Texas Municipal Retirement System

Actuarial Valuation Report
as of December 31, 2025

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June 25, 2026

Board of Trustees
Texas Municipal Retirement System
Austin, Texas 78701

Dear Trustees:

Subject: Actuarial Valuation Report ("our Report") of the Texas Municipal Retirement System ("TMRS") as of December 31, 2025

This is the December 31, 2025 actuarial valuation of the Texas Municipal Retirement System ("TMRS" or the "System") which determines the contribution rates for the calendar year beginning January 1, 2027. This report describes the current actuarial condition of TMRS, determines recommended city contribution rates, and analyzes changes in these contribution rates. The results presented herein may not be applicable for other purposes. This report reflects the benefit provisions and contribution rates in effect for each of the 943 separate city plans participating in TMRS. Separate liabilities and contribution rates are determined for each of the participating cities. Valuations are prepared annually as of December 31st, the last day of the plan year.

The participating cities' contribution rates are certified annually by the Board of Trustees (the "Board"), which is the intended user of this report. These rates are determined actuarially, based on the actuarial assumptions and methodology adopted by the Board. The Board's current policy is that the contribution rates determined by a given actuarial valuation become effective one (1) year after the valuation date. For example, the rates determined by this December 31, 2025 actuarial valuation will be applicable for the calendar year beginning January 1, 2027 and ending December 31, 2027.

Financing objectives and funding policy

The actuarial cost method and the amortization periods are set by Board policy. Contribution rates and liabilities are computed using the Entry Age Normal actuarial cost method. 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, which is the amortization of any Unfunded Actuarial Accrued Liability. Both rates are determined as a percentage of active Member payroll. The amortization rate is the contribution required to amortize each of the laddered bases that comprise the unfunded actuarial accrued liability over a closed period as a level percentage of payroll, and all cities are in a position of positive

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amortization. Accordingly, the Actuarially Determined Contribution under the funding policy can be considered a "Reasonable Actuarially Determined Contribution" as required by the Actuarial Standards of Practice. In addition, a Supplemental Death Benefit (SDB) Rate is determined annually for each participating city, if applicable. These SDB rates are listed in Section 5 of our Report.

Progress toward realization of financing objectives

The Funded Ratio (the ratio of the Actuarial Value of Assets to the Actuarial Accrued Liability) is a standard measure of a plan's funded status. Given the plan's contribution allocation procedure, if all actuarial assumptions are met (including the assumption of the plan earning 6.75% on the Actuarial Value of Assets) and absent future benefit changes, it is expected that:

1. The Employer Normal Cost as a percentage of payroll will remain level,
2. The Unfunded Actuarial Accrued Liability will be fully amortized over the remaining amortization period of each city, and
3. The funded status of each city will converge gradually towards a 100% Funded Ratio.

The Funded Ratio of TMRS as a whole is 90.4% and increased from 89.4% in the prior valuation. This increase in the funded ratio from the prior valuation is primarily due to a gain from the investment return on the actuarial value of assets of 7.60% which is greater than the assumed rate of 6.75%, and positive amortization on a system-wide basis. (Please note that each city is responsible for its own assets and liabilities and will have its own Funded Ratio.) On a market value of assets basis, the Funded Ratio of TMRS as a whole is 96.5% compared to 90.6% in the prior valuation.

Unless otherwise indicated, each funded status measurement presented in this report is based upon the Actuarial Accrued Liability and the Actuarial Value of Assets. Unless otherwise indicated, with regards to any funded status measurements presented in this report:

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

Benefit provisions and changes

The benefit provisions reflected in this valuation are those which were in effect as of April 1, 2026. In addition to the 935 plans that are actively participating in TMRS, there are another 8 plans that are in inactive status with no active Members. No new plan provisions occurred during 2025 that impacted the valuation results, other than individual changes adopted by the various cities.

Of the 935 active cities, 629 (67%) have adopted annually repeating Updated Service Credits. In addition, 521 (56%) of the cities have adopted annually repeating Annuity Increases.

However, the larger participating cities have almost all adopted annually repeating benefits. Therefore, of the 130,301 actively contributing Members, 93% are covered under an annually repeating Updated Service Credit benefit structure and 77% are covered under an annually repeating Annuity Increase structure.

Six cities began participation in the System during 2025. Exhibit VI in Section 1 of our Report shows these cities, the number of contributing Members, total payroll, and the 2027 retirement rates.

There were 120 cities which modified their pension benefit provisions since the prior valuation. Of these cities, 117 adopted changes which increased benefits, while 3 cities adopted changes which decreased benefits. A summary of these changes is provided in Section 7 of our Report, and the impact on each city's calculated retirement rate is shown in Section 3. The aggregate benefit changes and 6 new cities increased the overall liability of the System by $160.9 million.

Assumptions and methods

All actuarial assumptions and methods are described under Section 6 of our Report. The current actuarial assumptions were developed from the actuarial investigation of the experience of TMRS over the period ending December 31, 2022. These assumptions were adopted by the Board in 2023 and were first used in the December 31, 2023 valuation. The Actuarial Experience Investigation Study report dated September 28, 2023 details the analysis.

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

Data

The TMRS staff supplied data for retired, active and inactive Members as of December 31, 2025. 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. TMRS staff also supplied the asset and financial information as of December 31, 2025.

Actuarial Certification

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

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company

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SECTION 1

EXECUTIVE SUMMARY

Executive Summary
Pension Trust

Item	2025	2024
Membership		
• Participating cities	943	938
• Number of Accounts		
- Active Members	130,301	127,974
- Retirees and beneficiaries	91,685	87,708
- Inactive Members	92,409	90,055
- Total	314,395	305,737
• Valuation Payroll (projected next year)	$ 10.008 billion	$ 9.369 billion
• Prior year payroll	10.066 billion	9.445 billion
Minimum Contribution Rates	FY 2027	FY 2026
• Straight average	9.66 %	9.68 %
• Dollar weighted average	14.54	14.70
Assets		
• Market value	$ 49.405 billion	$ 43.407 billion
• Estimated yield on market value	13.8 %	10.3 %
• Employee contributions	$ 678.9 million	$ 636.1 million
• City contributions	1,608.2 million	1,349.1 million
• Benefit, refund, and expense payments	2,317.8 million	2,165.4 million
• Net external cash flow	(30.7) million	(180.2) million
Actuarial Information - Pension Trust		
• Actuarial Accrued Liability (AAL)	$ 51.171 billion	$ 47.901 billion
• Unfunded Actuarial Accrued Liability (UAAL)	4.935 billion	5.073 billion
• UAAL as % of pay	49 %	53.7 %
• Funded Ratio	90.4	89.4
• Employer Normal Cost % - Aggregate	9.74	9.62
• Actuarially Determined Employer Contribution - Aggregate	14.54	14.70
• Equivalent single amortization period	13.3 years	13.9 years
Number of Member Cities with:		
• Increase in Full Retirement Rate	283	401
• Decrease in Full Retirement Rate	621	494
• No change in Full Retirement Rate	25	27
• New cities	6	4
• Benefit changes (retirement only)	120	78
Changes in the UAAL		
• Interest	$ 342.4 million	$ 312.0 million
• Amortization payments	(484.9) million	(431.8) million
• Asset experience	(359.2) million	(64.4) million
• Assumption/Methods changes	0.0 million	0.0 million
• Liability experience	430.7 million	490.0 million
• Benefit modifications/New Cities	160.9 million	245.2 million
• Contributions different than actuarially calculated	(228.5) million	(100.5) million
• Total	$ (138.6) million	$ 450.5 million

Executive Summary
Supplemental Death Trust

Item	2025	2024
Membership (TMRS Active Cities)		
• Cities with only active coverage	3	4
- Number of Members with active only coverage	783	796
- Valuation Payroll (projected next year)	$ 71.360 million	$ 70.530 million
- Prior year payroll	69.645 million	70.827 million
• Cities with active and retiree coverage	825	814
- Number of Members covered		
- Active Members	89,093	86,918
- Retirees	42,500	40,598
- Inactive Members	13,673	13,286
- Total	145,266	140,802
- Valuation Payroll (projected next year)	$ 6.838 billion	$ 6.352 billion
- Prior year payroll	6.893 billion	6.412 billion
Average Contribution Rates For Participating Cities	FY 2027	FY 2026
• Straight Average		
- Active coverage	0.12 %	0.19 %
- Retiree coverage	0.16	0.18
• Dollar Weighted Average		
- Active coverage	0.10 %	0.15 %
- Retiree coverage	0.11	0.12
Actuarial Information - OPEB		
• Actuarial Accrued Liability (AAL)	$ 239.2 million	$ 230.2 million
• Fund Value of Assets	23.6 million	18.7 million
• Unfunded Actuarial Accrued Liability (UAAL)	$ 215.6 million	$ 211.5 million
• UAAL as % of pay	3.1 %	3.3 %
• Funded Ratio	9.9	8.1

Exhibit I
Summary of Systemwide Actuarial Valuation Results

	December 31, 2025	December 31, 2024
I. Valuation Results for Participating Cities		
1. Actuarial Accrued Liability (AAL)		
a. Contributing Members	$ 22,693,908,354	$ 21,161,868,317
b. Noncontributing Members	4,441,089,829	4,157,475,110
c. Annuitants	23,287,154,500	22,033,873,934
d. Expense and Endowment Funds	748,976,437	547,214,492
e. Total AAL	$ 51,171,129,120	$ 47,900,431,853
2. Actuarial Value of Assets (AVA)		
a. Benefit Accumulation Fund (Smoothed)	$ 45,487,443,786	$ 42,279,919,918
b. Interest Reserve Account	701,773,581	493,946,131
c. Perpetual Endowment	43,243,718	39,128,290
d. Expense Fund	3,959,138	6,640,071
e. General Reserve	-	7,500,000
f. Total AVA	$ 46,236,420,223	$ 42,827,134,410
3. Total Unfunded Actuarial Accrued Liability (UAAL) [1e - 2f]	$ 4,934,708,897	$ 5,073,297,443
4. Funded Ratio [2 / 1]	90.4 %	89.4 %
II. Valuation Results for Pooled Benefits		
1. Actuarial Present Value of Future Benefits from the Supplemental Disability Benefits Fund for annuities in effect	$ 217,650	$ 239,041
2. Actuarial Value of Assets of the Supplemental Disability Benefits Fund	$ 167,351	$ 188,097
3. Unfunded/(Overfunded) Actuarial Accrued Liability [UAAL/(OAAL)] in Supplemental Disability Benefits Fund [1 - 2]	$ 50,299	$ 50,944
4. Funded Ratio [2 / 1]	76.9 %	78.7 %

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

	Valuation of December 31, 2025	Valuation of December 31, 2024
1. Market value of assets at beginning of year	$ 43,406,528,187	$ 39,486,341,713
2. Revenue for the year		
a. Contributions		
i. Employee	$ 678,926,053	$ 636,105,958
ii. City	1,608,171,218	1,349,072,854
iii. Total Contributions	$ 2,287,097,271	$ 1,985,178,812
b. Net investment income		
i. Interest and dividends	$ 979,082,469	$ 728,935,672
ii. Net apprec/(deprec) in fair value of investments	5,093,786,922	3,404,001,629
iii. Net securities lending income	-	-
iv. Investment expenses	(43,198,176)	(32,575,415)
v. Net investment income	$ 6,029,671,215	$ 4,100,361,886
c. Miscellaneous	$ (391)	$ 18,354
d. Total revenue	$ 8,316,768,095	$ 6,085,559,052
3. Expenditures for the year		
a. Benefit payments		
i. Retirement benefits	$ (1,936,147,139)	$ (1,813,462,288)
ii. Disability benefits	(18,437,884)	(18,327,351)
iii. Partial lump sum payments	(243,274,191)	(218,710,206)
iv. Total benefit payments	$ (2,197,859,214)	$ (2,050,499,845)
b. Refund of contributions	$ (90,762,625)	$ (87,926,119)
c. Administrative expenses	(28,183,414)	(26,312,870)
d. Allocation to supplemental death benefits fund	(1,023,452)	(633,744)
e. Total expenditures	$ (2,317,828,705)	$ (2,165,372,578)
4. Increase in net assets (Item 2d + Item 3e)	$ 5,998,939,390	$ 3,920,186,474
5. Market value of assets at end of year (Item 1 + Item 4)	$ 49,405,467,577	$ 43,406,528,187

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

		Year Ending December 31, 2025
1. Actuarial Value of Assets at January 1	$	42,279,919,918
2. Net external cash flow		
a. Employer and Employee contributions	$	2,284,683,539
b. Benefits and refunds paid		(2,290,302,731)
c. Subtotal	$	(5,619,192)
3. Assumed rate of investment return for 2025		6.75%
4. Expected investment return for 2025 (Item 1 x Item 3)	$	2,853,894,594
5. Expected actuarial value of assets at December 31 (Item 1+ Item 2c + Item 4)	$	45,128,195,320
6. Market value of assets at December 31	$	48,656,323,789
7. Difference (Item 6 - Item 5)	$	3,528,128,469

8. Development of amounts to be recognized at December 31, 2025:

Fiscal Year End	Remaining Deferrals of Excess (Shortfall) of Investment Income	Offsetting of Gains/(Losses)	Net Deferrals Remaining	Years Remaining	Recognized for this valuation	Remaining after this valuation
	(1)	(2)	(3) = (1) + (2)	(4)	(5) = (3) / (4)	(6) = (3) - (5)
2020	$ 0	$ 0	$ 0	5	$ 0	$ 0
2021	0	0	0	6	0	0
2022	0	0	0	7	0	0
2023	0	0	0	8	0	0
2024	579,205,680	0	579,205,680	9	64,356,187	514,849,493
2025	2,948,922,789	0	2,948,922,789	10	294,892,279	2,654,030,510
Total	$ 3,528,128,469	$ 0	$ 3,528,128,469		$ 359,248,466	$ 3,168,880,003

9. Preliminary Actuarial Value of Assets at December 31 (Item 6 - Item 8)	$	45,487,443,786
10. Corridor Limits		
a. 88% of market value	$	42,817,564,934
b. 112% of market value		54,495,082,644
c. 33% adjustment back to corridor limits (if applicable)		-
11. Final Actuarial Value of Assets at December 31 (Item 9 + Item 10c)	**$**	**45,487,443,786**
12. Asset gain (loss) for year (Item 11 - Item 5)	$	359,248,466
13. Return on the Actuarial Value of Assets		7.60%
14. Ratio of actuarial value to market value		93.5%

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

EXHIBIT IV

Texas Municipal Retirement System

CHANGES IN CONTRIBUTION RATES FROM 2026 TO 2027,
WITHOUT IMPACT OF STATUTORY MAXIMUM
CITIES WITH 500 OR MORE CONTRIBUTING MEMBERS

	RETIREMENT PLAN CONTRIBUTION RATES ONLY				
	NORMAL COST		PRIOR SERVICE		TOTAL
CITY NAME	2026	2027	2026	2027	CHANGE
Abilene	8.15%	8.15%	2.47%	2.20%	-0.27%
Allen	11.62%	11.67%	4.74%	4.65%	-0.04%
Amarillo	9.81%	9.82%	10.01%	9.79%	-0.21%
Arlington	10.49%	10.50%	1.46%	1.35%	-0.10%
Baytown	11.13%	11.12%	8.14%	7.98%	-0.17%
Beaumont	10.52%	10.49%	10.15%	9.41%	-0.77%
Brownsville	11.36%	11.41%	6.84%	6.79%	0.00%
Brownsville PUB	12.36%	12.36%	11.94%	12.40%	0.46%
Bryan	9.56%	9.54%	0.84%	1.18%	0.32%
Carrollton	9.03%	9.05%	3.17%	2.79%	-0.36%
Cedar Park	11.28%	11.32%	7.01%	6.92%	-0.05%
College Station	9.47%	9.45%	5.39%	4.72%	-0.69%
Conroe	10.90%	10.87%	6.29%	6.23%	-0.09%
Corpus Christi	9.49%	9.41%	6.54%	6.16%	-0.46%
Denton	11.22%	11.18%	7.15%	6.92%	-0.27%
Edinburg	9.87%	9.86%	5.68%	5.28%	-0.41%
Flower Mound	9.81%	9.72%	6.49%	6.47%	-0.11%
Frisco	12.05%	12.11%	3.39%	3.47%	0.14%
Garland	10.83%	10.88%	7.09%	2.80%	-4.24%
Georgetown	9.77%	9.77%	3.52%	3.57%	0.05%
Grand Prairie	11.95%	12.00%	1.56%	1.62%	0.11%
Grapevine	12.15%	12.23%	7.81%	7.44%	-0.29%
Harlingen	6.38%	6.31%	2.87%	2.52%	-0.42%
Irving	10.16%	10.14%	0.32%	0.17%	-0.17%
Killeen	7.62%	7.61%	6.25%	5.28%	-0.98%
Laredo	11.29%	11.30%	10.06%	10.00%	-0.05%
League City	10.51%	10.59%	5.27%	5.03%	-0.16%
Lewisville	10.97%	11.00%	6.01%	5.74%	-0.24%
Longview	7.97%	7.94%	4.97%	4.18%	-0.82%
Lubbock	10.41%	10.45%	7.93%	7.56%	-0.33%
Mansfield	12.12%	12.25%	6.29%	6.11%	-0.05%
McAllen	4.64%	4.60%	3.38%	1.96%	-1.46%
McKinney	11.79%	11.71%	4.15%	3.81%	-0.42%
Mesquite	8.74%	8.70%	11.59%	7.45%	-4.18%
Midland	8.60%	8.59%	6.54%	6.28%	-0.27%
Mission	7.10%	7.06%	1.18%	0.88%	-0.34%
New Braunfels	11.94%	12.01%	6.56%	6.36%	-0.13%
North Richland Hills	11.77%	11.70%	6.53%	6.01%	-0.59%
Odessa	8.77%	8.84%	6.32%	5.72%	-0.53%
Pasadena	11.19%	11.17%	6.61%	6.25%	-0.38%
Pearland	10.75%	10.83%	3.85%	3.74%	-0.03%
Pharr	8.45%	8.46%	4.32%	3.95%	-0.36%
Plano	12.22%	12.24%	6.07%	5.66%	-0.39%
Port Arthur	7.64%	7.66%	6.54%	5.69%	-0.83%
Richardson	8.90%	8.92%	6.38%	5.77%	-0.59%
Round Rock	11.32%	11.32%	6.01%	5.75%	-0.26%
San Angelo	9.04%	9.10%	9.75%	9.55%	-0.14%
San Antonio	7.39%	7.39%	6.98%	6.43%	-0.55%
San Antonio Water System	2.13%	2.12%	1.59%	1.46%	-0.14%
San Marcos	11.37%	11.34%	7.14%	6.90%	-0.27%
Sherman	9.54%	9.48%	4.75%	4.53%	-0.28%
Sugar Land	11.20%	11.30%	4.18%	4.69%	0.61%
Temple	11.16%	11.05%	6.29%	5.71%	-0.69%
Tyler	10.49%	10.52%	11.69%	11.12%	-0.54%
Victoria	8.37%	8.40%	9.08%	8.21%	-0.84%
Waco	9.45%	9.48%	8.68%	8.60%	-0.05%
Wichita Falls	7.78%	7.77%	8.57%	8.24%	-0.34%
Average - 57 Cities	9.86%	9.86%	6.01%	5.57%	-0.43%

EXHIBIT V

TEXAS MUNICIPAL RETIREMENT SYSTEM

CITIES WITH THE 2027 RETIREMENT RATE AT THE STATUTORY MAXIMUM

BASED ON THE DECEMBER 31, 2025 VALUATION

CITY NAME	2026 RETIREMENT RATE	2027 RETIREMENT RATE	RATE LIMITED TO STATUTORY MAXIMUM
Princeton	12.95%	13.99%	13.50%
Queen City	11.03%	11.97%	11.50%

EXHIBIT VI

TEXAS MUNICIPAL RETIREMENT SYSTEM

CITIES BEGINNING PARTICIPATION IN 2025

CITY NUMBER	CITY NAME	PARTICIPATION DATE	CONTRIBUTING MEMBERS	ANNUAL COMPENSATION	NORMAL COST	PRIOR SERVICE	TOTAL
00243	China	05-25	3	$ 176,658	1.12%	4.41%	5.53%
00291	Combine	10-25	4	$ 261,998	3.02%	0.00%	3.02%
00659	Jamaica Beach	03-25	16	$ 1,170,767	3.23%	0.00%	3.23%
00982	Paradise	08-25	4	$ 254,649	8.47%	0.08%	8.55%
01209	St. Paul	02-25	2	$ 144,753	9.09%	0.16%	9.25%
01348	Weir	01-25	1	$ 37,340	8.99%	2.91%	11.90%

SECTION 2

2027 CONTRIBUTION RATES, INCLUDING A COMPARISON WITH 2026 RATES

SECTION 2

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2025

CITY NUMBER	CITY NAME	Contributing Members LAST YEAR	Contributing Members THIS YEAR	2026 RATES WITHOUT MAXIMUM: RETIREMENT PLAN NORMAL COST	2026 RETIREMENT PLAN PRIOR SERVICE	2026 RETIREMENT PLAN TOTAL	2026 SUPPL DEATH	2026 GRAND TOTAL	2027 RATES WITHOUT MAXIMUM: RETIREMENT PLAN NORMAL COST	2027 RETIREMENT PLAN PRIOR SERVICE	2027 RETIREMENT PLAN TOTAL	2027 SUPPL DEATH	2027 GRAND TOTAL	GRAND TOTAL CHANGE	MAX RATE (RET ONLY)
4	Abernathy	18	19	3.81%	3.07%	6.88%	0.44%	7.32%	4.16%	3.55%	7.71%	0.27%	7.98%	0.66%	8.50%
6	Abilene	1,059	1,060	8.15%	2.47%	10.62%	0.41%	11.03%	8.15%	2.20%	10.35%	0.32%	10.67%	-0.36%	NO MAX
7	Addison	309	315	10.45%	6.05%	16.50%	0.26%	16.76%	10.60%	5.08%	15.68%	0.20%	15.88%	-0.88%	NO MAX
8	Agua Dulce	3	3	2.25%	4.57%	6.82%	0.33%	7.15%	2.27%	0.13%	2.40%	0.24%	2.64%	-4.51%	NO MAX
10	Alamo	167	167	7.14%	1.89%	9.03%	0.25%	9.28%	7.21%	1.76%	8.97%	0.17%	9.14%	-0.14%	11.50%
12	Alamo Heights	102	101	10.01%	6.67%	16.68%	0.37%	17.05%	10.06%	6.04%	16.10%	0.29%	16.39%	-0.66%	NO MAX
14	Alba	9	8	4.62%	3.24%	7.86%	0.22%	8.08%	4.72%	0.80%	5.52%	0.15%	5.67%	-2.41%	NO MAX
16	Albany	14	15	3.62%	1.19%	4.81%	0.62%	5.43%	3.53%	1.20%	4.73%	0.51%	5.24%	-0.19%	9.50%
17	Aledo	19	18	11.76%	-0.25%	11.51%	0.27%	11.78%	11.69%	-0.39%	11.30%	0.22%	11.52%	-0.26%	NO MAX
18	Alice	217	214	5.67%	-0.87%	4.80%	0.00%	4.80%	5.68%	-1.42%	4.26%	0.00%	4.26%	-0.54%	11.50%
19	Allen	830	856	11.62%	4.74%	16.36%	0.20%	16.56%	11.67%	4.65%	16.32%	0.15%	16.47%	-0.09%	NO MAX
21	Alma	11	10	7.89%	1.55%	9.44%	0.27%	9.71%	8.10%	1.23%	9.33%	0.23%	9.56%	-0.15%	NO MAX
20	Alpine	85	87	3.59%	-1.84%	1.75%	0.35%	2.10%	3.60%	-1.91%	1.69%	0.28%	1.97%	-0.13%	11.50%
22	Alto	11	11	11.03%	0.09%	11.12%	0.59%	11.71%	11.04%	0.41%	11.45%	0.50%	11.95%	0.24%	13.50%
23	Alton	118	121	10.06%	-0.01%	10.05%	0.21%	10.26%	10.08%	-0.09%	9.99%	0.17%	10.16%	-0.10%	13.50%
24	Alvarado	84	96	9.36%	4.75%	14.11%	0.15%	14.26%	9.47%	3.86%	13.33%	0.11%	13.44%	-0.82%	NO MAX
26	Alvin	236	231	10.76%	7.74%	18.50%	0.27%	18.77%	10.82%	7.30%	18.12%	0.22%	18.34%	-0.43%	NO MAX
28	Alvord	9	9	4.28%	0.21%	4.49%	0.18%	4.67%	4.26%	0.30%	4.56%	0.14%	4.70%	0.03%	NO MAX
30	Amarillo	1,836	1,904	9.81%	10.01%	19.82%	0.00%	19.82%	9.82%	9.79%	19.61%	0.00%	19.61%	-0.21%	NO MAX
32	Amherst	5	5	4.29%	-4.29%	0.00%	0.00%	0.00%	4.24%	-4.24%	0.00%	0.00%	0.00%	0.00%	NO MAX
34	Anahuac	11	11	8.38%	-1.09%	7.29%	0.27%	7.56%	8.39%	-1.36%	7.03%	0.21%	7.24%	-0.32%	NO MAX
36	Andrews	90	90	9.08%	4.70%	13.78%	0.00%	13.78%	9.02%	4.87%	13.89%	0.00%	13.89%	0.11%	NO MAX
38	Angleton	148	144	9.18%	2.48%	11.66%	0.28%	11.94%	9.01%	2.35%	11.36%	0.24%	11.60%	-0.34%	NO MAX
40	Anna	187	195	13.21%	1.34%	14.55%	0.12%	14.67%	13.04%	1.07%	14.11%	0.09%	14.20%	-0.47%	NO MAX
41	Annetta	7	6	7.86%	-0.22%	7.64%	0.15%	7.79%	7.57%	-0.32%	7.25%	0.10%	7.35%	-0.44%	NO MAX
44	Anson	24	26	3.98%	-0.91%	3.07%	0.35%	3.42%	3.91%	-0.97%	2.94%	0.25%	3.19%	-0.23%	11.50%
45	Anthony	48	52	5.25%	3.49%	8.74%	0.16%	8.90%	5.15%	2.84%	7.99%	0.13%	8.12%	-0.78%	NO MAX
48	Aransas Pass	129	136	8.57%	2.00%	10.57%	0.25%	10.82%	8.41%	1.22%	9.63%	0.19%	9.82%	-1.00%	NO MAX
50	Archer City	10	9	5.15%	-0.01%	5.14%	0.83%	5.97%	4.83%	-0.30%	4.53%	0.60%	5.13%	-0.84%	11.50%
49	Arcola	27	30	2.22%	0.29%	2.51%	0.20%	2.71%	2.28%	-0.04%	2.24%	0.14%	2.38%	-0.33%	NO MAX
51	Argyle	34	32	11.76%	0.00%	11.76%	0.23%	11.99%	12.58%	-0.04%	12.54%	0.18%	12.72%	0.73%	NO MAX
52	Arlington	2,864	2,816	10.49%	1.46%	11.95%	0.25%	12.20%	10.50%	1.35%	11.85%	0.21%	12.06%	-0.14%	NO MAX
54	Arp	11	10	11.20%	5.68%	16.88%	0.23%	17.11%	11.02%	6.79%	17.81%	0.19%	18.00%	0.89%	NO MAX

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60	Aspermont	7	7	1.14%	-1.14%	0.00%	0.50%	0.50%	1.16%	-1.16%	0.00%	0.43%	0.43%	-0.07%	7.50%
62	Athens	135	149	9.86%	6.68%	16.54%	0.27%	16.81%	10.10%	5.56%	15.66%	0.21%	15.87%	-0.94%	NO MAX
64	Atlanta	40	43	5.43%	1.43%	6.86%	0.39%	7.25%	5.40%	1.62%	7.02%	0.32%	7.34%	0.09%	9.50%
66	Aubrey	127	143	9.85%	2.49%	12.34%	0.13%	12.47%	9.81%	2.25%	12.06%	0.10%	12.16%	-0.31%	NO MAX
67	Aurora	2	2	9.73%	0.25%	9.98%	0.09%	10.07%	10.12%	-0.09%	10.03%	0.07%	10.10%	0.03%	NO MAX
72	Avery	2	2	1.12%	0.67%	1.79%	0.04%	1.83%	1.42%	0.37%	1.79%	0.04%	1.83%	0.00%	NO MAX
74	Avinger	1	3	1.34%	-1.34%	0.00%	0.29%	0.29%	2.28%	-1.24%	1.04%	0.17%	1.21%	0.92%	9.50%
75	Azle	147	154	10.89%	6.84%	17.73%	0.23%	17.96%	11.26%	6.48%	17.74%	0.18%	17.92%	-0.04%	NO MAX
77	Baird	7	8	1.71%	-1.41%	0.30%	0.36%	0.66%	1.77%	-1.47%	0.30%	0.31%	0.61%	-0.05%	NO MAX
78	Balch Springs	185	196	10.95%	5.89%	16.84%	0.22%	17.06%	11.11%	5.90%	17.01%	0.17%	17.18%	0.12%	NO MAX
79	Balcones Heights	48	52	10.25%	1.25%	11.50%	0.35%	11.85%	10.80%	0.39%	11.19%	0.29%	11.48%	-0.37%	NO MAX
80	Ballinger	32	36	10.66%	6.87%	17.53%	0.51%	18.04%	10.49%	6.99%	17.48%	0.39%	17.87%	-0.17%	NO MAX
82	Balmorhea	1	1	1.65%	-1.65%	0.00%	0.14%	0.14%	1.65%	-1.65%	0.00%	0.10%	0.10%	-0.04%	NO MAX
83	Bandera	23	21	11.83%	0.41%	12.24%	0.44%	12.68%	11.61%	0.00%	11.61%	0.44%	12.05%	-0.63%	NO MAX
84	Bangs	16	16	11.58%	-1.59%	9.99%	0.27%	10.26%	12.40%	-1.95%	10.45%	0.21%	10.66%	0.40%	NO MAX
90	Bartlett	17	20	10.83%	0.05%	10.88%	0.43%	11.31%	10.69%	0.34%	11.03%	0.29%	11.32%	0.01%	13.50%
91	Bartonville	10	10	7.86%	1.92%	9.78%	0.25%	10.03%	8.34%	-0.09%	8.25%	0.22%	8.47%	-1.56%	NO MAX
92	Bastrop	177	176	11.11%	2.22%	13.33%	0.22%	13.55%	11.22%	2.09%	13.31%	0.17%	13.48%	-0.07%	NO MAX
94	Bay City	154	167	6.10%	3.06%	9.16%	0.39%	9.55%	6.05%	3.24%	9.29%	0.30%	9.59%	0.04%	11.50%
93	Bayou Vista	6	8	3.78%	-0.70%	3.08%	0.37%	3.45%	4.07%	-1.15%	2.92%	0.31%	3.23%	-0.22%	NO MAX
96	Baytown	929	921	11.13%	8.14%	19.27%	0.21%	19.48%	11.12%	7.98%	19.10%	0.16%	19.26%	-0.22%	NO MAX
103	Beasley	2	2	1.93%	1.98%	3.91%	0.13%	4.04%	1.92%	2.18%	4.10%	0.09%	4.19%	0.15%	NO MAX
98	Beaumont	1,014	1,027	10.52%	10.15%	20.67%	0.00%	20.67%	10.49%	9.41%	19.90%	0.00%	19.90%	-0.77%	NO MAX
100	Bedford	322	339	9.27%	11.89%	21.16%	0.13%	21.29%	9.40%	12.07%	21.47%	0.09%	21.56%	0.27%	NO MAX
101	Bee Cave	57	56	11.60%	3.62%	15.22%	0.19%	15.41%	11.60%	4.37%	15.97%	0.16%	16.13%	0.72%	NO MAX
102	Beeville	105	99	3.29%	-2.33%	0.96%	0.00%	0.96%	3.24%	-2.41%	0.83%	0.00%	0.83%	-0.13%	11.50%
106	Bellaire	165	167	12.21%	10.33%	22.54%	0.32%	22.86%	11.86%	9.80%	21.66%	0.26%	21.92%	-0.94%	NO MAX
109	Bellmead	80	89	11.94%	0.24%	12.18%	0.28%	12.46%	11.97%	0.38%	12.35%	0.20%	12.55%	0.09%	13.50%
110	Bells	11	10	6.15%	-0.52%	5.63%	0.27%	5.90%	6.73%	-0.67%	6.06%	0.26%	6.32%	0.42%	NO MAX
112	Bellville	51	48	7.20%	10.18%	17.38%	0.44%	17.82%	7.19%	9.96%	17.15%	0.41%	17.56%	-0.26%	NO MAX
114	Belton	197	193	7.90%	3.29%	11.19%	0.28%	11.47%	8.03%	3.30%	11.33%	0.22%	11.55%	0.08%	13.50%
118	Benbrook	126	128	12.04%	5.18%	17.22%	0.25%	17.47%	12.34%	5.00%	17.34%	0.18%	17.52%	0.05%	NO MAX
120	Benjamin	3	3	3.65%	8.04%	11.69%	0.34%	12.03%	3.64%	8.45%	12.09%	0.30%	12.39%	0.36%	NO MAX

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121	Berryville	3	3	2.63%	-0.40%	2.23%	0.71%	2.94%	2.59%	-0.43%	2.16%	0.62%	2.78%	-0.16%	9.50%
123	Bertram	20	21	4.83%	-0.28%	4.55%	0.00%	4.55%	4.53%	-0.40%	4.13%	0.00%	4.13%	-0.42%	11.50%
119	Beverly Hills	11	10	2.16%	-0.05%	2.11%	0.14%	2.25%	2.27%	-0.03%	2.24%	0.11%	2.35%	0.10%	NO MAX
124	Big Lake	30	33	9.29%	11.46%	20.75%	0.33%	21.08%	9.27%	10.17%	19.44%	0.21%	19.65%	-1.43%	NO MAX
126	Big Sandy	9	9	4.93%	1.12%	6.05%	0.62%	6.67%	4.93%	1.03%	5.96%	0.44%	6.40%	-0.27%	11.50%
128	Big Spring	170	171	9.50%	9.21%	18.71%	0.44%	19.15%	9.33%	9.18%	18.51%	0.35%	18.86%	-0.29%	NO MAX
132	Bishop	30	20	3.41%	0.23%	3.64%	0.38%	4.02%	3.49%	0.06%	3.55%	0.46%	4.01%	-0.01%	11.50%
134	Blanco	12	13	7.76%	-0.91%	6.85%	0.32%	7.17%	7.52%	-1.02%	6.50%	0.28%	6.78%	-0.39%	NO MAX
140	Blooming Grove	3	4	6.47%	6.58%	13.05%	0.48%	13.53%	6.92%	4.63%	11.55%	0.34%	11.89%	-1.64%	NO MAX
142	Blossom	4	5	5.55%	-0.81%	4.74%	1.02%	5.76%	5.90%	-1.69%	4.21%	0.84%	5.05%	-0.71%	11.50%
143	Blue Mound	17	16	11.65%	0.48%	12.13%	0.22%	12.35%	11.39%	0.54%	11.93%	0.18%	12.11%	-0.24%	NO MAX
144	Blue Ridge	6	7	2.60%	-0.90%	1.70%	0.26%	1.96%	2.15%	-0.69%	1.46%	0.18%	1.64%	-0.32%	NO MAX
148	Boerne	297	306	12.19%	7.30%	19.49%	0.23%	19.72%	12.38%	7.08%	19.46%	0.18%	19.64%	-0.08%	NO MAX
150	Bogata	6	5	1.49%	-1.49%	0.00%	0.48%	0.48%	1.91%	-1.64%	0.27%	0.69%	0.96%	0.48%	7.50%
152	Bonham	122	115	7.35%	2.11%	9.46%	0.00%	9.46%	7.61%	2.17%	9.78%	0.00%	9.78%	0.32%	12.50%
154	Booker	9	10	5.39%	-0.09%	5.30%	0.50%	5.80%	5.18%	-0.35%	4.83%	0.40%	5.23%	-0.57%	9.50%
156	Borger	181	178	11.79%	8.22%	20.01%	0.28%	20.29%	11.84%	8.36%	20.20%	0.19%	20.39%	0.10%	NO MAX
158	Bovina	8	9	0.98%	-0.72%	0.26%	0.72%	0.98%	0.82%	-0.72%	0.10%	0.55%	0.65%	-0.33%	7.50%
160	Bowie	89	88	7.57%	0.52%	8.09%	0.56%	8.65%	7.68%	-0.07%	7.61%	0.45%	8.06%	-0.59%	11.50%
162	Boyd	26	31	5.72%	-0.28%	5.44%	0.00%	5.44%	5.99%	-0.29%	5.70%	0.00%	5.70%	0.26%	13.50%
166	Brady	97	91	7.98%	1.02%	9.00%	0.41%	9.41%	7.73%	0.73%	8.46%	0.35%	8.81%	-0.60%	12.50%
170	Brazoria	28	30	7.19%	-1.44%	5.75%	0.55%	6.30%	7.19%	-2.15%	5.04%	0.31%	5.35%	-0.95%	11.50%
172	Breckenridge	63	65	5.11%	1.94%	7.05%	0.33%	7.38%	5.07%	0.80%	5.87%	0.27%	6.14%	-1.24%	NO MAX
174	Bremond	6	7	8.65%	2.29%	10.94%	0.39%	11.33%	8.24%	-0.16%	8.08%	0.33%	8.41%	-2.92%	NO MAX
176	Brenham	209	216	7.23%	9.46%	16.69%	0.00%	16.69%	7.54%	8.73%	16.27%	0.00%	16.27%	-0.42%	NO MAX
177	Bridge City	59	60	10.57%	9.00%	19.57%	0.36%	19.93%	10.55%	9.10%	19.65%	0.29%	19.94%	0.01%	NO MAX
178	Bridgeport	86	89	10.60%	4.30%	14.90%	0.26%	15.16%	10.88%	4.77%	15.65%	0.21%	15.86%	0.70%	NO MAX
180	Bronte	5	4	2.04%	0.94%	2.98%	0.37%	3.35%	2.35%	-0.12%	2.23%	0.31%	2.54%	-0.81%	NO MAX
182	Brookshire	49	47	10.24%	3.99%	14.23%	0.26%	14.49%	9.96%	2.73%	12.69%	0.15%	12.84%	-1.65%	NO MAX
184	Brownfield	88	92	6.08%	-4.17%	1.91%	0.00%	1.91%	6.10%	-4.23%	1.87%	0.00%	1.87%	-0.04%	NO MAX
186	Brownsboro	7	8	1.77%	8.55%	10.32%	0.83%	11.15%	1.76%	6.83%	8.59%	0.19%	8.78%	-2.37%	NO MAX
10188	Brownsville	1,189	1,217	11.36%	6.84%	18.20%	0.28%	18.48%	11.41%	6.79%	18.20%	0.22%	18.42%	-0.06%	NO MAX
20188	Brownsville PUB	598	618	12.36%	11.94%	24.30%	0.32%	24.62%	12.36%	12.40%	24.76%	0.25%	25.01%	0.39%	NO MAX

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10190	Brownwood	236	233	9.39%	4.97%	14.36%	0.00%	14.36%	9.36%	3.84%	13.20%	0.00%	13.20%	-1.16%	NO MAX
30190	Brownwood Health Dept.	20	14	11.60%	4.84%	16.44%	0.00%	16.44%	11.88%	3.50%	15.38%	0.00%	15.38%	-1.06%	NO MAX
20190	Brownwood Library	4	5	4.99%	-4.99%	0.00%	0.00%	0.00%	4.83%	-4.83%	0.00%	0.00%	0.00%	0.00%	11.50%
195	Bruceville-Eddy	15	18	6.98%	0.75%	7.73%	0.40%	8.13%	6.97%	0.72%	7.69%	0.29%	7.98%	-0.15%	11.50%
192	Bryan	944	944	9.56%	0.84%	10.40%	0.00%	10.40%	9.54%	1.18%	10.72%	0.00%	10.72%	0.32%	NO MAX
193	Bryson	3	3	6.86%	-6.86%	0.00%	0.00%	0.00%	7.45%	-7.45%	0.00%	0.00%	0.00%	0.00%	13.50%
194	Buda	150	149	11.00%	2.18%	13.18%	0.17%	13.35%	11.27%	2.04%	13.31%	0.12%	13.43%	0.08%	NO MAX
196	Buffalo	17	15	4.87%	-0.59%	4.28%	0.63%	4.91%	4.91%	-0.89%	4.02%	0.64%	4.66%	-0.25%	11.50%
198	Bullard	32	33	11.22%	5.58%	16.80%	0.25%	17.05%	11.33%	5.33%	16.66%	0.19%	16.85%	-0.20%	NO MAX
203	Bulverde	38	39	7.83%	0.97%	8.80%	0.20%	9.00%	7.57%	1.03%	8.60%	0.15%	8.75%	-0.25%	NO MAX
199	Bunker Hill Village	9	9	11.27%	8.21%	19.48%	0.17%	19.65%	11.27%	9.26%	20.53%	0.13%	20.66%	1.01%	NO MAX
200	Burkburnett	85	71	8.24%	2.66%	10.90%	0.37%	11.27%	8.51%	1.49%	10.00%	0.34%	10.34%	-0.93%	NO MAX
202	Burleson	407	415	12.04%	5.85%	17.89%	0.18%	18.07%	11.87%	5.50%	17.37%	0.14%	17.51%	-0.56%	NO MAX
204	Burnet	137	143	10.30%	2.40%	12.70%	0.22%	12.92%	10.25%	2.32%	12.57%	0.18%	12.75%	-0.17%	13.50%
205	Byers	2	2	1.15%	7.56%	8.71%	0.06%	8.77%	1.13%	8.09%	9.22%	0.05%	9.27%	0.50%	NO MAX
207	Cactus	61	62	9.02%	2.47%	11.49%	0.24%	11.73%	8.98%	2.79%	11.77%	0.18%	11.95%	0.22%	NO MAX
208	Caddo Mills	26	28	9.88%	3.63%	13.51%	0.25%	13.76%	11.16%	3.80%	14.96%	0.19%	15.15%	1.39%	NO MAX
210	Caldwell	63	64	7.02%	-0.09%	6.93%	0.49%	7.42%	7.24%	-0.09%	7.15%	0.37%	7.52%	0.10%	11.50%
211	Callisburg	1	2	6.80%	0.59%	7.39%	0.12%	7.51%	5.88%	0.78%	6.66%	0.06%	6.72%	-0.79%	NO MAX
212	Calvert	11	12	12.16%	2.69%	14.85%	0.67%	15.52%	11.65%	2.22%	13.87%	0.43%	14.30%	-1.22%	NO MAX
214	Cameron	44	41	8.24%	4.79%	13.03%	0.37%	13.40%	8.23%	4.71%	12.94%	0.35%	13.29%	-0.11%	NO MAX
216	Campbell	2	2	2.95%	-0.27%	2.68%	0.24%	2.92%	1.68%	-0.28%	1.40%	0.13%	1.53%	-1.39%	NO MAX
220	Canadian	19	18	10.35%	5.96%	16.31%	0.36%	16.67%	10.54%	4.93%	15.47%	0.30%	15.77%	-0.90%	NO MAX
221	Caney City	1	1	0.90%	-0.90%	0.00%	0.21%	0.21%	0.91%	-0.91%	0.00%	0.19%	0.19%	-0.02%	NO MAX
222	Canton	83	83	11.23%	5.94%	17.17%	0.41%	17.58%	11.21%	6.39%	17.60%	0.31%	17.91%	0.33%	NO MAX
224	Canyon	131	133	10.90%	3.52%	14.42%	0.25%	14.67%	10.95%	3.12%	14.07%	0.19%	14.26%	-0.41%	NO MAX
227	Carmine	2	2	2.57%	-2.57%	0.00%	0.12%	0.12%	2.48%	-1.97%	0.51%	0.08%	0.59%	0.47%	7.50%
228	Carrizo Springs	51	50	5.13%	-0.28%	4.85%	0.65%	5.50%	5.04%	-0.89%	4.15%	0.57%	4.72%	-0.78%	9.50%
230	Carrollton	889	899	9.03%	3.17%	12.20%	0.00%	12.20%	9.05%	2.79%	11.84%	0.00%	11.84%	-0.36%	NO MAX
232	Carthage	69	70	10.54%	11.44%	21.98%	0.45%	22.43%	10.47%	11.45%	21.92%	0.38%	22.30%	-0.13%	NO MAX
231	Castle Hills	62	61	11.07%	5.77%	16.84%	0.34%	17.18%	10.49%	5.21%	15.70%	0.25%	15.95%	-1.23%	NO MAX
234	Castroville	57	64	7.44%	1.47%	8.91%	0.43%	9.34%	7.36%	0.81%	8.17%	0.26%	8.43%	-0.91%	11.50%
238	Cedar Hill	347	357	10.48%	5.00%	15.48%	0.23%	15.71%	10.52%	5.05%	15.57%	0.17%	15.74%	0.03%	NO MAX

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		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						MAX
				RETIREMENT PLAN					RETIREMENT PLAN					GRAND	RATE
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	TOTAL CHANGE	(RET ONLY)
239	Cedar Park	542	560	11.28%	7.01%	18.29%	0.18%	18.47%	11.32%	6.92%	18.24%	0.13%	18.37%	-0.10%	NO MAX
240	Celeste	6	5	2.70%	0.00%	2.70%	0.52%	3.22%	2.79%	-0.05%	2.74%	0.49%	3.23%	0.01%	NO MAX
242	Celina	299	354	11.04%	2.15%	13.19%	0.12%	13.31%	11.16%	2.10%	13.26%	0.08%	13.34%	0.03%	13.50%
244	Center	76	76	10.63%	1.75%	12.38%	0.37%	12.75%	10.58%	1.80%	12.38%	0.24%	12.62%	-0.13%	NO MAX
246	Centerville	4	5	7.38%	-0.50%	6.88%	0.00%	6.88%	7.09%	-0.84%	6.25%	0.00%	6.25%	-0.63%	NO MAX
247	Chandler	27	32	7.29%	1.62%	8.91%	0.45%	9.36%	7.15%	1.52%	8.67%	0.32%	8.99%	-0.37%	NO MAX
248	Charlotte	13	5	4.80%	-1.14%	3.66%	0.24%	3.90%	4.38%	-4.38%	0.00%	0.32%	0.32%	-3.58%	9.50%
249	Chester	1	2	7.27%	-6.64%	0.63%	3.10%	3.73%	8.00%	-6.69%	1.31%	1.76%	3.07%	-0.66%	NO MAX
245	Chico	5	5	2.06%	3.47%	5.53%	1.50%	7.03%	1.77%	-0.03%	1.74%	0.68%	2.42%	-4.61%	NO MAX
250	Childress	55	58	10.26%	5.82%	16.08%	0.61%	16.69%	10.20%	4.63%	14.83%	0.45%	15.28%	-1.41%	NO MAX
251	Chillicothe	5	5	2.41%	-2.15%	0.26%	0.38%	0.64%	2.42%	-2.42%	0.00%	0.28%	0.28%	-0.36%	NO MAX
243	China	N/A	3	1.43%	4.80%	6.23%	0.08%	6.31%	1.12%	4.41%	5.53%	0.04%	5.57%	-0.74%	NO MAX
252	China Grove	11	11	3.71%	1.87%	5.58%	0.35%	5.93%	3.58%	1.65%	5.23%	0.28%	5.51%	-0.42%	NO MAX
253	Chireno	8	8	10.00%	13.06%	23.06%	0.72%	23.78%	9.88%	14.19%	24.07%	0.64%	24.71%	0.93%	NO MAX
255	Cibolo	178	190	11.88%	1.79%	13.67%	0.19%	13.86%	11.77%	1.79%	13.56%	0.13%	13.69%	-0.17%	15.50%
256	Cisco	37	39	6.84%	-0.98%	5.86%	0.49%	6.35%	7.20%	-1.26%	5.94%	0.34%	6.28%	-0.07%	11.50%
258	Clarendon	13	12	5.17%	-1.38%	3.79%	1.76%	5.55%	5.03%	-1.77%	3.26%	0.48%	3.74%	-1.81%	NO MAX
259	Clarksville	23	15	7.10%	-4.26%	2.84%	0.49%	3.33%	6.61%	-5.12%	1.49%	0.57%	2.06%	-1.27%	11.50%
260	Clarksville City	5	5	6.01%	-2.70%	3.31%	0.33%	3.64%	5.98%	-5.98%	0.00%	0.20%	0.20%	-3.44%	NO MAX
263	Clear Lake Shores	16	16	11.81%	2.24%	14.05%	0.23%	14.28%	12.02%	2.74%	14.76%	0.20%	14.96%	0.68%	NO MAX
264	Cleburne	311	324	9.59%	9.34%	18.93%	0.35%	19.28%	9.53%	8.77%	18.30%	0.27%	18.57%	-0.71%	NO MAX
266	Cleveland	97	109	7.05%	2.16%	9.21%	0.32%	9.53%	7.10%	2.17%	9.27%	0.24%	9.51%	-0.02%	11.50%
268	Clifton	29	29	5.44%	1.77%	7.21%	0.51%	7.72%	5.39%	1.90%	7.29%	0.39%	7.68%	-0.04%	11.50%
271	Clute	98	98	12.03%	0.45%	12.48%	0.33%	12.81%	12.15%	0.62%	12.77%	0.24%	13.01%	0.20%	13.50%
272	Clyde	40	39	10.77%	2.36%	13.13%	0.35%	13.48%	10.70%	2.09%	12.79%	0.30%	13.09%	-0.39%	NO MAX
274	Coahoma	4	5	6.90%	-0.71%	6.19%	0.78%	6.97%	6.56%	-0.84%	5.72%	0.59%	6.31%	-0.66%	11.50%
276	Cockrell Hill	33	29	9.79%	-0.59%	9.20%	0.39%	9.59%	9.75%	-1.15%	8.60%	0.30%	8.90%	-0.69%	13.50%
279	Coldspring	4	4	2.64%	0.86%	3.50%	0.08%	3.58%	2.54%	0.92%	3.46%	0.05%	3.51%	-0.07%	NO MAX
278	Coleman	56	56	9.57%	7.09%	16.66%	0.00%	16.66%	10.53%	6.73%	17.26%	0.00%	17.26%	0.60%	NO MAX
280	College Station	994	1,035	9.47%	5.39%	14.86%	0.00%	14.86%	9.45%	4.72%	14.17%	0.00%	14.17%	-0.69%	NO MAX
281	Colleyville	207	205	9.31%	1.74%	11.05%	0.26%	11.31%	9.46%	1.85%	11.31%	0.21%	11.52%	0.21%	13.50%
282	Collinsville	16	13	5.06%	-0.34%	4.72%	0.22%	4.94%	5.62%	-0.22%	5.40%	0.21%	5.61%	0.67%	12.50%
283	Colmesneil	3	3	3.66%	1.66%	5.32%	0.16%	5.48%	3.66%	-0.11%	3.55%	0.12%	3.67%	-1.81%	NO MAX

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TEXAS MUNICIPAL RETIREMENT SYSTEM
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		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						
				RETIREMENT PLAN					RETIREMENT PLAN					GRAND	MAX RATE
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	TOTAL CHANGE	(RET ONLY)
284	Colorado City	40	44	8.90%	-0.76%	8.14%	0.71%	8.85%	8.15%	-0.86%	7.29%	0.50%	7.79%	-1.06%	12.50%
286	Columbus	37	36	8.77%	2.06%	10.83%	0.47%	11.30%	8.51%	2.11%	10.62%	0.41%	11.03%	-0.27%	NO MAX
288	Comanche	29	32	7.18%	2.46%	9.64%	0.46%	10.10%	7.02%	0.47%	7.49%	0.33%	7.82%	-2.28%	11.50%
289	Combes	21	21	1.35%	3.64%	4.99%	0.00%	4.99%	1.39%	3.50%	4.89%	0.00%	4.89%	-0.10%	NO MAX
291	Combine	N/A	4	3.02%	0.00%	3.02%	0.24%	3.26%	3.02%	0.00%	3.02%	0.16%	3.18%	-0.08%	NO MAX
290	Commerce	85	88	6.99%	1.39%	8.38%	0.40%	8.78%	7.12%	1.40%	8.52%	0.33%	8.85%	0.07%	11.50%
294	Conroe	530	544	10.90%	6.29%	17.19%	0.00%	17.19%	10.87%	6.23%	17.10%	0.00%	17.10%	-0.09%	NO MAX
295	Converse	197	195	10.87%	3.50%	14.37%	0.21%	14.58%	10.77%	3.52%	14.29%	0.17%	14.46%	-0.12%	NO MAX
298	Cooper	14	17	3.21%	2.19%	5.40%	0.41%	5.81%	3.14%	1.85%	4.99%	0.27%	5.26%	-0.55%	8.50%
299	Coppell	381	391	11.75%	6.52%	18.27%	0.23%	18.50%	11.85%	6.36%	18.21%	0.18%	18.39%	-0.11%	NO MAX
297	Copper Canyon	6	6	8.64%	-0.44%	8.20%	0.25%	8.45%	9.05%	-0.41%	8.64%	0.22%	8.86%	0.41%	NO MAX
300	Copperas Cove	288	296	8.66%	5.14%	13.80%	0.35%	14.15%	8.59%	4.28%	12.87%	0.28%	13.15%	-1.00%	NO MAX
301	Corinth	189	186	11.22%	4.35%	15.57%	0.20%	15.77%	11.34%	4.03%	15.37%	0.14%	15.51%	-0.26%	NO MAX
302	Corpus Christi	2,961	2,948	9.49%	6.54%	16.03%	0.00%	16.03%	9.41%	6.16%	15.57%	0.00%	15.57%	-0.46%	NO MAX
304	Corrigan	27	27	3.72%	-0.42%	3.30%	0.36%	3.66%	3.55%	-0.52%	3.03%	0.29%	3.32%	-0.34%	11.50%
306	Corsicana	161	179	7.90%	7.18%	15.08%	0.40%	15.48%	7.87%	4.32%	12.19%	0.29%	12.48%	-3.00%	NO MAX
307	Cottonwood Shores	19	18	11.34%	5.08%	16.42%	0.68%	17.10%	11.63%	5.64%	17.27%	0.51%	17.78%	0.68%	NO MAX
308	Cotulla	42	39	6.29%	2.58%	8.87%	0.47%	9.34%	6.32%	2.80%	9.12%	0.34%	9.46%	0.12%	12.50%
311	Covington	2	2	3.38%	-0.38%	3.00%	0.28%	3.28%	3.46%	-0.21%	3.25%	0.22%	3.47%	0.19%	NO MAX
310	Crandall	43	47	11.84%	1.18%	13.02%	0.18%	13.20%	12.27%	1.63%	13.90%	0.13%	14.03%	0.83%	NO MAX
312	Crane	28	28	9.75%	-1.06%	8.69%	0.28%	8.97%	9.99%	-1.10%	8.89%	0.22%	9.11%	0.14%	15.50%
314	Crawford	6	5	11.35%	17.25%	28.60%	0.36%	28.96%	11.72%	15.95%	27.67%	0.08%	27.75%	-1.21%	NO MAX
315	Creedmoor	5	6	2.16%	0.97%	3.13%	0.19%	3.32%	2.04%	0.50%	2.54%	0.12%	2.66%	-0.66%	NO MAX
316	Crockett	60	56	9.79%	4.08%	13.87%	0.53%	14.40%	9.84%	3.65%	13.49%	0.45%	13.94%	-0.46%	NO MAX
318	Crosbyton	10	11	5.78%	-4.95%	0.83%	0.87%	1.70%	5.78%	-4.81%	0.97%	0.78%	1.75%	0.05%	10.50%
320	Cross Plains	7	10	6.16%	-1.07%	5.09%	0.51%	5.60%	6.31%	-0.73%	5.58%	0.32%	5.90%	0.30%	9.50%
321	Cross Roads	16	15	7.91%	-0.09%	7.82%	0.17%	7.99%	8.15%	-0.14%	8.01%	0.16%	8.17%	0.18%	NO MAX
322	Crowell	9	9	1.77%	1.74%	3.51%	0.39%	3.90%	1.61%	1.28%	2.89%	0.28%	3.17%	-0.73%	NO MAX
323	Crowley	148	151	9.27%	3.31%	12.58%	0.17%	12.75%	9.40%	3.50%	12.90%	0.13%	13.03%	0.28%	NO MAX
324	Crystal City	53	54	4.11%	-1.72%	2.39%	0.00%	2.39%	3.90%	-1.82%	2.08%	0.00%	2.08%	-0.31%	13.50%
326	Cuero	102	103	8.75%	4.58%	13.33%	0.30%	13.63%	8.82%	5.24%	14.06%	0.23%	14.29%	0.66%	NO MAX
328	Cumby	10	12	2.04%	-0.28%	1.76%	0.23%	1.99%	1.75%	-0.28%	1.47%	0.14%	1.61%	-0.38%	NO MAX
332	Daingerfield	23	21	6.18%	-0.80%	5.38%	0.00%	5.38%	6.32%	-0.75%	5.57%	0.00%	5.57%	0.19%	9.50%

SECTION 2

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2025

CITY NUMBER	CITY NAME	Contributing Members LAST YEAR	Contributing Members THIS YEAR	2026 RATES WITHOUT MAXIMUM: RETIREMENT PLAN NORMAL COST	RETIREMENT PLAN PRIOR SERVICE	RETIREMENT PLAN TOTAL	SUPPL DEATH	GRAND TOTAL	2027 RATES WITHOUT MAXIMUM: RETIREMENT PLAN NORMAL COST	RETIREMENT PLAN PRIOR SERVICE	RETIREMENT PLAN TOTAL	SUPPL DEATH	GRAND TOTAL	GRAND TOTAL CHANGE	MAX RATE (RET ONLY)
334	Daisetta	7	6	2.37%	-1.74%	0.63%	0.81%	1.44%	2.70%	-1.57%	1.13%	0.81%	1.94%	0.50%	NO MAX
336	Dalhart	62	71	4.76%	-0.97%	3.79%	0.33%	4.12%	4.70%	-1.32%	3.38%	0.20%	3.58%	-0.54%	11.50%
1502	Dallas Police and Fire PS	23	24	9.90%	-0.06%	9.84%	0.22%	10.06%	9.55%	-0.06%	9.49%	0.16%	9.65%	-0.41%	NO MAX
339	Dalworthington Gardens	26	26	10.87%	11.82%	22.69%	0.26%	22.95%	10.92%	11.52%	22.44%	0.20%	22.64%	-0.31%	NO MAX
340	Danbury	9	9	5.22%	-0.21%	5.01%	0.22%	5.23%	4.99%	-0.38%	4.61%	0.16%	4.77%	-0.46%	NO MAX
341	Darrouzett	3	3	3.63%	-0.28%	3.35%	0.43%	3.78%	3.07%	-1.21%	1.86%	0.32%	2.18%	-1.60%	NO MAX
342	Dawson	6	8	2.16%	2.48%	4.64%	0.17%	4.81%	2.21%	2.01%	4.22%	0.10%	4.32%	-0.49%	NO MAX
344	Dayton	86	86	13.28%	8.33%	21.61%	0.28%	21.89%	13.62%	7.95%	21.57%	0.22%	21.79%	-0.10%	NO MAX
352	De Leon	9	10	2.52%	-0.18%	2.34%	0.89%	3.23%	2.21%	-0.28%	1.93%	0.69%	2.62%	-0.61%	9.50%
10366	DeSoto	395	418	9.83%	2.63%	12.46%	0.27%	12.73%	9.74%	2.49%	12.23%	0.20%	12.43%	-0.30%	NO MAX
346	Decatur	152	156	11.07%	5.40%	16.47%	0.26%	16.73%	11.07%	5.17%	16.24%	0.20%	16.44%	-0.29%	NO MAX
348	Deer Park	324	336	11.06%	4.14%	15.20%	0.32%	15.52%	11.12%	4.41%	15.53%	0.24%	15.77%	0.25%	NO MAX
350	De Kalb	13	12	8.12%	0.68%	8.80%	0.27%	9.07%	8.48%	-0.90%	7.58%	0.23%	7.81%	-1.26%	13.50%
354	Del Rio	509	474	5.97%	6.83%	12.80%	0.34%	13.14%	6.00%	6.66%	12.66%	0.29%	12.95%	-0.19%	NO MAX
353	Dell City	3	3	5.10%	6.54%	11.64%	0.57%	12.21%	6.35%	2.08%	8.43%	0.47%	8.90%	-3.31%	NO MAX
356	Denison	257	273	8.53%	2.19%	10.72%	0.00%	10.72%	8.60%	1.82%	10.42%	0.00%	10.42%	-0.30%	NO MAX
358	Denton	1,520	1,477	11.22%	7.15%	18.37%	0.23%	18.60%	11.18%	6.92%	18.10%	0.18%	18.28%	-0.32%	NO MAX
360	Denver City	33	33	6.71%	0.68%	7.39%	0.38%	7.77%	6.55%	-0.05%	6.50%	0.32%	6.82%	-0.95%	NO MAX
362	Deport	3	3	2.08%	0.10%	2.18%	0.53%	2.71%	1.82%	0.18%	2.00%	0.48%	2.48%	-0.23%	NO MAX
370	Devine	37	45	6.56%	10.57%	17.13%	0.37%	17.50%	6.75%	9.37%	16.12%	0.28%	16.40%	-1.10%	NO MAX
371	Diboll	38	40	11.61%	2.70%	14.31%	0.35%	14.66%	10.85%	0.96%	11.81%	0.27%	12.08%	-2.58%	NO MAX
372	Dickens	2	2	7.50%	-0.47%	7.03%	0.13%	7.16%	7.48%	-0.41%	7.07%	0.09%	7.16%	0.00%	NO MAX
373	Dickinson	117	119	9.33%	1.47%	10.80%	0.20%	11.00%	9.04%	1.38%	10.42%	0.16%	10.58%	-0.42%	13.50%
374	Dilley	36	29	6.76%	1.36%	8.12%	0.27%	8.39%	7.19%	0.63%	7.82%	0.25%	8.07%	-0.32%	12.50%
376	Dimmitt	25	29	7.74%	-1.92%	5.82%	0.00%	5.82%	7.59%	-1.69%	5.90%	0.00%	5.90%	0.08%	12.50%
382	Donna	164	180	5.72%	2.25%	7.97%	0.00%	7.97%	5.68%	1.51%	7.19%	0.00%	7.19%	-0.78%	13.50%
379	Double Oak	10	12	8.44%	0.73%	9.17%	0.43%	9.60%	8.04%	-0.21%	7.83%	0.35%	8.18%	-1.42%	NO MAX
383	Dripping Springs	64	68	5.50%	0.20%	5.70%	0.15%	5.85%	5.38%	0.18%	5.56%	0.11%	5.67%	-0.18%	NO MAX
385	Driscoll	5	4	2.82%	-0.51%	2.31%	0.68%	2.99%	2.24%	-0.65%	1.59%	0.63%	2.22%	-0.77%	NO MAX
384	Dublin	38	27	10.08%	4.02%	14.10%	0.29%	14.39%	9.88%	2.23%	12.11%	0.32%	12.43%	-1.96%	NO MAX
386	Dumas	115	115	8.50%	5.34%	13.84%	0.31%	14.15%	8.40%	4.73%	13.13%	0.23%	13.36%	-0.79%	NO MAX
388	Duncanville	269	278	7.44%	8.28%	15.72%	0.00%	15.72%	7.51%	7.64%	15.15%	0.00%	15.15%	-0.57%	NO MAX
394	Eagle Lake	22	21	10.90%	3.41%	14.31%	0.55%	14.86%	10.62%	3.57%	14.19%	0.48%	14.67%	-0.19%	NO MAX

SECTION 2

TEXAS MUNICIPAL RETIREMENT SYSTEM
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		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						
				RETIREMENT PLAN					RETIREMENT PLAN					GRAND	MAX RATE
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	TOTAL CHANGE	(RET ONLY)
396	Eagle Pass	454	485	8.58%	5.09%	13.67%	0.30%	13.97%	8.62%	4.98%	13.60%	0.23%	13.83%	-0.14%	NO MAX
397	Early	48	52	6.11%	0.25%	6.36%	0.25%	6.61%	6.11%	0.22%	6.33%	0.19%	6.52%	-0.09%	11.50%
399	Earth	5	2	2.32%	1.42%	3.74%	0.71%	4.45%	1.87%	-0.42%	1.45%	1.02%	2.47%	-1.98%	NO MAX
393	East Bernard	4	5	3.63%	-0.25%	3.38%	0.29%	3.67%	3.52%	-0.28%	3.24%	0.22%	3.46%	-0.21%	NO MAX
401	East Mountain	3	3	17.69%	-1.60%	16.09%	0.35%	16.44%	17.64%	-1.34%	16.30%	0.30%	16.60%	0.16%	NO MAX
395	East Tawakoni	11	11	6.68%	-1.11%	5.57%	0.46%	6.03%	6.85%	-1.13%	5.72%	0.45%	6.17%	0.14%	NO MAX
398	Eastland	43	45	8.03%	-0.19%	7.84%	0.38%	8.22%	7.92%	-0.14%	7.78%	0.28%	8.06%	-0.16%	11.50%
402	Ector	5	5	1.62%	-0.68%	0.94%	0.55%	1.49%	1.83%	-0.75%	1.08%	0.32%	1.40%	-0.09%	NO MAX
406	Eden	13	15	3.91%	-0.03%	3.88%	0.63%	4.51%	4.00%	-0.06%	3.94%	0.50%	4.44%	-0.07%	7.50%
408	Edgewood	12	13	5.67%	0.93%	6.60%	0.34%	6.94%	5.94%	0.96%	6.90%	0.26%	7.16%	0.22%	NO MAX
410	Edinburg	1,064	1,078	9.87%	5.68%	15.55%	0.22%	15.77%	9.86%	5.28%	15.14%	0.16%	15.30%	-0.47%	NO MAX
412	Edna	37	35	7.38%	4.30%	11.68%	0.54%	12.22%	7.90%	2.55%	10.45%	0.48%	10.93%	-1.29%	NO MAX
414	El Campo	122	124	7.38%	6.18%	13.56%	0.30%	13.86%	7.45%	5.85%	13.30%	0.25%	13.55%	-0.31%	NO MAX
416	Eldorado	16	19	4.95%	4.88%	9.83%	0.77%	10.60%	4.80%	4.92%	9.72%	0.59%	10.31%	-0.29%	10.50%
418	Electra	26	29	1.24%	-0.27%	0.97%	0.64%	1.61%	1.26%	-0.26%	1.00%	0.53%	1.53%	-0.08%	7.50%
420	Elgin	121	123	11.61%	3.29%	14.90%	0.29%	15.19%	11.56%	3.36%	14.92%	0.19%	15.11%	-0.08%	NO MAX
422	Elkhart	8	8	3.80%	-1.38%	2.42%	0.00%	2.42%	3.74%	-1.51%	2.23%	0.00%	2.23%	-0.19%	NO MAX
427	Elmendorf	19	21	9.93%	6.64%	16.57%	0.20%	16.77%	9.90%	7.31%	17.21%	0.13%	17.34%	0.57%	NO MAX
432	Emory	24	25	5.87%	-0.04%	5.83%	0.34%	6.17%	6.13%	-0.15%	5.98%	0.31%	6.29%	0.12%	13.50%
436	Ennis	231	231	12.65%	5.56%	18.21%	0.27%	18.48%	12.71%	5.40%	18.11%	0.21%	18.32%	-0.16%	NO MAX
437	Escobares	4	7	2.20%	-0.05%	2.15%	0.10%	2.25%	1.66%	-0.05%	1.61%	0.07%	1.68%	-0.57%	NO MAX
439	Euless	398	394	12.29%	6.84%	19.13%	0.00%	19.13%	12.22%	5.79%	18.01%	0.00%	18.01%	-1.12%	NO MAX
440	Eustace	11	10	6.37%	5.15%	11.52%	0.47%	11.99%	6.99%	5.11%	12.10%	0.47%	12.57%	0.58%	13.50%
441	Everman	73	74	9.31%	3.08%	12.39%	0.18%	12.57%	9.44%	3.18%	12.62%	0.13%	12.75%	0.18%	NO MAX
443	Fair Oaks Ranch	72	80	10.86%	1.62%	12.48%	0.19%	12.67%	11.12%	1.99%	13.11%	0.15%	13.26%	0.59%	13.50%
442	Fairfield	35	32	6.98%	-0.76%	6.22%	0.51%	6.73%	6.85%	-0.92%	5.93%	0.50%	6.43%	-0.30%	13.50%
445	Fairview	83	86	11.39%	3.20%	14.59%	0.21%	14.80%	11.61%	3.17%	14.78%	0.14%	14.92%	0.12%	NO MAX
20444	Falfurrias	44	36	2.56%	-0.53%	2.03%	0.40%	2.43%	2.19%	-0.75%	1.44%	0.34%	1.78%	-0.65%	9.50%
446	Falls City	5	5	4.96%	2.53%	7.49%	0.20%	7.69%	4.98%	2.36%	7.34%	0.15%	7.49%	-0.20%	NO MAX
448	Farmers Branch	423	432	11.83%	7.65%	19.48%	0.12%	19.60%	11.86%	5.81%	17.67%	0.08%	17.75%	-1.85%	NO MAX
450	Farmersville	47	50	10.51%	5.62%	16.13%	0.28%	16.41%	10.59%	4.42%	15.01%	0.18%	15.19%	-1.22%	NO MAX
451	Farwell	5	7	12.92%	-3.32%	9.60%	0.30%	9.90%	11.92%	-3.50%	8.42%	0.19%	8.61%	-1.29%	NO MAX
452	Fate	93	100	12.97%	1.63%	14.60%	0.13%	14.73%	13.20%	2.06%	15.26%	0.09%	15.35%	0.62%	NO MAX

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TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	Contributing Members LAST YEAR	Contributing Members THIS YEAR	2026 RATES WITHOUT MAXIMUM: RETIREMENT PLAN NORMAL COST	2026 RETIREMENT PLAN PRIOR SERVICE	2026 RETIREMENT PLAN TOTAL	2026 SUPPL DEATH	2026 GRAND TOTAL	2027 RATES WITHOUT MAXIMUM: RETIREMENT PLAN NORMAL COST	2027 RETIREMENT PLAN PRIOR SERVICE	2027 RETIREMENT PLAN TOTAL	2027 SUPPL DEATH	2027 GRAND TOTAL	GRAND TOTAL CHANGE	MAX RATE (RET ONLY)
454	Fayetteville	2	2	1.58%	1.49%	3.07%	0.00%	3.07%	1.57%	1.17%	2.74%	0.00%	2.74%	-0.33%	NO MAX
456	Ferris	54	51	11.41%	2.66%	14.07%	0.29%	14.36%	10.98%	2.84%	13.82%	0.26%	14.08%	-0.28%	NO MAX
458	Flatonia	20	22	10.99%	1.96%	12.95%	0.32%	13.27%	10.94%	2.00%	12.94%	0.24%	13.18%	-0.09%	NO MAX
460	Florence	16	14	5.35%	-0.41%	4.94%	0.21%	5.15%	5.61%	-0.52%	5.09%	0.20%	5.29%	0.14%	NO MAX
20462	Floresville	70	71	7.17%	2.87%	10.04%	0.00%	10.04%	7.14%	2.83%	9.97%	0.00%	9.97%	-0.07%	11.50%
463	Flower Mound	628	650	9.81%	6.49%	16.30%	0.19%	16.49%	9.72%	6.47%	16.19%	0.14%	16.33%	-0.16%	NO MAX
464	Floydada	22	21	6.94%	3.55%	10.49%	0.43%	10.92%	7.01%	4.01%	11.02%	0.34%	11.36%	0.44%	NO MAX
465	Follett	1	4	1.39%	40.42%	41.81%	0.28%	42.09%	1.30%	-1.08%	0.22%	0.04%	0.26%	-41.83%	NO MAX
468	Forest Hill	77	78	11.00%	4.16%	15.16%	0.25%	15.41%	11.13%	3.43%	14.56%	0.19%	14.75%	-0.66%	NO MAX
470	Forney	262	285	11.98%	2.23%	14.21%	0.16%	14.37%	12.11%	2.36%	14.47%	0.10%	14.57%	0.20%	NO MAX
472	Fort Stockton	114	111	7.03%	3.45%	10.48%	0.52%	11.00%	6.93%	3.31%	10.24%	0.32%	10.56%	-0.44%	11.50%
476	Franklin	15	14	5.32%	-0.10%	5.22%	0.00%	5.22%	5.28%	-0.03%	5.25%	0.00%	5.25%	0.03%	13.50%
478	Frankston	12	8	1.50%	-0.11%	1.39%	0.33%	1.72%	1.47%	-0.34%	1.13%	0.35%	1.48%	-0.24%	NO MAX
480	Fredericksburg	194	208	10.83%	12.20%	23.03%	0.29%	23.32%	10.86%	11.41%	22.27%	0.22%	22.49%	-0.83%	NO MAX
482	Freeport	138	134	10.20%	6.07%	16.27%	0.26%	16.53%	10.21%	5.80%	16.01%	0.22%	16.23%	-0.30%	NO MAX
481	Freer	17	19	3.46%	0.53%	3.99%	0.40%	4.39%	3.43%	-0.17%	3.26%	0.28%	3.54%	-0.85%	NO MAX
483	Friendswood	250	266	11.32%	4.86%	16.18%	0.23%	16.41%	11.38%	4.10%	15.48%	0.17%	15.65%	-0.76%	NO MAX
484	Friona	36	34	7.10%	3.40%	10.50%	0.30%	10.80%	7.06%	2.80%	9.86%	0.26%	10.12%	-0.68%	NO MAX
486	Frisco	1,418	1,488	12.05%	3.39%	15.44%	0.17%	15.61%	12.11%	3.47%	15.58%	0.12%	15.70%	0.09%	NO MAX
487	Fritch	25	19	7.69%	-4.12%	3.57%	0.26%	3.83%	7.48%	-4.21%	3.27%	0.22%	3.49%	-0.34%	13.50%
488	Frost	4	3	3.05%	2.99%	6.04%	0.00%	6.04%	3.20%	-0.96%	2.24%	0.00%	2.24%	-3.80%	NO MAX
491	Fulshear	99	107	6.46%	0.04%	6.50%	0.14%	6.64%	6.33%	-0.05%	6.28%	0.10%	6.38%	-0.26%	NO MAX
493	Fulton	15	17	7.28%	-0.77%	6.51%	0.23%	6.74%	7.19%	-0.83%	6.36%	0.18%	6.54%	-0.20%	NO MAX
492	Gainesville	216	228	7.00%	4.64%	11.64%	0.34%	11.98%	6.96%	3.66%	10.62%	0.24%	10.86%	-1.12%	NO MAX
494	Galena Park	79	74	9.80%	1.87%	11.67%	0.40%	12.07%	9.93%	1.28%	11.21%	0.37%	11.58%	-0.49%	NO MAX
498	Ganado	10	10	12.36%	0.75%	13.11%	0.89%	14.00%	11.32%	1.60%	12.92%	0.78%	13.70%	-0.30%	NO MAX
499	Garden Ridge	31	32	6.50%	1.99%	8.49%	0.51%	9.00%	6.64%	1.88%	8.52%	0.41%	8.93%	-0.07%	11.50%
500	Garland	2,152	2,215	10.83%	7.09%	17.92%	0.33%	18.25%	10.88%	2.80%	13.68%	0.25%	13.93%	-4.32%	NO MAX
501	Garrett	8	8	1.88%	1.89%	3.77%	0.19%	3.96%	1.86%	1.76%	3.62%	0.14%	3.76%	-0.20%	NO MAX
502	Garrison	5	4	11.27%	-3.79%	7.48%	0.35%	7.83%	10.87%	-8.24%	2.63%	0.30%	2.93%	-4.90%	NO MAX
503	Gary	3	3	7.92%	18.02%	25.94%	0.00%	25.94%	7.91%	22.32%	30.23%	0.00%	30.23%	4.29%	NO MAX
504	Gatesville	80	88	10.95%	4.58%	15.53%	0.31%	15.84%	10.82%	3.77%	14.59%	0.23%	14.82%	-1.02%	NO MAX
505	George West	33	34	4.41%	0.13%	4.54%	0.27%	4.81%	4.32%	-0.16%	4.16%	0.21%	4.37%	-0.44%	NO MAX

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CITY NUMBER	CITY NAME	Contributing Members LAST YEAR	Contributing Members THIS YEAR	2026 RATES WITHOUT MAXIMUM RETIREMENT PLAN NORMAL COST	2026 PRIOR SERVICE	2026 TOTAL	2026 SUPPL DEATH	2026 GRAND TOTAL	2027 RATES WITHOUT MAXIMUM RETIREMENT PLAN NORMAL COST	2027 PRIOR SERVICE	2027 TOTAL	2027 SUPPL DEATH	2027 GRAND TOTAL	GRAND TOTAL CHANGE	MAX RATE (RET ONLY)
506	Georgetown	927	968	9.77%	3.52%	13.29%	0.17%	13.46%	9.77%	3.57%	13.34%	0.12%	13.46%	0.00%	13.50%
510	Giddings	69	67	10.13%	10.50%	20.63%	0.47%	21.10%	10.01%	10.48%	20.49%	0.36%	20.85%	-0.25%	NO MAX
512	Gilmer	47	51	8.99%	5.63%	14.62%	0.41%	15.03%	8.77%	5.82%	14.59%	0.31%	14.90%	-0.13%	NO MAX
514	Gladewater	63	67	7.50%	-0.09%	7.41%	0.27%	7.68%	7.66%	-0.15%	7.51%	0.22%	7.73%	0.05%	11.50%
516	Glen Rose	22	21	10.78%	3.79%	14.57%	0.50%	15.07%	11.80%	3.65%	15.45%	0.37%	15.82%	0.75%	NO MAX
517	Glenn Heights	102	99	5.09%	-0.96%	4.13%	0.19%	4.32%	5.04%	-0.89%	4.15%	0.15%	4.30%	-0.02%	12.50%
518	Godley	27	31	6.39%	0.15%	6.54%	0.20%	6.74%	6.25%	0.04%	6.29%	0.15%	6.44%	-0.30%	13.50%
519	Goldsmith	4	4	1.27%	-0.21%	1.06%	0.86%	1.92%	1.23%	-0.33%	0.90%	0.28%	1.18%	-0.74%	7.50%
520	Goldthwaite	11	11	10.96%	18.22%	29.18%	0.44%	29.62%	10.92%	17.82%	28.74%	0.37%	29.11%	-0.51%	NO MAX
522	Goliad	18	20	6.43%	-1.28%	5.15%	0.42%	5.57%	6.54%	-1.35%	5.19%	0.30%	5.49%	-0.08%	NO MAX
524	Gonzales	103	102	7.90%	5.35%	13.25%	0.33%	13.58%	7.88%	4.49%	12.37%	0.27%	12.64%	-0.94%	NO MAX
527	Gordon	4	5	1.88%	0.58%	2.46%	0.20%	2.66%	2.27%	0.09%	2.36%	0.17%	2.53%	-0.13%	NO MAX
530	Gorman	4	5	2.08%	6.87%	8.95%	0.58%	9.53%	1.71%	5.86%	7.57%	0.38%	7.95%	-1.58%	NO MAX
532	Graford	3	2	2.00%	-0.06%	1.94%	0.21%	2.15%	1.62%	-0.07%	1.55%	0.26%	1.81%	-0.34%	NO MAX
10534	Graham	81	85	7.26%	4.49%	11.75%	0.50%	12.25%	7.42%	3.43%	10.85%	0.34%	11.19%	-1.06%	NO MAX
536	Granbury	202	212	12.38%	8.99%	21.37%	0.35%	21.72%	12.22%	9.23%	21.45%	0.27%	21.72%	0.00%	NO MAX
540	Grand Prairie	1,482	1,496	11.95%	1.56%	13.51%	0.26%	13.77%	12.00%	1.62%	13.62%	0.20%	13.82%	0.05%	NO MAX
542	Grand Saline	24	27	7.41%	1.56%	8.97%	0.39%	9.36%	7.68%	1.07%	8.75%	0.31%	9.06%	-0.30%	11.50%
544	Grandview	23	25	10.24%	0.60%	10.84%	0.00%	10.84%	9.89%	0.82%	10.71%	0.00%	10.71%	-0.13%	13.50%
546	Granger	12	10	7.61%	-0.50%	7.11%	0.00%	7.11%	7.79%	-0.78%	7.01%	0.00%	7.01%	-0.10%	13.50%
547	Granite Shoals	56	54	5.74%	-0.20%	5.54%	0.17%	5.71%	5.84%	-0.23%	5.61%	0.12%	5.73%	0.02%	NO MAX
548	Grapeland	14	10	7.66%	-0.77%	6.89%	0.00%	6.89%	7.17%	-1.23%	5.94%	0.00%	5.94%	-0.95%	11.50%
550	Grapevine	639	646	12.15%	7.81%	19.96%	0.00%	19.96%	12.23%	7.44%	19.67%	0.00%	19.67%	-0.29%	NO MAX
552	Greenville	389	423	9.49%	7.11%	16.60%	0.32%	16.92%	9.63%	6.66%	16.29%	0.23%	16.52%	-0.40%	NO MAX
551	Gregory	13	16	6.25%	-1.33%	4.92%	0.42%	5.34%	6.18%	-1.18%	5.00%	0.31%	5.31%	-0.03%	9.50%
553	Grey Forest	34	35	9.54%	5.41%	14.95%	0.28%	15.23%	9.49%	5.29%	14.78%	0.23%	15.01%	-0.22%	NO MAX
556	Groesbeck	30	33	1.22%	0.44%	1.66%	0.37%	2.03%	1.26%	0.17%	1.43%	0.27%	1.70%	-0.33%	NO MAX
558	Groom	3	3	3.24%	-0.38%	2.86%	0.00%	2.86%	3.09%	-0.42%	2.67%	0.00%	2.67%	-0.19%	7.50%
559	Groves	91	96	9.12%	2.62%	11.74%	0.00%	11.74%	9.17%	2.21%	11.38%	0.00%	11.38%	-0.36%	NO MAX
560	Groveton	3	3	3.02%	-2.22%	0.80%	2.21%	3.01%	2.73%	-2.37%	0.36%	1.30%	1.66%	-1.35%	7.50%
562	Gruver	5	6	7.59%	-0.08%	7.51%	0.00%	7.51%	7.68%	-0.29%	7.39%	0.00%	7.39%	-0.12%	NO MAX
563	Gun Barrel City	46	45	8.58%	1.07%	9.65%	0.25%	9.90%	8.49%	0.95%	9.44%	0.20%	9.64%	-0.26%	13.50%
564	Gunter	14	19	12.84%	0.74%	13.58%	0.23%	13.81%	12.74%	0.82%	13.56%	0.15%	13.71%	-0.10%	NO MAX

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2025

		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						
				RETIREMENT PLAN					RETIREMENT PLAN						MAX
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	GRAND TOTAL CHANGE	RATE (RET ONLY)
568	Hale Center	11	9	4.91%	1.74%	6.65%	0.26%	6.91%	3.92%	1.76%	5.68%	0.23%	5.91%	-1.00%	NO MAX
570	Hallettsville	32	31	7.20%	5.69%	12.89%	0.56%	13.45%	7.27%	5.32%	12.59%	0.38%	12.97%	-0.48%	NO MAX
572	Hallsville	20	20	5.55%	0.96%	6.51%	0.39%	6.90%	5.24%	0.94%	6.18%	0.28%	6.46%	-0.44%	NO MAX
574	Haltom City	279	287	11.90%	9.70%	21.60%	0.28%	21.88%	11.92%	9.69%	21.61%	0.21%	21.82%	-0.06%	NO MAX
576	Hamilton	19	19	10.08%	4.09%	14.17%	0.71%	14.88%	12.28%	4.13%	16.41%	0.58%	16.99%	2.11%	NO MAX
578	Hamlin	16	15	9.08%	3.31%	12.39%	0.43%	12.82%	8.29%	3.48%	11.77%	0.38%	12.15%	-0.67%	NO MAX
580	Happy	3	3	7.89%	-0.17%	7.72%	0.50%	8.22%	7.90%	-0.24%	7.66%	0.42%	8.08%	-0.14%	NO MAX
581	Harker Heights	219	224	11.07%	5.99%	17.06%	0.22%	17.28%	10.97%	6.27%	17.24%	0.18%	17.42%	0.14%	NO MAX
10582	Harlingen	598	611	6.38%	2.87%	9.25%	0.37%	9.62%	6.31%	2.52%	8.83%	0.30%	9.13%	-0.49%	NO MAX
20582	Harlingen Waterworks Sys	150	159	5.51%	6.82%	12.33%	0.51%	12.84%	5.60%	6.40%	12.00%	0.36%	12.36%	-0.48%	13.50%
583	Hart	4	3	1.56%	1.55%	3.11%	0.00%	3.11%	1.33%	1.31%	2.64%	0.00%	2.64%	-0.47%	NO MAX
586	Haskell	24	23	1.55%	-1.55%	0.00%	0.42%	0.42%	1.61%	-1.61%	0.00%	0.43%	0.43%	0.01%	9.50%
587	Haslet	44	47	7.67%	1.26%	8.93%	0.20%	9.13%	7.47%	1.50%	8.97%	0.15%	9.12%	-0.01%	15.50%
588	Hawkins	11	5	8.72%	-2.15%	6.57%	0.43%	7.00%	8.04%	-4.71%	3.33%	0.57%	3.90%	-3.10%	NO MAX
585	Hays	0	1	9.06%	-1.67%	7.39%	0.91%	8.30%	9.06%	-9.06%	0.00%	0.46%	0.46%	-7.84%	NO MAX
590	Hearne	56	52	10.21%	3.88%	14.09%	0.37%	14.46%	10.37%	4.44%	14.81%	0.33%	15.14%	0.68%	NO MAX
591	Heath	70	79	10.35%	2.00%	12.35%	0.20%	12.55%	10.47%	1.84%	12.31%	0.14%	12.45%	-0.10%	13.50%
595	Hedwig Village	29	29	7.31%	3.61%	10.92%	0.31%	11.23%	7.37%	3.42%	10.79%	0.25%	11.04%	-0.19%	NO MAX
593	Helotes	80	79	5.78%	-0.01%	5.77%	0.21%	5.98%	5.99%	-0.14%	5.85%	0.17%	6.02%	0.04%	13.50%
594	Hemphill	21	23	5.11%	2.69%	7.80%	0.55%	8.35%	4.99%	0.49%	5.48%	0.43%	5.91%	-2.44%	11.50%
596	Hempstead	88	90	6.60%	0.43%	7.03%	0.28%	7.31%	6.63%	0.05%	6.68%	0.22%	6.90%	-0.41%	NO MAX
598	Henderson	136	132	10.98%	5.37%	16.35%	0.24%	16.59%	11.31%	4.76%	16.07%	0.19%	16.26%	-0.33%	NO MAX
600	Henrietta	15	16	10.54%	0.50%	11.04%	0.46%	11.50%	10.32%	0.19%	10.51%	0.37%	10.88%	-0.62%	NO MAX
602	Hereford	99	97	7.40%	6.43%	13.83%	0.32%	14.15%	7.54%	6.78%	14.32%	0.27%	14.59%	0.44%	NO MAX
605	Hewitt	107	111	12.45%	5.82%	18.27%	0.18%	18.45%	12.55%	6.06%	18.61%	0.13%	18.74%	0.29%	NO MAX
609	Hickory Creek	23	29	11.02%	4.13%	15.15%	0.19%	15.34%	11.12%	4.00%	15.12%	0.13%	15.25%	-0.09%	NO MAX
606	Hico	15	15	10.62%	-0.73%	9.89%	0.35%	10.24%	10.60%	-0.36%	10.24%	0.28%	10.52%	0.28%	NO MAX
607	Hidalgo	157	151	9.78%	1.85%	11.63%	0.00%	11.63%	9.53%	0.74%	10.27%	0.00%	10.27%	-1.36%	13.50%
608	Higgins	2	1	4.15%	1.60%	5.75%	1.16%	6.91%	3.79%	3.70%	7.49%	1.64%	9.13%	2.22%	NO MAX
603	Highland Haven	3	3	8.08%	0.18%	8.26%	0.13%	8.39%	7.97%	-0.04%	7.93%	0.07%	8.00%	-0.39%	NO MAX
610	Highland Park	130	137	6.23%	5.76%	11.99%	0.00%	11.99%	6.24%	4.79%	11.03%	0.00%	11.03%	-0.96%	NO MAX
611	Highland Village	155	153	11.90%	2.88%	14.78%	0.25%	15.03%	11.87%	2.85%	14.72%	0.19%	14.91%	-0.12%	NO MAX
613	Hill Country Village	15	15	4.26%	-0.96%	3.30%	0.20%	3.50%	4.48%	-1.09%	3.39%	0.15%	3.54%	0.04%	11.50%

		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						MAX
				RETIREMENT PLAN					RETIREMENT PLAN					GRAND	RATE
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	TOTAL CHANGE	(RET ONLY)
612	Hillsboro	121	119	8.34%	6.01%	14.35%	0.00%	14.35%	8.44%	6.27%	14.71%	0.00%	14.71%	0.36%	NO MAX
619	Hilshire Village	2	2	4.41%	-0.42%	3.99%	0.27%	4.26%	4.40%	-0.42%	3.98%	0.24%	4.22%	-0.04%	NO MAX
614	Hitchcock	54	57	6.69%	-0.42%	6.27%	0.31%	6.58%	6.76%	-0.54%	6.22%	0.25%	6.47%	-0.11%	12.50%
615	Holland	9	9	7.70%	-0.82%	6.88%	0.34%	7.22%	7.99%	-0.59%	7.40%	0.29%	7.69%	0.47%	12.50%
616	Holliday	12	13	3.98%	4.61%	8.59%	0.00%	8.59%	4.27%	3.83%	8.10%	0.00%	8.10%	-0.49%	NO MAX
617	Hollywood Park	36	35	9.87%	4.82%	14.69%	0.33%	15.02%	10.21%	4.92%	15.13%	0.29%	15.42%	0.40%	NO MAX
618	Hondo	113	115	10.70%	3.49%	14.19%	0.29%	14.48%	10.70%	3.55%	14.25%	0.22%	14.47%	-0.01%	NO MAX
620	Honey Grove	15	15	12.77%	4.91%	17.68%	0.36%	18.04%	12.68%	2.63%	15.31%	0.30%	15.61%	-2.43%	NO MAX
622	Hooks	11	10	8.19%	0.68%	8.87%	0.32%	9.19%	8.33%	0.50%	8.83%	0.30%	9.13%	-0.06%	NO MAX
623	Horizon City	85	94	4.31%	2.21%	6.52%	0.14%	6.66%	4.34%	2.00%	6.34%	0.09%	6.43%	-0.23%	NO MAX
621	Horseshoe Bay	114	113	7.72%	0.01%	7.73%	0.23%	7.96%	7.54%	0.06%	7.60%	0.14%	7.74%	-0.22%	NO MAX
626	Howe	22	24	6.16%	-1.02%	5.14%	0.32%	5.46%	6.12%	-1.31%	4.81%	0.20%	5.01%	-0.45%	11.50%
627	Hubbard	13	13	3.57%	-0.08%	3.49%	0.23%	3.72%	3.83%	-0.19%	3.64%	0.19%	3.83%	0.11%	NO MAX
628	Hudson	15	11	3.94%	-0.05%	3.89%	0.28%	4.17%	3.77%	-0.22%	3.55%	0.27%	3.82%	-0.35%	NO MAX
629	Hudson Oaks	26	25	13.35%	4.13%	17.48%	0.19%	17.67%	14.95%	4.58%	19.53%	0.15%	19.68%	2.01%	NO MAX
630	Hughes Springs	13	15	10.71%	-1.36%	9.35%	0.35%	9.70%	10.48%	-1.02%	9.46%	0.27%	9.73%	0.03%	NO MAX
632	Humble	232	240	9.66%	3.18%	12.84%	0.25%	13.09%	9.71%	2.90%	12.61%	0.19%	12.80%	-0.29%	NO MAX
633	Hunters Creek Village	7	7	14.11%	16.42%	30.53%	0.71%	31.24%	14.07%	15.69%	29.76%	0.64%	30.40%	-0.84%	NO MAX
634	Huntington	23	23	11.70%	4.97%	16.67%	0.42%	17.09%	11.73%	3.95%	15.68%	0.31%	15.99%	-1.10%	NO MAX
636	Huntsville	286	304	9.26%	10.59%	19.85%	0.35%	20.20%	9.24%	10.18%	19.42%	0.28%	19.70%	-0.50%	NO MAX
637	Hurst	351	335	8.53%	6.53%	15.06%	0.00%	15.06%	8.50%	5.58%	14.08%	0.00%	14.08%	-0.98%	NO MAX
638	Hutchins	90	88	8.27%	-0.32%	7.95%	0.19%	8.14%	8.40%	-0.48%	7.92%	0.13%	8.05%	-0.09%	13.50%
640	Hutto	178	197	12.74%	0.46%	13.20%	0.16%	13.36%	12.48%	0.69%	13.17%	0.12%	13.29%	-0.07%	NO MAX
641	Huxley	11	12	3.72%	-0.38%	3.34%	0.48%	3.82%	3.69%	-0.40%	3.29%	0.39%	3.68%	-0.14%	11.50%
642	Idalou	12	14	6.71%	0.11%	6.82%	0.13%	6.95%	6.47%	-0.01%	6.46%	0.09%	6.55%	-0.40%	NO MAX
643	Ingleside	107	102	14.57%	2.46%	17.03%	0.37%	17.40%	14.31%	2.32%	16.63%	0.29%	16.92%	-0.48%	NO MAX
646	Ingram	10	10	8.22%	-0.83%	7.39%	0.00%	7.39%	8.18%	-1.14%	7.04%	0.00%	7.04%	-0.35%	12.50%
647	Iowa Colony	33	36	9.84%	0.38%	10.22%	0.13%	10.35%	9.96%	-0.07%	9.89%	0.09%	9.98%	-0.37%	NO MAX
644	Iowa Park	47	45	7.56%	3.64%	11.20%	0.35%	11.55%	7.58%	3.28%	10.86%	0.27%	11.13%	-0.42%	NO MAX
645	Iraan	6	6	5.27%	1.60%	6.87%	0.26%	7.13%	5.27%	1.13%	6.40%	0.19%	6.59%	-0.54%	NO MAX
648	Irving	1,647	1,679	10.16%	0.32%	10.48%	0.27%	10.75%	10.14%	0.17%	10.31%	0.21%	10.52%	-0.23%	NO MAX
650	Italy	20	18	7.66%	0.81%	8.47%	0.36%	8.83%	7.53%	0.72%	8.25%	0.31%	8.56%	-0.27%	NO MAX
652	Itasca	15	15	10.58%	-2.09%	8.49%	0.44%	8.93%	10.84%	-2.37%	8.47%	0.35%	8.82%	-0.11%	13.50%

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TEXAS MUNICIPAL RETIREMENT SYSTEM
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		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						
				RETIREMENT PLAN					RETIREMENT PLAN						MAX
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	GRAND TOTAL CHANGE	RATE (RET ONLY)
654	Jacinto City	63	68	10.34%	11.33%	21.67%	0.37%	22.04%	10.41%	12.71%	23.12%	0.28%	23.40%	1.36%	NO MAX
656	Jacksboro	41	37	10.39%	3.93%	14.32%	0.38%	14.70%	10.34%	3.55%	13.89%	0.33%	14.22%	-0.48%	NO MAX
658	Jacksonville	133	136	9.22%	4.59%	13.81%	0.34%	14.15%	9.13%	4.88%	14.01%	0.28%	14.29%	0.14%	NO MAX
659	Jamaica Beach	N/A	16	3.76%	0.00%	3.76%	0.15%	3.91%	3.23%	0.00%	3.23%	0.07%	3.30%	-0.61%	NO MAX
661	Jarrell	22	28	8.63%	-0.15%	8.48%	0.16%	8.64%	8.32%	-0.13%	8.19%	0.09%	8.28%	-0.36%	NO MAX
660	Jasper	123	118	5.32%	1.88%	7.20%	0.44%	7.64%	5.17%	0.82%	5.99%	0.38%	6.37%	-1.27%	15.50%
664	Jefferson	16	16	2.33%	-2.33%	0.00%	0.42%	0.42%	2.44%	-2.44%	0.00%	0.43%	0.43%	0.01%	NO MAX
665	Jersey Village	109	114	11.78%	4.60%	16.38%	0.28%	16.66%	11.78%	4.30%	16.08%	0.22%	16.30%	-0.36%	NO MAX
666	Jewett	5	5	5.46%	12.62%	18.08%	0.34%	18.42%	5.33%	12.13%	17.46%	0.28%	17.74%	-0.68%	NO MAX
668	Joaquin	4	3	2.47%	3.87%	6.34%	1.21%	7.55%	2.46%	2.31%	4.77%	1.64%	6.41%	-1.14%	NO MAX
670	Johnson City	15	13	7.23%	2.30%	9.53%	0.19%	9.72%	6.86%	2.41%	9.27%	0.13%	9.40%	-0.32%	10.50%
673	Jones Creek	9	9	3.26%	1.61%	4.87%	0.52%	5.39%	3.16%	1.39%	4.55%	0.43%	4.98%	-0.41%	NO MAX
675	Jonestown	31	28	6.81%	-0.01%	6.80%	0.32%	7.12%	6.35%	-0.17%	6.18%	0.24%	6.42%	-0.70%	NO MAX
677	Josephine	31	42	10.85%	0.38%	11.23%	0.16%	11.39%	10.94%	0.63%	11.57%	0.11%	11.68%	0.29%	NO MAX
671	Joshua	48	39	9.76%	2.26%	12.02%	0.18%	12.20%	9.85%	2.87%	12.72%	0.15%	12.87%	0.67%	13.50%
672	Jourdanton	35	35	8.76%	2.61%	11.37%	0.61%	11.98%	8.75%	2.69%	11.44%	0.54%	11.98%	0.00%	12.50%
674	Junction	24	23	9.23%	-0.19%	9.04%	0.39%	9.43%	9.57%	-0.82%	8.75%	0.35%	9.10%	-0.33%	NO MAX
676	Justin	62	60	7.84%	0.79%	8.63%	0.00%	8.63%	7.94%	0.95%	8.89%	0.00%	8.89%	0.26%	13.50%
678	Karnes City	29	29	6.10%	2.33%	8.43%	0.30%	8.73%	5.98%	2.25%	8.23%	0.22%	8.45%	-0.28%	NO MAX
680	Katy	265	278	11.94%	2.59%	14.53%	0.19%	14.72%	11.96%	2.63%	14.59%	0.14%	14.73%	0.01%	NO MAX
682	Kaufman	81	82	10.62%	3.62%	14.24%	0.28%	14.52%	10.40%	3.25%	13.65%	0.22%	13.87%	-0.65%	NO MAX
683	Keene	54	61	10.63%	1.88%	12.51%	0.30%	12.81%	10.94%	1.77%	12.71%	0.22%	12.93%	0.12%	NO MAX
681	Keller	288	297	10.35%	6.69%	17.04%	0.21%	17.25%	10.41%	6.39%	16.80%	0.15%	16.95%	-0.30%	NO MAX
685	Kemah	36	40	7.25%	-0.27%	6.98%	0.28%	7.26%	7.50%	-0.37%	7.13%	0.20%	7.33%	0.07%	NO MAX
684	Kemp	17	22	8.07%	1.44%	9.51%	0.38%	9.89%	8.06%	1.66%	9.72%	0.26%	9.98%	0.09%	13.50%
689	Kempner	6	7	6.77%	0.43%	7.20%	0.08%	7.28%	6.78%	0.69%	7.47%	0.05%	7.52%	0.24%	NO MAX
686	Kenedy	55	54	8.89%	3.41%	12.30%	0.21%	12.51%	8.73%	3.19%	11.92%	0.17%	12.09%	-0.42%	NO MAX
688	Kennedale	72	69	11.81%	5.19%	17.00%	0.27%	17.27%	11.10%	4.72%	15.82%	0.22%	16.04%	-1.23%	NO MAX
690	Kerens	11	10	5.17%	6.25%	11.42%	0.24%	11.66%	5.31%	5.39%	10.70%	0.20%	10.90%	-0.76%	NO MAX
692	Kermit	65	72	10.62%	5.58%	16.20%	0.31%	16.51%	9.91%	4.88%	14.79%	0.20%	14.99%	-1.52%	NO MAX
10694	Kerrville	339	339	8.38%	2.71%	11.09%	0.34%	11.43%	8.32%	2.72%	11.04%	0.28%	11.32%	-0.11%	15.50%
20694	Kerrville PUB	63	62	9.30%	4.02%	13.32%	0.30%	13.62%	9.29%	4.35%	13.64%	0.23%	13.87%	0.25%	NO MAX
10696	Kilgore	148	151	11.04%	6.12%	17.16%	0.38%	17.54%	11.16%	5.41%	16.57%	0.28%	16.85%	-0.69%	NO MAX

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TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2025

CITY NUMBER	CITY NAME	Contributing Members LAST YEAR	Contributing Members THIS YEAR	2026 RATES WITHOUT MAXIMUM: RETIREMENT PLAN NORMAL COST	2026 RETIREMENT PLAN PRIOR SERVICE	2026 RETIREMENT PLAN TOTAL	2026 SUPPL DEATH	2026 GRAND TOTAL	2027 RATES WITHOUT MAXIMUM: RETIREMENT PLAN NORMAL COST	2027 RETIREMENT PLAN PRIOR SERVICE	2027 RETIREMENT PLAN TOTAL	2027 SUPPL DEATH	2027 GRAND TOTAL	GRAND TOTAL CHANGE	MAX RATE (RET ONLY)
698	Killeen	1,034	1,072	7.62%	6.25%	13.87%	0.27%	14.14%	7.61%	5.28%	12.89%	0.21%	13.10%	-1.04%	NO MAX
700	Kingsville	279	274	8.24%	1.82%	10.06%	0.00%	10.06%	8.21%	1.29%	9.50%	0.00%	9.50%	-0.56%	NO MAX
701	Kirby	54	50	11.13%	2.78%	13.91%	0.25%	14.16%	10.76%	2.25%	13.01%	0.20%	13.21%	-0.95%	NO MAX
702	Kirbyville	23	24	3.36%	-0.30%	3.06%	0.56%	3.62%	3.38%	-0.61%	2.77%	0.44%	3.21%	-0.41%	7.50%
704	Knox City	9	8	3.14%	-1.10%	2.04%	0.65%	2.69%	2.93%	-1.48%	1.45%	0.52%	1.97%	-0.72%	9.50%
706	Kosse	6	5	2.62%	-0.03%	2.59%	0.18%	2.77%	2.14%	-0.12%	2.02%	0.10%	2.12%	-0.65%	NO MAX
708	Kountze	21	19	3.25%	0.12%	3.37%	0.35%	3.72%	3.33%	-0.08%	3.25%	0.38%	3.63%	-0.09%	NO MAX
709	Kress	0	1	3.05%	-3.05%	0.00%	0.00%	0.00%	2.48%	-2.48%	0.00%	0.00%	0.00%	0.00%	NO MAX
699	Krugerville	10	12	10.62%	4.01%	14.63%	0.21%	14.84%	12.08%	2.24%	14.32%	0.15%	14.47%	-0.37%	NO MAX
707	Krum	63	65	6.09%	0.29%	6.38%	0.16%	6.54%	5.99%	0.23%	6.22%	0.14%	6.36%	-0.18%	13.50%
710	Kyle	353	417	12.00%	2.62%	14.62%	0.17%	14.79%	11.99%	2.93%	14.92%	0.11%	15.03%	0.24%	NO MAX
725	La Coste	11	11	2.01%	-0.60%	1.41%	0.00%	1.41%	2.19%	-0.60%	1.59%	0.00%	1.59%	0.18%	8.50%
714	La Feria	55	62	10.54%	8.94%	19.48%	0.38%	19.86%	9.91%	6.81%	16.72%	0.29%	17.01%	-2.85%	NO MAX
716	La Grange	61	61	9.77%	6.37%	16.14%	0.49%	16.63%	10.21%	6.06%	16.27%	0.40%	16.67%	0.04%	NO MAX
723	La Grulla	31	24	7.24%	-1.49%	5.75%	0.33%	6.08%	8.69%	-1.68%	7.01%	0.34%	7.35%	1.27%	11.50%
732	La Joya	68	73	4.70%	2.37%	7.07%	0.35%	7.42%	4.65%	2.19%	6.84%	0.28%	7.12%	-0.30%	NO MAX
721	La Marque	169	168	10.63%	3.79%	14.42%	0.25%	14.67%	10.24%	3.48%	13.72%	0.19%	13.91%	-0.76%	NO MAX
728	La Porte	398	413	10.75%	6.82%	17.57%	0.27%	17.84%	10.86%	6.67%	17.53%	0.20%	17.73%	-0.11%	NO MAX
731	La Vernia	25	31	4.16%	0.51%	4.67%	0.24%	4.91%	4.13%	0.34%	4.47%	0.17%	4.64%	-0.27%	NO MAX
711	Lacy-Lakeview	52	51	11.25%	3.23%	14.48%	0.31%	14.79%	11.41%	2.98%	14.39%	0.22%	14.61%	-0.18%	NO MAX
712	Ladonia	1	4	10.58%	-6.99%	3.59%	1.21%	4.80%	9.22%	-4.42%	4.80%	0.43%	5.23%	0.43%	NO MAX
713	Lago Vista	96	97	7.58%	1.02%	8.60%	0.35%	8.95%	7.34%	0.10%	7.44%	0.29%	7.73%	-1.22%	12.50%
705	Laguna Vista	21	24	4.29%	-0.88%	3.41%	0.14%	3.55%	4.59%	-1.26%	3.33%	0.19%	3.52%	-0.03%	NO MAX
717	Lake Dallas	30	30	11.60%	2.19%	13.79%	0.37%	14.16%	11.86%	1.16%	13.02%	0.30%	13.32%	-0.84%	NO MAX
718	Lake Jackson	236	236	8.95%	4.63%	13.58%	0.36%	13.94%	8.88%	4.26%	13.14%	0.29%	13.43%	-0.51%	NO MAX
719	Lake Worth	109	108	12.63%	5.49%	18.12%	0.21%	18.33%	12.67%	5.43%	18.10%	0.16%	18.26%	-0.07%	NO MAX
727	Lakeport	5	5	3.83%	-3.00%	0.83%	0.67%	1.50%	3.74%	-3.06%	0.68%	0.53%	1.21%	-0.29%	NO MAX
715	Lakeside	16	14	7.87%	2.78%	10.65%	0.31%	10.96%	7.42%	2.80%	10.22%	0.26%	10.48%	-0.48%	13.50%
729	Lakeside City	5	5	5.14%	-0.15%	4.99%	0.32%	5.31%	5.21%	-0.53%	4.68%	0.26%	4.94%	-0.37%	NO MAX
720	Lakeway	131	132	11.06%	4.25%	15.31%	0.28%	15.59%	11.08%	3.37%	14.45%	0.23%	14.68%	-0.91%	15.50%
722	Lamesa	85	92	4.79%	-1.28%	3.51%	0.00%	3.51%	4.60%	-1.24%	3.36%	0.00%	3.36%	-0.15%	13.50%
724	Lampasas	124	123	10.88%	6.17%	17.05%	0.34%	17.39%	10.70%	5.51%	16.21%	0.25%	16.46%	-0.93%	NO MAX
726	Lancaster	282	285	9.39%	6.30%	15.69%	0.24%	15.93%	9.48%	5.69%	15.17%	0.18%	15.35%	-0.58%	NO MAX

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CITY NUMBER	CITY NAME	Contributing Members LAST YEAR	Contributing Members THIS YEAR	2026 RATES WITHOUT MAXIMUM: RETIREMENT PLAN NORMAL COST	2026 RETIREMENT PLAN PRIOR SERVICE	2026 RETIREMENT PLAN TOTAL	2026 SUPPL DEATH	2026 GRAND TOTAL	2027 RATES WITHOUT MAXIMUM: RETIREMENT PLAN NORMAL COST	2027 RETIREMENT PLAN PRIOR SERVICE	2027 RETIREMENT PLAN TOTAL	2027 SUPPL DEATH	2027 GRAND TOTAL	GRAND TOTAL CHANGE	MAX RATE (RET ONLY)
730	Laredo	2,548	2,536	11.29%	10.06%	21.35%	0.30%	21.65%	11.30%	10.00%	21.30%	0.23%	21.53%	-0.12%	NO MAX
733	Lavon	43	50	14.78%	5.62%	20.40%	0.21%	20.61%	14.99%	3.36%	18.35%	0.13%	18.48%	-2.13%	NO MAX
736	League City	635	639	10.51%	5.27%	15.78%	0.27%	16.05%	10.59%	5.03%	15.62%	0.21%	15.83%	-0.22%	NO MAX
737	Leander	437	462	10.31%	2.27%	12.58%	0.16%	12.74%	10.30%	2.31%	12.61%	0.12%	12.73%	-0.01%	13.50%
735	Lefors	3	3	4.41%	-0.39%	4.02%	0.21%	4.23%	4.36%	-0.63%	3.73%	0.17%	3.90%	-0.33%	NO MAX
739	Leon Valley	108	113	12.16%	7.55%	19.71%	0.41%	20.12%	12.20%	6.97%	19.17%	0.32%	19.49%	-0.63%	NO MAX
738	Leonard	18	19	7.02%	-0.64%	6.38%	0.39%	6.77%	6.82%	-0.77%	6.05%	0.16%	6.21%	-0.56%	NO MAX
740	Levelland	88	92	9.17%	1.14%	10.31%	0.31%	10.62%	9.16%	0.43%	9.59%	0.24%	9.83%	-0.79%	NO MAX
742	Lewisville	877	914	10.97%	6.01%	16.98%	0.00%	16.98%	11.00%	5.74%	16.74%	0.00%	16.74%	-0.24%	NO MAX
744	Lexington	12	11	6.82%	3.31%	10.13%	0.00%	10.13%	6.70%	3.52%	10.22%	0.00%	10.22%	0.09%	NO MAX
746	Liberty	100	114	5.64%	7.51%	13.15%	0.00%	13.15%	5.71%	6.12%	11.83%	0.00%	11.83%	-1.32%	NO MAX
745	Liberty Hill	66	74	6.72%	-0.03%	6.69%	0.17%	6.86%	6.47%	0.06%	6.53%	0.11%	6.64%	-0.22%	NO MAX
748	Lindale	67	69	9.82%	6.56%	16.38%	0.00%	16.38%	9.87%	5.92%	15.79%	0.00%	15.79%	-0.59%	NO MAX
750	Linden	17	13	1.53%	-0.52%	1.01%	0.35%	1.36%	1.52%	-0.64%	0.88%	0.38%	1.26%	-0.10%	7.50%
749	Lindsay	4	5	4.26%	0.93%	5.19%	0.29%	5.48%	4.35%	0.87%	5.22%	0.19%	5.41%	-0.07%	NO MAX
755	Lipan	4	4	2.01%	-0.53%	1.48%	0.31%	1.79%	1.99%	-0.59%	1.40%	0.28%	1.68%	-0.11%	NO MAX
751	Little Elm	348	362	11.55%	2.00%	13.55%	0.15%	13.70%	11.47%	2.01%	13.48%	0.10%	13.58%	-0.12%	NO MAX
759	Little River-Academy	5	8	1.95%	-0.06%	1.89%	0.11%	2.00%	1.99%	-0.19%	1.80%	0.07%	1.87%	-0.13%	NO MAX
752	Littlefield	56	57	6.77%	0.05%	6.82%	0.43%	7.25%	6.78%	-0.26%	6.52%	0.33%	6.85%	-0.40%	11.50%
753	Live Oak	119	116	11.74%	8.21%	19.95%	0.28%	20.23%	11.52%	8.00%	19.52%	0.21%	19.73%	-0.50%	NO MAX
757	Liverpool	4	5	1.58%	0.25%	1.83%	0.23%	2.06%	1.86%	0.19%	2.05%	0.19%	2.24%	0.18%	NO MAX
754	Livingston	83	79	11.02%	6.08%	17.10%	0.35%	17.45%	11.14%	6.48%	17.62%	0.28%	17.90%	0.45%	NO MAX
756	Llano	50	48	8.35%	4.01%	12.36%	0.69%	13.05%	8.34%	4.66%	13.00%	0.53%	13.53%	0.48%	NO MAX
758	Lockhart	151	139	8.68%	5.14%	13.82%	0.32%	14.14%	8.30%	4.95%	13.25%	0.25%	13.50%	-0.64%	NO MAX
760	Lockney	10	8	2.43%	-2.43%	0.00%	0.49%	0.49%	2.50%	-2.50%	0.00%	0.04%	0.04%	-0.45%	7.50%
761	Log Cabin	8	7	2.90%	3.57%	6.47%	0.17%	6.64%	2.26%	3.67%	5.93%	0.06%	5.99%	-0.65%	NO MAX
764	Lone Oak	10	10	1.79%	3.07%	4.86%	0.15%	5.01%	1.92%	3.36%	5.28%	0.12%	5.40%	0.39%	NO MAX
765	Lone Star	8	7	3.92%	-1.21%	2.71%	0.59%	3.30%	4.02%	-1.15%	2.87%	0.58%	3.45%	0.15%	7.50%
766	Longview	680	693	7.97%	4.97%	12.94%	0.37%	13.31%	7.94%	4.18%	12.12%	0.30%	12.42%	-0.89%	15.50%
768	Loraine	4	3	3.42%	-0.28%	3.14%	0.13%	3.27%	3.43%	-0.35%	3.08%	0.10%	3.18%	-0.09%	NO MAX
769	Lorena	19	19	10.82%	4.22%	15.04%	0.27%	15.31%	10.50%	4.76%	15.26%	0.21%	15.47%	0.16%	NO MAX
770	Lorenzo	6	6	5.36%	-3.78%	1.58%	0.00%	1.58%	5.13%	-3.91%	1.22%	0.00%	1.22%	-0.36%	9.50%
771	Los Fresnos	57	62	5.38%	1.56%	6.94%	0.35%	7.29%	5.40%	1.68%	7.08%	0.27%	7.35%	0.06%	11.50%

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TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	Contributing Members LAST YEAR	Contributing Members THIS YEAR	2026 RATES WITHOUT MAXIMUM RETIREMENT PLAN NORMAL COST	2026 PRIOR SERVICE	2026 TOTAL	2026 SUPPL DEATH	2026 GRAND TOTAL	2027 RATES WITHOUT MAXIMUM RETIREMENT PLAN NORMAL COST	2027 PRIOR SERVICE	2027 TOTAL	2027 SUPPL DEATH	2027 GRAND TOTAL	GRAND TOTAL CHANGE	MAX RATE (RET ONLY)
772	Los Indios	9	8	4.01%	-0.01%	4.00%	0.09%	4.09%	4.17%	-0.10%	4.07%	0.06%	4.13%	0.04%	NO MAX
773	Lott	3	4	2.27%	-1.06%	1.21%	0.62%	1.83%	2.28%	-1.36%	0.92%	0.64%	1.56%	-0.27%	NO MAX
774	Lovelady	3	3	5.71%	0.01%	5.72%	0.32%	6.04%	5.06%	-0.23%	4.83%	0.28%	5.11%	-0.93%	NO MAX
777	Lowry Crossing	3	3	4.26%	13.02%	17.28%	0.22%	17.50%	4.89%	13.60%	18.49%	0.15%	18.64%	1.14%	NO MAX
778	Lubbock	1,879	1,868	10.41%	7.93%	18.34%	0.00%	18.34%	10.45%	7.56%	18.01%	0.00%	18.01%	-0.33%	NO MAX
779	Lucas	42	43	12.54%	4.08%	16.62%	0.17%	16.79%	12.45%	4.80%	17.25%	0.13%	17.38%	0.59%	NO MAX
782	Lufkin	367	364	9.31%	7.80%	17.11%	0.39%	17.50%	9.44%	6.81%	16.25%	0.31%	16.56%	-0.94%	NO MAX
784	Luling	87	86	6.48%	0.47%	6.95%	0.46%	7.41%	5.91%	0.40%	6.31%	0.31%	6.62%	-0.79%	11.50%
785	Lumberton	44	42	11.36%	5.97%	17.33%	0.44%	17.77%	11.55%	5.61%	17.16%	0.38%	17.54%	-0.23%	NO MAX
786	Lyford	15	13	1.94%	-1.10%	0.84%	0.00%	0.84%	1.81%	-1.19%	0.62%	0.00%	0.62%	-0.22%	NO MAX
787	Lytle	33	35	7.65%	2.28%	9.93%	0.24%	10.17%	7.57%	1.34%	8.91%	0.18%	9.09%	-1.08%	11.50%
790	Madisonville	45	44	6.83%	0.72%	7.55%	0.41%	7.96%	6.69%	0.58%	7.27%	0.37%	7.64%	-0.32%	11.50%
791	Magnolia	55	55	4.76%	-0.11%	4.65%	0.26%	4.91%	4.73%	-0.30%	4.43%	0.21%	4.64%	-0.27%	12.50%
792	Malakoff	22	19	7.36%	-1.53%	5.83%	0.27%	6.10%	7.21%	-1.90%	5.31%	0.23%	5.54%	-0.56%	NO MAX
796	Manor	111	122	5.81%	0.90%	6.71%	0.14%	6.85%	5.78%	0.73%	6.51%	0.10%	6.61%	-0.24%	NO MAX
798	Mansfield	525	551	12.12%	6.29%	18.41%	0.18%	18.59%	12.25%	6.11%	18.36%	0.14%	18.50%	-0.09%	NO MAX
799	Manvel	107	116	12.09%	5.34%	17.43%	0.15%	17.58%	12.27%	5.65%	17.92%	0.11%	18.03%	0.45%	NO MAX
800	Marble Falls	154	158	10.56%	6.84%	17.40%	0.26%	17.66%	10.46%	6.75%	17.21%	0.20%	17.41%	-0.25%	NO MAX
802	Marfa	43	41	3.95%	-0.71%	3.24%	0.54%	3.78%	4.10%	-0.88%	3.22%	0.43%	3.65%	-0.13%	11.50%
804	Marion	9	9	5.96%	-1.87%	4.09%	0.75%	4.84%	6.12%	-2.37%	3.75%	0.73%	4.48%	-0.36%	11.50%
806	Marlin	60	52	7.15%	-0.32%	6.83%	0.53%	7.36%	7.29%	-0.42%	6.87%	0.47%	7.34%	-0.02%	11.50%
808	Marquez	2	2	2.25%	21.56%	23.81%	0.47%	24.28%	2.26%	16.53%	18.79%	0.37%	19.16%	-5.12%	NO MAX
810	Marshall	186	196	10.49%	5.13%	15.62%	0.51%	16.13%	10.22%	4.40%	14.62%	0.40%	15.02%	-1.11%	NO MAX
812	Mart	12	13	5.77%	-3.92%	1.85%	0.62%	2.47%	5.69%	-3.61%	2.08%	0.51%	2.59%	0.12%	9.50%
813	Martindale	4	5	5.94%	-0.30%	5.64%	0.32%	5.96%	5.58%	-0.37%	5.21%	0.21%	5.42%	-0.54%	NO MAX
814	Mason	32	30	8.37%	5.03%	13.40%	0.51%	13.91%	8.65%	4.91%	13.56%	0.44%	14.00%	0.09%	NO MAX
816	Matador	4	4	1.78%	-0.45%	1.33%	0.42%	1.75%	1.77%	-0.46%	1.31%	0.36%	1.67%	-0.08%	NO MAX
818	Mathis	40	47	6.13%	-2.43%	3.70%	0.51%	4.21%	6.22%	-2.71%	3.51%	0.41%	3.92%	-0.29%	13.50%
820	Maud	8	8	3.47%	-0.08%	3.39%	0.25%	3.64%	3.30%	-0.11%	3.19%	0.18%	3.37%	-0.27%	NO MAX
822	Maypearl	10	8	7.57%	-0.48%	7.09%	0.33%	7.42%	7.99%	-0.49%	7.50%	0.29%	7.79%	0.37%	13.50%
824	McAllen	1,718	1,780	4.64%	3.38%	8.02%	0.00%	8.02%	4.60%	1.96%	6.56%	0.00%	6.56%	-1.46%	13.50%
826	McCamey	12	11	3.00%	-1.15%	1.85%	0.17%	2.02%	3.14%	-1.22%	1.92%	0.11%	2.03%	0.01%	9.50%
828	McGregor	65	63	10.78%	1.92%	12.70%	0.50%	13.20%	10.55%	1.91%	12.46%	0.38%	12.84%	-0.36%	13.50%

