

# Statistical



# Statistical Section Overview

Information in this section is presented consistent with the provisions of GASB Statement No. 44, *Economic Condition Reporting: The Statistical Section*. The objective of the Statistical Section is to provide CAFR users with additional historical perspective, context, and detail to assist in using the information in the Financial Statements, Notes to Financial Statements, and Required Supplementary Information to understand and assess a government's economic condition.

The Schedule of Changes in Fiduciary Net Position is presented for the ten-year period ending December 31, 2018. Trend information presented in this schedule is extracted from the Statement of Changes in Fiduciary Net Position located in the Financial Section of this report.

The Schedule of Average Benefit Payments over the last ten years provides information on the average monthly benefit and number of retired members categorized in five-year increments of credited service.

The Schedule of Retired Members by Type of Benefit presents data about the major plan options selected by current retired members. Numbers of retired members are organized by ranges of benefit levels and by major plan features or options.

For multiple-employer plans, a Schedule of Principal Participating Employers for the current period and nine years prior is required. This schedule shows each employer's number of covered employees and each employer's percentage of total covered employees for the top ten participating employers.

The Plan Provisions For Participating Municipalities presents a summary of provisions in effect as of December 31, 2018 for each participating municipality.

# Schedule of Changes in Fiduciary Net Position

## Pension Trust Fund • Schedule of Changes in Fiduciary Net Position • Last Ten Fiscal Years

	For the Year Ended December 31									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Additions to net position by source</b>										
Employer contributions	\$ 641,747,222	\$ 679,270,766	\$ 703,778,739	\$ 664,852,429	\$ 681,469,222	\$ 719,904,310	\$ 751,708,718	\$ 768,252,338	\$ 838,363,116	\$ 881,531,535
Member contributions	313,475,829	315,643,308	318,986,168	327,363,043	339,906,924	355,413,935	376,103,505	389,919,391	410,527,770	427,808,238
Net investment income (loss)	1,483,308,952	1,496,328,020	434,765,653	1,863,280,541	1,974,888,477	1,285,344,179	35,011,429	1,602,187,418	3,497,133,077	(858,122,961)
Other	—	32,109	24,289	13,962	17,961	29,491	3,900	25,956	47,105	18,501
<b>Total additions to net position</b>	2,438,532,003	2,491,274,203	1,457,554,849	2,855,509,975	2,996,282,584	2,360,691,915	1,162,827,552	2,760,385,103	4,746,071,068	451,235,313
<b>Deductions from plan net position by type</b>										
Benefit payments	580,156,863	619,236,211	675,504,722	729,636,554	794,458,670	861,959,010	937,848,878	1,005,485,139	1,077,485,262	1,159,702,957
Disability retirements	15,394,675	15,469,400	15,923,372	16,049,912	16,469,149	16,873,699	16,775,098	17,019,188	17,005,751	17,060,303
Partial lump sum distributions	90,140,135	108,761,489	118,889,171	119,250,573	135,568,703	149,739,411	148,161,053	139,559,781	156,915,521	158,490,461
<b>Total benefit payments</b>	685,691,673	743,467,100	810,317,265	864,937,039	946,496,522	1,028,572,120	1,102,785,029	1,162,064,108	1,251,406,534	1,335,253,721
Refunds	43,917,853	48,385,106	55,050,211	56,756,327	56,856,706	58,174,242	55,742,784	52,935,465	58,344,609	63,195,632
Withdrawal/ineligibility	1,389,635	656,521	616,077	1,086,396	870,968	548,881	1,232,485	1,246,130	1,061,303	1,060,228
<b>Total refunds</b>	45,307,488	49,041,627	55,666,288	57,842,723	57,727,674	58,723,123	56,975,269	54,181,595	59,405,912	64,255,860
Administrative expenses	10,509,869	10,634,956	11,439,672	12,114,375	12,821,721	13,419,567	21,325,422	18,095,315	18,124,164	16,585,866
Income allocation to Supplemental Death Benefits Fund	1,304,784	1,312,293	1,331,570	1,310,740	1,202,065	1,132,803	1,057,178	1,000,892	965,614	885,044
Other	4,317	—	—	—	—	—	—	—	—	—
<b>Total deductions from net position</b>	742,818,131	804,455,976	878,754,795	936,204,877	1,018,247,982	1,101,847,613	1,182,142,898	1,235,341,910	1,329,902,224	1,416,980,491
<b>Net increase/(decrease) in net position</b>	\$ 1,695,713,872	\$ 1,686,818,227	\$ 578,800,054	\$ 1,919,305,098	\$ 1,978,034,602	\$ 1,258,844,302	\$ (19,315,346)	\$ 1,525,043,193	\$ 3,416,168,844	\$ (965,745,178)

