April 30, 2009

Board of Trustees
Texas Municipal Retirement System
Austin, Texas

Dear Trustees:

In accordance with the Texas Municipal Retirement System (“TMRS”) Act, the annual actuarial valuation of the assets and liabilities of the TMRS Pension Trust Fund has been completed as of December 31, 2008.

The actuarial assumptions used for this valuation were initially developed from an actuarial investigation of the experience of TMRS over the four years 2003-2006 performed by The Segal Company, the System’s prior actuary. They were adopted in 2007 and first used in the December 31, 2007 actuarial valuation as prepared by The Segal Company. In addition, Gabriel Roeder Smith & Company recommended the following new assumptions that were adopted by the Board of Trustees (the “Board”) in December 2008 and are first implemented with the December 31, 2008 actuarial valuation:

1. Salary scale assumption be applied immediately instead of a one-year delay
2. Explicitly recognize the cost-of-living adjustment (“COLA”) associated with the annuitization of the Employee Savings Fund (“ESF”) balances at retirement and accounting for occurrence of partial lump sum distributions
3. Set the Municipality Accumulation Fund (“MAF”) discount rate at 7.50% to reflect the expectation of a reserving policy for the TMRS Fund

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.

It is our opinion that the recommended assumptions and methods are internally consistent and are reasonably based on past and anticipated future experience of the System and comply with the parameters for disclosure as set forth in Governmental Accounting Standards Board Statements No. 25 and as amended in Statement No. 50. We provided the information used in the supporting schedules in the Actuarial Section as well as portions of the Notes to the Financial Statements and the Required Supplementary Information in the Financial Section of the CAFR.

The financing objective for each TMRS plan is to provide retirement, death and disability benefits for a member city’s employees financed by an employer contribution rate. This rate is determined annually and is expected to remain approximately level as a percentage of the employer’s covered payroll. 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 level percentage of payroll. The normal cost contribution rate finances the portion of an active member’s projected retirement benefit allocated annually. The prior service contribution rate amortizes the unfunded actuarial accrued liability (“UAAL”) over the applicable period for that city. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating updated service credits and annuity increases.

The employer contribution rates for the municipalities participating in TMRS are certified annually by the Board of Trustees. These rates are actuarially determined and are based upon the plan provisions in effect as of February 1, 2009 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 the December 31, 2008 actuarial valuation will be applicable for the calendar year beginning January 1, 2010 and ending December 31, 2010.

To test how well the financing objective for each plan is being achieved, annual actuarial valuations are made. These actuarial valuations recognize differences in the past year between the actuarial assumptions and the actual experience, and any benefit changes for each plan. A separate actuarial valuation for each participating municipality was made based upon the plan of benefits in effect as of February 1, 2009.

The TMRS staff supplied all of the data for retired, active and inactive members as of December 31, 2008. 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 all of the asset data and financial information as of December 31, 2008. The amounts of the assets in the actuarial valuations agree with the amounts as reported by TMRS.

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 and consultants. Both are Members of the American Academy of Actuaries, both meet the Qualification Standards of the American Academy of Actuaries, and both are experienced in performing valuations for large public retirement systems.

Respectfully submitted,

Mark R. Randall, MAAA, FCA, EA
Executive Vice President & Senior Consultant

Joseph P. Newton, MAAA, FSA, EA
Senior Consultant
The actuarial assumptions were initially developed from an actuarial investigation of the experience of TMRS over the four years 2003-2006 performed by The Segal Company. They were adopted in 2007 and first used in the December 31, 2007 actuarial valuation as prepared by The Segal Company. In addition, Gabriel Roeder Smith & Company recommended the following new assumptions that were adopted by the Board of Trustees in December 2008, which were implemented with the December 31, 2008 actuarial valuation:

- Salary scale assumption was applied immediately instead of a one-year delay
- Explicitly recognized the COLA associated with the annuitization of the Employees Saving Fund (ESF) balances at retirement and accounted for occurrence of partial lump sum distributions
- Set the Municipality Accumulation Fund (MAF) discount rate at 7.50% to reflect the expectation of a reserving policy for the TMRS Fund

I. Economic Assumptions

A. General Inflation – General inflation is assumed to be 3.00% per year.

B. Discount/Crediting Rates

1. System-wide investment return assumption: 7.00% per year, compounded annually, composed of an assumed 3.00% inflation rate and a 4.00% net real rate of return. This rate represents the assumed return, net of all investment and administrative expenses.

2. Assumed discount/crediting rate for guaranteed asset pools (Current Service Annuity Reserve Fund (CSARF), ESF, Supplemental Disability Benefits Fund): 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 CSARF and of the system-wide Supplemental Disability Benefits Fund.

3. Assumed discount/crediting rate for individual employer MAF valuations: an annual rate of 7.50% for calculating the actuarial liability and the contribution rates for the retirement plan of each participating city. The 7.50% is derived from the expectation that the assumed 7.00% earnings on the total fund will outpace the long term crediting rate to the CSARF and ESF funds, enabling the MAF crediting rates to exceed the average return of the 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.
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.

<table>
<thead>
<tr>
<th>Age</th>
<th>Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>5.25</td>
</tr>
<tr>
<td>25</td>
<td>5.25</td>
</tr>
<tr>
<td>30</td>
<td>5.25</td>
</tr>
<tr>
<td>35</td>
<td>5.00</td>
</tr>
<tr>
<td>40</td>
<td>4.50</td>
</tr>
<tr>
<td>45</td>
<td>4.50</td>
</tr>
<tr>
<td>50</td>
<td>4.00</td>
</tr>
<tr>
<td>55</td>
<td>4.00</td>
</tr>
<tr>
<td>60</td>
<td>3.75</td>
</tr>
<tr>
<td>65 &amp; over</td>
<td>3.50</td>
</tr>
</tbody>
</table>

The above age-related rates are assumed for service with more than 10 years of service. For participants with 10 years of service or less, salaries are assumed to increase by the following graduated scale:

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 1</td>
<td>12.00</td>
</tr>
<tr>
<td>1 - 2</td>
<td>9.00</td>
</tr>
<tr>
<td>2 - 3</td>
<td>7.00</td>
</tr>
<tr>
<td>3 - 4</td>
<td>7.00</td>
</tr>
<tr>
<td>4 - 5</td>
<td>6.00</td>
</tr>
<tr>
<td>5 - 6</td>
<td>6.00</td>
</tr>
<tr>
<td>6 - 7</td>
<td>5.50</td>
</tr>
<tr>
<td>7 - 8</td>
<td>5.50</td>
</tr>
<tr>
<td>8 - 9</td>
<td>5.50</td>
</tr>
<tr>
<td>9 - 10</td>
<td>5.50</td>
</tr>
</tbody>
</table>

E. **Annuity Increases** — The Consumer Price Index (CPI) is assumed to be 3.0% per year prospectively. Annuity Increases, when applicable, are 30%, 50%, or 70% of CPI, according to the provisions adopted by each city.
II. Demographic Assumptions

A. Withdrawal Rates (withdrawal of member deposits from TMRS)

1. For the first 20 years of service, the rates vary by gender, length of service (duration), and withdrawal group assignments (one for each gender). A sample of the rates follows:

<table>
<thead>
<tr>
<th>Duration</th>
<th>Male</th>
<th></th>
<th></th>
<th></th>
<th>Female</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Low</td>
<td>Mid-Low</td>
<td>Mid</td>
<td>Mid-High</td>
<td>High</td>
<td>Low</td>
<td>Mid-Low</td>
<td>Mid</td>
</tr>
<tr>
<td>0</td>
<td>.184</td>
<td>.230</td>
<td>.299</td>
<td>.351</td>
<td>.403</td>
<td>.186</td>
<td>.233</td>
<td>.308</td>
</tr>
<tr>
<td>3</td>
<td>.078</td>
<td>.101</td>
<td>.130</td>
<td>.158</td>
<td>.184</td>
<td>.104</td>
<td>.135</td>
<td>.166</td>
</tr>
<tr>
<td>6</td>
<td>.044</td>
<td>.064</td>
<td>.090</td>
<td>.105</td>
<td>.119</td>
<td>.060</td>
<td>.088</td>
<td>.104</td>
</tr>
<tr>
<td>9</td>
<td>.027</td>
<td>.039</td>
<td>.056</td>
<td>.068</td>
<td>.080</td>
<td>.034</td>
<td>.050</td>
<td>.058</td>
</tr>
<tr>
<td>12</td>
<td>.020</td>
<td>.025</td>
<td>.034</td>
<td>.042</td>
<td>.050</td>
<td>.016</td>
<td>.021</td>
<td>.038</td>
</tr>
<tr>
<td>15</td>
<td>.014</td>
<td>.018</td>
<td>.022</td>
<td>.029</td>
<td>.035</td>
<td>.011</td>
<td>.014</td>
<td>.023</td>
</tr>
<tr>
<td>18</td>
<td>.013</td>
<td>.016</td>
<td>.017</td>
<td>.019</td>
<td>.021</td>
<td>.090</td>
<td>.011</td>
<td>.013</td>
</tr>
</tbody>
</table>

2. After 20 years of service, the rates vary by gender and by the size of the municipality.

<table>
<thead>
<tr>
<th></th>
<th>500 or More Contributing Members</th>
<th>Fewer Than 500 Contributing Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>.004</td>
<td>.008</td>
</tr>
<tr>
<td>Female</td>
<td>.004</td>
<td>.005</td>
</tr>
</tbody>
</table>

Withdrawal rates end at first eligibility for retirement.

B. Turnover Rates (leaving employment after becoming vested, without withdrawing member deposits)

1. For the first 20 years of service, the rates vary by gender, length of service (duration), and withdrawal group assignments (one for each gender). A sample of the rates follows:

<table>
<thead>
<tr>
<th>Duration</th>
<th>Male</th>
<th></th>
<th></th>
<th></th>
<th>Female</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Low</td>
<td>Mid-Low</td>
<td>Mid</td>
<td>Mid-High</td>
<td>High</td>
<td>Low</td>
<td>Mid-Low</td>
<td>Mid</td>
</tr>
<tr>
<td>5</td>
<td>.029</td>
<td>.035</td>
<td>.041</td>
<td>.047</td>
<td>.053</td>
<td>.042</td>
<td>.051</td>
<td>.060</td>
</tr>
<tr>
<td>8</td>
<td>.026</td>
<td>.031</td>
<td>.035</td>
<td>.040</td>
<td>.045</td>
<td>.037</td>
<td>.044</td>
<td>.051</td>
</tr>
<tr>
<td>11</td>
<td>.023</td>
<td>.026</td>
<td>.030</td>
<td>.033</td>
<td>.037</td>
<td>.032</td>
<td>.037</td>
<td>.042</td>
</tr>
<tr>
<td>14</td>
<td>.020</td>
<td>.022</td>
<td>.024</td>
<td>.026</td>
<td>.029</td>
<td>.027</td>
<td>.030</td>
<td>.034</td>
</tr>
<tr>
<td>17</td>
<td>.017</td>
<td>.018</td>
<td>.019</td>
<td>.020</td>
<td>.020</td>
<td>.022</td>
<td>.024</td>
<td>.025</td>
</tr>
</tbody>
</table>
2. After 20 years of service, the rates vary by the size of the municipality.

<table>
<thead>
<tr>
<th></th>
<th>500 or More Contributing Members</th>
<th>Fewer Than 500 Contributing Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>.010</td>
<td>.020</td>
</tr>
<tr>
<td>Female</td>
<td>.010</td>
<td>.020</td>
</tr>
</tbody>
</table>

Turnover rates end at first eligibility for retirement.

C. Pre-Retirement Mortality Rates — sex-distinct RP2000 combined healthy mortality table with a one-year setback to the male rates and no adjustment to the female rates. Sample rates follow:

<table>
<thead>
<tr>
<th>Age</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>.000331</td>
<td>.000191</td>
</tr>
<tr>
<td>25</td>
<td>.000376</td>
<td>.000207</td>
</tr>
<tr>
<td>30</td>
<td>.000412</td>
<td>.000264</td>
</tr>
<tr>
<td>35</td>
<td>.000702</td>
<td>.000475</td>
</tr>
<tr>
<td>40</td>
<td>.001021</td>
<td>.000706</td>
</tr>
<tr>
<td>45</td>
<td>.001397</td>
<td>.001124</td>
</tr>
<tr>
<td>50</td>
<td>.001995</td>
<td>.001676</td>
</tr>
<tr>
<td>55</td>
<td>.003196</td>
<td>.002717</td>
</tr>
<tr>
<td>60</td>
<td>.005945</td>
<td>.005055</td>
</tr>
<tr>
<td>65</td>
<td>.011280</td>
<td>.009706</td>
</tr>
</tbody>
</table>

D. Disability Rates

<table>
<thead>
<tr>
<th>Age</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>.000095</td>
<td>.000043</td>
</tr>
<tr>
<td>35</td>
<td>.000265</td>
<td>.000131</td>
</tr>
<tr>
<td>40</td>
<td>.000673</td>
<td>.000359</td>
</tr>
<tr>
<td>45</td>
<td>.001295</td>
<td>.000754</td>
</tr>
<tr>
<td>50</td>
<td>.002082</td>
<td>.001333</td>
</tr>
<tr>
<td>55</td>
<td>.003061</td>
<td>.002178</td>
</tr>
</tbody>
</table>
E. Service Retirement Rates (applied to both active and inactive members)

<table>
<thead>
<tr>
<th>Age</th>
<th>Male Entry Age Groups</th>
<th>Female Entry Age Groups</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Ages 32 and under</td>
<td>Ages 33-47</td>
</tr>
<tr>
<td>40-44</td>
<td>.060</td>
<td>-</td>
</tr>
<tr>
<td>45-49</td>
<td>.060</td>
<td>-</td>
</tr>
<tr>
<td>50-52</td>
<td>.080</td>
<td>-</td>
</tr>
<tr>
<td>53</td>
<td>.080</td>
<td>.100</td>
</tr>
<tr>
<td>54</td>
<td>.080</td>
<td>.100</td>
</tr>
<tr>
<td>55-59</td>
<td>.140</td>
<td>.100</td>
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<tr>
<td>60</td>
<td>.200</td>
<td>.150</td>
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<tr>
<td>61</td>
<td>.250</td>
<td>.300</td>
</tr>
<tr>
<td>62</td>
<td>.320</td>
<td>.250</td>
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<tr>
<td>63</td>
<td>.320</td>
<td>.230</td>
</tr>
<tr>
<td>64</td>
<td>.320</td>
<td>.350</td>
</tr>
<tr>
<td>65</td>
<td>.320</td>
<td>.320</td>
</tr>
<tr>
<td>66-69</td>
<td>.220</td>
<td>.220</td>
</tr>
<tr>
<td>70-74</td>
<td>.200</td>
<td>.220</td>
</tr>
<tr>
<td>75 and over</td>
<td>1.000</td>
<td>1.000</td>
</tr>
</tbody>
</table>

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.

F. Service Retiree and Beneficiary Mortality Rates

1. For calculating the actuarial liability and the retirement contribution rates, the sex-distinct RP2000 Combined Healthy Mortality Table with no adjustment to the male rates and a one-year setforward for the female rates

2. For determining the amount of the monthly retirement benefit at the time of retirement, the UP-1984 Table with an age setback of two years for retirees and an age setback of eight years for beneficiaries

G. Disabled Annuitant Mortality Rates

1. For calculating the actuarial liability and the retirement contribution rates, the sex-distinct RP2000 Disabled Retiree Mortality Table with a four-year setback for male rates and no adjustment for female rates

2. For determining the amount of monthly retirement benefit at the time of retirement, the UP-1984 Table with an age setback of two years for retirees and an age setback of eight years for beneficiaries
III. Methods and Assumptions

A. Valuation of Assets — TMRS historically has operated under a long-term, buy and hold philosophy, maintaining a predominantly bond portfolio. The actuarial value of assets is adjusted cost for bonds (original cost adjusted for amortization of premium or accrual of discount) and cost for short-term securities and equity index funds, which is the same as book value.

B. Small City Methodology — For cities with fewer than three employees, more conservative methods and assumptions are used. These effectively shorten the amortization period to be the average service years remaining, and the normal cost has a minimum applied based on the deposit ratio and employer match.

C. Actuarial Cost Method — The actuarial cost method being used is known as the Projected Unit Credit actuarial cost method. The Projected Unit Credit 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 is the present value of the portion of projected benefits that is attributable to service accrued in the current year. The unfunded actuarial 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. For cities with three or more employees, the amortization as of the valuation date is a level percentage of payroll over a closed period of either 25 or 30 years from January 1, 2008.

Under the Projected Unit Credit actuarial cost method, if actual plan experience is close to assumptions, the normal cost will increase each year for each employee as he or she approaches retirement age. However, if the age/service/gender characteristics of the active group remain constant, the total normal cost can be expected to remain somewhat level as a percentage of payroll. The total contribution is made up of the sum of the individual normal costs and the amortization payment on the unfunded actuarial accrued liability.

Definitions (Pension Trust Fund)

1. Actuarial gain (loss) — A measure of the difference between actual experience and that expected based upon the actuarial assumptions, during the period between two actuarial valuation dates, as determined in accordance with the actuarial cost method used.

2. Actuarial accrued liability — The actuarial present value of benefits attributable to all periods prior to the valuation date.

3. Actuarial present value — The value of an amount or series of amounts payable or receivable at various times, determined as of a given date (the valuation date) by the application of the actuarial assumptions.

4. Actuarial value of assets — The value of cash, investments, and other property belonging to a pension plan, as used by the actuary for the purpose of an actuarial valuation.
5. Amortization period — The period over which the existing unfunded or overfunded actuarial accrued liability is projected to be paid off, as a level percentage of payroll. Previously, this was an open, 25-year period. Effective with the December 31, 2007 valuation, the period is closed. In addition, for cities experiencing an increase in rate of more than 0.5% of pay due to the assumption and funding method changes, the period has been extended from 25 to 30 years.

6. Annual required contributions (ARC) — The employer’s periodic required contributions to the defined benefit pension plan, calculated in accordance with GASB parameters under Statement 25.

7. Average age of contributing members — The average attained age as of the valuation date.

8. Average length of service of contributing members — The average length of total credited service in TMRS as of the valuation date.

9. Current service benefits — Benefits attributable to the member’s accumulated deposits and an amount provided by the municipality at retirement to match the accumulated deposits at the matching ratio in effect when the deposits were made.

10. Funded ratio — The actuarial value of assets expressed as a percentage of the actuarial accrued liability.

11. Funding policy — The program for the amounts and timing of contributions to be made by plan members and employers to provide the benefits specified by a pension plan.

12. Normal cost contribution rate — The actuarial present value of benefits allocated to a valuation year by the actuarial cost method, expressed as a percentage of the covered payroll. It is equal to the sum of the actuarial present value of benefits allocated to the year following the valuation date divided by the compensation expected to be received during the next year for the closed group of members as of the valuation date.

13. Overfunded actuarial accrued liability — The excess of assets over the actuarial liability.

14. Phase-in rate — Some cities experienced a significant increase in their calculated contribution rate due to actuarial assumption and method changes in the 2007 and 2008 valuation. The full rate less one-eighth of the increase from 2007 and one-seventh of the increase from 2008 is the phase-in rate, which is also called the minimum contribution rate.

15. Prior service benefits — Benefits other than current service benefits. These include all benefits arising from prior service credits, special prior service credits, antecedent service credits, updated service credits, and increases in monthly benefit payments to annuitants (also referred to as annuity increases, or AI).

16. Prior service contribution rate — The level percentage of payroll required to amortize the unfunded or overfunded actuarial liability over a specified amortization period. If the rate is negative, it is offset against the normal cost contribution rate, with the limitation that the sum of the two rates cannot be negative.

17. Projected Unit Credit actuarial cost method — A method under which the benefits of each individual included in the valuation are allocated by a consistent formula to valuation years based on years of service. Benefits are allocated equally to each year of service over the individual’s career from hire to retirement. Normal costs are based on the portion of the benefit allocated to the year following the valuation year. Accrued liabilities are based on benefits allocated to the time preceding the date of the actuarial valuation. Under this method, actuarial gains (or losses), as they occur, reduce (or increase) the unfunded actuarial liability.

18. Retirement contribution rate — The sum of the normal cost contribution rate and the prior service contribution rate.

19. Unfunded actuarial accrued liability — The excess of the actuarial accrued liability over the actuarial value of assets.

20. Unit Credit actuarial cost method — A method under which the benefits of each individual included in the valuation are allocated by a consistent formula to valuation years. Current service benefits are a function of a member’s deposits, and are allocated to the year in which deposits are made. Prior service benefits are allocated to the time preceding the date of the actuarial valuation. Under this method, actuarial gains (or losses), as they occur, reduce (or increase) the unfunded actuarial accrued liability.
## Participating Employers & Active Members (Pension Trust Fund)

<table>
<thead>
<tr>
<th>Valuation Date</th>
<th>Number of Active Cities</th>
<th>Number</th>
<th>Annual Payroll</th>
<th>Average Annual Pay</th>
<th>Percent Increase in Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/31/2003</td>
<td>789</td>
<td>90,930</td>
<td>$3,426,579,443</td>
<td>$37,828</td>
<td>2.9%</td>
</tr>
<tr>
<td>12/31/2004</td>
<td>797</td>
<td>92,154</td>
<td>$3,580,260,829</td>
<td>$39,111</td>
<td>3.4</td>
</tr>
<tr>
<td>12/31/2005</td>
<td>806</td>
<td>93,780</td>
<td>$3,721,948,875</td>
<td>$40,035</td>
<td>2.4</td>
</tr>
<tr>
<td>12/31/2006</td>
<td>816</td>
<td>95,583</td>
<td>$3,949,180,835</td>
<td>$41,710</td>
<td>4.2</td>
</tr>
<tr>
<td>12/31/2007</td>
<td>823</td>
<td>98,440</td>
<td>$4,221,290,731</td>
<td>$43,513</td>
<td>4.3</td>
</tr>
<tr>
<td>12/31/2008</td>
<td>829</td>
<td>100,459</td>
<td>$4,591,569,069</td>
<td>$45,706</td>
<td>5.0</td>
</tr>
</tbody>
</table>

As of December 31, 2008, there were three cities with no contributing members and no city contributions due. In addition, one privatized hospital had no contributing members, but paid a dollar contribution amount to TMRS that is calculated annually by the actuary. Thus, there were 833 total city plans, with 829 of them active.

The average annual pay was calculated by dividing the annual payroll by the average of the number of contributing members at the beginning and the end of the year.

## Retiree and Beneficiary Data (Pension Trust Fund)

<table>
<thead>
<tr>
<th>Year Ended</th>
<th>Added to Rolls</th>
<th>Removed from Rolls</th>
<th>End of Year</th>
<th>% Increase in Annual Benefit</th>
<th>Average Annual Benefit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number of Accounts</td>
<td>Annual Benefit</td>
<td>Number of Accounts</td>
<td>Annual Benefit</td>
<td>Number of Accounts</td>
</tr>
<tr>
<td>12/31/2003</td>
<td>2,368</td>
<td>$36,415,646</td>
<td>459</td>
<td>$7,413,514</td>
<td>25,287</td>
</tr>
<tr>
<td>12/31/2004</td>
<td>2,500</td>
<td>38,465,647</td>
<td>514</td>
<td>8,571,576</td>
<td>27,273</td>
</tr>
<tr>
<td>12/31/2006</td>
<td>2,834</td>
<td>42,869,323</td>
<td>629</td>
<td>6,559,422</td>
<td>32,175</td>
</tr>
<tr>
<td>12/31/2007</td>
<td>2,933</td>
<td>44,549,919</td>
<td>598</td>
<td>6,241,842</td>
<td>34,510</td>
</tr>
<tr>
<td>12/31/2008</td>
<td>2,962</td>
<td>59,560,238</td>
<td>609</td>
<td>6,232,194</td>
<td>36,863</td>
</tr>
</tbody>
</table>

The number of retirement accounts is greater than the number of people who retired, as some retirees worked for more than one city in TMRS and retired with a separate benefit from each city. As of December 31, 2008, there were 3,001 more retirement accounts than people who retired. In addition, this schedule excludes 261 retirees with a “cash-out” in lieu of a monthly benefit. These individuals are still entitled to supplemental death benefits.

The annual benefit is 12 times the amount payable in January following the valuation date, including any annuity increase, if applicable.

* The number of accounts added to the rolls in 2005 included 619 alternate recipients of benefits as a result of Qualified Domestic Relations Orders (QDROs). Previously these were not treated as separate accounts for valuation purposes, and the benefits were included with the participant benefits. The annual benefit amounts added to the rolls do not include any additional monies resulting from these QDROs.
Summary of Actuarial Liabilities & Funding Progress  
(Pension Trust Fund)

<table>
<thead>
<tr>
<th>Annual Report Year</th>
<th>Actuarial Value of Assets</th>
<th>Actuarial Accrued Liability (AAL)</th>
<th>Funded Ratio (1) / (2)</th>
<th>Unfunded AAL (UAAL) (2) - (1)</th>
<th>Covered Payroll</th>
<th>UAAL as a Percentage of Covered Payroll (4) / (5)</th>
<th>City Contributions</th>
<th>Average City Rate (7) / (5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003 *</td>
<td>$10,815.1</td>
<td>$13,100.1</td>
<td>82.6 %</td>
<td>$2,285.0</td>
<td>$3,426.6</td>
<td>66.7 %</td>
<td>$371.3</td>
<td>10.8 %</td>
</tr>
<tr>
<td>2004</td>
<td>11,619.1</td>
<td>14,036.9</td>
<td>82.8</td>
<td>2,417.8</td>
<td>3,580.3</td>
<td>67.5</td>
<td>401.4</td>
<td>11.2</td>
</tr>
<tr>
<td>2005</td>
<td>12,486.1</td>
<td>15,095.2</td>
<td>82.7</td>
<td>2,609.1</td>
<td>3,721.9</td>
<td>70.1</td>
<td>446.3</td>
<td>12.0</td>
</tr>
<tr>
<td>2006</td>
<td>13,312.7</td>
<td>16,219.7</td>
<td>82.1</td>
<td>2,907.0</td>
<td>3,949.2</td>
<td>73.6</td>
<td>470.7</td>
<td>11.9</td>
</tr>
<tr>
<td>2007 *</td>
<td>14,203.3</td>
<td>19,278.8</td>
<td>73.7</td>
<td>5,075.5</td>
<td>4,221.3</td>
<td>120.2</td>
<td>512.9</td>
<td>12.2</td>
</tr>
<tr>
<td>2008</td>
<td>15,149.7</td>
<td>20,360.8</td>
<td>74.4</td>
<td>5,211.1</td>
<td>4,591.6</td>
<td>113.5</td>
<td>567.2</td>
<td>12.4</td>
</tr>
</tbody>
</table>

The funded percentage dropped significantly in 2007 due to a change in funding method adopted by the Board of Trustees to prefund for annually repeating updated service credits and annuity increases.

Each city participating in TMRS is financially responsible for its own plan. Therefore, the aggregate numbers shown above reflect only the aggregate condition of TMRS and do not indicate the status of any one plan.

The actuarial value of assets for 2008 in column (1) above excludes the unrealized depreciation or loss in fair value of investments of $495.2 million.

Columns (1) and (2) also include the assets and liabilities of the Current Service Annuity Reserve Fund (CSARF) and the Supplemental Disability Benefit Fund (Supp. Disab.), respectively. As of December 31, 2008, these amounts were (in millions):

<table>
<thead>
<tr>
<th>CSARF</th>
<th>Supp. Disab.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td>$5,141.2</td>
</tr>
<tr>
<td>Liabilities</td>
<td>5,227.6</td>
</tr>
</tbody>
</table>

* New actuarial assumptions were used in the December 31, 2003 valuation, and effective December 31, 2007, the assumptions were modified again, along with a change in the actuarial funding method.
The financing objective for each TMRS plan is to finance long-term benefit promises through contributions that remain approximately level from year to year as a percentage of the city’s payroll. If the contributions to each plan are level in concept and soundly executed, each plan will pay all promised benefits when due — the ultimate test of financial soundness. Testing for level contribution rates is the long-term test.

Presented above is one short-term means of checking a system’s progress under its funding program. The present assets are compared with: (1) current member contributions on deposit; (2) the liabilities for future benefits to present retired lives; and (3) the employer-financed portion of the liabilities for service already rendered by current members. In a system that has been following the discipline of level percentage of payroll financing, the liabilities for current member contributions on deposit (liability 1) and the liabilities for future benefits to present retired lives (liability 2) will be fully covered by present assets (except in rare circumstances). In addition, the employer-financed portion of liabilities for service already rendered by current members (liability 3) will be at least partially covered by the remainder of present assets. Generally, if a system has been using level cost financing, and if there are no changes in the plans of benefits, actuarial assumptions, or methods, the funded portion of liability 3 will increase over time, although it is uncommon for it to be fully funded.

Each city participating in TMRS is financially responsible for its own plan. Therefore, the aggregate numbers shown above reflect only the aggregate condition of TMRS and do not indicate the status of any one plan.
### Distribution of Cities by Total 2010 Contribution Rate (Prior to Phase-In)

#### 2010 City Total Calculated Retirement Contribution Rate
Based on the Plan of Benefits in Effect on February 1, 2009

<table>
<thead>
<tr>
<th>Number of Contributing Members as of 12/31/2008</th>
<th>Under 3.00%</th>
<th>3.00 - 5.49%</th>
<th>5.50 - 7.99%</th>
<th>8.00 - 10.49%</th>
<th>10.50 - 12.99%</th>
<th>13.00 - 15.49%</th>
<th>15.50 - 17.99%</th>
<th>18.00 - 20.49%</th>
<th>Over 20.49%</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 - 5</td>
<td>21</td>
<td>25</td>
<td>21</td>
<td>9</td>
<td>8</td>
<td>4</td>
<td>1</td>
<td>1</td>
<td>3</td>
<td>93</td>
</tr>
<tr>
<td>6 - 10</td>
<td>37</td>
<td>32</td>
<td>24</td>
<td>11</td>
<td>5</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>120</td>
</tr>
<tr>
<td>11 - 20</td>
<td>24</td>
<td>34</td>
<td>38</td>
<td>15</td>
<td>14</td>
<td>6</td>
<td>9</td>
<td>4</td>
<td>2</td>
<td>146</td>
</tr>
<tr>
<td>21 - 40</td>
<td>11</td>
<td>24</td>
<td>26</td>
<td>27</td>
<td>11</td>
<td>9</td>
<td>7</td>
<td>6</td>
<td>5</td>
<td>126</td>
</tr>
<tr>
<td>41 - 70</td>
<td>1</td>
<td>8</td>
<td>12</td>
<td>18</td>
<td>14</td>
<td>16</td>
<td>12</td>
<td>5</td>
<td>4</td>
<td>90</td>
</tr>
<tr>
<td>71 - 100</td>
<td>-</td>
<td>2</td>
<td>3</td>
<td>14</td>
<td>12</td>
<td>9</td>
<td>8</td>
<td>4</td>
<td>7</td>
<td>59</td>
</tr>
<tr>
<td>101 - 150</td>
<td>1</td>
<td>1</td>
<td>8</td>
<td>4</td>
<td>19</td>
<td>9</td>
<td>9</td>
<td>8</td>
<td>3</td>
<td>62</td>
</tr>
<tr>
<td>151 - 250</td>
<td>-</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>8</td>
<td>8</td>
<td>13</td>
<td>6</td>
<td>4</td>
<td>44</td>
</tr>
<tr>
<td>251 - 750</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>2</td>
<td>6</td>
<td>12</td>
<td>10</td>
<td>15</td>
<td>15</td>
<td>61</td>
</tr>
<tr>
<td>OVER 750</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>5</td>
<td>7</td>
<td>10</td>
<td>28</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>95</td>
<td>128</td>
<td>136</td>
<td>103</td>
<td>98</td>
<td>76</td>
<td>79</td>
<td>57</td>
<td>57</td>
<td>829</td>
</tr>
</tbody>
</table>
The financing objective for each TMRS plan is to finance long-term benefit promises through contributions that remain approximately level from year to year as a percentage of the city’s payroll. To test how well the financing objective is being achieved, an actuarial valuation is made each year to determine the city’s contribution rate for the calendar year beginning one year after the valuation date, which is then compared to the prior year’s rate.

Another important test is made periodically to evaluate the actuarial assumptions used to calculate each city’s contribution rate. As a result of the 2003-2006 study of actuarial experience, new actuarial assumptions were adopted by the Board of Trustees, effective with the December 31, 2007 valuation.

Also effective with the December 31, 2007 valuation, the actuarial funding method was changed to the Projected Unit Credit actuarial cost method, which fully recognizes annually repeating updated service credit and annuity increases for cities adopting these provisions. Previously the impact of the annual increases was recognized as it occurred. In order to prevent burdensome cost increases as a consequence of the revisions in actuarial assumptions and method, an eight-year phase-in of the increase attributable to assumption changes was implemented for cities with increases of 0.5% or more.

The line above indicated as 12/31/2003(O) shows a summary of what the changes in the cities’ contribution rates from 2004 to 2005 would have been if the old assumptions had been used. Line 12/31/2003(N) shows the changes with the new assumptions. Similarly, the line above indicated as 12/31/2007(O) shows a summary of what the changes in the cities’ contribution rates from 2008 to 2009 would have been if the old assumptions and funding method had been used. Line 12/31/2007(N) shows the changes with the new assumptions and funding method. Line 12/31/2007(P) provides the changes after the eight-year phase-in adjustments.

<table>
<thead>
<tr>
<th>Valuation Date</th>
<th>Decrease of 0.50% or More</th>
<th>Decrease or Increase of Less Than 0.50%</th>
<th>Increase of 0.50% or More</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/31/2003(O)</td>
<td>68</td>
<td>542</td>
<td>179</td>
<td>789</td>
</tr>
<tr>
<td>12/31/2003(N)</td>
<td>48</td>
<td>370</td>
<td>371</td>
<td>789</td>
</tr>
<tr>
<td>12/31/2004</td>
<td>176</td>
<td>517</td>
<td>104</td>
<td>797</td>
</tr>
<tr>
<td>12/31/2005</td>
<td>100</td>
<td>575</td>
<td>131</td>
<td>806</td>
</tr>
<tr>
<td>12/31/2006</td>
<td>97</td>
<td>556</td>
<td>163</td>
<td>816</td>
</tr>
<tr>
<td>12/31/2007(O)</td>
<td>119</td>
<td>582</td>
<td>122</td>
<td>823</td>
</tr>
<tr>
<td>12/31/2007(N)</td>
<td>184</td>
<td>145</td>
<td>494</td>
<td>823</td>
</tr>
<tr>
<td>12/31/2007(P)</td>
<td>211</td>
<td>365</td>
<td>247</td>
<td>823</td>
</tr>
<tr>
<td>12/31/2008</td>
<td>131</td>
<td>338</td>
<td>360</td>
<td>829</td>
</tr>
</tbody>
</table>
### Valuation Results for Employer Plans

1. Actuarial accrued liability
   - **Annuitants**: $2,322,717,215 \( \quad \) $2,426,842,045
   - **Members**: $12,809,609,506 \( \quad \) $12,077,260,737
   - **Total**: $15,132,326,721 \( \quad \) $14,504,102,782

2. Actuarial value of assets
   - **Employees Saving Fund**: $3,968,015,269 \( \quad \) $3,784,248,652
   - **Municipality Accumulation Fund**: $5,431,371,022 \( \quad \) $5,205,426,308
   - **Endowment Fund**: $595,032,830 \( \quad \) $494,749,575
   - **Expense Fund**: $13,098,578 \( \quad \) $16,271,972
   - **Total**: $10,007,517,699 \( \quad \) $9,500,696,507

3. Total unfunded actuarial accrued liability (UAAL) \([1 - 2]\)
   - **December 31, 2008**: $5,124,809,022
   - **December 31, 2007**: $5,003,406,275

### Valuation Results for Pooled Benefits

4. Actuarial present value of future benefits from the Current Service Annuity Reserve Fund (CSARF) for annuities in effect
   - **December 31, 2008**: $5,227,614,992
   - **December 31, 2007**: $4,773,726,153

5. Actuarial value of assets of the CSARF
   - **December 31, 2008**: $5,141,243,171
   - **December 31, 2007**: $4,701,566,980

6. UAAL in CSARF \([4 - 5]\)
   - **December 31, 2008**: $86,371,821
   - **December 31, 2007**: $72,159,173

7. Actuarial present value of future benefits from the Supplemental Disability Benefits Fund for annuities in effect
   - **December 31, 2008**: $856,172
   - **December 31, 2007**: $944,667

8. Actuarial value of assets of the Supplemental Disability Benefits Fund
   - **December 31, 2008**: $937,319
   - **December 31, 2007**: $1,002,362

9. Overfunded actuarial accrued liability (OAAL) in Supplemental Disability Benefits Fund \([7 - 8]\)
   - **December 31, 2008**: $(81,147)
   - **December 31, 2007**: $(57,695)

10. **Systemwide UAAL net of OAAL** \([3 + 6 + 9]\)
    - **December 31, 2008**: $5,211,099,695
    - **December 31, 2007**: $5,075,507,753
April 30, 2009

Board of Trustees
Texas Municipal Retirement System
Austin, Texas

Dear Trustees:

Gabriel, Roeder, Smith & Company has performed an actuarial valuation for the Supplemental Death Benefits Fund which is administered by the Texas Municipal Retirement System (“TMRS”) for the purposes of complying with Governmental Accounting Standards Board (“GASB”) Statement No. 43. The actuarial assumptions and funding method used for this valuation were initially developed from an actuarial investigation of the experience of TMRS over the four years 2003-2006 performed by The Segal Company, the System’s prior actuary. They were adopted in 2007 by the Board of Trustees and first used in the December 31, 2007 actuarial valuation as prepared by The Segal Company.

