468	1,755,459	15,350,577	37,796	3,780,637
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$7,089)	(\$1,483,920)	\$5,013,617	(\$64,517)	\$3,048,908	\$36,407	(\$35,103)
5. Funded Ratio: (3) / (2)	102.1%	102.1%	86.4%	103.8%	83.4%	50.9%	100.9%
6. Annual Payroll	\$112,611	\$12,405,759	\$9,926,731	\$736,601	\$4,564,304	\$91,265	\$2,129,059
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	4.22%	6.27%	10.60%	4.27%	6.18%	2.93%	3.83%
Prior Service	-0.39%	-0.73%	2.95%	-0.55%	5.28%	8.72%	0.30%
Total Retirement	3.83%	5.54%	13.55%	3.72%	11.46%	11.65%	4.13%
Supplemental Death	0.44%	0.00%	0.16%	0.12%	0.00%	0.21%	0.21%
Total Rate	4.27%	5.54%	13.71%	3.84%	11.46%	11.86%	4.34%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	4.84%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	11.50%	N/A	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	25.0 years	27.2 years	25.0 years	17.2 years	5.1 years	0.0 years
Number of annuitants	1	105	59	4	56	1	14
Number of active contributing members	3	121	150	14	100	2	52
Number of inactive members	0	32	110	18	74	0	49
Average age of contributing members	61.4 years	45.8 years	42.2 years	44.1 years	44.7 years	56.8 years	44.3 years
Average length of service of contributing members	17.5 years	15.2 years	10.9 years	11.4 years	10.8 years	7.5 years	9.4 years

	Holland	Holliday	Hollywood Park	Hondo	Honey Grove	Hooks	Howe
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$360,573	\$479,878	\$2,892,090	\$4,803,235	\$582,544	\$1,000,259	\$1,046,059
b. Noncontributing Members	66,129	100,287	661,425	2,298,161	296,670	251,413	583,995
c. Annuitants	153,546	0	1,803,428	7,365,912	565,720	199,142	416,655
2. Total Actuarial Accrued Liability	\$580,248	\$580,165	\$5,356,943	\$14,467,308	\$1,444,934	\$1,450,814	\$2,046,709
3. Actuarial value of assets	505,984	585,627	4,661,019	13,079,859	1,367,411	1,028,336	2,025,529
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$74,264	(\$5,462)	\$695,924	\$1,387,449	\$77,523	\$422,478	\$21,180
5. Funded Ratio: (3) / (2)	87.2%	100.9%	87.0%	90.4%	94.6%	70.9%	99.0%
6. Annual Payroll	\$273,516	\$397,049	\$1,747,387	\$4,023,750	\$394,807	\$554,686	\$663,252
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	6.03%	2.89%	6.65%	6.96%	6.77%	7.78%	5.51%
Prior Service	2.08%	-0.08%	2.33%	2.02%	1.67%	6.41%	0.26%
Total Retirement	8.11%	2.81%	8.98%	8.98%	8.44%	14.19%	5.77%
Supplemental Death	0.45%	0.00%	0.16%	0.22%	0.35%	0.22%	0.29%
Total Rate	8.56%	2.81%	9.14%	9.20%	8.79%	14.41%	6.06%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	13.71%	5.98%
Statutory Maximum Rate (Total Retirement Only)	10.50%	9.50%	10.50%	11.50%	9.50%	13.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	18.3 years	25.0 years	27.1 years	27.0 years	15.6 years	15.8 years	18.3 years
Number of annuitants	3	0	17	55	4	3	8
Number of active contributing members	7	9	33	108	9	14	15
Number of inactive members	2	7	20	71	17	5	18
Average age of contributing members	52.9 years	48.3 years	42.9 years	44.2 years	53.1 years	45.2 years	43.7 years
Average length of service of contributing members	8.2 years	10.7 years	10.1 years	6.8 years	9.7 years	11.8 years	9.9 years

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	Hubbard	Hudson	Hudson Oaks	Hughes Springs	Humble	Hunters Creek Village	Huntington
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$257,625	\$613,201	\$2,318,175	\$3,318,726	\$40,815,061	\$381,294	\$1,182,666
b. Noncontributing Members	101,054	35,016	789,929	42,957	3,393,506	102,420	201,833
c. Annuitants	<u>9,059</u>	<u>73,427</u>	<u>500,265</u>	<u>849,081</u>	<u>24,438,902</u>	<u>785,455</u>	<u>1,846,376</u>
2. Total Actuarial Accrued Liability	\$367,738	\$721,644	\$3,608,369	\$4,210,764	\$68,647,469	\$1,269,169	\$3,230,875
3. Actuarial value of assets	<u>413,951</u>	<u>678,681</u>	<u>2,948,230</u>	<u>4,130,706</u>	<u>60,497,871</u>	<u>830,390</u>	<u>2,729,133</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$46,213)	\$42,963	\$660,139	\$80,058	\$8,149,598	\$438,779	\$501,742
5. Funded Ratio: (3) / (2)	112.6%	94.0%	81.7%	98.1%	88.1%	65.4%	84.5%
6. Annual Payroll	\$426,627	\$633,742	\$1,320,673	\$642,404	\$13,932,383	\$451,237	\$738,101
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.28%	3.94%	9.78%	10.30%	9.49%	9.40%	10.22%
Prior Service	<u>-0.69%</u>	<u>0.50%</u>	<u>2.95%</u>	<u>4.40%</u>	<u>4.10%</u>	<u>6.63%</u>	<u>4.07%</u>
Total Retirement	0.59%	4.44%	12.73%	14.70%	13.59%	16.03%	14.29%
Supplemental Death	<u>0.21%</u>	<u>0.19%</u>	<u>0.10%</u>	<u>0.29%</u>	<u>0.17%</u>	<u>0.38%</u>	<u>0.19%</u>
Total Rate	0.80%	4.63%	12.83%	14.99%	13.76%	16.41%	14.48%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	15.12%	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 1/2018	25.0 years	18.9 years	26.7 years	3.1 years	20.4 years	21.2 years	27.0 years
Number of annuitants	2	2	9	5	92	9	11
Number of active contributing members	12	15	23	12	195	8	19
Number of inactive members	9	4	17	2	51	2	15
Average age of contributing members	40.4 years	44.3 years	39.7 years	53.8 years	43.2 years	45.9 years	43.5 years
Average length of service of contributing members	6.8 years	8.6 years	8.1 years	17.7 years	13.0 years	8.9 years	7.8 years

	Huntsville	Hurst	Hutchins	Hutto	Huxley	Idalou	Ingleside
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$37,883,642	\$72,266,147	\$4,384,003	\$7,585,259	\$226,153	\$322,099	\$5,594,830
b. Noncontributing Members	7,594,705	10,143,472	1,358,467	3,032,222	121,341	171,687	761,863
c. Annuitants	<u>39,581,241</u>	<u>68,961,667</u>	<u>1,061,299</u>	<u>1,994,654</u>	<u>430,516</u>	<u>0</u>	<u>3,957,166</u>
2. Total Actuarial Accrued Liability	\$85,059,588	\$151,371,286	\$6,803,769	\$12,612,135	\$778,010	\$493,786	\$10,313,859
3. Actuarial value of assets	<u>64,965,863</u>	<u>141,872,367</u>	<u>6,394,120</u>	<u>11,073,181</u>	<u>877,896</u>	<u>428,250</u>	<u>8,760,856</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$20,093,725	\$9,498,919	\$409,649	\$1,538,954	(\$99,886)	\$65,536	\$1,553,003
5. Funded Ratio: (3) / (2)	76.4%	93.7%	94.0%	87.8%	112.8%	86.7%	84.9%
6. Annual Payroll	\$13,378,163	\$26,410,543	\$2,888,247	\$5,955,593	\$354,254	\$594,063	\$3,425,247
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.03%	8.03%	7.55%	11.45%	2.96%	3.73%	8.39%
Prior Service	<u>10.63%</u>	<u>2.72%</u>	<u>0.83%</u>	<u>1.52%</u>	<u>-1.48%</u>	<u>0.72%</u>	<u>2.66%</u>
Total Retirement	18.66%	10.75%	8.38%	12.97%	1.48%	4.45%	11.05%
Supplemental Death	<u>0.19%</u>	<u>0.00%</u>	<u>0.12%</u>	<u>0.12%</u>	<u>0.24%</u>	<u>0.07%</u>	<u>0.32%</u>
Total Rate	18.85%	10.75%	8.50%	13.09%	1.72%	4.52%	11.37%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	18.46%	N/A	N/A	13.04%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	9.50%	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	20.6 years	18.3 years	27.1 years	26.8 years	25.0 years	22.7 years	27.0 years
Number of annuitants	180	250	21	19	6	0	37
Number of active contributing members	258	401	65	98	10	14	85
Number of inactive members	135	158	59	59	5	13	66
Average age of contributing members	42.8 years	42.5 years	40.7 years	40.5 years	43.1 years	37.8 years	47.4 years
Average length of service of contributing members	11.4 years	12.2 years	8.3 years	8.2 years	10.0 years	5.3 years	10.0 years

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	Ingram	Iowa Colony	Iowa Park	Iraan	Irving	Italy	Itasca
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$131,180	\$459,752	\$4,917,137	\$593,258	\$337,335,363	\$147,112	\$654,923
b. Noncontributing Members	136,412	3,858	594,035	72,870	51,195,386	109,059	103,204
c. Annuitants	<u>515,766</u>	<u>0</u>	<u>2,916,568</u>	<u>736,442</u>	<u>313,892,474</u>	<u>299,205</u>	<u>819,536</u>
2. Total Actuarial Accrued Liability	\$783,358	\$463,610	\$8,427,740	\$1,402,570	\$702,423,223	\$555,376	\$1,577,663
3. Actuarial value of assets	<u>705,242</u>	<u>184,648</u>	<u>6,870,215</u>	<u>1,066,272</u>	<u>634,718,783</u>	<u>408,077</u>	<u>1,770,997</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$78,116	\$278,962	\$1,557,525	\$336,298	\$67,704,440	\$147,299	(\$193,334)
5. Funded Ratio: (3) / (2)	90.0%	39.8%	81.5%	76.0%	90.4%	73.5%	112.3%
6. Annual Payroll	\$484,233	\$260,075	\$1,846,695	\$256,406	\$101,744,190	\$681,178	\$623,297
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	4.56%	5.08%	7.05%	6.47%	9.47%	1.29%	12.57%
Prior Service	<u>1.11%</u>	<u>17.41%</u>	<u>8.08%</u>	<u>10.44%</u>	<u>5.03%</u>	<u>1.30%</u>	<u>-1.90%</u>
Total Retirement	5.67%	22.49%	15.13%	16.91%	14.50%	2.59%	10.67%
Supplemental Death	<u>0.00%</u>	<u>0.48%</u>	<u>0.25%</u>	<u>0.42%</u>	<u>0.18%</u>	<u>0.17%</u>	<u>0.23%</u>
Total Rate	5.67%	22.97%	15.38%	17.33%	14.68%	2.76%	10.90%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	16.64%	14.58%	N/A	N/A
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 1/2018	21.0 years	7.1 years	13.3 years	17.0 years	18.9 years	25.9 years	25.0 years
Number of annuitants	11	0	22	5	934	9	5
Number of active contributing members	14	6	45	6	1,421	18	16
Number of inactive members	9	2	34	5	457	20	26
Average age of contributing members	44.1 years	47.2 years	46.7 years	46.5 years	44.1 years	38.6 years	46.7 years
Average length of service of contributing members	6.7 years	7.7 years	10.8 years	9.9 years	13.6 years	2.9 years	5.2 years

	Jacinto City	Jacksboro	Jacksonville	Jasper	Jefferson	Jersey Village	Jewett
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$5,012,147	\$2,002,638	\$12,950,582	\$12,460,895	\$815,772	\$7,474,997	\$645,070
b. Noncontributing Members	850,507	825,643	1,703,849	1,141,991	225,684	4,290,333	72,959
c. Annuitants	<u>2,643,451</u>	<u>3,585,954</u>	<u>13,460,029</u>	<u>11,093,564</u>	<u>522,152</u>	<u>10,446,342</u>	<u>417,180</u>
2. Total Actuarial Accrued Liability	\$8,506,105	\$6,414,235	\$28,114,460	\$24,696,450	\$1,563,608	\$22,211,672	\$1,135,209
3. Actuarial value of assets	<u>7,595,204</u>	<u>5,243,934</u>	<u>24,836,848</u>	<u>22,335,005</u>	<u>1,618,698</u>	<u>18,161,325</u>	<u>974,963</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$910,901	\$1,170,301	\$3,277,612	\$2,361,445	(\$55,090)	\$4,050,347	\$160,246
5. Funded Ratio: (3) / (2)	89.3%	81.8%	88.3%	90.4%	103.5%	81.8%	85.9%
6. Annual Payroll	\$2,747,972	\$1,751,527	\$5,833,672	\$5,249,613	\$711,143	\$5,150,890	\$279,080
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	4.60%	10.11%	7.50%	5.23%	2.21%	10.44%	5.16%
Prior Service	<u>2.97%</u>	<u>3.92%</u>	<u>3.58%</u>	<u>4.29%</u>	<u>-0.52%</u>	<u>4.60%</u>	<u>3.95%</u>
Total Retirement	7.57%	14.03%	11.08%	9.52%	1.69%	15.04%	9.11%
Supplemental Death	<u>0.28%</u>	<u>0.19%</u>	<u>0.20%</u>	<u>0.23%</u>	<u>0.18%</u>	<u>0.18%</u>	<u>0.24%</u>
Total Rate	7.85%	14.22%	11.28%	9.75%	1.98%	15.22%	9.35%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	15.50%	N/A	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	14.5 years	26.9 years	24.3 years	13.4 years	25.0 years	27.1 years	21.0 years
Number of annuitants	28	20	97	73	8	49	2
Number of active contributing members	59	39	124	114	20	94	6
Number of inactive members	34	39	71	50	22	76	4
Average age of contributing members	44.3 years	41.7 years	41.6 years	43.9 years	47.7 years	43.8 years	50.2 years
Average length of service of contributing members	8.7 years	6.3 years	9.6 years	11.2 years	9.0 years	8.9 years	13.3 years

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	Joaquin	Johnson City	Jones Creek	Jonestown	Josephine	Joshua	Jourdanton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$91,135	\$930,868	\$222,836	\$647,192	\$278,635	\$1,629,040	\$1,351,364
b. Noncontributing Members	11,062	369,986	0	173,400	17,459	933,646	317,015
c. Annuitants	<u>190,919</u>	<u>589,980</u>	<u>222,206</u>	<u>476,226</u>	<u>0</u>	<u>400,416</u>	<u>1,020,833</u>
2. Total Actuarial Accrued Liability	\$293,116	\$1,890,834	\$445,042	\$1,296,818	\$296,094	\$2,963,102	\$2,689,212
3. Actuarial value of assets	<u>216,373</u>	<u>1,498,847</u>	<u>367,577</u>	<u>1,159,081</u>	<u>275,427</u>	<u>2,955,402</u>	<u>2,418,079</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$76,743	\$391,987	\$77,465	\$137,737	\$20,667	\$7,700	\$271,133
5. Funded Ratio: (3) / (2)	73.8%	79.3%	82.6%	89.4%	93.0%	99.7%	89.9%
6. Annual Payroll	\$190,848	\$764,761	\$234,349	\$1,254,708	\$269,807	\$1,751,488	\$1,375,235
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.23%	6.58%	4.04%	5.46%	5.82%	5.91%	5.07%
Prior Service	<u>3.03%</u>	<u>3.49%</u>	<u>3.34%</u>	<u>0.67%</u>	<u>0.85%</u>	<u>0.03%</u>	<u>1.14%</u>
Total Retirement	5.26%	10.07%	7.38%	6.13%	6.67%	5.94%	6.21%
Supplemental Death	<u>0.42%</u>	<u>0.17%</u>	<u>0.36%</u>	<u>0.19%</u>	<u>0.09%</u>	<u>0.11%</u>	<u>0.25%</u>
Total Rate	5.68%	10.24%	7.74%	6.32%	6.76%	6.05%	6.46%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	10.50%	N/A	N/A	N/A	13.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	18.4 years	22.2 years	12.4 years	25.2 years	11.1 years	21.2 years	27.6 years
Number of annuitants	5	5	4	9	0	5	12
Number of active contributing members	4	15	5	26	6	35	40
Number of inactive members	1	12	0	10	2	32	23
Average age of contributing members	55.5 years	46.4 years	54.7 years	43.7 years	41.7 years	41.2 years	47.3 years
Average length of service of contributing members	5.8 years	8.0 years	13.4 years	6.0 years	11.2 years	8.9 years	8.0 years

	Junction	Justin	Karnes City	Katy	Kaufman	Keene	Keller
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$691,497	\$911,199	\$1,201,741	\$26,031,112	\$6,801,863	\$7,841,989	\$48,722,428
b. Noncontributing Members	263,083	366,302	323,265	2,508,913	791,706	1,142,484	13,498,502
c. Annuitants	<u>2,785,476</u>	<u>345,560</u>	<u>942,224</u>	<u>15,172,342</u>	<u>4,085,492</u>	<u>1,824,033</u>	<u>29,656,522</u>
2. Total Actuarial Accrued Liability	\$3,740,056	\$1,623,061	\$2,467,230	\$43,712,367	\$11,679,061	\$10,808,506	\$91,877,452
3. Actuarial value of assets	<u>3,263,049</u>	<u>1,497,909</u>	<u>2,088,125</u>	<u>38,131,552</u>	<u>11,204,843</u>	<u>8,417,482</u>	<u>75,878,567</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$477,007	\$125,152	\$379,105	\$5,580,815	\$474,218	\$2,391,024	\$15,998,885
5. Funded Ratio: (3) / (2)	87.2%	92.3%	84.6%	87.2%	95.9%	77.9%	82.6%
6. Annual Payroll	\$703,733	\$1,461,874	\$1,390,707	\$11,469,841	\$3,016,082	\$2,780,867	\$19,075,420
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	10.46%	2.30%	3.61%	11.24%	8.17%	9.22%	10.14%
Prior Service	<u>3.98%</u>	<u>0.52%</u>	<u>1.59%</u>	<u>3.04%</u>	<u>0.97%</u>	<u>5.80%</u>	<u>5.37%</u>
Total Retirement	14.44%	2.82%	5.20%	14.28%	9.14%	15.02%	15.51%
Supplemental Death	<u>0.23%</u>	<u>0.00%</u>	<u>0.21%</u>	<u>0.17%</u>	<u>0.20%</u>	<u>0.17%</u>	<u>0.14%</u>
Total Rate	14.67%	2.82%	5.41%	14.45%	9.34%	15.19%	15.65%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	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 1/2018	26.9 years	25.4 years	27.2 years	24.3 years	24.8 years	21.6 years	23.4 years
Number of annuitants	18	6	11	62	40	16	131
Number of active contributing members	19	28	30	185	60	56	291
Number of inactive members	18	25	13	47	52	34	176
Average age of contributing members	47.8 years	40.5 years	43.6 years	42.0 years	44.1 years	41.8 years	41.2 years
Average length of service of contributing members	4.7 years	8.6 years	8.4 years	9.4 years	12.3 years	10.9 years	11.7 years

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	Kemah	Kemp	Kenedy	Kennedale	Kerens	Kermit	Kerrville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$2,489,685	\$156,467	\$1,479,517	\$6,472,599	\$331,293	\$5,372,695	\$35,668,628
b. Noncontributing Members	804,146	289,608	634,481	4,290,134	456	1,441,984	7,636,037
c. Annuitants	<u>1,221,737</u>	<u>227,099</u>	<u>582,196</u>	<u>3,723,754</u>	<u>0</u>	<u>4,248,198</u>	<u>31,972,711</u>
2. Total Actuarial Accrued Liability	\$4,515,568	\$673,174	\$2,696,194	\$14,486,487	\$331,749	\$11,062,877	\$75,277,376
3. Actuarial value of assets	<u>4,285,585</u>	<u>763,799</u>	<u>2,221,230</u>	<u>12,408,601</u>	<u>60,923</u>	<u>8,564,521</u>	<u>68,488,504</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$229,983	(\$90,625)	\$474,964	\$2,077,886	\$270,826	\$2,498,356	\$6,788,872
5. Funded Ratio: (3) / (2)	94.9%	113.5%	82.4%	85.7%	18.4%	77.4%	91.0%
6. Annual Payroll	\$2,059,854	\$483,745	\$1,956,077	\$3,987,164	\$378,978	\$2,261,017	\$16,398,262
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	6.38%	5.88%	3.05%	10.64%	2.03%	9.07%	7.53%
Prior Service	<u>0.74%</u>	<u>-1.27%</u>	<u>1.41%</u>	<u>3.23%</u>	<u>6.25%</u>	<u>6.48%</u>	<u>2.41%</u>
Total Retirement	7.12%	4.61%	4.46%	13.87%	8.28%	15.55%	9.94%
Supplemental Death	<u>0.17%</u>	<u>0.00%</u>	<u>0.18%</u>	<u>0.18%</u>	<u>0.17%</u>	<u>0.25%</u>	<u>0.19%</u>
Total Rate	7.29%	4.61%	4.64%	14.05%	8.45%	15.80%	10.13%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.15%	4.32%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	7.50%	N/A	N/A	N/A	15.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	24.6 years	25.0 years	27.4 years	26.8 years	15.0 years	27.0 years	27.3 years
Number of annuitants	13	8	10	32	0	25	227
Number of active contributing members	35	15	43	72	11	49	303
Number of inactive members	36	20	24	97	1	85	169
Average age of contributing members	45.5 years	41.7 years	42.7 years	42.2 years	45.0 years	44.4 years	42.9 years
Average length of service of contributing members	11.8 years	2.5 years	7.6 years	12.3 years	8.4 years	8.8 years	9.9 years

