Texas County & District Retirement System

System-Wide Actuarial Valuation
as of December 31, 2019

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June 17, 2020

Board of Trustees
Texas County & District Retirement System
Barton Oaks Plaza IV, Suite 500
901 Mopac S.
Austin, TX 78746

Re: System-Wide Actuarial Valuation as of December 31, 2019

Dear Board of Trustees:

As part of our engagement with the Board, we have performed an actuarial valuation of the Texas County & District Retirement System (TCDRS) as of December 31, 2019. The major findings of the valuation are set forth in this report. This report reflects the benefit provisions and contribution rates in effect for each of the 799 separate employer plans (798 active plans and one non-depositing plan) participating in TCDRS as of December 31, 2019. This is a summary report for TCDRS as a whole; detailed information for each individual employer can be found in the employer-specific valuation reports on TCDRS' website.

Actuarial Certification

This report is a summary of the valuation results. Additional detailed results are provided in the TCDRS Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2019.

In preparing this report, we relied on information (some oral and some in writing) supplied by the TCDRS staff. This information includes, but is not limited to, statutory provisions, employee data, and financial information. We found this information to be reasonably consistent and comparable with information used for other purposes. The valuation results depend on the integrity of this information. If any of this information is inaccurate or incomplete, our results may be different and our calculations may need to be revised.

All costs, liabilities, rates of interest, and other factors for TCDRS have been determined on the basis of actuarial assumptions and methods, which we believe are reasonable (taking into account the experience of TCDRS and reasonable expectations); and which, in combination, offer a reasonable estimate of anticipated experience affecting the System. Further, in our opinion, each actuarial assumption used is reasonably related to the experience of the System and to reasonable expectations which, in combination, represent a reasonable estimate of anticipated experience under the System.

This valuation report is only an estimate of the System's financial condition as of a single date. It can neither predict the System's future condition nor guarantee future financial soundness. Actuarial valuations do not affect the ultimate cost of System benefits, only the timing of System contributions. While the valuation is based on an array of individually reasonable assumptions, other assumption sets may also be reasonable and valuation results

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based on those assumptions would be different. No one set of assumptions is uniquely correct. Determining results using alternative assumptions is outside the scope of our engagement.

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; 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. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of future measurements.

These assumptions are based on our 2017 Investigation of Experience report. The Board has the final decision regarding the appropriateness of the assumptions and adopted them as indicated in Appendix E.

Actuarial computations presented in this report are for purposes of determining the recommended funding amounts for TCDRS. Actuarial computations under GASB statements are for purposes of fulfilling financial accounting requirements and are provided separately. The computations prepared for accounting purposes may differ from those disclosed in this report. The calculations in the enclosed report have been made on a basis consistent with our understanding of the funding requirements and goals of TCDRS. Determinations for purposes other than meeting these requirements may be significantly different from the results contained in this report. Accordingly, additional determinations may be needed for other purposes.

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b) TCDRS may provide a copy of Milliman’s work, in its entirety, to other governmental entities, as required by law.

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The consultants who worked on this assignment are retirement actuaries. Milliman’s advice is not intended to be a substitute for qualified legal or accounting counsel.

The signing actuaries are independent of the plan sponsors. We are not aware of any relationship that would impair the objectivity of our work.

On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, this report along with the information contained in the CAFR is complete and accurate and has been prepared in accordance with

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generally recognized and accepted actuarial principles and practices. We are members of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

We would like to express our appreciation to Ms. Amy Bishop, Director of TCDRS, and to members of her staff, who gave substantial assistance in supplying the data on which this report is based.

We respectfully submit the following report, and we look forward to discussing it with you.

Sincerely,

Mark Olleman, FSA, EA, MAAA
Consulting Actuary

Nick Collier, ASA, EA, MAAA
Consulting Actuary

Craig Glyde, ASA, EA, MAAA
Consulting Actuary

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1. Executive Summary

Overview

We are pleased to present the results of the 2019 Actuarial Valuation. The actuarial valuation of TCDRS requires a separate valuation and determination of contribution rates for each of the 798 individual active employer plans. The results of this valuation determine the required employer contribution rates for 2021, prior to any optional employer lump-sum contributions, and assuming no changes in plan provisions or other significant events.