It is our opinion that the recommended assumptions and methods are internally consistent and are reasonably based upon the past and anticipated long-term future experience of the System. Assumptions and methods were modified as needed for accounting purposes to conform to the requirements for disclosure as set forth in Governmental Accounting Standards Board Statement No. 43. We provided the information used in the supporting schedules in the Actuarial Section as well as portions of the Notes to the Financial Statements and the Required Supplementary Information in the Financial Section of the CAFR.

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 and calculated contribution rates.

The TMRS Supplemental Death Benefits Fund is an optional cost-sharing multiple-employer defined benefit group life insurance plan. It provides death benefits to both active and retired members. Each participating municipality can elect to cover just active members, or active and retired members. A supplemental death contribution rate is determined annually for each participating municipality as a percentage of that city’s covered payroll. The contribution rate finances the expected benefit payments each year on a pay-as-you-go basis. However, this method does not meet the parameters under GASB 43/45. Therefore, for purposes of meeting the GASB financial reporting requirements, retiree benefits are evaluated using the projected unit credit actuarial cost method for determining the OPEB cost. To the extent that experience differs from what is expected, the pooled assets of the Supplemental Death Benefits Fund act as a reserve. Since the benefit from this Fund is a flat dollar amount, not subject to inflationary factors, and since the asset reserve is adequate to cover adverse experience, we believe that the pay-as-you-go funding approach is reasonable and appropriate.
The employer contribution rates for the municipalities participating in the TMRS Supplemental Death Benefits Fund are certified annually by the Board of Trustees. These rates are determined actuarially, based on the plan provisions in effect as of February 1, 2009 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 the December 31, 2008 actuarial valuation will be applicable for the calendar year beginning January 1, 2010 and ending December 31, 2010.

The TMRS staff supplied all of the member data and annuitant data for active and retired members as of December 31, 2008. 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 all of the asset data and financial information as of December 31, 2008. The amounts of the assets in the actuarial valuations agree with the amounts as reported by TMRS.

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 and consultants. Both are Members of the American Academy of Actuaries, both meet the Qualification Standards of the American Academy of Actuaries, and both are experienced in performing valuations for large public retirement systems.

Respectfully submitted,

Mark R. Randall, MAAA, FCA, EA
Executive Vice President & Senior Consultant

Joseph P. Newton, MAAA, FSA, EA
Senior Consultant

Board of Trustees
April 30, 2009
Page 2
The actuarial assumptions were initially developed from an actuarial investigation of the experience of TMRS over the four years 2003-2006 performed by The Segal Company. They were adopted in 2007 and first used in the December 31, 2007 actuarial valuation as prepared by The Segal Company. In addition, Gabriel Roeder Smith & Company recommended three new assumptions that were adopted by the Board of Trustees in December 2008, which were implemented with the December 31, 2008 actuarial valuation (the new assumptions are listed in the Summary of Actuarial Assumptions – Pension Trust Fund.) Of those new assumptions, the following is applicable for the Supplemental Death Benefits Fund:

- Salary scale assumption be applied immediately instead of a one year delay

I. Economic Assumptions

A. General Inflation – General inflation is assumed to be 3.00% per year.

B. Discount/Crediting Rates – 4.25% per year, compounded annually, derived as a blend of 5.0% 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.

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.

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.

<table>
<thead>
<tr>
<th>Age</th>
<th>Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>5.25</td>
</tr>
<tr>
<td>25</td>
<td>5.25</td>
</tr>
<tr>
<td>30</td>
<td>5.25</td>
</tr>
<tr>
<td>35</td>
<td>5.00</td>
</tr>
<tr>
<td>40</td>
<td>4.50</td>
</tr>
<tr>
<td>45</td>
<td>4.50</td>
</tr>
<tr>
<td>50</td>
<td>4.00</td>
</tr>
<tr>
<td>55</td>
<td>4.00</td>
</tr>
<tr>
<td>60</td>
<td>3.75</td>
</tr>
<tr>
<td>65 &amp; over</td>
<td>3.50</td>
</tr>
</tbody>
</table>
The above age-related rates are assumed for plan participants with more than 10 years of service. For participants with 10 years of service or less, salaries are assumed to increase by the following graduated scale:

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 1</td>
<td>12.00</td>
</tr>
<tr>
<td>1 - 2</td>
<td>9.00</td>
</tr>
<tr>
<td>2 - 3</td>
<td>7.00</td>
</tr>
<tr>
<td>3 - 4</td>
<td>7.00</td>
</tr>
<tr>
<td>4 - 5</td>
<td>6.00</td>
</tr>
<tr>
<td>5 - 6</td>
<td>6.00</td>
</tr>
<tr>
<td>6 - 7</td>
<td>5.50</td>
</tr>
<tr>
<td>7 - 8</td>
<td>5.50</td>
</tr>
<tr>
<td>8 - 9</td>
<td>5.50</td>
</tr>
<tr>
<td>9 - 10</td>
<td>5.50</td>
</tr>
</tbody>
</table>

II. Demographic Assumptions

A. Withdrawal Rates (withdrawal of member deposits from TMRS)

1. For the first 20 years of service, the rates vary by gender, length of service (duration), and withdrawal group assignments (one for each gender). A sample of the rates follows:

<table>
<thead>
<tr>
<th>Duration</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Low</td>
<td>Mid-Low</td>
</tr>
<tr>
<td>0</td>
<td>.184</td>
<td>.230</td>
</tr>
<tr>
<td>3</td>
<td>.078</td>
<td>.101</td>
</tr>
<tr>
<td>6</td>
<td>.044</td>
<td>.064</td>
</tr>
<tr>
<td>9</td>
<td>.027</td>
<td>.039</td>
</tr>
<tr>
<td>12</td>
<td>.020</td>
<td>.025</td>
</tr>
<tr>
<td>15</td>
<td>.014</td>
<td>.018</td>
</tr>
<tr>
<td>18</td>
<td>.013</td>
<td>.016</td>
</tr>
</tbody>
</table>

2. After 20 years of service, the rates vary by gender and by the size of the municipality.

<table>
<thead>
<tr>
<th>Duration</th>
<th>500 or More Contributing Members</th>
<th>Fewer Than 500 Contributing Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>.004</td>
<td>.008</td>
</tr>
<tr>
<td>Female</td>
<td>.004</td>
<td>.005</td>
</tr>
</tbody>
</table>

Withdrawal rates end at first eligibility for retirement.
B. **Turnover Rates** (leaving employment after becoming vested, without withdrawing member deposits)

1. For the first 20 years of service, the rates vary by gender, length of service (duration), and withdrawal group assignments (one for each gender). A sample of the rates follows:

<table>
<thead>
<tr>
<th>Duration</th>
<th>Male</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th>Female</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Low</td>
<td>Mid-Low</td>
<td>Mid</td>
<td>Mid-High</td>
<td>High</td>
<td>Low</td>
<td>Mid-Low</td>
<td>Mid</td>
<td>Mid-High</td>
</tr>
<tr>
<td>5</td>
<td>.029</td>
<td>.035</td>
<td>.041</td>
<td>.047</td>
<td>.053</td>
<td>.042</td>
<td>.051</td>
<td>.060</td>
<td>.069</td>
</tr>
<tr>
<td>8</td>
<td>.026</td>
<td>.031</td>
<td>.035</td>
<td>.040</td>
<td>.045</td>
<td>.037</td>
<td>.044</td>
<td>.051</td>
<td>.058</td>
</tr>
<tr>
<td>11</td>
<td>.023</td>
<td>.026</td>
<td>.030</td>
<td>.033</td>
<td>.037</td>
<td>.032</td>
<td>.037</td>
<td>.042</td>
<td>.048</td>
</tr>
<tr>
<td>14</td>
<td>.020</td>
<td>.022</td>
<td>.024</td>
<td>.026</td>
<td>.029</td>
<td>.027</td>
<td>.030</td>
<td>.034</td>
<td>.037</td>
</tr>
<tr>
<td>17</td>
<td>.017</td>
<td>.018</td>
<td>.019</td>
<td>.020</td>
<td>.020</td>
<td>.022</td>
<td>.024</td>
<td>.025</td>
<td>.026</td>
</tr>
</tbody>
</table>

2. After 20 years of service, the rates vary by the size of the municipality.

<table>
<thead>
<tr>
<th></th>
<th>500 or More Contributing Members</th>
<th>Fewer Than 500 Contributing Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>.010</td>
<td>.020</td>
</tr>
<tr>
<td>Female</td>
<td>.010</td>
<td>.020</td>
</tr>
</tbody>
</table>

Turnover rates end at first eligibility for retirement.

C. **Pre-Retirement Mortality Rates** – sex-distinct RP2000 combined healthy mortality table with a one-year setback to the male rates and no adjustment to the female rates. Sample rates follow:

<table>
<thead>
<tr>
<th>Age</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>.000331</td>
<td>.000191</td>
</tr>
<tr>
<td>25</td>
<td>.000376</td>
<td>.000207</td>
</tr>
<tr>
<td>30</td>
<td>.000412</td>
<td>.000264</td>
</tr>
<tr>
<td>35</td>
<td>.000702</td>
<td>.000475</td>
</tr>
<tr>
<td>40</td>
<td>.001021</td>
<td>.000706</td>
</tr>
<tr>
<td>45</td>
<td>.001397</td>
<td>.001124</td>
</tr>
<tr>
<td>50</td>
<td>.001995</td>
<td>.001676</td>
</tr>
<tr>
<td>55</td>
<td>.003196</td>
<td>.002717</td>
</tr>
<tr>
<td>60</td>
<td>.005945</td>
<td>.005055</td>
</tr>
<tr>
<td>65</td>
<td>.011280</td>
<td>.009706</td>
</tr>
</tbody>
</table>
### E. Service Retirement Rates
(applied to both active and inactive members)

<table>
<thead>
<tr>
<th>Age</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>40-44</td>
<td>0.060</td>
<td>0.060</td>
</tr>
<tr>
<td>45-49</td>
<td>0.060</td>
<td>0.060</td>
</tr>
<tr>
<td>50-52</td>
<td>0.080</td>
<td>0.080</td>
</tr>
<tr>
<td>53</td>
<td>0.080</td>
<td>0.080</td>
</tr>
<tr>
<td>54</td>
<td>0.080</td>
<td>0.110</td>
</tr>
<tr>
<td>55-59</td>
<td>0.140</td>
<td>0.110</td>
</tr>
<tr>
<td>60</td>
<td>0.200</td>
<td>0.140</td>
</tr>
<tr>
<td>61</td>
<td>0.250</td>
<td>0.280</td>
</tr>
<tr>
<td>62</td>
<td>0.320</td>
<td>0.280</td>
</tr>
<tr>
<td>63</td>
<td>0.320</td>
<td>0.280</td>
</tr>
<tr>
<td>64</td>
<td>0.320</td>
<td>0.280</td>
</tr>
<tr>
<td>65</td>
<td>0.320</td>
<td>0.280</td>
</tr>
<tr>
<td>66-69</td>
<td>0.220</td>
<td>0.220</td>
</tr>
<tr>
<td>70-74</td>
<td>0.200</td>
<td>0.220</td>
</tr>
<tr>
<td>75 and over</td>
<td>1.000</td>
<td>1.000</td>
</tr>
</tbody>
</table>

**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.
F. Service Retiree Mortality Rates

For calculating the actuarial liability and the supplemental death contribution rates, the sex-distinct RP2000 Combined Healthy Mortality Table with no adjustment to the male rates and a one-year setforward for the female rates

G. Disabled Annuitant Mortality Rates

For calculating the actuarial liability and the supplemental death contribution rates, the sex-distinct RP2000 Disabled Retiree Mortality Table with a four-year setback for male rates and no adjustment for female rates

III. Methods and Assumptions

A. Valuation of Assets – For purposes of actuarial valuation, assets of the SDBF are valued at “fund value” (or fund balance) as these assets are pooled with those of the Pension Trust Fund under the provisions of the TMRS Act.

B. Actuarial Cost Method: For the Supplemental Death Benefit Fund for GASB purposes, the actuarial cost method used is the Projected Unit Credit actuarial cost method. Under this method, the member’s projected “other postemployment benefits” (OPEB) are assumed to accrue in equal portions each year over the member’s career. The actuarial present value of benefits allocated to a valuation year is called the normal cost. The actuarial present value of benefits allocated to all periods prior to the valuation year is called the actuarial accrued liability. The unfunded actuarial accrued liability is amortized over a constant 25-year amortization period as a level percentage of payroll.

The funding policy of this plan is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees’ entire careers. As such, contributions are utilized to fund active member deaths on a pay-as-you-go basis; any excess contributions and investment income over payments then become net assets available for OPEB.
Definitions (Supplemental Death Benefits Fund)

1. **Actuarial gain (loss)** — A measure of the difference between actual experience and that expected based upon the actuarial assumptions, during the period between two actuarial valuation dates, as determined in accordance with the actuarial cost method used.

2. **Actuarial accrued liability** — The actuarial present value of benefits attributable to all periods prior to the valuation date.

3. **Actuarial present value** — The value of an amount or series of amounts payable or receivable at various times, determined as of a given date (the valuation date) by the application of the actuarial assumptions.

4. **Annual required contributions (ARC)** — The employer's periodic required contributions to the OPEB plan, calculated in accordance with GASB parameters under Statement 43.

5. **Actuarial value of assets** — The value of cash, investments, and other property belonging to the plan, as used by the actuary for the purpose of an actuarial valuation. For this OPEB plan, assets are valued at “fund value” (or fund balance) as these assets are pooled with those of the TMRS Pension Trust Fund, under the provisions of the TMRS Act.

6. **Funded ratio** — The actuarial value of assets expressed as a percentage of the actuarial accrued liability.

7. **Funding policy** — The program for the amounts and timing of contributions to be made by plan members and employers to provide the benefits specified by an OPEB plan.

8. **Other post-employment benefits (OPEB)** — Post-employment benefits other than pension benefits. Specifically, for TMRS, the $7,500 supplemental death benefit payable to the retirees of municipalities that have elected to offer this benefit.

9. **Projected Unit Credit actuarial cost method** — A method under which the benefits of each individual included in the valuation are allocated by a consistent formula to valuation years based on years of service. Benefits are allocated equally to each year of service over the individual's career from hire to retirement. Normal costs are based on the portion of the benefit allocated to the year following the valuation year. Accrued liabilities are based on benefits allocated to the time preceding the date of the actuarial valuation. Under this method, actuarial gains (or losses), as they occur, reduce (or increase) the unfunded actuarial liability.

10. **Supplemental death contribution rate** — The actuarial present value of supplemental death benefits expected to be paid during the coming year, expressed as a percentage of the covered payroll. The benefits include those payable to both active and retired participants after retirement, under the provisions adopted by each municipality.

11. **Unfunded actuarial accrued liability** — The excess of the actuarial accrued liability over the actuarial value of assets.
Each city participating in TMRS may elect, by ordinance, to offer supplemental death benefits for their active employees and/or retirees. The aggregate numbers shown above reflect the aggregate condition of TMRS OPEB benefits.

(A) The 2006 results have changed from those reported in the 2006 CAFR. The SDBF provides for one post-retirement benefit of $7,500 per individual. Some members and annuitants have worked for more than one municipality during their careers. In the 2006 CAFR schedule, this was not taken into account, and these individuals were valued more than once. The removal of the duplicate records resulted in a lower actuarial liability (from $149.5 million) and a higher funded ratio (from 15.4%).
## SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members
   - b. Annuitants
2. Current Service Liability (Present Members)
3. Total Actuarial Accrued Liability: (1) + (2)
4. Actuarial value of assets
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
6. Funded Ratio: (4) / (3)
7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Service</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate</th>
<th>Statutory Maximum Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>3.40%</td>
<td>3.66%</td>
<td>7.06%</td>
<td>0.39%</td>
<td>7.45%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>9.76%</td>
<td>6.63%</td>
<td>16.39%</td>
<td>0.29%</td>
<td>16.68%</td>
<td>0.39%</td>
<td>7.50%</td>
</tr>
<tr>
<td></td>
<td>9.97%</td>
<td>4.20%</td>
<td>14.17%</td>
<td>0.18%</td>
<td>14.35%</td>
<td>8.11%</td>
<td>7.06%</td>
</tr>
<tr>
<td></td>
<td>5.85%</td>
<td>3.29%</td>
<td>9.14%</td>
<td>0.22%</td>
<td>9.36%</td>
<td>4.36%</td>
<td>3.98%</td>
</tr>
<tr>
<td></td>
<td>3.36%</td>
<td>0.62%</td>
<td>17.46%</td>
<td>0.20%</td>
<td>17.66%</td>
<td>81.3%</td>
<td>81.3%</td>
</tr>
<tr>
<td></td>
<td>2.37%</td>
<td>1.09%</td>
<td>3.46%</td>
<td>0.37%</td>
<td>3.81%</td>
<td>86.8%</td>
<td>86.8%</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members

---

## SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members
   - b. Annuitants
2. Current Service Liability (Present Members)
3. Total Actuarial Accrued Liability: (1) + (2)
4. Actuarial value of assets
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
6. Funded Ratio: (4) / (3)
7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Service</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate</th>
<th>Statutory Maximum Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>4.01%</td>
<td>2.47%</td>
<td>6.48%</td>
<td>0.16%</td>
<td>6.64%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>7.76%</td>
<td>4.61%</td>
<td>12.37%</td>
<td>0.00%</td>
<td>12.37%</td>
<td>9.85%</td>
<td>11.50%</td>
</tr>
<tr>
<td></td>
<td>9.91%</td>
<td>4.37%</td>
<td>14.28%</td>
<td>0.16%</td>
<td>14.44%</td>
<td>12.07%</td>
<td>13.50%</td>
</tr>
<tr>
<td></td>
<td>4.27%</td>
<td>-1.22%</td>
<td>3.05%</td>
<td>0.23%</td>
<td>3.28%</td>
<td>12.07%</td>
<td>13.50%</td>
</tr>
<tr>
<td></td>
<td>8.39%</td>
<td>-0.40%</td>
<td>7.99%</td>
<td>0.35%</td>
<td>8.34%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>7.31%</td>
<td>0.99%</td>
<td>4.70%</td>
<td>0.15%</td>
<td>4.85%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members
### SUMMARY OF ACTUARIAL INFORMATION

**1. Prior Service Liability**
   - Present Members: $6,082,749, $48,091, $47,149,130, $6,439, $66,347, $2,025,726, $2,110,680
   - Annuitants: $2,797,707, 0, 54,380,940, 113,458, 297,307, 4,343,118, 1,887,997

**2. Current Service Liability (Present Members)**
   $27,252,226, $124,920, $265,302,716, $160,305, $557,212, $13,293,052, $11,405,401

**3. Total Actuarial Accrued Liability: (1) + (2)**
   $27,254,926, $124,920, $265,345,646, $160,305, $561,427, $13,293,052, $11,405,401

**4. Actuarial value of assets**
   $17,191,731, $73,945, $142,555,601, $56,017, $434,809, $9,093,991, $7,394,856

**5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   $10,060,495, $50,975, $122,747,115, $104,288, $122,403, $4,199,061, $4,010,545

**6. Funded Ratio: (4) / (3)**
   63.1%, 59.2%, 53.7%, 34.9%, 78.0%, 68.4%, 64.8%

**7. Annual Payroll**
   $8,574,668, $184,516, $63,322,278, $147,875, $314,374, $2,551,546, $4,705,401

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: 10.02%, 4.41%, 11.34%, 3.41%, 6.27%, 12.69%, 8.13%
- Prior Service: 7.17%, 1.86%, 11.84%, 4.31%, 2.38%, 10.05%, 5.20%
- Total Retirement: 17.19%, 6.27%, 23.18%, 7.72%, 8.65%, 22.74%, 13.33%

**Supplemental Death**
- 0.19%, 0.49%, 0.00%, 0.00%, 0.17%, 0.00%, 0.24%

**Total Rate**
- 17.38%, 6.76%, 23.18%, 7.72%, 8.82%, 22.74%, 13.57%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- 13.36%, N/A, 17.83%, 5.47%, 7.77%, 18.69%, 11.44%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 29 years, 24 years, 29 years, 29 years, 24 years, 24 years, 29 years
- Number of annuitants: 63, 7, 209, 7, 209, 7, 1,072
- Number of active contributing members: 209, 7, 209, 7, 209, 7, 2,442
- Number of inactive members: 123, 7, 696, 0, 18, 25, 824
- Average age of contributing members: 40.4 years, 51.1 years, 43.7 years, 48.2 years, 39.1 years, 39.6 years, 42.0 years
- Average length of service of contributing members: 8.5 years, 5.5 years, 9.5 years, 4.9 years, 4.3 years, 11.0 years, 8.1 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>CITY</th>
<th>Arp</th>
<th>Auster</th>
<th>Athens</th>
<th>Atlanta</th>
<th>Aubrey</th>
<th>Avinger</th>
<th>Ayle</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$59,553</td>
<td>$76,163</td>
<td>$5,476,173</td>
<td>$474,339</td>
<td>$0</td>
<td>$0</td>
<td>$1,916,626</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>83,828</td>
<td>0</td>
<td>3,643,221</td>
<td>712,770</td>
<td>0</td>
<td>0</td>
<td>1,017,410</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>215,128</td>
<td>280,539</td>
<td>7,890,358</td>
<td>1,303,331</td>
<td>817,749</td>
<td>28,393</td>
<td>5,923,373</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$358,509</td>
<td>$356,702</td>
<td>$16,899,752</td>
<td>$2,490,440</td>
<td>$817,749</td>
<td>$28,393</td>
<td>$8,857,409</td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>293,999</td>
<td>403,911</td>
<td>8,299,107</td>
<td>1,704,300</td>
<td>927,606</td>
<td>36,031</td>
<td>6,018,935</td>
</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$64,510</td>
<td>($47,209)</td>
<td>$8,600,645</td>
<td>$786,140</td>
<td>($109,857)</td>
<td>($7,638)</td>
<td>$2,838,474</td>
</tr>
<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>82.0%</td>
<td>113.2%</td>
<td>49.1%</td>
<td>68.4%</td>
<td>113.4%</td>
<td>126.9%</td>
<td>68.0%</td>
</tr>
<tr>
<td>7. Annual Payroll</td>
<td>$228,457</td>
<td>$188,308</td>
<td>$5,237,599</td>
<td>$1,398,802</td>
<td>$1,598,662</td>
<td>$24,471</td>
<td>$4,626,735</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>CITY</th>
<th>Baird</th>
<th>Balch Springs</th>
<th>Balcones Heights</th>
<th>Ballinger</th>
<th>Balmorhea</th>
<th>Bandera</th>
<th>Bangs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Normal Cost</td>
<td>3.61%</td>
<td>3.45%</td>
<td>11.61%</td>
<td>4.82%</td>
<td>2.02%</td>
<td>7.00%</td>
<td>7.16%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>1.73%</td>
<td>-1.69%</td>
<td>10.03%</td>
<td>3.43%</td>
<td>-0.47%</td>
<td>-2.11%</td>
<td>3.74%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>5.34%</td>
<td>1.76%</td>
<td>21.64%</td>
<td>8.25%</td>
<td>1.55%</td>
<td>4.89%</td>
<td>10.90%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.25%</td>
<td>0.00%</td>
<td>0.19%</td>
<td>0.27%</td>
<td>0.12%</td>
<td>0.26%</td>
<td>0.19%</td>
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<tr>
<td>Total Rate</td>
<td>5.59%</td>
<td>1.76%</td>
<td>21.83%</td>
<td>8.52%</td>
<td>1.67%</td>
<td>5.13%</td>
<td>11.09%</td>
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<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>53.0%</td>
<td>N/A</td>
<td>16.38%</td>
<td>6.95%</td>
<td>N/A</td>
<td>N/A</td>
<td>9.14%</td>
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<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>7.50%</td>
<td>7.50%</td>
<td>7.50%</td>
<td>9.50%</td>
<td>9.50%</td>
<td>12.50%</td>
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</tr>
<tr>
<td>Supplemental Death</td>
<td>0.25%</td>
<td>0.00%</td>
<td>0.19%</td>
<td>0.27%</td>
<td>0.12%</td>
<td>0.26%</td>
<td>0.19%</td>
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<tr>
<td>Total Rate</td>
<td>7.51%</td>
<td>13.30%</td>
<td>16.72%</td>
<td>6.91%</td>
<td>0.50%</td>
<td>13.28%</td>
<td>18.39%</td>
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<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>N/A</td>
<td>10.80%</td>
<td>13.33%</td>
<td>3.86%</td>
<td>N/A</td>
<td>10.47%</td>
<td>14.78%</td>
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<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>N/A</td>
<td>13.50%</td>
<td>13.50%</td>
<td>7.50%</td>
<td>N/A</td>
<td>13.50%</td>
<td>N/A</td>
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### ADDITIONAL INFORMATION

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<tr>
<th>CITY</th>
<th>Baird</th>
<th>Balch Springs</th>
<th>Balcones Heights</th>
<th>Ballinger</th>
<th>Balmorhea</th>
<th>Bandera</th>
<th>Bangs</th>
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<tbody>
<tr>
<td>Amortization period as of 1/2010</td>
<td>29 years</td>
<td>24 years</td>
<td>29 years</td>
<td>24 years</td>
<td>24 years</td>
<td>24 years</td>
<td>29 years</td>
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<tr>
<td>Number of annuitants</td>
<td>3</td>
<td>0</td>
<td>12</td>
<td>4</td>
<td>0</td>
<td>43</td>
<td>43</td>
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<tr>
<td>Number of active contributing members</td>
<td>8</td>
<td>7</td>
<td>120</td>
<td>45</td>
<td>62</td>
<td>1</td>
<td>105</td>
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<tr>
<td>Number of inactive members</td>
<td>6</td>
<td>1</td>
<td>31</td>
<td>10</td>
<td>56</td>
<td>0</td>
<td>78</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>39.7 years</td>
<td>47.1 years</td>
<td>40.7 years</td>
<td>46.6 years</td>
<td>35.8 years</td>
<td>55.0 years</td>
<td>40.3 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>7.5 years</td>
<td>13.0 years</td>
<td>100 years</td>
<td>9.0 years</td>
<td>3.6 years</td>
<td>9.1 years</td>
<td>7.5 years</td>
</tr>
</tbody>
</table>
SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   b. Annuitants

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

CITY CONTRIBUTION RATES FOR 2010

Retirement
   a. Normal Cost
   b. Prior Service
   c. Total Retirement

Supplemental Death
   a. Normal Cost
   b. Prior Service
   c. Total Supplemental Death

Total Rate

Phase-In Rate (Minimum Contribution), Incl. Supplemental Death

Statutory Maximum Rate (Total Retirement Only)

ADDITIONAL INFORMATION

Amortization period as of 1/2010

Number of annuitants

Number of active contributing members

Number of inactive members

Average age of contributing members

Average length of service of contributing members

SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   b. Annuitants

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

CITY CONTRIBUTION RATES FOR 2010

Retirement
   a. Normal Cost
   b. Prior Service
   c. Total Retirement

Supplemental Death
   a. Normal Cost
   b. Prior Service
   c. Total Supplemental Death

Total Rate

Phase-In Rate (Minimum Contribution), Incl. Supplemental Death

Statutory Maximum Rate (Total Retirement Only)

ADDITIONAL INFORMATION

Amortization period as of 1/2010

Number of annuitants

Number of active contributing members

Number of inactive members

Average age of contributing members

Average length of service of contributing members
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $5,532,594
   b. Annuitants 3,362,115
2. Current Service Liability (Present Members) 16,124,684
3. Total Actuarial Accrued Liability: (1) + (2) $25,019,393
4. Actuarial value of assets 16,162,052
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $8,857,341
6. Funded Ratio: (4) / (3) 64.6%
7. Annual Payroll $6,783,465

### CITY CONTRIBUTION RATES FOR 2010

Retirement
- Normal Cost 12.23%
- Prior Service 7.97%
- Total Retirement 20.20%
- Supplemental Death 0.18%
- Total Rate 20.38%
- Phase-In Rate (Minimum Contribution), Incl. Supplemental Death 16.43%
- Statutory Maximum Rate (Total Retirement Only) 15.50%

### ADDITIONAL INFORMATION

Amortization period as of 1/2010 29 years
Number of annuitants 41
Number of active contributing members 108
Number of inactive members 26
Average age of contributing members 40.3 years
Average length of service of contributing members 11.3 years

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $14,666
   b. Annuitants 56,719
2. Current Service Liability (Present Members) 325,050
3. Total Actuarial Accrued Liability: (1) + (2) $396,435
4. Actuarial value of assets 353,726
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $42,709
6. Funded Ratio: (4) / (3) 89.2%
7. Annual Payroll $419,137

### CITY CONTRIBUTION RATES FOR 2010

Retirement
- Normal Cost 2.57%
- Prior Service 0.69%
- Total Retirement 3.26%
- Supplemental Death 0.41%
- Total Rate 3.67%
- Phase-In Rate (Minimum Contribution), Incl. Supplemental Death N/A
- Statutory Maximum Rate (Total Retirement Only) 7.50%

### ADDITIONAL INFORMATION

Amortization period as of 1/2010 24 years
Number of annuitants 1
Number of active contributing members 14
Number of inactive members 13
Average age of contributing members 45.7 years
Average length of service of contributing members 4.7 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>City</th>
<th>Bonham</th>
<th>Booker</th>
<th>Borger</th>
<th>Bovina</th>
<th>Brown</th>
<th>Boyd</th>
<th>Brady</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$1,335,647</td>
<td>$35,311</td>
<td>$2,371,348</td>
<td>$57,271</td>
<td>$1,189,314</td>
<td>$71,168</td>
<td>$598,822</td>
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<tr>
<td>b. Annuities</td>
<td>206,467</td>
<td>109,674</td>
<td>6,418,520</td>
<td>22,264</td>
<td>1,068,973</td>
<td>0</td>
<td>533,552</td>
</tr>
<tr>
<td>Current Service Liability (Present Members)</td>
<td>5,960,953</td>
<td>189,681</td>
<td>11,314,026</td>
<td>243,592</td>
<td>4,957,180</td>
<td>216,090</td>
<td>2,391,876</td>
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<tr>
<td>Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$7,506,067</td>
<td>$334,966</td>
<td>$20,103,894</td>
<td>$323,127</td>
<td>$7,235,467</td>
<td>$287,258</td>
<td>$3,524,250</td>
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<td>Actuarial value of assets</td>
<td>6,342,939</td>
<td>298,710</td>
<td>10,599,823</td>
<td>337,963</td>
<td>5,139,174</td>
<td>277,739</td>
<td>2,523,914</td>
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<tr>
<td>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$1,163,128</td>
<td>$36,256</td>
<td>$9,504,071</td>
<td>($14,836)</td>
<td>$2,096,293</td>
<td>$9,519</td>
<td>$1,000,336</td>
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<tr>
<td>Funded Ratio: (4) / (3)</td>
<td>84.5%</td>
<td>89.2%</td>
<td>52.7%</td>
<td>104.6%</td>
<td>71.0%</td>
<td>96.7%</td>
<td>71.6%</td>
</tr>
<tr>
<td>Annual Payroll</td>
<td>$4,469,372</td>
<td>$305,252</td>
<td>$5,125,415</td>
<td>$180,265</td>
<td>$3,043,110</td>
<td>$317,553</td>
<td>$2,920,722</td>
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### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Retirement</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Normal Cost</td>
<td>5.27%</td>
<td>4.89%</td>
<td>9.15%</td>
<td>2.27%</td>
<td>7.77%</td>
<td>3.33%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>1.76%</td>
<td>0.73%</td>
<td>11.32%</td>
<td>-0.55%</td>
<td>4.21%</td>
<td>0.20%</td>
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<tr>
<td>Total Retirement</td>
<td>7.03%</td>
<td>5.62%</td>
<td>20.47%</td>
<td>1.72%</td>
<td>11.98%</td>
<td>3.53%</td>
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<tr>
<td>Supplemental Death</td>
<td>0.20%</td>
<td>0.26%</td>
<td>0.26%</td>
<td>0.26%</td>
<td>0.26%</td>
<td>0.28%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>7.03%</td>
<td>5.81%</td>
<td>20.73%</td>
<td>2.03%</td>
<td>12.24%</td>
<td>3.53%</td>
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<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>10.50%</td>
<td>9.50%</td>
<td>11.50%</td>
<td>9.50%</td>
<td>9.50%</td>
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### ADDITIONAL INFORMATION

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<thead>
<tr>
<th>City</th>
<th>Brazoria</th>
<th>Breckenridge</th>
<th>Bremond</th>
<th>Bovina</th>
<th>Brown</th>
<th>Boyd</th>
<th>Brady</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amortization period as of 1/2010</td>
<td>24 years</td>
<td>29 years</td>
<td>29 years</td>
<td>24 years</td>
<td>29 years</td>
<td>29 years</td>
<td></td>
</tr>
<tr>
<td>Number of annuitants</td>
<td>26</td>
<td>4</td>
<td>80</td>
<td>2</td>
<td>35</td>
<td>2</td>
<td>28</td>
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<tr>
<td>Number of active contributing members</td>
<td>114</td>
<td>11</td>
<td>137</td>
<td>6</td>
<td>89</td>
<td>12</td>
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<td>Number of inactive members</td>
<td>67</td>
<td>9</td>
<td>49</td>
<td>3</td>
<td>50</td>
<td>8</td>
<td>43</td>
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<tr>
<td>Average age of contributing members</td>
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<td>40.2 years</td>
<td>46.5 years</td>
<td>46.5 years</td>
<td>41.5 years</td>
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<tr>
<td>Average length of service of contributing members</td>
<td>8.7 years</td>
<td>5.5 years</td>
<td>10.8 years</td>
<td>7.9 years</td>
<td>11.3 years</td>
<td>6.0 years</td>
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## SUMMARY OF ACTUARIAL INFORMATION

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<thead>
<tr>
<th>Category</th>
<th>Brookshire</th>
<th>Brownfield</th>
<th>Brownsville</th>
<th>Brownsville Public Utility</th>
<th>Brownwood</th>
<th>Brownwood Health Dept.</th>
<th>Brownwood Public Library</th>
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</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td>a. Present Members</td>
<td>$376,737</td>
<td>$803,737</td>
<td>$4,203,680</td>
<td>$13,747,467</td>
<td>$3,864,497</td>
<td>$1,166,666</td>
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<tr>
<td></td>
<td>b. Annuitants</td>
<td>$35,944</td>
<td>1,888,604</td>
<td>22,391,589</td>
<td>15,610,043</td>
<td>3,817,602</td>
<td>149,805</td>
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<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>$2,807,346</td>
<td>$9,028,344</td>
<td>$175,387,917</td>
<td>$73,092,104</td>
<td>$22,878,690</td>
<td>$516,695</td>
<td></td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$2,407,346</td>
<td>$9,028,344</td>
<td>$175,387,917</td>
<td>$73,092,104</td>
<td>$22,878,690</td>
<td>$516,695</td>
<td></td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>$2,407,346</td>
<td>$9,028,344</td>
<td>$175,387,917</td>
<td>$73,092,104</td>
<td>$22,878,690</td>
<td>$516,695</td>
<td></td>
</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$439,827</td>
<td>$3,402,800</td>
<td>$67,961,026</td>
<td>$28,398,233</td>
<td>$7,758,748</td>
<td>$64,290</td>
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</tr>
<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>81.7%</td>
<td>62.3%</td>
<td>61.3%</td>
<td>61.1%</td>
<td>66.1%</td>
<td>87.6%</td>
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### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement Normal Cost</td>
<td>6.73%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>3.75%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>10.48%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.19%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>10.67%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>N/A</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>N/A</td>
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### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Category</th>
<th>Details</th>
</tr>
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<tbody>
<tr>
<td>Amortization period as of 1/2010</td>
<td>29 years</td>
</tr>
<tr>
<td>Number of annuitants</td>
<td>6</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>27</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>33</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>40.2 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>5.2 years</td>
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## SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Category</th>
<th>Cressler-Eddy</th>
<th>Bryan</th>
<th>Bryan</th>
<th>Buda</th>
<th>Buffalo</th>
<th>Ballard</th>
<th>Balbyverde</th>
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</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td>a. Present Members</td>
<td>$17,637</td>
<td>$34,259,151</td>
<td>$405</td>
<td>$690,654</td>
<td>$57,868</td>
<td>$223,636</td>
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<tr>
<td></td>
<td>b. Annuitants</td>
<td>26,614</td>
<td>26,779,931</td>
<td>0</td>
<td>112,461</td>
<td>124,717</td>
<td>510,557</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>$270,702</td>
<td>$153,116,068</td>
<td>$447,701</td>
<td>$2,121,240</td>
<td>$540,893</td>
<td>$683,680</td>
<td></td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$313,719</td>
<td>$153,116,068</td>
<td>$447,701</td>
<td>$2,121,240</td>
<td>$540,893</td>
<td>$683,680</td>
<td></td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>$313,719</td>
<td>$153,116,068</td>
<td>$447,701</td>
<td>$2,121,240</td>
<td>$540,893</td>
<td>$683,680</td>
<td></td>
</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>($43,017)</td>
<td>$61,992,898</td>
<td>($30,483)</td>
<td>$875,226</td>
<td>$136,530</td>
<td>$255,978</td>
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<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>115.9%</td>
<td>59.5%</td>
<td>106.8%</td>
<td>58.7%</td>
<td>80.3%</td>
<td>52.7%</td>
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</table>

### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement Normal Cost</td>
<td>3.76%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>-1.11%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>2.65%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.16%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>2.81%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>N/A</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>N/A</td>
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### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Category</th>
<th>Details</th>
</tr>
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<tr>
<td>Amortization period as of 1/2010</td>
<td>24 years</td>
</tr>
<tr>
<td>Number of annuitants</td>
<td>4</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>9</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>10</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>37.9 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>9.2 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members
     - Bunker Hill Village: $593,029
     - Burk Burnett: $474,798
     - Burleson: $9,777,008
     - Burnet: $1,861,659
     - Cactus: $4,110
     - Cadle Mills: $2,571
     - Cadleill: $782,802
   - b. Annuitants
     - Bunker Hill Village: $101,575
     - Burk Burnett: $1,984,367
     - Burleson: $4,655,067
     - Burnet: $1,345,122
     - Cactus: $168,256
     - Cadle Mills: $48,949
     - Cadleill: $507,840