TEXAS MUNICIPAL RETIREMENT SYSTEM
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		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						MAX
				RETIREMENT PLAN					RETIREMENT PLAN					GRAND	RATE
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	TOTAL CHANGE	(RET ONLY)
830	McKinney	1,383	1,476	11.79%	4.15%	15.94%	0.17%	16.11%	11.71%	3.81%	15.52%	0.13%	15.65%	-0.46%	NO MAX
832	McLean	7	5	1.87%	-0.33%	1.54%	0.38%	1.92%	1.63%	-0.50%	1.13%	0.35%	1.48%	-0.44%	NO MAX
833	McLendon-Chisholm	19	20	7.43%	-0.31%	7.12%	0.22%	7.34%	6.80%	-0.33%	6.47%	0.11%	6.58%	-0.76%	NO MAX
834	Meadow	4	2	1.60%	-0.06%	1.54%	0.19%	1.73%	0.93%	-0.12%	0.81%	0.29%	1.10%	-0.63%	NO MAX
831	Meadowlakes	20	20	2.11%	-0.26%	1.85%	0.40%	2.25%	2.02%	-0.30%	1.72%	0.22%	1.94%	-0.31%	NO MAX
835	Meadows Place	38	36	6.33%	7.41%	13.74%	0.28%	14.02%	6.30%	6.72%	13.02%	0.24%	13.26%	-0.76%	NO MAX
837	Melissa	100	130	14.73%	4.80%	19.53%	0.17%	19.70%	14.71%	4.35%	19.06%	0.11%	19.17%	-0.53%	NO MAX
1501	Memorial Villages PD	41	44	10.72%	10.18%	20.90%	0.34%	21.24%	10.77%	9.90%	20.67%	0.28%	20.95%	-0.29%	NO MAX
840	Memphis	20	21	7.42%	3.99%	11.41%	0.39%	11.80%	7.47%	2.53%	10.00%	0.29%	10.29%	-1.51%	NO MAX
842	Menard	9	10	3.74%	-3.74%	0.00%	0.00%	0.00%	3.67%	-3.67%	0.00%	0.00%	0.00%	0.00%	NO MAX
844	Mercedes	139	135	10.96%	4.35%	15.31%	0.28%	15.59%	11.02%	4.05%	15.07%	0.23%	15.30%	-0.29%	NO MAX
846	Meridian	13	13	4.66%	-1.01%	3.65%	0.17%	3.82%	4.82%	-0.92%	3.90%	0.13%	4.03%	0.21%	11.50%
848	Merkel	18	17	12.07%	6.03%	18.10%	0.28%	18.38%	12.04%	6.18%	18.22%	0.20%	18.42%	0.04%	NO MAX
852	Mertzon	6	7	4.51%	6.01%	10.52%	0.30%	10.82%	4.47%	5.50%	9.97%	0.23%	10.20%	-0.62%	NO MAX
854	Mesquite	1,246	1,306	8.74%	11.59%	20.33%	0.00%	20.33%	8.70%	7.45%	16.15%	0.00%	16.15%	-4.18%	NO MAX
856	Mexia	87	86	10.13%	0.40%	10.53%	0.40%	10.93%	10.00%	-0.15%	9.85%	0.32%	10.17%	-0.76%	13.50%
858	Miami	3	2	3.25%	4.12%	7.37%	0.33%	7.70%	2.99%	-0.21%	2.78%	0.35%	3.13%	-4.57%	NO MAX
860	Midland	861	894	8.60%	6.54%	15.14%	0.30%	15.44%	8.59%	6.28%	14.87%	0.23%	15.10%	-0.34%	NO MAX
862	Midlothian	347	364	12.57%	3.92%	16.49%	0.19%	16.68%	12.56%	3.64%	16.20%	0.14%	16.34%	-0.34%	NO MAX
863	Milano	1	1	8.14%	8.00%	16.14%	0.94%	17.08%	8.14%	9.66%	17.80%	0.69%	18.49%	1.41%	NO MAX
864	Miles	6	5	1.90%	-1.52%	0.38%	0.41%	0.79%	2.01%	-1.82%	0.19%	0.42%	0.61%	-0.18%	7.50%
865	Milford	7	7	2.97%	0.36%	3.33%	0.44%	3.77%	3.19%	0.21%	3.40%	0.41%	3.81%	0.04%	NO MAX
868	Mineola	57	57	8.27%	2.39%	10.66%	0.26%	10.92%	8.29%	2.24%	10.53%	0.20%	10.73%	-0.19%	13.50%
870	Mineral Wells	187	186	6.86%	1.30%	8.16%	0.36%	8.52%	6.99%	0.11%	7.10%	0.28%	7.38%	-1.14%	11.50%
874	Mission	725	757	7.10%	1.18%	8.28%	0.26%	8.54%	7.06%	0.88%	7.94%	0.18%	8.12%	-0.42%	13.50%
875	Missouri City	389	400	5.45%	7.91%	13.36%	0.21%	13.57%	5.49%	6.92%	12.41%	0.16%	12.57%	-1.00%	15.50%
876	Monahans	68	69	4.91%	0.67%	5.58%	0.32%	5.90%	5.00%	0.06%	5.06%	0.22%	5.28%	-0.62%	NO MAX
887	Mont Belvieu	234	253	11.59%	2.01%	13.60%	0.21%	13.81%	11.53%	2.04%	13.57%	0.12%	13.69%	-0.12%	NO MAX
877	Montgomery	34	39	10.84%	1.13%	11.97%	0.19%	12.16%	11.90%	1.25%	13.15%	0.16%	13.31%	1.15%	NO MAX
878	Moody	9	10	1.08%	0.30%	1.38%	0.42%	1.80%	1.23%	0.32%	1.55%	0.33%	1.88%	0.08%	7.50%
883	Morgan's Point	14	12	9.48%	0.53%	10.01%	0.22%	10.23%	9.72%	0.24%	9.96%	0.17%	10.13%	-0.10%	NO MAX
882	Morgan's Point Resort	35	33	10.34%	3.07%	13.41%	0.33%	13.74%	10.69%	1.82%	12.51%	0.23%	12.74%	-1.00%	13.50%
884	Morton	8	8	5.94%	-2.14%	3.80%	0.24%	4.04%	5.69%	-3.03%	2.66%	0.19%	2.85%	-1.19%	NO MAX

TEXAS MUNICIPAL RETIREMENT SYSTEM
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		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						
				RETIREMENT PLAN					RETIREMENT PLAN						MAX
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	GRAND TOTAL CHANGE	RATE (RET ONLY)
886	Moulton	11	12	9.91%	4.53%	14.44%	0.40%	14.84%	9.91%	1.73%	11.64%	0.32%	11.96%	-2.88%	NO MAX
890	Mount Enterprise	3	3	6.38%	-0.53%	5.85%	0.15%	6.00%	6.32%	-0.40%	5.92%	0.11%	6.03%	0.03%	NO MAX
892	Mt. Pleasant	174	175	10.26%	5.64%	15.90%	0.28%	16.18%	10.19%	6.23%	16.42%	0.21%	16.63%	0.45%	NO MAX
894	Mt. Vernon	28	28	10.65%	0.97%	11.62%	0.32%	11.94%	10.89%	1.12%	12.01%	0.27%	12.28%	0.34%	13.50%
896	Muenster	15	15	6.84%	-2.73%	4.11%	0.00%	4.11%	6.93%	-2.57%	4.36%	0.00%	4.36%	0.25%	13.50%
898	Muleshoe	32	32	9.99%	14.25%	24.24%	0.57%	24.81%	9.82%	11.97%	21.79%	0.35%	22.14%	-2.67%	NO MAX
901	Munday	5	5	2.01%	1.67%	3.68%	0.67%	4.35%	2.08%	1.46%	3.54%	0.50%	4.04%	-0.31%	NO MAX
903	Murphy	128	128	12.08%	2.91%	14.99%	0.20%	15.19%	12.14%	2.89%	15.03%	0.14%	15.17%	-0.02%	15.50%
899	Mustang Ridge	10	14	1.98%	-0.38%	1.60%	0.13%	1.73%	2.16%	-0.43%	1.73%	0.09%	1.82%	0.09%	NO MAX
10904	Nacogdoches	298	326	9.57%	6.11%	15.68%	0.33%	16.01%	9.32%	5.33%	14.65%	0.27%	14.92%	-1.09%	NO MAX
906	Naples	7	9	3.76%	-3.15%	0.61%	0.66%	1.27%	3.42%	-2.54%	0.88%	0.45%	1.33%	0.06%	9.50%
907	Nash	27	27	10.16%	6.23%	16.39%	0.17%	16.56%	10.51%	6.20%	16.71%	0.14%	16.85%	0.29%	NO MAX
905	Nassau Bay	46	49	8.30%	1.68%	9.98%	0.35%	10.33%	8.43%	1.71%	10.14%	0.27%	10.41%	0.08%	NO MAX
909	Natalia	13	12	1.60%	0.04%	1.64%	0.29%	1.93%	1.63%	-0.18%	1.45%	0.25%	1.70%	-0.23%	NO MAX
908	Navasota	102	112	8.90%	2.74%	11.64%	0.28%	11.92%	8.81%	2.95%	11.76%	0.19%	11.95%	0.03%	12.50%
910	Nederland	130	129	9.28%	1.99%	11.27%	0.00%	11.27%	9.24%	1.46%	10.70%	0.00%	10.70%	-0.57%	NO MAX
912	Needville	19	21	6.51%	1.95%	8.46%	0.56%	9.02%	6.48%	1.97%	8.45%	0.39%	8.84%	-0.18%	11.50%
927	Nevada	1	2	5.97%	-0.63%	5.34%	0.04%	5.38%	6.18%	-0.53%	5.65%	0.03%	5.68%	0.30%	NO MAX
914	New Boston	47	47	6.85%	-0.01%	6.84%	0.47%	7.31%	7.22%	-0.03%	7.19%	0.33%	7.52%	0.21%	11.50%
10916	New Braunfels	776	794	11.94%	6.56%	18.50%	0.21%	18.71%	12.01%	6.36%	18.37%	0.16%	18.53%	-0.18%	NO MAX
20916	New Braunfels Utilities	414	455	11.29%	7.59%	18.88%	0.20%	19.08%	11.46%	7.09%	18.55%	0.14%	18.69%	-0.39%	NO MAX
915	New Deal	5	5	2.27%	-1.06%	1.21%	0.00%	1.21%	2.47%	-1.11%	1.36%	0.00%	1.36%	0.15%	7.50%
923	New Fairview	7	8	9.46%	-0.10%	9.36%	0.26%	9.62%	9.47%	-0.02%	9.45%	0.20%	9.65%	0.03%	NO MAX
918	New London	7	7	7.09%	1.08%	8.17%	0.00%	8.17%	7.04%	-0.24%	6.80%	0.00%	6.80%	-1.37%	NO MAX
919	New Summerfield	9	9	7.73%	-0.27%	7.46%	0.00%	7.46%	7.36%	-0.07%	7.29%	0.00%	7.29%	-0.17%	13.50%
917	New Waverly	5	5	7.00%	7.36%	14.36%	0.67%	15.03%	6.99%	7.80%	14.79%	0.52%	15.31%	0.28%	NO MAX
913	Newark	8	8	4.38%	0.66%	5.04%	0.09%	5.13%	4.47%	0.76%	5.23%	0.07%	5.30%	0.17%	NO MAX
920	Newton	25	25	11.01%	6.29%	17.30%	0.45%	17.75%	10.75%	6.56%	17.31%	0.30%	17.61%	-0.14%	NO MAX
922	Nixon	26	26	2.54%	-0.79%	1.75%	0.27%	2.02%	2.73%	-0.93%	1.80%	0.18%	1.98%	-0.04%	NO MAX
924	Nocona	21	23	7.35%	3.51%	10.86%	0.54%	11.40%	7.27%	3.64%	10.91%	0.44%	11.35%	-0.05%	11.50%
925	Nolanville	25	27	4.65%	0.12%	4.77%	0.18%	4.95%	4.63%	0.26%	4.89%	0.13%	5.02%	0.07%	NO MAX
928	Normangee	9	8	4.58%	-0.86%	3.72%	0.53%	4.25%	4.62%	-0.87%	3.75%	0.46%	4.21%	-0.04%	11.50%
931	North Richland Hills	567	580	11.77%	6.53%	18.30%	0.00%	18.30%	11.70%	6.01%	17.71%	0.00%	17.71%	-0.59%	NO MAX

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		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						MAX
				RETIREMENT PLAN					RETIREMENT PLAN					GRAND	RATE
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	TOTAL CHANGE	(RET ONLY)
930	Northlake	79	87	10.53%	0.79%	11.32%	0.15%	11.47%	10.38%	0.93%	11.31%	0.10%	11.41%	-0.06%	NO MAX
935	O'Donnell	6	5	1.73%	-0.08%	1.65%	0.34%	1.99%	1.80%	-0.06%	1.74%	0.32%	2.06%	0.07%	NO MAX
936	Oak Point	48	59	12.71%	5.55%	18.26%	0.17%	18.43%	11.99%	4.08%	16.07%	0.10%	16.17%	-2.26%	NO MAX
937	Oak Ridge North	41	40	8.75%	5.32%	14.07%	0.25%	14.32%	8.74%	5.82%	14.56%	0.18%	14.74%	0.42%	NO MAX
942	Odem	13	11	4.25%	-0.44%	3.81%	0.81%	4.62%	4.33%	-0.48%	3.85%	0.93%	4.78%	0.16%	NO MAX
944	Odessa	662	693	8.77%	6.32%	15.09%	0.35%	15.44%	8.84%	5.72%	14.56%	0.28%	14.84%	-0.60%	NO MAX
945	Oglesby	1	2	1.04%	1.51%	2.55%	1.86%	4.41%	1.87%	-0.43%	1.44%	0.76%	2.20%	-2.21%	NO MAX
949	Old River-Winfree	1	1	2.40%	-2.40%	0.00%	0.00%	0.00%	2.40%	-2.40%	0.00%	0.00%	0.00%	0.00%	7.50%
950	Olmos Park	31	40	5.39%	-1.23%	4.16%	0.00%	4.16%	5.58%	-1.18%	4.40%	0.00%	4.40%	0.24%	13.50%
951	Olney	25	27	6.11%	-0.64%	5.47%	0.26%	5.73%	6.14%	-0.95%	5.19%	0.16%	5.35%	-0.38%	NO MAX
953	Omaha	6	6	2.23%	-0.07%	2.16%	0.42%	2.58%	2.24%	-0.12%	2.12%	0.32%	2.44%	-0.14%	NO MAX
954	Onalaska	16	21	9.39%	0.61%	10.00%	0.17%	10.17%	9.36%	0.59%	9.95%	0.11%	10.06%	-0.11%	13.50%
958	Orange	162	169	10.38%	5.08%	15.46%	0.00%	15.46%	10.39%	4.76%	15.15%	0.00%	15.15%	-0.31%	NO MAX
960	Orange Grove	12	11	8.52%	-0.64%	7.88%	0.30%	8.18%	8.76%	-0.76%	8.00%	0.23%	8.23%	0.05%	12.50%
957	Orchard	2	2	2.04%	6.12%	8.16%	0.22%	8.38%	2.16%	3.37%	5.53%	0.14%	5.67%	-2.71%	NO MAX
959	Ore City	8	7	1.87%	-0.79%	1.08%	0.32%	1.40%	1.86%	-0.88%	0.98%	0.30%	1.28%	-0.12%	7.50%
962	Overton	15	17	4.96%	-1.89%	3.07%	0.35%	3.42%	5.07%	-2.33%	2.74%	0.28%	3.02%	-0.40%	12.50%
961	Ovilla	37	50	9.92%	2.51%	12.43%	0.19%	12.62%	10.69%	1.56%	12.25%	0.11%	12.36%	-0.26%	13.50%
963	Oyster Creek	22	21	9.83%	0.73%	10.56%	0.37%	10.93%	9.78%	0.57%	10.35%	0.32%	10.67%	-0.26%	13.50%
964	Paducah	10	9	4.82%	-4.57%	0.25%	0.54%	0.79%	4.80%	-4.80%	0.00%	0.56%	0.56%	-0.23%	9.50%
966	Palacios	32	31	8.08%	0.22%	8.30%	0.36%	8.66%	8.20%	0.25%	8.45%	0.32%	8.77%	0.11%	NO MAX
968	Palestine	188	184	8.24%	6.37%	14.61%	0.37%	14.98%	8.25%	6.03%	14.28%	0.30%	14.58%	-0.40%	NO MAX
967	Palm Valley	13	11	4.45%	-0.06%	4.39%	0.86%	5.25%	4.39%	-0.08%	4.31%	0.17%	4.48%	-0.77%	NO MAX
970	Palmer	25	27	12.02%	4.45%	16.47%	0.16%	16.63%	12.53%	5.45%	17.98%	0.11%	18.09%	1.46%	NO MAX
969	Palmhurst	29	28	5.25%	0.03%	5.28%	0.18%	5.46%	5.34%	-0.03%	5.31%	0.15%	5.46%	0.00%	NO MAX
971	Palmview	110	114	4.07%	1.97%	6.04%	0.14%	6.18%	4.11%	1.65%	5.76%	0.11%	5.87%	-0.31%	NO MAX
972	Pampa	163	161	10.36%	10.29%	20.65%	0.39%	21.04%	10.30%	9.42%	19.72%	0.32%	20.04%	-1.00%	NO MAX
974	Panhandle	16	20	7.46%	3.59%	11.05%	0.00%	11.05%	7.60%	2.36%	9.96%	0.00%	9.96%	-1.09%	NO MAX
973	Panorama Village	11	16	4.80%	-2.75%	2.05%	0.45%	2.50%	4.72%	-2.83%	1.89%	0.28%	2.17%	-0.33%	12.50%
975	Pantego	44	40	11.77%	5.28%	17.05%	0.29%	17.34%	12.00%	5.27%	17.27%	0.26%	17.53%	0.19%	NO MAX
982	Paradise	N/A	4	8.38%	0.00%	8.38%	0.11%	8.49%	8.47%	0.08%	8.55%	0.08%	8.63%	0.14%	NO MAX
976	Paris	299	305	7.39%	4.14%	11.53%	0.37%	11.90%	7.38%	3.90%	11.28%	0.29%	11.57%	-0.33%	NO MAX
977	Parker	23	25	12.63%	7.45%	20.08%	0.25%	20.33%	13.47%	7.86%	21.33%	0.18%	21.51%	1.18%	NO MAX

SECTION 2

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2025

		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						MAX
				RETIREMENT PLAN					RETIREMENT PLAN					GRAND	RATE
CITY		LAST	THIS	NORMAL	PRIOR		SUPPL	GRAND	NORMAL	PRIOR		SUPPL	GRAND	TOTAL	(RET
NUMBER	CITY NAME	YEAR	YEAR	COST	SERVICE	TOTAL	DEATH	TOTAL	COST	SERVICE	TOTAL	DEATH	TOTAL	CHANGE	ONLY)
978	Pasadena	1,025	1,030	11.19%	6.61%	17.80%	0.38%	18.18%	11.17%	6.25%	17.42%	0.31%	17.73%	-0.45%	NO MAX
983	Pearland	816	861	10.75%	3.85%	14.60%	0.16%	14.76%	10.83%	3.74%	14.57%	0.13%	14.70%	-0.06%	15.50%
984	Pearsall	76	73	4.09%	-0.49%	3.60%	0.24%	3.84%	4.17%	-0.66%	3.51%	0.17%	3.68%	-0.16%	8.50%
988	Pecos City	157	160	6.17%	0.34%	6.51%	0.29%	6.80%	6.18%	0.28%	6.46%	0.24%	6.70%	-0.10%	11.50%
989	Pelican Bay	16	20	4.66%	1.90%	6.56%	0.24%	6.80%	4.76%	0.76%	5.52%	0.17%	5.69%	-1.11%	NO MAX
991	Penitas	46	39	3.75%	0.16%	3.91%	0.17%	4.08%	3.73%	-0.11%	3.62%	0.13%	3.75%	-0.33%	NO MAX
994	Perryton	70	72	9.11%	1.23%	10.34%	0.50%	10.84%	9.10%	-0.09%	9.01%	0.37%	9.38%	-1.46%	NO MAX
995	Petersburg	9	8	2.30%	0.03%	2.33%	0.25%	2.58%	2.15%	0.04%	2.19%	0.18%	2.37%	-0.21%	NO MAX
997	Petrolia	4	3	2.95%	0.07%	3.02%	0.41%	3.43%	2.92%	0.13%	3.05%	0.40%	3.45%	0.02%	NO MAX
1000	Pflugerville	439	439	10.19%	4.01%	14.20%	0.17%	14.37%	10.33%	3.90%	14.23%	0.14%	14.37%	0.00%	NO MAX
1002	Pharr	806	849	8.45%	4.32%	12.77%	0.21%	12.98%	8.46%	3.95%	12.41%	0.15%	12.56%	-0.42%	NO MAX
1004	Pilot Point	90	101	11.58%	2.67%	14.25%	0.26%	14.51%	11.42%	2.22%	13.64%	0.19%	13.83%	-0.68%	NO MAX
1005	Pinehurst	21	19	10.59%	7.28%	17.87%	0.54%	18.41%	11.12%	7.57%	18.69%	0.53%	19.22%	0.81%	NO MAX
1003	Pineland	11	12	8.18%	-0.24%	7.94%	0.55%	8.49%	8.20%	-0.14%	8.06%	0.49%	8.55%	0.06%	NO MAX
1001	Piney Point Village	6	7	16.60%	8.34%	24.94%	0.31%	25.25%	15.32%	6.46%	21.78%	0.23%	22.01%	-3.24%	NO MAX
1006	Pittsburg	39	42	9.82%	2.35%	12.17%	0.40%	12.57%	10.60%	2.52%	13.12%	0.32%	13.44%	0.87%	NO MAX
1007	Plains	13	15	5.57%	-0.92%	4.65%	0.21%	4.86%	5.93%	-1.21%	4.72%	0.16%	4.88%	0.02%	NO MAX
1008	Plainview	137	138	9.51%	2.16%	11.67%	0.00%	11.67%	9.36%	1.17%	10.53%	0.00%	10.53%	-1.14%	NO MAX
1010	Plano	2,462	2,527	12.22%	6.07%	18.29%	0.00%	18.29%	12.24%	5.66%	17.90%	0.00%	17.90%	-0.39%	NO MAX
1012	Pleasanton	121	135	10.48%	5.04%	15.52%	0.20%	15.72%	10.45%	4.92%	15.37%	0.14%	15.51%	-0.21%	NO MAX
1013	Point	12	15	12.21%	-1.21%	11.00%	0.00%	11.00%	11.76%	-0.67%	11.09%	0.00%	11.09%	0.09%	NO MAX
1015	Point Comfort	10	13	6.62%	0.01%	6.63%	1.17%	7.80%	6.23%	-0.23%	6.00%	0.76%	6.76%	-1.04%	NO MAX
1017	Ponder	17	18	4.89%	0.48%	5.37%	0.55%	5.92%	5.11%	-0.21%	4.90%	0.39%	5.29%	-0.63%	NO MAX
1014	Port Aransas	144	149	10.74%	4.73%	15.47%	0.28%	15.75%	10.76%	4.80%	15.56%	0.21%	15.77%	0.02%	NO MAX
11016	Port Arthur	603	597	7.64%	6.54%	14.18%	0.39%	14.57%	7.66%	5.69%	13.35%	0.29%	13.64%	-0.93%	NO MAX
1018	Port Isabel	67	67	5.70%	3.62%	9.32%	0.40%	9.72%	5.72%	3.03%	8.75%	0.23%	8.98%	-0.74%	11.50%
1020	Port Lavaca	98	94	6.27%	2.40%	8.67%	0.36%	9.03%	6.08%	2.68%	8.76%	0.27%	9.03%	0.00%	11.50%
1022	Port Neches	97	97	9.21%	7.37%	16.58%	0.00%	16.58%	9.46%	6.40%	15.86%	0.00%	15.86%	-0.72%	NO MAX
1019	Portland	180	186	11.89%	5.95%	17.84%	0.28%	18.12%	11.99%	6.00%	17.99%	0.20%	18.19%	0.07%	NO MAX
1024	Post	24	22	10.07%	6.65%	16.72%	0.83%	17.55%	10.05%	7.27%	17.32%	0.77%	18.09%	0.54%	NO MAX
1026	Poteet	33	31	4.10%	-0.96%	3.14%	0.31%	3.45%	4.03%	-0.88%	3.15%	0.23%	3.38%	-0.07%	9.50%
1028	Poth	9	12	1.99%	2.04%	4.03%	0.87%	4.90%	1.77%	1.82%	3.59%	0.62%	4.21%	-0.69%	9.50%
1030	Pottsboro	21	19	6.75%	0.22%	6.97%	0.26%	7.23%	6.24%	-0.08%	6.16%	0.23%	6.39%	-0.84%	13.50%

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1031	Prairie View	28	27	1.93%	0.40%	2.33%	0.23%	2.56%	1.78%	0.06%	1.84%	0.22%	2.06%	-0.50%	NO MAX
1032	Premont	29	30	3.94%	-2.06%	1.88%	0.35%	2.23%	4.24%	-2.04%	2.20%	0.32%	2.52%	0.29%	11.50%
1029	Presidio	44	43	2.41%	-0.44%	1.97%	0.26%	2.23%	2.41%	-0.45%	1.96%	0.22%	2.18%	-0.05%	NO MAX
1033	Primera	25	23	8.36%	-0.28%	8.08%	0.22%	8.30%	8.64%	-0.49%	8.15%	0.17%	8.32%	0.02%	NO MAX
1034	Princeton	187	202	11.88%	1.07%	12.95%	0.15%	13.10%	12.59%	1.40%	13.99%	0.10%	14.09%	0.99%	13.50%
1036	Prosper	374	381	13.37%	1.65%	15.02%	0.00%	15.02%	13.14%	1.74%	14.88%	0.00%	14.88%	-0.14%	15.50%
1037	Providence Village	15	19	7.21%	1.44%	8.65%	0.17%	8.82%	7.82%	0.80%	8.62%	0.11%	8.73%	-0.09%	NO MAX
1042	Quanah	12	8	5.97%	-3.50%	2.47%	0.64%	3.11%	6.07%	-4.62%	1.45%	0.75%	2.20%	-0.91%	NO MAX
1045	Queen City	11	9	6.52%	4.51%	11.03%	0.43%	11.46%	6.53%	5.44%	11.97%	0.32%	12.29%	0.83%	11.50%
1044	Quinlan	20	20	13.46%	0.60%	14.06%	0.20%	14.26%	13.90%	1.38%	15.28%	0.14%	15.42%	1.16%	NO MAX
1047	Quintana	8	7	9.54%	0.48%	10.02%	0.20%	10.22%	9.45%	-0.25%	9.20%	0.15%	9.35%	-0.87%	NO MAX
1046	Quitaque	3	3	1.17%	-1.17%	0.00%	0.43%	0.43%	1.07%	-1.07%	0.00%	0.35%	0.35%	-0.08%	NO MAX
1048	Quitman	26	25	6.27%	-1.46%	4.81%	0.35%	5.16%	6.31%	-1.63%	4.68%	0.30%	4.98%	-0.18%	11.50%
1050	Ralls	9	8	5.98%	-1.53%	4.45%	0.69%	5.14%	6.17%	-1.56%	4.61%	0.70%	5.31%	0.17%	9.50%
1051	Rancho Viejo	12	13	8.99%	-0.18%	8.81%	0.17%	8.98%	9.05%	-0.64%	8.41%	0.12%	8.53%	-0.45%	13.50%
1052	Ranger	25	25	8.22%	-1.68%	6.54%	0.00%	6.54%	8.25%	-2.41%	5.84%	0.00%	5.84%	-0.70%	12.50%
1054	Rankin	4	4	2.79%	-1.27%	1.52%	0.22%	1.74%	3.16%	-1.62%	1.54%	0.20%	1.74%	0.00%	NO MAX
1055	Ransom Canyon	12	11	9.78%	-0.52%	9.26%	0.21%	9.47%	9.95%	-1.24%	8.71%	0.17%	8.88%	-0.59%	NO MAX
1058	Raymondville	65	68	4.73%	-3.16%	1.57%	0.42%	1.99%	4.36%	-3.55%	0.81%	0.35%	1.16%	-0.83%	15.50%
1061	Red Oak	143	139	11.96%	7.38%	19.34%	0.16%	19.50%	12.17%	8.31%	20.48%	0.13%	20.61%	1.11%	NO MAX
1062	Redwater	8	7	2.17%	-0.25%	1.92%	0.18%	2.10%	2.10%	-0.38%	1.72%	0.18%	1.90%	-0.20%	NO MAX
1064	Refugio	33	32	2.26%	-2.26%	0.00%	0.00%	0.00%	2.25%	-2.25%	0.00%	0.00%	0.00%	0.00%	9.50%
1065	Reklaw	5	6	9.19%	-0.37%	8.82%	0.86%	9.68%	9.09%	1.17%	10.26%	0.66%	10.92%	1.24%	NO MAX
1066	Reno (Lamar County)	16	16	6.15%	-0.35%	5.80%	0.18%	5.98%	6.16%	-0.07%	6.09%	0.13%	6.22%	0.24%	11.50%
1069	Reno (Parker County)	19	20	5.84%	-0.50%	5.34%	0.22%	5.56%	6.13%	-0.97%	5.16%	0.15%	5.31%	-0.25%	NO MAX
1067	Rhome	28	31	7.13%	-0.56%	6.57%	0.20%	6.77%	6.70%	-0.49%	6.21%	0.14%	6.35%	-0.42%	13.50%
1068	Rice	14	10	6.73%	0.36%	7.09%	0.27%	7.36%	6.98%	-0.21%	6.77%	0.31%	7.08%	-0.28%	13.50%
1070	Richardson	1,006	987	8.90%	6.38%	15.28%	0.00%	15.28%	8.92%	5.77%	14.69%	0.00%	14.69%	-0.59%	NO MAX
1073	Richland Hills	87	87	13.11%	4.89%	18.00%	0.37%	18.37%	12.86%	4.98%	17.84%	0.29%	18.13%	-0.24%	NO MAX
1074	Richland Springs	2	2	4.39%	-4.39%	0.00%	0.69%	0.69%	4.37%	-4.37%	0.00%	0.61%	0.61%	-0.08%	NO MAX
1076	Richmond	171	173	11.26%	4.84%	16.10%	0.25%	16.35%	11.39%	4.81%	16.20%	0.19%	16.39%	0.04%	NO MAX
1077	Richwood	24	26	8.24%	4.22%	12.46%	0.35%	12.81%	8.26%	4.13%	12.39%	0.28%	12.67%	-0.14%	NO MAX
1072	Riesel	8	7	1.00%	3.96%	4.96%	0.26%	5.22%	1.04%	3.83%	4.87%	0.24%	5.11%	-0.11%	NO MAX

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1075	Rio Grande City	167	166	6.24%	1.30%	7.54%	0.21%	7.75%	6.21%	1.28%	7.49%	0.17%	7.66%	-0.09%	NO MAX
1078	Rio Hondo	17	17	5.75%	3.30%	9.05%	0.00%	9.05%	5.54%	2.89%	8.43%	0.00%	8.43%	-0.62%	NO MAX
1079	Rio Vista	6	6	2.90%	-0.16%	2.74%	0.27%	3.01%	2.71%	-0.51%	2.20%	0.23%	2.43%	-0.58%	NO MAX
1080	Rising Star	5	5	2.01%	-2.01%	0.00%	0.98%	0.98%	1.84%	-1.84%	0.00%	0.84%	0.84%	-0.14%	NO MAX
1082	River Oaks	68	67	11.15%	4.17%	15.32%	0.42%	15.74%	11.38%	4.06%	15.44%	0.34%	15.78%	0.04%	NO MAX
1084	Roanoke	162	169	13.61%	5.27%	18.88%	0.00%	18.88%	13.70%	4.78%	18.48%	0.00%	18.48%	-0.40%	NO MAX
1088	Robert Lee	6	6	1.48%	1.87%	3.35%	0.34%	3.69%	1.57%	1.92%	3.49%	0.30%	3.79%	0.10%	NO MAX
1089	Robinson	71	70	10.54%	5.25%	15.79%	0.37%	16.16%	10.40%	5.23%	15.63%	0.24%	15.87%	-0.29%	NO MAX
21090	Robstown	80	83	4.94%	-0.15%	4.79%	0.31%	5.10%	5.01%	-0.58%	4.43%	0.24%	4.67%	-0.43%	9.50%
11090	Robstown Utility Systems	43	44	7.00%	11.33%	18.33%	0.45%	18.78%	7.05%	10.04%	17.09%	0.36%	17.45%	-1.33%	NO MAX
1092	Roby	2	2	6.98%	-2.92%	4.06%	0.56%	4.62%	6.83%	-3.03%	3.80%	0.45%	4.25%	-0.37%	NO MAX
1096	Rockdale	53	53	7.14%	1.60%	8.74%	0.47%	9.21%	6.99%	1.37%	8.36%	0.42%	8.78%	-0.43%	11.50%
1098	Rockport	125	116	12.80%	7.29%	20.09%	0.32%	20.41%	12.84%	7.38%	20.22%	0.27%	20.49%	0.08%	NO MAX
1100	Rocksprings	7	6	1.89%	-1.00%	0.89%	0.00%	0.89%	2.03%	-1.26%	0.77%	0.00%	0.77%	-0.12%	NO MAX
1102	Rockwall	331	340	12.48%	4.23%	16.71%	0.21%	16.92%	12.58%	4.26%	16.84%	0.15%	16.99%	0.07%	NO MAX
1104	Rogers	13	12	5.88%	1.49%	7.37%	0.00%	7.37%	5.84%	0.49%	6.33%	0.00%	6.33%	-1.04%	NO MAX
1105	Rollingwood	17	19	11.35%	2.33%	13.68%	0.52%	14.20%	12.38%	1.55%	13.93%	0.35%	14.28%	0.08%	NO MAX
1106	Roma	140	142	7.13%	2.53%	9.66%	0.55%	10.21%	7.13%	1.72%	8.85%	0.45%	9.30%	-0.91%	11.50%
1109	Roscoe	4	5	1.97%	-0.41%	1.56%	0.50%	2.06%	1.81%	-0.54%	1.27%	0.33%	1.60%	-0.46%	NO MAX
1112	Rosebud	12	11	2.08%	-0.23%	1.85%	0.62%	2.47%	2.13%	-0.40%	1.73%	0.59%	2.32%	-0.15%	NO MAX
1114	Rosenberg	301	306	10.92%	6.95%	17.87%	0.20%	18.07%	10.91%	6.67%	17.58%	0.15%	17.73%	-0.34%	NO MAX
1116	Rotan	6	7	1.79%	-1.79%	0.00%	0.42%	0.42%	1.74%	-1.74%	0.00%	0.20%	0.20%	-0.22%	NO MAX
1118	Round Rock	1,166	1,177	11.32%	6.01%	17.33%	0.19%	17.52%	11.32%	5.75%	17.07%	0.14%	17.21%	-0.31%	NO MAX
1119	Rowlett	483	491	10.36%	3.91%	14.27%	0.00%	14.27%	10.55%	3.80%	14.35%	0.00%	14.35%	0.08%	NO MAX
1120	Royse City	126	151	12.89%	2.94%	15.83%	0.18%	16.01%	12.74%	2.86%	15.60%	0.11%	15.71%	-0.30%	NO MAX
1122	Rule	3	3	4.06%	-3.22%	0.84%	0.24%	1.08%	3.90%	-3.49%	0.41%	0.21%	0.62%	-0.46%	11.50%
1123	Runaway Bay	17	18	6.10%	-0.60%	5.50%	0.36%	5.86%	6.29%	-0.58%	5.71%	0.27%	5.98%	0.12%	13.50%
1124	Runge	3	4	5.10%	2.80%	7.90%	1.67%	9.57%	4.97%	0.86%	5.83%	1.02%	6.85%	-2.72%	NO MAX
1126	Rusk	35	37	6.60%	0.14%	6.74%	0.36%	7.10%	6.78%	0.22%	7.00%	0.29%	7.29%	0.19%	10.50%
1128	Sabinal	14	12	3.40%	-1.24%	2.16%	0.75%	2.91%	3.60%	-1.57%	2.03%	0.77%	2.80%	-0.11%	9.50%
1129	Sachse	182	189	12.52%	3.68%	16.20%	0.21%	16.41%	12.29%	3.86%	16.15%	0.15%	16.30%	-0.11%	NO MAX
1131	Saginaw	164	167	12.36%	10.19%	22.55%	0.25%	22.80%	12.45%	10.60%	23.05%	0.18%	23.23%	0.43%	NO MAX
1135	Saint Hedwig	10	13	7.41%	0.74%	8.15%	0.31%	8.46%	6.68%	0.62%	7.30%	0.16%	7.46%	-1.00%	NO MAX

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1130	Saint Jo	5	6	7.47%	-2.64%	4.83%	0.93%	5.76%	6.84%	-2.95%	3.89%	0.79%	4.68%	-1.08%	10.50%
1133	Salado	14	13	10.97%	-0.57%	10.40%	0.35%	10.75%	11.16%	-0.66%	10.50%	0.29%	10.79%	0.04%	NO MAX
1132	San Angelo	720	729	9.04%	9.75%	18.79%	0.00%	18.79%	9.10%	9.55%	18.65%	0.00%	18.65%	-0.14%	NO MAX
21136	San Antonio	8,046	7,756	7.39%	6.98%	14.37%	0.00%	14.37%	7.39%	6.43%	13.82%	0.00%	13.82%	-0.55%	NO MAX
11136	San Antonio Water System	2,002	2,066	2.13%	1.59%	3.72%	0.00%	3.72%	2.12%	1.46%	3.58%	0.00%	3.58%	-0.14%	5.50%
1138	San Augustine	33	35	9.40%	-0.20%	9.20%	0.34%	9.54%	9.58%	-0.17%	9.41%	0.28%	9.69%	0.15%	13.50%
1140	San Benito	193	198	4.77%	0.47%	5.24%	0.41%	5.65%	4.71%	0.39%	5.10%	0.33%	5.43%	-0.22%	12.50%
1142	San Diego	14	13	2.43%	0.02%	2.45%	0.18%	2.63%	2.48%	0.02%	2.50%	0.13%	2.63%	0.00%	NO MAX
1143	San Elizario	17	16	5.06%	2.48%	7.54%	0.22%	7.76%	4.98%	2.38%	7.36%	0.10%	7.46%	-0.30%	NO MAX
1144	San Felipe	6	4	1.75%	1.44%	3.19%	0.32%	3.51%	1.85%	0.46%	2.31%	0.32%	2.63%	-0.88%	NO MAX
1148	San Juan	255	260	4.38%	-0.16%	4.22%	0.27%	4.49%	4.39%	-0.22%	4.17%	0.21%	4.38%	-0.11%	12.50%
1150	San Marcos	855	850	11.37%	7.14%	18.51%	0.21%	18.72%	11.34%	6.90%	18.24%	0.17%	18.41%	-0.31%	NO MAX
1152	San Saba	49	54	6.39%	2.33%	8.72%	0.38%	9.10%	6.29%	2.54%	8.83%	0.30%	9.13%	0.03%	10.50%
1145	Sandy Oaks	12	14	2.34%	0.25%	2.59%	0.17%	2.76%	2.24%	-0.01%	2.23%	0.11%	2.34%	-0.42%	NO MAX
1146	Sanger	97	104	8.51%	4.20%	12.71%	0.19%	12.90%	8.47%	3.93%	12.40%	0.15%	12.55%	-0.35%	13.50%
1153	Sansom Park	40	38	11.24%	-0.09%	11.15%	0.19%	11.34%	11.15%	-0.34%	10.81%	0.17%	10.98%	-0.36%	13.50%
1154	Santa Anna	0	11	6.60%	-6.60%	0.00%	0.16%	0.16%	6.54%	-6.54%	0.00%	0.11%	0.11%	-0.05%	NO MAX
1155	Santa Fe	64	65	11.02%	7.79%	18.81%	0.00%	18.81%	10.35%	7.90%	18.25%	0.00%	18.25%	-0.56%	NO MAX
1156	Santa Rosa	7	11	1.58%	5.13%	6.71%	0.36%	7.07%	1.68%	5.26%	6.94%	0.14%	7.08%	0.01%	NO MAX
1158	Savoy	4	5	4.09%	-1.72%	2.37%	0.48%	2.85%	4.32%	-2.40%	1.92%	0.31%	2.23%	-0.62%	10.50%
1159	Schertz	417	424	11.63%	5.79%	17.42%	0.18%	17.60%	11.64%	5.70%	17.34%	0.14%	17.48%	-0.12%	NO MAX
1160	Schulenburg	41	44	10.72%	7.43%	18.15%	0.37%	18.52%	10.67%	7.19%	17.86%	0.28%	18.14%	-0.38%	NO MAX
1161	Seabrook	115	118	10.26%	3.94%	14.20%	0.25%	14.45%	10.57%	3.49%	14.06%	0.19%	14.25%	-0.20%	NO MAX
1162	Seadrift	15	14	1.49%	-0.37%	1.12%	0.35%	1.47%	1.88%	-0.66%	1.22%	0.31%	1.53%	0.06%	NO MAX
1164	Seagoville	122	133	9.42%	6.14%	15.56%	0.23%	15.79%	9.57%	5.85%	15.42%	0.16%	15.58%	-0.21%	NO MAX
1166	Seagraves	19	22	7.50%	0.01%	7.51%	0.57%	8.08%	7.60%	-0.07%	7.53%	0.42%	7.95%	-0.13%	NO MAX
1167	Sealy	58	64	10.86%	4.51%	15.37%	0.23%	15.60%	11.02%	5.31%	16.33%	0.17%	16.50%	0.90%	NO MAX
1168	Seguin	467	483	10.83%	10.87%	21.70%	0.29%	21.99%	10.91%	10.03%	20.94%	0.22%	21.16%	-0.83%	NO MAX
1169	Selma	88	91	12.29%	5.16%	17.45%	0.19%	17.64%	12.52%	4.66%	17.18%	0.14%	17.32%	-0.32%	NO MAX
1170	Seminole	65	73	8.88%	3.76%	12.64%	0.63%	13.27%	8.86%	3.51%	12.37%	0.47%	12.84%	-0.43%	NO MAX
1171	Seven Points	15	13	10.97%	-6.69%	4.28%	0.40%	4.68%	11.22%	-7.98%	3.24%	0.42%	3.66%	-1.02%	13.50%
1172	Seymour	28	28	3.84%	3.60%	7.44%	0.85%	8.29%	3.91%	3.19%	7.10%	0.73%	7.83%	-0.46%	8.50%
1165	Shady Shores	3	4	9.11%	1.54%	10.65%	0.11%	10.76%	9.41%	1.51%	10.92%	0.09%	11.01%	0.25%	NO MAX

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		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						MAX
				RETIREMENT PLAN					RETIREMENT PLAN					GRAND	RATE
CITY		LAST	THIS	NORMAL	PRIOR		SUPPL	GRAND	NORMAL	PRIOR		SUPPL	GRAND	TOTAL	(RET
NUMBER	CITY NAME	YEAR	YEAR	COST	SERVICE	TOTAL	DEATH	TOTAL	COST	SERVICE	TOTAL	DEATH	TOTAL	CHANGE	ONLY)
1177	Shallowater	17	18	5.27%	-0.32%	4.95%	0.23%	5.18%	5.45%	-0.69%	4.76%	0.15%	4.91%	-0.27%	10.50%
1174	Shamrock	17	18	3.39%	0.05%	3.44%	0.96%	4.40%	3.24%	-0.21%	3.03%	0.55%	3.58%	-0.82%	NO MAX
1173	Shavano Park	48	50	14.91%	1.80%	16.71%	0.25%	16.96%	15.27%	2.22%	17.49%	0.19%	17.68%	0.72%	NO MAX
1175	Shenandoah	59	54	11.61%	8.31%	19.92%	0.23%	20.15%	11.55%	7.94%	19.49%	0.19%	19.68%	-0.47%	NO MAX
1181	Shepherd	11	12	5.51%	-3.73%	1.78%	0.37%	2.15%	5.22%	-3.51%	1.71%	0.19%	1.90%	-0.25%	11.50%
1176	Sherman	563	579	9.54%	4.75%	14.29%	0.25%	14.54%	9.48%	4.53%	14.01%	0.19%	14.20%	-0.34%	NO MAX
1178	Shiner	32	30	7.93%	7.20%	15.13%	0.42%	15.55%	8.12%	6.74%	14.86%	0.38%	15.24%	-0.31%	NO MAX
1179	Shoreacres	9	8	6.56%	-1.75%	4.81%	0.47%	5.28%	6.55%	-2.26%	4.29%	0.45%	4.74%	-0.54%	9.50%
1180	Silsbee	71	68	11.74%	11.91%	23.65%	0.00%	23.65%	11.82%	12.00%	23.82%	0.00%	23.82%	0.17%	NO MAX
1182	Silverton	4	4	5.39%	-1.89%	3.50%	0.27%	3.77%	5.00%	-2.74%	2.26%	0.22%	2.48%	-1.29%	NO MAX
1183	Simonton	1	1	9.39%	-1.64%	7.75%	0.14%	7.89%	8.03%	-2.26%	5.77%	0.02%	5.79%	-2.10%	NO MAX
1184	Sinton	44	50	9.11%	7.94%	17.05%	0.31%	17.36%	9.26%	7.52%	16.78%	0.21%	16.99%	-0.37%	NO MAX
1185	Skellytown	5	6	4.47%	-1.99%	2.48%	0.49%	2.97%	4.05%	-1.83%	2.22%	0.27%	2.49%	-0.48%	9.50%
1186	Slaton	38	37	9.32%	3.49%	12.81%	0.69%	13.50%	8.90%	2.38%	11.28%	0.50%	11.78%	-1.72%	NO MAX
1187	Smiley	1	1	2.22%	1.85%	4.07%	0.31%	4.38%	2.22%	2.24%	4.46%	0.27%	4.73%	0.35%	NO MAX
1188	Smithville	72	71	7.57%	4.46%	12.03%	0.44%	12.47%	7.52%	4.43%	11.95%	0.35%	12.30%	-0.17%	NO MAX
1189	Smyer	3	2	6.32%	-0.41%	5.91%	0.19%	6.10%	6.40%	-0.80%	5.60%	0.16%	5.76%	-0.34%	NO MAX
1193	Snook	1	2	1.38%	-0.01%	1.37%	0.05%	1.42%	2.00%	0.30%	2.30%	0.08%	2.38%	0.96%	NO MAX
1190	Snyder	88	89	9.97%	4.22%	14.19%	0.41%	14.60%	10.02%	3.16%	13.18%	0.33%	13.51%	-1.09%	NO MAX
1191	Somerset	18	16	2.61%	-0.58%	2.03%	0.47%	2.50%	2.36%	-0.62%	1.74%	0.48%	2.22%	-0.28%	9.50%
1192	Somerville	12	15	6.57%	-0.25%	6.32%	0.59%	6.91%	6.67%	-0.61%	6.06%	0.50%	6.56%	-0.35%	11.50%
1194	Sonora	27	27	7.01%	1.52%	8.53%	0.45%	8.98%	6.96%	1.08%	8.04%	0.41%	8.45%	-0.53%	NO MAX
1196	Sour Lake	17	19	6.72%	-0.97%	5.75%	0.51%	6.26%	6.35%	-1.06%	5.29%	0.35%	5.64%	-0.62%	13.50%
1198	South Houston	117	121	8.31%	6.40%	14.71%	0.45%	15.16%	8.24%	6.48%	14.72%	0.35%	15.07%	-0.09%	NO MAX
1199	South Padre Island	172	171	11.24%	2.42%	13.66%	0.28%	13.94%	11.23%	2.28%	13.51%	0.21%	13.72%	-0.22%	NO MAX
1197	Southlake	359	365	9.66%	3.62%	13.28%	0.19%	13.47%	9.63%	3.65%	13.28%	0.15%	13.43%	-0.04%	13.50%
1200	Southmayd	8	8	3.33%	-0.03%	3.30%	0.09%	3.39%	3.30%	-0.01%	3.29%	0.07%	3.36%	-0.03%	NO MAX
1202	Southside Place	22	24	9.80%	3.65%	13.45%	0.46%	13.91%	9.96%	2.63%	12.59%	0.33%	12.92%	-0.99%	NO MAX
1204	Spearman	22	23	10.85%	1.99%	12.84%	0.57%	13.41%	9.65%	1.96%	11.61%	0.41%	12.02%	-1.39%	13.50%
1201	Splendora	32	36	6.79%	3.20%	9.99%	0.21%	10.20%	6.65%	3.07%	9.72%	0.17%	9.89%	-0.31%	NO MAX
1205	Spring Valley Village	40	41	6.16%	-0.19%	5.97%	0.29%	6.26%	6.14%	-0.31%	5.83%	0.21%	6.04%	-0.22%	NO MAX
1203	Springtown	61	66	11.21%	-0.22%	10.99%	0.23%	11.22%	11.27%	-0.21%	11.06%	0.16%	11.22%	0.00%	13.50%
1206	Spur	7	5	2.62%	1.20%	3.82%	0.86%	4.68%	2.63%	-0.02%	2.61%	1.03%	3.64%	-1.04%	NO MAX

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		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						
				RETIREMENT PLAN					RETIREMENT PLAN						MAX
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	GRAND TOTAL CHANGE	RATE (RET ONLY)
1209	St. Paul	N/A	2	9.22%	0.00%	9.22%	0.27%	9.49%	9.09%	0.16%	9.25%	0.19%	9.44%	-0.05%	NO MAX
1207	Stafford	188	188	12.41%	2.76%	15.17%	0.29%	15.46%	12.41%	2.78%	15.19%	0.21%	15.40%	-0.06%	NO MAX
1208	Stamford	23	21	7.49%	-0.04%	7.45%	0.55%	8.00%	7.26%	-0.67%	6.59%	0.51%	7.10%	-0.90%	12.50%
1210	Stanton	18	17	4.68%	1.01%	5.69%	0.31%	6.00%	4.54%	1.19%	5.73%	0.24%	5.97%	-0.03%	9.50%
1211	Star Harbor	5	6	8.01%	3.85%	11.86%	1.28%	13.14%	7.64%	3.42%	11.06%	1.00%	12.06%	-1.08%	NO MAX
1212	Stephenville	180	188	7.76%	-0.82%	6.94%	0.30%	7.24%	7.83%	-0.92%	6.91%	0.24%	7.15%	-0.09%	NO MAX
1213	Sterling City	7	6	1.23%	-0.34%	0.89%	0.00%	0.89%	1.37%	-0.29%	1.08%	0.00%	1.08%	0.19%	7.50%
1214	Stinnett	18	17	10.15%	-1.19%	8.96%	0.31%	9.27%	8.79%	-1.02%	7.77%	0.29%	8.06%	-1.21%	NO MAX
1216	Stockdale	10	12	3.07%	-0.40%	2.67%	0.42%	3.09%	2.92%	-0.59%	2.33%	0.19%	2.52%	-0.57%	NO MAX
1218	Stratford	15	14	8.00%	1.70%	9.70%	0.41%	10.11%	8.04%	0.23%	8.27%	0.26%	8.53%	-1.58%	NO MAX
1220	Strawn	9	7	7.20%	0.11%	7.31%	0.44%	7.75%	7.00%	-0.02%	6.98%	0.31%	7.29%	-0.46%	NO MAX
1224	Sudan	8	9	4.47%	7.23%	11.70%	0.00%	11.70%	4.46%	7.62%	12.08%	0.00%	12.08%	0.38%	NO MAX
1225	Sugar Land	892	892	11.20%	4.18%	15.38%	0.19%	15.57%	11.30%	4.69%	15.99%	0.14%	16.13%	0.56%	NO MAX
1223	Sullivan City	18	22	1.27%	0.69%	1.96%	0.08%	2.04%	1.43%	0.64%	2.07%	0.07%	2.14%	0.10%	NO MAX
1226	Sulphur Springs	147	158	4.80%	4.33%	9.13%	0.36%	9.49%	4.75%	3.87%	8.62%	0.28%	8.90%	-0.59%	NO MAX
1228	Sundown	13	13	10.29%	4.95%	15.24%	0.50%	15.74%	10.29%	4.90%	15.19%	0.32%	15.51%	-0.23%	NO MAX
1229	Sunnyvale	91	101	12.50%	0.76%	13.26%	0.20%	13.46%	12.67%	0.74%	13.41%	0.14%	13.55%	0.09%	NO MAX
1230	Sunray	13	14	12.42%	1.16%	13.58%	0.40%	13.98%	10.77%	0.38%	11.15%	0.32%	11.47%	-2.51%	NO MAX
1227	Sunrise Beach Village	12	12	2.46%	-0.05%	2.41%	0.24%	2.65%	2.46%	-0.02%	2.44%	0.19%	2.63%	-0.02%	9.50%
1231	Sunset Valley	34	34	9.23%	1.33%	10.56%	0.18%	10.74%	9.50%	1.04%	10.54%	0.14%	10.68%	-0.06%	13.50%
1233	Surfside Beach	36	44	7.16%	-0.92%	6.24%	0.24%	6.48%	7.39%	-0.80%	6.59%	0.20%	6.79%	0.31%	NO MAX
1232	Sweeny	22	25	8.64%	4.96%	13.60%	0.48%	14.08%	9.16%	2.87%	12.03%	0.20%	12.23%	-1.85%	NO MAX
1234	Sweetwater	110	112	10.19%	7.09%	17.28%	0.38%	17.66%	10.15%	6.86%	17.01%	0.30%	17.31%	-0.35%	NO MAX
1264	TMRS	112	119	11.94%	4.86%	16.80%	0.26%	17.06%	12.05%	4.89%	16.94%	0.17%	17.11%	0.05%	NO MAX
1236	Taft	29	23	9.50%	2.01%	11.51%	0.48%	11.99%	9.21%	1.51%	10.72%	0.53%	11.25%	-0.74%	NO MAX
1238	Tahoka	20	19	5.87%	-3.96%	1.91%	0.35%	2.26%	5.62%	-4.14%	1.48%	0.27%	1.75%	-0.51%	11.50%
1240	Talty	9	7	5.29%	0.40%	5.69%	0.37%	6.06%	5.59%	0.00%	5.59%	0.36%	5.95%	-0.11%	NO MAX
1241	Tatum	10	10	1.53%	-0.40%	1.13%	0.22%	1.35%	1.58%	-0.40%	1.18%	0.16%	1.34%	-0.01%	7.50%
1246	Taylor	191	183	10.58%	3.59%	14.17%	0.25%	14.42%	10.52%	3.66%	14.18%	0.19%	14.37%	-0.05%	NO MAX
1248	Teague	24	24	9.00%	-2.35%	6.65%	0.42%	7.07%	9.04%	-2.60%	6.44%	0.38%	6.82%	-0.25%	13.50%
1252	Temple	832	884	11.16%	6.29%	17.45%	0.27%	17.72%	11.05%	5.71%	16.76%	0.20%	16.96%	-0.76%	NO MAX
1254	Tenaha	4	5	1.45%	-1.45%	0.00%	0.59%	0.59%	1.94%	-1.94%	0.00%	0.52%	0.52%	-0.07%	7.50%
1256	Terrell	211	210	12.13%	6.82%	18.95%	0.28%	19.23%	12.60%	6.74%	19.34%	0.22%	19.56%	0.33%	NO MAX

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		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						
				RETIREMENT PLAN					RETIREMENT PLAN					GRAND	MAX RATE
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	TOTAL CHANGE	(RET ONLY)
1258	Terrell Hills	47	47	10.69%	6.39%	17.08%	0.27%	17.35%	10.76%	6.90%	17.66%	0.23%	17.89%	0.54%	NO MAX
21260	Texarkana	200	218	9.73%	6.26%	15.99%	0.00%	15.99%	10.04%	4.98%	15.02%	0.00%	15.02%	-0.97%	NO MAX
11260	Texarkana Police Dept	81	87	10.74%	6.91%	17.65%	0.00%	17.65%	10.84%	6.01%	16.85%	0.00%	16.85%	-0.80%	NO MAX
31260	Texarkana Water Utilities	181	162	10.27%	5.97%	16.24%	0.00%	16.24%	10.37%	5.28%	15.65%	0.00%	15.65%	-0.59%	NO MAX
1262	Texas City	443	449	10.99%	7.65%	18.64%	0.00%	18.64%	10.93%	6.12%	17.05%	0.00%	17.05%	-1.59%	NO MAX
31263	Texas Health Benefits Pool	100	100	7.26%	6.17%	13.43%	0.27%	13.70%	7.26%	5.72%	12.98%	0.20%	13.18%	-0.52%	NO MAX
11263	Texas Municipal League	35	37	8.39%	7.21%	15.60%	0.27%	15.87%	8.16%	7.28%	15.44%	0.20%	15.64%	-0.23%	NO MAX
21263	Texas Municipal League IRP	258	255	11.00%	1.57%	12.57%	0.27%	12.84%	11.22%	1.60%	12.82%	0.21%	13.03%	0.19%	NO MAX
1267	The Colony	437	443	10.63%	3.71%	14.34%	0.20%	14.54%	10.75%	3.72%	14.47%	0.15%	14.62%	0.08%	NO MAX
1269	Thompsons	2	2	2.49%	1.86%	4.35%	0.56%	4.91%	2.49%	-0.04%	2.45%	0.42%	2.87%	-2.04%	NO MAX
1268	Thorndale	11	10	6.33%	-0.04%	6.29%	0.51%	6.80%	6.08%	-0.12%	5.96%	0.55%	6.51%	-0.29%	9.50%
1272	Thrall	6	8	4.09%	-0.47%	3.62%	0.73%	4.35%	3.80%	-0.41%	3.39%	0.33%	3.72%	-0.63%	NO MAX
1274	Three Rivers	34	35	10.51%	18.09%	28.60%	1.17%	29.77%	10.48%	18.00%	28.48%	0.48%	28.96%	-0.81%	NO MAX
1276	Throckmorton	5	5	6.08%	4.17%	10.25%	0.64%	10.89%	5.93%	4.55%	10.48%	0.54%	11.02%	0.13%	NO MAX
1277	Tiki Island	9	9	2.29%	0.40%	2.69%	0.40%	3.09%	2.14%	-0.13%	2.01%	0.27%	2.28%	-0.81%	NO MAX
1278	Timpson	6	6	2.43%	-1.88%	0.55%	0.61%	1.16%	2.54%	-2.54%	0.00%	0.25%	0.25%	-0.91%	7.50%
1280	Tioga	11	11	4.31%	-0.30%	4.01%	0.27%	4.28%	4.16%	-0.26%	3.90%	0.19%	4.09%	-0.19%	11.50%
1285	Todd Mission	5	6	6.40%	1.29%	7.69%	0.10%	7.79%	6.36%	1.40%	7.76%	0.07%	7.83%	0.04%	NO MAX
1283	Tolar	10	9	6.09%	-0.64%	5.45%	0.21%	5.66%	6.46%	-0.92%	5.54%	0.21%	5.75%	0.09%	NO MAX
1286	Tom Bean	9	9	3.31%	-0.84%	2.47%	0.20%	2.67%	3.19%	-0.67%	2.52%	0.15%	2.67%	0.00%	10.50%
1284	Tomball	226	235	10.66%	3.73%	14.39%	0.22%	14.61%	10.85%	3.15%	14.00%	0.17%	14.17%	-0.44%	NO MAX
1287	Tool	19	19	6.81%	0.13%	6.94%	0.25%	7.19%	6.90%	0.12%	7.02%	0.17%	7.19%	0.00%	NO MAX
1290	Trent	2	2	5.51%	-1.40%	4.11%	0.55%	4.66%	5.74%	-1.43%	4.31%	0.40%	4.71%	0.05%	11.50%
1292	Trenton	7	7	4.49%	-0.69%	3.80%	0.44%	4.24%	4.43%	-0.45%	3.98%	0.39%	4.37%	0.13%	9.50%
1293	Trinidad	6	6	3.76%	-1.78%	1.98%	0.69%	2.67%	3.73%	-2.16%	1.57%	0.58%	2.15%	-0.52%	NO MAX
1294	Trinity	26	27	6.89%	-0.89%	6.00%	0.52%	6.52%	7.06%	-0.95%	6.11%	0.33%	6.44%	-0.08%	11.50%
1295	Trophy Club	81	82	10.63%	3.51%	14.14%	0.25%	14.39%	10.64%	3.43%	14.07%	0.19%	14.26%	-0.13%	NO MAX
1296	Troup	19	19	6.33%	3.16%	9.49%	0.56%	10.05%	6.28%	2.05%	8.33%	0.41%	8.74%	-1.31%	11.50%
1297	Troy	15	15	10.69%	1.62%	12.31%	0.54%	12.85%	10.48%	1.61%	12.09%	0.42%	12.51%	-0.34%	13.50%
1298	Tulia	38	38	9.50%	1.85%	11.35%	0.41%	11.76%	9.47%	0.72%	10.19%	0.35%	10.54%	-1.22%	NO MAX
1299	Turkey	4	4	1.66%	3.14%	4.80%	0.88%	5.68%	2.00%	3.94%	5.94%	0.79%	6.73%	1.05%	NO MAX
1300	Tuscola	3	3	2.02%	4.51%	6.53%	0.16%	6.69%	2.32%	4.98%	7.30%	0.25%	7.55%	0.86%	NO MAX
1301	Tye	19	13	3.91%	-0.06%	3.85%	0.23%	4.08%	3.64%	-0.71%	2.93%	0.29%	3.22%	-0.86%	NO MAX

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2025

		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						
				RETIREMENT PLAN					RETIREMENT PLAN						MAX
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	GRAND TOTAL CHANGE	RATE (RET ONLY)
1304	Tyler	722	747	10.49%	11.69%	22.18%	0.39%	22.57%	10.52%	11.12%	21.64%	0.32%	21.96%	-0.61%	NO MAX
1307	Uhland	15	15	2.15%	1.45%	3.60%	0.09%	3.69%	2.55%	-0.02%	2.53%	0.07%	2.60%	-1.09%	NO MAX
1305	Universal City	147	151	11.19%	8.45%	19.64%	0.20%	19.84%	11.25%	7.60%	18.85%	0.15%	19.00%	-0.84%	NO MAX
1306	University Park	231	224	6.21%	9.21%	15.42%	0.00%	15.42%	6.15%	8.50%	14.65%	0.00%	14.65%	-0.77%	NO MAX
1308	Uvalde	159	166	6.94%	2.51%	9.45%	0.31%	9.76%	6.61%	2.50%	9.11%	0.24%	9.35%	-0.41%	11.50%
1312	Valley Mills	8	7	1.64%	-0.66%	0.98%	0.13%	1.11%	2.12%	-0.76%	1.36%	0.14%	1.50%	0.39%	NO MAX
1313	Valley View	8	8	4.67%	-0.15%	4.52%	0.13%	4.65%	4.74%	-0.39%	4.35%	0.09%	4.44%	-0.21%	NO MAX
1314	Van	20	25	7.32%	-0.71%	6.61%	0.44%	7.05%	7.12%	-0.36%	6.76%	0.33%	7.09%	0.04%	12.50%
1316	Van Alstyne	77	90	11.13%	1.25%	12.38%	0.24%	12.62%	12.44%	0.95%	13.39%	0.17%	13.56%	0.94%	13.50%
1318	Van Horn	22	22	7.21%	7.80%	15.01%	0.41%	15.42%	7.00%	6.53%	13.53%	0.33%	13.86%	-1.56%	NO MAX
1320	Vega	4	5	11.86%	-2.82%	9.04%	0.43%	9.47%	11.65%	-2.97%	8.68%	0.41%	9.09%	-0.38%	NO MAX
1324	Venus	52	56	11.38%	-0.11%	11.27%	0.00%	11.27%	11.21%	-0.09%	11.12%	0.00%	11.12%	-0.15%	13.50%
1326	Vernon	92	96	7.09%	4.02%	11.11%	0.43%	11.54%	7.14%	2.95%	10.09%	0.36%	10.45%	-1.09%	NO MAX
1328	Victoria	571	566	8.37%	9.08%	17.45%	0.38%	17.83%	8.40%	8.21%	16.61%	0.31%	16.92%	-0.91%	NO MAX
1329	Vidor	73	70	11.09%	5.69%	16.78%	0.45%	17.23%	10.81%	5.31%	16.12%	0.40%	16.52%	-0.71%	NO MAX
1500	Village Fire Department	53	53	5.36%	0.05%	5.41%	0.19%	5.60%	5.46%	-0.02%	5.44%	0.15%	5.59%	-0.01%	NO MAX
1327	Village of the Hills	1	1	11.59%	-1.80%	9.79%	0.25%	10.04%	11.59%	-1.21%	10.38%	0.18%	10.56%	0.52%	NO MAX
1325	Von Ormy	9	11	6.51%	2.79%	9.30%	0.09%	9.39%	7.38%	0.07%	7.45%	0.07%	7.52%	-1.87%	NO MAX
1330	Waco	1,611	1,613	9.45%	8.68%	18.13%	0.00%	18.13%	9.48%	8.60%	18.08%	0.00%	18.08%	-0.05%	NO MAX
1332	Waelder	15	15	2.56%	-0.06%	2.50%	0.30%	2.80%	2.61%	-0.24%	2.37%	0.22%	2.59%	-0.21%	7.50%
1334	Wake Village	23	24	11.34%	4.59%	15.93%	0.56%	16.49%	11.36%	5.42%	16.78%	0.47%	17.25%	0.76%	NO MAX
1336	Waller	43	39	11.40%	4.87%	16.27%	0.49%	16.76%	12.34%	5.42%	17.76%	0.34%	18.10%	1.34%	NO MAX
1337	Wallis	16	14	3.35%	-1.12%	2.23%	0.76%	2.99%	3.28%	-1.26%	2.02%	0.26%	2.28%	-0.71%	8.50%
1338	Walnut Springs	1	2	2.20%	-0.23%	1.97%	0.61%	2.58%	1.91%	-0.39%	1.52%	0.33%	1.85%	-0.73%	NO MAX
1340	Waskom	18	16	11.13%	13.51%	24.64%	0.31%	24.95%	11.11%	11.25%	22.36%	0.27%	22.63%	-2.32%	NO MAX
1341	Watauga	166	170	10.81%	5.92%	16.73%	0.29%	17.02%	10.75%	5.53%	16.28%	0.22%	16.50%	-0.52%	NO MAX
1342	Waxahachie	364	371	11.44%	5.88%	17.32%	0.23%	17.55%	11.59%	6.01%	17.60%	0.17%	17.77%	0.22%	NO MAX
1344	Weatherford	380	377	10.50%	5.43%	15.93%	0.25%	16.18%	10.34%	5.23%	15.57%	0.20%	15.77%	-0.41%	NO MAX
1345	Webster	180	205	12.54%	5.88%	18.42%	0.29%	18.71%	12.70%	5.20%	17.90%	0.21%	18.11%	-0.60%	NO MAX
1346	Weimar	28	28	10.46%	5.06%	15.52%	0.54%	16.06%	10.69%	4.01%	14.70%	0.48%	15.18%	-0.88%	NO MAX
1348	Weir	N/A	1	8.95%	2.89%	11.84%	0.07%	11.91%	8.99%	2.91%	11.90%	0.05%	11.95%	0.04%	NO MAX
1350	Wellington	9	11	4.95%	-2.02%	2.93%	0.94%	3.87%	5.29%	-2.31%	2.98%	0.71%	3.69%	-0.18%	NO MAX
1352	Wells	8	7	4.22%	-0.46%	3.76%	0.00%	3.76%	4.27%	-0.48%	3.79%	0.00%	3.79%	0.03%	7.50%

SECTION 2

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2025

		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						MAX
				RETIREMENT PLAN					RETIREMENT PLAN					GRAND	RATE
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	TOTAL CHANGE	(RET ONLY)
1354	Weslaco	305	313	5.49%	3.65%	9.14%	0.33%	9.47%	5.44%	3.01%	8.45%	0.27%	8.72%	-0.75%	NO MAX
1356	West	21	22	5.87%	-0.45%	5.42%	0.32%	5.74%	5.86%	-0.63%	5.23%	0.21%	5.44%	-0.30%	11.50%
1358	West Columbia	35	37	6.95%	-0.91%	6.04%	0.00%	6.04%	6.88%	-1.06%	5.82%	0.00%	5.82%	-0.22%	11.50%
1359	West Lake Hills	27	29	14.25%	4.47%	18.72%	0.31%	19.03%	14.00%	4.00%	18.00%	0.23%	18.23%	-0.80%	NO MAX
1361	West Orange	26	27	10.58%	5.47%	16.05%	0.00%	16.05%	10.65%	5.38%	16.03%	0.00%	16.03%	-0.02%	NO MAX
1365	West Tawakoni	16	19	6.24%	-0.47%	5.77%	0.34%	6.11%	6.24%	-0.70%	5.54%	0.24%	5.78%	-0.33%	NO MAX
1364	West University Place	127	134	9.47%	3.01%	12.48%	0.34%	12.82%	9.90%	2.71%	12.61%	0.26%	12.87%	0.05%	NO MAX
1363	Westlake	49	52	13.17%	5.82%	18.99%	0.17%	19.16%	13.18%	5.61%	18.79%	0.12%	18.91%	-0.25%	NO MAX
1357	Weston	5	2	7.50%	0.82%	8.32%	0.09%	8.41%	7.93%	0.82%	8.75%	0.11%	8.86%	0.45%	NO MAX
1362	Westover Hills	24	25	5.26%	-0.03%	5.23%	0.36%	5.59%	5.55%	-0.02%	5.53%	0.28%	5.81%	0.22%	13.50%
1366	Westworth Village	32	35	10.14%	0.62%	10.76%	0.32%	11.08%	10.30%	1.06%	11.36%	0.21%	11.57%	0.49%	13.50%
1368	Wharton	100	102	5.57%	3.35%	8.92%	0.30%	9.22%	5.53%	3.25%	8.78%	0.24%	9.02%	-0.20%	10.50%
1370	Wheeler	9	9	8.01%	0.85%	8.86%	0.33%	9.19%	7.48%	-0.02%	7.46%	0.27%	7.73%	-1.46%	NO MAX
1372	White Deer	4	4	3.42%	5.01%	8.43%	1.48%	9.91%	3.94%	5.70%	9.64%	0.85%	10.49%	0.58%	NO MAX
1377	White Oak	43	44	11.48%	6.56%	18.04%	0.36%	18.40%	11.10%	6.18%	17.28%	0.29%	17.57%	-0.83%	NO MAX
1378	White Settlement	124	132	11.02%	7.74%	18.76%	0.29%	19.05%	11.04%	7.79%	18.83%	0.21%	19.04%	-0.01%	NO MAX
1374	Whiteface	4	3	5.91%	-4.27%	1.64%	0.19%	1.83%	5.55%	-4.15%	1.40%	0.16%	1.56%	-0.27%	NO MAX
1375	Whitehouse	55	57	7.85%	0.13%	7.98%	0.22%	8.20%	7.70%	0.27%	7.97%	0.14%	8.11%	-0.09%	12.50%
1376	Whitesboro	75	76	6.09%	0.42%	6.51%	0.25%	6.76%	5.85%	0.46%	6.31%	0.18%	6.49%	-0.27%	9.50%
1380	Whitewright	26	26	9.87%	3.89%	13.76%	0.27%	14.03%	10.00%	3.35%	13.35%	0.16%	13.51%	-0.52%	NO MAX
1382	Whitney	25	23	3.62%	-0.04%	3.58%	0.25%	3.83%	3.50%	-0.32%	3.18%	0.22%	3.40%	-0.43%	7.50%
1384	Wichita Falls	1,033	1,027	7.78%	8.57%	16.35%	0.00%	16.35%	7.77%	8.24%	16.01%	0.00%	16.01%	-0.34%	NO MAX
1386	Willis	49	52	9.34%	1.38%	10.72%	0.37%	11.09%	9.21%	1.38%	10.59%	0.26%	10.85%	-0.24%	13.50%
1387	Willow Park	39	40	12.90%	4.31%	17.21%	0.23%	17.44%	12.34%	4.07%	16.41%	0.15%	16.56%	-0.88%	NO MAX
1388	Wills Point	28	25	6.35%	4.65%	11.00%	0.43%	11.43%	6.24%	3.99%	10.23%	0.37%	10.60%	-0.83%	NO MAX
1390	Wilmer	83	85	7.86%	2.34%	10.20%	0.14%	10.34%	7.69%	2.29%	9.98%	0.10%	10.08%	-0.26%	13.50%
1392	Wimberley	17	15	5.42%	0.16%	5.58%	0.18%	5.76%	5.61%	0.04%	5.65%	0.16%	5.81%	0.05%	NO MAX
1393	Windcrest	79	73	12.02%	2.64%	14.66%	0.29%	14.95%	11.64%	2.39%	14.03%	0.24%	14.27%	-0.68%	NO MAX
1395	Winfield	2	2	2.98%	-0.57%	2.41%	0.59%	3.00%	2.98%	-0.68%	2.30%	0.44%	2.74%	-0.26%	NO MAX
1396	Wink	9	13	6.12%	-0.49%	5.63%	0.54%	6.17%	6.08%	-0.33%	5.75%	0.32%	6.07%	-0.10%	NO MAX
1398	Winnsboro	34	34	7.12%	2.03%	9.15%	0.42%	9.57%	7.35%	1.73%	9.08%	0.34%	9.42%	-0.15%	11.50%
1399	Winona	5	5	14.02%	-2.31%	11.71%	0.62%	12.33%	14.36%	-2.68%	11.68%	0.58%	12.26%	-0.07%	NO MAX
1400	Winters	19	19	7.98%	-0.20%	7.78%	0.81%	8.59%	8.12%	-0.32%	7.80%	0.78%	8.58%	-0.01%	11.50%

SECTION 2

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2025

		Contributing Members		2026 RATES WITHOUT MAXIMUM					2027 RATES WITHOUT MAXIMUM						
				RETIREMENT PLAN					RETIREMENT PLAN						
CITY NUMBER	CITY NAME	LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	GRAND TOTAL CHANGE	MAX RATE (RET ONLY)
1402	Wolfe City	8	8	2.26%	0.01%	2.27%	0.17%	2.44%	2.24%	0.01%	2.25%	0.11%	2.36%	-0.08%	NO MAX
1403	Wolfforth	66	70	11.04%	6.84%	17.88%	0.18%	18.06%	11.11%	6.69%	17.80%	0.14%	17.94%	-0.12%	NO MAX
1409	Woodcreek	2	4	8.86%	-1.28%	7.58%	0.56%	8.14%	7.71%	-1.09%	6.62%	0.28%	6.90%	-1.24%	NO MAX
1404	Woodsboro	8	10	7.87%	-1.04%	6.83%	0.31%	7.14%	7.67%	-1.29%	6.38%	0.23%	6.61%	-0.53%	11.50%
1406	Woodville	33	33	10.45%	7.84%	18.29%	0.48%	18.77%	9.88%	3.69%	13.57%	0.35%	13.92%	-4.85%	NO MAX
1407	Woodway	90	96	11.16%	7.95%	19.11%	0.20%	19.31%	11.18%	7.73%	18.91%	0.15%	19.06%	-0.25%	NO MAX
1408	Wortham	7	10	7.37%	-1.03%	6.34%	0.13%	6.47%	7.31%	-1.07%	6.24%	0.09%	6.33%	-0.14%	12.50%
1410	Wylie	424	437	11.70%	4.35%	16.05%	0.15%	16.20%	11.73%	4.69%	16.42%	0.12%	16.54%	0.34%	NO MAX
1412	Yoakum	90	95	7.50%	11.52%	19.02%	0.47%	19.49%	7.43%	9.70%	17.13%	0.35%	17.48%	-2.01%	NO MAX
1414	Yorktown	11	12	1.46%	-1.46%	0.00%	0.72%	0.72%	1.52%	-1.52%	0.00%	0.62%	0.62%	-0.10%	7.50%
1415	Zavalla	7	3	4.05%	-3.60%	0.45%	0.00%	0.45%	4.50%	-4.50%	0.00%	0.00%	0.00%	-0.45%	9.50%

SECTION 3

RECONCILIATION OF FULL RETIREMENT RATES FROM PRIOR ACTUARIAL VALUATION REPORT

Section 3

Texas Municipal Retirement System

Reconciliation of Full Retirement Rates from Prior Actuarial Valuation Report

Actuarial valuations are based on long-term assumptions, and results in a specific year can, and almost certainly will, differ as actual plan experience deviates from the assumptions. The table at the end of this section provides a detailed breakdown of changes in each city's Full Retirement Rate (ADEC) from 2026 to 2027. A brief description of such changes is below.

Benefit Changes - Shows the increase or decrease in the contribution rate associated with any plan changes.

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

Return on Actuarial Value of Assets (AVA) - Shows the change in the contribution rate associated with the return on the AVA being different than the assumed 6.75%. For the year ending December 31, 2025 the System-wide return on an AVA basis was 7.60%, but the returns will vary by city.

Contributions & Fully Amortized Prior Bases - Shows the total increase or decrease in the contribution rate associated with contributions different than the Full Retirement Rate, the contribution lag (see below), and the impact of the amortization bases which become fully amortized as of this valuation since payments for those bases are no longer part of the Prior Service Rate calculation. Contributions different from the Full Retirement Rate may include contributions in excess of the Full Retirement Rate and/or lump sum contributions. The effect of the contribution lag refers to the time delay between the actuarial valuation date and the date the contribution rate becomes effective (i.e., the Actuarial Valuation as of December 31, 2025 sets the rate effective for 2027). Once the Full Retirement Rate stabilizes, this impact is expected to be immaterial for most cities.

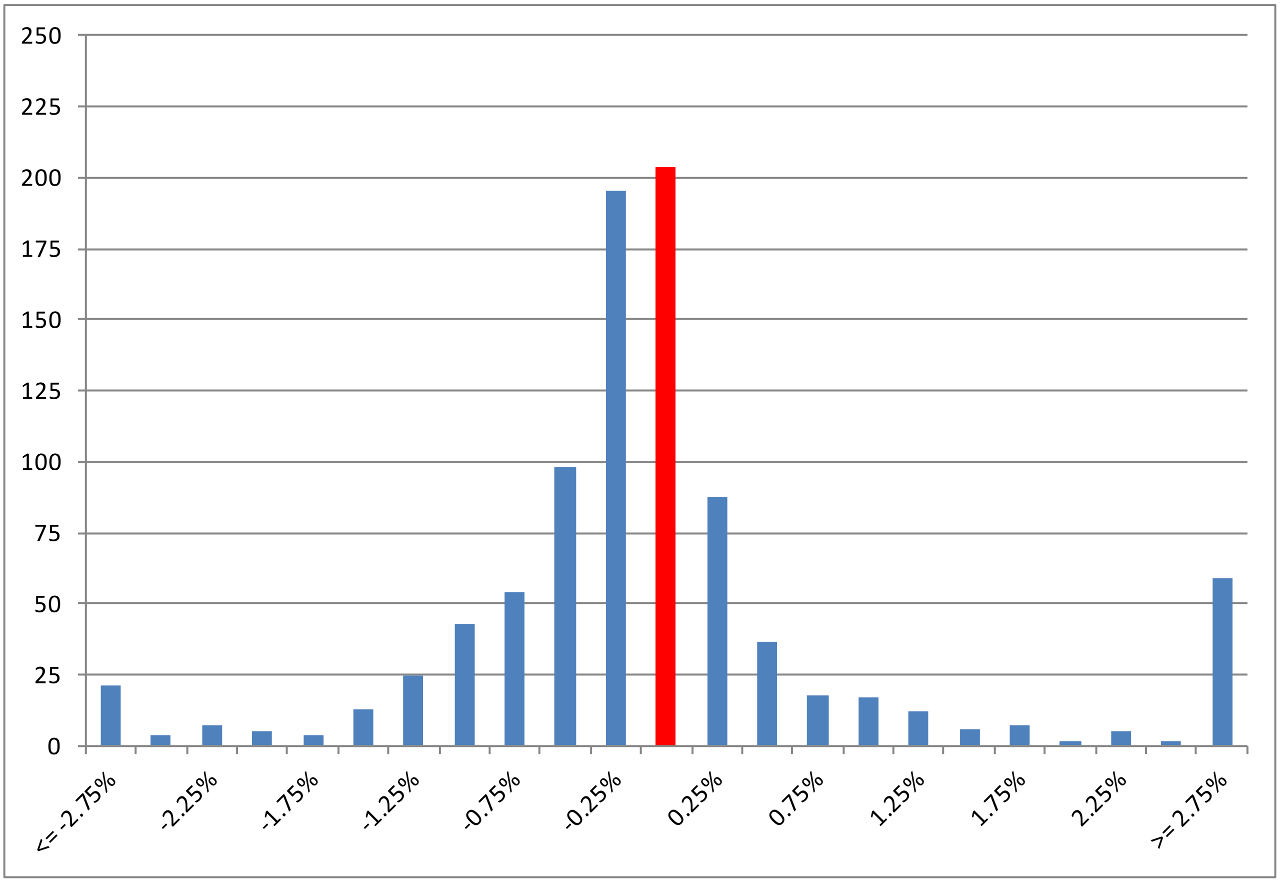
Payroll Growth - Shows the increase or decrease in the contribution rate associated with higher or lower than expected growth in the participating city's overall payroll. The amortization payments are calculated assuming payroll grows at a city's assumed rate each year. For most cities, the assumed payroll growth is 2.75%. Overall payroll growth greater (less) than the assumed rate will typically cause a decrease (increase) in the Prior Service Rate.

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

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

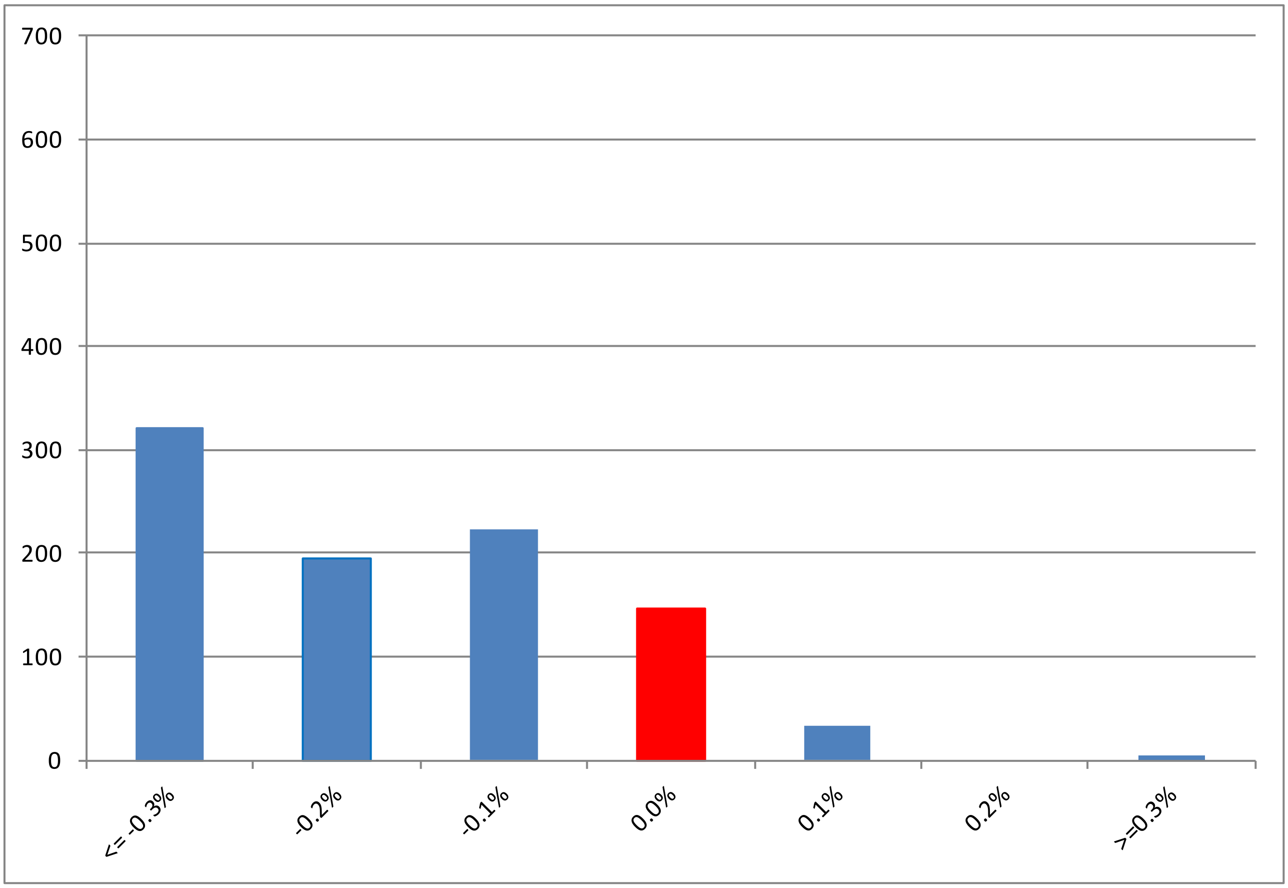
Distribution of Changes

Total Changes in Full Retirement Rate



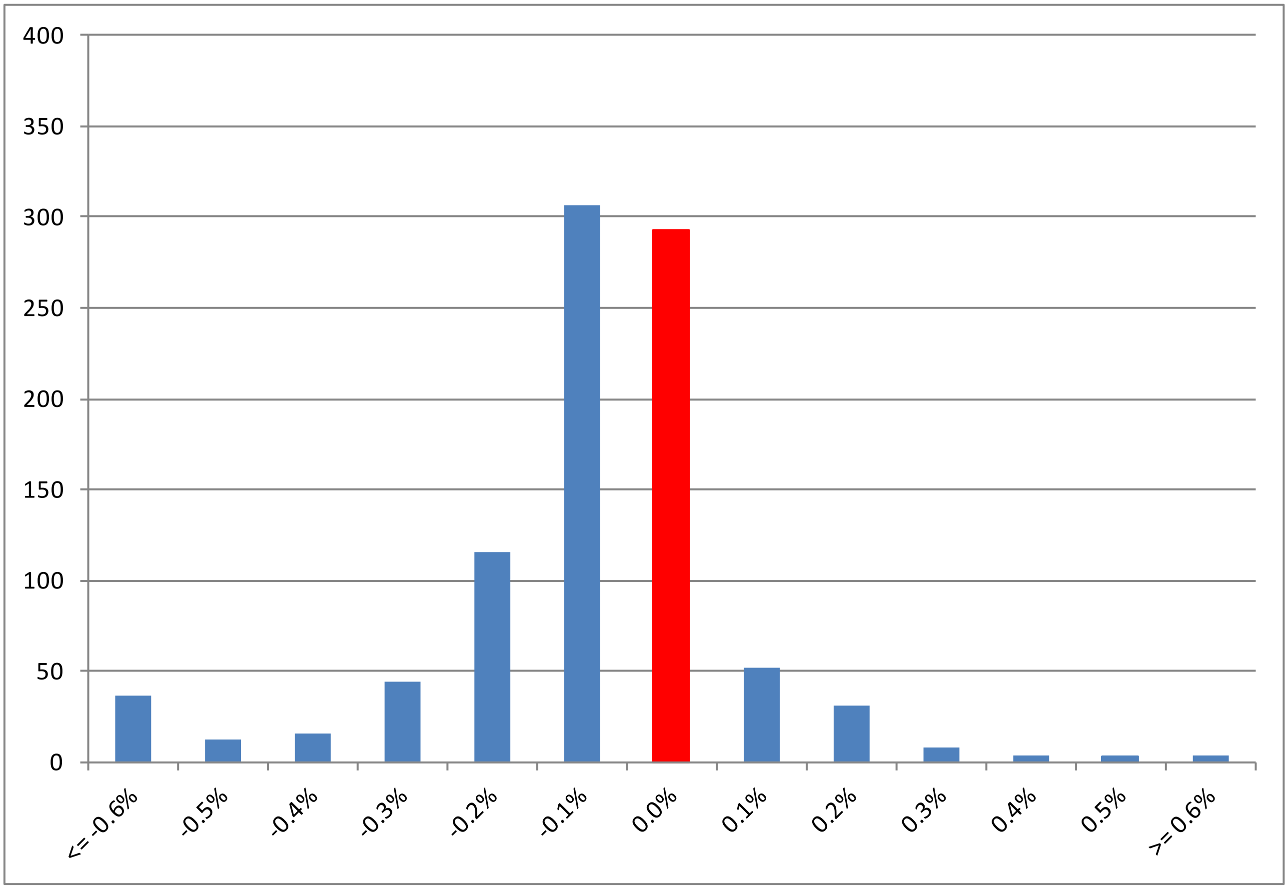
Distribution of Changes

Change Due to Return on Actuarial Value of Assets



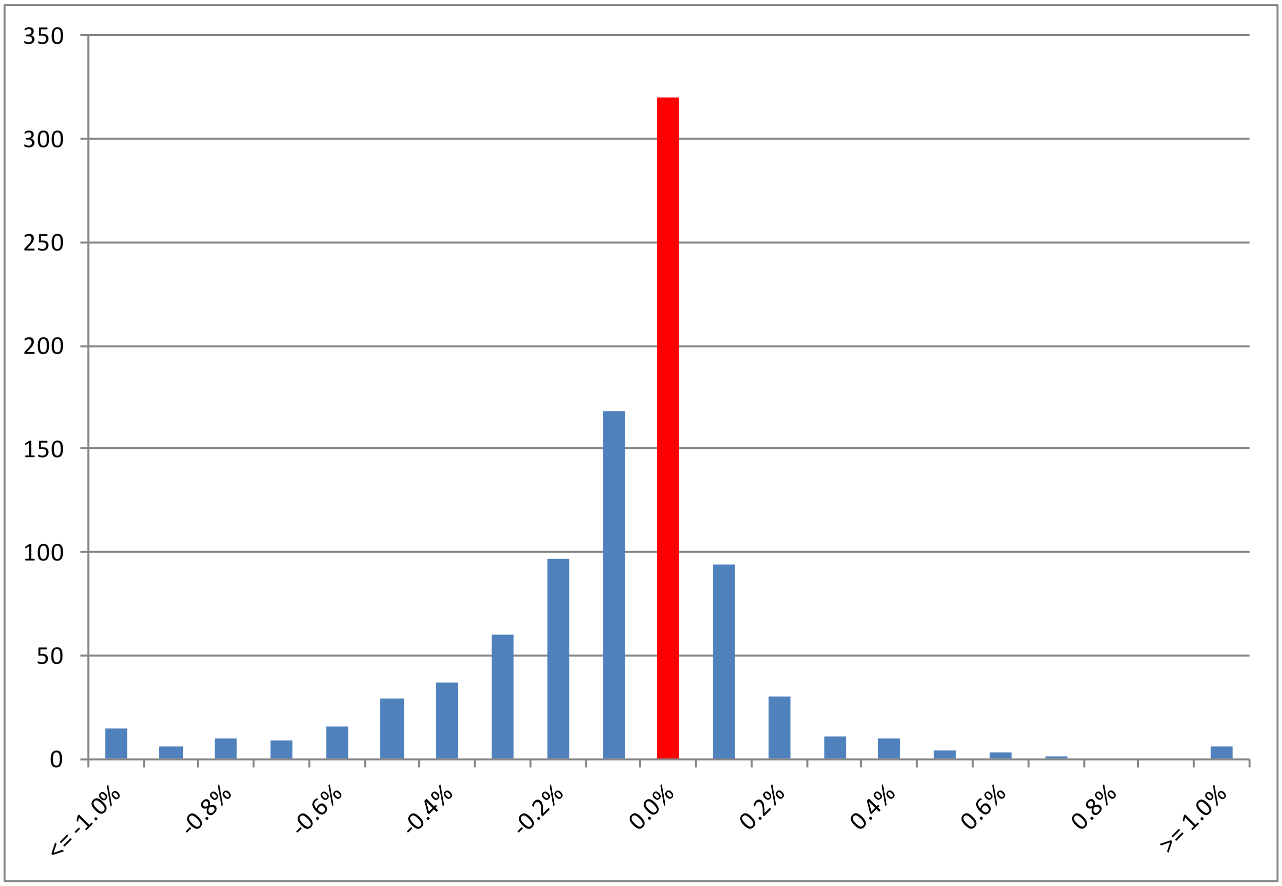
Distribution of Changes

Change Due to Contributions Different than Actuarial Rate and/or Fully Amortized Prior Bases



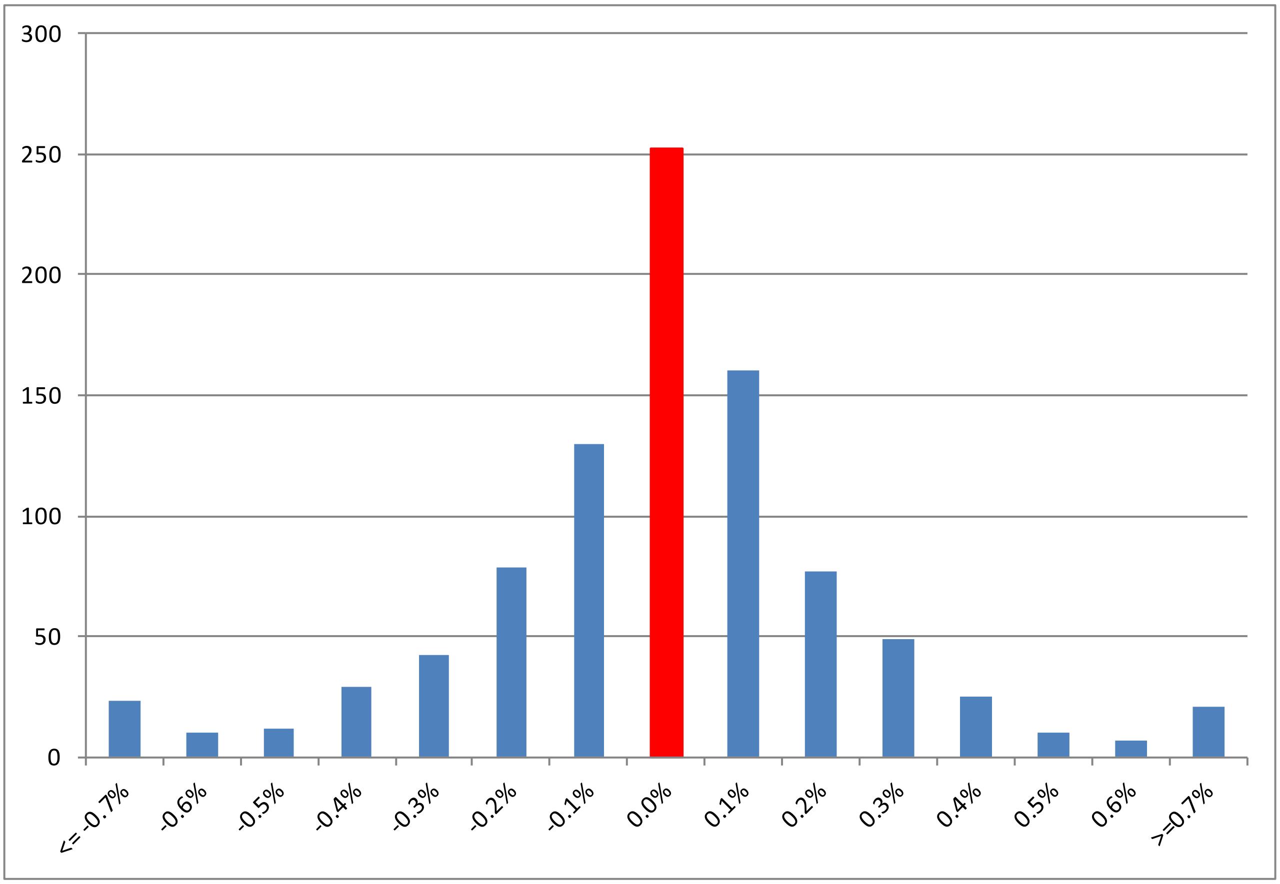
Distribution of Changes

Change Due to Payroll Growing Faster or Slower than Expected



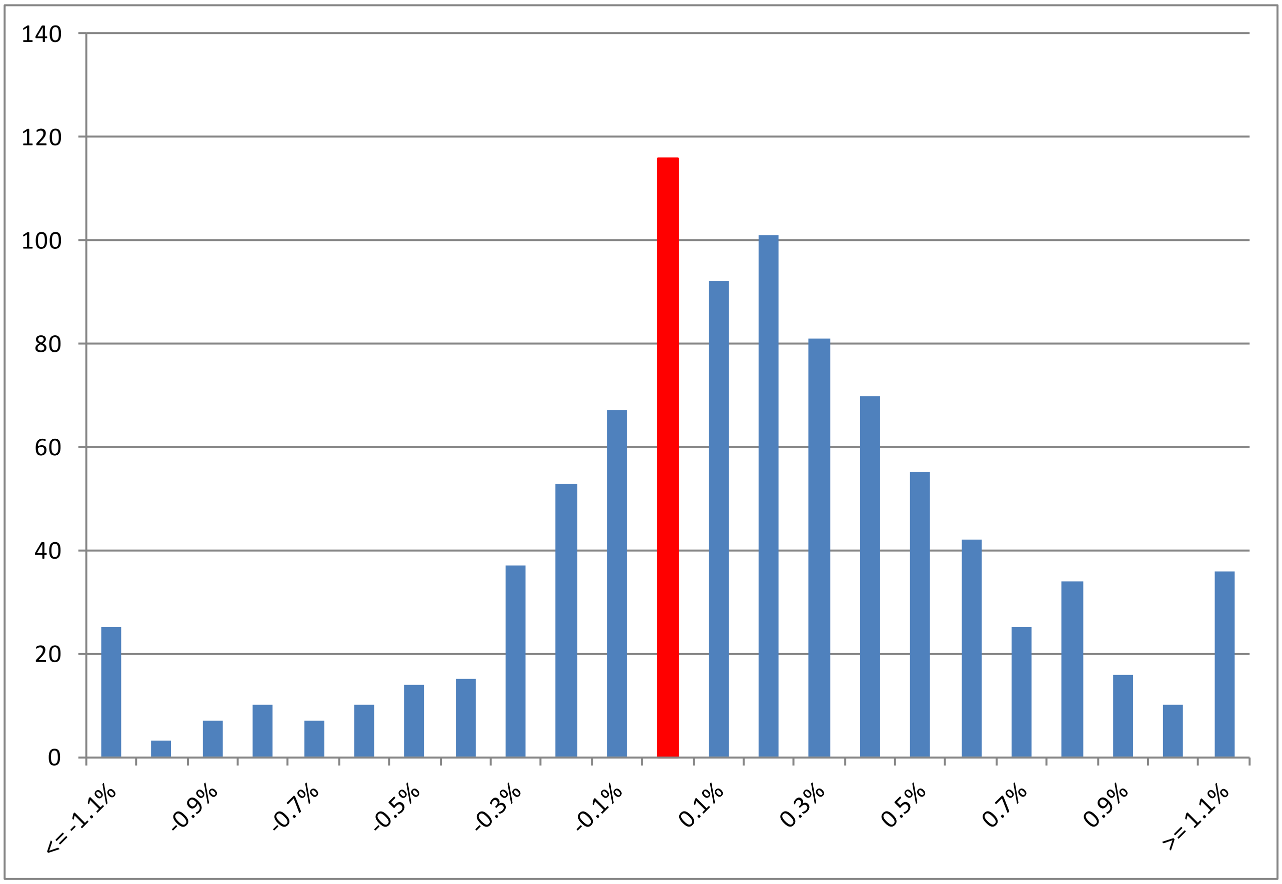
Distribution of Changes

Change Normal Cost Rate



Distribution of Changes

Change Due to Liability Experience



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

CITY NUMBER	CITY NAME	2026 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contributions & Fully Amortized Prior Bases	Payroll Growth	Normal Cost	Liability Growth	Total Change	2027 Rates
4	Abernathy	3.50%	3.38%	0.00%	-0.10%	0.20%	0.01%	0.35%	0.37%	4.21%	7.71%
6	Abilene	10.62%	0.00%	0.00%	-0.48%	-0.15%	-0.03%	0.00%	0.39%	-0.27%	10.35%
7	Addison	16.50%	0.00%	0.00%	-0.43%	-0.24%	-0.33%	0.15%	0.03%	-0.82%	15.68%
8	Agua Dulce	6.82%	0.00%	0.00%	0.01%	-4.41%	-0.01%	0.02%	-0.03%	-4.42%	2.40%
10	Alamo	9.03%	0.00%	0.00%	-0.10%	-0.12%	-0.09%	0.07%	0.18%	-0.06%	8.97%
12	Alamo Heights	16.68%	0.00%	0.00%	-0.28%	-0.12%	-0.16%	0.05%	-0.07%	-0.58%	16.10%
14	Alba	7.86%	0.00%	0.00%	-0.30%	-2.29%	0.02%	0.10%	0.13%	-2.34%	5.52%
16	Albany	4.81%	0.00%	0.00%	-0.10%	0.00%	-0.08%	-0.09%	0.19%	-0.08%	4.73%
17	Aledo	9.95%	1.56%	0.00%	-0.04%	-0.18%	0.04%	-0.07%	0.04%	1.35%	11.30%
18	Alice	4.80%	0.00%	0.00%	-0.33%	0.02%	-0.10%	0.01%	-0.14%	-0.54%	4.26%
19	Allen	16.36%	0.00%	0.00%	-0.21%	-0.10%	-0.22%	0.05%	0.44%	-0.04%	16.32%
21	Alma	9.44%	0.00%	0.00%	0.07%	-0.17%	0.03%	0.21%	-0.25%	-0.11%	9.33%
20	Alpine	1.75%	0.00%	0.00%	-0.16%	-0.01%	0.00%	0.01%	0.10%	-0.06%	1.69%
22	Alto	11.12%	0.00%	0.00%	-0.19%	-0.10%	-0.01%	0.01%	0.62%	0.33%	11.45%
23	Alton	10.05%	0.00%	0.00%	-0.07%	-0.09%	0.00%	0.02%	0.08%	-0.06%	9.99%
24	Alvarado	14.11%	0.00%	0.00%	-0.01%	-0.25%	-0.45%	0.11%	-0.18%	-0.78%	13.33%
26	Alvin	18.50%	0.00%	0.00%	-0.32%	-0.11%	-0.49%	0.06%	0.48%	-0.38%	18.12%
28	Alvord	4.49%	0.00%	0.00%	-0.09%	-0.02%	-0.01%	-0.02%	0.21%	0.07%	4.56%
30	Amarillo	17.32%	2.50%	0.00%	-0.31%	0.04%	-0.47%	0.01%	0.52%	2.29%	19.61%
32	Amherst	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	Anahuac	7.29%	0.00%	0.00%	-0.16%	0.02%	-0.09%	0.01%	-0.04%	-0.26%	7.03%
36	Andrews	13.78%	0.00%	0.00%	-0.30%	-0.07%	-0.12%	-0.06%	0.66%	0.11%	13.89%
38	Angleton	11.66%	0.00%	0.00%	-0.26%	0.00%	0.10%	-0.17%	0.03%	-0.30%	11.36%
40	Anna	14.55%	0.00%	0.00%	0.01%	-0.21%	-0.10%	-0.17%	0.03%	-0.44%	14.11%
41	Annetta	7.64%	0.00%	0.00%	0.02%	-0.01%	-0.01%	-0.29%	-0.10%	-0.39%	7.25%
44	Anson	1.63%	1.44%	0.00%	-0.11%	0.09%	0.08%	-0.07%	-0.12%	1.31%	2.94%
45	Anthony	8.74%	0.00%	0.00%	0.01%	-0.36%	-0.47%	-0.10%	0.17%	-0.75%	7.99%
48	Aransas Pass	10.57%	0.00%	0.00%	-0.15%	-0.13%	-0.10%	-0.16%	-0.40%	-0.94%	9.63%
50	Archer City	5.14%	0.00%	0.00%	-0.19%	-0.04%	0.03%	-0.32%	-0.09%	-0.61%	4.53%
49	Arcola	2.51%	0.00%	0.00%	-0.01%	-0.05%	-0.02%	0.06%	-0.25%	-0.27%	2.24%
51	Argyle	11.76%	0.00%	0.00%	-0.15%	-0.11%	0.01%	0.82%	0.21%	0.78%	12.54%
52	Arlington	11.95%	0.00%	0.00%	-0.51%	-0.01%	-0.01%	0.01%	0.42%	-0.10%	11.85%
54	Arp	13.83%	3.05%	0.00%	-0.06%	-0.03%	-0.45%	-0.18%	1.65%	3.98%	17.81%
60	Aspermont	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	Athens	16.54%	0.00%	0.00%	-0.43%	-0.24%	-0.63%	0.24%	0.18%	-0.88%	15.66%
64	Atlanta	6.86%	0.00%	0.00%	-0.19%	-0.04%	-0.08%	-0.03%	0.50%	0.16%	7.02%
66	Aubrey	10.58%	1.76%	0.00%	0.03%	-0.24%	-0.60%	-0.04%	0.57%	1.48%	12.06%
67	Aurora	9.98%	0.00%	0.00%	0.14%	-0.69%	0.02%	0.39%	0.19%	0.05%	10.03%
72	Avery	1.79%	0.00%	0.00%	0.07%	0.04%	0.00%	0.30%	-0.41%	0.00%	1.79%
74	Avinger	0.00%	0.00%	0.00%	0.00%	0.00%	1.01%	0.00%	0.03%	1.04%	1.04%
75	Azle	17.73%	0.00%	0.00%	-0.13%	-0.14%	-0.60%	0.37%	0.51%	0.01%	17.74%
77	Baird	0.30%	0.00%	0.00%	-0.19%	-0.06%	0.09%	0.06%	0.10%	0.00%	0.30%
78	Balch Springs	16.84%	0.00%	0.00%	-0.18%	-0.21%	-0.75%	0.16%	1.15%	0.17%	17.01%
79	Balcones Heights	11.50%	0.00%	0.00%	-0.43%	0.03%	0.01%	0.55%	-0.47%	-0.31%	11.19%
80	Ballinger	17.53%	0.00%	0.00%	-0.16%	-0.04%	-0.20%	-0.17%	0.52%	-0.05%	17.48%
82	Balmorhea	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
83	Bandera	12.24%	0.00%	0.00%	-0.16%	0.05%	0.01%	-0.22%	-0.31%	-0.63%	11.61%
84	Bangs	9.99%	0.00%	0.00%	-0.30%	-0.13%	0.01%	0.82%	0.06%	0.46%	10.45%
90	Bartlett	10.88%	0.00%	0.00%	-0.10%	-0.43%	-0.12%	-0.14%	0.94%	0.15%	11.03%
91	Bartonville	9.78%	0.00%	0.00%	-0.07%	-1.60%	-0.02%	0.48%	-0.32%	-1.53%	8.25%
92	Bastrop	13.33%	0.00%	0.00%	-0.10%	-0.19%	-0.20%	0.11%	0.36%	-0.02%	13.31%
94	Bay City	9.16%	0.00%	0.00%	-0.31%	-0.09%	-0.25%	-0.05%	0.83%	0.13%	9.29%
93	Bayou Vista	3.08%	0.00%	0.00%	-0.14%	-0.02%	-0.13%	0.29%	-0.16%	-0.16%	2.92%
96	Baytown	19.27%	0.00%	0.00%	-0.43%	-0.03%	0.06%	-0.01%	0.24%	-0.17%	19.10%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	2026 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contributions & Fully Amortized Prior Bases	Payroll Growth	Normal Cost	Liability Growth	Total Change	2027 Rates
103	Beasley	3.91%	0.00%	0.00%	0.07%	-0.11%	0.03%	-0.01%	0.21%	0.19%	4.10%
98	Beaumont	20.67%	0.00%	0.00%	-0.95%	-0.06%	-0.13%	-0.03%	0.40%	-0.77%	19.90%
100	Bedford	16.88%	4.28%	0.00%	-0.08%	0.28%	-0.12%	0.13%	0.10%	4.59%	21.47%
101	Bee Cave	10.82%	4.40%	0.00%	-0.07%	0.38%	0.14%	0.00%	0.30%	5.15%	15.97%
102	Beeville	0.96%	0.00%	0.00%	-0.21%	-0.02%	0.13%	-0.05%	0.02%	-0.13%	0.83%
106	Bellaire	22.54%	0.00%	0.00%	-0.71%	-0.14%	-0.32%	-0.35%	0.64%	-0.88%	21.66%
109	Bellmead	12.18%	0.00%	0.00%	-0.21%	-0.20%	-0.05%	0.03%	0.60%	0.17%	12.35%
110	Bells	5.63%	0.00%	0.00%	-0.03%	0.03%	-0.13%	0.58%	-0.02%	0.43%	6.06%
112	Bellville	17.38%	0.00%	0.00%	-0.55%	-0.06%	0.13%	-0.01%	0.26%	-0.23%	17.15%
114	Belton	11.19%	0.00%	0.00%	-0.13%	-0.05%	-0.11%	0.13%	0.30%	0.14%	11.33%
118	Benbrook	17.22%	0.00%	0.00%	-0.60%	-0.02%	-0.08%	0.30%	0.52%	0.12%	17.34%
120	Benjamin	11.69%	0.00%	0.00%	0.10%	-0.09%	-0.18%	-0.01%	0.58%	0.40%	12.09%
121	Berryville	2.23%	0.00%	0.00%	-0.11%	-0.11%	0.01%	-0.04%	0.18%	-0.07%	2.16%
123	Bertram	4.55%	0.00%	0.00%	-0.05%	-0.01%	0.01%	-0.30%	-0.07%	-0.42%	4.13%
119	Beverly Hills	2.11%	0.00%	0.00%	0.02%	-0.03%	0.00%	0.11%	0.03%	0.13%	2.24%
124	Big Lake	20.75%	0.00%	0.00%	-0.32%	-0.17%	-0.54%	-0.02%	-0.26%	-1.31%	19.44%
126	Big Sandy	6.05%	0.00%	0.00%	-0.29%	-0.04%	-0.04%	0.00%	0.28%	-0.09%	5.96%
128	Big Spring	18.71%	0.00%	0.00%	-0.43%	-0.09%	-0.33%	-0.17%	0.82%	-0.20%	18.51%
132	Bishop	3.64%	0.00%	0.00%	-0.20%	0.05%	0.01%	0.08%	-0.03%	-0.09%	3.55%
134	Blanco	5.84%	1.01%	0.00%	-0.08%	-0.01%	0.03%	-0.24%	-0.05%	0.66%	6.50%
140	Blooming Grove	13.05%	0.00%	0.00%	-0.43%	-2.61%	-0.66%	0.45%	1.75%	-1.50%	11.55%
142	Blossom	4.74%	0.00%	0.00%	-0.27%	-0.09%	-0.35%	0.35%	-0.17%	-0.53%	4.21%
143	Blue Mound	6.25%	5.88%	0.00%	-0.06%	0.40%	-0.04%	-0.26%	-0.24%	5.68%	11.93%
144	Blue Ridge	1.70%	0.00%	0.00%	-0.02%	-0.05%	0.12%	-0.45%	0.16%	-0.24%	1.46%
148	Boerne	19.49%	0.00%	0.00%	-0.18%	-0.33%	-0.48%	0.19%	0.77%	-0.03%	19.46%
150	Bogata	0.00%	0.00%	0.00%	-0.05%	0.00%	0.09%	0.30%	-0.07%	0.27%	0.27%
152	Bonham	9.46%	0.00%	0.00%	-0.20%	-0.11%	-0.06%	0.26%	0.43%	0.32%	9.78%
154	Booker	5.30%	0.00%	0.00%	-0.21%	-0.11%	0.07%	-0.21%	-0.01%	-0.47%	4.83%
156	Borger	16.34%	3.67%	0.00%	-0.27%	0.07%	-0.46%	0.05%	0.80%	3.86%	20.20%
158	Bovina	0.26%	0.00%	0.00%	-0.11%	-0.02%	-0.02%	-0.16%	0.15%	-0.16%	0.10%
160	Bowie	8.09%	0.00%	0.00%	-0.29%	-0.06%	0.01%	0.11%	-0.25%	-0.48%	7.61%
162	Boyd	5.44%	0.00%	0.00%	-0.03%	-0.09%	0.05%	0.27%	0.06%	0.26%	5.70%
166	Brady	9.00%	0.00%	0.00%	-0.21%	0.01%	0.03%	-0.25%	-0.12%	-0.54%	8.46%
170	Brazoria	5.75%	0.00%	0.00%	-0.34%	-0.03%	0.23%	0.00%	-0.57%	-0.71%	5.04%
172	Breckenridge	7.05%	0.00%	0.00%	-0.26%	-0.23%	-0.07%	-0.04%	-0.58%	-1.18%	5.87%
174	Bremond	10.94%	0.00%	0.00%	-0.16%	-0.58%	-0.12%	-0.41%	-1.59%	-2.86%	8.08%
176	Brenham	16.69%	0.00%	0.00%	-0.34%	-0.29%	-0.17%	0.31%	0.07%	-0.42%	16.27%
177	Bridge City	19.57%	0.00%	0.00%	-0.40%	-0.02%	0.32%	-0.02%	0.20%	0.08%	19.65%
178	Bridgeport	14.90%	0.00%	0.00%	-0.14%	-0.11%	-0.04%	0.28%	0.76%	0.75%	15.65%
180	Bronte	2.98%	0.00%	0.00%	-0.18%	-0.67%	0.04%	0.31%	-0.25%	-0.75%	2.23%
182	Brookshire	14.23%	0.00%	0.00%	-0.13%	-0.59%	-0.55%	-0.28%	0.01%	-1.54%	12.69%
184	Brownfield	1.91%	0.00%	0.00%	-0.40%	-0.29%	0.24%	0.02%	0.39%	-0.04%	1.87%
186	Brownsboro	10.32%	0.00%	0.00%	-0.10%	-0.61%	-1.27%	-0.01%	0.26%	-1.73%	8.59%
10188	Brownsville	18.20%	0.00%	0.00%	-0.38%	-0.12%	-0.31%	0.05%	0.76%	0.00%	18.20%
20188	Brownsville PUB	19.60%	4.70%	0.00%	-0.35%	0.13%	-0.77%	0.00%	1.45%	5.16%	24.76%
10190	Brownwood	14.36%	0.00%	0.00%	-0.47%	-0.09%	-0.06%	-0.03%	-0.51%	-1.16%	13.20%
30190	Brownwood Health Dept.	16.44%	0.00%	0.00%	-0.13%	0.20%	0.49%	0.28%	-1.90%	-1.06%	15.38%
20190	Brownwood Library	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
195	Bruceville-Eddy	7.73%	0.00%	0.00%	-0.14%	-0.01%	-0.01%	-0.01%	0.13%	-0.04%	7.69%
192	Bryan	10.40%	0.00%	0.00%	-0.39%	-0.03%	-0.04%	-0.02%	0.80%	0.32%	10.72%
193	Bryson	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
194	Buda	13.18%	0.00%	0.00%	-0.06%	-0.15%	-0.13%	0.27%	0.20%	0.13%	13.31%
196	Buffalo	4.28%	0.00%	0.00%	-0.20%	0.00%	-0.02%	0.04%	-0.08%	-0.26%	4.02%
198	Bullard	14.27%	2.53%	0.00%	-0.06%	-0.05%	-0.51%	0.11%	0.37%	2.39%	16.66%