# Schedule of Changes in Fiduciary Net Position

Continued

## Supplemental Death Benefits Fund Schedule of Changes in Fiduciary Net Position • Last Ten Fiscal Years

	For the Year Ended December 31									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Additions to net position by source</b>										
Employer contributions	\$ 7,066,638	\$ 6,465,510	\$ 6,978,502	\$ 5,248,375	\$ 5,673,095	\$ 6,126,769	\$ 6,507,371	\$ 6,983,501	\$ 7,286,154	\$ 7,758,059
Income allocation from Pension Trust Fund	1,304,784	1,312,293	1,331,570	1,310,740	1,202,065	1,132,803	1,057,178	1,000,892	965,614	885,044
<b>Total additions to net position</b>	8,371,422	7,777,803	8,310,072	6,559,115	6,875,160	7,259,572	7,564,549	7,984,393	8,251,768	8,643,103
<b>Deductions from net position by type</b>										
Supplemental death benefits - active	4,103,254	4,230,688	4,063,675	5,001,559	4,462,634	4,164,899	4,964,631	3,759,923	5,177,812	4,912,215
Supplemental death benefits - retiree	3,223,750	3,652,500	3,562,500	3,618,125	4,187,500	4,285,094	4,190,144	4,726,250	4,771,250	5,355,144
<b>Total deductions from net position</b>	7,327,004	7,883,188	7,626,175	8,619,684	8,650,134	8,449,993	9,154,775	8,486,173	9,949,062	10,267,359
<b>Net increase/(decrease) in net position</b>	\$ 1,044,418	\$ (105,385)	\$ 683,897	\$ (2,060,569)	\$ (1,774,974)	\$ (1,190,421)	\$ (1,590,226)	\$ (501,780)	\$ (1,697,294)	\$ (1,624,256)



# Schedule of Average Benefit Payments

## Retirement Effective Dates • Jan. 1, 2009 — Dec. 31, 2018

For Year Ended December 31:	Years Credited Service						
	0-<5	5-<10	10-<15	15-<20	20-<25	25-<30	30 +
<b>2009</b>							
Average Monthly Benefit	\$155.89	\$365.77	\$699.60	\$1,117.62	\$1,399.44	\$2,101.03	\$3,256.80
Number of Active Retirees	68	244	301	303	574	438	382
<b>2010</b>							
Average Monthly Benefit	\$179.95	\$374.28	\$775.66	\$1,086.18	\$1,414.72	\$2,086.73	\$3,402.20
Number of Active Retirees	87	296	365	321	614	483	527
<b>2011</b>							
Average Monthly Benefit	\$192.08	\$364.59	\$773.29	\$1,144.72	\$1,438.07	\$2,191.75	\$3,634.16
Number of Active Retirees	85	337	337	335	658	519	540
<b>2012</b>							
Average Monthly Benefit	\$209.76	\$370.74	\$837.42	\$1,253.33	\$1,525.77	\$2,267.20	\$3,598.25
Number of Active Retirees	102	353	406	319	641	488	634
<b>2013</b>							
Average Monthly Benefit	\$218.94	\$402.34	\$837.41	\$1,226.22	\$1,535.92	\$2,246.41	\$3,463.35
Number of Active Retirees	88	426	455	370	675	577	656
<b>2014</b>							
Average Monthly Benefit	\$223.90	\$429.36	\$860.37	\$1,340.43	\$1,597.50	\$2,386.99	\$3,940.89
Number of Active Retirees	111	427	471	385	770	619	812
<b>2015</b>							
Average Monthly Benefit	\$198.34	\$427.51	\$979.05	\$1,231.53	\$1,531.45	\$2,411.38	\$4,030.21
Number of Active Retirees	104	407	425	430	646	541	672
<b>2016</b>							
Average Monthly Benefit	\$203.35	\$444.09	\$1,005.40	\$1,298.39	\$1,628.25	\$2,482.32	\$4,124.83
Number of Active Retirees	103	443	460	442	680	528	717
<b>2017</b>							
Average Monthly Benefit	\$238.17	\$465.54	\$892.55	\$1,368.13	\$1,668.07	\$2,572.89	\$4,340.74
Number of Active Retirees	135	450	473	443	708	518	756
<b>2018</b>							
Average Monthly Benefit	\$259.99	\$491.85	\$985.34	\$1,388.46	\$1,666.64	\$2,545.11	\$4,205.29
Number of Active Retirees*	129	416	511	506	765	505	752