This document summarizes the results for all or a specific group of plans as well as the basis for the valuation. Key results for each employer can be found in Appendix A. A Summary Valuation Report is provided to each employer that gives more detailed results about the funding of their individual TCDRS plan.

Both the TCDRS system, in total, and the individual employer plans continue to be funded in an appropriate manner. The contribution rates being paid in 2020 and those calculated for 2021 satisfy the statutory requirements, and the overall funding of the System compares favorably with most other public retirement systems.

Several key points to note for the 2019 Actuarial Valuation are summarized as follows:

- **Funding:** The Funded Ratio for all TCDRS employers in aggregate increased from 88.5% to 89.4%. The main factor causing this increase was the contributions made by employers to pay off the Unfunded Actuarial Accrued Liability (UAAL).
- **Required Contribution Rates:** On average, the required employer contribution rate for 2021 weighted by payroll is projected to decrease by 0.29% of payroll compared to 2020. The impact of all significant factors causing this change is discussed in more detail later in this section and in the Experience Analysis section of Section 2. This discussion includes the impact of plan changes adopted in the prior year, which caused a small increase in the aggregate rate, and 2019 employer lump-sum contributions, which caused a small decrease in aggregate, as compared to the prior valuation.
- **Interest Crediting to Employer Accounts:** Total employer plan assets received an interest credit for 2019 equal to 17.2%. The positive return for 2019 almost exactly offset the prior actuarial investment loss due to the less-than-assumed return in 2018 in the calculation of the Actuarial Assets. The result is that there was very little change in required contribution rates due to the smoothed investment returns.
- **Looking Ahead:** Due to the coronavirus pandemic, investment markets have declined significantly in 2020. Unless a significant market recovery happens this year, it is likely that employer contributions rates will increase. Because investment gains and losses are smoothed over five years any 2020 investment losses will cause rates to increase over the next several years, starting in 2022. The following graph shows a projection of the aggregate required employer contribution rates based on hypothetical 2020 returns and assuming all assumptions are met in the future. The projections do not assume any use of reserves to offset future adverse experience or potential decreases in benefit levels elected by employers. These are only projections and actual contribution rates will ultimately be either greater or less depending on future investment returns and a number of other factors.

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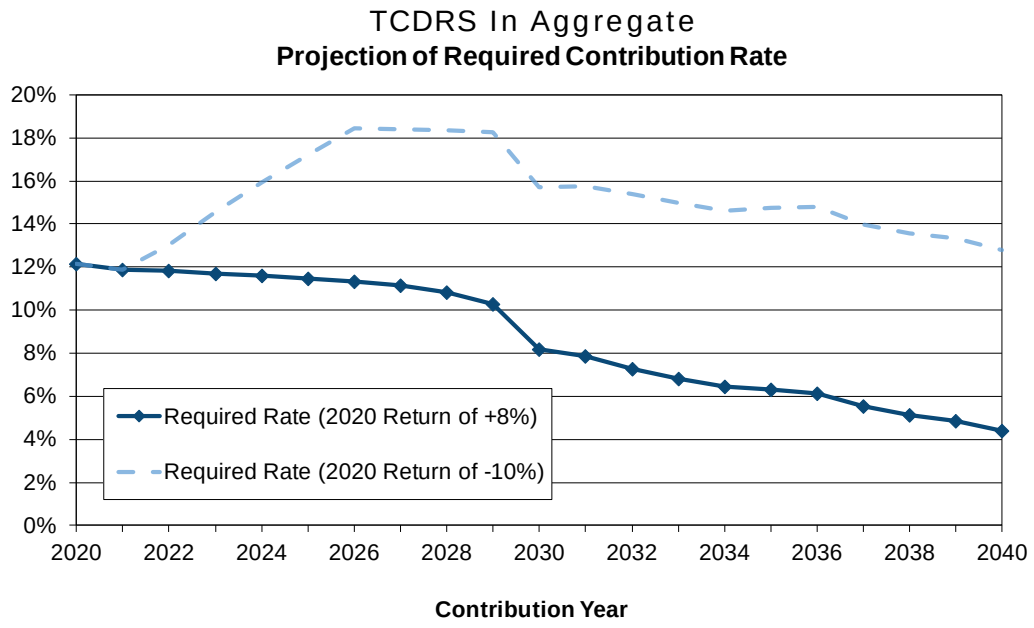