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TEXAS MUNICIPAL RETIREMENT SYSTEM
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203	Bulverde	8.80%	0.00%	0.00%	-0.07%	-0.03%	0.01%	-0.26%	0.15%	-0.20%	8.60%
199	Bunker Hill Village	19.48%	0.00%	0.00%	-0.33%	-0.02%	-0.30%	0.00%	1.70%	1.05%	20.53%
200	Burkburnett	10.90%	0.00%	0.00%	-0.34%	-0.02%	0.00%	0.27%	-0.81%	-0.90%	10.00%
202	Burleson	17.89%	0.00%	0.00%	-0.20%	-0.05%	-0.12%	-0.17%	0.02%	-0.52%	17.37%
204	Burnet	12.70%	0.00%	0.00%	-0.19%	-0.11%	-0.22%	-0.05%	0.44%	-0.13%	12.57%
205	Byers	8.71%	0.00%	0.00%	0.03%	0.34%	-0.14%	-0.02%	0.30%	0.51%	9.22%
207	Cactus	9.40%	2.09%	0.00%	0.00%	0.07%	-0.10%	-0.04%	0.35%	2.37%	11.77%
208	Caddo Mills	13.51%	0.00%	0.00%	0.04%	-0.17%	-0.39%	1.28%	0.69%	1.45%	14.96%
210	Caldwell	6.93%	0.00%	0.00%	-0.33%	-0.09%	0.01%	0.22%	0.41%	0.22%	7.15%
211	Callisburg	7.39%	0.00%	0.00%	0.08%	-0.02%	-0.14%	-0.92%	0.27%	-0.73%	6.66%
212	Calvert	14.85%	0.00%	0.00%	-0.07%	-0.42%	-0.53%	-0.51%	0.55%	-0.98%	13.87%
214	Cameron	13.03%	0.00%	0.00%	-0.16%	-0.04%	-0.10%	-0.01%	0.22%	-0.09%	12.94%
216	Campbell	2.68%	0.00%	0.00%	-0.49%	0.08%	0.44%	-1.27%	-0.04%	-1.28%	1.40%
220	Canadian	16.31%	0.00%	0.00%	-0.27%	-0.15%	-0.08%	0.19%	-0.53%	-0.84%	15.47%
221	Caney City	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
222	Canton	13.44%	3.73%	0.00%	-0.17%	0.18%	-0.04%	-0.02%	0.48%	4.16%	17.60%
224	Canyon	14.42%	0.00%	0.00%	-0.47%	-0.11%	-0.14%	0.05%	0.32%	-0.35%	14.07%
227	Carmine	0.00%	0.00%	0.00%	-0.17%	-0.03%	0.08%	0.00%	0.63%	0.51%	0.51%
228	Carrizo Springs	4.85%	0.00%	0.00%	-0.24%	0.04%	-0.10%	-0.09%	-0.31%	-0.70%	4.15%
230	Carrollton	12.20%	0.00%	0.00%	-0.51%	-0.14%	-0.11%	0.02%	0.38%	-0.36%	11.84%
232	Carthage	21.98%	0.00%	0.00%	-0.54%	-0.02%	-0.05%	-0.07%	0.62%	-0.06%	21.92%
231	Castle Hills	16.84%	0.00%	0.00%	-0.43%	-0.06%	-0.07%	-0.58%	0.00%	-1.14%	15.70%
234	Castroville	8.91%	0.00%	0.00%	-0.12%	-0.15%	-0.12%	-0.08%	-0.27%	-0.74%	8.17%
238	Cedar Hill	15.48%	0.00%	0.00%	-0.27%	0.00%	0.03%	0.04%	0.29%	0.09%	15.57%
239	Cedar Park	18.29%	0.00%	0.00%	-0.13%	-0.09%	-0.41%	0.04%	0.54%	-0.05%	18.24%
240	Celeste	2.70%	0.00%	0.00%	-0.02%	0.03%	-0.01%	0.09%	-0.05%	0.04%	2.74%
242	Celina	13.19%	0.00%	0.00%	0.04%	-0.21%	-0.38%	0.12%	0.50%	0.07%	13.26%
244	Center	12.38%	0.00%	0.00%	-0.29%	0.03%	0.06%	-0.05%	0.25%	0.00%	12.38%
246	Centerville	6.88%	0.00%	0.00%	-0.44%	-0.48%	0.10%	-0.29%	0.48%	-0.63%	6.25%
247	Chandler	8.91%	0.00%	0.00%	-0.02%	-0.08%	-0.04%	-0.14%	0.04%	-0.24%	8.67%
248	Charlotte	3.66%	0.00%	0.00%	-0.11%	0.18%	-1.97%	-0.42%	-1.34%	-3.66%	0.00%
249	Chester	0.63%	0.00%	0.00%	-1.77%	-0.45%	0.16%	0.73%	2.01%	0.68%	1.31%
245	Chico	5.53%	0.00%	0.00%	-0.20%	-0.03%	-0.08%	-0.29%	-3.19%	-3.79%	1.74%
250	Childress	16.08%	0.00%	0.00%	-0.30%	-0.11%	0.03%	-0.06%	-0.81%	-1.25%	14.83%
251	Chillicothe	0.26%	0.00%	0.00%	0.00%	-0.32%	0.00%	0.00%	0.06%	-0.26%	0.00%
252	China Grove	5.58%	0.00%	0.00%	0.06%	-0.09%	-0.04%	-0.13%	-0.15%	-0.35%	5.23%
253	Chireno	23.06%	0.00%	0.00%	-0.40%	0.02%	-0.19%	-0.12%	1.70%	1.01%	24.07%
255	Cibolo	13.67%	0.00%	0.00%	-0.07%	-0.15%	-0.11%	-0.11%	0.33%	-0.11%	13.56%
256	Cisco	5.86%	0.00%	0.00%	-0.16%	-0.06%	0.04%	0.36%	-0.10%	0.08%	5.94%
258	Clarendon	1.04%	2.75%	0.00%	-0.20%	0.20%	-0.11%	-0.14%	-0.28%	2.22%	3.26%
259	Clarksville	2.84%	0.00%	0.00%	-0.43%	0.07%	-0.76%	-0.49%	0.26%	-1.35%	1.49%
260	Clarksville City	2.47%	0.84%	0.00%	0.00%	0.05%	0.00%	-0.03%	-3.33%	-2.47%	0.00%
263	Clear Lake Shores	14.05%	0.00%	0.00%	-0.10%	-0.16%	-0.06%	0.21%	0.82%	0.71%	14.76%
264	Cleburne	16.70%	2.23%	0.00%	-0.45%	0.06%	-0.50%	-0.06%	0.32%	1.60%	18.30%
266	Cleveland	9.21%	0.00%	0.00%	-0.15%	-0.10%	-0.17%	0.05%	0.43%	0.06%	9.27%
268	Clifton	7.21%	0.00%	0.00%	-0.12%	-0.06%	-0.08%	-0.05%	0.39%	0.08%	7.29%
271	Clute	12.48%	0.00%	0.00%	-0.28%	-0.08%	-0.03%	0.12%	0.56%	0.29%	12.77%
272	Clyde	13.13%	0.00%	0.00%	-0.16%	0.08%	0.17%	-0.07%	-0.36%	-0.34%	12.79%
274	Coahoma	6.19%	0.00%	0.00%	-0.29%	-0.01%	-0.02%	-0.34%	0.19%	-0.47%	5.72%
276	Cockrell Hill	9.20%	0.00%	0.00%	-0.26%	-0.01%	0.02%	-0.04%	-0.31%	-0.60%	8.60%
279	Coldspring	3.50%	0.00%	0.00%	0.08%	-0.10%	-0.01%	-0.10%	0.09%	-0.04%	3.46%
278	Coleman	16.66%	0.00%	0.00%	-0.98%	-0.24%	0.11%	0.96%	0.75%	0.60%	17.26%
280	College Station	14.86%	0.00%	0.00%	-0.41%	-0.57%	-0.31%	-0.02%	0.62%	-0.69%	14.17%
281	Colleyville	11.05%	0.00%	0.00%	-0.28%	0.00%	-0.02%	0.15%	0.41%	0.26%	11.31%

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TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	2026 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contributions & Fully Amortized Prior Bases	Payroll Growth	Normal Cost	Liability Growth	Total Change	2027 Rates
282	Collinsville	4.25%	0.47%	0.00%	-0.04%	-0.01%	0.00%	0.56%	0.17%	1.15%	5.40%
283	Colmesneil	5.32%	0.00%	0.00%	-0.13%	-1.16%	-0.01%	0.00%	-0.47%	-1.77%	3.55%
284	Colorado City	8.14%	0.00%	0.00%	-0.30%	-0.09%	0.21%	-0.75%	0.08%	-0.85%	7.29%
286	Columbus	10.83%	0.00%	0.00%	-0.39%	-0.08%	-0.12%	-0.26%	0.64%	-0.21%	10.62%
288	Comanche	9.64%	0.00%	0.00%	-0.18%	-0.09%	0.02%	-0.16%	-1.74%	-2.15%	7.49%
289	Combes	4.99%	0.00%	0.00%	-0.02%	-0.03%	-0.10%	0.04%	0.01%	-0.10%	4.89%
290	Commerce	8.38%	0.00%	0.00%	-0.22%	-0.10%	-0.05%	0.13%	0.38%	0.14%	8.52%
294	Conroe	17.19%	0.00%	0.00%	-0.39%	0.00%	0.09%	-0.03%	0.24%	-0.09%	17.10%
295	Converse	14.37%	0.00%	0.00%	-0.17%	-0.07%	-0.07%	-0.10%	0.33%	-0.08%	14.29%
298	Cooper	5.40%	0.00%	0.00%	-0.19%	-0.16%	-0.45%	-0.07%	0.46%	-0.41%	4.99%
299	Coppell	18.27%	0.00%	0.00%	-0.36%	-0.08%	-0.25%	0.10%	0.53%	-0.06%	18.21%
297	Copper Canyon	8.20%	0.00%	0.00%	-0.05%	-0.13%	0.03%	0.41%	0.18%	0.44%	8.64%
300	Copperas Cove	13.80%	0.00%	0.00%	-0.29%	-0.23%	-0.18%	-0.07%	-0.16%	-0.93%	12.87%
301	Corinth	15.57%	0.00%	0.00%	-0.22%	-0.14%	-0.28%	0.12%	0.32%	-0.20%	15.37%
302	Corpus Christi	15.34%	0.69%	0.00%	-0.33%	-0.27%	-0.11%	-0.08%	0.33%	0.23%	15.57%
304	Corrigan	3.30%	0.00%	0.00%	-0.11%	0.04%	-0.03%	-0.17%	0.00%	-0.27%	3.03%
306	Corsicana	15.08%	0.00%	0.00%	-0.78%	-0.59%	-0.69%	-0.03%	-0.80%	-2.89%	12.19%
307	Cottonwood Shores	15.64%	0.78%	0.00%	0.08%	-0.03%	-0.48%	0.29%	0.99%	1.63%	17.27%
308	Cotulla	5.89%	2.98%	0.00%	-0.09%	0.20%	0.02%	0.03%	0.09%	3.23%	9.12%
311	Covington	3.00%	0.00%	0.00%	0.07%	-0.39%	0.16%	0.08%	0.33%	0.25%	3.25%
310	Crandall	10.44%	2.58%	0.00%	-0.09%	-0.05%	-0.21%	0.43%	0.80%	3.46%	13.90%
312	Crane	8.69%	0.00%	0.00%	-0.33%	-0.07%	0.05%	0.24%	0.31%	0.20%	8.89%
314	Crawford	1.31%	27.29%	0.00%	0.13%	0.10%	-4.09%	0.37%	2.56%	26.36%	27.67%
315	Creedmoor	3.13%	0.00%	0.00%	0.05%	-0.30%	-0.08%	-0.12%	-0.14%	-0.59%	2.54%
316	Crockett	13.87%	0.00%	0.00%	-0.38%	-0.15%	-0.12%	0.05%	0.22%	-0.38%	13.49%
318	Crosbyton	0.83%	0.00%	0.00%	-0.31%	-0.03%	0.07%	0.00%	0.41%	0.14%	0.97%
320	Cross Plains	5.09%	0.00%	0.00%	-0.45%	-0.17%	0.35%	0.15%	0.61%	0.49%	5.58%
321	Cross Roads	7.82%	0.00%	0.00%	0.01%	-0.10%	0.00%	0.24%	0.04%	0.19%	8.01%
322	Crowell	3.51%	0.00%	0.00%	0.05%	-0.54%	-0.06%	-0.16%	0.09%	-0.62%	2.89%
323	Crowley	12.58%	0.00%	0.00%	-0.12%	-0.07%	-0.23%	0.13%	0.61%	0.32%	12.90%
324	Crystal City	2.39%	0.00%	0.00%	-0.21%	-0.03%	0.09%	-0.21%	0.05%	-0.31%	2.08%
326	Cuero	9.87%	3.46%	0.00%	-0.18%	0.23%	-0.11%	0.07%	0.72%	4.19%	14.06%
328	Cumby	1.76%	0.00%	0.00%	-0.02%	-0.07%	0.07%	-0.29%	0.02%	-0.29%	1.47%
332	Daingerfield	5.38%	0.00%	0.00%	-0.21%	0.03%	-0.02%	0.14%	0.25%	0.19%	5.57%
334	Daisetta	0.63%	0.00%	0.00%	-0.13%	0.02%	0.25%	0.33%	0.03%	0.50%	1.13%
336	Dalhart	3.79%	0.00%	0.00%	-0.24%	-0.04%	0.12%	-0.06%	-0.19%	-0.41%	3.38%
1502	Dallas Police and Fire PS	8.59%	1.25%	0.00%	0.05%	0.07%	0.00%	-0.35%	-0.12%	0.90%	9.49%
339	Dalworthington Gardens	22.69%	0.00%	0.00%	-0.38%	-0.20%	0.03%	0.05%	0.25%	-0.25%	22.44%
340	Danbury	5.01%	0.00%	0.00%	-0.10%	-0.12%	0.05%	-0.23%	0.00%	-0.40%	4.61%
341	Darrouzett	3.35%	0.00%	0.00%	-0.24%	-0.05%	-0.55%	-0.56%	-0.09%	-1.49%	1.86%
342	Dawson	4.64%	0.00%	0.00%	0.06%	-0.15%	-0.41%	0.05%	0.03%	-0.42%	4.22%
344	Dayton	18.33%	3.28%	0.00%	-0.11%	0.14%	-0.10%	0.34%	-0.31%	3.24%	21.57%
352	De Leon	2.34%	0.00%	0.00%	-0.13%	-0.02%	-0.04%	-0.31%	0.09%	-0.41%	1.93%
10366	DeSoto	12.46%	0.00%	0.00%	-0.31%	-0.05%	-0.13%	-0.09%	0.35%	-0.23%	12.23%
346	Decatur	16.47%	0.00%	0.00%	-0.18%	-0.08%	-0.35%	0.00%	0.38%	-0.23%	16.24%
348	Deer Park	15.20%	0.00%	0.00%	-0.43%	-0.02%	-0.15%	0.06%	0.87%	0.33%	15.53%
350	De Kalb	5.40%	3.40%	0.00%	-0.15%	0.22%	0.00%	0.36%	-1.65%	2.18%	7.58%
354	Del Rio	12.80%	0.00%	0.00%	-0.08%	-0.06%	-0.01%	0.03%	-0.02%	-0.14%	12.66%
353	Dell City	11.64%	0.00%	0.00%	-1.11%	-3.38%	-0.09%	1.25%	0.12%	-3.21%	8.43%
356	Denison	10.72%	0.00%	0.00%	-0.33%	-0.12%	-0.09%	0.07%	0.17%	-0.30%	10.42%
358	Denton	18.37%	0.00%	0.00%	-0.49%	-0.11%	-0.06%	-0.04%	0.43%	-0.27%	18.10%
360	Denver City	7.39%	0.00%	0.00%	-0.48%	-0.07%	0.00%	-0.16%	-0.18%	-0.89%	6.50%
362	Deport	2.18%	0.00%	0.00%	-0.09%	-0.02%	-0.01%	-0.26%	0.20%	-0.18%	2.00%
370	Devine	17.13%	0.00%	0.00%	-0.24%	-0.36%	-0.85%	0.19%	0.25%	-1.01%	16.12%

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371	Diboll	14.31%	0.00%	0.00%	-0.54%	-0.20%	-0.10%	-0.76%	-0.90%	-2.50%	11.81%
372	Dickens	7.03%	0.00%	0.00%	-0.01%	-0.01%	0.00%	-0.02%	0.08%	0.04%	7.07%
373	Dickinson	10.80%	0.00%	0.00%	-0.20%	0.02%	0.06%	-0.29%	0.03%	-0.38%	10.42%
374	Dilley	8.12%	0.00%	0.00%	-0.13%	0.08%	0.10%	0.43%	-0.78%	-0.30%	7.82%
376	Dimmitt	5.82%	0.00%	0.00%	-0.41%	-0.06%	0.21%	-0.15%	0.49%	0.08%	5.90%
382	Donna	12.66%	-4.69%	0.00%	-0.07%	-0.33%	-0.09%	-0.04%	-0.25%	-5.47%	7.19%
379	Double Oak	9.17%	0.00%	0.00%	-0.11%	0.00%	0.00%	-0.40%	-0.83%	-1.34%	7.83%
383	Dripping Springs	5.70%	0.00%	0.00%	0.02%	-0.07%	-0.03%	-0.12%	0.06%	-0.14%	5.56%
385	Driscoll	2.31%	0.00%	0.00%	-0.05%	0.06%	-0.18%	-0.58%	0.03%	-0.72%	1.59%
384	Dublin	14.10%	0.00%	0.00%	-0.22%	-0.01%	0.03%	-0.20%	-1.59%	-1.99%	12.11%
386	Dumas	13.84%	0.00%	0.00%	-0.24%	-0.03%	-0.11%	-0.10%	-0.23%	-0.71%	13.13%
388	Duncanville	15.72%	0.00%	0.00%	-0.44%	-0.03%	-0.16%	0.07%	-0.01%	-0.57%	15.15%
394	Eagle Lake	8.97%	5.34%	0.00%	-0.32%	0.24%	0.03%	-0.28%	0.21%	5.22%	14.19%
396	Eagle Pass	13.67%	0.00%	0.00%	-0.22%	-0.14%	-0.39%	0.04%	0.64%	-0.07%	13.60%
397	Early	6.36%	0.00%	0.00%	-0.07%	-0.05%	-0.03%	0.00%	0.12%	-0.03%	6.33%
399	Earth	3.74%	0.00%	0.00%	-0.14%	0.02%	-0.01%	-0.45%	-1.71%	-2.29%	1.45%
393	East Bernard	3.38%	0.00%	0.00%	-0.02%	-0.26%	0.05%	-0.11%	0.20%	-0.14%	3.24%
401	East Mountain	13.49%	2.60%	0.00%	-0.22%	-0.06%	0.15%	-0.05%	0.39%	2.81%	16.30%
395	East Tawakoni	5.57%	0.00%	0.00%	-0.14%	-0.16%	0.09%	0.17%	0.19%	0.15%	5.72%
398	Eastland	7.84%	0.00%	0.00%	-0.17%	-0.09%	0.01%	-0.11%	0.30%	-0.06%	7.78%
402	Ector	0.94%	0.00%	0.00%	-0.13%	-0.04%	0.17%	0.21%	-0.07%	0.14%	1.08%
406	Eden	3.88%	0.00%	0.00%	-0.25%	-0.07%	0.01%	0.09%	0.28%	0.06%	3.94%
408	Edgewood	5.48%	1.12%	0.00%	-0.04%	-0.01%	-0.05%	0.27%	0.13%	1.42%	6.90%
410	Edinburg	15.55%	0.00%	0.00%	-0.22%	-0.01%	-0.06%	-0.01%	-0.11%	-0.41%	15.14%
412	Edna	11.68%	0.00%	0.00%	-0.73%	0.07%	0.12%	0.52%	-1.21%	-1.23%	10.45%
414	El Campo	13.56%	0.00%	0.00%	-0.42%	-0.16%	-0.23%	0.07%	0.48%	-0.26%	13.30%
416	Eldorado	9.83%	0.00%	0.00%	-0.23%	-0.07%	-0.83%	-0.15%	1.17%	-0.11%	9.72%
418	Electra	0.97%	0.00%	0.00%	-0.17%	0.00%	0.01%	0.02%	0.17%	0.03%	1.00%
420	Elgin	12.51%	2.39%	0.00%	-0.11%	0.08%	-0.15%	-0.05%	0.25%	2.41%	14.92%
422	Elkhart	2.42%	0.00%	0.00%	-0.15%	-0.06%	-0.10%	-0.06%	0.18%	-0.19%	2.23%
427	Elmendorf	7.17%	9.40%	0.00%	0.02%	0.65%	-0.39%	-0.03%	0.39%	10.04%	17.21%
432	Emory	5.83%	0.00%	0.00%	-0.09%	-0.06%	0.01%	0.26%	0.03%	0.15%	5.98%
436	Ennis	18.21%	0.00%	0.00%	-0.29%	-0.14%	-0.24%	0.06%	0.51%	-0.10%	18.11%
437	Escobares	2.15%	0.00%	0.00%	0.00%	0.01%	-0.01%	-0.54%	0.00%	-0.54%	1.61%
439	Euless	19.13%	0.00%	0.00%	-1.02%	0.08%	0.03%	-0.07%	-0.14%	-1.12%	18.01%
440	Eustace	8.86%	2.66%	0.00%	-0.15%	0.16%	0.42%	0.62%	-0.47%	3.24%	12.10%
441	Everman	12.39%	0.00%	0.00%	-0.08%	-0.17%	-0.24%	0.13%	0.59%	0.23%	12.62%
443	Fair Oaks Ranch	12.48%	0.00%	0.00%	-0.09%	-0.10%	-0.15%	0.26%	0.71%	0.63%	13.11%
442	Fairfield	6.22%	0.00%	0.00%	-0.36%	-0.01%	-0.01%	-0.13%	0.22%	-0.29%	5.93%
445	Fairview	14.59%	0.00%	0.00%	-0.07%	-0.10%	-0.12%	0.22%	0.26%	0.19%	14.78%
20444	Falfurrias	2.03%	0.00%	0.00%	-0.12%	-0.01%	0.02%	-0.37%	-0.11%	-0.59%	1.44%
446	Falls City	7.49%	0.00%	0.00%	-0.17%	-0.50%	-0.09%	0.02%	0.59%	-0.15%	7.34%
448	Farmers Branch	19.48%	0.00%	0.00%	-0.98%	-0.88%	-0.09%	0.03%	0.11%	-1.81%	17.67%
450	Farmersville	16.13%	0.00%	0.00%	-0.09%	-0.39%	-0.84%	0.08%	0.12%	-1.12%	15.01%
451	Farwell	9.60%	0.00%	0.00%	-0.25%	0.04%	-0.25%	-1.00%	0.28%	-1.18%	8.42%
452	Fate	10.12%	4.48%	0.00%	0.00%	0.19%	-0.28%	0.23%	0.52%	5.14%	15.26%
454	Fayetteville	3.07%	0.00%	0.00%	-0.59%	-0.15%	-0.03%	-0.01%	0.45%	-0.33%	2.74%
456	Ferris	14.07%	0.00%	0.00%	-0.05%	-0.04%	0.05%	-0.43%	0.22%	-0.25%	13.82%
458	Flatonia	12.95%	0.00%	0.00%	-0.41%	-0.16%	-0.28%	-0.05%	0.89%	-0.01%	12.94%
460	Florence	4.94%	0.00%	0.00%	-0.07%	-0.05%	0.09%	0.26%	-0.08%	0.15%	5.09%
20462	Floresville	10.04%	0.00%	0.00%	-0.13%	-0.24%	-0.27%	-0.03%	0.60%	-0.07%	9.97%
463	Flower Mound	16.30%	0.00%	0.00%	-0.19%	-0.04%	-0.12%	-0.09%	0.33%	-0.11%	16.19%
464	Floydada	10.49%	0.00%	0.00%	-0.31%	-0.16%	-0.27%	0.07%	1.20%	0.53%	11.02%
465	Follett	41.81%	0.00%	0.00%	0.26%	-1.72%	-15.88%	-0.09%	-24.16%	-41.59%	0.22%

Section 3
TEXAS MUNICIPAL RETIREMENT SYSTEM
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CITY NUMBER	CITY NAME	2026 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contributions & Fully Amortized Prior Bases	Payroll Growth	Normal Cost	Liability Growth	Total Change	2027 Rates
468	Forest Hill	15.16%	0.00%	0.00%	-0.37%	-0.27%	-0.48%	0.13%	0.39%	-0.60%	14.56%
470	Forney	14.21%	0.00%	0.00%	-0.04%	-0.22%	-0.35%	0.13%	0.74%	0.26%	14.47%
472	Fort Stockton	10.48%	0.00%	0.00%	-0.25%	-0.04%	-0.02%	-0.10%	0.17%	-0.24%	10.24%
476	Franklin	5.22%	0.00%	0.00%	-0.05%	0.00%	0.00%	-0.04%	0.12%	0.03%	5.25%
478	Frankston	1.39%	0.00%	0.00%	-0.05%	0.02%	-0.12%	-0.03%	-0.08%	-0.26%	1.13%
480	Fredericksburg	23.03%	0.00%	0.00%	-0.23%	-0.17%	-0.97%	0.03%	0.58%	-0.76%	22.27%
482	Freeport	16.22%	0.05%	0.00%	-0.25%	0.03%	0.02%	0.01%	-0.07%	-0.21%	16.01%
481	Freer	3.99%	0.00%	0.00%	-0.09%	-0.43%	0.08%	-0.03%	-0.26%	-0.73%	3.26%
483	Friendswood	16.18%	0.00%	0.00%	-0.35%	-0.19%	-0.37%	0.06%	0.15%	-0.70%	15.48%
484	Friona	10.50%	0.00%	0.00%	-0.33%	-0.16%	-0.44%	-0.04%	0.33%	-0.64%	9.86%
486	Frisco	15.44%	0.00%	0.00%	-0.14%	-0.11%	-0.27%	0.06%	0.60%	0.14%	15.58%
487	Fritch	3.57%	0.00%	0.00%	-0.17%	-0.17%	0.51%	-0.21%	-0.26%	-0.30%	3.27%
488	Frost	6.04%	0.00%	0.00%	-0.26%	-2.72%	0.02%	0.15%	-0.99%	-3.80%	2.24%
491	Fulshear	6.50%	0.00%	0.00%	0.01%	-0.19%	0.01%	-0.13%	0.08%	-0.22%	6.28%
493	Fulton	6.51%	0.00%	0.00%	-0.04%	-0.01%	0.08%	-0.09%	-0.09%	-0.15%	6.36%
492	Gainesville	11.64%	0.00%	0.00%	-0.19%	-1.31%	-0.24%	-0.04%	0.76%	-1.02%	10.62%
494	Galena Park	11.67%	0.00%	0.00%	-0.39%	0.01%	0.03%	0.13%	-0.24%	-0.46%	11.21%
498	Ganado	13.11%	0.00%	0.00%	-0.81%	0.00%	-0.03%	-1.04%	1.69%	-0.19%	12.92%
499	Garden Ridge	8.49%	0.00%	0.00%	-0.14%	-0.09%	-0.19%	0.14%	0.31%	0.03%	8.52%
500	Garland	17.92%	0.00%	0.00%	-0.16%	-4.32%	-0.07%	0.05%	0.26%	-4.24%	13.68%
501	Garrett	3.77%	0.00%	0.00%	0.04%	-0.13%	-0.13%	-0.02%	0.09%	-0.15%	3.62%
502	Garrison	7.48%	0.00%	0.00%	-0.23%	0.03%	0.00%	-0.40%	-4.25%	-4.85%	2.63%
503	Gary	25.94%	0.00%	0.00%	-0.23%	0.11%	1.94%	-0.01%	2.48%	4.29%	30.23%
504	Gatesville	15.53%	0.00%	0.00%	-0.41%	-0.19%	-0.27%	-0.13%	0.06%	-0.94%	14.59%
505	George West	4.54%	0.00%	0.00%	-0.09%	-0.07%	0.00%	-0.09%	-0.13%	-0.38%	4.16%
506	Georgetown	13.29%	0.00%	0.00%	-0.13%	-0.10%	-0.28%	0.00%	0.56%	0.05%	13.34%
510	Giddings	20.63%	0.00%	0.00%	-0.32%	-0.08%	-0.22%	-0.12%	0.60%	-0.14%	20.49%
512	Gilmer	14.62%	0.00%	0.00%	-0.32%	-0.10%	-0.22%	-0.22%	0.83%	-0.03%	14.59%
514	Gladewater	7.41%	0.00%	0.00%	-0.20%	-0.10%	0.02%	0.16%	0.22%	0.10%	7.51%
516	Glen Rose	14.57%	0.00%	0.00%	-0.25%	-0.29%	-0.34%	1.02%	0.74%	0.88%	15.45%
517	Glenn Heights	4.13%	0.00%	0.00%	-0.10%	-0.04%	0.06%	-0.05%	0.15%	0.02%	4.15%
518	Godley	6.54%	0.00%	0.00%	0.02%	-0.16%	-0.01%	-0.14%	0.04%	-0.25%	6.29%
519	Goldsmith	1.06%	0.00%	0.00%	-0.13%	0.01%	-0.02%	-0.04%	0.02%	-0.16%	0.90%
520	Goldthwaite	29.18%	0.00%	0.00%	-0.77%	0.16%	-0.64%	-0.04%	0.85%	-0.44%	28.74%
522	Goliad	5.15%	0.00%	0.00%	-0.19%	-0.12%	0.13%	0.11%	0.11%	0.04%	5.19%
524	Gonzales	13.25%	0.00%	0.00%	-0.22%	-0.08%	-0.18%	-0.02%	-0.38%	-0.88%	12.37%
527	Gordon	2.46%	0.00%	0.00%	0.02%	0.00%	-0.02%	0.39%	-0.49%	-0.10%	2.36%
530	Gorman	8.95%	0.00%	0.00%	-0.14%	-0.23%	-0.48%	-0.37%	-0.16%	-1.38%	7.57%
532	Graford	1.94%	0.00%	0.00%	-0.12%	-0.06%	0.00%	-0.38%	0.17%	-0.39%	1.55%
10534	Graham	11.75%	0.00%	0.00%	-0.42%	-0.02%	-0.05%	0.16%	-0.57%	-0.90%	10.85%
536	Granbury	17.89%	3.48%	0.00%	-0.21%	0.09%	-0.54%	-0.16%	0.90%	3.56%	21.45%
540	Grand Prairie	13.51%	0.00%	0.00%	-0.40%	-0.01%	-0.03%	0.05%	0.50%	0.11%	13.62%
542	Grand Saline	8.97%	0.00%	0.00%	-0.26%	-0.06%	0.01%	0.27%	-0.18%	-0.22%	8.75%
544	Grandview	10.84%	0.00%	0.00%	-0.06%	-0.19%	-0.09%	-0.35%	0.56%	-0.13%	10.71%
546	Granger	7.11%	0.00%	0.00%	-0.08%	0.06%	-0.12%	0.18%	-0.14%	-0.10%	7.01%
547	Granite Shoals	5.54%	0.00%	0.00%	-0.02%	-0.09%	0.04%	0.10%	0.04%	0.07%	5.61%
548	Grapeland	6.89%	0.00%	0.00%	-0.09%	0.02%	-0.26%	-0.49%	-0.13%	-0.95%	5.94%
550	Grapevine	19.96%	0.00%	0.00%	-0.55%	-0.14%	-0.24%	0.08%	0.56%	-0.29%	19.67%
552	Greenville	16.60%	0.00%	0.00%	-0.31%	-0.23%	-0.77%	0.14%	0.86%	-0.31%	16.29%
551	Gregory	4.33%	0.59%	0.00%	-0.06%	-0.03%	0.06%	-0.07%	0.18%	0.67%	5.00%
553	Grey Forest	14.95%	0.00%	0.00%	-0.46%	0.05%	-0.18%	-0.05%	0.47%	-0.17%	14.78%
556	Groesbeck	1.66%	0.00%	0.00%	-0.13%	-0.06%	-0.01%	0.04%	-0.07%	-0.23%	1.43%
558	Groom	2.86%	0.00%	0.00%	-0.20%	0.00%	0.01%	-0.15%	0.15%	-0.19%	2.67%
559	Groves	7.81%	3.93%	0.00%	-0.53%	0.15%	-0.04%	0.05%	0.01%	3.57%	11.38%

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560	Groveton	0.80%	0.00%	0.00%	-0.23%	-0.02%	-0.05%	-0.29%	0.15%	-0.44%	0.36%
562	Gruver	7.51%	0.00%	0.00%	-0.37%	0.03%	-0.03%	0.09%	0.16%	-0.12%	7.39%
563	Gun Barrel City	9.65%	0.00%	0.00%	-0.10%	-0.02%	-0.01%	-0.09%	0.01%	-0.21%	9.44%
564	Gunter	13.58%	0.00%	0.00%	0.06%	-0.71%	-0.44%	-0.10%	1.17%	-0.02%	13.56%
568	Hale Center	6.65%	0.00%	0.00%	-0.05%	-0.01%	0.04%	-0.99%	0.04%	-0.97%	5.68%
570	Hallettsville	12.89%	0.00%	0.00%	-1.11%	-0.29%	0.01%	0.07%	1.02%	-0.30%	12.59%
572	Hallsville	5.72%	0.79%	0.00%	-0.03%	-0.02%	-0.04%	-0.31%	0.07%	0.46%	6.18%
574	Haltom City	21.60%	0.00%	0.00%	-0.36%	-0.26%	-0.77%	0.02%	1.38%	0.01%	21.61%
576	Hamilton	11.91%	2.26%	0.00%	-0.56%	0.46%	1.07%	2.20%	-0.93%	4.50%	16.41%
578	Hamlin	5.20%	7.19%	0.00%	-0.38%	0.46%	-0.24%	-0.79%	0.33%	6.57%	11.77%
580	Happy	7.72%	0.00%	0.00%	-0.30%	0.02%	0.00%	0.01%	0.21%	-0.06%	7.66%
581	Harker Heights	17.06%	0.00%	0.00%	-0.26%	0.01%	0.00%	-0.10%	0.53%	0.18%	17.24%
10582	Harlingen	7.13%	2.12%	0.00%	-0.26%	0.08%	-0.13%	-0.07%	-0.04%	1.70%	8.83%
20582	Harlingen Waterworks Sys	8.32%	4.01%	0.00%	-0.26%	0.20%	-0.30%	0.09%	-0.06%	3.68%	12.00%
583	Hart	3.11%	0.00%	0.00%	-0.07%	-0.06%	0.07%	-0.23%	-0.18%	-0.47%	2.64%
586	Haskell	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
587	Haslet	8.93%	0.00%	0.00%	-0.07%	0.02%	-0.04%	-0.20%	0.33%	0.04%	8.97%
588	Hawkins	6.57%	0.00%	0.00%	-0.39%	0.07%	-2.34%	-0.68%	0.10%	-3.24%	3.33%
590	Hearne	14.09%	0.00%	0.00%	-0.21%	-0.09%	0.04%	0.16%	0.82%	0.72%	14.81%
591	Heath	12.35%	0.00%	0.00%	-0.14%	-0.13%	-0.26%	0.12%	0.37%	-0.04%	12.31%
595	Hedwig Village	10.92%	0.00%	0.00%	-0.17%	-0.12%	-0.11%	0.06%	0.21%	-0.13%	10.79%
593	Helotes	5.77%	0.00%	0.00%	-0.10%	-0.06%	0.00%	0.21%	0.03%	0.08%	5.85%
594	Hemphill	7.80%	0.00%	0.00%	-0.33%	0.01%	0.01%	-0.12%	-1.89%	-2.32%	5.48%
596	Hempstead	7.03%	0.00%	0.00%	-0.20%	-0.03%	0.00%	0.03%	-0.15%	-0.35%	6.68%
598	Henderson	16.35%	0.00%	0.00%	-0.37%	-0.27%	-0.12%	0.33%	0.15%	-0.28%	16.07%
600	Henrietta	11.04%	0.00%	0.00%	-0.33%	0.07%	0.00%	-0.22%	-0.05%	-0.53%	10.51%
602	Hereford	9.79%	4.04%	0.00%	-0.27%	0.15%	-0.31%	0.14%	0.78%	4.53%	14.32%
605	Hewitt	18.27%	0.00%	0.00%	-0.16%	-0.20%	-0.57%	0.10%	1.17%	0.34%	18.61%
609	Hickory Creek	15.15%	0.00%	0.00%	-0.11%	-0.22%	-0.60%	0.10%	0.80%	-0.03%	15.12%
606	Hico	8.26%	1.63%	0.00%	-0.11%	-0.02%	0.01%	-0.02%	0.49%	1.98%	10.24%
607	Hidalgo	11.63%	0.00%	0.00%	-0.43%	-0.01%	0.01%	-0.25%	-0.68%	-1.36%	10.27%
608	Higgins	5.75%	0.00%	0.00%	-1.16%	0.52%	1.59%	-0.36%	1.15%	1.74%	7.49%
603	Highland Haven	8.26%	0.00%	0.00%	0.07%	-0.27%	0.00%	-0.11%	-0.02%	-0.33%	7.93%
610	Highland Park	11.99%	0.00%	0.00%	-0.41%	-0.19%	-0.28%	0.01%	-0.09%	-0.96%	11.03%
611	Highland Village	14.78%	0.00%	0.00%	-0.29%	-0.03%	-0.03%	-0.03%	0.32%	-0.06%	14.72%
613	Hill Country Village	3.30%	0.00%	0.00%	-0.21%	0.01%	0.00%	0.22%	0.07%	0.09%	3.39%
612	Hillsboro	10.91%	3.44%	0.00%	-0.22%	0.22%	-0.09%	0.10%	0.35%	3.80%	14.71%
619	Hilshire Village	3.99%	0.00%	0.00%	-0.09%	-0.08%	0.00%	-0.01%	0.17%	-0.01%	3.98%
614	Hitchcock	6.27%	0.00%	0.00%	-0.08%	-0.04%	0.01%	0.07%	-0.01%	-0.05%	6.22%
615	Holland	6.88%	0.00%	0.00%	-0.08%	-0.20%	0.12%	0.29%	0.39%	0.52%	7.40%
616	Holliday	8.59%	0.00%	0.00%	-0.10%	-0.18%	-0.53%	0.29%	0.03%	-0.49%	8.10%
617	Hollywood Park	14.69%	0.00%	0.00%	-0.19%	-0.06%	0.24%	0.34%	0.11%	0.44%	15.13%
618	Hondo	14.19%	0.00%	0.00%	-0.17%	-0.12%	-0.13%	0.00%	0.48%	0.06%	14.25%
620	Honey Grove	17.68%	0.00%	0.00%	-0.14%	-0.08%	-0.24%	-0.09%	-1.82%	-2.37%	15.31%
622	Hooks	8.87%	0.00%	0.00%	-0.34%	-0.24%	0.01%	0.14%	0.39%	-0.04%	8.83%
623	Horizon City	4.90%	1.62%	0.00%	0.00%	0.01%	-0.18%	0.03%	-0.04%	1.44%	6.34%
621	Horseshoe Bay	7.73%	0.00%	0.00%	0.06%	-0.08%	-0.01%	-0.18%	0.08%	-0.13%	7.60%
626	Howe	5.14%	0.00%	0.00%	-0.17%	-0.27%	0.29%	-0.04%	-0.14%	-0.33%	4.81%
627	Hubbard	3.49%	0.00%	0.00%	-0.09%	-0.04%	0.01%	0.26%	0.01%	0.15%	3.64%
628	Hudson	3.89%	0.00%	0.00%	-0.12%	0.01%	-0.05%	-0.17%	-0.01%	-0.34%	3.55%
629	Hudson Oaks	14.49%	2.99%	0.00%	-0.14%	0.14%	0.14%	1.60%	0.31%	5.04%	19.53%
630	Hughes Springs	9.35%	0.00%	0.00%	-0.58%	-0.11%	0.12%	-0.23%	0.91%	0.11%	9.46%
632	Humble	12.84%	0.00%	0.00%	-0.51%	-0.11%	-0.17%	0.05%	0.51%	-0.23%	12.61%
633	Hunters Creek Village	29.20%	1.33%	0.00%	-0.26%	-0.40%	-1.10%	-0.04%	1.03%	0.56%	29.76%

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634	Huntington	16.67%	0.00%	0.00%	-0.24%	-0.19%	-0.38%	0.03%	-0.21%	-0.99%	15.68%
636	Huntsville	19.85%	0.00%	0.00%	-0.33%	-0.11%	-0.44%	-0.02%	0.47%	-0.43%	19.42%
637	Hurst	14.66%	0.40%	0.00%	-0.48%	0.00%	-0.09%	-0.03%	-0.38%	-0.58%	14.08%
638	Hutchins	7.95%	0.00%	0.00%	-0.10%	-0.07%	0.05%	0.13%	-0.04%	-0.03%	7.92%
640	Hutto	13.20%	0.00%	0.00%	-0.05%	-0.18%	-0.11%	-0.26%	0.57%	-0.03%	13.17%
641	Huxley	3.34%	0.00%	0.00%	-0.16%	-0.17%	0.07%	-0.03%	0.24%	-0.05%	3.29%
642	Idalou	6.82%	0.00%	0.00%	-0.05%	-0.01%	0.00%	-0.24%	-0.06%	-0.36%	6.46%
643	Ingleside	10.12%	6.91%	0.00%	-0.15%	0.20%	-0.21%	-0.26%	0.02%	6.51%	16.63%
646	Ingram	7.39%	0.00%	0.00%	-0.12%	-0.06%	0.14%	-0.04%	-0.27%	-0.35%	7.04%
647	Iowa Colony	10.22%	0.00%	0.00%	0.03%	-0.28%	0.01%	0.12%	-0.21%	-0.33%	9.89%
644	Iowa Park	11.20%	0.00%	0.00%	-0.35%	-0.10%	-0.02%	0.02%	0.11%	-0.34%	10.86%
645	Iraan	6.87%	0.00%	0.00%	-1.29%	-0.36%	-0.03%	0.00%	1.21%	-0.47%	6.40%
648	Irving	10.48%	0.00%	0.00%	-0.50%	-0.01%	-0.01%	-0.02%	0.37%	-0.17%	10.31%
650	Italy	8.47%	0.00%	0.00%	0.00%	-0.08%	-0.04%	-0.13%	0.03%	-0.22%	8.25%
652	Itasca	8.49%	0.00%	0.00%	-0.26%	-0.02%	-0.26%	0.26%	0.26%	-0.02%	8.47%
654	Jacinto City	17.18%	4.49%	0.00%	-0.18%	0.25%	0.09%	0.07%	1.22%	5.94%	23.12%
656	Jacksboro	14.32%	0.00%	0.00%	-0.25%	0.02%	0.30%	-0.05%	-0.45%	-0.43%	13.89%
658	Jacksonville	10.25%	3.56%	0.00%	-0.30%	0.26%	-0.01%	-0.09%	0.34%	3.76%	14.01%
661	Jarrell	7.38%	1.10%	0.00%	0.05%	0.04%	0.00%	-0.31%	-0.07%	0.81%	8.19%
660	Jasper	7.20%	0.00%	0.00%	-0.37%	-0.32%	0.02%	-0.15%	-0.39%	-1.21%	5.99%
664	Jefferson	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
665	Jersey Village	16.38%	0.00%	0.00%	-0.21%	-0.14%	-0.28%	0.00%	0.33%	-0.30%	16.08%
666	Jewett	18.08%	0.00%	0.00%	-0.54%	-0.12%	-0.60%	-0.13%	0.77%	-0.62%	17.46%
668	Joaquin	6.34%	0.00%	0.00%	-0.19%	-1.60%	0.06%	-0.01%	0.17%	-1.57%	4.77%
670	Johnson City	9.53%	0.00%	0.00%	-0.16%	-0.06%	-0.08%	-0.37%	0.41%	-0.26%	9.27%
673	Jones Creek	4.87%	0.00%	0.00%	-0.13%	-0.16%	-0.06%	-0.10%	0.13%	-0.32%	4.55%
675	Jonestown	6.80%	0.00%	0.00%	-0.08%	-0.06%	0.02%	-0.46%	-0.04%	-0.62%	6.18%
677	Josephine	11.23%	0.00%	0.00%	0.06%	-0.47%	-0.19%	0.09%	0.85%	0.34%	11.57%
671	Joshua	5.77%	6.25%	0.00%	-0.08%	0.44%	0.34%	0.09%	-0.09%	6.95%	12.72%
672	Jourdanton	11.37%	0.00%	0.00%	-0.15%	-0.11%	-0.22%	-0.01%	0.56%	0.07%	11.44%
674	Junction	9.04%	0.00%	0.00%	-0.24%	-0.37%	-0.09%	0.34%	0.07%	-0.29%	8.75%
676	Justin	8.63%	0.00%	0.00%	0.00%	-0.12%	-0.08%	0.10%	0.36%	0.26%	8.89%
678	Karnes City	8.43%	0.00%	0.00%	-0.12%	-0.06%	-0.19%	-0.12%	0.29%	-0.20%	8.23%
680	Katy	14.53%	0.00%	0.00%	-0.18%	-0.09%	-0.16%	0.02%	0.47%	0.06%	14.59%
682	Kaufman	14.24%	0.00%	0.00%	-0.24%	-0.01%	-0.08%	-0.22%	-0.04%	-0.59%	13.65%
683	Keene	12.51%	0.00%	0.00%	-0.21%	-0.17%	-0.16%	0.31%	0.43%	0.20%	12.71%
681	Keller	17.04%	0.00%	0.00%	-0.45%	-0.07%	-0.16%	0.06%	0.38%	-0.24%	16.80%
685	Kemah	6.03%	0.95%	0.00%	-0.20%	0.04%	0.03%	0.25%	0.03%	1.10%	7.13%
684	Kemp	9.51%	0.00%	0.00%	-0.07%	-0.24%	-0.25%	-0.01%	0.78%	0.21%	9.72%
689	Kempner	7.20%	0.00%	0.00%	0.11%	-0.22%	-0.17%	0.01%	0.54%	0.27%	7.47%
686	Kenedy	12.30%	0.00%	0.00%	-0.04%	-0.11%	-0.11%	-0.16%	0.04%	-0.38%	11.92%
688	Kennedale	17.00%	0.00%	0.00%	-0.26%	-0.13%	-0.23%	-0.71%	0.15%	-1.18%	15.82%
690	Kerens	11.42%	0.00%	0.00%	-0.03%	-0.30%	-0.08%	0.14%	-0.45%	-0.72%	10.70%
692	Kermit	13.68%	2.52%	0.00%	-0.24%	-0.13%	-0.94%	-0.71%	0.61%	1.11%	14.79%
10694	Kerrville	11.09%	0.00%	0.00%	-0.29%	-0.05%	-0.07%	-0.06%	0.42%	-0.05%	11.04%
20694	Kerrville PUB	13.32%	0.00%	0.00%	-0.39%	-0.13%	-0.36%	-0.01%	1.21%	0.32%	13.64%
10696	Kilgore	17.16%	0.00%	0.00%	-0.43%	-0.08%	-0.19%	0.12%	-0.01%	-0.59%	16.57%
698	Killeen	13.87%	0.00%	0.00%	-0.28%	-0.55%	-0.24%	-0.01%	0.10%	-0.98%	12.89%
700	Kingsville	9.56%	0.50%	0.00%	-0.52%	0.00%	-0.01%	-0.03%	0.00%	-0.06%	9.50%
701	Kirby	13.91%	0.00%	0.00%	-0.30%	-0.19%	-0.18%	-0.37%	0.14%	-0.90%	13.01%
702	Kirbyville	3.06%	0.00%	0.00%	-0.13%	-0.03%	0.05%	0.02%	-0.20%	-0.29%	2.77%
704	Knox City	2.04%	0.00%	0.00%	-0.17%	-0.06%	0.13%	-0.21%	-0.28%	-0.59%	1.45%
706	Kosse	2.59%	0.00%	0.00%	0.01%	0.00%	0.01%	-0.48%	-0.11%	-0.57%	2.02%
708	Kountze	3.37%	0.00%	0.00%	-0.07%	-0.05%	-0.01%	0.08%	-0.07%	-0.12%	3.25%

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

CITY NUMBER	CITY NAME	2026 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contributions & Fully Amortized Prior Bases	Payroll Growth	Normal Cost	Liability Growth	Total Change	2027 Rates
699	Krugerville	14.63%	0.00%	0.00%	-0.01%	-0.22%	-0.30%	1.46%	-1.24%	-0.31%	14.32%
707	Krum	6.38%	0.00%	0.00%	-0.01%	-0.06%	-0.02%	-0.10%	0.03%	-0.16%	6.22%
710	Kyle	14.62%	0.00%	0.00%	0.00%	-0.31%	-0.61%	-0.01%	1.23%	0.30%	14.92%
725	La Coste	1.41%	0.00%	0.00%	-0.13%	-0.02%	0.07%	0.18%	0.08%	0.18%	1.59%
714	La Feria	19.48%	0.00%	0.00%	-0.17%	-0.34%	-1.48%	-0.63%	-0.14%	-2.76%	16.72%
716	La Grange	16.14%	0.00%	0.00%	-0.79%	-0.03%	-0.05%	0.44%	0.56%	0.13%	16.27%
723	La Grulla	5.75%	0.00%	0.00%	-0.08%	-0.04%	0.03%	1.45%	-0.10%	1.26%	7.01%
732	La Joya	7.07%	0.00%	0.00%	0.00%	-0.09%	-0.09%	-0.05%	0.00%	-0.23%	6.84%
721	La Marque	14.42%	0.00%	0.00%	-0.17%	-0.07%	-0.16%	-0.39%	0.09%	-0.70%	13.72%
728	La Porte	17.57%	0.00%	0.00%	-0.44%	-0.10%	-0.39%	0.11%	0.78%	-0.04%	17.53%
731	La Vernia	4.67%	0.00%	0.00%	0.00%	-0.07%	-0.05%	-0.03%	-0.05%	-0.20%	4.47%
711	Lacy-Lakeview	14.48%	0.00%	0.00%	-0.22%	-0.17%	-0.17%	0.16%	0.31%	-0.09%	14.39%
712	Ladonia	3.59%	0.00%	0.00%	-0.17%	-0.25%	2.75%	-1.36%	0.24%	1.21%	4.80%
713	Lago Vista	8.60%	0.00%	0.00%	-0.17%	-0.02%	0.00%	-0.24%	-0.73%	-1.16%	7.44%
705	Laguna Vista	3.41%	0.00%	0.00%	-0.07%	-0.05%	-0.03%	0.30%	-0.23%	-0.08%	3.33%
717	Lake Dallas	13.79%	0.00%	0.00%	-0.41%	-0.10%	0.04%	0.26%	-0.56%	-0.77%	13.02%
718	Lake Jackson	13.58%	0.00%	0.00%	-0.40%	0.00%	-0.02%	-0.07%	0.05%	-0.44%	13.14%
719	Lake Worth	18.12%	0.00%	0.00%	-0.21%	-0.12%	0.07%	0.04%	0.20%	-0.02%	18.10%
727	Lakeport	0.83%	0.00%	0.00%	-0.22%	0.03%	-0.10%	-0.09%	0.23%	-0.15%	0.68%
715	Lakeside	10.65%	0.00%	0.00%	-0.14%	-0.03%	0.11%	-0.45%	0.08%	-0.43%	10.22%
729	Lakeside City	4.99%	0.00%	0.00%	-0.05%	-0.08%	0.04%	0.07%	-0.29%	-0.31%	4.68%
720	Lakeway	15.31%	0.00%	0.00%	-0.15%	-0.10%	-0.25%	0.02%	-0.38%	-0.86%	14.45%
722	Lamesa	3.51%	0.00%	0.00%	-0.32%	-0.03%	0.06%	-0.19%	0.33%	-0.15%	3.36%
724	Lampasas	17.05%	0.00%	0.00%	-0.40%	-0.06%	-0.09%	-0.18%	-0.11%	-0.84%	16.21%
726	Lancaster	15.69%	0.00%	0.00%	-0.28%	-0.10%	-0.47%	0.09%	0.24%	-0.52%	15.17%
730	Laredo	21.35%	0.00%	0.00%	-0.30%	-0.02%	-0.14%	0.01%	0.40%	-0.05%	21.30%
733	Lavon	16.32%	4.08%	0.00%	0.25%	-3.31%	-0.95%	0.21%	1.75%	2.03%	18.35%
736	League City	15.78%	0.00%	0.00%	-0.33%	-0.13%	-0.14%	0.08%	0.36%	-0.16%	15.62%
737	Leander	12.58%	0.00%	0.00%	-0.05%	-0.11%	-0.15%	-0.01%	0.35%	0.03%	12.61%
735	Lefors	4.02%	0.00%	0.00%	-0.03%	0.05%	-0.19%	-0.05%	-0.07%	-0.29%	3.73%
739	Leon Valley	19.71%	0.00%	0.00%	-0.53%	-0.06%	-0.41%	0.04%	0.42%	-0.54%	19.17%
738	Leonard	5.45%	0.93%	0.00%	-0.05%	0.01%	0.06%	-0.20%	-0.15%	0.60%	6.05%
740	Levelland	10.31%	0.00%	0.00%	-0.52%	-0.01%	-0.01%	-0.01%	-0.17%	-0.72%	9.59%
742	Lewisville	17.80%	-0.82%	0.00%	-0.51%	-0.26%	-0.21%	0.03%	0.71%	-1.06%	16.74%
744	Lexington	10.13%	0.00%	0.00%	-0.32%	0.07%	0.25%	-0.12%	0.21%	0.09%	10.22%
746	Liberty	13.15%	0.00%	0.00%	-0.26%	-0.27%	-0.71%	0.07%	-0.15%	-1.32%	11.83%
745	Liberty Hill	6.69%	0.00%	0.00%	0.02%	-0.12%	-0.02%	-0.25%	0.21%	-0.16%	6.53%
748	Lindale	16.38%	0.00%	0.00%	-0.22%	-0.20%	-0.50%	0.05%	0.28%	-0.59%	15.79%
750	Linden	1.01%	0.00%	0.00%	-0.11%	-0.01%	-0.07%	-0.01%	0.07%	-0.13%	0.88%
749	Lindsay	5.19%	0.00%	0.00%	0.03%	-0.11%	-0.10%	0.09%	0.12%	0.03%	5.22%
755	Lipan	1.48%	0.00%	0.00%	-0.06%	-0.01%	0.01%	-0.02%	0.00%	-0.08%	1.40%
751	Little Elm	13.55%	0.00%	0.00%	-0.07%	-0.15%	-0.21%	-0.08%	0.44%	-0.07%	13.48%
759	Little River-Academy	1.89%	0.00%	0.00%	0.05%	-0.31%	0.11%	0.04%	0.02%	-0.09%	1.80%
752	Littlefield	6.82%	0.00%	0.00%	-0.27%	-0.02%	0.00%	0.01%	-0.02%	-0.30%	6.52%
753	Live Oak	19.95%	0.00%	0.00%	-0.61%	-0.13%	-0.18%	-0.22%	0.71%	-0.43%	19.52%
757	Liverpool	1.83%	0.00%	0.00%	-0.13%	0.01%	0.01%	0.28%	0.05%	0.22%	2.05%
754	Livingston	17.10%	0.00%	0.00%	-0.40%	-0.13%	-0.04%	0.12%	0.97%	0.52%	17.62%
756	Llano	12.36%	0.00%	0.00%	-0.18%	-0.05%	0.09%	-0.01%	0.79%	0.64%	13.00%
758	Lockhart	13.82%	0.00%	0.00%	-0.48%	-0.12%	-0.03%	-0.38%	0.44%	-0.57%	13.25%
760	Lockney	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
761	Log Cabin	6.47%	0.00%	0.00%	0.05%	0.08%	0.10%	-0.64%	-0.13%	-0.54%	5.93%
764	Lone Oak	4.86%	0.00%	0.00%	0.02%	-0.01%	-0.10%	0.13%	0.38%	0.42%	5.28%
765	Lone Star	2.71%	0.00%	0.00%	-0.46%	-0.03%	0.09%	0.10%	0.46%	0.16%	2.87%
766	Longview	12.94%	0.00%	0.00%	-0.51%	-0.45%	-0.19%	-0.03%	0.36%	-0.82%	12.12%

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768	Loraine	3.14%	0.00%	0.00%	-0.05%	-0.01%	-0.02%	0.01%	0.01%	-0.06%	3.08%
769	Lorena	11.42%	3.62%	0.00%	-0.13%	0.05%	-0.18%	-0.32%	0.80%	3.84%	15.26%
770	Lorenzo	1.58%	0.00%	0.00%	-0.18%	-0.12%	0.05%	-0.23%	0.12%	-0.36%	1.22%
771	Los Fresnos	6.94%	0.00%	0.00%	-0.12%	-0.03%	-0.07%	0.02%	0.34%	0.14%	7.08%
772	Los Indios	4.00%	0.00%	0.00%	0.04%	-0.04%	0.02%	0.16%	-0.11%	0.07%	4.07%
773	Lott	1.21%	0.00%	0.00%	-0.18%	0.00%	0.03%	0.01%	-0.15%	-0.29%	0.92%
774	Lovelady	5.72%	0.00%	0.00%	-0.06%	-0.19%	0.00%	-0.65%	0.01%	-0.89%	4.83%
777	Lowry Crossing	17.28%	0.00%	0.00%	0.31%	-1.25%	1.89%	0.63%	-0.37%	1.21%	18.49%
778	Lubbock	18.34%	0.00%	0.00%	-0.60%	-0.09%	-0.17%	0.04%	0.49%	-0.33%	18.01%
779	Lucas	13.47%	3.15%	0.00%	-0.06%	0.00%	-0.34%	-0.09%	1.12%	3.78%	17.25%
782	Lufkin	17.11%	0.00%	0.00%	-0.69%	-0.05%	-0.07%	0.13%	-0.18%	-0.86%	16.25%
784	Luling	6.95%	0.00%	0.00%	-0.18%	0.02%	0.00%	-0.57%	0.09%	-0.64%	6.31%
785	Lumberton	17.33%	0.00%	0.00%	-0.45%	-0.02%	-0.01%	0.19%	0.12%	-0.17%	17.16%
786	Lyford	0.84%	0.00%	0.00%	-0.11%	-0.37%	0.23%	-0.13%	0.16%	-0.22%	0.62%
787	Lytle	9.93%	0.00%	0.00%	-0.39%	-0.06%	-0.09%	-0.08%	-0.40%	-1.02%	8.91%
790	Madisonville	7.55%	0.00%	0.00%	-0.20%	-0.07%	-0.05%	-0.14%	0.18%	-0.28%	7.27%
791	Magnolia	4.65%	0.00%	0.00%	-0.04%	-0.05%	0.06%	-0.03%	-0.16%	-0.22%	4.43%
792	Malakoff	4.85%	0.98%	0.00%	-0.14%	0.06%	-0.10%	-0.15%	-0.19%	0.46%	5.31%
796	Manor	6.71%	0.00%	0.00%	-0.01%	-0.18%	-0.11%	-0.03%	0.13%	-0.20%	6.51%
798	Mansfield	18.41%	0.00%	0.00%	-0.26%	-0.07%	-0.31%	0.13%	0.46%	-0.05%	18.36%
799	Manvel	8.05%	9.38%	0.00%	-0.02%	0.56%	-0.78%	0.18%	0.55%	9.87%	17.92%
800	Marble Falls	17.40%	0.00%	0.00%	-0.14%	-0.17%	-0.60%	-0.10%	0.82%	-0.19%	17.21%
802	Marfa	3.24%	0.00%	0.00%	-0.13%	0.02%	-0.01%	0.15%	-0.05%	-0.02%	3.22%
804	Marion	4.09%	0.00%	0.00%	-0.18%	0.05%	-0.18%	0.16%	-0.19%	-0.34%	3.75%
806	Marlin	6.83%	0.00%	0.00%	-0.16%	-0.20%	0.02%	0.14%	0.24%	0.04%	6.87%
808	Marquez	23.81%	0.00%	0.00%	0.52%	-5.32%	-0.66%	0.01%	0.43%	-5.02%	18.79%
810	Marshall	15.62%	0.00%	0.00%	-0.64%	-0.29%	-0.51%	-0.27%	0.71%	-1.00%	14.62%
812	Mart	1.85%	0.00%	0.00%	-0.26%	-0.06%	0.41%	-0.08%	0.22%	0.23%	2.08%
813	Martindale	5.64%	0.00%	0.00%	-0.09%	0.05%	-0.03%	-0.36%	0.00%	-0.43%	5.21%
814	Mason	13.40%	0.00%	0.00%	-0.13%	-0.11%	-0.22%	0.28%	0.34%	0.16%	13.56%
816	Matador	1.33%	0.00%	0.00%	-0.11%	-0.33%	0.15%	-0.01%	0.28%	-0.02%	1.31%
818	Mathis	3.70%	0.00%	0.00%	-0.15%	-0.04%	-0.15%	0.09%	0.06%	-0.19%	3.51%
820	Maud	3.39%	0.00%	0.00%	-0.01%	-0.13%	0.02%	-0.17%	0.09%	-0.20%	3.19%
822	Maypearl	7.09%	0.00%	0.00%	-0.01%	-0.12%	0.09%	0.42%	0.03%	0.41%	7.50%
824	McAllen	8.02%	0.00%	0.00%	-0.25%	-1.09%	-0.05%	-0.04%	-0.03%	-1.46%	6.56%
826	McCamey	1.85%	0.00%	0.00%	-0.27%	-0.01%	0.00%	0.14%	0.21%	0.07%	1.92%
828	McGregor	12.70%	0.00%	0.00%	-0.15%	-0.06%	-0.06%	-0.23%	0.26%	-0.24%	12.46%
830	McKinney	15.94%	0.00%	0.00%	-0.18%	-0.09%	-0.25%	-0.08%	0.18%	-0.42%	15.52%
832	McLean	1.54%	0.00%	0.00%	-0.14%	-0.06%	-0.02%	-0.24%	0.05%	-0.41%	1.13%
833	McLendon-Chisholm	7.12%	0.00%	0.00%	0.02%	-0.13%	0.02%	-0.63%	0.07%	-0.65%	6.47%
834	Meadow	1.54%	0.00%	0.00%	-0.12%	-0.08%	0.00%	-0.67%	0.14%	-0.73%	0.81%
831	Meadowlakes	1.85%	0.00%	0.00%	-0.03%	-0.03%	0.01%	-0.09%	0.01%	-0.13%	1.72%
835	Meadows Place	12.64%	1.10%	0.00%	-0.22%	-0.12%	-0.20%	-0.03%	-0.15%	0.38%	13.02%
837	Melissa	16.02%	3.51%	0.00%	0.04%	-0.38%	-1.28%	-0.02%	1.17%	3.04%	19.06%
1501	Memorial Villages PD	20.90%	0.00%	0.00%	-0.23%	-0.03%	0.05%	0.05%	-0.07%	-0.23%	20.67%
840	Memphis	11.41%	0.00%	0.00%	-0.37%	-0.35%	-0.11%	0.05%	-0.63%	-1.41%	10.00%
842	Menard	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
844	Mercedes	15.31%	0.00%	0.00%	-0.26%	-0.17%	-0.38%	0.06%	0.51%	-0.24%	15.07%
846	Meridian	3.65%	0.00%	0.00%	-0.12%	-0.05%	0.17%	0.16%	0.09%	0.25%	3.90%
848	Merkel	15.07%	3.03%	0.00%	-0.12%	0.10%	0.07%	-0.03%	0.10%	3.15%	18.22%
852	Mertzon	10.52%	0.00%	0.00%	-0.08%	-0.23%	-0.71%	-0.04%	0.51%	-0.55%	9.97%
854	Mesquite	19.72%	0.61%	0.00%	-0.37%	-3.62%	-0.41%	-0.04%	0.26%	-3.57%	16.15%
856	Mexia	10.53%	0.00%	0.00%	-0.40%	-0.18%	0.02%	-0.13%	0.01%	-0.68%	9.85%
858	Miami	7.37%	0.00%	0.00%	-0.15%	-3.26%	0.06%	-0.26%	-0.98%	-4.59%	2.78%

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

CITY NUMBER	CITY NAME	2026 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contributions & Fully Amortized Prior Bases	Payroll Growth	Normal Cost	Liability Growth	Total Change	2027 Rates
860	Midland	15.14%	0.00%	0.00%	-0.36%	-0.19%	-0.56%	-0.01%	0.85%	-0.27%	14.87%
862	Midlothian	16.49%	0.00%	0.00%	-0.10%	-0.18%	-0.43%	-0.01%	0.43%	-0.29%	16.20%
863	Milano	16.14%	0.00%	0.00%	0.01%	0.08%	-0.19%	0.00%	1.76%	1.66%	17.80%
864	Miles	0.38%	0.00%	0.00%	-0.14%	0.00%	-0.25%	0.11%	0.09%	-0.19%	0.19%
865	Milford	3.33%	0.00%	0.00%	-0.55%	-0.56%	-0.01%	0.22%	0.97%	0.07%	3.40%
868	Mineola	10.66%	0.00%	0.00%	-0.28%	-0.07%	-0.11%	0.02%	0.31%	-0.13%	10.53%
870	Mineral Wells	8.16%	0.00%	0.00%	-0.27%	-0.03%	-0.01%	0.13%	-0.88%	-1.06%	7.10%
874	Mission	8.28%	0.00%	0.00%	-0.22%	-0.04%	-0.02%	-0.04%	-0.02%	-0.34%	7.94%
875	Missouri City	11.72%	1.64%	0.00%	-0.27%	-0.21%	-0.44%	0.04%	-0.07%	0.69%	12.41%
876	Monahans	5.58%	0.00%	0.00%	-0.29%	-0.01%	0.00%	0.09%	-0.31%	-0.52%	5.06%
887	Mont Belvieu	13.60%	0.00%	0.00%	-0.07%	-0.05%	-0.10%	-0.06%	0.25%	-0.03%	13.57%
877	Montgomery	10.23%	1.74%	0.00%	-0.02%	0.02%	-0.07%	1.06%	0.19%	2.92%	13.15%
878	Moody	1.38%	0.00%	0.00%	-0.16%	-0.05%	0.03%	0.15%	0.20%	0.17%	1.55%
883	Morgan's Point	10.01%	0.00%	0.00%	-0.53%	0.02%	0.01%	0.24%	0.21%	-0.05%	9.96%
882	Morgan's Point Resort	13.41%	0.00%	0.00%	-0.18%	-0.04%	-0.06%	0.35%	-0.97%	-0.90%	12.51%
884	Morton	3.80%	0.00%	0.00%	-0.59%	-0.04%	-0.37%	-0.25%	0.11%	-1.14%	2.66%
886	Moulton	14.44%	0.00%	0.00%	-0.40%	-0.14%	-0.02%	0.00%	-2.24%	-2.80%	11.64%
890	Mount Enterprise	4.99%	0.86%	0.00%	-0.10%	-0.08%	0.16%	-0.06%	0.15%	0.93%	5.92%
892	Mt. Pleasant	15.90%	0.00%	0.00%	-0.24%	0.03%	0.14%	-0.07%	0.66%	0.52%	16.42%
894	Mt. Vernon	11.62%	0.00%	0.00%	-0.18%	-0.14%	-0.07%	0.24%	0.54%	0.39%	12.01%
896	Muenster	4.11%	0.00%	0.00%	-0.18%	-0.07%	0.40%	0.09%	0.01%	0.25%	4.36%
898	Muleshoe	24.24%	0.00%	0.00%	-0.92%	0.22%	0.41%	-0.17%	-1.99%	-2.45%	21.79%
901	Munday	3.68%	0.00%	0.00%	-0.09%	-0.08%	-0.11%	0.07%	0.07%	-0.14%	3.54%
903	Murphy	14.99%	0.00%	0.00%	-0.17%	-0.09%	-0.19%	0.06%	0.43%	0.04%	15.03%
899	Mustang Ridge	1.60%	0.00%	0.00%	0.03%	-0.31%	0.13%	0.18%	0.10%	0.13%	1.73%
10904	Nacogdoches	15.68%	0.00%	0.00%	-0.60%	-0.01%	-0.24%	-0.25%	0.07%	-1.03%	14.65%
906	Naples	0.61%	0.00%	0.00%	-0.21%	0.01%	0.62%	-0.34%	0.19%	0.27%	0.88%
907	Nash	16.39%	0.00%	0.00%	-0.07%	-0.14%	-0.17%	0.35%	0.35%	0.32%	16.71%
905	Nassau Bay	9.98%	0.00%	0.00%	-0.24%	-0.05%	-0.17%	0.13%	0.49%	0.16%	10.14%
909	Natalia	1.64%	0.00%	0.00%	-0.06%	-0.03%	0.01%	0.03%	-0.14%	-0.19%	1.45%
908	Navasota	6.87%	4.77%	0.00%	-0.20%	0.30%	-0.33%	-0.09%	0.44%	4.89%	11.76%
910	Nederland	7.92%	3.35%	0.00%	-0.53%	0.22%	-0.03%	-0.04%	-0.19%	2.78%	10.70%
912	Needville	8.46%	0.00%	0.00%	-0.20%	-0.10%	-0.20%	-0.03%	0.52%	-0.01%	8.45%
927	Nevada	5.34%	0.00%	0.00%	0.04%	-0.13%	-0.04%	0.21%	0.23%	0.31%	5.65%
914	New Boston	6.84%	0.00%	0.00%	-0.13%	-0.05%	0.00%	0.37%	0.16%	0.35%	7.19%
10916	New Braunfels	18.50%	0.00%	0.00%	-0.18%	-0.09%	-0.25%	0.07%	0.32%	-0.13%	18.37%
20916	New Braunfels Utilities	18.88%	0.00%	0.00%	-0.16%	-0.29%	-0.85%	0.17%	0.80%	-0.33%	18.55%
915	New Deal	1.21%	0.00%	0.00%	-0.14%	0.02%	0.03%	0.20%	0.04%	0.15%	1.36%
923	New Fairview	8.16%	1.20%	0.00%	0.02%	0.07%	0.00%	0.01%	-0.01%	1.29%	9.45%
918	New London	8.17%	0.00%	0.00%	-0.27%	-0.45%	0.01%	-0.05%	-0.61%	-1.37%	6.80%
919	New Summerfield	7.46%	0.00%	0.00%	-0.07%	-0.06%	0.00%	-0.37%	0.33%	-0.17%	7.29%
917	New Waverly	14.36%	0.00%	0.00%	-0.26%	-0.15%	-0.25%	-0.01%	1.10%	0.43%	14.79%
913	Newark	5.04%	0.00%	0.00%	0.03%	-0.13%	-0.10%	0.09%	0.30%	0.19%	5.23%
920	Newton	17.30%	0.00%	0.00%	-0.26%	-0.34%	-0.28%	-0.26%	1.15%	0.01%	17.31%
922	Nixon	1.75%	0.00%	0.00%	-0.07%	-0.02%	0.16%	0.19%	-0.21%	0.05%	1.80%
924	Nocona	10.86%	0.00%	0.00%	-0.23%	-0.11%	-0.24%	-0.08%	0.71%	0.05%	10.91%
925	Nolanville	4.77%	0.00%	0.00%	0.01%	-0.04%	0.00%	-0.02%	0.17%	0.12%	4.89%
928	Normangee	3.72%	0.00%	0.00%	-0.05%	-0.01%	-0.02%	0.04%	0.07%	0.03%	3.75%
931	North Richland Hills	18.30%	0.00%	0.00%	-0.66%	-0.10%	-0.22%	-0.07%	0.46%	-0.59%	17.71%
930	Northlake	11.32%	0.00%	0.00%	-0.01%	-0.10%	-0.13%	-0.15%	0.38%	-0.01%	11.31%
935	O'Donnell	1.65%	0.00%	0.00%	-0.08%	-0.05%	0.00%	0.07%	0.15%	0.09%	1.74%
936	Oak Point	18.26%	0.00%	0.00%	0.02%	-0.45%	-0.88%	-0.72%	-0.16%	-2.19%	16.07%
937	Oak Ridge North	14.07%	0.00%	0.00%	-0.29%	0.02%	0.15%	-0.01%	0.62%	0.49%	14.56%
942	Odem	3.81%	0.00%	0.00%	-0.19%	-0.14%	0.03%	0.08%	0.26%	0.04%	3.85%

Section 3

TEXAS MUNICIPAL RETIREMENT SYSTEM

Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2026 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contributions & Fully Amortized Prior Bases	Payroll Growth	Normal Cost	Liability Growth	Total Change	2027 Rates
944	Odessa	15.09%	0.00%	0.00%	-0.65%	-0.05%	-0.21%	0.07%	0.31%	-0.53%	14.56%
945	Oglesby	2.55%	0.00%	0.00%	-0.55%	-0.06%	0.40%	0.83%	-1.73%	-1.11%	1.44%
949	Old River-Winfree	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
950	Olmos Park	4.16%	0.00%	0.00%	-0.21%	-0.08%	0.19%	0.19%	0.15%	0.24%	4.40%
951	Olney	5.47%	0.00%	0.00%	-0.09%	-0.10%	0.09%	0.03%	-0.21%	-0.28%	5.19%
953	Omaha	2.16%	0.00%	0.00%	-0.08%	0.01%	-0.01%	0.01%	0.03%	-0.04%	2.12%
954	Onalaska	10.00%	0.00%	0.00%	0.03%	-0.21%	-0.12%	-0.03%	0.28%	-0.05%	9.95%
958	Orange	15.46%	0.00%	0.00%	-0.69%	-0.15%	-0.16%	0.01%	0.68%	-0.31%	15.15%
960	Orange Grove	7.88%	0.00%	0.00%	-0.17%	-0.05%	0.02%	0.24%	0.08%	0.12%	8.00%
957	Orchard	8.16%	0.00%	0.00%	0.39%	-2.87%	-0.91%	0.12%	0.64%	-2.63%	5.53%
959	Ore City	1.08%	0.00%	0.00%	-0.11%	-0.01%	-0.02%	-0.01%	0.05%	-0.10%	0.98%
962	Overton	3.07%	0.00%	0.00%	-0.16%	-0.06%	-0.20%	0.11%	-0.02%	-0.33%	2.74%
961	Ovilla	12.43%	0.00%	0.00%	-0.06%	-0.72%	-0.88%	0.77%	0.71%	-0.18%	12.25%
963	Oyster Creek	10.56%	0.00%	0.00%	-0.23%	-0.01%	-0.02%	-0.05%	0.10%	-0.21%	10.35%
964	Paducah	0.25%	0.00%	0.00%	0.00%	-0.08%	0.00%	-0.02%	-0.15%	-0.25%	0.00%
966	Palacios	8.30%	0.00%	0.00%	-0.27%	-0.02%	0.02%	0.12%	0.30%	0.15%	8.45%
968	Palestine	14.61%	0.00%	0.00%	-0.34%	-0.05%	-0.09%	0.01%	0.14%	-0.33%	14.28%
967	Palm Valley	4.39%	0.00%	0.00%	0.03%	-0.01%	0.00%	-0.06%	-0.04%	-0.08%	4.31%
970	Palmer	13.04%	3.43%	0.00%	-0.05%	-0.10%	-0.65%	0.51%	1.80%	4.94%	17.98%
969	Palmhurst	5.28%	0.00%	0.00%	-0.05%	0.02%	0.00%	0.09%	-0.03%	0.03%	5.31%
971	Palmview	6.04%	0.00%	0.00%	0.00%	-0.05%	-0.10%	0.04%	-0.17%	-0.28%	5.76%
972	Pampa	20.65%	0.00%	0.00%	-0.54%	-0.13%	-0.19%	-0.06%	-0.01%	-0.93%	19.72%
974	Panhandle	11.05%	0.00%	0.00%	-0.29%	-0.07%	-0.30%	0.14%	-0.57%	-1.09%	9.96%
973	Panorama Village	2.05%	0.00%	0.00%	-0.23%	-0.10%	0.01%	-0.08%	0.24%	-0.16%	1.89%
975	Pantego	17.05%	0.00%	0.00%	-0.43%	0.04%	0.16%	0.23%	0.22%	0.22%	17.27%
976	Paris	11.53%	0.00%	0.00%	-0.29%	-0.04%	-0.10%	-0.01%	0.19%	-0.25%	11.28%
977	Parker	20.08%	0.00%	0.00%	-0.08%	0.02%	0.15%	0.84%	0.32%	1.25%	21.33%
978	Pasadena	17.80%	0.00%	0.00%	-0.56%	-0.04%	-0.20%	-0.02%	0.44%	-0.38%	17.42%
983	Pearland	14.60%	0.00%	0.00%	-0.14%	-0.10%	-0.21%	0.08%	0.34%	-0.03%	14.57%
984	Pearsall	3.60%	0.00%	0.00%	-0.14%	-0.04%	0.04%	0.08%	-0.03%	-0.09%	3.51%
988	Pecos City	6.51%	0.00%	0.00%	-0.15%	-0.03%	-0.03%	0.01%	0.15%	-0.05%	6.46%
989	Pelican Bay	6.56%	0.00%	0.00%	0.02%	-0.23%	-0.11%	0.10%	-0.82%	-1.04%	5.52%
991	Penitas	3.91%	0.00%	0.00%	-0.03%	0.03%	-0.01%	-0.02%	-0.26%	-0.29%	3.62%
994	Perryton	10.34%	0.00%	0.00%	-0.56%	-0.08%	0.01%	-0.01%	-0.69%	-1.33%	9.01%
995	Petersburg	2.33%	0.00%	0.00%	0.03%	0.03%	0.01%	-0.15%	-0.06%	-0.14%	2.19%
997	Petrolia	3.02%	0.00%	0.00%	0.06%	-0.05%	0.01%	-0.03%	0.04%	0.03%	3.05%
1000	Pflugerville	14.20%	0.00%	0.00%	-0.13%	-0.09%	-0.12%	0.14%	0.23%	0.03%	14.23%
1002	Pharr	12.77%	0.00%	0.00%	-0.17%	-0.08%	-0.14%	0.01%	0.02%	-0.36%	12.41%
1004	Pilot Point	14.25%	0.00%	0.00%	0.00%	-0.25%	-0.40%	-0.16%	0.20%	-0.61%	13.64%
1005	Pinehurst	17.87%	0.00%	0.00%	-0.41%	-0.19%	0.26%	0.53%	0.63%	0.82%	18.69%
1003	Pineland	7.94%	0.00%	0.00%	-0.42%	0.06%	-0.01%	0.02%	0.47%	0.12%	8.06%
1001	Piney Point Village	24.94%	0.00%	0.00%	0.01%	-0.60%	-1.15%	-1.28%	-0.14%	-3.16%	21.78%
1006	Pittsburg	12.17%	0.00%	0.00%	-0.32%	-0.03%	-0.17%	0.78%	0.69%	0.95%	13.12%
1007	Plains	3.49%	1.16%	0.00%	-0.23%	-0.50%	0.06%	0.36%	0.38%	1.23%	4.72%
1008	Plainview	11.67%	0.00%	0.00%	-0.54%	-0.10%	-0.02%	-0.15%	-0.33%	-1.14%	10.53%
1010	Plano	18.29%	0.00%	0.00%	-0.82%	-0.09%	-0.05%	0.02%	0.55%	-0.39%	17.90%
1012	Pleasanton	15.52%	0.00%	0.00%	-0.14%	-0.28%	-0.63%	-0.03%	0.93%	-0.15%	15.37%
1013	Point	11.00%	0.00%	0.00%	-0.07%	-0.26%	0.12%	-0.45%	0.75%	0.09%	11.09%
1015	Point Comfort	2.57%	4.06%	0.00%	0.06%	-0.28%	0.11%	-0.39%	-0.13%	3.43%	6.00%
1017	Ponder	5.37%	0.00%	0.00%	-0.13%	-0.05%	0.03%	0.22%	-0.54%	-0.47%	4.90%
1014	Port Aransas	15.47%	0.00%	0.00%	-0.10%	-0.13%	-0.30%	0.02%	0.60%	0.09%	15.56%
11016	Port Arthur	14.18%	0.00%	0.00%	-0.67%	-0.19%	-0.26%	0.02%	0.27%	-0.83%	13.35%
1018	Port Isabel	9.32%	0.00%	0.00%	-0.15%	-0.08%	-0.14%	0.02%	-0.22%	-0.57%	8.75%
1020	Port Lavaca	5.41%	3.26%	0.00%	-0.16%	0.20%	0.01%	-0.19%	0.23%	3.35%	8.76%

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TEXAS MUNICIPAL RETIREMENT SYSTEM

Changes in Full Retirement Rate from Prior Valuation Report

CITY NUMBER	CITY NAME	2026 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contributions & Fully Amortized Prior Bases	Payroll Growth	Normal Cost	Liability Growth	Total Change	2027 Rates
1022	Port Neches	16.14%	0.44%	0.00%	-0.67%	-0.08%	-0.01%	0.25%	-0.21%	-0.28%	15.86%
1019	Portland	17.84%	0.00%	0.00%	-0.12%	-0.07%	-0.14%	0.10%	0.38%	0.15%	17.99%
1024	Post	16.72%	0.00%	0.00%	-0.34%	-0.10%	0.70%	-0.02%	0.36%	0.60%	17.32%
1026	Poteet	3.14%	0.00%	0.00%	-0.09%	-0.05%	0.11%	-0.07%	0.11%	0.01%	3.15%
1028	Poth	4.03%	0.00%	0.00%	-0.13%	-0.10%	-0.08%	-0.22%	0.09%	-0.44%	3.59%
1030	Pottsboro	6.97%	0.00%	0.00%	-0.08%	-0.06%	0.01%	-0.51%	-0.17%	-0.81%	6.16%
1031	Prairie View	2.33%	0.00%	0.00%	-0.03%	-0.02%	0.00%	-0.15%	-0.29%	-0.49%	1.84%
1032	Premont	1.88%	0.00%	0.00%	-0.08%	-0.01%	0.11%	0.30%	0.00%	0.32%	2.20%
1029	Presidio	1.97%	0.00%	0.00%	-0.08%	-0.02%	0.01%	0.00%	0.08%	-0.01%	1.96%
1033	Primera	6.99%	1.09%	0.00%	-0.02%	0.01%	0.06%	0.28%	-0.26%	1.16%	8.15%
1034	Princeton	12.95%	0.00%	0.00%	0.01%	-0.27%	-0.27%	0.71%	0.86%	1.04%	13.99%
1036	Prosper	15.02%	0.00%	0.00%	-0.01%	-0.07%	-0.09%	-0.23%	0.26%	-0.14%	14.88%
1037	Providence Village	7.62%	1.03%	0.00%	0.03%	-0.62%	-0.15%	0.61%	0.10%	1.00%	8.62%
1042	Quanah	2.47%	0.00%	0.00%	-0.60%	-0.29%	-0.77%	0.10%	0.54%	-1.02%	1.45%
1045	Queen City	11.03%	0.00%	0.00%	-0.14%	0.17%	0.64%	0.01%	0.26%	0.94%	11.97%
1044	Quinlan	10.57%	3.49%	0.00%	-0.01%	0.01%	-0.12%	0.44%	0.90%	4.71%	15.28%
1047	Quintana	8.69%	1.33%	0.00%	0.00%	0.03%	0.00%	-0.09%	-0.76%	0.51%	9.20%
1046	Quitaque	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1048	Quitman	4.81%	0.00%	0.00%	-0.28%	-0.03%	0.01%	0.04%	0.13%	-0.13%	4.68%
1050	Ralls	4.45%	0.00%	0.00%	-0.38%	0.00%	-0.02%	0.19%	0.37%	0.16%	4.61%
1051	Rancho Viejo	8.81%	0.00%	0.00%	-0.27%	0.04%	-0.04%	0.06%	-0.19%	-0.40%	8.41%
1052	Ranger	6.54%	0.00%	0.00%	-0.20%	-0.10%	0.32%	0.03%	-0.75%	-0.70%	5.84%
1054	Rankin	1.52%	0.00%	0.00%	-0.23%	-0.45%	0.02%	0.37%	0.31%	0.02%	1.54%
1055	Ransom Canyon	9.26%	0.00%	0.00%	-0.22%	0.06%	-0.18%	0.17%	-0.38%	-0.55%	8.71%
1058	Raymondville	1.57%	0.00%	0.00%	-0.32%	-0.02%	0.02%	-0.37%	-0.07%	-0.76%	0.81%
1061	Red Oak	6.82%	12.52%	0.00%	-0.04%	0.80%	-0.61%	0.21%	0.78%	13.66%	20.48%
1062	Redwater	1.92%	0.00%	0.00%	-0.08%	-0.03%	-0.04%	-0.07%	0.02%	-0.20%	1.72%
1064	Refugio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1065	Reklaw	5.51%	3.31%	0.00%	-0.73%	0.32%	-0.02%	-0.10%	1.97%	4.75%	10.26%
1066	Reno (Lamar County)	5.80%	0.00%	0.00%	-0.09%	-0.03%	-0.01%	0.01%	0.41%	0.29%	6.09%
1069	Reno (Parker County)	5.34%	0.00%	0.00%	-0.04%	0.02%	-0.12%	0.29%	-0.33%	-0.18%	5.16%
1067	Rhome	6.57%	0.00%	0.00%	-0.03%	-0.16%	0.16%	-0.43%	0.10%	-0.36%	6.21%
1068	Rice	7.09%	0.00%	0.00%	-0.04%	0.01%	-0.01%	0.25%	-0.53%	-0.32%	6.77%
1070	Richardson	15.28%	0.00%	0.00%	-1.51%	-0.10%	0.03%	0.02%	0.97%	-0.59%	14.69%
1073	Richland Hills	18.00%	0.00%	0.00%	-0.39%	-0.03%	0.01%	-0.25%	0.50%	-0.16%	17.84%
1074	Richland Springs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1076	Richmond	16.10%	0.00%	0.00%	-0.26%	-0.11%	-0.37%	0.13%	0.71%	0.10%	16.20%
1077	Richwood	12.46%	0.00%	0.00%	-0.19%	-0.11%	-0.43%	0.02%	0.64%	-0.07%	12.39%
1072	Riesel	4.96%	0.00%	0.00%	-0.11%	-0.05%	-0.15%	0.04%	0.18%	-0.09%	4.87%
1075	Rio Grande City	7.54%	0.00%	0.00%	-0.11%	-0.01%	0.00%	-0.03%	0.10%	-0.05%	7.49%
1078	Rio Hondo	9.05%	0.00%	0.00%	0.04%	-0.05%	-0.22%	-0.21%	-0.18%	-0.62%	8.43%
1079	Rio Vista	2.74%	0.00%	0.00%	-0.11%	-0.03%	-0.07%	-0.19%	-0.14%	-0.54%	2.20%
1080	Rising Star	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1082	River Oaks	15.32%	0.00%	0.00%	-0.40%	-0.18%	-0.10%	0.23%	0.57%	0.12%	15.44%
1084	Roanoke	18.88%	0.00%	0.00%	-0.17%	-0.04%	-0.21%	0.09%	-0.07%	-0.40%	18.48%
1088	Robert Lee	2.39%	0.96%	0.00%	-0.04%	-0.12%	-0.28%	0.09%	0.49%	1.10%	3.49%
1089	Robinson	15.79%	0.00%	0.00%	-0.20%	-0.09%	-0.32%	-0.14%	0.59%	-0.16%	15.63%
21090	Robstown	4.79%	0.00%	0.00%	-0.32%	-0.04%	-0.01%	0.07%	-0.06%	-0.36%	4.43%
11090	Robstown Utility Systems	18.33%	0.00%	0.00%	-0.84%	-0.05%	-0.35%	0.05%	-0.05%	-1.24%	17.09%
1092	Roby	3.06%	1.00%	0.00%	-0.63%	-0.18%	0.17%	-0.15%	0.53%	0.74%	3.80%
1096	Rockdale	8.74%	0.00%	0.00%	-0.18%	-0.04%	-0.04%	-0.15%	0.03%	-0.38%	8.36%
1098	Rockport	20.09%	0.00%	0.00%	-0.31%	0.06%	0.04%	0.04%	0.30%	0.13%	20.22%
1100	Rocksprings	0.89%	0.00%	0.00%	-0.12%	0.00%	-0.01%	0.14%	-0.13%	-0.12%	0.77%
1102	Rockwall	16.71%	0.00%	0.00%	-0.22%	-0.11%	-0.22%	0.10%	0.58%	0.13%	16.84%

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

CITY NUMBER	CITY NAME	2026 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contributions & Fully Amortized Prior Bases	Payroll Growth	Normal Cost	Liability Growth	Total Change	2027 Rates
1104	Rogers	7.37%	0.00%	0.00%	-0.19%	-0.68%	-0.07%	-0.04%	-0.06%	-1.04%	6.33%
1105	Rollingwood	13.68%	0.00%	0.00%	-0.14%	-0.17%	-0.06%	1.03%	-0.41%	0.25%	13.93%
1106	Roma	9.66%	0.00%	0.00%	-0.52%	0.01%	-0.03%	0.00%	-0.27%	-0.81%	8.85%
1109	Roscoe	1.56%	0.00%	0.00%	-0.23%	-0.01%	-0.06%	-0.16%	0.17%	-0.29%	1.27%
1112	Rosebud	1.85%	0.00%	0.00%	-0.05%	0.00%	-0.09%	0.05%	-0.03%	-0.12%	1.73%
1114	Rosenberg	17.87%	0.00%	0.00%	-0.23%	-0.14%	-0.43%	-0.01%	0.52%	-0.29%	17.58%
1116	Rotan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1118	Round Rock	17.33%	0.00%	0.00%	-0.27%	-0.09%	-0.21%	0.00%	0.31%	-0.26%	17.07%
1119	Rowlett	14.27%	0.00%	0.00%	-0.29%	-0.07%	-0.14%	0.19%	0.39%	0.08%	14.35%
1120	Royse City	15.83%	0.00%	0.00%	-0.02%	-0.24%	-0.49%	-0.15%	0.67%	-0.23%	15.60%
1122	Rule	0.84%	0.00%	0.00%	0.00%	-0.83%	0.00%	-0.06%	0.46%	-0.43%	0.41%
1123	Runaway Bay	2.16%	3.34%	0.00%	-0.07%	0.21%	0.05%	0.19%	-0.17%	3.55%	5.71%
1124	Runge	7.90%	0.00%	0.00%	-3.35%	-0.95%	-0.06%	-0.13%	2.42%	-2.07%	5.83%
1126	Rusk	6.74%	0.00%	0.00%	-0.17%	-0.05%	0.00%	0.18%	0.30%	0.26%	7.00%
1128	Sabinal	2.16%	0.00%	0.00%	-0.25%	0.00%	-0.02%	0.20%	-0.06%	-0.13%	2.03%
1129	Sachse	16.20%	0.00%	0.00%	-0.14%	-0.03%	-0.08%	-0.23%	0.43%	-0.05%	16.15%
1131	Saginaw	22.55%	0.00%	0.00%	-0.21%	-0.20%	-0.82%	0.09%	1.64%	0.50%	23.05%
1135	Saint Hedwig	3.17%	4.98%	0.00%	0.04%	0.32%	-0.14%	-0.73%	-0.34%	4.13%	7.30%
1130	Saint Jo	4.83%	0.00%	0.00%	-0.23%	0.05%	-0.09%	-0.63%	-0.04%	-0.94%	3.89%
1133	Salado	10.40%	0.00%	0.00%	-0.04%	-0.02%	-0.05%	0.19%	0.02%	0.10%	10.50%
1132	San Angelo	18.79%	0.00%	0.00%	-0.37%	-0.13%	-0.41%	0.06%	0.71%	-0.14%	18.65%
21136	San Antonio	13.89%	0.48%	0.00%	-0.36%	-0.11%	-0.01%	0.00%	-0.07%	-0.07%	13.82%
11136	San Antonio Water System	3.72%	0.00%	0.00%	-0.15%	-0.04%	-0.09%	-0.01%	0.15%	-0.14%	3.58%
1138	San Augustine	9.20%	0.00%	0.00%	-0.27%	-0.07%	0.00%	0.18%	0.37%	0.21%	9.41%
1140	San Benito	4.29%	0.95%	0.00%	-0.12%	0.01%	-0.04%	-0.06%	0.07%	0.81%	5.10%
1142	San Diego	2.45%	0.00%	0.00%	0.03%	-0.02%	0.00%	0.05%	-0.01%	0.05%	2.50%
1143	San Elizario	7.54%	0.00%	0.00%	0.07%	-0.16%	-0.26%	-0.08%	0.25%	-0.18%	7.36%
1144	San Felipe	3.19%	0.00%	0.00%	-0.21%	-0.59%	0.03%	0.10%	-0.21%	-0.88%	2.31%
1148	San Juan	4.22%	0.00%	0.00%	-0.09%	-0.03%	0.01%	0.01%	0.05%	-0.05%	4.17%
1150	San Marcos	18.51%	0.00%	0.00%	-0.35%	-0.14%	-0.21%	-0.03%	0.46%	-0.27%	18.24%
1152	San Saba	8.72%	0.00%	0.00%	-0.18%	-0.08%	-0.24%	-0.10%	0.71%	0.11%	8.83%
1145	Sandy Oaks	2.59%	0.00%	0.00%	0.05%	-0.14%	-0.02%	-0.10%	-0.15%	-0.36%	2.23%
1146	Sanger	12.71%	0.00%	0.00%	-0.06%	-0.36%	-0.59%	-0.04%	0.74%	-0.31%	12.40%
1153	Sansom Park	11.15%	0.00%	0.00%	-0.06%	-0.06%	0.01%	-0.09%	-0.14%	-0.34%	10.81%
1155	Santa Fe	18.75%	0.06%	0.00%	-0.20%	-0.18%	0.07%	-0.67%	0.42%	-0.50%	18.25%
1156	Santa Rosa	6.71%	0.00%	0.00%	0.04%	0.06%	-0.04%	0.10%	0.07%	0.23%	6.94%
1158	Savoy	2.37%	0.00%	0.00%	-0.14%	-0.01%	-0.09%	0.23%	-0.44%	-0.45%	1.92%
1159	Schertz	17.42%	0.00%	0.00%	-0.14%	-0.15%	-0.42%	0.01%	0.62%	-0.08%	17.34%
1160	Schulenburg	18.15%	0.00%	0.00%	-0.43%	-0.19%	-0.43%	-0.05%	0.81%	-0.29%	17.86%
1161	Seabrook	14.20%	0.00%	0.00%	-0.41%	-0.14%	-0.02%	0.31%	0.12%	-0.14%	14.06%
1162	Seadrift	1.12%	0.00%	0.00%	-0.14%	-0.23%	-0.07%	0.39%	0.15%	0.10%	1.22%
1164	Seagoville	15.56%	0.00%	0.00%	-0.14%	-0.23%	-0.73%	0.15%	0.81%	-0.14%	15.42%
1166	Seagraves	7.51%	0.00%	0.00%	-0.15%	-0.14%	0.02%	0.10%	0.19%	0.02%	7.53%
1167	Sealy	15.37%	0.00%	0.00%	-0.36%	0.03%	0.19%	0.16%	0.94%	0.96%	16.33%
1168	Seguin	21.70%	0.00%	0.00%	-0.21%	-0.28%	-0.69%	0.08%	0.34%	-0.76%	20.94%
1169	Selma	17.45%	0.00%	0.00%	-0.21%	-0.12%	-0.34%	0.23%	0.17%	-0.27%	17.18%
1170	Seminole	12.64%	0.00%	0.00%	-0.36%	-0.12%	-0.25%	-0.02%	0.48%	-0.27%	12.37%
1171	Seven Points	4.28%	0.00%	0.00%	-0.19%	-0.08%	-0.52%	0.25%	-0.50%	-1.04%	3.24%
1172	Seymour	7.44%	0.00%	0.00%	-0.37%	0.02%	-0.07%	0.07%	0.01%	-0.34%	7.10%
1165	Shady Shores	9.20%	1.45%	0.00%	0.04%	-0.28%	-0.36%	0.30%	0.57%	1.72%	10.92%
1177	Shallowater	4.95%	0.00%	0.00%	-0.12%	-0.08%	0.09%	0.18%	-0.26%	-0.19%	4.76%
1174	Shamrock	3.44%	0.00%	0.00%	-0.28%	-0.21%	0.04%	-0.15%	0.19%	-0.41%	3.03%
1173	Shavano Park	16.71%	0.00%	0.00%	-0.13%	-0.07%	-0.06%	0.36%	0.68%	0.78%	17.49%
1175	Shenandoah	19.92%	0.00%	0.00%	-0.20%	-0.06%	0.16%	-0.06%	-0.27%	-0.43%	19.49%

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1181	Shepherd	1.78%	0.00%	0.00%	-0.12%	0.03%	0.35%	-0.29%	-0.04%	-0.07%	1.71%
1176	Sherman	14.29%	0.00%	0.00%	-0.27%	-0.13%	-0.33%	-0.06%	0.51%	-0.28%	14.01%
1178	Shiner	10.82%	4.31%	0.00%	-0.20%	0.21%	-0.45%	0.19%	-0.02%	4.04%	14.86%
1179	Shoreacres	4.81%	0.00%	0.00%	-0.33%	-0.01%	-0.16%	-0.01%	-0.01%	-0.52%	4.29%
1180	Silsbee	19.63%	4.02%	0.00%	-0.33%	0.15%	-0.17%	0.08%	0.44%	4.19%	23.82%
1182	Silverton	3.50%	0.00%	0.00%	-0.53%	-0.14%	0.09%	-0.39%	-0.27%	-1.24%	2.26%
1183	Simonton	7.75%	0.00%	0.00%	-0.10%	0.04%	0.28%	-1.36%	-0.84%	-1.98%	5.77%
1184	Sinton	12.63%	4.42%	0.00%	-0.32%	0.07%	-1.58%	0.15%	1.41%	4.15%	16.78%
1185	Skellytown	2.48%	0.00%	0.00%	-0.12%	-0.03%	0.15%	-0.42%	0.16%	-0.26%	2.22%
1186	Slaton	6.80%	6.01%	0.00%	-0.43%	0.35%	-0.15%	-0.42%	-0.88%	4.48%	11.28%
1187	Smiley	4.07%	0.00%	0.00%	0.06%	-0.01%	0.14%	0.00%	0.20%	0.39%	4.46%
1188	Smithville	12.03%	0.00%	0.00%	-0.11%	-0.10%	-0.24%	-0.05%	0.42%	-0.08%	11.95%
1189	Smyer	5.04%	0.87%	0.00%	-0.18%	0.11%	-0.28%	0.08%	-0.04%	0.56%	5.60%
1193	Snook	1.37%	0.00%	0.00%	0.07%	-0.10%	-0.08%	0.62%	0.42%	0.93%	2.30%
1190	Snyder	14.19%	0.00%	0.00%	-0.56%	-0.12%	-0.17%	0.05%	-0.21%	-1.01%	13.18%
1191	Somerset	2.03%	0.00%	0.00%	-0.03%	0.00%	-0.02%	-0.25%	0.01%	-0.29%	1.74%
1192	Somerville	6.32%	0.00%	0.00%	-0.17%	-0.08%	0.09%	0.10%	-0.20%	-0.26%	6.06%
1194	Sonora	8.53%	0.00%	0.00%	-0.30%	0.02%	0.08%	-0.05%	-0.24%	-0.49%	8.04%
1196	Sour Lake	5.75%	0.00%	0.00%	-0.12%	-0.02%	0.12%	-0.37%	-0.07%	-0.46%	5.29%
1198	South Houston	14.71%	0.00%	0.00%	-0.30%	-0.05%	-0.05%	-0.07%	0.48%	0.01%	14.72%
1199	South Padre Island	13.66%	0.00%	0.00%	-0.28%	-0.07%	-0.05%	-0.01%	0.26%	-0.15%	13.51%
1197	Southlake	13.28%	0.00%	0.00%	-0.26%	-0.01%	-0.01%	-0.03%	0.31%	0.00%	13.28%
1200	Southmayd	1.69%	1.61%	0.00%	-0.01%	0.00%	0.00%	-0.03%	0.03%	1.60%	3.29%
1202	Southside Place	10.85%	2.60%	0.00%	-0.26%	0.14%	-0.06%	0.16%	-0.84%	1.74%	12.59%
1204	Spearman	12.84%	0.00%	0.00%	-0.49%	0.02%	-0.12%	-1.20%	0.56%	-1.23%	11.61%
1201	Splendora	9.99%	0.00%	0.00%	0.03%	-0.14%	-0.20%	-0.14%	0.18%	-0.27%	9.72%
1205	Spring Valley Village	5.29%	0.68%	0.00%	-0.26%	-0.01%	0.01%	-0.02%	0.14%	0.54%	5.83%
1203	Springtown	10.99%	0.00%	0.00%	-0.11%	-0.14%	0.04%	0.06%	0.22%	0.07%	11.06%
1206	Spur	3.82%	0.00%	0.00%	-0.31%	0.00%	0.03%	0.01%	-0.94%	-1.21%	2.61%
1207	Stafford	15.17%	0.00%	0.00%	-0.26%	-0.08%	-0.19%	0.00%	0.55%	0.02%	15.19%
1208	Stamford	7.45%	0.00%	0.00%	-0.34%	0.00%	0.03%	-0.23%	-0.32%	-0.86%	6.59%
1210	Stanton	5.69%	0.00%	0.00%	-0.19%	-0.01%	0.00%	-0.14%	0.38%	0.04%	5.73%
1211	Star Harbor	11.86%	0.00%	0.00%	-0.55%	-0.52%	-1.45%	-0.37%	2.09%	-0.80%	11.06%
1212	Stephenville	6.94%	0.00%	0.00%	-0.31%	-0.10%	0.04%	0.07%	0.27%	-0.03%	6.91%
1213	Sterling City	0.89%	0.00%	0.00%	-0.12%	0.00%	0.01%	0.14%	0.16%	0.19%	1.08%
1214	Stinnett	0.00%	8.96%	0.00%	-0.22%	0.61%	0.02%	-1.36%	-0.24%	7.77%	7.77%
1216	Stockdale	2.67%	0.00%	0.00%	-0.06%	-0.03%	0.05%	-0.15%	-0.15%	-0.34%	2.33%
1218	Stratford	9.70%	0.00%	0.00%	-0.15%	-0.03%	0.02%	0.04%	-1.31%	-1.43%	8.27%
1220	Strawn	7.31%	0.00%	0.00%	0.02%	0.15%	0.00%	-0.20%	-0.30%	-0.33%	6.98%
1224	Sudan	7.95%	3.75%	0.00%	-0.13%	0.07%	-0.50%	-0.01%	0.95%	4.13%	12.08%
1225	Sugar Land	15.38%	0.00%	0.00%	-0.24%	-0.12%	-0.23%	0.10%	1.10%	0.61%	15.99%
1223	Sullivan City	1.96%	0.00%	0.00%	0.01%	-0.04%	0.05%	0.16%	-0.07%	0.11%	2.07%
1226	Sulphur Springs	7.87%	1.26%	0.00%	-0.33%	0.00%	-0.19%	-0.05%	0.06%	0.75%	8.62%
1228	Sundown	12.00%	3.24%	0.00%	-0.52%	0.16%	0.24%	0.00%	0.07%	3.19%	15.19%
1229	Sunnyvale	13.26%	0.00%	0.00%	-0.02%	-0.16%	-0.12%	0.17%	0.28%	0.15%	13.41%
1230	Sunray	13.58%	0.00%	0.00%	-0.34%	0.06%	0.02%	-1.65%	-0.52%	-2.43%	11.15%
1227	Sunrise Beach Village	2.41%	0.00%	0.00%	-0.01%	-0.01%	0.00%	0.00%	0.05%	0.03%	2.44%
1231	Sunset Valley	10.56%	0.00%	0.00%	-0.22%	-0.18%	-0.10%	0.27%	0.21%	-0.02%	10.54%
1233	Surfside Beach	4.86%	1.38%	0.00%	-0.01%	-0.03%	0.14%	0.23%	0.02%	1.73%	6.59%
1232	Sweeny	13.60%	0.00%	0.00%	-0.40%	-0.14%	-0.01%	0.52%	-1.54%	-1.57%	12.03%
1234	Sweetwater	17.28%	0.00%	0.00%	-0.34%	-0.16%	-0.50%	-0.04%	0.77%	-0.27%	17.01%
1264	TMRS	16.80%	0.00%	0.00%	-0.24%	-0.16%	-0.32%	0.11%	0.75%	0.14%	16.94%
1236	Taft	11.51%	0.00%	0.00%	-0.27%	0.16%	0.20%	-0.29%	-0.59%	-0.79%	10.72%
1238	Tahoka	1.91%	0.00%	0.00%	-0.30%	-0.07%	0.00%	-0.25%	0.19%	-0.43%	1.48%

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

CITY NUMBER	CITY NAME	2026 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contributions & Fully Amortized Prior Bases	Payroll Growth	Normal Cost	Liability Growth	Total Change	2027 Rates
1240	Talty	5.69%	0.00%	0.00%	-0.01%	-0.19%	-0.04%	0.30%	-0.16%	-0.10%	5.59%
1241	Tatum	1.13%	0.00%	0.00%	-0.04%	-0.01%	0.00%	0.05%	0.05%	0.05%	1.18%
1246	Taylor	14.17%	0.00%	0.00%	-0.13%	-0.11%	-0.19%	-0.06%	0.50%	0.01%	14.18%
1248	Teague	6.65%	0.00%	0.00%	-0.23%	-0.44%	0.04%	0.04%	0.38%	-0.21%	6.44%
1252	Temple	17.45%	0.00%	0.00%	-0.34%	-0.21%	-0.49%	-0.11%	0.46%	-0.69%	16.76%
1254	Tenaha	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1256	Terrell	18.95%	0.00%	0.00%	-0.34%	-0.09%	-0.02%	0.47%	0.37%	0.39%	19.34%
1258	Terrell Hills	17.08%	0.00%	0.00%	-0.30%	-0.09%	-0.14%	0.07%	1.04%	0.58%	17.66%
21260	Texarkana	15.99%	0.00%	0.00%	-0.62%	-0.14%	-0.06%	0.31%	-0.46%	-0.97%	15.02%
11260	Texarkana Police Dept	17.65%	0.00%	0.00%	-0.64%	-0.15%	-0.46%	0.10%	0.35%	-0.80%	16.85%
31260	Texarkana Water Utilities	16.24%	0.00%	0.00%	-0.60%	-0.05%	0.11%	0.10%	-0.15%	-0.59%	15.65%
1262	Texas City	18.64%	0.00%	0.00%	-0.62%	-0.08%	-0.12%	-0.06%	-0.71%	-1.59%	17.05%
31263	Texas Health Benefits Pool	13.43%	0.00%	0.00%	-0.29%	-0.21%	-0.05%	0.00%	0.10%	-0.45%	12.98%
11263	Texas Municipal League	15.60%	0.00%	0.00%	-0.45%	-0.05%	-0.32%	-0.23%	0.89%	-0.16%	15.44%
21263	Texas Municipal League IRP	11.96%	0.61%	0.00%	-0.47%	0.13%	-0.03%	0.22%	0.40%	0.86%	12.82%
1267	The Colony	14.34%	0.00%	0.00%	-0.20%	-0.08%	-0.17%	0.12%	0.46%	0.13%	14.47%
1269	Thompsons	4.35%	0.00%	0.00%	-0.21%	-0.23%	0.00%	0.00%	-1.46%	-1.90%	2.45%
1268	Thorndale	6.29%	0.00%	0.00%	-0.12%	-0.03%	0.00%	-0.25%	0.07%	-0.33%	5.96%
1272	Thrall	3.62%	0.00%	0.00%	-0.01%	-0.11%	0.06%	-0.29%	0.12%	-0.23%	3.39%
1274	Three Rivers	28.60%	0.00%	0.00%	-0.30%	-0.22%	-1.11%	-0.03%	1.54%	-0.12%	28.48%
1276	Throckmorton	10.25%	0.00%	0.00%	-0.60%	-0.04%	-0.03%	-0.15%	1.05%	0.23%	10.48%
1277	Tiki Island	2.69%	0.00%	0.00%	-0.08%	-0.05%	0.00%	-0.15%	-0.40%	-0.68%	2.01%
1278	Timpson	0.55%	0.00%	0.00%	0.00%	-0.03%	0.00%	0.11%	-0.63%	-0.55%	0.00%
1280	Tioga	4.01%	0.00%	0.00%	-0.05%	-0.11%	0.04%	-0.15%	0.16%	-0.11%	3.90%
1285	Todd Mission	7.69%	0.00%	0.00%	0.08%	-0.16%	-0.31%	-0.04%	0.50%	0.07%	7.76%
1283	Tolar	5.45%	0.00%	0.00%	-0.09%	-0.34%	0.09%	0.37%	0.06%	0.09%	5.54%
1286	Tom Bean	2.47%	0.00%	0.00%	-0.09%	-0.06%	0.15%	-0.12%	0.17%	0.05%	2.52%
1284	Tomball	14.39%	0.00%	0.00%	-0.18%	-0.11%	-0.19%	0.19%	-0.10%	-0.39%	14.00%
1287	Tool	3.99%	2.95%	0.00%	0.03%	0.15%	-0.01%	0.09%	-0.18%	3.03%	7.02%
1290	Trent	4.11%	0.00%	0.00%	-0.22%	-0.01%	0.05%	0.23%	0.15%	0.20%	4.31%
1292	Trenton	3.80%	0.00%	0.00%	-0.09%	-0.10%	0.09%	-0.06%	0.34%	0.18%	3.98%
1293	Trinidad	7.26%	-5.28%	0.00%	-0.19%	-0.33%	-0.39%	-0.03%	0.53%	-5.69%	1.57%
1294	Trinity	6.00%	0.00%	0.00%	-0.13%	-0.06%	0.02%	0.17%	0.11%	0.11%	6.11%
1295	Trophy Club	14.14%	0.00%	0.00%	-0.23%	-0.04%	-0.16%	0.01%	0.35%	-0.07%	14.07%
1296	Troup	9.49%	0.00%	0.00%	-0.12%	0.00%	-0.10%	-0.05%	-0.89%	-1.16%	8.33%
1297	Troy	12.31%	0.00%	0.00%	-0.09%	-0.05%	-0.04%	-0.21%	0.17%	-0.22%	12.09%
1298	Tulia	11.35%	0.00%	0.00%	-0.51%	0.06%	0.00%	-0.03%	-0.68%	-1.16%	10.19%
1299	Turkey	4.80%	0.00%	0.00%	-0.25%	0.08%	0.57%	0.34%	0.40%	1.14%	5.94%
1300	Tuscola	6.53%	0.00%	0.00%	0.04%	-0.18%	0.33%	0.30%	0.28%	0.77%	7.30%
1301	Tye	3.85%	0.00%	0.00%	-0.11%	0.02%	-0.36%	-0.27%	-0.20%	-0.92%	2.93%
1304	Tyler	22.18%	0.00%	0.00%	-0.57%	-0.22%	-0.51%	0.03%	0.73%	-0.54%	21.64%
1307	Uhland	3.60%	0.00%	0.00%	0.08%	-0.68%	-0.22%	0.40%	-0.65%	-1.07%	2.53%
1305	Universal City	19.64%	0.00%	0.00%	-0.30%	-0.04%	-0.21%	0.06%	-0.30%	-0.79%	18.85%
1306	University Park	15.42%	0.00%	0.00%	-0.40%	0.00%	0.05%	-0.06%	-0.36%	-0.77%	14.65%
1308	Uvalde	9.45%	0.00%	0.00%	-0.15%	-0.03%	-0.09%	-0.33%	0.26%	-0.34%	9.11%
1312	Valley Mills	0.98%	0.00%	0.00%	-0.01%	-0.02%	-0.06%	0.48%	-0.01%	0.38%	1.36%
1313	Valley View	4.52%	0.00%	0.00%	-0.01%	-0.08%	0.04%	0.07%	-0.19%	-0.17%	4.35%
1314	Van	6.61%	0.00%	0.00%	-0.20%	-0.11%	0.01%	-0.20%	0.65%	0.15%	6.76%
1316	Van Alstyne	12.38%	0.00%	0.00%	-0.04%	-0.38%	-0.27%	1.31%	0.39%	1.01%	13.39%
1318	Van Horn	15.01%	0.00%	0.00%	-0.28%	0.04%	-0.11%	-0.21%	-0.92%	-1.48%	13.53%
1320	Vega	9.04%	0.00%	0.00%	-0.80%	-0.08%	0.02%	-0.21%	0.71%	-0.36%	8.68%
1324	Venus	11.27%	0.00%	0.00%	-0.01%	-0.20%	0.02%	-0.17%	0.21%	-0.15%	11.12%
1326	Vernon	11.11%	0.00%	0.00%	-0.58%	-0.08%	-0.10%	0.05%	-0.31%	-1.02%	10.09%
1328	Victoria	17.45%	0.00%	0.00%	-0.53%	0.00%	0.16%	0.03%	-0.50%	-0.84%	16.61%

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CITY NUMBER	CITY NAME	2026 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contributions & Fully Amortized Prior Bases	Payroll Growth	Normal Cost	Liability Growth	Total Change	2027 Rates
1329	Vidor	16.78%	0.00%	0.00%	-0.64%	-0.11%	-0.20%	-0.28%	0.57%	-0.66%	16.12%
1500	Village Fire Department	5.41%	0.00%	0.00%	-0.31%	-0.06%	0.00%	0.10%	0.30%	0.03%	5.44%
1327	Village of the Hills	9.79%	0.00%	0.00%	0.00%	-0.14%	0.50%	0.00%	0.23%	0.59%	10.38%
1325	Von Ormy	9.30%	0.00%	0.00%	0.07%	-0.04%	0.00%	0.87%	-2.75%	-1.85%	7.45%
1330	Waco	18.13%	0.00%	0.00%	-0.29%	-0.27%	-0.34%	0.03%	0.82%	-0.05%	18.08%
1332	Waelder	2.50%	0.00%	0.00%	-0.12%	0.01%	-0.01%	0.05%	-0.06%	-0.13%	2.37%
1334	Wake Village	13.09%	2.84%	0.00%	-0.24%	0.15%	0.13%	0.02%	0.79%	3.69%	16.78%
1336	Waller	10.47%	5.80%	0.00%	-0.12%	0.22%	-0.34%	0.94%	0.79%	7.29%	17.76%
1337	Wallis	2.23%	0.00%	0.00%	-0.12%	-0.23%	0.01%	-0.07%	0.20%	-0.21%	2.02%
1338	Walnut Springs	1.97%	0.00%	0.00%	-0.15%	0.09%	-0.14%	-0.29%	0.04%	-0.45%	1.52%
1340	Waskom	24.64%	0.00%	0.00%	-0.25%	-0.01%	0.07%	-0.02%	-2.07%	-2.28%	22.36%
1341	Watauga	16.73%	0.00%	0.00%	-0.44%	-0.13%	-0.31%	-0.06%	0.49%	-0.45%	16.28%
1342	Waxahachie	17.32%	0.00%	0.00%	-0.17%	-0.18%	-0.44%	0.15%	0.92%	0.28%	17.60%
1344	Weatherford	15.93%	0.00%	0.00%	-0.33%	-0.06%	-0.27%	-0.16%	0.46%	-0.36%	15.57%
1345	Webster	18.42%	0.00%	0.00%	-0.31%	-0.25%	-0.62%	0.16%	0.50%	-0.52%	17.90%
1346	Weimar	15.52%	0.00%	0.00%	-0.50%	-0.01%	0.06%	0.23%	-0.60%	-0.82%	14.70%
1350	Wellington	2.93%	0.00%	0.00%	-0.98%	0.00%	0.23%	0.34%	0.46%	0.05%	2.98%
1352	Wells	3.76%	0.00%	0.00%	-0.05%	-0.08%	-0.06%	0.05%	0.17%	0.03%	3.79%
1354	Weslaco	8.77%	0.37%	0.00%	-0.25%	-0.03%	-0.10%	-0.05%	-0.26%	-0.32%	8.45%
1356	West	5.42%	0.00%	0.00%	-0.16%	-0.17%	0.05%	-0.01%	0.10%	-0.19%	5.23%
1358	West Columbia	6.04%	0.00%	0.00%	-0.19%	0.01%	0.01%	-0.07%	0.02%	-0.22%	5.82%
1359	West Lake Hills	18.72%	0.00%	0.00%	-0.27%	-0.20%	-0.34%	-0.25%	0.34%	-0.72%	18.00%
1361	West Orange	16.05%	0.00%	0.00%	-0.44%	-0.18%	-0.40%	0.07%	0.93%	-0.02%	16.03%
1365	West Tawakoni	5.77%	0.00%	0.00%	-0.18%	-0.10%	0.14%	0.00%	-0.09%	-0.23%	5.54%
1364	West University Place	12.48%	0.00%	0.00%	-0.40%	-0.03%	0.04%	0.43%	0.09%	0.13%	12.61%
1363	Westlake	13.51%	5.48%	0.00%	-0.11%	0.26%	-0.66%	0.01%	0.30%	5.28%	18.79%
1357	Weston	8.32%	0.00%	0.00%	0.12%	-0.17%	0.39%	0.43%	-0.34%	0.43%	8.75%
1362	Westover Hills	5.23%	0.00%	0.00%	-0.10%	-0.05%	0.00%	0.29%	0.16%	0.30%	5.53%
1366	Westworth Village	10.76%	0.00%	0.00%	-0.23%	-0.25%	-0.11%	0.16%	1.03%	0.60%	11.36%
1368	Wharton	8.92%	0.00%	0.00%	-0.23%	0.03%	0.03%	-0.04%	0.07%	-0.14%	8.78%
1370	Wheeler	8.86%	0.00%	0.00%	-0.31%	-0.22%	-0.02%	-0.53%	-0.32%	-1.40%	7.46%
1372	White Deer	8.43%	0.00%	0.00%	-0.39%	-0.08%	0.48%	0.52%	0.68%	1.21%	9.64%
1377	White Oak	18.04%	0.00%	0.00%	-0.46%	0.03%	-0.13%	-0.38%	0.18%	-0.76%	17.28%
1378	White Settlement	18.76%	0.00%	0.00%	-0.25%	-0.12%	-0.33%	0.02%	0.75%	0.07%	18.83%
1374	Whiteface	1.64%	0.00%	0.00%	-0.37%	-0.01%	0.25%	-0.36%	0.25%	-0.24%	1.40%
1375	Whitehouse	7.98%	0.00%	0.00%	-0.09%	-0.18%	-0.03%	-0.15%	0.44%	-0.01%	7.97%
1376	Whitesboro	6.51%	0.00%	0.00%	-0.15%	-0.09%	-0.04%	-0.24%	0.32%	-0.20%	6.31%
1380	Whitewright	13.76%	0.00%	0.00%	-0.03%	-0.06%	-0.01%	0.13%	-0.44%	-0.41%	13.35%
1382	Whitney	3.58%	0.00%	0.00%	-0.09%	-0.01%	0.01%	-0.12%	-0.19%	-0.40%	3.18%
1384	Wichita Falls	15.69%	0.66%	0.00%	-0.71%	-0.15%	-0.26%	-0.01%	0.79%	0.32%	16.01%
1386	Willis	10.72%	0.00%	0.00%	-0.16%	-0.04%	-0.05%	-0.13%	0.25%	-0.13%	10.59%
1387	Willow Park	17.21%	0.00%	0.00%	-0.02%	-0.09%	-0.02%	-0.56%	-0.11%	-0.80%	16.41%
1388	Wills Point	11.00%	0.00%	0.00%	-0.50%	-0.53%	-0.42%	-0.11%	0.79%	-0.77%	10.23%
1390	Wilmer	10.20%	0.00%	0.00%	-0.01%	-0.11%	-0.13%	-0.17%	0.20%	-0.22%	9.98%
1392	Wimberley	4.57%	1.01%	0.00%	-0.01%	-0.03%	-0.01%	0.19%	-0.07%	1.08%	5.65%
1393	Windcrest	14.66%	0.00%	0.00%	-0.18%	0.03%	0.12%	-0.38%	-0.22%	-0.63%	14.03%
1395	Winfield	2.41%	0.00%	0.00%	-0.07%	0.00%	-0.01%	0.00%	-0.03%	-0.11%	2.30%
1396	Wink	5.63%	0.00%	0.00%	-0.13%	-0.10%	0.05%	-0.04%	0.34%	0.12%	5.75%
1398	Winnsboro	9.15%	0.00%	0.00%	-0.26%	-0.10%	-0.05%	0.23%	0.11%	-0.07%	9.08%
1399	Winona	9.32%	2.39%	0.00%	-0.24%	0.20%	-0.04%	0.34%	-0.29%	2.36%	11.68%
1400	Winters	7.78%	0.00%	0.00%	-0.33%	-0.12%	0.07%	0.14%	0.26%	0.02%	7.80%
1402	Wolfe City	2.27%	0.00%	0.00%	0.05%	-0.03%	0.00%	-0.02%	-0.02%	-0.02%	2.25%
1403	Wolfforth	11.50%	6.38%	0.00%	-0.04%	0.04%	-1.43%	0.07%	1.28%	6.30%	17.80%
1409	Woodcreek	7.58%	0.00%	0.00%	-0.03%	-0.13%	0.16%	-1.15%	0.19%	-0.96%	6.62%