	Kerrville PUB	Kilgore	Killeen	Kingsville	Kirby	Kirbyville	Knox City
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$9,967,883	\$18,249,655	\$84,884,956	\$24,648,587	\$2,631,825	\$577,994	\$172,098
b. Noncontributing Members	6,359,184	2,244,157	11,768,046	6,250,930	1,327,277	193,295	269,730
c. Annuitants	<u>9,127,264</u>	<u>22,730,917</u>	<u>80,890,568</u>	<u>26,749,923</u>	<u>3,973,002</u>	<u>1,142,772</u>	<u>138,728</u>
2. Total Actuarial Accrued Liability	\$25,454,331	\$43,224,729	\$177,543,570	\$57,649,440	\$7,932,104	\$1,914,061	\$580,556
3. Actuarial value of assets	<u>23,216,784</u>	<u>36,586,493</u>	<u>153,529,868</u>	<u>53,820,496</u>	<u>6,571,956</u>	<u>1,569,106</u>	<u>653,688</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,237,547	\$6,638,236	\$24,013,702	\$3,828,944	\$1,360,148	\$344,955	(\$73,132)
5. Funded Ratio: (3) / (2)	91.2%	84.6%	86.5%	93.4%	82.9%	82.0%	112.6%
6. Annual Payroll	\$4,176,030	\$7,797,432	\$49,403,131	\$11,840,982	\$2,028,654	\$857,852	\$316,524
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.96%	9.95%	5.72%	6.57%	10.52%	2.92%	4.18%
Prior Service	<u>3.31%</u>	<u>5.10%</u>	<u>4.06%</u>	<u>2.22%</u>	<u>3.91%</u>	<u>2.59%</u>	<u>-1.42%</u>
Total Retirement	12.27%	15.05%	9.78%	8.79%	14.43%	5.51%	2.76%
Supplemental Death	<u>0.19%</u>	<u>0.23%</u>	<u>0.16%</u>	<u>0.00%</u>	<u>0.14%</u>	<u>0.30%</u>	<u>0.40%</u>
Total Rate	12.46%	15.28%	9.94%	8.79%	14.57%	5.81%	3.16%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	9.58%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	N/A	N/A	7.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	24.8 years	26.0 years	15.9 years	21.0 years	27.2 years	26.9 years	25.0 years
Number of annuitants	32	120	466	154	25	19	5
Number of active contributing members	56	156	1,004	270	51	25	9
Number of inactive members	30	81	458	153	80	34	14
Average age of contributing members	44.7 years	44.4 years	42.0 years	44.0 years	39.9 years	44.4 years	55.4 years
Average length of service of contributing members	11.1 years	9.8 years	10.8 years	9.4 years	7.3 years	5.1 years	10.3 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
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	Kountze	Kress	Krugerville	Krum	Kyle	La Coste	La Feria
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$591,075	\$10,675	\$243,093	\$763,109	\$15,290,672	\$248,013	\$2,564,542
b. Noncontributing Members	131,498	889	71,833	586,342	1,597,865	715	728,516
c. Annuitants	<u>18,874</u>	<u>249,455</u>	<u>70,587</u>	<u>142,678</u>	<u>2,341,583</u>	<u>57,464</u>	<u>3,377,016</u>
2. Total Actuarial Accrued Liability	\$741,447	\$261,019	\$385,513	\$1,492,129	\$19,230,120	\$306,192	\$6,670,074
3. Actuarial value of assets	<u>731,355</u>	<u>328,995</u>	<u>339,585</u>	<u>1,496,806</u>	<u>15,513,670</u>	<u>334,489</u>	<u>5,109,002</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$10,092	(\$67,976)	\$45,928	(\$4,677)	\$3,716,450	(\$28,297)	\$1,561,072
5. Funded Ratio: (3) / (2)	98.6%	126.0%	88.1%	100.3%	80.7%	109.2%	76.6%
6. Annual Payroll	\$904,010	\$43,213	\$644,568	\$1,376,495	\$9,535,135	\$272,999	\$2,075,485
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.36%	3.35%	7.76%	5.78%	10.11%	2.04%	4.64%
Prior Service	<u>0.07%</u>	<u>-3.35%</u>	<u>0.69%</u>	<u>-0.02%</u>	<u>2.30%</u>	<u>-0.64%</u>	<u>6.12%</u>
Total Retirement	1.43%	0.00%	8.45%	5.76%	12.41%	1.40%	10.76%
Supplemental Death	<u>0.13%</u>	<u>0.00%</u>	<u>0.10%</u>	<u>0.15%</u>	<u>0.13%</u>	<u>0.00%</u>	<u>0.22%</u>
Total Rate	1.56%	0.00%	8.55%	5.91%	12.54%	1.40%	10.98%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	8.38%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	12.50%	13.50%	7.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	24.2 years	25.0 years	13.1 years	25.0 years	26.7 years	25.0 years	16.5 years
Number of annuitants	2	3	2	6	16	3	25
Number of active contributing members	22	1	10	29	179	7	52
Number of inactive members	40	1	5	31	73	1	44
Average age of contributing members	45.4 years	48.0 years	45.8 years	43.2 years	40.3 years	51.2 years	44.6 years
Average length of service of contributing members	7.7 years	2.6 years	7.8 years	10.0 years	7.7 years	12.8 years	8.7 years

	La Grange	La Grulla	La Joya	La Marque	La Porte	La Vernia	Lacy-Lakeview
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$9,284,248	\$390,597	\$719,158	\$9,364,685	\$76,616,762	\$172,167	\$4,596,387
b. Noncontributing Members	841,744	44,739	148,195	3,450,086	8,603,542	174,556	755,095
c. Annuitants	<u>4,816,789</u>	<u>212,297</u>	<u>512,529</u>	<u>12,574,960</u>	<u>66,010,433</u>	<u>106,343</u>	<u>2,289,140</u>
2. Total Actuarial Accrued Liability	\$14,942,781	\$647,633	\$1,379,882	\$25,389,731	\$151,230,737	\$453,066	\$7,640,622
3. Actuarial value of assets	<u>12,692,712</u>	<u>746,451</u>	<u>575,087</u>	<u>20,754,782</u>	<u>132,272,382</u>	<u>324,430</u>	<u>5,875,307</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,250,069	(\$98,818)	\$804,795	\$4,634,949	\$18,958,355	\$128,636	\$1,765,315
5. Funded Ratio: (3) / (2)	84.9%	115.3%	41.7%	81.7%	87.5%	71.6%	76.9%
6. Annual Payroll	\$2,949,826	\$708,546	\$1,231,258	\$5,547,242	\$22,637,758	\$661,887	\$2,045,698
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	9.57%	6.47%	1.48%	9.65%	9.47%	1.86%	9.41%
Prior Service	<u>5.70%</u>	<u>-0.89%</u>	<u>4.57%</u>	<u>5.04%</u>	<u>6.64%</u>	<u>1.18%</u>	<u>5.03%</u>
Total Retirement	15.27%	5.58%	6.05%	14.69%	16.11%	3.04%	14.44%
Supplemental Death	<u>0.28%</u>	<u>0.15%</u>	<u>0.19%</u>	<u>0.16%</u>	<u>0.17%</u>	<u>0.14%</u>	<u>0.21%</u>
Total Rate	15.55%	5.73%	6.24%	14.85%	16.28%	3.18%	14.65%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	18.6 years	25.0 years	20.5 years	27.6 years	17.1 years	25.5 years	27.2 years
Number of annuitants	30	7	7	88	197	2	18
Number of active contributing members	68	31	41	109	373	17	51
Number of inactive members	24	13	64	102	144	13	31
Average age of contributing members	50.9 years	39.6 years	42.7 years	42.0 years	43.0 years	41.3 years	41.5 years
Average length of service of contributing members	11.2 years	4.1 years	5.9 years	7.2 years	12.6 years	5.3 years	9.5 years

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	Ladonia	Lago Vista	Laguna Vista	Lake Dallas	Lake Jackson	Lake Worth	Lakeport
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$18,508	\$5,601,739	\$581,503	\$3,966,990	\$30,461,552	\$11,965,640	\$196,990
b. Noncontributing Members	17,498	1,096,218	142,990	1,406,448	5,457,243	1,678,507	1,663
c. Annuitants	53,369	2,445,245	0	3,194,339	23,627,596	5,023,175	26,471
2. Total Actuarial Accrued Liability	\$89,375	\$9,143,202	\$724,493	\$8,567,777	\$59,546,391	\$18,667,322	\$225,124
3. Actuarial value of assets	121,983	8,580,273	682,255	7,594,470	54,914,329	15,270,782	342,563
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$32,608)	\$562,929	\$42,238	\$973,307	\$4,632,062	\$3,396,540	(\$117,439)
5. Funded Ratio: (3) / (2)	136.5%	93.8%	94.2%	88.6%	92.2%	81.8%	152.2%
6. Annual Payroll	\$50,739	\$3,856,530	\$695,239	\$1,963,879	\$10,619,494	\$4,958,002	\$177,235
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	7.23%	6.94%	4.76%	10.42%	8.19%	9.04%	3.28%
Prior Service	-3.95%	0.93%	0.43%	3.04%	3.95%	4.31%	-3.28%
Total Retirement	3.28%	7.87%	5.19%	13.46%	12.14%	13.35%	0.00%
Supplemental Death	0.29%	0.24%	0.14%	0.25%	0.22%	0.16%	0.16%
Total Rate	3.57%	8.11%	5.33%	13.71%	12.36%	13.51%	0.16%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	8.08%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	N/A	13.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	23.6 years	20.1 years	25.0 years	14.3 years	24.0 years	25.0 years
Number of annuitants	3	30	0	34	121	36	1
Number of active contributing members	2	90	17	33	217	94	5
Number of inactive members	4	53	11	38	149	49	1
Average age of contributing members	45.0 years	48.7 years	50.1 years	45.5 years	43.1 years	44.5 years	47.6 years
Average length of service of contributing members	2.3 years	8.0 years	6.9 years	7.8 years	11.0 years	12.2 years	10.6 years

	Lakeside	Lakeside City	Lakeway	Lamesa	Lampasas	Lancaster	Laredo
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$831,296	\$108,231	\$10,583,741	\$5,137,335	\$13,399,150	\$30,107,115	\$377,559,335
b. Noncontributing Members	146,630	791	2,218,223	1,573,926	2,260,446	13,389,073	20,583,731
c. Annuitants	86,758	56,712	5,433,838	8,509,249	7,591,655	33,468,491	184,423,650
2. Total Actuarial Accrued Liability	\$1,064,684	\$165,734	\$18,235,802	\$15,220,510	\$23,251,251	\$76,964,679	\$582,566,716
3. Actuarial value of assets	995,456	161,115	14,491,008	15,351,183	19,050,086	63,827,783	428,434,777
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$69,228	\$4,619	\$3,744,794	(\$130,673)	\$4,201,165	\$13,136,896	\$154,131,939
5. Funded Ratio: (3) / (2)	93.5%	97.2%	79.5%	100.9%	81.9%	82.9%	73.5%
6. Annual Payroll	\$714,583	\$167,561	\$6,283,424	\$3,316,163	\$5,219,766	\$15,664,152	\$108,740,034
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	7.14%	1.96%	10.24%	5.00%	9.65%	8.56%	10.03%
Prior Service	0.71%	0.38%	3.50%	-0.26%	5.17%	4.90%	10.84%
Total Retirement	7.85%	2.34%	13.74%	4.74%	14.82%	13.46%	20.87%
Supplemental Death	0.26%	0.18%	0.16%	0.00%	0.18%	0.13%	0.20%
Total Rate	8.11%	2.52%	13.90%	4.74%	15.00%	13.59%	21.07%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	4.63%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	12.50%	N/A	13.50%	13.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	19.1 years	8.5 years	26.9 years	25.0 years	23.3 years	27.1 years	18.0 years
Number of annuitants	3	3	51	50	58	176	853
Number of active contributing members	15	4	105	69	117	244	2,134
Number of inactive members	18	1	80	47	62	214	511
Average age of contributing members	47.0 years	49.8 years	42.9 years	45.9 years	42.2 years	39.0 years	44.3 years
Average length of service of contributing members	12.7 years	11.3 years	7.5 years	7.6 years	9.2 years	7.7 years	11.6 years

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	Lavon	League City	Leander	Lefors	Leon Valley	Leonard	Levelland
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$485,022	\$74,809,734	\$21,289,912	\$38,801	\$12,353,597	\$98,552	\$14,374,461
b. Noncontributing Members	319,399	13,100,996	2,087,274	5,586	5,267,020	309,887	2,262,099
c. Annuitants	<u>105,398</u>	<u>46,691,964</u>	<u>5,764,560</u>	<u>0</u>	<u>21,560,418</u>	<u>303,548</u>	<u>10,156,399</u>
2. Total Actuarial Accrued Liability	\$909,819	\$134,602,694	\$29,141,746	\$44,387	\$39,181,035	\$711,987	\$26,792,959
3. Actuarial value of assets	<u>873,350</u>	<u>108,849,657</u>	<u>22,794,855</u>	<u>26,525</u>	<u>36,057,242</u>	<u>753,226</u>	<u>24,162,879</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$36,469	\$25,753,037	\$6,346,891	\$17,862	\$3,123,793	(\$41,239)	\$2,630,080
5. Funded Ratio: (3) / (2)	96.0%	80.9%	78.2%	59.8%	92.0%	105.8%	90.2%
6. Annual Payroll	\$787,291	\$31,176,896	\$14,212,995	\$118,431	\$5,134,407	\$589,043	\$5,160,657
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.30%	9.49%	9.83%	1.17%	8.81%	2.69%	8.22%
Prior Service	<u>0.32%</u>	<u>5.62%</u>	<u>2.61%</u>	<u>2.42%</u>	<u>4.41%</u>	<u>-0.43%</u>	<u>4.11%</u>
Total Retirement	5.62%	15.11%	12.44%	3.59%	13.22%	2.26%	12.33%
Supplemental Death	<u>0.19%</u>	<u>0.15%</u>	<u>0.14%</u>	<u>0.05%</u>	<u>0.18%</u>	<u>0.28%</u>	<u>0.20%</u>
Total Rate	5.81%	15.26%	12.58%	3.64%	13.40%	2.54%	12.53%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	15.50%	13.50%	N/A	N/A	9.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	20.8 years	21.3 years	27.1 years	7.2 years	19.4 years	25.0 years	16.7 years
Number of annuitants	3	197	49	0	91	6	50
Number of active contributing members	17	490	241	3	99	15	94
Number of inactive members	16	222	76	6	56	22	27
Average age of contributing members	47.2 years	41.6 years	41.7 years	36.1 years	43.4 years	44.9 years	43.8 years
Average length of service of contributing members	9.1 years	9.8 years	8.4 years	4.5 years	12.4 years	6.5 years	11.7 years

	Lewisville	Lexington	Liberty	Liberty Hill	Lindale	Linden	Lipan
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$151,758,027	\$461,855	\$6,942,433	\$311,019	\$4,000,558	\$455,360	\$135,758
b. Noncontributing Members	17,810,933	285,046	2,477,752	224,702	862,959	68,046	2,533
c. Annuitants	<u>110,647,754</u>	<u>1,051,704</u>	<u>5,295,148</u>	<u>0</u>	<u>1,970,270</u>	<u>220,088</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$280,216,714	\$1,798,605	\$14,715,333	\$535,721	\$6,833,787	\$743,494	\$138,291
3. Actuarial value of assets	<u>237,770,296</u>	<u>1,623,513</u>	<u>8,805,148</u>	<u>501,238</u>	<u>4,861,671</u>	<u>791,052</u>	<u>132,105</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$42,446,418	\$175,092	\$5,910,185	\$34,483	\$1,972,116	(\$47,558)	\$6,186
5. Funded Ratio: (3) / (2)	84.9%	90.3%	59.8%	93.6%	71.1%	106.4%	95.5%
6. Annual Payroll	\$50,729,263	\$539,529	\$4,361,815	\$878,217	\$2,396,354	\$521,358	\$136,679
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	10.14%	6.46%	5.47%	6.77%	8.30%	2.01%	1.88%
Prior Service	<u>6.15%</u>	<u>1.95%</u>	<u>13.27%</u>	<u>0.29%</u>	<u>5.92%</u>	<u>-0.56%</u>	<u>0.60%</u>
Total Retirement	16.29%	8.41%	18.74%	7.06%	14.22%	1.45%	2.48%
Supplemental Death	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.18%</u>	<u>0.00%</u>	<u>0.34%</u>	<u>0.23%</u>
Total Rate	16.29%	8.41%	18.74%	7.24%	14.22%	1.79%	2.71%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	7.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	19.0 years	25.9 years	13.5 years	18.9 years	19.6 years	25.0 years	8.9 years
Number of annuitants	363	8	36	0	12	4	0
Number of active contributing members	743	11	97	21	50	15	4
Number of inactive members	300	17	117	10	22	9	1
Average age of contributing members	41.5 years	40.9 years	40.7 years	45.1 years	42.2 years	52.4 years	53.7 years
Average length of service of contributing members	12.1 years	4.8 years	8.7 years	4.5 years	7.6 years	9.6 years	10.3 years

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	Little Elm	Littlefield	Live Oak	Liverpool	Livingston	Llano	Lockhart
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$22,432,219	\$3,516,279	\$22,055,283	\$41,343	\$15,078,974	\$3,805,381	\$15,013,476
b. Noncontributing Members	3,121,404	1,626,132	4,825,595	9,597	1,297,551	791,078	3,698,250
c. Annuitants	<u>3,271,304</u>	<u>3,006,164</u>	<u>11,368,710</u>	<u>0</u>	<u>9,405,554</u>	<u>2,875,260</u>	<u>11,794,503</u>
2. Total Actuarial Accrued Liability	\$28,824,927	\$8,148,575	\$38,249,588	\$50,940	\$25,782,079	\$7,471,719	\$30,506,229
3. Actuarial value of assets	<u>23,494,157</u>	<u>7,160,434</u>	<u>31,519,461</u>	<u>45,675</u>	<u>22,007,862</u>	<u>5,596,940</u>	<u>25,718,770</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$5,330,770	\$988,141	\$6,730,127	\$5,265	\$3,774,217	\$1,874,779	\$4,787,459
5. Funded Ratio: (3) / (2)	81.5%	87.9%	82.4%	89.7%	85.4%	74.9%	84.3%
6. Annual Payroll	\$13,380,733	\$2,155,366	\$6,432,670	\$127,111	\$4,008,439	\$2,114,467	\$6,123,513
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	11.02%	6.29%	10.45%	2.06%	8.77%	7.95%	7.46%
Prior Service	<u>2.39%</u>	<u>3.40%</u>	<u>7.32%</u>	<u>0.59%</u>	<u>7.71%</u>	<u>6.64%</u>	<u>5.75%</u>
Total Retirement	13.41%	9.69%	17.77%	2.65%	16.48%	14.59%	13.21%
Supplemental Death	<u>0.13%</u>	<u>0.23%</u>	<u>0.17%</u>	<u>0.26%</u>	<u>0.24%</u>	<u>0.27%</u>	<u>0.25%</u>
Total Rate	13.54%	9.92%	17.94%	2.91%	16.72%	14.86%	13.46%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	26.0 years	19.7 years	20.4 years	8.2 years	16.4 years	20.1 years	20.4 years
Number of annuitants	36	42	57	0	38	37	71
Number of active contributing members	218	55	112	3	81	45	133
Number of inactive members	106	45	55	4	14	22	104
Average age of contributing members	42.0 years	41.9 years	44.0 years	49.2 years	44.7 years	45.8 years	42.8 years
Average length of service of contributing members	8.9 years	7.7 years	13.5 years	4.3 years	12.4 years	9.4 years	10.1 years

	Lockney	Lone Star	Longview	Lorraine	Lorena	Lorenzo	Los Fresnos
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$352,935	\$571,500	\$78,480,094	\$4,378	\$663,720	\$128,501	\$2,309,876
b. Noncontributing Members	48,327	507,377	12,809,064	75,589	450,199	68,628	325,836
c. Annuitants	<u>81,458</u>	<u>280,923</u>	<u>79,221,237</u>	<u>20,172</u>	<u>144,559</u>	<u>240,936</u>	<u>621,646</u>
2. Total Actuarial Accrued Liability	\$482,720	\$1,359,800	\$170,510,395	\$100,139	\$1,258,478	\$438,065	\$3,257,358
3. Actuarial value of assets	<u>707,290</u>	<u>1,421,703</u>	<u>152,056,925</u>	<u>104,418</u>	<u>1,241,528</u>	<u>517,768</u>	<u>3,519,031</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$224,570)	(\$61,903)	\$18,453,470	(\$4,279)	\$16,950	(\$79,703)	(\$261,673)
5. Funded Ratio: (3) / (2)	146.5%	104.6%	89.2%	104.3%	98.7%	118.2%	108.0%
6. Annual Payroll	\$157,376	\$414,511	\$33,711,727	\$105,419	\$608,537	\$228,698	\$1,932,373
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.60%	3.29%	7.29%	2.76%	6.63%	5.16%	2.34%
Prior Service	<u>-2.60%</u>	<u>-1.01%</u>	<u>3.86%</u>	<u>-0.25%</u>	<u>0.17%</u>	<u>-2.14%</u>	<u>-0.83%</u>
Total Retirement	0.00%	2.28%	11.15%	2.51%	6.80%	3.02%	1.51%
Supplemental Death	<u>0.32%</u>	<u>0.17%</u>	<u>0.21%</u>	<u>0.05%</u>	<u>0.19%</u>	<u>0.00%</u>	<u>0.17%</u>
Total Rate	0.32%	2.45%	11.36%	2.56%	6.99%	3.02%	1.68%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	11.12%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	7.50%	15.50%	N/A	10.50%	9.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	25.0 years	20.2 years	25.0 years	25.2 years	25.0 years	25.0 years
Number of annuitants	2	4	470	1	6	6	14
Number of active contributing members	4	11	665	3	16	8	53
Number of inactive members	2	13	289	8	16	5	34
Average age of contributing members	47.7 years	42.0 years	42.8 years	34.7 years	48.6 years	42.2 years	40.4 years
Average length of service of contributing members	12.3 years	9.7 years	9.8 years	0.5 years	9.7 years	3.4 years	9.7 years

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	Lott	Lovelady	Lubbock	Lucas	Lufkin	Luling	Lumberton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$105,999	\$53,487	\$282,540,601	\$1,667,352	\$49,823,659	\$6,422,179	\$7,464,886
b. Noncontributing Members	33,985	3,551	43,877,090	910,540	5,616,915	489,902	257,249
c. Annuitants	<u>28,576</u>	<u>11,810</u>	<u>354,404,163</u>	<u>720,070</u>	<u>39,892,249</u>	<u>2,563,095</u>	<u>1,768,017</u>
2. Total Actuarial Accrued Liability	\$168,560	\$68,848	\$680,821,854	\$3,297,962	\$95,332,823	\$9,475,176	\$9,490,152
3. Actuarial value of assets	<u>176,376</u>	<u>54,813</u>	<u>565,301,115</u>	<u>2,595,903</u>	<u>76,932,500</u>	<u>7,921,671</u>	<u>7,483,009</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$7,816)	\$14,035	\$115,520,739	\$702,059	\$18,400,323	\$1,553,505	\$2,007,143
5. Funded Ratio: (3) / (2)	104.6%	79.6%	83.0%	78.7%	80.7%	83.6%	78.9%
6. Annual Payroll	\$324,543	\$114,758	\$97,911,575	\$1,843,341	\$16,766,210	\$3,219,885	\$2,164,891
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.68%	4.78%	9.96%	11.03%	8.70%	5.86%	10.34%
Prior Service	<u>-0.15%</u>	<u>1.42%</u>	<u>8.09%</u>	<u>2.40%</u>	<u>7.94%</u>	<u>3.51%</u>	<u>6.56%</u>
Total Retirement	1.53%	6.20%	18.05%	13.43%	16.64%	9.37%	16.90%
Supplemental Death	<u>0.11%</u>	<u>0.12%</u>	<u>0.00%</u>	<u>0.13%</u>	<u>0.21%</u>	<u>0.35%</u>	<u>0.22%</u>
Total Rate	1.64%	6.32%	18.05%	13.56%	16.85%	9.72%	17.12%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	15.50%	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	10.5 years	21.1 years	24.0 years	19.5 years	19.3 years	20.1 years
Number of annuitants	4	1	1,278	12	217	36	17
Number of active contributing members	8	3	1,743	30	365	77	41
Number of inactive members	24	2	690	23	160	48	7
Average age of contributing members	44.8 years	42.9 years	43.2 years	42.3 years	43.1 years	45.5 years	48.0 years
Average length of service of contributing members	3.3 years	5.1 years	10.7 years	7.5 years	10.3 years	11.0 years	12.2 years