Graph Notes:

1. *Projections show a range of outcomes for future required employer contribution rates based on hypothetical 2020 return.*
2. *Projections do not assume use of any reserves to offset future adverse experience or potential decreases in benefit levels elected by employers.*
3. *Returns are assumed to be 8% for all years after 2020.*

TCDRS staff are communicating to employers the impact that 2020 may have on employer contribution rates. Staff are providing rate modeling under various economic, benefit and funding scenarios. In addition, they are ensuring employers understand the risks of making any benefit increases that could further increase rates. Staff are also encouraging employers to consider making additional contributions to help offset any future adverse experience.

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Key Results

The following table summarizes the key numerical results of the valuation:

	12/31/2019	12/31/2018	% Change
Number of Employers			
Active	798	781	2.2%
Non-Depositing	1	1	0.0%
Total	799	782	2.2%
Number of Members			
Contributing	142,265	137,528	3.4%
Non-Contributing	106,947	100,350	6.6%
Annuitants [1]	70,852	67,429	5.1%
Total	320,064	305,307	4.8%
Averages			
Age (Contributing Members)	44.5	44.6	-0.2%
Years of Service (Contributing Members)	10.1	10.2	-1.0%
Annual Pay (Contributing Members)	$ 51,612	$ 50,325	2.6%
Account Balance (ESF)	30,460	30,072	1.3%
Monthly Benefit (Annuitants) [1]	1,879	1,824	3.0%
Actuarial Value of Assets			
Employee Savings Fund	$ 7,591.0 million	$ 7,153.4 million	6.1%
Subdivision Accumulation Fund	25,186.0 million	23,387.9 million	7.7%
Annuity Reserve Fund (CSARF)	12.7 million	12.6 million	0.8%
Total Actuarial Value of Assets	$ 32,789.7 million	$ 30,553.9 million	7.3%
Funding			
Actuarial Accrued Liabilities	$ 36,670.1 million	$ 34,541.2 million	6.2%
Actuarial Value of Assets	32,789.7 million	30,553.9 million	7.3%
Unfunded Actuarial Accrued Liability	3,880.4 million	3,987.3 million	-2.7%
Aggregate Funded Ratio	89.4%	88.5%	1.0%
Aggregate Amortization Period	11.3 years	12.6 years	-10.3%
Average Required Contribution Rate (Weighted by Payroll)			
	2021	**2020**	
Average Total Normal Cost Rate	13.35%	13.32%	0.2%
Average Member Deposit Rate	(6.78%)	(6.78%)	0.0%
Average Employer Normal Cost Rate	6.57%	6.54%	0.5%
Average UAAL Rate	5.31%	5.61%	-5.4%
Average Required Contribution Rate[2]	11.88%	12.15%	-2.2%
Investment Return and SAF Credit	**2019**	**2018**	
Total Fund Return (net of inv. fees)	16.6%	-1.9%	n/a
Interest Credit (fund value)	17.2%	-3.0%	n/a
Results Based on Fund Values (Weighted by Payroll) -- For Informational Purposes Only			
	2021	**2020**	
Average Required Contribution Rate	11.88%	14.86%	-20.1%
Aggregate Funded Ratio	89.4%	81.5%	9.7%

1. The average monthly benefits are the regular benefits paid in January following the valuation date. In cases of retirees with multiple accounts from a single employer, the accounts are considered as a single benefit. Benefits from multiple employers to a single retiree are calculated separately.

2. The average 2021 required contribution rate on an unweighted basis is 8.71%, which compares with 8.93% reported for 2020 in the prior valuation.