2. **Current Service Liability (Present Members)**
   - Bunker Hill Village: $1,136,837
   - Burk Burnett: $4,005,659
   - Burleson: $22,236,549
   - Burnet: $6,157,465
   - Cactus: $226,384
   - Cadle Mills: $100,925
   - Cadleill: $3,846,743

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Bunker Hill Village: $1,830,441
   - Burk Burnett: $6,464,814
   - Burleson: $36,658,624
   - Burnet: $9,364,246
   - Cactus: $398,750
   - Cadle Mills: $152,445
   - Cadleill: $5,137,385

4. **Actuarial value of assets**
   - Bunker Hill Village: $1,555,624
   - Burk Burnett: $3,925,574
   - Burleson: $23,128,541
   - Burnet: $6,633,558
   - Cactus: $363,716
   - Cadle Mills: $96,967
   - Cadleill: $4,028,962

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Bunker Hill Village: $274,817
   - Burk Burnett: $2,539,240
   - Burleson: $13,530,083
   - Burnet: $2,730,688
   - Cactus: $35,034
   - Cadle Mills: $55,478
   - Cadleill: $1,108,423

6. **Funded Ratio: (4) / (3)**
   - Bunker Hill Village: 85.0%
   - Burk Burnett: 60.7%
   - Burleson: 63.1%
   - Burnet: 70.8%
   - Cactus: 91.2%
   - Cadle Mills: 63.6%
   - Cadleill: 78.4%

7. **Annual Payroll**
   - Bunker Hill Village: $481,208
   - Burk Burnett: $2,244,869
   - Burleson: $15,041,711
   - Burnet: $4,348,757
   - Cactus: $460,050
   - Cadle Mills: $428,018
   - Cadleill: $1,872,772

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement

- Normal Cost: 12.97%
- Prior Service: 3.49%
- Total Retirement: 16.46%
- Supplemental Death: 0.26%
- Total Rate: 16.72%

#### Supplemental Death
- Normal Cost: 0.26%
- Prior Service: 0.51%
- Total Retirement: 0.77%
- Supplemental Death: 0.30%
- Total Rate: 0.88%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Normal Cost: 13.33%
- Prior Service: 0.57%
- Total Retirement: 13.91%
- Supplemental Death: 0.13%
- Total Rate: 14.04%

#### Statutory Maximum Rate (Total Retirement Only)
- Normal Cost: N/A
- Prior Service: 7.50%
- Total Retirement: 8.67%
- Supplemental Death: N/A
- Total Rate: 8.67%

### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010**: 29 years
- **Number of annuitants**: 3
- **Number of active contributing members**: 8
- **Number of inactive members**: 4
- **Average age of contributing members**: 46.4 years
- **Average length of service of contributing members**: 14.2 years
## SUMMARY OF ACTUARIAL INFORMATION

### 1. Prior Service Liability
   - a. Present Members $30,143,215 $2,677,490 $1,471,659 $504,497 $11,997,942 $4,829,379 $0
   - b. Annuitants 27,367,194 4,115,064 1,670,183 347,290 4,659,521 1,196,763 0

### 2. Current Service Liability (Present Members)
   - 151,260,277 7,338,286 4,906,849 1,939,540 26,824,240 18,176,985 1,385,418

### 3. Total Actuarial Accrued Liability: (1) + (2)
   - $208,770,686 $14,130,840 $8,048,691 $2,791,327 $43,481,703 $24,203,127 $1,385,418

### 4. Actuarial value of assets
   - $150,073,733 7,062,968 5,071,761 1,983,609 28,113,719 19,096,663 1,418,401

### 5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - $58,696,953 $7,067,872 $2,976,930 $807,718 $15,367,984 $5,106,464 ($32,983)

### 6. Funded Ratio: (4) / (3)
   - 71.9% 50.0% 63.0% 71.1% 64.7% 78.9% 102.4%

### 7. Annual Payroll
   - $45,747,413 $3,729,383 $2,546,004 $1,260,194 $16,764,181 $16,881,577 $1,821,424

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 11.16% 11.31% 8.40% 5.96% 10.38% 6.99% 4.85%
- Prior Service 6.86% 11.57% 7.14% 3.91% 5.59% 2.05% 0.12%
- Total Retirement 18.02% 22.88% 15.54% 9.87% 15.97% 9.04% 4.73%
- Supplemental Death 0.00% 0.23% 0.19% 0.33% 0.17% 0.15% 0.16%
- Total Rate 18.02% 23.11% 15.73% 10.20% 16.14% 9.19% 4.89%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- N/A 18.40% 12.28% 8.48% 13.85% N/A N/A

#### Statutory Maximum Rate (Total Retirement Only)
- N/A N/A 11.50% 11.50% 13.50% 13.50% 13.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 39 years 29 years 29 years 29 years 29 years 24 years 24 years
- Number of annuitants 309 49 31 13 66 30 0
- Number of active contributing members 816 83 60 32 316 351 35
- Number of inactive members 493 33 26 36 129 150 18
- Average age of contributing members 42.5 years 40.5 years 42.0 years 47.2 years 41.4 years 38.8 years 38.3 years
- Average length of service of contributing members 10.8 years 8.1 years 12.1 years 12.4 years 9.2 years 7.7 years 6.0 years

---

## SUMMARY OF ACTUARIAL INFORMATION

### 1. Prior Service Liability
   - a. Present Members $1,695,191 $85,427 $219,278 $39,478 $8,509 $5,952 $474,923
   - b. Annuitants 1,017,082 15,157 0 12,573 0 34,088 261,365

### 2. Current Service Liability (Present Members)
   - 3,015,165 214,458 39,253 167,786 235,381 105,770 1,853,113

### 3. Total Actuarial Accrued Liability: (1) + (2)
   - $5,727,438 $315,042 $258,531 $219,837 $243,890 $145,810 $3,173,060

### 4. Actuarial value of assets
   - $3,044,172 261,365 13,275 189,889 247,348 118,115 1,284,390

### 5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - $2,683,266 $53,677 $245,256 $294,986 ($3,546) $27,695 $1,888,670

### 6. Funded Ratio: (4) / (3)
   - 53.2% 83.0% 5.1% 86.4% 101.5% 81.0% 40.5%

### 7. Annual Payroll
   - $2,311,349 $147,999 $451,632 $184,028 $238,684 $1,295,739

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 9.95% 5.23% 4.12% 5.12% 12.92% 3.56% 8.65%
- Prior Service 7.09% 2.45% 3.67% 0.99% -0.70% 0.40% 8.90%
- Total Retirement 17.04% 7.68% 7.79% 6.11% 12.22% 3.56% 17.55%
- Supplemental Death 0.25% 0.00% 0.34% 0.12% 0.46% 0.33%
- Total Rate 17.29% 7.68% 8.13% 6.23% 12.68% 3.90% 17.88%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- N/A 13.54% N/A 5.17% N/A N/A 14.05%

#### Statutory Maximum Rate (Total Retirement Only)
- N/A 9.50% N/A 9.05% N/A N/A 13.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 29 years 24 years 24 years 29 years 24 years 29 years 29 years
- Number of annuitants 30 1 0 3 1 1 33
- Number of active contributing members 69 4 14 8 3 8 50
- Number of inactive members 14 0 0 3 1 1 33
- Average age of contributing members 42.8 years 44.1 years 49.2 years 40.9 years 54.2 years 51.1 years 42.6 years
- Average length of service of contributing members 10.0 years 16.2 years 6.7 years 8.7 years 16.3 years 5.9 years 7.5 years

---

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 29 years 24 years 24 years 29 years 24 years 29 years 29 years
- Number of annuitants 30 1 0 3 1 1 33
- Number of active contributing members 69 4 14 8 3 8 50
- Number of inactive members 14 0 0 3 1 1 33
- Average age of contributing members 42.8 years 44.1 years 49.2 years 40.9 years 54.2 years 51.1 years 42.6 years
- Average length of service of contributing members 10.0 years 16.2 years 6.7 years 8.7 years 16.3 years 5.9 years 7.5 years
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members
      - Chiros: $109,512
      - Clarks: $7,166
      - Cibolo: $667,442
      - Cisco: $1,048,812
      - Clarendon: $10,809
      - Clarksville City: $289,114
      - Total: $1,122,903
   - b. Annuitants
      - Chiros: 572,881
      - Clarks: 3,322
      - Cibolo: 127,795
      - Cisco: 214,813
      - Clarendon: 11,666
      - Clarksville City: 92,020
      - Total: 1,005,398

2. **Current Service Liability (Present Members)**
   - Total: $269,408

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Total: $951,801

4. **Actuarial value of assets**
   - Total: $339,116

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Total: $612,685

6. **Funded Ratio: (4) / (3)**
   - Total: 35.6%

7. **Annual Payroll**
   - Total: $232,520

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: 8.68%
- Prior Service: 16.09%
- Total Retirement: 24.77%
- Supplemental Death: 0.19%
- Total Rate: 24.96%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- 19.45%

**Statutory Maximum Rate (Total Retirement Only)**
- 24.77%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 29 years
- Number of annuitants: 5
- Number of active contributing members: 6
- Number of inactive members: 2
- Average age of contributing members: 39.2 years
- Average length of service of contributing members: 4.3 years

---

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members
      - Clear Lake: $225,999
      - Clasters: $9,948,949
      - Cleveland: $1,143,810
      - Chilton: $152,210
      - Clyde: $1,356,511
      - Clute: $327,622
      - Coahoma: $8,055
      - Total: $3,874,043
   - b. Annuitants
      - Clear Lake: 0
      - Clasters: 10,016,341
      - Cleveland: 1,018,635
      - Chilton: 141,237
      - Clyde: 1,242,482
      - Clute: 296,607
      - Coahoma: 36,825
      - Total: 1,242,718

2. **Current Service Liability (Present Members)**
   - Total: $418,163

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Total: $844,162

4. **Actuarial value of assets**
   - Total: $446,689

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Total: $197,473

6. **Funded Ratio: (4) / (3)**
   - Total: 69.3%

7. **Annual Payroll**
   - Total: $547,750

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: 7.44%
- Prior Service: 2.20%
- Total Retirement: 9.64%
- Supplemental Death: 0.00%
- Total Rate: 9.64%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- 8.95%

**Statutory Maximum Rate (Total Retirement Only)**
- 12.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 29 years
- Number of annuitants: 0
- Number of active contributing members: 12
- Number of inactive members: 13
- Average age of contributing members: 39.3 years
- Average length of service of contributing members: 4.3 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th></th>
<th>Cockrell Hill</th>
<th>Coleman</th>
<th>College Station</th>
<th>Collinville</th>
<th>Collinsville</th>
<th>Colmesneil</th>
<th>Colorado City</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>a. Present Members</strong></td>
<td>$160,293</td>
<td>$1,570,193</td>
<td>$34,541,845</td>
<td>$7,255,249</td>
<td>$14,482</td>
<td>$15,145</td>
<td>$426,157</td>
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<tr>
<td><strong>b. Annuitants</strong></td>
<td>$996,656</td>
<td>1,530,877</td>
<td>13,588,339</td>
<td>1,470,562</td>
<td>30,016</td>
<td>0</td>
<td>362,254</td>
</tr>
<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
<td>$899,618</td>
<td>3,421,902</td>
<td>90,496,329</td>
<td>23,100,746</td>
<td>235,167</td>
<td>46,570</td>
<td>2,168,151</td>
</tr>
<tr>
<td><strong>3. Total Actuarial Accrued Liability (1) + (2)</strong></td>
<td>$1,159,567</td>
<td>$6,342,662</td>
<td>$138,576,504</td>
<td>$31,826,557</td>
<td>$249,649</td>
<td>$61,715</td>
<td>$2,930,562</td>
</tr>
<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td>$1,692,389</td>
<td>3,682,224</td>
<td>90,243,677</td>
<td>23,644,963</td>
<td>264,902</td>
<td>51,038</td>
<td>2,394,303</td>
</tr>
<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>($532,822)</td>
<td>$2,660,438</td>
<td>$48,332,827</td>
<td>($1,525,3)</td>
<td>$10,677</td>
<td>$15,253</td>
<td>$536,259</td>
</tr>
<tr>
<td><strong>6. Funded Ratio: (4) / (3)</strong></td>
<td>146.0%</td>
<td>58.1%</td>
<td>65.1%</td>
<td>74.3%</td>
<td>106.1%</td>
<td>82.7%</td>
<td>81.7%</td>
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<tr>
<td><strong>7. Annual Payroll</strong></td>
<td>$1,022,772</td>
<td>$2,117,320</td>
<td>$40,337,456</td>
<td>$10,348,960</td>
<td>$268,537</td>
<td>$105,089</td>
<td>$1,183,328</td>
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</tbody>
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### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th></th>
<th>Retirement</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Normal Cost</strong></td>
<td>4.99%</td>
<td>9.74%</td>
<td>11.39%</td>
<td>10.75%</td>
<td>3.37%</td>
<td>3.17%</td>
<td>66.6%</td>
</tr>
<tr>
<td><strong>Prior Service</strong></td>
<td>-3.18%</td>
<td>7.67%</td>
<td>7.32%</td>
<td>4.83%</td>
<td>-0.38%</td>
<td>0.69%</td>
<td>2.77%</td>
</tr>
<tr>
<td><strong>Total Retirement</strong></td>
<td>1.81%</td>
<td>17.41%</td>
<td>18.71%</td>
<td>15.58%</td>
<td>2.99%</td>
<td>3.86%</td>
<td>9.42%</td>
</tr>
<tr>
<td><strong>Supplemental Death</strong></td>
<td>0.15%</td>
<td>0.00%</td>
<td>0.18%</td>
<td>0.18%</td>
<td>0.38%</td>
<td>0.08%</td>
<td>0.32%</td>
</tr>
<tr>
<td><strong>Total Rate</strong></td>
<td>1.96%</td>
<td>17.41%</td>
<td>18.71%</td>
<td>15.76%</td>
<td>3.37%</td>
<td>3.94%</td>
<td>9.74%</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th></th>
<th>Columbus</th>
<th>Comanche</th>
<th>Commerce</th>
<th>Conroe</th>
<th>Converse</th>
<th>Converse</th>
<th>Cooper</th>
<th>Coppell</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Amortization period as of 1/2010</strong></td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>24 years</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
</tr>
<tr>
<td><strong>Number of annuitants</strong></td>
<td>6</td>
<td>39</td>
<td>39</td>
<td>35</td>
<td>0</td>
<td>0</td>
<td>17</td>
<td>45</td>
</tr>
<tr>
<td><strong>Number of active contributing members</strong></td>
<td>31</td>
<td>71</td>
<td>810</td>
<td>184</td>
<td>8</td>
<td>3</td>
<td>45</td>
<td>49</td>
</tr>
<tr>
<td><strong>Number of inactive members</strong></td>
<td>39</td>
<td>31</td>
<td>329</td>
<td>91</td>
<td>1</td>
<td>0</td>
<td>49</td>
<td>58</td>
</tr>
<tr>
<td><strong>Average age of contributing members</strong></td>
<td>37.6 years</td>
<td>43.8 years</td>
<td>40.1 years</td>
<td>42.5 years</td>
<td>49.0 years</td>
<td>32.1 years</td>
<td>41.9 years</td>
<td>58.8 years</td>
</tr>
<tr>
<td><strong>Average length of service of contributing members</strong></td>
<td>4.3 years</td>
<td>8.5 years</td>
<td>10.8 years</td>
<td>11.5 years</td>
<td>8.1 years</td>
<td>9.0 years</td>
<td>5.8 years</td>
<td>5.8 years</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th></th>
<th>Retirement</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Normal Cost</strong></td>
<td>9.05%</td>
<td>4.66%</td>
<td>6.11%</td>
<td>10.95%</td>
<td>9.19%</td>
<td>6.25%</td>
<td>10.99%</td>
</tr>
<tr>
<td><strong>Prior Service</strong></td>
<td>6.14%</td>
<td>4.14%</td>
<td>3.79%</td>
<td>10.95%</td>
<td>9.19%</td>
<td>6.25%</td>
<td>10.99%</td>
</tr>
<tr>
<td><strong>Total Retirement</strong></td>
<td>15.19%</td>
<td>8.80%</td>
<td>9.90%</td>
<td>18.18%</td>
<td>13.61%</td>
<td>9.00%</td>
<td>15.95%</td>
</tr>
<tr>
<td><strong>Supplemental Death</strong></td>
<td>0.31%</td>
<td>0.41%</td>
<td>0.26%</td>
<td>0.26%</td>
<td>0.00%</td>
<td>0.41%</td>
<td>0.16%</td>
</tr>
<tr>
<td><strong>Total Rate</strong></td>
<td>15.50%</td>
<td>9.21%</td>
<td>10.16%</td>
<td>18.18%</td>
<td>13.77%</td>
<td>9.28%</td>
<td>16.11%</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th></th>
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<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
</tr>
<tr>
<td><strong>Number of annuitants</strong></td>
<td>16</td>
<td>16</td>
<td>35</td>
<td>91</td>
<td>19</td>
<td>2</td>
<td>79</td>
<td>361</td>
</tr>
<tr>
<td><strong>Number of active contributing members</strong></td>
<td>37</td>
<td>27</td>
<td>84</td>
<td>363</td>
<td>152</td>
<td>12</td>
<td>361</td>
<td>174</td>
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<tr>
<td><strong>Number of inactive members</strong></td>
<td>29</td>
<td>15</td>
<td>54</td>
<td>87</td>
<td>91</td>
<td>2</td>
<td>174</td>
<td>108</td>
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<tr>
<td><strong>Average age of contributing members</strong></td>
<td>46.3 years</td>
<td>44.4 years</td>
<td>42.3 years</td>
<td>40.9 years</td>
<td>37.9 years</td>
<td>48.6 years</td>
<td>41.3 years</td>
<td>41.3 years</td>
</tr>
<tr>
<td><strong>Average length of service of contributing members</strong></td>
<td>8.3 years</td>
<td>10.4 years</td>
<td>7.6 years</td>
<td>9.8 years</td>
<td>6.5 years</td>
<td>12.4 years</td>
<td>10.8 years</td>
<td>10.8 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   a. Present Members $4,529 $5,315,852 $3,205,762 $70,199,858 $192,347 $8,078,332 $53,615
   b. Annuitants 0 $4,047,580 $9,982,382 $92,276 4,378,336 33,068
2. **Current Service Liability (Present Members)** 101,935 17,060,467 8,585,827 271,992,912 503,351 17,437,110 370,952
3. **Total Actuarial Accrued Liability: (1) + (2)** $106,464 $26,423,899 $12,993,473 $442,055,152 $787,974 $29,893,778 $757,635
4. **Actuarial value of assets** 88,632 17,320,997 8,770,128 234,890,896 668,161 16,946,545 609,050
5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)** $17,832 $9,102,902 $4,223,345 $207,164,256 $119,813 $12,947,233 $148,585
6. **Funded Ratio: (4) / (3)** 83.3% 65.6% 67.5% 53.1% 84.8% 56.7% 80.4%

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 7.00% 7.43% 8.81% 10.75% 3.58% 11.72% 2.75%
- Prior Service 2.17% 5.20% 3.32% 22.22% 4.92% 20.91% 16.76%
- Total Retirement 9.17% 12.63% 12.13% 22.40% 8.49% 20.65% 4.42%
- Supplemented Death 0.39% 0.20% 0.13% 0.00% 0.28% 0.26% 0.36%
- Total Rate 9.56% 12.83% 12.26% 22.40% 5.20% 20.91% 4.78%

#### Statutory Maximum Rate (Total Retirement Only)
- 12.50% 13.50% 7.50% 11.50% 7.50% 7.50% 12.50%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- 10.58% 11.99% 16.77% 9.72% 17.10% 6.93% 8.88%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 6 years 29 years 29 years 29 years 24 years 29 years 24 years
- Number of annuitants: 0 126 26 1,518 7 103 13
- Number of active contributing members: 2 278 147 2,622 21 215 25
- Number of inactive members: 3 176 62 699 9 51 13
- Average age of contributing members: 54.1 years 41.5 years 39.3 years 45.0 years 44.8 years 43.1 years 43.4 years
- Average length of service of contributing members: 16.8 years 10.5 years 8.5 years 11.4 years 10.4 years 10.4 years 6.1 years

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   a. Present Members $185,703 $247,062 $0 $848,950 $9,207 $67,874 $1,771,059
   b. Annuitants 119,382 757,260 0 630,580 100,022 66,677 380,617
2. **Current Service Liability (Present Members)** 787,245 1,977,413 39,229 4,017,164 317,921 330,421 4,899,374
3. **Total Actuarial Accrued Liability: (1) + (2)** $1,092,330 $2,981,735 $39,229 $5,496,694 $427,150 $464,972 $7,051,050
4. **Actuarial value of assets** 1,026,400 2,151,856 51,108 4,132,599 366,051 404,143 5,493,324
5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)** $65,930 $829,879 ($11,879) $1,364,095 $61,099 $60,829 $1,557,726
6. **Funded Ratio: (4) / (3)** 94.0% 72.2% 130.3% 75.2% 85.7% 86.9% 77.9%
7. **Annual Payroll** $931,610 $839,380 $118,921 $2,109,994 $298,028 $210,933 $3,712,738

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 6.17% 10.51% 2.23% 8.16% 4.20% 6.92% 7.44%
- Prior Service 0.43% 6.03% -0.68% 3.94% 1.38% 1.70% 2.50%
- Total Retirement 6.60% 16.54% 1.55% 12.10% 5.58% 8.68% 10.00%
- Supplemented Death 0.16% 0.00% 0.12% 0.30% 0.43% 0.00% 0.17%
- Total Rate 6.76% 16.77% 1.55% 12.40% 6.01% 8.68% 10.17%

#### Statutory Maximum Rate (Total Retirement Only)
- 13.50% 15.50% 7.50% 11.50% 10.50% 9.50% 12.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 29 years 29 years 29 years 24 years 29 years 29 years 29 years
- Number of annuitants: 6 10 0 26 9 13 15
- Number of active contributing members: 24 20 4 69 10 6 94
- Number of inactive members: 29 5 0 27 8 3 40
- Average age of contributing members: 40.6 years 44.3 years 44.2 years 46.9 years 43.9 years 48.4 years 40.6 years
- Average length of service of contributing members: 4.0 years 11.7 years 4.3 years 9.9 years 4.0 years 6.9 years 7.6 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Crystal Beach</th>
<th>Crystal City</th>
<th>Cuero</th>
<th>Cuymi</th>
<th>Daingerfield</th>
<th>Daisetta</th>
<th>Dalhart</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$0</td>
<td>$0</td>
<td>$681,969</td>
<td>$29,924</td>
<td>$152,794</td>
<td>$0</td>
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<tr>
<td>b. Annuitants</td>
<td>52,523</td>
<td>9,573</td>
<td>1,258,845</td>
<td>0</td>
<td>118,865</td>
<td>0</td>
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<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
<td>-474</td>
<td>1,257,657</td>
<td>3,384,799</td>
<td>27,572</td>
<td>874,319</td>
<td>82,260</td>
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<tr>
<td><strong>3. Total Actuarial Accrued Liability (1) + (2)</strong></td>
<td>$52,999</td>
<td>$1,267,230</td>
<td>$5,325,613</td>
<td>$57,496</td>
<td>$1,145,978</td>
<td>$82,260</td>
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<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td>243,595</td>
<td>1,430,299</td>
<td>3,325,494</td>
<td>19,080</td>
<td>934,052</td>
<td>99,560</td>
</tr>
<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability:</strong> (3) - (4) ($190,596)</td>
<td>($163,069)</td>
<td>$2,000,119</td>
<td>$38,416</td>
<td>$311,926</td>
<td>($17,300)</td>
<td>$583,170</td>
</tr>
<tr>
<td><strong>6. Funded Ratio:</strong> (4) / (3)</td>
<td>459.6%</td>
<td>112.9%</td>
<td>62.4%</td>
<td>33.2%</td>
<td>81.5%</td>
<td>121.0%</td>
</tr>
<tr>
<td><strong>7. Annual Payroll</strong></td>
<td>$0</td>
<td>$1,088,205</td>
<td>$2,418,085</td>
<td>$210,962</td>
<td>$627,121</td>
<td>$177,643</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2010

| | | | | | | |
| | **Retirement** | | | | | |
| Normal Cost | 0.00% | 4.63% | 5.43% | 3.08% | 4.50% | 2.25% | 5.42% |
| Prior Service | 0.00% | -1.01% | 5.09% | 1.23% | 2.06% | -0.66% | 2.07% |
| **Total Retirement** | 0.00% | 3.62% | 10.48% | 4.31% | 6.56% | 1.59% | 7.49% |
| Supplemental Death | 0.00% | 0.00% | 0.27% | 0.21% | 0.00% | 0.20% | 0.22% |
| **Total Rate** | 0.00% | 3.62% | 10.75% | 4.52% | 6.56% | 1.79% | 7.71% |
| Phase-In Rate (Minimum Contribution), Incl. Supplemental Death | N/A | N/A | 8.78% | N/A | 4.88% | N/A | N/A |
| **Statutory Maximum Rate (Total Retirement Only)** | 11.50% | 11.50% | 9.50% | N/A | 9.50% | N/A | 11.50% |

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Dalworthington Gardens</th>
<th>Danbury</th>
<th>Darrouzett</th>
<th>Dayton</th>
<th>De Leon</th>
<th>Decatur</th>
<th>Deer Park</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Amortization period as of 1/2010</strong></td>
<td>24 years</td>
<td>24 years</td>
<td>24 years</td>
<td>24 years</td>
<td>24 years</td>
<td>24 years</td>
</tr>
<tr>
<td>Number of annuitants</td>
<td>1</td>
<td>14</td>
<td>34</td>
<td>0</td>
<td>7</td>
<td>1</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>0</td>
<td>52</td>
<td>76</td>
<td>9</td>
<td>18</td>
<td>8</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>1</td>
<td>32</td>
<td>23</td>
<td>2</td>
<td>8</td>
<td>13</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>43.6 years</td>
<td>42.8 years</td>
<td>45.5 years</td>
<td>41.4 years</td>
<td>44.9 years</td>
<td>41.8 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>7.1 years</td>
<td>90 years</td>
<td>5.5 years</td>
<td>6.5 years</td>
<td>3.3 years</td>
<td>7.5 years</td>
</tr>
</tbody>
</table>

---

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Dalworthington Gardens</th>
<th>Danbury</th>
<th>Darrouzett</th>
<th>Dayton</th>
<th>De Leon</th>
<th>Decatur</th>
<th>Deer Park</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$2,314,812</td>
<td>$62,008</td>
<td>$57,668</td>
<td>$822,961</td>
<td>$7,511</td>
<td>$2,472,695</td>
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<tr>
<td>b. Annuitants</td>
<td>112,062</td>
<td>0</td>
<td>0</td>
<td>262,611</td>
<td>169,919</td>
<td>800,345</td>
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<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
<td>$1,566,072</td>
<td>$113,383</td>
<td>$108,747</td>
<td>$3,308,269</td>
<td>$399,636</td>
<td>$9,257,998</td>
</tr>
<tr>
<td><strong>3. Total Actuarial Accrued Liability (1) + (2)</strong></td>
<td>$3,566,072</td>
<td>$113,383</td>
<td>$108,747</td>
<td>$3,308,269</td>
<td>$399,636</td>
<td>$9,257,998</td>
</tr>
<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td>1,426,679</td>
<td>42,589</td>
<td>92,949</td>
<td>2,283,976</td>
<td>326,525</td>
<td>5,336,099</td>
</tr>
<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability:</strong> (3) - (4) ($2,137,393)</td>
<td>($163,069)</td>
<td>$2,000,119</td>
<td>$38,416</td>
<td>$311,926</td>
<td>($17,300)</td>
<td>$583,170</td>
</tr>
<tr>
<td><strong>6. Funded Ratio:</strong> (4) / (3)</td>
<td>40.1%</td>
<td>37.6%</td>
<td>85.9%</td>
<td>69.0%</td>
<td>81.7%</td>
<td>57.6%</td>
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<tr>
<td><strong>7. Annual Payroll</strong></td>
<td>$1,522,340</td>
<td>$270,462</td>
<td>$64,742</td>
<td>$2,303,725</td>
<td>$452,597</td>
<td>$4,780,048</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2010

| | | | | | | |
| | **Retirement** | | | | | |
| Normal Cost | 11.17% | 2.37% | 3.53% | 5.56% | 2.35% | 8.51% | 12.38% |
| Prior Service | 8.57% | 1.77% | 3.22% | 2.72% | 1.09% | 5.01% | 7.38% |
| **Total Retirement** | 19.74% | 4.14% | 6.75% | 8.28% | 3.44% | 13.52% | 19.76% |
| Supplemental Death | 0.12% | 0.15% | 0.17% | 0.24% | 0.29% | 0.20% | 0.21% |
| **Total Rate** | 19.86% | 4.29% | 6.92% | 8.52% | 3.73% | 13.72% | 19.97% |
| Phase-In Rate (Minimum Contribution), Incl. Supplemental Death | 15.45% | N/A | N/A | 7.72% | N/A | 12.43% | 16.84% |
| **Statutory Maximum Rate (Total Retirement Only)** | N/A | N/A | N/A | 11.50% | N/A | 13.50% | N/A |

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Dalworthington Gardens</th>
<th>Danbury</th>
<th>Darrouzett</th>
<th>Dayton</th>
<th>De Leon</th>
<th>Decatur</th>
<th>Deer Park</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Amortization period as of 1/2010</strong></td>
<td>29 years</td>
<td>24 years</td>
<td>11 years</td>
<td>24 years</td>
<td>24 years</td>
<td>24 years</td>
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<tr>
<td>Number of annuitants</td>
<td>3</td>
<td>0</td>
<td>0</td>
<td>16</td>
<td>4</td>
<td>20</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>29</td>
<td>8</td>
<td>2</td>
<td>69</td>
<td>15</td>
<td>109</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>22</td>
<td>3</td>
<td>2</td>
<td>75</td>
<td>14</td>
<td>55</td>
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<tr>
<td>Average age of contributing members</td>
<td>36.2 years</td>
<td>41.6 years</td>
<td>46.8 years</td>
<td>42.7 years</td>
<td>42.7 years</td>
<td>41.0 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>8.4 years</td>
<td>7.0 years</td>
<td>5.0 years</td>
<td>6.1 years</td>
<td>5.8 years</td>
<td>8.9 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - **a. Present Members**
     - DeSoto: $55,550
     - Del Rio: $6,146,488
     - Dell City: $70,295
     - Denison: $5,861,370
     - Denton: $41,903,487
     - Deport: $743,857
     - Total: $53,762
   - **b. Annuitants**
     - DeSoto: 2,422
     - Del Rio: 2,026,342
     - Dell City: 0
     - Denison: 5,197,230
     - Denton: 26,820,667
     - Deport: 1,467,997
     - Total: 13,208

2. **Current Service Liability (Present Members)**
   - DeSoto: $336,818
   - Del Rio: $12,326,505
   - Dell City: $281,924
   - Denison: $34,679,079
   - Denton: $195,038,325
   - Deport: $5,229,864
   - Total: $83,221

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - DeSoto: $336,818
   - Del Rio: $12,326,505
   - Dell City: $281,924
   - Denison: $34,679,079
   - Denton: $195,038,325
   - Deport: $5,229,864
   - Total: $83,221

4. **Actuarial value of assets**
   - DeSoto: $346,423
   - Del Rio: $4,931,981
   - Dell City: $245,302
   - Denison: $23,453,172
   - Denton: $122,458,472
   - Deport: $3,990,696
   - Total: $58,767

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - DeSoto: ($9,605)
   - Del Rio: $7,394,524
   - Dell City: $36,622
   - Denison: $11,225,907
   - Denton: $72,579,853
   - Deport: $1,239,168
   - Total: $24,454

6. **Funded Ratio: (4) / (3)**
   - DeSoto: 102.9%
   - Del Rio: 40.0%
   - Dell City: 87.0%
   - Denison: 67.6%
   - Denton: 62.8%
   - Deport: 76.3%
   - Total: 70.6%

7. **Annual Payroll**
   - DeSoto: $358,391
   - Del Rio: $14,542,929
   - Dell City: $104,259
   - Denison: $8,926,127
   - Denton: $55,905,136
   - Deport: $1,141,059
   - Total: $34,279

<table>
<thead>
<tr>
<th>CITY CONTRIBUTION RATES FOR 2010</th>
<th>Retirement</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>3.47%</td>
<td>-0.18%</td>
<td>3.29%</td>
<td>0.24%</td>
<td>3.53%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>3.58%</td>
<td>3.11%</td>
<td>6.69%</td>
<td>0.21%</td>
<td>6.90%</td>
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<tr>
<td>Total</td>
<td>7.05%</td>
<td>3.09%</td>
<td>12.60%</td>
<td>0.45%</td>
<td>13.18%</td>
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### ADDITIONAL INFORMATION

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<th>24 years</th>
<th>29 years</th>
<th>29 years</th>
<th>29 years</th>
<th>29 years</th>
<th>29 years</th>
<th>16 years</th>
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<td>357</td>
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<td>1</td>
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<tr>
<td>Average age of contributing members</td>
<td>47.7 years</td>
<td>42.2 years</td>
<td>54.3 years</td>
<td>43.7 years</td>
<td>42.1 years</td>
<td>42.4 years</td>
<td>34.3 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>5.4 years</td>
<td>7.9 years</td>
<td>16.6 years</td>
<td>10.6 years</td>
<td>10.5 years</td>
<td>11.5 years</td>
<td>0.3 years</td>
</tr>
</tbody>
</table>

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - **a. Present Members**
     - DeSoto: $15,252,724
     - Del Rio: $29,043
     - Dell City: $852,751
     - Denison: $711,228
     - Denton: $20
     - Deport: $1,645,944
     - Total: $114,123
   - **b. Annuitants**
     - DeSoto: 9,122,497
     - Del Rio: 39,624
     - Dell City: 206,194
     - Denison: 1,082,490
     - Denton: 0
     - Deport: 78,276
     - Total: 222,844

2. **Current Service Liability (Present Members)**
   - DeSoto: $64,922,111
   - Del Rio: $195,371
   - Dell City: $1,554,880
   - Denison: $4,484,544
   - Denton: $6,132
   - Deport: $4,788,012
   - Total: $884,358

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - DeSoto: $64,922,111
   - Del Rio: $195,371
   - Dell City: $1,554,880
   - Denison: $4,484,544
   - Denton: $6,132
   - Deport: $4,788,012
   - Total: $884,358

4. **Actuarial value of assets**
   - DeSoto: $43,573,138
   - Del Rio: $98,835
   - Dell City: $65,624
   - Denison: $303,424
   - Denton: $942,020
   - Deport: $549,947
   - Total: $1,711,495

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - DeSoto: ($21,348,973)
   - Del Rio: $96,536
   - Dell City: $898,656
   - Denison: $1,391,120
   - Denton: ($3,288)
   - Deport: $1,062,285
   - Total: $172,863

6. **Funded Ratio: (4) / (3)**
   - DeSoto: 67.1%
   - Del Rio: 50.6%
   - Dell City: 42.2%
   - Denison: 69.0%
   - Denton: 13.1%
   - Deport: 13.2%
   - Total: 13.9%

7. **Annual Payroll**
   - DeSoto: $16,972,795
   - Del Rio: $49,183
   - Dell City: $1,161,482
   - Denison: $1,491,231
   - Denton: $49,160
   - Deport: $3,714,590
   - Total: $73,483

### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>4.54%</td>
<td>2.15%</td>
<td>6.69%</td>
<td>0.19%</td>
<td>6.88%</td>
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<tr>
<td>Prior Service</td>
<td>4.38%</td>
<td>2.15%</td>
<td>6.53%</td>
<td>0.19%</td>
<td>6.72%</td>
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<tr>
<td>Total</td>
<td>8.92%</td>
<td>4.30%</td>
<td>12.22%</td>
<td>0.38%</td>
<td>12.60%</td>
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</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Amortization period as of 1/2010</th>
<th>29 years</th>
<th>4 years</th>
<th>29 years</th>
<th>29 years</th>
<th>24 years</th>
<th>24 years</th>
<th>24 years</th>
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</thead>
<tbody>
<tr>
<td>Number of annuitants</td>
<td>116</td>
<td>2</td>
<td>3</td>
<td>18</td>
<td>0</td>
<td>9</td>
<td>11</td>
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<tr>
<td>Number of active contributing members</td>
<td>295</td>
<td>1</td>
<td>38</td>
<td>47</td>
<td>3</td>
<td>90</td>
<td>25</td>
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<tr>
<td>Number of inactive members</td>
<td>159</td>
<td>1</td>
<td>13</td>
<td>31</td>
<td>1</td>
<td>51</td>
<td>16</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>41.0 years</td>
<td>61.0 years</td>
<td>43.4 years</td>
<td>38.9 years</td>
<td>25.7 years</td>
<td>43.0 years</td>
<td>39.8 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>11.3 years</td>
<td>10.8 years</td>
<td>9.3 years</td>
<td>8.2 years</td>
<td>1.1 years</td>
<td>8.4 years</td>
<td>8.7 years</td>
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</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members
   - b. Annuitants
   - Current Service Liability (Present Members)
   - 3. Total Actuarial Accrued Liability: (1) + (2)
   - 4. Actuarial value of assets
   - 5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - 6. Funded Ratio: (4) / (3)

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement

- Normal Cost
- Prior Service
- Total Retirement
- Supplemental Death
- Total Rate

#### Supplemental Death

- Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Statutory Maximum Rate (Total Retirement Only)

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members

---

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members
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   - 3. Total Actuarial Accrued Liability: (1) + (2)
   - 4. Actuarial value of assets
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   - 6. Funded Ratio: (4) / (3)