	Lyford	Lytle	Madisonville	Magnolia	Malakoff	Manor	Mansfield
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$544,483	\$2,746,570	\$1,941,104	\$584,609	\$1,428,792	\$1,683,812	\$103,949,136
b. Noncontributing Members	3,859	138,905	346,357	330,918	214,575	240,843	7,789,922
c. Annuitants	<u>9,843</u>	<u>96,192</u>	<u>1,825,979</u>	<u>313,351</u>	<u>523,680</u>	<u>454,837</u>	<u>36,374,316</u>
2. Total Actuarial Accrued Liability	\$558,185	\$2,981,667	\$4,113,440	\$1,228,878	\$2,167,047	\$2,379,492	\$148,113,374
3. Actuarial value of assets	<u>406,409</u>	<u>2,543,516</u>	<u>3,468,919</u>	<u>1,289,977</u>	<u>1,934,888</u>	<u>2,295,155</u>	<u>126,467,803</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$151,776	\$438,151	\$644,521	(\$61,099)	\$232,159	\$84,337	\$21,645,571
5. Funded Ratio: (3) / (2)	72.8%	85.3%	84.3%	105.0%	89.3%	96.5%	85.4%
6. Annual Payroll	\$411,588	\$1,031,577	\$1,585,239	\$1,450,237	\$1,181,279	\$2,915,934	\$34,238,628
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.37%	6.43%	6.73%	2.08%	5.94%	4.09%	10.89%
Prior Service	<u>3.25%</u>	<u>3.19%</u>	<u>2.67%</u>	<u>-0.26%</u>	<u>1.21%</u>	<u>0.18%</u>	<u>4.05%</u>
Total Retirement	4.62%	9.62%	9.40%	1.82%	7.15%	4.27%	14.94%
Supplemental Death	<u>0.00%</u>	<u>0.18%</u>	<u>0.34%</u>	<u>0.31%</u>	<u>0.24%</u>	<u>0.11%</u>	<u>0.15%</u>
Total Rate	4.62%	9.80%	9.74%	2.13%	7.39%	4.38%	15.09%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	7.14%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	11.50%	8.50%	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	14.8 years	18.5 years	22.5 years	25.0 years	24.9 years	24.5 years	23.4 years
Number of annuitants	1	1	22	13	13	6	155
Number of active contributing members	16	21	40	32	26	59	497
Number of inactive members	5	9	27	27	13	35	147
Average age of contributing members	48.2 years	45.5 years	46.6 years	42.0 years	49.7 years	38.5 years	42.0 years
Average length of service of contributing members	10.6 years	12.2 years	7.9 years	6.9 years	9.3 years	6.6 years	11.7 years

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	Manvel	Marble Falls	Marfa	Marion	Marlin	Marshall	Mart
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$2,463,179	\$10,620,967	\$1,158,591	\$638,347	\$1,298,399	\$20,185,915	\$328,518
b. Noncontributing Members	329,245	2,229,536	176,331	56,795	941,243	3,158,370	407,692
c. Annuitants	<u>259,497</u>	<u>7,212,370</u>	<u>1,185,966</u>	<u>238,191</u>	<u>2,930,289</u>	<u>32,163,620</u>	<u>385,339</u>
2. Total Actuarial Accrued Liability	\$3,051,921	\$20,062,873	\$2,520,888	\$933,333	\$5,169,931	\$55,507,905	\$1,121,549
3. Actuarial value of assets	<u>1,722,985</u>	<u>19,933,210</u>	<u>2,867,789</u>	<u>965,090</u>	<u>4,420,985</u>	<u>47,177,665</u>	<u>1,384,817</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,328,936	\$129,663	(\$346,901)	(\$31,757)	\$748,946	\$8,330,240	(\$263,268)
5. Funded Ratio: (3) / (2)	56.5%	99.4%	113.8%	103.4%	85.5%	85.0%	123.5%
6. Annual Payroll	\$2,031,030	\$6,082,570	\$1,167,997	\$511,332	\$1,838,942	\$8,389,944	\$441,812
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	6.17%	5.60%	4.03%	6.13%	6.75%	10.02%	5.34%
Prior Service	<u>6.27%</u>	<u>0.13%</u>	<u>-1.82%</u>	<u>-0.38%</u>	<u>2.65%</u>	<u>6.82%</u>	<u>-3.66%</u>
Total Retirement	12.44%	5.73%	2.21%	5.75%	9.40%	16.84%	1.68%
Supplemental Death	<u>0.14%</u>	<u>0.19%</u>	<u>0.36%</u>	<u>0.51%</u>	<u>0.29%</u>	<u>0.24%</u>	<u>0.27%</u>
Total Rate	12.58%	5.92%	2.57%	6.26%	9.69%	17.08%	1.95%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	5.68%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	13.50%	11.50%	11.50%	11.50%	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	13.3 years	25.3 years	25.0 years	25.0 years	26.9 years	22.5 years	25.0 years
Number of annuitants	8	70	20	4	47	173	8
Number of active contributing members	41	104	31	12	55	183	13
Number of inactive members	29	60	27	8	91	67	31
Average age of contributing members	41.3 years	43.7 years	46.5 years	49.5 years	40.7 years	44.8 years	44.8 years
Average length of service of contributing members	8.0 years	10.9 years	6.1 years	10.8 years	5.2 years	10.3 years	5.6 years

	Martindale	Mason	Matador	Mathis	Maud	Maypearl	McAllen
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$60,617	\$2,419,039	\$118,783	\$1,023,522	\$106,557	\$84,425	\$146,208,443
b. Noncontributing Members	76,241	199,387	0	558,997	6,292	90,344	19,916,884
c. Annuitants	<u>12,644</u>	<u>548,459</u>	<u>94,709</u>	<u>1,245,127</u>	<u>0</u>	<u>52,040</u>	<u>85,743,800</u>
2. Total Actuarial Accrued Liability	\$149,502	\$3,166,885	\$213,492	\$2,827,646	\$112,849	\$226,809	\$251,869,127
3. Actuarial value of assets	<u>108,368</u>	<u>2,868,158</u>	<u>163,862</u>	<u>3,206,299</u>	<u>66,470</u>	<u>224,305</u>	<u>229,303,599</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$41,134	\$298,727	\$49,630	(\$378,653)	\$46,379	\$2,504	\$22,565,528
5. Funded Ratio: (3) / (2)	72.5%	90.6%	76.8%	113.4%	58.9%	98.9%	91.0%
6. Annual Payroll	\$91,658	\$1,231,289	\$147,359	\$1,954,939	\$220,320	\$216,456	\$71,057,012
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.92%	4.77%	2.10%	5.75%	1.70%	2.08%	4.86%
Prior Service	<u>7.09%</u>	<u>2.07%</u>	<u>4.70%</u>	<u>-1.19%</u>	<u>1.92%</u>	<u>0.14%</u>	<u>3.09%</u>
Total Retirement	13.01%	6.84%	6.80%	4.56%	3.62%	2.22%	7.95%
Supplemental Death	<u>0.14%</u>	<u>0.29%</u>	<u>0.30%</u>	<u>0.24%</u>	<u>0.08%</u>	<u>0.20%</u>	<u>0.00%</u>
Total Rate	13.15%	7.13%	7.10%	4.80%	3.70%	2.42%	7.95%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.04%	N/A	N/A	4.64%	N/A	N/A	7.71%
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	N/A	13.50%	N/A	7.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	7.3 years	15.5 years	8.4 years	25.0 years	14.2 years	10.0 years	13.1 years
Number of annuitants	1	10	1	26	0	3	486
Number of active contributing members	2	31	4	56	7	6	1,579
Number of inactive members	5	12	0	98	4	10	370
Average age of contributing members	51.5 years	49.6 years	51.1 years	42.9 years	41.9 years	47.3 years	41.8 years
Average length of service of contributing members	9.3 years	10.7 years	9.0 years	4.7 years	5.3 years	11.5 years	10.0 years

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	McCamey	McGregor	McKinney	McLean	McLendon-Chisholm	Meadow	Meadowlakes
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,260,092	\$3,392,565	\$154,239,865	\$184,790	\$59,181	\$39,912	\$383,890
b. Noncontributing Members	6,224	1,142,527	29,896,426	229,863	16,235	1,116	62,019
c. Annuitants	<u>239,167</u>	<u>2,268,034</u>	<u>65,724,039</u>	<u>4,276</u>	<u>0</u>	<u>0</u>	<u>10,209</u>
2. Total Actuarial Accrued Liability	\$1,505,483	\$6,803,126	\$249,860,330	\$418,929	\$75,416	\$41,028	\$456,118
3. Actuarial value of assets	<u>1,650,428</u>	<u>6,098,491</u>	<u>207,519,510</u>	<u>412,671</u>	<u>39,698</u>	<u>9,778</u>	<u>464,454</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$144,945)	\$704,635	\$42,340,820	\$6,258	\$35,718	\$31,250	(\$8,336)
5. Funded Ratio: (3) / (2)	109.6%	89.6%	83.1%	98.5%	52.6%	23.8%	101.8%
6. Annual Payroll	\$585,647	\$2,409,594	\$66,368,639	\$228,729	\$136,288	\$131,064	\$872,252
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.97%	8.63%	11.62%	1.76%	3.78%	1.90%	2.40%
Prior Service	<u>-1.52%</u>	<u>1.73%</u>	<u>3.74%</u>	<u>0.31%</u>	<u>5.70%</u>	<u>2.66%</u>	<u>-0.06%</u>
Total Retirement	1.45%	10.36%	15.36%	2.07%	9.48%	4.56%	2.34%
Supplemental Death	<u>0.13%</u>	<u>0.28%</u>	<u>0.13%</u>	<u>0.22%</u>	<u>0.81%</u>	<u>0.13%</u>	<u>0.17%</u>
Total Rate	1.58%	10.64%	15.49%	2.29%	10.29%	4.69%	2.51%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	12.50%	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	26.6 years	27.0 years	10.8 years	5.1 years	11.0 years	25.0 years
Number of annuitants	5	30	269	1	0	0	1
Number of active contributing members	12	50	962	6	2	6	19
Number of inactive members	4	53	363	7	1	3	9
Average age of contributing members	47.0 years	45.5 years	41.9 years	49.0 years	67.3 years	44.3 years	45.8 years
Average length of service of contributing members	10.0 years	9.7 years	10.6 years	7.9 years	14.5 years	2.9 years	3.0 years

	Meadows Place	Melissa	Memorial Villages PD	Memphis	Menard	Mercedes	Meridian
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$2,402,595	\$2,655,873	\$2,913,558	\$1,403,884	\$174,716	\$13,395,272	\$580,187
b. Noncontributing Members	1,153,844	164,756	1,234,154	50,607	63,618	1,664,588	8,311
c. Annuitants	<u>2,844,608</u>	<u>492,490</u>	<u>10,074,868</u>	<u>759,094</u>	<u>1,213,164</u>	<u>5,824,175</u>	<u>97,702</u>
2. Total Actuarial Accrued Liability	\$6,401,047	\$3,313,119	\$14,222,580	\$2,213,585	\$1,451,498	\$20,884,035	\$686,200
3. Actuarial value of assets	<u>6,064,387</u>	<u>2,826,297</u>	<u>11,713,673</u>	<u>2,294,764</u>	<u>1,758,481</u>	<u>15,707,301</u>	<u>715,655</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$336,660	\$486,822	\$2,508,907	(\$81,179)	(\$306,983)	\$5,176,734	(\$29,455)
5. Funded Ratio: (3) / (2)	94.7%	85.3%	82.4%	103.7%	121.1%	75.2%	104.3%
6. Annual Payroll	\$1,530,400	\$2,452,981	\$3,296,828	\$574,837	\$275,500	\$4,425,978	\$428,849
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	6.12%	6.73%	6.63%	4.81%	3.52%	10.37%	3.76%
Prior Service	<u>2.06%</u>	<u>1.21%</u>	<u>4.45%</u>	<u>-0.93%</u>	<u>-3.52%</u>	<u>8.23%</u>	<u>-0.42%</u>
Total Retirement	8.18%	7.94%	11.08%	3.88%	0.00%	18.60%	3.34%
Supplemental Death	<u>0.16%</u>	<u>0.15%</u>	<u>0.17%</u>	<u>0.28%</u>	<u>0.00%</u>	<u>0.19%</u>	<u>0.09%</u>
Total Rate	8.34%	8.09%	11.25%	4.16%	0.00%	18.79%	3.43%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	8.10%	7.89%	11.19%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	N/A	N/A	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	14.3 years	25.3 years	27.1 years	25.0 years	25.0 years	20.3 years	25.0 years
Number of annuitants	14	12	39	8	6	47	2
Number of active contributing members	27	48	43	18	8	108	11
Number of inactive members	31	28	20	9	4	63	4
Average age of contributing members	45.1 years	41.8 years	43.3 years	48.5 years	43.7 years	43.9 years	37.6 years
Average length of service of contributing members	10.3 years	10.9 years	10.6 years	12.5 years	6.5 years	10.3 years	9.5 years

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	Merkel	Mertzon	Mesquite	Mexia	Midland	Midlothian	Milano
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$756,889	\$20,832	\$207,982,795	\$7,929,725	\$115,973,388	\$22,391,267	\$16,886
b. Noncontributing Members	178,344	130,659	21,055,373	1,449,362	22,987,877	5,567,915	2,902
c. Annuitants	<u>889,198</u>	<u>268,813</u>	<u>225,089,333</u>	<u>6,464,626</u>	<u>168,462,673</u>	<u>13,523,489</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$1,824,431	\$420,304	\$454,127,501	\$15,843,713	\$307,423,938	\$41,482,671	\$19,788
3. Actuarial value of assets	<u>1,286,978</u>	<u>210,970</u>	<u>407,204,964</u>	<u>14,069,834</u>	<u>267,112,533</u>	<u>33,889,971</u>	<u>10,218</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$537,453	\$209,334	\$46,922,537	\$1,773,879	\$40,311,405	\$7,592,700	\$9,570
5. Funded Ratio: (3) / (2)	70.5%	50.2%	89.7%	88.8%	86.9%	81.7%	51.6%
6. Annual Payroll	\$553,898	\$179,643	\$72,862,501	\$4,092,188	\$48,398,458	\$12,727,935	\$52,148
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	7.88%	4.74%	5.61%	9.86%	8.54%	11.04%	3.73%
Prior Service	<u>5.78%</u>	<u>7.20%</u>	<u>6.92%</u>	<u>2.54%</u>	<u>5.82%</u>	<u>3.49%</u>	<u>3.86%</u>
Total Retirement	13.66%	11.94%	12.53%	12.40%	14.36%	14.53%	7.59%
Supplemental Death	<u>0.13%</u>	<u>0.13%</u>	<u>0.00%</u>	<u>0.22%</u>	<u>0.20%</u>	<u>0.13%</u>	<u>0.52%</u>
Total Rate	13.79%	12.07%	12.53%	12.62%	14.56%	14.66%	8.11%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	11.89%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	26.3 years	24.7 years	11.5 years	27.0 years	20.5 years	27.1 years	5.3 years
Number of annuitants	8	2	733	51	590	83	0
Number of active contributing members	15	4	1,079	99	795	209	1
Number of inactive members	13	11	364	84	555	101	1
Average age of contributing members	42.3 years	42.4 years	42.7 years	42.1 years	40.6 years	40.4 years	67.2 years
Average length of service of contributing members	5.8 years	1.2 years	12.0 years	8.4 years	8.9 years	9.3 years	7.3 years

	Miles	Milford	Mineola	Mineral Wells	Mission	Missouri City	Monahans
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$41,680	\$327,317	\$2,522,682	\$14,174,105	\$57,517,302	\$38,157,064	\$7,500,782
b. Noncontributing Members	170,655	181,685	604,026	2,618,425	5,588,172	10,782,555	933,500
c. Annuitants	<u>0</u>	<u>309,380</u>	<u>2,995,437</u>	<u>14,369,791</u>	<u>21,729,451</u>	<u>48,552,839</u>	<u>4,678,048</u>
2. Total Actuarial Accrued Liability	\$212,335	\$818,382	\$6,122,145	\$31,162,321	\$84,834,925	\$97,492,458	\$13,112,330
3. Actuarial value of assets	<u>278,255</u>	<u>696,812</u>	<u>6,484,426</u>	<u>29,165,444</u>	<u>74,847,133</u>	<u>93,367,055</u>	<u>11,647,536</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$65,920)	\$121,570	(\$362,281)	\$1,996,877	\$9,987,792	\$4,125,403	\$1,464,794
5. Funded Ratio: (3) / (2)	131.0%	85.1%	105.9%	93.6%	88.2%	95.8%	88.8%
6. Annual Payroll	\$127,258	\$188,770	\$2,150,308	\$7,761,495	\$29,001,482	\$21,933,298	\$3,581,456
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.48%	3.42%	5.30%	6.63%	6.44%	5.54%	5.32%
Prior Service	<u>-1.48%</u>	<u>7.73%</u>	<u>-1.03%</u>	<u>2.09%</u>	<u>2.09%</u>	<u>2.17%</u>	<u>2.77%</u>
Total Retirement	0.00%	11.15%	4.27%	8.72%	8.53%	7.71%	8.09%
Supplemental Death	<u>0.07%</u>	<u>0.29%</u>	<u>0.19%</u>	<u>0.25%</u>	<u>0.15%</u>	<u>0.12%</u>	<u>0.24%</u>
Total Rate	0.07%	11.44%	4.46%	8.97%	8.68%	7.83%	8.33%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	11.00%	N/A	N/A	N/A	7.58%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	11.50%	11.50%	12.50%	15.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	10.6 years	25.0 years	16.6 years	25.5 years	10.6 years	21.5 years
Number of annuitants	0	3	27	104	160	173	27
Number of active contributing members	4	5	50	165	670	334	62
Number of inactive members	8	8	35	116	281	162	40
Average age of contributing members	43.8 years	42.6 years	41.4 years	45.5 years	41.9 years	40.2 years	42.4 years
Average length of service of contributing members	3.9 years	8.5 years	8.8 years	9.6 years	9.8 years	9.8 years	10.3 years

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	Mont Belvieu	Montgomery	Moody	Morgan's Point	Morgan's Point Resort	Morton	Moulton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$12,466,036	\$481,607	\$246,070	\$1,354,007	\$1,343,380	\$1,522,311	\$575,471
b. Noncontributing Members	1,712,505	322,503	8,083	1,234,354	920,026	321,202	458,942
c. Annuitants	<u>6,123,211</u>	<u>296,589</u>	<u>539,120</u>	<u>1,517,208</u>	<u>888,037</u>	<u>266,201</u>	<u>1,084,934</u>
2. Total Actuarial Accrued Liability	\$20,301,752	\$1,100,699	\$793,273	\$4,105,569	\$3,151,443	\$2,109,714	\$2,119,347
3. Actuarial value of assets	<u>15,454,765</u>	<u>1,186,523</u>	<u>746,534</u>	<u>4,000,589</u>	<u>2,763,555</u>	<u>2,206,533</u>	<u>2,057,642</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$4,846,987	(\$85,824)	\$46,739	\$104,980	\$387,888	(\$96,819)	\$61,705
5. Funded Ratio: (3) / (2)	76.1%	107.8%	94.1%	97.4%	87.7%	104.6%	97.1%
6. Annual Payroll	\$4,701,280	\$1,072,926	\$509,672	\$763,561	\$1,026,893	\$379,499	\$409,196
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	9.95%	6.59%	1.43%	8.93%	10.18%	6.49%	5.14%
Prior Service	<u>6.09%</u>	<u>-0.49%</u>	<u>1.85%</u>	<u>0.96%</u>	<u>2.37%</u>	<u>-1.60%</u>	<u>1.19%</u>
Total Retirement	16.04%	6.10%	3.28%	9.89%	12.55%	4.89%	6.33%
Supplemental Death	<u>0.16%</u>	<u>0.00%</u>	<u>0.17%</u>	<u>0.23%</u>	<u>0.25%</u>	<u>0.19%</u>	<u>0.15%</u>
Total Rate	16.20%	6.10%	3.45%	10.12%	12.80%	5.08%	6.48%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	10.06%	11.98%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	7.50%	N/A	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	26.6 years	25.0 years	5.5 years	20.5 years	27.2 years	25.0 years	17.2 years
Number of annuitants	23	8	4	13	22	3	12
Number of active contributing members	71	20	12	12	24	9	8
Number of inactive members	25	25	9	6	17	5	16
Average age of contributing members	42.2 years	40.6 years	43.0 years	45.8 years	43.6 years	47.8 years	44.9 years
Average length of service of contributing members	9.6 years	6.4 years	6.2 years	11.3 years	7.5 years	15.8 years	11.1 years

	Mount Enterprise	Mt. Pleasant	Mt. Vernon	Muenster	Muleshoe	Munday	Murphy
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$192,501	\$18,687,215	\$1,910,901	\$304,777	\$4,072,849	\$191,747	\$9,350,101
b. Noncontributing Members	0	5,521,452	192,210	288,326	1,100,844	46,578	4,484,814
c. Annuitants	<u>0</u>	<u>10,393,647</u>	<u>1,276,110</u>	<u>797,736</u>	<u>4,142,736</u>	<u>76,324</u>	<u>4,404,021</u>
2. Total Actuarial Accrued Liability	\$192,501	\$34,602,314	\$3,379,221	\$1,390,839	\$9,316,429	\$314,649	\$18,238,936
3. Actuarial value of assets	<u>187,776</u>	<u>28,735,546</u>	<u>2,964,892</u>	<u>1,718,686</u>	<u>7,829,939</u>	<u>218,355</u>	<u>15,165,830</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$4,725	\$5,866,768	\$414,329	(\$327,847)	\$1,486,490	\$96,294	\$3,073,106
5. Funded Ratio: (3) / (2)	97.5%	83.0%	87.7%	123.6%	84.0%	69.4%	83.2%
6. Annual Payroll	\$113,431	\$7,353,405	\$850,888	\$520,903	\$1,370,022	\$262,252	\$7,111,493
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.11%	10.11%	8.81%	5.16%	8.90%	1.56%	11.41%
Prior Service	<u>0.78%</u>	<u>5.13%</u>	<u>3.09%</u>	<u>-3.86%</u>	<u>7.93%</u>	<u>2.38%</u>	<u>2.55%</u>
Total Retirement	2.89%	15.24%	11.90%	1.30%	16.83%	3.94%	13.96%
Supplemental Death	<u>0.40%</u>	<u>0.18%</u>	<u>0.22%</u>	<u>0.00%</u>	<u>0.19%</u>	<u>0.30%</u>	<u>0.11%</u>
Total Rate	3.29%	15.42%	12.12%	1.30%	17.02%	4.24%	14.07%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	13.63%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	11.50%	N/A	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	6.1 years	23.2 years	24.5 years	25.0 years	19.2 years	22.9 years	26.7 years
Number of annuitants	0	90	19	9	24	2	32
Number of active contributing members	2	157	21	13	33	7	112
Number of inactive members	0	91	12	9	27	8	87
Average age of contributing members	60.5 years	41.3 years	44.0 years	51.8 years	43.2 years	45.9 years	40.0 years
Average length of service of contributing members	19.8 years	9.3 years	10.2 years	5.0 years	10.1 years	11.8 years	9.8 years

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	Nacogdoches	Naples	Nash	Nassau Bay	Natalia	Navasota	Nederland
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$43,754,818	\$119,451	\$2,401,650	\$4,836,467	\$150,572	\$5,964,680	\$28,040,679
b. Noncontributing Members	5,156,232	17,475	48,878	1,215,078	68,157	873,533	2,882,348
c. Annuitants	<u>46,518,538</u>	<u>325,199</u>	<u>421,659</u>	<u>3,476,190</u>	<u>72,929</u>	<u>5,883,384</u>	<u>22,132,181</u>
2. Total Actuarial Accrued Liability	\$95,429,588	\$462,125	\$2,872,187	\$9,527,735	\$291,658	\$12,721,597	\$53,055,208
3. Actuarial value of assets	<u>80,065,576</u>	<u>531,686</u>	<u>1,635,196</u>	<u>6,583,647</u>	<u>242,952</u>	<u>11,580,063</u>	<u>55,205,149</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$15,364,012	(\$69,561)	\$1,236,991	\$2,944,088	\$48,706	\$1,141,534	(\$2,149,941)
5. Funded Ratio: (3) / (2)	83.9%	115.1%	56.9%	69.1%	83.3%	91.0%	104.1%
6. Annual Payroll	\$16,181,594	\$325,434	\$924,914	\$2,692,635	\$411,007	\$3,675,967	\$7,768,532
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.36%	3.48%	8.98%	9.67%	2.10%	5.63%	8.14%
Prior Service	<u>6.43%</u>	<u>-1.31%</u>	<u>8.99%</u>	<u>6.40%</u>	<u>0.90%</u>	<u>2.82%</u>	<u>-1.70%</u>
Total Retirement	14.79%	2.17%	17.97%	16.07%	3.00%	8.45%	6.44%
Supplemental Death	<u>0.19%</u>	<u>0.34%</u>	<u>0.19%</u>	<u>0.14%</u>	<u>0.20%</u>	<u>0.16%</u>	<u>0.00%</u>
Total Rate	14.98%	2.51%	18.16%	16.21%	3.20%	8.61%	6.44%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	17.97%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	N/A	N/A	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	21.5 years	25.0 years	22.3 years	27.1 years	18.2 years	14.3 years	25.0 years
Number of annuitants	208	7	8	19	2	45	93
Number of active contributing members	297	9	19	43	11	80	118
Number of inactive members	117	10	5	30	14	45	21
Average age of contributing members	42.2 years	49.1 years	40.1 years	43.0 years	50.3 years	39.3 years	44.8 years
Average length of service of contributing members	11.6 years	5.3 years	12.3 years	13.9 years	6.2 years	8.9 years	15.2 years