\* Excludes 85 retirees in 2018 electing a "cash out" in lieu of a monthly benefit.

Note: The above schedule does not include information about the average final average salary. Such information is not relevant to TMRS as the annuity payment is not based on the individual's final salary.

# Schedule of Retired Members by Type of Benefit

Amount of Monthly Benefit	Annuity Recipients		Type of Benefit		Life Only		Survivor Lifetime Options				Guaranteed Term Options			
	Retirees	Beneficiary	Service	Disability	Retiree	Alternate	100%	75%	50%	2/3	5 yrs	10 yrs	15 yrs	
\$ 0 - 100	824	139	887	76	214	159	403	22	68	9	27	18	43	
\$ 101- 500	8,730	1,942	10,066	606	2,988	856	3,618	356	1,175	165	419	324	771	
\$ 501-1,000	10,012	1,944	11,482	474	3,091	392	4,024	592	1,683	235	627	436	876	
\$ 1,001-1,500	8,528	1,303	9,618	213	2,542	173	3,277	557	1,497	253	530	307	695	
\$ 1,501- 2,000	6,121	726	6,772	75	1,755	63	2,139	469	1,116	211	389	242	463	
\$ 2,001- 2,500	4,453	484	4,896	41	1,313	36	1,459	357	823	174	303	152	320	
\$ 2,501- 3,000	3,190	304	3,485	9	905	18	995	264	657	124	227	105	199	
\$ 3,001- 3,500	2,425	207	2,628	4	699	10	695	233	525	87	176	75	132	
\$ 3,501- 4,000	1,708	118	1,821	5	514	6	438	164	363	63	127	69	82	
\$ 4,001 & Over	4,965	224	5,188	1	1,480	7	1,094	686	1,128	119	298	144	233	
Subtotals	50,956	7,391	56,843	1,504	15,501	1,720	18,142	3,700	9,035	1,440	3,123	1,872	3,814	
<b>Totals</b>	58,347		58,347											58,347

Note: Excluded from this schedule are 929 retirees who retired with a "cash out" in lieu of a monthly annuity, and who remain eligible for the retiree supplemental death benefit.

**Retiree Life Only** — A retirement annuity payable monthly as long as the retiree lives. Upon the retiree's death, all payments will cease even though the retiree may have received only one monthly payment.\*

**Retiree Life – 100% Survivor Benefit** — A retirement annuity payable throughout the life of the retiree. Upon the death of the retiree, the same amount is payable throughout the life of the designated beneficiary. If the beneficiary dies before the retiree, the monthly payments the retiree will receive after that will be increased to the amount that would have been payable throughout the retiree's lifetime only (Retiree Life Only).\*

**Retiree Life – 75% Survivor Benefit** — A retirement annuity payable throughout the life of the retiree. Upon the death of the retiree, 3/4 the amount is payable throughout the life of the designated beneficiary. If the beneficiary dies before the retiree, the monthly payments the retiree will receive after that will be increased to the amount that would have been payable throughout the retiree's lifetime only (Retiree Life Only).\*

**Retiree Life – 50% Survivor Benefit** — A retirement annuity payable throughout the life of the retiree. Upon the death of the retiree, 1/2 the amount is payable throughout the life of the designated beneficiary. If the beneficiary dies before the retiree, the monthly payments the retiree will receive after that will be increased to the amount that would have been payable throughout the retiree's lifetime only (Retiree Life Only).\*