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

CITY NUMBER	CITY NAME	2026 Rates	Benefit Changes	Assumption & Method Changes	Return on AVA	Contributions & Fully Amortized Prior Bases	Payroll Growth	Normal Cost	Liability Growth	Total Change	2027 Rates
1404	Woodsboro	6.83%	0.00%	0.00%	-0.13%	0.06%	-0.27%	-0.20%	0.09%	-0.45%	6.38%
1406	Woodville	18.29%	0.00%	0.00%	-1.07%	-0.12%	-0.27%	-0.57%	-2.69%	-4.72%	13.57%
1407	Woodway	19.11%	0.00%	0.00%	-0.29%	-0.12%	-0.53%	0.02%	0.72%	-0.20%	18.91%
1408	Wortham	6.34%	0.00%	0.00%	-0.18%	-0.25%	0.36%	-0.06%	0.03%	-0.10%	6.24%
1410	Wylie	16.05%	0.00%	0.00%	-0.14%	-0.14%	-0.39%	0.03%	1.01%	0.37%	16.42%
1412	Yoakum	19.02%	0.00%	0.00%	-0.60%	0.03%	-0.10%	-0.07%	-1.15%	-1.89%	17.13%
1414	Yorktown	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1415	Zavalla	0.45%	0.00%	0.00%	-0.14%	-0.02%	0.00%	0.45%	-0.74%	-0.45%	0.00%

SECTION 4

COMPARISON OF EXPECTED CITY CONTRIBUTION DOLLAR AMOUNTS FOR 2026 AND 2027

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
4	Abernathy	$1,079,735	6.88%	$74,286	$1,109,428	7.71%	$85,537
6	Abilene	$74,652,376	10.62%	$7,928,082	$76,705,316	10.35%	$7,939,000
7	Addison	$31,768,007	16.50%	$5,241,721	$32,641,627	15.68%	$5,118,207
8	Agua Dulce	$117,359	6.82%	$8,004	$120,586	2.40%	$2,894
10	Alamo	$7,883,013	9.03%	$711,836	$8,099,796	8.97%	$726,552
12	Alamo Heights	$7,700,985	16.68%	$1,284,524	$7,912,762	16.10%	$1,273,955
14	Alba	$382,426	7.86%	$30,059	$392,943	5.52%	$21,690
16	Albany	$755,926	4.81%	$36,360	$776,714	4.73%	$36,739
17	Aledo	$1,442,897	11.51%	$166,077	$1,482,577	11.30%	$167,531
18	Alice	$11,625,519	4.80%	$558,025	$11,921,970	4.26%	$507,876
19	Allen	$78,577,790	16.36%	$12,855,326	$80,738,679	16.32%	$13,176,552
21	Alma	$457,944	9.44%	$43,230	$470,537	9.33%	$43,901
20	Alpine	$4,246,897	1.75%	$74,321	$4,363,687	1.69%	$73,746
22	Alto	$577,726	11.12%	$64,243	$593,613	11.45%	$67,969
23	Alton	$6,199,842	10.05%	$623,084	$6,370,338	9.99%	$636,397
24	Alvarado	$6,636,967	14.11%	$936,476	$6,819,484	13.33%	$909,037
26	Alvin	$16,563,329	18.50%	$3,064,216	$17,018,821	18.12%	$3,083,810
28	Alvord	$497,280	4.49%	$22,328	$510,458	4.56%	$23,277
30	Amarillo	$122,156,326	19.82%	$24,211,384	$125,515,625	19.61%	$24,613,614
32	Amherst	$225,858	0.00%	$0	$230,940	0.00%	$0
34	Anahuac	$561,983	7.29%	$40,969	$572,380	7.03%	$40,238
36	Andrews	$7,134,239	13.78%	$983,098	$7,330,431	13.89%	$1,018,197
38	Angleton	$9,717,598	11.66%	$1,133,072	$9,984,832	11.36%	$1,134,277
40	Anna	$16,933,526	14.55%	$2,463,828	$17,399,198	14.11%	$2,455,027
41	Annetta	$343,129	7.64%	$26,215	$352,565	7.25%	$25,561
44	Anson	$1,134,937	3.07%	$34,843	$1,166,148	2.94%	$34,285
45	Anthony	$2,623,383	8.74%	$229,284	$2,695,526	7.99%	$215,373
48	Aransas Pass	$8,077,667	10.57%	$853,809	$8,299,803	9.63%	$799,271
50	Archer City	$562,629	5.14%	$28,919	$578,101	4.53%	$26,188
49	Arcola	$1,829,194	2.51%	$45,913	$1,879,497	2.24%	$42,101
51	Argyle	$2,992,890	11.76%	$351,964	$3,075,194	12.54%	$385,629
52	Arlington	$256,431,428	11.95%	$30,643,556	$263,483,292	11.85%	$31,222,770
54	Arp	$614,819	16.88%	$103,781	$631,727	17.81%	$112,511
60	Aspermont	$382,989	0.00%	$0	$393,521	0.00%	$0
62	Athens	$10,184,641	16.54%	$1,684,540	$10,464,719	15.66%	$1,638,775
64	Atlanta	$2,244,576	6.86%	$153,978	$2,292,834	7.02%	$160,957
66	Aubrey	$11,518,085	12.34%	$1,421,332	$11,834,832	12.06%	$1,427,281
67	Aurora	$165,049	9.98%	$16,472	$169,588	10.03%	$17,010
72	Avery	$104,849	1.79%	$1,877	$107,732	1.79%	$1,928
74	Avinger	$98,366	0.00%	$0	$101,071	1.04%	$1,051
75	Azle	$12,472,399	17.73%	$2,211,356	$12,815,390	17.74%	$2,273,450
77	Baird	$411,695	0.30%	$1,235	$423,017	0.30%	$1,269
78	Balch Springs	$15,579,265	16.84%	$2,623,548	$16,007,695	17.01%	$2,722,909
79	Balcones Heights	$3,513,249	11.50%	$404,024	$3,609,863	11.19%	$403,944
80	Ballinger	$1,720,772	17.53%	$301,651	$1,768,093	17.48%	$309,063

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
82	Balmorhea	$43,225	0.00%	$0	$43,765	0.00%	$0
83	Bandera	$1,275,809	12.24%	$156,159	$1,308,342	11.61%	$151,899
84	Bangs	$663,215	9.99%	$66,255	$681,453	10.45%	$71,212
90	Bartlett	$1,089,909	10.88%	$118,582	$1,119,881	11.03%	$123,523
91	Bartonville	$963,722	9.78%	$94,252	$990,224	8.25%	$81,693
92	Bastrop	$13,597,412	13.33%	$1,812,535	$13,971,341	13.31%	$1,859,585
94	Bay City	$10,361,397	9.16%	$949,104	$10,635,974	9.29%	$988,082
93	Bayou Vista	$413,706	3.08%	$12,742	$425,083	2.92%	$12,412
96	Baytown	$86,369,546	19.27%	$16,643,412	$88,744,709	19.10%	$16,950,239
103	Beasley	$96,345	3.91%	$3,767	$98,994	4.10%	$4,059
98	Beaumont	$78,466,138	20.67%	$16,218,951	$80,623,957	19.90%	$16,044,167
100	Bedford	$29,457,322	21.16%	$6,233,169	$30,267,398	21.47%	$6,498,410
101	Bee Cave	$5,384,412	15.22%	$819,508	$5,532,483	15.97%	$883,538
102	Beeville	$5,917,675	0.96%	$56,810	$6,056,740	0.83%	$50,271
106	Bellaire	$15,190,739	22.54%	$3,423,993	$15,593,294	21.66%	$3,377,507
109	Bellmead	$5,835,260	12.18%	$710,735	$5,995,730	12.35%	$740,473
110	Bells	$530,810	5.63%	$29,885	$545,407	6.06%	$33,052
112	Bellville	$2,985,969	17.38%	$518,961	$3,062,111	17.15%	$525,152
114	Belton	$13,521,508	11.19%	$1,513,057	$13,893,349	11.33%	$1,574,116
118	Benbrook	$12,619,005	17.22%	$2,172,993	$12,966,028	17.34%	$2,248,309
120	Benjamin	$130,195	11.69%	$15,220	$133,775	12.09%	$16,173
121	Berryville	$146,207	2.23%	$3,260	$150,228	2.16%	$3,245
123	Bertram	$1,145,891	4.55%	$52,138	$1,177,403	4.13%	$48,627
119	Beverly Hills	$556,800	2.11%	$11,748	$572,112	2.24%	$12,815
124	Big Lake	$2,001,396	20.75%	$415,290	$2,056,434	19.44%	$399,771
126	Big Sandy	$465,479	6.05%	$28,161	$477,814	5.96%	$28,478
128	Big Spring	$11,234,312	18.71%	$2,101,940	$11,498,318	18.51%	$2,128,339
132	Bishop	$1,053,733	3.64%	$38,356	$1,082,711	3.55%	$38,436
134	Blanco	$1,020,735	6.85%	$69,920	$1,048,805	6.50%	$68,172
140	Blooming Grove	$197,676	13.05%	$25,797	$203,112	11.55%	$23,459
142	Blossom	$233,639	4.74%	$11,074	$240,064	4.21%	$10,107
143	Blue Mound	$1,023,447	12.13%	$124,144	$1,051,592	11.93%	$125,455
144	Blue Ridge	$386,690	1.70%	$6,574	$397,324	1.46%	$5,801
148	Boerne	$24,581,179	19.49%	$4,790,872	$25,257,161	19.46%	$4,915,044
150	Bogata	$339,167	0.00%	$0	$345,102	0.27%	$932
152	Bonham	$7,846,448	9.46%	$742,274	$8,062,225	9.78%	$788,486
154	Booker	$591,437	5.30%	$31,346	$604,744	4.83%	$29,209
156	Borger	$12,767,297	20.01%	$2,554,736	$13,118,398	20.20%	$2,649,916
158	Bovina	$376,128	0.26%	$978	$386,472	0.10%	$386
160	Bowie	$5,069,210	8.09%	$410,099	$5,203,544	7.61%	$395,990
162	Boyd	$2,084,871	5.44%	$113,417	$2,142,205	5.70%	$122,106
166	Brady	$5,274,694	9.00%	$474,722	$5,419,748	8.46%	$458,511
170	Brazoria	$1,663,800	5.75%	$95,669	$1,707,891	5.04%	$86,078
172	Breckenridge	$3,137,017	7.05%	$221,160	$3,195,052	5.87%	$187,550
174	Bremond	$349,178	10.94%	$38,200	$356,685	8.08%	$28,820

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
176	Brenham	$14,955,579	16.69%	$2,496,086	$15,351,902	16.27%	$2,497,754
177	Bridge City	$4,387,762	19.57%	$858,685	$4,508,425	19.65%	$885,906
178	Bridgeport	$6,054,798	14.90%	$902,165	$6,203,141	15.65%	$970,792
180	Bronte	$211,717	2.98%	$6,309	$217,539	2.23%	$4,851
182	Brookshire	$3,297,401	14.23%	$469,220	$3,388,080	12.69%	$429,947
184	Brownfield	$4,976,828	1.91%	$95,057	$5,113,691	1.87%	$95,626
186	Brownsboro	$420,283	10.32%	$43,373	$431,841	8.59%	$37,095
10188	Brownsville	$84,573,737	18.20%	$15,392,420	$86,899,515	18.20%	$15,815,712
20188	Brownsville PUB	$42,633,041	24.30%	$10,359,829	$43,805,450	24.76%	$10,846,229
10190	Brownwood	$12,889,849	14.36%	$1,850,982	$13,244,320	13.20%	$1,748,250
30190	Brownwood Health Dept.	$757,871	16.44%	$124,594	$778,712	15.38%	$119,766
20190	Brownwood Library	$128,797	0.00%	$0	$132,339	0.00%	$0
195	Bruceville-Eddy	$769,463	7.73%	$59,479	$790,623	7.69%	$60,799
192	Bryan	$87,556,451	10.40%	$9,105,871	$89,964,253	10.72%	$9,644,168
193	Bryson	$101,128	0.00%	$0	$103,909	0.00%	$0
194	Buda	$11,424,094	13.18%	$1,505,696	$11,738,257	13.31%	$1,562,362
196	Buffalo	$738,428	4.28%	$31,605	$757,258	4.02%	$30,442
198	Bullard	$1,853,519	16.80%	$311,391	$1,904,491	16.66%	$317,288
203	Bulverde	$2,845,708	8.80%	$250,422	$2,923,965	8.60%	$251,461
199	Bunker Hill Village	$1,048,967	19.48%	$204,339	$1,077,814	20.53%	$221,275
200	Burkburnett	$4,531,313	10.90%	$493,913	$4,655,924	10.00%	$465,592
202	Burleson	$38,924,993	17.89%	$6,963,681	$39,995,430	17.37%	$6,947,206
204	Burnet	$10,642,995	12.70%	$1,351,660	$10,935,677	12.57%	$1,374,615
205	Byers	$66,311	8.71%	$5,776	$68,135	9.22%	$6,282
207	Cactus	$3,846,271	11.49%	$441,937	$3,952,043	11.77%	$465,155
208	Caddo Mills	$1,875,327	13.51%	$253,357	$1,926,898	14.96%	$288,264
210	Caldwell	$3,339,348	6.93%	$231,417	$3,431,180	7.15%	$245,329
211	Callisburg	$85,101	7.39%	$6,289	$87,441	6.66%	$5,824
212	Calvert	$538,094	14.85%	$79,907	$552,892	13.87%	$76,686
214	Cameron	$2,281,534	13.03%	$297,284	$2,344,276	12.94%	$303,349
216	Campbell	$83,624	2.68%	$2,241	$85,924	1.40%	$1,203
220	Canadian	$1,263,297	16.31%	$206,044	$1,298,038	15.47%	$200,806
221	Caney City	$37,753	0.00%	$0	$38,791	0.00%	$0
222	Canton	$5,116,169	17.17%	$878,446	$5,256,864	17.60%	$925,208
224	Canyon	$9,266,793	14.42%	$1,336,272	$9,521,630	14.07%	$1,339,693
227	Carmine	$88,926	0.00%	$0	$90,838	0.51%	$463
228	Carrizo Springs	$1,821,885	4.85%	$88,361	$1,871,987	4.15%	$77,687
230	Carrollton	$83,133,895	12.20%	$10,142,335	$85,420,077	11.84%	$10,113,737
232	Carthage	$4,985,911	21.98%	$1,095,903	$5,108,066	21.92%	$1,119,688
231	Castle Hills	$4,652,245	16.84%	$783,438	$4,770,877	15.70%	$749,028
234	Castroville	$4,071,650	8.91%	$362,784	$4,183,620	8.17%	$341,802
238	Cedar Hill	$31,690,670	15.48%	$4,905,716	$32,562,163	15.57%	$5,069,929
239	Cedar Park	$49,318,221	18.29%	$9,020,303	$50,674,472	18.24%	$9,243,024
240	Celeste	$243,868	2.70%	$6,584	$250,574	2.74%	$6,866
242	Celina	$29,914,264	13.19%	$3,945,691	$30,736,906	13.26%	$4,075,714

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
244	Center	$4,142,319	12.38%	$512,819	$4,256,233	12.38%	$526,922
246	Centerville	$258,716	6.88%	$17,800	$265,831	6.25%	$16,614
247	Chandler	$1,719,383	8.91%	$153,197	$1,766,666	8.67%	$153,170
248	Charlotte	$278,043	3.66%	$10,176	$285,689	0.00%	$0
249	Chester	$46,272	0.63%	$292	$46,850	1.31%	$614
245	Chico	$225,670	5.53%	$12,480	$228,942	1.74%	$3,984
250	Childress	$2,746,912	16.08%	$441,703	$2,822,452	14.83%	$418,570
251	Chillicothe	$264,811	0.26%	$689	$272,093	0.00%	$0
243	China	$176,658	6.23%	$11,006	$181,516	5.53%	$10,038
252	China Grove	$647,493	5.58%	$36,130	$665,299	5.23%	$34,795
253	Chireno	$436,162	23.06%	$100,579	$448,156	24.07%	$107,871
255	Cibolo	$13,763,131	13.67%	$1,881,420	$14,141,617	13.56%	$1,917,603
256	Cisco	$1,998,982	5.86%	$117,140	$2,053,954	5.94%	$122,005
258	Clarendon	$496,882	3.79%	$18,832	$507,565	3.26%	$16,547
259	Clarksville	$803,859	2.84%	$22,830	$813,907	1.49%	$12,127
260	Clarksville City	$251,159	3.31%	$8,313	$258,066	0.00%	$0
263	Clear Lake Shores	$1,239,904	14.05%	$174,207	$1,274,001	14.76%	$188,043
264	Cleburne	$21,796,552	18.93%	$4,126,087	$22,352,364	18.30%	$4,090,483
266	Cleveland	$6,573,244	9.21%	$605,396	$6,754,008	9.27%	$626,097
268	Clifton	$1,637,685	7.21%	$118,077	$1,682,721	7.29%	$122,670
271	Clute	$7,084,725	12.48%	$884,174	$7,279,555	12.77%	$929,599
272	Clyde	$2,140,070	13.13%	$280,991	$2,198,922	12.79%	$281,242
274	Coahoma	$293,963	6.19%	$18,196	$302,047	5.72%	$17,277
276	Cockrell Hill	$1,759,851	9.20%	$161,906	$1,808,247	8.60%	$155,509
279	Coldspring	$190,142	3.50%	$6,655	$195,371	3.46%	$6,760
278	Coleman	$2,982,983	16.66%	$496,965	$3,032,202	17.26%	$523,358
280	College Station	$84,691,341	14.86%	$12,585,133	$87,020,353	14.17%	$12,330,784
281	Colleyville	$19,856,225	11.05%	$2,194,113	$20,402,271	11.31%	$2,307,497
282	Collinsville	$829,437	4.72%	$39,149	$852,247	5.40%	$46,021
283	Colmesneil	$162,645	5.32%	$8,653	$167,118	3.55%	$5,933
284	Colorado City	$2,124,382	8.14%	$172,925	$2,170,056	7.29%	$158,197
286	Columbus	$2,283,929	10.83%	$247,350	$2,344,453	10.62%	$248,981
288	Comanche	$1,528,396	9.64%	$147,337	$1,570,427	7.49%	$117,625
289	Combes	$967,412	4.99%	$48,274	$994,016	4.89%	$48,607
291	Combine	$261,998	3.02%	$7,912	$269,203	3.02%	$8,130
290	Commerce	$4,842,898	8.38%	$405,835	$4,966,392	8.52%	$423,137
294	Conroe	$45,333,086	17.19%	$7,792,757	$46,579,746	17.10%	$7,965,137
295	Converse	$13,006,376	14.37%	$1,869,016	$13,364,051	14.29%	$1,909,723
298	Cooper	$758,697	5.40%	$40,970	$779,561	4.99%	$38,900
299	Coppell	$38,259,768	18.27%	$6,990,060	$39,311,912	18.21%	$7,158,699
297	Copper Canyon	$612,581	8.20%	$50,232	$629,427	8.64%	$54,382
300	Copperas Cove	$18,552,015	13.80%	$2,560,178	$19,062,195	12.87%	$2,453,304
301	Corinth	$16,672,617	15.57%	$2,595,926	$17,131,114	15.37%	$2,633,052
302	Corpus Christi	$206,526,325	16.03%	$33,106,170	$212,205,799	15.57%	$33,040,443
304	Corrigan	$1,374,353	3.30%	$45,354	$1,412,148	3.03%	$42,788

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
306	Corsicana	$12,807,726	15.08%	$1,931,405	$12,967,823	12.19%	$1,580,778
307	Cottonwood Shores	$1,191,003	16.42%	$195,563	$1,223,756	17.27%	$211,343
308	Cotulla	$2,074,260	8.87%	$183,987	$2,131,302	9.12%	$194,375
311	Covington	$92,968	3.00%	$2,789	$95,525	3.25%	$3,105
310	Crandall	$3,103,583	13.02%	$404,087	$3,188,932	13.90%	$443,262
312	Crane	$1,964,587	8.69%	$170,723	$2,018,613	8.89%	$179,455
314	Crawford	$364,508	28.60%	$104,249	$374,532	27.67%	$103,633
315	Creedmoor	$375,433	3.13%	$11,751	$385,757	2.54%	$9,798
316	Crockett	$3,207,066	13.87%	$444,820	$3,263,190	13.49%	$440,204
318	Crosbyton	$429,474	0.83%	$3,565	$441,285	0.97%	$4,280
320	Cross Plains	$434,679	5.09%	$22,125	$446,633	5.58%	$24,922
321	Cross Roads	$1,491,928	7.82%	$116,669	$1,532,956	8.01%	$122,790
322	Crowell	$353,986	3.51%	$12,425	$363,721	2.89%	$10,512
323	Crowley	$12,518,482	12.58%	$1,574,825	$12,862,740	12.90%	$1,659,293
324	Crystal City	$2,036,278	2.39%	$48,667	$2,082,094	2.08%	$43,308
326	Cuero	$6,488,535	13.33%	$864,922	$6,666,970	14.06%	$937,376
328	Cumby	$692,069	1.76%	$12,180	$706,948	1.47%	$10,392
332	Daingerfield	$1,062,624	5.38%	$57,169	$1,091,846	5.57%	$60,816
334	Daisetta	$231,833	0.63%	$1,461	$234,731	1.13%	$2,652
336	Dalhart	$3,591,471	3.79%	$136,117	$3,690,236	3.38%	$124,730
1502	Dallas Police and Fire PS	$3,093,013	9.84%	$304,352	$3,178,071	9.49%	$301,599
339	Dalworthington Gardens	$2,099,586	22.69%	$476,396	$2,144,727	22.44%	$481,277
340	Danbury	$486,861	5.01%	$24,392	$495,381	4.61%	$22,837
341	Darrouzett	$71,202	3.35%	$2,385	$73,160	1.86%	$1,361
342	Dawson	$261,147	4.64%	$12,117	$268,329	4.22%	$11,323
344	Dayton	$5,863,873	21.61%	$1,267,183	$6,025,130	21.57%	$1,299,621
352	De Leon	$455,882	2.34%	$10,668	$466,595	1.93%	$9,005
10366	DeSoto	$37,906,091	12.46%	$4,723,099	$38,948,509	12.23%	$4,763,403
346	Decatur	$10,900,962	16.47%	$1,795,388	$11,200,738	16.24%	$1,819,000
348	Deer Park	$28,479,580	15.20%	$4,328,896	$29,262,768	15.53%	$4,544,508
350	De Kalb	$687,883	8.80%	$60,534	$705,424	7.58%	$53,471
354	Del Rio	$25,084,646	12.80%	$3,210,835	$25,774,474	12.66%	$3,263,048
353	Dell City	$110,208	11.64%	$12,828	$111,696	8.43%	$9,416
356	Denison	$18,059,367	10.72%	$1,935,964	$18,556,000	10.42%	$1,933,535
358	Denton	$141,865,039	18.37%	$26,060,608	$145,766,328	18.10%	$26,383,705
360	Denver City	$1,993,461	7.39%	$147,317	$2,042,301	6.50%	$132,750
362	Deport	$132,490	2.18%	$2,888	$136,133	2.00%	$2,723
370	Devine	$2,425,092	17.13%	$415,418	$2,491,782	16.12%	$401,675
371	Diboll	$2,196,053	14.31%	$314,255	$2,234,484	11.81%	$263,893
372	Dickens	$93,676	7.03%	$6,585	$96,158	7.07%	$6,798
373	Dickinson	$8,651,832	10.80%	$934,398	$8,889,757	10.42%	$926,313
374	Dilley	$1,708,773	8.12%	$138,752	$1,755,764	7.82%	$137,301
376	Dimmitt	$1,339,201	5.82%	$77,941	$1,366,655	5.90%	$80,633
382	Donna	$10,422,698	7.97%	$830,689	$10,709,322	7.19%	$770,000
379	Double Oak	$990,339	9.17%	$90,814	$1,017,573	7.83%	$79,676

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
383	Dripping Springs	$5,079,236	5.70%	$289,516	$5,218,915	5.56%	$290,172
385	Driscoll	$135,558	2.31%	$3,131	$139,286	1.59%	$2,215
384	Dublin	$1,866,455	14.10%	$263,170	$1,917,783	12.11%	$232,244
386	Dumas	$7,655,954	13.84%	$1,059,584	$7,866,493	13.13%	$1,032,871
388	Duncanville	$23,616,175	15.72%	$3,712,463	$24,265,620	15.15%	$3,676,241
394	Eagle Lake	$1,338,692	14.31%	$191,567	$1,368,813	14.19%	$194,235
396	Eagle Pass	$27,636,183	13.67%	$3,777,866	$28,396,178	13.60%	$3,861,880
397	Early	$2,767,307	6.36%	$176,001	$2,843,408	6.33%	$179,988
399	Earth	$173,235	3.74%	$6,479	$177,133	1.45%	$2,568
393	East Bernard	$208,001	3.38%	$7,030	$213,721	3.24%	$6,925
401	East Mountain	$130,328	16.09%	$20,970	$133,782	16.30%	$21,806
395	East Tawakoni	$467,862	5.57%	$26,060	$480,728	5.72%	$27,498
398	Eastland	$2,425,724	7.84%	$190,177	$2,492,431	7.78%	$193,911
402	Ector	$232,588	0.94%	$2,186	$238,984	1.08%	$2,581
406	Eden	$604,455	3.88%	$23,453	$613,824	3.94%	$24,185
408	Edgewood	$614,712	6.60%	$40,571	$631,617	6.90%	$43,582
410	Edinburg	$60,814,520	15.55%	$9,456,658	$62,486,919	15.14%	$9,460,520
412	Edna	$1,921,291	11.68%	$224,407	$1,966,441	10.45%	$205,493
414	El Campo	$8,361,931	13.56%	$1,133,878	$8,591,884	13.30%	$1,142,721
416	Eldorado	$999,657	9.83%	$98,266	$1,026,148	9.72%	$99,742
418	Electra	$1,149,860	0.97%	$11,154	$1,179,181	1.00%	$11,792
420	Elgin	$7,991,976	14.90%	$1,190,804	$8,211,755	14.92%	$1,225,194
422	Elkhart	$382,862	2.42%	$9,265	$393,391	2.23%	$8,773
427	Elmendorf	$1,219,229	16.57%	$202,026	$1,252,758	17.21%	$215,600
432	Emory	$1,429,098	5.83%	$83,316	$1,468,398	5.98%	$87,810
436	Ennis	$19,358,371	18.21%	$3,525,159	$19,890,726	18.11%	$3,602,210
437	Escobares	$179,171	2.15%	$3,852	$184,098	1.61%	$2,964
439	Euless	$37,846,792	19.13%	$7,240,091	$38,887,579	18.01%	$7,003,653
440	Eustace	$528,651	11.52%	$60,901	$540,546	12.10%	$65,406
441	Everman	$5,015,959	12.39%	$621,477	$5,153,898	12.62%	$650,422
443	Fair Oaks Ranch	$6,079,774	12.48%	$758,756	$6,246,968	13.11%	$818,978
442	Fairfield	$1,839,742	6.22%	$114,432	$1,888,495	5.93%	$111,988
445	Fairview	$8,164,361	14.59%	$1,191,180	$8,388,881	14.78%	$1,239,877
20444	Falfurrias	$1,870,447	2.03%	$37,970	$1,921,884	1.44%	$27,675
446	Falls City	$271,681	7.49%	$20,349	$279,152	7.34%	$20,490
448	Farmers Branch	$40,700,558	19.48%	$7,928,469	$41,779,123	17.67%	$7,382,371
450	Farmersville	$4,168,716	16.13%	$672,414	$4,283,356	15.01%	$642,932
451	Farwell	$338,452	9.60%	$32,491	$347,083	8.42%	$29,224
452	Fate	$8,295,815	14.60%	$1,211,189	$8,523,950	15.26%	$1,300,755
454	Fayetteville	$88,489	3.07%	$2,717	$90,922	2.74%	$2,491
456	Ferris	$4,080,217	14.07%	$574,087	$4,192,423	13.82%	$579,393
458	Flatonia	$1,336,488	12.95%	$173,075	$1,373,241	12.94%	$177,697
460	Florence	$820,901	4.94%	$40,553	$843,476	5.09%	$42,933
20462	Floresville	$4,641,749	10.04%	$466,032	$4,769,397	9.97%	$475,509
463	Flower Mound	$57,892,710	16.30%	$9,436,512	$59,484,760	16.19%	$9,630,583

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COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS
FOR THE RETIREMENT PLAN

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
464	Floydada	$1,286,633	10.49%	$134,968	$1,322,015	11.02%	$145,686
465	Follett	$173,106	41.81%	$72,376	$177,866	0.22%	$391
468	Forest Hill	$6,447,716	15.16%	$977,474	$6,618,580	14.56%	$963,665
470	Forney	$24,873,088	14.21%	$3,534,466	$25,557,098	14.47%	$3,698,112
472	Fort Stockton	$6,910,618	10.48%	$724,233	$7,100,660	10.24%	$727,108
476	Franklin	$754,844	5.22%	$39,403	$775,602	5.25%	$40,719
478	Frankston	$554,251	1.39%	$7,704	$569,493	1.13%	$6,435
480	Fredericksburg	$16,743,802	23.03%	$3,856,098	$17,204,257	22.27%	$3,831,388
482	Freeport	$8,706,114	16.27%	$1,416,485	$8,945,532	16.01%	$1,432,180
481	Freer	$861,842	3.99%	$34,387	$883,819	3.26%	$28,812
483	Friendswood	$23,219,981	16.18%	$3,756,993	$23,858,530	15.48%	$3,693,300
484	Friona	$1,840,833	10.50%	$193,287	$1,887,774	9.86%	$186,135
486	Frisco	$148,813,697	15.44%	$22,976,835	$152,906,074	15.58%	$23,822,766
487	Fritch	$1,124,678	3.57%	$40,151	$1,155,607	3.27%	$37,788
488	Frost	$83,682	6.04%	$5,054	$84,728	2.24%	$1,898
491	Fulshear	$8,831,964	6.50%	$574,078	$9,074,843	6.28%	$569,900
493	Fulton	$824,840	6.51%	$53,697	$847,523	6.36%	$53,902
492	Gainesville	$16,311,827	11.64%	$1,898,697	$16,727,779	10.62%	$1,776,490
494	Galena Park	$4,478,307	11.67%	$522,618	$4,601,460	11.21%	$515,824
498	Ganado	$565,510	13.11%	$74,138	$577,668	12.92%	$74,635
499	Garden Ridge	$2,381,343	8.49%	$202,176	$2,446,830	8.52%	$208,470
500	Garland	$206,065,147	17.92%	$36,926,874	$211,731,939	13.68%	$28,964,929
501	Garrett	$365,337	3.77%	$13,773	$375,384	3.62%	$13,589
502	Garrison	$296,002	7.48%	$22,141	$301,182	2.63%	$7,921
503	Gary	$210,275	25.94%	$54,545	$215,427	30.23%	$65,124
504	Gatesville	$5,201,474	15.53%	$807,789	$5,344,515	14.59%	$779,765
505	George West	$1,725,031	4.54%	$78,316	$1,772,469	4.16%	$73,735
506	Georgetown	$90,694,981	13.29%	$12,053,363	$93,189,093	13.34%	$12,431,425
510	Giddings	$3,919,807	20.63%	$808,656	$4,027,602	20.49%	$825,256
512	Gilmer	$2,804,426	14.62%	$410,007	$2,881,548	14.59%	$420,418
514	Gladewater	$3,658,648	7.41%	$271,106	$3,759,261	7.51%	$282,321
516	Glen Rose	$1,285,338	14.57%	$187,274	$1,320,685	15.45%	$204,046
517	Glenn Heights	$7,770,143	4.13%	$320,907	$7,983,822	4.15%	$331,329
518	Godley	$1,979,887	6.54%	$129,485	$2,034,334	6.29%	$127,960
519	Goldsmith	$337,666	1.06%	$3,579	$346,952	0.90%	$3,123
520	Goldthwaite	$808,264	29.18%	$235,851	$827,258	28.74%	$237,754
522	Goliad	$1,037,796	5.15%	$53,446	$1,066,335	5.19%	$55,343
524	Gonzales	$6,278,020	13.25%	$831,838	$6,450,666	12.37%	$797,947
527	Gordon	$291,672	2.46%	$7,175	$299,693	2.36%	$7,073
530	Gorman	$209,241	8.95%	$18,727	$214,995	7.57%	$16,275
532	Graford	$140,334	1.94%	$2,722	$144,053	1.55%	$2,233
10534	Graham	$4,768,866	11.75%	$560,342	$4,880,934	10.85%	$529,581
536	Granbury	$15,644,691	21.37%	$3,343,270	$16,074,920	21.45%	$3,448,070
540	Grand Prairie	$141,170,423	13.51%	$19,072,124	$145,052,610	13.62%	$19,756,165
542	Grand Saline	$1,326,224	8.97%	$118,962	$1,357,390	8.75%	$118,772

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FOR THE RETIREMENT PLAN

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
544	Grandview	$1,717,326	10.84%	$186,158	$1,764,552	10.71%	$188,984
546	Granger	$561,299	7.11%	$39,908	$576,735	7.01%	$40,429
547	Granite Shoals	$4,026,281	5.54%	$223,056	$4,137,004	5.61%	$232,086
548	Grapeland	$472,936	6.89%	$32,585	$485,942	5.94%	$28,865
550	Grapevine	$62,470,366	19.96%	$12,469,085	$64,188,301	19.67%	$12,625,839
552	Greenville	$32,068,643	16.60%	$5,323,395	$32,950,531	16.29%	$5,367,641
551	Gregory	$757,328	4.92%	$37,261	$778,155	5.00%	$38,908
553	Grey Forest	$3,057,091	14.95%	$457,035	$3,141,161	14.78%	$464,264
556	Groesbeck	$1,725,504	1.66%	$28,643	$1,764,328	1.43%	$25,230
558	Groom	$161,002	2.86%	$4,605	$165,430	2.67%	$4,417
559	Groves	$7,562,013	11.74%	$887,780	$7,762,406	11.38%	$883,362
560	Groveton	$108,685	0.80%	$869	$111,674	0.36%	$402
562	Gruver	$337,993	7.51%	$25,383	$347,288	7.39%	$25,665
563	Gun Barrel City	$2,855,502	9.65%	$275,556	$2,934,028	9.44%	$276,972
564	Gunter	$1,266,897	13.58%	$172,045	$1,301,737	13.56%	$176,516
568	Hale Center	$610,308	6.65%	$40,585	$627,091	5.68%	$35,619
570	Hallettsville	$1,788,022	12.89%	$230,476	$1,833,617	12.59%	$230,852
572	Hallsville	$1,206,111	6.51%	$78,518	$1,239,279	6.18%	$76,587
574	Haltom City	$26,307,074	21.60%	$5,682,328	$26,951,597	21.61%	$5,824,240
576	Hamilton	$965,395	14.17%	$136,796	$991,943	16.41%	$162,778
578	Hamlin	$723,967	12.39%	$89,700	$743,876	11.77%	$87,554
580	Happy	$183,014	7.72%	$14,129	$188,047	7.66%	$14,404
581	Harker Heights	$16,071,711	17.06%	$2,741,834	$16,513,683	17.24%	$2,846,959
10582	Harlingen	$33,461,541	9.25%	$3,095,193	$34,381,733	8.83%	$3,035,907
20582	Harlingen Waterworks Sys	$8,551,242	12.33%	$1,054,368	$8,786,401	12.00%	$1,054,368
583	Hart	$169,014	3.11%	$5,256	$173,662	2.64%	$4,585
586	Haskell	$1,095,929	0.00%	$0	$1,126,067	0.00%	$0
587	Haslet	$3,096,490	8.93%	$276,517	$3,181,643	8.97%	$285,393
588	Hawkins	$369,388	6.57%	$24,269	$376,960	3.33%	$12,553
585	Hays	$31,200	7.39%	$2,306	$32,058	0.00%	$0
590	Hearne	$3,032,544	14.09%	$427,285	$3,115,939	14.81%	$461,471
591	Heath	$7,148,276	12.35%	$882,812	$7,344,854	12.31%	$904,152
595	Hedwig Village	$2,781,039	10.92%	$303,689	$2,854,737	10.79%	$308,026
593	Helotes	$5,366,382	5.77%	$309,640	$5,513,958	5.85%	$322,567
594	Hemphill	$1,299,175	7.80%	$101,336	$1,334,902	5.48%	$73,153
596	Hempstead	$5,490,605	7.03%	$385,990	$5,641,597	6.68%	$376,859
598	Henderson	$8,931,374	16.35%	$1,460,280	$9,176,987	16.07%	$1,474,742
600	Henrietta	$772,946	11.04%	$85,333	$792,656	10.51%	$83,308
602	Hereford	$6,991,830	13.83%	$966,970	$7,184,105	14.32%	$1,028,764
605	Hewitt	$8,302,677	18.27%	$1,516,899	$8,531,001	18.61%	$1,587,619
609	Hickory Creek	$2,271,795	15.15%	$344,177	$2,334,269	15.12%	$352,941
606	Hico	$885,877	9.89%	$87,613	$910,239	10.24%	$93,208
607	Hidalgo	$7,473,321	11.63%	$869,147	$7,648,944	10.27%	$785,547
608	Higgins	$47,456	5.75%	$2,729	$48,761	7.49%	$3,652
603	Highland Haven	$272,736	8.26%	$22,528	$280,236	7.93%	$22,223

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
610	Highland Park	$17,981,706	11.99%	$2,156,007	$18,476,203	11.03%	$2,037,925
611	Highland Village	$13,112,970	14.78%	$1,938,097	$13,473,577	14.72%	$1,983,311
613	Hill Country Village	$1,094,856	3.30%	$36,130	$1,123,870	3.39%	$38,099
612	Hillsboro	$7,765,157	14.35%	$1,114,300	$7,963,169	14.71%	$1,171,382
619	Hilshire Village	$145,175	3.99%	$5,792	$149,167	3.98%	$5,937
614	Hitchcock	$3,698,115	6.27%	$231,872	$3,799,813	6.22%	$236,348
615	Holland	$523,142	6.88%	$35,992	$537,528	7.40%	$39,777
616	Holliday	$594,561	8.59%	$51,073	$607,344	8.10%	$49,195
617	Hollywood Park	$2,738,729	14.69%	$402,319	$2,814,044	15.13%	$425,765
618	Hondo	$6,594,032	14.19%	$935,693	$6,775,368	14.25%	$965,490
620	Honey Grove	$812,785	17.68%	$143,700	$835,137	15.31%	$127,859
622	Hooks	$614,995	8.87%	$54,550	$631,907	8.83%	$55,797
623	Horizon City	$5,533,643	6.52%	$360,794	$5,685,818	6.34%	$360,481
621	Horseshoe Bay	$9,344,330	7.73%	$722,317	$9,601,299	7.60%	$729,699
626	Howe	$1,552,817	5.14%	$79,815	$1,595,519	4.81%	$76,744
627	Hubbard	$668,719	3.49%	$23,338	$687,109	3.64%	$25,011
628	Hudson	$811,866	3.89%	$31,582	$830,945	3.55%	$29,499
629	Hudson Oaks	$2,214,767	17.48%	$387,141	$2,275,673	19.53%	$444,439
630	Hughes Springs	$855,889	9.35%	$80,026	$879,426	9.46%	$83,194
632	Humble	$21,999,707	12.84%	$2,824,762	$22,604,699	12.61%	$2,850,453
633	Hunters Creek Village	$712,168	30.53%	$217,425	$731,753	29.76%	$217,770
634	Huntington	$1,218,582	16.67%	$203,138	$1,252,093	15.68%	$196,328
636	Huntsville	$20,321,816	19.85%	$4,033,880	$20,880,666	19.42%	$4,055,025
637	Hurst	$31,522,153	15.06%	$4,747,236	$32,389,012	14.08%	$4,560,373
638	Hutchins	$6,854,294	7.95%	$544,916	$7,042,787	7.92%	$557,789
640	Hutto	$17,166,825	13.20%	$2,266,021	$17,638,913	13.17%	$2,323,045
641	Huxley	$581,374	3.34%	$19,418	$597,362	3.29%	$19,653
642	Idalou	$786,855	6.82%	$53,664	$808,494	6.46%	$52,229
643	Ingleside	$6,482,103	17.03%	$1,103,902	$6,660,361	16.63%	$1,107,618
646	Ingram	$633,478	7.39%	$46,814	$650,899	7.04%	$45,823
647	Iowa Colony	$2,720,004	10.22%	$277,984	$2,794,804	9.89%	$276,406
644	Iowa Park	$2,287,513	11.20%	$256,201	$2,350,420	10.86%	$255,256
645	Iraan	$415,721	6.87%	$28,560	$427,153	6.40%	$27,338
648	Irving	$155,129,426	10.48%	$16,257,564	$159,395,485	10.31%	$16,433,675
650	Italy	$1,143,062	8.47%	$96,817	$1,174,496	8.25%	$96,896
652	Itasca	$795,319	8.49%	$67,523	$817,190	8.47%	$69,216
654	Jacinto City	$3,867,930	21.67%	$838,180	$3,974,298	23.12%	$918,858
656	Jacksboro	$2,118,567	14.32%	$303,379	$2,176,828	13.89%	$302,361
658	Jacksonville	$8,632,874	13.81%	$1,192,200	$8,853,012	14.01%	$1,240,307
659	Jamaica Beach	$1,170,767	3.76%	$44,021	$1,202,963	3.23%	$38,856
661	Jarrell	$1,926,479	8.48%	$163,365	$1,979,457	8.19%	$162,118
660	Jasper	$7,815,752	7.20%	$562,734	$8,030,685	5.99%	$481,038
664	Jefferson	$774,325	0.00%	$0	$786,327	0.00%	$0
665	Jersey Village	$10,114,979	16.38%	$1,656,834	$10,393,141	16.08%	$1,671,217
666	Jewett	$300,173	18.08%	$54,271	$303,925	17.46%	$53,065

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
668	Joaquin	$155,267	6.34%	$9,844	$159,537	4.77%	$7,610
670	Johnson City	$1,065,346	9.53%	$101,527	$1,094,643	9.27%	$101,473
673	Jones Creek	$558,580	4.87%	$27,203	$573,941	4.55%	$26,114
675	Jonestown	$1,987,204	6.80%	$135,130	$2,041,852	6.18%	$126,186
677	Josephine	$2,510,833	11.23%	$281,967	$2,579,881	11.57%	$298,492
671	Joshua	$3,152,788	12.02%	$378,965	$3,239,490	12.72%	$412,063
672	Jourdanton	$1,761,942	11.37%	$200,333	$1,810,395	11.44%	$207,109
674	Junction	$1,229,595	9.04%	$111,155	$1,263,409	8.75%	$110,548
676	Justin	$4,748,962	8.63%	$409,835	$4,879,558	8.89%	$433,793
678	Karnes City	$1,778,656	8.43%	$149,941	$1,827,569	8.23%	$150,409
680	Katy	$23,161,523	14.53%	$3,365,369	$23,798,465	14.59%	$3,472,196
682	Kaufman	$5,574,789	14.24%	$793,850	$5,728,096	13.65%	$781,885
683	Keene	$3,928,535	12.51%	$491,460	$4,036,570	12.71%	$513,048
681	Keller	$24,571,378	17.04%	$4,186,963	$25,173,377	16.80%	$4,229,127
685	Kemah	$2,911,451	6.98%	$203,219	$2,991,516	7.13%	$213,295
684	Kemp	$1,026,073	9.51%	$97,580	$1,054,290	9.72%	$102,477
689	Kempner	$272,729	7.20%	$19,636	$280,229	7.47%	$20,933
686	Kenedy	$3,399,444	12.30%	$418,132	$3,492,929	11.92%	$416,357
688	Kennedale	$5,917,880	17.00%	$1,006,040	$6,051,032	15.82%	$957,273
690	Kerens	$584,404	11.42%	$66,739	$600,475	10.70%	$64,251
692	Kermit	$4,492,422	16.20%	$727,772	$4,615,964	14.79%	$682,701
10694	Kerrville	$25,241,196	11.09%	$2,799,249	$25,935,329	11.04%	$2,863,260
20694	Kerrville PUB	$6,318,225	13.32%	$841,588	$6,491,976	13.64%	$885,506
10696	Kilgore	$10,285,149	17.16%	$1,764,932	$10,537,135	16.57%	$1,746,003
698	Killeen	$67,859,040	13.87%	$9,412,049	$69,725,164	12.89%	$8,987,574
700	Kingsville	$16,062,500	10.06%	$1,615,888	$16,504,219	9.50%	$1,567,901
701	Kirby	$2,774,663	13.91%	$385,956	$2,850,966	13.01%	$370,911
702	Kirbyville	$1,190,752	3.06%	$36,437	$1,223,498	2.77%	$33,891
704	Knox City	$454,517	2.04%	$9,272	$467,016	1.45%	$6,772
706	Kosse	$286,127	2.59%	$7,411	$293,995	2.02%	$5,939
708	Kountze	$1,157,940	3.37%	$39,023	$1,189,783	3.25%	$38,668
709	Kress	$31,033	0.00%	$0	$31,886	0.00%	$0
699	Krugerville	$1,009,348	14.63%	$147,668	$1,037,105	14.32%	$148,513
707	Krum	$5,194,778	6.38%	$331,427	$5,337,634	6.22%	$332,001
710	Kyle	$34,122,332	14.62%	$4,988,685	$35,060,696	14.92%	$5,231,056
725	La Coste	$497,274	1.41%	$7,012	$510,949	1.59%	$8,124
714	La Feria	$3,093,367	19.48%	$602,588	$3,178,435	16.72%	$531,434
716	La Grange	$3,602,678	16.14%	$581,472	$3,701,752	16.27%	$602,275
723	La Grulla	$871,122	5.75%	$50,090	$895,078	7.01%	$62,745
732	La Joya	$2,666,881	7.07%	$188,548	$2,740,220	6.84%	$187,431
721	La Marque	$13,235,750	14.42%	$1,908,595	$13,599,733	13.72%	$1,865,883
728	La Porte	$33,354,298	17.57%	$5,860,350	$34,271,541	17.53%	$6,007,801
731	La Vernia	$1,650,312	4.67%	$77,070	$1,695,696	4.47%	$75,798
711	Lacy-Lakeview	$3,217,027	14.48%	$465,826	$3,305,495	14.39%	$475,661
712	Ladonia	$89,497	3.59%	$3,213	$91,958	4.80%	$4,414

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
713	Lago Vista	$6,718,457	8.60%	$577,787	$6,903,215	7.44%	$513,599
705	Laguna Vista	$1,313,338	3.41%	$44,785	$1,349,455	3.33%	$44,937
717	Lake Dallas	$2,163,101	13.79%	$298,292	$2,222,586	13.02%	$289,381
718	Lake Jackson	$15,585,452	13.58%	$2,116,504	$16,014,052	13.14%	$2,104,246
719	Lake Worth	$8,760,816	18.12%	$1,587,460	$9,001,738	18.10%	$1,629,315
727	Lakeport	$228,310	0.83%	$1,895	$234,589	0.68%	$1,595
715	Lakeside	$1,065,866	10.65%	$113,515	$1,095,177	10.22%	$111,927
729	Lakeside City	$260,220	4.99%	$12,985	$267,376	4.68%	$12,513
720	Lakeway	$11,071,435	15.31%	$1,695,037	$11,375,899	14.45%	$1,643,817
722	Lamesa	$4,975,379	3.51%	$174,636	$5,112,202	3.36%	$171,770
724	Lampasas	$7,571,452	17.05%	$1,290,933	$7,779,667	16.21%	$1,261,084
726	Lancaster	$26,829,489	15.69%	$4,209,547	$27,567,300	15.17%	$4,181,959
730	Laredo	$165,059,890	21.35%	$35,240,287	$169,599,037	21.30%	$36,124,595
733	Lavon	$3,685,147	20.40%	$751,770	$3,786,489	18.35%	$694,821
736	League City	$50,890,192	15.78%	$8,030,472	$52,289,672	15.62%	$8,167,647
737	Leander	$37,911,077	12.58%	$4,769,213	$38,953,632	12.61%	$4,912,053
735	Lefors	$131,621	4.02%	$5,291	$135,241	3.73%	$5,044
739	Leon Valley	$8,545,200	19.71%	$1,684,259	$8,780,193	19.17%	$1,683,163
738	Leonard	$1,030,279	6.38%	$65,732	$1,058,612	6.05%	$64,046
740	Levelland	$5,918,786	10.31%	$610,227	$6,081,553	9.59%	$583,221
742	Lewisville	$84,376,415	16.98%	$14,327,115	$86,696,766	16.74%	$14,513,039
744	Lexington	$551,662	10.13%	$55,883	$566,833	10.22%	$57,930
746	Liberty	$6,916,189	13.15%	$909,479	$7,078,719	11.83%	$837,412
745	Liberty Hill	$6,425,268	6.69%	$429,850	$6,601,963	6.53%	$431,108
748	Lindale	$4,180,963	16.38%	$684,842	$4,295,939	15.79%	$678,329
750	Linden	$803,689	1.01%	$8,117	$825,790	0.88%	$7,267
749	Lindsay	$239,445	5.19%	$12,427	$246,030	5.22%	$12,843
755	Lipan	$224,775	1.48%	$3,327	$230,956	1.40%	$3,233
751	Little Elm	$33,345,418	13.55%	$4,518,304	$34,262,417	13.48%	$4,618,574
759	Little River-Academy	$405,618	1.89%	$7,666	$416,772	1.80%	$7,502
752	Littlefield	$2,895,610	6.82%	$197,481	$2,975,239	6.52%	$193,986
753	Live Oak	$9,387,765	19.95%	$1,872,859	$9,645,929	19.52%	$1,882,885
757	Liverpool	$266,977	1.83%	$4,886	$274,319	2.05%	$5,624
754	Livingston	$5,832,873	17.10%	$997,421	$5,993,277	17.62%	$1,056,015
756	Llano	$3,203,998	12.36%	$396,014	$3,282,496	13.00%	$426,724
758	Lockhart	$9,341,091	13.82%	$1,290,939	$9,597,971	13.25%	$1,271,731
760	Lockney	$434,580	0.00%	$0	$446,531	0.00%	$0
761	Log Cabin	$353,984	6.47%	$22,903	$363,719	5.93%	$21,569
764	Lone Oak	$461,095	4.86%	$22,409	$473,775	5.28%	$25,015
765	Lone Star	$401,844	2.71%	$10,890	$408,876	2.87%	$11,735
766	Longview	$45,043,019	12.94%	$5,828,567	$46,281,702	12.12%	$5,609,342
768	Loraine	$164,324	3.14%	$5,160	$168,843	3.08%	$5,200
769	Lorena	$1,022,294	15.04%	$153,753	$1,050,407	15.26%	$160,292
770	Lorenzo	$272,913	1.58%	$4,312	$280,418	1.22%	$3,421
771	Los Fresnos	$3,193,135	6.94%	$221,604	$3,280,946	7.08%	$232,291

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
772	Los Indios	$415,704	4.00%	$16,628	$427,136	4.07%	$17,384
773	Lott	$147,001	1.21%	$1,779	$148,839	0.92%	$1,369
774	Lovelady	$149,893	5.72%	$8,574	$154,015	4.83%	$7,439
777	Lowry Crossing	$128,991	17.28%	$22,290	$132,538	18.49%	$24,506
778	Lubbock	$142,327,111	18.34%	$26,102,792	$146,241,107	18.01%	$26,338,023
779	Lucas	$4,072,346	16.62%	$676,824	$4,184,336	17.25%	$721,798
782	Lufkin	$21,069,011	17.11%	$3,604,908	$21,564,133	16.25%	$3,504,172
784	Luling	$4,773,896	6.95%	$331,786	$4,905,178	6.31%	$309,517
785	Lumberton	$2,984,210	17.33%	$517,164	$3,066,276	17.16%	$526,173
786	Lyford	$510,816	0.84%	$4,291	$524,863	0.62%	$3,254
787	Lytle	$2,006,068	9.93%	$199,203	$2,061,235	8.91%	$183,656
790	Madisonville	$2,506,647	7.55%	$189,252	$2,575,580	7.27%	$187,245
791	Magnolia	$3,715,199	4.65%	$172,757	$3,817,367	4.43%	$169,109
792	Malakoff	$1,437,863	5.83%	$83,827	$1,477,404	5.31%	$78,450
796	Manor	$9,085,333	6.71%	$609,626	$9,335,180	6.51%	$607,720
798	Mansfield	$55,282,757	18.41%	$10,177,556	$56,803,033	18.36%	$10,429,037
799	Manvel	$8,471,385	17.43%	$1,476,562	$8,704,348	17.92%	$1,559,819
800	Marble Falls	$12,378,064	17.40%	$2,153,783	$12,718,461	17.21%	$2,188,847
802	Marfa	$2,320,540	3.24%	$75,185	$2,384,355	3.22%	$76,776
804	Marion	$546,411	4.09%	$22,348	$561,437	3.75%	$21,054
806	Marlin	$2,774,040	6.83%	$189,467	$2,850,326	6.87%	$195,817
808	Marquez	$96,876	23.81%	$23,066	$99,540	18.79%	$18,704
810	Marshall	$11,642,349	15.62%	$1,818,535	$11,915,944	14.62%	$1,742,111
812	Mart	$662,201	1.85%	$12,251	$679,749	2.08%	$14,139
813	Martindale	$220,737	5.64%	$12,450	$226,807	5.21%	$11,817
814	Mason	$1,762,857	13.40%	$236,223	$1,811,336	13.56%	$245,617
816	Matador	$169,296	1.33%	$2,252	$173,952	1.31%	$2,279
818	Mathis	$2,210,577	3.70%	$81,791	$2,271,368	3.51%	$79,725
820	Maud	$344,855	3.39%	$11,691	$354,339	3.19%	$11,303
822	Maypearl	$432,010	7.09%	$30,630	$443,890	7.50%	$33,292
824	McAllen	$99,228,528	8.02%	$7,958,128	$101,957,313	6.56%	$6,688,400
826	McCamey	$698,589	1.85%	$12,924	$717,800	1.92%	$13,782
828	McGregor	$3,982,472	12.70%	$505,774	$4,091,990	12.46%	$509,862
830	McKinney	$134,899,255	15.94%	$21,502,941	$138,608,985	15.52%	$21,512,114
832	McLean	$296,536	1.54%	$4,567	$304,691	1.13%	$3,443
833	McLendon-Chisholm	$1,475,683	7.12%	$105,069	$1,516,264	6.47%	$98,102
834	Meadow	$123,196	1.54%	$1,897	$126,584	0.81%	$1,025
831	Meadowlakes	$1,064,583	1.85%	$19,695	$1,093,859	1.72%	$18,814
835	Meadows Place	$3,050,714	13.74%	$419,168	$3,134,609	13.02%	$408,126
837	Melissa	$10,521,335	19.53%	$2,054,817	$10,810,672	19.06%	$2,060,514
1501	Memorial Villages PD	$4,505,653	20.90%	$941,681	$4,629,558	20.67%	$956,930
840	Memphis	$805,697	11.41%	$91,930	$827,048	10.00%	$82,705
842	Menard	$371,410	0.00%	$0	$381,624	0.00%	$0
844	Mercedes	$6,718,437	15.31%	$1,028,593	$6,903,194	15.07%	$1,040,311
846	Meridian	$769,904	3.65%	$28,101	$791,076	3.90%	$30,852

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
848	Merkel	$889,802	18.10%	$161,054	$914,272	18.22%	$166,580
852	Mertzon	$324,781	10.52%	$34,167	$333,712	9.97%	$33,271
854	Mesquite	$111,754,877	20.33%	$22,719,766	$114,828,136	16.15%	$18,544,744
856	Mexia	$4,660,633	10.53%	$490,765	$4,756,176	9.85%	$468,483
858	Miami	$106,116	7.37%	$7,821	$109,034	2.78%	$3,031
860	Midland	$78,176,807	15.14%	$11,835,969	$80,326,669	14.87%	$11,944,576
862	Midlothian	$31,833,639	16.49%	$5,249,367	$32,709,064	16.20%	$5,298,868
863	Milano	$43,568	16.14%	$7,032	$44,766	17.80%	$7,968
864	Miles	$244,339	0.38%	$928	$251,058	0.19%	$477
865	Milford	$350,406	3.33%	$11,669	$356,538	3.40%	$12,122
868	Mineola	$3,252,375	10.66%	$346,703	$3,341,815	10.53%	$351,893
870	Mineral Wells	$12,370,424	8.16%	$1,009,427	$12,710,611	7.10%	$902,453
874	Mission	$45,218,838	8.28%	$3,744,120	$46,462,356	7.94%	$3,689,111
875	Missouri City	$36,782,147	13.36%	$4,914,095	$37,793,656	12.41%	$4,690,193
876	Monahans	$5,074,347	5.58%	$283,149	$5,213,892	5.06%	$263,823
887	Mont Belvieu	$18,700,812	13.60%	$2,543,310	$19,215,084	13.57%	$2,607,487
877	Montgomery	$2,865,761	11.97%	$343,032	$2,944,569	13.15%	$387,211
878	Moody	$522,476	1.38%	$7,210	$536,844	1.55%	$8,321
883	Morgan's Point	$1,202,273	10.01%	$120,348	$1,230,526	9.96%	$122,560
882	Morgan's Point Resort	$2,165,872	13.41%	$290,443	$2,225,433	12.51%	$278,402
884	Morton	$365,728	3.80%	$13,898	$375,054	2.66%	$9,976
886	Moulton	$638,861	14.44%	$92,252	$655,152	11.64%	$76,260
890	Mount Enterprise	$190,099	5.85%	$11,121	$195,327	5.92%	$11,563
892	Mt. Pleasant	$12,520,716	15.90%	$1,990,794	$12,865,036	16.42%	$2,112,439
894	Mt. Vernon	$1,669,220	11.62%	$193,963	$1,715,124	12.01%	$205,986
896	Muenster	$1,028,922	4.11%	$42,289	$1,057,217	4.36%	$46,095
898	Muleshoe	$1,555,560	24.24%	$377,068	$1,592,116	21.79%	$346,922
901	Munday	$280,289	3.68%	$10,315	$287,997	3.54%	$10,195
903	Murphy	$10,980,238	14.99%	$1,645,938	$11,282,195	15.03%	$1,695,714
899	Mustang Ridge	$929,007	1.60%	$14,864	$954,555	1.73%	$16,514
10904	Nacogdoches	$21,832,967	15.68%	$3,423,409	$22,433,374	14.65%	$3,286,489
906	Naples	$325,471	0.61%	$1,985	$330,516	0.88%	$2,909
907	Nash	$1,887,237	16.39%	$309,318	$1,939,136	16.71%	$324,030
905	Nassau Bay	$3,734,312	9.98%	$372,684	$3,837,006	10.14%	$389,072
909	Natalia	$627,070	1.64%	$10,284	$644,314	1.45%	$9,343
908	Navasota	$6,498,159	11.64%	$756,386	$6,676,858	11.76%	$785,199
910	Nederland	$11,714,191	11.27%	$1,320,189	$12,036,331	10.70%	$1,287,887
912	Needville	$1,348,579	8.46%	$114,090	$1,385,665	8.45%	$117,089
927	Nevada	$56,926	5.34%	$3,040	$58,491	5.65%	$3,305
914	New Boston	$2,678,450	6.84%	$183,206	$2,752,107	7.19%	$197,876
10916	New Braunfels	$67,121,573	18.50%	$12,417,491	$68,967,416	18.37%	$12,669,314
20916	New Braunfels Utilities	$41,724,781	18.88%	$7,877,639	$42,872,212	18.55%	$7,952,795
915	New Deal	$292,881	1.21%	$3,544	$298,592	1.36%	$4,061
923	New Fairview	$554,218	9.36%	$51,875	$569,459	9.45%	$53,814
918	New London	$372,230	8.17%	$30,411	$376,883	6.80%	$25,628

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FOR THE RETIREMENT PLAN

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
919	New Summerfield	$517,106	7.46%	$38,576	$531,326	7.29%	$38,734
917	New Waverly	$347,224	14.36%	$49,861	$356,773	14.79%	$52,767
913	Newark	$522,270	5.04%	$26,322	$536,632	5.23%	$28,066
920	Newton	$1,652,833	17.30%	$285,940	$1,698,286	17.31%	$293,973
922	Nixon	$1,306,698	1.75%	$22,867	$1,342,632	1.80%	$24,167
924	Nocona	$1,175,550	10.86%	$127,665	$1,191,420	10.91%	$129,984
925	Nolanville	$1,471,538	4.77%	$70,192	$1,512,005	4.89%	$73,937
928	Normangee	$423,657	3.72%	$15,760	$435,308	3.75%	$16,324
931	North Richland Hills	$49,655,480	18.30%	$9,086,953	$51,021,006	17.71%	$9,035,820
930	Northlake	$6,503,474	11.32%	$736,193	$6,682,320	11.31%	$755,770
935	O'Donnell	$226,540	1.65%	$3,738	$232,770	1.74%	$4,050
936	Oak Point	$4,356,198	18.26%	$795,442	$4,475,993	16.07%	$719,292
937	Oak Ridge North	$3,077,509	14.07%	$433,006	$3,159,063	14.56%	$459,960
942	Odem	$518,872	3.81%	$19,769	$533,141	3.85%	$20,526
944	Odessa	$52,412,105	15.09%	$7,908,987	$53,853,438	14.56%	$7,841,061
945	Oglesby	$53,268	2.55%	$1,358	$53,987	1.44%	$777
949	Old River-Winfree	$46,885	0.00%	$0	$47,471	0.00%	$0
950	Olmos Park	$2,740,523	4.16%	$114,006	$2,815,887	4.40%	$123,899
951	Olney	$1,382,973	5.47%	$75,649	$1,416,856	5.19%	$73,535
953	Omaha	$266,019	2.16%	$5,746	$273,335	2.12%	$5,795
954	Onalaska	$997,009	10.00%	$99,701	$1,024,427	9.95%	$101,930
958	Orange	$12,592,840	15.46%	$1,946,853	$12,939,143	15.15%	$1,960,280
960	Orange Grove	$631,955	7.88%	$49,798	$649,334	8.00%	$51,947
957	Orchard	$68,776	8.16%	$5,612	$70,667	5.53%	$3,908
959	Ore City	$343,381	1.08%	$3,709	$352,481	0.98%	$3,454
962	Overton	$803,288	3.07%	$24,661	$825,378	2.74%	$22,615
961	Ovilla	$3,324,052	12.43%	$413,180	$3,415,463	12.25%	$418,394
963	Oyster Creek	$1,278,529	10.56%	$135,013	$1,313,689	10.35%	$135,967
964	Paducah	$386,538	0.25%	$966	$393,302	0.00%	$0
966	Palacios	$1,822,654	8.30%	$151,280	$1,872,777	8.45%	$158,250
968	Palestine	$11,760,144	14.61%	$1,718,157	$12,083,548	14.28%	$1,725,531
967	Palm Valley	$529,686	4.39%	$23,253	$544,252	4.31%	$23,457
970	Palmer	$1,989,708	16.47%	$327,705	$2,044,425	17.98%	$367,588
969	Palmhurst	$1,460,595	5.28%	$77,119	$1,500,761	5.31%	$79,690
971	Palmview	$5,849,698	6.04%	$353,322	$6,010,565	5.76%	$346,209
972	Pampa	$10,292,629	20.65%	$2,125,428	$10,575,676	19.72%	$2,085,523
974	Panhandle	$1,103,528	11.05%	$121,940	$1,133,875	9.96%	$112,934
973	Panorama Village	$886,110	2.05%	$18,165	$910,478	1.89%	$17,208
975	Pantego	$3,351,120	17.05%	$571,366	$3,443,276	17.27%	$594,654
982	Paradise	$254,649	8.38%	$21,340	$261,652	8.55%	$22,371
976	Paris	$19,855,414	11.53%	$2,289,329	$20,361,727	11.28%	$2,296,803
977	Parker	$1,959,262	20.08%	$393,420	$2,013,142	21.33%	$429,403
978	Pasadena	$83,339,458	17.80%	$14,834,424	$85,631,293	17.42%	$14,916,971
983	Pearland	$77,661,101	14.60%	$11,338,521	$79,796,781	14.57%	$11,626,391
984	Pearsall	$3,879,561	3.60%	$139,664	$3,986,249	3.51%	$139,917

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		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
988	Pecos City	$10,110,868	6.51%	$658,218	$10,388,917	6.46%	$671,124
989	Pelican Bay	$920,071	6.56%	$60,357	$945,373	5.52%	$52,185
991	Penitas	$1,868,270	3.91%	$73,049	$1,919,647	3.62%	$69,491
994	Perryton	$4,367,770	10.34%	$451,627	$4,487,884	9.01%	$404,358
995	Petersburg	$348,024	2.33%	$8,109	$357,595	2.19%	$7,831
997	Petrolia	$178,619	3.02%	$5,394	$183,531	3.05%	$5,598
1000	Pflugerville	$36,971,912	14.20%	$5,250,012	$37,988,640	14.23%	$5,405,783
1002	Pharr	$49,078,724	12.77%	$6,267,353	$50,428,389	12.41%	$6,258,163
1004	Pilot Point	$6,796,992	14.25%	$968,571	$6,983,909	13.64%	$952,605
1005	Pinehurst	$1,329,664	17.87%	$237,611	$1,364,900	18.69%	$255,100
1003	Pineland	$474,677	7.94%	$37,689	$487,731	8.06%	$39,311
1001	Piney Point Village	$675,445	24.94%	$168,456	$694,020	21.78%	$151,158
1006	Pittsburg	$2,316,176	12.17%	$281,879	$2,379,871	13.12%	$312,239
1007	Plains	$772,878	4.65%	$35,939	$794,132	4.72%	$37,483
1008	Plainview	$7,821,418	11.67%	$912,759	$8,020,864	10.53%	$844,597
1010	Plano	$227,422,793	18.29%	$41,595,629	$233,676,920	17.90%	$41,828,169
1012	Pleasanton	$9,244,881	15.52%	$1,434,806	$9,499,115	15.37%	$1,460,014
1013	Point	$531,905	11.00%	$58,510	$546,532	11.09%	$60,610
1015	Point Comfort	$712,374	6.63%	$47,230	$731,964	6.00%	$43,918
1017	Ponder	$1,233,642	5.37%	$66,247	$1,267,567	4.90%	$62,111
1014	Port Aransas	$10,371,424	15.47%	$1,604,459	$10,656,638	15.56%	$1,658,173
11016	Port Arthur	$51,135,764	14.18%	$7,251,051	$52,541,998	13.35%	$7,014,357
1018	Port Isabel	$3,562,620	9.32%	$332,036	$3,646,342	8.75%	$319,055
1020	Port Lavaca	$5,771,191	8.67%	$500,362	$5,929,899	8.76%	$519,459
1022	Port Neches	$9,033,687	16.58%	$1,497,785	$9,282,113	15.86%	$1,472,143
1019	Portland	$13,322,972	17.84%	$2,376,818	$13,689,354	17.99%	$2,462,715
1024	Post	$1,114,101	16.72%	$186,278	$1,144,739	17.32%	$198,269
1026	Poteet	$1,610,684	3.14%	$50,575	$1,654,978	3.15%	$52,132
1028	Poth	$524,311	4.03%	$21,130	$538,730	3.59%	$19,340
1030	Pottsboro	$1,401,197	6.97%	$97,663	$1,439,730	6.16%	$88,687
1031	Prairie View	$1,609,180	2.33%	$37,494	$1,653,432	1.84%	$30,423
1032	Premont	$1,027,475	1.88%	$19,317	$1,055,731	2.20%	$23,226
1029	Presidio	$2,063,229	1.97%	$40,646	$2,119,968	1.96%	$41,551
1033	Primera	$1,199,979	8.08%	$96,958	$1,232,978	8.15%	$100,488
1034	Princeton	$15,811,397	12.95%	$2,047,576	$16,246,210	13.99%	$2,272,845
1036	Prosper	$35,819,711	15.02%	$5,380,121	$36,804,753	14.88%	$5,476,547
1037	Providence Village	$1,127,959	8.65%	$97,568	$1,158,978	8.62%	$99,904
1042	Quanah	$508,121	2.47%	$12,551	$515,997	1.45%	$7,482
1045	Queen City	$568,274	11.03%	$62,681	$583,902	11.97%	$69,893
1044	Quinlan	$1,194,643	14.06%	$167,967	$1,227,496	15.28%	$187,561
1047	Quintana	$411,731	10.02%	$41,255	$423,054	9.20%	$38,921
1046	Quitaque	$148,562	0.00%	$0	$152,647	0.00%	$0
1048	Quitman	$1,461,508	4.81%	$70,299	$1,501,699	4.68%	$70,280
1050	Ralls	$368,844	4.45%	$16,414	$378,618	4.61%	$17,454
1051	Rancho Viejo	$725,257	8.81%	$63,895	$745,202	8.41%	$62,671

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		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
1052	Ranger	$1,288,672	6.54%	$84,279	$1,324,110	5.84%	$77,328
1054	Rankin	$264,546	1.52%	$4,021	$271,821	1.54%	$4,186
1055	Ransom Canyon	$660,143	9.26%	$61,129	$678,297	8.71%	$59,080
1058	Raymondville	$2,800,443	1.57%	$43,967	$2,877,455	0.81%	$23,307
1061	Red Oak	$13,710,361	19.34%	$2,651,584	$14,087,396	20.48%	$2,885,099
1062	Redwater	$316,075	1.92%	$6,069	$324,767	1.72%	$5,586
1064	Refugio	$1,654,712	0.00%	$0	$1,700,217	0.00%	$0
1065	Reklaw	$291,225	8.82%	$25,686	$298,069	10.26%	$30,582
1066	Reno (Lamar County)	$984,637	5.80%	$57,109	$1,011,715	6.09%	$61,613
1069	Reno (Parker County)	$912,229	5.34%	$48,713	$937,315	5.16%	$48,365
1067	Rhome	$2,038,626	6.57%	$133,938	$2,094,688	6.21%	$130,080
1068	Rice	$544,280	7.09%	$38,589	$559,248	6.77%	$37,861
1070	Richardson	$96,697,358	15.28%	$14,775,356	$99,259,838	14.69%	$14,581,270
1073	Richland Hills	$6,638,396	18.00%	$1,194,911	$6,820,952	17.84%	$1,216,858
1074	Richland Springs	$51,969	0.00%	$0	$53,398	0.00%	$0
1076	Richmond	$13,379,588	16.10%	$2,154,114	$13,747,527	16.20%	$2,227,099
1077	Richwood	$1,778,229	12.46%	$221,567	$1,827,130	12.39%	$226,381
1072	Riesel	$472,632	4.96%	$23,443	$485,629	4.87%	$23,650
1075	Rio Grande City	$7,433,432	7.54%	$560,481	$7,637,851	7.49%	$572,075
1078	Rio Hondo	$734,241	9.05%	$66,449	$754,433	8.43%	$63,599
1079	Rio Vista	$342,442	2.74%	$9,383	$349,120	2.20%	$7,681
1080	Rising Star	$214,267	0.00%	$0	$220,159	0.00%	$0
1082	River Oaks	$4,390,027	15.32%	$672,552	$4,510,753	15.44%	$696,460
1084	Roanoke	$17,613,088	18.88%	$3,325,351	$18,097,448	18.48%	$3,344,408
1088	Robert Lee	$311,791	3.35%	$10,445	$320,365	3.49%	$11,181
1089	Robinson	$5,038,775	15.79%	$795,623	$5,177,341	15.63%	$809,218
21090	Robstown	$4,747,432	4.79%	$227,402	$4,873,239	4.43%	$215,884
11090	Robstown Utility Systems	$2,827,848	18.33%	$518,345	$2,897,130	17.09%	$495,120
1092	Roby	$107,856	4.06%	$4,379	$109,204	3.80%	$4,150
1096	Rockdale	$3,051,128	8.74%	$266,669	$3,135,034	8.36%	$262,089
1098	Rockport	$8,543,804	20.09%	$1,716,450	$8,778,759	20.22%	$1,775,065
1100	Rocksprings	$306,192	0.89%	$2,725	$314,306	0.77%	$2,420
1102	Rockwall	$32,565,841	16.71%	$5,441,752	$33,461,402	16.84%	$5,634,900
1104	Rogers	$721,915	7.37%	$53,205	$738,880	6.33%	$46,771
1105	Rollingwood	$1,626,320	13.68%	$222,481	$1,671,044	13.93%	$232,776
1106	Roma	$5,023,324	9.66%	$485,253	$5,161,465	8.85%	$456,790
1109	Roscoe	$239,682	1.56%	$3,739	$245,075	1.27%	$3,112
1112	Rosebud	$465,660	1.85%	$8,615	$478,466	1.73%	$8,277
1114	Rosenberg	$24,861,139	17.87%	$4,442,686	$25,544,820	17.58%	$4,490,779
1116	Rotan	$376,124	0.00%	$0	$385,715	0.00%	$0
1118	Round Rock	$105,798,623	17.33%	$18,334,901	$108,708,085	17.07%	$18,556,470
1119	Rowlett	$41,596,023	14.27%	$5,935,752	$42,739,914	14.35%	$6,133,178
1120	Royse City	$11,501,939	15.83%	$1,820,757	$11,818,242	15.60%	$1,843,646
1122	Rule	$140,763	0.84%	$1,182	$143,367	0.41%	$588
1123	Runaway Bay	$1,071,723	5.50%	$58,945	$1,101,195	5.71%	$62,878

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
1124	Runge	$157,385	7.90%	$12,433	$161,713	5.83%	$9,428
1126	Rusk	$2,189,970	6.74%	$147,604	$2,248,004	7.00%	$157,360
1128	Sabinal	$476,200	2.16%	$10,286	$487,867	2.03%	$9,904
1129	Sachse	$16,386,576	16.20%	$2,654,625	$16,837,207	16.15%	$2,719,209
1131	Saginaw	$13,510,403	22.55%	$3,046,596	$13,881,939	23.05%	$3,199,787
1135	Saint Hedwig	$736,942	8.15%	$60,061	$757,208	7.30%	$55,276
1130	Saint Jo	$244,649	4.83%	$11,817	$251,377	3.89%	$9,779
1133	Salado	$930,767	10.40%	$96,800	$956,363	10.50%	$100,418
1132	San Angelo	$49,852,971	18.79%	$9,367,373	$51,223,928	18.65%	$9,553,263
21136	San Antonio	$556,431,524	14.37%	$79,959,210	$571,733,391	13.82%	$79,013,555
11136	San Antonio Water System	$175,005,014	3.72%	$6,510,187	$179,817,652	3.58%	$6,437,472
1138	San Augustine	$1,754,547	9.20%	$161,418	$1,799,288	9.41%	$169,313
1140	San Benito	$9,027,311	5.24%	$473,031	$9,275,562	5.10%	$473,054
1142	San Diego	$721,296	2.45%	$17,672	$741,132	2.50%	$18,528
1143	San Elizario	$906,248	7.54%	$68,331	$931,170	7.36%	$68,534
1144	San Felipe	$290,686	3.19%	$9,273	$297,517	2.31%	$6,873
1148	San Juan	$12,831,837	4.22%	$541,504	$13,184,713	4.17%	$549,803
1150	San Marcos	$74,005,435	18.51%	$13,698,406	$76,040,584	18.24%	$13,869,803
1152	San Saba	$2,960,612	8.72%	$258,165	$3,042,029	8.83%	$268,611
1145	Sandy Oaks	$648,254	2.59%	$16,790	$666,081	2.23%	$14,854
1146	Sanger	$8,278,386	12.71%	$1,052,183	$8,506,042	12.40%	$1,054,749
1153	Sansom Park	$2,750,202	11.15%	$306,648	$2,825,833	10.81%	$305,473
1154	Santa Anna	$471,664	0.00%	$0	$484,635	0.00%	$0
1155	Santa Fe	$4,511,583	18.81%	$848,629	$4,635,652	18.25%	$846,006
1156	Santa Rosa	$314,645	6.71%	$21,113	$323,298	6.94%	$22,437
1158	Savoy	$229,956	2.37%	$5,450	$233,520	1.92%	$4,484
1159	Schertz	$34,142,106	17.42%	$5,947,555	$35,081,014	17.34%	$6,083,048
1160	Schulenburg	$2,787,816	18.15%	$505,989	$2,864,481	17.86%	$511,596
1161	Seabrook	$9,602,332	14.20%	$1,363,531	$9,866,396	14.06%	$1,387,215
1162	Seadrift	$664,925	1.12%	$7,447	$683,210	1.22%	$8,335
1164	Seagoville	$9,603,118	15.56%	$1,494,245	$9,867,204	15.42%	$1,521,523
1166	Seagraves	$1,085,848	7.51%	$81,547	$1,115,709	7.53%	$84,013
1167	Sealy	$3,975,397	15.37%	$611,019	$4,084,720	16.33%	$667,035
1168	Seguin	$37,003,839	21.70%	$8,029,833	$38,021,445	20.94%	$7,961,691
1169	Selma	$7,576,578	17.45%	$1,322,113	$7,784,934	17.18%	$1,337,452
1170	Seminole	$4,698,718	12.64%	$593,918	$4,827,933	12.37%	$597,215
1171	Seven Points	$674,603	4.28%	$28,873	$693,155	3.24%	$22,458
1172	Seymour	$1,289,615	7.44%	$95,947	$1,316,052	7.10%	$93,440
1165	Shady Shores	$289,120	10.65%	$30,791	$297,071	10.92%	$32,440
1177	Shallowater	$1,066,907	4.95%	$52,812	$1,096,247	4.76%	$52,181
1174	Shamrock	$785,055	3.44%	$27,006	$802,719	3.03%	$24,322
1173	Shavano Park	$4,278,061	16.71%	$714,864	$4,395,708	17.49%	$768,809
1175	Shenandoah	$5,051,166	19.92%	$1,006,192	$5,149,664	19.49%	$1,003,670
1181	Shepherd	$461,459	1.78%	$8,214	$474,149	1.71%	$8,108
1176	Sherman	$44,912,749	14.29%	$6,418,032	$46,147,850	14.01%	$6,465,314

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
1178	Shiner	$1,889,884	15.13%	$285,939	$1,941,856	14.86%	$288,560
1179	Shoreacres	$591,473	4.81%	$28,450	$601,232	4.29%	$25,793
1180	Silsbee	$4,172,400	23.65%	$986,773	$4,287,141	23.82%	$1,021,197
1182	Silverton	$156,485	3.50%	$5,477	$160,788	2.26%	$3,634
1183	Simonton	$75,114	7.75%	$5,821	$77,180	5.77%	$4,453
1184	Sinton	$2,678,326	17.05%	$456,655	$2,749,302	16.78%	$461,333
1185	Skellytown	$198,990	2.48%	$4,935	$204,462	2.22%	$4,539
1186	Slaton	$1,970,913	12.81%	$252,474	$2,013,288	11.28%	$227,099
1187	Smiley	$23,868	4.07%	$971	$24,524	4.46%	$1,094
1188	Smithville	$4,181,955	12.03%	$503,089	$4,296,959	11.95%	$513,487
1189	Smyer	$107,886	5.91%	$6,376	$110,853	5.60%	$6,208
1193	Snook	$99,708	1.37%	$1,366	$102,450	2.30%	$2,356
1190	Snyder	$6,598,486	14.19%	$936,325	$6,779,944	13.18%	$893,597
1191	Somerset	$854,595	2.03%	$17,348	$878,096	1.74%	$15,279
1192	Somerville	$775,015	6.32%	$48,981	$793,228	6.06%	$48,070
1194	Sonora	$1,346,563	8.53%	$114,862	$1,383,593	8.04%	$111,241
1196	Sour Lake	$942,528	5.75%	$54,195	$968,448	5.29%	$51,231
1198	South Houston	$7,090,934	14.71%	$1,043,076	$7,285,935	14.72%	$1,072,490
1199	South Padre Island	$11,770,288	13.66%	$1,607,821	$12,093,971	13.51%	$1,633,895
1197	Southlake	$34,354,607	13.28%	$4,562,292	$35,299,359	13.28%	$4,687,755
1200	Southmayd	$486,781	3.30%	$16,064	$500,167	3.29%	$16,455
1202	Southside Place	$2,022,213	13.45%	$271,988	$2,077,824	12.59%	$261,598
1204	Spearman	$1,206,033	12.84%	$154,855	$1,239,199	11.61%	$143,871
1201	Splendora	$2,270,731	9.99%	$226,846	$2,333,176	9.72%	$226,785
1205	Spring Valley Village	$4,017,626	5.97%	$239,852	$4,128,111	5.83%	$240,669
1203	Springtown	$3,644,825	10.99%	$400,566	$3,745,058	11.06%	$414,203
1206	Spur	$252,141	3.82%	$9,632	$258,823	2.61%	$6,755
1209	St. Paul	$144,753	9.22%	$13,346	$148,734	9.25%	$13,758
1207	Stafford	$14,057,461	15.17%	$2,132,517	$14,444,041	15.19%	$2,194,050
1208	Stamford	$1,133,987	7.45%	$84,482	$1,148,162	6.59%	$75,664
1210	Stanton	$1,561,603	5.69%	$88,855	$1,604,547	5.73%	$91,941
1211	Star Harbor	$272,737	11.86%	$32,347	$276,146	11.06%	$30,542
1212	Stephenville	$13,054,936	6.94%	$906,013	$13,413,947	6.91%	$926,904
1213	Sterling City	$430,937	0.89%	$3,835	$442,788	1.08%	$4,782
1214	Stinnett	$1,067,649	8.96%	$95,661	$1,097,009	7.77%	$85,238
1216	Stockdale	$549,764	2.67%	$14,679	$564,883	2.33%	$13,162
1218	Stratford	$869,386	9.70%	$84,330	$893,294	8.27%	$73,875
1220	Strawn	$482,874	7.31%	$35,298	$496,153	6.98%	$34,631
1224	Sudan	$498,289	11.70%	$58,300	$511,992	12.08%	$61,849
1225	Sugar Land	$83,551,662	15.38%	$12,850,246	$85,849,333	15.99%	$13,727,308
1223	Sullivan City	$1,013,593	1.96%	$19,866	$1,041,467	2.07%	$21,558
1226	Sulphur Springs	$11,393,421	9.13%	$1,040,219	$11,706,740	8.62%	$1,009,121
1228	Sundown	$603,462	15.24%	$91,968	$618,247	15.19%	$93,912
1229	Sunnyvale	$7,735,852	13.26%	$1,025,774	$7,948,588	13.41%	$1,065,906
1230	Sunray	$765,873	13.58%	$104,006	$786,935	11.15%	$87,743

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
1227	Sunrise Beach Village	$830,587	2.41%	$20,017	$853,428	2.44%	$20,824
1231	Sunset Valley	$2,897,091	10.56%	$305,933	$2,970,967	10.54%	$313,140
1233	Surfside Beach	$2,011,663	6.24%	$125,528	$2,066,984	6.59%	$136,214
1232	Sweeny	$1,346,553	13.60%	$183,131	$1,383,583	12.03%	$166,445
1234	Sweetwater	$7,904,688	17.28%	$1,365,930	$8,122,067	17.01%	$1,381,564
1264	TMRS	$16,979,101	16.80%	$2,852,489	$17,446,026	16.94%	$2,955,357
1236	Taft	$1,151,089	11.51%	$132,490	$1,182,744	10.72%	$126,790
1238	Tahoka	$916,013	1.91%	$17,496	$941,203	1.48%	$13,930
1240	Talty	$347,697	5.69%	$19,784	$357,259	5.59%	$19,971
1241	Tatum	$566,022	1.13%	$6,396	$581,588	1.18%	$6,863
1246	Taylor	$14,916,915	14.17%	$2,113,727	$15,327,130	14.18%	$2,173,387
1248	Teague	$1,204,140	6.65%	$80,075	$1,230,029	6.44%	$79,214
1252	Temple	$61,807,286	17.45%	$10,785,371	$63,506,986	16.76%	$10,643,771
1254	Tenaha	$177,156	0.00%	$0	$179,548	0.00%	$0
1256	Terrell	$17,824,782	18.95%	$3,377,796	$18,314,964	19.34%	$3,542,114
1258	Terrell Hills	$3,599,180	17.08%	$614,740	$3,698,157	17.66%	$653,095
21260	Texarkana	$10,146,610	15.99%	$1,622,443	$10,364,762	15.02%	$1,556,787
11260	Texarkana Police Dept	$7,195,297	17.65%	$1,269,970	$7,378,777	16.85%	$1,243,324
31260	Texarkana Water Utilities	$9,649,977	16.24%	$1,567,156	$9,915,351	15.65%	$1,551,752
1262	Texas City	$32,399,571	18.64%	$6,039,280	$33,290,559	17.05%	$5,676,040
31263	Texas Health Benefits Pool	$11,441,709	13.43%	$1,536,622	$11,756,356	12.98%	$1,525,975
11263	Texas Municipal League	$4,392,211	15.60%	$685,185	$4,512,997	15.44%	$696,807
21263	Texas Municipal League IRP	$33,274,330	12.57%	$4,182,583	$34,189,374	12.82%	$4,383,078
1267	The Colony	$39,200,936	14.34%	$5,621,414	$40,278,962	14.47%	$5,828,366
1269	Thompsons	$90,472	4.35%	$3,936	$91,693	2.45%	$2,246
1268	Thorndale	$571,865	6.29%	$35,970	$587,591	5.96%	$35,020
1272	Thrall	$366,696	3.62%	$13,274	$376,780	3.39%	$12,773
1274	Three Rivers	$2,009,397	28.60%	$574,688	$2,058,627	28.48%	$586,297
1276	Throckmorton	$181,095	10.25%	$18,562	$186,075	10.48%	$19,501
1277	Tiki Island	$701,693	2.69%	$18,876	$720,990	2.01%	$14,492
1278	Timpson	$313,250	0.55%	$1,723	$319,985	0.00%	$0
1280	Tioga	$630,544	4.01%	$25,285	$647,884	3.90%	$25,267
1285	Todd Mission	$469,621	7.69%	$36,114	$482,536	7.76%	$37,445
1283	Tolar	$585,467	5.45%	$31,908	$601,567	5.54%	$33,327
1286	Tom Bean	$508,931	2.47%	$12,571	$522,418	2.52%	$13,165
1284	Tomball	$18,754,189	14.39%	$2,698,728	$19,269,929	14.00%	$2,697,790
1287	Tool	$1,033,936	6.94%	$71,755	$1,062,369	7.02%	$74,578
1290	Trent	$104,245	4.11%	$4,284	$107,112	4.31%	$4,617
1292	Trenton	$390,108	3.80%	$14,824	$400,836	3.98%	$15,953
1293	Trinidad	$293,371	1.98%	$5,809	$300,852	1.57%	$4,723
1294	Trinity	$1,045,111	6.00%	$62,707	$1,073,852	6.11%	$65,612
1295	Trophy Club	$7,877,235	14.14%	$1,113,841	$8,078,104	14.07%	$1,136,589
1296	Troup	$995,111	9.49%	$94,436	$1,022,477	8.33%	$85,172
1297	Troy	$1,141,647	12.31%	$140,537	$1,173,042	12.09%	$141,821
1298	Tulia	$1,877,073	11.35%	$213,048	$1,928,693	10.19%	$196,534

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
1299	Turkey	$141,657	4.80%	$6,800	$145,553	5.94%	$8,646
1300	Tuscola	$95,875	6.53%	$6,261	$98,512	7.30%	$7,191
1301	Tye	$690,745	3.85%	$26,594	$709,740	2.93%	$20,795
1304	Tyler	$53,327,355	22.18%	$11,828,007	$54,793,857	21.64%	$11,857,391
1307	Uhland	$1,222,103	3.60%	$43,996	$1,255,711	2.53%	$31,769
1305	Universal City	$11,316,375	19.64%	$2,222,536	$11,627,575	18.85%	$2,191,798
1306	University Park	$21,878,808	15.42%	$3,373,712	$22,480,475	14.65%	$3,293,390
1308	Uvalde	$9,137,070	9.45%	$863,453	$9,388,339	9.11%	$855,278
1312	Valley Mills	$402,777	0.98%	$3,947	$413,853	1.36%	$5,628
1313	Valley View	$439,549	4.52%	$19,868	$451,637	4.35%	$19,646
1314	Van	$1,271,774	6.61%	$84,064	$1,306,748	6.76%	$88,336
1316	Van Alstyne	$6,191,815	12.38%	$766,547	$6,362,090	13.39%	$851,884
1318	Van Horn	$1,341,272	15.01%	$201,325	$1,372,792	13.53%	$185,739
1320	Vega	$222,011	9.04%	$20,070	$226,784	8.68%	$19,685
1324	Venus	$3,836,293	11.27%	$432,350	$3,941,791	11.12%	$438,327
1326	Vernon	$5,378,475	11.11%	$597,549	$5,504,869	10.09%	$555,441
1328	Victoria	$37,973,758	17.45%	$6,626,421	$39,018,036	16.61%	$6,480,896
1329	Vidor	$4,649,027	16.78%	$780,107	$4,776,875	16.12%	$770,032
1500	Village Fire Department	$6,104,793	5.41%	$330,269	$6,272,675	5.44%	$341,234
1327	Village of the Hills	$137,211	9.79%	$13,433	$140,984	10.38%	$14,634
1325	Von Ormy	$469,171	9.30%	$43,633	$482,073	7.45%	$35,914
1330	Waco	$133,680,574	18.13%	$24,236,288	$137,356,790	18.08%	$24,834,108
1332	Waelder	$856,838	2.50%	$21,421	$880,401	2.37%	$20,866
1334	Wake Village	$1,387,637	15.93%	$221,051	$1,425,797	16.78%	$239,249
1336	Waller	$2,639,550	16.27%	$429,455	$2,712,138	17.76%	$481,676
1337	Wallis	$964,594	2.23%	$21,510	$991,120	2.02%	$20,021
1338	Walnut Springs	$89,404	1.97%	$1,761	$91,863	1.52%	$1,396
1340	Waskom	$890,253	24.64%	$219,358	$910,284	22.36%	$203,540
1341	Watauga	$13,723,585	16.73%	$2,295,956	$13,991,195	16.28%	$2,277,767
1342	Waxahachie	$30,638,552	17.32%	$5,306,597	$31,481,112	17.60%	$5,540,676
1344	Weatherford	$31,812,130	15.93%	$5,067,672	$32,686,964	15.57%	$5,089,360
1345	Webster	$17,788,242	18.42%	$3,276,594	$18,277,419	17.90%	$3,271,658
1346	Weimar	$1,756,475	15.52%	$272,605	$1,804,778	14.70%	$265,302
1348	Weir	$37,340	11.84%	$4,421	$38,367	11.90%	$4,566
1350	Wellington	$423,859	2.93%	$12,419	$432,124	2.98%	$12,877
1352	Wells	$373,561	3.76%	$14,046	$383,834	3.79%	$14,547
1354	Weslaco	$16,685,423	9.14%	$1,525,048	$17,127,587	8.45%	$1,447,281
1356	West	$1,297,238	5.42%	$70,310	$1,332,912	5.23%	$69,711
1358	West Columbia	$2,270,199	6.04%	$137,120	$2,332,629	5.82%	$135,759
1359	West Lake Hills	$2,762,359	18.72%	$517,114	$2,830,037	18.00%	$509,407
1361	West Orange	$2,029,163	16.05%	$325,681	$2,084,965	16.03%	$334,220
1365	West Tawakoni	$858,494	5.77%	$49,535	$871,801	5.54%	$48,298
1364	West University Place	$12,235,354	12.48%	$1,526,972	$12,571,826	12.61%	$1,585,307
1363	Westlake	$5,551,964	18.99%	$1,054,318	$5,704,643	18.79%	$1,071,902
1357	Weston	$199,001	8.32%	$16,557	$204,474	8.75%	$17,891

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

		2026 EXPECTED CONTRIBUTIONS			2027 EXPECTED CONTRIBUTIONS		
CITY #	CITY NAME	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
1362	Westover Hills	$1,739,202	5.23%	$90,960	$1,787,030	5.53%	$98,823
1366	Westworth Village	$2,393,642	10.76%	$257,556	$2,459,467	11.36%	$279,395
1368	Wharton	$6,746,722	8.92%	$601,808	$6,932,257	8.78%	$608,652
1370	Wheeler	$385,773	8.86%	$34,179	$396,382	7.46%	$29,570
1372	White Deer	$233,591	8.43%	$19,692	$237,679	9.64%	$22,912
1377	White Oak	$2,851,759	18.04%	$514,457	$2,927,331	17.28%	$505,843
1378	White Settlement	$9,877,014	18.76%	$1,852,928	$10,148,632	18.83%	$1,910,987
1374	Whiteface	$203,514	1.64%	$3,338	$209,111	1.40%	$2,928
1375	Whitehouse	$3,727,968	7.98%	$297,492	$3,830,487	7.97%	$305,290
1376	Whitesboro	$4,486,498	6.51%	$292,071	$4,609,877	6.31%	$290,883
1380	Whitewright	$1,350,622	13.76%	$185,846	$1,387,764	13.35%	$185,266
1382	Whitney	$1,433,815	3.58%	$51,331	$1,473,245	3.18%	$46,849
1384	Wichita Falls	$63,730,890	16.35%	$10,420,001	$65,483,489	16.01%	$10,483,907
1386	Willis	$3,329,735	10.72%	$356,948	$3,421,303	10.59%	$362,316
1387	Willow Park	$3,222,564	17.21%	$554,603	$3,311,185	16.41%	$543,365
1388	Wills Point	$1,450,484	11.00%	$159,553	$1,480,219	10.23%	$151,426
1390	Wilmer	$6,375,430	10.20%	$650,294	$6,550,754	9.98%	$653,765
1392	Wimberley	$1,078,638	5.58%	$60,188	$1,108,301	5.65%	$62,619
1393	Windcrest	$4,894,356	14.66%	$717,513	$5,028,951	14.03%	$705,562
1395	Winfield	$83,052	2.41%	$2,002	$85,336	2.30%	$1,963
1396	Wink	$729,616	5.63%	$41,077	$749,680	5.75%	$43,107
1398	Winnsboro	$2,095,494	9.15%	$191,738	$2,153,120	9.08%	$195,503
1399	Winona	$270,875	11.71%	$31,719	$274,532	11.68%	$32,065
1400	Winters	$1,002,941	7.78%	$78,029	$1,028,516	7.80%	$80,224
1402	Wolfe City	$400,329	2.27%	$9,087	$411,338	2.25%	$9,255
1403	Wolfforth	$4,528,308	17.88%	$809,661	$4,652,836	17.80%	$828,205
1409	Woodcreek	$233,059	7.58%	$17,666	$239,468	6.62%	$15,853
1404	Woodsboro	$415,411	6.83%	$28,373	$426,835	6.38%	$27,232
1406	Woodville	$1,870,247	18.29%	$342,068	$1,921,679	13.57%	$260,772
1407	Woodway	$7,916,569	19.11%	$1,512,856	$8,134,275	18.91%	$1,538,191
1408	Wortham	$438,692	6.34%	$27,813	$448,563	6.24%	$27,990
1410	Wylie	$37,479,952	16.05%	$6,015,532	$38,510,651	16.42%	$6,323,449
1412	Yoakum	$5,990,986	19.02%	$1,139,486	$6,155,738	17.13%	$1,054,478
1414	Yorktown	$534,860	0.00%	$0	$541,546	0.00%	$0
1415	Zavalla	$181,315	0.45%	$816	$185,757	0.00%	$0

SECTION 5

SUPPLEMENTAL DEATH RATES

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2027
SUPPLEMENTAL DEATH BENEFITS

CITY NO.	CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*	CITY NO.	CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
4	Abernathy	0.22 %	0.27 %	3	98	Beaumont	0.12 %	0.32 %	1
6	Abilene	0.10 %	0.32 %	3	100	Bedford	0.09 %	0.14 %	2
7	Addison	0.09 %	0.20 %	3	101	Bee Cave	0.13 %	0.16 %	3
8	Agua Dulce	0.24 %	0.24 %	3	102	Beeville	0.10 %	0.30 %	1
10	Alamo	0.07 %	0.17 %	3	106	Bellaire	0.10 %	0.26 %	3
12	Alamo Heights	0.11 %	0.29 %	3	109	Bellmead	0.11 %	0.20 %	3
14	Alba	0.11 %	0.15 %	3	110	Bells	0.09 %	0.26 %	3
16	Albany	0.20 %	0.51 %	3	112	Bellville	0.12 %	0.41 %	3
17	Aledo	0.08 %	0.22 %	3	114	Belton	0.12 %	0.22 %	3
18	Alice	0.12 %	0.42 %	1	118	Benbrook	0.09 %	0.18 %	3
19	Allen	0.10 %	0.15 %	3	120	Benjamin	0.04 %	0.30 %	3
21	Alma	0.23 %	0.23 %	3	121	Berryville	0.20 %	0.62 %	3
20	Alpine	0.11 %	0.28 %	3	123	Bertram	0.07 %	0.20 %	1
22	Alto	0.10 %	0.50 %	3	119	Beverly Hills	0.11 %	0.11 %	3
23	Alton	0.10 %	0.17 %	3	124	Big Lake	0.15 %	0.21 %	3
24	Alvarado	0.08 %	0.11 %	3	126	Big Sandy	0.10 %	0.44 %	3
26	Alvin	0.10 %	0.22 %	3	128	Big Spring	0.12 %	0.35 %	3
28	Alvord	0.07 %	0.14 %	3	132	Bishop	0.12 %	0.46 %	3
30	Amarillo	0.10 %	0.28 %	1	134	Blanco	0.09 %	0.28 %	3
32	Amherst	0.15 %	0.35 %	1	140	Blooming Grove	0.08 %	0.34 %	3
34	Anahuac	0.15 %	0.21 %	3	142	Blossom	0.43 %	0.84 %	3
36	Andrews	0.10 %	0.21 %	1	143	Blue Mound	0.08 %	0.18 %	3
38	Angleton	0.14 %	0.24 %	3	144	Blue Ridge	0.06 %	0.18 %	3
40	Anna	0.08 %	0.09 %	3	148	Boerne	0.10 %	0.18 %	3
41	Annetta	0.10 %	0.10 %	3	150	Bogata	0.25 %	0.69 %	3
44	Anson	0.14 %	0.25 %	3	152	Bonham	0.10 %	0.22 %	1
45	Anthony	0.06 %	0.13 %	3	154	Booker	0.24 %	0.40 %	3
48	Aransas Pass	0.11 %	0.19 %	3	156	Borger	0.09 %	0.19 %	3
50	Archer City	0.16 %	0.60 %	3	158	Bovina	0.06 %	0.55 %	3
49	Arcola	0.12 %	0.14 %	3	160	Bowie	0.21 %	0.45 %	3
51	Argyle	0.10 %	0.18 %	3	162	Boyd	0.10 %	0.18 %	1
52	Arlington	0.09 %	0.21 %	3	166	Brady	0.16 %	0.35 %	3
54	Arp	0.15 %	0.19 %	3	170	Brazoria	0.15 %	0.31 %	3
60	Aspermont	0.14 %	0.43 %	3	172	Breckenridge	0.10 %	0.27 %	3
62	Athens	0.08 %	0.21 %	3	174	Bremond	0.25 %	0.33 %	3
64	Atlanta	0.13 %	0.32 %	3	176	Brenham	0.10 %	0.28 %	1
66	Aubrey	0.09 %	0.10 %	3	177	Bridge City	0.10 %	0.29 %	3
67	Aurora	0.07 %	0.07 %	3	178	Bridgeport	0.11 %	0.21 %	3
72	Avery	0.04 %	0.04 %	3	180	Bronte	0.18 %	0.31 %	3
74	Avinger	0.08 %	0.17 %	3	182	Brookshire	0.11 %	0.15 %	3
75	Azle	0.11 %	0.18 %	3	184	Brownfield	0.10 %	0.27 %	1
77	Baird	0.13 %	0.31 %	3	186	Brownsboro	0.11 %	0.19 %	3
78	Balch Springs	0.09 %	0.17 %	3	10188	Brownsville	0.09 %	0.22 %	3
79	Balcones Heights	0.07 %	0.29 %	3	20188	Brownsville PUB	0.12 %	0.25 %	3
80	Ballinger	0.09 %	0.39 %	3	10190	Brownwood	0.11 %	0.35 %	1
82	Balmorhea	0.10 %	0.10 %	3	30190	Brownwood Health Dept.	0.08 %	0.35 %	1
83	Bandera	0.11 %	0.44 %	3	20190	Brownwood Library	0.10 %	0.69 %	1
84	Bangs	0.07 %	0.21 %	3	195	Bruceville-Eddy	0.07 %	0.29 %	3
90	Bartlett	0.11 %	0.29 %	3	192	Bryan	0.10 %	0.21 %	1
91	Bartonville	0.16 %	0.22 %	3	193	Bryson	0.11 %	0.17 %	1
92	Bastrop	0.10 %	0.17 %	3	194	Buda	0.08 %	0.12 %	3
94	Bay City	0.09 %	0.30 %	3	196	Buffalo	0.13 %	0.64 %	3
93	Bayou Vista	0.15 %	0.31 %	3	198	Bullard	0.17 %	0.19 %	3
96	Baytown	0.08 %	0.16 %	3	203	Bulverde	0.10 %	0.15 %	3
103	Beasley	0.09 %	0.09 %	3	199	Bunker Hill Village	0.10 %	0.13 %	3

*Codes indicating provision adopted as of April 1, 2026: 1 = None, 2 = Actives only, 3 = Actives and Retirees

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2027
SUPPLEMENTAL DEATH BENEFITS

CITY NO.	CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
200	Burkburnett	0.10 %	0.34 %	3
202	Burleson	0.08 %	0.14 %	3
204	Burnet	0.08 %	0.18 %	3
205	Byers	0.05 %	0.05 %	3
207	Cactus	0.09 %	0.18 %	3
208	Caddo Mills	0.15 %	0.19 %	3
210	Caldwell	0.18 %	0.37 %	3
211	Callisburg	0.06 %	0.06 %	3
212	Calvert	0.19 %	0.43 %	3
214	Cameron	0.15 %	0.35 %	3
216	Campbell	0.05 %	0.13 %	3
220	Canadian	0.17 %	0.30 %	3
221	Caney City	0.03 %	0.19 %	3
222	Canton	0.24 %	0.31 %	3
224	Canyon	0.09 %	0.19 %	3
227	Carmine	0.08 %	0.08 %	3
228	Carrizo Springs	0.17 %	0.57 %	3
230	Carrollton	0.09 %	0.21 %	1
232	Carthage	0.14 %	0.38 %	3
231	Castle Hills	0.11 %	0.25 %	3
234	Castroville	0.12 %	0.26 %	3
238	Cedar Hill	0.09 %	0.17 %	3
239	Cedar Park	0.08 %	0.13 %	3
240	Celeste	0.33 %	0.49 %	3
242	Celina	0.07 %	0.08 %	3
244	Center	0.09 %	0.24 %	3
246	Centerville	0.17 %	0.27 %	1
247	Chandler	0.21 %	0.32 %	3
248	Charlotte	0.09 %	0.32 %	3
249	Chester	0.15 %	1.76 %	3
245	Chico	0.19 %	0.68 %	3
250	Childress	0.18 %	0.45 %	3
251	Chillicothe	0.28 %	0.28 %	3
243	China	0.04 %	0.04 %	3
252	China Grove	0.28 %	0.28 %	3
253	Chireno	0.12 %	0.64 %	3
255	Cibolo	0.09 %	0.13 %	3
256	Cisco	0.13 %	0.34 %	3
258	Clarendon	0.18 %	0.48 %	3
259	Clarksville	0.17 %	0.57 %	3
260	Clarksville City	0.07 %	0.20 %	3
263	Clear Lake Shores	0.12 %	0.20 %	3
264	Cleburne	0.10 %	0.27 %	3
266	Cleveland	0.08 %	0.24 %	3
268	Clifton	0.12 %	0.39 %	3
271	Clute	0.13 %	0.24 %	3
272	Clyde	0.16 %	0.30 %	3
274	Coahoma	0.18 %	0.59 %	3
276	Cockrell Hill	0.11 %	0.30 %	3
279	Coldspring	0.05 %	0.05 %	3
278	Coleman	0.15 %	0.42 %	1
280	College Station	0.08 %	0.16 %	1
281	Colleyville	0.10 %	0.21 %	3
282	Collinsville	0.10 %	0.21 %	3
283	Colmesneil	0.11 %	0.12 %	3
284	Colorado City	0.19 %	0.50 %	3
286	Columbus	0.11 %	0.41 %	3
288	Comanche	0.12 %	0.33 %	3
289	Combes	0.08 %	0.15 %	1
291	Combine	0.16 %	0.16 %	3
290	Commerce	0.12 %	0.33 %	3
294	Conroe	0.10 %	0.17 %	1
295	Converse	0.09 %	0.17 %	3
298	Cooper	0.16 %	0.27 %	3
299	Coppell	0.10 %	0.18 %	3
297	Copper Canyon	0.15 %	0.22 %	3
300	Copperas Cove	0.11 %	0.28 %	3
301	Corinth	0.08 %	0.14 %	3
302	Corpus Christi	0.11 %	0.33 %	1
304	Corrigan	0.12 %	0.29 %	3
306	Corsicana	0.12 %	0.29 %	3
307	Cottonwood Shores	0.49 %	0.51 %	3
308	Cotulla	0.16 %	0.34 %	3
311	Covington	0.22 %	0.22 %	3
310	Crandall	0.07 %	0.13 %	3
312	Crane	0.12 %	0.22 %	3
314	Crawford	0.06 %	0.08 %	3
315	Creedmoor	0.09 %	0.12 %	3
316	Crockett	0.11 %	0.45 %	3
318	Crosbyton	0.09 %	0.78 %	3
320	Cross Plains	0.15 %	0.32 %	3
321	Cross Roads	0.15 %	0.16 %	3
322	Crowell	0.28 %	0.28 %	3
323	Crowley	0.08 %	0.13 %	3
324	Crystal City	0.11 %	0.39 %	1
326	Cuero	0.11 %	0.23 %	3
328	Cumby	0.10 %	0.14 %	3
332	Daingerfield	0.07 %	0.21 %	1
334	Daisetta	0.40 %	0.81 %	3
336	Dalhart	0.08 %	0.20 %	3
1502	Dallas Police and Fire PS	0.15 %	0.16 %	3
339	Dalworthington Gardens	0.10 %	0.20 %	3
340	Danbury	0.09 %	0.16 %	3
341	Darrouzett	0.06 %	0.32 %	3
342	Dawson	0.10 %	0.10 %	3
344	Dayton	0.08 %	0.22 %	3
352	De Leon	0.27 %	0.69 %	3
10366	DeSoto	0.10 %	0.20 %	3
346	Decatur	0.10 %	0.20 %	3
348	Deer Park	0.10 %	0.24 %	3
350	De Kalb	0.09 %	0.23 %	3
354	Del Rio	0.13 %	0.29 %	3
353	Dell City	0.13 %	0.47 %	3
356	Denison	0.10 %	0.26 %	1
358	Denton	0.09 %	0.18 %	3
360	Denver City	0.12 %	0.32 %	3
362	Deport	0.11 %	0.48 %	3
370	Devine	0.10 %	0.28 %	3
371	Diboll	0.07 %	0.27 %	3
372	Dickens	0.09 %	0.09 %	3

*Codes indicating provision adopted as of April 1, 2026: 1 = None, 2 = Actives only, 3 = Actives and Retirees

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2027
SUPPLEMENTAL DEATH BENEFITS

CITY NO.	CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
373	Dickinson	0.09 %	0.16 %	3
374	Dilley	0.11 %	0.25 %	3
376	Dimmitt	0.17 %	0.41 %	1
382	Donna	0.13 %	0.18 %	1
379	Double Oak	0.14 %	0.35 %	3
383	Dripping Springs	0.10 %	0.11 %	3
385	Driscoll	0.21 %	0.63 %	3
384	Dublin	0.07 %	0.32 %	3
386	Dumas	0.10 %	0.23 %	3
388	Duncanville	0.09 %	0.22 %	1
394	Eagle Lake	0.13 %	0.48 %	3
396	Eagle Pass	0.11 %	0.23 %	3
397	Early	0.11 %	0.19 %	3
399	Earth	0.06 %	1.02 %	3
393	East Bernard	0.11 %	0.22 %	3
401	East Mountain	0.09 %	0.30 %	3
395	East Tawakoni	0.17 %	0.45 %	3
398	Eastland	0.12 %	0.28 %	3
402	Ector	0.26 %	0.32 %	3
406	Eden	0.13 %	0.50 %	3
408	Edgewood	0.15 %	0.26 %	3
410	Edinburg	0.08 %	0.16 %	3
412	Edna	0.16 %	0.48 %	3
414	El Campo	0.11 %	0.25 %	3
416	Eldorado	0.30 %	0.59 %	3
418	Electra	0.11 %	0.53 %	3
420	Elgin	0.10 %	0.19 %	3
422	Elkhart	0.12 %	0.18 %	1
427	Elmendorf	0.13 %	0.13 %	3
432	Emory	0.14 %	0.31 %	3
436	Ennis	0.10 %	0.21 %	3
437	Escobares	0.05 %	0.07 %	3
439	Euless	0.10 %	0.20 %	1
440	Eustace	0.16 %	0.47 %	3
441	Everman	0.07 %	0.13 %	3
443	Fair Oaks Ranch	0.09 %	0.15 %	3
442	Fairfield	0.12 %	0.50 %	3
445	Fairview	0.11 %	0.14 %	3
20444	Falfurrias	0.09 %	0.34 %	3
446	Falls City	0.11 %	0.15 %	3
448	Farmers Branch	0.08 %	0.23 %	2
450	Farmersville	0.11 %	0.18 %	3
451	Farwell	0.11 %	0.19 %	3
452	Fate	0.08 %	0.09 %	3
454	Fayetteville	0.23 %	0.82 %	1
456	Ferris	0.09 %	0.26 %	3
458	Flatonia	0.12 %	0.24 %	3
460	Florence	0.14 %	0.20 %	3
20462	Floresville	0.09 %	0.23 %	1
463	Flower Mound	0.09 %	0.14 %	3
464	Floydada	0.14 %	0.34 %	3
465	Follett	0.04 %	0.04 %	3
468	Forest Hill	0.09 %	0.19 %	3
470	Forney	0.09 %	0.10 %	3
472	Fort Stockton	0.13 %	0.32 %	3
476	Franklin	0.10 %	0.30 %	1
478	Frankston	0.13 %	0.35 %	3
480	Fredericksburg	0.11 %	0.22 %	3
482	Freeport	0.08 %	0.22 %	3
481	Freer	0.07 %	0.28 %	3
483	Friendswood	0.09 %	0.17 %	3
484	Friona	0.12 %	0.26 %	3
486	Frisco	0.09 %	0.12 %	3
487	Fritch	0.09 %	0.22 %	3
488	Frost	0.12 %	0.81 %	1
491	Fulshear	0.08 %	0.10 %	3
493	Fulton	0.10 %	0.18 %	3
492	Gainesville	0.11 %	0.24 %	3
494	Galena Park	0.17 %	0.37 %	3
498	Ganado	0.21 %	0.78 %	3
499	Garden Ridge	0.30 %	0.41 %	3
500	Garland	0.11 %	0.25 %	3
501	Garrett	0.14 %	0.14 %	3
502	Garrison	0.14 %	0.30 %	3
503	Gary	0.07 %	0.19 %	1
504	Gatesville	0.07 %	0.23 %	3
505	George West	0.10 %	0.21 %	3
506	Georgetown	0.09 %	0.12 %	3
510	Giddings	0.12 %	0.36 %	3
512	Gilmer	0.09 %	0.31 %	3
514	Gladewater	0.12 %	0.22 %	3
516	Glen Rose	0.13 %	0.37 %	3
517	Glenn Heights	0.10 %	0.15 %	3
518	Godley	0.07 %	0.15 %	3
519	Goldsmith	0.18 %	0.28 %	3
520	Goldthwaite	0.15 %	0.37 %	3
522	Goliad	0.12 %	0.30 %	3
524	Gonzales	0.10 %	0.27 %	3
527	Gordon	0.14 %	0.17 %	3
530	Gorman	0.11 %	0.38 %	3
532	Graford	0.04 %	0.26 %	3
10534	Graham	0.12 %	0.34 %	3
536	Granbury	0.15 %	0.27 %	3
540	Grand Prairie	0.10 %	0.20 %	3
542	Grand Saline	0.08 %	0.31 %	3
544	Grandview	0.07 %	0.28 %	1
546	Granger	0.19 %	0.91 %	1
547	Granite Shoals	0.08 %	0.12 %	3
548	Grapeland	0.08 %	0.91 %	1
550	Grapevine	0.10 %	0.21 %	1
552	Greenville	0.11 %	0.23 %	3
551	Gregory	0.13 %	0.31 %	3
553	Grey Forest	0.10 %	0.23 %	3
556	Groesbeck	0.12 %	0.27 %	3
558	Groom	0.20 %	0.67 %	1
559	Groves	0.11 %	0.29 %	1
560	Groveton	0.16 %	1.30 %	3
562	Gruver	0.16 %	0.32 %	1
563	Gun Barrel City	0.11 %	0.20 %	3
564	Gunter	0.09 %	0.15 %	3

*Codes indicating provision adopted as of April 1, 2026: 1 = None, 2 = Actives only, 3 = Actives and Retirees

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2027
SUPPLEMENTAL DEATH BENEFITS

CITY NO.	CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
568	Hale Center	0.15 %	0.23 %	3
570	Hallettsville	0.13 %	0.38 %	3
572	Hallsville	0.25 %	0.28 %	3
574	Haltom City	0.10 %	0.21 %	3
576	Hamilton	0.12 %	0.58 %	3
578	Hamlin	0.14 %	0.38 %	3
580	Happy	0.16 %	0.42 %	3
581	Harker Heights	0.08 %	0.18 %	3
10582	Harlingen	0.12 %	0.30 %	3
20582	Harlingen Waterworks Sys	0.10 %	0.36 %	3
583	Hart	0.12 %	0.36 %	1
586	Haskell	0.18 %	0.43 %	3
587	Haslet	0.10 %	0.15 %	3
588	Hawkins	0.11 %	0.57 %	3
585	Hays	0.02 %	0.46 %	3
590	Hearne	0.12 %	0.33 %	3
591	Heath	0.09 %	0.14 %	3
595	Hedwig Village	0.13 %	0.25 %	3
593	Helotes	0.09 %	0.17 %	3
594	Hemphill	0.12 %	0.43 %	3
596	Hempstead	0.14 %	0.22 %	3
598	Henderson	0.08 %	0.19 %	3
600	Henrietta	0.12 %	0.37 %	3
602	Hereford	0.09 %	0.27 %	3
605	Hewitt	0.09 %	0.13 %	3
609	Hickory Creek	0.09 %	0.13 %	3
606	Hico	0.09 %	0.28 %	3
607	Hidalgo	0.10 %	0.18 %	1
608	Higgins	0.59 %	1.64 %	3
603	Highland Haven	0.05 %	0.07 %	3
610	Highland Park	0.09 %	0.17 %	1
611	Highland Village	0.11 %	0.19 %	3
613	Hill Country Village	0.12 %	0.15 %	3
612	Hillsboro	0.09 %	0.22 %	1
619	Hilshire Village	0.03 %	0.24 %	3
614	Hitchcock	0.18 %	0.25 %	3
615	Holland	0.04 %	0.29 %	3
616	Holliday	0.10 %	0.14 %	1
617	Hollywood Park	0.15 %	0.29 %	3
618	Hondo	0.09 %	0.22 %	3
620	Honey Grove	0.10 %	0.30 %	3
622	Hooks	0.10 %	0.30 %	3
623	Horizon City	0.08 %	0.09 %	3
621	Horseshoe Bay	0.13 %	0.14 %	3
626	Howe	0.07 %	0.20 %	3
627	Hubbard	0.09 %	0.19 %	3
628	Hudson	0.14 %	0.27 %	3
629	Hudson Oaks	0.09 %	0.15 %	3
630	Hughes Springs	0.18 %	0.27 %	3
632	Humble	0.10 %	0.19 %	3
633	Hunters Creek Village	0.13 %	0.64 %	3
634	Huntington	0.19 %	0.31 %	3
636	Huntsville	0.12 %	0.28 %	3
637	Hurst	0.09 %	0.24 %	1
638	Hutchins	0.09 %	0.13 %	3
640	Hutto	0.09 %	0.12 %	3
641	Huxley	0.10 %	0.39 %	3
642	Idalou	0.09 %	0.09 %	3
643	Ingleside	0.14 %	0.29 %	3
646	Ingram	0.08 %	0.43 %	1
647	Iowa Colony	0.06 %	0.09 %	3
644	Iowa Park	0.13 %	0.27 %	3
645	Iraan	0.05 %	0.19 %	3
648	Irving	0.10 %	0.21 %	3
650	Italy	0.18 %	0.31 %	3
652	Itasca	0.12 %	0.35 %	3
654	Jacinto City	0.16 %	0.28 %	3
656	Jacksboro	0.14 %	0.33 %	3
658	Jacksonville	0.09 %	0.28 %	3
659	Jamaica Beach	0.07 %	0.07 %	3
661	Jarrell	0.08 %	0.09 %	3
660	Jasper	0.10 %	0.38 %	3
664	Jefferson	0.13 %	0.43 %	3
665	Jersey Village	0.08 %	0.22 %	3
666	Jewett	0.16 %	0.28 %	3
668	Joaquin	0.28 %	1.64 %	3
670	Johnson City	0.09 %	0.13 %	3
673	Jones Creek	0.14 %	0.43 %	3
675	Jonestown	0.10 %	0.24 %	3
677	Josephine	0.10 %	0.11 %	3
671	Joshua	0.10 %	0.15 %	3
672	Jourdanton	0.10 %	0.54 %	3
674	Junction	0.18 %	0.35 %	3
676	Justin	0.08 %	0.10 %	1
678	Karnes City	0.13 %	0.22 %	3
680	Katy	0.09 %	0.14 %	3
682	Kaufman	0.09 %	0.22 %	3
683	Keene	0.09 %	0.22 %	3
681	Keller	0.07 %	0.15 %	3
685	Kemah	0.07 %	0.20 %	3
684	Kemp	0.08 %	0.26 %	3
689	Kempner	0.05 %	0.05 %	3
686	Kenedy	0.12 %	0.17 %	3
688	Kennedale	0.11 %	0.22 %	3
690	Kerens	0.12 %	0.20 %	3
692	Kermit	0.11 %	0.20 %	3
10694	Kerrville	0.10 %	0.28 %	3
20694	Kerrville PUB	0.10 %	0.23 %	3
10696	Kilgore	0.11 %	0.28 %	3
698	Killeen	0.09 %	0.21 %	3
700	Kingsville	0.13 %	0.31 %	1
701	Kirby	0.08 %	0.20 %	3
702	Kirbyville	0.16 %	0.44 %	3
704	Knox City	0.24 %	0.52 %	3
706	Kosse	0.05 %	0.10 %	3
708	Kountze	0.19 %	0.38 %	3
709	Kress	0.04 %	0.55 %	1
699	Krugerville	0.13 %	0.15 %	3
707	Krum	0.09 %	0.14 %	3
710	Kyle	0.09 %	0.11 %	3