	Needville	New Boston	New Braunfels	New Braunfels Utilities	New Deal	New Fairview	New London
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,388,103	\$1,132,193	\$82,549,689	\$40,393,042	\$174,404	\$116,753	\$667,204
b. Noncontributing Members	258,018	441,866	11,008,622	5,091,916	33,726	0	111,140
c. Annuitants	<u>842,768</u>	<u>1,903,143</u>	<u>50,521,383</u>	<u>27,359,898</u>	<u>52,949</u>	<u>16,328</u>	<u>237,198</u>
2. Total Actuarial Accrued Liability	\$2,488,889	\$3,477,202	\$144,079,694	\$72,844,856	\$261,079	\$133,081	\$1,015,542
3. Actuarial value of assets	<u>2,445,351</u>	<u>3,693,067</u>	<u>109,978,606</u>	<u>64,936,009</u>	<u>324,538</u>	<u>73,521</u>	<u>945,453</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$43,538	(\$215,865)	\$34,101,088	\$7,908,847	(\$63,459)	\$59,560	\$70,089
5. Funded Ratio: (3) / (2)	98.3%	106.2%	76.3%	89.1%	124.3%	55.2%	93.1%
6. Annual Payroll	\$768,102	\$1,203,873	\$35,405,375	\$14,780,386	\$209,555	\$63,773	\$416,129
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	3.71%	3.11%	11.18%	7.16%	2.42%	1.05%	3.80%
Prior Service	<u>0.41%</u>	<u>-1.10%</u>	<u>5.65%</u>	<u>5.07%</u>	<u>-2.03%</u>	<u>8.88%</u>	<u>1.91%</u>
Total Retirement	4.12%	2.01%	16.83%	12.23%	0.39%	9.93%	5.71%
Supplemental Death	<u>0.39%</u>	<u>0.24%</u>	<u>0.14%</u>	<u>0.17%</u>	<u>0.00%</u>	<u>0.13%</u>	<u>0.00%</u>
Total Rate	4.51%	2.25%	16.97%	12.40%	0.39%	10.06%	5.71%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	8.77%	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	7.50%	N/A	N/A	7.50%	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	20.4 years	25.0 years	27.0 years	13.5 years	25.0 years	13.4 years	10.8 years
Number of annuitants	9	16	239	107	1	1	5
Number of active contributing members	16	36	579	252	4	1	10
Number of inactive members	10	31	257	64	4	0	6
Average age of contributing members	52.3 years	47.3 years	41.2 years	41.5 years	55.0 years	36.5 years	51.5 years
Average length of service of contributing members	13.9 years	8.6 years	10.2 years	9.7 years	14.2 years	14.8 years	10.8 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	New Summerfield	New Waverly	Newark	Newton	Nixon	Nocona	Nolanville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$346,332	\$371,714	\$54,487	\$2,689,206	\$397,441	\$1,517,437	\$98,297
b. Noncontributing Members	74,435	0	277	199,622	164,058	525,463	40,790
c. Annuitants	60,262	229,335	0	3,036,301	204,161	544,482	28,494
2. Total Actuarial Accrued Liability	\$481,029	\$601,049	\$54,764	\$5,925,129	\$765,660	\$2,587,382	\$167,581
3. Actuarial value of assets	412,491	592,169	40,171	4,461,847	775,428	2,201,912	116,611
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$68,538	\$8,880	\$14,593	\$1,463,282	(\$9,768)	\$385,470	\$50,970
5. Funded Ratio: (3) / (2)	85.8%	98.5%	73.4%	75.3%	101.3%	85.1%	69.6%
6. Annual Payroll	\$399,010	\$225,949	\$272,738	\$1,039,939	\$755,860	\$888,710	\$490,571
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	7.62%	4.99%	1.78%	10.59%	1.17%	6.57%	1.64%
Prior Service	1.68%	0.47%	0.93%	9.99%	-0.08%	2.93%	0.65%
Total Retirement	9.30%	5.46%	2.71%	20.58%	1.09%	9.50%	2.29%
Supplemental Death	0.00%	0.29%	0.09%	0.24%	0.17%	0.24%	0.09%
Total Rate	9.30%	5.75%	2.80%	20.82%	1.26%	9.74%	2.38%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	9.50%	N/A	N/A	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	13.0 years	10.1 years	6.5 years	20.0 years	25.0 years	21.5 years	24.3 years
Number of annuitants	5	2	0	14	6	12	2
Number of active contributing members	10	5	6	21	19	23	13
Number of inactive members	8	0	1	5	23	32	19
Average age of contributing members	40.5 years	52.8 years	39.3 years	43.5 years	41.3 years	44.2 years	40.2 years
Average length of service of contributing members	4.8 years	17.5 years	2.8 years	10.7 years	6.2 years	8.7 years	4.0 years

	Normangee	North Richland Hills	Northlake	O'Donnell	Oak Point	Oak Ridge North	Odem
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$28,016	\$111,831,198	\$2,029,191	\$70,971	\$1,515,174	\$6,706,099	\$308,465
b. Noncontributing Members	69,916	20,295,612	280,342	41,692	540,406	1,867,696	16,273
c. Annuitants	138,883	101,948,460	102,399	111,634	133,508	720,763	847,029
2. Total Actuarial Accrued Liability	\$236,815	\$234,075,270	\$2,411,932	\$224,297	\$2,189,088	\$9,294,558	\$1,171,767
3. Actuarial value of assets	293,236	207,518,424	2,026,946	182,642	1,833,134	7,888,853	890,965
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$56,421)	\$26,556,846	\$384,986	\$41,655	\$355,954	\$1,405,705	\$280,802
5. Funded Ratio: (3) / (2)	123.8%	88.7%	84.0%	81.4%	83.7%	84.9%	76.0%
6. Annual Payroll	\$267,847	\$35,487,902	\$1,698,969	\$105,219	\$1,278,740	\$2,768,141	\$525,144
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	4.09%	10.98%	8.48%	1.64%	5.92%	8.89%	5.09%
Prior Service	-1.29%	5.14%	1.39%	5.30%	1.79%	2.99%	3.38%
Total Retirement	2.80%	16.12%	9.87%	6.94%	7.71%	11.88%	8.47%
Supplemental Death	0.13%	0.00%	0.10%	0.17%	0.11%	0.19%	0.31%
Total Rate	2.93%	16.12%	9.97%	7.11%	7.82%	12.07%	8.78%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	9.58%	N/A	7.81%	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 1/2018	25.0 years	21.0 years	25.0 years	9.2 years	23.2 years	26.8 years	23.9 years
Number of annuitants	3	329	4	2	5	11	10
Number of active contributing members	6	547	27	3	26	47	13
Number of inactive members	8	269	19	1	24	26	6
Average age of contributing members	42.3 years	42.2 years	40.0 years	51.5 years	39.6 years	43.1 years	49.7 years
Average length of service of contributing members	1.1 years	12.5 years	9.0 years	12.8 years	7.4 years	10.2 years	5.2 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Odessa	Oglesby	Old River-Winfree	Olmos Park	Olney	Omaha	Onalaska
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$100,129,610	\$2,849	\$31,115	\$1,007,993	\$778,338	\$184,805	\$244,683
b. Noncontributing Members	18,716,692	0	4,840	1,345,915	58,559	29,518	43,856
c. Annuitants	<u>128,905,615</u>	<u>72,676</u>	<u>0</u>	<u>2,767,094</u>	<u>293,219</u>	<u>52,918</u>	<u>28,282</u>
2. Total Actuarial Accrued Liability	\$247,751,917	\$75,525	\$35,955	\$5,121,002	\$1,130,116	\$267,241	\$316,821
3. Actuarial value of assets	<u>212,324,929</u>	<u>78,201</u>	<u>60,259</u>	<u>5,511,337</u>	<u>993,617</u>	<u>193,688</u>	<u>335,713</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$35,426,988	(\$2,676)	(\$24,304)	(\$390,335)	\$136,499	\$73,553	(\$18,892)
5. Funded Ratio: (3) / (2)	85.7%	103.5%	167.6%	107.6%	87.9%	72.5%	106.0%
6. Annual Payroll	\$43,109,642	\$20,614	\$33,736	\$1,776,106	\$780,602	\$205,564	\$468,984
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	7.97%	1.09%	2.39%	4.09%	6.47%	2.09%	2.80%
Prior Service	<u>5.53%</u>	<u>-0.85%</u>	<u>-2.39%</u>	<u>-1.35%</u>	<u>1.17%</u>	<u>3.18%</u>	<u>-0.25%</u>
Total Retirement	13.50%	0.24%	0.00%	2.74%	7.64%	5.27%	2.55%
Supplemental Death	<u>0.19%</u>	<u>0.49%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.28%</u>	<u>0.25%</u>	<u>0.12%</u>
Total Rate	13.69%	0.73%	0.00%	2.74%	7.92%	5.52%	2.67%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	2.63%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	11.50%	N/A	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	21.7 years	25.0 years	25.0 years	25.0 years	25.5 years	14.7 years	25.0 years
Number of annuitants	506	2	0	35	6	1	4
Number of active contributing members	756	1	1	38	22	6	12
Number of inactive members	421	0	1	60	12	1	16
Average age of contributing members	41.7 years	36.0 years	55.2 years	41.7 years	48.2 years	54.2 years	42.0 years
Average length of service of contributing members	8.5 years	3.4 years	10.6 years	7.3 years	7.7 years	9.7 years	6.3 years

	Orange	Orange Grove	Ore City	Overton	Ovilla	Oyster Creek	Paducah
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$30,821,348	\$312,706	\$116,004	\$557,868	\$1,206,096	\$1,778,489	\$282,949
b. Noncontributing Members	4,680,205	55,848	123,840	288,216	712,549	28,000	74,272
c. Annuitants	<u>33,194,379</u>	<u>568,514</u>	<u>101,479</u>	<u>406,924</u>	<u>676,682</u>	<u>1,058,314</u>	<u>861,090</u>
2. Total Actuarial Accrued Liability	\$68,695,932	\$937,068	\$341,323	\$1,253,008	\$2,595,327	\$2,864,803	\$1,218,311
3. Actuarial value of assets	<u>60,575,628</u>	<u>1,167,669</u>	<u>351,509</u>	<u>1,393,141</u>	<u>2,407,362</u>	<u>2,521,506</u>	<u>1,412,018</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$8,120,304	(\$230,601)	(\$10,186)	(\$140,133)	\$187,965	\$343,297	(\$193,707)
5. Funded Ratio: (3) / (2)	88.2%	124.6%	103.0%	111.2%	92.8%	88.0%	115.9%
6. Annual Payroll	\$8,945,232	\$386,159	\$356,441	\$688,080	\$1,091,516	\$890,790	\$409,603
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	10.77%	5.19%	1.58%	4.14%	8.70%	8.69%	4.63%
Prior Service	<u>6.03%</u>	<u>-3.67%</u>	<u>-0.18%</u>	<u>-1.25%</u>	<u>1.06%</u>	<u>2.54%</u>	<u>-3.02%</u>
Total Retirement	16.80%	1.52%	1.40%	2.89%	9.76%	11.23%	1.61%
Supplemental Death	<u>0.00%</u>	<u>0.15%</u>	<u>0.13%</u>	<u>0.31%</u>	<u>0.18%</u>	<u>0.24%</u>	<u>0.25%</u>
Total Rate	16.80%	1.67%	1.53%	3.20%	9.94%	11.47%	1.86%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	9.13%	11.13%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	7.50%	11.50%	13.50%	13.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	22.1 years	25.0 years	25.0 years	25.0 years	24.9 years	22.4 years	25.0 years
Number of annuitants	132	5	2	12	13	16	10
Number of active contributing members	155	10	9	19	25	19	13
Number of inactive members	56	12	6	25	38	4	6
Average age of contributing members	44.7 years	44.7 years	44.5 years	45.3 years	43.3 years	47.9 years	47.7 years
Average length of service of contributing members	12.7 years	6.8 years	4.7 years	8.8 years	8.6 years	9.9 years	5.9 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Palacios	Palestine	Palmer	Palmhurst	Palmview	Pampa	Panhandle
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$2,351,553	\$14,203,289	\$944,441	\$491,743	\$1,203,916	\$18,296,895	\$1,621,159
b. Noncontributing Members	1,360,037	4,112,728	539,909	66,001	229,538	1,995,601	658,941
c. Annuitants	<u>2,238,950</u>	<u>25,451,467</u>	<u>152,551</u>	<u>22,101</u>	<u>86,613</u>	<u>23,955,702</u>	<u>941,010</u>
2. Total Actuarial Accrued Liability	\$5,950,540	\$43,767,484	\$1,636,901	\$579,845	\$1,520,067	\$44,248,198	\$3,221,110
3. Actuarial value of assets	<u>4,297,583</u>	<u>34,939,573</u>	<u>1,580,516</u>	<u>506,257</u>	<u>1,108,667</u>	<u>30,745,552</u>	<u>2,410,714</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,652,957	\$8,827,911	\$56,385	\$73,588	\$411,400	\$13,502,646	\$810,396
5. Funded Ratio: (3) / (2)	72.2%	79.8%	96.6%	87.3%	72.9%	69.5%	74.8%
6. Annual Payroll	\$1,517,996	\$8,663,001	\$1,057,951	\$1,015,581	\$2,386,235	\$7,547,575	\$829,217
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	10.56%	7.74%	6.35%	5.44%	1.07%	9.05%	7.31%
Prior Service	<u>7.31%</u>	<u>5.97%</u>	<u>0.31%</u>	<u>0.46%</u>	<u>1.14%</u>	<u>12.66%</u>	<u>6.04%</u>
Total Retirement	17.87%	13.71%	6.66%	5.90%	2.21%	21.71%	13.35%
Supplemental Death	<u>0.24%</u>	<u>0.19%</u>	<u>0.17%</u>	<u>0.08%</u>	<u>0.09%</u>	<u>0.25%</u>	<u>0.00%</u>
Total Rate	18.11%	13.90%	6.83%	5.98%	2.30%	21.96%	13.35%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	22.3 years	27.0 years	27.3 years	23.7 years	22.3 years	20.1 years	24.7 years
Number of annuitants	19	150	4	3	1	145	10
Number of active contributing members	35	183	24	28	58	158	18
Number of inactive members	39	119	27	30	27	92	12
Average age of contributing members	44.3 years	41.1 years	39.3 years	36.6 years	37.7 years	41.1 years	47.0 years
Average length of service of contributing members	8.7 years	8.1 years	4.7 years	4.9 years	6.5 years	8.8 years	11.8 years

	Panorama Village	Pantego	Paris	Parker	Pasadena	Pearland	Pearsall
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$784,868	\$3,100,765	\$28,053,138	\$1,926,905	\$207,512,376	\$86,634,163	\$3,071,011
b. Noncontributing Members	98,790	2,945,468	6,217,134	210,643	25,556,385	13,915,922	959,254
c. Annuitants	<u>971,682</u>	<u>9,212,244</u>	<u>25,240,559</u>	<u>1,197,250</u>	<u>189,131,820</u>	<u>31,708,687</u>	<u>1,674,815</u>
2. Total Actuarial Accrued Liability	\$1,855,340	\$15,258,477	\$59,510,831	\$3,334,798	\$422,200,581	\$132,258,772	\$5,705,080
3. Actuarial value of assets	<u>1,790,996</u>	<u>12,553,832</u>	<u>56,609,255</u>	<u>2,441,542</u>	<u>388,924,060</u>	<u>109,106,922</u>	<u>5,447,293</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$64,344	\$2,704,645	\$2,901,576	\$893,256	\$33,276,521	\$23,151,850	\$257,787
5. Funded Ratio: (3) / (2)	96.5%	82.3%	95.1%	73.2%	92.1%	82.5%	95.5%
6. Annual Payroll	\$563,889	\$2,407,848	\$12,067,815	\$1,310,391	\$60,008,775	\$39,944,710	\$2,721,587
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	6.43%	10.97%	4.16%	7.45%	9.26%	10.15%	2.55%
Prior Service	<u>0.99%</u>	<u>6.98%</u>	<u>2.86%</u>	<u>4.88%</u>	<u>4.59%</u>	<u>3.40%</u>	<u>0.58%</u>
Total Retirement	7.42%	17.95%	7.02%	12.33%	13.85%	13.55%	3.13%
Supplemental Death	<u>0.52%</u>	<u>0.15%</u>	<u>0.23%</u>	<u>0.17%</u>	<u>0.26%</u>	<u>0.12%</u>	<u>0.23%</u>
Total Rate	7.94%	18.10%	7.25%	12.50%	14.11%	13.67%	3.36%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	7.01%	12.47%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	12.50%	N/A	N/A	13.50%	N/A	15.50%	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	15.1 years	27.2 years	10.2 years	19.8 years	16.6 years	27.0 years	25.1 years
Number of annuitants	13	45	204	7	721	188	23
Number of active contributing members	11	42	260	22	980	647	70
Number of inactive members	4	92	130	11	267	268	71
Average age of contributing members	55.0 years	41.7 years	43.8 years	46.9 years	44.0 years	41.1 years	41.3 years
Average length of service of contributing members	13.6 years	9.7 years	11.8 years	12.3 years	12.8 years	9.3 years	8.5 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Pecos City	Penitas	Perryton	Pflugerville	Pharr	Pilot Point	Pinehurst
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$7,084,321	\$357,416	\$13,491,247	\$37,042,631	\$43,253,408	\$1,697,167	\$2,053,847
b. Noncontributing Members	1,237,561	2,414	1,800,621	7,744,592	5,539,401	739,042	288,866
c. Annuitants	<u>5,693,817</u>	<u>0</u>	<u>6,043,787</u>	<u>11,089,525</u>	<u>27,881,021</u>	<u>1,406,353</u>	<u>3,186,185</u>
2. Total Actuarial Accrued Liability	\$14,015,699	\$359,830	\$21,335,655	\$55,876,748	\$76,673,830	\$3,842,562	\$5,528,898
3. Actuarial value of assets	<u>13,781,535</u>	<u>92,315</u>	<u>18,218,018</u>	<u>44,917,529</u>	<u>66,621,323</u>	<u>3,389,738</u>	<u>4,200,041</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$234,164	\$267,515	\$3,117,637	\$10,959,219	\$10,052,507	\$452,824	\$1,328,857
5. Funded Ratio: (3) / (2)	98.3%	25.7%	85.4%	80.4%	86.9%	88.2%	76.0%
6. Annual Payroll	\$5,804,250	\$1,214,603	\$3,864,742	\$18,228,236	\$26,122,943	\$2,084,893	\$1,058,358
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.88%	3.31%	8.10%	10.00%	5.23%	7.97%	11.45%
Prior Service	<u>0.25%</u>	<u>1.35%</u>	<u>7.18%</u>	<u>3.53%</u>	<u>2.78%</u>	<u>1.27%</u>	<u>8.00%</u>
Total Retirement	6.13%	4.66%	15.28%	13.53%	8.01%	9.24%	19.45%
Supplemental Death	<u>0.25%</u>	<u>0.08%</u>	<u>0.24%</u>	<u>0.14%</u>	<u>0.13%</u>	<u>0.16%</u>	<u>0.25%</u>
Total Rate	6.38%	4.74%	15.52%	13.67%	8.14%	9.40%	19.70%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	7.79%	N/A	19.47%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	N/A	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	24.6 years	25.1 years	14.6 years	26.9 years	19.5 years	27.1 years	27.0 years
Number of annuitants	63	0	32	62	192	17	30
Number of active contributing members	119	43	83	319	566	46	21
Number of inactive members	104	5	65	148	162	49	8
Average age of contributing members	43.8 years	35.8 years	43.4 years	41.8 years	40.2 years	41.1 years	46.0 years
Average length of service of contributing members	7.1 years	3.7 years	10.3 years	9.1 years	9.2 years	7.2 years	9.0 years

	Pineland	Piney Point Village	Pittsburg	Plains	Plainview	Plano	Pleasanton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,826,073	\$232,865	\$2,796,391	\$1,217,517	\$14,368,013	\$519,603,813	\$7,556,110
b. Noncontributing Members	14,943	56,185	1,678,837	87,946	4,446,477	60,162,771	2,445,599
c. Annuitants	<u>338,897</u>	<u>206,668</u>	<u>3,490,003</u>	<u>398,439</u>	<u>21,462,861</u>	<u>373,814,498</u>	<u>7,275,642</u>
2. Total Actuarial Accrued Liability	\$2,179,913	\$495,718	\$7,965,231	\$1,703,902	\$40,277,351	\$953,581,082	\$17,277,351
3. Actuarial value of assets	<u>2,079,594</u>	<u>465,900</u>	<u>7,055,899</u>	<u>1,713,841</u>	<u>36,494,348</u>	<u>838,350,107</u>	<u>12,270,276</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$100,319	\$29,818	\$909,332	(\$9,939)	\$3,783,003	\$115,230,975	\$5,007,075
5. Funded Ratio: (3) / (2)	95.4%	94.0%	88.6%	100.6%	90.6%	87.9%	71.0%
6. Annual Payroll	\$496,040	\$405,939	\$1,448,167	\$361,858	\$6,574,569	\$152,779,622	\$4,885,412
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.26%	6.23%	9.06%	7.98%	9.23%	11.32%	9.23%
Prior Service	<u>3.40%</u>	<u>0.91%</u>	<u>5.27%</u>	<u>-0.17%</u>	<u>4.24%</u>	<u>5.98%</u>	<u>6.28%</u>
Total Retirement	8.66%	7.14%	14.33%	7.81%	13.47%	17.30%	15.51%
Supplemental Death	<u>0.36%</u>	<u>0.20%</u>	<u>0.21%</u>	<u>0.02%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.17%</u>
Total Rate	9.02%	7.34%	14.54%	8.02%	13.47%	17.30%	15.68%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	7.72%	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 1/2018	6.8 years	9.7 years	17.1 years	25.0 years	20.4 years	17.1 years	25.1 years
Number of annuitants	6	5	22	4	112	1,114	36
Number of active contributing members	13	7	32	8	146	2,270	106
Number of inactive members	3	5	30	3	40	911	62
Average age of contributing members	51.9 years	53.6 years	40.7 years	47.6 years	44.8 years	43.7 years	40.7 years
Average length of service of contributing members	15.5 years	8.0 years	7.4 years	15.2 years	9.6 years	12.4 years	6.9 years