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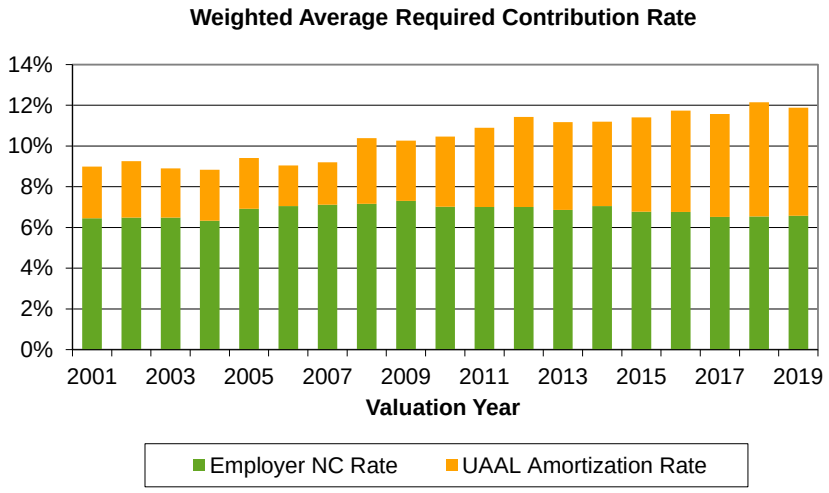
Plan Funding

The purpose of the valuation is to determine the required contribution rates and measure the funding status of each employer plan based on its own assumptions, benefits, and membership. The funding status is measured by the Funded Ratio for each plan.

The calculated required employer contribution rates effective for 2021, as determined by this 2019 Actuarial Valuation, decreased by 0.29% of payroll on average when compared with the required rate actually being paid in 2020. The weighted average contribution rate for all plans decreased from 12.17% to 11.88%. Note that the weighted average rate is determined as the total estimated required contributions for the next year (2021) divided by the total expected payroll. It does not reflect the cost (or savings) of any changes in benefits that may be adopted during 2020 or reductions in the 2021 required rate for employers who make lump sums. A historical perspective of required contribution rates is shown below:



For the System in total, the Funded Ratio (Actuarial Assets divided by Actuarial Accrued Liability) has increased since the 2018 valuation from 88.5% to 89.4%. The System in total refers to all employer plans, but does not include any assets currently held in reserves other than the Employees Saving Fund (ESF), Subdivision Accumulation Fund (SAF) and the Closed Subdivision Annuity Reserve Fund (CSARF). If the General Reserves Account were included in the Actuarial Assets, the Funded Ratio would be 92.1%.

All Funded Ratios discussed in this report are on an ongoing basis. The TCDRS Act allows for the termination of individual district plans under certain conditions. If measured on a termination basis, the liabilities would be greater and the assets would be based on the fund values as opposed to actuarial values.

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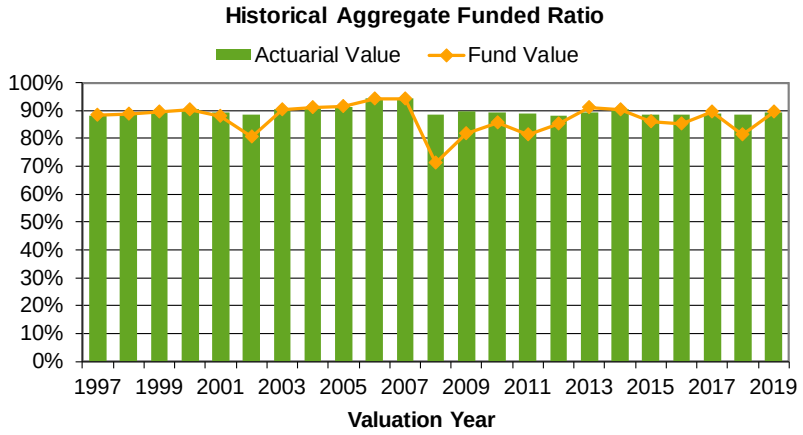
As discussed earlier, the aggregate Funded Ratio has increased slightly since the last year. As shown below, the Funded Ratio using the Actuarial Value of Assets (green bars) has remained fairly level for more than 20 years – very stable when compared to other public retirement systems. The most significant change was a decrease due to the 2008 investment losses. The Funded Ratio based on the actual fund values has been less stable.