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement

- Normal Cost
- Prior Service
- Total Retirement
- Supplemental Death
- Total Rate

#### Supplemental Death

- Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Statutory Maximum Rate (Total Retirement Only)

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010
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- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members

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### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members
   - b. Annuitants
   - Current Service Liability (Present Members)
   - 3. Total Actuarial Accrued Liability: (1) + (2)
   - 4. Actuarial value of assets
   - 5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - 6. Funded Ratio: (4) / (3)

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement

- Normal Cost
- Prior Service
- Total Retirement
- Supplemental Death
- Total Rate

#### Supplemental Death

- Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Statutory Maximum Rate (Total Retirement Only)

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members

---
### TEXAS MUNICIPAL RETIREMENT SYSTEM

#### Actuarial Valuation of Participating Municipalities - December 31, 2008

#### Summary of Actuarial Information

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<td>1. Prior Service Liability</td>
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<tr>
<td>a. Present Members</td>
<td>$1,341</td>
<td>$95,613</td>
<td>$23,133</td>
<td>$14,904,805</td>
<td>$712,106</td>
<td>$2,040,421</td>
<td>$264,413</td>
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<tr>
<td>b. Annuitants</td>
<td>$3,681</td>
<td>$122,262</td>
<td>$47,431</td>
<td>$6,911,284</td>
<td>$565,583</td>
<td>$1,797,648</td>
<td>$125,646</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>$40,724</td>
<td>$589,591</td>
<td>$85,652</td>
<td>$30,109,622</td>
<td>$2,256,389</td>
<td>$10,620,179</td>
<td>$823,027</td>
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#### Total Actuarial Accrued Liability: (1) + (2)

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#### Actuarial Value of Assets

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#### Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

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#### Funded Ratio: (4) / (3)

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#### Annual Payroll

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#### City Contribution Rates for 2010

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#### Additional Information

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#### Summary of Actuarial Information - Continued

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#### City Contribution Rates for 2010 - Continued

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#### City Contribution Rates for 2010

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#### Summary of Actuarial Information - Continued

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#### City Contribution Rates for 2010 - Continued

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TMRS Comprehensive Annual Financial Report 2008
### SUMMARY OF ACTUARIAL INFORMATION

#### 1. Prior Service Liability
- a. Present Members
  - Eustace: $0
  - Everman: $943,469
  - Fair Oaks Ranch: $478,175
  - Fairfield: $155,488
  - Fairview: $206,409
  - Falfurrias: $143,199
  - Falfurrias Utility Board: $44,763
- b. Annuitants
  - Eustace: $0
  - Everman: 325,373
  - Fair Oaks Ranch: 27,053
  - Fairfield: 1,649,199
  - Fairview: 1,464,019
  - Falfurrias: 1,137,081
  - Falfurrias Utility Board: 1,375,848

#### 2. Current Service Liability (Present Members)
- Eustace: $190,298
- Everman: $5,173,449
- Fair Oaks Ranch: $1,969,347
- Fairfield: $2,210,080
- Fairview: $1,357,030
- Falfurrias: $806,112
- Falfurrias Utility Board: $618,766

#### 3. Total Actuarial Accrued Liability: (1) + (2)
- Eustace: $190,298
- Everman: $3,173,449
- Fair Oaks Ranch: $1,969,247
- Fairfield: $2,210,086
- Fairview: $1,357,030
- Falfurrias: $806,112
- Falfurrias Utility Board: $618,766

#### 4. Actuarial value of assets
- Eustace: $222,608
- Everman: $2,524,638
- Fair Oaks Ranch: $1,572,738
- Fairfield: $2,213,516
- Fairview: $1,040,910
- Falfurrias: $691,593
- Falfurrias Utility Board: $360,604

#### 5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
- Eustace: ($32,310)
- Everman: $648,811
- Fair Oaks Ranch: $396,509
- Fairfield: ($3,430)
- Fairview: $316,120
- Falfurrias: $114,519
- Falfurrias Utility Board: $258,162

#### 6. Funded Ratio: (4) / (3)
- Eustace: 117.0%
- Everman: 79.6%
- Fair Oaks Ranch: 79.9%
- Fairfield: 100.2%
- Fairview: 76.7%
- Falfurrias: 85.8%
- Falfurrias Utility Board: 58.3%

#### 7. Annual Payroll
- Eustace: $329,628
- Everman: $1,444,742
- Fair Oaks Ranch: $1,506,382
- Fairfield: $1,616,003
- Fairview: $1,570,628
- Falfurrias: $625,547
- Falfurrias Utility Board: $354,642

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost
  - Eustace: 2.92%
  - Everman: 7.10%
  - Fair Oaks Ranch: 9.21%
  - Fairfield: 6.04%
  - Fairview: 5.53%
  - Falfurrias: 3.17%
  - Falfurrias Utility Board: 3.38%
- Prior Service
  - Eustace: -0.66%
  - Everman: 2.75%
  - Fair Oaks Ranch: 1.60%
  - Fairfield: -0.02%
  - Fairview: 1.36%
  - Falfurrias: 1.24%
  - Falfurrias Utility Board: 4.92%
- Total Retirement
  - Eustace: 2.26%
  - Everman: 9.85%
  - Fair Oaks Ranch: 10.81%
  - Fairfield: 6.02%
  - Fairview: 6.89%
  - Falfurrias: 4.41%
  - Falfurrias Utility Board: 8.30%

#### Supplemental Death
- Eustace: 0.25%
- Everman: 0.26%
- Fair Oaks Ranch: 0.18%
- Fairfield: 0.29%
- Fairview: 0.25%
- Falfurrias: 0.25%
- Falfurrias Utility Board: 0.34%

#### Total Rate
- Eustace: 2.51%
- Everman: 10.11%
- Fair Oaks Ranch: 10.99%
- Fairfield: 6.31%
- Fairview: 7.14%
- Falfurrias: 4.74%
- Falfurrias Utility Board: 8.64%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Eustace: N/A
- Everman: 8.51%
- Fair Oaks Ranch: 9.70%
- Fairfield: N/A
- Fairview: N/A
- Falfurrias: N/A
- Falfurrias Utility Board: N/A

#### Statutory Maximum Rate (Total Retirement Only)
- Eustace: N/A
- Everman: 11.50%
- Fair Oaks Ranch: 13.50%
- Fairfield: N/A
- Fairview: N/A
- Falfurrias: N/A
- Falfurrias Utility Board: N/A

### ADDITIONAL INFORMATION

#### Amortization period as of 1/2010
- Eustace: 24 years
- Everman: 29 years
- Fair Oaks Ranch: 29 years
- Fairfield: 24 years
- Fairview: 24 years
- Falfurrias: 24 years
- Falfurrias Utility Board: 24 years

#### Number of annuitants
- Eustace: 4
- Everman: 12
- Fair Oaks Ranch: 2
- Fairfield: 11
- Fairview: 2
- Falfurrias: 4
- Falfurrias Utility Board: 5

#### Number of active contributing members
- Eustace: 12
- Everman: 39
- Fair Oaks Ranch: 36
- Fairfield: 42
- Fairview: 32
- Falfurrias: 22
- Falfurrias Utility Board: 11

#### Number of inactive members
- Eustace: 7
- Everman: 42
- Fair Oaks Ranch: 22
- Fairfield: 28
- Fairview: 20
- Falfurrias: 8
- Falfurrias Utility Board: 5

#### Average age of contributing members
- Eustace: 40.0 years
- Everman: 44.4 years
- Fair Oaks Ranch: 41.0 years
- Fairfield: 45.7 years
- Fairview: 44.4 years
- Falfurrias: 49.1 years
- Falfurrias Utility Board: 46.8 years

#### Average length of service of contributing members
- Eustace: 4.0 years
- Everman: 9.3 years
- Fair Oaks Ranch: 4.5 years
- Fairfield: 6.1 years
- Fairview: 7.3 years
- Falfurrias: 12.2 years
- Falfurrias Utility Board: 12.1 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
      - Flatonia: $777,079
      - Florence: $12,072
      - Floresville: $878,629
      - Flower Mound: $9,083,840
      - Floydada: $415,586
      - Forest Hill: $2,411,503
      - Forney: $3,038,520
   b. Annuitants
      - Flatonia: $237,183
      - Florence: $4,517
      - Floresville: $333,190
      - Flower Mound: $2,404,273
      - Floydada: $1,971,808
      - Forest Hill: $359,761
      - Forney: $1,364,814

2. Current Service Liability (Present Members)
   - Flatonia: $1,161,918
   - Florence: $119,594
   - Floresville: $1,971,808
   - Flower Mound: $35,692,761
   - Floydada: $821,245
   - Forest Hill: $1,364,814
   - Forney: $6,715,087

3. Total Actuarial Accrued Liability: (1) + (2)
   - Flatonia: $1,976,180
   - Florence: $136,183
   - Floresville: $3,183,627
   - Flower Mound: $48,085,418
   - Floydada: $2,601,645
   - Forest Hill: $10,352,882
   - Forney: $7,183,080

4. Actuarial value of assets
   - Flatonia: $1,290,943
   - Florence: $105,628
   - Floresville: $1,848,322
   - Flower Mound: $37,936,243
   - Floydada: $1,659,864
   - Forest Hill: $7,071,112
   - Forney: $4,128,530

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - Flatonia: $685,237
   - Florence: $30,555
   - Floresville: $1,335,305
   - Flower Mound: $10,149,175
   - Floydada: $943,781
   - Forest Hill: $3,281,770
   - Forney: $3,054,550

6. Funded Ratio: (4) / (3)
   - Flatonia: 65.3%
   - Florence: 77.6%
   - Floresville: 58.1%
   - Flower Mound: 78.9%
   - Floydada: 63.8%
   - Forest Hill: 68.3%
   - Forney: 57.5%

7. Annual Payroll
   - Flatonia: $572,203
   - Florence: $260,796
   - Floresville: $1,958,303
   - Flower Mound: $23,781,352
   - Floydada: $861,551
   - Forest Hill: $4,253,579
   - Forney: $4,202,611

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: 12.42%
- Prior Service: 7.31%
- Total Retirement: 19.73%
- Supplemental Death: 0.20%
- Total Rate: 19.93%
- Phase-In Rate: 16.90%
- Statutory Maximum Rate: 11.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 29 years
- Number of annuitants: 8
- Number of active contributing members: 16
- Average age of contributing members: 46.6 years
- Average length of service of contributing members: 9.7 years

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### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
      - Fort Stockton: $1,770,221
      - Franklin: $6,545
      - Frankston: $32,300
      - Fredericksburg: $3,110,046
      - Freeport: $2,287,491
      - Freer: $139,008
      - Friendswood: $9,484,911
   b. Annuitants
      - Fort Stockton: $1,339,059
      - Franklin: $72,333
      - Frankston: $3,110,046
      - Fredericksburg: $9,484,911
      - Freeport: $1,572,984
      - Freer: $2,390,078
      - Friendswood: $7,059,241

2. Current Service Liability (Present Members)
   - Fort Stockton: $4,334,148
   - Franklin: $257,064
   - Frankston: $139,507
   - Fredericksburg: $14,704,009
   - Freeport: $6,026,462
   - Freer: $191,074
   - Friendswood: $10,885,990

3. Total Actuarial Accrued Liability: (1) + (2)
   - Fort Stockton: $7,443,428
   - Franklin: $335,942
   - Frankston: $265,651
   - Fredericksburg: $19,387,039
   - Freeport: $10,704,031
   - Freer: $546,768
   - Friendswood: $35,257,980

4. Actuarial value of assets
   - Fort Stockton: $3,920,750
   - Franklin: $304,159
   - Frankston: $154,207
   - Fredericksburg: $14,348,595
   - Freeport: $7,059,241
   - Freer: $237,733
   - Friendswood: $22,413,171

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - Fort Stockton: $3,522,678
   - Franklin: $31,783
   - Frankston: $111,444
   - Fredericksburg: $5,038,444
   - Freeport: $3,644,790
   - Freer: $309,035
   - Friendswood: $12,844,809

6. Funded Ratio: (4) / (3)
   - Fort Stockton: 52.7%
   - Franklin: 90.5%
   - Frankston: 58.0%
   - Fredericksburg: 74.0%
   - Freeport: 65.9%
   - Freer: 43.5%
   - Friendswood: 63.6%

7. Annual Payroll
   - Fort Stockton: $3,906,050
   - Franklin: $379,348
   - Frankston: $305,928
   - Fredericksburg: $6,786,501
   - Freeport: $4,362,156
   - Freer: $491,825
   - Friendswood: $10,885,990

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: 6.52%
- Prior Service: 5.50%
- Total Retirement: 12.02%
- Supplemental Death: 0.26%
- Total Rate: 12.28%
- Phase-In Rate: 10.58%
- Statutory Maximum Rate: 11.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 29 years
- Number of annuitants: 40
- Number of active contributing members: 96
- Average age of contributing members: 40.1 years
- Average length of service of contributing members: 6.5 years
### SUMMARY OF ACTUARIAL INFORMATION

**1. Prior Service Liability**
- **a. Present Members**
  - Friona: $552,529
  - Frisco: $2,176,123
  - Fritch: $125,542
  - Frost: $67,835
  - Gainesville: $3,597,635
  - Galena Park: $1,616,528
  - Ganado: $194,379
- **b. Annuitants**
  - Friona: $494,875
  - Frisco: $2,243,429
  - Fritch: $565,929
  - Frost: $0
  - Gainesville: $142,920
  - Galena Park: $13,671
  - Ganado: $3,597,635

**2. Current Service Liability (Present Members)**
- Friona: $1,761,485
- Frisco: $45,473,375
- Fritch: $565,829
- Frost: $142,920
- Gainesville: $13,671
- Galena Park: $3,597,635
- Ganado: $194,379

**3. Total Actuarial Accrued Liability: (1) + (2)**
- Friona: $2,808,889
- Frisco: $69,432,927
- Fritch: $700,884
- Frost: $210,755
- Gainesville: $21,209,597
- Galena Park: $9,366,351
- Ganado: $1,358,895

**4. Actuarial value of assets**
- Friona: $1,755,546
- Frisco: $45,052,093
- Fritch: $946,803
- Frost: $183,957
- Gainesville: $12,398,695
- Galena Park: $6,122,751
- Ganado: $1,277,454

**5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
- Friona: $1,053,343
- Frisco: $24,380,834
- Fritch: ($245,919)
- Frost: $26,798
- Gainesville: $8,810,902
- Galena Park: $3,243,600
- Ganado: $81,441

**6. Funded Ratio: (4) / (3)**
- Friona: 62.5%
- Frisco: 64.9%
- Fritch: 135.1%
- Frost: 87.3%
- Gainesville: 58.5%
- Galena Park: 65.4%
- Ganado: 94.0%

**7. Annual Payroll**
- Friona: $849,789
- Frisco: $47,557,468
- Fritch: $770,973
- Frost: $141,481
- Gainesville: $9,661,222
- Galena Park: $2,743,196
- Ganado: $434,836

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: Friona 8.41%
- Prior Service: Friona 7.57%
- Total Retirement: Friona 15.98%
- Supplemental Death: Friona 0.23%
- Total Rate: Friona 16.21%

**Supplemental Death**
- Friona 0.23%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- Friona 16.69%

**Statutory Maximum Rate (Total Retirement Only)**
- Friona 11.50%

### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010**: Friona 29 years, Frisco 29 years, Fritch 29 years, Frost 29 years, Gainesville 29 years, Galena Park 29 years, Ganado 29 years
- **Number of annuitants**: Friona 14, Frisco 35, Fritch 3, Frost 0, Gainesville 94, Galena Park 41, Ganado 6
- **Number of active contributing members**: Friona 26, Frisco 800, Fritch 21, Frost 5, Gainesville 226, Galena Park 69, Ganado 11
- **Number of inactive members**: Friona 20, Frisco 230, Fritch 19, Frost 1, Gainesville 87, Galena Park 42, Ganado 6
- **Average age of contributing members**: Friona 43.8 years, Frisco 38.5 years, Fritch 41.8 years, Frost 48.3 years, Gainesville 42.2 years, Galena Park 41.9 years, Ganado 47.8 years
- **Average length of service of contributing members**: Friona 12.4 years, Frisco 6.9 years, Fritch 3.9 years, Frost 11.4 years, Gainesville 9.4 years, Galena Park 8.9 years, Ganado 6.4 years

### SUMMARY OF ACTUARIAL INFORMATION

**1. Prior Service Liability**
- **a. Present Members**
  - Garden Ridge: $230,068
  - Garland: $44,953,969
  - Garrison: $158,890
  - Gary: $81,569
  - Gatesville: $1,316,012
  - George West: $200,233
  - Georgetown: $15,949,066
- **b. Annuitants**
  - Garden Ridge: $0
  - Garland: $58,328,593
  - Garrison: $158,099
  - Gary: $0
  - Gatesville: $1,454,924
  - George West: $136,995
  - Georgetown: $3,243,600

**2. Current Service Liability (Present Members)**
- Garden Ridge: $731,474
- Garland: $352,800,995
- Garrison: $810,325
- Gary: $140,044
- Gatesville: $4,315,417
- George West: $172,146
- Georgetown: $119,081,305

**3. Total Actuarial Accrued Liability: (1) + (2)**
- Garden Ridge: $961,542
- Garland: $456,083,557
- Garrison: $1,025,314
- Gary: $246,778
- Gatesville: $7,086,353
- George West: $509,374
- Georgetown: $4,285,664

**4. Actuarial value of assets**
- Garden Ridge: $611,663
- Garland: $347,564,834
- Garrison: $866,710
- Gary: $182,624
- Gatesville: $4,357,183
- George West: $212,484
- Georgetown: $3,148,868

**5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
- Garden Ridge: $349,879
- Garland: $108,518,723
- Garrison: $158,604
- Gary: $64,154
- Gatesville: $2,729,170
- George West: $996,890
- Georgetown: $18,220,998

**6. Funded Ratio: (4) / (3)**
- Garden Ridge: 63.6%
- Garland: 76.2%
- Garrison: 84.5%
- Gary: 74.0%
- Gatesville: 61.5%
- George West: 41.7%
- Georgetown: 65.2%

**7. Annual Payroll**
- Garden Ridge: $1,003,578
- Garland: $119,081,305
- Garrison: $269,392
- Gary: $165,218
- Gatesville: $2,581,052
- George West: $715,107
- Georgetown: $23,534,408

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: Garden Ridge 4.71%
- Prior Service: Garden Ridge 2.35%
- Total Retirement: Garden Ridge 7.06%
- Supplemental Death: Garden Ridge 0.19%
- Total Rate: Garden Ridge 7.25%

**Supplemental Death**
- Garden Ridge 0.19%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- Garden Ridge 16.69%

**Statutory Maximum Rate (Total Retirement Only)**
- Garden Ridge 11.50%

### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010**: Garden Ridge 24 years, Garland 29 years, Garrison 29 years, Gary 29 years, Gatesville 24 years, George West 29 years, Georgetown 29 years
- **Number of annuitants**: Garden Ridge 1, Garland 894, Garrison 2, Gary 2, Gatesville 32, George West 2, Georgetown 75
- **Number of active contributing members**: Garden Ridge 24, Garland 1,977, Garrison 7, Gary 4, Gatesville 69, George West 25, Georgetown 443
- **Number of inactive members**: Garden Ridge 19, Garland 435, Garrison 6, Gary 4, Gatesville 17, George West 13, Georgetown 143
- **Average age of contributing members**: Garden Ridge 43.6 years, Garland 43.3 years, Garrison 52.6 years, Gary 40.8 years, Gatesville 43.9 years, George West 42.9 years, Georgetown 47.8 years
- **Average length of service of contributing members**: Garden Ridge 10.7 years, Garland 12.2 years, Garrison 6.9 years, Gary 8.2 years, Gatesville 9.6 years, George West 7.2 years, Georgetown 6.4 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
      $1,629,217
      $1,283,738
      $5,719,890
      2,806,935
   b. Annuitants
      2,806,935
      2,806,935
      2,806,935
   2. Current Service Liability (Present Members)
   3. Total Actuarial Accrued Liability: (1) + (2)
   4. Actuarial value of assets
   5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   6. Funded Rate (4) / (3)
   7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost
- Prior Service
- Total Retirement
- Supplementation
- Total Rate
- Phase-In Rate (Minimum Contribution, Incl. Supplemental Death)
- Statutory Maximum Rate (Total Retirement Only)

#### Additional Information
- Amortization period as of 1/2010
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members

### ADDITIONAL INFORMATION

#### Amortization period as of 1/2010
- Normal Cost
- Prior Service
- Total Retirement
- Supplementation
- Total Rate
- Phase-In Rate (Minimum Contribution, Incl. Supplemental Death)
- Statutory Maximum Rate (Total Retirement Only)

#### Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members

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**Giddings**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

**Gilmer**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

**Gladewater**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

**Glen Rose**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

**Glen Heights**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

**Godley**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

**Goldsmith**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

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**Goldthwaite**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

**Goliad**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

**Gonzales**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

**Graford**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

**Graham**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

**Graham Regional Med Cntr**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

**Granbury**
- Prior Service Liability
- Current Service Liability
- Total Actuarial Accrued Liability
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability
- Funded Ratio
- Annual Payroll

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**Summary**

- The summary provides a detailed breakdown of the actuarial valuation for participating municipalities as of December 31, 2008.
- It includes information on prior service liability, current service liability, total actuarial accrued liability, actuarial value of assets, unfunded/(overfunded) actuarial accrued liability, funded ratio, and annual payroll for each municipality.
- Additional information includes data on amortization periods, number of annuitants, active contributing members, inactive members, and average ages and lengths of service.

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**City Contribution Rates for 2010**

- The rates for 2010 are provided for both retirement and supplemental death contributions, including normal, prior service, and total rates.
- The table also includes the phase-in rate (minimum contribution) and the statutory maximum rate for total retirement contributions.

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**Additional Information**

- The additional information section contains data on the amortization period, number of annuitants, active contributing members, inactive members, and average ages and lengths of service for each city.
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $55,506,469 $314,912 $50,386 $4,398 $79,717 $55,753 $29,511,405
   b. Annuitants 38,973,952 186,173 78,087 2,426 12,691 137,434 14,370,234
2. Current Service Liability (Present Members)
   a. Present Members 176,181,202 1,168,006 512,773 218,720 288,906 253,737 79,561,321
3. Total Actuarial Accrued Liability: (1) + (2) $270,661,623 $1,669,091 $641,246 $225,544 $381,314 $446,924 $123,442,960
4. Actuarial value of assets 184,115,536 1,302,752 669,705 256,302 325,458 271,037 77,458,889
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $86,546,087 $366,339 ($28,459) ($30,758) $55,856 $175,887 $45,984,071
6. Funded Ratio: (4) / (3) 68.0% 78.1% 104.4% 113.6% 85.4% 60.6% 62.7%

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 12.38% 4.74% 4.26% 2.86% 2.01% 4.75% 12.09%
- Prior Service 7.88% 2.20% -0.34% -0.69% 0.39% 3.15% 8.17%
- Total Retirement 20.26% 6.94% 3.92% 2.40% 2.40% 7.90% 20.26%
- Supplemental Death 0.19% 0.25% 0.00% 0.00% 0.18% 0.00% 0.00%
- Total Rate 20.45% 7.19% 3.92% 2.17% 2.58% 7.90% 20.26%

#### Statutory Maximum Rate (Total Retirement Only)
- N/A 9.50% N/A N/A 7.50% N/A 7.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 29 years 29 years 24 years 24 years 24 years 29 years 29 years
- Number of annuitants: 394 10 4 2 1 5 177
- Number of active contributing members: 1,163 30 14 9 25 11 547
- Number of inactive members: 317 19 15 9 21 2 220
- Average age of contributing members: 42.5 years 43.1 years 38.6 years 54.0 years 44.9 years 48.8 years 43.8 years
- Average length of service of contributing members: 11.5 years 8.3 years 5.7 years 6.3 years 5.7 years 6.9 years 11.4 years

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### SUMMARY OF ACTUARIAL INFORMATION (continued)

1. Prior Service Liability
   a. Present Members $12,459,858 $24,048 $1,080,452 $195,557 $3,257 $4,220,568 $0
   b. Annuitants 11,860,841 99,945 864,671 80,779 18,726 2,217,502 10,298
2. Current Service Liability (Present Members)
   a. Present Members 42,012,513 143,979 3,224,240 381,773 50,570 15,662,649 50,145
3. Total Actuarial Accrued Liability: (1) + (2) $66,333,212 $267,972 $5,169,363 $658,109 $72,553 $22,100,719 $60,443
4. Actuarial value of assets 41,923,622 261,102 3,304,380 404,188 62,539 16,258,949 55,474
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $24,409,590 $6,870 $1,864,983 $253,921 $10,014 $5,841,770 $4,969
6. Funded Ratio: (4) / (3) 63.2% 97.4% 63.9% 61.4% 86.2% 73.6% 91.8%

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 12.54% 5.09% 10.88% 4.01% 3.76% 15.31% 2.86%
- Prior Service 9.97% 0.17% 7.50% 1.50% 0.51% 5.72% 0.22%
- Total Retirement 22.51% 5.26% 18.38% 5.50% 3.76% 15.31% 2.86%
- Supplemental Death 0.24% 0.18% 0.25% 0.30% 0.00% 0.00% 0.23%
- Total Rate 22.75% 5.44% 18.63% 5.37% 3.76% 15.31% 3.09%

#### Statutory Maximum Rate (Total Retirement Only)
- N/A 9.50% N/A N/A 7.50% N/A 7.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 29 years 29 years 29 years 29 years 29 years 29 years 29 years
- Number of annuitants: 158 41 12 6 4 58 2
- Number of active contributing members: 325 7 29 36 4 104 6
- Number of inactive members: 128 7 8 4 8 2 5
- Average age of contributing members: 44.4 years 40.6 years 44.6 years 48.0 years 50.1 years 43.2 years 46.5 years
- Average length of service of contributing members: 11.0 years 4.4 years 8.4 years 8.9 years 4.6 years 14.7 years 4.4 years

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### Summary

This document provides a detailed breakdown of the Texas Municipal Retirement System’s actuarial valuation of participating municipalities as of December 31, 2008. It includes summaries of actuarial information, city contribution rates for 2010, and additional information such as amortization periods and numbers of annuitants and active contributing members. The report also calculates funded ratios and outlines the methodology for determining liability and assets. The financial statements and rates are presented for various municipalities, including Grand Prairie, Grand Saline, Grandview, Granger, Granite Shoals, Grapeland, and Grapevine, among others.
### SUMMARY OF ACTUARIAL INFORMATION

**1. Prior Service Liability**
   - Present Members
     - $32,700
   - Annuitants
     - $47,617

**2. Current Service Liability (Present Members)**
   - $35,208

**3. Total Actuarial Accrued Liability: (1) + (2)**
   - $1,144,737

**4. Actuarial value of assets**
   - $375,859

**5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - $80,484

**6. Funded Ratio: (4) / (3)**
   - 86.4%

**7. Annual Payroll**
   - $130,044

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
   - Normal Cost: 6.18%
   - Prior Service: 3.09%
   - Total Retirement: 9.27%
   - Supplemental Death: 0.00%
   - Total Rate: 9.27%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
   - N/A

**Statutory Maximum Rate (Total Retirement Only)**
   - N/A

### ADDITIONAL INFORMATION

**Amortization period as of 1/2010**
   - 24 years

**Number of annuitants**
   - 3

**Number of active contributing members**
   - 4

**Number of inactive members**
   - 4

**Average age of contributing members**
   - 39.5 years

**Average length of service of contributing members**
   - 6.6 years

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### SUMMARY OF ACTUARIAL INFORMATION

**1. Prior Service Liability**
   - Present Members
     - $253,375
   - Annuitants
     - 621,273

**2. Current Service Liability (Present Members)**
   - 1,034,719

**3. Total Actuarial Accrued Liability: (1) + (2)**
   - $1,909,367

**4. Actuarial value of assets**
   - $1,138,017

**5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - $771,350

**6. Funded Ratio: (4) / (3)**
   - 60.0%

**7. Annual Payroll**
   - $646,016

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
   - Normal Cost: 9.11%
   - Prior Service: 7.29%
   - Total Retirement: 16.40%
   - Supplemental Death: 0.54%
   - Total Rate: 16.94%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
   - N/A

**Statutory Maximum Rate (Total Retirement Only)**
   - 13.50%

### ADDITIONAL INFORMATION

**Amortization period as of 1/2010**
   - 24 years

**Number of annuitants**
   - 18

**Number of active contributing members**
   - 20

**Number of inactive members**
   - 7

**Average age of contributing members**
   - 46.9 years

**Average length of service of contributing members**
   - 6.6 years
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members $4,766 $37,918 $37,802 $28,472 $628,325 $1,031,524 $6,526
   - b. Annuitants 47,217 0 36,982 0 1,253,202 143,016 2,955
2. **Current Service Liability (Present Members)** 774,721 624,497 681,893 66,695 1,743,824 2,963,703 68,173
3. **Total Actuarial Accrued Liability: (1) + (2)** $826,704 $1,003,715 $756,677 $95,167 $3,607,451 $4,138,243 $77,654
4. **Actuarial value of assets** 916,795 733,329 766,181 79,128 2,355,763 2,802,337 73,913
5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)** ($90,091) $270,386 ($9,504) $16,039 $1,251,688 $1,335,906 $3,741
6. **Funded Ratio: (4) / (3)** 110.9% 73.1% 101.3% 83.1% 65.3% 67.7% 95.2%

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 3.71% 7.63% 6.69% 14.42% 5.57% 7.33% 8.23%
- Prior Service -1.18% 3.22% -0.17% 7.15% 4.65% 3.17% 1.43%
- Total Retirement 2.53% 10.85% 6.52% 21.57% 10.22% 10.50% 9.66%
- Supplemental Death 0.21% 0.12% 0.41% 0.48% 0.33% 0.16% 0.39%
- Total Rate 2.74% 10.97% 6.93% 22.05% 10.55% 10.66% 10.05%

#### Supplemental Death
- Rate 0.21% 0.12% 0.41% 0.48% 0.33% 0.16% 0.39%

#### Total Rate
- 2.74% 10.97% 6.93% 22.05% 10.55% 10.66% 10.05%

### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010** 24 years 24 years 24 years 5 years 29 years 24 years 10 years
- **Number of annuitants** 7 0 7 0 20 4 1
- **Number of active contributing members** 18 15 12 2 50 43 2
- **Number of inactive members** 4 9 4 0 40 26 0
- **Average age of contributing members** 41.9 years 38.2 years 48.8 years 59.8 years 42.1 years 40.9 years 51.9 years
- **Average length of service of contributing members** 8.4 years 7.9 years 13.1 years 9.8 years 5.9 years 10.0 years 12.1 years
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members
     - Hewitt: $1,666,676
     - Hickory Creek: $181,006
     - Hico: $122,019
     - Hillsdale: $2,224,356
     - Higgins: $15,458
     - Highland Park: $1,280,320
     - Highland Village: $3,624,127
   - b. Annuitants
     - Hewitt: $1,116,194
     - Hickory Creek: 1,302
     - Hico: 40,537
     - Hillsdale: 142,986
     - Higgins: 18,523
     - Highland Park: 4,713,582
     - Highland Village: 355,167

2. **Current Service Liability (Present Members)**
   - Hewitt: $4,515,306
   - Hickory Creek: $590,467
   - Hico: $410,752
   - Hillsdale: $4,896,138
   - Higgins: $106,199
   - Highland Park: $32,196,317
   - Highland Village: $10,578,574

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Hewitt: $7,298,176
   - Hickory Creek: $673,523
   - Hico: $763,308
   - Hillsdale: $7,263,480
   - Higgins: $140,180
   - Highland Park: $38,190,219
   - Highland Village: $14,557,868

4. **Actuarial value of assets**
   - Hewitt: $4,715,694
   - Hickory Creek: $724,285
   - Hico: $480,153
   - Hillsdale: $5,649,711
   - Higgins: $124,932
   - Highland Park: $32,992,375
   - Highland Village: $10,864,046

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Hewitt: $2,582,482
   - Hickory Creek: $48,490
   - Hico: $83,155
   - Hillsdale: $1,613,769
   - Higgins: $15,248
   - Highland Park: $5,197,844
   - Highland Village: $3,693,822

6. **Funded Ratio: (4) / (3)**
   - Hewitt: 64.6%
   - Hickory Creek: 93.7%
   - Hico: 85.2%
   - Hillsdale: 77.8%
   - Higgins: 89.1%
   - Highland Park: 86.4%
   - Highland Village: 74.6%

7. **Annual Payroll**
   - Hewitt: $2,791,872
   - Hickory Creek: $1,071,610
   - Hico: $267,931
   - Hillsdale: $5,549,791
   - Higgins: $60,813
   - Highland Park: $9,243,239
   - Highland Village: $6,968,771

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost: 9.04%
- Prior Service Cost: 5.65%
- Total Retirement: 14.69%
- Supplemental Death: 0.15%
- Total Rate: 14.84%

#### Supplemental Death
- Rate: 0.12%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Rate: 12.65%

#### Statutory Maximum Rate (Total Retirement Only)
- Rate: 13.50%

### ADDITIONAL INFORMATION

#### Amortization period as of 1/2010
- 29 years

#### Number of annuitants
- 13
- 1
- 1
- 7
- 1
- 1

#### Number of active contributing members
- 77
- 25
- 11
- 163
- 2
- 119

#### Number of inactive members
- 39
- 22
- 3
- 65
- 0
- 37

#### Average age of contributing members
- 38.0 years
- 38.1 years
- 51.9 years
- 40.8 years
- 54.0 years
- 43.9 years

#### Average length of service of contributing members
- 8.1 years
- 6.2 years
- 6.0 years
- 5.8 years
- 16.2 years
- 9.7 years

---

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members
     - Hill Country Village: $17,570
     - Hillsboro: $1,595,881
     - Hitchcock: $369,764
     - Holland: $86,581
     - Holliday: $15,387
     - Hollywood Park: $561,625
     - Hondo: $948,488
   - b. Annuitants
     - Hill Country Village: 128,140
     - Hillsboro: 1,158,033
     - Hitchcock: 90,238
     - Holland: 23,100
     - Holliday: 0
     - Hollywood Park: 328,292
     - Hondo: 2,073,667

2. **Current Service Liability (Present Members)**
   - Hill Country Village: $728,763
   - Hillsboro: $6,404,264
   - Hitchcock: $1,459,184
   - Holland: $296,080
   - Holliday: 0
   - Hollywood Park: $222,854
   - Hondo: $2,193,604

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Hill Country Village: $874,473
   - Hillsboro: $9,158,178
   - Hitchcock: $1,918,196
   - Holland: $296,080
   - Holliday: 0
   - Hollywood Park: $2,193,604
   - Hondo: $6,269,712

4. **Actuarial value of assets**
   - Hill Country Village: $802,280
   - Hillsboro: $5,867,799
   - Hitchcock: $1,859,544
   - Holland: $210,452
   - Holliday: $236,337
   - Hollywood Park: $1,648,035
   - Hondo: $3,996,587

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Hill Country Village: $72,193
   - Hillsboro: $3,290,379
   - Hitchcock: $59,642
   - Holland: $85,628
   - Holliday: $8,343
   - Hollywood Park: $671,569
   - Hondo: $2,273,125

6. **Funded Ratio: (4) / (3)**
   - Hill Country Village: 91.7%
   - Hillsboro: 64.1%
   - Hitchcock: 96.9%
   - Holland: 71.1%
   - Holliday: 71.0%
   - Hollywood Park: 63.7%

7. **Annual Payroll**
   - Hill Country Village: $610,895
   - Hillsboro: $3,915,677
   - Hitchcock: $1,166,896
   - Holland: $193,663
   - Holliday: $129,776
   - Hollywood Park: $3,131,181

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost: 3.64%
- Prior Service Cost: 0.79%
- Total Retirement: 4.43%
- Supplemental Death: 0.12%
- Total Rate: 4.55%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- N/A

#### Statutory Maximum Rate (Total Retirement Only)
- 11.50%

### ADDITIONAL INFORMATION

#### Amortization period as of 1/2010
- 29 years

#### Number of annuitants
- 3
- 33
- 4
- 5
- 0
- 7

#### Number of active contributing members
- 15
- 15
- 6
- 6
- 10
- 2

#### Average age of contributing members
- 36.9 years
- 42.1 years
- 43.9 years
- 38.5 years
- 8.9 years
- 57.8 years

#### Average length of service of contributing members
- 8.9 years
- 6.0 years
- 10.9 years
- 5.7 years
- 8.9 years
- 6.5 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Prior Service Liability</th>
<th>Current Service Liability</th>
<th>Total Actuarial Accrued Liability</th>
<th>Actuarial value of assets</th>
<th>Unfunded/(overfunded) actuarial accrued liability</th>
<th>Funded Ratio</th>
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</thead>
<tbody>
<tr>
<td>Honey Grove</td>
<td>$157,155</td>
<td>$145,045</td>
<td>$26,505</td>
<td>$269,869</td>
<td>$182,102</td>
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<td>58,182</td>
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<td>99,664</td>
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<td>Howe</td>
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<td>139,174</td>
<td>183,764</td>
<td>427,794</td>
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<td>($17,329)</td>
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<td>87%</td>
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### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Retirement Costs</th>
<th>Prior Service Costs</th>
<th>Total Retirement Costs</th>
<th>Supplemental Death Costs</th>
<th>Total Rate</th>
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<tbody>
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<td>Humble</td>
<td>10.49%</td>
<td>5.39%</td>
<td>15.88%</td>
<td>0.17%</td>
<td>16.05%</td>
</tr>
<tr>
<td>Hunters Creek</td>
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<tr>
<td>Huntington</td>
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<td>Hurst</td>
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### ADDITIONAL INFORMATION