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	Point	Ponder	Port Aransas	Port Arthur	Port Isabel	Port Lavaca	Port Neches
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$162,492	\$601,617	\$7,764,639	\$82,037,773	\$2,066,410	\$4,254,634	\$21,943,581
b. Noncontributing Members	142,108	59,938	785,906	10,682,273	901,324	1,961,147	1,184,594
c. Annuitants	<u>147,992</u>	<u>55,759</u>	<u>5,506,384</u>	<u>95,586,667</u>	<u>1,766,374</u>	<u>4,704,678</u>	<u>21,424,043</u>
2. Total Actuarial Accrued Liability	\$452,592	\$717,314	\$14,056,929	\$188,306,713	\$4,734,108	\$10,920,459	\$44,552,218
3. Actuarial value of assets	<u>330,123</u>	<u>653,732</u>	<u>10,969,431</u>	<u>159,483,020</u>	<u>4,904,409</u>	<u>9,951,902</u>	<u>41,439,736</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$122,469	\$63,582	\$3,087,498	\$28,823,693	(\$170,301)	\$968,557	\$3,112,482
5. Funded Ratio: (3) / (2)	72.9%	91.1%	78.0%	84.7%	103.6%	91.1%	93.0%
6. Annual Payroll	\$311,378	\$535,045	\$5,727,767	\$32,345,451	\$2,318,185	\$3,954,058	\$6,636,756
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	9.77%	5.47%	8.45%	6.97%	4.30%	4.55%	8.71%
Prior Service	<u>3.96%</u>	<u>0.89%</u>	<u>3.16%</u>	<u>7.05%</u>	<u>-0.45%</u>	<u>1.44%</u>	<u>3.23%</u>
Total Retirement	13.73%	6.36%	11.61%	14.02%	3.85%	5.99%	11.94%
Supplemental Death	<u>0.00%</u>	<u>0.37%</u>	<u>0.22%</u>	<u>0.25%</u>	<u>0.18%</u>	<u>0.22%</u>	<u>0.00%</u>
Total Rate	13.73%	6.73%	11.83%	14.27%	4.03%	6.21%	11.94%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	12.50%	N/A	9.50%	9.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	13.0 years	18.5 years	27.0 years	17.2 years	25.0 years	26.9 years	21.5 years
Number of annuitants	2	2	47	465	22	60	78
Number of active contributing members	11	12	122	513	73	87	93
Number of inactive members	16	5	61	111	68	92	22
Average age of contributing members	39.2 years	54.7 years	46.9 years	47.3 years	42.4 years	39.5 years	42.1 years
Average length of service of contributing members	2.4 years	10.1 years	7.0 years	13.3 years	6.6 years	7.2 years	14.7 years

	Portland	Post	Poteet	Poth	Pottsboro	Premont	Presidio
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$15,653,689	\$705,365	\$564,633	\$365,797	\$786,878	\$391,625	\$830,979
b. Noncontributing Members	2,123,258	243,609	364,766	91,647	145,977	39,631	262,898
c. Annuitants	<u>7,502,447</u>	<u>966,074</u>	<u>336,308</u>	<u>194,985</u>	<u>161,500</u>	<u>424,652</u>	<u>176,008</u>
2. Total Actuarial Accrued Liability	\$25,279,394	\$1,915,048	\$1,265,707	\$652,429	\$1,094,355	\$855,908	\$1,269,885
3. Actuarial value of assets	<u>19,171,306</u>	<u>1,450,278</u>	<u>1,482,041</u>	<u>538,621</u>	<u>1,019,088</u>	<u>988,550</u>	<u>1,426,166</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$6,108,088	\$464,770	(\$216,334)	\$113,808	\$75,267	(\$132,642)	(\$156,281)
5. Funded Ratio: (3) / (2)	75.8%	75.7%	117.1%	82.6%	93.1%	115.5%	112.3%
6. Annual Payroll	\$6,636,203	\$611,602	\$933,927	\$388,843	\$861,764	\$609,093	\$1,445,858
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.15%	4.10%	3.29%	2.21%	6.06%	1.57%	1.40%
Prior Service	<u>6.10%</u>	<u>6.66%</u>	<u>-1.42%</u>	<u>2.04%</u>	<u>0.54%</u>	<u>-1.34%</u>	<u>-0.66%</u>
Total Retirement	14.25%	10.76%	1.87%	4.25%	6.60%	0.23%	0.74%
Supplemental Death	<u>0.21%</u>	<u>0.49%</u>	<u>0.18%</u>	<u>0.27%</u>	<u>0.14%</u>	<u>0.27%</u>	<u>0.23%</u>
Total Rate	14.46%	11.25%	2.05%	4.52%	6.74%	0.50%	0.97%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	6.65%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	9.50%	9.50%	13.50%	7.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	22.2 years	15.3 years	25.0 years	20.6 years	24.7 years	25.0 years	25.0 years
Number of annuitants	55	13	6	4	10	10	5
Number of active contributing members	129	16	31	11	19	19	41
Number of inactive members	79	9	37	9	15	16	22
Average age of contributing members	43.3 years	47.6 years	41.1 years	45.7 years	44.6 years	50.1 years	46.9 years
Average length of service of contributing members	10.8 years	7.1 years	6.2 years	7.2 years	10.0 years	8.0 years	7.3 years

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	Primera	Princeton	Prosper	Providence Village	Quanah	Queen City	Quinlan
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$330,348	\$2,711,594	\$10,145,536	\$100,573	\$1,091,469	\$395,375	\$402,342
b. Noncontributing Members	30,911	677,973	3,532,017	0	69,172	233,102	54,088
c. Annuitants	175,401	1,859,317	860,968	0	1,988,600	6,195	51,700
2. Total Actuarial Accrued Liability	\$536,660	\$5,248,884	\$14,538,521	\$100,573	\$3,149,241	\$634,672	\$508,130
3. Actuarial value of assets	606,304	4,897,347	12,139,449	43,315	2,919,549	683,817	489,398
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$69,644)	\$351,537	\$2,399,072	\$57,258	\$229,692	(\$49,145)	\$18,732
5. Funded Ratio: (3) / (2)	113.0%	93.3%	83.5%	43.1%	92.7%	107.7%	96.3%
6. Annual Payroll	\$562,855	\$2,622,724	\$9,392,292	\$322,705	\$575,930	\$500,293	\$664,412
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.28%	9.99%	12.01%	5.47%	4.74%	2.66%	9.37%
Prior Service	-0.76%	0.80%	1.52%	2.31%	4.31%	-0.60%	0.18%
Total Retirement	0.52%	10.79%	13.53%	7.78%	9.05%	2.06%	9.55%
Supplemental Death	0.18%	0.12%	0.00%	0.20%	0.33%	0.27%	0.08%
Total Rate	0.70%	10.91%	13.53%	7.98%	9.38%	2.33%	9.63%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	13.50%	13.50%	N/A	N/A	7.50%	12.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	26.2 years	26.3 years	9.1 years	12.2 years	25.0 years	23.5 years
Number of annuitants	4	16	13	0	14	3	2
Number of active contributing members	18	60	144	6	16	11	16
Number of inactive members	11	27	67	0	5	22	19
Average age of contributing members	41.7 years	41.4 years	41.3 years	47.6 years	44.7 years	48.3 years	37.5 years
Average length of service of contributing members	7.1 years	5.8 years	8.1 years	8.4 years	10.6 years	7.5 years	6.6 years

	Quintana	Quitaque	Quitman	Ralls	Rancho Viejo	Ranger	Rankin
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$19,046	\$186,978	\$2,427,835	\$589,473	\$1,358,777	\$1,075,916	\$120,349
b. Noncontributing Members	52,455	0	264,179	158,497	119,251	348,466	109,272
c. Annuitants	0	35,372	1,198,422	860,982	1,085,839	369,923	433,096
2. Total Actuarial Accrued Liability	\$71,501	\$222,350	\$3,890,436	\$1,608,952	\$2,563,867	\$1,794,305	\$662,717
3. Actuarial value of assets	71,058	191,475	3,756,045	1,499,791	2,423,431	1,881,368	682,432
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$443	\$30,875	\$134,391	\$109,161	\$140,436	(\$87,063)	(\$19,715)
5. Funded Ratio: (3) / (2)	99.4%	86.1%	96.5%	93.2%	94.5%	104.9%	103.0%
6. Annual Payroll	\$102,243	\$113,756	\$958,067	\$478,617	\$554,063	\$703,957	\$215,022
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.81%	1.71%	6.55%	5.10%	5.11%	8.70%	1.92%
Prior Service	0.07%	3.68%	1.29%	1.75%	2.91%	-0.76%	-0.56%
Total Retirement	1.88%	5.39%	7.84%	6.85%	8.02%	7.94%	1.36%
Supplemental Death	0.07%	0.28%	0.24%	0.30%	0.09%	0.00%	0.27%
Total Rate	1.95%	5.67%	8.08%	7.15%	8.11%	7.94%	1.63%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	7.93%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	9.50%	11.50%	12.50%	7.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	7.1 years	8.7 years	14.0 years	20.1 years	10.6 years	25.0 years	25.0 years
Number of annuitants	0	1	11	9	2	8	3
Number of active contributing members	2	4	24	15	10	11	5
Number of inactive members	4	0	12	11	5	72	2
Average age of contributing members	37.5 years	54.1 years	45.6 years	42.0 years	37.3 years	46.2 years	49.8 years
Average length of service of contributing members	2.0 years	12.8 years	9.9 years	6.0 years	11.6 years	9.7 years	6.0 years

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	Ransom Canyon	Raymondville	Red Oak	Redwater	Refugio	Reklaw	Reno (Lamar County)
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,372,497	\$2,732,016	\$5,167,130	\$115,069	\$896,636	\$857,945	\$432,736
b. Noncontributing Members	92,900	539,023	1,241,224	93,388	62,298	323,814	269,919
c. Annuitants	<u>315,337</u>	<u>4,643,555</u>	<u>1,279,259</u>	<u>0</u>	<u>808,205</u>	<u>116,101</u>	<u>41,705</u>
2. Total Actuarial Accrued Liability	\$1,780,734	\$7,914,594	\$7,687,613	\$208,457	\$1,767,139	\$1,297,860	\$744,360
3. Actuarial value of assets	<u>1,081,307</u>	<u>8,849,057</u>	<u>6,644,272</u>	<u>194,708</u>	<u>2,350,457</u>	<u>1,072,607</u>	<u>904,628</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$699,427	(\$934,463)	\$1,043,341	\$13,749	(\$583,318)	\$225,253	(\$160,268)
5. Funded Ratio: (3) / (2)	60.7%	111.8%	86.4%	93.4%	133.0%	82.6%	121.5%
6. Annual Payroll	\$530,438	\$2,312,065	\$5,317,224	\$243,365	\$1,241,440	\$258,148	\$547,241
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.24%	4.26%	4.94%	2.70%	1.01%	8.35%	5.60%
Prior Service	<u>10.43%</u>	<u>-2.48%</u>	<u>1.19%</u>	<u>0.64%</u>	<u>-1.01%</u>	<u>8.46%</u>	<u>-1.83%</u>
Total Retirement	15.67%	1.78%	6.13%	3.34%	0.00%	16.81%	3.77%
Supplemental Death	<u>0.22%</u>	<u>0.28%</u>	<u>0.12%</u>	<u>0.15%</u>	<u>0.00%</u>	<u>0.30%</u>	<u>0.08%</u>
Total Rate	15.89%	2.06%	6.25%	3.49%	0.00%	17.11%	3.85%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	1.76%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	15.50%	12.50%	N/A	7.50%	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	17.2 years	25.0 years	25.5 years	10.8 years	25.0 years	14.1 years	25.0 years
Number of annuitants	2	51	21	0	17	2	1
Number of active contributing members	11	74	92	8	31	6	12
Number of inactive members	2	31	51	2	9	3	10
Average age of contributing members	47.8 years	40.0 years	41.0 years	50.0 years	42.6 years	52.2 years	40.1 years
Average length of service of contributing members	13.3 years	6.6 years	8.8 years	4.2 years	8.5 years	13.9 years	9.3 years

	Reno (Parker County)	Rhame	Rice	Richardson	Richland Hills	Richland Springs	Richmond
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$186,708	\$198,023	\$83,922	\$234,169,638	\$10,718,199	\$511	\$18,323,564
b. Noncontributing Members	68,247	484,432	49,319	38,492,753	5,809,678	45,959	3,530,469
c. Annuitants	<u>7,031</u>	<u>310,734</u>	<u>55,810</u>	<u>228,653,345</u>	<u>13,624,998</u>	<u>69,484</u>	<u>17,184,619</u>
2. Total Actuarial Accrued Liability	\$261,986	\$993,189	\$189,051	\$501,315,736	\$30,152,875	\$115,954	\$39,038,652
3. Actuarial value of assets	<u>297,443</u>	<u>951,053</u>	<u>215,256</u>	<u>444,939,761</u>	<u>27,114,253</u>	<u>203,905</u>	<u>34,698,673</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$35,457)	\$42,136	(\$26,205)	\$56,375,975	\$3,038,622	(\$87,951)	\$4,339,979
5. Funded Ratio: (3) / (2)	113.5%	95.8%	113.9%	88.8%	89.9%	175.8%	88.9%
6. Annual Payroll	\$568,898	\$620,032	\$340,893	\$71,027,615	\$4,464,660	\$11,412	\$8,082,360
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	3.47%	7.02%	1.62%	7.96%	11.50%	5.65%	10.43%
Prior Service	<u>-0.38%</u>	<u>0.53%</u>	<u>-0.47%</u>	<u>6.84%</u>	<u>4.48%</u>	<u>-5.65%</u>	<u>3.89%</u>
Total Retirement	3.09%	7.55%	1.15%	14.80%	15.98%	0.00%	14.32%
Supplemental Death	<u>0.24%</u>	<u>0.18%</u>	<u>0.11%</u>	<u>0.00%</u>	<u>0.26%</u>	<u>0.07%</u>	<u>0.16%</u>
Total Rate	3.33%	7.73%	1.26%	14.80%	16.24%	0.07%	14.48%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	7.24%	N/A	14.54%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	7.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	17.5 years	25.0 years	15.3 years	22.4 years	25.0 years	19.4 years
Number of annuitants	2	8	2	655	87	1	68
Number of active contributing members	17	14	11	990	79	1	147
Number of inactive members	16	20	12	375	101	1	87
Average age of contributing members	41.5 years	44.8 years	42.2 years	43.7 years	44.1 years	47.5 years	43.3 years
Average length of service of contributing members	6.7 years	4.1 years	4.0 years	13.8 years	10.5 years	0.3 years	10.8 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Richwood	Riesel	Rio Grande City	Rio Vista	Rising Star	River Oaks	Roanoke
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$865,525	\$277,388	\$6,450,258	\$56,528	\$15,394	\$6,534,511	\$24,084,269
b. Noncontributing Members	327,612	80,684	1,426,094	253,731	101,789	1,435,165	4,521,499
c. Annuitants	<u>2,601,396</u>	<u>51,869</u>	<u>939,489</u>	<u>161,016</u>	<u>19,001</u>	<u>4,946,410</u>	<u>3,226,205</u>
2. Total Actuarial Accrued Liability	\$3,794,533	\$409,941	\$8,815,841	\$471,275	\$136,184	\$12,916,086	\$31,831,973
3. Actuarial value of assets	<u>3,189,904</u>	<u>243,713</u>	<u>7,497,325</u>	<u>412,827</u>	<u>212,960</u>	<u>11,397,825</u>	<u>24,110,761</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$604,629	\$166,228	\$1,318,516	\$58,448	(\$76,776)	\$1,518,261	\$7,721,212
5. Funded Ratio: (3) / (2)	84.1%	59.5%	85.0%	87.6%	156.4%	88.2%	75.7%
6. Annual Payroll	\$1,123,565	\$313,796	\$5,475,484	\$345,013	\$168,012	\$2,342,018	\$9,597,161
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	7.78%	1.22%	5.65%	2.36%	1.29%	9.91%	12.72%
Prior Service	<u>3.45%</u>	<u>4.98%</u>	<u>1.41%</u>	<u>1.26%</u>	<u>-1.29%</u>	<u>4.58%</u>	<u>4.71%</u>
Total Retirement	11.23%	6.20%	7.06%	3.62%	0.00%	14.49%	17.43%
Supplemental Death	<u>0.15%</u>	<u>0.14%</u>	<u>0.14%</u>	<u>0.09%</u>	<u>0.13%</u>	<u>0.30%</u>	<u>0.00%</u>
Total Rate	11.38%	6.34%	7.20%	3.71%	0.13%	14.79%	17.43%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	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 1/2018	23.3 years	13.6 years	27.0 years	18.7 years	25.0 years	20.2 years	27.0 years
Number of annuitants	17	1	13	2	1	44	21
Number of active contributing members	22	8	156	8	6	56	123
Number of inactive members	17	8	73	6	16	42	60
Average age of contributing members	42.3 years	39.7 years	41.8 years	39.1 years	37.6 years	45.3 years	42.1 years
Average length of service of contributing members	7.0 years	7.8 years	6.6 years	4.7 years	1.4 years	10.5 years	11.8 years

	Robert Lee	Robinson	Robstown	Robstown Utility Systems	Roby	Rockdale	Rockport
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$113,355	\$8,242,229	\$8,108,734	\$8,172,777	\$83,795	\$3,270,509	\$12,253,493
b. Noncontributing Members	6,692	1,126,176	1,414,236	767,811	188,953	500,170	2,286,417
c. Annuitants	<u>72,438</u>	<u>2,345,260</u>	<u>6,043,603</u>	<u>6,158,992</u>	<u>394,925</u>	<u>1,273,607</u>	<u>13,639,046</u>
2. Total Actuarial Accrued Liability	\$192,485	\$11,713,665	\$15,566,573	\$15,099,580	\$667,673	\$5,044,286	\$28,178,956
3. Actuarial value of assets	<u>128,201</u>	<u>8,696,952</u>	<u>14,051,353</u>	<u>11,836,407</u>	<u>719,147</u>	<u>4,111,620</u>	<u>23,330,817</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$64,284	\$3,016,713	\$1,515,220	\$3,263,173	(\$51,474)	\$932,666	\$4,848,139
5. Funded Ratio: (3) / (2)	66.6%	74.2%	90.3%	78.4%	107.7%	81.5%	82.8%
6. Annual Payroll	\$155,718	\$3,226,047	\$5,557,907	\$2,426,000	\$74,308	\$1,901,128	\$5,793,290
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.59%	8.81%	4.46%	6.88%	6.37%	7.12%	10.93%
Prior Service	<u>3.88%</u>	<u>5.48%</u>	<u>2.13%</u>	<u>10.22%</u>	<u>-4.64%</u>	<u>2.87%</u>	<u>5.36%</u>
Total Retirement	5.47%	14.29%	6.59%	17.10%	1.73%	9.99%	16.29%
Supplemental Death	<u>0.19%</u>	<u>0.19%</u>	<u>0.14%</u>	<u>0.28%</u>	<u>0.43%</u>	<u>0.31%</u>	<u>0.23%</u>
Total Rate	5.66%	14.48%	6.73%	17.38%	2.16%	10.30%	16.52%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	9.50%	N/A	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	14.8 years	27.0 years	17.5 years	18.2 years	25.0 years	27.1 years	23.4 years
Number of annuitants	2	17	45	37	3	22	65
Number of active contributing members	5	63	105	44	2	47	122
Number of inactive members	3	35	69	42	6	29	67
Average age of contributing members	44.2 years	43.5 years	41.1 years	43.3 years	43.2 years	49.0 years	44.8 years
Average length of service of contributing members	7.0 years	11.0 years	9.2 years	13.6 years	9.4 years	10.1 years	9.3 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Rocksprings	Rockwall	Rogers	Rollingwood	Roma	Roscoe	Rosebud
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$72,857	\$52,600,352	\$154,355	\$1,117,584	\$7,978,963	\$338,503	\$147,891
b. Noncontributing Members	6,998	6,613,386	199,910	529,941	939,564	48,643	28,437
c. Annuitants	302,560	22,762,417	464,903	456,972	3,320,296	86,448	57,804
2. Total Actuarial Accrued Liability	\$382,415	\$81,976,155	\$819,168	\$2,104,497	\$12,238,823	\$473,594	\$234,132
3. Actuarial value of assets	423,802	68,691,400	718,724	1,926,121	10,229,935	469,034	226,821
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$41,387)	\$13,284,755	\$100,444	\$178,376	\$2,008,888	\$4,560	\$7,311
5. Funded Ratio: (3) / (2)	110.8%	83.8%	87.7%	91.5%	83.6%	99.0%	96.9%
6. Annual Payroll	\$226,731	\$18,545,635	\$337,242	\$956,777	\$4,081,931	\$322,766	\$392,629
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.33%	11.94%	3.33%	7.62%	6.70%	1.93%	1.81%
Prior Service	-1.12%	4.20%	2.04%	1.39%	4.03%	0.15%	0.15%
Total Retirement	1.21%	16.14%	5.37%	9.01%	10.73%	2.08%	1.96%
Supplemental Death	0.00%	0.15%	0.00%	0.17%	0.24%	0.33%	0.19%
Total Rate	1.21%	16.29%	5.37%	9.18%	10.97%	2.41%	2.15%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	12.50%	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	27.0 years	21.1 years	18.7 years	16.4 years	12.5 years	17.1 years
Number of annuitants	2	85	5	5	40	2	5
Number of active contributing members	8	262	9	16	130	7	12
Number of inactive members	7	83	16	15	59	3	10
Average age of contributing members	42.1 years	43.6 years	37.9 years	41.8 years	45.0 years	52.7 years	48.7 years
Average length of service of contributing members	2.9 years	13.8 years	6.0 years	9.7 years	10.1 years	11.0 years	5.0 years