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Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2027
SUPPLEMENTAL DEATH BENEFITS

CITY NO.	CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
725	La Coste	0.13 %	0.23 %	1
714	La Feria	0.07 %	0.29 %	3
716	La Grange	0.17 %	0.40 %	3
723	La Grulla	0.14 %	0.34 %	3
732	La Joya	0.15 %	0.28 %	3
721	La Marque	0.07 %	0.19 %	3
728	La Porte	0.11 %	0.20 %	3
731	La Vernia	0.10 %	0.17 %	3
711	Lacy-Lakeview	0.13 %	0.22 %	3
712	Ladonia	0.18 %	0.43 %	3
713	Lago Vista	0.13 %	0.29 %	3
705	Laguna Vista	0.17 %	0.19 %	3
717	Lake Dallas	0.08 %	0.30 %	3
718	Lake Jackson	0.14 %	0.29 %	3
719	Lake Worth	0.07 %	0.16 %	3
727	Lakeport	0.40 %	0.53 %	3
715	Lakeside	0.15 %	0.26 %	3
729	Lakeside City	0.16 %	0.26 %	3
720	Lakeway	0.13 %	0.23 %	3
722	Lamesa	0.16 %	0.41 %	1
724	Lampasas	0.09 %	0.25 %	3
726	Lancaster	0.09 %	0.18 %	3
730	Laredo	0.10 %	0.23 %	3
733	Lavon	0.12 %	0.13 %	3
736	League City	0.13 %	0.21 %	3
737	Leander	0.09 %	0.12 %	3
735	Lefors	0.08 %	0.17 %	3
739	Leon Valley	0.12 %	0.32 %	3
738	Leonard	0.10 %	0.16 %	3
740	Levelland	0.08 %	0.24 %	3
742	Lewisville	0.08 %	0.16 %	1
744	Lexington	0.08 %	0.24 %	1
746	Liberty	0.10 %	0.19 %	1
745	Liberty Hill	0.09 %	0.11 %	3
748	Lindale	0.11 %	0.18 %	1
750	Linden	0.10 %	0.38 %	3
749	Lindsay	0.19 %	0.19 %	3
755	Lipan	0.12 %	0.28 %	3
751	Little Elm	0.07 %	0.10 %	3
759	Little River-Academy	0.07 %	0.07 %	3
752	Littlefield	0.10 %	0.33 %	3
753	Live Oak	0.10 %	0.21 %	3
757	Liverpool	0.08 %	0.19 %	3
754	Livingston	0.11 %	0.28 %	3
756	Llano	0.17 %	0.53 %	3
758	Lockhart	0.09 %	0.25 %	3
760	Lockney	0.04 %	0.04 %	3
761	Log Cabin	0.06 %	0.06 %	3
764	Lone Oak	0.11 %	0.12 %	3
765	Lone Star	0.12 %	0.58 %	3
766	Longview	0.10 %	0.30 %	3
768	Loraine	0.08 %	0.10 %	3
769	Lorena	0.13 %	0.21 %	3
770	Lorenzo	0.09 %	0.09 %	1
771	Los Fresnos	0.14 %	0.27 %	3
772	Los Indios	0.06 %	0.06 %	3
773	Lott	0.34 %	0.64 %	3
774	Lovelady	0.04 %	0.28 %	3
777	Lowry Crossing	0.15 %	0.15 %	3
778	Lubbock	0.10 %	0.28 %	1
779	Lucas	0.10 %	0.13 %	3
782	Lufkin	0.10 %	0.31 %	3
784	Luling	0.14 %	0.31 %	3
785	Lumberton	0.14 %	0.38 %	3
786	Lyford	0.11 %	0.32 %	1
787	Lytle	0.10 %	0.18 %	3
790	Madisonville	0.18 %	0.37 %	3
791	Magnolia	0.10 %	0.21 %	3
792	Malakoff	0.15 %	0.23 %	3
796	Manor	0.09 %	0.10 %	3
798	Mansfield	0.07 %	0.14 %	3
799	Manvel	0.08 %	0.11 %	3
800	Marble Falls	0.09 %	0.20 %	3
802	Marfa	0.19 %	0.43 %	3
804	Marion	0.07 %	0.73 %	3
806	Marlin	0.10 %	0.47 %	3
808	Marquez	0.28 %	0.37 %	3
810	Marshall	0.12 %	0.40 %	3
812	Mart	0.07 %	0.51 %	3
813	Martindale	0.15 %	0.21 %	3
814	Mason	0.09 %	0.44 %	3
816	Matador	0.11 %	0.36 %	3
818	Mathis	0.11 %	0.41 %	3
820	Maud	0.13 %	0.18 %	3
822	Maypearl	0.14 %	0.29 %	3
824	McAllen	0.10 %	0.22 %	1
826	McCamey	0.09 %	0.11 %	3
828	McGregor	0.20 %	0.38 %	3
830	McKinney	0.09 %	0.13 %	3
832	McLean	0.20 %	0.35 %	3
833	McLendon-Chisholm	0.09 %	0.11 %	3
834	Meadow	0.02 %	0.29 %	3
831	Meadowlakes	0.18 %	0.22 %	3
835	Meadows Place	0.14 %	0.24 %	3
837	Melissa	0.09 %	0.11 %	3
1501	Memorial Villages PD	0.11 %	0.28 %	3
840	Memphis	0.19 %	0.29 %	3
842	Menard	0.15 %	0.36 %	1
844	Mercedes	0.08 %	0.23 %	3
846	Meridian	0.11 %	0.13 %	3
848	Merkel	0.10 %	0.20 %	3
852	Mertzon	0.13 %	0.23 %	3
854	Mesquite	0.09 %	0.22 %	1
856	Mexia	0.10 %	0.32 %	3
858	Miami	0.05 %	0.35 %	3
860	Midland	0.09 %	0.23 %	3
862	Midlothian	0.09 %	0.14 %	3
863	Milano	0.69 %	0.69 %	3
864	Miles	0.31 %	0.42 %	3
865	Milford	0.06 %	0.41 %	3

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Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2027
SUPPLEMENTAL DEATH BENEFITS

CITY NO.	CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
868	Mineola	0.08 %	0.20 %	3
870	Mineral Wells	0.11 %	0.28 %	3
874	Mission	0.10 %	0.18 %	3
875	Missouri City	0.09 %	0.16 %	3
876	Monahans	0.08 %	0.22 %	3
887	Mont Belvieu	0.09 %	0.12 %	3
877	Montgomery	0.10 %	0.16 %	3
878	Moody	0.12 %	0.33 %	3
883	Morgan's Point	0.17 %	0.31 %	2
882	Morgan's Point Resort	0.11 %	0.23 %	3
884	Morton	0.12 %	0.19 %	3
886	Moulton	0.13 %	0.32 %	3
890	Mount Enterprise	0.09 %	0.11 %	3
892	Mt. Pleasant	0.11 %	0.21 %	3
894	Mt. Vernon	0.14 %	0.27 %	3
896	Muenster	0.17 %	0.30 %	1
898	Muleshoe	0.12 %	0.35 %	3
901	Munday	0.21 %	0.50 %	3
903	Murphy	0.08 %	0.14 %	3
899	Mustang Ridge	0.09 %	0.09 %	3
10904	Nacogdoches	0.10 %	0.27 %	3
906	Naples	0.10 %	0.45 %	3
907	Nash	0.10 %	0.14 %	3
905	Nassau Bay	0.15 %	0.27 %	3
909	Natalia	0.12 %	0.25 %	3
908	Navasota	0.09 %	0.19 %	3
910	Nederland	0.09 %	0.27 %	1
912	Needville	0.17 %	0.39 %	3
927	Nevada	0.03 %	0.03 %	3
914	New Boston	0.18 %	0.33 %	3
10916	New Braunfels	0.09 %	0.16 %	3
20916	New Braunfels Utilities	0.08 %	0.14 %	3
915	New Deal	0.12 %	0.22 %	1
923	New Fairview	0.12 %	0.20 %	3
918	New London	0.17 %	0.21 %	1
919	New Summerfield	0.16 %	0.18 %	1
917	New Waverly	0.35 %	0.52 %	3
913	Newark	0.06 %	0.07 %	3
920	Newton	0.19 %	0.30 %	3
922	Nixon	0.10 %	0.18 %	3
924	Nocona	0.17 %	0.44 %	3
925	Nolanville	0.10 %	0.13 %	3
928	Normangee	0.26 %	0.46 %	3
931	North Richland Hills	0.08 %	0.18 %	1
930	Northlake	0.09 %	0.10 %	3
935	O'Donnell	0.06 %	0.32 %	3
936	Oak Point	0.07 %	0.10 %	3
937	Oak Ridge North	0.09 %	0.18 %	3
942	Odem	0.16 %	0.93 %	3
944	Odessa	0.11 %	0.28 %	3
945	Oglesby	0.05 %	0.76 %	3
949	Old River-Winfree	0.20 %	0.20 %	1
950	Olmos Park	0.09 %	0.20 %	1
951	Olney	0.09 %	0.16 %	3
953	Omaha	0.24 %	0.32 %	3
954	Onalaska	0.06 %	0.11 %	3
958	Orange	0.12 %	0.25 %	1
960	Orange Grove	0.11 %	0.23 %	3
957	Orchard	0.14 %	0.14 %	3
959	Ore City	0.11 %	0.30 %	3
962	Overton	0.08 %	0.28 %	3
961	Ovilla	0.07 %	0.11 %	3
963	Oyster Creek	0.13 %	0.32 %	3
964	Paducah	0.14 %	0.56 %	3
966	Palacios	0.09 %	0.32 %	3
968	Palestine	0.08 %	0.30 %	3
967	Palm Valley	0.16 %	0.17 %	3
970	Palmer	0.08 %	0.11 %	3
969	Palmhurst	0.08 %	0.15 %	3
971	Palmview	0.10 %	0.11 %	3
972	Pampa	0.09 %	0.32 %	3
974	Panhandle	0.19 %	0.26 %	1
973	Panorama Village	0.05 %	0.28 %	3
975	Pantego	0.08 %	0.26 %	3
982	Paradise	0.08 %	0.08 %	3
976	Paris	0.11 %	0.29 %	3
977	Parker	0.11 %	0.18 %	3
978	Pasadena	0.11 %	0.31 %	3
983	Pearland	0.08 %	0.13 %	3
984	Pearsall	0.10 %	0.17 %	3
988	Pecos City	0.11 %	0.24 %	3
989	Pelican Bay	0.15 %	0.17 %	3
991	Penitas	0.11 %	0.13 %	3
994	Perryton	0.12 %	0.37 %	3
995	Petersburg	0.18 %	0.18 %	3
997	Petrolia	0.38 %	0.40 %	3
1000	Pflugerville	0.09 %	0.14 %	3
1002	Pharr	0.08 %	0.15 %	3
1004	Pilot Point	0.14 %	0.19 %	3
1005	Pinehurst	0.09 %	0.53 %	3
1003	Pineland	0.08 %	0.49 %	3
1001	Piney Point Village	0.08 %	0.23 %	3
1006	Pittsburg	0.07 %	0.32 %	3
1007	Plains	0.07 %	0.16 %	3
1008	Plainview	0.12 %	0.34 %	1
1010	Plano	0.10 %	0.20 %	1
1012	Pleasanton	0.09 %	0.14 %	3
1013	Point	0.06 %	0.15 %	1
1015	Point Comfort	0.76 %	0.76 %	3
1017	Ponder	0.31 %	0.39 %	3
1014	Port Aransas	0.12 %	0.21 %	3
11016	Port Arthur	0.14 %	0.29 %	3
1018	Port Isabel	0.11 %	0.23 %	3
1020	Port Lavaca	0.10 %	0.27 %	3
1022	Port Neches	0.09 %	0.24 %	1
1019	Portland	0.12 %	0.20 %	3
1024	Post	0.16 %	0.77 %	3
1026	Poteet	0.12 %	0.23 %	3
1028	Poth	0.20 %	0.62 %	3
1030	Pottsboro	0.10 %	0.23 %	3

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Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2027
SUPPLEMENTAL DEATH BENEFITS

CITY NO.	CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*	CITY NO.	CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
1031	Prairie View	0.19 %	0.22 %	3	1118	Round Rock	0.08 %	0.14 %	3
1032	Premont	0.11 %	0.32 %	3	1119	Rowlett	0.09 %	0.17 %	1
1029	Presidio	0.10 %	0.22 %	3	1120	Royse City	0.08 %	0.11 %	3
1033	Primera	0.11 %	0.17 %	3	1122	Rule	0.07 %	0.21 %	3
1034	Princeton	0.08 %	0.10 %	3	1123	Runaway Bay	0.12 %	0.27 %	3
1036	Prosper	0.10 %	0.11 %	1	1124	Runge	0.08 %	1.02 %	3
1037	Providence Village	0.09 %	0.11 %	3	1126	Rusk	0.13 %	0.29 %	3
1042	Quanah	0.19 %	0.75 %	3	1128	Sabinal	0.18 %	0.77 %	3
1045	Queen City	0.28 %	0.32 %	3	1129	Sachse	0.09 %	0.15 %	3
1044	Quinlan	0.13 %	0.14 %	3	1131	Saginaw	0.10 %	0.18 %	3
1047	Quintana	0.15 %	0.15 %	3	1135	Saint Hedwig	0.16 %	0.16 %	3
1046	Quitaque	0.04 %	0.35 %	3	1130	Saint Jo	0.10 %	0.79 %	3
1048	Quitman	0.15 %	0.30 %	3	1133	Salado	0.13 %	0.29 %	3
1050	Ralls	0.08 %	0.70 %	3	1132	San Angelo	0.11 %	0.33 %	1
1051	Rancho Viejo	0.08 %	0.12 %	3	21136	San Antonio	0.12 %	0.30 %	1
1052	Ranger	0.16 %	0.24 %	1	11136	San Antonio Water System	0.11 %	0.24 %	1
1054	Rankin	0.06 %	0.20 %	3	1138	San Augustine	0.13 %	0.28 %	3
1055	Ransom Canyon	0.09 %	0.17 %	3	1140	San Benito	0.11 %	0.33 %	3
1058	Raymondville	0.10 %	0.35 %	3	1142	San Diego	0.10 %	0.13 %	3
1061	Red Oak	0.10 %	0.13 %	3	1143	San Elizario	0.05 %	0.10 %	3
1062	Redwater	0.09 %	0.18 %	3	1144	San Felipe	0.20 %	0.32 %	3
1064	Refugio	0.12 %	0.24 %	1	1148	San Juan	0.09 %	0.21 %	3
1065	Reklaw	0.11 %	0.66 %	3	1150	San Marcos	0.09 %	0.17 %	3
1066	Reno (Lamar County)	0.12 %	0.13 %	3	1152	San Saba	0.16 %	0.30 %	3
1069	Reno (Parker County)	0.08 %	0.15 %	3	1145	Sandy Oaks	0.11 %	0.11 %	3
1067	Rhome	0.08 %	0.14 %	3	1146	Sanger	0.10 %	0.15 %	3
1068	Rice	0.17 %	0.31 %	3	1153	Sansom Park	0.09 %	0.17 %	3
1070	Richardson	0.10 %	0.25 %	1	1154	Santa Anna	0.11 %	0.11 %	3
1073	Richland Hills	0.10 %	0.29 %	3	1155	Santa Fe	0.09 %	0.24 %	1
1074	Richland Springs	0.15 %	0.61 %	3	1156	Santa Rosa	0.10 %	0.14 %	3
1076	Richmond	0.12 %	0.19 %	3	1158	Savoy	0.12 %	0.31 %	3
1077	Richwood	0.13 %	0.28 %	3	1159	Schertz	0.08 %	0.14 %	3
1072	Riesel	0.06 %	0.24 %	3	1160	Schulenburg	0.15 %	0.28 %	3
1075	Rio Grande City	0.10 %	0.17 %	3	1161	Seabrook	0.10 %	0.19 %	3
1078	Rio Hondo	0.16 %	0.18 %	1	1162	Seadrift	0.19 %	0.31 %	3
1079	Rio Vista	0.12 %	0.23 %	3	1164	Seagoville	0.08 %	0.16 %	3
1080	Rising Star	0.26 %	0.84 %	3	1166	Seagraves	0.20 %	0.42 %	3
1082	River Oaks	0.13 %	0.34 %	3	1167	Sealy	0.09 %	0.17 %	3
1084	Roanoke	0.08 %	0.11 %	1	1168	Seguin	0.11 %	0.22 %	3
1088	Robert Lee	0.03 %	0.30 %	3	1169	Selma	0.09 %	0.14 %	3
1089	Robinson	0.14 %	0.24 %	3	1170	Seminole	0.30 %	0.47 %	3
21090	Robstown	0.08 %	0.24 %	3	1171	Seven Points	0.15 %	0.42 %	3
11090	Robstown Utility Systems	0.13 %	0.36 %	3	1172	Seymour	0.14 %	0.73 %	3
1092	Roby	0.11 %	0.45 %	3	1165	Shady Shores	0.09 %	0.09 %	3
1096	Rockdale	0.14 %	0.42 %	3	1177	Shallowater	0.11 %	0.15 %	3
1098	Rockport	0.09 %	0.27 %	3	1174	Shamrock	0.16 %	0.55 %	3
1100	Rocksprings	0.09 %	0.13 %	1	1173	Shavano Park	0.10 %	0.19 %	3
1102	Rockwall	0.10 %	0.15 %	3	1175	Shenandoah	0.11 %	0.19 %	3
1104	Rogers	0.11 %	0.46 %	1	1181	Shepherd	0.15 %	0.19 %	3
1105	Rollingwood	0.24 %	0.35 %	3	1176	Sherman	0.09 %	0.19 %	3
1106	Roma	0.14 %	0.45 %	3	1178	Shiner	0.13 %	0.38 %	3
1109	Roscoe	0.13 %	0.33 %	3	1179	Shoreacres	0.18 %	0.45 %	3
1112	Rosebud	0.17 %	0.59 %	3	1180	Silsbee	0.12 %	0.37 %	1
1114	Rosenberg	0.08 %	0.15 %	3	1182	Silverton	0.05 %	0.22 %	3
1116	Rotan	0.09 %	0.20 %	3	1183	Simonton	0.02 %	0.02 %	3

*Codes indicating provision adopted as of April 1, 2026: 1 = None, 2 = Actives only, 3 = Actives and Retirees

Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2027
SUPPLEMENTAL DEATH BENEFITS

CITY NO.	CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*	CITY NO.	CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
1184	Sinton	0.09 %	0.21 %	3	1258	Terrell Hills	0.08 %	0.23 %	3
1185	Skellytown	0.13 %	0.27 %	3	21260	Texarkana	0.12 %	0.45 %	1
1186	Slaton	0.14 %	0.50 %	3	11260	Texarkana Police Dept	0.07 %	0.17 %	1
1187	Smiley	0.11 %	0.27 %	3	31260	Texarkana Water Utilities	0.13 %	0.36 %	1
1188	Smithville	0.15 %	0.35 %	3	1262	Texas City	0.13 %	0.29 %	1
1189	Smyer	0.16 %	0.16 %	3	31263	Texas Health Benefits Pool	0.13 %	0.20 %	3
1193	Snook	0.08 %	0.08 %	3	11263	Texas Municipal League	0.11 %	0.20 %	3
1190	Snyder	0.12 %	0.33 %	3	21263	Texas Municipal League IRP	0.14 %	0.21 %	3
1191	Somerset	0.08 %	0.48 %	3	1267	The Colony	0.08 %	0.15 %	3
1192	Somerville	0.15 %	0.50 %	3	1269	Thompsons	0.38 %	0.42 %	3
1194	Sonora	0.09 %	0.41 %	3	1268	Thorndale	0.33 %	0.55 %	3
1196	Sour Lake	0.26 %	0.35 %	3	1272	Thrall	0.32 %	0.33 %	3
1198	South Houston	0.13 %	0.35 %	3	1274	Three Rivers	0.20 %	0.48 %	3
1199	South Padre Island	0.11 %	0.21 %	3	1276	Throckmorton	0.06 %	0.54 %	3
1197	Southlake	0.09 %	0.15 %	3	1277	Tiki Island	0.26 %	0.27 %	3
1200	Southmayd	0.06 %	0.07 %	3	1278	Timpson	0.12 %	0.25 %	3
1202	Southside Place	0.16 %	0.33 %	3	1280	Tioga	0.19 %	0.19 %	3
1204	Spearman	0.16 %	0.41 %	3	1285	Todd Mission	0.07 %	0.07 %	3
1201	Splendora	0.15 %	0.17 %	3	1283	Tolar	0.09 %	0.21 %	3
1205	Spring Valley Village	0.10 %	0.21 %	3	1286	Tom Bean	0.05 %	0.15 %	3
1203	Springtown	0.08 %	0.16 %	3	1284	Tomball	0.07 %	0.17 %	3
1206	Spur	0.15 %	1.03 %	3	1287	Tool	0.13 %	0.17 %	3
1209	St. Paul	0.19 %	0.19 %	3	1290	Trent	0.40 %	0.40 %	3
1207	Stafford	0.11 %	0.21 %	3	1292	Trenton	0.09 %	0.39 %	3
1208	Stamford	0.14 %	0.51 %	3	1293	Trinidad	0.12 %	0.58 %	3
1210	Stanton	0.17 %	0.24 %	3	1294	Trinity	0.09 %	0.33 %	3
1211	Star Harbor	0.20 %	1.00 %	3	1295	Trophy Club	0.11 %	0.19 %	3
1212	Stephenville	0.09 %	0.24 %	3	1296	Troup	0.16 %	0.41 %	3
1213	Sterling City	0.16 %	0.32 %	1	1297	Troy	0.17 %	0.42 %	3
1214	Stinnett	0.06 %	0.29 %	3	1298	Tulia	0.10 %	0.35 %	3
1216	Stockdale	0.10 %	0.19 %	3	1299	Turkey	0.11 %	0.79 %	3
1218	Stratford	0.18 %	0.26 %	3	1300	Tuscola	0.15 %	0.25 %	3
1220	Strawn	0.31 %	0.31 %	3	1301	Tye	0.07 %	0.29 %	3
1224	Sudan	0.14 %	0.27 %	1	1304	Tyler	0.13 %	0.32 %	3
1225	Sugar Land	0.09 %	0.14 %	3	1307	Uhland	0.07 %	0.07 %	3
1223	Sullivan City	0.07 %	0.07 %	3	1305	Universal City	0.09 %	0.15 %	3
1226	Sulphur Springs	0.12 %	0.28 %	3	1306	University Park	0.12 %	0.27 %	1
1228	Sundown	0.12 %	0.32 %	3	1308	Uvalde	0.10 %	0.24 %	3
1229	Sunnyvale	0.09 %	0.14 %	3	1312	Valley Mills	0.11 %	0.14 %	3
1230	Sunray	0.13 %	0.32 %	3	1313	Valley View	0.05 %	0.09 %	3
1227	Sunrise Beach Village	0.09 %	0.19 %	3	1314	Van	0.09 %	0.33 %	3
1231	Sunset Valley	0.10 %	0.14 %	3	1316	Van Alstyne	0.13 %	0.17 %	3
1233	Surfside Beach	0.14 %	0.20 %	3	1318	Van Horn	0.09 %	0.33 %	3
1232	Sweeny	0.08 %	0.20 %	3	1320	Vega	0.23 %	0.41 %	3
1234	Sweetwater	0.11 %	0.30 %	3	1324	Venus	0.09 %	0.15 %	1
1264	TMRS	0.10 %	0.17 %	3	1326	Vernon	0.10 %	0.36 %	3
1236	Taft	0.21 %	0.53 %	3	1328	Victoria	0.08 %	0.31 %	3
1238	Tahoka	0.13 %	0.27 %	3	1329	Vidor	0.13 %	0.40 %	3
1240	Talty	0.20 %	0.36 %	3	1500	Village Fire Department	0.08 %	0.15 %	3
1241	Tatum	0.12 %	0.16 %	3	1327	Village of the Hills	0.18 %	0.18 %	3
1246	Taylor	0.09 %	0.19 %	3	1325	Von Ormy	0.07 %	0.07 %	3
1248	Teague	0.09 %	0.38 %	3	1330	Waco	0.10 %	0.26 %	1
1252	Temple	0.09 %	0.20 %	3	1332	Waelder	0.11 %	0.22 %	3
1254	Tenaha	0.08 %	0.52 %	3	1334	Wake Village	0.14 %	0.47 %	3
1256	Terrell	0.09 %	0.22 %	3	1336	Waller	0.16 %	0.34 %	3

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Section 5
TEXAS MUNICIPAL RETIREMENT SYSTEM
CITY CONTRIBUTION RATES FOR 2027
SUPPLEMENTAL DEATH BENEFITS

CITY NO.	CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
1337	Wallis	0.14 %	0.26 %	3
1338	Walnut Springs	0.07 %	0.33 %	3
1340	Waskom	0.08 %	0.27 %	3
1341	Watauga	0.10 %	0.22 %	3
1342	Waxahachie	0.10 %	0.17 %	3
1344	Weatherford	0.08 %	0.20 %	3
1345	Webster	0.10 %	0.21 %	3
1346	Weimar	0.11 %	0.48 %	3
1348	Weir	0.05 %	0.05 %	3
1350	Wellington	0.13 %	0.71 %	3
1352	Wells	0.23 %	0.27 %	1
1354	Weslaco	0.10 %	0.27 %	3
1356	West	0.09 %	0.21 %	3
1358	West Columbia	0.12 %	0.20 %	1
1359	West Lake Hills	0.13 %	0.23 %	3
1361	West Orange	0.17 %	0.29 %	1
1365	West Tawakoni	0.08 %	0.24 %	3
1364	West University Place	0.11 %	0.26 %	3
1363	Westlake	0.08 %	0.12 %	3
1357	Weston	0.11 %	0.11 %	3
1362	Westover Hills	0.10 %	0.28 %	3
1366	Westworth Village	0.10 %	0.21 %	3
1368	Wharton	0.10 %	0.24 %	3
1370	Wheeler	0.09 %	0.27 %	3
1372	White Deer	0.15 %	0.85 %	3
1377	White Oak	0.11 %	0.29 %	3
1378	White Settlement	0.09 %	0.21 %	3
1374	Whiteface	0.04 %	0.16 %	3
1375	Whitehouse	0.08 %	0.14 %	3
1376	Whitesboro	0.11 %	0.18 %	3
1380	Whitewright	0.05 %	0.16 %	3
1382	Whitney	0.11 %	0.22 %	3
1384	Wichita Falls	0.11 %	0.31 %	1
1386	Willis	0.14 %	0.26 %	3
1387	Willow Park	0.10 %	0.15 %	3
1388	Wills Point	0.06 %	0.37 %	3
1390	Wilmer	0.07 %	0.10 %	3
1392	Wimberley	0.09 %	0.16 %	3
1393	Windcrest	0.09 %	0.24 %	3
1395	Winfield	0.44 %	0.44 %	3
1396	Wink	0.22 %	0.32 %	3
1398	Winnsboro	0.08 %	0.34 %	3
1399	Winona	0.23 %	0.58 %	3
1400	Winters	0.11 %	0.78 %	3
1402	Wolfe City	0.11 %	0.11 %	3
1403	Wolfforth	0.09 %	0.14 %	3
1409	Woodcreek	0.12 %	0.28 %	3
1404	Woodsboro	0.17 %	0.23 %	3
1406	Woodville	0.12 %	0.35 %	3
1407	Woodway	0.08 %	0.15 %	3
1408	Wortham	0.05 %	0.09 %	3
1410	Wylie	0.08 %	0.12 %	3
1412	Yoakum	0.15 %	0.35 %	3
1414	Yorktown	0.09 %	0.62 %	3
1415	Zavalla	0.04 %	0.37 %	1

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SECTION 6

SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHODS

Section 6

Texas Municipal Retirement System ("TMRS")
Summary of Actuarial Assumptions

These actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS as of December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. These assumptions apply to both the Pension Trust and the Supplemental Death Benefits Fund as applicable.

I. Economic Assumptions

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

B. Discount/Crediting Rates

1. System-wide Investment Return Assumption: 6.75% per year, compounded annually, composed of an assumed 2.50% inflation rate and a 4.25% net real rate of return. This rate represents the assumed return, net of all investment and administrative expenses. This is the discount rate used to value the liabilities of the individual employers.

2. For the Supplemental Death Benefits Fund, the rate is 4.25% per year, compounded annually, and derived as a blend of 5.00% for the portion of the benefits financed by advance funding contributions and a short-term interest rate for the portion of the benefits financed by current contributions.

3. Assumed discount/crediting rate for Supplemental Disability Benefits Fund and individual employee accounts: an annual rate of 5.00% for (1) accumulating prior service credit and updated service credit after the valuation date, (2) accumulating the employee current service balances, (3) determining the amount of the monthly benefit at future dates of retirement or disability, and (4) calculating the actuarial liability of the system-wide Supplemental Disability Benefits Fund.

C. Overall Payroll Growth – 2.75% per year, which is used to calculate the contribution rates for the retirement plan of each participating city as a level percentage of payroll. This represents the expected increase in total payroll. This increase rate is solely due to the effect of wage inflation on salaries, with no allowance for future membership growth. However, for cities with a decrease in the number of contributing members from 2008 to 2022, the payroll growth is decreased by half the annual percentage decrease in the count capped at a 1.5% decrease per year and rounded down to the nearest 0.1%.

D. Individual Salary Increases –

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

Years of Service	Rate (%)
1	11.85%
2	7.60%
3	7.10%
4	6.60%
5	6.35%
6	6.10%
7	5.85%
8	5.60%
9	5.35%
10	5.10%
11-12	4.85%
13-15	4.60%
16-20	4.35%
21-24	4.10%
25 +	3.60%

E. Annuity Increase – The Consumer Price Index (CPI-U) is assumed to be 2.50% per year prospectively. Annuity Increases, when applicable, are 30%, 50%, or 70% of CPI-U, according to the provisions adopted by each city. The actual future COLA assumptions for the traditional retroactive COLA are as follows: 0.87% per year for the 30% CPI provision, 1.38% per year for the 50% CPI provision, and 1.86% per year for the 70% CPI provision. The future assumptions for non-retroactive COLA feature are as follows: 0.75% per year for the 30% CPI provision, 1.25% per year for the 50% CPI provision, and 1.75% per year for the 70% CPI provision.

F. Load for Updated Service Credit – To reflect the asymmetric nature of the credits due to the USC provision, there is a load on the final average earnings used in the calculation of 0.1% per year into the future that the calculation is performed.

II. Demographic Assumptions

A. Termination Rates

1. The base table rates vary by service and length until retirement eligibility. For each city the base table is then multiplied by 75% to 125% based on their own experience and size. A further multiplier is applied depending on an employee's classification: 1) Fire – 63%, 2) Police – 82%, or 3) Other – 116%.

   The probabilities for the member's first three years of service are 22.5%, 17.5%, and 14.5%. After 3 years of service, base termination rates vary by number of years remaining until first retirement eligibility. A sample of the base rates follows:

Years from Retirement	Rate
1	0.0272
2	0.0301
3	0.0332
4	0.0367
5	0.0406
6	0.0449
7	0.0496
8	0.0548
9	0.0606
10	0.0670
11	0.0741
12	0.0819
13	0.0905
14	0.1001
15	0.1106
16+	0.1223

Termination rates end at first eligibility for retirement

B. Forfeiture Rates (Withdrawal of Member Deposits from TMRS) for vested members vary by age and employer match, and they are expressed as a percentage of the termination rates shown in (A). The withdrawal rates for cities with a 2-to-1 match are shown on the following chart. 6% is added to the rates for 1-1½-to-1 cities, and 12% is added for 1-to-1 cities.

Age	Percent of Terminating Employees Choosing to Take a Refund
25	37.9%
30	35.1%
35	32.3%
40	29.5%
45	26.7%
50	23.9%
55	21.1%

Forfeiture rates end at first eligibility for retirement.

C. Service Retirees and Beneficiary Mortality Rates

For calculating the actuarial liability and the retirement contribution rates, the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements. The life expectancies for a 65 year old retiree (including projection) are as follows:

Proposed Life Expectancy for an Age 65 Retiree (in Years)					
Gender	**Year of Retirement**				
	2023	2028	2033	2038	2043
Male	19.6	20.0	20.3	20.7	21.1
Female	22.8	23.2	23.5	23.8	24.2

D. Disabled Annuitant Mortality Rates

For calculating the actuarial liability and the retirement contribution rates, the mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

E. Pre-Retirement Mortality

For calculating the actuarial liability and the retirement contribution rates, the PUB(10) mortality tables, with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements.

F. Annuity Purchase Rates

For determining the amount of the monthly benefit at the time of retirement for both healthy and disabled annuitants, the annuity purchase rates (APRs) until 2027 are based on a mortality study performed in 2013, with the factors phasing into being based on a unisex blend of the RP-2000 Combined Healthy Mortality Tables with Blue Collar Adjustment for males and females with both male and female rates multiplied by 107.5% and projected on a fully generational basis with scale BB. The current table of APRs is explicitly valued through 2032 and then it is assumed the APRs and the valuation mortality assumptions will be consistent over time. For members, a unisex blend of 70% of the males table and 30% of the female table is used, while 30% of the male table and 70% of the female table is used for beneficiaries.

G. Disability Rates

Age	Males & Females
20	0.000002
25	0.000015
30	0.000059
35	0.000155
40	0.000296
45	0.000482
50	0.000713
55	0.000988
60	0.001308
65	0.001672

H. Service Retirement Rates, applied to both Active and Inactive Members
The base table rates vary by age.

Age	Rate
<50	0.07
50-52	0.08
53	0.09
54	0.10
55	0.11
56	0.12
57	0.13
58	0.14
59	0.15
60	0.16
61	0.17
62	0.20
63-64	0.20
65-74	0.30
75 and over	1.00

III. Methods and Assumptions

A. Valuation of Assets – The actuarial value of assets is based on the market value of assets with a ten-year phase-in of actual investment return in excess of (less than) expected investment income. Offsetting unrecognized gains and losses are immediately recognized, with the shortest remaining bases recognized first and the net remaining bases continue to be recognized on their original timeframe. The actuarial value of assets is further adjusted by 33% of any difference between the initial value and a 12% corridor around the market value of assets, if necessary.

B. Actuarial Cost Method: The actuarial cost method being used is known as the Entry Age Normal Actuarial Cost Method. The Entry Age Normal Actuarial Cost Method develops the annual cost of the Plan in two parts: that attributable to benefits accruing in the current year, known as the normal cost, and that due to service earned prior to the current year, known as the amortization of the unfunded actuarial accrued liability. The normal cost and the actuarial accrued liability are calculated individually for each member. The normal cost rate for an employee is the contribution rate which, if applied to a member's compensation throughout their period of anticipated covered service with the City, would be sufficient to meet all benefits payable on their behalf. The normal cost is calculated using an entry age based on benefit service with the current city. If a member has additional time-only vesting service through service with other TMRS cities or other public agencies, they retain this for determination of benefit eligibility and decrement rates. The salary-weighted average of these rates is the total normal cost rate. The unfunded actuarial accrued liability reflects the difference between the portion of projected benefits attributable to service credited prior to the valuation date and assets already accumulated. The unfunded actuarial accrued liability is paid off in accordance with a specified amortization procedure outlined in C below.

C. Amortization Policy: For "underfunded" cities the amortization as of the valuation date is a level percentage of payroll over a closed period using the process of "laddering". Bases that existed prior to this valuation continue to be amortized on their original schedule. New loss bases for cities with fifteen or more employees are amortized over individual periods of not more than 20 years. New gains (including lump sum contributions) are offset against and amortized over the same period as the current largest outstanding loss base for the specific City which in turn decreases contribution rate volatility.

   Once a City reaches an "overfunded" status, all prior bases are erased and an amount of the surplus is credited against the contribution rate to keep the funded ratio constant year over year.

   Ad hoc benefit enhancements are amortized over individual periods using a level dollar policy. The period will be based on the minimum of 12 years or the current life expectancy of the covered group. However, if the non-ad hoc (level percent) amortization factor is smaller due to a shorter amortization period based on the employer's size, as described below, ad hoc enhancements will be amortized the same as any other loss.

D. Small City Methodology – For cities with fewer than twenty employees, more conservative methods and assumptions are used. First, lower termination rates are used for smaller cities, with maximum multipliers of 80% for employers with less than 6 members, 90% for employers with 6 to 10 members, 100% for employers with 11 to 15 members, and 120% for employers with less than 100 members.

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

   For underfunded cities, the maximum period for amortizing losses is decreased by 1 year for each active member less than the 15-member threshold. For example, an employer with 8 active members and a current maximum amortization period of 20 will use (20-(15-8)) = 13-year amortization period for a loss in that year's valuation. Under this policy, the lowest amortization period will be 20-(15-1) = 6 years. Once the city is overfunded, the amortization period will revert back to the standard policy.

E. Supplemental Death Benefit Fund – The contribution rate for the Supplemental Death Benefit (SDB) is equal to the expected benefit payments during the upcoming year divided by the annualized pay of current active members and is calculated separately for actives and retirees. The SDB rate is equal to the expected term cost.

F. Effectively Repeating Assumption – If a city provides the same ad hoc benefit more frequently than every four years, the city will be deemed to be "Effectively Repeating". Each year the city adopts an ad hoc benefit that triggers this condition, an assumption will be reflected in the contribution rate calculation equal to 20% of the repeating benefit cost so that after five years of ad hoc adoptions, the city's contribution rate calculation will reflect 100% of the repeating benefit cost. This Effectively Repeating assumption can be removed if the city doesn't provide an ad hoc benefit for three consecutive years or if the city formally requests the assumption be removed and meets certain conditions.

IV. Other Assumptions

1. Valuation payroll (used for determining the amortization contribution rate): A wieghted average of the actual payroll during the prior fiscal years, with 33% weight given to the most recent year and 67% weight given to the expected payroll for the previous fiscal year, moved forward with one year's payroll growth rate and adjusted for changes in population.

2. Individual salaries used to project benefits: For members with more than three years of service, actual salaries from the past three fiscal years are used to determine the USC final average salary as of the valuation date. For future salaries, this three-year average is projected forward with two years of salary scale to create the salary for the year following the valuation. This value is then projected with normal salary scales.

3. Timing of benefit payments: Benefit payments are assumed to be made in the middle of the month. Although TMRS benefits are paid at the end of the month, eligibility for that payment is determined at the beginning of the month. A middle of month payment approximates the impact of the combination of eligibility determination and actual payment timing.

4. Percent married: 100% of the employees are assumed to be married.

5. Age difference: Male members are assumed to be three years older than their spouses, and female members are assumed to be three years younger than their spouses.

6. Optional Forms: All healthy and disabled members are assumed to choose a 50% Joint and Survivor option when they retire. For healthy members, this is approximated by reducing the benefit payment by a factor equal to 2.1% at age 60 (with adjustments by age). The 2.1% is effective for the 2019 calendar year and will reduce by 10% each year until the phase into the APR rates is complete, at which time there will be no need for such factor.

7. Percent electing annuity on death (when eligible): For vested members not eligible for retirement, 75% of the spouses of male members and 70% of the spouses of female members are assumed to commence an immediate benefit in lieu of a deferred annuity or a refund. Those not electing an immediate benefit are assumed to take a refund. All of the spouses of married participants who die after becoming eligible for a retirement benefit are assumed to elect an annuity that commences immediately.

8. Partial Lump Sum Utilization: It is assumed that each member at retirement will withdraw 40% of their eligible account balance.

9. Inactive Population: All non-vested members of a city are assumed to take an immediate refund if they are not contributing members in another city. Vested members not contributing in another city are assumed to take a deferred retirement benefit, except for those who have terminated in the past 12 months for whom one year of forfeiture probability is assumed. The forfeiture rates for inactive members of a city who are contributing members in another city are equal to the probability of termination multiplied by the forfeiture rates shown in II(A) and II(B) respectively. These rates are applied each year until retirement eligibility. Once a member is retirement eligible, they are assumed to commence benefits based on the service retirement rates shown in II(H).

10. There will be no recoveries once disabled.

11. No surviving spouse will remarry and there will be no children's benefit.

12. Decrement timing: Decrements of all types are assumed to occur mid-year.

13. Eligibility testing: Eligibility for benefits is determined based upon the age nearest birthday and service nearest whole year on the date the decrement is assumed to occur.

14. Decrement relativity: Decrement rates are used directly from the experience study, without adjustment for multiple decrement table effects.

15. Incidence of Contributions: Contributions are assumed to be received continuously throughout the year based upon the computed percent of payroll shown in this report, and the actual payroll payable at the time contributions are made.

16. Benefit Service: All members are assumed to accrue 1 year of eligibility service each year.

17. The decrement rates for service related decrements are based on total TMRS eligibility service.

V. *Participant Data*

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

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

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

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

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

SECTION 7

SUMMARY OF BENEFIT PROVISIONS

Section 7

Texas Municipal Retirement System
Summary of Plan Benefit Provisions

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

Upon retirement, benefits depend on the sum of the Member's contributions, with interest, and the city-financed monetary credits, with interest. City-financed monetary credits are composed of three sources: Prior Service Credits, Current Service Credits, and Updated Service Credits. The available Member contribution rates are 5%, 6%, 7% or 8% (some cities were grandfathered at a 3% rate), while the city's matching ratio will be 100%, 150%, or 200%. The balance at the beginning of each year is granted an interest credit as determined by the Board (Member account balances are guaranteed at least 5% interest).

- Prior Service Credits: At the inception of each city's plan, the city granted monetary credits for service rendered before the plan began of a percentage, adopted by the city, of a theoretical amount at least equal to two times what would have been contributed by the Member, with interest (3% annual), prior to establishment of the plan.

- Current Service Credits: Monetary credits for service since each plan began are a percent of the Member's accumulated contributions based on the city's matching rate in effect at the time the Member contributions are made.

- Updated Service Credit (USC): This monetary credit is determined by recalculating the Member's account balance by assuming that the current Member contribution rate of the currently employing city has always been in effect to create a hypothetical balance. The computation also assumes that the Member's salary has always been the Member's average salary during the 36-month period ending 13 months before the effective date of calculation. This hypothetical account balance is increased by 3% each year (not the actual interest credited to Member accounts in previous years), and increased by the city match currently in effect. The resulting sum is then compared to the Member's actual account balance increased by the actual city match and actual interest credited. If the hypothetical balance exceeds the actual balance and the difference between them exceeds the current USC or Prior Service Credit, the Member is granted a monetary credit (the new USC) equal to the difference between the hypothetical balance and the actual balance. The calculation may be done on a repeating or an ad hoc basis.

At retirement, the benefit is calculated as if the sum of the Member's contributions with interest and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options: retiree life only; one of three lifetime survivor options; or one of three guaranteed term options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution (PLSD) in an amount equal to 12, 24, or 36 monthly payments under the retiree life only option, which cannot exceed 75% of the total Member contributions and interest. A participating city may elect to increase the annuities of its retirees, either annually or on an annually repeating basis, effective January 1 of a calendar year. Cities may adopt annuity increases at a rate equal to either 30%, 50%, or 70% of the increase (if any) in the Consumer Price Index — all Urban Consumers (CPI-U) between the December preceding the Member's retirement date and the December 13 months before the effective date of the increase, minus any previously granted increases. Additionally, cities may adopt a non-retroactive option on a limited basis, with annuity increases equal to either 30%, 50%, or 70% of the increase in CPI-U for the 12-month period ending the December 13 months before the effective date of the increase. The non-retroactive option was only available for cities to adopt on an annually repeating basis until December 31, 2025.

Section 7

Texas Municipal Retirement System

Summary of Benefit Provision Changes Reflected in 12/31/2025 Valuation

City	Changes
Abernathy	1) Increased retroactive repeating COLA from 30% to 70%.
	2) Increased Employee contribution rate from 5% to 6%.
	3) Increased statutory max to 8.50% due to plan changes.
Aledo	Increased Employee contribution rate from 7% to 8%.
Amarillo	Increased non-retroactive repeating COLA from 50% to 70%.
Anson	1) Increased city matching ratio from 1.5 - 1 to 2 - 1.
	2) Increased statutory max to 11.50% due to plan changes.
Argyle	Adopted supplemental death benefits for actives and retirees.
Arp	Increased Employee contribution rate from 7% to 8%.
Aubrey	1) Increased Employee contribution rate from 7% to 8%.
	2) Removed statutory max.
Bedford	Adopted 50% non-retroactive repeating COLA.
Bee Cave	1) Adopted 50% non-retroactive repeating COLA.
	2) Adopted 20 yr, any age retirement eligibility.
	3) Removed statutory max.
Blanco	1) Increased Employee contribution rate from 7% to 8%.
	2) Removed statutory max.
Blue Mound	1) Adopted 100% repeating USC.
	2) Adopted 70% non-retroactive repeating COLA.
Borger	Increased Employee contribution rate from 7% to 8%.
Brownsville PUB	Increased Employee contribution rate from 7% to 8%.
Bullard	1) Increased Employee contribution rate from 7% to 8%.
	2) Adopted restricted prior service credit. *
Cactus	1) Increased Employee contribution rate from 7% to 8%.
	2) Removed statutory max.
Canton	Increased Employee contribution rate from 7% to 8%.
Cisco	Adopted supplemental death benefits for retirees.
Clarendon	1) Increased Employee contribution rate from 7% to 8%.
	2) Increased city matching ratio from 1 - 1 to 1.5 - 1.
	3) Removed statutory max.
Clarksville City	Increased Employee contribution rate from 7% to 8%.
Cleburne	Increased Employee contribution rate from 7% to 8%.
Collinsville	Adopted 5 year vesting.
Copper Canyon	Adopted restricted prior service credit. *
Corpus Christi	1) Adopted 100% repeating USC with transfer.
	2) Rescinded 30% non-retroactive repeating COLA.
	3) Granted 30% retroactive ad hoc COLA.
	4) Increased Employee contribution rate from 7% to 8%.
Cottonwood Shores	1) Decreased retroactive repeating COLA from 70% to 30%.
	2) Increased Employee contribution rate from 6% to 7%.
Cotulla	1) Increased repeating USC from 80% with transfer to 100% with transfer.
	2) Increased Employee contribution rate from 5% to 6%.
	3) Increased statutory max to 12.50% due to plan changes.
Crandall	1) Increased Employee contribution rate from 7% to 8%.
	2) Removed statutory max.
Crawford	1) Adopted supplemental death benefits for actives and retirees.
	2) Adopted 100% repeating USC with transfer.
	3) Adopted 70% retroactive repeating COLA.
	4) Adopted 20 yr, any age retirement eligibility.
	5) Increased Employee contribution rate from 5% to 7%.
	6) Increased city matching ratio from 1 - 1 to 2 - 1.
	7) Removed statutory max.

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

Section 7

Texas Municipal Retirement System

Summary of Benefit Provision Changes Reflected in 12/31/2025 Valuation

City	Changes
Crowley	Removed statutory max.
Cuero	1) Adopted 70% non-retroactive repeating COLA.
	2) Increased Employee contribution rate from 5% to 6%.
	3) Removed statutory max.
Dallas Police and Fire PS	Increased Employee contribution rate from 7% to 8%.
Dayton	Increased Employee contribution rate from 7% to 8%.
De Kalb	1) Increased city matching ratio from 1.5 - 1 to 2 - 1.
	2) Increased statutory max to 13.50% due to plan changes.
Donna	Rescinded 100% repeating USC with transfers.
Eagle Lake	1) Increased Employee contribution rate from 6% to 8%.
	2) Removed statutory max.
East Mountain	Increased Employee contribution rate from 7% to 8%.
Edgewood	Increased Employee contribution rate from 5% to 6%.
Elgin	1) Adopted 70% non-retroactive repeating COLA.
	2) Increased Employee contribution rate from 7% to 8%.
Elmendorf	1) Adopted 100% repeating USC.
	2) Adopted 30% retroactive repeating COLA.
Eustace	Granted 100% ad hoc USC.
Fate	Adopted 70% retroactive repeating COLA.
Freeport	1) Decreased repeating USC from 100% with transfer to 75%.
	2) Increased Employee contribution rate from 7% to 8%.
Granbury	1) Adopted 70% non-retroactive repeating COLA.
	2) Increased Employee contribution rate from 7% to 8%.
Gregory	1) Adopted 20 yr, any age retirement eligibility.
	2) Adopted restricted prior service credit. *
Groves	Increased Employee contribution rate from 6% to 7%.
Hallsville	Increased Employee contribution rate from 7% to 8%.
Haltom City	Adopted buy-back provision. *
Hamilton	1) Increased Employee contribution rate from 7% to 8%.
	2) Adopted restricted prior service credit. *
Hamlin	Increased city matching ratio from 1 - 1 to 2 - 1.
Harlingen	1) Granted 100% ad hoc USC with transfer.
	2) Removed statutory max.
Harlingen Waterworks Sys	1) Granted 100% ad hoc USC.
	2) Adopted buy-back provision. *
Hereford	1) Increased Employee contribution rate from 5% to 6%.
	2) Removed statutory max.
Hico	1) Increased Employee contribution rate from 7% to 8%.
	2) Removed statutory max.
Hillsboro	Increased Employee contribution rate from 5% to 6%.
Holland	Adopted restricted prior service credit. *
Horizon City	Increased city matching ratio from 1.5 - 1 to 2 - 1.
Hudson Oaks	1) Adopted 70% non-retroactive repeating COLA.
	2) Increased Employee contribution rate from 7% to 8%.
Hunters Creek Village	Adopted 20 yr, any age retirement eligibility.
Hurst	Granted 30% retroactive ad hoc COLA.
Ingleside	Increased Employee contribution rate from 6% to 8%.
Iowa Colony	Adopted restricted prior service credit. *
Jacinto City	Increased Employee contribution rate from 6% to 7%.
Jacksonville	Increased Employee contribution rate from 6% to 7%.
Jarrell	Increased Employee contribution rate from 7% to 8%.
Joshua	1) Adopted 50% repeating USC.

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

Section 7

Texas Municipal Retirement System

Summary of Benefit Provision Changes Reflected in 12/31/2025 Valuation

City	Changes
Joshua	2) Adopted 70% retroactive repeating COLA.
Kemah	Increased Employee contribution rate from 7% to 8%.
Kermit	Increased Employee contribution rate from 7% to 8%.
Kingsville	1) Decreased repeating USC from 100% with transfer to 50%.
	2) Adopted 70% non-retroactive repeating COLA.
	3) Increased city matching ratio from 1.5 - 1 to 2 - 1.
Lavon	Increased Employee contribution rate from 7% to 8%.
Leonard	1) Increased Employee contribution rate from 7% to 8%.
	2) Removed statutory max.
Lewisville	Adopted 70% non-retroactive repeating COLA.
Log Cabin	Adopted restricted prior service credit. *
Lorena	1) Increased Employee contribution rate from 6% to 7%.
	2) Removed statutory max.
Lucas	1) Increased Employee contribution rate from 7% to 8%.
	2) Removed statutory max.
Malakoff	1) Increased Employee contribution rate from 7% to 8%.
	2) Removed statutory max.
Manvel	1) Adopted 100% repeating USC with transfer.
	2) Adopted 70% retroactive repeating COLA.
	3) Removed statutory max.
Meadows Place	1) Granted 100% ad hoc USC.
	2) Granted 70% retroactive ad hoc COLA.
Melissa	Increased Employee contribution rate from 7% to 8%.
Memphis	Adopted restricted prior service credit. *
Merkel	Increased Employee contribution rate from 7% to 8%.
Mesquite	Granted 50% retroactive ad hoc COLA.
Missouri City	1) Granted 100% ad hoc USC with transfer.
	2) Granted 70% retroactive ad hoc COLA.
Montgomery	1) Adopted 50% non-retroactive repeating COLA.
	2) Increased Employee contribution rate from 7% to 8%.
	3) Removed statutory max.
Mount Enterprise	Increased Employee contribution rate from 7% to 8%.
Navasota	1) Adopted 20 yr, any age retirement eligibility.
	2) Increased Employee contribution rate from 5% to 6%.
	3) Increased statutory max to 12.50% due to plan changes.
Nederland	Adopted 30% non-retroactive repeating COLA.
New Fairview	Increased Employee contribution rate from 7% to 8%.
Palmer	1) Increased Employee contribution rate from 7% to 8%.
	2) Removed statutory max.
Plains	Adopted 20 yr, any age retirement eligibility.
Point Comfort	Increased city matching ratio from 1 - 1 to 2 - 1.
Port Lavaca	1) Increased city matching ratio from 1.5 - 1 to 2 - 1.
	2) Increased statutory max to 11.50% due to plan changes.
Port Neches	Granted 30% retroactive ad hoc COLA.
Primera	1) Increased Employee contribution rate from 7% to 8%.
	2) Removed statutory max.
Providence Village	Increased Employee contribution rate from 7% to 8%.
Quinlan	1) Increased Employee contribution rate from 6% to 7%.
	2) Removed statutory max.
Quintana	Increased Employee contribution rate from 7% to 8%.
Red Oak	1) Adopted 100% repeating USC with transfer.
	2) Adopted 50% non-retroactive repeating COLA.

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

Section 7

Texas Municipal Retirement System

Summary of Benefit Provision Changes Reflected in 12/31/2025 Valuation

City	Changes
Red Oak	3) Removed statutory max.
Refugio	Adopted restricted prior service credit. *
Reklaw	1) Adopted 20 yr, any age retirement eligibility.
	2) Increased Employee contribution rate from 7% to 8%.
Riesel	Adopted restricted prior service credit. *
Robert Lee	Increased Employee contribution rate from 5% to 8%.
Roby	Increased Employee contribution rate from 7% to 8%.
Runaway Bay	1) Increased Employee contribution rate from 5% to 7%.
	2) Increased city matching ratio from 1.5 - 1 to 2 - 1.
	3) Increased statutory max to 13.50% due to plan changes.
Saint Hedwig	1) Increased Employee contribution rate from 5% to 6%.
	2) Increased city matching ratio from 1 - 1 to 2 - 1.
San Antonio	Granted 70% retroactive ad hoc COLA.
San Benito	1) Increased Employee contribution rate from 5% to 6%.
	2) Increased statutory max to 12.50% due to plan changes.
Santa Anna	Resumed participation in TMRS.
Santa Fe	1) Adopted 70% non-retroactive repeating COLA.
	2) Adopted 5 year vesting.
Shady Shores	Increased Employee contribution rate from 7% to 8%.
Shiner	Increased city matching ratio from 1.5 - 1 to 2 - 1.
Silsbee	Increased Employee contribution rate from 7% to 8%.
Sinton	Increased Employee contribution rate from 7% to 8%.
Slaton	1) Increased Employee contribution rate from 6% to 8%.
	2) Removed statutory max.
Smyer	1) Increased Employee contribution rate from 7% to 8%.
	2) Removed statutory max.
Southmayd	Increased city matching ratio from 1 - 1 to 1.5 - 1.
Southside Place	Adopted 30% non-retroactive repeating COLA.
Spring Valley Village	Adopted 20 yr, any age retirement eligibility.
Stinnett	1) Adopted 100% repeating USC with transfer.
	2) Increased Employee contribution rate from 5% to 8%.
	3) Increased city matching ratio from 1.5 - 1 to 2 - 1.
	4) Removed statutory max.
Sudan	1) Adopted 50% non-retroactive repeating COLA.
	2) Removed statutory max.
Sulphur Springs	Granted 100% ad hoc USC with transfer.
Sundown	Increased Employee contribution rate from 7% to 8%.
Surfside Beach	1) Adopted 20 yr, any age retirement eligibility.
	2) Increased Employee contribution rate from 7% to 8%.
	3) Removed statutory max.
Texas Municipal League IRP	Adopted 5 year vesting.
Throckmorton	Removed statutory max.
Tool	1) Increased Employee contribution rate from 5% to 6%.
	2) Increased city matching ratio from 1.5 - 1 to 2 - 1.
Trinidad	Decreased city matching ratio from 2 - 1 to 1 - 1.
Wake Village	Increased Employee contribution rate from 7% to 8%.
Waller	1) Adopted 30% retroactive repeating COLA.
	2) Adopted 20 yr, any age retirement eligibility.
	3) Increased Employee contribution rate from 7% to 8%.
	4) Removed statutory max.
Weslaco	1) Granted 50% ad hoc USC with transfer.
	2) Granted 30% retroactive ad hoc COLA.

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

Section 7

Texas Municipal Retirement System

Summary of Benefit Provision Changes Reflected in 12/31/2025 Valuation

City	Changes
Westlake	Adopted 50% retroactive repeating COLA.
Whitewright	Adopted restricted prior service credit. *
Wichita Falls	Adopted 5 year vesting.
Wimberley	Increased Employee contribution rate from 5% to 6%.
Winona	1) Increased Employee contribution rate from 7% to 8%. 2) Removed statutory max.
Wolfforth	Increased Employee contribution rate from 5% to 7%.

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

SECTION 8

RISKS ASSOCIATED WITH MEASURING THE ACCRUED LIABILITY AND ACTUARIALLY DETERMINED CONTRIBUTION

Section 8

Texas Municipal Retirement System
Risks Associated With Measuring the Accrued Liability and Actuarially Determined Contribution

The determination of the Accrued Liability and the Actuarially Determined Contribution (ADC) requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the Accrued Liability and the ADC that results from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

1. Investment risk – actual investment returns may differ from the expected returns;
2. Asset/Liability mismatch – changes in asset values may not match changes in liabilities, thereby altering the gap between the Accrued Liability and Assets and consequently altering the funded status and contribution requirements;
3. Contribution risk – actual contributions may differ from expected future contributions. For example, actual contributions may not be made in accordance with the plan's funding policy or material changes may occur in the anticipated number of covered employees, covered payroll, or other relevant contribution base;
4. Salary and Payroll risk – actual salaries and total payroll may differ from expected, resulting in actual future Accrued Liability and contributions differing from expected;
5. Longevity risk – Members may live longer or shorter than expected and receive pensions for a period of time other than assumed;
6. Other demographic risks – Members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future Accrued Liability and contributions differing from expected.

The effects of certain trends in experience can generally be anticipated. For example, if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.

The computed contribution rates shown in this report may be considered as a minimum contribution rate that complies with the Board's funding policy and state statute. The timely receipt of the ADC is critical to support the financial health of the plan. Users of this report should be aware that contributions made at the actuarially determined rate do not necessarily guarantee benefit security.

With each valuation there is a presentation of the summary of findings to the Board. Included are various discussions and scenarios of potential risks.

Investment Risk Scenario Testing - Benefit Accumulation Fund (Smoothed)

The funded status and ADC are based on numerous actuarial assumptions that have been selected based on the System's past experience and future expectations, including the expected annual investment return of 6.75%. The basis for the 6.75% investment return assumption has been detailed in Section 6 of this report.

The following table illustrates the projected Funded Ratio and ADC over the next five years assuming alternative investment returns on the Market Value of Assets. The projections are based on actuarial assumptions (other than investment returns), methods and plan provisions used in this valuation.

Three scenarios of projected results are shown assuming annual net investment returns equal to:

1. The expected 25th percentile annual investment return over a 10-year period, based on the assumed investment return of 6.75% and an assumed standard deviation of 10.6% (approximately 4.50% per year)
2. The annual investment return assumed in this valuation of 6.75%
3. The expected 75th percentile annual investment return over a 10-year period, based on the assumed investment return of 6.75% and an assumed standard deviation of 10.6% (approximately 9.00% per year)

	Projected Investment Return					
	4.50%		6.75%		9.00%	
December	Funded Ratio	ADC	Funded Ratio	ADC	Funded Ratio	ADC
2025	90.4%	14.54%	90.4%	14.54%	90.4%	14.54%
2026	91.5%	14.28%	91.8%	14.19%	92.0%	14.12%
2027	92.6%	14.12%	93.3%	13.84%	93.9%	13.61%
2028	93.2%	14.08%	94.7%	13.50%	95.9%	13.00%
2029	93.7%	14.11%	96.1%	13.14%	98.2%	12.28%
2030	93.9%	14.22%	97.4%	12.76%	100.5%	9.53%

In the 4.50% scenario, which assumes the actual returns on a market basis are less than the assumed 6.75% return, the ADC is expected to begin to decrease for a few years due to deferred investment gains. Once these gains are offset by losses, the ADC is expected to begin increasing. However, the funding policy (closed amortization strategy) allows for an improving Funded Ratio despite the investment losses.

Inflation Risk

The cost-of-living options available for cities to provide their members are based on multiples of price inflation as measured by the CPI. Recent years have shown that CPI can spike quickly over a short period of time and increase liabilities and contribution requirements. This risk is not symmetric as when inflation has been lower than the 2.5% assumption it has been usually 0.5% to 1.0% lower, whereas the size of the spike has been 5-8% higher.

Plan Maturity Measures

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of Members in payment status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

Aggregate Benefit Accumulation Fund Results

	2025	2024
Ratio of the Market Value of Assets to Payroll	4.8	4.5
Ratio of Actuarial Accrued Liability to Payroll	5.0	5.0
Ratio of Active Members to Retirees and Beneficiaries	1.4	1.5
Net Cash Flow as a Percentage of Market Value of Assets	0.0%	-0.4%
Duration of Liabilities	17.6	17.5
Average Change in Contribution Rate with 10% Decline in Assets (Smoothed)	0.33%	0.32%
Average Change in Contribution Rate with 10% Decline in Assets (Unsmoothed)	3.28%	3.26%

Ratio of Market Value of Assets to Payroll: The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the Market Value of Assets is 4 times the payroll, a return on assets 5% different than assumed would equal 20% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in city contributions as a percentage of payroll.

Ratio of Actuarial Accrued Liability to Payroll: The ratio of liability to payroll may also be used as a measure of sensitivity of the liability itself. For example, if the Actuarial Accrued Liability is 5 times the payroll, a change in liability 2% other than assumed would equal 10% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in liability (and also city contributions) as a percentage of payroll.

The relationship between the Actuarial Accrued Liability and payroll is a useful indicator of the potential longer term asset-related volatility once the current UAAL is fully amortized. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

Ratio of Active Members to Retirees and Beneficiaries: A young plan with many active Members and few retirees will have a high ratio of active Member to retirees. A mature open plan may have close to the same number of active Members to retirees resulting in a ratio near 1. A very mature or closed plan may have significantly more retirees than active Members resulting in a ratio below 1.

Net Cash Flow as a Percentage of Market Value of Assets: A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a very mature plan or a need for additional contributions.

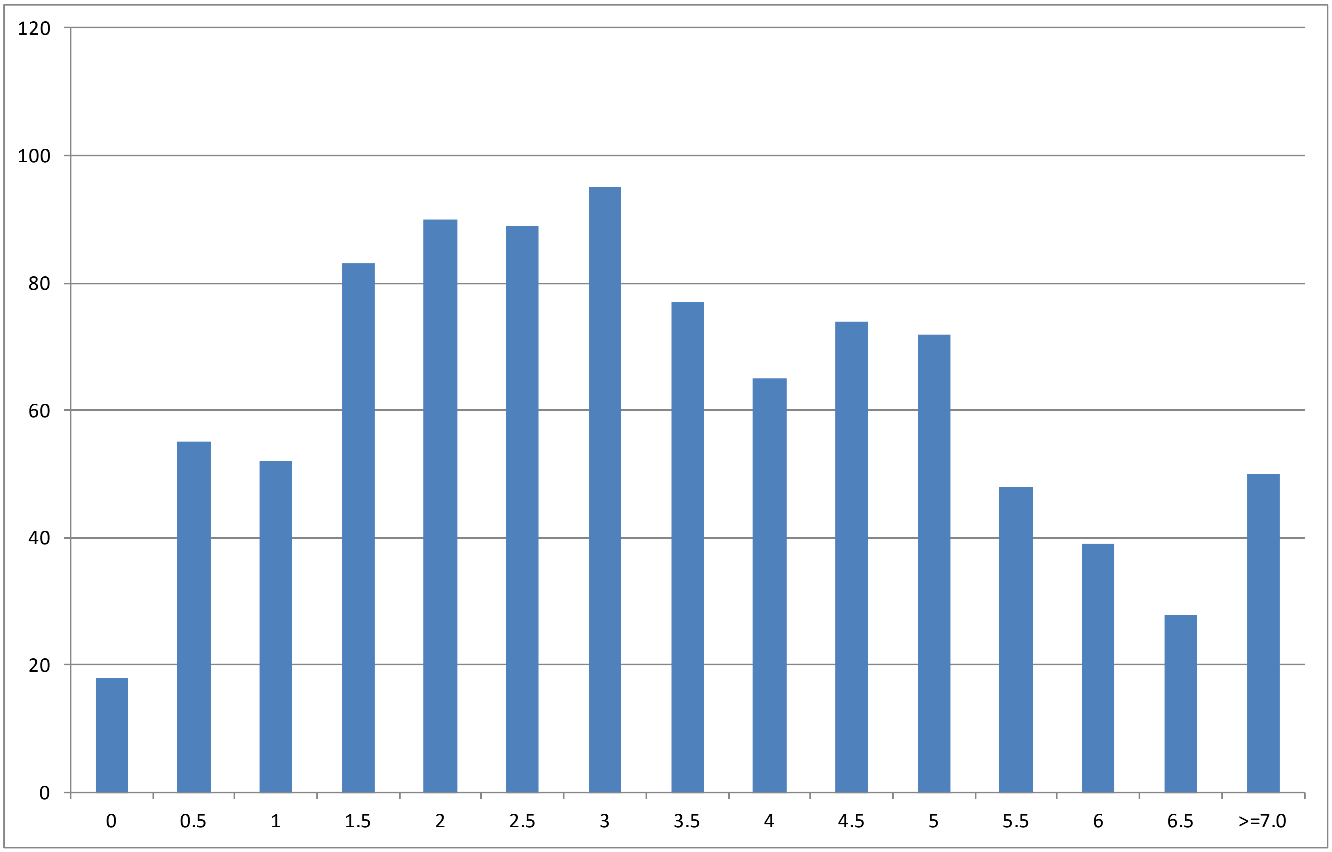
Duration of Liabilities: The duration of the Present Value of Future Benefits (PVFB) may be used to approximate the sensitivity to a 1% change in the assumed rate of return. For example, duration of 10 indicates that the PVFB would increase approximately 10% if the assumed rate of return were lowered 1%.

Change in Contribution Rate with 10% Decline in Assets (Smoothed): This shows the rate impact in one year if the Actuarial Value of Assets (AVA) was 10% lower than in the current actuarial valuation with the asset loss smoothed over a 10-year period as is done in the system-wide calculation of the AVA.

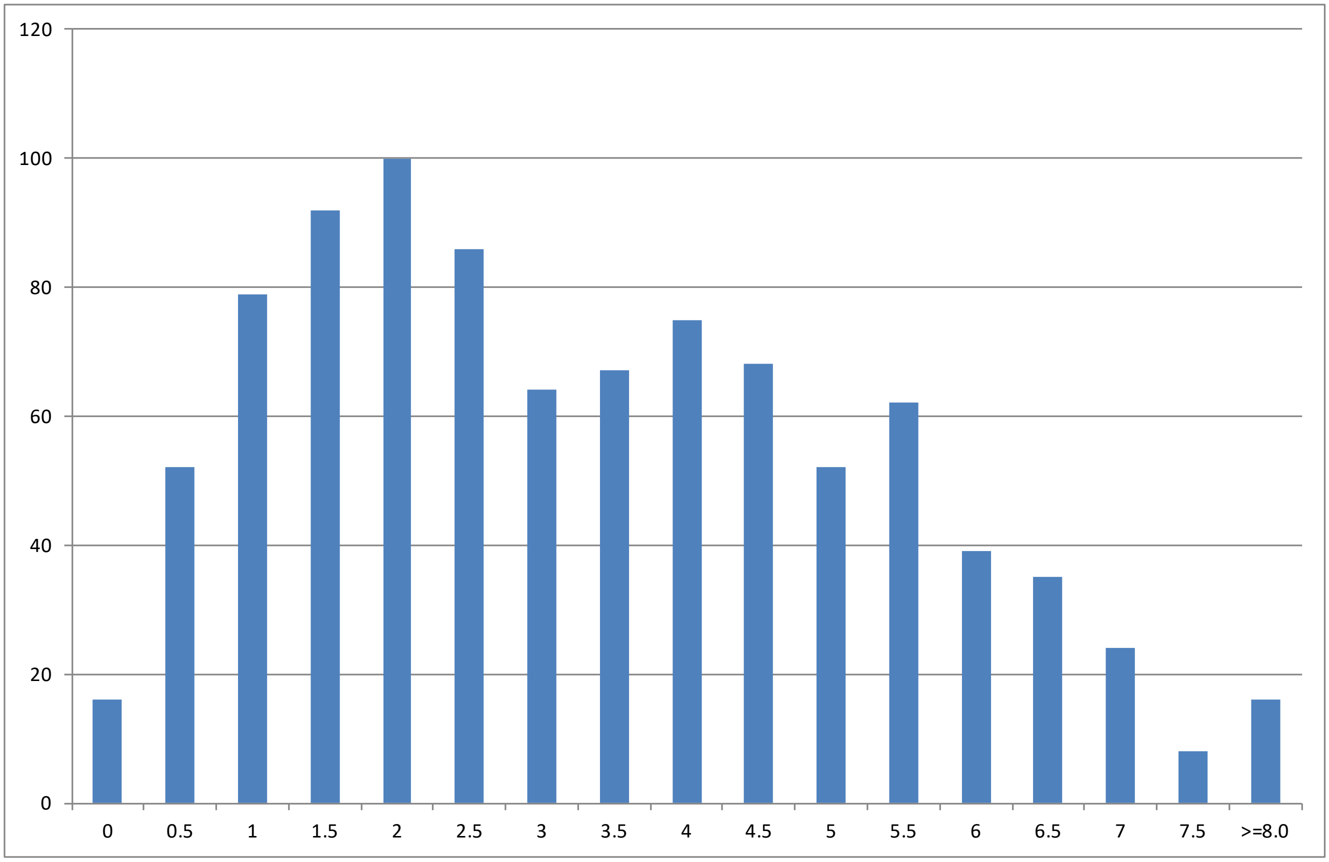
Change in Contribution Rate with 10% Decline in Assets (Unsmoothed): This shows the rate impact if the Actuarial Value of Assets was 10% lower than in the current actuarial valuation with the full asset loss recognized in the current valuation.

Distribution of Measures

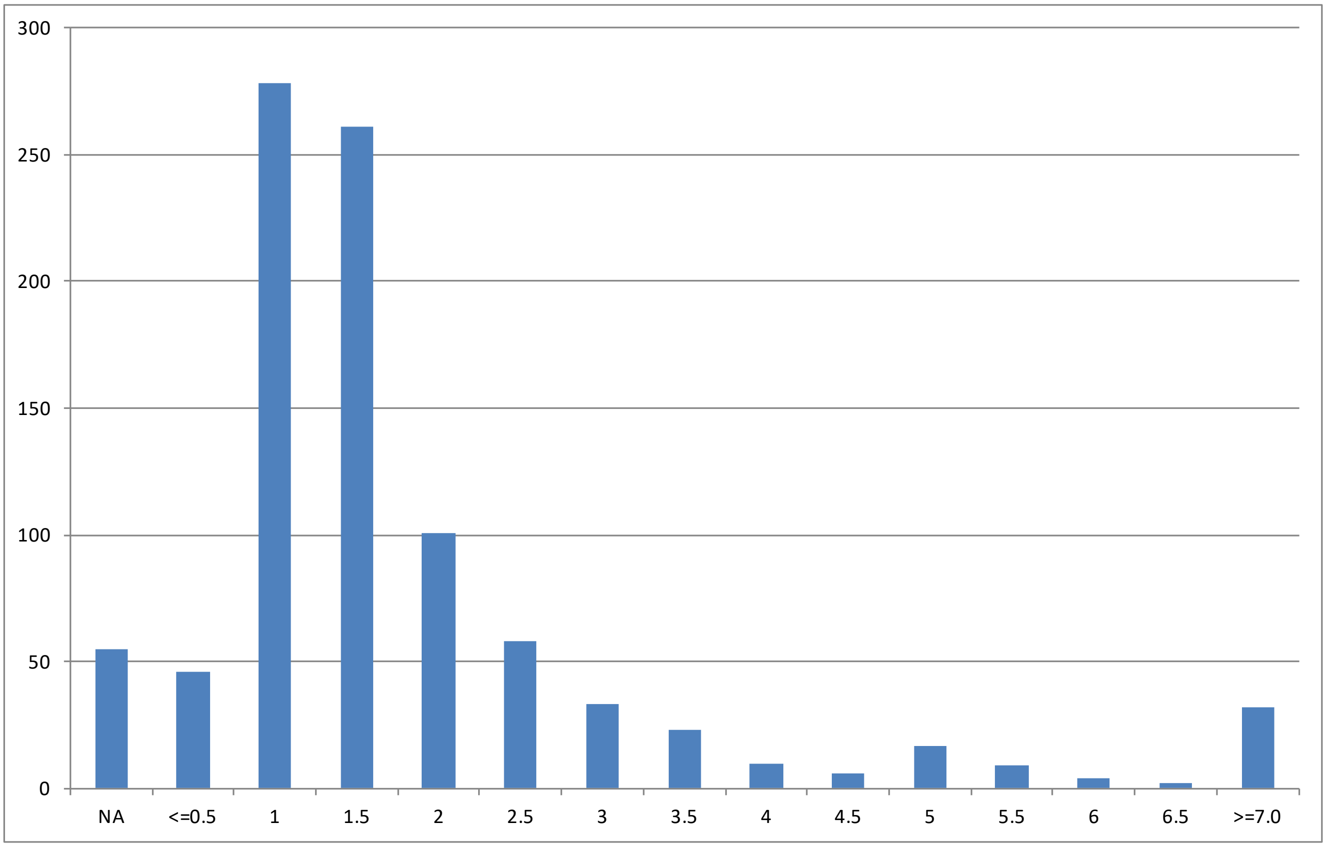
Ratio of the Market Value of Assets to Payroll



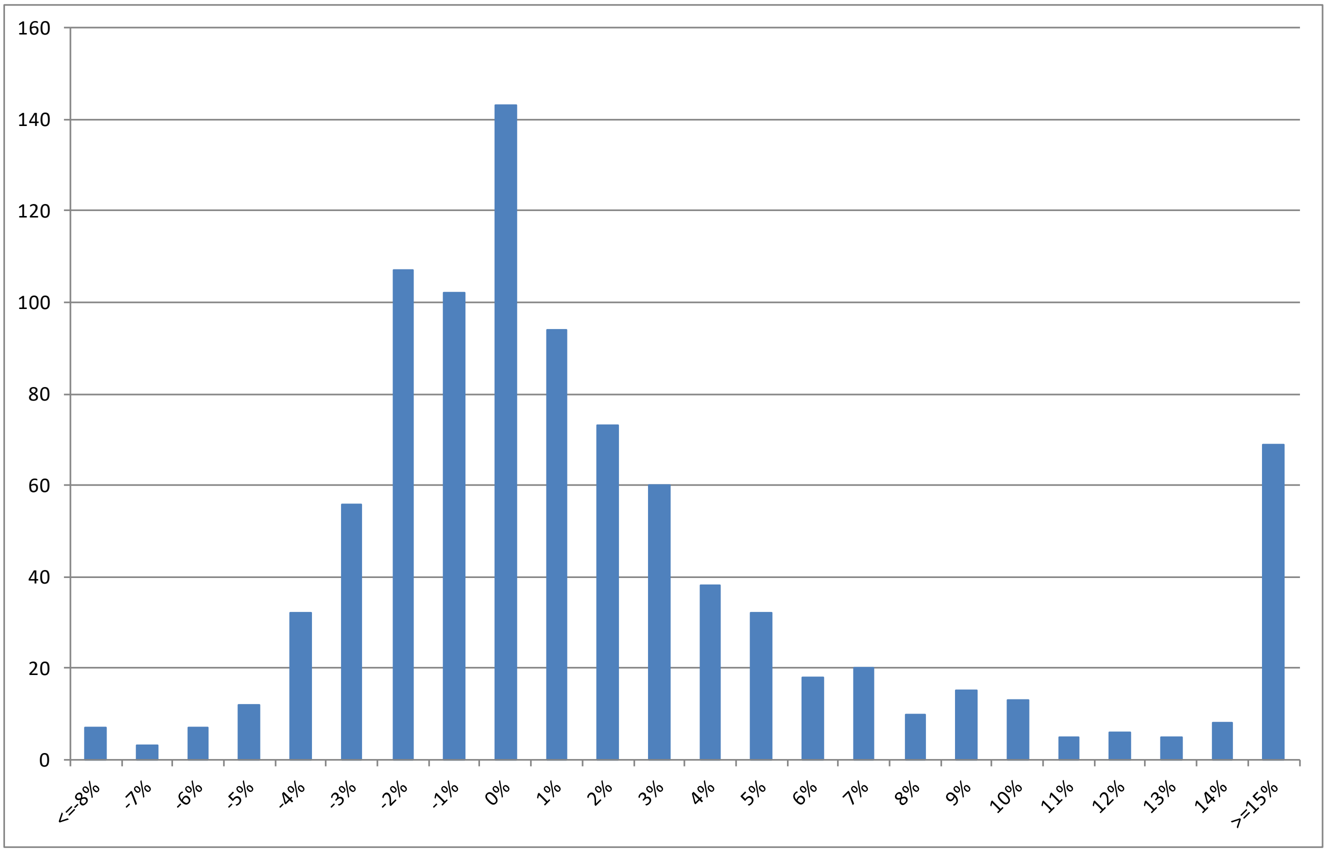
Distribution of Measures
Ratio of Actuarial Accrued Liability to Payroll



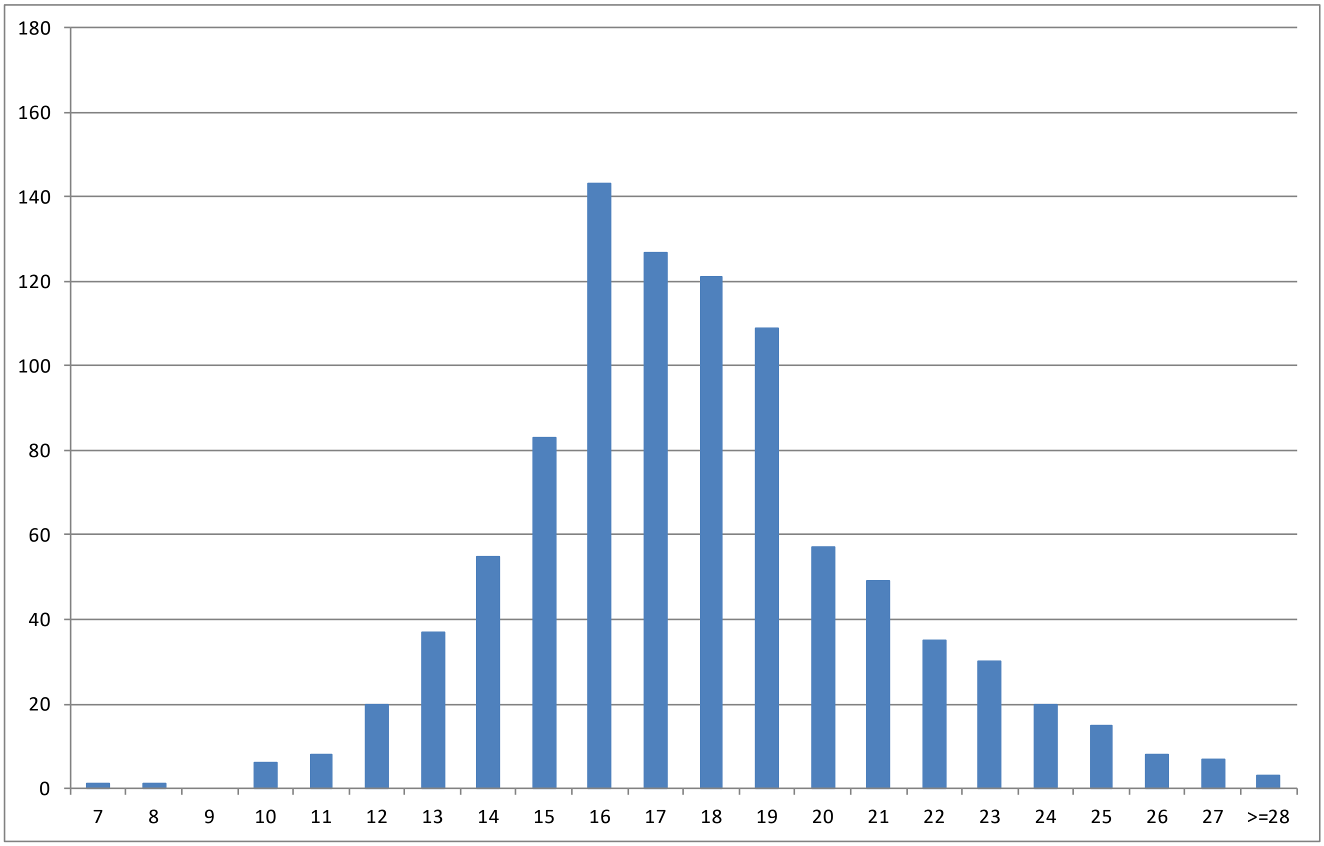
Distribution of Measures
Ratio of Actives to Retirees and Beneficiaries



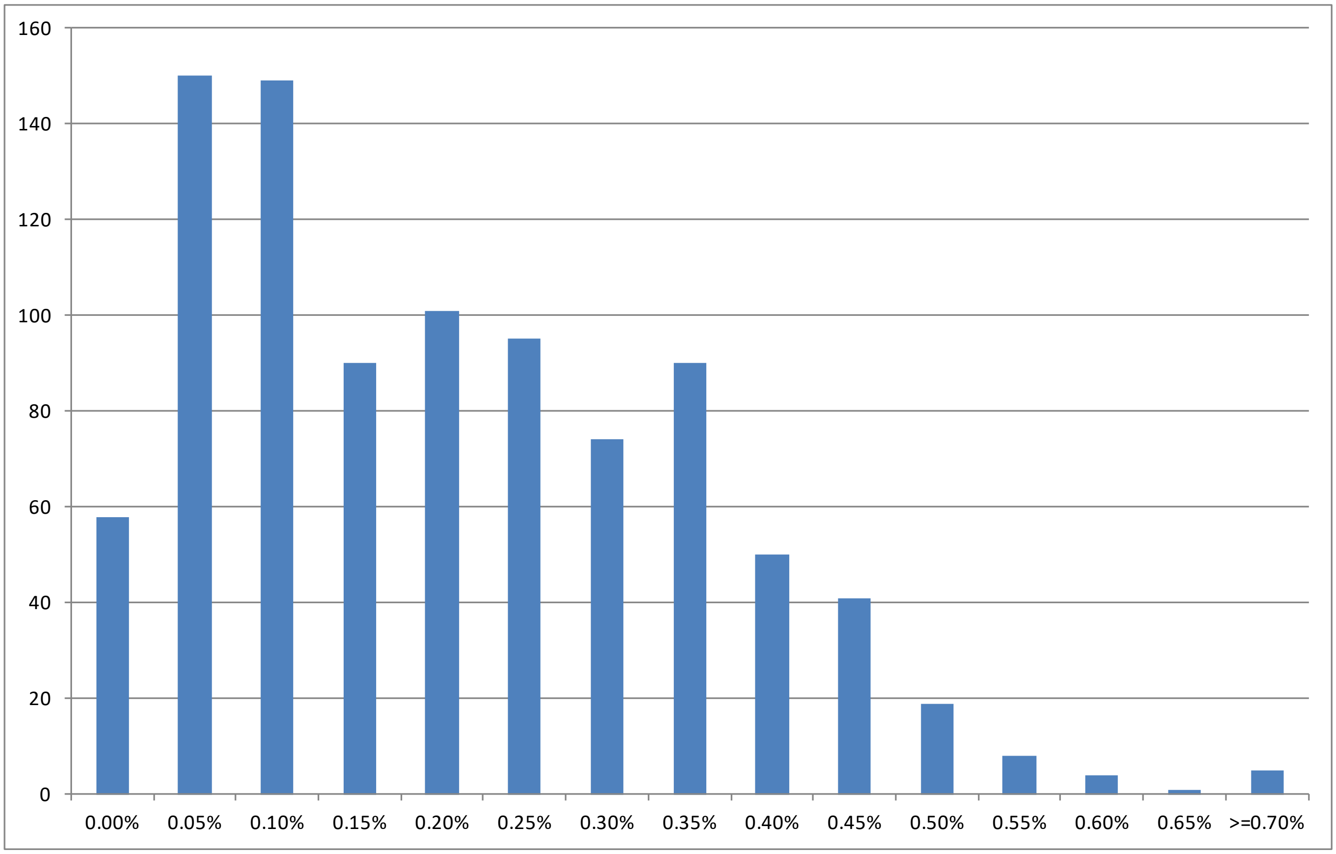
Distribution of Changes
Net Cash Flow as a Percentage of Market Value of Assets



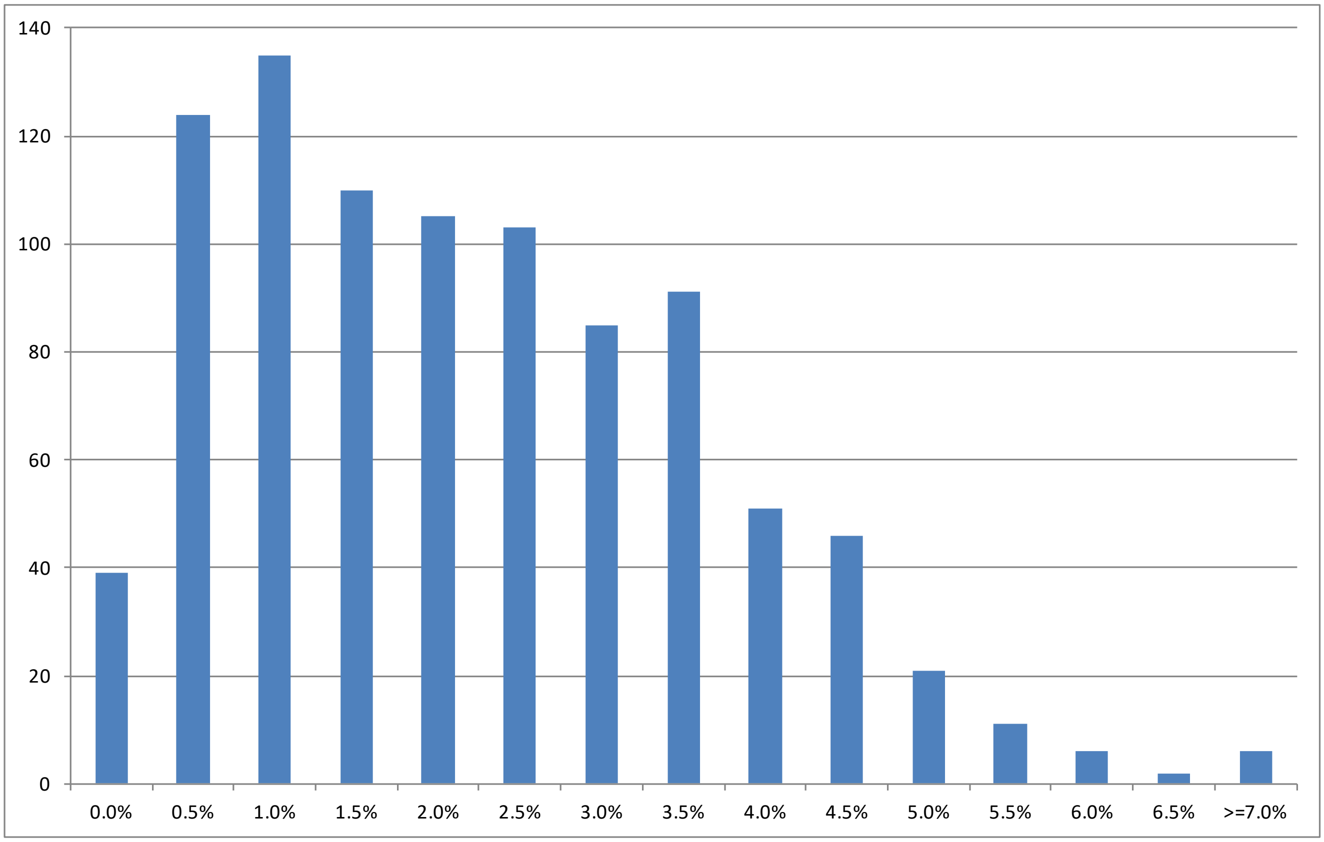
Distribution of Measures
Duration of Liabilities



Distribution of Changes
Change in Contribution Rate with 10% Decline in Assets (Smoothed)



Distribution of Changes
Change in Contribution Rate with 10% Decline in Assets (Unsmoothed)



Low-Default-Risk Obligation Measure

Actuarial Standards of Practice No. 4 (ASOP No. 4) was revised and reissued in December 2021 by the Actuarial Standards Board (ASB). It includes a new calculation called a low-default-risk obligation measure (LDROM) to be prepared and issued annually for defined benefit pension plans. The transmittal memorandum for ASOP No. 4 includes the following explanation:

"The ASB believes that the calculation and disclosure of this measure provides appropriate, useful information for the intended user regarding the funded status of a pension plan. The calculation and disclosure of this additional measure is not intended to suggest that this is the "right" liability measure for a pension plan. However, the ASB does believe that this additional disclosure provides a more complete assessment of a plan's funded status and provides additional information regarding the security of benefits that members have earned as of the measurement date."

The LDROM estimates the amount of money the plan would need to invest in low risk securities to provide the benefits with greater certainty. The current model expects lower costs but with higher risk, which creates less certainty and a possibility of higher costs. The LDROM model creates higher expected costs but more predictability when compared to the current model. Thus, the difference between the two measures (Valuation and LDROM) is one illustration of the possible costs the sponsor could incur if there was a reduction in the investment risk in comparison to the current diversified portfolio. However, the downside risk would be limited in the scenarios where the current portfolio would fail to achieve returns in excess of the low-default-risk discount, in this case 5.46%.

The following information has been prepared in compliance with this new requirement. Unless otherwise noted, the measurement date, actuarial cost methods, and assumptions used are the same as for the funding valuation covered in this actuarial valuation report of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the Accrued Liability and the ADC that results from the differences between actual experience and the actuarial assumptions.

A. LDROM measure of benefits earned as of the measurement date:	$ 60,385 million
B. Valuation liability at 6.75% on measurement date:	$ 51,171 million
C. Cost to mitigate investment risk in the System's portfolio:	$ 9,214 million

Disclosures: Discount rate used to calculate LDROM: 5.46% (Intermediate FTSE Pension Discount Curve as of December 31, 2025). This measure may not be appropriate for assessing the need for or amount of future contributions as the current portfolio is expected to generate significantly more investment earnings than the low-default-risk portfolio. This measure is also not appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligation as this measure includes projections of salary increases and the ability for current members to continue to accrue eligibility and vesting service.

Section 8

TEXAS MUNICIPAL RETIREMENT SYSTEM

RISKS ASSOCIATED WITH MEASURING THE ACCRUED LIABILITY AND ACTUARIALLY DETERMINED CONTRIBUTION

City#	CityName	Ratio of MVA to Covered Pay	Ratio of AAL to Covered Pay	Ratio of Actives to Retirees (A/R)	Net Cash Flow as a Percentage of Market Value of Assets	Duration of Liabilities	Change in Contribution Rate with 10% Decline in Assets (Smoothed)	Change in Contribution Rate with 10% Decline in Assets (Unsmoothed)
4	Abernathy	1.9	2.2	2.1	0.5%	17.8	0.13%	1.31%
6	Abilene	5.2	5.1	1.0	-2.4%	15.7	0.36%	3.59%
7	Addison	5.9	6.0	1.1	-1.3%	16.8	0.39%	3.94%
8	Agua Dulce	1.3	1.2	NA	10.5%	12.7	0.18%	1.79%
10	Alamo	2.3	2.3	2.3	3.1%	21.4	0.16%	1.59%
12	Alamo Heights	4.6	5.1	1.0	0.1%	17.7	0.32%	3.20%
14	Alba	2.2	2.1	2.7	5.1%	15.8	0.22%	2.22%
16	Albany	2.1	2.1	1.3	0.7%	13.4	0.14%	1.36%
17	Aledo	1.7	1.5	1.4	6.5%	20.9	0.07%	0.95%
18	Alice	5.1	4.4	1.0	-2.7%	15.4	0.18%	2.15%
19	Allen	4.6	4.9	2.0	1.9%	19.4	0.32%	3.16%
21	Alma	0.6	0.7	NA	28.6%	18.2	0.05%	0.46%
20	Alpine	2.8	2.1	2.1	-1.0%	15.8	0.10%	1.00%
22	Alto	3.7	3.5	1.0	2.4%	23.0	0.30%	3.01%
23	Alton	2.2	2.0	3.4	4.1%	22.7	0.08%	1.38%
24	Alvarado	1.5	1.9	2.8	9.2%	23.0	0.11%	1.07%
26	Alvin	5.6	5.9	1.3	0.2%	17.5	0.39%	3.85%
28	Alvord	1.8	1.7	1.3	2.8%	19.1	0.16%	1.60%
30	Amarillo	5.0	5.8	1.3	-0.6%	16.9	0.35%	3.45%
32	Amherst	2.4	1.2	1.7	0.0%	15.0	0.00%	0.84%
34	Anahuac	3.3	2.8	1.8	0.8%	17.0	0.12%	1.20%
36	Andrews	5.3	5.5	2.2	-0.4%	18.5	0.36%	3.59%
38	Angleton	4.0	4.0	1.6	0.4%	17.5	0.27%	2.74%
40	Anna	1.6	1.6	7.2	11.3%	25.6	0.11%	1.14%
41	Annetta	1.1	1.0	NA	13.2%	19.9	0.04%	0.56%
44	Anson	1.9	1.5	2.6	-0.1%	16.2	0.07%	0.72%
45	Anthony	1.1	1.3	3.3	10.6%	22.5	0.08%	0.76%
48	Aransas Pass	3.0	3.0	2.3	1.9%	19.6	0.20%	2.04%
50	Archer City	2.8	2.6	0.7	-1.5%	12.1	0.11%	2.13%
49	Arcola	0.5	0.4	5.0	6.5%	18.2	0.02%	0.28%
51	Argyle	3.5	3.3	1.0	2.4%	20.2	0.22%	2.43%
52	Arlington	7.2	6.9	1.2	-2.0%	17.2	0.48%	4.82%
54	Arp	2.1	2.6	1.3	6.6%	21.4	0.20%	1.96%
60	Aspermont	2.5	1.9	2.3	-0.5%	13.6	0.00%	0.60%
62	Athens	4.4	4.6	1.2	-1.3%	18.0	0.30%	2.96%
64	Atlanta	2.9	2.9	1.5	-0.5%	15.8	0.21%	2.12%
66	Aubrey	1.1	1.3	4.3	14.8%	26.9	0.08%	0.78%
67	Aurora	0.3	0.3	NA	52.2%	18.8	0.02%	0.32%
72	Avery	0.3	0.3	NA	22.4%	25.3	0.05%	0.46%
74	Avinger	1.9	1.5	3.0	-1.7%	15.7	0.07%	0.71%
75	Azle	3.6	4.1	1.3	3.7%	19.5	0.25%	2.49%
77	Baird	2.6	2.0	1.3	-3.1%	14.7	0.09%	0.94%
78	Balch Springs	4.0	4.5	1.4	2.8%	19.7	0.27%	2.71%
79	Balcones Heights	6.5	6.1	0.7	-2.6%	16.0	0.43%	4.26%
80	Ballinger	3.2	3.8	1.2	0.3%	17.5	0.21%	2.14%
82	Balmorhea	2.2	1.6	NA	2.3%	15.1	0.00%	0.55%
83	Bandera	3.7	3.4	1.1	1.4%	18.0	0.25%	2.48%
84	Bangs	4.6	3.8	1.2	-1.8%	17.8	0.17%	1.73%
90	Bartlett	2.5	2.4	1.5	5.1%	20.9	0.18%	1.81%
91	Bartonville	1.9	1.7	1.0	4.5%	17.3	0.07%	1.54%
92	Bastrop	2.9	3.0	2.1	4.2%	19.7	0.20%	1.97%
94	Bay City	4.4	4.5	1.1	-1.9%	15.9	0.31%	3.11%
93	Bayou Vista	1.6	1.3	1.0	-7.3%	16.3	0.07%	0.64%
96	Baytown	5.7	6.2	1.5	0.2%	18.3	0.39%	3.87%
103	Beasley	0.3	0.4	NA	33.7%	21.9	0.04%	0.43%
98	Beaumont	8.0	8.3	1.0	-2.1%	15.3	0.53%	5.35%
100	Bedford	2.7	4.0	2.2	4.6%	20.3	0.18%	1.77%
101	Bee Cave	2.7	3.1	4.0	4.5%	20.7	0.18%	1.77%
102	Beeville	3.0	2.2	1.1	-1.8%	15.9	0.12%	1.15%
106	Bellaire	7.1	7.6	1.0	-1.8%	15.9	0.48%	4.81%
109	Bellmead	3.9	3.7	2.1	1.7%	18.9	0.28%	2.76%
110	Bells	1.7	1.4	1.3	5.6%	20.4	0.06%	0.61%
112	Bellville	5.1	5.6	0.9	-1.2%	15.0	0.35%	3.50%
114	Belton	3.0	3.2	1.8	2.5%	18.8	0.21%	2.07%
118	Benbrook	6.6	6.7	1.3	-2.0%	17.7	0.45%	4.53%
120	Benjamin	0.5	0.9	3.0	27.8%	24.0	0.07%	0.70%
121	Berryville	2.1	1.9	1.0	0.7%	12.2	0.08%	1.78%
123	Bertram	1.3	1.1	2.3	2.9%	19.3	0.04%	0.49%
119	Beverly Hills	0.2	0.2	10.0	29.0%	21.0	0.01%	0.21%
124	Big Lake	5.1	5.9	2.8	2.6%	16.6	0.33%	3.33%
126	Big Sandy	2.4	2.3	1.1	-3.9%	14.9	0.21%	2.14%
128	Big Spring	6.2	6.7	0.9	-2.1%	15.7	0.44%	4.38%
132	Bishop	3.2	3.0	0.7	-3.6%	13.9	0.22%	2.24%
134	Blanco	2.0	1.6	0.9	2.9%	19.7	0.07%	0.74%
140	Blooming Grove	3.9	3.9	1.0	0.3%	15.6	0.49%	4.91%
142	Blossom	5.9	5.1	1.3	-0.7%	12.8	0.21%	2.84%
143	Blue Mound	1.8	1.7	1.2	3.7%	24.9	0.12%	1.19%
144	Blue Ridge	1.0	0.8	3.5	7.4%	21.0	0.04%	0.38%
148	Boerne	4.2	4.8	2.1	2.7%	18.8	0.29%	2.93%
150	Bogata	1.6	1.1	0.8	-3.2%	16.7	0.06%	0.62%

TEXAS MUNICIPAL RETIREMENT SYSTEM

RISKS ASSOCIATED WITH MEASURING THE ACCRUED LIABILITY AND ACTUARIALLY DETERMINED CONTRIBUTION

City#	CityName	Ratio of MVA to Covered Pay	Ratio of AAL to Covered Pay	Ratio of Actives to Retirees (A/R)	Net Cash Flow as a Percentage of Market Value of Assets	Duration of Liabilities	Change in Contribution Rate with 10% Decline in Assets (Smoothed)	Change in Contribution Rate with 10% Decline in Assets (Unsmoothed)
152	Bonham	3.3	3.3	1.3	-0.3%	17.6	0.24%	2.36%
154	Booker	3.2	2.9	3.3	-1.1%	16.1	0.12%	2.20%
156	Borger	4.9	5.6	1.5	0.3%	18.9	0.34%	3.39%
158	Bovina	1.5	1.2	1.8	-4.2%	18.1	0.06%	0.57%
160	Bowie	4.9	4.5	1.1	-0.8%	16.2	0.26%	3.24%
162	Boyd	1.1	0.9	3.9	6.2%	21.8	0.05%	0.53%
166	Brady	3.6	3.5	1.2	0.4%	16.3	0.24%	2.43%
170	Brazoria	4.2	3.4	1.2	-4.0%	14.8	0.15%	1.49%
172	Breckenridge	3.2	3.1	1.2	-1.8%	16.0	0.25%	2.46%
174	Bremond	4.4	4.1	NA	4.0%	13.7	0.16%	4.19%
176	Brenham	4.7	5.3	1.2	-1.0%	16.5	0.32%	3.17%
177	Bridge City	6.5	7.2	0.9	-1.5%	15.6	0.42%	4.21%
178	Bridgeport	3.3	3.7	1.4	3.1%	20.4	0.24%	2.44%
180	Bronte	3.6	3.3	2.0	-1.0%	11.1	0.16%	4.18%
182	Brookshire	2.8	2.9	2.0	4.5%	17.2	0.22%	2.19%
184	Brownfield	5.6	4.2	1.5	-2.5%	15.4	0.21%	2.06%
186	Brownsboro	0.9	1.2	2.0	2.6%	15.4	0.09%	0.87%
10188	Brownsville	6.2	6.4	1.4	-0.7%	18.0	0.42%	4.24%
20188	Brownsville PUB	5.9	6.9	1.6	0.1%	17.5	0.41%	4.13%
10190	Brownwood	5.5	5.6	1.2	-1.4%	16.7	0.37%	3.72%
30190	Brownwood Health Dept.	3.3	3.5	1.1	2.7%	17.3	0.24%	2.36%
20190	Brownwood Library	4.1	2.0	1.3	0.2%	16.8	0.00%	0.00%
195	Bruceville-Eddy	2.7	2.6	2.0	1.1%	20.9	0.19%	1.88%
192	Bryan	6.1	5.9	1.2	-1.3%	17.5	0.42%	4.22%
193	Bryson	8.5	5.4	1.5	-2.8%	14.5	0.00%	0.86%
194	Buda	2.3	2.4	3.7	6.0%	21.8	0.16%	1.63%
196	Buffalo	2.7	2.3	0.9	-3.8%	13.3	0.10%	1.11%
198	Bullard	2.3	2.8	5.5	6.2%	19.5	0.16%	1.58%
203	Bulverde	2.0	2.0	2.1	3.7%	20.5	0.14%	1.43%
199	Bunker Hill Village	5.3	5.7	1.3	1.5%	15.5	0.47%	4.71%
200	Burkburnett	4.3	4.1	0.9	-3.8%	16.1	0.28%	2.85%
202	Burleson	4.3	4.7	1.6	1.7%	20.1	0.29%	2.87%
204	Burnet	3.6	3.7	1.6	1.0%	19.0	0.25%	2.47%
205	Byers	0.9	1.1	2.0	12.8%	20.9	0.13%	1.35%
207	Cactus	1.4	1.7	5.2	10.1%	25.0	0.10%	0.98%
208	Caddo Mills	1.0	1.4	5.6	16.1%	19.7	0.08%	0.77%
210	Caldwell	4.4	4.1	1.4	-2.2%	14.1	0.24%	3.14%
211	Callisburg	0.6	0.6	NA	20.0%	21.1	0.08%	0.81%
212	Calvert	1.4	1.6	1.3	3.6%	14.4	0.11%	1.14%
214	Cameron	3.3	3.7	1.1	1.0%	16.1	0.23%	2.29%
216	Campbell	2.7	2.4	1.0	-6.1%	11.5	0.10%	3.34%
220	Canadian	5.4	5.7	1.5	1.4%	16.6	0.36%	3.65%
221	Caney City	3.1	1.9	1.0	-8.4%	16.2	0.00%	0.00%
222	Canton	3.8	4.3	2.0	1.8%	16.8	0.26%	2.58%
224	Canyon	5.0	5.0	1.6	-1.2%	18.3	0.33%	3.31%
227	Carmine	3.4	2.7	2.0	2.1%	18.9	0.14%	1.35%
228	Carrizo Springs	3.7	3.2	1.7	-3.7%	14.0	0.13%	1.56%
230	Carrollton	7.3	7.0	1.0	-1.7%	16.4	0.50%	4.97%
232	Carthage	8.1	8.7	1.0	-2.2%	14.9	0.57%	5.66%
231	Castle Hills	5.5	5.8	0.9	-1.1%	16.6	0.38%	3.83%
234	Castroville	2.2	2.2	1.4	1.9%	17.9	0.16%	1.56%
238	Cedar Hill	5.5	5.8	1.4	0.5%	18.4	0.36%	3.59%
239	Cedar Park	3.7	4.3	2.3	4.0%	20.6	0.25%	2.53%
240	Celeste	0.9	0.9	1.7	5.6%	13.0	0.03%	0.97%
242	Celina	1.2	1.4	6.8	14.7%	25.1	0.08%	0.82%
244	Center	5.1	5.0	1.4	-0.6%	18.4	0.35%	3.46%
246	Centerville	6.6	5.9	2.5	-1.4%	12.5	0.25%	5.82%
247	Chandler	1.4	1.4	2.9	8.9%	16.2	0.10%	0.96%
248	Charlotte	5.0	2.9	1.3	-6.3%	13.2	0.00%	0.41%
249	Chester	19.1	15.8	0.7	-7.8%	9.5	0.59%	5.92%
245	Chico	2.4	2.3	0.6	-2.9%	12.2	0.25%	2.95%
250	Childress	4.5	4.8	1.2	-1.7%	17.1	0.31%	3.07%
251	Chillicothe	2.5	1.5	NA	7.7%	13.1	0.00%	0.24%
243	China	0.1	0.5	NA	100.0%	26.7	0.01%	0.10%
252	China Grove	0.2	0.4	NA	54.1%	25.6	0.02%	0.16%
253	Chireno	5.5	6.5	1.6	0.2%	16.0	0.51%	5.06%
255	Cibolo	2.3	2.4	2.6	5.5%	22.6	0.17%	1.65%
256	Cisco	2.9	2.4	1.8	-0.1%	18.1	0.11%	1.07%
258	Clarendon	3.0	2.4	0.9	-3.0%	12.4	0.11%	1.09%
259	Clarksville	6.5	4.7	0.5	-3.4%	15.0	0.22%	2.27%
260	Clarksville City	6.6	4.1	1.0	-4.1%	16.1	0.00%	0.77%
263	Clear Lake Shores	3.2	3.3	2.0	4.6%	20.0	0.22%	2.25%
264	Cleburne	5.1	5.7	1.2	-1.4%	16.2	0.35%	3.54%
266	Cleveland	2.8	2.8	1.7	1.1%	19.1	0.19%	1.94%
268	Clifton	2.1	2.2	1.1	0.5%	16.5	0.15%	1.53%
271	Clute	4.8	4.5	1.2	-0.1%	18.3	0.33%	3.34%
272	Clyde	3.7	3.8	2.1	2.0%	17.4	0.25%	2.48%
274	Coahoma	4.8	4.2	0.7	-2.2%	12.7	0.17%	3.46%
276	Cockrell Hill	4.8	4.2	1.0	0.0%	19.3	0.18%	2.28%
279	Coldspring	0.3	0.3	NA	43.4%	23.8	0.03%	0.31%

TEXAS MUNICIPAL RETIREMENT SYSTEM

RISKS ASSOCIATED WITH MEASURING THE ACCRUED LIABILITY AND ACTUARIALLY DETERMINED CONTRIBUTION

City#	CityName	Ratio of MVA to Covered Pay	Ratio of AAL to Covered Pay	Ratio of Actives to Retirees (A/R)	Net Cash Flow as a Percentage of Market Value of Assets	Duration of Liabilities	Change in Contribution Rate with 10% Decline in Assets (Smoothed)	Change in Contribution Rate with 10% Decline in Assets (Unsmoothed)
278	Coleman	6.4	6.5	0.9	-1.7%	14.3	0.50%	5.02%
280	College Station	5.3	5.5	1.5	0.7%	18.5	0.36%	3.58%
281	Colleyville	4.9	4.8	1.0	-0.6%	17.3	0.33%	3.30%
282	Collinsville	1.2	1.1	2.2	4.5%	19.2	0.04%	0.70%
283	Colmesneil	3.3	3.1	3.0	3.2%	16.7	0.18%	4.42%
284	Colorado City	4.2	3.7	1.1	-0.4%	14.7	0.16%	2.30%
286	Columbus	5.5	5.3	0.8	-2.4%	15.9	0.37%	3.72%
288	Comanche	2.8	2.7	1.3	0.1%	16.5	0.19%	1.93%
289	Combes	0.8	1.2	7.0	6.5%	18.7	0.05%	0.51%
291	Combine	0.1	0.1	NA	100.0%	18.7	0.00%	0.02%
290	Commerce	3.6	3.5	1.2	-0.7%	18.1	0.26%	2.58%
294	Conroe	5.1	5.4	2.0	0.3%	18.6	0.33%	3.31%
295	Converse	3.7	3.9	1.8	1.3%	20.4	0.25%	2.53%
298	Cooper	2.5	2.5	1.7	-1.0%	13.6	0.17%	1.73%
299	Coppell	6.4	6.7	1.1	0.0%	18.0	0.44%	4.37%
297	Copper Canyon	1.7	1.5	1.2	5.0%	14.0	0.07%	1.17%
300	Copperas Cove	4.8	5.0	1.0	-0.2%	17.6	0.33%	3.31%
301	Corinth	4.4	4.6	1.3	2.0%	19.8	0.29%	2.95%
302	Corpus Christi	5.4	5.6	1.1	-1.4%	15.6	0.36%	3.64%
304	Corrigan	2.1	1.8	1.4	-1.9%	17.1	0.07%	0.83%
306	Corsicana	5.7	5.8	1.0	-0.9%	15.7	0.45%	4.51%
307	Cottonwood Shores	0.7	1.3	18.0	28.6%	20.5	0.05%	0.49%
308	Cotulla	2.0	2.2	1.8	0.8%	16.4	0.13%	1.33%
311	Covington	0.4	0.3	NA	26.2%	18.2	0.02%	0.18%
310	Crandall	2.6	2.6	2.4	4.2%	23.5	0.18%	1.80%
312	Crane	5.1	4.4	1.6	-1.6%	16.9	0.18%	2.43%
314	Crawford	1.1	2.3	5.0	20.6%	24.4	0.12%	1.24%
315	Creedmoor	0.4	0.4	6.0	14.5%	19.0	0.04%	0.42%
316	Crockett	4.6	4.7	0.9	-0.4%	17.5	0.36%	3.56%
318	Crosbyton	4.6	3.0	1.0	-2.9%	15.8	0.16%	1.60%
320	Cross Plains	4.6	4.2	2.5	-2.1%	14.3	0.17%	2.98%
321	Cross Roads	1.1	1.0	3.8	10.4%	20.4	0.05%	0.72%
322	Crowell	0.6	0.7	9.0	14.9%	19.4	0.06%	0.58%
323	Crowley	2.9	3.2	1.7	3.3%	20.7	0.20%	1.98%
324	Crystal City	3.0	2.4	1.8	-1.8%	14.6	0.11%	1.11%
326	Cuero	3.5	4.0	1.6	0.6%	18.5	0.23%	2.32%
328	Cumby	0.7	0.6	2.0	5.4%	19.3	0.03%	0.30%
332	Daingerfield	3.5	3.1	1.1	-2.1%	16.3	0.12%	1.66%
334	Daisetta	2.0	1.5	1.5	0.8%	9.9	0.08%	0.78%
336	Dalhart	3.3	2.7	1.5	-3.5%	15.8	0.12%	1.18%
1502	Dallas Police and Fire PS	0.7	0.7	8.0	21.6%	20.5	0.03%	0.43%
339	Dalworthington Gardens	5.7	6.5	1.4	1.4%	18.6	0.41%	4.13%
340	Danbury	1.6	1.4	2.3	0.6%	16.8	0.06%	0.91%
341	Darrouzett	4.8	4.2	1.0	-2.7%	11.9	0.18%	3.36%
342	Dawson	0.3	0.5	NA	25.3%	18.7	0.03%	0.33%
344	Dayton	2.9	3.7	1.3	4.1%	20.1	0.19%	1.93%
352	De Leon	2.2	2.0	0.9	-3.2%	13.9	0.08%	1.40%
10366	DeSoto	5.0	5.0	1.3	-0.4%	17.6	0.34%	3.36%
346	Decatur	3.9	4.3	1.6	1.6%	18.6	0.26%	2.62%
348	Deer Park	6.7	6.8	1.4	-1.5%	17.1	0.46%	4.61%
350	De Kalb	2.2	1.8	0.8	-1.9%	18.2	0.09%	0.84%
354	Del Rio	2.1	2.7	2.2	4.0%	18.3	0.14%	1.43%
353	Dell City	3.7	3.5	1.5	-6.7%	12.4	0.55%	5.47%
356	Denison	4.8	4.6	1.1	-2.0%	16.4	0.33%	3.32%
358	Denton	5.2	5.4	1.5	0.3%	18.1	0.35%	3.49%
360	Denver City	6.0	5.6	1.3	-2.9%	14.0	0.39%	4.35%
362	Deport	0.8	0.8	3.0	1.0%	15.5	0.13%	1.25%
370	Devine	3.1	3.9	1.8	-0.4%	16.1	0.22%	2.21%
371	Diboll	6.2	5.9	0.7	-2.4%	17.3	0.47%	4.71%
372	Dickens	1.7	1.4	NA	8.4%	17.8	0.06%	1.23%
373	Dickinson	3.6	3.5	1.6	-0.3%	17.6	0.25%	2.47%
374	Dilley	2.4	2.3	1.0	-1.3%	17.5	0.16%	1.60%
376	Dimmitt	5.1	4.3	1.2	-2.3%	15.6	0.19%	2.11%
382	Donna	2.1	2.1	3.2	4.8%	18.8	0.14%	1.37%
379	Double Oak	2.0	1.8	1.3	0.1%	18.3	0.08%	1.36%
383	Dripping Springs	0.8	0.8	17.0	13.4%	21.8	0.05%	0.54%
385	Driscoll	1.7	1.4	2.0	1.5%	15.8	0.06%	0.58%
384	Dublin	3.7	3.8	0.8	0.2%	19.0	0.26%	2.59%
386	Dumas	4.0	4.4	1.3	-0.3%	17.9	0.27%	2.68%
388	Duncanville	6.1	6.4	0.9	-2.6%	15.5	0.41%	4.11%
394	Eagle Lake	4.8	4.9	0.8	-1.7%	15.4	0.35%	3.52%
396	Eagle Pass	3.8	4.1	2.0	0.5%	19.2	0.27%	2.68%
397	Early	1.8	1.7	4.3	3.7%	18.6	0.12%	1.19%
399	Earth	1.5	1.3	0.5	-7.6%	12.9	0.05%	0.78%
393	East Bernard	1.2	1.0	2.5	7.2%	19.6	0.04%	0.79%
401	East Mountain	5.0	4.3	1.5	2.6%	19.4	0.18%	3.23%
395	East Tawakoni	2.5	2.0	2.2	0.3%	17.1	0.10%	0.95%
398	Eastland	3.1	2.9	1.5	0.7%	17.8	0.11%	2.02%
402	Ector	1.6	1.3	2.5	-2.8%	12.0	0.05%	0.56%
406	Eden	2.7	2.5	0.8	-3.2%	14.2	0.15%	2.04%