Individual Employer Plan Changes

During 2019, 97 employers changed their benefit provisions effective January 1, 2020. Most of these employers made changes that improved benefit provisions, but one employer reduced future benefits. The most common benefit changes were retiree Cost-of-Living Adjustments (COLAs) and employer match rate increases.

Experience Analysis

A detailed analysis of the sources of the rate change was performed for each current plan that was also in the December 31, 2018 valuation. There are many factors that are measured when comparing one year's expected valuation results to the actual results a year later. This is discussed in further detail in Section 2. The table below shows how various factors affected the overall funding of TCDRS, as compared to the last valuation.

Sources of Change	Weighted Contribution Rate	Aggregate Funded Ratio
Calculated Required Rate for 2020 (2018 Valuation)	**12.15%**	**88.5%**
Employer Lump Sum Contributions	-0.05%	0.1%
Changes in Plan Provisions	0.09%	-0.1%
Impact of New Employers on Weighted Rate	-0.02%	0.0%
Estimated Average Required Rate for 2020	**12.17%**	**88.5%**
Expected Year-to-Year Change	0.00%	0.9%
Additional Contributions (Elected Rate)	-0.06%	0.0%
Investment Experience	-0.01%	0.0%
Payroll & Salary Changes Different than Expected	-0.19%	0.0%
Other Demographic Experience	-0.03%	0.0%
Total Change	**-0.29%**	**0.9%**
Calculated Required Rate for 2021 (2019 Valuation)	**11.88%**	**89.4%**

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Terminated Employer CSARF & GTLF

The Group Term Life Fund (GTLF) increased from last year and continues to maintain a level of assets to sufficiently support its expected annual benefit payments. The ratio of the GTLF to expected benefit payments, which is a measure of the fund's surplus, has grown large over time and is anticipated to continue to grow in future years. We recommend TCDRS continue to monitor the surplus in the GTLF.

The Closed Subdivision Annuity Reserve Fund holds assets allocated to pay future benefits for retirees from districts that have terminated participation in TCDRS. The CSARF currently has assets approximately equal to the associated liabilities, so we are not recommending any adjustments.

Plan Data

The composition of the valuation group changed from the 2010 to 2019 Actuarial Valuations as shown by the next two tables. Note that 798 active plans reflect the addition of 19 new plans and two plan terminations in 2019.

Plans in December 31 Actuarial Valuation

	Active	Inactive Plans	Total Plans
2010	618	1	619
2011	624	1	625
2012	641	1	642
2013	656	1	657
2014	677	1	678
2015	701	1	702
2016	738	1	739
2017	760	1	761
2018	781	1	782
2019	798	1	799

System Covered Payroll and Annual Pay as of December 31

	Covered Payroll (in millions)	Contributing Members	Annual Pay	
			Average	Percentage Increase
2010	$ 5,213.9	122,889	$ 42,428	1.3%
2011	5,202.5	121,919	42,671	0.6%
2012	5,283.6	121,963	43,322	1.5%
2013	5,483.8	124,525	44,038	1.7%
2014	5,779.0	125,860	45,916	4.3%
2015	6,122.3	129,217	47,380	3.2%
2016	6,378.4	131,140	48,638	2.7%
2017	6,676.5	135,751	49,182	1.1%
2018	6,921.0	137,528	50,325	2.3%
2019	7,342.6	142,265	51,612	2.6%