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<th>Average age of contributing members</th>
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</tr>
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<tbody>
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<td>29 years</td>
<td>3</td>
<td>10</td>
<td>11</td>
<td>42.4 years</td>
<td>8.1 years</td>
</tr>
<tr>
<td>Hunters Creek</td>
<td>24 years</td>
<td>4</td>
<td>10</td>
<td>4</td>
<td>40.3 years</td>
<td>6.9 years</td>
</tr>
<tr>
<td>Huntington</td>
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<td>6</td>
<td>14</td>
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<td>Hurto</td>
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<td>Humble</td>
<td>$6,329,924</td>
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<td>$433,351</td>
<td>$20,051,685</td>
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### CITY CONTRIBUTION RATES FOR 2010

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<th>Municipality</th>
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### ADDITIONAL INFORMATION

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<td>10.4 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members
   - b. Annuities
      - 1. Current Service Liability (Present Members)
      - 2. Total Actuarial Accrued Liability: (1) + (2)
      - 3. Current Service Liability (Present Members)
      - 4. Total Actuarial Accrued Liability: (3) + (4)
      - 5. Unfunded/overfunded actuarial accrued liability: (3) - (4)
      - 6. Funded Ratio: (4) / (3)
      - 7. Annual Payroll

2. City Contribution Rates for 2010
   - Retirement
   - Supplemental Death
   - Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
   - Statutory Maximum Rate (Total Retirement Only)

3. Additional Information
   - Amortization period as of 1/2010
   - Number of annuitants
   - Number of active contributing members
   - Number of inactive members
   - Average age of contributing members
   - Average length of service of contributing members

### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemented Death</th>
<th>Total Rate</th>
<th>Phase-In Rate</th>
<th>Statutory Maximum Rate</th>
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<td>-0.24%</td>
<td>2.40%</td>
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<td>2.34%</td>
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<td>4.92%</td>
<td>1.86%</td>
<td>6.31%</td>
<td>0.00%</td>
<td>6.78%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Retirement</td>
<td>7.68%</td>
<td>4.58%</td>
<td>12.26%</td>
<td>0.22%</td>
<td>12.48%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Retirement</td>
<td>12.31%</td>
<td>15.50%</td>
<td>23.78%</td>
<td>0.38%</td>
<td>15.50%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Retirement</td>
<td>10.94%</td>
<td>13.47%</td>
<td>15.33%</td>
<td>0.19%</td>
<td>15.50%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 24 years
- Number of annuitants: 5
- Number of active contributing members: 16
- Number of inactive members: 9
- Average age of contributing members: 42.0 years
- Average length of service of contributing members: 8.9 years

---

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemented Death</th>
<th>Total Rate</th>
<th>Phase-In Rate</th>
<th>Statutory Maximum Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Italy</td>
<td>2.33%</td>
<td>2.28%</td>
<td>4.61%</td>
<td>0.26%</td>
<td>4.87%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Italy</td>
<td>10.52%</td>
<td>2.64%</td>
<td>13.16%</td>
<td>0.20%</td>
<td>13.42%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Italy</td>
<td>5.61%</td>
<td>4.49%</td>
<td>10.10%</td>
<td>0.29%</td>
<td>10.39%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Italy</td>
<td>8.00%</td>
<td>6.97%</td>
<td>14.97%</td>
<td>0.34%</td>
<td>15.31%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Italy</td>
<td>8.68%</td>
<td>7.18%</td>
<td>15.86%</td>
<td>0.21%</td>
<td>16.07%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Italy</td>
<td>6.58%</td>
<td>4.90%</td>
<td>11.48%</td>
<td>0.21%</td>
<td>11.69%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Italy</td>
<td>4.72%</td>
<td>3.64%</td>
<td>8.36%</td>
<td>0.27%</td>
<td>8.63%</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 24 years
- Number of annuitants: 0
- Number of active contributing members: 16
- Number of inactive members: 10
- Average age of contributing members: 44.0 years
- Average length of service of contributing members: 7.1 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members $3,883,994
   - b. Annuitants 1,739,693
   - c. Current Service Liability (Present Members) 5,638,461
   - d. Total Actuarial Accrued Liability: (1) + (2) $11,262,148
   - 4. Actuarial value of assets $7,265,727
   - 5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $3,996,421
   - 6. Funded Ratio: (4) / (3) 64.5%

2. Current Service Liability (Present Members) 5,638,461
3. Total Actuarial Accrued Liability: (1) + (2) $11,262,148
4. Actuarial value of assets $7,265,727
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $3,996,421
6. Funded Ratio: (4) / (3) 64.5%

### CITY CONTRIBUTION RATES FOR 2010

Retirement
- Normal Cost 9.38%
- Prior Service 5.89%
- Total Retirement 15.27%
- Supplemental Death 0.21%
- Total Rate 15.48%

Supplemental Death 0.21%
- Total Rate 15.48%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 29 years
- Number of annuitants 13
- Number of active contributing members 91
- Average age of contributing members 43.3 years
- Average length of service of contributing members 9.0 years

---

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members $9,547
   - b. Annuitants 4,135
   - c. Current Service Liability (Present Members) 769,864
   - d. Total Actuarial Accrued Liability: (1) + (2) $783,544
   - 4. Actuarial value of assets $943,171
   - 5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) ($159,627)
   - 6. Funded Ratio: (4) / (3) 120.4%

2. Current Service Liability (Present Members) 769,864
3. Total Actuarial Accrued Liability: (1) + (2) $783,544
4. Actuarial value of assets $943,171
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) ($159,627)
6. Funded Ratio: (4) / (3) 120.4%

### CITY CONTRIBUTION RATES FOR 2010

Retirement
- Normal Cost 4.83%
- Prior Service -1.42%
- Total Retirement 3.41%
- Supplemental Death 0.11%
- Total Rate 3.52%

Supplemental Death 0.11%
- Total Rate 3.52%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 29 years
- Number of annuitants 4
- Number of active contributing members 27
- Average age of contributing members 39.8 years
- Average length of service of contributing members 9.0 years
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**  
   a. Present Members  
   b. Annuitants  
   - Current Service Liability (Present Members)  
   - Total Actuarial Accrued Liability: (1) + (2)  
   - Actuarial value of assets  
   - Unfunded/(overfunded) actuarial accrued liability: (3) - (4)  
   - Funded Ratio: (4) / (3)  
   - Annual Payroll  

2. **City Contribution Rates for 2010**  
   - Retirement  
   - Supplemental Death  
   - Total Rate  
   - Phase-In Rate (Minimum Contribution), Incl. Supplemental Death  
   - Statutory Maximum Rate (Total Retirement Only)  

3. **Additional Information**  
   - Amortization period as of 1/2010  
   - Number of annuitants  
   - Number of active contributing members  
   - Number of inactive members  
   - Average age of contributing members  
   - Average length of service of contributing members  

---

#### Keene

<table>
<thead>
<tr>
<th>Prior Service Liability</th>
<th>$1,477,400</th>
<th>$13,769,568</th>
<th>$231,966</th>
<th>$3,138</th>
<th>$144,144</th>
<th>$2,179,454</th>
<th>$984,107</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Present Members</td>
<td>$1,386,240</td>
<td>$13,632,740</td>
<td>$227,966</td>
<td>$3,138</td>
<td>$139,944</td>
<td>$2,179,454</td>
<td>$984,107</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>$91,160</td>
<td>$146,828</td>
<td>$4,000</td>
<td>$500</td>
<td>$4,200</td>
<td>$14,999</td>
<td>$999</td>
</tr>
<tr>
<td>Current Service Liability (Present Members)</td>
<td>$2,440,815</td>
<td>$27,207,603</td>
<td>$1,523,261</td>
<td>$183,641</td>
<td>$634,827</td>
<td>$2,160,015</td>
<td>$1,054,747</td>
</tr>
<tr>
<td>Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$4,352,807</td>
<td>$42,915,914</td>
<td>$1,789,293</td>
<td>$186,641</td>
<td>$1,074,396</td>
<td>$6,352,176</td>
<td>$4,684,116</td>
</tr>
<tr>
<td>Actuarial value of assets</td>
<td>$2,650,653</td>
<td>$27,242,602</td>
<td>$1,762,667</td>
<td>$301,799</td>
<td>$790,466</td>
<td>$4,056,618</td>
<td>$2,160,015</td>
</tr>
<tr>
<td>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$1,702,154</td>
<td>$15,673,312</td>
<td>$26,626</td>
<td>($115,158)</td>
<td>$283,930</td>
<td>$2,295,558</td>
<td>$2,524,101</td>
</tr>
<tr>
<td>Funded Ratio: (4) / (3)</td>
<td>60.9%</td>
<td>63.5%</td>
<td>98.5%</td>
<td>161.7%</td>
<td>73.6%</td>
<td>63.9%</td>
<td>46.1%</td>
</tr>
<tr>
<td>Annual Payroll</td>
<td>$1,674,396</td>
<td>$17,320,261</td>
<td>$1,917,480</td>
<td>$393,009</td>
<td>$562,181</td>
<td>$3,398,236</td>
<td>$1,301,582</td>
</tr>
</tbody>
</table>

#### Kerrville

<table>
<thead>
<tr>
<th>Prior Service Liability</th>
<th>$9,270,789</th>
<th>$1,620,660</th>
<th>$5,103,777</th>
<th>$6,817,372</th>
<th>$4,841,949</th>
<th>$1,279,756</th>
<th>$58,067</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Present Members</td>
<td>$9,035,672</td>
<td>$1,585,520</td>
<td>$4,976,377</td>
<td>$6,641,372</td>
<td>$4,681,949</td>
<td>$1,249,756</td>
<td>$55,067</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>$235,117</td>
<td>$355,140</td>
<td>$127,400</td>
<td>$176,000</td>
<td>$160,000</td>
<td>$30,000</td>
<td>$3,000</td>
</tr>
<tr>
<td>Current Service Liability (Present Members)</td>
<td>$25,882,328</td>
<td>$8,736,971</td>
<td>$14,438,772</td>
<td>$54,113,831</td>
<td>$21,478,346</td>
<td>$2,235,121</td>
<td>$874,953</td>
</tr>
<tr>
<td>Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$41,318,492</td>
<td>$11,256,605</td>
<td>$22,627,112</td>
<td>$69,404,995</td>
<td>$31,292,050</td>
<td>$3,631,257</td>
<td>$711,503</td>
</tr>
<tr>
<td>Actuarial value of assets</td>
<td>$25,957,288</td>
<td>$8,986,430</td>
<td>$13,490,212</td>
<td>$52,494,308</td>
<td>$21,935,664</td>
<td>$2,107,588</td>
<td>$369,438</td>
</tr>
<tr>
<td>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$15,361,204</td>
<td>$2,270,175</td>
<td>$9,136,900</td>
<td>$16,910,687</td>
<td>$9,260,386</td>
<td>$1,567,735</td>
<td>$548,803</td>
</tr>
<tr>
<td>Funded Ratio: (4) / (3)</td>
<td>62.8%</td>
<td>79.8%</td>
<td>59.6%</td>
<td>75.6%</td>
<td>70.4%</td>
<td>66.0%</td>
<td>51.9%</td>
</tr>
<tr>
<td>Annual Payroll</td>
<td>$13,296,388</td>
<td>$2,805,990</td>
<td>$6,356,597</td>
<td>$34,856,263</td>
<td>$9,260,386</td>
<td>$1,567,735</td>
<td>$548,803</td>
</tr>
</tbody>
</table>

---

#### Additional Information

### ADDITIONAL INFORMATION

Amortization period as of 1/2010  
Number of annuitants  
Number of active contributing members  
Number of inactive members  
Average age of contributing members  
Average length of service of contributing members

---

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**  
**Prior Service**  
**Supplemental Death**  
**Total Retirement**  
**Supplemental Death**  
**Total Rate**  
**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**  
**Statutory Maximum Rate (Total Retirement Only)**

### ADDITIONAL INFORMATION

Amortization period as of 1/2010  
Number of annuitants  
Number of active contributing members  
Number of inactive members  
Average age of contributing members  
Average length of service of contributing members

---

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**  
   a. Present Members  
   b. Annuitants  
   - Current Service Liability (Present Members)  
   - Total Actuarial Accrued Liability: (1) + (2)  
   - Actuarial value of assets  
   - Unfunded/(overfunded) actuarial accrued liability: (3) - (4)  
   - Funded Ratio: (4) / (3)  
   - Annual Payroll  

2. **City Contribution Rates for 2010**  
   - Retirement  
   - Supplemental Death  
   - Total Rate  
   - Phase-In Rate (Minimum Contribution), Incl. Supplemental Death  
   - Statutory Maximum Rate (Total Retirement Only)  

3. **Additional Information**  
   - Amortization period as of 1/2010  
   - Number of annuitants  
   - Number of active contributing members  
   - Number of inactive members  
   - Average age of contributing members  
   - Average length of service of contributing members

---

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**  
**Prior Service**  
**Supplemental Death**  
**Total Retirement**  
**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**  
**Statutory Maximum Rate (Total Retirement Only)**

### ADDITIONAL INFORMATION

Amortization period as of 1/2010  
Number of annuitants  
Number of active contributing members  
Number of inactive members  
Average age of contributing members  
Average length of service of contributing members
# TEXAS MUNICIPAL RETIREMENT SYSTEM

## Actuarial Valuation of Participating Municipalities - December 31, 2008

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $0 $61,035 $17,739 $549 $114,481 $1,068,904 $0
   b. Annuitants 19,820 0 15,155 0 0 625,993 22,122
   2. Current Service Liability (Present Members) $279,708 $282,122 $197,307 $22,671 $549,474 $4,587,558 $125,689
   3. Total Actuarial Accrued Liability: (1) + (2) 342,175 252,706 168,555 19,167 632,781 3,052,636 288,471
   4. Actuarial value of assets $279,708 $282,122 $197,307 $22,671 $549,474 $4,587,558 $125,689
   5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) ($62,467) $29,416 $28,652 $3,054 ($11,740) $1,534,922 ($13,509)
   6. Funded Ratio: (4) / (3) 122.3% 89.6% 85.5% 86.5% 102.2% 66.5% 110.7%
   7. Annual Payroll $205,616 $683,867 $90,187 $119,959 $1,043,299 $4,375,040 $191,437

---

### CITY CONTRIBUTION RATES FOR 2010

- **Retirement**
  - Normal Cost 5.27% 2.08% 6.84% 1.33% 1.63% 5.95% 2.64%
  - Prior Service -2.06% 0.29% 1.94% 0.17% -0.08% 2.37% -0.48%
  - Total Retirement 3.21% 2.37% 8.78% 1.50% 1.55% 8.32% 2.16%
- **Supplemental Death** 0.42% 0.20% 0.00% 0.12% 0.12% 0.16% 0.00%
- **Total Rate** 3.63% 2.57% 8.78% 1.62% 1.67% 8.48% 2.16%
- **Phase-In Rate (Minimum Contribution), Incl. Supplemental Death** N/A N/A 7.95% N/A N/A N/A N/A
- **Statutory Maximum Rate (Total Retirement Only)** 9.50% N/A 9.50% N/A 7.50% 13.50% 7.50%

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### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 24 years 24 years 29 years 24 years 24 years 24 years 24 years
- Number of annuitants 2 0 3 0 0 7 1
- Number of active contributing members 8 21 3 3 27 99 7
- Number of inactive members 8 21 0 1 18 42 2
- Average age of contributing members 56.5 years 43.6 years 56.7 years 40.2 years 38.3 years 50.8 years
- Average length of service of contributing members 4.9 years 5.4 years 10.5 years 8.1 years 5.2 years 6.0 years 8.1 years

---

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $1,078,803 $874,037 $99,409 $2,130,103 $12,606,359 $104,565 $924,920
   b. Annuitants 485,624 921,372 48,340 2,084,742 10,056,214 0 354,672
   2. Current Service Liability (Present Members) $1,515,416 4,782,022 223,242 7,786,155 49,735,697 23,328 1,906,108
   3. Total Actuarial Accrued Liability: (1) + (2) $3,079,843 $6,577,431 $370,991 $12,001,000 $72,398,270 $127,893 $3,185,700
   4. Actuarial value of assets $1,762,814 4,697,339 329,344 8,165,839 47,909,865 5,197 2,114,741
   5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $1,317,029 $1,880,092 $41,647 $3,835,161 $24,488,405 $122,696 $1,070,959
   6. Funded Ratio: (4) / (3) 57.2% 71.4% 88.8% 68.0% 66.2% 4.1% 66.4%
   7. Annual Payroll $1,623,659 $1,882,923 $274,012 $5,413,034 $18,162,841 $296,186 $1,399,766

---

### CITY CONTRIBUTION RATES FOR 2010

- **Retirement**
  - Normal Cost 6.26% 8.77% 4.85% 6.48% 11.79% 3.73% 8.70%
  - Prior Service 4.95% 6.10% 0.93% 4.32% 8.23% 2.80% 4.67%
  - Total Retirement 11.21% 14.87% 5.78% 10.80% 20.02% 6.53% 13.37%
- **Supplemental Death** 0.20% 0.29% 0.16% 0.18% 0.18% 0.29% 0.20%
- **Total Rate** 11.41% 15.16% 5.94% 10.98% 20.20% 6.82% 13.57%
- **Phase-In Rate (Minimum Contribution), Incl. Supplemental Death** 9.16% 12.84% 5.12% 9.39% 15.81% N/A 11.18%
- **Statutory Maximum Rate (Total Retirement Only)** 9.50% N/A 11.50% N/A N/A N/A 13.50%

---

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 29 years 29 years 29 years 29 years 29 years 24 years 29 years
- Number of annuitants 13 25 3 53 118 0 13
- Number of active contributing members 50 52 12 123 361 11 43
- Number of inactive members 50 52 14 77 117 1 15
- Average age of contributing members 41.2 years 45.4 years 41.0 years 41.1 years 41.8 years 44.3 years 39.2 years
- Average length of service of contributing members 7.5 years 10.5 years 4.2 years 7.9 years 11.0 years 6.4 years 8.9 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Prior Service Liability</th>
<th>Current Service Liability (Present Members)</th>
<th>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</th>
<th>Funded Ratio (4) / (3)</th>
<th>Annual Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ladonia</td>
<td>$0</td>
<td>$2,986,123</td>
<td>($15,863)</td>
<td>163.5%</td>
<td>$44,079</td>
</tr>
<tr>
<td>Lago Vista</td>
<td>$980,147</td>
<td>157,657</td>
<td>$860,480</td>
<td>79.0%</td>
<td>$2,777,725</td>
</tr>
<tr>
<td>Laguna Vista</td>
<td>$53,022</td>
<td>0</td>
<td>$2,693,924</td>
<td>59.7%</td>
<td>$159,500</td>
</tr>
<tr>
<td>Lake Dallas</td>
<td>$784,382</td>
<td>20,748,258</td>
<td>$3,818,078</td>
<td>157.6%</td>
<td>$1,747,708</td>
</tr>
<tr>
<td>Lake Jackson</td>
<td>$6,006,048</td>
<td>21,733,735</td>
<td>$30,154,100</td>
<td>117.6%</td>
<td>$9,780,969</td>
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<tr>
<td>Lake Worth</td>
<td>$1,390,300</td>
<td>4,882,366</td>
<td>$7,089,492</td>
<td>110.7%</td>
<td>$3,741,603</td>
</tr>
<tr>
<td>Lakeport</td>
<td>$0</td>
<td>4,105,063</td>
<td>$81,557</td>
<td>117.6%</td>
<td>$145,633</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Prior Service Liability</th>
<th>Current Service Liability (Present Members)</th>
<th>Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</th>
<th>Funded Ratio (4) / (3)</th>
<th>Annual Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lakeside City</td>
<td>$48,852</td>
<td>$860,480</td>
<td>$2,693,924</td>
<td>79.0%</td>
<td>$44,079</td>
</tr>
<tr>
<td>Lakeway</td>
<td>$234</td>
<td>0</td>
<td>$2,986,123</td>
<td>59.7%</td>
<td>$2,777,725</td>
</tr>
<tr>
<td>Lamesa</td>
<td>$1,487,798</td>
<td>157,657</td>
<td>$860,480</td>
<td>59.7%</td>
<td>$159,500</td>
</tr>
<tr>
<td>Lampasas</td>
<td>$277,878</td>
<td>0</td>
<td>$2,693,924</td>
<td>59.7%</td>
<td>$59,727</td>
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<tr>
<td>Lancaster</td>
<td>$1,277,583</td>
<td>20,748,258</td>
<td>$3,818,078</td>
<td>157.6%</td>
<td>$1,747,708</td>
</tr>
<tr>
<td>Laredo</td>
<td>$1,998,645</td>
<td>21,733,735</td>
<td>$30,154,100</td>
<td>117.6%</td>
<td>$9,780,969</td>
</tr>
<tr>
<td>Lake Dallas</td>
<td>$6,006,048</td>
<td>4,882,366</td>
<td>$7,089,492</td>
<td>110.7%</td>
<td>$3,741,603</td>
</tr>
<tr>
<td>Lake Jackson</td>
<td>$1,390,300</td>
<td>4,105,063</td>
<td>$81,557</td>
<td>117.6%</td>
<td>$145,633</td>
</tr>
<tr>
<td>Lake Worth</td>
<td>$0</td>
<td>81,557</td>
<td>117.6%</td>
<td>117.6%</td>
<td>$145,633</td>
</tr>
<tr>
<td>Lakeport</td>
<td>$0</td>
<td>4,105,063</td>
<td>$81,557</td>
<td>117.6%</td>
<td>$145,633</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>7.00%</td>
<td>-2.43%</td>
<td>4.57%</td>
<td>0.20%</td>
<td>4.77%</td>
<td>N/A</td>
<td>11.50%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>6.55%</td>
<td>2.10%</td>
<td>8.65%</td>
<td>0.26%</td>
<td>8.91%</td>
<td>N/A</td>
<td>12.50%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>10.90%</td>
<td>0.10%</td>
<td>12.47%</td>
<td>0.32%</td>
<td>12.77%</td>
<td>N/A</td>
<td>12.50%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>8.76%</td>
<td>3.71%</td>
<td>15.34%</td>
<td>0.20%</td>
<td>15.54%</td>
<td>N/A</td>
<td>12.50%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>7.30%</td>
<td>5.25%</td>
<td>72.1%</td>
<td>6.00%</td>
<td>68.9%</td>
<td>N/A</td>
<td>68.9%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>3.82%</td>
<td>3.60%</td>
<td>72.2%</td>
<td>-0.67%</td>
<td>110.7%</td>
<td>N/A</td>
<td>110.7%</td>
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</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Amortization period as of 1/2010</th>
<th>Number of annuitants</th>
<th>Number of active contributing members</th>
<th>Number of inactive members</th>
<th>Average age of contributing members</th>
<th>Average length of service of contributing members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ladonia</td>
<td>24 years</td>
<td>2</td>
<td>9</td>
<td>11</td>
<td>46.8 years</td>
<td>1.8 years</td>
</tr>
<tr>
<td>Lago Vista</td>
<td>24 years</td>
<td>25</td>
<td>98</td>
<td>82</td>
<td>49.2 years</td>
<td>7.0 years</td>
</tr>
<tr>
<td>Laguna Vista</td>
<td>24 years</td>
<td>4</td>
<td>11</td>
<td>59</td>
<td>46.8 years</td>
<td>4.8 years</td>
</tr>
<tr>
<td>Lake Dallas</td>
<td>24 years</td>
<td>3</td>
<td>74</td>
<td>34</td>
<td>46.8 years</td>
<td>7.5 years</td>
</tr>
<tr>
<td>Lake Jackson</td>
<td>24 years</td>
<td>1</td>
<td>11</td>
<td>34</td>
<td>46.8 years</td>
<td>10.0 years</td>
</tr>
<tr>
<td>Lake Worth</td>
<td>24 years</td>
<td>0</td>
<td>11</td>
<td>34</td>
<td>46.8 years</td>
<td>10.0 years</td>
</tr>
<tr>
<td>Lakeport</td>
<td>24 years</td>
<td>0</td>
<td>11</td>
<td>34</td>
<td>46.8 years</td>
<td>10.0 years</td>
</tr>
<tr>
<td>Lakeside City</td>
<td>24 years</td>
<td>2</td>
<td>74</td>
<td>34</td>
<td>46.8 years</td>
<td>7.0 years</td>
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<tr>
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<td>1</td>
<td>11</td>
<td>34</td>
<td>46.8 years</td>
<td>7.0 years</td>
</tr>
<tr>
<td>Lamesa</td>
<td>24 years</td>
<td>1</td>
<td>11</td>
<td>34</td>
<td>46.8 years</td>
<td>7.0 years</td>
</tr>
<tr>
<td>Lampasas</td>
<td>24 years</td>
<td>0</td>
<td>11</td>
<td>34</td>
<td>46.8 years</td>
<td>7.0 years</td>
</tr>
<tr>
<td>Lancaster</td>
<td>24 years</td>
<td>0</td>
<td>11</td>
<td>34</td>
<td>46.8 years</td>
<td>7.0 years</td>
</tr>
<tr>
<td>Laredo</td>
<td>24 years</td>
<td>0</td>
<td>11</td>
<td>34</td>
<td>46.8 years</td>
<td>7.0 years</td>
</tr>
</tbody>
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<tr>
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<td>11</td>
<td>34</td>
<td>46.8 years</td>
<td>7.0 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members $5,770  
   - b. Annuitants 0

2. Current Service Liability (Present Members)
   - 234,837  

3. Total Actuarial Accrued Liability: (1) + (2) $240,607

4. Actuarial value of assets 228,418

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $12,189

6. Funded Ratio: (4) / (3) 94.9%

CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>2.19%</td>
<td>0.11%</td>
<td>2.30%</td>
<td>0.14%</td>
<td>2.44%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>10.48%</td>
<td>5.81%</td>
<td>16.29%</td>
<td>0.18%</td>
<td>16.47%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>11.67%</td>
<td>6.92%</td>
<td>18.60%</td>
<td>0.22%</td>
<td>19.00%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.18%</td>
<td>0.23%</td>
<td>0.20%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Rate</td>
<td>2.30%</td>
<td>-0.20%</td>
<td>20.28%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members $101,223  
   - b. Annuitants 404,327

2. Current Service Liability (Present Members)
   - 390,727

3. Total Actuarial Accrued Liability: (1) + (2) $896,277

4. Actuarial value of assets 547,480

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $348,797

6. Funded Ratio: (4) / (3) 61.1%

CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>7.64%</td>
<td>7.16%</td>
<td>14.80%</td>
<td>0.00%</td>
<td>14.80%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>4.21%</td>
<td>1.98%</td>
<td>6.19%</td>
<td>0.00%</td>
<td>6.19%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>2.54%</td>
<td>0.07%</td>
<td>2.61%</td>
<td>0.24%</td>
<td>2.85%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>9.39%</td>
<td>0.07%</td>
<td>14.87%</td>
<td>0.00%</td>
<td>14.87%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>3.52%</td>
<td>0.39%</td>
<td>3.91%</td>
<td>0.38%</td>
<td>4.29%</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>1. Prior Service Liability</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Present Members</td>
<td>$5,563,349</td>
<td>$5,320,542</td>
<td>$1,897,757</td>
<td>$154,067</td>
<td>$2,498,055</td>
<td>$5,113</td>
<td>$95,899</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>547,919</td>
<td>1,037,833</td>
<td>1,026,476</td>
<td>420,529</td>
<td>1,965,958</td>
<td>12,484</td>
<td>99,186</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>2,864,943</td>
<td>11,178,743</td>
<td>7,826,777</td>
<td>1,939,575</td>
<td>9,394,729</td>
<td>253,352</td>
<td>543,365</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$3,969,211</td>
<td>$17,477,118</td>
<td>$11,751,010</td>
<td>$2,514,171</td>
<td>$13,858,742</td>
<td>$2,709,494</td>
<td>$749,450</td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>30,690,659</td>
<td>10,963,677</td>
<td>7,901,183</td>
<td>1,953,070</td>
<td>9,498,979</td>
<td>336,147</td>
<td>670,646</td>
</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$9,392,806</td>
<td>$6,513,441</td>
<td>$3,790,827</td>
<td>$561,101</td>
<td>$4,359,763</td>
<td>($65,198)</td>
<td>$78,804</td>
</tr>
<tr>
<td>6. Funded Ratio (4)/(3)</td>
<td>76.3%</td>
<td>67.7%</td>
<td>77.2%</td>
<td>68.5%</td>
<td>95.2%</td>
<td>89.5%</td>
<td></td>
</tr>
<tr>
<td>7. Annual Payroll</td>
<td>$1,848,802</td>
<td>$4,807,169</td>
<td>$2,936,949</td>
<td>$1,558,491</td>
<td>$5,186,128</td>
<td>$248,428</td>
<td>$312,921</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**

- Normal Cost: 6.88% to 11.42%
- Prior Service: 3.11% to 8.28%
- Total Retirement: 9.99% to 19.70%

**Supplemental Death**

- 0.32% to 1.53%

**Total Rate**

- 10.31% to 19.35%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**

- 7.94% to 15.45%

**Statutory Maximum Rate (Total Retirement Only)**

- 11.50% to 19.87%

### ADDITIONAL INFORMATION

| Amortization period as of 1/2010 | 29 years | 29 years | 24 years | 29 years | 29 years |
| Number of annuitants | 26 | 23 | 30 | 19 | 50 | 2 |
| Number of active contributing members | 56 | 110 | 76 | 45 | 140 | 7 |
| Number of inactive members | 28 | 43 | 9 | 28 | 92 | 5 |
| Average age of contributing members | 43.3 years | 43.0 years | 45.0 years | 45.3 years | 41.0 years | 39.5 years |
| Average length of service of contributing members | 7.2 years | 12.5 years | 10.9 years | 7.9 years | 8.5 years | 6.0 years |

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>1. Prior Service Liability</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Present Members</td>
<td>$9,191,891</td>
<td>$14,624</td>
<td>$160,166</td>
<td>$33,183</td>
<td>$67,879</td>
<td>$0</td>
<td>$59,567,894</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>8,783,219</td>
<td>0</td>
<td>34,079</td>
<td>5,574</td>
<td>32,861</td>
<td>0</td>
<td>75,520,694</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>58,720,748</td>
<td>30,810</td>
<td>390,551</td>
<td>155,748</td>
<td>1,404,407</td>
<td>$55,351</td>
<td>207,354,171</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$76,695,858</td>
<td>$45,454</td>
<td>$546,796</td>
<td>$194,505</td>
<td>$1,505,147</td>
<td>$55,351</td>
<td>$740,42,759</td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>54,872,966</td>
<td>30,741</td>
<td>499,249</td>
<td>264,026</td>
<td>1,621,976</td>
<td>53,030</td>
<td>205,404,057</td>
</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$21,867,892</td>
<td>$14,693</td>
<td>$115,547</td>
<td>($69,521)</td>
<td>($116,829)</td>
<td>$2,321</td>
<td>$135,038,702</td>
</tr>
<tr>
<td>6. Funded Ratio (4)/(3)</td>
<td>72.3%</td>
<td>67.7%</td>
<td>79.5%</td>
<td>135.7%</td>
<td>95.2%</td>
<td>60.3%</td>
<td></td>
</tr>
<tr>
<td>7. Annual Payroll</td>
<td>$25,732,343</td>
<td>$80,988</td>
<td>$323,449</td>
<td>$96,267</td>
<td>$1,359,964</td>
<td>$190,929</td>
<td>$76,122,620</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**

- Normal Cost: 8.90% to 2.63%
- Prior Service: 5.19% to 1.22%
- Total Retirement: 14.09% to 7.62%

**Supplemental Death**

- 0.23% to 0.17%

**Total Rate**

- 14.32% to 7.80%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**

- N/A to 7.01%

**Statutory Maximum Rate (Total Retirement Only)**

- 15.50% to 10.50%
### TEXAS MUNICIPAL RETIREMENT SYSTEM

**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2008**

#### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members
     - Lucas: $190,572
     - Lufkin: $11,10,996
     - Luling: $573,245
     - Lumberton: $1,124,819
     - Lyford: $110,747
     - Lytle: $243,041
     - Madisonville: $281,732
   - b. Annuitants
     - Lucas: 0
     - Lufkin: 9,604,672
     - Luling: 644,850
     - Lumberton: 288,184
     - Lyford: 27,040
     - Lytle: 7,154
     - Madisonville: 1,085,779

2. **Current Service Liability (Present Members)**
   - Lucas: $583,685
   - Lufkin: $20,865,547
   - Luling: $2,806,300
   - Lumberton: $2,153,702
   - Lyford: 0
   - Lytle: 7,542
   - Madisonville: 1,085,779

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Lucas: $274,257
   - Lufkin: $50,672,215
   - Luling: $8,024,425
   - Lumberton: $3,860,705
   - Lyford: $165,430
   - Lytle: $883,950
   - Madisonville: $1,085,779

4. **Actuarial value of assets**
   - Lucas: 616,951
   - Lufkin: 29,226,783
   - Luling: 2,723,417
   - Lumberton: 2,248,646
   - Lyford: 58,421
   - Lytle: 1,142,817
   - Madisonville: 58,421

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Lucas: $157,306
   - Lufkin: $21,445,432
   - Luling: $1,301,008
   - Lumberton: $1,612,059
   - Lyford: $107,009
   - Lytle: $1,100,491
   - Madisonville: $1,000,491

6. **Funded Ratio: (4) / (3)**
   - Lucas: 79.7%
   - Lufkin: 57.7%
   - Luling: 67.7%
   - Lumberton: 58.2%
   - Lyford: 35.3%
   - Lytle: 89.7%
   - Madisonville: 70.5%

7. **Annual Payroll**
   - Lucas: $77,751
   - Lufkin: $1,230,250
   - Luling: $1,187,350
   - Lumberton: $1,085,779
   - Lyford: $269,659
   - Lytle: $608,193
   - Madisonville: $1,100,491

#### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Lucas: 5.44%
- Lufkin: 11.20%
- Luling: 6.28%
- Lumberton: 12.42%
- Lyford: 3.45%
- Lytle: 7.35%
- Madisonville: 5.86%

**Prior Service**
- Lucas: 1.57%
- Lufkin: 9.54%
- Luling: 3.37%
- Lumberton: 6.62%
- Lyford: 2.69%
- Lytle: 1.02%
- Madisonville: 2.66%

**Total Retirement**
- Lucas: 7.01%
- Lufkin: 20.74%
- Luling: 9.65%
- Lumberton: 19.04%
- Lyford: 6.14%
- Lytle: 8.37%
- Madisonville: 8.52%

**Supplemental Death**
- Lucas: 0.17%
- Lufkin: 0.24%
- Luling: 0.34%
- Lumberton: 0.21%
- Lyford: 0.00%
- Lytle: 0.16%
- Madisonville: 0.26%

**Total Rate**
- Lucas: 7.18%
- Lufkin: 20.98%
- Luling: 9.99%
- Lumberton: 19.25%
- Lyford: 6.14%
- Lytle: 8.53%
- Madisonville: 8.78%

#### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010**: 24 years
- **Number of annuitants**: 1
- **Number of active contributing members**: 18
- **Number of inactive members**: 32
- **Average age of contributing members**: 42.9 years
- **Average length of service of contributing members**: 5.0 years

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members
     - Magnolia: $13,107
     - Malakoff: $27,776
     - Manor: $41,402
     - Mansfield: $14,772,111
     - Mansel: $86,157
     - Marble Falls: $18,222
     - Marfa: $0
   - b. Annuitants
     - Magnolia: 55,729
     - Malakoff: 21,871
     - Manor: 0
     - Mansfield: 3,806,308
     - Mansel: 21,860
     - Marble Falls: 68,829
     - Marfa: 29,168

2. **Current Service Liability (Present Members)**
   - Magnolia: 506,470
   - Malakoff: 628,750
   - Manor: 610,173
   - Mansfield: 41,640,361
   - Mansel: 427,840
   - Marble Falls: 8,709,843
   - Marfa: 1,269,113

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Magnolia: $575,306
   - Malakoff: $678,397
   - Manor: $651,575
   - Mansfield: $60,218,780
   - Mansel: $535,857
   - Marble Falls: $8,796,894
   - Marfa: $1,298,281

4. **Actuarial value of assets**
   - Magnolia: 563,750
   - Malakoff: 670,833
   - Manor: 659,671
   - Mansfield: 42,002,665
   - Mansel: 526,680
   - Marble Falls: 8,184,513
   - Marfa: 1,531,846

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Magnolia: $11,556
   - Malakoff: $7,564
   - Manor: $(8,096)
   - Mansfield: $18,216,115
   - Mansel: $9,177
   - Marble Falls: $(8,233,565)
   - Marfa: $1,298,281

6. **Funded Ratio: (4) / (3)**
   - Magnolia: 98.0%
   - Malakoff: 98.9%
   - Manor: 98.4%
   - Mansfield: 69.8%
   - Mansel: 98.3%
   - Marble Falls: 93.0%
   - Marfa: 118.0%

7. **Annual Payroll**
   - Magnolia: $1,022,705
   - Malakoff: $643,980
   - Manor: $1,276,190
   - Mansfield: $25,727,619
   - Mansel: $986,656
   - Marble Falls: $5,738,816
   - Marfa: $525,892

---

**City Contribution Rates for 2010**

- **Retirement**
  - Normal Cost: 1.94%
  - Prior Service: 0.07%
  - Total Retirement: 2.01%
  - Supplemental Death: 0.28%
  - Total Rate: 2.29%

- **Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
  - N/A

- **Statutory Maximum Rate (Total Retirement Only)**
  - Magnolia: 7.50%
  - Malakoff: 9.50%
  - Manor: 11.50%

**Additional Information**

- **Amortization period as of 1/2010**: 24 years
- **Number of annuitants**: 4
- **Number of active contributing members**: 26
- **Number of inactive members**: 18
- **Average age of contributing members**: 46.1 years
- **Average length of service of contributing members**: 7.6 years