Section 8

TEXAS MUNICIPAL RETIREMENT SYSTEM

RISKS ASSOCIATED WITH MEASURING THE ACCRUED LIABILITY AND ACTUARIALLY DETERMINED CONTRIBUTION

City#	CityName	Ratio of MVA to Covered Pay	Ratio of AAL to Covered Pay	Ratio of Actives to Retirees (A/R)	Net Cash Flow as a Percentage of Market Value of Assets	Duration of Liabilities	Change in Contribution Rate with 10% Decline in Assets (Smoothed)	Change in Contribution Rate with 10% Decline in Assets (Unsmoothed)
408	Edgewood	1.4	1.3	1.9	5.4%	16.8	0.10%	1.04%
410	Edinburg	3.9	4.3	2.6	1.3%	19.9	0.26%	2.57%
412	Edna	6.0	5.9	0.9	-3.1%	14.7	0.41%	4.09%
414	El Campo	5.0	5.3	1.4	-1.0%	17.2	0.34%	3.38%
416	Eldorado	3.7	4.0	2.7	-0.4%	15.2	0.25%	2.47%
418	Electra	2.3	2.1	1.0	-3.6%	13.4	0.08%	1.28%
420	Elgin	3.0	3.2	2.0	3.0%	19.9	0.20%	1.97%
422	Elkhart	2.7	2.2	1.3	-1.3%	15.3	0.10%	1.00%
427	Elmendorf	0.9	1.8	21.0	13.1%	21.8	0.06%	0.60%
432	Emory	2.3	2.1	1.7	2.7%	17.4	0.08%	1.41%
436	Ennis	5.3	5.5	1.3	-0.1%	18.2	0.36%	3.59%
437	Escobares	0.6	0.5	7.0	10.7%	23.8	0.02%	0.41%
439	Euless	8.2	8.2	1.2	-1.8%	16.8	0.55%	5.47%
440	Eustace	2.7	2.8	1.0	2.4%	14.9	0.23%	2.32%
441	Everman	2.0	2.3	1.9	3.6%	22.0	0.15%	1.46%
443	Fair Oaks Ranch	2.9	3.0	2.4	4.5%	21.1	0.20%	1.96%
442	Fairfield	4.9	4.4	1.0	-4.1%	14.8	0.17%	2.46%
445	Fairview	2.7	2.9	3.3	4.9%	21.7	0.18%	1.85%
20444	Falfurrias	2.0	1.7	1.4	-0.9%	15.4	0.07%	0.73%
446	Falls City	2.3	2.3	1.7	2.3%	15.7	0.26%	2.61%
448	Farmers Branch	8.9	8.9	0.9	-1.3%	16.3	0.59%	5.92%
450	Farmersville	2.3	2.7	1.9	5.1%	20.7	0.16%	1.65%
451	Farwell	5.0	3.8	1.4	0.4%	15.7	0.19%	1.90%
452	Fate	1.5	1.7	4.8	9.6%	25.0	0.10%	1.03%
454	Fayetteville	2.7	2.6	1.0	-0.2%	10.6	0.43%	4.27%
456	Ferris	1.8	2.0	1.1	5.0%	22.0	0.13%	1.27%
458	Flatonia	5.8	5.6	1.3	-1.9%	15.7	0.39%	3.85%
460	Florence	1.3	1.0	1.8	1.8%	17.2	0.05%	0.48%
20462	Floresville	2.6	2.8	1.7	1.7%	18.8	0.18%	1.77%
463	Flower Mound	4.1	4.6	1.6	1.3%	18.9	0.28%	2.81%
464	Floydada	4.9	5.0	1.1	-0.4%	15.2	0.35%	3.55%
465	Follett	0.8	0.3	NA	34.0%	24.9	0.02%	0.21%
468	Forest Hill	5.3	5.4	0.7	-0.4%	18.5	0.37%	3.69%
470	Forney	2.3	2.5	6.2	7.2%	24.4	0.16%	1.61%
472	Fort Stockton	3.4	3.6	1.4	-0.1%	17.2	0.24%	2.37%
476	Franklin	1.8	1.7	2.3	5.0%	19.4	0.11%	1.26%
478	Frankston	1.7	1.5	2.0	2.0%	15.5	0.06%	1.09%
480	Fredericksburg	4.5	5.4	1.4	1.2%	17.7	0.30%	3.03%
482	Freeport	4.9	5.3	1.3	0.5%	18.8	0.32%	3.16%
481	Freer	1.7	1.5	1.5	2.7%	19.4	0.07%	1.14%
483	Friendswood	5.0	5.2	1.4	0.2%	17.9	0.34%	3.41%
484	Friona	4.0	4.0	1.5	-2.8%	16.5	0.27%	2.70%
486	Frisco	3.6	3.8	3.7	3.9%	21.3	0.25%	2.49%
487	Fritch	3.4	2.1	1.7	1.5%	19.6	0.12%	1.25%
488	Frost	2.1	1.8	0.5	-1.7%	10.8	0.13%	2.09%
491	Fulshear	1.1	1.0	8.2	11.7%	23.6	0.04%	0.67%
493	Fulton	1.5	1.2	4.3	4.2%	19.4	0.05%	0.48%
492	Gainesville	4.5	4.6	1.4	2.9%	17.6	0.33%	3.26%
494	Galena Park	6.0	5.8	1.1	-1.8%	16.3	0.40%	4.03%
498	Ganado	8.4	8.0	0.7	-3.5%	13.4	0.74%	7.44%
499	Garden Ridge	2.2	2.3	1.2	-0.2%	16.4	0.16%	1.56%
500	Garland	7.3	7.1	1.1	6.0%	16.2	0.49%	4.89%
501	Garrett	0.4	0.5	NA	23.7%	21.2	0.04%	0.39%
502	Garrison	9.3	6.6	0.6	-3.6%	15.3	0.33%	3.36%
503	Gary	3.8	4.7	1.0	4.3%	17.9	0.56%	5.59%
504	Gatesville	5.2	5.2	1.3	-0.8%	18.0	0.35%	3.51%
505	George West	1.6	1.4	1.9	-0.3%	19.0	0.06%	0.96%
506	Georgetown	3.1	3.3	2.8	3.1%	20.4	0.21%	2.12%
510	Giddings	5.4	6.0	1.0	-0.4%	14.9	0.37%	3.74%
512	Gilmer	4.9	5.2	0.9	-1.9%	17.4	0.33%	3.26%
514	Gladewater	3.0	2.8	1.0	-1.1%	17.0	0.11%	1.94%
516	Glen Rose	4.7	4.9	0.9	1.0%	17.3	0.32%	3.20%
517	Glenn Heights	2.0	1.6	1.2	2.2%	19.2	0.07%	0.77%
518	Godley	0.6	0.6	3.1	14.3%	26.4	0.04%	0.40%
519	Goldsmith	2.8	2.5	2.0	-0.6%	12.5	0.09%	2.22%
520	Goldthwaite	9.9	10.8	0.8	-2.5%	14.0	0.76%	7.55%
522	Goliad	3.3	2.7	1.3	-0.4%	15.5	0.12%	1.16%
524	Gonzales	4.0	4.3	1.6	1.1%	18.1	0.27%	2.70%
527	Gordon	0.5	0.4	5.0	15.1%	17.0	0.05%	0.50%
530	Gorman	1.8	1.9	5.0	6.5%	14.5	0.20%	2.01%
532	Graford	1.3	1.2	0.7	-5.2%	15.6	0.05%	1.83%
10534	Graham	4.6	4.7	1.0	-2.4%	16.2	0.32%	3.24%
536	Granbury	4.2	5.0	1.6	1.4%	18.2	0.29%	2.91%
540	Grand Prairie	6.4	6.2	1.4	-1.1%	18.1	0.44%	4.40%
542	Grand Saline	3.8	3.7	1.1	-1.5%	17.0	0.25%	2.55%
544	Grandview	2.1	2.1	1.5	5.8%	21.1	0.15%	1.49%
546	Granger	2.3	1.9	0.5	2.1%	14.6	0.08%	0.77%
547	Granite Shoals	1.1	1.0	2.7	7.2%	21.8	0.05%	0.60%
548	Grapeland	2.2	1.7	0.8	-0.5%	19.1	0.08%	0.75%
550	Grapevine	6.4	6.8	1.1	-0.6%	17.2	0.43%	4.35%

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552	Greenville	4.9	5.3	1.2	-0.2%	16.5	0.34%	3.44%
551	Gregory	1.5	1.1	3.2	3.1%	20.9	0.05%	0.57%
553	Grey Forest	6.7	6.9	1.1	-3.0%	16.3	0.43%	4.34%
556	Groesbeck	1.5	1.5	1.6	-1.2%	15.6	0.11%	1.14%
558	Groom	3.2	2.9	0.6	-2.0%	11.6	0.11%	3.03%
559	Groves	6.9	6.7	0.8	-3.7%	15.2	0.46%	4.63%
560	Groveton	2.3	1.7	0.6	-4.8%	12.4	0.10%	1.09%
562	Gruver	6.0	5.6	1.0	-3.1%	13.3	0.21%	5.54%
563	Gun Barrel City	2.5	2.4	1.3	2.4%	19.4	0.17%	1.72%
564	Gunter	1.2	1.2	2.7	16.0%	24.7	0.09%	0.87%
568	Hale Center	1.5	1.5	3.0	5.1%	16.6	0.13%	1.30%
570	Hallettsville	6.0	6.0	1.0	-1.1%	14.9	0.42%	4.20%
572	Hallsville	1.3	1.3	5.0	6.6%	16.2	0.09%	0.88%
574	Haltom City	6.1	6.7	1.1	0.6%	17.3	0.45%	4.48%
576	Hamilton	5.9	6.0	0.7	-4.0%	16.0	0.41%	4.05%
578	Hamlin	4.2	4.4	0.9	-5.0%	15.0	0.31%	3.07%
580	Happy	5.7	5.3	1.5	-0.2%	14.3	0.21%	7.08%
581	Harker Heights	5.1	5.6	1.5	0.2%	18.7	0.34%	3.42%
10582	Harlingen	3.8	3.7	1.5	-2.3%	14.9	0.25%	2.55%
20582	Harlingen Waterworks Sys	3.8	4.0	1.1	-1.9%	15.2	0.26%	2.62%
583	Hart	1.8	1.8	3.0	3.4%	14.6	0.24%	2.39%
586	Haskell	2.8	1.9	2.3	0.1%	15.0	0.00%	0.00%
587	Haslet	2.4	2.5	3.9	4.2%	19.5	0.16%	1.58%
588	Hawkins	9.4	7.5	0.3	-2.4%	12.7	0.33%	3.39%
585	Hays	6.8	3.0	1.0	-1.3%	17.7	0.00%	0.00%
590	Hearne	4.2	4.4	1.4	0.9%	17.3	0.29%	2.90%
591	Heath	3.0	3.1	1.8	2.2%	19.1	0.20%	2.03%
595	Hedwig Village	3.2	3.3	1.2	1.6%	16.4	0.22%	2.17%
593	Helotes	2.6	2.4	2.5	2.4%	19.2	0.10%	1.63%
594	Hemphill	3.2	3.0	1.0	-5.3%	13.5	0.22%	2.15%
596	Hempstead	3.4	3.2	2.6	-0.2%	16.0	0.22%	2.20%
598	Henderson	5.2	5.4	1.4	0.9%	19.0	0.36%	3.64%
600	Henrietta	6.1	5.7	0.9	-0.4%	15.5	0.38%	3.84%
602	Hereford	4.4	4.9	1.5	-1.2%	18.0	0.30%	2.97%
605	Hewitt	3.8	4.3	2.2	3.3%	19.8	0.27%	2.73%
609	Hickory Creek	3.3	3.5	2.1	5.1%	21.3	0.23%	2.27%
606	Hico	2.4	2.1	1.4	2.4%	17.9	0.09%	1.32%
607	Hidalgo	4.7	4.5	2.2	0.1%	18.6	0.32%	3.20%
608	Higgins	9.6	9.2	0.2	-6.5%	9.9	1.57%	15.74%
603	Highland Haven	0.3	0.3	3.0	50.6%	23.1	0.01%	0.25%
610	Highland Park	6.0	5.8	0.9	-2.8%	14.3	0.39%	3.95%
611	Highland Village	5.6	5.6	1.2	0.4%	18.0	0.38%	3.77%
613	Hill Country Village	3.2	2.7	1.4	-2.2%	16.4	0.11%	1.25%
612	Hillsboro	3.9	4.3	1.3	0.0%	18.7	0.27%	2.72%
619	Hilshire Village	1.8	1.6	1.0	1.2%	20.7	0.06%	1.30%
614	Hitchcock	2.0	1.7	1.4	2.1%	18.1	0.07%	0.87%
615	Holland	1.7	1.5	1.5	3.2%	20.9	0.06%	0.76%
616	Holliday	2.4	2.4	3.3	3.9%	15.8	0.18%	1.84%
617	Hollywood Park	3.8	4.2	1.0	2.2%	17.9	0.27%	2.67%
618	Hondo	3.4	3.6	1.2	1.7%	19.1	0.25%	2.50%
620	Honey Grove	3.2	3.3	1.3	3.4%	18.3	0.22%	2.21%
622	Hooks	3.4	3.2	0.9	-2.1%	16.8	0.30%	3.01%
623	Horizon City	0.7	0.9	9.4	11.6%	23.0	0.05%	0.49%
621	Horseshoe Bay	0.5	0.4	22.6	31.5%	23.4	0.03%	0.32%
626	Howe	2.4	1.9	1.6	-1.1%	20.9	0.09%	0.89%
627	Hubbard	1.3	1.2	2.2	-2.0%	18.7	0.06%	0.87%
628	Hudson	2.1	1.9	1.6	-1.7%	13.9	0.08%	1.46%
629	Hudson Oaks	3.8	4.1	1.3	2.9%	22.3	0.26%	2.62%
630	Hughes Springs	8.7	7.8	2.1	-1.3%	13.9	0.31%	4.91%
632	Humble	5.4	5.3	1.5	-1.0%	18.3	0.36%	3.56%
633	Hunters Creek Village	3.2	4.1	0.6	0.8%	17.4	0.33%	3.28%
634	Huntington	4.3	4.5	1.3	1.4%	16.8	0.30%	3.03%
636	Huntsville	5.7	6.4	1.2	-0.4%	15.9	0.39%	3.87%
637	Hurst	6.8	6.9	0.9	-2.6%	15.5	0.46%	4.58%
638	Hutchins	2.4	2.1	1.6	3.3%	21.0	0.09%	1.28%
640	Hutto	2.3	2.2	3.0	6.4%	22.4	0.16%	1.57%
641	Huxley	2.7	2.4	2.0	0.3%	16.2	0.09%	1.51%
642	Idalou	1.7	1.6	4.7	5.8%	20.7	0.11%	1.20%
643	Ingleside	3.1	3.2	1.4	2.0%	18.6	0.21%	2.13%
646	Ingram	2.2	1.8	0.7	0.0%	18.0	0.08%	0.77%
647	Iowa Colony	0.8	0.8	12.0	15.8%	26.1	0.03%	0.52%
644	Iowa Park	5.4	5.4	1.3	-0.3%	16.2	0.39%	3.86%
645	Iraan	4.5	4.2	0.9	-10.0%	14.9	0.48%	4.77%
648	Irving	7.1	6.7	1.3	-2.3%	16.2	0.48%	4.79%
650	Italy	1.1	1.1	1.3	9.6%	16.9	0.07%	0.74%
652	Itasca	4.1	3.3	1.0	-2.0%	17.4	0.16%	1.61%
654	Jacinto City	4.4	5.5	1.5	2.2%	16.4	0.30%	2.99%
656	Jacksboro	4.6	4.8	1.5	0.0%	17.2	0.32%	3.22%
658	Jacksonville	5.0	5.3	1.1	-1.3%	17.9	0.34%	3.37%
659	Jamaica Beach	0.1	0.1	NA	100.0%	27.8	0.00%	0.04%

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661	Jarrell	0.4	0.3	9.3	33.6%	26.1	0.02%	0.17%
660	Jasper	4.6	4.3	1.1	-3.2%	14.3	0.30%	3.03%
664	Jefferson	3.4	2.3	1.1	-1.2%	14.6	0.00%	0.35%
665	Jersey Village	3.7	4.0	1.3	1.2%	19.6	0.26%	2.59%
666	Jewett	5.2	5.6	1.3	-0.2%	13.6	0.64%	6.42%
668	Joaquin	2.3	2.3	0.4	-6.6%	10.6	0.29%	2.88%
670	Johnson City	3.0	3.1	1.3	1.2%	17.9	0.23%	2.28%
673	Jones Creek	1.4	1.4	1.5	1.3%	17.0	0.13%	1.31%
675	Jonestown	1.8	1.6	1.4	3.0%	18.0	0.07%	1.15%
677	Josephine	1.1	1.1	14.0	17.7%	22.9	0.08%	0.79%
671	Joshua	2.3	2.5	1.8	3.1%	19.5	0.16%	1.62%
672	Jourdanton	2.6	2.8	1.2	0.3%	16.9	0.18%	1.80%
674	Junction	5.2	4.6	1.5	0.5%	14.5	0.19%	2.79%
676	Justin	1.3	1.3	3.5	10.2%	23.2	0.09%	0.94%
678	Karnes City	2.7	2.8	1.9	2.5%	17.3	0.18%	1.82%
680	Katy	3.9	4.0	2.6	2.1%	21.1	0.27%	2.69%
682	Kaufman	4.0	4.1	1.1	0.2%	18.6	0.27%	2.68%
683	Keene	3.6	3.5	1.5	0.6%	19.6	0.26%	2.61%
681	Keller	6.0	6.4	1.2	-0.5%	18.1	0.42%	4.20%
685	Kemah	3.1	2.8	0.9	-2.0%	18.0	0.11%	1.70%
684	Kemp	2.0	2.0	1.7	5.0%	22.3	0.15%	1.48%
689	Kempner	0.3	0.4	NA	41.7%	26.3	0.03%	0.34%
686	Kenedy	1.9	2.1	2.3	6.5%	20.0	0.13%	1.28%
688	Kennedale	4.6	4.9	0.8	1.3%	19.0	0.34%	3.37%
690	Kerens	1.4	1.6	2.5	8.7%	18.6	0.13%	1.27%
692	Kermit	3.6	4.0	1.6	0.5%	17.1	0.26%	2.61%
10694	Kerrville	4.8	4.8	1.1	-1.1%	17.2	0.32%	3.24%
20694	Kerrville PUB	6.4	6.5	1.2	0.0%	16.4	0.46%	4.59%
10696	Kilgore	5.8	6.0	0.9	-1.4%	17.2	0.41%	4.10%
698	Killeen	4.1	4.3	1.4	-0.1%	16.7	0.27%	2.73%
700	Kingsville	5.3	5.1	1.1	-1.8%	16.0	0.38%	3.79%
701	Kirby	4.7	4.7	1.1	0.0%	18.5	0.33%	3.27%
702	Kirbyville	2.3	2.0	1.3	-0.3%	16.3	0.08%	1.02%
704	Knox City	2.1	1.7	0.7	-3.1%	14.8	0.09%	0.86%
706	Kosse	0.7	0.6	5.0	13.6%	22.5	0.03%	0.53%
708	Kountze	1.5	1.4	2.4	-0.3%	15.3	0.05%	0.92%
709	Kress	25.6	13.3	1.0	-4.2%	10.9	0.00%	0.00%
699	Krugerville	1.9	1.9	3.0	9.7%	17.9	0.14%	1.49%
707	Krum	1.3	1.3	3.1	8.6%	22.2	0.09%	0.92%
710	Kyle	1.8	2.0	6.5	10.0%	24.1	0.13%	1.30%
725	La Coste	1.5	1.2	1.4	-5.8%	15.5	0.05%	0.53%
714	La Feria	3.4	3.9	1.2	2.5%	18.3	0.23%	2.28%
716	La Grange	6.2	6.4	1.0	-2.8%	15.3	0.42%	4.25%
723	La Grulla	1.9	1.3	2.7	2.2%	19.0	0.07%	0.68%
732	La Joya	0.7	0.9	3.7	9.3%	20.6	0.05%	0.49%
721	La Marque	3.6	3.8	1.3	1.7%	20.9	0.23%	2.35%
728	La Porte	6.8	7.0	1.3	-1.2%	16.6	0.47%	4.66%
731	La Vernia	1.0	1.0	5.2	9.6%	20.3	0.07%	0.66%
711	Lacy-Lakeview	3.8	3.9	1.3	1.1%	19.5	0.28%	2.77%
712	Ladonia	2.4	1.1	2.0	1.4%	13.4	0.08%	0.83%
713	Lago Vista	2.9	2.7	1.5	-0.4%	16.5	0.19%	1.89%
705	Laguna Vista	1.3	0.9	4.8	-1.4%	21.0	0.04%	0.46%
717	Lake Dallas	6.0	5.7	0.5	-1.4%	17.1	0.42%	4.24%
718	Lake Jackson	6.0	5.9	1.3	-1.3%	15.9	0.41%	4.10%
719	Lake Worth	4.0	4.4	1.4	2.5%	20.3	0.29%	2.89%
727	Lakeport	3.2	2.2	2.5	-3.9%	13.9	0.11%	1.13%
715	Lakeside	3.0	3.1	1.1	3.3%	18.7	0.22%	2.18%
729	Lakeside City	1.8	1.5	5.0	5.3%	14.2	0.07%	0.89%
720	Lakeway	3.6	3.8	1.4	3.1%	19.0	0.24%	2.44%
722	Lamesa	4.2	3.6	1.3	-4.1%	14.1	0.15%	1.73%
724	Lampasas	5.2	5.6	1.3	-1.2%	18.6	0.35%	3.48%
726	Lancaster	4.5	4.9	1.1	0.2%	18.5	0.31%	3.10%
730	Laredo	5.6	6.1	1.7	0.0%	18.1	0.37%	3.73%
733	Lavon	1.7	1.9	5.6	31.3%	24.0	0.12%	1.20%
736	League City	4.7	4.9	1.8	1.0%	18.7	0.31%	3.12%
737	Leander	2.3	2.5	3.6	5.8%	22.4	0.16%	1.64%
735	Lefors	1.4	1.1	NA	5.2%	18.0	0.06%	0.56%
739	Leon Valley	7.0	7.3	0.8	-2.3%	15.8	0.46%	4.64%
738	Leonard	1.6	1.3	1.7	4.3%	18.3	0.06%	0.62%
740	Levelland	6.6	6.2	1.0	-3.3%	16.4	0.44%	4.42%
742	Lewisville	5.5	5.7	1.4	0.2%	18.6	0.37%	3.70%
744	Lexington	4.3	4.4	1.0	-2.9%	16.7	0.34%	3.43%
746	Liberty	3.1	3.1	1.6	0.1%	16.2	0.22%	2.22%
745	Liberty Hill	0.9	0.9	3.5	12.1%	22.4	0.07%	0.66%
748	Lindale	3.1	3.5	2.4	3.0%	17.9	0.21%	2.13%
750	Linden	1.6	1.3	0.9	-4.1%	13.0	0.07%	0.62%
749	Lindsay	0.7	0.7	NA	15.1%	15.6	0.08%	0.79%
755	Lipan	1.5	1.3	2.0	2.1%	14.0	0.05%	0.55%
751	Little Elm	2.6	2.7	3.5	5.4%	23.1	0.18%	1.81%
759	Little River-Academy	0.2	0.2	NA	44.8%	25.2	0.01%	0.07%

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752	Littlefield	4.3	4.0	1.1	-1.6%	17.1	0.16%	2.71%
753	Live Oak	6.7	7.1	1.0	-0.6%	16.7	0.46%	4.61%
757	Liverpool	0.9	0.9	5.0	-3.5%	19.8	0.11%	1.06%
754	Livingston	6.5	6.7	1.4	-1.4%	16.6	0.45%	4.49%
756	Llano	3.5	3.8	0.9	1.2%	15.6	0.26%	2.58%
758	Lockhart	4.9	5.1	1.2	-0.9%	16.7	0.34%	3.37%
760	Lockney	3.2	1.2	2.7	1.0%	17.8	0.00%	0.00%
761	Log Cabin	0.4	0.7	NA	23.1%	22.2	0.04%	0.44%
764	Lone Oak	0.5	0.8	10.0	17.4%	19.1	0.04%	0.41%
765	Lone Star	5.0	4.4	0.5	-5.1%	13.4	0.18%	3.00%
766	Longview	5.3	5.4	1.1	-2.0%	15.9	0.36%	3.60%
768	Loraine	1.3	1.1	1.5	2.5%	17.3	0.05%	0.95%
769	Lorena	2.9	3.3	1.5	2.7%	20.2	0.22%	2.15%
770	Lorenzo	3.3	2.1	0.9	-0.3%	18.9	0.12%	1.21%
771	Los Fresnos	2.5	2.5	2.5	2.0%	18.2	0.17%	1.73%
772	Los Indios	0.3	0.3	NA	27.9%	28.4	0.01%	0.15%
773	Lott	3.3	2.7	0.8	0.2%	14.0	0.11%	1.10%
774	Lovelady	1.9	1.8	1.5	4.4%	22.1	0.07%	1.97%
777	Lowry Crossing	0.8	1.4	NA	35.5%	15.6	0.12%	1.20%
778	Lubbock	6.5	6.9	1.1	-1.6%	16.6	0.44%	4.43%
779	Lucas	2.5	2.9	1.5	6.4%	24.4	0.18%	1.80%
782	Lufkin	6.2	6.4	1.1	-2.3%	15.9	0.43%	4.30%
784	Luling	3.2	3.1	1.7	-0.8%	15.7	0.22%	2.16%
785	Lumberton	5.7	5.9	1.3	0.7%	17.1	0.39%	3.86%
786	Lyford	1.6	1.2	2.6	-0.3%	13.1	0.06%	0.61%
787	Lytle	3.4	3.4	2.7	-1.0%	18.9	0.21%	2.07%
790	Madisonville	2.9	2.7	1.5	0.9%	16.7	0.19%	1.92%
791	Magnolia	1.0	0.9	2.6	4.8%	19.7	0.04%	0.44%
792	Malakoff	3.1	2.4	1.0	0.6%	16.2	0.11%	1.10%
796	Manor	1.3	1.2	9.4	8.8%	23.4	0.09%	0.89%
798	Mansfield	5.0	5.4	1.6	0.6%	19.6	0.33%	3.35%
799	Manvel	1.3	1.8	5.3	7.0%	24.4	0.08%	0.84%
800	Marble Falls	3.3	3.9	1.4	3.1%	19.1	0.23%	2.30%
802	Marfa	2.3	1.9	1.5	-0.5%	15.4	0.08%	0.85%
804	Marion	3.3	2.4	0.9	-2.3%	16.7	0.11%	1.11%
806	Marlin	2.8	2.5	0.9	0.0%	18.9	0.10%	1.62%
808	Marquez	2.0	2.1	2.0	13.4%	10.9	0.32%	3.19%
810	Marshall	5.8	5.9	0.9	-2.5%	16.1	0.43%	4.29%
812	Mart	3.4	2.3	0.8	-2.1%	18.8	0.13%	1.33%
813	Martindale	2.2	2.0	1.7	2.6%	15.8	0.08%	1.74%
814	Mason	2.9	3.3	1.3	2.3%	18.7	0.20%	2.04%
816	Matador	1.5	1.3	1.3	-0.4%	14.1	0.06%	0.82%
818	Mathis	2.9	2.0	1.2	-1.0%	17.0	0.11%	1.03%
820	Maud	0.9	0.8	4.0	7.2%	17.9	0.03%	0.72%
822	Maypearl	1.0	0.8	1.6	8.9%	18.7	0.03%	0.37%
824	McAllen	4.3	4.1	2.2	-0.8%	15.8	0.28%	2.86%
826	McCamey	4.0	3.4	2.8	-2.7%	15.3	0.15%	1.81%
828	McGregor	3.4	3.4	1.2	2.2%	17.8	0.24%	2.36%
830	McKinney	4.1	4.3	2.7	2.7%	20.3	0.27%	2.75%
832	McLean	2.9	2.6	1.0	0.3%	11.8	0.11%	2.17%
833	McLendon-Chisholm	0.7	0.6	5.0	14.0%	25.2	0.03%	0.27%
834	Meadow	1.2	1.1	1.0	-10.5%	14.4	0.04%	1.26%
831	Meadowlakes	1.4	1.2	5.0	5.5%	16.0	0.05%	0.71%
835	Meadows Place	3.7	3.9	1.2	0.6%	15.1	0.26%	2.56%
837	Melissa	1.7	2.1	3.8	13.6%	24.8	0.12%	1.16%
1501	Memorial Villages PD	4.1	5.1	0.9	0.4%	15.8	0.28%	2.80%
840	Memphis	4.8	4.7	1.9	-1.1%	13.8	0.35%	3.46%
842	Menard	7.1	5.5	1.4	-4.0%	12.2	0.00%	1.69%
844	Mercedes	4.3	4.4	1.3	-0.2%	19.2	0.30%	2.95%
846	Meridian	1.9	1.5	3.3	0.7%	17.1	0.07%	0.71%
848	Merkel	3.0	3.5	1.5	2.9%	18.7	0.21%	2.08%
852	Mertzon	1.8	2.2	3.5	4.7%	17.3	0.16%	1.62%
854	Mesquite	5.9	6.1	1.3	-1.1%	16.1	0.40%	3.95%
856	Mexia	5.4	5.0	1.1	-1.5%	18.1	0.27%	3.96%
858	Miami	2.5	2.3	1.0	-3.0%	12.7	0.09%	3.27%
860	Midland	5.3	5.6	1.2	-1.2%	16.8	0.37%	3.71%
862	Midlothian	3.1	3.3	2.5	4.8%	21.6	0.21%	2.08%
863	Milano	2.0	2.2	NA	10.6%	7.1	0.35%	3.52%
864	Miles	2.5	1.9	1.7	-2.8%	12.9	0.09%	0.85%
865	Milford	2.8	2.7	1.0	-2.4%	17.0	0.31%	3.06%
868	Mineola	3.6	3.6	1.3	-0.9%	17.2	0.24%	2.42%
870	Mineral Wells	3.9	3.7	1.3	-1.8%	16.9	0.26%	2.63%
874	Mission	3.5	3.4	2.2	0.0%	18.4	0.24%	2.36%
875	Missouri City	4.4	4.4	1.5	-0.5%	16.3	0.30%	3.04%
876	Monahans	4.0	3.8	1.9	-2.7%	16.2	0.27%	2.71%
887	Mont Belvieu	2.5	2.6	5.2	5.0%	21.7	0.16%	1.63%
877	Montgomery	1.7	1.8	2.1	8.2%	22.8	0.12%	1.15%
878	Moody	2.1	2.0	1.7	-2.3%	12.9	0.18%	1.79%
883	Morgan's Point	5.9	5.5	0.6	-0.8%	14.8	0.45%	4.51%
882	Morgan's Point Resort	3.1	3.1	1.1	0.8%	19.9	0.22%	2.24%

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884	Morton	10.7	9.2	1.3	-2.1%	14.9	0.36%	4.56%
886	Moulton	5.8	5.6	0.9	1.0%	14.7	0.43%	4.27%
890	Mount Enterprise	1.6	1.4	1.5	1.3%	15.4	0.05%	0.97%
892	Mt. Pleasant	5.2	5.6	1.4	0.8%	18.5	0.35%	3.48%
894	Mt. Vernon	3.6	3.5	1.3	1.1%	18.9	0.24%	2.45%
896	Muenster	2.5	1.7	1.4	-1.1%	15.6	0.09%	0.97%
898	Muleshoe	8.8	9.6	0.8	-1.6%	14.3	0.58%	5.84%
901	Munday	1.5	1.5	1.3	2.1%	12.8	0.21%	2.10%
903	Murphy	3.8	3.9	1.4	2.3%	20.5	0.26%	2.61%
899	Mustang Ridge	0.3	0.2	NA	25.3%	23.0	0.01%	0.12%
10904	Nacogdoches	6.3	6.5	1.1	-2.0%	16.6	0.42%	4.17%
906	Naples	2.3	1.5	1.5	-1.8%	17.2	0.09%	0.86%
907	Nash	3.1	3.6	2.3	5.9%	20.4	0.21%	2.09%
905	Nassau Bay	4.4	4.3	1.1	0.4%	16.1	0.29%	2.91%
909	Natalia	0.9	0.8	2.4	-1.3%	16.2	0.04%	0.57%
908	Navasota	3.1	3.3	1.9	-0.5%	19.4	0.21%	2.14%
910	Nederland	6.8	6.6	0.9	-3.8%	16.1	0.45%	4.55%
912	Needville	3.5	3.5	1.4	0.3%	14.6	0.24%	2.44%
927	Nevada	0.6	0.5	NA	20.5%	28.0	0.04%	0.32%
914	New Boston	2.3	2.2	1.7	0.6%	15.9	0.14%	1.64%
10916	New Braunfels	4.1	4.6	2.0	2.4%	20.0	0.28%	2.77%
20916	New Braunfels Utilities	3.5	3.9	2.5	2.9%	19.9	0.25%	2.45%
915	New Deal	1.9	1.5	0.8	-2.3%	13.6	0.07%	0.71%
923	New Fairview	1.0	1.0	8.0	14.0%	22.2	0.07%	0.90%
918	New London	5.1	4.7	1.2	1.8%	14.4	0.19%	4.95%
919	New Summerfield	2.5	2.3	1.3	4.8%	21.2	0.14%	2.21%
917	New Waverly	3.7	3.8	1.7	2.8%	11.4	0.44%	4.40%
913	Newark	0.5	0.6	8.0	17.4%	24.2	0.05%	0.55%
920	Newton	5.7	5.9	2.3	2.1%	15.9	0.41%	4.06%
922	Nixon	1.3	0.9	3.7	0.6%	17.7	0.05%	0.46%
924	Nocona	3.8	3.9	1.0	1.0%	15.0	0.30%	3.01%
925	Nolanville	0.7	0.7	5.4	13.7%	23.1	0.05%	0.47%
928	Normangee	1.4	1.1	2.7	3.1%	19.3	0.05%	0.50%
931	North Richland Hills	7.4	7.5	1.1	-1.2%	17.4	0.50%	4.96%
930	Northlake	1.8	1.8	10.9	9.0%	23.1	0.13%	1.25%
935	O'Donnell	1.2	1.1	1.7	-1.6%	16.0	0.04%	1.33%
936	Oak Point	1.6	1.9	3.1	11.6%	24.0	0.11%	1.14%
937	Oak Ridge North	5.2	5.6	1.8	-0.6%	17.6	0.36%	3.63%
942	Odem	2.8	2.5	0.7	-2.8%	11.5	0.10%	1.54%
944	Odessa	6.6	6.8	1.0	-2.5%	16.0	0.44%	4.39%
945	Oglesby	1.6	1.4	0.7	-18.7%	12.3	0.06%	1.09%
949	Old River-Winfree	2.9	2.0	NA	1.7%	11.5	0.00%	0.70%
950	Olmos Park	2.9	2.4	0.9	-0.4%	17.4	0.12%	1.16%
951	Olney	1.7	1.4	1.8	1.4%	18.4	0.06%	0.64%
953	Omaha	1.8	1.6	3.0	1.4%	11.6	0.07%	1.76%
954	Onalaska	1.2	1.2	3.5	13.6%	23.3	0.08%	0.78%
958	Orange	7.6	7.6	1.0	-1.9%	15.6	0.53%	5.26%
960	Orange Grove	3.4	3.0	1.6	0.9%	16.8	0.12%	1.83%
957	Orchard	0.5	0.6	NA	29.5%	16.1	0.10%	0.96%
959	Ore City	1.8	1.4	1.4	-1.6%	16.1	0.07%	0.65%
962	Overton	3.0	2.3	1.1	0.0%	17.3	0.12%	1.19%
961	Ovilla	1.9	2.0	1.6	6.9%	21.9	0.14%	1.37%
963	Oyster Creek	3.8	3.7	0.9	-1.0%	15.0	0.25%	2.52%
964	Paducah	4.6	3.0	0.8	-3.9%	12.7	0.00%	1.20%
966	Palacios	4.7	4.4	0.9	-2.2%	16.0	0.32%	3.21%
968	Palestine	5.0	5.5	1.0	-1.6%	17.3	0.33%	3.34%
967	Palm Valley	0.3	0.2	3.7	31.5%	20.0	0.01%	0.15%
970	Palmer	2.3	2.8	3.0	6.9%	23.0	0.18%	1.77%
969	Palmhurst	1.7	1.6	4.0	5.0%	22.4	0.09%	1.19%
971	Palmview	0.7	0.8	12.7	9.6%	24.5	0.05%	0.50%
972	Pampa	5.2	5.7	1.0	-2.3%	17.1	0.35%	3.52%
974	Panhandle	4.6	4.6	1.2	-0.4%	14.8	0.29%	2.94%
973	Panorama Village	3.0	2.1	0.9	-3.6%	18.9	0.11%	1.15%
975	Pantego	6.3	6.6	0.4	-2.3%	16.5	0.42%	4.24%
982	Paradise	0.2	0.2	NA	100.0%	26.3	0.01%	0.08%
976	Paris	4.3	4.5	1.2	-1.3%	15.9	0.30%	3.05%
977	Parker	3.3	4.0	1.4	5.3%	18.7	0.22%	2.16%
978	Pasadena	7.8	7.9	1.1	-1.8%	16.2	0.52%	5.20%
983	Pearland	3.6	3.9	2.3	3.1%	20.9	0.25%	2.51%
984	Pearsall	2.4	2.1	1.9	-0.4%	17.8	0.09%	1.09%
988	Pecos City	2.7	2.6	1.8	0.1%	17.9	0.18%	1.79%
989	Pelican Bay	0.7	0.7	10.0	13.7%	18.3	0.05%	0.48%
991	Penitas	1.0	1.0	13.0	3.6%	21.5	0.04%	0.59%
994	Perryton	7.5	6.9	1.2	-4.7%	15.2	0.42%	4.88%
995	Petersburg	0.2	0.2	NA	31.4%	22.1	0.02%	0.20%
997	Petrolia	0.2	0.2	3.0	44.0%	16.5	0.03%	0.26%
1000	Pflugerville	3.1	3.4	2.3	3.0%	20.9	0.22%	2.16%
1002	Pharr	3.0	3.2	2.6	1.9%	19.7	0.20%	2.01%
1004	Pilot Point	1.6	1.8	2.5	10.1%	23.6	0.12%	1.18%
1005	Pinehurst	5.3	5.9	0.5	-4.0%	15.6	0.39%	3.89%

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1003	Pineland	6.3	5.8	1.3	-3.2%	14.9	0.31%	4.45%
1001	Piney Point Village	2.3	2.6	0.9	10.4%	17.5	0.22%	2.24%
1006	Pittsburg	5.3	5.3	1.4	-1.0%	18.7	0.35%	3.51%
1007	Plains	3.9	3.3	1.7	-0.1%	17.1	0.15%	1.72%
1008	Plainview	7.3	6.9	1.0	-2.7%	14.8	0.50%	4.98%
1010	Plano	6.9	7.0	1.4	-0.8%	17.3	0.47%	4.72%
1012	Pleasanton	3.1	3.5	2.0	2.9%	20.5	0.22%	2.24%
1013	Point	2.2	1.8	1.9	5.6%	22.6	0.08%	0.87%
1015	Point Comfort	0.2	0.1	NA	63.0%	27.3	0.00%	0.07%
1017	Ponder	1.7	1.5	1.8	-2.3%	13.8	0.06%	0.95%
1014	Port Aransas	2.8	3.2	1.9	4.3%	19.1	0.19%	1.89%
11016	Port Arthur	5.1	5.2	1.1	-1.5%	15.0	0.35%	3.47%
1018	Port Isabel	2.8	3.0	1.7	2.8%	19.0	0.21%	2.08%
1020	Port Lavaca	2.9	3.1	1.2	-0.6%	18.3	0.20%	1.98%
1022	Port Neches	7.0	7.2	0.9	-3.4%	15.4	0.47%	4.66%
1019	Portland	3.5	3.9	1.9	3.7%	19.1	0.24%	2.41%
1024	Post	2.9	3.3	1.1	1.1%	16.0	0.21%	2.07%
1026	Poteet	1.6	1.3	1.8	0.8%	18.2	0.06%	0.61%
1028	Poth	2.3	2.3	3.0	3.0%	13.3	0.17%	1.74%
1030	Pottsboro	2.2	2.1	1.2	3.8%	17.7	0.08%	1.52%
1031	Prairie View	0.5	0.5	5.4	0.2%	18.9	0.04%	0.37%
1032	Premont	1.4	0.8	2.5	0.4%	18.8	0.05%	0.53%
1029	Presidio	1.6	1.4	2.9	1.1%	17.5	0.06%	0.72%
1033	Primera	1.2	1.0	2.9	7.4%	18.6	0.04%	0.44%
1034	Princeton	1.4	1.4	5.5	11.8%	25.5	0.10%	1.01%
1036	Prosper	2.1	2.2	5.8	9.3%	23.6	0.14%	1.40%
1037	Providence Village	0.9	0.9	9.5	16.4%	22.9	0.06%	0.58%
1042	Quanah	7.6	6.0	0.5	-4.8%	13.0	0.29%	2.95%
1045	Queen City	2.7	3.2	1.0	2.0%	13.8	0.24%	2.44%
1044	Quinlan	1.9	2.0	5.0	9.0%	22.0	0.14%	1.41%
1047	Quintana	1.3	1.2	NA	9.5%	14.7	0.05%	0.88%
1046	Quitaque	3.0	2.4	1.5	-0.9%	14.8	0.00%	0.63%
1048	Quitman	5.1	4.3	1.5	-0.3%	15.2	0.19%	2.07%
1050	Ralls	5.3	4.6	0.7	-3.5%	14.9	0.19%	2.47%
1051	Rancho Viejo	5.0	4.5	2.6	-1.3%	18.5	0.18%	2.85%
1052	Ranger	3.6	2.7	2.8	0.5%	18.9	0.12%	1.26%
1054	Rankin	4.0	3.3	1.3	-0.4%	15.5	0.15%	1.51%
1055	Ransom Canyon	4.5	3.9	1.8	0.0%	17.7	0.17%	2.15%
1058	Raymondville	4.8	3.5	1.4	-2.7%	15.8	0.17%	1.70%
1061	Red Oak	1.6	2.5	2.6	6.3%	22.4	0.12%	1.16%
1062	Redwater	1.8	1.6	3.5	1.9%	15.5	0.07%	1.25%
1064	Refugio	2.5	1.5	2.1	0.1%	15.0	0.00%	0.05%
1065	Reklaw	6.8	6.4	1.0	-2.0%	17.2	0.77%	7.69%
1066	Reno (Lamar County)	2.4	2.2	5.3	3.8%	18.3	0.11%	1.65%
1069	Reno (Parker County)	1.2	0.9	1.7	3.8%	22.0	0.04%	0.45%
1067	Rhome	1.3	1.1	1.5	6.6%	22.3	0.05%	0.48%
1068	Rice	1.1	1.0	2.0	2.7%	20.6	0.04%	0.67%
1070	Richardson	7.3	7.3	1.0	-2.5%	15.6	0.51%	5.06%
1073	Richland Hills	6.4	6.5	0.6	-1.3%	17.2	0.44%	4.41%
1074	Richland Springs	4.4	1.9	1.0	-2.7%	14.0	0.00%	0.00%
1076	Richmond	5.2	5.4	1.6	1.2%	18.6	0.36%	3.60%
1077	Richwood	3.2	3.5	1.1	-0.4%	16.8	0.22%	2.16%
1072	Riesel	1.7	1.7	1.8	2.5%	17.5	0.17%	1.69%
1075	Rio Grande City	2.6	2.6	3.3	2.2%	20.8	0.17%	1.75%
1078	Rio Hondo	0.4	0.7	8.5	26.5%	19.1	0.03%	0.29%
1079	Rio Vista	2.5	2.2	2.0	1.7%	14.8	0.10%	1.84%
1080	Rising Star	1.7	1.0	1.7	-1.4%	12.7	0.00%	0.00%
1082	River Oaks	4.5	4.6	1.1	0.4%	18.0	0.33%	3.29%
1084	Roanoke	4.1	4.4	2.1	3.1%	20.3	0.27%	2.68%
1088	Robert Lee	0.7	0.8	2.0	5.1%	24.6	0.08%	0.80%
1089	Robinson	4.1	4.5	1.9	2.0%	16.9	0.29%	2.86%
21090	Robstown	4.8	4.4	1.0	-2.7%	16.8	0.18%	2.72%
11090	Robstown Utility Systems	7.0	7.6	0.9	-1.9%	13.7	0.48%	4.77%
1092	Roby	7.6	6.3	0.7	-2.3%	13.4	0.30%	2.98%
1096	Rockdale	2.8	2.8	1.2	-0.7%	17.1	0.19%	1.94%
1098	Rockport	5.3	5.8	1.0	-1.5%	16.9	0.35%	3.47%
1100	Rocksprings	2.2	1.8	3.0	-0.2%	15.3	0.08%	0.79%
1102	Rockwall	4.8	5.0	2.0	1.9%	19.4	0.33%	3.31%
1104	Rogers	1.8	1.7	1.1	2.8%	17.0	0.14%	1.40%
1105	Rollingwood	2.9	2.9	1.1	3.6%	18.8	0.21%	2.08%
1106	Roma	4.2	4.1	1.7	-0.6%	17.6	0.27%	2.66%
1109	Roscoe	3.2	2.9	0.8	-3.4%	11.7	0.12%	2.75%
1112	Rosebud	1.2	1.0	1.2	0.2%	14.7	0.04%	0.50%
1114	Rosenberg	4.5	5.0	1.3	1.4%	20.4	0.31%	3.14%
1116	Rotan	3.2	2.1	1.8	-3.6%	13.9	0.00%	0.00%
1118	Round Rock	4.6	4.9	2.1	1.6%	19.5	0.30%	3.04%
1119	Rowlett	4.8	5.0	1.3	-0.6%	18.5	0.33%	3.31%
1120	Royse City	2.1	2.3	3.8	8.8%	23.5	0.15%	1.45%
1122	Rule	3.0	2.0	3.0	1.2%	16.5	0.12%	1.18%
1123	Runaway Bay	1.3	1.1	1.5	1.7%	18.0	0.05%	0.49%

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1124	Runge	6.1	5.7	0.8	-15.0%	12.1	0.78%	7.82%
1126	Rusk	3.5	3.3	1.3	0.9%	17.3	0.24%	2.39%
1128	Sabinal	3.0	2.4	1.3	-5.4%	12.6	0.11%	1.08%
1129	Sachse	3.6	3.9	1.5	3.3%	20.6	0.25%	2.48%
1131	Saginaw	4.4	5.3	1.8	2.2%	18.8	0.32%	3.16%
1135	Saint Hedwig	0.2	0.3	NA	36.4%	23.4	0.02%	0.16%
1130	Saint Jo	3.2	2.3	1.2	-2.9%	14.6	0.12%	1.23%
1133	Salado	1.8	1.5	1.0	5.0%	19.1	0.06%	0.65%
1132	San Angelo	5.8	6.3	1.0	-1.2%	16.2	0.41%	4.07%
21136	San Antonio	4.3	4.5	1.3	-0.9%	15.3	0.29%	2.87%
11136	San Antonio Water System	1.8	1.8	1.4	-0.8%	15.7	0.12%	1.20%
1138	San Augustine	4.4	4.1	1.7	-0.8%	17.0	0.16%	2.92%
1140	San Benito	2.1	2.0	1.5	0.5%	17.5	0.14%	1.45%
1142	San Diego	0.2	0.2	NA	28.6%	20.5	0.02%	0.17%
1143	San Elizario	0.2	0.5	16.0	61.1%	27.4	0.02%	0.16%
1144	San Felipe	1.8	1.7	1.0	1.4%	13.8	0.22%	2.23%
1148	San Juan	1.9	1.8	2.1	1.5%	19.4	0.07%	1.10%
1150	San Marcos	4.6	5.0	1.8	1.3%	19.0	0.31%	3.08%
1152	San Saba	3.4	3.5	1.8	0.9%	16.6	0.23%	2.30%
1145	Sandy Oaks	0.2	0.2	14.0	32.5%	21.0	0.01%	0.16%
1146	Sanger	2.3	2.5	2.3	5.7%	19.0	0.16%	1.59%
1153	Sansom Park	2.2	2.0	1.0	5.2%	22.9	0.08%	1.26%
1154	Santa Anna	3.6	0.1	11.0	1.4%	27.4	0.00%	0.00%
1155	Santa Fe	4.4	5.0	1.3	1.3%	18.4	0.30%	3.00%
1156	Santa Rosa	0.3	0.8	11.0	25.4%	20.8	0.03%	0.33%
1158	Savoy	2.4	1.7	1.3	0.4%	17.1	0.10%	0.92%
1159	Schertz	3.4	3.9	2.2	3.2%	21.1	0.24%	2.39%
1160	Schulenburg	6.1	6.3	1.2	-1.8%	15.3	0.44%	4.39%
1161	Seabrook	5.5	5.5	1.2	-2.1%	16.8	0.37%	3.65%
1162	Seadrift	2.2	1.9	1.8	-2.9%	14.2	0.08%	0.93%
1164	Seagoville	3.2	3.7	1.6	3.4%	19.3	0.23%	2.32%
1166	Seagraves	2.6	2.4	1.4	0.5%	17.1	0.11%	1.72%
1167	Sealy	6.0	6.3	1.3	-1.7%	17.7	0.41%	4.09%
1168	Seguin	4.1	4.8	1.6	2.3%	18.3	0.28%	2.85%
1169	Selma	4.5	4.8	2.2	2.5%	20.4	0.31%	3.13%
1170	Seminole	5.0	5.1	1.7	-0.9%	16.8	0.35%	3.49%
1171	Seven Points	4.3	1.8	1.4	0.7%	19.1	0.15%	1.45%
1172	Seymour	4.2	4.2	0.8	-4.2%	13.8	0.30%	2.98%
1165	Shady Shores	1.4	1.4	NA	12.3%	18.4	0.16%	1.63%
1177	Shallowater	2.4	2.1	1.6	1.7%	16.9	0.09%	1.10%
1174	Shamrock	3.2	3.0	1.0	-4.8%	13.5	0.11%	1.96%
1173	Shavano Park	4.0	4.0	1.1	4.3%	20.6	0.28%	2.77%
1175	Shenandoah	4.6	5.2	1.5	3.1%	18.7	0.34%	3.35%
1181	Shepherd	2.3	1.4	3.0	1.9%	14.6	0.09%	0.92%
1176	Sherman	4.4	4.6	1.4	-0.5%	18.1	0.30%	3.05%
1178	Shiner	3.3	3.8	1.4	-0.3%	15.0	0.23%	2.25%
1179	Shoreacres	5.0	4.1	0.5	-1.5%	13.3	0.18%	1.86%
1180	Silsbee	5.6	6.7	1.0	-0.6%	16.6	0.38%	3.82%
1182	Silverton	6.4	5.2	1.0	-6.4%	13.8	0.22%	2.17%
1183	Simonton	3.2	2.1	NA	2.4%	26.8	0.08%	0.82%
1184	Sinton	4.8	5.4	1.4	0.3%	18.1	0.34%	3.40%
1185	Skellytown	2.6	1.9	1.5	1.2%	17.0	0.08%	0.85%
1186	Slaton	5.6	5.5	0.9	-2.6%	16.3	0.39%	3.92%
1187	Smiley	0.3	0.4	1.0	24.1%	17.9	0.06%	0.58%
1188	Smithville	2.5	2.8	1.9	2.9%	17.1	0.18%	1.76%
1189	Smyer	5.2	4.7	NA	2.1%	12.0	0.22%	6.44%
1193	Snook	0.2	0.2	NA	28.2%	23.5	0.04%	0.42%
1190	Snyder	6.3	6.3	1.2	-2.2%	16.9	0.43%	4.32%
1191	Somerset	0.9	0.7	3.2	4.5%	22.4	0.04%	0.33%
1192	Somerville	2.9	2.6	0.8	0.3%	16.4	0.11%	1.46%
1194	Sonora	4.7	4.5	0.8	-2.1%	16.4	0.31%	3.12%
1196	Sour Lake	2.6	2.2	2.1	2.1%	16.1	0.10%	0.94%
1198	South Houston	5.4	5.7	1.5	-0.1%	16.0	0.37%	3.69%
1199	South Padre Island	4.9	4.9	1.6	0.6%	18.9	0.35%	3.48%
1197	Southlake	4.9	5.0	1.6	0.1%	18.8	0.33%	3.31%
1200	Southmayd	0.7	0.7	4.0	7.9%	22.6	0.06%	0.69%
1202	Southside Place	4.3	4.4	1.3	-1.0%	16.0	0.28%	2.80%
1204	Spearman	6.3	6.2	0.9	-3.7%	15.3	0.44%	4.36%
1201	Splendora	1.0	1.2	6.0	15.7%	22.1	0.07%	0.69%
1205	Spring Valley Village	4.2	3.9	1.0	-1.6%	15.5	0.15%	2.53%
1203	Springtown	2.6	2.4	1.7	3.6%	22.4	0.10%	1.68%
1206	Spur	4.8	4.5	0.6	-2.9%	11.9	0.49%	5.36%
1209	St. Paul	0.2	0.2	NA	100.0%	20.6	0.02%	0.23%
1207	Stafford	4.7	4.7	1.5	0.4%	19.2	0.33%	3.30%
1208	Stamford	4.3	3.9	0.8	-2.6%	15.6	0.16%	2.59%
1210	Stanton	3.6	3.5	1.7	0.5%	14.7	0.25%	2.47%
1211	Star Harbor	3.9	3.8	0.9	-0.5%	14.6	0.46%	4.65%
1212	Stephenville	4.5	4.0	1.3	-2.1%	17.3	0.16%	2.29%
1213	Sterling City	2.2	2.0	1.5	0.5%	13.2	0.09%	1.90%
1214	Stinnett	3.0	2.5	1.2	-4.0%	18.2	0.11%	1.10%

City#	CityName	Ratio of MVA to Covered Pay	Ratio of AAL to Covered Pay	Ratio of Actives to Retirees (A/R)	Net Cash Flow as a Percentage of Market Value of Assets	Duration of Liabilities	Change in Contribution Rate with 10% Decline in Assets (Smoothed)	Change in Contribution Rate with 10% Decline in Assets (Unsmoothed)
1216	Stockdale	1.1	0.9	2.4	2.3%	16.5	0.04%	0.43%
1218	Stratford	3.0	2.8	1.6	1.6%	19.5	0.20%	1.99%
1220	Strawn	0.4	0.4	NA	23.5%	19.7	0.01%	0.35%
1224	Sudan	2.7	3.2	4.5	3.5%	15.9	0.25%	2.47%
1225	Sugar Land	4.8	5.0	2.2	1.3%	19.4	0.34%	3.38%
1223	Sullivan City	0.3	0.3	NA	16.8%	26.6	0.02%	0.19%
1226	Sulphur Springs	4.9	4.7	1.1	-1.6%	14.8	0.34%	3.38%
1228	Sundown	7.1	7.1	0.6	-2.4%	13.9	0.53%	5.29%
1229	Sunnyvale	1.8	1.8	2.6	7.8%	22.2	0.13%	1.29%
1230	Sunray	5.2	4.9	1.8	-1.4%	16.3	0.36%	3.61%
1227	Sunrise Beach Village	1.0	0.9	3.0	7.7%	18.5	0.06%	0.69%
1231	Sunset Valley	4.0	3.9	2.1	1.6%	19.8	0.28%	2.76%
1233	Surfside Beach	1.0	0.7	4.9	8.4%	19.5	0.03%	0.36%
1232	Sweeny	4.6	4.6	1.5	-2.8%	16.3	0.31%	3.10%
1234	Sweetwater	5.5	5.8	1.1	-0.9%	16.4	0.37%	3.69%
1264	TMRS	4.3	4.6	1.5	0.9%	16.8	0.32%	3.15%
1236	Taft	4.3	4.2	1.1	-1.9%	15.0	0.27%	2.68%
1238	Tahoka	4.2	2.9	1.4	-2.6%	14.1	0.16%	1.62%
1240	Talty	1.0	0.9	3.5	9.3%	17.5	0.09%	0.97%
1241	Tatum	1.2	1.0	2.5	3.8%	16.3	0.05%	0.50%
1246	Taylor	3.2	3.4	1.3	2.7%	19.4	0.23%	2.27%
1248	Teague	4.3	3.3	0.9	0.4%	17.1	0.15%	1.51%
1252	Temple	4.7	5.0	1.6	0.4%	18.0	0.32%	3.21%
1254	Tenaha	2.9	1.7	0.8	-3.4%	16.6	0.00%	0.00%
1256	Terrell	4.7	5.2	1.2	0.0%	19.0	0.33%	3.32%
1258	Terrell Hills	5.7	6.1	1.0	0.4%	19.6	0.40%	3.97%
21260	Texarkana	6.9	7.0	0.9	-2.5%	14.9	0.49%	4.90%
11260	Texarkana Police Dept	8.3	8.5	0.9	-1.8%	17.8	0.60%	5.96%
31260	Texarkana Water Utilities	5.8	5.9	1.1	-1.8%	15.6	0.40%	3.98%
1262	Texas City	6.4	6.6	1.2	-1.8%	16.6	0.42%	4.22%
31263	Texas Health Benefits Pool	4.7	4.9	1.4	0.0%	14.5	0.33%	3.26%
11263	Texas Municipal League	7.1	7.5	1.1	-1.3%	14.7	0.48%	4.79%
21263	Texas Municipal League IRP	7.5	7.2	1.7	-1.6%	15.1	0.51%	5.07%
1267	The Colony	4.0	4.2	1.5	1.2%	19.1	0.27%	2.71%
1269	Thompsons	3.8	3.6	1.0	0.5%	9.9	0.46%	5.94%
1268	Thorndale	2.4	2.2	1.0	0.6%	13.6	0.09%	1.87%
1272	Thrall	1.1	0.9	8.0	8.1%	16.1	0.05%	0.48%
1274	Three Rivers	5.2	6.7	0.9	0.5%	15.3	0.38%	3.79%
1276	Throckmorton	4.6	4.6	0.6	-3.8%	16.9	0.55%	5.47%
1277	Tiki Island	2.1	1.9	4.5	3.2%	13.5	0.07%	1.61%
1278	Timpson	4.4	3.4	1.2	-2.3%	13.8	0.00%	1.35%
1280	Tioga	1.6	1.5	5.5	6.1%	16.9	0.07%	1.11%
1285	Todd Mission	0.6	0.7	NA	22.2%	24.7	0.07%	0.68%
1283	Tolar	1.8	1.5	1.5	2.4%	18.5	0.07%	0.69%
1286	Tom Bean	1.5	1.2	1.5	0.1%	20.7	0.05%	0.48%
1284	Tomball	3.6	3.8	1.9	1.5%	20.7	0.24%	2.45%
1287	Tool	0.3	0.3	NA	29.7%	22.2	0.02%	0.20%
1290	Trent	3.9	3.3	2.0	-0.1%	8.2	0.14%	1.61%
1292	Trenton	1.4	1.2	1.2	0.7%	19.8	0.06%	0.72%
1293	Trinidad	3.1	2.3	0.9	-5.6%	14.0	0.10%	1.02%
1294	Trinity	2.3	2.0	2.1	0.8%	18.3	0.09%	0.90%
1295	Trophy Club	4.3	4.5	1.1	0.5%	18.0	0.30%	2.99%
1296	Troup	2.5	2.6	1.6	2.9%	21.1	0.17%	1.69%
1297	Troy	2.2	2.3	1.2	3.1%	18.9	0.15%	1.52%
1298	Tulia	6.8	6.5	1.1	-2.6%	15.5	0.46%	4.56%
1299	Turkey	2.4	2.6	0.6	-5.3%	12.6	0.25%	2.49%
1300	Tuscola	0.6	0.8	NA	15.6%	20.6	0.09%	0.90%
1301	Tye	2.0	1.7	0.9	-3.2%	18.1	0.08%	0.87%
1304	Tyler	6.0	6.6	1.1	0.0%	16.9	0.41%	4.09%
1307	Uhland	0.5	0.5	NA	31.3%	22.9	0.02%	0.32%
1305	Universal City	4.8	5.4	1.5	0.7%	18.0	0.32%	3.22%
1306	University Park	6.2	6.3	1.0	-2.6%	13.6	0.41%	4.04%
1308	Uvalde	3.0	3.1	1.7	1.2%	19.0	0.21%	2.08%
1312	Valley Mills	0.6	0.4	7.0	7.2%	17.9	0.02%	0.22%
1313	Valley View	0.5	0.4	4.0	4.3%	26.1	0.02%	0.20%
1314	Van	3.2	2.9	1.3	-0.3%	18.1	0.12%	1.93%
1316	Van Alstyne	1.8	1.8	3.0	7.6%	24.1	0.12%	1.25%
1318	Van Horn	4.7	5.2	1.0	0.2%	16.8	0.33%	3.34%
1320	Vega	9.7	8.3	1.3	-4.8%	13.7	0.34%	4.62%
1324	Venus	1.4	1.3	2.5	9.4%	25.4	0.05%	0.89%
1326	Vernon	5.3	5.3	1.2	-2.3%	16.3	0.37%	3.74%
1328	Victoria	6.3	6.8	1.0	-2.1%	16.6	0.42%	4.22%
1329	Vidor	5.9	6.0	0.9	-1.9%	15.8	0.39%	3.93%
1500	Village Fire Department	4.7	4.4	1.5	-2.1%	17.0	0.29%	3.10%
1327	Village of the Hills	1.7	1.2	NA	9.8%	13.8	0.05%	0.53%
1325	Von Ormy	0.5	0.5	NA	27.3%	24.4	0.04%	0.39%
1330	Waco	4.9	5.4	1.2	-0.3%	16.5	0.35%	3.49%
1332	Waelder	2.2	2.0	1.7	-1.5%	16.2	0.08%	1.22%
1334	Wake Village	4.4	4.8	1.0	0.0%	17.4	0.31%	3.07%
1336	Waller	2.2	2.7	1.3	1.1%	18.0	0.15%	1.53%

Section 8
TEXAS MUNICIPAL RETIREMENT SYSTEM
RISKS ASSOCIATED WITH MEASURING THE ACCRUED LIABILITY AND ACTUARIALLY DETERMINED CONTRIBUTION

City#	CityName	Ratio of MVA to Covered Pay	Ratio of AAL to Covered Pay	Ratio of Actives to Retirees (A/R)	Net Cash Flow as a Percentage of Market Value of Assets	Duration of Liabilities	Change in Contribution Rate with 10% Decline in Assets (Smoothed)	Change in Contribution Rate with 10% Decline in Assets (Unsmoothed)
1337	Wallis	2.3	1.8	1.3	0.2%	16.8	0.09%	0.84%
1338	Walnut Springs	3.2	2.9	0.7	-3.7%	13.5	0.11%	3.27%
1340	Waskom	4.0	5.0	1.0	0.5%	16.2	0.27%	2.67%
1341	Watauga	5.7	6.0	1.0	-0.5%	17.8	0.41%	4.13%
1342	Waxahachie	3.6	4.0	2.0	2.4%	19.8	0.26%	2.56%
1344	Weatherford	5.5	5.7	1.2	-0.9%	17.7	0.37%	3.72%
1345	Webster	5.4	5.7	1.4	0.9%	18.8	0.36%	3.63%
1346	Weimar	6.0	6.0	0.7	-4.7%	14.5	0.41%	4.13%
1348	Weir	0.2	0.3	NA	100.0%	22.8	0.03%	0.33%
1350	Wellington	10.5	9.2	0.7	-5.7%	10.1	0.37%	5.51%
1352	Wells	1.5	1.3	3.5	3.4%	17.3	0.06%	0.76%
1354	Weslaco	3.7	3.6	1.4	-1.7%	16.4	0.24%	2.42%
1356	West	2.6	2.3	1.7	0.0%	17.6	0.10%	1.35%
1358	West Columbia	3.6	3.1	1.6	-0.4%	15.2	0.13%	1.44%
1359	West Lake Hills	4.8	5.0	0.8	1.6%	18.0	0.35%	3.47%
1361	West Orange	7.1	7.2	1.4	-0.6%	13.7	0.49%	4.93%
1365	West Tawakoni	2.1	1.8	1.5	-2.0%	16.9	0.08%	0.88%
1364	West University Place	5.7	5.7	0.9	-2.5%	15.7	0.38%	3.79%
1363	Westlake	3.0	3.5	1.6	3.7%	20.3	0.20%	2.02%
1357	Weston	0.3	0.3	NA	64.7%	25.2	0.06%	0.64%
1362	Westover Hills	2.1	1.9	1.0	1.0%	18.3	0.12%	1.41%
1366	Westworth Village	4.2	4.0	0.8	1.2%	19.7	0.31%	3.09%
1368	Wharton	3.8	3.9	1.6	-1.2%	16.1	0.25%	2.54%
1370	Wheeler	4.3	4.0	3.0	-2.0%	16.1	0.35%	3.82%
1372	White Deer	3.9	4.0	0.5	-2.4%	13.5	0.44%	4.40%
1377	White Oak	6.6	6.9	1.0	-1.7%	16.2	0.45%	4.50%
1378	White Settlement	4.5	5.1	1.0	0.3%	18.1	0.32%	3.15%
1374	Whiteface	7.5	5.8	1.5	-0.1%	14.8	0.23%	2.35%
1375	Whitehouse	2.4	2.3	2.1	3.7%	21.1	0.18%	1.77%
1376	Whitesboro	2.4	2.3	2.0	0.3%	18.2	0.18%	1.76%
1380	Whitewright	1.8	2.1	2.4	7.1%	23.3	0.12%	1.23%
1382	Whitney	1.5	1.3	1.2	-1.0%	18.7	0.05%	0.72%
1384	Wichita Falls	5.3	5.7	1.2	-1.7%	15.7	0.37%	3.65%
1386	Willis	3.1	3.1	1.7	1.0%	17.8	0.21%	2.12%
1387	Willow Park	1.9	2.3	1.5	9.0%	23.1	0.14%	1.35%
1388	Wills Point	3.9	4.0	0.9	-0.5%	16.9	0.31%	3.10%
1390	Wilmer	1.5	1.6	2.3	9.4%	23.9	0.11%	1.05%
1392	Wimberley	1.0	0.9	1.9	7.7%	21.9	0.07%	0.68%
1393	Windcrest	3.6	3.7	0.9	0.4%	19.1	0.23%	2.34%
1395	Winfield	2.1	1.8	NA	3.5%	9.8	0.07%	0.89%
1396	Wink	2.6	2.4	3.3	2.0%	18.3	0.09%	1.49%
1398	Winnsboro	3.6	3.6	0.8	-2.1%	16.1	0.25%	2.48%
1399	Winona	4.1	3.2	2.5	0.2%	14.1	0.15%	1.54%
1400	Winters	3.8	3.5	0.9	-3.0%	15.7	0.14%	2.49%
1402	Wolfe City	0.1	0.1	NA	45.9%	20.7	0.01%	0.14%
1403	Wolfforth	1.6	2.3	6.4	7.2%	23.2	0.11%	1.13%
1409	Woodcreek	1.8	1.4	1.3	7.1%	16.2	0.06%	0.62%
1404	Woodsboro	3.6	3.0	1.7	0.9%	16.4	0.12%	1.26%
1406	Woodville	6.8	6.8	1.6	-1.0%	16.4	0.44%	4.40%
1407	Woodway	5.3	5.6	1.5	0.4%	19.2	0.36%	3.57%
1408	Wortham	3.0	2.5	1.1	1.9%	22.4	0.11%	1.16%
1410	Wylie	3.5	3.9	2.7	3.4%	21.2	0.25%	2.45%
1412	Yoakum	5.8	6.5	1.1	-1.8%	15.0	0.38%	3.78%
1414	Yorktown	3.4	2.5	0.7	-3.5%	12.9	0.00%	0.02%
1415	Zavalla	5.9	3.6	0.6	-4.3%	12.6	0.00%	0.49%

SECTION 9

INDIVIDUAL CITY ACTUARIAL VALUATION REPORTS

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Abernathy	Abilene	Addison	Agua Dulce	Alamo	Alamo Heights	Alba
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$939,913	$156,831,843	$64,357,039	$143,320	$9,287,402	$14,634,122	$536,460
b. Noncontributing Members	535,998	36,641,647	25,650,028	0	3,096,256	6,421,544	4,925
c. Annuitants	974,624	196,110,791	100,486,725	0	6,588,505	18,833,503	329,048
2. Total Actuarial Accrued Liability	$2,450,535	$389,584,281	$190,493,792	$143,320	$18,972,163	$39,889,169	$870,433
3. Actuarial Value of Assets	1,955,143	369,954,913	172,762,919	142,913	17,266,167	33,976,206	856,990
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$495,392	$19,629,368	$17,730,873	$407	$1,705,996	$5,912,963	$13,443
5. Funded Ratio: (3) / (2)	79.8%	95.0%	90.7%	99.7%	91.0%	85.2%	98.5%
6. Annual payroll	$1,079,735	$74,652,376	$31,768,007	$117,359	$7,883,013	$7,700,985	$382,426
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	4.16%	8.15%	10.60%	2.27%	7.21%	10.06%	4.72%
Prior Service	3.55%	2.20%	5.08%	0.13%	1.76%	6.04%	0.80%
Full Retirement	7.71%	10.35%	15.68%	2.40%	8.97%	16.10%	5.52%
Supplemental Death Benefit	0.27%	0.32%	0.20%	0.24%	0.17%	0.29%	0.15%
Total Contribution	7.98%	10.67%	15.88%	2.64%	9.14%	16.39%	5.67%
Statutory Maximum Rate (Total Retirement Only)	8.50%	N/A	N/A	N/A	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.2 years	16.2 years	14.5 years	2.9 years	16.9 years	17.8 years	4.9 years
Number of Annuitant Accounts	9	1,012	294	0	72	100	3
Number of Active Contributing Member Accounts	19	1,060	315	3	167	101	8
Number of Inactive Member Accounts	21	930	289	0	192	100	2
Average age of Contributing Members	43.4 years	43.0 years	41.5 years	61.0 years	37.6 years	41.7 years	47.8 years
Average length of service of Contributing Members	7.0 years	9.7 years	10.6 years	13.4 years	7.2 years	11.5 years	8.4 years

	Albany	Aledo	Alice	Allen	Alma	Alpine	Alto
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$974,196	$614,766	$21,072,777	$213,712,570	$287,889	$3,826,703	$1,181,060
b. Noncontributing Members	76,849	1,022,948	3,680,335	46,275,791	7,427	1,068,298	300,038
c. Annuitants	470,189	771,092	25,046,363	129,824,925	0	3,968,602	599,450
2. Total Actuarial Accrued Liability	$1,521,234	$2,408,806	$49,799,475	$389,813,286	$295,316	$8,863,603	$2,080,548
3. Actuarial Value of Assets	1,423,067	2,553,278	54,045,210	343,095,190	238,277	10,949,786	2,052,763
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$98,167	($144,472)	($4,245,735)	$46,718,096	$57,039	($2,086,183)	$27,785
5. Funded Ratio: (3) / (2)	93.5%	106.0%	108.5%	88.0%	80.7%	123.5%	98.7%
6. Annual payroll	$755,926	$1,442,897	$11,625,519	$78,577,790	$457,944	$4,246,897	$577,726
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	3.53%	11.69%	5.68%	11.67%	8.10%	3.60%	11.04%
Prior Service	1.20%	-0.39%	-1.42%	4.65%	1.23%	-1.91%	0.41%
Full Retirement	4.73%	11.30%	4.26%	16.32%	9.33%	1.69%	11.45%
Supplemental Death Benefit	0.51%	0.22%	0.00%	0.15%	0.23%	0.28%	0.50%
Total Contribution	5.24%	11.52%	4.26%	16.47%	9.56%	1.97%	11.95%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	11.50%	N/A	N/A	11.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	14.2 years	N/A	N/A	17.9 years	13.0 years	N/A	15.8 years
Number of Annuitant Accounts	12	13	207	435	0	42	11
Number of Active Contributing Member Accounts	15	18	214	856	10	87	11
Number of Inactive Member Accounts	13	35	93	592	2	149	16
Average age of Contributing Members	49.6 years	39.7 years	46.4 years	43.4 years	57.1 years	41.9 years	44.6 years
Average length of service of Contributing Members	9.8 years	8.2 years	10.2 years	11.3 years	4.3 years	6.3 years	8.3 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Alton	Alvarado	Alvin	Alvord	Amarillo	Amherst	Anahuac
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$6,495,002	$7,426,965	$43,748,633	$235,856	$306,917,088	$194,345	$571,464
b. Noncontributing Members	2,313,275	2,535,593	9,287,131	415,372	47,958,313	396	628,578
c. Annuitants	3,519,528	3,051,764	45,945,756	210,293	369,550,197	91,974	325,957
2. Total Actuarial Accrued Liability	$12,327,805	$13,014,322	$98,981,520	$861,521	$724,425,598	$286,715	$1,525,999
3. Actuarial Value of Assets	12,472,864	9,808,305	88,058,592	846,709	581,906,428	537,888	1,722,001
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($145,059)	$3,206,017	$10,922,928	$14,812	$142,519,170	($251,173)	($196,002)
5. Funded Ratio: (3) / (2)	101.2%	75.4%	89.0%	98.3%	80.3%	187.6%	112.8%
6. Annual payroll	$6,199,842	$6,636,967	$16,563,329	$497,280	$122,156,326	$225,858	$561,983
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	10.08%	9.47%	10.82%	4.26%	9.82%	4.24%	8.39%
Prior Service	-0.09%	3.86%	7.30%	0.30%	9.79%	-4.24%	-1.36%
Full Retirement	9.99%	13.33%	18.12%	4.56%	19.61%	0.00%	7.03%
Supplemental Death Benefit	0.17%	0.11%	0.22%	0.14%	0.00%	0.00%	0.21%
Total Contribution	10.16%	13.44%	18.34%	4.70%	19.61%	0.00%	7.24%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	17.4 years	11.3 years	12.9 years	16.2 years	N/A	N/A
Number of Annuitant Accounts	36	34	173	7	1,440	3	6
Number of Active Contributing Member Accounts	121	96	231	9	1,904	5	11
Number of Inactive Member Accounts	173	77	284	6	1,512	2	13
Average age of Contributing Members	40.3 years	40.4 years	41.6 years	42.0 years	43.1 years	50.2 years	45.7 years
Average length of service of Contributing Members	5.7 years	8.5 years	9.8 years	4.2 years	8.4 years	11.7 years	7.8 years

	Andrews	Angleton	Anna	Annetta	Anson	Anthony	Aransas Pass
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$18,658,373	$15,291,468	$18,222,775	$265,438	$1,203,859	$1,741,065	$11,724,185
b. Noncontributing Members	2,088,850	5,748,725	5,798,897	63,788	163,182	338,089	3,295,235
c. Annuitants	17,945,365	18,312,617	4,839,099	0	444,015	1,257,615	9,003,106
2. Total Actuarial Accrued Liability	$38,692,588	$39,352,810	$28,860,771	$329,226	$1,811,056	$3,336,769	$24,022,526
3. Actuarial Value of Assets	35,325,184	36,743,775	26,567,947	357,532	2,093,707	2,742,258	22,776,190
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$3,367,404	$2,609,035	$2,292,824	($28,306)	($282,651)	$594,511	$1,246,336
5. Funded Ratio: (3) / (2)	91.3%	93.4%	92.1%	108.6%	115.6%	82.2%	94.8%
6. Annual payroll	$7,134,239	$9,717,598	$16,933,526	$343,129	$1,134,937	$2,623,383	$8,077,667
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.02%	9.01%	13.04%	7.57%	3.91%	5.15%	8.41%
Prior Service	4.87%	2.35%	1.07%	-0.32%	-0.97%	2.84%	1.22%
Full Retirement	13.89%	11.36%	14.11%	7.25%	2.94%	7.99%	9.63%
Supplemental Death Benefit	0.00%	0.24%	0.09%	0.10%	0.25%	0.13%	0.19%
Total Contribution	13.89%	11.60%	14.20%	7.35%	3.19%	8.12%	9.82%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	12.3 years	15.3 years	17.7 years	N/A	N/A	9.7 years	17.6 years
Number of Annuitant Accounts	41	91	27	0	10	16	60
Number of Active Contributing Member Accounts	90	144	195	6	26	52	136
Number of Inactive Member Accounts	46	155	124	9	41	46	158
Average age of Contributing Members	39.5 years	43.7 years	39.5 years	46.5 years	43.4 years	36.9 years	42.5 years
Average length of service of Contributing Members	8.5 years	8.5 years	8.3 years	5.9 years	8.9 years	4.2 years	8.1 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Archer City	Arcola	Argyle	Arlington	Arp	Aspermont	Athens
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$337,122	$370,374	$2,774,306	$705,657,299	$1,247,467	$554,573	$12,924,243
b. Noncontributing Members	308,242	152,678	3,037,356	121,763,146	40,721	45,604	5,736,610
c. Annuitants	845,739	252,300	4,325,530	922,242,403	523,733	149,468	28,685,395
2. Total Actuarial Accrued Liability	$1,491,103	$775,352	$10,137,192	$1,749,662,848	$1,811,921	$749,645	$47,346,248
3. Actuarial Value of Assets	1,534,106	793,985	10,164,650	1,705,624,111	1,359,550	894,322	41,602,744
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($43,003)	($18,633)	($27,458)	$44,038,737	$452,371	($144,677)	$5,743,504
5. Funded Ratio: (3) / (2)	102.9%	102.4%	100.3%	97.5%	75.0%	119.3%	87.9%
6. Annual payroll	$562,629	$1,829,194	$2,992,890	$256,431,428	$614,819	$382,989	$10,184,641
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	4.83%	2.28%	12.58%	10.50%	11.02%	1.16%	10.10%
Prior Service	-0.30%	-0.04%	-0.04%	1.35%	6.79%	-1.16%	5.56%
Full Retirement	4.53%	2.24%	12.54%	11.85%	17.81%	0.00%	15.66%
Supplemental Death Benefit	0.60%	0.14%	0.18%	0.21%	0.19%	0.43%	0.21%
Total Contribution	5.13%	2.38%	12.72%	12.06%	18.00%	0.43%	15.87%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	N/A	N/A	7.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	N/A	17.7 years	14.2 years	N/A	13.1 years
Number of Annuitant Accounts	13	6	33	2,397	8	3	128
Number of Active Contributing Member Accounts	9	30	32	2,816	10	7	149
Number of Inactive Member Accounts	15	34	53	1,655	9	4	123
Average age of Contributing Members	48.7 years	49.0 years	41.5 years	41.4 years	41.5 years	52.8 years	39.4 years
Average length of service of Contributing Members	8.0 years	5.9 years	9.9 years	10.6 years	11.0 years	15.1 years	7.4 years

	Atlanta	Aubrey	Aurora	Avery	Avinger	Azle	Baird
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$3,113,851	$10,290,382	$37,487	$24,682	$14,019	$30,246,167	$247,458
b. Noncontributing Members	588,734	3,375,431	18,550	6,256	19,546	6,411,271	355,803
c. Annuitants	3,004,372	2,199,376	0	0	114,251	15,779,944	235,394
2. Total Actuarial Accrued Liability	$6,706,957	$15,865,189	$56,037	$30,938	$147,816	$52,437,382	$838,655
3. Actuarial Value of Assets	6,254,745	12,454,667	59,737	29,054	179,152	42,900,411	994,462
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$452,212	$3,410,522	($3,700)	$1,884	($31,336)	$9,536,971	($155,807)
5. Funded Ratio: (3) / (2)	93.3%	78.5%	106.6%	93.9%	121.2%	81.8%	118.6%
6. Annual payroll	$2,244,576	$11,518,085	$165,049	$104,849	$98,366	$12,472,399	$411,695
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.40%	9.81%	10.12%	1.42%	2.28%	11.26%	1.77%
Prior Service	1.62%	2.25%	-0.09%	0.37%	-1.24%	6.48%	-1.47%
Full Retirement	7.02%	12.06%	10.03%	1.79%	1.04%	17.74%	0.30%
Supplemental Death Benefit	0.32%	0.10%	0.07%	0.04%	0.17%	0.18%	0.31%
Total Contribution	7.34%	12.16%	10.10%	1.83%	1.21%	17.92%	0.61%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	N/A	9.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.2 years	18.6 years	N/A	5.5 years	N/A	16.0 years	N/A
Number of Annuitant Accounts	28	33	0	0	1	116	6
Number of Active Contributing Member Accounts	43	143	2	2	3	154	8
Number of Inactive Member Accounts	28	138	2	1	2	152	12
Average age of Contributing Members	47.8 years	37.8 years	52.0 years	40.5 years	44.5 years	42.6 years	48.9 years
Average length of service of Contributing Members	8.9 years	7.4 years	18.9 years	3.0 years	1.5 years	10.2 years	6.1 years

	Balch Springs	Balcones Heights	Ballinger	Balmorhea	Bandera	Bangs	Bartlett
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$37,575,516	$2,930,407	$1,809,933	$70,466	$1,390,421	$392,060	$1,551,090
b. Noncontributing Members	7,833,112	3,899,249	556,920	0	859,034	558,544	521,539
c. Annuitants	24,632,817	13,986,575	4,095,431	0	2,054,723	1,672,403	703,074
2. Total Actuarial Accrued Liability	$70,041,445	$20,816,231	$6,462,284	$70,466	$4,304,178	$2,623,007	$2,775,703
3. Actuarial Value of Assets	58,216,066	20,654,803	5,085,269	91,876	4,304,310	2,955,264	2,724,966
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$11,825,379	$161,428	$1,377,015	($21,410)	($132)	($332,257)	$50,737
5. Funded Ratio: (3) / (2)	83.1%	99.2%	78.7%	130.4%	100.0%	112.7%	98.2%
6. Annual payroll	$15,579,265	$3,513,249	$1,720,772	$43,225	$1,275,809	$663,215	$1,089,909
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	11.11%	10.80%	10.49%	1.65%	11.61%	12.40%	10.69%
Prior Service	5.90%	0.39%	6.99%	-1.65%	0.00%	-1.95%	0.34%
Full Retirement	17.01%	11.19%	17.48%	0.00%	11.61%	10.45%	11.03%
Supplemental Death Benefit	0.17%	0.29%	0.39%	0.10%	0.44%	0.21%	0.29%
Total Contribution	17.18%	11.48%	17.87%	0.10%	12.05%	10.66%	11.32%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.1 years	15.8 years	15.3 years	N/A	N/A	N/A	19.9 years
Number of Annuitant Accounts	142	80	31	0	19	13	13
Number of Active Contributing Member Accounts	196	52	36	1	21	16	20
Number of Inactive Member Accounts	159	74	37	0	39	23	32
Average age of Contributing Members	41.1 years	39.1 years	45.5 years	56.2 years	47.9 years	41.4 years	45.8 years
Average length of service of Contributing Members	8.5 years	6.5 years	5.8 years	17.3 years	6.5 years	4.5 years	6.9 years

	Bartonville	Bastrop	Bay City	Bayou Vista	Baytown	Beasley	Beaumont
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$376,355	$21,682,525	$15,852,793	$63,141	$261,062,724	$34,784	$249,730,824
b. Noncontributing Members	592,094	5,106,538	4,405,510	204,768	35,944,874	0	32,464,636
c. Annuitants	814,372	13,803,865	27,424,145	285,018	237,202,335	0	360,124,360
2. Total Actuarial Accrued Liability	$1,782,821	$40,592,928	$47,682,448	$552,927	$534,209,933	$34,784	$642,319,820
3. Actuarial Value of Assets	1,806,201	36,995,622	44,129,317	674,633	461,169,985	24,817	579,049,446
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($23,380)	$3,597,306	$3,553,131	($121,706)	$73,039,948	$9,967	$63,270,374
5. Funded Ratio: (3) / (2)	101.3%	91.1%	92.5%	122.0%	86.3%	71.3%	90.1%
6. Annual payroll	$963,722	$13,597,412	$10,361,397	$413,706	$86,369,546	$96,345	$78,466,138
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	8.34%	11.22%	6.05%	4.07%	11.12%	1.92%	10.49%
Prior Service	-0.09%	2.09%	3.24%	-1.15%	7.98%	2.18%	9.41%
Full Retirement	8.25%	13.31%	9.29%	2.92%	19.10%	4.10%	19.90%
Supplemental Death Benefit	0.22%	0.17%	0.30%	0.31%	0.16%	0.09%	0.00%
Total Contribution	8.47%	13.48%	9.59%	3.23%	19.26%	4.19%	19.90%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	17.6 years	13.9 years	N/A	13.8 years	5.3 years	10.5 years
Number of Annuitant Accounts	10	84	146	8	602	0	1,065
Number of Active Contributing Member Accounts	10	176	167	8	921	2	1,027
Number of Inactive Member Accounts	13	148	131	20	535	0	665
Average age of Contributing Members	48.9 years	42.8 years	41.2 years	50.4 years	41.4 years	49.0 years	44.6 years
Average length of service of Contributing Members	14.5 years	8.4 years	8.7 years	1.3 years	10.7 years	5.3 years	10.5 years

	Bedford	Bee Cave	Beeville	Bellaire	Bellmead	Bells	Bellville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$61,012,718	$8,817,857	$5,269,350	$35,934,912	$8,640,684	$447,123	$6,488,360
b. Noncontributing Members	19,068,127	4,609,667	2,026,707	9,796,193	5,196,093	190,026	1,248,739
c. Annuitants	34,269,652	2,812,662	6,504,301	69,280,569	8,650,930	112,471	8,929,912
2. Total Actuarial Accrued Liability	$114,350,497	$16,240,186	$13,800,358	$115,011,674	$22,487,707	$749,620	$16,667,011
3. Actuarial Value of Assets	71,978,536	13,183,513	17,461,225	99,977,930	22,186,205	841,560	14,194,976
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$42,371,961	$3,056,673	($3,660,867)	$15,033,744	$301,502	($91,940)	$2,472,035
5. Funded Ratio: (3) / (2)	62.9%	81.2%	126.5%	86.9%	98.7%	112.3%	85.2%
6. Annual payroll	$29,457,322	$5,384,412	$5,917,675	$15,190,739	$5,835,260	$530,810	$2,985,969
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.40%	11.60%	3.24%	11.86%	11.97%	6.73%	7.19%
Prior Service	12.07%	4.37%	-2.41%	9.80%	0.38%	-0.67%	9.96%
Full Retirement	21.47%	15.97%	0.83%	21.66%	12.35%	6.06%	17.15%
Supplemental Death Benefit	0.09%	0.16%	0.00%	0.26%	0.20%	0.26%	0.41%
Total Contribution	21.56%	16.13%	0.83%	21.92%	12.55%	6.32%	17.56%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	16.2 years	18.3 years	N/A	13.1 years	19.4 years	N/A	10.3 years
Number of Annuitant Accounts	156	14	88	175	42	8	56
Number of Active Contributing Member Accounts	339	56	99	167	89	10	48
Number of Inactive Member Accounts	311	62	92	164	118	19	49
Average age of Contributing Members	41.0 years	42.6 years	42.5 years	43.4 years	42.3 years	44.8 years	45.4 years
Average length of service of Contributing Members	10.8 years	8.7 years	8.8 years	10.5 years	8.4 years	12.8 years	10.5 years

	Belton	Benbrook	Benjamin	Berryville	Bertram	Beverly Hills	Big Lake
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$24,106,145	$32,870,422	$74,849	$175,259	$456,341	$122,177	$7,071,452
b. Noncontributing Members	5,796,669	7,013,867	0	0	396,300	22,683	1,019,509
c. Annuitants	14,243,742	45,830,786	39,623	103,645	354,195	257	3,309,786
2. Total Actuarial Accrued Liability	$44,146,556	$85,715,075	$114,472	$278,904	$1,206,836	$145,117	$11,400,747
3. Actuarial Value of Assets	38,606,803	78,848,937	62,064	294,990	1,325,984	148,964	9,208,016
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$5,539,753	$6,866,138	$52,408	($16,086)	($119,148)	($3,847)	$2,192,731
5. Funded Ratio: (3) / (2)	87.5%	92.0%	54.2%	105.8%	109.9%	102.7%	80.8%
6. Annual payroll	$13,521,508	$12,619,005	$130,195	$146,207	$1,145,891	$556,800	$2,001,396
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	8.03%	12.34%	3.64%	2.59%	4.53%	2.27%	9.27%
Prior Service	3.30%	5.00%	8.45%	-0.43%	-0.40%	-0.03%	10.17%
Full Retirement	11.33%	17.34%	12.09%	2.16%	4.13%	2.24%	19.44%
Supplemental Death Benefit	0.22%	0.18%	0.30%	0.62%	0.00%	0.11%	0.21%
Total Contribution	11.55%	17.52%	12.39%	2.78%	4.13%	2.35%	19.65%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	9.50%	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	17.1 years	14.3 years	5.3 years	N/A	N/A	N/A	14.1 years
Number of Annuitant Accounts	110	100	1	3	9	1	12
Number of Active Contributing Member Accounts	193	128	3	3	21	10	33
Number of Inactive Member Accounts	198	92	0	0	33	7	9
Average age of Contributing Members	43.2 years	40.3 years	37.8 years	57.5 years	40.7 years	47.6 years	46.6 years
Average length of service of Contributing Members	11.5 years	11.6 years	4.9 years	10.0 years	6.0 years	11.0 years	9.9 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Big Sandy	Big Spring	Bishop	Blanco	Blooming Grove	Blossom	Blue Mound
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$243,187	$27,351,818	$546,230	$417,073	$346,871	$708,212	$478,599
b. Noncontributing Members	105,697	5,440,400	306,795	715,183	128,856	61,178	872,793
c. Annuitants	753,246	43,021,889	2,412,695	526,189	305,672	361,364	406,249
2. Total Actuarial Accrued Liability	$1,102,130	$75,814,107	$3,265,720	$1,658,445	$781,399	$1,130,754	$1,757,641
3. Actuarial Value of Assets	1,060,060	65,710,254	3,258,505	1,925,661	729,064	1,231,943	1,684,208
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$42,070	$10,103,853	$7,215	($267,216)	$52,335	($101,189)	$73,433
5. Funded Ratio: (3) / (2)	96.2%	86.7%	99.8%	116.1%	93.3%	108.9%	95.8%
6. Annual payroll	$465,479	$11,234,312	$1,053,733	$1,020,735	$197,676	$233,639	$1,023,447
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	4.93%	9.33%	3.49%	7.52%	6.92%	5.90%	11.39%
Prior Service	1.03%	9.18%	0.06%	-1.02%	4.63%	-1.69%	0.54%
Full Retirement	5.96%	18.51%	3.55%	6.50%	11.55%	4.21%	11.93%
Supplemental Death Benefit	0.44%	0.35%	0.46%	0.28%	0.34%	0.84%	0.18%
Total Contribution	6.40%	18.86%	4.01%	6.78%	11.89%	5.05%	12.11%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	11.50%	N/A	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	10.9 years	12.8 years	17.0 years	N/A	6.5 years	N/A	19.2 years
Number of Annuitant Accounts	8	186	28	15	4	4	13
Number of Active Contributing Member Accounts	9	171	20	13	4	5	16
Number of Inactive Member Accounts	21	105	27	31	5	2	41
Average age of Contributing Members	46.6 years	43.4 years	47.1 years	43.1 years	48.5 years	56.3 years	41.0 years
Average length of service of Contributing Members	6.6 years	7.7 years	7.8 years	3.7 years	13.9 years	13.3 years	8.0 years

	Blue Ridge	Boerne	Bogata	Bonham	Booker	Borger	Bovina
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$205,019	$62,295,129	$107,613	$11,790,768	$1,033,125	$37,093,671	$300,462
b. Noncontributing Members	8,718	8,727,530	127,489	4,151,055	276,901	3,323,580	79,893
c. Annuitants	95,172	50,617,942	164,986	11,834,376	358,111	32,457,776	96,077
2. Total Actuarial Accrued Liability	$308,909	$121,640,601	$400,088	$27,776,199	$1,668,137	$72,875,027	$476,432
3. Actuarial Value of Assets	377,195	99,385,373	543,170	25,585,143	1,720,639	59,777,559	545,819
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($68,286)	$22,255,228	($143,082)	$2,191,056	($52,502)	$13,097,468	($69,387)
5. Funded Ratio: (3) / (2)	122.1%	81.7%	135.8%	92.1%	103.1%	82.0%	114.6%
6. Annual payroll	$386,690	$24,581,179	$339,167	$7,846,448	$591,437	$12,767,297	$376,128
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	2.15%	12.38%	1.91%	7.61%	5.18%	11.84%	0.82%
Prior Service	-0.69%	7.08%	-1.64%	2.17%	-0.35%	8.36%	-0.72%
Full Retirement	1.46%	19.46%	0.27%	9.78%	4.83%	20.20%	0.10%
Supplemental Death Benefit	0.18%	0.18%	0.69%	0.00%	0.40%	0.19%	0.55%
Total Contribution	1.64%	19.64%	0.96%	9.78%	5.23%	20.39%	0.65%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	12.50%	9.50%	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	17.9 years	N/A	18.0 years	N/A	16.9 years	N/A
Number of Annuitant Accounts	2	143	6	87	3	116	5
Number of Active Contributing Member Accounts	7	306	5	115	10	178	9
Number of Inactive Member Accounts	2	160	14	190	7	89	8
Average age of Contributing Members	44.0 years	43.6 years	50.4 years	42.5 years	53.5 years	41.0 years	39.1 years
Average length of service of Contributing Members	6.2 years	10.0 years	5.9 years	8.8 years	12.4 years	9.3 years	9.4 years

	Bowie	Boyd	Brady	Brazoria	Breckenridge	Bremond	Brenham
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$11,113,674	$794,536	$9,095,308	$1,689,030	$3,379,137	$1,176,480	$27,990,022
b. Noncontributing Members	2,389,385	810,682	2,430,018	581,660	908,640	252,338	8,460,241
c. Annuitants	9,367,841	466,880	6,656,637	3,174,899	5,945,892	0	41,504,238
2. Total Actuarial Accrued Liability	$22,870,900	$2,072,098	$18,181,963	$5,445,589	$10,233,669	$1,428,818	$77,954,501
3. Actuarial Value of Assets	22,966,353	2,225,542	17,689,396	6,362,726	9,930,417	1,443,391	64,863,057
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($95,453)	($153,444)	$492,567	($917,137)	$303,252	($14,573)	$13,091,444
5. Funded Ratio: (3) / (2)	100.4%	107.4%	97.3%	116.8%	97.0%	101.0%	83.2%
6. Annual payroll	$5,069,210	$2,084,871	$5,274,694	$1,663,800	$3,137,017	$349,178	$14,955,579
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	7.68%	5.99%	7.73%	7.19%	5.07%	8.24%	7.54%
Prior Service	-0.07%	-0.29%	0.73%	-2.15%	0.80%	-0.16%	8.73%
Full Retirement	7.61%	5.70%	8.46%	5.04%	5.87%	8.08%	16.27%
Supplemental Death Benefit	0.45%	0.00%	0.35%	0.31%	0.27%	0.33%	0.00%
Total Contribution	8.06%	5.70%	8.81%	5.35%	6.14%	8.41%	16.27%
Statutory Maximum Rate (Total Retirement Only)	11.50%	13.50%	12.50%	11.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	17.9 years	N/A	18.1 years	N/A	12.9 years
Number of Annuitant Accounts	81	8	76	25	56	0	187
Number of Active Contributing Member Accounts	88	31	91	30	65	7	216
Number of Inactive Member Accounts	80	30	117	33	70	11	187
Average age of Contributing Members	46.4 years	40.6 years	45.5 years	45.9 years	41.9 years	55.3 years	41.6 years
Average length of service of Contributing Members	10.9 years	8.4 years	8.7 years	7.9 years	8.1 years	19.1 years	9.8 years

	Bridge City	Bridgeport	Bronte	Brookshire	Brownfield	Brownsboro	Brownsville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$9,884,776	$11,765,892	$384,660	$2,986,042	$7,581,736	$167,366	$244,967,864
b. Noncontributing Members	2,483,118	3,589,582	25,712	3,443,472	1,411,003	62,144	23,774,070
c. Annuitants	18,057,788	8,241,014	293,928	4,630,075	11,990,388	313,450	276,546,748
2. Total Actuarial Accrued Liability	$30,425,682	$23,596,488	$704,300	$11,059,589	$20,983,127	$542,960	$545,288,682
3. Actuarial Value of Assets	25,491,789	19,939,075	710,793	9,946,100	26,390,378	368,401	494,236,235
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$4,933,893	$3,657,413	($6,493)	$1,113,489	($5,407,251)	$174,559	$51,052,447
5. Funded Ratio: (3) / (2)	83.8%	84.5%	100.9%	89.9%	125.8%	67.9%	90.6%
6. Annual payroll	$4,387,762	$6,054,798	$211,717	$3,297,401	$4,976,828	$420,283	$84,573,737
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	10.55%	10.88%	2.35%	9.96%	6.10%	1.76%	11.41%
Prior Service	9.10%	4.77%	-0.12%	2.73%	-4.23%	6.83%	6.79%
Full Retirement	19.65%	15.65%	2.23%	12.69%	1.87%	8.59%	18.20%
Supplemental Death Benefit	0.29%	0.21%	0.31%	0.15%	0.00%	0.19%	0.22%
Total Contribution	19.94%	15.86%	2.54%	12.84%	1.87%	8.78%	18.42%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	17.0 years	18.2 years	N/A	17.0 years	N/A	7.0 years	11.0 years
Number of Annuitant Accounts	65	65	2	23	60	4	865
Number of Active Contributing Member Accounts	60	89	4	47	92	8	1,217
Number of Inactive Member Accounts	41	100	2	58	54	4	564
Average age of Contributing Members	42.8 years	43.0 years	56.0 years	44.9 years	42.3 years	44.3 years	41.6 years
Average length of service of Contributing Members	9.1 years	9.7 years	11.6 years	6.0 years	8.2 years	5.0 years	9.7 years

	Brownsville PUB	Brownwood	Brownwood Health Dept.	Brownwood Library	Bruceville-Eddy	Bryan	Bryson
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$164,884,512	$25,947,400	$1,203,471	$207,626	$1,038,596	$253,850,282	$63,916
b. Noncontributing Members	13,342,759	6,843,750	391,627	4,056	524,331	39,196,392	189,754
c. Annuitants	127,846,049	39,058,630	1,095,246	71,380	505,651	230,674,863	272,660
2. Total Actuarial Accrued Liability	$306,073,320	$71,849,780	$2,690,344	$283,062	$2,068,578	$523,721,537	$526,330
3. Actuarial Value of Assets	242,934,670	66,215,260	2,380,574	543,187	1,995,199	509,921,239	775,129
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$63,138,650	$5,634,520	$309,770	($260,125)	$73,379	$13,800,298	($248,799)
5. Funded Ratio: (3) / (2)	79.4%	92.2%	88.5%	191.9%	96.5%	97.4%	147.3%
6. Annual payroll	$42,633,041	$12,889,849	$757,871	$128,797	$769,463	$87,556,451	$101,128
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	12.36%	9.36%	11.88%	4.83%	6.97%	9.54%	7.45%
Prior Service	12.40%	3.84%	3.50%	-4.83%	0.72%	1.18%	-7.45%
Full Retirement	24.76%	13.20%	15.38%	0.00%	7.69%	10.72%	0.00%
Supplemental Death Benefit	0.25%	0.00%	0.00%	0.00%	0.29%	0.00%	0.00%
Total Contribution	25.01%	13.20%	15.38%	0.00%	7.98%	10.72%	0.00%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	11.50%	11.50%	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	16.3 years	15.2 years	15.8 years	N/A	18.7 years	19.1 years	N/A
Number of Annuitant Accounts	389	197	13	4	9	800	2
Number of Active Contributing Member Accounts	618	233	14	5	18	944	3
Number of Inactive Member Accounts	171	118	13	3	26	570	5
Average age of Contributing Members	43.7 years	43.2 years	48.4 years	49.8 years	41.0 years	41.4 years	51.7 years
Average length of service of Contributing Members	11.6 years	8.2 years	7.0 years	9.8 years	8.9 years	11.4 years	3.6 years

	Buda	Buffalo	Bullard	Bulverde	Bunker Hill Village	Burkburnett	Burleson
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$16,626,557	$268,761	$3,111,692	$3,106,468	$3,402,531	$5,365,880	$83,461,853
b. Noncontributing Members	4,970,832	258,533	1,043,236	1,380,827	731,035	2,398,644	18,767,055
c. Annuitants	7,124,577	1,222,865	1,133,150	1,480,193	1,994,890	10,783,592	79,088,426
2. Total Actuarial Accrued Liability	$28,721,966	$1,750,159	$5,288,078	$5,967,488	$6,128,456	$18,548,116	$181,317,334
3. Actuarial Value of Assets	25,728,555	1,919,593	4,051,569	5,605,781	5,282,752	17,796,667	154,273,682
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$2,993,411	($169,434)	$1,236,509	$361,707	$845,704	$751,449	$27,043,652
5. Funded Ratio: (3) / (2)	89.6%	109.7%	76.6%	93.9%	86.2%	95.9%	85.1%
6. Annual payroll	$11,424,094	$738,428	$1,853,519	$2,845,708	$1,048,967	$4,531,313	$38,924,993
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	11.27%	4.91%	11.33%	7.57%	11.27%	8.51%	11.87%
Prior Service	2.04%	-0.89%	5.33%	1.03%	9.26%	1.49%	5.50%
Full Retirement	13.31%	4.02%	16.66%	8.60%	20.53%	10.00%	17.37%
Supplemental Death Benefit	0.12%	0.64%	0.19%	0.15%	0.13%	0.34%	0.14%
Total Contribution	13.43%	4.66%	16.85%	8.75%	20.66%	10.34%	17.51%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.0 years	N/A	17.4 years	17.0 years	10.8 years	14.7 years	17.6 years
Number of Annuitant Accounts	40	17	6	19	7	75	255
Number of Active Contributing Member Accounts	149	15	33	39	9	71	415
Number of Inactive Member Accounts	130	15	26	40	7	53	259
Average age of Contributing Members	41.5 years	50.0 years	46.6 years	43.4 years	44.7 years	42.6 years	39.9 years
Average length of service of Contributing Members	7.7 years	3.4 years	9.5 years	7.7 years	15.3 years	8.0 years	9.9 years

	Burnet	Byers	Cactus	Caddo Mills	Caldwell	Callisburg	Calvert
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$15,403,177	$52,550	$5,286,509	$2,504,817	$5,222,365	$44,354	$261,415
b. Noncontributing Members	4,852,640	10,246	730,838	197,295	754,270	0	117,466
c. Annuitants	19,162,776	9,160	516,317	196,720	8,795,789	0	501,460
2. Total Actuarial Accrued Liability	$39,418,593	$71,956	$6,533,664	$2,898,832	$14,772,424	$44,354	$880,341
3. Actuarial Value of Assets	36,235,900	54,063	5,197,818	1,981,077	14,851,770	41,779	755,647
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$3,182,693	$17,893	$1,335,846	$917,755	($79,346)	$2,575	$124,694
5. Funded Ratio: (3) / (2)	91.9%	75.1%	79.6%	68.3%	100.5%	94.2%	85.8%
6. Annual payroll	$10,642,995	$66,311	$3,846,271	$1,875,327	$3,339,348	$85,101	$538,094
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	10.25%	1.13%	8.98%	11.16%	7.24%	5.88%	11.65%
Prior Service	2.32%	8.09%	2.79%	3.80%	-0.09%	0.78%	2.22%
Full Retirement	12.57%	9.22%	11.77%	14.96%	7.15%	6.66%	13.87%
Supplemental Death Benefit	0.18%	0.05%	0.18%	0.19%	0.37%	0.06%	0.43%
Total Contribution	12.75%	9.27%	11.95%	15.15%	7.52%	6.72%	14.30%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	N/A	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.1 years	3.6 years	17.2 years	18.1 years	N/A	4.3 years	13.5 years
Number of Annuitant Accounts	91	1	12	5	45	0	9
Number of Active Contributing Member Accounts	143	2	62	28	64	2	12
Number of Inactive Member Accounts	132	1	52	24	49	0	33
Average age of Contributing Members	40.5 years	40.8 years	37.5 years	47.7 years	49.1 years	44.6 years	53.4 years
Average length of service of Contributing Members	7.5 years	9.9 years	5.3 years	10.6 years	9.9 years	5.8 years	4.8 years

	Cameron	Campbell	Canadian	Caney City	Canton	Canyon	Carmine
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$4,251,488	$2,236	$4,026,475	$1,871	$15,312,854	$13,579,340	$260,856
b. Noncontributing Members	964,387	4,861	622,260	15,157	1,378,093	4,918,140	0
c. Annuitants	3,257,850	202,719	2,502,160	28,007	5,748,395	26,921,191	814
2. Total Actuarial Accrued Liability	$8,473,725	$209,816	$7,150,895	$45,035	$22,439,342	$45,418,671	$261,670
3. Actuarial Value of Assets	7,222,477	215,888	6,357,775	68,974	18,221,841	42,387,499	306,583
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$1,251,248	($6,072)	$793,120	($23,939)	$4,217,501	$3,031,172	($44,913)
5. Funded Ratio: (3) / (2)	85.2%	102.9%	88.9%	153.2%	81.2%	93.3%	117.2%
6. Annual payroll	$2,281,534	$83,624	$1,263,297	$37,753	$5,116,169	$9,266,793	$88,926
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	8.23%	1.68%	10.54%	0.91%	11.21%	10.95%	2.48%
Prior Service	4.71%	-0.28%	4.93%	-0.91%	6.39%	3.12%	-1.97%
Full Retirement	12.94%	1.40%	15.47%	0.00%	17.60%	14.07%	0.51%
Supplemental Death Benefit	0.35%	0.13%	0.30%	0.19%	0.31%	0.19%	0.08%
Total Contribution	13.29%	1.53%	15.77%	0.19%	17.91%	14.26%	0.59%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	15.7 years	N/A	17.8 years	N/A	18.1 years	13.6 years	N/A
Number of Annuitant Accounts	39	2	12	1	42	83	1
Number of Active Contributing Member Accounts	41	2	18	1	83	133	2
Number of Inactive Member Accounts	49	4	7	10	38	68	0
Average age of Contributing Members	47.2 years	43.0 years	45.8 years	28.2 years	49.7 years	39.9 years	47.9 years
Average length of service of Contributing Members	10.6 years	0.4 years	14.1 years	1.3 years	11.7 years	7.2 years	22.0 years

	Carrizo Springs	Carrollton	Carthage	Castle Hills	Castroville	Cedar Hill	Cedar Park
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$2,143,505	$218,365,271	$16,714,912	$8,608,798	$3,296,856	$88,937,248	$127,416,066
b. Noncontributing Members	434,990	67,828,541	2,484,455	3,708,451	1,849,584	17,942,277	29,303,263
c. Annuitants	2,853,821	301,932,462	24,202,643	14,700,374	4,012,581	69,373,827	56,991,527
2. Total Actuarial Accrued Liability	$5,432,316	$588,126,274	$43,402,010	$27,017,623	$9,159,021	$176,253,352	$213,710,856
3. Actuarial Value of Assets	5,848,238	570,031,442	38,039,894	24,206,820	8,750,227	157,190,700	172,109,306
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($415,922)	$18,094,832	$5,362,116	$2,810,803	$408,794	$19,062,652	$41,601,550
5. Funded Ratio: (3) / (2)	107.7%	96.9%	87.6%	89.6%	95.5%	89.2%	80.5%
6. Annual payroll	$1,821,885	$83,133,895	$4,985,911	$4,652,245	$4,071,650	$31,690,670	$49,318,221
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.04%	9.05%	10.47%	10.49%	7.36%	10.52%	11.32%
Prior Service	-0.89%	2.79%	11.45%	5.21%	0.81%	5.05%	6.92%
Full Retirement	4.15%	11.84%	21.92%	15.70%	8.17%	15.57%	18.24%
Supplemental Death Benefit	0.57%	0.00%	0.38%	0.25%	0.26%	0.17%	0.13%
Total Contribution	4.72%	11.84%	22.30%	15.95%	8.43%	15.74%	18.37%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	N/A	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	9.4 years	12.1 years	15.9 years	17.2 years	16.2 years	16.7 years
Number of Annuitant Accounts	29	883	72	65	46	258	248
Number of Active Contributing Member Accounts	50	899	70	61	64	357	560
Number of Inactive Member Accounts	43	848	44	73	76	238	405
Average age of Contributing Members	47.9 years	40.8 years	45.7 years	44.1 years	45.5 years	42.4 years	41.7 years
Average length of service of Contributing Members	7.6 years	10.6 years	12.4 years	10.5 years	7.3 years	11.4 years	10.3 years

	Celeste	Celina	Center	Centerville	Chandler	Charlotte	Chester
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$73,803	$29,267,338	$9,882,301	$578,701	$1,305,967	$78,820	$15,709
b. Noncontributing Members	66,499	7,104,454	1,686,280	134,943	572,627	139,979	61,139
c. Annuitants	73,168	5,261,546	9,119,484	843,690	612,374	450,606	546,886
2. Total Actuarial Accrued Liability	$213,470	$41,633,338	$20,688,065	$1,557,334	$2,490,968	$669,405	$623,734
3. Actuarial Value of Assets	216,851	33,909,301	19,772,358	1,612,867	2,276,533	1,059,064	703,265
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($3,381)	$7,724,037	$915,707	($55,533)	$214,435	($389,659)	($79,531)
5. Funded Ratio: (3) / (2)	101.6%	81.4%	95.6%	103.6%	91.4%	158.2%	112.8%
6. Annual payroll	$243,868	$29,914,264	$4,142,319	$258,716	$1,719,383	$278,043	$46,272
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	2.79%	11.16%	10.58%	7.09%	7.15%	4.38%	8.00%
Prior Service	-0.05%	2.10%	1.80%	-0.84%	1.52%	-4.38%	-6.69%
Full Retirement	2.74%	13.26%	12.38%	6.25%	8.67%	0.00%	1.31%
Supplemental Death Benefit	0.49%	0.08%	0.24%	0.00%	0.32%	0.32%	1.76%
Total Contribution	3.23%	13.34%	12.62%	6.25%	8.99%	0.32%	3.07%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	N/A	N/A	9.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	17.0 years	16.9 years	N/A	10.0 years	N/A	N/A
Number of Annuitant Accounts	3	52	55	2	11	4	3
Number of Active Contributing Member Accounts	5	354	76	5	32	5	2
Number of Inactive Member Accounts	8	199	41	2	25	24	3
Average age of Contributing Members	60.1 years	39.0 years	42.9 years	54.0 years	52.2 years	39.0 years	59.1 years
Average length of service of Contributing Members	3.4 years	7.8 years	9.4 years	11.3 years	7.6 years	3.1 years	2.4 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Chico	Childress	Chillicothe	China	China Grove	Chireno	Cibolo
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$183,849	$5,506,280	$239,072	$65,424	$237,897	$1,699,832	$18,531,734
b. Noncontributing Members	0	1,144,331	140,479	0	3,601	2,902	5,258,789
c. Annuitants	342,532	6,608,677	0	0	0	1,135,764	10,750,537
2. Total Actuarial Accrued Liability	$526,381	$13,259,288	$379,551	$65,424	$241,498	$2,838,498	$34,541,060
3. Actuarial Value of Assets	527,872	11,647,263	586,722	12,464	121,214	2,232,111	31,406,742
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($1,491)	$1,612,025	($207,171)	$52,960	$120,284	$606,387	$3,134,318
5. Funded Ratio: (3) / (2)	100.3%	87.8%	154.6%	19.1%	50.2%	78.6%	90.9%
6. Annual payroll	$225,670	$2,746,912	$264,811	$176,658	$647,493	$436,162	$13,763,131
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.77%	10.20%	2.42%	1.12%	3.58%	9.88%	11.77%
Prior Service	-0.03%	4.63%	-2.42%	4.41%	1.65%	14.19%	1.79%
Full Retirement	1.74%	14.83%	0.00%	5.53%	5.23%	24.07%	13.56%
Supplemental Death Benefit	0.68%	0.45%	0.28%	0.04%	0.28%	0.64%	0.13%
Total Contribution	2.42%	15.28%	0.28%	5.57%	5.51%	24.71%	13.69%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	15.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	17.6 years	N/A	8.0 years	15.0 years	12.5 years	17.7 years
Number of Annuitant Accounts	9	48	0	0	0	5	73
Number of Active Contributing Member Accounts	5	58	5	3	11	8	190
Number of Inactive Member Accounts	0	43	3	0	2	1	147
Average age of Contributing Members	52.0 years	48.5 years	59.8 years	36.2 years	43.4 years	48.7 years	39.8 years
Average length of service of Contributing Members	8.7 years	8.0 years	13.6 years	4.5 years	4.5 years	13.3 years	8.8 years

	Cisco	Clarendon	Clarksville	Clarksville City	Clear Lake Shores	Cleburne	Cleveland
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$1,675,014	$444,237	$551,270	$371,036	$2,435,562	$42,542,751	$9,426,903
b. Noncontributing Members	812,493	71,475	945,096	51,816	747,086	12,428,129	2,398,125
c. Annuitants	2,363,447	651,126	2,149,611	574,911	1,069,178	70,881,835	7,419,123
2. Total Actuarial Accrued Liability	$4,850,954	$1,166,838	$3,645,977	$997,763	$4,251,826	$125,852,715	$19,244,151
3. Actuarial Value of Assets	5,498,089	1,392,828	4,703,889	1,481,849	3,845,972	104,824,966	17,612,042
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($647,135)	($225,990)	($1,057,912)	($484,086)	$405,854	$21,027,749	$1,632,109
5. Funded Ratio: (3) / (2)	113.3%	119.4%	129.0%	148.5%	90.5%	83.3%	91.5%
6. Annual payroll	$1,998,982	$496,882	$803,859	$251,159	$1,239,904	$21,796,552	$6,573,244
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	7.20%	5.03%	6.61%	5.98%	12.02%	9.53%	7.10%
Prior Service	-1.26%	-1.77%	-5.12%	-5.98%	2.74%	8.77%	2.17%
Full Retirement	5.94%	3.26%	1.49%	0.00%	14.76%	18.30%	9.27%
Supplemental Death Benefit	0.34%	0.48%	0.57%	0.20%	0.20%	0.27%	0.24%
Total Contribution	6.28%	3.74%	2.06%	0.20%	14.96%	18.57%	9.51%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	11.50%	N/A	N/A	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	N/A	N/A	16.3 years	14.8 years	15.4 years
Number of Annuitant Accounts	22	14	29	5	8	281	65
Number of Active Contributing Member Accounts	39	12	15	5	16	324	109
Number of Inactive Member Accounts	42	20	61	1	25	268	96
Average age of Contributing Members	45.6 years	49.9 years	49.3 years	39.4 years	45.0 years	43.6 years	40.5 years
Average length of service of Contributing Members	8.0 years	6.3 years	5.6 years	8.5 years	12.9 years	9.0 years	8.0 years

	Clifton	Clute	Clyde	Coahoma	Cockrell Hill	Coldspring	Coleman
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$1,441,332	$14,591,364	$4,748,519	$612,022	$2,527,682	$52,764	$7,094,980
b. Noncontributing Members	490,852	3,141,613	968,984	36,544	2,103,832	1,083	2,373,101
c. Annuitants	1,917,421	15,493,641	2,163,374	553,597	2,768,883	0	11,025,526
2. Total Actuarial Accrued Liability	$3,849,605	$33,226,618	$7,880,877	$1,202,163	$7,400,397	$53,847	$20,493,607
3. Actuarial Value of Assets	3,460,109	32,650,409	7,318,313	1,265,561	7,919,021	44,063	18,930,127
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$389,496	$576,209	$562,564	($63,398)	($518,624)	$9,784	$1,563,480
5. Funded Ratio: (3) / (2)	89.9%	98.3%	92.9%	105.3%	107.0%	81.8%	92.4%
6. Annual payroll	$1,637,685	$7,084,725	$2,140,070	$293,963	$1,759,851	$190,142	$2,982,983
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.39%	12.15%	10.70%	6.56%	9.75%	2.54%	10.53%
Prior Service	1.90%	0.62%	2.09%	-0.84%	-1.15%	0.92%	6.73%
Full Retirement	7.29%	12.77%	12.79%	5.72%	8.60%	3.46%	17.26%
Supplemental Death Benefit	0.39%	0.24%	0.30%	0.59%	0.30%	0.05%	0.00%
Total Contribution	7.68%	13.01%	13.09%	6.31%	8.90%	3.51%	17.26%
Statutory Maximum Rate (Total Retirement Only)	11.50%	13.50%	N/A	11.50%	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	17.4 years	18.7 years	17.4 years	N/A	N/A	6.4 years	9.9 years
Number of Annuitant Accounts	26	83	19	7	29	0	65
Number of Active Contributing Member Accounts	29	98	39	5	29	4	56
Number of Inactive Member Accounts	28	93	34	1	49	1	47
Average age of Contributing Members	45.3 years	43.2 years	49.1 years	51.9 years	42.0 years	43.0 years	48.3 years
Average length of service of Contributing Members	7.3 years	10.7 years	10.1 years	12.8 years	6.3 years	2.6 years	10.4 years

	College Station	Colleyville	Collinsville	Colmesneil	Colorado City	Columbus	Comanche
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$207,254,728	$47,600,111	$451,227	$430,441	$3,735,802	$3,801,514	$1,057,423
b. Noncontributing Members	46,186,489	10,654,465	250,860	73	1,101,295	1,498,331	741,147
c. Annuitants	211,348,664	36,919,373	229,222	85,645	3,418,305	6,882,362	2,357,587
2. Total Actuarial Accrued Liability	$464,789,881	$95,173,949	$931,309	$516,159	$8,255,402	$12,182,207	$4,156,157
3. Actuarial Value of Assets	418,147,357	90,478,493	978,463	520,560	8,726,390	11,639,404	4,061,634
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$46,642,524	$4,695,456	($47,154)	($4,401)	($470,988)	$542,803	$94,523
5. Funded Ratio: (3) / (2)	90.0%	95.1%	105.1%	100.9%	105.7%	95.5%	97.7%
6. Annual payroll	$84,691,341	$19,856,225	$829,437	$162,645	$2,124,382	$2,283,929	$1,528,396
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.45%	9.46%	5.62%	3.66%	8.15%	8.51%	7.02%
Prior Service	4.72%	1.85%	-0.22%	-0.11%	-0.86%	2.11%	0.47%
Full Retirement	14.17%	11.31%	5.40%	3.55%	7.29%	10.62%	7.49%
Supplemental Death Benefit	0.00%	0.21%	0.21%	0.12%	0.50%	0.41%	0.33%
Total Contribution	14.17%	11.52%	5.61%	3.67%	7.79%	11.03%	7.82%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	12.50%	N/A	12.50%	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	15.7 years	17.9 years	N/A	N/A	N/A	15.1 years	18.6 years
Number of Annuitant Accounts	671	202	6	1	39	47	24
Number of Active Contributing Member Accounts	1,035	205	13	3	44	36	32
Number of Inactive Member Accounts	714	192	11	1	49	28	40
Average age of Contributing Members	39.6 years	42.8 years	44.7 years	47.6 years	46.6 years	45.6 years	42.8 years
Average length of service of Contributing Members	9.7 years	12.0 years	8.4 years	17.1 years	6.8 years	9.6 years	5.6 years