	Rosenberg	Rotan	Round Rock	Rowlett	Royse City	Rule	Runaway Bay
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$28,085,509	\$287,265	\$155,728,917	\$57,650,086	\$4,150,137	\$97,468	\$324,968
b. Noncontributing Members	9,168,707	87,870	16,442,173	18,746,854	1,021,035	59,671	143,240
c. Annuitants	27,879,282	28,630	68,738,709	40,227,699	1,733,185	148,011	132,090
2. Total Actuarial Accrued Liability	\$65,133,498	\$403,765	\$240,909,799	\$116,624,639	\$6,904,357	\$305,150	\$600,298
3. Actuarial value of assets	54,362,118	521,640	199,934,948	103,171,626	5,646,643	280,404	723,759
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$10,771,380	(\$117,875)	\$40,974,851	\$13,453,013	\$1,257,714	\$24,746	(\$123,461)
5. Funded Ratio: (3) / (2)	83.5%	129.2%	83.0%	88.5%	81.8%	91.9%	120.6%
6. Annual Payroll	\$14,745,130	\$240,995	\$56,454,978	\$23,575,938	\$3,151,215	\$89,481	\$575,690
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.32%	1.25%	10.82%	9.55%	11.01%	3.92%	3.72%
Prior Service	4.71%	-1.25%	4.69%	3.53%	2.39%	6.55%	-1.44%
Total Retirement	13.03%	0.00%	15.51%	13.08%	13.40%	10.47%	2.28%
Supplemental Death	0.12%	0.29%	0.14%	0.00%	0.16%	0.11%	0.30%
Total Rate	13.15%	0.29%	15.65%	13.08%	13.56%	10.58%	2.58%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	13.42%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	13.50%	11.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	23.1 years	25.0 years	23.1 years	24.7 years	26.0 years	4.7 years	25.0 years
Number of annuitants	144	2	268	202	20	1	7
Number of active contributing members	249	5	884	363	57	4	14
Number of inactive members	159	4	347	246	36	2	17
Average age of contributing members	39.1 years	45.7 years	42.6 years	41.5 years	41.2 years	39.4 years	47.2 years
Average length of service of contributing members	9.4 years	11.8 years	11.1 years	10.7 years	8.2 years	5.6 years	6.8 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Runge	Rusk	Sabinal	Sachse	Saginaw	Saint Jo	Salado
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$553,116	\$2,615,205	\$474,314	\$13,526,570	\$23,881,175	\$128,760	\$174,101
b. Noncontributing Members	65,803	165,160	55,210	5,373,643	1,994,528	55,842	288,632
c. Annuitants	<u>40,052</u>	<u>939,667</u>	<u>499,852</u>	<u>8,387,966</u>	<u>9,241,897</u>	<u>409,599</u>	<u>102,852</u>
2. Total Actuarial Accrued Liability	\$658,971	\$3,720,032	\$1,029,376	\$27,288,179	\$35,117,600	\$594,201	\$565,585
3. Actuarial value of assets	<u>478,976</u>	<u>3,641,320</u>	<u>1,026,641</u>	<u>22,582,904</u>	<u>25,721,639</u>	<u>599,651</u>	<u>581,395</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$179,995	\$78,712	\$2,735	\$4,705,275	\$9,395,961	(\$5,450)	(\$15,810)
5. Funded Ratio: (3) / (2)	72.7%	97.9%	99.7%	82.8%	73.2%	100.9%	102.8%
6. Annual Payroll	\$135,975	\$1,763,349	\$481,101	\$8,269,010	\$8,197,950	\$319,286	\$586,955
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	4.93%	6.52%	3.28%	11.16%	9.83%	6.00%	7.04%
Prior Service	<u>13.32%</u>	<u>0.28%</u>	<u>0.04%</u>	<u>3.35%</u>	<u>7.61%</u>	<u>-0.10%</u>	<u>-0.17%</u>
Total Retirement	18.25%	6.80%	3.32%	14.51%	17.44%	5.90%	6.87%
Supplemental Death	<u>0.59%</u>	<u>0.16%</u>	<u>0.33%</u>	<u>0.15%</u>	<u>0.17%</u>	<u>0.17%</u>	<u>0.22%</u>
Total Rate	18.84%	6.96%	3.65%	14.66%	17.61%	6.07%	7.09%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	18.72%	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	10.50%	9.50%	N/A	N/A	10.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	13.1 years	24.2 years	20.3 years	26.8 years	22.1 years	25.0 years	25.0 years
Number of annuitants	1	15	7	63	47	6	4
Number of active contributing members	5	39	14	143	143	9	9
Number of inactive members	4	10	28	125	72	10	14
Average age of contributing members	61.9 years	45.9 years	47.4 years	42.0 years	43.0 years	35.2 years	45.9 years
Average length of service of contributing members	12.5 years	11.3 years	7.5 years	9.2 years	12.8 years	2.7 years	7.5 years

	San Angelo	San Antonio	San Antonio Water System	San Augustine	San Benito	San Felipe	San Juan
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$93,328,552	\$744,017,937	\$91,926,434	\$2,593,430	\$5,855,900	\$164,716	\$6,782,739
b. Noncontributing Members	12,282,894	122,116,134	15,372,669	684,778	1,726,333	123,395	2,154,242
c. Annuitants	<u>120,499,112</u>	<u>697,819,003</u>	<u>90,770,242</u>	<u>1,778,883</u>	<u>5,014,164</u>	<u>20,556</u>	<u>2,158,750</u>
2. Total Actuarial Accrued Liability	\$226,110,558	\$1,563,953,074	\$198,069,345	\$5,057,091	\$12,596,397	\$308,667	\$11,095,731
3. Actuarial value of assets	<u>181,360,176</u>	<u>1,351,588,320</u>	<u>173,827,778</u>	<u>4,532,646</u>	<u>10,894,872</u>	<u>258,877</u>	<u>11,308,884</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$44,750,382	\$212,364,754	\$24,241,567	\$524,445	\$1,701,525	\$49,790	(\$213,153)
5. Funded Ratio: (3) / (2)	80.2%	86.4%	87.8%	89.6%	86.5%	83.9%	101.9%
6. Annual Payroll	\$34,971,884	\$358,332,634	\$102,489,103	\$1,088,258	\$5,721,276	\$209,656	\$8,040,487
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.53%	6.84%	2.08%	7.93%	3.78%	1.54%	2.76%
Prior Service	<u>9.08%</u>	<u>4.54%</u>	<u>1.62%</u>	<u>3.39%</u>	<u>1.96%</u>	<u>2.31%</u>	<u>-0.16%</u>
Total Retirement	17.61%	11.38%	3.70%	11.32%	5.74%	3.85%	2.60%
Supplemental Death	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.26%</u>	<u>0.21%</u>	<u>0.18%</u>	<u>0.16%</u>
Total Rate	17.61%	11.38%	3.70%	11.58%	5.95%	4.03%	2.76%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	5.50%	13.50%	11.50%	N/A	10.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	20.5 years	17.9 years	21.1 years	20.3 years	22.4 years	13.1 years	25.0 years
Number of annuitants	602	4,471	1,175	19	80	1	47
Number of active contributing members	727	6,797	1,648	30	158	4	207
Number of inactive members	320	2,539	595	19	99	5	108
Average age of contributing members	43.2 years	45.3 years	45.6 years	49.7 years	42.9 years	44.6 years	42.4 years
Average length of service of contributing members	10.2 years	11.0 years	13.9 years	8.4 years	8.8 years	9.4 years	9.0 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	San Marcos	San Saba	Sanger	Sansom Park	Santa Fe	Savoy	Schertz
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$112,495,949	\$2,864,900	\$6,012,546	\$583,119	\$6,523,092	\$45,985	\$37,076,312
b. Noncontributing Members	16,271,971	353,729	769,259	891,187	1,898,521	102,934	5,380,565
c. Annuitants	<u>65,999,750</u>	<u>2,701,392</u>	<u>1,853,369</u>	<u>481,569</u>	<u>3,778,977</u>	<u>62,211</u>	<u>17,839,606</u>
2. Total Actuarial Accrued Liability	\$194,767,670	\$5,920,021	\$8,635,174	\$1,955,875	\$12,200,590	\$211,130	\$60,296,483
3. Actuarial value of assets	<u>155,533,233</u>	<u>5,167,170</u>	<u>7,649,593</u>	<u>2,024,911</u>	<u>9,567,822</u>	<u>290,376</u>	<u>44,121,457</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$39,234,437	\$752,851	\$985,581	(\$69,036)	\$2,632,768	(\$79,246)	\$16,175,026
5. Funded Ratio: (3) / (2)	79.9%	87.3%	88.6%	103.5%	78.4%	137.5%	73.2%
6. Annual Payroll	\$38,584,007	\$1,835,399	\$3,459,598	\$1,347,970	\$3,233,558	\$115,017	\$17,072,862
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	10.27%	6.00%	6.11%	6.92%	6.83%	4.78%	10.46%
Prior Service	<u>7.18%</u>	<u>2.40%</u>	<u>1.68%</u>	<u>-0.31%</u>	<u>5.24%</u>	<u>-4.66%</u>	<u>5.55%</u>
Total Retirement	17.45%	8.40%	7.79%	6.61%	12.07%	0.12%	16.01%
Supplemental Death	<u>0.16%</u>	<u>0.25%</u>	<u>0.14%</u>	<u>0.12%</u>	<u>0.00%</u>	<u>0.24%</u>	<u>0.13%</u>
Total Rate	17.61%	8.65%	7.93%	6.73%	12.07%	0.36%	16.14%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	5.96%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	10.50%	12.50%	11.50%	N/A	10.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	20.2 years	27.1 years	26.7 years	25.0 years	23.2 years	25.0 years	27.0 years
Number of annuitants	261	22	13	13	21	3	84
Number of active contributing members	610	48	64	34	65	3	317
Number of inactive members	249	16	26	81	59	9	155
Average age of contributing members	42.4 years	41.8 years	42.3 years	38.8 years	43.8 years	52.2 years	41.4 years
Average length of service of contributing members	10.6 years	7.7 years	11.6 years	5.0 years	10.2 years	3.6 years	9.5 years

	Schulenburg	Seabrook	Seadrift	Seagoville	Seagraves	Sealy	Seguin
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$5,394,830	\$17,348,197	\$571,470	\$10,521,641	\$658,118	\$6,081,349	\$43,026,746
b. Noncontributing Members	1,037,785	1,623,775	4,760	1,593,582	99,379	3,543,036	5,399,665
c. Annuitants	<u>7,079,299</u>	<u>15,412,829</u>	<u>54,539</u>	<u>4,501,019</u>	<u>1,220,528</u>	<u>4,478,539</u>	<u>36,800,743</u>
2. Total Actuarial Accrued Liability	\$13,511,914	\$34,384,801	\$630,769	\$16,616,242	\$1,978,025	\$14,102,924	\$85,227,154
3. Actuarial value of assets	<u>10,839,142</u>	<u>29,390,655</u>	<u>497,933</u>	<u>14,476,382</u>	<u>1,683,222</u>	<u>11,902,650</u>	<u>67,936,268</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,672,772	\$4,994,146	\$132,836	\$2,139,860	\$294,803	\$2,200,274	\$17,290,886
5. Funded Ratio: (3) / (2)	80.2%	85.5%	78.9%	87.1%	85.1%	84.4%	79.7%
6. Annual Payroll	\$1,791,951	\$6,063,380	\$472,505	\$4,655,302	\$747,341	\$3,154,874	\$19,344,213
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	9.88%	9.51%	1.30%	7.92%	7.47%	10.19%	8.11%
Prior Service	<u>12.19%</u>	<u>6.45%</u>	<u>2.98%</u>	<u>3.00%</u>	<u>2.31%</u>	<u>4.08%</u>	<u>7.50%</u>
Total Retirement	22.07%	15.96%	4.28%	10.92%	9.78%	14.27%	15.61%
Supplemental Death	<u>0.26%</u>	<u>0.16%</u>	<u>0.16%</u>	<u>0.18%</u>	<u>0.38%</u>	<u>0.16%</u>	<u>0.19%</u>
Total Rate	22.33%	16.12%	4.44%	11.10%	10.16%	14.43%	15.80%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	15.83%	N/A	11.00%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	16.9 years	17.4 years	11.7 years	22.7 years	27.0 years	27.1 years	15.8 years
Number of annuitants	25	64	3	49	13	23	221
Number of active contributing members	39	93	12	93	19	54	363
Number of inactive members	19	35	3	57	29	46	161
Average age of contributing members	46.1 years	43.2 years	44.0 years	44.1 years	45.3 years	40.5 years	41.2 years
Average length of service of contributing members	11.7 years	11.1 years	11.1 years	11.4 years	7.0 years	8.3 years	9.8 years

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	Selma	Seminole	Seven Points	Seymour	Shady Shores	Shallowater	Shamrock
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$10,000,125	\$8,228,813	\$293,578	\$1,337,253	\$29,025	\$492,218	\$1,062,257
b. Noncontributing Members	1,971,710	2,313,988	110,290	249,745	0	503,087	4,054
c. Annuitants	<u>5,215,279</u>	<u>5,464,090</u>	<u>617,865</u>	<u>2,727,181</u>	<u>0</u>	<u>256,902</u>	<u>1,246,502</u>
2. Total Actuarial Accrued Liability	\$17,187,114	\$16,006,891	\$1,021,733	\$4,314,179	\$29,025	\$1,252,207	\$2,312,813
3. Actuarial value of assets	<u>13,906,863</u>	<u>13,925,319</u>	<u>1,419,096</u>	<u>3,768,957</u>	<u>23,588</u>	<u>1,269,669</u>	<u>1,750,155</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$3,280,251	\$2,081,572	(\$397,363)	\$545,222	\$5,437	(\$17,462)	\$562,658
5. Funded Ratio: (3) / (2)	80.9%	87.0%	138.9%	87.4%	81.3%	101.4%	75.7%
6. Annual Payroll	\$5,274,195	\$2,956,989	\$630,957	\$1,135,179	\$106,370	\$591,775	\$1,005,250
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	11.19%	8.50%	8.52%	3.55%	7.78%	3.61%	3.11%
Prior Service	<u>3.63%</u>	<u>4.77%</u>	<u>-3.87%</u>	<u>4.36%</u>	<u>1.02%</u>	<u>-0.18%</u>	<u>4.06%</u>
Total Retirement	14.82%	13.27%	4.65%	7.91%	8.80%	3.43%	7.17%
Supplemental Death	<u>0.12%</u>	<u>0.23%</u>	<u>0.11%</u>	<u>0.33%</u>	<u>0.06%</u>	<u>0.19%</u>	<u>0.47%</u>
Total Rate	14.94%	13.50%	4.76%	8.24%	8.86%	3.62%	7.64%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	8.50%	N/A	9.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	27.2 years	21.4 years	25.0 years	15.2 years	5.6 years	25.0 years	19.4 years
Number of annuitants	18	27	8	27	0	5	18
Number of active contributing members	88	59	20	34	2	15	24
Number of inactive members	37	42	20	18	0	11	8
Average age of contributing members	39.3 years	42.8 years	40.5 years	48.1 years	44.7 years	44.2 years	51.2 years
Average length of service of contributing members	9.2 years	8.8 years	2.6 years	8.0 years	8.5 years	6.1 years	8.1 years

	Shavano Park	Shenandoah	Shepherd	Sherman	Shiner	Shoreacres	Silsbee
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$3,493,705	\$6,215,299	\$321,487	\$61,919,661	\$1,380,505	\$394,049	\$7,099,725
b. Noncontributing Members	1,926,471	2,886,038	70,976	7,699,845	765,821	718,809	1,278,764
c. Annuitants	<u>1,455,822</u>	<u>2,860,383</u>	<u>79,498</u>	<u>65,986,938</u>	<u>1,839,479</u>	<u>594,574</u>	<u>9,048,684</u>
2. Total Actuarial Accrued Liability	\$6,875,998	\$11,961,720	\$471,961	\$135,606,444	\$3,985,805	\$1,707,432	\$17,427,173
3. Actuarial value of assets	<u>5,901,584</u>	<u>8,397,001</u>	<u>596,757</u>	<u>117,421,680</u>	<u>3,409,758</u>	<u>1,770,625</u>	<u>13,497,879</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$974,414	\$3,564,719	(\$124,796)	\$18,184,764	\$576,047	(\$63,193)	\$3,929,294
5. Funded Ratio: (3) / (2)	85.8%	70.2%	126.4%	86.6%	85.5%	103.7%	77.5%
6. Annual Payroll	\$2,504,896	\$3,675,036	\$304,338	\$23,218,626	\$1,211,293	\$728,806	\$2,863,806
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	11.24%	11.95%	4.93%	8.73%	3.40%	6.16%	9.50%
Prior Service	<u>2.31%</u>	<u>5.66%</u>	<u>-2.52%</u>	<u>5.42%</u>	<u>3.87%</u>	<u>-0.54%</u>	<u>8.85%</u>
Total Retirement	13.55%	17.61%	2.41%	14.15%	7.27%	5.62%	18.35%
Supplemental Death	<u>0.12%</u>	<u>0.13%</u>	<u>0.15%</u>	<u>0.20%</u>	<u>0.34%</u>	<u>0.25%</u>	<u>0.00%</u>
Total Rate	13.67%	17.74%	2.56%	14.35%	7.61%	5.87%	18.35%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.84%	17.45%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	11.50%	N/A	N/A	9.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	26.4 years	27.2 years	25.0 years	21.0 years	16.5 years	25.0 years	23.1 years
Number of annuitants	24	17	1	307	14	6	47
Number of active contributing members	49	50	10	413	31	11	61
Number of inactive members	84	36	4	137	14	18	23
Average age of contributing members	40.6 years	41.5 years	47.5 years	42.9 years	48.7 years	50.3 years	42.5 years
Average length of service of contributing members	8.6 years	9.5 years	7.1 years	11.0 years	10.1 years	4.9 years	9.7 years

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	Silverton	Sinton	Skellytown	Slaton	Smithville	Smyer	Snyder
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$23,669	\$4,041,380	\$14,538	\$3,470,264	\$2,854,739	\$238,927	\$13,444,628
b. Noncontributing Members	43,256	1,244,909	65,891	758,462	1,193,383	0	2,934,445
c. Annuitants	<u>718,904</u>	<u>3,273,836</u>	<u>89,474</u>	<u>3,060,239</u>	<u>1,530,142</u>	<u>0</u>	<u>14,553,611</u>
2. Total Actuarial Accrued Liability	\$785,829	\$8,560,125	\$169,903	\$7,288,965	\$5,578,264	\$238,927	\$30,932,684
3. Actuarial value of assets	<u>815,103</u>	<u>6,849,699</u>	<u>223,363</u>	<u>7,199,480</u>	<u>4,942,024</u>	<u>217,855</u>	<u>26,329,970</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$29,274)	\$1,710,426	(\$53,460)	\$89,485	\$636,240	\$21,072	\$4,602,714
5. Funded Ratio: (3) / (2)	103.7%	80.0%	131.5%	98.8%	88.6%	91.2%	85.1%
6. Annual Payroll	\$105,774	\$2,345,253	\$141,963	\$1,997,497	\$2,289,823	\$110,705	\$5,081,657
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.99%	8.34%	3.47%	6.40%	4.87%	6.20%	9.91%
Prior Service	<u>-1.87%</u>	<u>4.26%</u>	<u>-2.31%</u>	<u>0.28%</u>	<u>1.94%</u>	<u>3.88%</u>	<u>5.85%</u>
Total Retirement	4.12%	12.60%	1.16%	6.68%	6.81%	10.08%	15.76%
Supplemental Death	<u>0.21%</u>	<u>0.22%</u>	<u>0.19%</u>	<u>0.25%</u>	<u>0.22%</u>	<u>0.15%</u>	<u>0.21%</u>
Total Rate	4.33%	12.82%	1.35%	6.93%	7.03%	10.23%	15.97%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	9.68%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	9.50%	12.50%	9.50%	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	27.2 years	25.0 years	24.7 years	20.5 years	5.5 years	23.1 years
Number of annuitants	3	22	2	30	30	0	51
Number of active contributing members	3	56	2	48	62	3	89
Number of inactive members	4	47	9	31	54	0	50
Average age of contributing members	42.2 years	41.1 years	41.0 years	42.0 years	43.6 years	55.3 years	43.7 years
Average length of service of contributing members	3.7 years	7.7 years	2.1 years	9.2 years	7.2 years	13.9 years	9.9 years

	Somerset	Somerville	Sonora	Sour Lake	South Houston	South Padre Island	Southlake
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$102,782	\$452,990	\$1,404,162	\$702,408	\$13,633,204	\$17,453,346	\$48,935,011
b. Noncontributing Members	89,651	196,031	629,399	148,579	1,626,974	4,643,638	14,538,545
c. Annuitants	<u>93,415</u>	<u>494,705</u>	<u>2,198,888</u>	<u>587</u>	<u>7,877,233</u>	<u>9,609,128</u>	<u>22,599,410</u>
2. Total Actuarial Accrued Liability	\$285,848	\$1,143,726	\$4,232,449	\$851,574	\$23,137,411	\$31,706,112	\$86,072,966
3. Actuarial value of assets	<u>285,329</u>	<u>1,126,420</u>	<u>3,881,301</u>	<u>932,400</u>	<u>21,131,237</u>	<u>29,290,783</u>	<u>75,632,697</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$519	\$17,306	\$351,148	(\$80,826)	\$2,006,174	\$2,415,329	\$10,440,269
5. Funded Ratio: (3) / (2)	99.8%	98.5%	91.7%	109.5%	91.3%	92.4%	87.9%
6. Annual Payroll	\$331,856	\$578,948	\$1,277,271	\$610,269	\$5,369,941	\$8,022,101	\$21,954,475
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.86%	5.47%	6.89%	6.61%	6.42%	11.12%	9.48%
Prior Service	<u>0.23%</u>	<u>0.20%</u>	<u>1.61%</u>	<u>-0.81%</u>	<u>3.81%</u>	<u>1.76%</u>	<u>2.78%</u>
Total Retirement	3.09%	5.67%	8.50%	5.80%	10.23%	12.88%	12.26%
Supplemental Death	<u>0.18%</u>	<u>0.33%</u>	<u>0.28%</u>	<u>0.34%</u>	<u>0.23%</u>	<u>0.17%</u>	<u>0.12%</u>
Total Rate	3.27%	6.00%	8.78%	6.14%	10.46%	13.05%	12.38%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	6.09%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	9.50%	N/A	13.50%	N/A	13.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	0.7 years	21.9 years	27.0 years	25.0 years	12.3 years	27.1 years	27.1 years
Number of annuitants	4	11	25	1	55	54	107
Number of active contributing members	11	16	33	14	117	163	317
Number of inactive members	28	10	25	33	53	86	161
Average age of contributing members	41.4 years	51.5 years	46.8 years	48.7 years	46.8 years	43.4 years	41.8 years
Average length of service of contributing members	2.7 years	8.1 years	6.9 years	11.2 years	11.6 years	9.3 years	11.3 years

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	Southmayd	Southside Place	Spearman	Spring Valley Village	Springtown	Spur	Stafford
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$43,705	\$2,419,813	\$1,582,207	\$3,026,354	\$1,547,613	\$305,822	\$16,578,803
b. Noncontributing Members	0	366,280	703,898	1,935,518	1,454,286	109,299	2,846,616
c. Annuitants	70,692	2,228,497	3,309,091	5,503,022	979,972	379,167	18,551,619
2. Total Actuarial Accrued Liability	\$114,397	\$5,014,590	\$5,595,196	\$10,464,894	\$3,981,871	\$794,288	\$37,977,038
3. Actuarial value of assets	25,374	4,175,984	5,133,147	10,031,552	4,282,164	732,378	33,212,222
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$89,023	\$838,606	\$462,049	\$433,342	(\$300,293)	\$61,910	\$4,764,816
5. Funded Ratio: (3) / (2)	22.2%	83.3%	91.7%	95.9%	107.5%	92.2%	87.5%
6. Annual Payroll	\$196,053	\$1,440,094	\$1,058,494	\$2,614,338	\$1,585,319	\$322,836	\$8,835,130
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.73%	8.38%	8.58%	6.22%	10.26%	2.60%	11.32%
Prior Service	5.44%	3.40%	2.55%	0.96%	-1.16%	2.47%	3.37%
Total Retirement	7.17%	11.78%	11.13%	7.18%	9.10%	5.07%	14.69%
Supplemental Death	0.09%	0.21%	0.23%	0.16%	0.15%	0.23%	0.17%
Total Rate	7.26%	11.99%	11.36%	7.34%	9.25%	5.30%	14.86%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	7.33%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	N/A	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	10.1 years	27.2 years	27.1 years	27.5 years	25.0 years	9.4 years	24.3 years
Number of annuitants	1	14	20	29	18	3	76
Number of active contributing members	7	22	26	36	44	10	165
Number of inactive members	0	14	34	24	46	10	56
Average age of contributing members	41.9 years	45.4 years	43.3 years	42.8 years	41.3 years	49.9 years	42.6 years
Average length of service of contributing members	3.8 years	10.2 years	6.0 years	12.9 years	5.0 years	9.0 years	8.8 years