---
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Marion</th>
<th>Martin</th>
<th>Marshall</th>
<th>Martin</th>
<th>Mason</th>
<th>Matador</th>
<th>Mathis</th>
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<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>a. Present Members</td>
<td>$54,150</td>
<td>$125,131</td>
<td>$6,639,286</td>
<td>$137,664</td>
<td>$167,980</td>
<td>$22,496</td>
<td>$41,427</td>
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<td>b. Annuitants</td>
<td>17,878</td>
<td>737,300</td>
<td>51,300</td>
<td>139,831</td>
<td>0</td>
<td>168,708</td>
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<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>$260,440</td>
<td>822,076</td>
<td>17,134,520</td>
<td>520,399</td>
<td>958,283</td>
<td>33,412</td>
<td>1,316,657</td>
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<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$332,468</td>
<td>2,028,531</td>
<td>29,084,256</td>
<td>709,363</td>
<td>1,266,094</td>
<td>55,908</td>
<td>1,526,792</td>
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<td>4. Actuarial value of assets</td>
<td>351,705</td>
<td>1,220,432</td>
<td>15,936,612</td>
<td>813,246</td>
<td>1,003,755</td>
<td>29,516</td>
<td>1,619,127</td>
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<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>($19,237)</td>
<td>$808,099</td>
<td>$13,147,644</td>
<td>($103,883)</td>
<td>$262,339</td>
<td>$26,392</td>
<td>($92,335)</td>
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<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>105.8%</td>
<td>60.2%</td>
<td>54.8%</td>
<td>114.6%</td>
<td>79.3%</td>
<td>52.8%</td>
<td>106.0%</td>
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<tr>
<td>7. Annual Payroll</td>
<td>$343,825</td>
<td>$1,187,581</td>
<td>$7,580,382</td>
<td>$441,723</td>
<td>$847,812</td>
<td>$122,996</td>
<td>$1,055,674</td>
</tr>
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</table>

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: 6.22% to 5.84%
- Prior Service: -0.38% to 3.02%
- Total Retirement: 5.84% to 22.61%

**Supplemental Death**
- 0.32% to 0.28%

**Total Rate**
- 6.16% to 22.88%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- N/A to 7.12%

**Statutory Maximum Rate (Total Retirement Only)**
- 11.50% to 18.69%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 24 years to 29 years
- Number of annuitants: 1 to 252
- Number of active contributing members: 6 to 1,425
- Number of inactive members: 0 to 8
- Average age of contributing members: 42.1 years to 45.6 years
- Average length of service of contributing members: 9.4 years to 12.7 years

---

### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Maypearl</th>
<th>McAllen</th>
<th>McCamey</th>
<th>McGregor</th>
<th>McKinney</th>
<th>McLean</th>
<th>Meadowlakes</th>
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<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$36,544</td>
<td>$3,041,198</td>
<td>$85,487</td>
<td>$640,183</td>
<td>$26,424,068</td>
<td>$64,965</td>
<td>$172</td>
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<tr>
<td>b. Annuitants</td>
<td>0</td>
<td>4,051,575</td>
<td>44,397</td>
<td>600,069</td>
<td>8,287,034</td>
<td>1,870</td>
<td>0</td>
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<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>74,165</td>
<td>93,379,364</td>
<td>722,083</td>
<td>1,821,505</td>
<td>69,700,084</td>
<td>107,649</td>
<td>66,391</td>
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<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$110,709</td>
<td>$100,472,137</td>
<td>$851,967</td>
<td>$3,061,778</td>
<td>$104,411,186</td>
<td>$174,484</td>
<td>$46,563</td>
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<tr>
<td>4. Actuarial value of assets</td>
<td>101,333</td>
<td>97,604,499</td>
<td>862,196</td>
<td>2,229,981</td>
<td>66,901,198</td>
<td>146,929</td>
<td>89,762</td>
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<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$9,376</td>
<td>$2,867,638</td>
<td>($10,229)</td>
<td>$831,797</td>
<td>$37,509,988</td>
<td>$27,555</td>
<td>($25,199)</td>
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<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>91.5%</td>
<td>97.1%</td>
<td>101.2%</td>
<td>72.8%</td>
<td>64.1%</td>
<td>84.2%</td>
<td>134.9%</td>
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<tr>
<td>7. Annual Payroll</td>
<td>$177,222</td>
<td>$3,570,731</td>
<td>$1,312,785</td>
<td>$1,859,504</td>
<td>$47,208,569</td>
<td>$165,441</td>
<td>$656,063</td>
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### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: 2.24% to 2.60%
- Prior Service: 0.36% to 0.22%
- Total Retirement: 2.60% to 6.02%
- Supplemental Death: 0.20% to 0.00%
- Total Rate: 6.02% to 14.93%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- N/A to 12.18%

**Statutory Maximum Rate (Total Retirement Only)**
- 7.50% to 13.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: 24 years to 29 years
- Number of annuitants: 0 to 252
- Number of active contributing members: 6 to 1,425
- Number of inactive members: 0 to 8
- Average age of contributing members: 42.1 years to 45.6 years
- Average length of service of contributing members: 9.4 years to 12.7 years
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members: $889,515
   - b. Annuitants: $263,516
2. **Current Service Liability (Present Members)**: $2,483,990
3. **Total Actuarial Accrued Liability: (1) + (2)**: $3,637,021
4. **Actuarial value of assets**: $2,653,643
5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**: $983,378
6. **Funded Ratio**: 73.0%
7. **Annual Payroll**: $1,272,488

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: 10.51%
- Prior Service: 4.71%
- Total Retirement: 15.22%
- Supplemental Death: 0.20%
- Total Rate: 15.42%

**Supplemental Death**
- 0.20%

### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010**: 29 years
- **Number of annuitants**: 6
- **Number of active contributing members**: 26
- **Average age of contributing members**: 44.1 years
- **Average length of service of contributing members**: 10.1 years

---

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members: $242,863
   - b. Annuitants: 373,890
2. **Current Service Liability (Present Members)**: $363,423
3. **Total Actuarial Accrued Liability: (1) + (2)**: $980,176
4. **Actuarial value of assets**: $491,922
5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**: $488,254
6. **Funded Ratio**: 50.2%
7. **Annual Payroll**: $345,017

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: 8.46%
- Prior Service: 8.64%
- Total Retirement: 17.10%
- Supplemental Death: 0.19%
- Total Rate: 17.29%

**Supplemental Death**
- 0.19%

### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010**: 29 years
- **Number of annuitants**: 6
- **Number of active contributing members**: 26
- **Average age of contributing members**: 44.1 years
- **Average length of service of contributing members**: 10.1 years
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members $162,925
   - b. Annuitants 20,070
   - c. Total $242,995

2. **Current Service Liability (Present Members)** $425,482

3. **Total Actuarial Accrued Liability: (1) + (2)** $668,477

4. **Actuarial value of assets** $303,055

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)** $365,422

6. **Funded Ratio: (4) / (3) 71.2%**

7. **Annual Payroll** $313,080

**CITY CONTRIBUTION RATES FOR 2010**

- **Retirement**
  - Normal Cost 6.11%
  - Prior Service 2.35%
  - Total Retirement 8.46%
  - Total Rate 8.80%

- **Supplemental Death 0.34%**

- **Total Rate 8.80%**

**ADDITIONAL INFORMATION**

- **Amortization period as of 1/2010** 29 years
- **Number of annuitants** 1
- **Number of active contributing members** 9
- **Number of inactive members** 3
- **Average age of contributing members** 45.2 years
- **Average length of service of contributing members** 6.2 years

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - a. Present Members $16,476
   - b. Annuitants 3,415
   - c. Total $20,477

2. **Current Service Liability (Present Members)** $356,978

3. **Total Actuarial Accrued Liability: (1) + (2)** $376,464

4. **Actuarial value of assets** $343,275

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)** $33,594

6. **Funded Ratio: (4) / (3) 91.1%**

7. **Annual Payroll** $481,218

**CITY CONTRIBUTION RATES FOR 2010**

- **Retirement**
  - Normal Cost 4.08%
  - Prior Service 0.47%
  - Total Retirement 4.55%

- **Supplemental Death 0.00%**

- **Total Rate 4.55%**

**ADDITIONAL INFORMATION**

- **Amortization period as of 1/2010** 24 years
- **Number of annuitants** 2
- **Number of active contributing members** 14
- **Number of inactive members** 15
- **Average age of contributing members** 39.7 years
- **Average length of service of contributing members** 6.2 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Mt. Pleasant</th>
<th>Mt. Vernon</th>
<th>Muenster</th>
<th>Muleshoe</th>
<th>Murphy</th>
<th>Nacogdoches</th>
<th>Needville</th>
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<tbody>
<tr>
<td>a. Present Members</td>
<td>$3,990,832</td>
<td>$2,31,807</td>
<td>$0</td>
<td>$641,555</td>
<td>$1,704,043</td>
<td>$11,122,697</td>
<td>$0</td>
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<tr>
<td>b. Annuitants</td>
<td>1,900,564</td>
<td>2,49,805</td>
<td>3,483</td>
<td>848,886</td>
<td>847,445</td>
<td>10,533,932</td>
<td>664</td>
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<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>9,644,934</td>
<td>992,082</td>
<td>923,862</td>
<td>4,218,906</td>
<td>4,218,906</td>
<td>29,286,031</td>
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<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$15,536,330</td>
<td>$14,73,694</td>
<td>$927,345</td>
<td>$4,109,347</td>
<td>$6,679,956</td>
<td>$50,862,660</td>
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<td>4. Actuarial value of assets</td>
<td>9,732,672</td>
<td>1,008,077</td>
<td>999,844</td>
<td>2,605,151</td>
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<td>1,150,040</td>
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<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$5,803,658</td>
<td>$4,65,617</td>
<td>($72,499)</td>
<td>$1,504,196</td>
<td>$2,628,764</td>
<td>$25,501,688</td>
<td>($1,149,376)</td>
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<td>6. Funded Ratio: (4) / (3)</td>
<td>62.6%</td>
<td>68.4%</td>
<td>107.8%</td>
<td>63.4%</td>
<td>60.6%</td>
<td>49.9%</td>
<td>173.198%</td>
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<td>7. Annual Payroll</td>
<td>$5,265,395</td>
<td>$692,925</td>
<td>$310,681</td>
<td>$1,014,225</td>
<td>$5,071,787</td>
<td>$13,830,423</td>
<td>$0</td>
</tr>
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</table>

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement

- **Normal Cost**: 10.25% 8.48% 7.78% 11.26% 7.29% 11.10% 0.00%
- **Prior Service**: 6.73% 4.10% -1.58% 9.05% 3.51% 11.26% 0.00%
- **Total Retirement**: 17.98% 12.58% 6.20% 20.31% 10.80% 22.36% 0.00%

#### Supplemental Death

- 0.21% 0.24% 0.00% 0.23% 0.14% 0.20% 0.00%

#### Total Rate

- 17.2% 12.8% 6.2% 20.5% 10.9% 22.5% 0.00%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death

- 14.29% 11.27% N/A 16.11% N/A 17.48% N/A

#### Statutory Maximum Rate (Total Retirement Only)

- 13.50% 13.50% 11.50% N/A 13.50% N/A 7.50%
### Actuarial Valuation of Participating Municipalities - December 31, 2008

#### New Boston New Braunfels

**SUMMARY OF ACTUARIAL INFORMATION**

1. **Prior Service Liability**
   - a. Present Members $294,455 $15,371,723 $11,086,650 $12,128 $89,171 $8,670 $29,476
   - b. Annuitants 219,068 12,569,944 6,781,850 0 61,731 169 72,166

2. **Current Service Liability (Present Members)** 1,563,540 30,344,883 19,803,960 147,315 338,033 114,537 208,315

3. **Total Actuarial Accrued Liability: (1) + (2)** $2,077,063 $58,286,550 $37,672,460 $159,443 $488,935 $123,376 $309,957

4. **Actuarial value of assets** 1,735,479 29,987,078 22,465,242 173,348 381,695 179,779 276,174

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)** $341,584 $28,299,472 $15,207,218 ($13,905) $107,240 ($56,403) $33,783

6. **Funded Ratio: (4) / (3)** 83.6% 51.4% 59.6% 108.7% 78.1% 145.7% 89.1%

7. **Annual Payroll** $958,813 $23,139,532 $9,950,170 $143,856 $317,492 $223,168 $182,760

#### City Contribution Rates for 2010

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>5.04%</td>
<td>9.76%</td>
<td>14.80%</td>
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<tr>
<td>Normal Cost</td>
<td>5.04%</td>
<td>12.43%</td>
<td>17.47%</td>
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<tr>
<td>Prior Service</td>
<td>5.04%</td>
<td>12.43%</td>
<td>17.47%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>7.21%</td>
<td>17.22%</td>
<td>24.43%</td>
</tr>
</tbody>
</table>

| Supplemental Death  | 0.27%       | 0.15%         | 0.42%            |
|                     | 0.27%       | 0.15%         | 0.42%            |
|                     | 0.27%       | 0.15%         | 0.42%            |

| Total Rate          | 7.48%       | 17.37%        | 24.85%           |
|                     | 7.48%       | 17.37%        | 24.85%           |
|                     | 7.48%       | 17.37%        | 24.85%           |

#### Additional Information

- **Amortization period as of 1/2010**: 29 years
- **Number of annuitants**: 13
- **Number of active contributing members**: 33
- **Average age of contributing members**: 46.7 years
- **Average length of service of contributing members**: 10.7 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $1,196,105 $193,008 $17,359,112 $84,839 $1,137 $0 $23,199
   b. Annuitants 60,121 55,583 25,040,599 0 0 0 88,722

2. Current Service Liability (Present Members) 2,405,205 407,856 74,679,636 87,325 40,996 10,829 2,185,091

3. Total Actuarial Accrued Liability: (1) + (2) $3,661,431 $656,447 $117,079,347 $172,164 $61,133 $10,829 $2,297,012


5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $1,323,125 $152,309 $49,027,303 $46,909 $835 ($17,496) $55,679

6. Funded Ratio: (4) / (3) 63.9% 76.8% 58.1% 72.8% 98.0% 261.6% 97.6%

7. Annual Payroll $2,019,253 $382,779 $27,289,656 $100,700 $52,419 $43,762 $1,375,575

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 8.95% 4.43% 13.38% 0.25% 0.12%
- Prior Service 4.43% 2.69% 6.46% 0.12% 0.06%
- Total Retirement 13.38% 6.46% 22.49% 0.37% 0.18%

#### Supplemental Death 0.25% 0.61% 0.24% 0.49% 0.48%

#### Total Rate 13.63% 7.07% 22.73% 0.86% 0.66%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death N/A N/A 16.80% N/A N/A

#### Statutory Maximum Rate (Total Retirement Only) N/A N/A 7.50% N/A 7.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 24 years 24 years 29 years 24 years 24 years 24 years 24 years
- Number of annuitants 3 4 362 0 0 0 25
- Number of active contributing members 43 14 644 4 2 2 35
- Number of inactive members 14 2 276 3 0 2 32
- Average age of contributing members 41.2 years 53.5 years 42.0 years 54.4 years 59.8 years 37.8 years 37.2 years
- Average length of service of contributing members 7.3 years 14.3 years 9.2 years 14.3 years 13.9 years 4.1 years 10.4 years

---

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $114,745 $15,999 $4,042 $8,216,549 $73,561 $42,642 $4,692
   b. Annuitants 16,805 65,198 4,647 6,814,912 108,811 7,377

2. Current Service Liability (Present Members) 257,478 58,789 98,169 22,993,703 447,522 150,940 414,152

3. Total Actuarial Accrued Liability: (1) + (2) $389,028 $139,986 $106,858 $38,025,164 $629,894 $200,959 $419,707

4. Actuarial value of assets 320,519 55,715 120,024 24,156,735 631,659 152,354 611,081

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $68,509 $84,271 ($13,166) $13,868,429 ($1,765) $48,605 ($191,374)

6. Funded Ratio: (4) / (3) 82.4% 39.8% 112.3% 63.5% 100.3% 75.8% 145.6%

7. Annual Payroll $677,716 $161,118 $298,102 $6,993,912 $324,170 $284,245 $402,854

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 1.98% 3.23% 1.69% 14.23% 5.71% 1.77%
- Prior Service 0.68% 3.45% -0.30% 12.11% -0.03%
- Total Retirement 2.66% 6.77% 1.39% 26.34% 5.68% 2.93%

#### Supplemental Death 0.29% 0.22% 0.14% 0.00% 0.27%

#### Total Rate 2.95% 6.99% 1.53% 26.34% 5.95% 3.08%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death N/A N/A N/A 20.83% 14.18%

#### Statutory Maximum Rate (Total Retirement Only) N/A N/A 7.50% N/A 7.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 24 years 24 years 24 years 24 years 24 years 24 years 24 years
- Number of annuitants 2 1 4 96 10 9 7
- Number of active contributing members 26 6 9 148 10 9 14
- Number of inactive members 22 0 15 5 10 3 16
- Average age of contributing members 39.3 years 47.3 years 41.0 years 44.3 years 44.7 years 43.9 years 38.7 years
- Average length of service of contributing members 6.8 years 6.7 years 3.4 years 13.2 years 7.0 years 6.2 years 5.0 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   - Ovilla: $55,869
   - Oyster Creek: $116,976
   - Paducah: $28,309
   - Palacios: $379,382
   - Palestine: $5,486,826
   - Palmer: $79,013
   - Palmhurst: $966
   
   b. Annuitants
   - Ovilla: 41,920
   - Oyster Creek: 76,221
   - Paducah: 118,366
   - Palacios: 340,889
   - Palestine: 4,786,436
   - Palmer: 1,238,599
   - Palmhurst: 13,833,364

2. Current Service Liability (Present Members)
   - Ovilla: $844,686
   - Oyster Creek: $888,991
   - Paducah: $827,876
   - Palacios: $1,958,870
   - Palestine: $24,106,626
   - Palmer: $476,402
   - Palmhurst: $84,961

3. Total Actuarial Accrued Liability: (1) + (2)
   - Ovilla: $844,686
   - Oyster Creek: $888,991
   - Paducah: $827,876
   - Palacios: $1,958,870
   - Palestine: $24,106,626
   - Palmer: $476,402
   - Palmhurst: $84,961

4. Actuarial value of assets
   - Ovilla: $722,820
   - Oyster Creek: $801,319
   - Paducah: $704,166
   - Palacios: $1,299,339
   - Palestine: $13,418,753
   - Palmer: $459,198
   - Palmhurst: $87,872

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - Ovilla: $121,866
   - Oyster Creek: $87,672
   - Paducah: $123,710
   - Palacios: $659,531
   - Palestine: $10,687,873
   - Palmer: $17,204
   - Palmhurst: $-2,911

6. Funded Ratio: (4) / (3)
   - Ovilla: 85.6%
   - Oyster Creek: 90.1%
   - Paducah: 85.1%
   - Palacios: 66.3%
   - Palestine: 55.7%
   - Palmer: 96.4%
   - Palmhurst: 103.4%

7. Annual Payroll
   - Ovilla: $854,190
   - Oyster Creek: $554,059
   - Paducah: $286,665
   - Palacios: $1,220,172
   - Palestine: $7,116,470
   - Palmer: $707,314
   - Palmhurst: $421,327

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost: 4.31%
- Prior Service: 0.96%
- Total Retirement: 5.27%
- Supplemental Death: 0.16%
- Total Rate: 5.43%

#### Supplemental Death
- Rate: 0.16%

### ADDITIONAL INFORMATION

#### Amortization period as of 1/2010
- 24 years

#### Number of annuitants
- 6

#### Number of active contributing members
- 24

#### Number of inactive members
- 25

#### Average age of contributing members
- 40.6 years

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   - Pampa: $1,803,977
   - Panhandle: $169,264
   - Panorama Village: $41,689
   - Pantea: $1,559,787
   - Paris: $1,604,898
   - Parker: $295,455
   - Pasadena: $24,306,943

   b. Annuitants
   - Pampa: 6,614,417
   - Panhandle: 189,006
   - Panorama Village: 34,431
   - Pantea: 2,298,781
   - Paris: 3,837,278
   - Parker: 454,963
   - Pasadena: 36,528,096

2. Current Service Liability (Present Members)
   - Pampa: $8,926,882
   - Panhandle: $855,514
   - Panorama Village: $984,487
   - Pantea: $1,237,710
   - Paris: $6,59,531
   - Parker: $1,087,873
   - Pasadena: $17,204

3. Total Actuarial Accrued Liability: (1) + (2)
   - Pampa: $17,345,276
   - Panhandle: $1,213,784
   - Panorama Village: $1,060,607
   - Pantea: $8,357,428
   - Paris: $30,338,881
   - Parker: $142,161,770

4. Actuarial value of assets
   - Pampa: $7,285,575
   - Panhandle: $881,858
   - Panorama Village: $792,212
   - Pantea: $2,937,472
   - Paris: $24,480,444
   - Parker: $901,272

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - Pampa: $10,059,701
   - Panhandle: $331,926
   - Panorama Village: $81,395
   - Pantea: $3,626,956
   - Paris: $5,858,437
   - Parker: $36,528,096

6. Funded Ratio: (4) / (3)
   - Pampa: 42.0%
   - Panhandle: 72.7%
   - Panorama Village: 92.3%
   - Pantea: 56.6%
   - Paris: 80.7%
   - Parker: 64.3%

7. Annual Payroll
   - Pampa: $5,554,397
   - Panhandle: $620,532
   - Panorama Village: $475,523
   - Pantea: $2,130,970
   - Paris: $10,784,615
   - Parker: $916,218

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost: 6.98%
- Prior Service: 11.06%
- Total Retirement: 18.04%
- Supplemental Death: 0.28%
- Total Rate: 18.32%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- 14.35%

### ADDITIONAL INFORMATION

#### Amortization period as of 1/2010
- 29 years

#### Number of annuitants
- 124

#### Number of active contributing members
- 149

#### Number of inactive members
- 95

#### Average age of contributing members
- 39.8 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th></th>
<th>Pearland</th>
<th>Pearsall</th>
<th>Pecos City</th>
<th>Perryton</th>
<th>Pflugerville</th>
<th>Pharr</th>
<th>Pilot Point</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$13,772,320</td>
<td>$616,705</td>
<td>$443,261</td>
<td>$1,155,470</td>
<td>$6,395,454</td>
<td>$6,035,415</td>
<td>$444,177</td>
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<tr>
<td>b. Annuities</td>
<td>3,723,527</td>
<td>479,193</td>
<td>605,601</td>
<td>2,138,745</td>
<td>666,511</td>
<td>5,758,533</td>
<td>196,141</td>
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<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>34,753,129</td>
<td>2,019,441</td>
<td>3,590,743</td>
<td>6,095,215</td>
<td>12,384,715</td>
<td>23,340,952</td>
<td>972,261</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability (1) + (2)</td>
<td>$52,248,976</td>
<td>$3,115,339</td>
<td>$4,639,605</td>
<td>$9,389,430</td>
<td>$19,436,680</td>
<td>$35,134,900</td>
<td>$1,617,579</td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>35,087,719</td>
<td>2,567,423</td>
<td>3,968,412</td>
<td>6,286,820</td>
<td>12,549,436</td>
<td>26,472,033</td>
<td>1,253,069</td>
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<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$17,161,257</td>
<td>$547,916</td>
<td>$671,193</td>
<td>$3,102,610</td>
<td>$6,887,244</td>
<td>$8,662,867</td>
<td>$364,510</td>
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<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>67.2%</td>
<td>82.4%</td>
<td>85.5%</td>
<td>67.0%</td>
<td>64.6%</td>
<td>75.3%</td>
<td>77.5%</td>
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#### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th></th>
<th>Retirement</th>
<th></th>
<th></th>
<th></th>
<th></th>
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<tbody>
<tr>
<td>Normal Cost</td>
<td>9.40%</td>
<td>4.32%</td>
<td>5.73%</td>
<td>10.76%</td>
<td>8.76%</td>
<td>6.28%</td>
<td></td>
</tr>
<tr>
<td>Prior Service</td>
<td>4.17%</td>
<td>2.15%</td>
<td>1.17%</td>
<td>8.21%</td>
<td>3.88%</td>
<td>3.21%</td>
<td>1.80%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>13.57%</td>
<td>6.47%</td>
<td>6.90%</td>
<td>18.97%</td>
<td>12.64%</td>
<td>10.42%</td>
<td>8.08%</td>
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<tr>
<td>Supplemental Death</td>
<td>0.16%</td>
<td>0.33%</td>
<td>0.28%</td>
<td>0.25%</td>
<td>0.14%</td>
<td>0.16%</td>
<td>0.15%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>13.73%</td>
<td>6.80%</td>
<td>7.18%</td>
<td>19.22%</td>
<td>12.78%</td>
<td>10.58%</td>
<td>8.23%</td>
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<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>11.62%</td>
<td>4.75%</td>
<td>N/A</td>
<td>16.06%</td>
<td>11.56%</td>
<td>N/A</td>
<td>11.50%</td>
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<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>13.50%</td>
<td>7.50%</td>
<td>11.50%</td>
<td>N/A</td>
<td>13.50%</td>
<td>N/A</td>
<td>11.50%</td>
</tr>
</tbody>
</table>

#### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010**: 29 years, 29 years, 24 years, 29 years, 29 years, 29 years, 29 years
- **Number of annuitants**: 60, 14, 44, 26, 17, 102, 4
- **Number of active contributing members**: 479, 60, 105, 66, 235, 469, 31
- **Number of inactive members**: 160, 38, 45, 74, 89, 154, 31
- **Average age of contributing members**: 41.0 years, 43.1 years, 44.4 years, 40.5 years, 38.5 years, 39.2 years, 42.1 years
- **Average length of service of contributing members**: 7.7 years, 8.2 years, 6.6 years, 8.4 years, 7.6 years, 8.1 years, 5.6 years
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<tr>
<th>Plano</th>
<th>Point</th>
<th>Ponder</th>
<th>Port Aransas</th>
<th>Port Arthur</th>
<th>Port Arthur</th>
<th>Port Isabel</th>
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<tbody>
<tr>
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</tbody>
</table>

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   b. Annuitants

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2010

- **Retirement**
  - Normal Cost
  - Prior Service
  - Total Retirement
  - Supplemental Death
  - Total Rate
  - Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
  - Statutory Maximum Rate (Total Retirement Only)

- **Supplemental Death**

- **Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**

- **Statutory Maximum Rate (Total Retirement Only)**

### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010**
- **Number of annuitants**
- **Number of active contributing members**
- **Number of inactive members**
- **Average age of contributing members**
- **Average length of service of contributing members**

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members
   b. Annuitants

2. Current Service Liability (Present Members)

3. Total Actuarial Accrued Liability: (1) + (2)

4. Actuarial value of assets

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)

6. Funded Ratio: (4) / (3)

7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2010

- **Retirement**
  - Normal Cost
  - Prior Service
  - Total Retirement
  - Supplemental Death
  - Total Rate
  - Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
  - Statutory Maximum Rate (Total Retirement Only)

- **Supplemental Death**

- **Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**

- **Statutory Maximum Rate (Total Retirement Only)**

### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010**
- **Number of annuitants**
- **Number of active contributing members**
- **Number of inactive members**
- **Average age of contributing members**
- **Average length of service of contributing members**
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $92,624 $72,999 $37,456 $281,630 $724,592 $314,853 $71,503
   b. Annuitants 75,396 72,979 0 519,957 18,147 223,778 49,435
2. Current Service Liability (Present Members)
   a. Prior Service Liability $92,624 $72,999 $37,456 $281,630 $724,592 $314,853 $71,503
   b. Present service liability 397,334 327,292 204,469 827,717 1,786,613 1,140,081 192,737
3. Total Actuarial Accrued Liability: (1) + (2) $565,354 $473,270 $241,925 $1,629,304 $2,529,352 $1,678,712 $313,675
4. Actuarial value of assets 542,076 425,826 257,205 1,318,766 1,624,228 1,231,821 259,118
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $23,278 $47,444 ($15,280) $310,538 $905,124 $446,891 $54,557
6. Funded Ratio: (4) / (3) 95.9% 90.0% 106.3% 80.9% 64.2% 73.4% 82.6%
7. Annual Payroll $466,232 $863,813 $343,269 $1,394,327 $3,321,607 $514,448 $311,560

### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>2.92%</th>
<th>2.35%</th>
<th>2.91%</th>
<th>7.52%</th>
<th>7.38%</th>
<th>8.50%</th>
<th>2.88%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Service</td>
<td>0.34%</td>
<td>0.37%</td>
<td>-0.30%</td>
<td>1.36%</td>
<td>1.85%</td>
<td>5.30%</td>
<td>1.18%</td>
<td></td>
</tr>
<tr>
<td>Total Retirement</td>
<td>3.26%</td>
<td>2.72%</td>
<td>2.61%</td>
<td>8.88%</td>
<td>9.23%</td>
<td>13.80%</td>
<td>4.06%</td>
<td></td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.50%</td>
<td>0.23%</td>
<td>0.25%</td>
<td>0.18%</td>
<td>0.00%</td>
<td>0.61%</td>
<td>0.19%</td>
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<tr>
<td>Total Rate</td>
<td>3.76%</td>
<td>2.95%</td>
<td>2.86%</td>
<td>9.06%</td>
<td>9.23%</td>
<td>14.41%</td>
<td>4.25%</td>
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<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
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</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>7.50%</td>
<td>7.50%</td>
<td>7.50%</td>
<td>7.50%</td>
<td>7.50%</td>
<td>7.50%</td>
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</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Amortization period as of 2010</th>
<th>24 years</th>
<th>24 years</th>
<th>24 years</th>
<th>29 years</th>
<th>24 years</th>
<th>24 years</th>
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<tbody>
<tr>
<td>Number of annuitants</td>
<td>7</td>
<td>4</td>
<td>0</td>
<td>7</td>
<td>5</td>
<td>8</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>18</td>
<td>29</td>
<td>13</td>
<td>31</td>
<td>60</td>
<td>18</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>9</td>
<td>18</td>
<td>10</td>
<td>20</td>
<td>21</td>
<td>9</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>50.6 years</td>
<td>42.7 years</td>
<td>49.3 years</td>
<td>39.3 years</td>
<td>38.1 years</td>
<td>49.6 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>8.2 years</td>
<td>5.6 years</td>
<td>9.5 years</td>
<td>4.5 years</td>
<td>5.0 years</td>
<td>13.2 years</td>
</tr>
</tbody>
</table>

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $12,302 $9,927 $34,916 $205,799 $72,538 $279,755 $259,399
   b. Annuitants 49,639 0 0 332,167 236,418 1,625 77,381
2. Current Service Liability (Present Members)
   a. Prior Service Liability $12,302 $9,927 $34,916 $205,799 $72,538 $279,755 $259,399
   b. Present service liability 94,856 5,892 53,372 1,250,114 396,070 881,597 555,453
3. Total Actuarial Accrued Liability: (1) + (2) $156,797 $15,819 $88,288 $1,788,080 $705,026 $1,162,977 $892,233
4. Actuarial value of assets 142,475 9,849 66,375 1,285,711 442,061 1,043,775 717,928
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $14,322 $5,970 $21,913 $502,369 $262,965 $119,202 $174,305
6. Funded Ratio: (4) / (3) 90.9% 62.3% 75.2% 71.9% 62.7% 89.8% 80.5%
7. Annual Payroll $297,995 $30,282 $70,429 $792,461 $318,695 $385,782 $579,892

### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>2.30%</th>
<th>5.00%</th>
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<tbody>
<tr>
<td>Prior Service</td>
<td>0.29%</td>
<td>2.1%</td>
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<td>1.84%</td>
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<tr>
<td>Total Retirement</td>
<td>2.59%</td>
<td>7.1%</td>
<td>7.42%</td>
<td>11.22%</td>
<td>9.70%</td>
<td>10.00%</td>
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<tr>
<td>Supplemental Death</td>
<td>0.10%</td>
<td>0.10%</td>
<td>0.29%</td>
<td>0.21%</td>
<td>0.33%</td>
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<td>11.43%</td>
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<td>8.61%</td>
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<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
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<td>N/A</td>
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<td>7.55%</td>
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<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>7.50%</td>
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<td>N/A</td>
<td>11.50%</td>
<td>9.50%</td>
<td>11.50%</td>
<td>12.50%</td>
<td></td>
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</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Amortization period as of 2010</th>
<th>24 years</th>
<th>24 years</th>
<th>24 years</th>
<th>29 years</th>
<th>29 years</th>
<th>29 years</th>
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<td>Number of annuitants</td>
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<td>0</td>
<td>0</td>
<td>2</td>
<td>12</td>
<td>8</td>
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<tr>
<td>Number of active contributing members</td>
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<td>1</td>
<td>3</td>
<td>24</td>
<td>11</td>
<td>9</td>
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<tr>
<td>Number of inactive members</td>
<td>14</td>
<td>1</td>
<td>0</td>
<td>6</td>
<td>11</td>
<td>9</td>
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<tr>
<td>Average age of contributing members</td>
<td>32.9 years</td>
<td>44.1 years</td>
<td>54.8 years</td>
<td>42.0 years</td>
<td>41.0 years</td>
<td>36.4 years</td>
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<tr>
<td>Average length of service of contributing members</td>
<td>8.2 years</td>
<td>5.6 years</td>
<td>9.5 years</td>
<td>4.5 years</td>
<td>5.0 years</td>
<td>13.2 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - **Present Members**
     - Rankin: $40,247
     - Raymondville: $37,926
     - Red Oak: $347,952
     - Redwater: $20,672
     - Refugio: $0
     - Reklaw: $131,623
   - **Annuitants**
     - Rankin: 42,777
     - Raymondville: $570,327
     - Red Oak: $163,112
     - Redwater: 0
     - Refugio: 276,927
     - Reklaw: 602,120

2. **Current Service Liability (Present Members)**
   - Rankin: $290,686
   - Raymondville: $557,006
   - Red Oak: $4,242,512
   - Redwater: $1,655,636
   - Refugio: $37,869
   - Reklaw: $879,087

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Rankin: $290,686
   - Raymondville: $557,006
   - Red Oak: $4,242,512
   - Redwater: $1,655,636
   - Refugio: $58,541
   - Reklaw: $879,087

4. **Actuarial value of assets**
   - Rankin: $275,809
   - Raymondville: $228,281
   - Red Oak: $4,691,462
   - Redwater: $1,828,122
   - Refugio: $998,656
   - Reklaw: $357,066

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Rankin: $14,877
   - Raymondville: $328,725
   - Red Oak: $259,303
   - Redwater: $338,578
   - Refugio: $20,630
   - Reklaw: ($119,569)

6. **Funded Ratio: (4) / (3)**
   - Rankin: 94.9%
   - Raymondville: 41.0%
   - Red Oak: 94.8%
   - Redwater: 84.4%
   - Refugio: 64.8%
   - Reklaw: 113.6%

7. **Annual Payroll**
   - Rankin: $118,788
   - Raymondville: $382,900
   - Red Oak: $1,728,115
   - Redwater: $3,281,351
   - Refugio: $180,817
   - Reklaw: $764,369

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- **Normal Cost**
  - Rankin: 4.67%
  - Raymondville: 5.24%
  - Red Oak: 7.27%
  - Redwater: 3.55%
  - Refugio: 2.63%
  - Reklaw: 10.81%
- **Prior Service**
  - Rankin: 0.85%
  - Raymondville: 5.25%
  - Red Oak: 1.01%
  - Redwater: 0.70%
  - Refugio: 0.77%
  - Refugio: -1.06%

**Supplemental Death**
- **Total Retirement**
  - Rankin: 5.52%
  - Raymondville: 10.49%
  - Red Oak: 8.28%
  - Redwater: 4.25%
  - Refugio: 3.40%
  - Reklaw: 0.98%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- Rankin: 5.83%
- Raymondville: 10.65%
- Red Oak: 8.58%
- Redwater: 4.37%
- Refugio: 17.69%

**Statutory Maximum Rate (Total Retirement Only)**
- Rankin: 7.50%
- Raymondville: N/A
- Red Oak: 15.50%
- Redwater: 12.50%
- Refugio: 7.50%
- Reklaw: N/A

### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010**
  - Rankin: 24 years
  - Raymondville: 29 years
  - Red Oak: 24 years
  - Redwater: 24 years
  - Refugio: 29 years
  - Reklaw: 24 years

- **Number of annuitants**
  - Rankin: 2
  - Raymondville: 1
  - Red Oak: 30
  - Redwater: 5
  - Refugio: 0
  - Reklaw: 18

- **Number of active contributing members**
  - Rankin: 3
  - Raymondville: 10
  - Red Oak: 68
  - Redwater: 77
  - Refugio: 6
  - Reklaw: 28

- **Number of inactive members**
  - Rankin: 0
  - Raymondville: 3
  - Red Oak: 16
  - Redwater: 52
  - Refugio: 2
  - Reklaw: 3

- **Average age of contributing members**
  - Rankin: 49.5 years
  - Raymondville: 42.3 years
  - Red Oak: 43.1 years
  - Redwater: 37.4 years
  - Refugio: 37.5 years
  - Reklaw: 49.9 years

- **Average length of service of contributing members**
  - Rankin: 18.4 years
  - Raymondville: 9.1 years
  - Red Oak: 9.7 years
  - Redwater: 5.9 years
  - Refugio: 4.4 years
  - Reklaw: 11.5 years

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - **Present Members**
     - Reno (Lamar County): $23,704
     - Reno (Parker County): $1,706
     - Rhome: $4,161
     - Rice: $19,384
     - Richardson: $48,995,297
     - Richland Hills: $2,633,068
     - Richland Springs: $2,633,068
   - **Annuitants**
     - Reno (Lamar County): 0
     - Reno (Parker County): 0
     - Rhome: 40,710
     - Rice: 0
     - Richardson: 53,444,390
     - Richland Hills: 1,947,424
     - Richland Springs: 0

2. **Current Service Liability (Present Members)**
   - Reno (Lamar County): $277,400
   - Reno (Parker County): $52,037
   - Rhome: $392,060
   - Rice: $91,039
   - Richardson: $276,540,082
   - Richland Hills: $15,341,093
   - Richland Springs: $176,100

3. **Total Actuarial Accrued Liability: (1) + (2)**
   - Reno (Lamar County): $277,400
   - Reno (Parker County): $52,037
   - Rhome: $392,060
   - Rice: $91,039
   - Richardson: $276,540,082
   - Richland Hills: $15,341,093
   - Richland Springs: $176,100