	Combes	Combine	Commerce	Conroe	Converse	Cooper	Coppell
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$685,525	$4,745	$5,927,043	$109,370,488	$20,227,095	$892,667	$115,231,622
b. Noncontributing Members	116,224	0	4,270,351	21,742,984	8,215,627	51,320	25,598,582
c. Annuitants	259,919	0	7,601,393	103,927,409	22,759,839	1,007,103	117,903,074
2. Total Actuarial Accrued Liability	$1,061,668	$4,745	$17,798,787	$235,040,881	$51,202,561	$1,951,090	$258,733,278
3. Actuarial Value of Assets	680,428	4,911	16,991,384	206,828,324	45,340,243	1,815,917	230,526,077
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$381,240	($166)	$807,403	$28,212,557	$5,862,318	$135,173	$28,207,201
5. Funded Ratio: (3) / (2)	64.1%	103.5%	95.5%	88.0%	88.6%	93.1%	89.1%
6. Annual payroll	$967,412	$261,998	$4,842,898	$45,333,086	$13,006,376	$758,697	$38,259,768
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.39%	3.02%	7.12%	10.87%	10.77%	3.14%	11.85%
Prior Service	3.50%	0.00%	1.40%	6.23%	3.52%	1.85%	6.36%
Full Retirement	4.89%	3.02%	8.52%	17.10%	14.29%	4.99%	18.21%
Supplemental Death Benefit	0.00%	0.16%	0.33%	0.00%	0.17%	0.27%	0.18%
Total Contribution	4.89%	3.18%	8.85%	17.10%	14.46%	5.26%	18.39%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	N/A	8.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	15.0 years	N/A	16.4 years	12.8 years	17.9 years	12.3 years	15.6 years
Number of Annuitant Accounts	3	0	76	273	108	10	355
Number of Active Contributing Member Accounts	21	4	88	544	195	17	391
Number of Inactive Member Accounts	19	0	115	292	241	9	295
Average age of Contributing Members	41.9 years	55.4 years	43.1 years	41.3 years	40.5 years	50.5 years	41.7 years
Average length of service of Contributing Members	7.7 years	20.3 years	7.0 years	8.9 years	7.9 years	10.8 years	11.3 years

	Copper Canyon	Copperas Cove	Corinth	Corpus Christi	Corrigan	Corsicana	Cottonwood Shores
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$435,269	$35,985,962	$34,470,976	$543,329,576	$699,271	$31,359,149	$1,535,250
b. Noncontributing Members	138,477	11,840,897	16,094,791	66,580,068	296,758	7,106,852	53,382
c. Annuitants	413,656	46,976,615	25,860,793	545,628,459	1,227,470	37,630,439	59,049
2. Total Actuarial Accrued Liability	$987,402	$94,803,474	$76,426,560	$1,155,538,103	$2,223,499	$76,096,440	$1,647,681
3. Actuarial Value of Assets	1,051,518	84,705,053	67,823,956	1,037,926,272	2,405,477	70,775,575	803,499
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($64,116)	$10,098,421	$8,602,604	$117,611,831	($181,978)	$5,320,865	$844,182
5. Funded Ratio: (3) / (2)	106.5%	89.3%	88.7%	89.8%	108.2%	93.0%	48.8%
6. Annual payroll	$612,581	$18,552,015	$16,672,617	$206,526,325	$1,374,353	$12,807,726	$1,191,003
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.05%	8.59%	11.34%	9.41%	3.55%	7.87%	11.63%
Prior Service	-0.41%	4.28%	4.03%	6.16%	-0.52%	4.32%	5.64%
Full Retirement	8.64%	12.87%	15.37%	15.57%	3.03%	12.19%	17.27%
Supplemental Death Benefit	0.22%	0.28%	0.14%	0.00%	0.29%	0.29%	0.51%
Total Contribution	8.86%	13.15%	15.51%	15.57%	3.32%	12.48%	17.78%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	17.8 years	17.9 years	11.6 years	N/A	13.6 years	17.5 years
Number of Annuitant Accounts	5	295	141	2,679	19	180	1
Number of Active Contributing Member Accounts	6	296	186	2,948	27	179	18
Number of Inactive Member Accounts	4	348	206	1,837	36	98	10
Average age of Contributing Members	56.5 years	40.6 years	41.5 years	43.4 years	41.7 years	41.1 years	51.5 years
Average length of service of Contributing Members	8.3 years	9.8 years	11.3 years	9.3 years	4.4 years	10.4 years	10.1 years

	Cotulla	Covington	Crandall	Crane	Crawford	Creedmoor	Crockett
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$3,297,193	$26,666	$4,082,479	$3,768,393	$690,189	$91,840	$6,628,282
b. Noncontributing Members	181,980	12,005	1,674,470	379,973	82,226	2,044	1,272,041
c. Annuitants	1,055,230	0	2,644,363	4,486,769	75,943	51,462	7,897,542
2. Total Actuarial Accrued Liability	$4,534,403	$38,671	$8,401,312	$8,635,135	$848,358	$145,346	$15,797,865
3. Actuarial Value of Assets	3,793,335	43,673	7,717,892	9,192,540	371,609	139,770	14,573,642
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$741,068	($5,002)	$683,420	($557,405)	$476,749	$5,576	$1,224,223
5. Funded Ratio: (3) / (2)	83.7%	112.9%	91.9%	106.5%	43.8%	96.2%	92.3%
6. Annual payroll	$2,074,260	$92,968	$3,103,583	$1,964,587	$364,508	$375,433	$3,207,066
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.32%	3.46%	12.27%	9.99%	11.72%	2.04%	9.84%
Prior Service	2.80%	-0.21%	1.63%	-1.10%	15.95%	0.50%	3.65%
Full Retirement	9.12%	3.25%	13.90%	8.89%	27.67%	2.54%	13.49%
Supplemental Death Benefit	0.34%	0.22%	0.13%	0.22%	0.08%	0.12%	0.45%
Total Contribution	9.46%	3.47%	14.03%	9.11%	27.75%	2.66%	13.94%
Statutory Maximum Rate (Total Retirement Only)	12.50%	N/A	N/A	15.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	17.9 years	N/A	19.4 years	N/A	10.0 years	3.2 years	14.7 years
Number of Annuitant Accounts	22	0	20	17	1	1	63
Number of Active Contributing Member Accounts	39	2	47	28	5	6	56
Number of Inactive Member Accounts	42	2	57	9	7	1	49
Average age of Contributing Members	49.8 years	53.6 years	40.4 years	44.5 years	41.8 years	42.8 years	44.2 years
Average length of service of Contributing Members	8.7 years	2.5 years	6.6 years	8.0 years	14.0 years	2.7 years	8.0 years

	Crosbyton	Cross Plains	Cross Roads	Crowell	Crowley	Crystal City	Cuero
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$294,226	$401,606	$710,290	$194,631	$22,643,493	$2,204,586	$14,788,369
b. Noncontributing Members	279,636	424,707	766,975	17,735	4,523,465	668,687	2,113,334
c. Annuitants	661,460	1,010,560	187,438	32,391	12,725,959	1,982,590	8,372,301
2. Total Actuarial Accrued Liability	$1,235,322	$1,836,873	$1,664,703	$244,757	$39,892,917	$4,855,863	$25,274,004
3. Actuarial Value of Assets	1,765,680	1,918,316	1,717,617	220,697	34,235,455	5,809,729	20,787,510
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($530,358)	($81,443)	($52,914)	$24,060	$5,657,462	($953,866)	$4,486,494
5. Funded Ratio: (3) / (2)	142.9%	104.4%	103.2%	90.2%	85.8%	119.6%	82.2%
6. Annual payroll	$429,474	$434,679	$1,491,928	$353,986	$12,518,482	$2,036,278	$6,488,535
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.78%	6.31%	8.15%	1.61%	9.40%	3.90%	8.82%
Prior Service	-4.81%	-0.73%	-0.14%	1.28%	3.50%	-1.82%	5.24%
Full Retirement	0.97%	5.58%	8.01%	2.89%	12.90%	2.08%	14.06%
Supplemental Death Benefit	0.78%	0.32%	0.16%	0.28%	0.13%	0.00%	0.23%
Total Contribution	1.75%	5.90%	8.17%	3.17%	13.03%	2.08%	14.29%
Statutory Maximum Rate (Total Retirement Only)	10.50%	9.50%	N/A	N/A	N/A	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	N/A	6.0 years	18.2 years	N/A	18.7 years
Number of Annuitant Accounts	11	4	4	1	88	30	66
Number of Active Contributing Member Accounts	11	10	15	9	151	54	103
Number of Inactive Member Accounts	12	9	18	5	124	65	48
Average age of Contributing Members	44.1 years	52.7 years	47.9 years	47.6 years	40.6 years	44.9 years	44.4 years
Average length of service of Contributing Members	5.1 years	9.1 years	12.4 years	6.8 years	9.5 years	6.2 years	10.3 years

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	Cumby	Daingerfield	Daisetta	Dalhart	Dallas Police and Fire PS	Dalworthington Gardens	Danbury
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$93,450	$804,557	$216,313	$2,519,404	$1,739,329	$5,304,446	$126,400
b. Noncontributing Members	200,561	482,650	83,585	1,402,227	153,588	3,002,797	77,864
c. Annuitants	165,004	1,905,847	72,457	5,704,409	69,540	5,639,807	483,712
2. Total Actuarial Accrued Liability	$459,015	$3,193,054	$372,355	$9,626,040	$1,962,457	$13,947,050	$687,976
3. Actuarial Value of Assets	508,223	3,398,888	465,976	10,840,502	2,006,269	11,405,866	735,358
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($49,208)	($205,834)	($93,621)	($1,214,462)	($43,812)	$2,541,184	($47,382)
5. Funded Ratio: (3) / (2)	110.7%	106.4%	125.1%	112.6%	102.2%	81.8%	106.9%
6. Annual payroll	$692,069	$1,062,624	$231,833	$3,591,471	$3,093,013	$2,099,586	$486,861
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.75%	6.32%	2.70%	4.70%	9.55%	10.92%	4.99%
Prior Service	-0.28%	-0.75%	-1.57%	-1.32%	-0.06%	11.52%	-0.38%
Full Retirement	1.47%	5.57%	1.13%	3.38%	9.49%	22.44%	4.61%
Supplemental Death Benefit	0.14%	0.00%	0.81%	0.20%	0.16%	0.20%	0.16%
Total Contribution	1.61%	5.57%	1.94%	3.58%	9.65%	22.64%	4.77%
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	N/A	11.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	N/A	N/A	N/A	14.3 years	N/A
Number of Annuitant Accounts	6	19	4	46	3	19	4
Number of Active Contributing Member Accounts	12	21	6	71	24	26	9
Number of Inactive Member Accounts	28	19	13	112	12	40	13
Average age of Contributing Members	43.7 years	43.9 years	63.9 years	40.4 years	42.9 years	42.6 years	44.1 years
Average length of service of Contributing Members	2.4 years	6.0 years	9.5 years	4.3 years	10.0 years	13.0 years	1.9 years

	Darrouzett	Dawson	Dayton	De Leon	DeSoto	Decatur	Deer Park
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$9,498	$70,059	$10,665,091	$307,720	$82,767,928	$21,194,831	$102,979,054
b. Noncontributing Members	123,913	59,349	3,739,722	165,155	27,663,311	5,621,473	10,484,413
c. Annuitants	170,182	0	6,932,517	381,373	77,379,216	19,689,658	83,313,316
2. Total Actuarial Accrued Liability	$303,593	$129,408	$21,337,330	$854,248	$187,810,455	$46,505,962	$196,776,783
3. Actuarial Value of Assets	325,777	86,323	15,612,597	886,530	175,985,955	39,341,096	181,232,719
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($22,184)	$43,085	$5,724,733	($32,282)	$11,824,500	$7,164,866	$15,544,064
5. Funded Ratio: (3) / (2)	107.3%	66.7%	73.2%	103.8%	93.7%	84.6%	92.1%
6. Annual payroll	$71,202	$261,147	$5,863,873	$455,882	$37,906,091	$10,900,962	$28,479,580
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	3.07%	2.21%	13.62%	2.21%	9.74%	11.07%	11.12%
Prior Service	-1.21%	2.01%	7.95%	-0.28%	2.49%	5.17%	4.41%
Full Retirement	1.86%	4.22%	21.57%	1.93%	12.23%	16.24%	15.53%
Supplemental Death Benefit	0.32%	0.10%	0.22%	0.69%	0.20%	0.20%	0.24%
Total Contribution	2.18%	4.32%	21.79%	2.62%	12.43%	16.44%	15.77%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	9.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	10.0 years	16.9 years	N/A	17.4 years	17.7 years	17.1 years
Number of Annuitant Accounts	3	0	65	11	333	98	245
Number of Active Contributing Member Accounts	3	8	86	10	418	156	336
Number of Inactive Member Accounts	4	2	140	22	349	103	207
Average age of Contributing Members	40.1 years	50.4 years	40.9 years	43.6 years	42.8 years	43.6 years	42.0 years
Average length of service of Contributing Members	6.4 years	6.1 years	7.0 years	7.3 years	9.6 years	9.4 years	12.7 years

	De Kalb	Del Rio	Dell City	Denison	Denton	Denver City	Deport
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$177,999	$40,806,221	$9,433	$31,026,015	$317,315,413	$3,210,802	$49,071
b. Noncontributing Members	575,167	4,987,290	3,566	6,771,600	80,266,416	1,546,701	7,349
c. Annuitants	560,810	21,347,037	385,742	48,290,853	373,046,284	7,012,014	58,043
2. Total Actuarial Accrued Liability	$1,313,976	$67,140,548	$398,741	$86,088,468	$770,628,113	$11,769,517	$114,463
3. Actuarial Value of Assets	1,472,350	49,437,932	392,016	82,840,164	682,275,628	11,794,983	112,923
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($158,374)	$17,702,616	$6,725	$3,248,304	$88,352,485	($25,466)	$1,540
5. Funded Ratio: (3) / (2)	112.1%	73.6%	98.3%	96.2%	88.5%	100.2%	98.7%
6. Annual payroll	$687,883	$25,084,646	$110,208	$18,059,367	$141,865,039	$1,993,461	$132,490
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	8.48%	6.00%	6.35%	8.60%	11.18%	6.55%	1.82%
Prior Service	-0.90%	6.66%	2.08%	1.82%	6.92%	-0.05%	0.18%
Full Retirement	7.58%	12.66%	8.43%	10.42%	18.10%	6.50%	2.00%
Supplemental Death Benefit	0.23%	0.29%	0.47%	0.00%	0.18%	0.32%	0.48%
Total Contribution	7.81%	12.95%	8.90%	10.42%	18.28%	6.82%	2.48%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	13.8 years	3.2 years	12.6 years	11.2 years	N/A	7.4 years
Number of Annuitant Accounts	15	215	2	241	1,007	25	1
Number of Active Contributing Member Accounts	12	474	3	273	1,477	33	3
Number of Inactive Member Accounts	17	291	3	233	1,001	43	6
Average age of Contributing Members	42.7 years	43.5 years	44.8 years	41.0 years	42.2 years	44.2 years	43.3 years
Average length of service of Contributing Members	9.3 years	9.8 years	0.6 years	7.8 years	10.0 years	7.2 years	3.8 years

	Devine	Diboll	Dickens	Dickinson	Dilley	Dimmitt	Donna
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$3,152,682	$2,891,493	$135,697	$11,902,372	$1,216,350	$1,915,546	$12,724,042
b. Noncontributing Members	559,277	1,908,912	0	6,792,399	346,050	898,780	2,530,946
c. Annuitants	6,109,428	8,621,993	0	12,280,310	2,332,084	3,147,361	6,096,828
2. Total Actuarial Accrued Liability	$9,821,387	$13,422,398	$135,697	$30,975,081	$3,894,484	$5,961,687	$21,351,816
3. Actuarial Value of Assets	7,397,651	13,175,287	145,622	29,510,704	3,767,870	6,543,231	19,656,749
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$2,423,736	$247,111	($9,925)	$1,464,377	$126,614	($581,544)	$1,695,067
5. Funded Ratio: (3) / (2)	75.3%	98.2%	107.3%	95.3%	96.7%	109.8%	92.1%
6. Annual payroll	$2,425,092	$2,196,053	$93,676	$8,651,832	$1,708,773	$1,339,201	$10,422,698
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.75%	10.85%	7.48%	9.04%	7.19%	7.59%	5.68%
Prior Service	9.37%	0.96%	-0.41%	1.38%	0.63%	-1.69%	1.51%
Full Retirement	16.12%	11.81%	7.07%	10.42%	7.82%	5.90%	7.19%
Supplemental Death Benefit	0.28%	0.27%	0.09%	0.16%	0.25%	0.00%	0.00%
Total Contribution	16.40%	12.08%	7.16%	10.58%	8.07%	5.90%	7.19%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	12.50%	12.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	13.9 years	17.3 years	N/A	16.9 years	15.9 years	N/A	14.1 years
Number of Annuitant Accounts	25	55	0	73	29	25	56
Number of Active Contributing Member Accounts	45	40	2	119	29	29	180
Number of Inactive Member Accounts	33	47	0	147	55	28	89
Average age of Contributing Members	43.6 years	39.8 years	54.0 years	41.4 years	42.2 years	45.7 years	44.1 years
Average length of service of Contributing Members	7.8 years	6.2 years	10.5 years	8.0 years	7.8 years	6.7 years	7.8 years

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	Double Oak	Dripping Springs	Driscoll	Dublin	Dumas	Duncanville	Eagle Lake
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$537,531	$2,847,978	$56,507	$2,013,617	$13,707,312	$39,193,492	$2,291,583
b. Noncontributing Members	608,968	886,978	94,114	1,585,501	4,137,809	20,349,107	1,163,456
c. Annuitants	735,830	130,651	30,845	3,604,710	15,108,331	90,466,311	3,385,399
2. Total Actuarial Accrued Liability	$1,882,329	$3,865,607	$181,466	$7,203,828	$32,953,452	$150,008,910	$6,840,438
3. Actuarial Value of Assets	1,935,128	3,778,082	204,171	6,665,920	28,346,963	133,969,252	6,248,231
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($52,799)	$87,525	($22,705)	$537,908	$4,606,489	$16,039,658	$592,207
5. Funded Ratio: (3) / (2)	102.8%	97.7%	112.5%	92.5%	86.0%	89.3%	91.3%
6. Annual payroll	$990,339	$5,079,236	$135,558	$1,866,455	$7,655,954	$23,616,175	$1,338,692
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	8.04%	5.38%	2.24%	9.88%	8.40%	7.51%	10.62%
Prior Service	-0.21%	0.18%	-0.65%	2.23%	4.73%	7.64%	3.57%
Full Retirement	7.83%	5.56%	1.59%	12.11%	13.13%	15.15%	14.19%
Supplemental Death Benefit	0.35%	0.11%	0.63%	0.32%	0.23%	0.00%	0.48%
Total Contribution	8.18%	5.67%	2.22%	12.43%	13.36%	15.15%	14.67%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	11.8 years	N/A	18.1 years	17.7 years	11.0 years	18.0 years
Number of Annuitant Accounts	9	4	2	32	86	310	25
Number of Active Contributing Member Accounts	12	68	4	27	115	278	21
Number of Inactive Member Accounts	13	54	11	63	105	298	44
Average age of Contributing Members	49.3 years	43.1 years	54.9 years	39.3 years	42.3 years	41.8 years	43.8 years
Average length of service of Contributing Members	12.6 years	4.8 years	5.0 years	5.6 years	8.1 years	9.1 years	6.4 years

	Eagle Pass	Early	Earth	East Bernard	East Mountain	East Tawakoni	Eastland
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$62,332,001	$3,229,362	$23,165	$96,696	$107,874	$234,247	$3,151,611
b. Noncontributing Members	5,806,655	336,078	77,079	81,401	330,249	342,228	829,674
c. Annuitants	48,742,249	1,070,091	105,334	45,767	132,788	423,857	3,107,327
2. Total Actuarial Accrued Liability	$116,880,905	$4,635,531	$205,578	$223,864	$570,911	$1,000,332	$7,088,612
3. Actuarial Value of Assets	102,342,639	4,557,588	224,227	239,033	615,783	1,135,540	7,178,288
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$14,538,266	$77,943	($18,649)	($15,169)	($44,872)	($135,208)	($89,676)
5. Funded Ratio: (3) / (2)	87.6%	98.3%	109.1%	106.8%	107.9%	113.5%	101.3%
6. Annual payroll	$27,636,183	$2,767,307	$173,235	$208,001	$130,328	$467,862	$2,425,724
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	8.62%	6.11%	1.87%	3.52%	17.64%	6.85%	7.92%
Prior Service	4.98%	0.22%	-0.42%	-0.28%	-1.34%	-1.13%	-0.14%
Full Retirement	13.60%	6.33%	1.45%	3.24%	16.30%	5.72%	7.78%
Supplemental Death Benefit	0.23%	0.19%	1.02%	0.22%	0.30%	0.45%	0.28%
Total Contribution	13.83%	6.52%	2.47%	3.46%	16.60%	6.17%	8.06%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	N/A	N/A	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	13.8 years	17.5 years	N/A	N/A	N/A	N/A	N/A
Number of Annuitant Accounts	246	12	4	2	2	5	31
Number of Active Contributing Member Accounts	485	52	2	5	3	11	45
Number of Inactive Member Accounts	252	18	5	5	8	19	44
Average age of Contributing Members	41.1 years	43.8 years	47.0 years	46.4 years	52.4 years	41.5 years	42.7 years
Average length of service of Contributing Members	8.9 years	6.3 years	3.3 years	4.1 years	4.8 years	7.7 years	8.6 years

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	Ector	Eden	Edgewood	Edinburg	Edna	El Campo	Eldorado
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$180,181	$197,259	$616,905	$132,263,044	$1,950,213	$19,603,980	$2,493,893
b. Noncontributing Members	2,910	124,220	71,374	15,971,519	2,200,613	4,019,868	246,352
c. Annuitants	106,021	1,262,916	179,645	104,841,965	6,908,991	21,002,288	1,264,505
2. Total Actuarial Accrued Liability	$289,112	$1,584,395	$867,924	$253,076,528	$11,059,817	$44,626,136	$4,004,750
3. Actuarial Value of Assets	334,098	1,593,367	820,102	215,754,588	10,507,735	39,047,036	3,377,941
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($44,986)	($8,972)	$47,822	$37,321,940	$552,082	$5,579,100	$626,809
5. Funded Ratio: (3) / (2)	115.6%	100.6%	94.5%	85.3%	95.0%	87.5%	84.3%
6. Annual payroll	$232,588	$604,455	$614,712	$60,814,520	$1,921,291	$8,361,931	$999,657
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.83%	4.00%	5.94%	9.86%	7.90%	7.45%	4.80%
Prior Service	-0.75%	-0.06%	0.96%	5.28%	2.55%	5.85%	4.92%
Full Retirement	1.08%	3.94%	6.90%	15.14%	10.45%	13.30%	9.72%
Supplemental Death Benefit	0.32%	0.50%	0.26%	0.16%	0.48%	0.25%	0.59%
Total Contribution	1.40%	4.44%	7.16%	15.30%	10.93%	13.55%	10.31%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	N/A	N/A	N/A	10.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	9.9 years	15.6 years	15.5 years	15.3 years	18.0 years
Number of Annuitant Accounts	2	18	7	408	41	87	7
Number of Active Contributing Member Accounts	5	15	13	1,078	35	124	19
Number of Inactive Member Accounts	3	8	8	784	48	81	12
Average age of Contributing Members	52.2 years	51.7 years	52.8 years	40.3 years	49.1 years	41.2 years	45.7 years
Average length of service of Contributing Members	8.0 years	2.6 years	9.2 years	8.2 years	7.1 years	10.3 years	10.6 years

	Electra	Elgin	Elkhart	Elmendorf	Emory	Ennis	Escobares
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$452,664	$10,676,905	$180,126	$2,025,667	$1,223,856	$48,562,163	$24,391
b. Noncontributing Members	583,301	5,739,303	171,062	165,972	714,013	4,851,369	26,794
c. Annuitants	1,262,516	8,734,906	482,120	8,944	1,060,758	54,071,180	28,262
2. Total Actuarial Accrued Liability	$2,298,481	$25,151,114	$833,308	$2,200,583	$2,998,627	$107,484,712	$79,447
3. Actuarial Value of Assets	2,376,654	21,701,584	981,890	1,013,278	3,055,153	95,899,936	81,539
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($78,173)	$3,449,530	($148,582)	$1,187,305	($56,526)	$11,584,776	($2,092)
5. Funded Ratio: (3) / (2)	103.4%	86.3%	117.8%	46.0%	101.9%	89.2%	102.6%
6. Annual payroll	$1,149,860	$7,991,976	$382,862	$1,219,229	$1,429,098	$19,358,371	$179,171
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.26%	11.56%	3.74%	9.90%	6.13%	12.71%	1.66%
Prior Service	-0.26%	3.36%	-1.51%	7.31%	-0.15%	5.40%	-0.05%
Full Retirement	1.00%	14.92%	2.23%	17.21%	5.98%	18.11%	1.61%
Supplemental Death Benefit	0.53%	0.19%	0.00%	0.13%	0.31%	0.21%	0.07%
Total Contribution	1.53%	15.11%	2.23%	17.34%	6.29%	18.32%	1.68%
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	N/A	N/A	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	18.0 years	N/A	19.0 years	N/A	14.7 years	N/A
Number of Annuitant Accounts	29	63	6	1	15	178	1
Number of Active Contributing Member Accounts	29	123	8	21	25	231	7
Number of Inactive Member Accounts	34	140	9	24	26	97	11
Average age of Contributing Members	40.7 years	42.7 years	47.7 years	45.8 years	47.0 years	42.7 years	34.9 years
Average length of service of Contributing Members	5.7 years	6.4 years	6.7 years	6.9 years	6.3 years	11.3 years	3.5 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Euless	Eustace	Everman	Fair Oaks Ranch	Fairfield	Fairview	Falfurrias
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$125,874,159	$1,131,471	$6,085,621	$8,709,453	$2,971,818	$15,127,569	$1,033,915
b. Noncontributing Members	26,133,990	58,609	496,303	3,782,352	849,876	3,919,132	711,652
c. Annuitants	152,348,113	299,955	5,586,604	5,524,036	3,979,589	4,981,034	1,397,186
2. Total Actuarial Accrued Liability	$304,356,262	$1,490,035	$12,168,528	$18,015,841	$7,801,283	$24,027,735	$3,142,753
3. Actuarial Value of Assets	285,444,774	1,338,562	10,127,003	16,467,928	8,236,161	20,841,326	3,504,421
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$18,911,488	$151,473	$2,041,525	$1,547,913	($434,878)	$3,186,409	($361,668)
5. Funded Ratio: (3) / (2)	93.8%	89.8%	83.2%	91.4%	105.6%	86.7%	111.5%
6. Annual payroll	$37,846,792	$528,651	$5,015,959	$6,079,774	$1,839,742	$8,164,361	$1,870,447
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	12.22%	6.99%	9.44%	11.12%	6.85%	11.61%	2.19%
Prior Service	5.79%	5.11%	3.18%	1.99%	-0.92%	3.17%	-0.75%
Full Retirement	18.01%	12.10%	12.62%	13.11%	5.93%	14.78%	1.44%
Supplemental Death Benefit	0.00%	0.47%	0.13%	0.15%	0.50%	0.14%	0.34%
Total Contribution	18.01%	12.57%	12.75%	13.26%	6.43%	14.92%	1.78%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	13.50%	13.50%	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	10.7 years	6.5 years	18.0 years	17.9 years	N/A	17.0 years	N/A
Number of Annuitant Accounts	340	10	38	34	33	26	26
Number of Active Contributing Member Accounts	394	10	74	80	32	86	36
Number of Inactive Member Accounts	231	9	60	60	29	63	52
Average age of Contributing Members	42.3 years	51.4 years	38.5 years	43.3 years	45.4 years	42.1 years	42.9 years
Average length of service of Contributing Members	13.1 years	11.8 years	7.4 years	9.1 years	8.5 years	11.3 years	6.8 years

	Falls City	Farmers Branch	Farmersville	Farwell	Fate	Fayetteville	Ferris
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$298,060	$112,566,072	$6,313,272	$634,419	$9,544,805	$197,831	$3,494,429
b. Noncontributing Members	124,621	44,692,084	1,161,833	133,644	3,011,563	0	1,726,399
c. Annuitants	209,569	197,984,702	4,345,227	584,425	1,593,117	34,876	3,400,751
2. Total Actuarial Accrued Liability	$632,250	$355,242,858	$11,820,332	$1,352,488	$14,149,485	$232,707	$8,621,579
3. Actuarial Value of Assets	581,036	329,967,968	9,471,219	1,657,056	11,846,810	228,728	7,140,990
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$51,214	$25,274,890	$2,349,113	($304,568)	$2,302,675	$3,979	$1,480,589
5. Funded Ratio: (3) / (2)	91.9%	92.9%	80.1%	122.5%	83.7%	98.3%	82.8%
6. Annual payroll	$271,681	$40,700,558	$4,168,716	$338,452	$8,295,815	$88,489	$4,080,217
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	4.98%	11.86%	10.59%	11.92%	13.20%	1.57%	10.98%
Prior Service	2.36%	5.81%	4.42%	-3.50%	2.06%	1.17%	2.84%
Full Retirement	7.34%	17.67%	15.01%	8.42%	15.26%	2.74%	13.82%
Supplemental Death Benefit	0.15%	0.08%	0.18%	0.19%	0.09%	0.00%	0.26%
Total Contribution	7.49%	17.75%	15.19%	8.61%	15.35%	2.74%	14.08%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	9.7 years	14.1 years	17.8 years	N/A	19.3 years	4.2 years	17.9 years
Number of Annuitant Accounts	3	459	27	5	21	2	46
Number of Active Contributing Member Accounts	5	432	50	7	100	2	51
Number of Inactive Member Accounts	6	438	24	6	82	0	81
Average age of Contributing Members	50.8 years	40.7 years	42.9 years	48.5 years	39.9 years	60.8 years	41.3 years
Average length of service of Contributing Members	6.9 years	11.1 years	7.0 years	8.4 years	9.0 years	17.6 years	6.2 years

	Flatonia	Florence	Floresville	Flower Mound	Floydada	Follett	Forest Hill
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$2,131,394	$149,129	$5,766,331	$142,082,326	$3,975,353	$14,435	$10,624,448
b. Noncontributing Members	1,610,023	411,433	1,292,712	32,134,272	296,116	30,397	5,497,047
c. Annuitants	3,610,885	329,966	5,898,178	97,815,140	2,602,829	0	19,245,414
2. Total Actuarial Accrued Liability	$7,352,302	$890,528	$12,957,221	$272,031,738	$6,874,298	$44,832	$35,366,909
3. Actuarial Value of Assets	7,106,159	999,798	11,351,172	224,444,841	6,297,063	92,721	32,588,723
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$246,143	($109,270)	$1,606,049	$47,586,897	$577,235	($47,889)	$2,778,186
5. Funded Ratio: (3) / (2)	96.7%	112.3%	87.6%	82.5%	91.6%	206.8%	92.1%
6. Annual payroll	$1,336,488	$820,901	$4,641,749	$57,892,710	$1,286,633	$173,106	$6,447,716
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	10.94%	5.61%	7.14%	9.72%	7.01%	1.30%	11.13%
Prior Service	2.00%	-0.52%	2.83%	6.47%	4.01%	-1.08%	3.43%
Full Retirement	12.94%	5.09%	9.97%	16.19%	11.02%	0.22%	14.56%
Supplemental Death Benefit	0.24%	0.20%	0.00%	0.14%	0.34%	0.04%	0.19%
Total Contribution	13.18%	5.29%	9.97%	16.33%	11.36%	0.26%	14.75%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	11.6 years	N/A	16.8 years	17.7 years	14.9 years	N/A	17.6 years
Number of Annuitant Accounts	17	8	43	394	19	0	111
Number of Active Contributing Member Accounts	22	14	71	650	21	4	78
Number of Inactive Member Accounts	22	29	52	572	22	1	114
Average age of Contributing Members	46.0 years	50.7 years	43.8 years	42.2 years	46.6 years	37.1 years	40.9 years
Average length of service of Contributing Members	11.3 years	4.3 years	7.2 years	10.3 years	11.3 years	1.4 years	7.7 years

	Forney	Fort Stockton	Franklin	Frankston	Fredericksburg	Freeport	Freer
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$39,706,796	$10,960,547	$964,139	$506,601	$40,401,165	$17,649,540	$409,152
b. Noncontributing Members	9,762,871	2,987,690	137,157	263,455	5,828,068	7,853,618	87,855
c. Annuitants	13,319,320	11,218,304	182,743	86,238	43,930,270	18,941,402	977,478
2. Total Actuarial Accrued Liability	$62,788,987	$25,166,541	$1,284,039	$856,294	$90,159,503	$44,444,560	$1,474,485
3. Actuarial Value of Assets	55,143,440	22,556,479	1,289,137	904,880	70,019,841	37,929,360	1,512,670
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$7,645,547	$2,610,062	($5,098)	($48,586)	$20,139,662	$6,515,200	($38,185)
5. Funded Ratio: (3) / (2)	87.8%	89.6%	100.4%	105.7%	77.7%	85.3%	102.6%
6. Annual payroll	$24,873,088	$6,910,618	$754,844	$554,251	$16,743,802	$8,706,114	$861,842
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	12.11%	6.93%	5.28%	1.47%	10.86%	10.21%	3.43%
Prior Service	2.36%	3.31%	-0.03%	-0.34%	11.41%	5.80%	-0.17%
Full Retirement	14.47%	10.24%	5.25%	1.13%	22.27%	16.01%	3.26%
Supplemental Death Benefit	0.10%	0.32%	0.00%	0.35%	0.22%	0.22%	0.28%
Total Contribution	14.57%	10.56%	5.25%	1.48%	22.49%	16.23%	3.54%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	13.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.4 years	15.2 years	N/A	N/A	13.7 years	18.1 years	N/A
Number of Annuitant Accounts	46	81	6	4	144	103	13
Number of Active Contributing Member Accounts	285	111	14	8	208	134	19
Number of Inactive Member Accounts	142	108	13	10	92	178	13
Average age of Contributing Members	39.0 years	44.3 years	45.7 years	47.4 years	42.8 years	41.1 years	40.2 years
Average length of service of Contributing Members	7.7 years	8.3 years	9.0 years	14.0 years	9.5 years	7.6 years	4.6 years

	Friendswood	Friona	Frisco	Fritch	Frost	Fulshear	Fulton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$57,191,391	$2,365,110	$393,653,789	$665,396	$21,570	$5,881,155	$533,806
b. Noncontributing Members	10,108,309	589,944	55,549,636	1,324,369	10,186	1,530,263	62,537
c. Annuitants	53,528,361	4,268,022	129,456,310	393,331	214,332	1,078,598	234,369
2. Total Actuarial Accrued Liability	$120,828,061	$7,223,076	$578,659,735	$2,383,096	$246,088	$8,490,016	$830,712
3. Actuarial Value of Assets	109,388,737	6,739,845	511,996,242	3,599,625	266,639	8,594,804	1,005,893
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$11,439,324	$483,231	$66,663,493	($1,216,529)	($20,551)	($104,788)	($175,181)
5. Funded Ratio: (3) / (2)	90.5%	93.3%	88.5%	151.0%	108.4%	101.2%	121.1%
6. Annual payroll	$23,219,981	$1,840,833	$148,813,697	$1,124,678	$83,682	$8,831,964	$824,840
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	11.38%	7.06%	12.11%	7.48%	3.20%	6.33%	7.19%
Prior Service	4.10%	2.80%	3.47%	-4.21%	-0.96%	-0.05%	-0.83%
Full Retirement	15.48%	9.86%	15.58%	3.27%	2.24%	6.28%	6.36%
Supplemental Death Benefit	0.17%	0.26%	0.12%	0.22%	0.00%	0.10%	0.18%
Total Contribution	15.65%	10.12%	15.70%	3.49%	2.24%	6.38%	6.54%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	16.4 years	12.0 years	18.1 years	N/A	N/A	N/A	N/A
Number of Annuitant Accounts	195	22	397	11	6	13	4
Number of Active Contributing Member Accounts	266	34	1,488	19	3	107	17
Number of Inactive Member Accounts	147	29	758	49	2	64	13
Average age of Contributing Members	42.1 years	42.0 years	42.2 years	41.3 years	53.2 years	40.9 years	49.3 years
Average length of service of Contributing Members	10.9 years	7.6 years	11.1 years	4.2 years	2.4 years	7.0 years	4.4 years

	Gainesville	Galena Park	Ganado	Garden Ridge	Garland	Garrett	Garrison
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$42,437,842	$11,391,082	$1,311,944	$2,825,229	$660,305,371	$186,273	$709,496
b. Noncontributing Members	7,022,331	3,155,467	517,280	921,996	74,870,454	0	3,853
c. Annuitants	28,945,695	11,078,197	2,834,165	1,958,023	713,547,484	0	1,214,537
2. Total Actuarial Accrued Liability	$78,405,868	$25,624,746	$4,663,389	$5,705,248	$1,448,723,309	$186,273	$1,927,886
3. Actuarial Value of Assets	72,195,798	24,900,571	4,567,064	5,142,321	1,390,002,755	142,513	2,554,647
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$6,210,070	$724,175	$96,325	$562,927	$58,720,554	$43,760	($626,761)
5. Funded Ratio: (3) / (2)	92.1%	97.2%	97.9%	90.1%	95.9%	76.5%	132.5%
6. Annual payroll	$16,311,827	$4,478,307	$565,510	$2,381,343	$206,065,147	$365,337	$296,002
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.96%	9.93%	11.32%	6.64%	10.88%	1.86%	10.87%
Prior Service	3.66%	1.28%	1.60%	1.88%	2.80%	1.76%	-8.24%
Full Retirement	10.62%	11.21%	12.92%	8.52%	13.68%	3.62%	2.63%
Supplemental Death Benefit	0.24%	0.37%	0.78%	0.41%	0.25%	0.14%	0.30%
Total Contribution	10.86%	11.58%	13.70%	8.93%	13.93%	3.76%	2.93%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	11.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	13.7 years	17.7 years	14.5 years	17.5 years	13.1 years	8.0 years	N/A
Number of Annuitant Accounts	166	69	15	26	1,936	0	7
Number of Active Contributing Member Accounts	228	74	10	32	2,215	8	4
Number of Inactive Member Accounts	169	115	6	31	1,080	0	2
Average age of Contributing Members	41.9 years	43.6 years	48.7 years	48.1 years	43.4 years	46.8 years	45.2 years
Average length of service of Contributing Members	10.0 years	7.9 years	11.2 years	11.8 years	12.1 years	6.2 years	10.8 years

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	Gary	Gatesville	George West	Georgetown	Giddings	Gilmer	Gladewater
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$698,596	$8,660,923	$760,948	$187,089,109	$7,794,593	$4,566,646	$2,349,550
b. Noncontributing Members	4,659	2,142,821	631,871	26,262,909	1,406,442	895,970	2,244,046
c. Annuitants	347,665	16,659,929	1,134,903	91,429,082	14,772,436	9,055,202	5,699,394
2. Total Actuarial Accrued Liability	$1,050,920	$27,463,673	$2,527,722	$304,781,100	$23,973,471	$14,517,818	$10,292,990
3. Actuarial Value of Assets	792,382	25,221,764	2,596,738	264,896,349	20,235,985	12,609,886	10,433,127
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$258,538	$2,241,909	($69,016)	$39,884,751	$3,737,486	$1,907,932	($140,137)
5. Funded Ratio: (3) / (2)	75.4%	91.8%	102.7%	86.9%	84.4%	86.9%	101.4%
6. Annual payroll	$210,275	$5,201,474	$1,725,031	$90,694,981	$3,919,807	$2,804,426	$3,658,648
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	7.91%	10.82%	4.32%	9.77%	10.01%	8.77%	7.66%
Prior Service	22.32%	3.77%	-0.16%	3.57%	10.48%	5.82%	-0.15%
Full Retirement	30.23%	14.59%	4.16%	13.34%	20.49%	14.59%	7.51%
Supplemental Death Benefit	0.00%	0.23%	0.21%	0.12%	0.36%	0.31%	0.22%
Total Contribution	30.23%	14.82%	4.37%	13.46%	20.85%	14.90%	7.73%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	N/A	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	6.3 years	15.3 years	N/A	17.0 years	11.4 years	15.8 years	N/A
Number of Annuitant Accounts	3	66	18	351	67	56	69
Number of Active Contributing Member Accounts	3	88	34	968	67	51	67
Number of Inactive Member Accounts	2	66	38	470	73	40	106
Average age of Contributing Members	46.9 years	38.6 years	42.0 years	41.8 years	47.0 years	40.1 years	44.2 years
Average length of service of Contributing Members	14.2 years	7.8 years	6.1 years	9.8 years	8.1 years	8.2 years	7.2 years

	Glen Rose	Glenn Heights	Godley	Goldsmith	Goldthwaite	Goliad	Gonzales
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$1,985,435	$6,862,767	$469,355	$369,561	$2,803,726	$913,642	$13,937,446
b. Noncontributing Members	1,403,695	2,881,723	301,976	107,495	222,658	447,965	3,778,902
c. Annuitants	2,887,537	3,850,824	334,072	262,849	5,144,302	1,376,721	9,055,742
2. Total Actuarial Accrued Liability	$6,276,667	$13,595,314	$1,105,403	$739,905	$8,170,686	$2,738,328	$26,772,090
3. Actuarial Value of Assets	5,680,473	15,379,124	1,094,444	768,741	7,026,044	3,097,489	23,419,031
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$596,194	($1,783,810)	$10,959	($28,836)	$1,144,642	($359,161)	$3,353,059
5. Funded Ratio: (3) / (2)	90.5%	113.1%	99.0%	103.9%	86.0%	113.1%	87.5%
6. Annual payroll	$1,285,338	$7,770,143	$1,979,887	$337,666	$808,264	$1,037,796	$6,278,020
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	11.80%	5.04%	6.25%	1.23%	10.92%	6.54%	7.88%
Prior Service	3.65%	-0.89%	0.04%	-0.33%	17.82%	-1.35%	4.49%
Full Retirement	15.45%	4.15%	6.29%	0.90%	28.74%	5.19%	12.37%
Supplemental Death Benefit	0.37%	0.15%	0.15%	0.28%	0.37%	0.30%	0.27%
Total Contribution	15.82%	4.30%	6.44%	1.18%	29.11%	5.49%	12.64%
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	13.50%	7.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	17.8 years	N/A	19.0 years	N/A	9.8 years	N/A	16.2 years
Number of Annuitant Accounts	23	83	10	2	13	16	62
Number of Active Contributing Member Accounts	21	99	31	4	11	20	102
Number of Inactive Member Accounts	35	140	29	2	3	20	123
Average age of Contributing Members	43.2 years	41.6 years	35.4 years	53.8 years	43.1 years	44.2 years	42.8 years
Average length of service of Contributing Members	6.5 years	8.5 years	4.4 years	14.3 years	12.9 years	6.5 years	9.6 years

	Gordon	Gorman	Graford	Graham	Granbury	Grand Prairie	Grand Saline
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$84,324	$237,127	$6,523	$8,061,197	$44,686,999	$421,721,460	$1,139,335
b. Noncontributing Members	19,981	105,883	24,458	1,225,861	4,747,922	53,312,776	809,375
c. Annuitants	16,492	51,064	140,973	13,305,745	30,413,539	412,367,487	2,734,146
2. Total Actuarial Accrued Liability	$120,797	$394,074	$171,954	$22,592,803	$79,848,460	$887,401,723	$4,682,856
3. Actuarial Value of Assets	120,529	344,772	174,460	20,661,543	62,822,146	857,471,795	4,512,829
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$268	$49,302	($2,506)	$1,931,260	$17,026,314	$29,929,928	$170,027
5. Funded Ratio: (3) / (2)	99.8%	87.5%	101.5%	91.5%	78.7%	96.6%	96.4%
6. Annual payroll	$291,672	$209,241	$140,334	$4,768,866	$15,644,691	$141,170,423	$1,326,224
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	2.27%	1.71%	1.62%	7.42%	12.22%	12.00%	7.68%
Prior Service	0.09%	5.86%	-0.07%	3.43%	9.23%	1.62%	1.07%
Full Retirement	2.36%	7.57%	1.55%	10.85%	21.45%	13.62%	8.75%
Supplemental Death Benefit	0.17%	0.38%	0.26%	0.34%	0.27%	0.20%	0.31%
Total Contribution	2.53%	7.95%	1.81%	11.19%	21.72%	13.82%	9.06%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	1.0 years	4.4 years	N/A	16.6 years	16.0 years	18.5 years	16.9 years
Number of Annuitant Accounts	1	1	3	84	136	1,038	24
Number of Active Contributing Member Accounts	5	5	2	85	212	1,496	27
Number of Inactive Member Accounts	2	13	5	64	109	850	41
Average age of Contributing Members	53.6 years	49.0 years	37.0 years	43.6 years	45.2 years	42.7 years	42.9 years
Average length of service of Contributing Members	4.2 years	8.7 years	1.2 years	8.2 years	9.9 years	11.5 years	5.4 years

	Grandview	Granger	Granite Shoals	Grapeland	Grapevine	Greenville	Gregory
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$1,299,843	$237,628	$1,906,679	$130,080	$177,325,627	$74,662,772	$453,090
b. Noncontributing Members	1,313,082	183,176	1,242,073	160,701	31,719,475	12,572,337	223,211
c. Annuitants	1,086,584	573,507	996,873	468,439	213,513,227	87,836,222	206,680
2. Total Actuarial Accrued Liability	$3,699,509	$994,311	$4,145,625	$759,220	$422,558,329	$175,071,331	$882,981
3. Actuarial Value of Assets	3,523,315	1,106,126	4,379,495	908,099	374,954,976	152,321,723	1,113,331
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$176,194	($111,815)	($233,870)	($148,879)	$47,603,353	$22,749,608	($230,350)
5. Funded Ratio: (3) / (2)	95.2%	111.2%	105.6%	119.6%	88.7%	87.0%	126.1%
6. Annual payroll	$1,717,326	$561,299	$4,026,281	$472,936	$62,470,366	$32,068,643	$757,328
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.89%	7.79%	5.84%	7.17%	12.23%	9.63%	6.18%
Prior Service	0.82%	-0.78%	-0.23%	-1.23%	7.44%	6.66%	-1.18%
Full Retirement	10.71%	7.01%	5.61%	5.94%	19.67%	16.29%	5.00%
Supplemental Death Benefit	0.00%	0.00%	0.12%	0.00%	0.00%	0.23%	0.31%
Total Contribution	10.71%	7.01%	5.73%	5.94%	19.67%	16.52%	5.31%
Statutory Maximum Rate (Total Retirement Only)	13.50%	13.50%	N/A	11.50%	N/A	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	17.3 years	N/A	N/A	N/A	13.2 years	13.9 years	N/A
Number of Annuitant Accounts	17	22	20	13	572	362	5
Number of Active Contributing Member Accounts	25	10	54	10	646	423	16
Number of Inactive Member Accounts	35	17	64	38	427	238	31
Average age of Contributing Members	38.4 years	51.2 years	40.2 years	41.3 years	42.6 years	41.6 years	45.3 years
Average length of service of Contributing Members	6.6 years	8.2 years	4.4 years	2.6 years	11.1 years	9.9 years	8.1 years

	Grey Forest	Groesbeck	Groom	Groves	Groveton	Gruver	Gun Barrel City
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$5,304,879	$1,520,603	$190,165	$20,127,150	$11,684	$290,125	$3,655,617
b. Noncontributing Members	3,184,716	394,300	76,139	2,803,752	12,655	390,184	1,038,626
c. Annuitants	11,737,947	731,689	176,770	27,166,470	213,897	1,120,220	2,413,437
2. Total Actuarial Accrued Liability	$20,227,542	$2,646,592	$443,074	$50,097,372	$238,236	$1,800,529	$7,107,680
3. Actuarial Value of Assets	18,303,344	2,610,470	460,578	47,902,079	304,548	1,826,012	6,776,605
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$1,924,198	$36,122	($17,504)	$2,195,293	($66,312)	($25,483)	$331,075
5. Funded Ratio: (3) / (2)	90.5%	98.6%	104.0%	95.6%	127.8%	101.4%	95.3%
6. Annual payroll	$3,057,091	$1,725,504	$161,002	$7,562,013	$108,685	$337,993	$2,855,502
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.49%	1.26%	3.09%	9.17%	2.73%	7.68%	8.49%
Prior Service	5.29%	0.17%	-0.42%	2.21%	-2.37%	-0.29%	0.95%
Full Retirement	14.78%	1.43%	2.67%	11.38%	0.36%	7.39%	9.44%
Supplemental Death Benefit	0.23%	0.27%	0.00%	0.00%	1.30%	0.00%	0.20%
Total Contribution	15.01%	1.70%	2.67%	11.38%	1.66%	7.39%	9.64%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	N/A	7.50%	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	16.2 years	17.5 years	N/A	18.8 years	N/A	N/A	16.8 years
Number of Annuitant Accounts	31	21	5	115	5	6	36
Number of Active Contributing Member Accounts	35	33	3	96	3	6	45
Number of Inactive Member Accounts	23	21	3	72	7	7	60
Average age of Contributing Members	45.5 years	45.5 years	52.8 years	42.4 years	54.9 years	46.4 years	42.5 years
Average length of service of Contributing Members	8.3 years	10.0 years	10.4 years	11.5 years	1.6 years	4.3 years	8.3 years

	Gunter	Hale Center	Hallettsville	Hallsville	Haltom City	Hamilton	Hamlin
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$904,568	$576,509	$3,973,514	$1,323,336	$94,455,002	$914,033	$882,334
b. Noncontributing Members	537,603	115,669	732,662	112,995	15,326,161	1,193,626	442,101
c. Annuitants	202,927	254,868	6,203,350	158,566	78,095,511	3,732,946	2,067,572
2. Total Actuarial Accrued Liability	$1,645,098	$947,046	$10,909,526	$1,594,897	$187,876,674	$5,840,605	$3,392,007
3. Actuarial Value of Assets	1,525,902	851,172	10,195,461	1,456,931	158,941,235	5,401,213	3,065,059
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$119,196	$95,874	$714,065	$137,966	$28,935,439	$439,392	$326,948
5. Funded Ratio: (3) / (2)	92.8%	89.9%	93.5%	91.3%	84.6%	92.5%	90.4%
6. Annual payroll	$1,266,897	$610,308	$1,788,022	$1,206,111	$26,307,074	$965,395	$723,967
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	12.74%	3.92%	7.27%	5.24%	11.92%	12.28%	8.29%
Prior Service	0.82%	1.76%	5.32%	0.94%	9.69%	4.13%	3.48%
Full Retirement	13.56%	5.68%	12.59%	6.18%	21.61%	16.41%	11.77%
Supplemental Death Benefit	0.15%	0.23%	0.38%	0.28%	0.21%	0.58%	0.38%
Total Contribution	13.71%	5.91%	12.97%	6.46%	21.82%	16.99%	12.15%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	15.3 years	11.1 years	9.1 years	16.7 years	15.5 years	14.6 years	18.3 years
Number of Annuitant Accounts	7	3	31	4	273	29	16
Number of Active Contributing Member Accounts	19	9	31	20	287	19	15
Number of Inactive Member Accounts	22	9	32	13	164	41	21
Average age of Contributing Members	43.3 years	52.8 years	44.8 years	51.0 years	44.2 years	44.7 years	47.4 years
Average length of service of Contributing Members	7.1 years	11.9 years	11.6 years	9.4 years	13.6 years	4.1 years	6.2 years

	Happy	Harker Heights	Harlingen	Harlingen Waterworks Sys	Hart	Haskell	Haslet
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$605,276	$36,982,789	$52,243,226	$15,693,051	$216,038	$948,857	$4,817,390
b. Noncontributing Members	0	13,202,176	7,436,048	2,429,332	60,579	378,227	1,719,362
c. Annuitants	347,415	38,582,741	63,332,131	16,589,556	14,918	681,527	831,927
2. Total Actuarial Accrued Liability	$952,691	$88,767,706	$123,011,405	$34,711,939	$291,535	$2,008,611	$7,368,679
3. Actuarial Value of Assets	963,923	75,835,745	117,827,438	30,947,455	275,185	2,790,538	6,762,592
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($11,232)	$12,931,961	$5,183,967	$3,764,484	$16,350	($781,927)	$606,087
5. Funded Ratio: (3) / (2)	101.2%	85.4%	95.8%	89.2%	94.4%	138.9%	91.8%
6. Annual payroll	$183,014	$16,071,711	$33,461,541	$8,551,242	$169,014	$1,095,929	$3,096,490
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	7.90%	10.97%	6.31%	5.60%	1.33%	1.61%	7.47%
Prior Service	-0.24%	6.27%	2.52%	6.40%	1.31%	-1.61%	1.50%
Full Retirement	7.66%	17.24%	8.83%	12.00%	2.64%	0.00%	8.97%
Supplemental Death Benefit	0.42%	0.18%	0.30%	0.36%	0.00%	0.43%	0.15%
Total Contribution	8.08%	17.42%	9.13%	12.36%	2.64%	0.43%	9.12%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	N/A	9.50%	15.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	18.0 years	7.1 years	8.1 years	8.8 years	N/A	18.4 years
Number of Annuitant Accounts	2	151	410	148	1	10	12
Number of Active Contributing Member Accounts	3	224	611	159	3	23	47
Number of Inactive Member Accounts	0	218	347	87	3	20	49
Average age of Contributing Members	48.4 years	40.3 years	43.5 years	42.9 years	53.0 years	44.9 years	42.6 years
Average length of service of Contributing Members	13.9 years	11.7 years	8.9 years	9.5 years	17.0 years	7.3 years	6.4 years

	Hawkins	Hays	Hearne	Heath	Hedwig Village	Helotes	Hemphill
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$640,821	$0	$7,320,987	$9,565,594	$4,296,575	$6,335,023	$1,088,505
b. Noncontributing Members	176,970	68,234	1,205,034	3,997,076	1,253,608	2,964,998	205,719
c. Annuitants	1,957,441	24,275	5,200,330	8,062,305	3,660,708	3,415,371	2,645,954
2. Total Actuarial Accrued Liability	$2,775,232	$92,509	$13,726,351	$21,624,975	$9,210,891	$12,715,392	$3,940,178
3. Actuarial Value of Assets	3,222,596	197,662	12,127,657	19,994,071	8,252,309	12,903,851	3,856,349
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($447,364)	($105,153)	$1,598,694	$1,630,904	$958,582	($188,459)	$83,829
5. Funded Ratio: (3) / (2)	116.1%	213.7%	88.4%	92.5%	89.6%	101.5%	97.9%
6. Annual payroll	$369,388	$31,200	$3,032,544	$7,148,276	$2,781,039	$5,366,382	$1,299,175
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	8.04%	9.06%	10.37%	10.47%	7.37%	5.99%	4.99%
Prior Service	-4.71%	-9.06%	4.44%	1.84%	3.42%	-0.14%	0.49%
Full Retirement	3.33%	0.00%	14.81%	12.31%	10.79%	5.85%	5.48%
Supplemental Death Benefit	0.57%	0.46%	0.33%	0.14%	0.25%	0.17%	0.43%
Total Contribution	3.90%	0.46%	15.14%	12.45%	11.04%	6.02%	5.91%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	N/A	13.50%	11.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	16.1 years	17.2 years	13.0 years	N/A	18.5 years
Number of Annuitant Accounts	17	1	38	44	25	32	22
Number of Active Contributing Member Accounts	5	1	52	79	29	79	23
Number of Inactive Member Accounts	13	1	46	56	24	83	9
Average age of Contributing Members	51.4 years	33.4 years	47.3 years	41.9 years	45.4 years	41.2 years	44.0 years
Average length of service of Contributing Members	9.6 years	0.0 years	9.7 years	12.3 years	10.5 years	9.2 years	7.3 years

	Hempstead	Henderson	Henrietta	Hereford	Hewitt	Hickory Creek	Hico
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$8,450,363	$21,402,614	$1,182,525	$15,753,963	$23,680,673	$6,291,299	$660,343
b. Noncontributing Members	659,311	4,251,437	941,895	2,435,578	2,685,154	944,414	302,920
c. Annuitants	7,550,894	24,015,892	1,924,208	16,177,180	11,435,302	1,027,006	947,856
2. Total Actuarial Accrued Liability	$16,660,568	$49,669,943	$4,048,628	$34,366,721	$37,801,129	$8,262,719	$1,911,119
3. Actuarial Value of Assets	16,630,930	44,859,213	4,029,684	28,638,355	31,328,204	7,111,014	1,993,632
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$29,638	$4,810,730	$18,944	$5,728,366	$6,472,925	$1,151,705	($82,513)
5. Funded Ratio: (3) / (2)	99.8%	90.3%	99.5%	83.3%	82.9%	86.1%	104.3%
6. Annual payroll	$5,490,605	$8,931,374	$772,946	$6,991,830	$8,302,677	$2,271,795	$885,877
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.63%	11.31%	10.32%	7.54%	12.55%	11.12%	10.60%
Prior Service	0.05%	4.76%	0.19%	6.78%	6.06%	4.00%	-0.36%
Full Retirement	6.68%	16.07%	10.51%	14.32%	18.61%	15.12%	10.24%
Supplemental Death Benefit	0.22%	0.19%	0.37%	0.27%	0.13%	0.13%	0.28%
Total Contribution	6.90%	16.26%	10.88%	14.59%	18.74%	15.25%	10.52%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	15.5 years	15.1 years	19.0 years	16.5 years	18.1 years	17.6 years	N/A
Number of Annuitant Accounts	35	96	18	63	50	14	11
Number of Active Contributing Member Accounts	90	132	16	97	111	29	15
Number of Inactive Member Accounts	59	84	13	56	81	20	14
Average age of Contributing Members	45.2 years	41.1 years	45.2 years	40.0 years	41.4 years	41.6 years	45.6 years
Average length of service of Contributing Members	7.9 years	10.4 years	5.7 years	10.8 years	12.0 years	11.8 years	6.0 years

	Hidalgo	Higgins	Highland Haven	Highland Park	Highland Village	Hill Country Village	Hillsboro
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$14,678,284	$27,740	$46,047	$35,212,320	$32,334,316	$1,159,005	$16,454,565
b. Noncontributing Members	6,474,066	0	1,204	7,603,769	11,512,886	862,323	3,694,974
c. Annuitants	11,490,971	375,338	15,786	59,166,868	29,184,778	983,877	13,465,556
2. Total Actuarial Accrued Liability	$32,643,321	$403,078	$63,037	$101,982,957	$73,031,980	$3,005,205	$33,615,095
3. Actuarial Value of Assets	31,961,126	395,294	65,656	98,186,731	68,215,430	3,312,969	28,706,990
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$682,195	$7,784	($2,619)	$3,796,226	$4,816,550	($307,764)	$4,908,105
5. Funded Ratio: (3) / (2)	97.9%	98.1%	104.2%	96.3%	93.4%	110.2%	85.4%
6. Annual payroll	$7,473,321	$47,456	$272,736	$17,981,706	$13,112,970	$1,094,856	$7,765,157
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.53%	3.79%	7.97%	6.24%	11.87%	4.48%	8.44%
Prior Service	0.74%	3.70%	-0.04%	4.79%	2.85%	-1.09%	6.27%
Full Retirement	10.27%	7.49%	7.93%	11.03%	14.72%	3.39%	14.71%
Supplemental Death Benefit	0.00%	1.64%	0.07%	0.00%	0.19%	0.15%	0.00%
Total Contribution	10.27%	9.13%	8.00%	11.03%	14.91%	3.54%	14.71%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	N/A	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	17.8 years	4.9 years	N/A	4.9 years	18.1 years	N/A	13.1 years
Number of Annuitant Accounts	69	5	1	153	123	11	92
Number of Active Contributing Member Accounts	151	1	3	137	153	15	119
Number of Inactive Member Accounts	161	0	1	55	149	25	107
Average age of Contributing Members	42.6 years	70.0 years	44.4 years	43.5 years	43.4 years	44.6 years	41.0 years
Average length of service of Contributing Members	7.8 years	6.8 years	7.4 years	14.0 years	11.8 years	9.5 years	8.9 years

	Hilshire Village	Hitchcock	Holland	Holliday	Hollywood Park	Hondo	Honey Grove
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$86,947	$2,521,988	$231,967	$707,634	$4,925,269	$9,760,701	$1,352,337
b. Noncontributing Members	0	1,240,872	123,907	418,965	2,599,222	3,573,633	206,541
c. Annuitants	132,594	2,542,460	455,656	355,879	4,216,370	12,350,303	1,199,323
2. Total Actuarial Accrued Liability	$219,541	$6,305,320	$811,530	$1,482,478	$11,740,861	$25,684,637	$2,758,201
3. Actuarial Value of Assets	235,294	6,818,500	891,287	1,415,459	10,080,934	22,788,977	2,480,215
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($15,753)	($513,180)	($79,757)	$67,019	$1,659,927	$2,895,660	$277,986
5. Funded Ratio: (3) / (2)	107.2%	108.1%	109.8%	95.5%	85.9%	88.7%	89.9%
6. Annual payroll	$145,175	$3,698,115	$523,142	$594,561	$2,738,729	$6,594,032	$812,785
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	4.40%	6.76%	7.99%	4.27%	10.21%	10.70%	12.68%
Prior Service	-0.42%	-0.54%	-0.59%	3.83%	4.92%	3.55%	2.63%
Full Retirement	3.98%	6.22%	7.40%	8.10%	15.13%	14.25%	15.31%
Supplemental Death Benefit	0.24%	0.25%	0.29%	0.00%	0.29%	0.22%	0.30%
Total Contribution	4.22%	6.47%	7.69%	8.10%	15.42%	14.47%	15.61%
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	12.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	N/A	3.2 years	17.0 years	17.0 years	18.4 years
Number of Annuitant Accounts	2	41	6	4	34	94	12
Number of Active Contributing Member Accounts	2	57	9	13	35	115	15
Number of Inactive Member Accounts	0	58	11	14	46	117	17
Average age of Contributing Members	40.8 years	43.4 years	38.0 years	45.5 years	46.2 years	42.9 years	46.7 years
Average length of service of Contributing Members	7.1 years	7.5 years	4.0 years	6.4 years	10.8 years	7.5 years	8.8 years

	Hooks	Horizon City	Horseshoe Bay	Howe	Hubbard	Hudson	Hudson Oaks
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$309,586	$3,584,544	$3,738,790	$424,567	$358,701	$775,008	$4,332,554
b. Noncontributing Members	608,266	622,076	342,674	883,255	285,208	95,439	2,105,156
c. Annuitants	1,179,300	934,711	130,427	1,713,804	229,834	701,622	2,869,811
2. Total Actuarial Accrued Liability	$2,097,152	$5,141,331	$4,211,891	$3,021,626	$873,743	$1,572,069	$9,307,521
3. Actuarial Value of Assets	2,086,087	3,714,764	4,132,118	3,543,301	905,765	1,617,523	8,001,568
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$11,065	$1,426,567	$79,773	($521,675)	($32,022)	($45,454)	$1,305,953
5. Funded Ratio: (3) / (2)	99.5%	72.3%	98.1%	117.3%	103.7%	102.9%	86.0%
6. Annual payroll	$614,995	$5,533,643	$9,344,330	$1,552,817	$668,719	$811,866	$2,214,767
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	8.33%	4.34%	7.54%	6.12%	3.83%	3.77%	14.95%
Prior Service	0.50%	2.00%	0.06%	-1.31%	-0.19%	-0.22%	4.58%
Full Retirement	8.83%	6.34%	7.60%	4.81%	3.64%	3.55%	19.53%
Supplemental Death Benefit	0.30%	0.09%	0.14%	0.20%	0.19%	0.27%	0.15%
Total Contribution	9.13%	6.43%	7.74%	5.01%	3.83%	3.82%	19.68%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	11.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	4.0 years	18.0 years	19.8 years	N/A	N/A	N/A	18.1 years
Number of Annuitant Accounts	11	10	5	15	6	7	19
Number of Active Contributing Member Accounts	10	94	113	24	13	11	25
Number of Inactive Member Accounts	32	54	27	35	18	18	32
Average age of Contributing Members	44.4 years	40.7 years	45.5 years	34.5 years	45.5 years	49.8 years	40.5 years
Average length of service of Contributing Members	5.8 years	6.9 years	7.8 years	3.9 years	6.2 years	14.3 years	11.1 years

	Hughes Springs	Humble	Hunters Creek Village	Huntington	Huntsville	Hurst	Hutchins
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$3,410,500	$54,266,567	$1,484,269	$2,943,168	$52,968,438	$79,339,326	$7,461,630
b. Noncontributing Members	95,727	6,324,170	316,310	428,608	11,011,860	21,239,843	3,277,899
c. Annuitants	3,097,536	53,831,742	1,321,797	2,330,180	65,753,120	114,180,097	4,440,190
2. Total Actuarial Accrued Liability	$6,603,763	$114,422,479	$3,122,376	$5,701,956	$129,733,418	$214,759,266	$15,179,719
3. Actuarial Value of Assets	6,827,236	107,979,057	2,220,996	5,092,047	108,450,350	199,200,179	16,027,900
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($223,473)	$6,443,422	$901,380	$609,909	$21,283,068	$15,559,087	($848,181)
5. Funded Ratio: (3) / (2)	103.4%	94.4%	71.1%	89.3%	83.6%	92.8%	105.6%
6. Annual payroll	$855,889	$21,999,707	$712,168	$1,218,582	$20,321,816	$31,522,153	$6,854,294
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	10.48%	9.71%	14.07%	11.73%	9.24%	8.50%	8.40%
Prior Service	-1.02%	2.90%	15.69%	3.95%	10.18%	5.58%	-0.48%
Full Retirement	9.46%	12.61%	29.76%	15.68%	19.42%	14.08%	7.92%
Supplemental Death Benefit	0.27%	0.19%	0.64%	0.31%	0.28%	0.00%	0.13%
Total Contribution	9.73%	12.80%	30.40%	15.99%	19.70%	14.08%	8.05%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	13.0 years	9.8 years	17.7 years	13.3 years	11.0 years	N/A
Number of Annuitant Accounts	7	156	12	18	260	362	56
Number of Active Contributing Member Accounts	15	240	7	23	304	335	88
Number of Inactive Member Accounts	4	94	4	16	275	272	98
Average age of Contributing Members	47.7 years	41.9 years	39.3 years	49.2 years	42.6 years	42.1 years	39.8 years
Average length of service of Contributing Members	12.4 years	11.0 years	8.5 years	12.1 years	10.3 years	12.4 years	8.9 years

	Hutto	Huxley	Idalou	Ingleside	Ingram	Iowa Colony	Iowa Park
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$21,466,738	$764,224	$847,112	$8,495,614	$97,027	$1,338,620	$6,247,499
b. Noncontributing Members	8,947,013	162,719	254,947	4,153,016	350,354	281,487	1,899,477
c. Annuitants	8,319,257	410,506	173,009	8,449,360	617,258	495,910	4,771,990
2. Total Actuarial Accrued Liability	$38,733,008	$1,337,449	$1,275,068	$21,097,990	$1,064,639	$2,116,017	$12,918,966
3. Actuarial Value of Assets	37,139,732	1,397,679	1,277,741	19,093,806	1,249,922	2,163,255	12,171,168
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$1,593,276	($60,230)	($2,673)	$2,004,184	($185,283)	($47,238)	$747,798
5. Funded Ratio: (3) / (2)	95.9%	104.5%	100.2%	90.5%	117.4%	102.2%	94.2%
6. Annual payroll	$17,166,825	$581,374	$786,855	$6,482,103	$633,478	$2,720,004	$2,287,513
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	12.48%	3.69%	6.47%	14.31%	8.18%	9.96%	7.58%
Prior Service	0.69%	-0.40%	-0.01%	2.32%	-1.14%	-0.07%	3.28%
Full Retirement	13.17%	3.29%	6.46%	16.63%	7.04%	9.89%	10.86%
Supplemental Death Benefit	0.12%	0.39%	0.09%	0.29%	0.00%	0.09%	0.27%
Total Contribution	13.29%	3.68%	6.55%	16.92%	7.04%	9.98%	11.13%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	N/A	12.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	19.4 years	N/A	N/A	19.0 years	N/A	N/A	12.7 years
Number of Annuitant Accounts	66	6	3	75	15	3	35
Number of Active Contributing Member Accounts	197	12	14	102	10	36	45
Number of Inactive Member Accounts	186	7	19	127	44	27	64
Average age of Contributing Members	42.1 years	40.7 years	45.2 years	44.0 years	44.2 years	39.0 years	44.9 years
Average length of service of Contributing Members	8.4 years	11.3 years	11.1 years	7.2 years	1.2 years	5.4 years	9.3 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Iraan	Irving	Italy	Itasca	Jacinto City	Jacksboro	Jacksonville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$459,679	$456,331,374	$505,581	$538,200	$15,202,489	$3,713,724	$20,559,688
b. Noncontributing Members	7,146	62,253,412	315,498	163,580	806,846	2,634,341	4,733,938
c. Annuitants	1,303,538	510,801,240	443,990	2,103,349	5,359,549	4,019,920	19,550,400
2. Total Actuarial Accrued Liability	$1,770,363	$1,029,386,026	$1,265,069	$2,805,129	$21,368,884	$10,367,985	$44,844,026
3. Actuarial Value of Assets	1,756,652	1,025,826,182	1,170,429	3,289,842	15,939,401	9,416,787	39,543,438
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$13,711	$3,559,844	$94,640	($484,713)	$5,429,483	$951,198	$5,300,588
5. Funded Ratio: (3) / (2)	99.2%	99.7%	92.5%	117.3%	74.6%	90.8%	88.2%
6. Annual payroll	$415,721	$155,129,426	$1,143,062	$795,319	$3,867,930	$2,118,567	$8,632,874
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.27%	10.14%	7.53%	10.84%	10.41%	10.34%	9.13%
Prior Service	1.13%	0.17%	0.72%	-2.37%	12.71%	3.55%	4.88%
Full Retirement	6.40%	10.31%	8.25%	8.47%	23.12%	13.89%	14.01%
Supplemental Death Benefit	0.19%	0.21%	0.31%	0.35%	0.28%	0.33%	0.28%
Total Contribution	6.59%	10.52%	8.56%	8.82%	23.40%	14.22%	14.29%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	3.1 years	19.0 years	15.4 years	N/A	14.6 years	17.6 years	17.9 years
Number of Annuitant Accounts	7	1,342	14	15	46	25	120
Number of Active Contributing Member Accounts	6	1,679	18	15	68	37	136
Number of Inactive Member Accounts	3	820	38	29	57	53	113
Average age of Contributing Members	39.5 years	42.5 years	51.1 years	43.9 years	44.7 years	46.5 years	40.9 years
Average length of service of Contributing Members	6.8 years	11.8 years	7.8 years	3.7 years	10.8 years	9.0 years	8.9 years

	Jamaica Beach	Jarrell	Jasper	Jefferson	Jersey Village	Jewett	Joaquin
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$64,142	$495,101	$11,676,643	$860,228	$15,841,033	$794,685	$24,204
b. Noncontributing Members	5,532	127,781	2,807,970	262,534	7,904,532	139,707	30,262
c. Annuitants	0	52,576	18,586,804	756,628	17,954,465	771,936	280,996
2. Total Actuarial Accrued Liability	$69,674	$675,458	$33,071,417	$1,879,390	$41,700,030	$1,706,328	$335,462
3. Actuarial Value of Assets	69,576	738,021	32,688,195	2,550,030	36,146,737	1,487,916	304,079
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$98	($62,563)	$383,222	($670,640)	$5,553,293	$218,412	$31,383
5. Funded Ratio: (3) / (2)	99.9%	109.3%	98.8%	135.7%	86.7%	87.2%	90.6%
6. Annual payroll	$1,170,767	$1,926,479	$7,815,752	$774,325	$10,114,979	$300,173	$155,267
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	3.23%	8.32%	5.17%	2.44%	11.78%	5.33%	2.46%
Prior Service	0.00%	-0.13%	0.82%	-2.44%	4.30%	12.13%	2.31%
Full Retirement	3.23%	8.19%	5.99%	0.00%	16.08%	17.46%	4.77%
Supplemental Death Benefit	0.07%	0.09%	0.38%	0.43%	0.22%	0.28%	1.64%
Total Contribution	3.30%	8.28%	6.37%	0.43%	16.30%	17.74%	6.41%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	15.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	20.4 years	N/A	6.9 years	N/A	17.8 years	7.3 years	10.9 years
Number of Annuitant Accounts	0	3	111	15	88	4	8
Number of Active Contributing Member Accounts	16	28	118	16	114	5	3
Number of Inactive Member Accounts	6	9	65	20	106	2	4
Average age of Contributing Members	38.9 years	42.7 years	42.5 years	49.4 years	41.6 years	55.5 years	55.8 years
Average length of service of Contributing Members	3.4 years	6.6 years	9.4 years	8.6 years	8.0 years	16.0 years	6.9 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Johnson City	Jones Creek	Jonestown	Josephine	Joshua	Jourdanton	Junction
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$1,596,933	$498,088	$1,667,659	$2,596,017	$3,883,069	$1,497,228	$2,734,169
b. Noncontributing Members	394,459	81,815	757,640	337,741	2,138,846	888,282	259,784
c. Annuitants	1,404,816	234,713	1,055,329	26,622	2,223,892	2,586,494	2,689,471
2. Total Actuarial Accrued Liability	$3,396,208	$814,616	$3,480,628	$2,960,380	$8,245,807	$4,972,004	$5,683,424
3. Actuarial Value of Assets	3,124,851	782,479	3,568,483	2,745,438	7,033,298	4,374,983	5,943,192
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$271,357	$32,137	($87,855)	$214,942	$1,212,509	$597,021	($259,768)
5. Funded Ratio: (3) / (2)	92.0%	96.1%	102.5%	92.7%	85.3%	88.0%	104.6%
6. Annual payroll	$1,065,346	$558,580	$1,987,204	$2,510,833	$3,152,788	$1,761,942	$1,229,595
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.86%	3.16%	6.35%	10.94%	9.85%	8.75%	9.57%
Prior Service	2.41%	1.39%	-0.17%	0.63%	2.87%	2.69%	-0.82%
Full Retirement	9.27%	4.55%	6.18%	11.57%	12.72%	11.44%	8.75%
Supplemental Death Benefit	0.13%	0.43%	0.24%	0.11%	0.15%	0.54%	0.35%
Total Contribution	9.40%	4.98%	6.42%	11.68%	12.87%	11.98%	9.10%
Statutory Maximum Rate (Total Retirement Only)	10.50%	N/A	N/A	N/A	13.50%	12.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	13.8 years	4.6 years	N/A	19.5 years	19.1 years	17.5 years	N/A
Number of Annuitant Accounts	10	6	20	3	22	29	15
Number of Active Contributing Member Accounts	13	9	28	42	39	35	23
Number of Inactive Member Accounts	13	6	41	19	66	85	13
Average age of Contributing Members	42.6 years	49.3 years	45.0 years	42.3 years	44.1 years	43.0 years	53.7 years
Average length of service of Contributing Members	10.5 years	7.9 years	8.4 years	8.6 years	12.0 years	4.9 years	8.3 years

	Justin	Karnes City	Katy	Kaufman	Keene	Keller	Kemah
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$4,117,945	$2,930,611	$54,628,877	$9,487,966	$3,740,379	$62,837,076	$1,541,033
b. Noncontributing Members	1,720,597	571,145	8,468,357	1,923,795	3,800,826	20,118,991	1,779,102
c. Annuitants	888,130	1,478,619	30,221,620	11,427,254	7,443,963	73,891,712	4,498,171
2. Total Actuarial Accrued Liability	$6,726,672	$4,980,375	$93,318,854	$22,839,015	$14,985,168	$156,847,779	$7,818,306
3. Actuarial Value of Assets	6,140,508	4,468,550	85,921,722	20,596,697	14,136,610	139,154,198	8,094,664
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$586,164	$511,825	$7,397,132	$2,242,318	$848,558	$17,693,581	($276,358)
5. Funded Ratio: (3) / (2)	91.3%	89.7%	92.1%	90.2%	94.3%	88.7%	103.5%
6. Annual payroll	$4,748,962	$1,778,656	$23,161,523	$5,574,789	$3,928,535	$24,571,378	$2,911,451
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	7.94%	5.98%	11.96%	10.40%	10.94%	10.41%	7.50%
Prior Service	0.95%	2.25%	2.63%	3.25%	1.77%	6.39%	-0.37%
Full Retirement	8.89%	8.23%	14.59%	13.65%	12.71%	16.80%	7.13%
Supplemental Death Benefit	0.00%	0.22%	0.14%	0.22%	0.22%	0.15%	0.20%
Total Contribution	8.89%	8.45%	14.73%	13.87%	12.93%	16.95%	7.33%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.4 years	17.9 years	16.6 years	17.1 years	16.7 years	15.4 years	N/A
Number of Annuitant Accounts	17	15	105	76	42	252	46
Number of Active Contributing Member Accounts	60	29	278	82	61	297	40
Number of Inactive Member Accounts	61	16	150	70	88	291	65
Average age of Contributing Members	41.0 years	47.5 years	40.4 years	40.2 years	40.1 years	39.6 years	41.6 years
Average length of service of Contributing Members	8.4 years	11.4 years	9.4 years	8.8 years	6.9 years	10.5 years	8.8 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Kemp	Kempner	Kenedy	Kennedale	Kerens	Kermit	Kerrville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$1,147,883	$89,157	$3,471,972	$9,545,407	$623,201	$5,884,787	$56,715,211
b. Noncontributing Members	454,951	16,062	1,519,924	8,033,222	119,435	3,462,181	12,531,993
c. Annuitants	697,616	0	2,312,554	12,214,868	284,343	9,634,456	52,386,410
2. Total Actuarial Accrued Liability	$2,300,450	$105,219	$7,304,450	$29,793,497	$1,026,979	$18,981,424	$121,633,614
3. Actuarial Value of Assets	2,096,484	89,341	6,004,176	26,430,085	834,850	16,173,852	112,750,899
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$203,966	$15,878	$1,300,274	$3,363,412	$192,129	$2,807,572	$8,882,715
5. Funded Ratio: (3) / (2)	91.1%	84.9%	82.2%	88.7%	81.3%	85.2%	92.7%
6. Annual payroll	$1,026,073	$272,729	$3,399,444	$5,917,880	$584,404	$4,492,422	$25,241,196
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	8.06%	6.78%	8.73%	11.10%	5.31%	9.91%	8.32%
Prior Service	1.66%	0.69%	3.19%	4.72%	5.39%	4.88%	2.72%
Full Retirement	9.72%	7.47%	11.92%	15.82%	10.70%	14.79%	11.04%
Supplemental Death Benefit	0.26%	0.05%	0.17%	0.22%	0.20%	0.20%	0.28%
Total Contribution	9.98%	7.52%	12.09%	16.04%	10.90%	14.99%	11.32%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	N/A	N/A	N/A	15.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	16.3 years	10.4 years	16.4 years	17.2 years	7.1 years	17.9 years	18.2 years
Number of Annuitant Accounts	13	0	24	82	4	45	320
Number of Active Contributing Member Accounts	22	7	54	69	10	72	339
Number of Inactive Member Accounts	34	6	95	139	4	105	247
Average age of Contributing Members	36.2 years	42.6 years	43.3 years	43.7 years	47.9 years	40.2 years	42.1 years
Average length of service of Contributing Members	7.1 years	2.6 years	6.2 years	9.5 years	9.1 years	4.1 years	10.0 years

	Kerrville PUB	Kilgore	Killeen	Kingsville	Kirby	Kirbyville	Knox City
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$21,020,721	$23,906,368	$124,635,653	$32,299,899	$2,731,858	$1,088,424	$215,577
b. Noncontributing Members	7,152,540	5,051,083	22,635,428	9,112,963	3,580,969	277,078	176,695
c. Annuitants	15,270,303	34,682,287	139,919,211	45,017,049	7,005,107	992,932	438,041
2. Total Actuarial Accrued Liability	$43,443,564	$63,639,738	$287,190,292	$86,429,911	$13,317,934	$2,358,434	$830,313
3. Actuarial Value of Assets	40,014,317	56,841,608	255,324,782	83,926,380	12,509,553	2,546,252	1,002,885
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$3,429,247	$6,798,130	$31,865,510	$2,503,531	$808,381	($187,818)	($172,572)
5. Funded Ratio: (3) / (2)	92.1%	89.3%	88.9%	97.1%	93.9%	108.0%	120.8%
6. Annual payroll	$6,318,225	$10,285,149	$67,859,040	$16,062,500	$2,774,663	$1,190,752	$454,517
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.29%	11.16%	7.61%	8.21%	10.76%	3.38%	2.93%
Prior Service	4.35%	5.41%	5.28%	1.29%	2.25%	-0.61%	-1.48%
Full Retirement	13.64%	16.57%	12.89%	9.50%	13.01%	2.77%	1.45%
Supplemental Death Benefit	0.23%	0.28%	0.21%	0.00%	0.20%	0.44%	0.52%
Total Contribution	13.87%	16.85%	13.10%	9.50%	13.21%	3.21%	1.97%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	7.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	17.3 years	17.3 years	11.0 years	16.5 years	18.2 years	N/A	N/A
Number of Annuitant Accounts	52	163	763	243	45	18	11
Number of Active Contributing Member Accounts	62	151	1,072	274	50	24	8
Number of Inactive Member Accounts	28	99	789	198	132	35	10
Average age of Contributing Members	44.9 years	43.4 years	41.6 years	43.5 years	39.8 years	47.7 years	46.9 years
Average length of service of Contributing Members	12.7 years	10.8 years	9.9 years	8.9 years	5.6 years	7.5 years	10.1 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Kosse	Kountze	Kress	Krugerville	Krum	Kyle	La Coste
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$89,800	$704,619	$2,378	$1,174,752	$4,572,826	$51,589,669	$229,639
b. Noncontributing Members	75,378	187,401	9,588	768,559	1,143,121	10,678,814	4,966
c. Annuitants	8,749	675,618	194,024	85,291	1,011,550	11,999,213	358,649
2. Total Actuarial Accrued Liability	$173,927	$1,567,638	$205,990	$2,028,602	$6,727,497	$74,267,696	$593,254
3. Actuarial Value of Assets	182,481	1,592,828	371,380	1,895,469	6,577,141	61,234,299	669,725
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($8,554)	($25,190)	($165,390)	$133,133	$150,356	$13,033,397	($76,471)
5. Funded Ratio: (3) / (2)	104.9%	101.6%	180.3%	93.4%	97.8%	82.5%	112.9%
6. Annual payroll	$286,127	$1,157,940	$31,033	$1,009,348	$5,194,778	$34,122,332	$497,274
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	2.14%	3.33%	2.48%	12.08%	5.99%	11.99%	2.19%
Prior Service	-0.12%	-0.08%	-2.48%	2.24%	0.23%	2.93%	-0.60%
Full Retirement	2.02%	3.25%	0.00%	14.32%	6.22%	14.92%	1.59%
Supplemental Death Benefit	0.10%	0.38%	0.00%	0.15%	0.14%	0.11%	0.00%
Total Contribution	2.12%	3.63%	0.00%	14.47%	6.36%	15.03%	1.59%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	13.50%	N/A	8.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	N/A	6.8 years	17.5 years	18.4 years	N/A
Number of Annuitant Accounts	1	8	1	4	21	64	8
Number of Active Contributing Member Accounts	5	19	1	12	65	417	11
Number of Inactive Member Accounts	5	58	2	11	55	207	5
Average age of Contributing Members	38.9 years	48.6 years	38.0 years	49.5 years	40.7 years	40.2 years	46.4 years
Average length of service of Contributing Members	8.8 years	7.7 years	0.5 years	13.5 years	8.7 years	6.9 years	8.8 years

	La Feria	La Grange	La Grulla	La Joya	La Marque	La Porte	La Vernia
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$3,772,356	$8,589,121	$543,749	$1,133,946	$17,674,293	$102,382,048	$696,931
b. Noncontributing Members	1,274,481	1,255,493	218,340	335,841	9,965,764	15,576,406	599,992
c. Annuitants	6,660,102	13,453,212	378,846	902,540	21,152,391	117,412,952	269,588
2. Total Actuarial Accrued Liability	$11,706,939	$23,297,826	$1,140,935	$2,372,327	$48,792,448	$235,371,406	$1,566,511
3. Actuarial Value of Assets	9,713,947	21,106,694	1,517,258	1,801,427	42,867,692	214,531,239	1,502,722
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$1,992,992	$2,191,132	($376,323)	$570,900	$5,924,756	$20,840,167	$63,789
5. Funded Ratio: (3) / (2)	83.0%	90.6%	133.0%	75.9%	87.9%	91.1%	95.9%
6. Annual payroll	$3,093,367	$3,602,678	$871,122	$2,666,881	$13,235,750	$33,354,298	$1,650,312
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.91%	10.21%	8.69%	4.65%	10.24%	10.86%	4.13%
Prior Service	6.81%	6.06%	-1.68%	2.19%	3.48%	6.67%	0.34%
Full Retirement	16.72%	16.27%	7.01%	6.84%	13.72%	17.53%	4.47%
Supplemental Death Benefit	0.29%	0.40%	0.34%	0.28%	0.19%	0.20%	0.17%
Total Contribution	17.01%	16.67%	7.35%	7.12%	13.91%	17.73%	4.64%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	11.9 years	12.9 years	N/A	12.5 years	18.0 years	11.8 years	15.3 years
Number of Annuitant Accounts	52	60	9	20	126	309	6
Number of Active Contributing Member Accounts	62	61	24	73	168	413	31
Number of Inactive Member Accounts	81	38	30	71	185	275	22
Average age of Contributing Members	37.9 years	47.0 years	47.1 years	43.2 years	39.4 years	43.2 years	41.7 years
Average length of service of Contributing Members	5.8 years	9.7 years	5.8 years	5.6 years	6.6 years	11.3 years	3.7 years

	Lacy-Lakeview	Ladonia	Lago Vista	Laguna Vista	Lake Dallas	Lake Jackson	Lake Worth
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$5,188,652	$16,047	$5,646,696	$380,592	$1,914,574	$38,609,227	$16,359,475
b. Noncontributing Members	1,984,498	40,619	4,267,392	273,394	3,721,274	9,027,338	8,249,014
c. Annuitants	6,378,552	32,876	7,666,232	499,358	7,356,798	45,738,081	15,993,276
2. Total Actuarial Accrued Liability	$13,551,702	$89,542	$17,580,320	$1,153,344	$12,992,646	$93,374,646	$40,601,765
3. Actuarial Value of Assets	12,302,181	191,255	17,494,078	1,579,743	12,664,567	88,130,860	34,885,466
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$1,249,521	($101,713)	$86,242	($426,399)	$328,079	$5,243,786	$5,716,299
5. Funded Ratio: (3) / (2)	90.8%	213.6%	99.5%	137.0%	97.5%	94.4%	85.9%
6. Annual payroll	$3,217,027	$89,497	$6,718,457	$1,313,338	$2,163,101	$15,585,452	$8,760,816
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	11.41%	9.22%	7.34%	4.59%	11.86%	8.88%	12.67%
Prior Service	2.98%	-4.42%	0.10%	-1.26%	1.16%	4.26%	5.43%
Full Retirement	14.39%	4.80%	7.44%	3.33%	13.02%	13.14%	18.10%
Supplemental Death Benefit	0.22%	0.43%	0.29%	0.19%	0.30%	0.29%	0.16%
Total Contribution	14.61%	5.23%	7.73%	3.52%	13.32%	13.43%	18.26%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	12.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.4 years	N/A	17.2 years	N/A	18.6 years	9.5 years	16.4 years
Number of Annuitant Accounts	38	2	64	5	59	182	76
Number of Active Contributing Member Accounts	51	4	97	24	30	236	108
Number of Inactive Member Accounts	44	9	105	18	84	261	104
Average age of Contributing Members	43.8 years	51.2 years	46.2 years	41.6 years	41.9 years	42.6 years	40.1 years
Average length of service of Contributing Members	9.5 years	2.1 years	6.2 years	4.6 years	6.8 years	10.1 years	10.7 years

	Lakeport	Lakeside	Lakeside City	Lakeway	Lamesa	Lampasas	Lancaster
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$316,398	$2,204,050	$314,502	$22,490,493	$5,419,941	$16,870,459	$55,347,761
b. Noncontributing Members	23,921	578,759	60,029	7,036,110	1,880,089	3,219,435	21,795,089
c. Annuitants	145,833	636,329	20,593	12,496,693	10,358,378	21,081,894	57,441,806
2. Total Actuarial Accrued Liability	$486,152	$3,419,138	$395,124	$42,023,296	$17,658,408	$41,171,788	$134,584,656
3. Actuarial Value of Assets	665,763	3,094,271	430,490	37,256,745	19,243,319	36,356,047	114,884,137
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($179,611)	$324,867	($35,366)	$4,766,551	($1,584,911)	$4,815,741	$19,700,519
5. Funded Ratio: (3) / (2)	136.9%	90.5%	109.0%	88.7%	109.0%	88.3%	85.4%
6. Annual payroll	$228,310	$1,065,866	$260,220	$11,071,435	$4,975,379	$7,571,452	$26,829,489
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	3.74%	7.42%	5.21%	11.08%	4.60%	10.70%	9.48%
Prior Service	-3.06%	2.80%	-0.53%	3.37%	-1.24%	5.51%	5.69%
Full Retirement	0.68%	10.22%	4.68%	14.45%	3.36%	16.21%	15.17%
Supplemental Death Benefit	0.53%	0.26%	0.26%	0.23%	0.00%	0.25%	0.18%
Total Contribution	1.21%	10.48%	4.94%	14.68%	3.36%	16.46%	15.35%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	15.50%	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	14.3 years	N/A	17.9 years	N/A	15.5 years	18.1 years
Number of Annuitant Accounts	2	13	1	94	70	93	269
Number of Active Contributing Member Accounts	5	14	5	132	92	123	285
Number of Inactive Member Accounts	4	23	3	118	117	76	321
Average age of Contributing Members	62.8 years	43.1 years	54.3 years	46.1 years	42.0 years	42.1 years	39.7 years
Average length of service of Contributing Members	12.5 years	12.7 years	12.5 years	9.5 years	6.3 years	9.7 years	8.3 years

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	Laredo	Lavon	League City	Leander	Lefors	Leon Valley	Leonard
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$459,329,392	$6,288,157	$113,421,334	$62,957,947	$139,096	$17,171,426	$668,402
b. Noncontributing Members	33,069,855	900,906	25,758,928	10,061,787	28,589	7,228,276	311,375
c. Annuitants	493,971,436	421,103	106,740,430	23,771,306	0	36,829,692	436,846
2. Total Actuarial Accrued Liability	$986,370,683	$7,610,166	$245,920,692	$96,791,040	$167,685	$61,229,394	$1,416,623
3. Actuarial Value of Assets	850,104,434	6,077,362	218,818,761	85,550,777	188,932	54,746,932	1,619,559
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$136,266,249	$1,532,804	$27,101,931	$11,240,263	($21,247)	$6,482,462	($202,936)
5. Funded Ratio: (3) / (2)	86.2%	79.9%	89.0%	88.4%	112.7%	89.4%	114.3%
6. Annual payroll	$165,059,890	$3,685,147	$50,890,192	$37,911,077	$131,621	$8,545,200	$1,030,279
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	11.30%	14.99%	10.59%	10.30%	4.36%	12.20%	6.82%
Prior Service	10.00%	3.36%	5.03%	2.31%	-0.63%	6.97%	-0.77%
Full Retirement	21.30%	18.35%	15.62%	12.61%	3.73%	19.17%	6.05%
Supplemental Death Benefit	0.23%	0.13%	0.21%	0.12%	0.17%	0.32%	0.16%
Total Contribution	21.53%	18.48%	15.83%	12.73%	3.90%	19.49%	6.21%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	10.1 years	17.1 years	13.8 years	18.0 years	N/A	14.3 years	N/A
Number of Annuitant Accounts	1,522	9	363	129	0	145	11
Number of Active Contributing Member Accounts	2,536	50	639	462	3	113	19
Number of Inactive Member Accounts	954	20	453	244	11	99	28
Average age of Contributing Members	43.7 years	41.9 years	41.8 years	41.0 years	46.8 years	44.0 years	44.2 years
Average length of service of Contributing Members	9.8 years	8.4 years	9.5 years	8.6 years	8.2 years	11.6 years	7.7 years

	Levelland	Lewisville	Lexington	Liberty	Liberty Hill	Lindale	Linden
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$7,703,435	$206,731,650	$558,893	$6,924,016	$3,846,873	$7,170,441	$171,111
b. Noncontributing Members	3,660,214	38,048,628	619,299	3,939,298	1,163,839	1,207,354	136,175
c. Annuitants	25,104,918	234,058,231	1,259,255	11,025,651	878,169	6,420,006	831,939
2. Total Actuarial Accrued Liability	$36,468,567	$478,838,509	$2,437,447	$21,888,965	$5,888,881	$14,797,801	$1,139,225
3. Actuarial Value of Assets	36,138,277	431,204,183	2,235,560	20,566,151	5,833,086	12,289,724	1,270,459
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$330,290	$47,634,326	$201,887	$1,322,814	$55,795	$2,508,077	($131,234)
5. Funded Ratio: (3) / (2)	99.1%	90.1%	91.7%	94.0%	99.1%	83.1%	111.5%
6. Annual payroll	$5,918,786	$84,376,415	$551,662	$6,916,189	$6,425,268	$4,180,963	$803,689
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.16%	11.00%	6.70%	5.71%	6.47%	9.87%	1.52%
Prior Service	0.43%	5.74%	3.52%	6.12%	0.06%	5.92%	-0.64%
Full Retirement	9.59%	16.74%	10.22%	11.83%	6.53%	15.79%	0.88%
Supplemental Death Benefit	0.24%	0.00%	0.00%	0.00%	0.11%	0.00%	0.38%
Total Contribution	9.83%	16.74%	10.22%	11.83%	6.64%	15.79%	1.26%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.2 years	12.6 years	13.5 years	3.4 years	20.0 years	13.0 years	N/A
Number of Annuitant Accounts	90	637	11	70	21	29	15
Number of Active Contributing Member Accounts	92	914	11	114	74	69	13
Number of Inactive Member Accounts	77	568	24	150	57	48	23
Average age of Contributing Members	40.4 years	40.4 years	41.5 years	42.3 years	41.8 years	42.5 years	45.3 years
Average length of service of Contributing Members	7.5 years	11.0 years	7.3 years	6.4 years	8.3 years	8.5 years	5.6 years

	Lindsay	Lipan	Little Elm	Little River-Academy	Littlefield	Live Oak	Liverpool
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$164,753	$199,589	$56,401,347	$41,889	$5,024,708	$25,648,563	$156,682
b. Noncontributing Members	0	5,712	15,807,211	15,885	1,642,691	6,429,306	34,616
c. Annuitants	0	79,874	19,594,701	0	4,878,199	35,354,758	43,244
2. Total Actuarial Accrued Liability	$164,753	$285,175	$91,803,259	$57,774	$11,545,598	$67,432,627	$234,542
3. Actuarial Value of Assets	155,355	319,473	83,445,738	77,667	11,740,352	59,733,848	231,079
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$9,398	($34,298)	$8,357,521	($19,893)	($194,754)	$7,698,779	$3,463
5. Funded Ratio: (3) / (2)	94.3%	112.0%	90.9%	134.4%	101.7%	88.6%	98.5%
6. Annual payroll	$239,445	$224,775	$33,345,418	$405,618	$2,895,610	$9,387,765	$266,977
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	4.35%	1.99%	11.47%	1.99%	6.78%	11.52%	1.86%
Prior Service	0.87%	-0.59%	2.01%	-0.19%	-0.26%	8.00%	0.19%
Full Retirement	5.22%	1.40%	13.48%	1.80%	6.52%	19.52%	2.05%
Supplemental Death Benefit	0.19%	0.28%	0.10%	0.07%	0.33%	0.21%	0.19%
Total Contribution	5.41%	1.68%	13.58%	1.87%	6.85%	19.73%	2.24%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	5.0 years	N/A	17.2 years	N/A	N/A	13.2 years	8.0 years
Number of Annuitant Accounts	0	2	104	0	50	117	1
Number of Active Contributing Member Accounts	5	4	362	8	57	116	5
Number of Inactive Member Accounts	0	1	294	3	69	103	2
Average age of Contributing Members	54.5 years	54.8 years	39.0 years	41.9 years	43.3 years	41.6 years	47.0 years
Average length of service of Contributing Members	9.5 years	9.7 years	8.4 years	5.6 years	8.1 years	12.1 years	8.4 years

	Livingston	Llano	Lockhart	Lockney	Log Cabin	Lone Oak	Lone Star
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$17,129,831	$6,025,613	$17,455,229	$81,827	$226,008	$235,628	$49,904
b. Noncontributing Members	2,645,866	1,621,728	5,518,883	181,659	36,291	70,569	303,650
c. Annuitants	20,153,941	5,093,954	25,130,665	250,235	0	47,451	1,382,249
2. Total Actuarial Accrued Liability	$39,929,638	$12,741,295	$48,104,777	$513,721	$262,299	$353,648	$1,735,803
3. Actuarial Value of Assets	36,108,519	11,115,025	43,408,457	1,253,842	146,973	212,311	1,854,064
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$3,821,119	$1,626,270	$4,696,320	($740,121)	$115,326	$141,337	($118,261)
5. Funded Ratio: (3) / (2)	90.4%	87.2%	90.2%	244.1%	56.0%	60.0%	106.8%
6. Annual payroll	$5,832,873	$3,203,998	$9,341,091	$434,580	$353,984	$461,095	$401,844
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	11.14%	8.34%	8.30%	2.50%	2.26%	1.92%	4.02%
Prior Service	6.48%	4.66%	4.95%	-2.50%	3.67%	3.36%	-1.15%
Full Retirement	17.62%	13.00%	13.25%	0.00%	5.93%	5.28%	2.87%
Supplemental Death Benefit	0.28%	0.53%	0.25%	0.04%	0.06%	0.12%	0.58%
Total Contribution	17.90%	13.53%	13.50%	0.04%	5.99%	5.40%	3.45%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	7.50%	N/A	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	13.0 years	14.7 years	13.1 years	N/A	11.0 years	11.4 years	N/A
Number of Annuitant Accounts	58	54	115	3	0	1	13
Number of Active Contributing Member Accounts	79	48	139	8	7	10	7
Number of Inactive Member Accounts	35	63	176	11	7	8	18
Average age of Contributing Members	44.9 years	46.8 years	41.6 years	35.9 years	43.5 years	50.4 years	46.2 years
Average length of service of Contributing Members	11.1 years	10.8 years	8.7 years	5.1 years	6.3 years	8.9 years	6.8 years

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	Longview	Loraine	Lorena	Lorenzo	Los Fresnos	Los Indios	Lott
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$104,087,933	$79,639	$2,367,875	$265,006	$5,688,324	$96,688	$82,269
b. Noncontributing Members	14,867,049	82,674	478,234	18,682	1,026,604	17,478	252,664
c. Annuitants	123,537,756	37,792	818,588	289,042	1,582,799	0	28,461
2. Total Actuarial Accrued Liability	$242,492,738	$200,105	$3,664,697	$572,730	$8,297,727	$114,166	$363,394
3. Actuarial Value of Assets	223,898,959	214,947	3,033,006	846,633	7,610,820	124,506	414,847
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$18,593,779	($14,842)	$631,691	($273,903)	$686,907	($10,340)	($51,453)
5. Funded Ratio: (3) / (2)	92.3%	107.4%	82.8%	147.8%	91.7%	109.1%	114.2%
6. Annual payroll	$45,043,019	$164,324	$1,022,294	$272,913	$3,193,135	$415,704	$147,001
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	7.94%	3.43%	10.50%	5.13%	5.40%	4.17%	2.28%
Prior Service	4.18%	-0.35%	4.76%	-3.91%	1.68%	-0.10%	-1.36%
Full Retirement	12.12%	3.08%	15.26%	1.22%	7.08%	4.07%	0.92%
Supplemental Death Benefit	0.30%	0.10%	0.21%	0.00%	0.27%	0.06%	0.64%
Total Contribution	12.42%	3.18%	15.47%	1.22%	7.35%	4.13%	1.56%
Statutory Maximum Rate (Total Retirement Only)	15.50%	N/A	N/A	9.50%	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	12.6 years	N/A	18.3 years	N/A	18.0 years	N/A	N/A
Number of Annuitant Accounts	648	2	13	7	25	0	5
Number of Active Contributing Member Accounts	693	3	19	6	62	8	4
Number of Inactive Member Accounts	411	3	16	4	52	3	19
Average age of Contributing Members	42.2 years	49.7 years	41.3 years	45.2 years	42.4 years	39.3 years	56.6 years
Average length of service of Contributing Members	9.4 years	5.2 years	10.9 years	6.9 years	9.9 years	4.3 years	4.4 years

	Lovelady	Lowry Crossing	Lubbock	Lucas	Lufkin	Luling	Lumberton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$139,901	$179,713	$386,799,594	$8,477,875	$45,804,894	$6,188,406	$10,896,240
b. Noncontributing Members	6,149	4,256	58,385,863	2,016,358	10,069,240	1,672,044	430,127
c. Annuitants	112,506	0	537,456,768	2,154,332	78,900,270	6,630,975	6,210,977
2. Total Actuarial Accrued Liability	$258,556	$183,969	$982,642,225	$12,648,565	$134,774,404	$14,491,425	$17,537,344
3. Actuarial Value of Assets	267,535	105,161	870,135,280	10,129,018	121,121,801	14,246,123	15,894,755
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($8,979)	$78,808	$112,506,945	$2,519,547	$13,652,603	$245,302	$1,642,589
5. Funded Ratio: (3) / (2)	103.5%	57.2%	88.6%	80.1%	89.9%	98.3%	90.6%
6. Annual payroll	$149,893	$128,991	$142,327,111	$4,072,346	$21,069,011	$4,773,896	$2,984,210
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.06%	4.89%	10.45%	12.45%	9.44%	5.91%	11.55%
Prior Service	-0.23%	13.60%	7.56%	4.80%	6.81%	0.40%	5.61%
Full Retirement	4.83%	18.49%	18.01%	17.25%	16.25%	6.31%	17.16%
Supplemental Death Benefit	0.28%	0.15%	0.00%	0.13%	0.31%	0.31%	0.38%
Total Contribution	5.11%	18.64%	18.01%	17.38%	16.56%	6.62%	17.54%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	5.0 years	13.6 years	18.1 years	12.3 years	18.0 years	12.5 years
Number of Annuitant Accounts	2	0	1,658	28	320	51	33
Number of Active Contributing Member Accounts	3	3	1,868	43	364	86	42
Number of Inactive Member Accounts	1	2	1,222	32	270	120	18
Average age of Contributing Members	38.8 years	52.0 years	43.1 years	39.0 years	41.5 years	43.4 years	48.8 years
Average length of service of Contributing Members	6.1 years	6.6 years	9.8 years	8.1 years	8.3 years	7.8 years	13.6 years

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	Lyford	Lytle	Madisonville	Magnolia	Malakoff	Manor	Mansfield
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$123,168	$2,579,097	$3,204,786	$1,691,043	$1,589,337	$7,163,578	$138,943,848
b. Noncontributing Members	76,686	162,050	1,082,284	642,282	544,109	2,471,513	18,556,507
c. Annuitants	438,593	3,333,562	2,535,644	953,221	1,222,163	1,696,635	137,497,097
2. Total Actuarial Accrued Liability	$638,447	$6,074,709	$6,822,714	$3,286,546	$3,355,609	$11,331,726	$294,997,452
3. Actuarial Value of Assets	794,592	5,740,501	6,647,086	3,573,122	4,055,969	11,202,310	255,357,583
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($156,145)	$334,208	$175,628	($286,576)	($700,360)	$129,416	$39,639,869
5. Funded Ratio: (3) / (2)	124.5%	94.5%	97.4%	108.7%	120.9%	98.9%	86.6%
6. Annual payroll	$510,816	$2,006,068	$2,506,647	$3,715,199	$1,437,863	$9,085,333	$55,282,757
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.81%	7.57%	6.69%	4.73%	7.21%	5.78%	12.25%
Prior Service	-1.19%	1.34%	0.58%	-0.30%	-1.90%	0.73%	6.11%
Full Retirement	0.62%	8.91%	7.27%	4.43%	5.31%	6.51%	18.36%
Supplemental Death Benefit	0.00%	0.18%	0.37%	0.21%	0.23%	0.10%	0.14%
Total Contribution	0.62%	9.09%	7.64%	4.64%	5.54%	6.61%	18.50%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	11.50%	12.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	17.2 years	16.5 years	N/A	N/A	2.1 years	15.9 years
Number of Annuitant Accounts	5	13	30	21	20	13	346
Number of Active Contributing Member Accounts	13	35	44	55	19	122	551
Number of Inactive Member Accounts	37	20	61	55	16	73	271
Average age of Contributing Members	46.8 years	42.6 years	45.6 years	41.0 years	48.8 years	37.6 years	40.7 years
Average length of service of Contributing Members	5.4 years	7.9 years	7.3 years	6.0 years	11.2 years	7.3 years	10.6 years

	Manvel	Marble Falls	Marfa	Marion	Marlin	Marquez	Marshall
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$9,263,939	$26,668,685	$2,142,009	$229,840	$2,981,159	$163,034	$20,483,203
b. Noncontributing Members	1,646,881	4,133,593	609,663	164,171	1,751,312	0	5,188,005
c. Annuitants	4,002,320	18,811,246	1,783,350	827,275	2,572,719	46,491	46,694,406
2. Total Actuarial Accrued Liability	$14,913,140	$49,613,524	$4,535,022	$1,221,286	$7,305,190	$209,525	$72,365,614
3. Actuarial Value of Assets	9,846,289	39,328,442	5,061,318	1,554,081	7,606,047	187,426	66,779,394
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$5,066,851	$10,285,082	($526,296)	($332,795)	($300,857)	$22,099	$5,586,220
5. Funded Ratio: (3) / (2)	66.0%	79.3%	111.6%	127.2%	104.1%	89.5%	92.3%
6. Annual payroll	$8,471,385	$12,378,064	$2,320,540	$546,411	$2,774,040	$96,876	$11,642,349
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	12.27%	10.46%	4.10%	6.12%	7.29%	2.26%	10.22%
Prior Service	5.65%	6.75%	-0.88%	-2.37%	-0.42%	16.53%	4.40%
Full Retirement	17.92%	17.21%	3.22%	3.75%	6.87%	18.79%	14.62%
Supplemental Death Benefit	0.11%	0.20%	0.43%	0.73%	0.47%	0.37%	0.40%
Total Contribution	18.03%	17.41%	3.65%	4.48%	7.34%	19.16%	15.02%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	11.50%	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	13.8 years	16.9 years	N/A	N/A	N/A	1.4 years	14.8 years
Number of Annuitant Accounts	22	114	28	10	58	1	220
Number of Active Contributing Member Accounts	116	158	41	9	52	2	196
Number of Inactive Member Accounts	70	107	51	20	122	0	135
Average age of Contributing Members	38.7 years	40.4 years	46.6 years	42.5 years	45.2 years	63.3 years	42.7 years
Average length of service of Contributing Members	6.5 years	9.5 years	6.9 years	5.8 years	7.2 years	17.3 years	7.5 years

	Mart	Martindale	Mason	Matador	Mathis	Maud	Maypearl
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$308,613	$135,440	$2,267,025	$35,229	$1,480,229	$130,529	$93,682
b. Noncontributing Members	442,898	203,863	850,587	20,732	1,186,467	115,450	95,409
c. Annuitants	901,800	98,699	2,799,730	170,366	1,597,061	54,068	165,431
2. Total Actuarial Accrued Liability	$1,653,311	$438,002	$5,917,342	$226,327	$4,263,757	$300,047	$354,522
3. Actuarial Value of Assets	2,267,531	459,027	4,968,579	246,396	5,800,204	309,801	409,210
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($614,220)	($21,025)	$948,763	($20,069)	($1,536,447)	($9,754)	($54,688)
5. Funded Ratio: (3) / (2)	137.2%	104.8%	84.0%	108.9%	136.0%	103.3%	115.4%
6. Annual payroll	$662,201	$220,737	$1,762,857	$169,296	$2,210,577	$344,855	$432,010
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.69%	5.58%	8.65%	1.77%	6.22%	3.30%	7.99%
Prior Service	-3.61%	-0.37%	4.91%	-0.46%	-2.71%	-0.11%	-0.49%
Full Retirement	2.08%	5.21%	13.56%	1.31%	3.51%	3.19%	7.50%
Supplemental Death Benefit	0.51%	0.21%	0.44%	0.36%	0.41%	0.18%	0.29%
Total Contribution	2.59%	5.42%	14.00%	1.67%	3.92%	3.37%	7.79%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	N/A	13.50%	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	14.5 years	N/A	N/A	N/A	N/A
Number of Annuitant Accounts	17	3	24	3	40	2	5
Number of Active Contributing Member Accounts	13	5	30	4	47	8	8
Number of Inactive Member Accounts	29	6	17	4	127	13	25
Average age of Contributing Members	40.8 years	48.4 years	41.1 years	47.5 years	45.0 years	46.5 years	50.1 years
Average length of service of Contributing Members	6.4 years	5.8 years	7.1 years	2.9 years	4.9 years	5.9 years	5.2 years

	McAllen	McCamey	McGregor	McKinney	McLean	McLendon-Chisholm	Meadow
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$204,063,284	$1,076,785	$7,813,830	$349,817,898	$346,484	$423,045	$3,844
b. Noncontributing Members	38,185,783	65,545	1,615,360	58,655,440	155,554	254,621	32,011
c. Annuitants	158,797,187	1,313,054	4,530,979	168,201,145	244,232	203,122	84,036
2. Total Actuarial Accrued Liability	$401,046,254	$2,455,384	$13,960,169	$576,674,483	$746,270	$880,788	$119,891
3. Actuarial Value of Assets	392,323,821	2,674,386	12,992,794	511,215,932	784,184	1,006,028	123,739
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$8,722,433	($219,002)	$967,375	$65,458,551	($37,914)	($125,240)	($3,848)
5. Funded Ratio: (3) / (2)	97.8%	108.9%	93.1%	88.6%	105.1%	114.2%	103.2%
6. Annual payroll	$99,228,528	$698,589	$3,982,472	$134,899,255	$296,536	$1,475,683	$123,196
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	4.60%	3.14%	10.55%	11.71%	1.63%	6.80%	0.93%
Prior Service	1.96%	-1.22%	1.91%	3.81%	-0.50%	-0.33%	-0.12%
Full Retirement	6.56%	1.92%	12.46%	15.52%	1.13%	6.47%	0.81%
Supplemental Death Benefit	0.00%	0.11%	0.38%	0.13%	0.35%	0.11%	0.29%
Total Contribution	6.56%	2.03%	12.84%	15.65%	1.48%	6.58%	1.10%
Statutory Maximum Rate (Total Retirement Only)	13.50%	9.50%	13.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	5.0 years	N/A	17.8 years	17.8 years	N/A	N/A	N/A
Number of Annuitant Accounts	824	4	53	541	5	4	2
Number of Active Contributing Member Accounts	1,780	11	63	1,476	5	20	2
Number of Inactive Member Accounts	777	4	48	827	5	12	10
Average age of Contributing Members	42.0 years	44.3 years	47.0 years	40.8 years	50.5 years	42.5 years	26.2 years
Average length of service of Contributing Members	9.7 years	9.4 years	10.4 years	10.5 years	12.3 years	4.5 years	1.3 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Meadowlakes	Meadows Place	Melissa	Memorial Villages PD	Memphis	Menard	Mercedes
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$767,116	$5,318,266	$16,196,995	$9,012,288	$1,973,559	$291,243	$8,036,353
b. Noncontributing Members	386,659	1,571,240	2,432,246	2,195,587	93,467	109,061	3,737,921
c. Annuitants	180,390	5,273,443	3,895,790	11,846,129	1,990,825	1,453,287	18,181,168
2. Total Actuarial Accrued Liability	$1,334,165	$12,162,949	$22,525,031	$23,054,004	$4,057,851	$1,853,591	$29,955,442
3. Actuarial Value of Assets	1,415,459	10,793,837	16,781,681	17,409,553	3,815,631	2,269,110	27,355,235
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($81,294)	$1,369,112	$5,743,350	$5,644,451	$242,220	($415,519)	$2,600,207
5. Funded Ratio: (3) / (2)	106.1%	88.7%	74.5%	75.5%	94.0%	122.4%	91.3%
6. Annual payroll	$1,064,583	$3,050,714	$10,521,335	$4,505,653	$805,697	$371,410	$6,718,437
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	2.02%	6.30%	14.71%	10.77%	7.47%	3.67%	11.02%
Prior Service	-0.30%	6.72%	4.35%	9.90%	2.53%	-3.67%	4.05%
Full Retirement	1.72%	13.02%	19.06%	20.67%	10.00%	0.00%	15.07%
Supplemental Death Benefit	0.22%	0.24%	0.11%	0.28%	0.29%	0.00%	0.23%
Total Contribution	1.94%	13.26%	19.17%	20.95%	10.29%	0.00%	15.30%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	7.8 years	17.4 years	17.6 years	16.3 years	N/A	12.1 years
Number of Annuitant Accounts	4	31	34	49	11	7	103
Number of Active Contributing Member Accounts	20	36	130	44	21	10	135
Number of Inactive Member Accounts	9	35	53	31	13	13	187
Average age of Contributing Members	47.4 years	44.6 years	39.9 years	45.9 years	54.4 years	51.2 years	39.0 years
Average length of service of Contributing Members	6.0 years	12.6 years	8.1 years	15.5 years	10.8 years	7.1 years	6.0 years

	Meridian	Merkel	Mertzon	Mesquite	Mexia	Miami	Midland
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$514,497	$1,849,478	$384,670	$273,913,326	$9,057,673	$24,914	$176,732,546
b. Noncontributing Members	121,037	231,513	122,949	42,927,853	4,331,968	18,081	34,976,570
c. Annuitants	593,660	1,143,606	174,086	359,772,709	11,337,413	205,637	239,911,216
2. Total Actuarial Accrued Liability	$1,229,194	$3,224,597	$681,705	$676,613,888	$24,727,054	$248,632	$451,620,332
3. Actuarial Value of Assets	1,411,728	2,549,522	500,935	609,171,147	24,901,637	254,395	399,949,401
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($182,534)	$675,075	$180,770	$67,442,741	($174,583)	($5,763)	$51,670,931
5. Funded Ratio: (3) / (2)	114.8%	79.1%	73.5%	90.0%	100.7%	102.3%	88.6%
6. Annual payroll	$769,904	$889,802	$324,781	$111,754,877	$4,660,633	$106,116	$78,176,807
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	4.82%	12.04%	4.47%	8.70%	10.00%	2.99%	8.59%
Prior Service	-0.92%	6.18%	5.50%	7.45%	-0.15%	-0.21%	6.28%
Full Retirement	3.90%	18.22%	9.97%	16.15%	9.85%	2.78%	14.87%
Supplemental Death Benefit	0.13%	0.20%	0.23%	0.00%	0.32%	0.35%	0.23%
Total Contribution	4.03%	18.42%	10.20%	16.15%	10.17%	3.13%	15.10%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	N/A	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	16.9 years	13.0 years	9.9 years	N/A	N/A	13.7 years
Number of Annuitant Accounts	4	11	2	1,040	78	2	730
Number of Active Contributing Member Accounts	13	17	7	1,306	86	2	894
Number of Inactive Member Accounts	13	25	5	753	133	1	728
Average age of Contributing Members	47.7 years	42.6 years	46.8 years	41.2 years	41.8 years	42.4 years	40.3 years
Average length of service of Contributing Members	6.4 years	6.4 years	8.7 years	9.7 years	7.4 years	3.2 years	8.5 years

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	Midlothian	Milano	Miles	Milford	Mineola	Mineral Wells	Mission
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$64,520,573	$96,487	$167,401	$155,209	$5,601,336	$16,761,305	$84,957,678
b. Noncontributing Members	11,023,065	0	55,006	356,961	774,601	5,106,815	11,641,047
c. Annuitants	30,705,809	0	198,285	462,369	5,297,102	23,273,969	55,921,464
2. Total Actuarial Accrued Liability	$106,249,447	$96,487	$420,692	$974,539	$11,673,039	$45,142,089	$152,520,189
3. Actuarial Value of Assets	91,337,672	81,064	534,796	971,111	10,874,539	44,956,944	147,458,110
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$14,911,775	$15,423	($114,104)	$3,428	$798,500	$185,145	$5,062,079
5. Funded Ratio: (3) / (2)	86.0%	84.0%	127.1%	99.6%	93.2%	99.6%	96.7%
6. Annual payroll	$31,833,639	$43,568	$244,339	$350,406	$3,252,375	$12,370,424	$45,218,838
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	12.56%	8.14%	2.01%	3.19%	8.29%	6.99%	7.06%
Prior Service	3.64%	9.66%	-1.82%	0.21%	2.24%	0.11%	0.88%
Full Retirement	16.20%	17.80%	0.19%	3.40%	10.53%	7.10%	7.94%
Supplemental Death Benefit	0.14%	0.69%	0.42%	0.41%	0.20%	0.28%	0.18%
Total Contribution	16.34%	18.49%	0.61%	3.81%	10.73%	7.38%	8.12%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	N/A	13.50%	11.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.0 years	4.0 years	N/A	5.2 years	14.5 years	19.1 years	17.8 years
Number of Annuitant Accounts	148	0	3	7	44	144	350
Number of Active Contributing Member Accounts	364	1	5	7	57	186	757
Number of Inactive Member Accounts	187	0	7	11	39	216	479
Average age of Contributing Members	41.5 years	76.2 years	53.3 years	39.7 years	42.1 years	43.6 years	41.7 years
Average length of service of Contributing Members	10.1 years	16.3 years	12.4 years	7.7 years	9.7 years	7.6 years	10.0 years

	Missouri City	Monahans	Mont Belvieu	Montgomery	Moody	Morgan's Point	Morgan's Point Resort
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$68,052,562	$9,308,427	$25,095,792	$2,989,719	$520,825	$2,614,198	$2,915,888
b. Noncontributing Members	21,245,261	1,108,996	4,579,305	1,132,442	68,794	913,148	1,468,968
c. Annuitants	78,094,334	8,601,807	17,224,684	875,574	475,630	3,012,286	2,802,798
2. Total Actuarial Accrued Liability	$167,392,157	$19,019,230	$46,899,781	$4,997,735	$1,065,249	$6,539,632	$7,187,654
3. Actuarial Value of Assets	154,416,359	18,992,047	42,008,878	4,547,667	1,054,553	6,514,317	6,683,997
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$12,975,798	$27,183	$4,890,903	$450,068	$10,696	$25,315	$503,657
5. Funded Ratio: (3) / (2)	92.2%	99.9%	89.6%	91.0%	99.0%	99.6%	93.0%
6. Annual payroll	$36,782,147	$5,074,347	$18,700,812	$2,865,761	$522,476	$1,202,273	$2,165,872
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.49%	5.00%	11.53%	11.90%	1.23%	9.72%	10.69%
Prior Service	6.92%	0.06%	2.04%	1.25%	0.32%	0.24%	1.82%
Full Retirement	12.41%	5.06%	13.57%	13.15%	1.55%	9.96%	12.51%
Supplemental Death Benefit	0.16%	0.22%	0.12%	0.16%	0.33%	0.17%	0.23%
Total Contribution	12.57%	5.28%	13.69%	13.31%	1.88%	10.13%	12.74%
Statutory Maximum Rate (Total Retirement Only)	15.50%	N/A	N/A	N/A	7.50%	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	5.8 years	12.0 years	17.9 years	17.4 years	7.4 years	11.4 years	17.9 years
Number of Annuitant Accounts	263	37	49	19	6	21	31
Number of Active Contributing Member Accounts	400	69	253	39	10	12	33
Number of Inactive Member Accounts	299	58	109	39	16	9	30
Average age of Contributing Members	42.0 years	40.5 years	42.1 years	41.0 years	46.3 years	45.6 years	44.9 years
Average length of service of Contributing Members	10.3 years	9.1 years	6.7 years	7.6 years	11.1 years	13.3 years	7.4 years