	Stamford	Stanton	Star Harbor	Stephenville	Sterling City	Stinnett	Stockdale
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,142,876	\$2,181,742	\$327,857	\$19,963,469	\$278,055	\$575,716	\$165,677
b. Noncontributing Members	369,772	255,703	56,707	4,652,446	27,295	367,793	1,193
c. Annuitants	1,609,813	741,818	427,720	17,696,882	180,105	829,196	0
2. Total Actuarial Accrued Liability	\$3,122,461	\$3,179,263	\$812,284	\$42,312,797	\$485,455	\$1,772,705	\$166,870
3. Actuarial value of assets	3,192,521	2,725,137	758,876	36,893,136	486,046	2,108,522	92,510
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$70,060)	\$454,126	\$53,408	\$5,419,661	(\$591)	(\$335,817)	\$74,360
5. Funded Ratio: (3) / (2)	102.2%	85.7%	93.4%	87.2%	100.1%	118.9%	55.4%
6. Annual Payroll	\$825,938	\$1,093,435	\$186,606	\$8,116,637	\$252,536	\$706,290	\$366,592
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.98%	4.80%	7.85%	9.38%	1.29%	2.89%	2.00%
Prior Service	-0.52%	3.81%	2.39%	5.00%	-0.01%	-2.89%	2.41%
Total Retirement	5.46%	8.61%	10.24%	14.38%	1.28%	0.00%	4.41%
Supplemental Death	0.50%	0.25%	0.33%	0.20%	0.00%	0.18%	0.48%
Total Rate	5.96%	8.86%	10.57%	14.58%	1.28%	0.18%	4.89%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	9.50%	N/A	N/A	7.50%	9.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	14.1 years	15.9 years	18.5 years	25.0 years	25.0 years	10.2 years
Number of annuitants	24	7	6	82	3	9	0
Number of active contributing members	22	19	6	151	6	16	8
Number of inactive members	26	8	7	88	4	13	1
Average age of contributing members	52.0 years	46.5 years	46.9 years	43.0 years	47.6 years	44.1 years	55.7 years
Average length of service of contributing members	9.2 years	11.8 years	8.4 years	10.8 years	12.6 years	5.3 years	15.8 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Stratford	Sudan	Sugar Land	Sulphur Springs	Sundown	Sunnyvale	Sunray
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$318,270	\$475,911	\$144,133,614	\$20,535,333	\$1,104,603	\$1,646,588	\$911,130
b. Noncontributing Members	103,701	2,328	20,536,137	2,397,193	866,379	1,335,857	218,385
c. Annuitants	<u>659,814</u>	<u>142,664</u>	<u>52,394,891</u>	<u>14,940,408</u>	<u>1,029,641</u>	<u>2,165,595</u>	<u>1,350,472</u>
2. Total Actuarial Accrued Liability	\$1,081,785	\$620,903	\$217,064,642	\$37,872,934	\$3,000,623	\$5,148,040	\$2,479,987
3. Actuarial value of assets	<u>996,174</u>	<u>663,432</u>	<u>186,717,554</u>	<u>35,946,743</u>	<u>2,624,975</u>	<u>4,392,140</u>	<u>1,949,048</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$85,611	(\$42,529)	\$30,347,088	\$1,926,191	\$375,648	\$755,900	\$530,939
5. Funded Ratio: (3) / (2)	92.1%	106.8%	86.0%	94.9%	87.5%	85.3%	78.6%
6. Annual Payroll	\$678,462	\$312,051	\$48,066,776	\$8,492,756	\$581,533	\$2,079,533	\$547,608
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.30%	1.40%	11.13%	5.14%	7.44%	9.74%	11.84%
Prior Service	<u>0.75%</u>	<u>-0.01%</u>	<u>4.00%</u>	<u>2.08%</u>	<u>4.08%</u>	<u>2.13%</u>	<u>6.89%</u>
Total Retirement	6.05%	1.39%	15.13%	7.22%	11.52%	11.87%	18.73%
Supplemental Death	<u>0.24%</u>	<u>0.00%</u>	<u>0.14%</u>	<u>0.22%</u>	<u>0.24%</u>	<u>0.26%</u>	<u>0.27%</u>
Total Rate	6.29%	1.39%	15.27%	7.44%	11.76%	12.13%	19.00%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	7.26%	N/A	N/A	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 1/2018	26.4 years	25.0 years	23.8 years	14.1 years	23.9 years	27.0 years	20.0 years
Number of annuitants	10	2	189	107	13	15	10
Number of active contributing members	14	8	705	147	13	36	13
Number of inactive members	19	1	261	57	13	31	12
Average age of contributing members	39.0 years	48.9 years	42.4 years	44.9 years	47.6 years	44.0 years	40.6 years
Average length of service of contributing members	5.0 years	14.6 years	11.9 years	12.9 years	8.7 years	7.1 years	8.6 years

	Sunrise Beach Village	Sunset Valley	Surfside Beach	Sweeny	Sweetwater	TMRS	Taft
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$110,367	\$3,237,073	\$279,065	\$1,217,352	\$14,389,246	\$24,163,226	\$1,515,156
b. Noncontributing Members	44,593	1,133,715	153,555	486,758	1,211,343	3,021,229	520,610
c. Annuitants	<u>125,642</u>	<u>1,366,319</u>	<u>39,591</u>	<u>3,666,855</u>	<u>15,513,718</u>	<u>14,333,177</u>	<u>1,126,846</u>
2. Total Actuarial Accrued Liability	\$280,602	\$5,737,107	\$472,211	\$5,370,965	\$31,114,307	\$41,517,632	\$3,162,612
3. Actuarial value of assets	<u>287,356</u>	<u>4,841,992</u>	<u>586,536</u>	<u>4,213,307</u>	<u>24,737,883</u>	<u>33,713,170</u>	<u>2,431,738</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$6,754)	\$895,115	(\$114,325)	\$1,157,658	\$6,376,424	\$7,804,462	\$730,874
5. Funded Ratio: (3) / (2)	102.4%	84.4%	124.2%	78.4%	79.5%	81.2%	76.9%
6. Annual Payroll	\$484,188	\$1,812,592	\$681,395	\$959,732	\$5,342,966	\$9,867,706	\$961,868
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.49%	9.75%	2.07%	9.60%	9.40%	11.23%	11.52%
Prior Service	<u>-0.09%</u>	<u>2.89%</u>	<u>-1.03%</u>	<u>7.72%</u>	<u>8.70%</u>	<u>5.08%</u>	<u>4.53%</u>
Total Retirement	1.40%	12.64%	1.04%	17.32%	18.10%	16.31%	16.05%
Supplemental Death	<u>0.10%</u>	<u>0.11%</u>	<u>0.22%</u>	<u>0.31%</u>	<u>0.23%</u>	<u>0.16%</u>	<u>0.39%</u>
Total Rate	1.50%	12.75%	1.26%	17.63%	18.33%	16.47%	16.44%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	12.68%	N/A	N/A	N/A	N/A	15.92%
Statutory Maximum Rate (Total Retirement Only)	7.50%	13.50%	8.50%	N/A	N/A	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	27.1 years	25.0 years	23.4 years	19.3 years	23.3 years	26.2 years
Number of annuitants	3	8	1	19	80	34	11
Number of active contributing members	11	28	19	23	112	99	25
Number of inactive members	12	19	27	14	38	25	94
Average age of contributing members	42.0 years	40.9 years	45.4 years	41.4 years	44.4 years	47.3 years	51.5 years
Average length of service of contributing members	5.8 years	8.9 years	5.5 years	5.8 years	11.0 years	11.4 years	8.4 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
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	Tahoka	Tatum	Taylor	Teague	Temple	Tenaha	Terrell
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$1,126,860	\$168,049	\$12,242,347	\$677,112	\$85,123,112	\$51,041	\$29,331,269
b. Noncontributing Members	72,645	86,663	4,239,680	572,529	12,886,534	14,714	2,357,369
c. Annuitants	<u>1,102,329</u>	<u>104,401</u>	<u>12,127,201</u>	<u>1,774,340</u>	<u>86,063,666</u>	<u>244,422</u>	<u>21,792,478</u>
2. Total Actuarial Accrued Liability	\$2,301,834	\$359,113	\$28,609,228	\$3,023,981	\$184,073,312	\$310,177	\$53,481,116
3. Actuarial value of assets	<u>2,650,457</u>	<u>321,597</u>	<u>23,142,793</u>	<u>2,657,523</u>	<u>153,186,312</u>	<u>366,520</u>	<u>44,814,173</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$348,623)	\$37,516	\$5,466,435	\$366,458	\$30,887,000	(\$56,343)	\$8,666,943
5. Funded Ratio: (3) / (2)	115.1%	89.6%	80.9%	87.9%	83.2%	118.2%	83.8%
6. Annual Payroll	\$724,425	\$384,310	\$7,074,224	\$892,597	\$31,463,368	\$343,358	\$10,093,396
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	3.98%	1.41%	7.37%	9.30%	10.16%	1.61%	10.78%
Prior Service	<u>-2.84%</u>	<u>0.70%</u>	<u>4.52%</u>	<u>2.41%</u>	<u>6.32%</u>	<u>-1.01%</u>	<u>5.56%</u>
Total Retirement	1.14%	2.11%	11.89%	11.71%	16.48%	0.60%	16.34%
Supplemental Death	<u>0.26%</u>	<u>0.17%</u>	<u>0.22%</u>	<u>0.38%</u>	<u>0.20%</u>	<u>0.18%</u>	<u>0.20%</u>
Total Rate	1.40%	2.28%	12.11%	12.09%	16.68%	0.78%	16.54%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	7.50%	N/A	13.50%	N/A	7.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	19.7 years	27.1 years	26.9 years	23.2 years	25.0 years	23.0 years
Number of annuitants	10	5	83	26	386	6	117
Number of active contributing members	19	10	139	22	674	8	177
Number of inactive members	4	14	122	30	372	3	51
Average age of contributing members	44.9 years	41.8 years	41.9 years	41.5 years	43.7 years	42.5 years	44.4 years
Average length of service of contributing members	9.4 years	4.8 years	9.7 years	5.6 years	10.3 years	2.4 years	11.6 years

	Terrell Hills	Tex Municipal League IEBP	Tex Municipal League IRP	Texarkana	Texarkana Police Dept	Texarkana Water Utilities	Texas City
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$5,543,367	\$19,506,914	\$95,462,364	\$19,012,956	\$17,849,355	\$19,214,840	\$64,425,199
b. Noncontributing Members	2,069,351	4,785,885	10,292,232	5,550,381	3,944,273	1,922,352	5,189,755
c. Annuitants	<u>4,706,506</u>	<u>4,476,215</u>	<u>27,058,067</u>	<u>27,779,877</u>	<u>22,248,595</u>	<u>18,007,572</u>	<u>72,787,072</u>
2. Total Actuarial Accrued Liability	\$12,319,224	\$28,769,014	\$132,812,663	\$52,343,214	\$44,042,223	\$39,144,764	\$142,402,026
3. Actuarial value of assets	<u>10,761,325</u>	<u>27,183,624</u>	<u>131,642,131</u>	<u>44,414,872</u>	<u>38,561,075</u>	<u>32,356,417</u>	<u>120,998,929</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,557,899	\$1,585,390	\$1,170,532	\$7,928,342	\$5,481,148	\$6,788,347	\$21,403,097
5. Funded Ratio: (3) / (2)	87.4%	94.5%	99.1%	84.9%	87.6%	82.7%	85.0%
6. Annual Payroll	\$2,499,235	\$10,261,041	\$23,941,601	\$8,379,518	\$5,836,645	\$6,809,941	\$21,489,038
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.35%	4.38%	10.26%	9.73%	10.37%	9.39%	9.63%
Prior Service	<u>3.66%</u>	<u>1.37%</u>	<u>0.33%</u>	<u>6.38%</u>	<u>5.56%</u>	<u>7.28%</u>	<u>7.07%</u>
Total Retirement	12.01%	5.75%	10.59%	16.11%	15.93%	16.67%	16.70%
Supplemental Death	<u>0.19%</u>	<u>0.21%</u>	<u>0.20%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Rate	12.20%	5.96%	10.79%	16.11%	15.93%	16.67%	16.70%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	5.69%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	26.9 years	16.1 years	21.6 years	23.2 years	27.0 years	19.2 years	20.0 years
Number of annuitants	27	22	66	175	70	105	292
Number of active contributing members	49	132	244	208	93	153	421
Number of inactive members	45	64	42	106	31	41	175
Average age of contributing members	38.4 years	48.5 years	48.7 years	46.0 years	37.7 years	44.4 years	43.2 years
Average length of service of contributing members	8.2 years	10.4 years	14.2 years	9.5 years	12.1 years	10.4 years	10.5 years

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	Texas Municipal League	The Colony	Thompsons	Thorndale	Thrall	Three Rivers	Throckmorton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$9,547,288	\$43,338,843	\$159,157	\$398,863	\$97,426	\$4,732,551	\$35,537
b. Noncontributing Members	2,404,172	8,316,488	0	50,219	6,150	83,444	257,613
c. Annuitants	8,794,541	31,686,050	27,335	312,828	0	2,050,149	335,062
2. Total Actuarial Accrued Liability	\$20,746,001	\$83,341,381	\$186,492	\$761,910	\$103,576	\$6,866,144	\$628,212
3. Actuarial value of assets	17,346,877	72,250,272	162,201	726,155	54,455	4,601,023	643,263
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$3,399,124	\$11,091,109	\$24,291	\$35,755	\$49,121	\$2,265,121	(\$15,051)
5. Funded Ratio: (3) / (2)	83.6%	86.7%	87.0%	95.3%	52.6%	67.0%	102.4%
6. Annual Payroll	\$2,947,391	\$20,279,355	\$128,208	\$363,697	\$169,635	\$2,123,943	\$135,816
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	7.42%	9.63%	2.04%	6.51%	3.80%	7.16%	5.76%
Prior Service	8.74%	3.43%	2.22%	0.86%	4.18%	7.46%	-0.68%
Total Retirement	16.16%	13.06%	4.26%	7.37%	7.98%	14.62%	5.08%
Supplemental Death	0.17%	0.15%	0.23%	0.34%	0.35%	0.36%	0.19%
Total Rate	16.33%	13.21%	4.49%	7.71%	8.33%	14.98%	5.27%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	9.50%	N/A	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	20.0 years	24.2 years	10.4 years	15.1 years	8.1 years	20.5 years	25.0 years
Number of annuitants	25	170	1	5	0	14	6
Number of active contributing members	32	318	3	9	5	44	5
Number of inactive members	18	152	0	5	2	22	5
Average age of contributing members	46.9 years	42.8 years	55.7 years	54.3 years	57.1 years	49.3 years	40.1 years
Average length of service of contributing members	11.9 years	10.3 years	11.8 years	8.1 years	8.6 years	10.9 years	2.3 years

	Tiki Island	Timpson	Tioga	Tolar	Tom Bean	Tomball	Trent
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$289,798	\$704,534	\$260,204	\$181,481	\$121,725	\$20,504,959	\$178,708
b. Noncontributing Members	156,200	41,500	33,202	175,129	31,756	4,127,746	0
c. Annuitants	105,688	122,060	0	141,383	20,522	13,379,427	14,680
2. Total Actuarial Accrued Liability	\$551,686	\$868,094	\$293,406	\$497,993	\$174,003	\$38,012,132	\$193,388
3. Actuarial value of assets	483,982	878,375	323,743	461,744	230,864	31,843,329	179,971
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$67,704	(\$10,281)	(\$30,337)	\$36,249	(\$56,861)	\$6,168,803	\$13,417
5. Funded Ratio: (3) / (2)	87.7%	101.2%	110.3%	92.7%	132.7%	83.8%	93.1%
6. Annual Payroll	\$454,376	\$474,760	\$296,090	\$224,249	\$290,307	\$10,344,423	\$84,493
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.22%	2.52%	1.87%	7.59%	1.81%	9.93%	5.39%
Prior Service	1.37%	-0.13%	-0.63%	1.82%	-1.20%	3.49%	4.33%
Total Retirement	3.59%	2.39%	1.24%	9.41%	0.61%	13.42%	9.72%
Supplemental Death	0.16%	0.36%	0.13%	0.14%	0.19%	0.19%	0.43%
Total Rate	3.75%	2.75%	1.37%	9.55%	0.80%	13.61%	10.15%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	9.03%	N/A	N/A	9.28%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	8.50%	N/A	7.50%	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	14.0 years	25.0 years	25.0 years	10.9 years	25.0 years	27.1 years	4.0 years
Number of annuitants	1	3	0	1	1	72	1
Number of active contributing members	8	10	9	5	8	165	2
Number of inactive members	5	7	8	9	9	67	0
Average age of contributing members	47.4 years	48.1 years	42.1 years	49.9 years	44.7 years	41.6 years	61.7 years
Average length of service of contributing members	6.9 years	11.9 years	7.1 years	4.5 years	7.7 years	9.4 years	20.0 years

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	Trenton	Trinidad	Trinity	Trophy Club	Troup	Troy	Tulia
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$79,946	\$240,431	\$767,772	\$6,307,305	\$591,445	\$615,091	\$3,871,242
b. Noncontributing Members	36,847	40,246	149,683	5,600,410	105,471	39,764	1,217,347
c. Annuitants	<u>182,629</u>	<u>167,381</u>	<u>485,718</u>	<u>5,404,380</u>	<u>573,122</u>	<u>200,725</u>	<u>4,111,991</u>
2. Total Actuarial Accrued Liability	\$299,422	\$448,058	\$1,403,173	\$17,312,095	\$1,270,038	\$855,580	\$9,200,580
3. Actuarial value of assets	<u>350,647</u>	<u>413,702</u>	<u>1,224,907</u>	<u>15,159,661</u>	<u>1,113,719</u>	<u>678,480</u>	<u>8,504,046</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$51,225)	\$34,356	\$178,266	\$2,152,434	\$156,319	\$177,100	\$696,534
5. Funded Ratio: (3) / (2)	117.1%	92.3%	87.3%	87.6%	87.7%	79.3%	92.4%
6. Annual Payroll	\$137,713	\$230,851	\$938,950	\$4,646,552	\$810,737	\$564,681	\$1,524,041
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	5.04%	2.13%	6.38%	10.09%	4.60%	9.95%	8.26%
Prior Service	<u>-2.28%</u>	<u>1.50%</u>	<u>1.10%</u>	<u>2.69%</u>	<u>1.12%</u>	<u>2.67%</u>	<u>3.66%</u>
Total Retirement	2.76%	3.63%	7.48%	12.78%	5.72%	12.62%	11.92%
Supplemental Death	<u>0.25%</u>	<u>0.37%</u>	<u>0.34%</u>	<u>0.13%</u>	<u>0.26%</u>	<u>0.45%</u>	<u>0.26%</u>
Total Rate	3.01%	4.00%	7.82%	12.91%	5.98%	13.07%	12.18%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	12.99%	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	7.50%	11.50%	N/A	9.50%	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	13.3 years	27.5 years	27.4 years	27.4 years	15.5 years	16.9 years
Number of annuitants	4	5	8	29	12	9	26
Number of active contributing members	3	6	30	69	21	13	39
Number of inactive members	8	10	33	96	14	6	31
Average age of contributing members	49.6 years	51.6 years	44.8 years	41.3 years	40.7 years	54.9 years	42.1 years
Average length of service of contributing members	5.1 years	8.8 years	5.3 years	10.1 years	9.6 years	14.8 years	10.1 years

	Turkey	Tye	Tyler	Universal City	University Park	Uvalde	Valley Mills
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$44,614	\$408,927	\$104,737,439	\$21,822,063	\$44,737,081	\$6,668,050	\$26,424
b. Noncontributing Members	4,202	53,547	13,449,347	2,521,758	5,515,677	2,105,964	16,978
c. Annuitants	<u>207,966</u>	<u>383,972</u>	<u>113,372,060</u>	<u>10,122,273</u>	<u>39,530,092</u>	<u>6,831,291</u>	<u>0</u>
2. Total Actuarial Accrued Liability	\$256,782	\$846,446	\$231,558,846	\$34,466,094	\$89,782,850	\$15,605,305	\$43,402
3. Actuarial value of assets	<u>202,345</u>	<u>651,387</u>	<u>174,994,640</u>	<u>24,333,674</u>	<u>87,593,926</u>	<u>14,111,638</u>	<u>40,420</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$54,437	\$195,059	\$56,564,206	\$10,132,420	\$2,188,924	\$1,493,667	\$2,982
5. Funded Ratio: (3) / (2)	78.8%	77.0%	75.6%	70.6%	97.6%	90.4%	93.1%
6. Annual Payroll	\$129,506	\$544,699	\$36,371,230	\$7,331,071	\$16,089,819	\$6,450,012	\$304,266
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.07%	5.31%	9.26%	10.13%	6.09%	4.59%	1.85%
Prior Service	<u>2.66%</u>	<u>2.36%</u>	<u>11.44%</u>	<u>8.66%</u>	<u>1.42%</u>	<u>1.42%</u>	<u>0.12%</u>
Total Retirement	4.73%	7.67%	20.70%	18.79%	7.51%	6.01%	1.97%
Supplemental Death	<u>0.25%</u>	<u>0.17%</u>	<u>0.22%</u>	<u>0.17%</u>	<u>0.00%</u>	<u>0.17%</u>	<u>0.11%</u>
Total Rate	4.98%	7.84%	20.92%	18.96%	7.51%	6.18%	2.08%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	6.90%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	9.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	23.8 years	23.7 years	19.0 years	24.2 years	11.9 years	25.1 years	9.8 years
Number of annuitants	4	5	539	56	147	67	0
Number of active contributing members	4	13	675	131	206	165	8
Number of inactive members	2	7	260	87	44	109	6
Average age of contributing members	44.7 years	48.1 years	43.7 years	42.0 years	47.2 years	40.3 years	41.3 years
Average length of service of contributing members	9.4 years	13.4 years	10.0 years	10.3 years	16.5 years	7.0 years	2.7 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Valley View	Van	Van Alstyne	Van Horn	Vega	Venus	Vernon
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$32,628	\$1,404,332	\$1,930,496	\$2,368,410	\$930,084	\$545,146	\$8,002,798
b. Noncontributing Members	48	285,051	1,167,501	167,277	0	147,290	2,910,137
c. Annuitants	10,996	502,212	1,117,660	1,507,924	784,373	734,230	10,270,813
2. Total Actuarial Accrued Liability	\$43,672	\$2,191,595	\$4,215,657	\$4,043,611	\$1,714,457	\$1,426,666	\$21,183,748
3. Actuarial value of assets	31,618	2,175,696	3,538,986	3,477,581	1,399,804	1,404,440	17,919,075
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$12,054	\$15,899	\$676,671	\$566,030	\$314,653	\$22,226	\$3,264,673
5. Funded Ratio: (3) / (2)	72.4%	99.3%	83.9%	86.0%	81.6%	98.4%	84.6%
6. Annual Payroll	\$160,787	\$898,259	\$1,424,336	\$1,062,155	\$257,363	\$935,057	\$3,915,768
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	1.40%	7.22%	7.73%	4.68%	11.74%	10.62%	6.75%
Prior Service	1.18%	0.11%	2.91%	4.07%	11.98%	0.21%	5.72%
Total Retirement	2.58%	7.33%	10.64%	8.75%	23.72%	10.83%	12.47%
Supplemental Death	0.06%	0.22%	0.13%	0.19%	0.21%	0.00%	0.28%
Total Rate	2.64%	7.55%	10.77%	8.94%	23.93%	10.83%	12.75%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	12.50%	9.50%	N/A	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	7.3 years	24.5 years	26.9 years	20.0 years	12.9 years	14.8 years	21.0 years
Number of annuitants	1	10	16	14	3	9	68
Number of active contributing members	6	20	32	25	6	18	88
Number of inactive members	1	14	44	9	0	15	80
Average age of contributing members	37.6 years	45.4 years	35.9 years	44.7 years	49.7 years	41.3 years	41.7 years
Average length of service of contributing members	2.4 years	13.4 years	6.1 years	12.6 years	11.0 years	6.5 years	8.7 years