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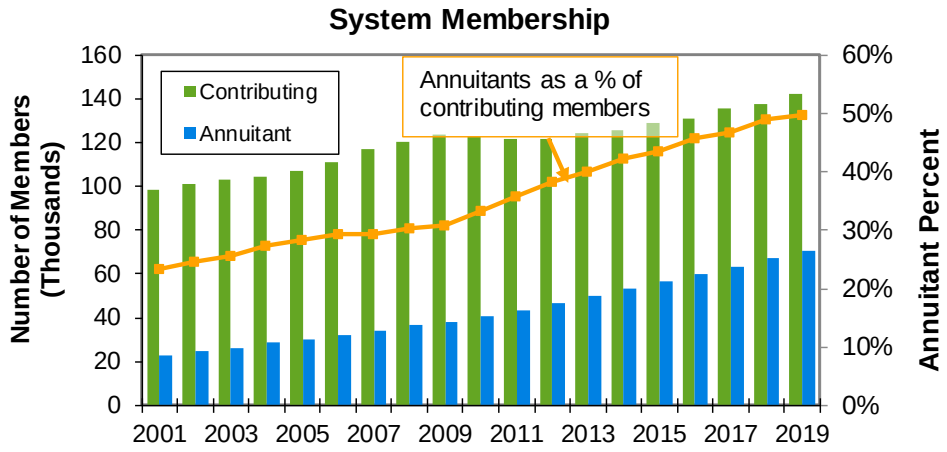
The number of contributing members increased by 3.4% to 142,265. Non-contributing members increased by 6.6% to 106,947. Annuitants increased by 5.1% to 70,852. Additional detail is shown in the tables below.

Total Membership as of December 31

Valuation	Contributing Members			Non-Contributing Members			Annuitants		
Year	Vested	Non-Vested	Total	Vested	Non-Vested	Total	Retirees	Beneficiaries	Total
2010	56,896	65,993	122,889	14,487	44,542	59,029	33,787	7,049	40,836
2011	58,141	63,778	121,919	15,524	47,648	63,172	36,212	7,423	43,635
2012	59,143	62,820	121,963	16,439	52,284	68,723	38,932	7,869	46,801
2013	60,321	64,204	124,525	17,515	55,945	73,460	41,427	8,393	49,820
2014	61,896	63,964	125,860	18,111	61,360	79,471	44,377	8,792	53,169
2015	63,869	65,348	129,217	19,735	65,673	85,408	47,048	9,314	56,362
2016	65,253	65,887	131,140	20,711	70,217	90,928	50,222	9,763	59,985
2017	66,396	69,355	135,751	23,727	71,137	94,864	53,068	10,560	63,628
2018	66,027	71,501	137,528	24,666	75,684	100,350	56,417	11,012	67,429
2019	66,526	75,739	142,265	25,723	81,224	106,947	59,334	11,518	70,852



An analysis of changes in the member group is presented in the following table.

	Active Contributing Members	Non-Contributing Members	Annuitants: Service Retirees	Annuitants: Disability Retirees	Annuitants: Beneficiaries	Annuitants: Total Annuitants
December 31, 2018 Valuation	**137,528**	**100,350**	**55,410**	**1,007**	**11,012**	**67,429**
Termination with Refund	(5,195)	(4,186)	-	-	-	-
Termination without Refund	(10,199)	10,199	-	-	-	-
Service Retirement	(3,272)	(1,104)	4,376	-	-	4,376
Disability Retirement	(21)	(21)	-	42	-	42
Deaths	(206)	(260)	(1,457)	(52)	(347)	(1,856)
Benefits Lapsed / Expired	-	-	-	-	(166)	(166)
New Entrants / Rehires	22,565	3,062	8	-	47	55
Rehires	1,065	(1,065)	-	-	-	-
New Beneficiaries	-	(28)	-	-	972	972
Total Change	**4,737**	**6,597**	**2,927**	**(10)**	**506**	**3,423**
December 31, 2019 Valuation	**142,265**	**106,947**	**58,337**	**997**	**11,518**	**70,852**

Note: Counts exclude individuals who joined TCDRS during the year but ceased membership prior to the end of the year.

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2. Valuation Results

We performed an actuarial valuation for each of the 798 active (plus one inactive) employers participating in TCDRS as of December 31, 2019. This section discusses the summary results for all or a specific group of plans as well as the basis for the valuation. Key results for each employer can be found in Appendix A. A Summary Valuation Report is provided to each employer that gives more detailed results about the funding of their TCDRS plan. Separate reports are also provided to assist employers in satisfying the accounting requirements specified by the Government Accounting Standards Board.

The purpose of the actuarial funding valuation is to measure the funding status and to determine the required employer contribution rate based on the assumptions, benefits, and membership of each separate employer plan. Funding status is measured by the Funded Ratio for each plan.