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	Morton	Moulton	Mount Enterprise	Mt. Pleasant	Mt. Vernon	Muenster	Muleshoe
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$1,519,292	$1,550,864	$114,526	$35,412,373	$1,488,604	$787,392	$6,155,053
b. Noncontributing Members	73,890	839,835	3,846	9,395,738	1,109,912	79,393	1,088,167
c. Annuitants	1,532,531	1,031,208	132,404	24,365,074	3,274,243	1,025,514	6,912,790
2. Total Actuarial Accrued Liability	$3,125,713	$3,421,907	$250,776	$69,173,185	$5,872,759	$1,892,299	$14,156,010
3. Actuarial Value of Assets	3,410,775	3,318,071	270,514	60,058,305	5,632,974	2,572,853	12,139,196
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($285,062)	$103,836	($19,738)	$9,114,880	$239,785	($680,554)	$2,016,814
5. Funded Ratio: (3) / (2)	109.1%	97.0%	107.9%	86.8%	95.9%	136.0%	85.8%
6. Annual payroll	$365,728	$638,861	$190,099	$12,520,716	$1,669,220	$1,028,922	$1,555,560
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.69%	9.91%	6.32%	10.19%	10.89%	6.93%	9.82%
Prior Service	-3.03%	1.73%	-0.40%	6.23%	1.12%	-2.57%	11.97%
Full Retirement	2.66%	11.64%	5.92%	16.42%	12.01%	4.36%	21.79%
Supplemental Death Benefit	0.19%	0.32%	0.11%	0.21%	0.27%	0.00%	0.35%
Total Contribution	2.85%	11.96%	6.03%	16.63%	12.28%	4.36%	22.14%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	13.50%	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	12.0 years	N/A	15.8 years	17.9 years	N/A	14.7 years
Number of Annuitant Accounts	6	13	2	124	21	11	38
Number of Active Contributing Member Accounts	8	12	3	175	28	15	32
Number of Inactive Member Accounts	8	20	2	109	20	6	28
Average age of Contributing Members	46.2 years	48.3 years	49.9 years	41.7 years	42.0 years	50.8 years	47.4 years
Average length of service of Contributing Members	15.6 years	8.7 years	4.6 years	11.0 years	7.5 years	10.6 years	11.6 years

	Munday	Murphy	Mustang Ridge	Nacogdoches	Naples	Nash	Nassau Bay
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$211,313	$17,410,419	$128,241	$55,099,040	$129,591	$4,958,596	$8,744,708
b. Noncontributing Members	132,226	11,873,913	42,351	9,489,873	159,522	610,916	1,926,177
c. Annuitants	170,348	14,272,031	0	73,497,131	220,427	1,150,453	5,163,923
2. Total Actuarial Accrued Liability	$513,887	$43,556,363	$170,592	$138,086,044	$509,540	$6,719,965	$15,834,808
3. Actuarial Value of Assets	482,872	39,485,190	272,726	125,773,475	721,774	5,437,685	15,002,180
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$31,015	$4,071,173	($102,134)	$12,312,569	($212,234)	$1,282,280	$832,628
5. Funded Ratio: (3) / (2)	94.0%	90.7%	159.9%	91.1%	141.7%	80.9%	94.7%
6. Annual payroll	$280,289	$10,980,238	$929,007	$21,832,967	$325,471	$1,887,237	$3,734,312
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	2.08%	12.14%	2.16%	9.32%	3.42%	10.51%	8.43%
Prior Service	1.46%	2.89%	-0.43%	5.33%	-2.54%	6.20%	1.71%
Full Retirement	3.54%	15.03%	1.73%	14.65%	0.88%	16.71%	10.14%
Supplemental Death Benefit	0.50%	0.14%	0.09%	0.27%	0.45%	0.14%	0.27%
Total Contribution	4.04%	15.17%	1.82%	14.92%	1.33%	16.85%	10.41%
Statutory Maximum Rate (Total Retirement Only)	N/A	15.50%	N/A	N/A	9.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	9.1 years	18.0 years	N/A	13.8 years	N/A	14.5 years	18.4 years
Number of Annuitant Accounts	4	89	0	299	6	12	46
Number of Active Contributing Member Accounts	5	128	14	326	9	27	49
Number of Inactive Member Accounts	10	166	15	189	21	19	44
Average age of Contributing Members	55.0 years	40.1 years	44.8 years	41.3 years	43.8 years	42.1 years	47.9 years
Average length of service of Contributing Members	10.7 years	9.7 years	5.6 years	10.7 years	5.7 years	9.7 years	16.3 years

	Natalia	Navasota	Nederland	Needville	Nevada	New Boston	New Braunfels
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$237,145	$10,555,210	$26,926,704	$2,389,049	$25,514	$2,344,410	$175,313,946
b. Noncontributing Members	166,846	2,898,568	6,445,917	437,984	13,334	864,795	21,424,086
c. Annuitants	160,241	8,311,664	42,383,101	2,044,935	0	2,924,516	114,721,233
2. Total Actuarial Accrued Liability	$564,232	$21,765,442	$75,755,722	$4,871,968	$38,848	$6,133,721	$311,459,265
3. Actuarial Value of Assets	593,186	19,194,601	73,482,021	4,545,615	46,518	6,154,933	256,973,264
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($28,954)	$2,570,841	$2,273,701	$326,353	($7,670)	($21,212)	$54,486,001
5. Funded Ratio: (3) / (2)	105.1%	88.2%	97.0%	93.3%	119.7%	100.3%	82.5%
6. Annual payroll	$627,070	$6,498,159	$11,714,191	$1,348,579	$56,926	$2,678,450	$67,121,573
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.63%	8.81%	9.24%	6.48%	6.18%	7.22%	12.01%
Prior Service	-0.18%	2.95%	1.46%	1.97%	-0.53%	-0.03%	6.36%
Full Retirement	1.45%	11.76%	10.70%	8.45%	5.65%	7.19%	18.37%
Supplemental Death Benefit	0.25%	0.19%	0.00%	0.39%	0.03%	0.33%	0.16%
Total Contribution	1.70%	11.95%	10.70%	8.84%	5.68%	7.52%	18.53%
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	N/A	11.50%	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	19.1 years	19.0 years	16.9 years	N/A	N/A	17.8 years
Number of Annuitant Accounts	5	60	138	15	0	28	398
Number of Active Contributing Member Accounts	12	112	129	21	2	47	794
Number of Inactive Member Accounts	31	91	46	17	2	53	531
Average age of Contributing Members	43.7 years	39.3 years	41.8 years	49.0 years	39.8 years	47.2 years	41.9 years
Average length of service of Contributing Members	7.0 years	7.9 years	11.3 years	11.1 years	1.2 years	7.8 years	10.0 years

	New Braunfels Utilities	New Deal	New Fairview	New London	New Summerfield	New Waverly	Newark
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$87,726,076	$79,734	$247,427	$1,227,422	$824,735	$1,126,704	$285,826
b. Noncontributing Members	7,749,130	106,118	251,614	112,649	256,937	0	8,989
c. Annuitants	74,385,553	264,147	12,809	414,163	179,290	221,783	27,796
2. Total Actuarial Accrued Liability	$169,860,759	$449,999	$511,850	$1,754,234	$1,260,962	$1,348,487	$322,611
3. Actuarial Value of Assets	141,293,237	533,559	514,022	1,777,113	1,269,727	1,254,189	288,739
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$28,567,522	($83,560)	($2,172)	($22,879)	($8,765)	$94,298	$33,872
5. Funded Ratio: (3) / (2)	83.2%	118.6%	100.4%	101.3%	100.7%	93.0%	89.5%
6. Annual payroll	$41,724,781	$292,881	$554,218	$372,230	$517,106	$347,224	$522,270
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	11.46%	2.47%	9.47%	7.04%	7.36%	6.99%	4.47%
Prior Service	7.09%	-1.11%	-0.02%	-0.24%	-0.07%	7.80%	0.76%
Full Retirement	18.55%	1.36%	9.45%	6.80%	7.29%	14.79%	5.23%
Supplemental Death Benefit	0.14%	0.00%	0.20%	0.00%	0.00%	0.52%	0.07%
Total Contribution	18.69%	1.36%	9.65%	6.80%	7.29%	15.31%	5.30%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	N/A	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	12.3 years	N/A	N/A	N/A	N/A	3.8 years	10.5 years
Number of Annuitant Accounts	179	6	1	6	7	3	1
Number of Active Contributing Member Accounts	455	5	8	7	9	5	8
Number of Inactive Member Accounts	119	7	3	5	11	0	5
Average age of Contributing Members	40.4 years	53.2 years	47.9 years	50.0 years	44.7 years	59.6 years	42.0 years
Average length of service of Contributing Members	8.7 years	14.5 years	7.8 years	16.0 years	7.4 years	22.0 years	8.7 years

	Newton	Nixon	Nocona	Nolanville	Normangee	North Richland Hills	Northlake
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$7,179,844	$680,888	$3,160,759	$637,724	$274,078	$144,973,359	$9,230,753
b. Noncontributing Members	360,134	232,249	308,562	247,596	40,600	34,396,748	1,800,034
c. Annuitants	2,758,988	287,858	1,326,103	125,042	132,422	191,629,566	996,177
2. Total Actuarial Accrued Liability	$10,298,966	$1,200,995	$4,795,424	$1,010,362	$447,100	$370,999,673	$12,026,964
3. Actuarial Value of Assets	9,259,512	1,511,525	4,367,024	964,211	541,262	339,515,989	11,228,772
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$1,039,454	($310,530)	$428,400	$46,151	($94,162)	$31,483,684	$798,192
5. Funded Ratio: (3) / (2)	89.9%	125.9%	91.1%	95.4%	121.1%	91.5%	93.4%
6. Annual payroll	$1,652,833	$1,306,698	$1,175,550	$1,471,538	$423,657	$49,655,480	$6,503,474
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	10.75%	2.73%	7.27%	4.63%	4.62%	11.70%	10.38%
Prior Service	6.56%	-0.93%	3.64%	0.26%	-0.87%	6.01%	0.93%
Full Retirement	17.31%	1.80%	10.91%	4.89%	3.75%	17.71%	11.31%
Supplemental Death Benefit	0.30%	0.18%	0.44%	0.13%	0.46%	0.00%	0.10%
Total Contribution	17.61%	1.98%	11.35%	5.02%	4.21%	17.71%	11.41%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	12.1 years	N/A	14.3 years	16.9 years	N/A	13.8 years	18.8 years
Number of Annuitant Accounts	11	7	23	5	3	515	8
Number of Active Contributing Member Accounts	25	26	23	27	8	580	87
Number of Inactive Member Accounts	12	39	9	24	4	377	65
Average age of Contributing Members	47.8 years	43.5 years	50.0 years	41.2 years	46.2 years	41.3 years	39.4 years
Average length of service of Contributing Members	13.7 years	6.3 years	10.7 years	5.5 years	6.1 years	11.5 years	8.0 years

	O'Donnell	Oak Point	Oak Ridge North	Odem	Odessa	Oglesby	Old River-Winfree
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$49,885	$3,458,202	$8,903,502	$368,759	$118,120,433	$3,407	$90,784
b. Noncontributing Members	27,496	2,923,038	1,153,118	86,132	31,370,924	12,125	8,559
c. Annuitants	192,174	2,398,350	7,495,665	768,386	200,253,744	58,017	0
2. Total Actuarial Accrued Liability	$269,555	$8,779,590	$17,552,285	$1,223,277	$349,745,101	$73,549	$99,343
3. Actuarial Value of Assets	273,328	6,846,627	15,283,606	1,286,784	317,359,739	79,445	133,126
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($3,773)	$1,932,963	$2,268,679	($63,507)	$32,385,362	($5,896)	($33,783)
5. Funded Ratio: (3) / (2)	101.4%	78.0%	87.1%	105.2%	90.7%	108.0%	134.0%
6. Annual payroll	$226,540	$4,356,198	$3,077,509	$518,872	$52,412,105	$53,268	$46,885
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.80%	11.99%	8.74%	4.33%	8.84%	1.87%	2.40%
Prior Service	-0.06%	4.08%	5.82%	-0.48%	5.72%	-0.43%	-2.40%
Full Retirement	1.74%	16.07%	14.56%	3.85%	14.56%	1.44%	0.00%
Supplemental Death Benefit	0.32%	0.10%	0.18%	0.93%	0.28%	0.76%	0.00%
Total Contribution	2.06%	16.17%	14.74%	4.78%	14.84%	2.20%	0.00%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	7.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	14.3 years	17.8 years	N/A	14.2 years	N/A	N/A
Number of Annuitant Accounts	3	19	22	15	667	3	0
Number of Active Contributing Member Accounts	5	59	40	11	693	2	1
Number of Inactive Member Accounts	8	65	29	22	641	1	1
Average age of Contributing Members	44.1 years	39.9 years	43.5 years	48.7 years	42.7 years	43.4 years	64.2 years
Average length of service of Contributing Members	2.9 years	8.1 years	12.8 years	5.8 years	8.2 years	0.8 years	19.6 years

	Olmos Park	Olney	Omaha	Onalaska	Orange	Orange Grove	Orchard
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$1,913,733	$813,552	$311,339	$852,128	$41,982,287	$997,528	$47,057
b. Noncontributing Members	2,265,078	476,572	15,703	261,256	3,380,456	348,922	0
c. Annuitants	3,185,565	668,316	129,543	29,882	52,561,724	570,674	0
2. Total Actuarial Accrued Liability	$7,364,376	$1,958,440	$456,585	$1,143,266	$97,924,467	$1,917,124	$47,057
3. Actuarial Value of Assets	8,195,132	2,296,559	464,449	1,071,766	91,364,104	2,041,308	40,196
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($830,756)	($338,119)	($7,864)	$71,500	$6,560,363	($124,184)	$6,861
5. Funded Ratio: (3) / (2)	111.3%	117.3%	101.7%	93.7%	93.3%	106.5%	85.4%
6. Annual payroll	$2,740,523	$1,382,973	$266,019	$997,009	$12,592,840	$631,955	$68,776
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.58%	6.14%	2.24%	9.36%	10.39%	8.76%	2.16%
Prior Service	-1.18%	-0.95%	-0.12%	0.59%	4.76%	-0.76%	3.37%
Full Retirement	4.40%	5.19%	2.12%	9.95%	15.15%	8.00%	5.53%
Supplemental Death Benefit	0.00%	0.16%	0.32%	0.11%	0.00%	0.23%	0.14%
Total Contribution	4.40%	5.35%	2.44%	10.06%	15.15%	8.23%	5.67%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	13.50%	N/A	12.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	N/A	16.6 years	14.4 years	N/A	3.2 years
Number of Annuitant Accounts	45	15	2	6	167	7	0
Number of Active Contributing Member Accounts	40	27	6	21	169	11	2
Number of Inactive Member Accounts	68	30	3	26	64	11	0
Average age of Contributing Members	42.3 years	43.0 years	60.3 years	41.2 years	44.4 years	45.3 years	56.2 years
Average length of service of Contributing Members	7.4 years	5.1 years	15.2 years	3.9 years	11.5 years	10.6 years	14.0 years

	Ore City	Overton	Ovilla	Oyster Creek	Paducah	Palacios	Palestine
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$72,825	$422,963	$3,312,116	$1,368,819	$180,966	$2,120,667	$22,705,519
b. Noncontributing Members	207,247	854,441	1,508,610	685,726	136,328	1,429,620	6,786,388
c. Annuitants	214,266	700,554	2,104,891	2,470,915	828,589	4,573,011	33,811,791
2. Total Actuarial Accrued Liability	$494,338	$1,977,958	$6,925,617	$4,525,460	$1,145,883	$8,123,298	$63,303,698
3. Actuarial Value of Assets	571,840	2,458,499	6,297,656	4,439,749	1,670,300	8,065,059	54,244,245
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($77,502)	($480,541)	$627,961	$85,711	($524,417)	$58,239	$9,059,453
5. Funded Ratio: (3) / (2)	115.7%	124.3%	90.9%	98.1%	145.8%	99.3%	85.7%
6. Annual payroll	$343,381	$803,288	$3,324,052	$1,278,529	$386,538	$1,822,654	$11,760,144
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.86%	5.07%	10.69%	9.78%	4.80%	8.20%	8.25%
Prior Service	-0.88%	-2.33%	1.56%	0.57%	-4.80%	0.25%	6.03%
Full Retirement	0.98%	2.74%	12.25%	10.35%	0.00%	8.45%	14.28%
Supplemental Death Benefit	0.30%	0.28%	0.11%	0.32%	0.56%	0.32%	0.30%
Total Contribution	1.28%	3.02%	12.36%	10.67%	0.56%	8.77%	14.58%
Statutory Maximum Rate (Total Retirement Only)	7.50%	12.50%	13.50%	13.50%	9.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	16.5 years	15.8 years	N/A	17.9 years	17.9 years
Number of Annuitant Accounts	5	16	31	24	11	33	183
Number of Active Contributing Member Accounts	7	17	50	21	9	31	184
Number of Inactive Member Accounts	10	36	43	30	10	57	205
Average age of Contributing Members	48.1 years	40.9 years	37.9 years	50.2 years	47.6 years	43.4 years	40.7 years
Average length of service of Contributing Members	5.3 years	5.1 years	8.7 years	7.1 years	4.3 years	7.7 years	8.0 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Palm Valley	Palmer	Palmhurst	Palmview	Pampa	Panhandle	Panorama Village
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$83,270	$4,884,625	$1,801,383	$3,003,682	$21,790,463	$2,746,264	$585,500
b. Noncontributing Members	43,599	729,180	523,194	1,142,980	3,262,649	110,215	58,807
c. Annuitants	6,641	664,903	120,358	691,034	34,066,617	1,920,074	1,338,394
2. Total Actuarial Accrued Liability	$133,510	$6,278,708	$2,444,935	$4,837,696	$59,119,729	$4,776,553	$1,982,701
3. Actuarial Value of Assets	143,812	4,860,515	2,457,779	4,023,792	49,971,506	4,474,183	2,627,009
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($10,302)	$1,418,193	($12,844)	$813,904	$9,148,223	$302,370	($644,308)
5. Funded Ratio: (3) / (2)	107.7%	77.4%	100.5%	83.2%	84.5%	93.7%	132.5%
6. Annual payroll	$529,686	$1,989,708	$1,460,595	$5,849,698	$10,292,629	$1,103,528	$886,110
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	4.39%	12.53%	5.34%	4.11%	10.30%	7.60%	4.72%
Prior Service	-0.08%	5.45%	-0.03%	1.65%	9.42%	2.36%	-2.83%
Full Retirement	4.31%	17.98%	5.31%	5.76%	19.72%	9.96%	1.89%
Supplemental Death Benefit	0.17%	0.11%	0.15%	0.11%	0.32%	0.00%	0.28%
Total Contribution	4.48%	18.09%	5.46%	5.87%	20.04%	9.96%	2.17%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	12.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	18.5 years	N/A	10.4 years	11.9 years	15.6 years	N/A
Number of Annuitant Accounts	3	9	7	9	159	17	17
Number of Active Contributing Member Accounts	11	27	28	114	161	20	16
Number of Inactive Member Accounts	15	27	33	104	99	11	11
Average age of Contributing Members	52.9 years	42.7 years	40.5 years	39.5 years	40.7 years	48.4 years	37.7 years
Average length of service of Contributing Members	14.8 years	8.2 years	8.2 years	5.4 years	8.2 years	10.5 years	6.0 years

	Pantego	Paradise	Paris	Parker	Pasadena	Pearland	Pearsall
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$4,070,282	$16,810	$37,633,322	$4,319,065	$276,431,475	$181,833,713	$2,844,203
b. Noncontributing Members	4,600,242	0	9,634,450	1,319,405	35,776,264	39,906,376	1,426,379
c. Annuitants	13,232,246	0	44,742,888	2,004,834	338,374,496	84,049,690	3,995,247
2. Total Actuarial Accrued Liability	$21,902,770	$16,810	$92,010,660	$7,643,304	$650,582,235	$305,789,779	$8,265,829
3. Actuarial Value of Assets	19,620,743	15,256	82,169,504	5,833,819	597,578,189	268,693,779	8,927,443
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$2,282,027	$1,554	$9,841,156	$1,809,485	$53,004,046	$37,096,000	($661,614)
5. Funded Ratio: (3) / (2)	89.6%	90.8%	89.3%	76.3%	91.9%	87.9%	108.0%
6. Annual payroll	$3,351,120	$254,649	$19,855,414	$1,959,262	$83,339,458	$77,661,101	$3,879,561
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	12.00%	8.47%	7.38%	13.47%	11.17%	10.83%	4.17%
Prior Service	5.27%	0.08%	3.90%	7.86%	6.25%	3.74%	-0.66%
Full Retirement	17.27%	8.55%	11.28%	21.33%	17.42%	14.57%	3.51%
Supplemental Death Benefit	0.26%	0.08%	0.29%	0.18%	0.31%	0.13%	0.17%
Total Contribution	17.53%	8.63%	11.57%	21.51%	17.73%	14.70%	3.68%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	15.50%	8.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.2 years	9.0 years	18.1 years	15.9 years	13.1 years	17.9 years	N/A
Number of Annuitant Accounts	91	0	263	18	925	382	38
Number of Active Contributing Member Accounts	40	4	305	25	1,030	861	73
Number of Inactive Member Accounts	90	0	196	19	471	570	89
Average age of Contributing Members	41.5 years	48.9 years	43.6 years	46.8 years	43.3 years	40.9 years	41.8 years
Average length of service of Contributing Members	12.2 years	6.1 years	10.7 years	12.7 years	11.8 years	9.2 years	6.6 years

	Pecos City	Pelican Bay	Penitas	Perryton	Petersburg	Petrolia	Pflugerville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$12,821,137	$466,208	$1,217,901	$10,417,576	$50,489	$22,770	$60,171,721
b. Noncontributing Members	3,344,292	186,625	449,864	1,550,901	20,592	689	20,645,158
c. Annuitants	9,244,759	11,642	36,207	17,792,884	0	9,292	47,970,411
2. Total Actuarial Accrued Liability	$25,410,188	$664,475	$1,703,972	$29,761,361	$71,081	$32,751	$128,787,290
3. Actuarial Value of Assets	25,037,129	605,809	1,754,719	29,858,395	69,815	31,210	110,431,178
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$373,059	$58,666	($50,747)	($97,034)	$1,266	$1,541	$18,356,112
5. Funded Ratio: (3) / (2)	98.5%	91.2%	103.0%	100.3%	98.2%	95.3%	85.7%
6. Annual payroll	$10,110,868	$920,071	$1,868,270	$4,367,770	$348,024	$178,619	$36,971,912
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.18%	4.76%	3.73%	9.10%	2.15%	2.92%	10.33%
Prior Service	0.28%	0.76%	-0.11%	-0.09%	0.04%	0.13%	3.90%
Full Retirement	6.46%	5.52%	3.62%	9.01%	2.19%	3.05%	14.23%
Supplemental Death Benefit	0.24%	0.17%	0.13%	0.37%	0.18%	0.40%	0.14%
Total Contribution	6.70%	5.69%	3.75%	9.38%	2.37%	3.45%	14.37%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.2 years	10.3 years	N/A	N/A	13.0 years	8.0 years	17.8 years
Number of Annuitant Accounts	90	2	3	61	0	1	194
Number of Active Contributing Member Accounts	160	20	39	72	8	3	439
Number of Inactive Member Accounts	168	20	54	62	4	1	353
Average age of Contributing Members	40.4 years	51.9 years	44.5 years	41.5 years	45.9 years	59.2 years	40.6 years
Average length of service of Contributing Members	6.3 years	9.6 years	6.3 years	8.5 years	5.1 years	9.2 years	7.8 years

	Pharr	Pilot Point	Pinehurst	Pineland	Piney Point Village	Pittsburg	Plains
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$84,401,144	$6,885,029	$1,486,591	$801,872	$984,928	$4,976,347	$1,322,464
b. Noncontributing Members	15,099,041	2,540,523	997,432	116,327	280,991	682,583	33,079
c. Annuitants	56,878,981	3,611,774	5,858,901	1,760,154	438,940	6,237,644	1,358,548
2. Total Actuarial Accrued Liability	$156,379,166	$13,037,326	$8,342,924	$2,678,353	$1,704,859	$11,896,574	$2,714,091
3. Actuarial Value of Assets	136,277,883	11,078,637	7,071,525	2,695,447	1,433,878	11,204,332	2,955,035
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$20,101,283	$1,958,689	$1,271,399	($17,094)	$270,981	$692,242	($240,944)
5. Funded Ratio: (3) / (2)	87.1%	85.0%	84.8%	100.6%	84.1%	94.2%	108.9%
6. Annual payroll	$49,078,724	$6,796,992	$1,329,664	$474,677	$675,445	$2,316,176	$772,878
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	8.46%	11.42%	11.12%	8.20%	15.32%	10.60%	5.93%
Prior Service	3.95%	2.22%	7.57%	-0.14%	6.46%	2.52%	-1.21%
Full Retirement	12.41%	13.64%	18.69%	8.06%	21.78%	13.12%	4.72%
Supplemental Death Benefit	0.15%	0.19%	0.53%	0.49%	0.23%	0.32%	0.16%
Total Contribution	12.56%	13.83%	19.22%	8.55%	22.01%	13.44%	4.88%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	13.4 years	18.3 years	17.8 years	N/A	7.2 years	16.1 years	N/A
Number of Annuitant Accounts	329	40	39	9	8	29	9
Number of Active Contributing Member Accounts	849	101	19	12	7	42	15
Number of Inactive Member Accounts	522	97	25	11	8	25	4
Average age of Contributing Members	39.1 years	38.5 years	47.1 years	45.5 years	43.9 years	38.9 years	36.3 years
Average length of service of Contributing Members	7.6 years	6.7 years	7.4 years	8.7 years	11.2 years	8.4 years	6.3 years

	Plainview	Plano	Pleasanton	Point	Point Comfort	Ponder	Port Aransas
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$17,587,542	$724,124,880	$16,385,532	$357,482	$79,654	$977,098	$20,769,954
b. Noncontributing Members	6,372,762	106,259,069	3,996,525	243,566	5,285	256,640	2,258,161
c. Annuitants	30,004,502	768,714,766	13,784,245	369,025	0	641,683	10,249,487
2. Total Actuarial Accrued Liability	$53,964,806	$1,599,098,715	$34,166,302	$970,073	$84,939	$1,875,421	$33,277,602
3. Actuarial Value of Assets	52,937,133	1,479,982,695	28,604,455	1,061,553	127,808	1,943,022	27,013,555
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$1,027,673	$119,116,020	$5,561,847	($91,480)	($42,869)	($67,601)	$6,264,047
5. Funded Ratio: (3) / (2)	98.1%	92.6%	83.7%	109.4%	150.5%	103.6%	81.2%
6. Annual payroll	$7,821,418	$227,422,793	$9,244,881	$531,905	$712,374	$1,233,642	$10,371,424
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.36%	12.24%	10.45%	11.76%	6.23%	5.11%	10.76%
Prior Service	1.17%	5.66%	4.92%	-0.67%	-0.23%	-0.21%	4.80%
Full Retirement	10.53%	17.90%	15.37%	11.09%	6.00%	4.90%	15.56%
Supplemental Death Benefit	0.00%	0.00%	0.14%	0.00%	0.76%	0.39%	0.21%
Total Contribution	10.53%	17.90%	15.51%	11.09%	6.76%	5.29%	15.77%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	15.2 years	11.6 years	16.8 years	N/A	N/A	N/A	17.5 years
Number of Annuitant Accounts	140	1,852	66	8	0	10	77
Number of Active Contributing Member Accounts	138	2,527	135	15	13	18	149
Number of Inactive Member Accounts	114	1,524	93	18	3	12	92
Average age of Contributing Members	44.8 years	43.1 years	41.1 years	41.0 years	44.7 years	49.0 years	45.9 years
Average length of service of Contributing Members	9.4 years	11.9 years	7.5 years	3.4 years	5.4 years	6.8 years	8.7 years

	Port Arthur	Port Isabel	Port Lavaca	Port Neches	Portland	Post	Poteet
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$114,432,162	$6,768,985	$8,625,134	$23,971,522	$31,726,408	$1,209,363	$1,194,757
b. Noncontributing Members	11,524,499	2,191,749	2,696,081	2,664,068	4,068,798	471,530	302,605
c. Annuitants	142,285,754	2,180,836	6,441,960	36,836,579	17,456,851	2,168,876	674,949
2. Total Actuarial Accrued Liability	$268,242,415	$11,141,570	$17,763,175	$63,472,169	$53,252,057	$3,849,769	$2,172,311
3. Actuarial Value of Assets	244,702,447	9,902,297	15,734,409	58,090,376	44,375,056	3,175,885	2,536,381
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$23,539,968	$1,239,273	$2,028,766	$5,381,793	$8,877,001	$673,884	($364,070)
5. Funded Ratio: (3) / (2)	91.2%	88.9%	88.6%	91.5%	83.3%	82.5%	116.8%
6. Annual payroll	$51,135,764	$3,562,620	$5,771,191	$9,033,687	$13,322,972	$1,114,101	$1,610,684
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	7.66%	5.72%	6.08%	9.46%	11.99%	10.05%	4.03%
Prior Service	5.69%	3.03%	2.68%	6.40%	6.00%	7.27%	-0.88%
Full Retirement	13.35%	8.75%	8.76%	15.86%	17.99%	17.32%	3.15%
Supplemental Death Benefit	0.29%	0.23%	0.27%	0.00%	0.20%	0.77%	0.23%
Total Contribution	13.64%	8.98%	9.03%	15.86%	18.19%	18.09%	3.38%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	11.50%	N/A	N/A	N/A	9.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	9.8 years	16.0 years	18.6 years	11.7 years	14.7 years	10.2 years	N/A
Number of Annuitant Accounts	562	40	81	107	100	20	17
Number of Active Contributing Member Accounts	597	67	94	97	186	22	31
Number of Inactive Member Accounts	226	76	141	34	161	15	37
Average age of Contributing Members	47.6 years	43.4 years	40.7 years	42.1 years	42.5 years	45.3 years	41.8 years
Average length of service of Contributing Members	11.8 years	8.4 years	7.0 years	12.7 years	11.6 years	6.0 years	6.0 years

	Poth	Pottsboro	Prairie View	Premont	Presidio	Primera	Princeton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$817,837	$1,911,743	$358,963	$286,623	$1,395,106	$539,557	$17,126,867
b. Noncontributing Members	258,559	502,091	189,461	283,807	797,896	356,098	3,245,524
c. Annuitants	133,102	649,899	284,999	303,798	714,607	330,367	4,654,110
2. Total Actuarial Accrued Liability	$1,209,498	$3,063,733	$833,423	$874,228	$2,907,609	$1,226,022	$25,026,501
3. Actuarial Value of Assets	1,127,129	3,094,135	823,112	1,413,047	3,144,753	1,378,221	22,115,254
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$82,369	($30,402)	$10,311	($538,819)	($237,144)	($152,199)	$2,911,247
5. Funded Ratio: (3) / (2)	93.2%	101.0%	98.8%	161.6%	108.2%	112.4%	88.4%
6. Annual payroll	$524,311	$1,401,197	$1,609,180	$1,027,475	$2,063,229	$1,199,979	$15,811,397
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.77%	6.24%	1.78%	4.24%	2.41%	8.64%	12.59%
Prior Service	1.82%	-0.08%	0.06%	-2.04%	-0.45%	-0.49%	1.40%
Full Retirement	3.59%	6.16%	1.84%	2.20%	1.96%	8.15%	13.99%
Supplemental Death Benefit	0.62%	0.23%	0.22%	0.32%	0.22%	0.17%	0.10%
Total Contribution	4.21%	6.39%	2.06%	2.52%	2.18%	8.32%	14.09%
Statutory Maximum Rate (Total Retirement Only)	9.50%	13.50%	N/A	11.50%	N/A	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	10.7 years	N/A	14.7 years	N/A	N/A	N/A	18.5 years
Number of Annuitant Accounts	4	16	5	12	15	8	37
Number of Active Contributing Member Accounts	12	19	27	30	43	23	202
Number of Inactive Member Accounts	14	18	43	51	32	46	82
Average age of Contributing Members	47.3 years	46.3 years	43.7 years	41.3 years	44.7 years	47.0 years	40.9 years
Average length of service of Contributing Members	9.6 years	13.5 years	3.1 years	3.4 years	7.7 years	8.4 years	7.6 years

	Prosper	Providence Village	Quanah	Queen City	Quinlan	Quintana	Quitaque
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$54,865,793	$739,305	$473,318	$1,243,405	$1,821,568	$182,997	$39,398
b. Noncontributing Members	11,435,783	99,282	336,483	243,323	657,437	300,427	12,710
c. Annuitants	10,659,605	141,694	2,446,460	343,527	66,628	0	307,516
2. Total Actuarial Accrued Liability	$76,961,181	$980,281	$3,256,261	$1,830,255	$2,545,633	$483,424	$359,624
3. Actuarial Value of Assets	69,113,987	902,940	3,859,747	1,485,382	2,320,643	509,718	418,443
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$7,847,194	$77,341	($603,486)	$344,873	$224,990	($26,294)	($58,819)
5. Funded Ratio: (3) / (2)	89.8%	92.1%	118.5%	81.2%	91.2%	105.4%	116.4%
6. Annual payroll	$35,819,711	$1,127,959	$508,121	$568,274	$1,194,643	$411,731	$148,562
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	13.14%	7.82%	6.07%	6.53%	13.90%	9.45%	1.07%
Prior Service	1.74%	0.80%	-4.62%	5.44%	1.38%	-0.25%	-1.07%
Full Retirement	14.88%	8.62%	1.45%	11.97%	15.28%	9.20%	0.00%
Supplemental Death Benefit	0.00%	0.11%	0.75%	0.32%	0.14%	0.15%	0.35%
Total Contribution	14.88%	8.73%	2.20%	12.29%	15.42%	9.35%	0.35%
Statutory Maximum Rate (Total Retirement Only)	15.50%	N/A	N/A	11.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	17.6 years	10.5 years	N/A	14.8 years	19.6 years	N/A	N/A
Number of Annuitant Accounts	66	2	16	9	4	0	2
Number of Active Contributing Member Accounts	381	19	8	9	20	7	3
Number of Inactive Member Accounts	236	9	20	18	26	8	1
Average age of Contributing Members	41.8 years	40.9 years	49.4 years	56.4 years	46.1 years	57.6 years	34.3 years
Average length of service of Contributing Members	9.5 years	8.8 years	10.3 years	11.3 years	9.5 years	4.3 years	4.6 years

	Quitman	Ralls	Rancho Viejo	Ranger	Rankin	Ransom Canyon	Raymondville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$4,023,657	$355,006	$948,727	$2,085,182	$433,636	$1,592,287	$4,073,395
b. Noncontributing Members	635,780	199,045	541,567	954,725	5,023	230,407	1,248,864
c. Annuitants	1,723,987	1,113,728	1,637,008	351,060	471,788	776,367	4,319,001
2. Total Actuarial Accrued Liability	$6,383,424	$1,667,779	$3,127,302	$3,390,967	$910,447	$2,599,061	$9,641,260
3. Actuarial Value of Assets	6,994,522	1,815,567	3,245,614	4,190,182	1,020,217	2,809,144	12,193,931
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($611,098)	($147,788)	($118,312)	($799,215)	($109,770)	($210,083)	($2,552,671)
5. Funded Ratio: (3) / (2)	109.6%	108.9%	103.8%	123.6%	112.1%	108.1%	126.5%
6. Annual payroll	$1,461,508	$368,844	$725,257	$1,288,672	$264,546	$660,143	$2,800,443
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.31%	6.17%	9.05%	8.25%	3.16%	9.95%	4.36%
Prior Service	-1.63%	-1.56%	-0.64%	-2.41%	-1.62%	-1.24%	-3.55%
Full Retirement	4.68%	4.61%	8.41%	5.84%	1.54%	8.71%	0.81%
Supplemental Death Benefit	0.30%	0.70%	0.12%	0.00%	0.20%	0.17%	0.35%
Total Contribution	4.98%	5.31%	8.53%	5.84%	1.74%	8.88%	1.16%
Statutory Maximum Rate (Total Retirement Only)	11.50%	9.50%	13.50%	12.50%	N/A	N/A	15.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of Annuitant Accounts	17	12	5	9	3	6	50
Number of Active Contributing Member Accounts	25	8	13	25	4	11	68
Number of Inactive Member Accounts	18	10	10	56	3	11	50
Average age of Contributing Members	46.6 years	45.9 years	41.7 years	44.8 years	43.8 years	45.8 years	42.2 years
Average length of service of Contributing Members	13.8 years	6.6 years	10.6 years	6.3 years	10.4 years	9.7 years	7.9 years

	Red Oak	Redwater	Refugio	Reklaw	Reno (Lamar County)	Reno (Parker County)	Rhome
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$27,580,428	$267,656	$1,350,012	$855,330	$1,798,613	$285,975	$900,556
b. Noncontributing Members	4,569,964	198,981	501,720	185,595	320,862	317,373	686,105
c. Annuitants	4,862,794	68,465	750,648	938,149	184,828	241,450	676,523
2. Total Actuarial Accrued Liability	$37,013,186	$535,102	$2,602,380	$1,979,074	$2,304,303	$844,798	$2,263,184
3. Actuarial Value of Assets	21,854,011	565,570	3,932,534	1,949,312	2,321,872	1,073,215	2,519,389
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$15,159,175	($30,468)	($1,330,154)	$29,762	($17,569)	($228,417)	($256,205)
5. Funded Ratio: (3) / (2)	59.0%	105.7%	151.1%	98.5%	100.8%	127.0%	111.3%
6. Annual payroll	$13,710,361	$316,075	$1,654,712	$291,225	$984,637	$912,229	$2,038,626
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	12.17%	2.10%	2.25%	9.09%	6.16%	6.13%	6.70%
Prior Service	8.31%	-0.38%	-2.25%	1.17%	-0.07%	-0.97%	-0.49%
Full Retirement	20.48%	1.72%	0.00%	10.26%	6.09%	5.16%	6.21%
Supplemental Death Benefit	0.13%	0.18%	0.00%	0.66%	0.13%	0.15%	0.14%
Total Contribution	20.61%	1.90%	0.00%	10.92%	6.22%	5.31%	6.35%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	9.50%	N/A	11.50%	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	19.0 years	N/A	N/A	11.0 years	N/A	N/A	N/A
Number of Annuitant Accounts	54	2	15	6	3	12	21
Number of Active Contributing Member Accounts	139	7	32	6	16	20	31
Number of Inactive Member Accounts	126	11	34	4	8	32	26
Average age of Contributing Members	41.2 years	43.1 years	43.5 years	44.0 years	49.1 years	40.4 years	39.4 years
Average length of service of Contributing Members	10.5 years	6.4 years	8.6 years	9.1 years	14.2 years	3.4 years	8.6 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Rice	Richardson	Richland Hills	Richland Springs	Richmond	Richwood	Riesel
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$294,545	$251,810,781	$8,621,003	$34,214	$38,236,959	$1,699,428	$384,616
b. Noncontributing Members	135,437	55,542,224	9,441,201	0	9,507,008	910,434	156,587
c. Annuitants	118,310	408,382,035	26,156,237	78,601	25,649,828	3,544,365	303,883
2. Total Actuarial Accrued Liability	$548,292	$715,735,040	$44,218,441	$112,815	$73,393,795	$6,154,227	$845,086
3. Actuarial Value of Assets	577,770	669,546,961	40,408,705	249,982	66,524,991	5,295,879	760,488
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($29,478)	$46,188,079	$3,809,736	($137,167)	$6,868,804	$858,348	$84,598
5. Funded Ratio: (3) / (2)	105.4%	93.5%	91.4%	221.6%	90.6%	86.1%	90.0%
6. Annual payroll	$544,280	$96,697,358	$6,638,396	$51,969	$13,379,588	$1,778,229	$472,632
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.98%	8.92%	12.86%	4.37%	11.39%	8.26%	1.04%
Prior Service	-0.21%	5.77%	4.98%	-4.37%	4.81%	4.13%	3.83%
Full Retirement	6.77%	14.69%	17.84%	0.00%	16.20%	12.39%	4.87%
Supplemental Death Benefit	0.31%	0.00%	0.29%	0.61%	0.19%	0.28%	0.24%
Total Contribution	7.08%	14.69%	18.13%	0.61%	16.39%	12.67%	5.11%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	10.2 years	15.5 years	N/A	14.0 years	15.7 years	5.2 years
Number of Annuitant Accounts	5	1,031	143	2	105	24	4
Number of Active Contributing Member Accounts	10	987	87	2	173	26	7
Number of Inactive Member Accounts	21	620	142	0	143	30	7
Average age of Contributing Members	48.6 years	42.7 years	40.8 years	48.5 years	43.8 years	47.0 years	41.7 years
Average length of service of Contributing Members	5.8 years	12.1 years	8.3 years	6.1 years	12.0 years	10.1 years	11.3 years

	Rio Grande City	Rio Hondo	Rio Vista	Rising Star	River Oaks	Roanoke	Robert Lee
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$9,848,534	$346,259	$101,184	$133,263	$10,083,511	$39,279,234	$113,339
b. Noncontributing Members	3,487,186	81,523	547,114	7,593	2,654,205	7,339,740	26,636
c. Annuitants	5,812,431	124,561	144,011	67,911	9,200,774	29,227,498	124,393
2. Total Actuarial Accrued Liability	$19,148,151	$552,343	$792,309	$208,767	$21,938,490	$75,846,472	$264,368
3. Actuarial Value of Assets	17,929,022	290,865	837,025	347,706	19,951,200	65,070,443	220,419
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$1,219,129	$261,478	($44,716)	($138,939)	$1,987,290	$10,776,029	$43,949
5. Funded Ratio: (3) / (2)	93.6%	52.7%	105.6%	166.6%	90.9%	85.8%	83.4%
6. Annual payroll	$7,433,432	$734,241	$342,442	$214,267	$4,390,027	$17,613,088	$311,791
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.21%	5.54%	2.71%	1.84%	11.38%	13.70%	1.57%
Prior Service	1.28%	2.89%	-0.51%	-1.84%	4.06%	4.78%	1.92%
Full Retirement	7.49%	8.43%	2.20%	0.00%	15.44%	18.48%	3.49%
Supplemental Death Benefit	0.17%	0.00%	0.23%	0.84%	0.34%	0.00%	0.30%
Total Contribution	7.66%	8.43%	2.43%	0.84%	15.78%	18.48%	3.79%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.0 years	17.0 years	N/A	N/A	14.8 years	17.9 years	8.8 years
Number of Annuitant Accounts	50	2	3	3	62	79	3
Number of Active Contributing Member Accounts	166	17	6	5	67	169	6
Number of Inactive Member Accounts	178	18	18	6	63	74	5
Average age of Contributing Members	42.1 years	49.4 years	49.1 years	53.3 years	44.5 years	42.7 years	34.3 years
Average length of service of Contributing Members	7.1 years	7.6 years	2.9 years	7.2 years	9.0 years	11.8 years	4.6 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Robinson	Robstown	Robstown Utility Systems	Roby	Rockdale	Rockport	Rocksprings
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$14,100,222	$5,791,345	$8,404,153	$323,767	$3,172,340	$12,809,078	$167,136
b. Noncontributing Members	2,780,607	3,597,125	450,406	0	1,666,575	6,514,184	101,046
c. Annuitants	6,434,571	10,873,133	12,059,071	416,436	3,860,957	29,075,443	259,596
2. Total Actuarial Accrued Liability	$23,315,400	$20,261,603	$20,913,630	$740,203	$8,699,872	$48,398,705	$527,778
3. Actuarial Value of Assets	19,917,112	20,964,443	18,159,225	824,092	8,161,561	40,925,824	627,086
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$3,398,288	($702,840)	$2,754,405	($83,889)	$538,311	$7,472,881	($99,308)
5. Funded Ratio: (3) / (2)	85.4%	103.5%	86.8%	111.3%	93.8%	84.6%	118.8%
6. Annual payroll	$5,038,775	$4,747,432	$2,827,848	$107,856	$3,051,128	$8,543,804	$306,192
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	10.40%	5.01%	7.05%	6.83%	6.99%	12.84%	2.03%
Prior Service	5.23%	-0.58%	10.04%	-3.03%	1.37%	7.38%	-1.26%
Full Retirement	15.63%	4.43%	17.09%	3.80%	8.36%	20.22%	0.77%
Supplemental Death Benefit	0.24%	0.24%	0.36%	0.45%	0.42%	0.27%	0.00%
Total Contribution	15.87%	4.67%	17.45%	4.25%	8.78%	20.49%	0.77%
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	N/A	N/A	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.1 years	N/A	12.6 years	N/A	18.1 years	16.1 years	N/A
Number of Annuitant Accounts	37	83	49	3	44	113	2
Number of Active Contributing Member Accounts	70	83	44	2	53	116	6
Number of Inactive Member Accounts	60	97	41	0	61	101	6
Average age of Contributing Members	46.1 years	41.3 years	44.3 years	52.2 years	43.7 years	44.0 years	43.8 years
Average length of service of Contributing Members	13.4 years	7.5 years	11.7 years	18.4 years	7.7 years	9.4 years	6.2 years

	Rockwall	Rogers	Rollingwood	Roma	Roscoe	Rosebud	Rosenberg
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$96,956,427	$315,652	$2,003,792	$8,017,629	$301,451	$148,528	$55,296,623
b. Noncontributing Members	14,889,778	307,090	1,414,719	1,874,254	23,583	202,402	17,460,084
c. Annuitants	54,963,863	612,309	1,488,965	9,373,931	399,750	134,596	54,424,510
2. Total Actuarial Accrued Liability	$166,810,068	$1,235,051	$4,907,476	$19,265,814	$724,784	$485,526	$127,181,217
3. Actuarial Value of Assets	148,956,009	1,216,703	4,669,284	18,417,677	758,027	533,426	107,595,692
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$17,854,059	$18,348	$238,192	$848,137	($33,243)	($47,900)	$19,585,525
5. Funded Ratio: (3) / (2)	89.3%	98.5%	95.1%	95.6%	104.6%	109.9%	84.6%
6. Annual payroll	$32,565,841	$721,915	$1,626,320	$5,023,324	$239,682	$465,660	$24,861,139
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	12.58%	5.84%	12.38%	7.13%	1.81%	2.13%	10.91%
Prior Service	4.26%	0.49%	1.55%	1.72%	-0.54%	-0.40%	6.67%
Full Retirement	16.84%	6.33%	13.93%	8.85%	1.27%	1.73%	17.58%
Supplemental Death Benefit	0.15%	0.00%	0.35%	0.45%	0.33%	0.59%	0.15%
Total Contribution	16.99%	6.33%	14.28%	9.30%	1.60%	2.32%	17.73%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	11.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.0 years	6.0 years	11.9 years	12.5 years	N/A	N/A	16.0 years
Number of Annuitant Accounts	168	11	18	83	6	9	227
Number of Active Contributing Member Accounts	340	12	19	142	5	11	306
Number of Inactive Member Accounts	156	14	26	191	1	26	217
Average age of Contributing Members	42.8 years	48.3 years	45.2 years	42.9 years	52.7 years	52.2 years	38.7 years
Average length of service of Contributing Members	13.8 years	7.3 years	9.2 years	8.3 years	12.8 years	7.5 years	9.2 years

	Rotan	Round Rock	Rowlett	Royse City	Rule	Runaway Bay	Runge
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$194,893	$276,711,178	$80,830,605	$18,635,369	$80,272	$517,657	$8,132
b. Noncontributing Members	74,407	39,064,148	26,352,668	3,042,351	103,583	327,097	101,423
c. Annuitants	459,029	197,992,194	101,806,214	5,482,128	116,926	350,077	819,403
2. Total Actuarial Accrued Liability	$728,329	$513,767,520	$208,989,487	$27,159,848	$300,781	$1,194,831	$928,958
3. Actuarial Value of Assets	1,022,660	443,327,479	189,891,709	23,021,615	426,888	1,354,928	924,636
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($294,331)	$70,440,041	$19,097,778	$4,138,233	($126,107)	($160,097)	$4,322
5. Funded Ratio: (3) / (2)	140.4%	86.3%	90.9%	84.8%	141.9%	113.4%	99.5%
6. Annual payroll	$376,124	$105,798,623	$41,596,023	$11,501,939	$140,763	$1,071,723	$157,385
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.74%	11.32%	10.55%	12.74%	3.90%	6.29%	4.97%
Prior Service	-1.74%	5.75%	3.80%	2.86%	-3.49%	-0.58%	0.86%
Full Retirement	0.00%	17.07%	14.35%	15.60%	0.41%	5.71%	5.83%
Supplemental Death Benefit	0.20%	0.14%	0.00%	0.11%	0.21%	0.27%	1.02%
Total Contribution	0.20%	17.21%	14.35%	15.71%	0.62%	5.98%	6.85%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	11.50%	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	15.6 years	16.5 years	17.5 years	N/A	N/A	3.4 years
Number of Annuitant Accounts	4	565	371	40	1	12	5
Number of Active Contributing Member Accounts	7	1,177	491	151	3	18	4
Number of Inactive Member Accounts	8	671	461	79	2	38	6
Average age of Contributing Members	45.8 years	41.6 years	39.7 years	39.4 years	42.5 years	43.9 years	41.9 years
Average length of service of Contributing Members	6.3 years	10.1 years	8.9 years	8.9 years	4.7 years	5.5 years	0.6 years

	Rusk	Sabinal	Sachse	Saginaw	Saint Hedwig	Saint Jo	Salado
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$3,136,720	$247,779	$29,807,933	$40,171,654	$155,925	$124,874	$467,745
b. Noncontributing Members	1,509,188	155,550	11,531,446	5,983,262	38,165	151,481	251,624
c. Annuitants	2,570,295	726,831	22,849,942	29,354,717	0	307,926	691,630
2. Total Actuarial Accrued Liability	$7,216,203	$1,130,160	$64,189,321	$75,509,633	$194,090	$584,281	$1,410,999
3. Actuarial Value of Assets	7,152,701	1,321,695	56,080,222	58,957,933	152,284	769,517	1,569,685
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$63,502	($191,535)	$8,109,099	$16,551,700	$41,806	($185,236)	($158,686)
5. Funded Ratio: (3) / (2)	99.1%	116.9%	87.4%	78.1%	78.5%	131.7%	111.2%
6. Annual payroll	$2,189,970	$476,200	$16,386,576	$13,510,403	$736,942	$244,649	$930,767
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.78%	3.60%	12.29%	12.45%	6.68%	6.84%	11.16%
Prior Service	0.22%	-1.57%	3.86%	10.60%	0.62%	-2.95%	-0.66%
Full Retirement	7.00%	2.03%	16.15%	23.05%	7.30%	3.89%	10.50%
Supplemental Death Benefit	0.29%	0.77%	0.15%	0.18%	0.16%	0.79%	0.29%
Total Contribution	7.29%	2.80%	16.30%	23.23%	7.46%	4.68%	10.79%
Statutory Maximum Rate (Total Retirement Only)	10.50%	9.50%	N/A	N/A	N/A	10.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	19.4 years	N/A	18.0 years	15.5 years	11.6 years	N/A	N/A
Number of Annuitant Accounts	28	9	129	93	0	5	13
Number of Active Contributing Member Accounts	37	12	189	167	13	6	13
Number of Inactive Member Accounts	42	33	189	117	6	20	28
Average age of Contributing Members	46.8 years	49.5 years	40.6 years	42.0 years	50.0 years	42.2 years	49.7 years
Average length of service of Contributing Members	10.4 years	5.8 years	9.7 years	11.5 years	6.6 years	5.5 years	10.4 years

	San Angelo	San Antonio	San Antonio Water System	San Augustine	San Benito	San Diego	San Elizario
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$133,213,087	$1,120,417,962	$142,012,744	$3,092,222	$8,460,840	$152,236	$432,692
b. Noncontributing Members	23,042,266	194,370,490	21,746,060	799,329	3,075,445	2,602	7,843
c. Annuitants	172,307,481	1,168,851,029	153,839,051	3,349,822	6,905,346	0	47,537
2. Total Actuarial Accrued Liability	$328,562,834	$2,483,639,481	$317,597,855	$7,241,373	$18,441,631	$154,838	$488,072
3. Actuarial Value of Assets	279,707,613	2,202,842,887	290,290,310	7,319,090	18,020,948	153,349	200,095
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$48,855,221	$280,796,594	$27,307,545	($77,717)	$420,683	$1,489	$287,977
5. Funded Ratio: (3) / (2)	85.1%	88.7%	91.4%	101.1%	97.7%	99.0%	41.0%
6. Annual payroll	$49,852,971	$556,431,524	$175,005,014	$1,754,547	$9,027,311	$721,296	$906,248
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.10%	7.39%	2.12%	9.58%	4.71%	2.48%	4.98%
Prior Service	9.55%	6.43%	1.46%	-0.17%	0.39%	0.02%	2.38%
Full Retirement	18.65%	13.82%	3.58%	9.41%	5.10%	2.50%	7.36%
Supplemental Death Benefit	0.00%	0.00%	0.00%	0.28%	0.33%	0.13%	0.10%
Total Contribution	18.65%	13.82%	3.58%	9.69%	5.43%	2.63%	7.46%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	5.50%	13.50%	12.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	13.3 years	9.5 years	14.0 years	N/A	16.0 years	18.0 years	19.1 years
Number of Annuitant Accounts	700	6,125	1,521	21	131	0	1
Number of Active Contributing Member Accounts	729	7,756	2,066	35	198	13	16
Number of Inactive Member Accounts	464	4,224	921	20	221	2	4
Average age of Contributing Members	43.7 years	45.3 years	43.5 years	45.1 years	43.2 years	50.2 years	38.6 years
Average length of service of Contributing Members	10.2 years	10.4 years	11.1 years	7.8 years	7.9 years	8.5 years	4.1 years

	San Felipe	San Juan	San Marcos	San Saba	Sandy Oaks	Sanger	Sansom Park
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$314,095	$10,339,106	$175,855,632	$5,609,800	$93,468	$12,155,459	$2,674,239
b. Noncontributing Members	36,622	4,291,376	27,685,704	745,490	26,691	2,556,120	1,771,410
c. Annuitants	135,698	7,515,426	163,450,500	3,984,733	23,285	7,171,716	1,235,201
2. Total Actuarial Accrued Liability	$486,415	$22,145,908	$366,991,836	$10,340,023	$143,444	$21,883,295	$5,680,850
3. Actuarial Value of Assets	480,679	22,870,167	314,850,211	9,380,586	145,106	18,204,424	5,924,515
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$5,736	($724,259)	$52,141,625	$959,437	($1,662)	$3,678,871	($243,665)
5. Funded Ratio: (3) / (2)	98.8%	103.3%	85.8%	90.7%	101.2%	83.2%	104.3%
6. Annual payroll	$290,686	$12,831,837	$74,005,435	$2,960,612	$648,254	$8,278,386	$2,750,202
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.85%	4.39%	11.34%	6.29%	2.24%	8.47%	11.15%
Prior Service	0.46%	-0.22%	6.90%	2.54%	-0.01%	3.93%	-0.34%
Full Retirement	2.31%	4.17%	18.24%	8.83%	2.23%	12.40%	10.81%
Supplemental Death Benefit	0.32%	0.21%	0.17%	0.30%	0.11%	0.15%	0.17%
Total Contribution	2.63%	4.38%	18.41%	9.13%	2.34%	12.55%	10.98%
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	N/A	10.50%	N/A	13.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	4.8 years	N/A	13.2 years	17.8 years	N/A	15.1 years	N/A
Number of Annuitant Accounts	4	124	464	30	1	46	39
Number of Active Contributing Member Accounts	4	260	850	54	14	104	38
Number of Inactive Member Accounts	6	224	433	22	8	65	82
Average age of Contributing Members	53.6 years	41.4 years	41.5 years	46.5 years	47.8 years	42.0 years	41.9 years
Average length of service of Contributing Members	14.8 years	7.6 years	9.6 years	9.7 years	2.4 years	9.4 years	6.6 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Santa Anna	Santa Fe	Santa Rosa	Savoy	Schertz	Schulenburg	Seabrook
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$28,082	$9,021,861	$244,575	$226,797	$72,944,469	$6,071,978	$20,320,614
b. Noncontributing Members	0	3,034,621	41,036	31,269	16,762,988	1,973,696	4,256,809
c. Annuitants	610	10,701,475	25,453	140,411	47,847,801	10,701,413	26,993,319
2. Total Actuarial Accrued Liability	$28,692	$22,757,957	$311,064	$398,477	$137,555,258	$18,747,087	$51,570,742
3. Actuarial Value of Assets	995,880	18,699,347	124,346	540,031	112,491,020	16,884,512	48,408,800
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($967,188)	$4,058,610	$186,718	($141,554)	$25,064,238	$1,862,575	$3,161,942
5. Funded Ratio: (3) / (2)	3470.9%	82.2%	40.0%	135.5%	81.8%	90.1%	93.9%
6. Annual payroll	$471,664	$4,511,583	$314,645	$229,956	$34,142,106	$2,787,816	$9,602,332
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.54%	10.35%	1.68%	4.32%	11.64%	10.67%	10.57%
Prior Service	-6.54%	7.90%	5.26%	-2.40%	5.70%	7.19%	3.49%
Full Retirement	0.00%	18.25%	6.94%	1.92%	17.34%	17.86%	14.06%
Supplemental Death Benefit	0.11%	0.00%	0.14%	0.31%	0.14%	0.28%	0.19%
Total Contribution	0.11%	18.25%	7.08%	2.23%	17.48%	18.14%	14.25%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	10.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	15.2 years	15.0 years	N/A	18.1 years	11.7 years	11.9 years
Number of Annuitant Accounts	1	52	1	4	189	37	100
Number of Active Contributing Member Accounts	11	65	11	5	424	44	118
Number of Inactive Member Accounts	0	61	6	8	312	45	68
Average age of Contributing Members	49.0 years	43.1 years	48.2 years	48.0 years	40.9 years	47.1 years	43.0 years
Average length of service of Contributing Members	4.0 years	9.4 years	9.1 years	13.2 years	9.0 years	8.8 years	10.2 years

	Seadrift	Seagoville	Seagraves	Sealy	Seguin	Selma	Seminole
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$569,656	$22,205,543	$983,158	$7,136,221	$89,652,028	$19,781,425	$6,371,005
b. Noncontributing Members	223,193	3,568,845	144,039	3,686,720	11,477,070	5,306,673	2,409,026
c. Annuitants	458,277	11,754,621	1,524,681	14,372,926	80,924,025	12,149,527	15,724,208
2. Total Actuarial Accrued Liability	$1,251,126	$37,529,009	$2,651,878	$25,195,867	$182,053,123	$37,237,625	$24,504,239
3. Actuarial Value of Assets	1,363,404	30,683,592	2,671,887	22,457,935	145,495,884	32,698,763	22,641,180
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($112,278)	$6,845,417	($20,009)	$2,737,932	$36,557,239	$4,538,862	$1,863,059
5. Funded Ratio: (3) / (2)	109.0%	81.8%	100.8%	89.1%	79.9%	87.8%	92.4%
6. Annual payroll	$664,925	$9,603,118	$1,085,848	$3,975,397	$37,003,839	$7,576,578	$4,698,718
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.88%	9.57%	7.60%	11.02%	10.91%	12.52%	8.86%
Prior Service	-0.66%	5.85%	-0.07%	5.31%	10.03%	4.66%	3.51%
Full Retirement	1.22%	15.42%	7.53%	16.33%	20.94%	17.18%	12.37%
Supplemental Death Benefit	0.31%	0.16%	0.42%	0.17%	0.22%	0.14%	0.47%
Total Contribution	1.53%	15.58%	7.95%	16.50%	21.16%	17.32%	12.84%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	16.7 years	N/A	18.2 years	12.6 years	18.0 years	15.1 years
Number of Annuitant Accounts	8	82	16	51	308	42	44
Number of Active Contributing Member Accounts	14	133	22	64	483	91	73
Number of Inactive Member Accounts	11	68	37	58	241	68	74
Average age of Contributing Members	51.5 years	40.3 years	47.3 years	42.8 years	42.7 years	42.2 years	41.1 years
Average length of service of Contributing Members	7.9 years	10.2 years	7.9 years	8.5 years	9.8 years	12.9 years	5.1 years

	Seven Points	Seymour	Shady Shores	Shallowater	Shamrock	Shavano Park	Shenandoah
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$265,823	$1,210,105	$374,627	$1,052,346	$451,955	$8,931,910	$13,288,403
b. Noncontributing Members	415,833	372,254	0	424,567	151,918	5,362,563	4,754,962
c. Annuitants	435,781	3,777,271	0	811,862	1,598,098	3,252,840	8,741,116
2. Total Actuarial Accrued Liability	$1,117,437	$5,359,630	$374,627	$2,288,775	$2,201,971	$17,547,313	$26,784,481
3. Actuarial Value of Assets	2,499,825	5,014,159	355,065	2,476,787	2,243,746	16,344,615	21,926,081
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($1,382,388)	$345,471	$19,562	($188,012)	($41,775)	$1,202,698	$4,858,400
5. Funded Ratio: (3) / (2)	223.7%	93.6%	94.8%	108.2%	101.9%	93.1%	81.9%
6. Annual payroll	$674,603	$1,289,615	$289,120	$1,066,907	$785,055	$4,278,061	$5,051,166
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	11.22%	3.91%	9.41%	5.45%	3.24%	15.27%	11.55%
Prior Service	-7.98%	3.19%	1.51%	-0.69%	-0.21%	2.22%	7.94%
Full Retirement	3.24%	7.10%	10.92%	4.76%	3.03%	17.49%	19.49%
Supplemental Death Benefit	0.42%	0.73%	0.09%	0.15%	0.55%	0.19%	0.19%
Total Contribution	3.66%	7.83%	11.01%	4.91%	3.58%	17.68%	19.68%
Statutory Maximum Rate (Total Retirement Only)	13.50%	8.50%	N/A	10.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	10.7 years	5.0 years	N/A	N/A	17.7 years	18.0 years
Number of Annuitant Accounts	9	34	0	11	18	46	37
Number of Active Contributing Member Accounts	13	28	4	18	18	50	54
Number of Inactive Member Accounts	39	31	0	23	11	83	48
Average age of Contributing Members	49.1 years	46.8 years	54.4 years	46.0 years	43.1 years	45.1 years	44.9 years
Average length of service of Contributing Members	2.3 years	7.6 years	9.9 years	6.5 years	7.0 years	13.6 years	12.7 years

	Shepherd	Sherman	Shiner	Shoreacres	Silsbee	Silverton	Simonton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$431,611	$96,684,295	$3,157,003	$415,287	$13,391,810	$71,236	$3,286
b. Noncontributing Members	102,866	15,537,612	554,181	807,023	1,299,428	75,256	112,337
c. Annuitants	144,966	99,008,554	3,477,494	1,266,956	13,232,351	613,735	0
2. Total Actuarial Accrued Liability	$679,443	$211,230,461	$7,188,678	$2,489,266	$27,923,589	$760,227	$115,623
3. Actuarial Value of Assets	1,095,501	189,013,702	5,878,606	2,833,039	22,003,210	870,232	159,316
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($416,058)	$22,216,759	$1,310,072	($343,773)	$5,920,379	($110,005)	($43,693)
5. Funded Ratio: (3) / (2)	161.2%	89.5%	81.8%	113.8%	78.8%	114.5%	137.8%
6. Annual payroll	$461,459	$44,912,749	$1,889,884	$591,473	$4,172,400	$156,485	$75,114
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.22%	9.48%	8.12%	6.55%	11.82%	5.00%	8.03%
Prior Service	-3.51%	4.53%	6.74%	-2.26%	12.00%	-2.74%	-2.26%
Full Retirement	1.71%	14.01%	14.86%	4.29%	23.82%	2.26%	5.77%
Supplemental Death Benefit	0.19%	0.19%	0.38%	0.45%	0.00%	0.22%	0.02%
Total Contribution	1.90%	14.20%	15.24%	4.74%	23.82%	2.48%	5.79%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	9.50%	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	14.4 years	13.3 years	N/A	16.0 years	N/A	N/A
Number of Annuitant Accounts	4	400	22	15	69	4	0
Number of Active Contributing Member Accounts	12	579	30	8	68	4	1
Number of Inactive Member Accounts	6	302	18	18	30	6	2
Average age of Contributing Members	53.3 years	41.0 years	47.5 years	54.5 years	46.6 years	35.3 years	34.4 years
Average length of service of Contributing Members	5.5 years	9.4 years	10.4 years	11.3 years	11.0 years	3.0 years	13.6 years

	Sinton	Skellytown	Slaton	Smiley	Smithville	Smyer	Snook
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$8,557,551	$130,335	$4,185,812	$5,027	$6,501,579	$396,109	$24,809
b. Noncontributing Members	1,129,458	98,829	1,421,762	0	1,625,142	170,996	2,492
c. Annuitants	5,405,828	111,562	5,142,675	4,306	4,200,501	0	0
2. Total Actuarial Accrued Liability	$15,092,837	$340,726	$10,750,249	$9,333	$12,327,222	$567,105	$27,301
3. Actuarial Value of Assets	12,451,508	434,312	10,152,279	7,276	10,166,410	589,139	25,513
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$2,641,329	($93,586)	$597,970	$2,057	$2,160,812	($22,034)	$1,788
5. Funded Ratio: (3) / (2)	82.5%	127.5%	94.4%	78.0%	82.5%	103.9%	93.5%
6. Annual payroll	$2,678,326	$198,990	$1,970,913	$23,868	$4,181,955	$107,886	$99,708
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.26%	4.05%	8.90%	2.22%	7.52%	6.40%	2.00%
Prior Service	7.52%	-1.83%	2.38%	2.24%	4.43%	-0.80%	0.30%
Full Retirement	16.78%	2.22%	11.28%	4.46%	11.95%	5.60%	2.30%
Supplemental Death Benefit	0.21%	0.27%	0.50%	0.27%	0.35%	0.16%	0.08%
Total Contribution	16.99%	2.49%	11.78%	4.73%	12.30%	5.76%	2.38%
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.7 years	N/A	19.0 years	4.2 years	15.7 years	N/A	7.0 years
Number of Annuitant Accounts	37	4	40	1	37	0	0
Number of Active Contributing Member Accounts	50	6	37	1	71	2	2
Number of Inactive Member Accounts	34	11	30	0	58	2	2
Average age of Contributing Members	41.6 years	47.4 years	46.4 years	51.5 years	47.8 years	58.3 years	45.0 years
Average length of service of Contributing Members	8.8 years	4.0 years	10.2 years	2.3 years	10.7 years	17.0 years	4.7 years

	Snyder	Somerset	Somerville	Sonora	Sour Lake	South Houston	South Padre Island
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$14,964,179	$278,092	$751,046	$2,042,992	$1,239,522	$20,937,188	$30,870,754
b. Noncontributing Members	4,325,241	215,091	523,501	497,149	208,683	3,305,736	7,724,842
c. Annuitants	22,422,319	84,965	692,995	3,452,432	564,659	16,004,495	21,311,933
2. Total Actuarial Accrued Liability	$41,711,739	$578,148	$1,967,542	$5,992,573	$2,012,864	$40,247,419	$59,907,529
3. Actuarial Value of Assets	39,304,037	713,541	2,088,460	5,805,646	2,268,457	36,127,609	56,514,162
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$2,407,702	($135,393)	($120,918)	$186,927	($255,593)	$4,119,810	$3,393,367
5. Funded Ratio: (3) / (2)	94.2%	123.4%	106.1%	96.9%	112.7%	89.8%	94.3%
6. Annual payroll	$6,598,486	$854,595	$775,015	$1,346,563	$942,528	$7,090,934	$11,770,288
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	10.02%	2.36%	6.67%	6.96%	6.35%	8.24%	11.23%
Prior Service	3.16%	-0.62%	-0.61%	1.08%	-1.06%	6.48%	2.28%
Full Retirement	13.18%	1.74%	6.06%	8.04%	5.29%	14.72%	13.51%
Supplemental Death Benefit	0.33%	0.48%	0.50%	0.41%	0.35%	0.35%	0.21%
Total Contribution	13.51%	2.22%	6.56%	8.45%	5.64%	15.07%	13.72%
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	11.50%	N/A	13.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	15.5 years	N/A	N/A	18.1 years	N/A	11.2 years	17.6 years
Number of Annuitant Accounts	76	5	20	34	9	83	110
Number of Active Contributing Member Accounts	89	16	15	27	19	121	171
Number of Inactive Member Accounts	57	27	30	34	26	103	135
Average age of Contributing Members	41.6 years	39.7 years	46.7 years	43.7 years	51.0 years	44.2 years	43.4 years
Average length of service of Contributing Members	8.9 years	3.9 years	5.2 years	10.1 years	9.8 years	11.4 years	9.6 years

	Southlake	Southmayd	Southside Place	Spearman	Splendora	Spring Valley Village	Springtown
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$79,809,534	$168,244	$5,197,933	$1,333,057	$2,185,277	$4,933,711	$4,064,602
b. Noncontributing Members	25,814,211	115,068	628,678	1,044,161	135,714	3,139,216	2,215,263
c. Annuitants	67,394,759	56,478	2,689,053	5,179,649	503,672	7,119,936	2,907,696
2. Total Actuarial Accrued Liability	$173,018,504	$339,790	$8,515,664	$7,556,867	$2,824,663	$15,192,863	$9,187,561
3. Actuarial Value of Assets	156,824,290	340,506	7,817,889	7,251,552	2,152,033	15,515,255	9,384,283
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$16,194,214	($716)	$697,775	$305,315	$672,630	($322,392)	($196,722)
5. Funded Ratio: (3) / (2)	90.6%	100.2%	91.8%	96.0%	76.2%	102.1%	102.1%
6. Annual payroll	$34,354,607	$486,781	$2,022,213	$1,206,033	$2,270,731	$4,017,626	$3,644,825
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.63%	3.30%	9.96%	9.65%	6.65%	6.14%	11.27%
Prior Service	3.65%	-0.01%	2.63%	1.96%	3.07%	-0.31%	-0.21%
Full Retirement	13.28%	3.29%	12.59%	11.61%	9.72%	5.83%	11.06%
Supplemental Death Benefit	0.15%	0.07%	0.33%	0.41%	0.17%	0.21%	0.16%
Total Contribution	13.43%	3.36%	12.92%	12.02%	9.89%	6.04%	11.22%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	13.50%	N/A	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.1 years	N/A	18.5 years	18.1 years	12.2 years	N/A	N/A
Number of Annuitant Accounts	222	2	19	25	6	41	40
Number of Active Contributing Member Accounts	365	8	24	23	36	41	66
Number of Inactive Member Accounts	337	8	14	40	7	50	74
Average age of Contributing Members	40.6 years	41.9 years	49.9 years	43.4 years	43.6 years	43.5 years	40.2 years
Average length of service of Contributing Members	10.9 years	9.4 years	12.8 years	4.9 years	6.3 years	11.0 years	5.9 years

	Spur	St. Paul	Stafford	Stamford	Stanton	Star Harbor	Stephenville
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$282,738	$21,490	$32,121,689	$992,433	$3,277,010	$426,107	$19,152,700
b. Noncontributing Members	125,148	0	8,075,204	483,995	630,389	31,057	6,047,378
c. Annuitants	704,918	0	28,739,974	2,946,284	1,649,364	651,056	27,283,969
2. Total Actuarial Accrued Liability	$1,112,804	$21,490	$68,936,867	$4,422,712	$5,556,763	$1,108,220	$52,484,047
3. Actuarial Value of Assets	1,114,260	20,121	64,106,858	4,616,985	5,318,949	1,050,880	55,581,912
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($1,456)	$1,369	$4,830,009	($194,273)	$237,814	$57,340	($3,097,865)
5. Funded Ratio: (3) / (2)	100.1%	93.6%	93.0%	104.4%	95.7%	94.8%	105.9%
6. Annual payroll	$252,141	$144,753	$14,057,461	$1,133,987	$1,561,603	$272,737	$13,054,936
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	2.63%	9.09%	12.41%	7.26%	4.54%	7.64%	7.83%
Prior Service	-0.02%	0.16%	2.78%	-0.67%	1.19%	3.42%	-0.92%
Full Retirement	2.61%	9.25%	15.19%	6.59%	5.73%	11.06%	6.91%
Supplemental Death Benefit	1.03%	0.19%	0.21%	0.51%	0.24%	1.00%	0.24%
Total Contribution	3.64%	9.44%	15.40%	7.10%	5.97%	12.06%	7.15%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	12.50%	9.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	7.0 years	17.1 years	N/A	17.9 years	7.5 years	N/A
Number of Annuitant Accounts	8	0	122	28	10	7	149
Number of Active Contributing Member Accounts	5	2	188	21	17	6	188
Number of Inactive Member Accounts	20	0	132	31	15	4	190
Average age of Contributing Members	55.8 years	47.8 years	43.9 years	39.2 years	50.5 years	45.6 years	40.7 years
Average length of service of Contributing Members	10.1 years	10.7 years	10.2 years	7.2 years	14.9 years	6.2 years	8.6 years

	Sterling City	Stinnett	Stockdale	Stratford	Strawn	Sudan	Sugar Land
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$427,797	$960,456	$150,137	$1,500,237	$165,591	$1,399,874	$230,931,545
b. Noncontributing Members	47,877	421,977	44,721	299,061	11,538	8,497	48,012,094
c. Annuitants	421,998	1,260,130	330,222	536,409	0	247,068	157,776,800
2. Total Actuarial Accrued Liability	$897,672	$2,642,563	$525,080	$2,335,707	$177,129	$1,655,439	$436,720,439
3. Actuarial Value of Assets	929,299	2,922,616	608,732	2,310,561	179,881	1,315,549	389,334,062
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($31,627)	($280,053)	($83,652)	$25,146	($2,752)	$339,890	$47,386,377
5. Funded Ratio: (3) / (2)	103.5%	110.6%	115.9%	98.9%	101.6%	79.5%	89.1%
6. Annual payroll	$430,937	$1,067,649	$549,764	$869,386	$482,874	$498,289	$83,551,662
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.37%	8.79%	2.92%	8.04%	7.00%	4.46%	11.30%
Prior Service	-0.29%	-1.02%	-0.59%	0.23%	-0.02%	7.62%	4.69%
Full Retirement	1.08%	7.77%	2.33%	8.27%	6.98%	12.08%	15.99%
Supplemental Death Benefit	0.00%	0.29%	0.19%	0.26%	0.31%	0.00%	0.14%
Total Contribution	1.08%	8.06%	2.52%	8.53%	7.29%	12.08%	16.13%
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	N/A	18.0 years	N/A	11.1 years	16.5 years
Number of Annuitant Accounts	4	14	5	9	0	2	402
Number of Active Contributing Member Accounts	6	17	12	14	7	9	892
Number of Inactive Member Accounts	3	30	9	24	4	2	486
Average age of Contributing Members	53.4 years	38.4 years	41.2 years	38.0 years	55.1 years	48.8 years	41.6 years
Average length of service of Contributing Members	19.7 years	4.1 years	4.4 years	7.5 years	7.5 years	14.7 years	10.8 years

	Sullivan City	Sulphur Springs	Sundown	Sunnyvale	Sunray	Sunrise Beach Village	Sunset Valley
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$252,748	$26,157,414	$1,534,290	$6,765,856	$1,700,694	$522,921	$4,182,443
b. Noncontributing Members	85,787	4,713,383	766,399	3,498,371	403,896	68,482	3,074,021
c. Annuitants	0	24,005,955	2,007,819	4,282,383	1,609,663	126,459	3,954,580
2. Total Actuarial Accrued Liability	$338,535	$54,876,752	$4,308,508	$14,546,610	$3,714,253	$717,862	$11,211,044
3. Actuarial Value of Assets	262,433	53,085,813	4,012,145	13,788,587	3,686,303	721,219	10,840,714
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$76,102	$1,790,939	$296,363	$758,023	$27,950	($3,357)	$370,330
5. Funded Ratio: (3) / (2)	77.5%	96.7%	93.1%	94.8%	99.2%	100.5%	96.7%
6. Annual payroll	$1,013,593	$11,393,421	$603,462	$7,735,852	$765,873	$830,587	$2,897,091
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.43%	4.75%	10.29%	12.67%	10.77%	2.46%	9.50%
Prior Service	0.64%	3.87%	4.90%	0.74%	0.38%	-0.02%	1.04%
Full Retirement	2.07%	8.62%	15.19%	13.41%	11.15%	2.44%	10.54%
Supplemental Death Benefit	0.07%	0.28%	0.32%	0.14%	0.32%	0.19%	0.14%
Total Contribution	2.14%	8.90%	15.51%	13.55%	11.47%	2.63%	10.68%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	9.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	16.0 years	4.5 years	13.1 years	18.7 years	12.3 years	N/A	17.3 years
Number of Annuitant Accounts	0	138	22	39	8	4	16
Number of Active Contributing Member Accounts	22	158	13	101	14	12	34
Number of Inactive Member Accounts	25	93	12	80	15	5	41
Average age of Contributing Members	38.5 years	43.8 years	48.6 years	42.9 years	44.8 years	48.3 years	41.5 years
Average length of service of Contributing Members	3.7 years	11.2 years	8.5 years	8.9 years	7.8 years	8.4 years	9.5 years

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	Surfside Beach	Sweeny	Sweetwater	TMRS	Taft	Tahoka	Talty
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$731,814	$1,002,061	$17,126,801	$32,912,979	$443,854	$984,578	$186,140
b. Noncontributing Members	436,397	891,432	3,345,482	9,605,324	1,403,798	188,868	55,532
c. Annuitants	278,543	4,322,849	24,893,764	41,102,690	2,626,950	1,673,401	81,393
2. Total Actuarial Accrued Liability	$1,446,754	$6,216,342	$45,366,047	$83,620,993	$4,474,602	$2,846,847	$323,065
3. Actuarial Value of Assets	1,860,878	5,758,934	40,256,334	73,876,023	4,257,150	3,820,750	323,463
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($414,124)	$457,408	$5,109,713	$9,744,970	$217,452	($973,903)	($398)
5. Funded Ratio: (3) / (2)	128.6%	92.6%	88.7%	88.3%	95.1%	134.2%	100.1%
6. Annual payroll	$2,011,663	$1,346,553	$7,904,688	$16,979,101	$1,151,089	$916,013	$347,697
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	7.39%	9.16%	10.15%	12.05%	9.21%	5.62%	5.59%
Prior Service	-0.80%	2.87%	6.86%	4.89%	1.51%	-4.14%	0.00%
Full Retirement	6.59%	12.03%	17.01%	16.94%	10.72%	1.48%	5.59%
Supplemental Death Benefit	0.20%	0.20%	0.30%	0.17%	0.53%	0.27%	0.36%
Total Contribution	6.79%	12.23%	17.31%	17.11%	11.25%	1.75%	5.95%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	11.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	16.1 years	11.9 years	15.9 years	17.3 years	N/A	N/A
Number of Annuitant Accounts	9	17	101	82	21	14	2
Number of Active Contributing Member Accounts	44	25	112	119	23	19	7
Number of Inactive Member Accounts	78	31	57	74	81	19	7
Average age of Contributing Members	43.6 years	39.4 years	43.5 years	48.5 years	46.8 years	46.8 years	51.6 years
Average length of service of Contributing Members	2.9 years	6.2 years	9.1 years	9.9 years	4.2 years	7.0 years	10.4 years

	Tatum	Taylor	Teague	Temple	Tenaha	Terrell	Terrell Hills
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$340,577	$26,362,900	$1,065,267	$138,691,927	$99,689	$42,917,833	$9,971,993
b. Noncontributing Members	177,151	6,798,002	606,484	26,382,712	40,811	6,596,780	3,798,271
c. Annuitants	68,365	20,618,762	2,208,082	149,655,980	158,939	46,098,076	9,103,711
2. Total Actuarial Accrued Liability	$586,093	$53,779,664	$3,879,833	$314,730,619	$299,439	$95,612,689	$22,873,975
3. Actuarial Value of Assets	644,129	46,677,658	4,684,186	273,994,720	458,007	81,607,848	19,706,773
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($58,036)	$7,102,006	($804,353)	$40,735,899	($158,568)	$14,004,841	$3,167,202
5. Funded Ratio: (3) / (2)	109.9%	86.8%	120.7%	87.1%	153.0%	85.4%	86.2%
6. Annual payroll	$566,022	$14,916,915	$1,204,140	$61,807,286	$177,156	$17,824,782	$3,599,180
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	1.58%	10.52%	9.04%	11.05%	1.94%	12.60%	10.76%
Prior Service	-0.40%	3.66%	-2.60%	5.71%	-1.94%	6.74%	6.90%
Full Retirement	1.18%	14.18%	6.44%	16.76%	0.00%	19.34%	17.66%
Supplemental Death Benefit	0.16%	0.19%	0.38%	0.20%	0.52%	0.22%	0.23%
Total Contribution	1.34%	14.37%	6.82%	16.96%	0.52%	19.56%	17.89%
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	13.50%	N/A	7.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	18.3 years	N/A	15.5 years	N/A	15.7 years	17.8 years
Number of Annuitant Accounts	4	142	26	550	6	179	46
Number of Active Contributing Member Accounts	10	183	24	884	5	210	47
Number of Inactive Member Accounts	19	184	35	632	4	88	53
Average age of Contributing Members	45.2 years	40.3 years	41.3 years	42.2 years	47.9 years	41.2 years	39.6 years
Average length of service of Contributing Members	6.0 years	8.5 years	4.7 years	8.7 years	6.8 years	9.7 years	10.3 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	Texarkana	Texarkana Police Dept	Texarkana Water Utilities	Texas City	Texas Health Benefits Pool	Texas Municipal League	Texas Municipal League IRP
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$22,992,179	$25,522,659	$19,478,141	$74,765,703	$24,953,710	$13,291,772	$122,111,588
b. Noncontributing Members	5,823,940	4,269,787	5,757,671	13,329,203	10,663,685	4,655,010	9,619,449
c. Annuitants	42,213,248	33,849,133	32,591,589	120,780,130	22,559,424	14,566,839	107,581,168
2. Total Actuarial Accrued Liability	$71,029,367	$63,641,579	$57,827,401	$208,875,036	$58,176,819	$32,513,621	$239,312,205
3. Actuarial Value of Assets	65,391,680	58,195,066	53,049,721	188,575,009	51,542,701	29,042,874	232,666,964
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$5,637,687	$5,446,513	$4,777,680	$20,300,027	$6,634,118	$3,470,747	$6,645,241
5. Funded Ratio: (3) / (2)	92.1%	91.4%	91.7%	90.3%	88.6%	89.3%	97.2%
6. Annual payroll	$10,146,610	$7,195,297	$9,649,977	$32,399,571	$11,441,709	$4,392,211	$33,274,330
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	10.04%	10.84%	10.37%	10.93%	7.26%	8.16%	11.22%
Prior Service	4.98%	6.01%	5.28%	6.12%	5.72%	7.28%	1.60%
Full Retirement	15.02%	16.85%	15.65%	17.05%	12.98%	15.44%	12.82%
Supplemental Death Benefit	0.00%	0.00%	0.00%	0.00%	0.20%	0.20%	0.21%
Total Contribution	15.02%	16.85%	15.65%	17.05%	13.18%	15.64%	13.03%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	15.6 years	17.9 years	11.8 years	13.2 years	13.0 years	14.3 years	17.3 years
Number of Annuitant Accounts	232	93	143	368	74	34	153
Number of Active Contributing Member Accounts	218	87	162	449	100	37	255
Number of Inactive Member Accounts	144	40	114	253	89	22	50
Average age of Contributing Members	46.2 years	37.9 years	44.7 years	43.3 years	48.8 years	46.4 years	50.2 years
Average length of service of Contributing Members	8.4 years	12.8 years	8.6 years	9.9 years	10.5 years	13.4 years	14.4 years

	The Colony	Thompsons	Thorndale	Thrall	Three Rivers	Throckmorton	Tiki Island
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$82,428,892	$200,990	$546,770	$283,103	$6,339,071	$214,628	$983,149
b. Noncontributing Members	12,257,866	0	122,092	80,372	703,355	41,136	146,670
c. Annuitants	69,416,168	119,155	613,501	9,322	6,959,114	612,264	190,715
2. Total Actuarial Accrued Liability	$164,102,926	$320,145	$1,282,363	$372,797	$14,001,540	$868,028	$1,320,534
3. Actuarial Value of Assets	146,550,866	321,124	1,299,794	411,284	10,253,695	811,678	1,344,170
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$17,552,060	($979)	($17,431)	($38,487)	$3,747,845	$56,350	($23,636)
5. Funded Ratio: (3) / (2)	89.3%	100.3%	101.4%	110.3%	73.2%	93.5%	101.8%
6. Annual payroll	$39,200,936	$90,472	$571,865	$366,696	$2,009,397	$181,095	$701,693
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	10.75%	2.49%	6.08%	3.80%	10.48%	5.93%	2.14%
Prior Service	3.72%	-0.04%	-0.12%	-0.41%	18.00%	4.55%	-0.13%
Full Retirement	14.47%	2.45%	5.96%	3.39%	28.48%	10.48%	2.01%
Supplemental Death Benefit	0.15%	0.42%	0.55%	0.33%	0.48%	0.54%	0.27%
Total Contribution	14.62%	2.87%	6.51%	3.72%	28.96%	11.02%	2.28%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	9.50%	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	16.4 years	N/A	N/A	N/A	13.7 years	8.1 years	N/A
Number of Annuitant Accounts	290	2	10	1	37	9	2
Number of Active Contributing Member Accounts	443	2	10	8	35	5	9
Number of Inactive Member Accounts	271	0	9	12	14	2	6
Average age of Contributing Members	41.3 years	68.7 years	54.5 years	55.1 years	43.9 years	39.6 years	54.8 years
Average length of service of Contributing Members	10.4 years	18.6 years	12.3 years	10.7 years	8.6 years	7.4 years	12.7 years

	Timpson	Tioga	Todd Mission	Tolar	Tom Bean	Tomball	Tool
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$442,701	$924,587	$327,642	$286,960	$214,225	$29,546,323	$262,135
b. Noncontributing Members	47,900	68,454	2,264	185,763	117,319	9,769,346	39,222
c. Annuitants	514,692	20,682	0	433,752	208,998	31,635,790	0
2. Total Actuarial Accrued Liability	$1,005,293	$1,013,723	$329,906	$906,475	$540,542	$70,951,459	$301,357
3. Actuarial Value of Assets	1,223,154	1,055,610	283,377	1,044,832	628,497	63,351,750	285,274
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($217,861)	($41,887)	$46,529	($138,357)	($87,955)	$7,599,709	$16,083
5. Funded Ratio: (3) / (2)	121.7%	104.1%	85.9%	115.3%	116.3%	89.3%	94.7%
6. Annual payroll	$313,250	$630,544	$469,621	$585,467	$508,931	$18,754,189	$1,033,936
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	2.54%	4.16%	6.36%	6.46%	3.19%	10.85%	6.90%
Prior Service	-2.54%	-0.26%	1.40%	-0.92%	-0.67%	3.15%	0.12%
Full Retirement	0.00%	3.90%	7.76%	5.54%	2.52%	14.00%	7.02%
Supplemental Death Benefit	0.25%	0.19%	0.07%	0.21%	0.15%	0.17%	0.17%
Total Contribution	0.25%	4.09%	7.83%	5.75%	2.67%	14.17%	7.19%
Statutory Maximum Rate (Total Retirement Only)	7.50%	11.50%	N/A	N/A	10.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	8.4 years	N/A	N/A	18.1 years	19.0 years
Number of Annuitant Accounts	5	2	0	6	6	127	0
Number of Active Contributing Member Accounts	6	11	6	9	9	235	19
Number of Inactive Member Accounts	6	14	1	10	21	160	10
Average age of Contributing Members	49.4 years	47.3 years	44.3 years	41.0 years	40.5 years	38.8 years	48.6 years
Average length of service of Contributing Members	11.0 years	12.6 years	4.8 years	3.0 years	4.5 years	7.6 years	8.3 years

	Trent	Trenton	Trinidad	Trinity	Trophy Club	Troup	Troy
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$225,428	$158,829	$86,986	$976,580	$14,077,017	$1,539,954	$1,296,285
b. Noncontributing Members	0	83,203	117,901	343,028	8,979,265	401,520	222,353
c. Annuitants	131,227	260,475	397,857	857,318	12,367,457	641,554	1,095,208
2. Total Actuarial Accrued Liability	$356,655	$502,507	$602,744	$2,176,926	$35,423,739	$2,583,028	$2,613,846
3. Actuarial Value of Assets	395,032	547,118	765,554	2,432,723	31,943,589	2,320,405	2,388,797
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($38,377)	($44,611)	($162,810)	($255,797)	$3,480,150	$262,623	$225,049
5. Funded Ratio: (3) / (2)	110.8%	108.9%	127.0%	111.8%	90.2%	89.8%	91.4%
6. Annual payroll	$104,245	$390,108	$293,371	$1,045,111	$7,877,235	$995,111	$1,141,647
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.74%	4.43%	3.73%	7.06%	10.64%	6.28%	10.48%
Prior Service	-1.43%	-0.45%	-2.16%	-0.95%	3.43%	2.05%	1.61%
Full Retirement	4.31%	3.98%	1.57%	6.11%	14.07%	8.33%	12.09%
Supplemental Death Benefit	0.40%	0.39%	0.58%	0.33%	0.19%	0.41%	0.42%
Total Contribution	4.71%	4.37%	2.15%	6.44%	14.26%	8.74%	12.51%
Statutory Maximum Rate (Total Retirement Only)	11.50%	9.50%	N/A	11.50%	N/A	11.50%	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	N/A	N/A	18.4 years	18.1 years	16.9 years
Number of Annuitant Accounts	1	6	7	13	77	12	13
Number of Active Contributing Member Accounts	2	7	6	27	82	19	15
Number of Inactive Member Accounts	0	12	8	61	107	19	8
Average age of Contributing Members	69.1 years	37.2 years	45.1 years	42.1 years	44.0 years	43.6 years	46.7 years
Average length of service of Contributing Members	21.0 years	7.5 years	2.7 years	4.6 years	11.9 years	8.3 years	12.5 years

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	Tulia	Turkey	Tuscola	Tye	Tyler	Uhland	Universal City
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$3,433,888	$97,331	$37,033	$57,814	$158,388,332	$238,524	$25,810,350
b. Noncontributing Members	717,323	1,103	41,810	674,985	19,129,986	317,812	7,313,270
c. Annuitants	7,844,254	216,258	0	547,966	177,296,108	0	27,201,504
2. Total Actuarial Accrued Liability	$11,995,465	$314,692	$78,843	$1,280,765	$354,814,426	$556,336	$60,325,124
3. Actuarial Value of Assets	11,817,292	264,992	58,822	1,407,256	301,174,597	561,766	50,275,543
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$178,173	$49,700	$20,021	($126,491)	$53,639,829	($5,430)	$10,049,581
5. Funded Ratio: (3) / (2)	98.5%	84.2%	74.6%	109.9%	84.9%	101.0%	83.3%
6. Annual payroll	$1,877,073	$141,657	$95,875	$690,745	$53,327,355	$1,222,103	$11,316,375
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	9.47%	2.00%	2.32%	3.64%	10.52%	2.55%	11.25%
Prior Service	0.72%	3.94%	4.98%	-0.71%	11.12%	-0.02%	7.60%
Full Retirement	10.19%	5.94%	7.30%	2.93%	21.64%	2.53%	18.85%
Supplemental Death Benefit	0.35%	0.79%	0.25%	0.29%	0.32%	0.07%	0.15%
Total Contribution	10.54%	6.73%	7.55%	3.22%	21.96%	2.60%	19.00%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.7 years	11.1 years	4.6 years	N/A	11.3 years	N/A	15.8 years
Number of Annuitant Accounts	36	7	0	14	663	0	98
Number of Active Contributing Member Accounts	38	4	3	13	747	15	151
Number of Inactive Member Accounts	47	1	7	31	366	5	137
Average age of Contributing Members	41.7 years	51.9 years	58.6 years	39.8 years	43.9 years	41.2 years	41.1 years
Average length of service of Contributing Members	8.2 years	8.0 years	4.9 years	0.7 years	10.2 years	4.8 years	9.0 years

	University Park	Uvalde	Valley Mills	Valley View	Van	Van Alstyne	Van Horn
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$51,078,134	$15,384,442	$67,297	$116,910	$1,169,692	$6,279,625	$3,406,458
b. Noncontributing Members	5,692,335	3,168,344	46,610	43,942	773,602	2,754,685	397,627
c. Annuitants	75,653,246	10,415,526	34,899	17,757	1,884,562	2,326,456	3,189,499
2. Total Actuarial Accrued Liability	$132,423,715	$28,968,312	$148,806	$178,609	$3,827,856	$11,360,766	$6,993,584
3. Actuarial Value of Assets	122,007,850	26,248,796	227,132	222,508	3,946,651	10,648,913	5,983,445
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$10,415,865	$2,719,516	($78,326)	($43,899)	($118,795)	$711,853	$1,010,139
5. Funded Ratio: (3) / (2)	92.1%	90.6%	152.6%	124.6%	103.1%	93.7%	85.6%
6. Annual payroll	$21,878,808	$9,137,070	$402,777	$439,549	$1,271,774	$6,191,815	$1,341,272
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.15%	6.61%	2.12%	4.74%	7.12%	12.44%	7.00%
Prior Service	8.50%	2.50%	-0.76%	-0.39%	-0.36%	0.95%	6.53%
Full Retirement	14.65%	9.11%	1.36%	4.35%	6.76%	13.39%	13.53%
Supplemental Death Benefit	0.00%	0.24%	0.14%	0.09%	0.33%	0.17%	0.33%
Total Contribution	14.65%	9.35%	1.50%	4.44%	7.09%	13.56%	13.86%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	N/A	12.50%	13.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	6.4 years	16.2 years	N/A	N/A	N/A	16.4 years	16.1 years
Number of Annuitant Accounts	233	95	1	2	19	30	22
Number of Active Contributing Member Accounts	224	166	7	8	25	90	22
Number of Inactive Member Accounts	76	125	18	9	30	110	31
Average age of Contributing Members	45.2 years	40.9 years	46.9 years	41.1 years	41.8 years	40.2 years	43.5 years
Average length of service of Contributing Members	14.5 years	8.8 years	6.2 years	5.5 years	5.6 years	6.7 years	9.8 years

	Vega	Venus	Vernon	Victoria	Vidor	Village Fire Department	Village of the Hills
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$194,290	$2,755,358	$9,298,268	$77,531,746	$7,532,690	$11,703,193	$24,329
b. Noncontributing Members	28,136	665,066	5,208,862	32,576,384	3,101,406	2,754,854	119,939
c. Annuitants	1,596,731	1,596,416	14,079,491	144,308,879	17,058,487	11,787,183	0
2. Total Actuarial Accrued Liability	$1,819,157	$5,016,840	$28,586,621	$254,417,009	$27,692,583	$26,245,230	$144,268
3. Actuarial Value of Assets	1,988,782	5,104,757	26,850,625	221,154,959	25,218,991	26,277,761	186,979
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($169,625)	($87,917)	$1,735,996	$33,262,050	$2,473,592	($32,531)	($42,711)
5. Funded Ratio: (3) / (2)	109.3%	101.8%	93.9%	86.9%	91.1%	100.1%	129.6%
6. Annual payroll	$222,011	$3,836,293	$5,378,475	$37,973,758	$4,649,027	$6,104,793	$137,211
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	11.65%	11.21%	7.14%	8.40%	10.81%	5.46%	11.59%
Prior Service	-2.97%	-0.09%	2.95%	8.21%	5.31%	-0.02%	-1.21%
Full Retirement	8.68%	11.12%	10.09%	16.61%	16.12%	5.44%	10.38%
Supplemental Death Benefit	0.41%	0.00%	0.36%	0.31%	0.40%	0.15%	0.18%
Total Contribution	9.09%	11.12%	10.45%	16.92%	16.52%	5.59%	10.56%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	14.9 years	14.0 years	12.9 years	N/A	N/A
Number of Annuitant Accounts	4	22	82	579	78	36	0
Number of Active Contributing Member Accounts	5	56	96	566	70	53	1
Number of Inactive Member Accounts	4	34	118	573	59	33	2
Average age of Contributing Members	49.1 years	40.4 years	42.0 years	40.8 years	46.2 years	41.8 years	63.4 years
Average length of service of Contributing Members	3.9 years	8.3 years	7.7 years	8.7 years	7.8 years	12.7 years	1.3 years

	Von Ormy	Waco	Waelder	Wake Village	Waller	Wallis	Walnut Springs
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$134,490	$370,806,562	$747,957	$2,967,099	$2,948,159	$657,595	$41,461
b. Noncontributing Members	82,797	39,437,708	420,225	615,347	767,056	306,444	131,390
c. Annuitants	0	347,139,637	466,203	3,271,127	3,684,413	801,887	63,983
2. Total Actuarial Accrued Liability	$217,287	$757,383,907	$1,634,385	$6,853,573	$7,399,628	$1,765,926	$236,834
3. Actuarial Value of Assets	214,422	644,117,825	1,687,304	5,872,501	5,584,784	2,076,924	245,803
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$2,865	$113,266,082	($52,919)	$981,072	$1,814,844	($310,998)	($8,969)
5. Funded Ratio: (3) / (2)	98.7%	85.0%	103.2%	85.7%	75.5%	117.6%	103.8%
6. Annual payroll	$469,171	$133,680,574	$856,838	$1,387,637	$2,639,550	$964,594	$89,404
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	7.38%	9.48%	2.61%	11.36%	12.34%	3.28%	1.91%
Prior Service	0.07%	8.60%	-0.24%	5.42%	5.42%	-1.26%	-0.39%
Full Retirement	7.45%	18.08%	2.37%	16.78%	17.76%	2.02%	1.52%
Supplemental Death Benefit	0.07%	0.00%	0.22%	0.47%	0.34%	0.26%	0.33%
Total Contribution	7.52%	18.08%	2.59%	17.25%	18.10%	2.28%	1.85%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	N/A	N/A	8.50%	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	11.0 years	12.6 years	N/A	18.4 years	17.7 years	N/A	N/A
Number of Annuitant Accounts	0	1,305	9	23	30	11	3
Number of Active Contributing Member Accounts	11	1,613	15	24	39	14	2
Number of Inactive Member Accounts	8	830	27	20	46	15	1
Average age of Contributing Members	45.1 years	43.8 years	47.5 years	45.7 years	46.1 years	43.5 years	48.4 years
Average length of service of Contributing Members	2.0 years	10.9 years	8.8 years	9.9 years	7.2 years	6.3 years	5.1 years

	Waskom	Watauga	Waxahachie	Weatherford	Webster	Weimar	Weir
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$912,893	$33,811,173	$70,864,331	$72,703,091	$44,640,310	$1,520,106	$12,315
b. Noncontributing Members	323,797	10,686,673	8,112,226	14,826,114	12,002,181	934,184	0
c. Annuitants	2,972,508	37,744,330	50,518,733	95,439,746	44,241,484	8,108,701	0
2. Total Actuarial Accrued Liability	$4,209,198	$82,242,176	$129,495,290	$182,968,951	$100,883,975	$10,562,991	$12,315
3. Actuarial Value of Assets	3,156,132	73,484,662	108,242,124	163,290,481	89,143,727	10,004,532	6,577
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$1,053,066	$8,757,514	$21,253,166	$19,678,470	$11,740,248	$558,459	$5,738
5. Funded Ratio: (3) / (2)	75.0%	89.4%	83.6%	89.2%	88.4%	94.7%	53.4%
6. Annual payroll	$890,253	$13,723,585	$30,638,552	$31,812,130	$17,788,242	$1,756,475	$37,340
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	11.11%	10.75%	11.59%	10.34%	12.70%	10.69%	8.99%
Prior Service	11.25%	5.53%	6.01%	5.23%	5.20%	4.01%	2.91%
Full Retirement	22.36%	16.28%	17.60%	15.57%	17.90%	14.70%	11.90%
Supplemental Death Benefit	0.27%	0.22%	0.17%	0.20%	0.21%	0.48%	0.05%
Total Contribution	22.63%	16.50%	17.77%	15.77%	18.11%	15.18%	11.95%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	14.2 years	16.7 years	15.5 years	16.0 years	17.7 years	9.6 years	6.0 years
Number of Annuitant Accounts	16	173	187	312	151	38	0
Number of Active Contributing Member Accounts	16	170	371	377	205	28	1
Number of Inactive Member Accounts	13	184	127	288	148	30	0
Average age of Contributing Members	41.7 years	41.8 years	41.4 years	40.1 years	41.6 years	46.0 years	48.5 years
Average length of service of Contributing Members	7.4 years	10.2 years	10.0 years	9.7 years	11.0 years	5.6 years	10.7 years

	Wellington	Wells	Weslaco	West	West Columbia	West Lake Hills	West Orange
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$486,134	$262,893	$21,473,148	$1,097,709	$2,744,466	$4,747,242	$8,067,712
b. Noncontributing Members	21,687	54,820	6,201,589	726,138	1,767,526	3,778,084	1,149,609
c. Annuitants	3,278,002	194,611	31,136,591	1,366,742	2,225,182	5,755,172	5,716,041
2. Total Actuarial Accrued Liability	$3,785,823	$512,324	$58,811,328	$3,190,589	$6,737,174	$14,280,498	$14,933,362
3. Actuarial Value of Assets	4,037,414	558,150	55,275,186	3,401,881	7,353,461	12,894,967	13,800,048
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($251,591)	($45,826)	$3,536,142	($211,292)	($616,287)	$1,385,531	$1,133,314
5. Funded Ratio: (3) / (2)	106.6%	108.9%	94.0%	106.6%	109.1%	90.3%	92.4%
6. Annual payroll	$423,859	$373,561	$16,685,423	$1,297,238	$2,270,199	$2,762,359	$2,029,163
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.29%	4.27%	5.44%	5.86%	6.88%	14.00%	10.65%
Prior Service	-2.31%	-0.48%	3.01%	-0.63%	-1.06%	4.00%	5.38%
Full Retirement	2.98%	3.79%	8.45%	5.23%	5.82%	18.00%	16.03%
Supplemental Death Benefit	0.71%	0.00%	0.27%	0.21%	0.00%	0.23%	0.00%
Total Contribution	3.69%	3.79%	8.72%	5.44%	5.82%	18.23%	16.03%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	11.50%	11.50%	N/A	N/A
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	N/A	8.4 years	N/A	N/A	17.9 years	13.4 years
Number of Annuitant Accounts	16	2	222	13	23	36	19
Number of Active Contributing Member Accounts	11	7	313	22	37	29	27
Number of Inactive Member Accounts	8	5	226	19	34	37	14
Average age of Contributing Members	47.2 years	50.4 years	43.3 years	42.9 years	44.4 years	46.0 years	54.8 years
Average length of service of Contributing Members	5.2 years	7.9 years	7.2 years	8.4 years	8.6 years	11.7 years	14.5 years

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING CITIES - DECEMBER 31, 2025

	West Tawakoni	West University Place	Westlake	Weston	Westover Hills	Westworth Village	Wharton
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$298,585	$23,776,822	$6,467,927	$78,498	$1,599,386	$4,440,719	$10,432,653
b. Noncontributing Members	167,449	10,054,358	6,972,837	11,201	739,079	2,319,050	3,475,782
c. Annuitants	1,119,209	34,516,671	6,059,185	0	1,083,775	3,787,521	12,528,410
2. Total Actuarial Accrued Liability	$1,585,243	$68,347,851	$19,499,949	$89,699	$3,422,240	$10,547,290	$26,436,845
3. Actuarial Value of Assets	1,739,381	63,962,699	15,476,704	77,475	3,432,887	10,204,971	23,645,026
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($154,138)	$4,385,152	$4,023,245	$12,224	($10,647)	$342,319	$2,791,819
5. Funded Ratio: (3) / (2)	109.7%	93.6%	79.4%	86.4%	100.3%	96.8%	89.4%
6. Annual payroll	$858,494	$12,235,354	$5,551,964	$199,001	$1,739,202	$2,393,642	$6,746,722
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	6.24%	9.90%	13.18%	7.93%	5.55%	10.30%	5.53%
Prior Service	-0.70%	2.71%	5.61%	0.82%	-0.02%	1.06%	3.25%
Full Retirement	5.54%	12.61%	18.79%	8.75%	5.53%	11.36%	8.78%
Supplemental Death Benefit	0.24%	0.26%	0.12%	0.11%	0.28%	0.21%	0.24%
Total Contribution	5.78%	12.87%	18.91%	8.86%	5.81%	11.57%	9.02%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	13.50%	13.50%	10.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	18.8 years	18.2 years	9.0 years	N/A	19.3 years	17.7 years
Number of Annuitant Accounts	13	154	32	0	24	45	64
Number of Active Contributing Member Accounts	19	134	52	2	25	35	102
Number of Inactive Member Accounts	25	144	50	2	26	62	112
Average age of Contributing Members	41.5 years	44.7 years	42.1 years	40.8 years	43.7 years	41.2 years	41.8 years
Average length of service of Contributing Members	2.9 years	11.7 years	10.9 years	2.0 years	7.7 years	7.2 years	9.8 years

	Wheeler	White Deer	White Oak	White Settlement	Whiteface	Whitehouse	Whitesboro
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$259,833	$147,812	$8,528,462	$19,868,881	$20,871	$4,759,018	$5,098,392
b. Noncontributing Members	339,306	213,237	920,543	6,352,141	468,023	2,154,545	1,881,899
c. Annuitants	988,643	463,250	10,332,472	25,725,964	524,445	2,310,566	4,139,798
2. Total Actuarial Accrued Liability	$1,587,782	$824,299	$19,781,477	$51,946,986	$1,013,339	$9,224,129	$11,120,089
3. Actuarial Value of Assets	1,589,984	744,784	17,560,742	42,954,224	1,230,435	9,087,661	10,886,033
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($2,202)	$79,515	$2,220,735	$8,992,762	($217,096)	$136,468	$234,056
5. Funded Ratio: (3) / (2)	100.1%	90.4%	88.8%	82.7%	121.4%	98.5%	97.9%
6. Annual payroll	$385,773	$233,591	$2,851,759	$9,877,014	$203,514	$3,727,968	$4,486,498
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	7.48%	3.94%	11.10%	11.04%	5.55%	7.70%	5.85%
Prior Service	-0.02%	5.70%	6.18%	7.79%	-4.15%	0.27%	0.46%
Full Retirement	7.46%	9.64%	17.28%	18.83%	1.40%	7.97%	6.31%
Supplemental Death Benefit	0.27%	0.85%	0.29%	0.21%	0.16%	0.14%	0.18%
Total Contribution	7.73%	10.49%	17.57%	19.04%	1.56%	8.11%	6.49%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	12.50%	9.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	N/A	7.1 years	17.7 years	15.8 years	N/A	19.6 years	15.3 years
Number of Annuitant Accounts	3	8	43	135	2	27	38
Number of Active Contributing Member Accounts	9	4	44	132	3	57	76
Number of Inactive Member Accounts	9	5	26	172	3	55	46
Average age of Contributing Members	44.6 years	53.6 years	46.3 years	42.0 years	35.8 years	41.4 years	44.4 years
Average length of service of Contributing Members	3.6 years	5.9 years	12.6 years	9.4 years	1.5 years	9.6 years	8.5 years

	Whitewright	Whitney	Wichita Falls	Willis	Willow Park	Wills Point	Wilmer
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$1,403,416	$627,339	$145,917,765	$4,612,977	$2,977,336	$1,367,475	$7,159,116
b. Noncontributing Members	540,134	600,031	19,386,501	1,659,871	2,071,285	1,733,020	2,182,147
c. Annuitants	924,383	620,412	204,359,481	3,886,614	2,595,839	3,346,452	1,772,131
2. Total Actuarial Accrued Liability	$2,867,933	$1,847,782	$369,663,747	$10,159,462	$7,644,460	$6,446,947	$11,113,394
3. Actuarial Value of Assets	2,283,663	1,965,337	321,284,315	9,756,477	6,020,288	5,865,308	9,270,824
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$584,270	($117,555)	$48,379,432	$402,985	$1,624,172	$581,639	$1,842,570
5. Funded Ratio: (3) / (2)	79.6%	106.4%	86.9%	96.0%	78.8%	91.0%	83.4%
6. Annual payroll	$1,350,622	$1,433,815	$63,730,890	$3,329,735	$3,222,564	$1,450,484	$6,375,430
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	10.00%	3.50%	7.77%	9.21%	12.34%	6.24%	7.69%
Prior Service	3.35%	-0.32%	8.24%	1.38%	4.07%	3.99%	2.29%
Full Retirement	13.35%	3.18%	16.01%	10.59%	16.41%	10.23%	9.98%
Supplemental Death Benefit	0.16%	0.22%	0.00%	0.26%	0.15%	0.37%	0.10%
Total Contribution	13.51%	3.40%	16.01%	10.85%	16.56%	10.60%	10.08%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	13.50%	N/A	N/A	13.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.2 years	N/A	11.6 years	10.9 years	17.1 years	13.6 years	17.5 years
Number of Annuitant Accounts	11	19	832	31	26	27	37
Number of Active Contributing Member Accounts	26	23	1,027	52	40	25	85
Number of Inactive Member Accounts	42	49	619	56	40	48	89
Average age of Contributing Members	37.1 years	45.8 years	44.0 years	46.8 years	43.0 years	38.6 years	37.2 years
Average length of service of Contributing Members	5.5 years	5.3 years	10.2 years	10.1 years	9.0 years	5.4 years	8.0 years

	Wimberley	Windcrest	Winfield	Wink	Winnsboro	Winona	Winters
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$458,667	$5,032,570	$114,237	$690,630	$1,034,157	$349,138	$710,557
b. Noncontributing Members	210,093	3,119,464	27,854	425,557	2,283,372	272,928	136,402
c. Annuitants	342,688	9,065,891	0	533,016	4,302,529	259,919	2,858,636
2. Total Actuarial Accrued Liability	$1,011,448	$17,217,925	$142,091	$1,649,203	$7,620,058	$881,985	$3,705,595
3. Actuarial Value of Assets	1,005,788	15,796,534	156,692	1,711,176	7,168,322	1,068,465	3,788,701
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$5,660	$1,421,391	($14,601)	($61,973)	$451,736	($186,480)	($83,106)
5. Funded Ratio: (3) / (2)	99.4%	91.7%	110.3%	103.8%	94.1%	121.1%	102.2%
6. Annual payroll	$1,078,638	$4,894,356	$83,052	$729,616	$2,095,494	$270,875	$1,002,941
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	5.61%	11.64%	2.98%	6.08%	7.35%	14.36%	8.12%
Prior Service	0.04%	2.39%	-0.68%	-0.33%	1.73%	-2.68%	-0.32%
Full Retirement	5.65%	14.03%	2.30%	5.75%	9.08%	11.68%	7.80%
Supplemental Death Benefit	0.16%	0.24%	0.44%	0.32%	0.34%	0.58%	0.78%
Total Contribution	5.81%	14.27%	2.74%	6.07%	9.42%	12.26%	8.58%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	11.50%	N/A	11.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	19.0 years	16.6 years	N/A	N/A	17.3 years	N/A	N/A
Number of Annuitant Accounts	8	78	0	4	43	2	22
Number of Active Contributing Member Accounts	15	73	2	13	34	5	19
Number of Inactive Member Accounts	21	99	1	11	59	5	11
Average age of Contributing Members	40.1 years	42.5 years	64.9 years	41.0 years	41.5 years	56.9 years	44.3 years
Average length of service of Contributing Members	6.9 years	5.6 years	23.0 years	5.4 years	4.4 years	5.2 years	5.4 years

	Wolfe City	Wolfforth	Woodcreek	Woodsboro	Woodville	Woodway	Wortham
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$44,590	$7,283,075	$61,333	$493,816	$5,859,063	$17,075,091	$380,164
b. Noncontributing Members	13,135	453,229	191,650	260,451	708,330	4,321,839	322,602
c. Annuitants	0	3,232,287	55,719	450,851	5,581,305	22,937,974	430,277
2. Total Actuarial Accrued Liability	$57,725	$10,968,591	$308,702	$1,205,118	$12,148,698	$44,334,904	$1,133,043
3. Actuarial Value of Assets	57,459	7,050,070	374,187	1,342,952	11,356,760	39,014,313	1,253,883
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$266	$3,918,521	($65,485)	($137,834)	$791,938	$5,320,591	($120,840)
5. Funded Ratio: (3) / (2)	99.5%	64.3%	121.2%	111.4%	93.5%	88.0%	110.7%
6. Annual payroll	$400,329	$4,528,308	$233,059	$415,411	$1,870,247	$7,916,569	$438,692
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	2.24%	11.11%	7.71%	7.67%	9.88%	11.18%	7.31%
Prior Service	0.01%	6.69%	-1.09%	-1.29%	3.69%	7.73%	-1.07%
Full Retirement	2.25%	17.80%	6.62%	6.38%	13.57%	18.91%	6.24%
Supplemental Death Benefit	0.11%	0.14%	0.28%	0.23%	0.35%	0.15%	0.09%
Total Contribution	2.36%	17.94%	6.90%	6.61%	13.92%	19.06%	6.33%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	11.50%	N/A	N/A	12.50%
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	12.0 years	18.2 years	N/A	N/A	15.4 years	10.7 years	N/A
Number of Annuitant Accounts	0	11	3	6	21	66	9
Number of Active Contributing Member Accounts	8	70	4	10	33	96	10
Number of Inactive Member Accounts	5	50	5	6	18	75	7
Average age of Contributing Members	45.6 years	38.9 years	46.6 years	48.0 years	49.6 years	37.9 years	39.5 years
Average length of service of Contributing Members	8.6 years	6.7 years	1.4 years	9.0 years	11.0 years	8.4 years	3.4 years

	Wylie	Yoakum	Yorktown	Zavalla			
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$90,235,849	$14,707,158	$358,001	$7,655			
b. Noncontributing Members	15,572,349	2,541,695	129,346	130,690			
c. Annuitants	43,859,826	20,335,953	852,563	387,785			
2. Total Actuarial Accrued Liability	$149,668,024	$37,584,806	$1,339,910	$526,130			
3. Actuarial Value of Assets	126,787,058	31,232,378	1,718,302	792,263			
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	$22,880,966	$6,352,428	($378,392)	($266,133)			
5. Funded Ratio: (3) / (2)	84.7%	83.1%	128.2%	150.6%			
6. Annual payroll	$37,479,952	$5,990,986	$534,860	$181,315			
CITY CONTRIBUTION RATES FOR 2027							
Retirement							
Normal Cost	11.73%	7.43%	1.52%	4.50%			
Prior Service	4.69%	9.70%	-1.52%	-4.50%			
Full Retirement	16.42%	17.13%	0.00%	0.00%			
Supplemental Death Benefit	0.12%	0.35%	0.62%	0.00%			
Total Contribution	16.54%	17.48%	0.62%	0.00%			
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	9.50%			
ADDITIONAL INFORMATION							
Equivalent single amortization period as of 1/2027	18.4 years	14.4 years	N/A	N/A			
Number of Annuitant Accounts	161	85	17	5			
Number of Active Contributing Member Accounts	437	95	12	3			
Number of Inactive Member Accounts	280	82	12	19			
Average age of Contributing Members	40.5 years	43.0 years	46.7 years	40.9 years			
Average length of service of Contributing Members	9.0 years	9.0 years	7.0 years	1.1 years			

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF CITIES WITH NO ACTIVE MEMBERS - DECEMBER 31, 2025

	Burton	Christine	Crystal Beach	Graham Regional Med Cntr	Hedley	Roy H. Laird Mem Hospital	Texhoma
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$0	$0	$0	$0	$0	$0	$0
b. Noncontributing Members	41,091	41,097	0	6,325,671	0	1,763,754	0
c. Annuitants	0	11,366	611	10,478,010	184,810	9,833,097	49,118
2. Total Actuarial Accrued Liability	$41,091	$52,463	$611	$16,803,681	$184,810	$11,596,851	$49,118
3. Actuarial Value of Assets	42,142	75,999	648,565	20,022,236	250,408	12,347,267	55,794
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($1,051)	($23,536)	($647,954)	($3,218,555)	($65,598)	($750,416)	($6,676)
5. Funded Ratio: (3) / (2)	102.6%	144.9%	106148.1%	119.2%	135.5%	106.5%	113.6%
6. Annual payroll	$0	$0	$0	$0	$0	$0	$0
CITY CONTRIBUTION AMOUNT FOR 2027							
Amortization Period	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Retirement Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplemental Death Benefit	-	-	-	17,172	-	15,450	633
Total Contribution Requirement	$ -	$ -	$ -	$ 17,172	$ -	$ 15,450	$ 633
ADDITIONAL INFORMATION							
Number of Annuitant Accounts	0	1	2	91	1	63	2
Number of Inactive Member Accounts	1	4	0	89	0	11	0

	Volente						
SUMMARY OF ACTUARIAL INFORMATION							
1. Actuarial Accrued Liability							
a. Contributing Members	$0						
b. Noncontributing Members	0						
c. Annuitants	23,152						
2. Total Actuarial Accrued Liability	$23,152						
3. Actuarial Value of Assets	35,426						
4. Unfunded/(Overfunded) Actuarial Accrued Liability: (2) - (3)	($12,274)						
5. Funded Ratio: (3) / (2)	153.0%						
6. Annual payroll	$0						
CITY CONTRIBUTION AMOUNT FOR 2027							
Amortization Period	N/A						
Retirement Benefits	$ -						
Supplemental Death Benefit	79						
Total Contribution Requirement	$ 79						
ADDITIONAL INFORMATION							
Number of Annuitant Accounts	1						
Number of Inactive Member Accounts	0						