	Victoria	Vidor	Village Fire Department	Waco	Waelder	Wake Village	Waller
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$75,200,950	\$7,930,547	\$6,763,911	\$239,566,469	\$514,110	\$1,597,080	\$984,815
b. Noncontributing Members	19,016,434	1,353,915	2,661,764	21,746,645	226,344	558,107	208,427
c. Annuitants	95,067,289	8,816,399	8,768,890	208,807,744	179,880	1,834,340	1,848,821
2. Total Actuarial Accrued Liability	\$189,284,673	\$18,100,861	\$18,194,565	\$470,120,858	\$920,334	\$3,989,527	\$3,042,063
3. Actuarial value of assets	147,664,330	15,743,860	17,133,147	404,277,699	889,018	3,301,873	3,041,425
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$41,620,343	\$2,357,001	\$1,061,418	\$65,843,159	\$31,316	\$687,654	\$638
5. Funded Ratio: (3) / (2)	78.0%	87.0%	94.2%	86.0%	96.6%	82.8%	100.0%
6. Annual Payroll	\$31,381,284	\$3,311,941	\$3,561,690	\$79,285,547	\$538,210	\$1,053,435	\$1,476,947
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	7.72%	9.57%	3.74%	7.53%	2.21%	10.05%	4.22%
Prior Service	8.82%	5.18%	2.55%	6.72%	0.43%	3.81%	0.00%
Total Retirement	16.54%	14.75%	6.29%	14.25%	2.64%	13.86%	4.22%
Supplemental Death	0.18%	0.20%	0.13%	0.00%	0.26%	0.38%	0.33%
Total Rate	16.72%	14.95%	6.42%	14.25%	2.90%	14.24%	4.55%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	14.10%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	7.50%	13.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	22.1 years	19.3 years	15.7 years	16.6 years	18.9 years	27.2 years	0.0 years
Number of annuitants	436	42	24	963	4	19	20
Number of active contributing members	585	67	48	1,450	17	24	31
Number of inactive members	357	38	27	533	19	13	18
Average age of contributing members	40.6 years	46.7 years	39.8 years	44.7 years	43.6 years	44.6 years	47.9 years
Average length of service of contributing members	10.1 years	10.4 years	10.8 years	12.1 years	7.5 years	8.4 years	6.7 years

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	Wallis	Walnut Springs	Waskom	Watauga	Waxahachie	Weatherford	Webster
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$376,429	\$60,429	\$879,485	\$22,501,389	\$34,731,160	\$58,137,830	\$32,054,141
b. Noncontributing Members	220,245	0	156,370	8,072,060	2,963,074	8,440,218	6,479,360
c. Annuitants	<u>430,860</u>	<u>78,742</u>	<u>1,030,315</u>	<u>15,049,201</u>	<u>24,311,626</u>	<u>42,718,269</u>	<u>18,601,284</u>
2. Total Actuarial Accrued Liability	\$1,027,534	\$139,171	\$2,066,170	\$45,622,650	\$62,005,860	\$109,296,317	\$57,134,785
3. Actuarial value of assets	<u>1,038,013</u>	<u>131,628</u>	<u>1,678,799</u>	<u>39,845,674</u>	<u>51,010,914</u>	<u>95,872,956</u>	<u>47,630,075</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$10,479)	\$7,543	\$387,371	\$5,776,976	\$10,994,946	\$13,423,361	\$9,504,710
5. Funded Ratio: (3) / (2)	101.0%	94.6%	81.3%	87.3%	82.3%	87.7%	83.4%
6. Annual Payroll	\$480,841	\$83,933	\$773,247	\$9,323,558	\$13,402,446	\$21,625,171	\$10,682,107
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	3.13%	1.49%	3.23%	9.69%	9.87%	9.38%	11.68%
Prior Service	<u>-0.13%</u>	<u>1.87%</u>	<u>3.57%</u>	<u>3.90%</u>	<u>5.45%</u>	<u>3.97%</u>	<u>5.21%</u>
Total Retirement	3.00%	3.36%	6.80%	13.59%	15.32%	13.35%	16.89%
Supplemental Death	<u>0.24%</u>	<u>0.14%</u>	<u>0.19%</u>	<u>0.17%</u>	<u>0.20%</u>	<u>0.18%</u>	<u>0.20%</u>
Total Rate	3.24%	3.50%	6.99%	13.76%	15.52%	13.53%	17.09%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	3.49%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	8.50%	N/A	7.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.0 years	5.4 years	21.2 years	24.0 years	22.1 years	23.4 years	27.0 years
Number of annuitants	5	2	8	89	116	201	89
Number of active contributing members	14	2	17	163	238	362	164
Number of inactive members	13	0	10	158	37	154	90
Average age of contributing members	45.1 years	47.8 years	46.9 years	42.7 years	43.1 years	41.1 years	43.7 years
Average length of service of contributing members	5.1 years	7.2 years	9.5 years	11.1 years	10.5 years	10.3 years	12.9 years

	Weimar	Wellington	Wells	Weslaco	West	West Columbia	West Lake Hills
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$3,177,174	\$1,519,340	\$20,137	\$13,602,071	\$700,245	\$2,017,057	\$3,027,194
b. Noncontributing Members	1,171,692	2,628	31,140	3,667,989	297,314	322,521	1,764,940
c. Annuitants	<u>3,361,791</u>	<u>1,615,150</u>	<u>221,557</u>	<u>20,812,687</u>	<u>935,808</u>	<u>1,694,080</u>	<u>3,536,882</u>
2. Total Actuarial Accrued Liability	\$7,710,657	\$3,137,118	\$272,834	\$38,082,747	\$1,933,367	\$4,033,658	\$8,329,016
3. Actuarial value of assets	<u>6,546,339</u>	<u>3,173,439</u>	<u>271,503</u>	<u>35,018,776</u>	<u>2,134,325</u>	<u>4,562,104</u>	<u>6,834,454</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$1,164,318	(\$36,321)	\$1,331	\$3,063,971	(\$200,958)	(\$528,446)	\$1,494,562
5. Funded Ratio: (3) / (2)	84.9%	101.2%	99.5%	92.0%	110.4%	113.1%	82.1%
6. Annual Payroll	\$1,206,585	\$476,914	\$58,835	\$9,458,171	\$801,675	\$1,514,558	\$1,919,826
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	9.16%	4.88%	3.38%	5.33%	3.58%	5.30%	12.64%
Prior Service	<u>9.01%</u>	<u>-0.47%</u>	<u>0.38%</u>	<u>2.45%</u>	<u>-1.54%</u>	<u>-2.14%</u>	<u>4.57%</u>
Total Retirement	18.17%	4.41%	3.76%	7.78%	2.04%	3.16%	17.21%
Supplemental Death	<u>0.25%</u>	<u>0.44%</u>	<u>0.00%</u>	<u>0.17%</u>	<u>0.23%</u>	<u>0.00%</u>	<u>0.25%</u>
Total Rate	18.42%	4.85%	3.76%	7.95%	2.27%	3.16%	17.46%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	4.70%	N/A	7.54%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	N/A	9.50%	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	14.3 years	25.0 years	7.0 years	20.6 years	25.0 years	25.0 years	26.9 years
Number of annuitants	24	13	3	154	11	22	26
Number of active contributing members	26	13	2	219	21	34	27
Number of inactive members	12	2	3	152	13	26	29
Average age of contributing members	47.1 years	49.0 years	33.5 years	41.1 years	43.2 years	45.3 years	43.5 years
Average length of service of contributing members	12.8 years	14.4 years	3.0 years	8.6 years	8.4 years	9.3 years	9.6 years

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	West Orange	West Tawakoni	West Univ. Place	Westlake	Westover Hills	Westworth Village	Wharton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$5,097,700	\$838,689	\$20,416,612	\$5,261,414	\$462,134	\$2,992,579	\$7,988,221
b. Noncontributing Members	775,168	98,937	6,871,707	543,801	212,655	982,012	2,096,589
c. Annuitants	<u>3,925,578</u>	<u>382,660</u>	<u>20,519,406</u>	<u>499,059</u>	<u>1,208,983</u>	<u>950,507</u>	<u>5,121,717</u>
2. Total Actuarial Accrued Liability	\$9,798,446	\$1,320,286	\$47,807,725	\$6,304,274	\$1,883,772	\$4,925,098	\$15,206,527
3. Actuarial value of assets	<u>7,753,516</u>	<u>1,000,281</u>	<u>41,155,834</u>	<u>4,928,882</u>	<u>1,820,981</u>	<u>4,307,626</u>	<u>14,101,243</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$2,044,930	\$320,005	\$6,651,891	\$1,375,392	\$62,791	\$617,472	\$1,105,284
5. Funded Ratio: (3) / (2)	79.1%	75.8%	86.1%	78.2%	96.7%	87.5%	92.7%
6. Annual Payroll	\$1,399,282	\$549,668	\$9,061,615	\$2,988,066	\$1,143,333	\$2,567,677	\$5,117,738
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	10.05%	5.39%	9.30%	10.04%	1.38%	10.91%	4.77%
Prior Service	<u>9.94%</u>	<u>4.95%</u>	<u>4.26%</u>	<u>2.80%</u>	<u>0.34%</u>	<u>1.42%</u>	<u>1.38%</u>
Total Retirement	19.99%	10.34%	13.56%	12.84%	1.72%	12.33%	6.15%
Supplemental Death	<u>0.00%</u>	<u>0.24%</u>	<u>0.20%</u>	<u>0.18%</u>	<u>0.29%</u>	<u>0.19%</u>	<u>0.21%</u>
Total Rate	19.99%	10.58%	13.76%	13.02%	2.01%	12.52%	6.36%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	13.60%	12.84%	N/A	11.57%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	7.50%	13.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	21.3 years	17.1 years	27.5 years	25.4 years	24.7 years	26.7 years	23.5 years
Number of annuitants	19	10	105	9	25	12	37
Number of active contributing members	24	16	117	36	22	53	105
Number of inactive members	12	10	86	21	9	39	51
Average age of contributing members	48.1 years	45.5 years	44.1 years	46.0 years	40.7 years	43.3 years	42.8 years
Average length of service of contributing members	13.5 years	8.4 years	13.1 years	11.5 years	7.6 years	8.5 years	10.1 years

	Wheeler	White Deer	White Oak	White Settlement	Whiteface	Whitehouse	Whitesboro
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$166,221	\$145,463	\$5,185,979	\$14,758,769	\$229,859	\$2,254,637	\$3,897,742
b. Noncontributing Members	51,690	168,417	984,521	4,816,443	315,597	915,131	616,675
c. Annuitants	<u>990,407</u>	<u>284,331</u>	<u>5,375,729</u>	<u>11,662,576</u>	<u>19,218</u>	<u>1,524,318</u>	<u>1,944,131</u>
2. Total Actuarial Accrued Liability	\$1,208,318	\$598,211	\$11,546,229	\$31,237,788	\$564,674	\$4,694,086	\$6,458,548
3. Actuarial value of assets	<u>1,162,204</u>	<u>428,406</u>	<u>10,467,670</u>	<u>23,142,957</u>	<u>648,869</u>	<u>4,155,524</u>	<u>5,934,742</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$46,114	\$169,805	\$1,078,559	\$8,094,831	(\$84,195)	\$538,562	\$523,806
5. Funded Ratio: (3) / (2)	96.2%	71.6%	90.7%	74.1%	114.9%	88.5%	91.9%
6. Annual Payroll	\$308,433	\$246,097	\$2,087,147	\$6,332,069	\$130,880	\$1,738,277	\$1,946,757
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	6.35%	3.51%	11.53%	9.84%	5.47%	6.47%	4.99%
Prior Service	<u>1.05%</u>	<u>4.50%</u>	<u>3.02%</u>	<u>8.04%</u>	<u>-3.95%</u>	<u>1.98%</u>	<u>2.37%</u>
Total Retirement	7.40%	8.01%	14.55%	17.88%	1.52%	8.45%	7.36%
Supplemental Death	<u>0.09%</u>	<u>0.50%</u>	<u>0.20%</u>	<u>0.19%</u>	<u>0.34%</u>	<u>0.17%</u>	<u>0.22%</u>
Total Rate	7.49%	8.51%	14.75%	18.07%	1.86%	8.62%	7.58%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	11.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	20.3 years	22.7 years	27.1 years	24.1 years	25.0 years	25.4 years	14.8 years
Number of annuitants	3	5	29	81	1	18	27
Number of active contributing members	8	6	45	117	3	35	50
Number of inactive members	3	11	24	103	3	31	29
Average age of contributing members	35.3 years	48.7 years	45.6 years	42.6 years	42.7 years	40.9 years	45.4 years
Average length of service of contributing members	3.4 years	5.0 years	11.9 years	9.2 years	10.2 years	9.2 years	10.4 years

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	Whitewright	Whitney	Wichita Falls	Willis	Willow Park	Wills Point	Wilmer
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$419,713	\$485,158	\$110,201,850	\$2,962,924	\$1,058,860	\$1,058,142	\$1,603,604
b. Noncontributing Members	334,868	242,183	13,416,180	520,699	263,646	523,522	472,472
c. Annuitants	<u>400,105</u>	<u>247,764</u>	<u>130,126,434</u>	<u>1,718,646</u>	<u>161,037</u>	<u>2,840,399</u>	<u>985,623</u>
2. Total Actuarial Accrued Liability	\$1,154,686	\$975,105	\$253,744,464	\$5,202,269	\$1,483,543	\$4,422,063	\$3,061,699
3. Actuarial value of assets	<u>1,145,153</u>	<u>882,583</u>	<u>209,856,093</u>	<u>4,539,375</u>	<u>1,251,888</u>	<u>3,529,760</u>	<u>3,102,382</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$9,533	\$92,522	\$43,888,371	\$662,894	\$231,655	\$892,303	(\$40,683)
5. Funded Ratio: (3) / (2)	99.2%	90.5%	82.7%	87.3%	84.4%	79.8%	101.3%
6. Annual Payroll	\$793,042	\$697,108	\$46,810,839	\$2,083,360	\$1,981,496	\$1,079,825	\$1,497,398
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	3.56%	3.48%	5.50%	8.24%	6.49%	6.50%	4.74%
Prior Service	<u>0.07%</u>	<u>0.87%</u>	<u>7.33%</u>	<u>1.90%</u>	<u>0.76%</u>	<u>6.46%</u>	<u>-0.17%</u>
Total Retirement	3.63%	4.35%	12.83%	10.14%	7.25%	12.96%	4.57%
Supplemental Death	<u>0.12%</u>	<u>0.18%</u>	<u>0.00%</u>	<u>0.17%</u>	<u>0.13%</u>	<u>0.20%</u>	<u>0.16%</u>
Total Rate	3.75%	4.53%	12.83%	10.31%	7.38%	13.16%	4.73%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	12.83%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	7.50%	N/A	13.50%	N/A	N/A	12.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	27.3 years	26.5 years	17.4 years	26.2 years	22.8 years	19.2 years	25.0 years
Number of annuitants	9	9	638	18	7	22	23
Number of active contributing members	21	20	1,009	40	38	28	42
Number of inactive members	14	18	400	20	39	39	45
Average age of contributing members	38.3 years	43.7 years	44.7 years	43.3 years	42.1 years	42.0 years	41.5 years
Average length of service of contributing members	5.0 years	9.3 years	11.1 years	9.7 years	7.0 years	5.8 years	9.1 years

	Wimberley	Windcrest	Winfield	Wink	Winnsboro	Winona	Winters
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$206,528	\$2,721,894	\$90,998	\$484,595	\$1,276,893	\$26,056	\$1,087,794
b. Noncontributing Members	24,988	2,165,022	15,850	0	607,351	174,879	210,349
c. Annuitants	<u>13,222</u>	<u>3,875,368</u>	<u>0</u>	<u>233,089</u>	<u>3,314,854</u>	<u>241,150</u>	<u>1,790,049</u>
2. Total Actuarial Accrued Liability	\$244,738	\$8,762,284	\$106,848	\$717,684	\$5,199,098	\$442,085	\$3,088,192
3. Actuarial value of assets	<u>231,031</u>	<u>8,230,945</u>	<u>80,989</u>	<u>709,921</u>	<u>4,377,854</u>	<u>704,844</u>	<u>2,919,873</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$13,707	\$531,339	\$25,859	\$7,763	\$821,244	(\$262,759)	\$168,319
5. Funded Ratio: (3) / (2)	94.4%	93.9%	75.8%	98.9%	84.2%	159.4%	94.5%
6. Annual Payroll	\$304,299	\$2,964,616	\$257,665	\$357,906	\$1,517,287	\$159,049	\$521,236
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	2.23%	6.84%	1.75%	7.15%	6.96%	10.87%	7.71%
Prior Service	<u>0.41%</u>	<u>1.05%</u>	<u>1.02%</u>	<u>0.20%</u>	<u>3.28%</u>	<u>-10.14%</u>	<u>2.22%</u>
Total Retirement	2.64%	7.89%	2.77%	7.35%	10.24%	0.73%	9.93%
Supplemental Death	<u>0.30%</u>	<u>0.22%</u>	<u>0.12%</u>	<u>0.28%</u>	<u>0.27%</u>	<u>0.17%</u>	<u>0.44%</u>
Total Rate	2.94%	8.11%	2.89%	7.63%	10.51%	0.90%	10.37%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	7.58%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	10.50%	N/A	N/A	11.50%	13.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	14.2 years	27.0 years	12.4 years	14.2 years	25.5 years	25.0 years	22.1 years
Number of annuitants	4	44	0	4	28	1	14
Number of active contributing members	7	60	6	9	36	3	15
Number of inactive members	11	61	2	0	29	9	14
Average age of contributing members	47.1 years	47.3 years	42.0 years	49.8 years	46.7 years	42.5 years	46.4 years
Average length of service of contributing members	7.7 years	7.2 years	8.7 years	8.3 years	6.6 years	1.1 years	8.0 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2016

	Wolfforth	Woodcreek	Woodsboro	Woodville	Woodway	Wortham	Wylie
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$2,797,781	\$24,728	\$206,142	\$5,485,908	\$15,445,139	\$306,398	\$43,848,669
b. Noncontributing Members	44,953	11,397	109,146	367,983	2,320,405	94,418	6,321,204
c. Annuitants	<u>738,854</u>	<u>65,994</u>	<u>134,414</u>	<u>1,625,608</u>	<u>6,776,987</u>	<u>159,854</u>	<u>12,391,559</u>
2. Total Actuarial Accrued Liability	\$3,581,588	\$102,119	\$449,702	\$7,479,499	\$24,542,531	\$560,670	\$62,561,432
3. Actuarial value of assets	<u>2,674,581</u>	<u>105,372</u>	<u>679,520</u>	<u>6,034,389</u>	<u>20,267,140</u>	<u>598,924</u>	<u>48,876,177</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$907,007	(\$3,253)	(\$229,818)	\$1,445,110	\$4,275,391	(\$38,254)	\$13,685,255
5. Funded Ratio: (3) / (2)	74.7%	103.2%	151.1%	80.7%	82.6%	106.8%	78.1%
6. Annual Payroll	\$1,252,350	\$111,613	\$482,794	\$1,504,892	\$4,773,537	\$328,669	\$19,571,318
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	6.80%	3.56%	3.58%	9.50%	9.22%	6.62%	10.76%
Prior Service	<u>4.41%</u>	<u>-0.18%</u>	<u>-2.92%</u>	<u>7.76%</u>	<u>7.18%</u>	<u>-0.74%</u>	<u>4.10%</u>
Total Retirement	11.21%	3.38%	0.66%	17.26%	16.40%	5.88%	14.86%
Supplemental Death	<u>0.18%</u>	<u>0.64%</u>	<u>0.15%</u>	<u>0.23%</u>	<u>0.16%</u>	<u>0.11%</u>	<u>0.12%</u>
Total Rate	11.39%	4.02%	0.81%	17.49%	16.56%	5.99%	14.98%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	N/A	N/A	12.50%	N/A
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	25.3 years	25.0 years	25.0 years	16.7 years	16.9 years	25.0 years	27.0 years
Number of annuitants	5	2	1	12	34	2	84
Number of active contributing members	30	3	12	33	83	8	304
Number of inactive members	14	4	7	14	53	9	142
Average age of contributing members	40.1 years	64.2 years	46.7 years	44.4 years	40.4 years	42.4 years	39.6 years
Average length of service of contributing members	8.6 years	7.4 years	6.8 years	12.4 years	9.2 years	5.6 years	8.9 years

	Yoakum	Yorktown	Zavalla				
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$12,235,349	\$480,048	\$154,149				
b. Noncontributing Members	1,683,519	183,358	120,318				
c. Annuitants	<u>10,029,174</u>	<u>792,039</u>	<u>242,193</u>				
2. Total Actuarial Accrued Liability	\$23,948,042	\$1,455,445	\$516,660				
3. Actuarial value of assets	<u>19,953,665</u>	<u>1,450,858</u>	<u>531,382</u>				
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	\$3,994,377	\$4,587	(\$14,722)				
5. Funded Ratio: (3) / (2)	83.3%	99.7%	102.8%				
6. Annual Payroll	\$3,902,545	\$620,912	\$226,568				
CITY CONTRIBUTION RATES FOR 2018							
Retirement							
Normal Cost	8.23%	1.42%	3.82%				
Prior Service	<u>7.41%</u>	<u>0.05%</u>	<u>-0.44%</u>				
Total Retirement	15.64%	1.47%	3.38%				
Supplemental Death	<u>0.27%</u>	<u>0.37%</u>	<u>0.00%</u>				
Total Rate	15.91%	1.84%	3.38%				
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A				
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	9.50%				
ADDITIONAL INFORMATION							
Equivalent Single Amortization Period as of 1/2018	19.5 years	21.5 years	25.0 years				
Number of annuitants	50	12	2				
Number of active contributing members	87	14	8				
Number of inactive members	65	25	12				
Average age of contributing members	45.5 years	45.1 years	40.7 years				
Average length of service of contributing members	11.8 years	8.4 years	4.1 years				

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF INACTIVE MUNICIPALITIES - DECEMBER 31, 2016

	Crystal Beach	Floresville No. 1	Graham Regional Med Cntr	Nacogdoches Memorial Hosp	Roy H. Laird Mem Hospital	Santa Anna	Texhoma
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b. Noncontributing Members	786	0	7,248,956	0	6,416,449	0	120
c. Annuitants	<u>76,432</u>	<u>18,689</u>	<u>10,218,638</u>	<u>0</u>	<u>5,386,214</u>	<u>550</u>	<u>62,011</u>
2. Total Actuarial Accrued Liability	\$77,218	\$18,689	\$17,467,594	\$0	\$11,802,663	\$550	\$62,131
3. Actuarial value of assets	<u>402,704</u>	<u>53,996</u>	<u>18,491,330</u>	<u>2,044,302</u>	<u>11,493,090</u>	<u>541,353</u>	<u>69,253</u>
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$325,486)	(\$35,307)	(\$1,023,736)	(\$2,044,302)	\$309,573	(\$540,803)	(\$7,122)
5. Funded Ratio: (3) / (2)	521.5%	288.9%	105.9%	N/A	97.4%	98427.8%	111.5%
6. Annual Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CITY CONTRIBUTION AMOUNT FOR 2018	\$ -	\$ -	\$ -	\$ -	\$ 39,454	\$ -	\$ -
Amortization Period	N/A	N/A	N/A	N/A	11 years	N/A	N/A
ADDITIONAL INFORMATION							
Number of annuitants	1	1	92	0	55	1	2
Number of inactive members	1	0	190	0	37	0	1

	Volente						
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	\$0						
b. Noncontributing Members	25,045						
c. Annuitants	<u>0</u>						
2. Total Actuarial Accrued Liability	\$25,045						
3. Actuarial value of assets	<u>31,429</u>						
4. Unfunded/(overfunded) actuarial accrued liability: (2) - (3)	(\$6,384)						
5. Funded Ratio: (3) / (2)	125.5%						
6. Annual Payroll	\$0						
CITY CONTRIBUTION AMOUNT FOR 2018	\$ -						
Amortization Period	N/A						
ADDITIONAL INFORMATION							
Number of annuitants	0						
Number of inactive members	2						