4. **Actuarial value of assets**
   - Reno (Lamar County): $373,388
   - Reno (Parker County): $60,069
   - Rhome: $354,858
   - Rice: $105,552
   - Richardson: $176,026,211
   - Richland Hills: $10,454,174
   - Richland Springs: $181,776

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**
   - Reno (Lamar County): ($95,988)
   - Reno (Parker County): ($8,032)
   - Rhome: $37,202
   - Rice: ($14,513)
   - Richardson: $100,513,871
   - Richland Hills: $4,886,919
   - Richland Springs: ($50,76)

6. **Funded Ratio: (4) / (3)**
   - Reno (Lamar County): 134.6%
   - Reno (Parker County): 115.4%
   - Rhome: 90.5%
   - Rice: 115.9%
   - Richardson: 63.7%
   - Richland Hills: 68.1%
   - Richland Springs: 103.2%

7. **Annual Payroll**
   - Reno (Lamar County): $302,820
   - Reno (Parker County): $277,390
   - Rhome: $402,352
   - Rice: $143,174
   - Richardson: $58,633,974
   - Richland Hills: $3,550,541
   - Richland Springs: $41,458
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members
     - Richmond: $2,979,810
     - Richmond: $485,136
     - Biesel: $58,432
     - Rio Grande City: $1,275,210
     - Rio Vista: $96,710
     - Rising Star: $16,411
     - River Oaks: $1,002,270
   - b. Annuitants
     - Richmond: 1,982,757
     - Richmond: 255,243
     - Biesel: 55,898
     - Rio Grande City: 67,148
     - Rio Vista: 126,217
     - Rising Star: 0
     - River Oaks: 39,150

2. Current Service Liability (Present Members)
   - Richmond: $18,724,322
   - Richmond: $1,683,022
   - Biesel: $13,389,822
   - Rio Grande City: $2,713,824
   - Rio Vista: $429,585
   - Rising Star: $55,561
   - River Oaks: $6,603,835

3. Total Actuarial Accrued Liability: (1) + (2)
   - Richmond: $21,604,135
   - Richmond: $1,866,042
   - Biesel: $18,679,042
   - Rio Grande City: $3,989,106
   - Rio Vista: $439,165
   - Rising Star: $55,561
   - River Oaks: $7,208,105

4. Actuarial value of assets
   - Richmond: $13,547,806
   - Richmond: $1,133,357
   - Biesel: $6,744
   - Rio Grande City: $1,529,962
   - Rio Vista: $231,440
   - Rising Star: $103,006
   - River Oaks: $4,200,839

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
   - Richmond: $5,176,516
   - Richmond: $549,665
   - Biesel: $132,148
   - Rio Grande City: $1,183,862
   - Rio Vista: ($74,445)
   - Rising Star: $2,402,996
   - River Oaks: $2,077,298

6. Funded Ratio: (4) / (3)
   - Richmond: 72.4%
   - Richmond: 67.3%
   - Biesel: 4.9%
   - Rio Grande City: 56.4%
   - Rio Vista: 53.9%
   - Rising Star: 185.4%
   - River Oaks: 63.6%

7. Annual Payroll
   - Richmond: $5,885,710
   - Richmond: $728,840
   - Biesel: $194,587
   - Rio Grande City: $3,400,893
   - Rio Vista: $383,266
   - Rising Star: $165,795
   - River Oaks: $2,077,298

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost
  - Richmond: 10.67%
  - Richmond: 7.49%
  - Biesel: 3.58%
  - Rio Grande City: 5.74%
  - Rio Vista: 3.96%
  - Rising Star: 2.59%
  - River Oaks: 9.94%
- Prior Service
  - Richmond: 5.37%
  - Richmond: 4.61%
  - Biesel: 4.59%
  - Rio Grande City: 2.12%
  - Rio Vista: 3.50%
  - Rising Star: -1.93%
  - River Oaks: 7.06%
- Total Retirement
  - Richmond: 16.04%
  - Richmond: 12.10%
  - Biesel: 8.17%
  - Rio Grande City: 7.86%
  - Rio Vista: 7.46%
  - Rising Star: 0.66%
  - River Oaks: 17.00%

#### Supplemental Death
- Richmond: 0.19%
- Richmond: 0.25%
- Biesel: 0.13%
- Rio Grande City: 0.13%
- Rio Vista: 0.33%
- Rising Star: 0.25%
- River Oaks: 0.30%
- Total Rate
  - Richmond: 16.23%
  - Richmond: 12.35%
  - Biesel: 8.30%
  - Rio Grande City: 7.99%
  - Rio Vista: 9.11%
  - Rising Star: 0.30%
  - River Oaks: 17.30%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Richmond: 13.36%
- Richmond: 10.02%
- Biesel: N/A
- Rio Grande City: 7.36%
- Rio Vista: N/A
- Rising Star: N/A
- River Oaks: N/A

#### Statutory Maximum Rate (Total Retirement Only)
- Richmond: 13.50%
- Richmond: 11.50%
- Biesel: N/A
- Rio Grande City: N/A
- Rio Vista: N/A
- Rising Star: N/A
- River Oaks: N/A

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010: Richmond, 29 years; Biesel, 24 years;
  Rio Grande City, 29 years; Rio Vista, 29 years; Rising Star, 24 years; River Oaks, 29 years
- Number of annuitants: Richmond, 21; Biesel, 5; Rio Grande City, 1; Rio Vista, 3; Rising Star, 2; River Oaks, 37
- Number of active contributing members: Richmond, 136; Biesel, 19; Rio Grande City, 6; Rio Vista, 107; Rising Star, 11; River Oaks, 61
- Number of inactive members: Richmond, 76; Biesel, 14; Rio Grande City, 1; Rio Vista, 64; Rising Star, 10; River Oaks, 33
- Average age of contributing members: Richmond, 41.0 years; Biesel, 44.8 years; Rio Grande City, 39.9 years; Rio Vista, 37.4 years; Rising Star, 43.6 years; River Oaks, 42.9 years
- Average length of service of contributing members: Richmond, 10.0 years; Biesel, 8.7 years; Rio Grande City, 7.0 years; Rio Vista, 5.1 years; Rising Star, 7.6 years; River Oaks, 7.6 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   - a. Present Members
   - b. Annuitants
2. Current Service Liability (Present Members)
3. Total Actuarial Accrued Liability: (1) + (2)
4. Actuarial value of assets
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
6. Funded Ratio: (4) / (3)
7. Annual Payroll

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost
- Prior Service
- Total Retirement
- Supplemented Death
- Total Rate
- Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Statutory Maximum Rate (Total Retirement Only)

#### Supplemental Death

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members

### SUMMARY OF ACTUARIAL INFORMATION

- a. Present Members
- b. Annuitants
- Current Service Liability (Present Members)
- Total Actuarial Accrued Liability: (1) + (2)
- Actuarial value of assets
- Unfunded/(overfunded) actuarial accrued liability: (3) - (4)
- Funded Ratio: (4) / (3)
- Annual Payroll

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost
- Prior Service
- Total Retirement
- Supplemented Death
- Total Rate
- Phase-In Rate (Minimum Contribution), Incl. Supplemental Death
- Statutory Maximum Rate (Total Retirement Only)

#### Supplemental Death

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010
- Number of annuitants
- Number of active contributing members
- Number of inactive members
- Average age of contributing members
- Average length of service of contributing members
### Actuarial Valuation of Participating Municipalities - December 31, 2008

#### Rule Runaway Bay Runge Rusk Sachin Saginaw

#### Summary of Actuarial Information

1. **Prior Service Liability**
   - a. Present Members: $35,555, $0, $124,635, $400,375, $107,469, $2,578,843, $7,838,285
   - b. Annuitants: 0, 0, 57,518, 212,499, 146,254, 1,117,471, 1,528,494

2. **Current Service Liability (Present Members)**: $96,898, $247,618, $118,495, $1,047,279, $275,767, $6,585,650, $7,340,255

3. **Total Actuarial Accrued Liability**: (1) + (2) $132,453, $247,618, $300,648, $1,660,153, $529,490, $10,281,964, $16,707,034

4. **Actuarial value of assets**: $119,936, $323,861, $150,887, $1,301,995, $480,822, $6,911,943, $8,464,233

5. **Unfunded/(overfunded) actuarial accrued liability**: (3) - (4) $12,517, ($76,243), $149,761, $358,158, $48,668, $3,370,021, $8,242,801

6. **Funded Ratio**: (4) / (3) 90.5%, 130.8%, 50.2%, 78.4%, 90.8%, 67.2%, 50.7%

7. **Annual Payroll**: $66,866, $538,116, $86,497, $1,194,917, $344,090, $5,800,630, $6,620,766

#### City Contribution Rates for 2010

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Total Rate</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution, Inc. Supplemental Death)</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rule</td>
<td>7.49%</td>
<td>2.28%</td>
<td>9.77%</td>
<td>1.27%</td>
<td>10.04%</td>
<td>1.32%</td>
<td>19.06%</td>
<td>11.50%</td>
</tr>
<tr>
<td>Runaway Bay</td>
<td>4.22%</td>
<td>1.01%</td>
<td>5.23%</td>
<td>0.96%</td>
<td>6.19%</td>
<td>1.67%</td>
<td>19.49%</td>
<td>11.50%</td>
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<tr>
<td>Runge</td>
<td>5.82%</td>
<td>1.83%</td>
<td>7.65%</td>
<td>0.96%</td>
<td>8.61%</td>
<td>1.71%</td>
<td>19.38%</td>
<td>11.50%</td>
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<tr>
<td>Rusk</td>
<td>4.22%</td>
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<td>5.23%</td>
<td>0.96%</td>
<td>6.19%</td>
<td>1.67%</td>
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<tr>
<td>Sachin</td>
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<td>9.50%</td>
<td>0.96%</td>
<td>8.61%</td>
<td>1.71%</td>
<td>19.38%</td>
<td>11.50%</td>
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<tr>
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<td>2.28%</td>
<td>12.77%</td>
<td>1.27%</td>
<td>14.04%</td>
<td>1.32%</td>
<td>20.36%</td>
<td>11.50%</td>
</tr>
</tbody>
</table>

#### Additional Information

- **Amortization period as of 1/2010**: 24 years, 24 years, 29 years, 29 years, 24 years, 29 years, 29 years
- **Number of annuitants**: 0, 2, 2, 9, 4, 20, 20
- **Number of active contributing members**: 3, 15, 4, 35, 15, 116, 137
- **Number of inactive members**: 1, 15, 3, 10, 16, 65, 33
- **Average age of contributing members**: 49.5 years, 46.4 years, 48.3 years, 41.5 years, 44.6 years, 41.2 years, 41.8 years
- **Average length of service of contributing members**: 8.3 years, 4.4 years, 9.6 years, 7.0 years, 8.9 years, 8.4 years, 11.5 years

### Summary of Actuarial Information

1. **Prior Service Liability**
   - b. Annuitants: 176,692, 9,060, 27,105,800, 188,661,088, 14,479,739, 819,430, 1,055,815

2. **Current Service Liability (Present Members)**: $96,230, $91,819, $67,871,740, $495,417,003, $67,620,824, $1,300,923, $4,192,693

3. **Total Actuarial Accrued Liability**: (1) + (2) $285,760, $111,262, $113,592,021, $825,180,077, $96,539,150, $2,504,986, $6,860,965

4. **Actuarial value of assets**: $248,486, $75,668, $55,922,301, $332,863,744, $405,231,244, $2,685,563, $5,221,861

5. **Unfunded/(overfunded) actuarial accrued liability**: (3) - (4) $37,274, $35,594, $57,609,720, $332,576,274, $32,225,601, $798,858, $1,639,104

6. **Funded Ratio**: (4) / (3) 87.0%, 68.0%, 49.3%, 59.7%, 66.0%, 68.1%, 76.1%

7. **Annual Payroll**: $192,385, $239,711, $26,985,514, $253,796,958, $74,447,510, $931,933, $5,069,649

#### City Contribution Rates for 2010

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Total Rate</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution, Inc. Supplemental Death)</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rule</td>
<td>3.89%</td>
<td>5.55%</td>
<td>9.44%</td>
<td>2.98%</td>
<td>8.08%</td>
<td>9.96%</td>
<td>15.04%</td>
<td>11.50%</td>
</tr>
<tr>
<td>Runaway Bay</td>
<td>5.55%</td>
<td>1.18%</td>
<td>6.73%</td>
<td>2.20%</td>
<td>8.00%</td>
<td>10.20%</td>
<td>18.40%</td>
<td>11.50%</td>
</tr>
<tr>
<td>Runge</td>
<td>4.01%</td>
<td>1.83%</td>
<td>5.84%</td>
<td>2.01%</td>
<td>8.00%</td>
<td>10.02%</td>
<td>18.02%</td>
<td>11.50%</td>
</tr>
<tr>
<td>Rusk</td>
<td>4.01%</td>
<td>1.83%</td>
<td>5.84%</td>
<td>2.01%</td>
<td>8.00%</td>
<td>10.02%</td>
<td>18.02%</td>
<td>11.50%</td>
</tr>
<tr>
<td>Sachin</td>
<td>5.55%</td>
<td>1.18%</td>
<td>6.73%</td>
<td>2.20%</td>
<td>8.00%</td>
<td>10.20%</td>
<td>18.40%</td>
<td>11.50%</td>
</tr>
<tr>
<td>Saginaw</td>
<td>5.55%</td>
<td>1.18%</td>
<td>6.73%</td>
<td>2.20%</td>
<td>8.00%</td>
<td>10.20%</td>
<td>18.40%</td>
<td>11.50%</td>
</tr>
</tbody>
</table>

#### Additional Information

- **Amortization period as of 1/2010**: 29 years, 24 years, 29 years, 29 years, 29 years, 29 years, 24 years
- **Number of annuitants**: 5, 3, 437, 3,095, 764, 13, 28
- **Number of active contributing members**: 7, 7, 726, 6,311, 1,564, 32, 158
- **Number of inactive members**: 11, 1, 193, 2,183, 414, 13, 70
- **Average age of contributing members**: 38.9 years, 46.2 years, 42.4 years, 44.4 years, 45.1 years, 46.6 years, 42.2 years
- **Average length of service of contributing members**: 5.0 years, 3.8 years, 10.4 years, 10.6 years, 14.0 years, 7.2 years, 9.3 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>San Felipe</th>
<th>San Juan</th>
<th>San Marcos</th>
<th>San Saba</th>
<th>Sanger</th>
<th>Sansom Park</th>
<th>Santa Anna</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$40,654</td>
<td>$63,165</td>
<td>$22,739,946</td>
<td>$339,111</td>
<td>$694,716</td>
<td></td>
<td>$167,951</td>
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<tr>
<td>b. Annuitants</td>
<td>0</td>
<td>252,260</td>
<td>11,169,017</td>
<td>522,984</td>
<td>234,663</td>
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<td>83,863</td>
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<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td>60,402</td>
<td>4,914,317</td>
<td>$53,410,196</td>
<td>$2,113,805</td>
<td>$2,981,655</td>
<td>$578,216</td>
<td>281,933.0</td>
</tr>
<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>$39,554</td>
<td>$291,831</td>
<td>$33,408,672</td>
<td>$774,219</td>
<td>$475,364</td>
<td>$150,790</td>
<td>($307,198)</td>
</tr>
<tr>
<td><strong>6. Funded Ratio: (4) / (3)</strong></td>
<td>60.4%</td>
<td>94.4%</td>
<td>61.5%</td>
<td>86.2%</td>
<td>79.3%</td>
<td>281,933.0</td>
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</tr>
<tr>
<td><strong>7. Annual Payroll</strong></td>
<td>$185,637</td>
<td>$5,611,092</td>
<td>$23,968,024</td>
<td>$1,520,513</td>
<td>$2,495,573</td>
<td>$872,605</td>
<td>$0</td>
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### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Category</th>
<th>Retirement</th>
<th>Supplemental Death</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>3.0%</td>
<td>-</td>
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<tr>
<td>Prior Service</td>
<td>1.44%</td>
<td>-</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>4.44%</td>
<td>-</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.20%</td>
<td>-</td>
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<tr>
<td>Total Rate</td>
<td>4.69%</td>
<td>-</td>
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<tr>
<td>Phase-In Rate (Minimum Contribution)</td>
<td>N/A</td>
<td>-</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>N/A</td>
<td>N/A</td>
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### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Santa Fe</th>
<th>Savoy</th>
<th>Schertz</th>
<th>Schulenburg</th>
<th>Seabrook</th>
<th>Seadrift</th>
<th>Segoville</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Amortization period as of 1/2010</strong></td>
<td>24 years</td>
<td>24 years</td>
<td>29 years</td>
<td>29 years</td>
<td>24 years</td>
<td>24 years</td>
<td>24 years</td>
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<tr>
<td><strong>Number of annuitants</strong></td>
<td>0</td>
<td>17</td>
<td>153</td>
<td>14</td>
<td>6</td>
<td>6</td>
<td>1</td>
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<tr>
<td><strong>Number of active contributing members</strong></td>
<td>5</td>
<td>176</td>
<td>482</td>
<td>46</td>
<td>58</td>
<td>29</td>
<td>0</td>
</tr>
<tr>
<td><strong>Number of inactive members</strong></td>
<td>93</td>
<td>217</td>
<td>104</td>
<td>10</td>
<td>32</td>
<td>0</td>
<td>0</td>
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<tr>
<td><strong>Average age of contributing members</strong></td>
<td>49.0 years</td>
<td>40.5 years</td>
<td>41.6 years</td>
<td>42.7 years</td>
<td>38.2 years</td>
<td>34.9 years</td>
<td>5.2 years</td>
</tr>
<tr>
<td><strong>Average length of service of contributing members</strong></td>
<td>6.5 years</td>
<td>7.6 years</td>
<td>10.6 years</td>
<td>7.4 years</td>
<td>8.1 years</td>
<td>24 years</td>
<td>24 years</td>
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### SUMMARY OF ACTUARIAL INFORMATION

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<thead>
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<th>Schertz</th>
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<th>Segoville</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$2,546,932</td>
<td>$5,625</td>
<td>$10,099,279</td>
<td>$2,253,489</td>
<td>$5,657,230</td>
<td>$113,453</td>
<td>$1,884,330</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>73,524</td>
<td>0</td>
<td>1,765,099</td>
<td>1,122,142</td>
<td>1,894,885</td>
<td>0</td>
<td>402,029</td>
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<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
<td>2,619,673</td>
<td>131,621</td>
<td>10,293,934</td>
<td>4,203,500</td>
<td>10,719,234</td>
<td>105,684</td>
<td>5,060,907</td>
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<tr>
<td><strong>3. Total Actuarial Accrued Liability: (1) + (2)</strong></td>
<td>$5,901,845</td>
<td>$137,246</td>
<td>$22,068,312</td>
<td>$7,579,131</td>
<td>$18,271,349</td>
<td>$219,137</td>
<td>$7,347,266</td>
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<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>$2,615,562</td>
<td>($34,940)</td>
<td>$10,851,649</td>
<td>$3,037,238</td>
<td>$7,515,388</td>
<td>$106,314</td>
<td>$1,859,821</td>
</tr>
<tr>
<td><strong>6. Funded Rate: (4) / (3)</strong></td>
<td>55.7%</td>
<td>0.37%</td>
<td>50.8%</td>
<td>59.9%</td>
<td>58.9%</td>
<td>74.7%</td>
<td>74.7%</td>
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<tr>
<td><strong>7. Annual Payroll</strong></td>
<td>$2,503,388</td>
<td>$98,035</td>
<td>$1,656,232</td>
<td>$5,418,965</td>
<td>$317,185</td>
<td>$3,993,787</td>
<td>$3,993,787</td>
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</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $89,278 $2,176,517 $2,134,864 $1,925,679 $1,624,138 $81,471 $305,481
   b. Annuitants 29,104 557,757 4,148,223 562,089 1,296,540 61,912 476,926

2. Current Service Liability (Present Members) $760,104 $6,512,667 $29,885,082 $5,896,700 $8,066,402 $594,104 $2,317,372

3. Total Actuarial Accrued Liability: (1) + (2) $760,104 $6,512,667 $29,885,082 $5,896,700 $8,066,402 $594,104 $2,317,372

4. Actuarial value of assets 310,830 4,026,480 21,246,694 3,879,591 5,410,250 731,464 1,573,077

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $449,274 $2,486,187 $8,638,388 $2,017,109 $2,656,152 ($137,360) $744,295

6. Funded Ratio: (4) / (3) 40.9% 61.8% 71.1% 65.8% 67.1% 123.1% 67.9%

7. Annual Payroll $369,091 $2,299,515 $11,924,537 $3,402,468 $2,020,641 $370,044 $1,062,031

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost 6.66% 9.73% 6.72% 9.72% 11.25% 4.97% 5.42%
- Prior Service 7.43% 6.60% 4.90% 3.62% 8.03% -2.27% 4.28%
- Total Retirement 14.09% 16.33% 11.62% 13.34% 19.28% 2.70% 9.70%

**Supplemental Death** 0.58% 0.18% 0.23% 0.13% 0.28% 0.14% 0.30%

**Total Rate** 14.67% 16.51% 11.85% 13.47% 19.56% 2.84% 10.00%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- 10.56% 13.16% N/A 11.56% 15.81% 1.73% 7.66%
- 11.50% 13.16% N/A 11.50% 15.50% 1.73% 8.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 29 years 29 years 24 years 29 years 29 years 29 years 29 years
- Number of annuitants 11 14 152 6 22 5 18
- Number of active contributing members 12 51 281 74 53 14 34
- Number of inactive members 17 28 121 24 38 27 17
- Average age of contributing members 42.9 years 40.1 years 42.3 years 37.9 years 40.7 years 35.4 years 44.3 years
- Average length of service of contributing members 5.1 years 8.6 years 10.5 years 7.4 years 8.2 years 4.0 years 9.5 years

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### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $121,056 $224,013 $706,629 $1,716,571 $0 $12,022,364 $196,608
   b. Annuitants 1,444 415,787 90,049 50,344 0 9,879,072 534,038

2. Current Service Liability (Present Members) 449,929 647,833 1,596,542 1,861,426 206,279 43,992,281 1,192,585

3. Total Actuarial Accrued Liability: (1) + (2) $572,429 $1,287,633 $2,393,220 $3,628,341 $206,279 $65,892,717 $1,923,231

4. Actuarial value of assets 575,859 704,384 1,592,084 1,670,173 260,832 40,161,915 1,380,677

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) ($3,430) $583,249 $801,136 $1,958,168 ($54,553) $25,730,802 $542,554

6. Funded Ratio: (4) / (3) 100.6% 54.7% 66.5% 46.0% 126.4% 61.0% 71.8%

7. Annual Payroll $391,053 $532,334 $1,792,195 $3,355,196 $268,649 $18,574,460 $733,231

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost 4.80% 5.45% 6.36% 9.44% 3.89% 10.89% 5.32%
- Prior Service -0.06% 6.69% 3.02% 3.57% -1.38% 8.46% 4.52%
- Total Retirement 4.74% 12.14% 9.38% 13.01% 2.51% 19.35% 9.84%

**Supplemental Death** 0.26% 0.77% 0.19% 0.17% 0.12% 0.23% 0.29%

**Total Rate** 5.00% 12.91% 9.57% 13.18% 2.65% 19.58% 10.13%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death** N/A 10.32% N/A 12.05% N/A 10.26% 5.64%

**Statutory Maximum Rate (Total Retirement Only)** 9.50% N/A 13.50% N/A 11.50% N/A 7.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 24 years 29 years 24 years 29 years 29 years 29 years 29 years
- Number of annuitants 1 14 10 2 0 229 10
- Number of active contributing members 11 24 386 25
- Number of inactive members 9 7 82 23
- Average age of contributing members 45.4 years 52.6 years 42.5 years 42.9 years 43.0 years 44.3 years 12.7 years
- Average length of service of contributing members 7.5 years 12.4 years 7.3 years 6.3 years 5.6 years 10.9 years 5.6 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Shoresac</th>
<th>Silsbee</th>
<th>Silverton</th>
<th>Sinton</th>
<th>Shellytown</th>
<th>Slaton</th>
<th>Seminole</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Present Members</td>
<td>b. Annuitants</td>
<td>$890,121</td>
<td>$719,621</td>
<td>$2,991</td>
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<td>$170,500</td>
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<td>$8,867,201</td>
<td>4,858,180</td>
<td>$1,970,034</td>
<td>76,532</td>
<td>769,500</td>
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<tr>
<td>$1,587,292</td>
<td>4,890,235</td>
<td>$691,160</td>
<td>545,868</td>
<td>$13,003</td>
<td>3,339,786</td>
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<tr>
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<td>$3,174,985</td>
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<tr>
<td>$6,924</td>
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<td>128,947</td>
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<tr>
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<tr>
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<td>2,842,986</td>
<td>$2,720,684</td>
<td>2,109,861</td>
<td>$100,076</td>
<td>607,132</td>
<td>84.6%</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: 5.06%
- Prior Service: 117,132
- Total Retirement: 298,167
- Supplementation: 30.1%
- Total Rate: 108.8%

**Supplemental Death**
- 4.61%

**Statutory Maximum Rate (Total Retirement Only)**
- 11.89%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- 11.89%

**Amortization period as of 1/2010**
- 29 years

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Snyder</th>
<th>Somerset</th>
<th>Somerville</th>
<th>Somers</th>
<th>Sour Lake</th>
<th>South Houston</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior Service Liability</td>
<td>2. Current Service Liability (Present Members)</td>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>4. Actuarial value of assets</td>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>6. Funded Ratio: (4) / (3)</td>
</tr>
<tr>
<td>a. Present Members</td>
<td>b. Annuitants</td>
<td>$79,523</td>
<td>$69,197</td>
<td>$10,326</td>
<td>9.50%</td>
</tr>
<tr>
<td>$2,991</td>
<td>76,532</td>
<td>$14,990,699</td>
<td>$9,698,015</td>
<td>$10,326</td>
<td>9.50%</td>
</tr>
<tr>
<td>$1,970,034</td>
<td>9,680,879</td>
<td>$165,249</td>
<td>130,555</td>
<td>$10,326</td>
<td>9.50%</td>
</tr>
<tr>
<td>$13,003</td>
<td>98,634</td>
<td>$528,923</td>
<td>462,276</td>
<td>$10,326</td>
<td>9.50%</td>
</tr>
<tr>
<td>$81,452</td>
<td>367,487</td>
<td>$2,262,008</td>
<td>1,273,443</td>
<td>$10,326</td>
<td>9.50%</td>
</tr>
<tr>
<td>$362,489</td>
<td>1,292,387</td>
<td>$430,177</td>
<td>434,489</td>
<td>$10,326</td>
<td>9.50%</td>
</tr>
<tr>
<td>$72,751</td>
<td>357,426</td>
<td>$1,076,490</td>
<td>$7,369,918</td>
<td>$10,326</td>
<td>9.50%</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: 7.00%
- Prior Service: 1.98%
- Total Retirement: 9.00%
- Supplementation: 0.13%
- Total Rate: 9.50%

**Supplemental Death**
- 0.24%

**Statutory Maximum Rate (Total Retirement Only)**
- 11.89%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- 14.00%

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
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<th>Somerville</th>
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<td>$2,262,008</td>
<td>1,273,443</td>
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<td>1,292,387</td>
<td>$430,177</td>
<td>434,489</td>
<td>$10,326</td>
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<td>$1,076,490</td>
<td>$7,369,918</td>
<td>$10,326</td>
<td>9.50%</td>
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</table>
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>South Padre Island</th>
<th>Southlake</th>
<th>Southside Place</th>
<th>Spearman</th>
<th>Spring Valley</th>
<th>Springtown</th>
<th>Spur</th>
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<tr>
<td>a. Prior Service Liability</td>
<td>$3,137,429</td>
<td>$9,582,202</td>
<td>$371,618</td>
<td>$341,359</td>
<td>$1,642,504</td>
<td>$309,379</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>707,540</td>
<td>3,914,016</td>
<td>43,984</td>
<td>707,466</td>
<td>1,154,500</td>
<td>156,119</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>$12,965,920</td>
<td>$39,252,944</td>
<td>$1,656,497</td>
<td>$2,478,578</td>
<td>$7,002,013</td>
<td>$1,540,019</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$15,103,449</td>
<td>$48,834,944</td>
<td>$2,028,081</td>
<td>$3,237,955</td>
<td>$8,604,026</td>
<td>$1,696,128</td>
</tr>
<tr>
<td>4. Actuarial value of assets</td>
<td>10,760,696</td>
<td>27,171,220</td>
<td>1,244,953</td>
<td>1,489,653</td>
<td>4,516,544</td>
<td>1,354,163</td>
</tr>
<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$4,342,753</td>
<td>$21,663,724</td>
<td>$783,128</td>
<td>$748,292</td>
<td>$3,087,482</td>
<td>$251,965</td>
</tr>
<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>83.0%</td>
<td>69.2%</td>
<td>75.2%</td>
<td>60.1%</td>
<td>64.5%</td>
<td>87.9%</td>
</tr>
</tbody>
</table>

**CITY CONTRIBUTION RATES FOR 2010**

<table>
<thead>
<tr>
<th>Retirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
</tr>
<tr>
<td>Prior Service</td>
</tr>
<tr>
<td>Total Retirement</td>
</tr>
<tr>
<td>Supplemental Death</td>
</tr>
<tr>
<td>Total Rate</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Stafford</th>
<th>Stamford</th>
<th>Stanton</th>
<th>Star Harbor</th>
<th>Stephenville</th>
<th>Sterling City</th>
<th>Stinnett</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amortization period as of 1/2010</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>24 years</td>
</tr>
<tr>
<td>Number of annuitants</td>
<td>18</td>
<td>43</td>
<td>7</td>
<td>16</td>
<td>8</td>
<td>7</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>144</td>
<td>271</td>
<td>19</td>
<td>23</td>
<td>35</td>
<td>38</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>52</td>
<td>121</td>
<td>10</td>
<td>19</td>
<td>18</td>
<td>36</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>42.2 years</td>
<td>39.9 years</td>
<td>41.0 years</td>
<td>43.1 years</td>
<td>46.4 years</td>
<td>39.2 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>8.1 years</td>
<td>9.5 years</td>
<td>8.8 years</td>
<td>7.6 years</td>
<td>13.9 years</td>
<td>5.9 years</td>
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</tbody>
</table>

**CITY CONTRIBUTION RATES FOR 2010**

<table>
<thead>
<tr>
<th>Retirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
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<td>Prior Service</td>
</tr>
<tr>
<td>Total Retirement</td>
</tr>
<tr>
<td>Supplemental Death</td>
</tr>
<tr>
<td>Total Rate</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
</tr>
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### ADDITIONAL INFORMATION

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<thead>
<tr>
<th>Stafford</th>
<th>Stamford</th>
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</thead>
<tbody>
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<td>Amortization period as of 1/2010</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>29 years</td>
<td>24 years</td>
</tr>
<tr>
<td>Number of annuitants</td>
<td>35</td>
<td>15</td>
<td>6</td>
<td>5</td>
<td>46</td>
<td>2</td>
</tr>
<tr>
<td>Number of active contributing members</td>
<td>119</td>
<td>30</td>
<td>17</td>
<td>5</td>
<td>135</td>
<td>6</td>
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<tr>
<td>Number of inactive members</td>
<td>45</td>
<td>31</td>
<td>5</td>
<td>4</td>
<td>53</td>
<td>1</td>
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<tr>
<td>Average age of contributing members</td>
<td>43.1 years</td>
<td>45.7 years</td>
<td>43.5 years</td>
<td>49.6 years</td>
<td>42.5 years</td>
<td>46.8 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>9.1 years</td>
<td>7.4 years</td>
<td>11.7 years</td>
<td>5.7 years</td>
<td>11.7 years</td>
<td>13.5 years</td>
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### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Prior Service Liability</th>
<th>Current Service Liability</th>
<th>Total Actuarial Accrued Liability</th>
<th>Actuarial value of assets</th>
<th>Unfunded/(overfunded) actuarial accrued liability</th>
<th>Funded Ratio</th>
<th>Annual Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stratford</td>
<td>$60,262</td>
<td>$23,406,525</td>
<td>$292,629</td>
<td>$223,451</td>
<td>$652,878</td>
<td>34.3%</td>
<td>$447,269</td>
</tr>
<tr>
<td>Sudan</td>
<td>$1,435</td>
<td>$312,695</td>
<td>$125,429</td>
<td>$202,107</td>
<td>$239,667</td>
<td>84.3%</td>
<td>$235,125</td>
</tr>
<tr>
<td>Sugar Land</td>
<td>$256,757</td>
<td>$5,054,074</td>
<td>$15,915</td>
<td>$6,707,485</td>
<td>$2,382,631</td>
<td>87.0%</td>
<td>$33,298,702</td>
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<tr>
<td>Sulphur Springs</td>
<td>$335,310</td>
<td>$6,195,072</td>
<td>$1,06,162</td>
<td>$91,265,671</td>
<td>$1,127,548</td>
<td>80.9%</td>
<td>$6,101,392</td>
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<tr>
<td>Sundown</td>
<td>$650,538</td>
<td>$1,442,631</td>
<td>$5,48,695</td>
<td>$176,704,755</td>
<td>$2,36,813</td>
<td>87.3%</td>
<td>$4,433,833</td>
</tr>
<tr>
<td>Sunnyvale</td>
<td>$34,090</td>
<td>$3,131</td>
<td>$650,538</td>
<td>$1,37,439</td>
<td>$1,443,833</td>
<td>26.4%</td>
<td>$2,57,405</td>
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<tr>
<td>Sunray</td>
<td>$158,516</td>
<td>$5,84,906</td>
<td>$1,453,157</td>
<td>$664,906</td>
<td>$620,321</td>
<td>48.5%</td>
<td>$2,75,309</td>
</tr>
<tr>
<td>Sunrise Beach</td>
<td>$223,451</td>
<td>$1,371,176</td>
<td>$699,916</td>
<td>$699,916</td>
<td>$743,917</td>
<td>10.24%</td>
<td>$699,916</td>
</tr>
<tr>
<td>Village Sunset</td>
<td>$37,560</td>
<td>$1,06,162</td>
<td>$13,24%</td>
<td>$13,24%</td>
<td>19.51%</td>
<td>48.5%</td>
<td>$664,906</td>
</tr>
<tr>
<td>Valley Surfside</td>
<td>$28,290,826</td>
<td>$3,366,127</td>
<td>$664,906</td>
<td>$664,906</td>
<td>$743,917</td>
<td>10.24%</td>
<td>$699,916</td>
</tr>
<tr>
<td>Beach</td>
<td>$28,290,826</td>
<td>$3,366,127</td>
<td>$664,906</td>
<td>$664,906</td>
<td>$743,917</td>
<td>10.24%</td>
<td>$699,916</td>
</tr>
<tr>
<td>Swenny</td>
<td>$28,290,826</td>
<td>$3,366,127</td>
<td>$664,906</td>
<td>$664,906</td>
<td>$743,917</td>
<td>10.24%</td>
<td>$699,916</td>
</tr>
<tr>
<td>Sweetwater</td>
<td>$28,290,826</td>
<td>$3,366,127</td>
<td>$664,906</td>
<td>$664,906</td>
<td>$743,917</td>
<td>10.24%</td>
<td>$699,916</td>
</tr>
<tr>
<td>T.M.R.S.</td>
<td>$93,658</td>
<td>$1,983,658</td>
<td>$235,760</td>
<td>$80,212</td>
<td>$443,352</td>
<td>16.78%</td>
<td>$1,283,928</td>
</tr>
<tr>
<td>Taft</td>
<td>$15,346</td>
<td>$6,507,890</td>
<td>$179,669</td>
<td>$55,399</td>
<td>$443,352</td>
<td>16.78%</td>
<td>$1,283,928</td>
</tr>
</tbody>
</table>

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost: 5.41% 5.86%
- Prior Service: 2.51% 0.97%
- Total Retirement: 11.27% 3.48%
- Supplemental Death: 0.69%
- Total Rate: 11.96% 3.48%

**Supplemental Death**
- Rate: 0.69%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- Rate: 10.54%

**Statutory Maximum Rate (Total Retirement Only)**
- Rate: 9.50%

### ADDITIONAL INFORMATION
- Amortization period as of 1/2010: 29 years
- Number of annuitants: 8
- Number of active contributing members: 4
- Number of inactive members: 2
- Average age of contributing members: 47.9 years
- Average length of service of contributing members: 6.1 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $0 $3,100 $3,377,469 $250,943 $14,729,420 $46,075 $4,228,901
   b. Annuitants 25,789 77,562 2,405,960 192,448 16,731,905 4,557 4,855,064
2. Current Service Liability (Present Members) $975,401 $192,045 $13,489,051 $1,259,573 $86,582,734 $165,365 $22,835,955
3. Total Actuarial Accrued Liability (1) + (2) $975,401 $192,045 $13,489,051 $1,259,573 $86,582,734 $165,365 $22,835,955
4. Actuarial value of assets 1,104,482 135,759 7,633,245 894,905 51,738,536 161,241 13,238,540
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) ($129,081) $56,286 $5,855,806 $364,668 $34,844,198 $4,124 $9,597,415
6. Funded Ratio: (4) / (3) 113.2% 70.7% 56.6% 71.0% 59.8% 97.5% 58.0%
7. Annual Payroll $467,758 $180,045 $5,964,804 $810,279 $25,028,861 $222,681 $7,583,480

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost 6.13% 2.30% 6.94% 6.20% 10.68% 3.30% 10.63%
- Prior Service -1.87% 2.11% 6.00% 2.75% 8.50% 0.11% 7.33%
- Total Retirement 4.26% 4.41% 12.94% 8.95% 19.18% 3.41% 18.36%