**Retiree Life – 2/3 Survivor Benefit (no longer available)** — A retirement annuity payable throughout the life of the retiree. Upon the death of the retiree, 2/3 the amount is payable throughout the life of the designated beneficiary. If the beneficiary dies before the retiree, the monthly payments the retiree will receive after that will be increased to the amount that would have been payable throughout the retiree's lifetime only (Retiree Life Only).\*

**Retiree Life – 5 Years Guaranteed** — A retirement annuity payable throughout the life of the retiree. If the retiree dies before the expiration of a 5-year period after the date of retirement, the designated beneficiary, or if one does not exist, the retiree's estate, will receive the same amount for the balance of the 5-year period, and then all payments cease.\*

**Retiree Life – 10 Years Guaranteed** — A retirement annuity payable throughout the life of the retiree. If the retiree dies before the expiration of a 10-year period after the date of retirement, the designated beneficiary, or if one does not exist, the retiree's estate, will receive the same amount for the balance of the 10-year period, and then all payments cease.\*

**Retiree Life – 15 Years Guaranteed** — A retirement annuity payable throughout the life of the retiree. If the retiree dies before the expiration of a 15-year period after the date of retirement, the designated beneficiary, or if one does not exist, the retiree's estate, will receive the same amount for the balance of the 15-year period, and then all payments cease.\*

\*If all eligible recipients die before receiving benefits at least equal to the member deposits and interest in the retiree's account at the time of retirement, the remaining balance will be paid to the retiree's estate or beneficiary. If the retiree elected to receive a partial lump sum distribution, the amount of that distribution will reduce the member deposits and interest used for this calculation.

# Schedule of Principal Participating Employers

## Pension Trust Fund Current Year and Nine Years Ago

Participating Municipality	2018			2009		
	Rank	Current Employee Accounts	Percentage of Total	Rank	Current Employee Accounts	Percentage of Total
San Antonio	1	7,028	6.3 %	1	6,225	6.1 %
Arlington	2	2,551	2.3	3	2,469	2.4
Corpus Christi	3	2,419	2.2	2	2,649	2.6
Plano	4	2,410	2.2	4	2,180	2.1
Laredo	5	2,136	1.9	6	1,956	1.9
Garland	6	2,037	1.8	5	1,972	1.9
Amarillo	7	1,831	1.6	7	1,676	1.6
Lubbock	8	1,758	1.6	8	1,649	1.6
San Antonio Water System	9	1,709	1.5	9	1,648	1.6
McAllen	10	1,584	1.4	12	1,453	1.4
All other		86,388	77.2		78,542	76.8
<b>Total</b>		<b>111,851</b>	<b>100.0 %</b>		<b>102,419</b>	<b>100.0 %</b>

## Supplemental Death Benefits Fund Current Year and Nine Years Ago

Participating Municipality	2018					2009				
	Rank	Current Employee Accounts	Annuitant Accounts	Total Accounts	Percentage of Total	Rank	Current Employee Accounts	Annuitant Accounts	Total Accounts	Percentage of Total
Arlington	1	2,551	1,444	3,995	3.8 %	1	2,469	943	3,412	3.9 %
Garland	2	2,037	1,090	3,127	3.0	2	1,972	735	2,707	3.1
Laredo	3	2,136	826	2,962	2.8	3	1,956	519	2,475	2.9
Irving	4	1,486	808	2,294	2.2	4	1,474	489	1,963	2.3
Grand Prairie	5	1,337	585	1,922	1.8	7	1,121	326	1,447	1.7
Denton	6	1,265	504	1,769	1.7	10	1,035	266	1,301	1.5
Abilene	7	1,026	689	1,715	1.6	5	989	501	1,490	1.7
Brownsville	8	1,144	466	1,610	1.5	9	1,102	262	1,364	1.6
Pasadena	9	1,020	578	1,598	1.5	6	1,007	471	1,478	1.7
Killeen	10	956	439	1,395	1.3	11	895	236	1,131	1.3
All Other		60,077	23,024	83,101	78.8		54,199	13,502	67,701	78.3
<b>Total</b>		<b>75,035</b>	<b>30,453</b>	<b>105,488</b>	<b>100.0 %</b>		<b>68,219</b>	<b>18,250</b>	<b>86,469</b>	<b>100.0 %</b>