**Supplemental Death**
- 0.31% 0.22% 0.23% 0.43% 0.22% 0.47% 0.19%
- Total Rate 4.57% 4.63% 13.17% 9.38% 19.40% 3.88% 18.55%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- N/A N/A 11.46% 7.63% 15.61% 3.46% 15.01%

**Statutory Maximum Rate (Total Retirement Only)**
- 11.50% 7.50% N/A 13.50% 15.50% 7.50% N/A

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 24 years 24 years 29 years 29 years 29 years 29 years 29 years
- Number of annuitants 7 5 58 13 255 2 82
- Number of active contributing members 15 5 139 30 614 7 160
- Number of inactive members 3 9 77 29 281 1 50
- Average age of contributing members 42.9 years 46.5 years 40.6 years 48.0 years 42.7 years 51.0 years 40.7 years
- Average length of service of contributing members 11.5 years 5.6 years 8.7 years 9.2 years 7.1 years 9.0 years

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $1,452,618 $4,116,069 $3,150,575 $4,424,773 $8,789,266 $2,310,487 $524,991
   b. Annuitants 1,073,981 4,406,731 5,127,489 3,995,596 14,377,924 1,104,114 9,624
2. Current Service Liability (Present Members) $3,614,409 $17,737,921 $13,133,029 $10,409,720 $38,751,188 $6,975,889 $10,388,924
3. Total Actuarial Accrued Liability: (1) + (2) $6,141,008 $26,260,721 $21,615,104 $20,830,089 $47,540,454 $10,286,376 $10,923,539
4. Actuarial value of assets 4,215,397 17,651,709 12,377,335 10,554,367 35,709,557 7,689,322 11,999,732
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $1,925,611 $8,609,012 $9,033,758 $8,275,722 $11,830,897 $2,701,168 ($1,076,193)
6. Funded Ratio: (4) / (3) 68.6% 67.2% 57.8% 56.1% 57.7% 74.0% 109.9%

### CITY CONTRIBUTION RATES FOR 2010

**Retirement**
- Normal Cost 9.34% 10.41% 11.70% 11.13% 11.59% 10.49% 5.27%
- Prior Service 6.07% 6.70% 11.19% 8.34% 9.51% 6.44% -1.01%
- Total Retirement 15.41% 17.11% 22.89% 19.27% 21.06% 16.93% 4.26%

**Supplemental Death**
- 0.16% 0.00% 0.00% 0.00% 0.00% 0.27% 0.20%
- Total Rate 15.57% 17.11% 22.89% 19.27% 21.06% 17.20% 4.46%

**Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
- 12.45% 13.78% 18.55% 15.30% 16.91% 14.44% N/A

**Statutory Maximum Rate (Total Retirement Only)**
- 12.50% 15.50% N/A 15.50% N/A N/A 12.50%
### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**
   - **a. Present Members**
     
     - Texas Municipal League IR:
       - $12,830,873
     
     - Tempe:
       - $0
     
     - The Colony:
       - $10,739,454
     
     - Thompsons:
       - $9,240
     
     - Throndale:
       - $40,182
     
     - Three Rivers:
       - $686,279
     
     - Throckmorton:
       - $42,096
   
   - **b. Annuitants**
     
     - Texas Municipal League IR:
       - 568,305
     
     - Tempe:
       - 7,709
     
     - The Colony:
       - 4,593,554
     
     - Thompsons:
       - 0
     
     - Throndale:
       - 26,743
     
     - Three Rivers:
       - 165,566
     
     - Throckmorton:
       - 276,816

2. **Current Service Liability (Present Members)**

   - $53,098,860

3. **Total Actuarial Accrued Liability: (1) + (2)**

   - $53,098,860

4. **Actuarial value of assets**

   - $40,869,476

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**

   - ($12,229,384)

6. **Funded Ratio: (4) / (3)**

   - 77.0%

7. **Annual Payroll**

   - $22,177,765

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement

- **Normal Cost**
  
  - 12.39%

- **Prior Service**
  
  - 4.13%

- **Total Retirement**
  
  - 16.52%

- **Supplemental Death**
  
  - 0.22%

- **Total Rate**
  
  - 16.74%

#### Supplemental Death

- **Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
  
  - 15.0%

- **Statutory Maximum Rate (Total Retirement Only)**
  
  - 13.50%

### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010**
  
  - 29 years

- **Number of annuitants**
  
  - 15

- **Number of active contributing members**
  
  - 237

- **Number of inactive members**
  
  - 37

- **Average age of contributing members**
  
  - 46.1 years

### SUMMARY OF ACTUARIAL INFORMATION

1. **Prior Service Liability**

   - **a. Present Members**
     
     - Tiki Island:
       - $40,212
     
     - Timpano:
       - $109,869
     
     - Tioga:
       - $3,122
     
     - Tolar:
       - $1,166
     
     - Tom Bean:
       - $697
     
     - Tomball:
       - $3,593,434
     
     - Trent:
       - $1,110
   
   - **b. Annuitants**
     
     - Tiki Island:
       - 0
     
     - Timpano:
       - 35,697
     
     - Tioga:
       - 0
     
     - Tolar:
       - 4,593,554
     
     - Tom Bean:
       - 0
     
     - Tomball:
       - 1,576,826
     
     - Trent:
       - 3,125

2. **Current Service Liability (Present Members)**

   - $104,574

3. **Total Actuarial Accrued Liability: (1) + (2)**

   - $144,786

4. **Actuarial value of assets**

   - $109,991

5. **Unfunded/(overfunded) actuarial accrued liability: (3) - (4)**

   - ($34,795)

6. **Funded Ratio: (4) / (3)**

   - 76.0%

7. **Annual Payroll**

   - $317,850

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement

- **Normal Cost**
  
  - 3.18%

- **Prior Service**
  
  - 0.74%

- **Total Retirement**
  
  - 3.92%

- **Supplemental Death**
  
  - 0.24%

- **Total Rate**
  
  - 4.16%

#### Supplemental Death

- **Phase-In Rate (Minimum Contribution), Incl. Supplemental Death**
  
  - N/A

- **Statutory Maximum Rate (Total Retirement Only)**
  
  - N/A

### ADDITIONAL INFORMATION

- **Amortization period as of 1/2010**
  
  - 24 years

- **Number of annuitants**
  
  - 0

- **Number of active contributing members**
  
  - 7

- **Number of inactive members**
  
  - 4
### Summary of Actuarial Information

<table>
<thead>
<tr>
<th>Component</th>
<th>Trenton</th>
<th>Trinidad</th>
<th>Trinity</th>
<th>Trophy Club</th>
<th>Trup</th>
<th>Troy</th>
<th>Tulia</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Service Liability</td>
<td>$104,594</td>
<td>$49,360</td>
<td>$65,614</td>
<td>$2,440,445</td>
<td>$109,209</td>
<td>$4,088</td>
<td>$840,830</td>
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<tr>
<td>Annuitants</td>
<td>0</td>
<td>108,970</td>
<td>246,120</td>
<td>1,292,927</td>
<td>59,944</td>
<td>61,409</td>
<td>947,448</td>
</tr>
<tr>
<td>Current Service Liability (Present Members)</td>
<td>$282,860</td>
<td>$281,384</td>
<td>$510,185</td>
<td>$7,839,301</td>
<td>$560,848</td>
<td>$205,748</td>
<td>$598,398</td>
</tr>
<tr>
<td>Actuarial value of assets</td>
<td>256,170</td>
<td>178,053</td>
<td>471,790</td>
<td>520,358</td>
<td>218,964</td>
<td>3,706,733</td>
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<tr>
<td>Unfunded/(overfunded) Actuarial Liability</td>
<td>$26,690</td>
<td>$103,331</td>
<td>$38,395</td>
<td>$3,066,135</td>
<td>$40,490</td>
<td>($13,216)</td>
<td>$1,391,665</td>
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<tr>
<td>Funded Ratio (4)/(3)</td>
<td>90.6%</td>
<td>63.3%</td>
<td>92.5%</td>
<td>69.9%</td>
<td>92.8%</td>
<td>106.4%</td>
<td>72.7%</td>
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<tr>
<td>Annual Payroll</td>
<td>$163,241</td>
<td>$237,159</td>
<td>$634,555</td>
<td>$4,054,683</td>
<td>$628,647</td>
<td>$235,093</td>
<td>$1,114,409</td>
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</tbody>
</table>

### City Contribution Rates for 2010

<table>
<thead>
<tr>
<th>Component</th>
<th>Rate</th>
<th>Rate</th>
<th>Rate</th>
<th>Rate</th>
<th>Rate</th>
<th>Rate</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement Normal Cost</td>
<td>5.43%</td>
<td>3.04%</td>
<td>2.54%</td>
<td>8.49%</td>
<td>2.54%</td>
<td>2.55%</td>
<td>11.52%</td>
</tr>
<tr>
<td>Retirement Prior Service</td>
<td>0.99%</td>
<td>2.94%</td>
<td>0.36%</td>
<td>4.62%</td>
<td>0.39%</td>
<td>-0.38%</td>
<td>7.63%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>6.42%</td>
<td>5.98%</td>
<td>2.90%</td>
<td>13.11%</td>
<td>2.93%</td>
<td>2.17%</td>
<td>19.15%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.22%</td>
<td>0.32%</td>
<td>0.18%</td>
<td>0.15%</td>
<td>0.48%</td>
<td>0.52%</td>
<td>0.28%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>6.64%</td>
<td>6.30%</td>
<td>3.08%</td>
<td>13.26%</td>
<td>3.41%</td>
<td>2.69%</td>
<td>19.43%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution)</td>
<td>6.00%</td>
<td>N/A</td>
<td>1.99%</td>
<td>13.11%</td>
<td>N/A</td>
<td>15.79%</td>
<td></td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>9.50%</td>
<td>7.50%</td>
<td>7.50%</td>
<td>7.50%</td>
<td>7.50%</td>
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<td>N/A</td>
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### Additional Information

<table>
<thead>
<tr>
<th>Component</th>
<th>Trenton</th>
<th>Trinidad</th>
<th>Trinity</th>
<th>Trophy Club</th>
<th>Trup</th>
<th>Troy</th>
<th>Tulia</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amortization period as of 1/2010</td>
<td>29 years</td>
<td>24 years</td>
<td>29 years</td>
<td>29 years</td>
<td>24 years</td>
<td>24 years</td>
<td>29 years</td>
</tr>
<tr>
<td>Number of annuitants</td>
<td>0</td>
<td>5</td>
<td>6</td>
<td>9</td>
<td>3</td>
<td>6</td>
<td>22</td>
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<tr>
<td>Number of active contributing members</td>
<td>6</td>
<td>8</td>
<td>26</td>
<td>74</td>
<td>20</td>
<td>7</td>
<td>33</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>8</td>
<td>4</td>
<td>26</td>
<td>51</td>
<td>16</td>
<td>6</td>
<td>19</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>39.9 years</td>
<td>46.0 years</td>
<td>40.3 years</td>
<td>40.7 years</td>
<td>41.3 years</td>
<td>50.0 years</td>
<td>42.8 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>6.9 years</td>
<td>7.9 years</td>
<td>2.4 years</td>
<td>7.7 years</td>
<td>4.6 years</td>
<td>9.6 years</td>
<td>12.1 years</td>
</tr>
</tbody>
</table>

### Summary of Actuarial Information

<table>
<thead>
<tr>
<th>Component</th>
<th>Turkey</th>
<th>Tye</th>
<th>Tyler</th>
<th>Universal City</th>
<th>University Park</th>
<th>Uvalde</th>
<th>Van</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Service Liability</td>
<td>$113,971</td>
<td>$136,186</td>
<td>$24,525,391</td>
<td>$2,581,521</td>
<td>$575,464</td>
<td>$1,063,921</td>
<td>$0</td>
</tr>
<tr>
<td>Annuitants</td>
<td>0</td>
<td>96,836</td>
<td>21,734,893</td>
<td>13,18,908</td>
<td>3,332,221</td>
<td>1,184,972</td>
<td>80,018</td>
</tr>
<tr>
<td>Current Service Liability (Present Members)</td>
<td>$171,635</td>
<td>$474,291</td>
<td>$112,911,352</td>
<td>$10,144,991</td>
<td>$45,803,913</td>
<td>$7,505,953</td>
<td>$762,779</td>
</tr>
<tr>
<td>Actuarial value of assets</td>
<td>105,945</td>
<td>239,659</td>
<td>59,840,522</td>
<td>6,769,639</td>
<td>37,658,489</td>
<td>5,563,602</td>
<td>862,240</td>
</tr>
<tr>
<td>Unfunded/(overfunded) Actuarial Liability</td>
<td>$65,690</td>
<td>$180,632</td>
<td>$53,070,830</td>
<td>$3,375,352</td>
<td>$8,145,424</td>
<td>$2,002,351</td>
<td>($99,641)</td>
</tr>
<tr>
<td>Funded Ratio (4)/(3)</td>
<td>61.7%</td>
<td>61.9%</td>
<td>53.0%</td>
<td>66.7%</td>
<td>82.2%</td>
<td>73.5%</td>
<td>113.1%</td>
</tr>
<tr>
<td>Annual Payroll</td>
<td>$70,733</td>
<td>$362,056</td>
<td>$28,291,344</td>
<td>$4,999,134</td>
<td>$13,437,942</td>
<td>$4,683,413</td>
<td>$664,975</td>
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</table>

### City Contribution Rates for 2010

<table>
<thead>
<tr>
<th>Component</th>
<th>Rate</th>
<th>Rate</th>
<th>Rate</th>
<th>Rate</th>
<th>Rate</th>
<th>Rate</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement Normal Cost</td>
<td>6.30%</td>
<td>3.51%</td>
<td>11.75%</td>
<td>6.53%</td>
<td>8.77%</td>
<td>4.17%</td>
<td>4.93%</td>
</tr>
<tr>
<td>Retirement Prior Service</td>
<td>5.67%</td>
<td>3.37%</td>
<td>11.45%</td>
<td>4.12%</td>
<td>4.10%</td>
<td>2.61%</td>
<td>-1.02%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>11.97%</td>
<td>6.88%</td>
<td>23.20%</td>
<td>10.65%</td>
<td>12.87%</td>
<td>6.78%</td>
<td>3.93%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.54%</td>
<td>0.27%</td>
<td>0.25%</td>
<td>0.17%</td>
<td>0.00%</td>
<td>0.28%</td>
<td>0.18%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>12.51%</td>
<td>7.15%</td>
<td>23.45%</td>
<td>10.82%</td>
<td>12.87%</td>
<td>7.06%</td>
<td>4.11%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution)</td>
<td>10.80%</td>
<td>N/A</td>
<td>17.59%</td>
<td>8.73%</td>
<td>N/A</td>
<td>5.11%</td>
<td>N/A</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>10.80%</td>
<td>N/A</td>
<td>17.59%</td>
<td>8.73%</td>
<td>N/A</td>
<td>5.11%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Additional Information

<table>
<thead>
<tr>
<th>Component</th>
<th>Turkey</th>
<th>Tye</th>
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<th>University Park</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Amortization period as of 1/2010</td>
<td>29 years</td>
<td>24 years</td>
<td>29 years</td>
<td>24 years</td>
<td>24 years</td>
<td>29 years</td>
<td>24 years</td>
</tr>
<tr>
<td>Number of annuitants</td>
<td>0</td>
<td>2</td>
<td>375</td>
<td>34</td>
<td>98</td>
<td>44</td>
<td>6</td>
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<tr>
<td>Number of active contributing members</td>
<td>3</td>
<td>11</td>
<td>630</td>
<td>121</td>
<td>208</td>
<td>146</td>
<td>17</td>
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<tr>
<td>Number of inactive members</td>
<td>1</td>
<td>5</td>
<td>195</td>
<td>75</td>
<td>45</td>
<td>41</td>
<td>5</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>59.3 years</td>
<td>45.8 years</td>
<td>43.9 years</td>
<td>40.7 years</td>
<td>45.7 years</td>
<td>42.6 years</td>
<td>42.6 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>6.9 years</td>
<td>7.9 years</td>
<td>2.4 years</td>
<td>7.7 years</td>
<td>4.6 years</td>
<td>9.6 years</td>
<td>12.1 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th>1. Prior Service Liability</th>
<th>Van Alstyne</th>
<th>Van Horn</th>
<th>Vega</th>
<th>Venus</th>
<th>Vernon</th>
<th>Victoria</th>
<th>Vidor</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Present Members</td>
<td>$474,765</td>
<td>$209,871</td>
<td>$128,297</td>
<td>$84,067</td>
<td>$1,848,317</td>
<td>$13,662,514</td>
<td>$3,620,479</td>
</tr>
<tr>
<td>b. Annuitants</td>
<td>165,684</td>
<td>151,299</td>
<td>57,422</td>
<td>28,865</td>
<td>3,414,942</td>
<td>25,392,419</td>
<td>1,190,568</td>
</tr>
<tr>
<td>2. Current Service Liability (Present Members)</td>
<td>1,169,065</td>
<td>1,510,312</td>
<td>884,830</td>
<td>377,392</td>
<td>5,378,966</td>
<td>49,819,252</td>
<td>6,022,240</td>
</tr>
<tr>
<td>3. Total Actuarial Accrued Liability: (1) + (2)</td>
<td>$1,809,514</td>
<td>$1,951,482</td>
<td>$1,080,549</td>
<td>$490,324</td>
<td>$10,642,225</td>
<td>$88,874,185</td>
<td>$10,833,287</td>
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<tr>
<td>4. Actuarial value of assets</td>
<td>1,334,915</td>
<td>1,686,587</td>
<td>884,445</td>
<td>430,119</td>
<td>4,918,920</td>
<td>45,617,283</td>
<td>6,846,476</td>
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<tr>
<td>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</td>
<td>$474,599</td>
<td>$264,895</td>
<td>$196,104</td>
<td>$60,205</td>
<td>$5,723,305</td>
<td>$43,256,902</td>
<td>$3,986,811</td>
</tr>
<tr>
<td>6. Funded Ratio: (4) / (3)</td>
<td>73.8%</td>
<td>86.4%</td>
<td>81.9%</td>
<td>87.7%</td>
<td>46.2%</td>
<td>51.3%</td>
<td>63.2%</td>
</tr>
<tr>
<td>7. Annual Payroll</td>
<td>$1,144,260</td>
<td>$807,489</td>
<td>$195,095</td>
<td>$497,715</td>
<td>$3,524,654</td>
<td>$23,720,529</td>
<td>$2,848,210</td>
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### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th>Retirement</th>
<th>Normal Cost</th>
<th>Prior Service</th>
<th>Total Retirement</th>
<th>Supplemental Death</th>
<th>Total Rate</th>
<th>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</th>
<th>Statutory Maximum Rate (Total Retirement Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Cost</td>
<td>7.59%</td>
<td>7.36%</td>
<td>18.68%</td>
<td>7.00%</td>
<td>8.78%</td>
<td>9.40%</td>
<td>N/A</td>
</tr>
<tr>
<td>Prior Service</td>
<td>2.54%</td>
<td>2.00%</td>
<td>6.14%</td>
<td>0.82%</td>
<td>9.91%</td>
<td>11.33%</td>
<td>8.5%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>10.13%</td>
<td>9.36%</td>
<td>24.82%</td>
<td>7.82%</td>
<td>18.69%</td>
<td>20.55%</td>
<td>20.53%</td>
</tr>
<tr>
<td>Supplemental Death</td>
<td>0.15%</td>
<td>0.2%</td>
<td>0.48%</td>
<td>0.29%</td>
<td>0.39%</td>
<td>0.22%</td>
<td>0.22%</td>
</tr>
<tr>
<td>Total Rate</td>
<td>10.26%</td>
<td>9.57%</td>
<td>25.30%</td>
<td>7.82%</td>
<td>18.98%</td>
<td>20.72%</td>
<td>20.75%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td>9.29%</td>
<td>9.57%</td>
<td>25.30%</td>
<td>7.82%</td>
<td>18.98%</td>
<td>20.72%</td>
<td>20.75%</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>12.5%</td>
<td>9.5%</td>
<td>N/A</td>
<td>13.5%</td>
<td>15.87%</td>
<td>13.73%</td>
<td>13.73%</td>
</tr>
<tr>
<td>Retirement</td>
<td>Normal Cost</td>
<td>Prior Service</td>
<td>Total Retirement</td>
<td>Supplemental Death</td>
<td>Total Rate</td>
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<td>Statutory Maximum Rate (Total Retirement Only)</td>
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<td>9.40%</td>
<td>N/A</td>
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<tr>
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<tr>
<td>Supplemental Death</td>
<td>0.15%</td>
<td>0.2%</td>
<td>0.48%</td>
<td>0.29%</td>
<td>0.39%</td>
<td>0.22%</td>
<td>0.22%</td>
</tr>
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<td>20.75%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
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<td>9.57%</td>
<td>25.30%</td>
<td>7.82%</td>
<td>18.98%</td>
<td>20.72%</td>
<td>20.75%</td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td>12.5%</td>
<td>9.5%</td>
<td>N/A</td>
<td>13.5%</td>
<td>15.87%</td>
<td>13.73%</td>
<td>13.73%</td>
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</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Amortization period as of 1/2010</th>
<th>29 years</th>
<th>29 years</th>
<th>29 years</th>
<th>24 years</th>
<th>29 years</th>
<th>29 years</th>
<th>29 years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of annuitants</td>
<td>5</td>
<td>6</td>
<td>1</td>
<td>4</td>
<td>69</td>
<td>340</td>
<td>26</td>
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<tr>
<td>Number of active contributing members</td>
<td>29</td>
<td>27</td>
<td>6</td>
<td>13</td>
<td>97</td>
<td>563</td>
<td>67</td>
</tr>
<tr>
<td>Number of inactive members</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>7</td>
<td>0</td>
<td>22</td>
<td>2</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>35.7 years</td>
<td>45.6 years</td>
<td>50.9 years</td>
<td>47.0 years</td>
<td>40.9 years</td>
<td>39.7 years</td>
<td>43.9 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>5.9 years</td>
<td>10.4 years</td>
<td>14.7 years</td>
<td>63 years</td>
<td>7.9 years</td>
<td>9.5 years</td>
<td>11.8 years</td>
</tr>
</tbody>
</table>
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $506,559
   b. Annuitants 1,933
   c. Total Current Service Liability (Present Members) 603,390
   d. Actuarial value of assets 782,288
   e. Total Actuarial Accrued Liability: (1) + (2) $1,111,882
   f. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $329,594
   g. Funded Ratio: (4) / (3) 70.4%

2. Current Service Liability (Present Members) 603,390

3. Total Actuarial Accrued Liability: (1) + (2) $1,111,882

4. Actuarial value of assets 782,288

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $329,594

6. Funded Ratio: (4) / (3) 70.4%

7. Annual Payroll $646,929

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 5.64%
- Prior Service 3.11%
- Total Retirement 8.75%

#### Supplemental Death 0.26%

#### Total Rate 9.01%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 29 years
- Number of annuitants 1
- Number of active contributing members 18
- Average age of contributing members 45.8 years
- Average length of service of contributing members 9.8 years

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### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $14,066
   b. Annuitants 29,941
   c. Total Current Service Liability (Present Members) 114,424
   d. Actuarial value of assets 130,157
   e. Total Actuarial Accrued Liability: (1) + (2) $158,431
   f. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $28,274
   g. Funded Ratio: (4) / (3) 82.2%

2. Current Service Liability (Present Members) 114,424

3. Total Actuarial Accrued Liability: (1) + (2) $158,431

4. Actuarial value of assets 130,157

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $28,274

6. Funded Ratio: (4) / (3) 82.2%

7. Annual Payroll $81,843

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 5.44%
- Prior Service 2.11%
- Total Retirement 7.55%

#### Supplemental Death 0.00%

#### Total Rate 7.55%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 29 years
- Number of annuitants 1
- Number of active contributing members 18
- Average age of contributing members 45.8 years
- Average length of service of contributing members 9.8 years
## SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $6,881,638 $175,529 $27,826 $274,377 $907,015 $87,303 $15,626
   b. Annuitants 4,425,828 66,043 246,744 137,096 538,224 104,296 151,990
2. Current Service Liability (Present Members) 17,827,381 1,203,624 559,702 1,090,706 5,193,803 426,401 82,329
3. Total Actuarial Accrued Liability: (1) + (2) $29,134,847 $1,445,196 $834,272 $1,502,179 $6,639,042 $617,990 $249,905
4. Actuarial value of assets 16,731,413 1,052,148 660,555 1,148,722 5,437,481 457,017 136,290
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $12,403,434 $393,048 $173,717 $353,457 $1,201,561 $160,973 $113,615
6. Funded Ratio: (4) / (3) 57.4% 72.8% 79.2% 76.5% 81.9% 74.0% 54.5%
7. Annual Payroll $6,588,322 $1,536,837 $800,333 $1,346,005 $3,498,244 $162,629 $247,122

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 11.16% 6.07% 2.35% 5.03% 4.09% 10.71% 3.87%
- Prior Service 11.49% 1.73% 1.47% 1.60% 2.09% 6.04% 2.81%
- Total Retirement 22.65% 7.80% 3.82% 6.63% 6.18% 16.75% 6.68%
- Supplemental Death 0.21% 0.14% 0.40% 0.16% 0.21% 0.28% 0.40%
- Total Rate 22.86% 7.94% 4.22% 6.79% 6.39% 17.03% 7.08%
- Phase-In Rate (Minimum Contribution), Incl. Supplemental Death 18.62% N/A N/A 6.28% 5.12% N/A 5.41%
- Statutory Maximum Rate (Total Retirement Only) N/A N/A 7.50% 11.50% 7.50% N/A 7.50%

### ADDITIONAL INFORMATION
- Amortization period as of 1/2010 29 years 24 years 24 years 29 years 29 years 29 years 29 years
- Number of annuitants 60 2 14 6 26 1 4
- Number of active contributing members 110 24 19 32 86 6 8
- Number of inactive members 71 14 4 29 34 0 5
- Average age of contributing members 42.4 years 40.4 years 48.7 years 39.8 years 42.1 years 46.9 years 48.4 years
- Average length of service of contributing members 11.7 years 8.4 years 10.5 years 5.7 years 10.7 years 3.5 years

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## SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $710,517 $2,010,021 $57,267 $379,658 $504,903 $23,693 $60,087
   b. Annuitants 1,175,016 1,884,759 47,252 69,578 412,767 59,159 57,756
2. Current Service Liability (Present Members) 2,946,285 8,745,316 173,083 1,629,918 2,161,508 308,292 323,994
3. Total Actuarial Accrued Liability: (1) + (2) $4,831,818 $12,640,096 $277,602 $2,079,154 $3,079,178 $391,144 $441,837
4. Actuarial value of assets 3,032,985 9,292,810 153,879 1,855,256 2,397,392 406,763 301,200
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $1,798,833 $3,347,286 $123,723 $223,898 $681,786 ($15,619) $140,637
6. Funded Ratio: (4) / (3) 62.8% 73.5% 55.4% 89.2% 77.9% 104.0% 68.2%
7. Annual Payroll $1,549,014 $4,801,706 $110,723 $1,542,558 $1,626,272 $494,015 $545,926

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement
- Normal Cost 9.05% 6.30% 6.33% 5.45% 5.59% 2.85% 2.93%
- Prior Service 7.09% 4.26% 6.82% 0.88% 2.56% -0.21% 1.57%
- Total Retirement 16.14% 10.56% 13.15% 6.33% 8.15% 2.64% 4.50%
- Supplemental Death 0.19% 0.21% 0.31% 0.18% 0.24% 0.17% 0.34%
- Total Rate 16.33% 10.77% 13.46% 6.51% 8.39% 2.81% 4.84%
- Phase-In Rate (Minimum Contribution), Incl. Supplemental Death 13.20% N/A N/A 5.82% 7.29% N/A 4.53%
- Statutory Maximum Rate (Total Retirement Only) 13.50% N/A N/A 9.50% 9.50% 7.50%

### ADDITIONAL INFORMATION
- Amortization period as of 1/2010 29 years 29 years 29 years 29 years 29 years 29 years 29 years
- Number of annuitants 19 38 2 5 18 6 6
- Number of active contributing members 45 120 3 43 48 17 18
- Number of inactive members 27 113 1 30 26 18 11
- Average age of contributing members 42.8 years 41.6 years 43.2 years 41.4 years 43.5 years 37.4 years 43.3 years
- Average length of service of contributing members 7.7 years 7.5 years 6.4 years 7.7 years 8.8 years 4.6 years 6.8 years
### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $15,164,092 $335,367 $126,841 $1,039,768 $4,926 $287 $897,905
   b. Annuitants 25,422,780 1,164,482 113,655 1,186,979 1,238,410 43,954 3,235,726

2. Current Service Liability (Present Members) 81,414,330 1,164,482 113,655 1,186,979 1,238,410 43,954 3,235,726

3. Total Actuarial Accrued Liability: (1) + (2) $122,001,202 $1,734,397 $240,496 $2,591,086 $1,296,007 $46,452 $4,446,186

4. Actuarial value of assets 68,910,226 1,257,849 34,138 1,524,407 1,275,092 29,091 3,441,960

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $53,090,976 $476,548 $206,358 $1,066,679 $20,915 $17,361 $1,004,226

6. Funded Ratio: (4) / (3) 56.5% 72.5% 14.2% 58.8% 98.4% 62.6% 77.4%

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement

- Normal Cost 8.01% 5.03% 2.39% 7.13% 3.70% 2.09% 5.74%
- Prior Service 8.47% 2.22% 0.87% 5.96% 0.11% 0.49% 2.53%
- Total Retirement 16.48% 7.25% 3.26% 13.09% 3.81% 2.58% 8.27%

#### Supplemental Death 0.25% 0.24% 0.16% 0.34% 0.15% 0.44% 0.24%

#### Total Rate 16.73% 7.49% 3.42% 13.09% 3.81% 2.58% 8.27%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death 13.61% 5.99% N/A 11.36% N/A N/A 7.02%

#### Statutory Maximum Rate (Total Retirement Only) N/A 10.50% N/A N/A 11.50% N/A 10.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 29 years 24 years 24 years 24 years 24 years 24 years 24 years
- Number of annuitants 458 12 0 8 7 1 16
- Number of active contributing members 992 32 46 33 39 6 56
- Number of inactive members 223 13 2 20 24 2 34
- Average age of contributing members 44.0 years 38.6 years 40.5 years 39.4 years 49.3 years 44.4 years
- Average length of service of contributing members 10.6 years 7.1 years 5.7 years 6.6 years 10.0 years

### SUMMARY OF ACTUARIAL INFORMATION

1. Prior Service Liability
   a. Present Members $2,188 $364,931 $58,017 $378,224 $499,323 $13,725 $30,189
   b. Annuitants 25,790 570,619 171,779 220,882 1,138,154 43,614 243,403

2. Current Service Liability (Present Members) 386,967 1,336,811 149,111 1,331,792 1,591,296 44,367 294,248

3. Total Actuarial Accrued Liability: (1) + (2) $414,945 $2,272,361 $378,907 $1,930,898 $1,591,296 $44,367 $294,248

4. Actuarial value of assets 389,447 1,354,121 259,181 1,551,828 1,138,154 43,614 243,403

5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4) $25,498 $918,240 $119,726 $379,070 $453,142 $753 $50,845

6. Funded Ratio: (4) / (3) 93.9% 59.6% 68.4% 80.4% 71.5% 98.3% 82.7%

7. Annual Payroll $211,970 $1,233,745 $165,410 $561,326 $943,408 $35,666 $316,935

### CITY CONTRIBUTION RATES FOR 2010

#### Retirement

- Normal Cost 5.00% 6.61% 10.93% 7.80% 5.88% 5.00% 3.93%
- Prior Service 0.81% 4.54% 4.42% 4.12% 2.93% 0.38% 0.98%
- Total Retirement 5.81% 11.15% 15.35% 11.92% 8.81% 3.38% 4.91%

#### Supplemental Death 0.31% 0.29% 0.21% 0.30% 0.21% 0.65% 0.29%

#### Total Rate 6.12% 11.44% 15.56% 12.22% 9.02% 6.05% 5.20%

#### Phase-In Rate (Minimum Contribution), Incl. Supplemental Death N/A 8.99% 12.35% 8.68% 7.09% 9.39% 7.59%

#### Statutory Maximum Rate (Total Retirement Only) N/A 11.50% 13.50% 11.50% 9.50% N/A 7.50%

### ADDITIONAL INFORMATION

- Amortization period as of 1/2010 24 years 29 years 29 years 29 years 29 years 7 years 29 years
- Number of annuitants 3 21 2 8 2 0 4
- Number of active contributing members 6 32 46 33 27 1 10
- Number of inactive members 0 22 2 25 8 1 1
- Average age of contributing members 41.4 years 44.7 years 44.8 years 42.3 years 38.6 years 61.5 years 48.9 years
- Average length of service of contributing members 10.3 years 6.3 years 5.3 years 8.4 years 7.2 years 0.9 years 5.7 years
### SUMMARY OF ACTUARIAL INFORMATION

<table>
<thead>
<tr>
<th></th>
<th>Woodville</th>
<th>Woodway</th>
<th>Wortham</th>
<th>Wylie</th>
<th>Yoakum</th>
<th>Yorktown</th>
<th>Zavalla</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Prior Service Liability</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>a. Present Members</td>
<td>$597,140</td>
<td>$2,280,314</td>
<td>$33,595</td>
<td>$6,085,848</td>
<td>$2,550,216</td>
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<tr>
<td>b. Annuitants</td>
<td>319,621</td>
<td>1,082,747</td>
<td>0</td>
<td>1,239,781</td>
<td>1,897,161</td>
<td>118,470</td>
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<tr>
<td><strong>2. Current Service Liability (Present Members)</strong></td>
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</tr>
<tr>
<td></td>
<td>2,018,579</td>
<td>6,808,782</td>
<td>173,370</td>
<td>14,401,545</td>
<td>8,247,732</td>
<td>469,120</td>
<td>305,921</td>
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<tr>
<td><strong>4. Actuarial value of assets</strong></td>
<td>$2,075,682</td>
<td>$3,584,486</td>
<td>$272,037</td>
<td>$13,646,332</td>
<td>$8,014,458</td>
<td>$474,449</td>
<td>$336,541</td>
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<tr>
<td><strong>5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)</strong></td>
<td>$539,613</td>
<td>$6,587,357</td>
<td>$204,928</td>
<td>$8,080,842</td>
<td>$3,381,491</td>
<td>$113,141</td>
<td>$72,700</td>
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<tr>
<td><strong>6. Funded Ratio: (4) / (3)</strong></td>
<td>70.7%</td>
<td>64.8%</td>
<td>131.4%</td>
<td>62.8%</td>
<td>63.1%</td>
<td>80.7%</td>
<td>82.8%</td>
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<tr>
<td><strong>7. Annual Payroll</strong></td>
<td>$1,093,463</td>
<td>$3,378,204</td>
<td>$249,357</td>
<td>$12,063,784</td>
<td>$2,937,548</td>
<td>$397,943</td>
<td>$24,506</td>
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### CITY CONTRIBUTION RATES FOR 2010

<table>
<thead>
<tr>
<th></th>
<th>Woodville</th>
<th>Woodway</th>
<th>Wortham</th>
<th>Wylie</th>
<th>Yoakum</th>
<th>Yorktown</th>
<th>Zavalla</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Retirement</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Normal Cost</td>
<td>10.44%</td>
<td>10.22%</td>
<td>5.27%</td>
<td>8.48%</td>
<td>10.80%</td>
<td>2.97%</td>
<td>6.06%</td>
</tr>
<tr>
<td>Prior Service</td>
<td>4.80%</td>
<td>6.48%</td>
<td>-1.76%</td>
<td>4.09%</td>
<td>9.73%</td>
<td>1.93%</td>
<td>1.55%</td>
</tr>
<tr>
<td>Total Retirement</td>
<td>15.24%</td>
<td>16.70%</td>
<td>3.51%</td>
<td>12.57%</td>
<td>20.55%</td>
<td>4.90%</td>
<td>7.61%</td>
</tr>
<tr>
<td><strong>Supplemental Death</strong></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>0.22%</td>
<td>0.16%</td>
<td>0.08%</td>
<td>0.15%</td>
<td>0.31%</td>
<td>0.48%</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Total Rate</strong></td>
<td>15.46%</td>
<td>16.86%</td>
<td>3.59%</td>
<td>12.72%</td>
<td>20.84%</td>
<td>5.38%</td>
<td>7.61%</td>
</tr>
<tr>
<td>Phase-In Rate (Minimum Contribution), Incl. Supplemental Death</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Statutory Maximum Rate (Total Retirement Only)</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>40.5 years</td>
<td>38.4 years</td>
<td>37.2 years</td>
<td>38.8 years</td>
<td>43.0 years</td>
<td>48.1 years</td>
<td>44.1 years</td>
</tr>
<tr>
<td>Average length of service of contributing members</td>
<td>8.7 years</td>
<td>7.4 years</td>
<td>5.8 years</td>
<td>7.9 years</td>
<td>12.7 years</td>
<td>9.6 years</td>
<td>10.1 years</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

<table>
<thead>
<tr>
<th>Amortization period as of 1/2010</th>
<th>Woodville</th>
<th>Woodway</th>
<th>Wortham</th>
<th>Wylie</th>
<th>Yoakum</th>
<th>Yorktown</th>
<th>Zavalla</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of annuitants</td>
<td>8</td>
<td>24</td>
<td>1</td>
<td>36</td>
<td>40</td>
<td>11</td>
<td>0</td>
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<tr>
<td>Number of active contributing members</td>
<td>33</td>
<td>72</td>
<td>8</td>
<td>207</td>
<td>81</td>
<td>14</td>
<td>10</td>
</tr>
<tr>
<td>Average age of contributing members</td>
<td>40.5 years</td>
<td>38.4 years</td>
<td>37.2 years</td>
<td>38.8 years</td>
<td>43.0 years</td>
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<tr>
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<td>8.7 years</td>
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<td>12.7 years</td>
<td>9.6 years</td>
<td>10.1 years</td>
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