Summary Results

The tables on the next few pages present:

(1) The summary of assets held by TCDRS Pension Trust Fund. Assets used to fund benefit obligations are the Employee Savings Fund (ESF), the Subdivision Accumulation Fund (SAF), and the Closed Subdivision Annuity Reserve Fund (CSARF). The Endowment Fund is used as a contingency fund. The Interest and Expense Funds are used for administrative purposes.

(2) The summary valuation results for all plans in total for both the 2018 and 2019 Actuarial Valuations.

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Statements of Plan Net Assets
Pension Trust Fund
As of December 31, 2019 and 2018

	2019	2018
Assets		
Cash and Cash Equivalents	$ 34,594,734	$ 34,272,648
Receivables:		
Contributions	103,246,450	98,583,964
Investment Interest and Dividends	14,784,842	17,012,217
Securities-Lending Interest	325,152	245,845
Foreign Currency and Exchange Contracts	4,533	2,482,493
Employer Premiums	0	0
Other	214,050	226,034
Total Receivables	118,575,027	118,550,553
Prepaid Expenses and Other Assets	5,567,941	2,812,550
Other Assets	0	0
Investments, at Fair Value:		
Investment-Grade Fixed Income	1,781,631,373	1,629,653,442
Domestic Equities	5,039,253,372	3,848,616,601
International Equities	5,288,865,462	5,099,457,727
Global Equities	884,720,760	515,860,118
High-Yield Investments	6,806,624,173	4,905,229,142
REITs	840,227,556	652,041,392
Hedge Funds	4,776,204,676	5,198,714,924
Master Limited Partnerships	1,328,733,460	1,171,877,105
TIPS	0	0
Private Equity	5,568,217,165	4,507,412,961
Private Real Estate	951,017,320	709,954,951
Commodities	0	0
Cash and Cash Equivalents	467,064,761	917,519,475
Total Investments	33,732,560,078	29,156,337,838
Invested Securities-Lending Collateral	437,957,863	348,708,174
Capital Assets, Net	17,434,616	20,966,536
Total Assets	**34,346,690,259**	**29,681,648,299**
LIABILITIES		
Accounts Payable and Investments Payable	33,047,462	33,142,889
Funds Held for Optional Group Term Life Fund	42,174,405	39,250,978
Securities-Lending Collateral	437,957,863	348,708,174
Total Liabilities	**513,179,730**	**421,102,041**
Net Assets Held in Trust for Pension Benefits, Dec. 31	**$ 33,833,510,529**	**$ 29,260,546,258**

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Changes in Plan Net Assets by Fund

	Employees Saving Fund	Subdivision Accumulation Fund	Closed Subdivision Annuity Reserve Fund	Endowment Fund	Income Fund	Expense Fund	Totals
Additions							
Deposits and Contributions							
Employee Deposits and Employer Contributions	$ 498,343,448	939,026,347	$ -	$ -	$ -	$ -	$ 1,437,369,795
Total Deposits and Contributions	498,343,448	939,026,347	-	-	-	-	1,437,369,795
Investment Income							
Net Appreciation in Fair Value of Investments	-	-	-	-	4,637,205,521	-	4,637,205,521
Interest and Dividends	-	-	-	-	206,226,774	-	206,226,774
Total Investment Activity Income	-	-	-	-	4,843,432,295	-	4,843,432,295
Less Investment Activity Expenses	-	-	-	-	39,143,435	-	39,143,435
Net Income from Investment Activities	-	-	-	-	4,804,288,860	-	4,804,288,860
Net Income from Securities-Lending	-	-	-	-	2,783,121	-	2,783,121
Total Net Investment Income	-	-	-	-	4,807,071,981	-	4,807,071,981
Building Operations & Miscellaneous Income	-	-	-	-	-	1,976,896	1,976,896
Total Additions	**498,343,448**	**939,026,347**	**-**	**-**	**4,807,071,981**	**1,976,896**	**6,246,418,672**
Deductions							
Benefits Paid	-	1,549,730,952	1,358,347	68,260	-	-	1,551,157,559
Withdrawals	91,784,504	-	-	-	-	-	91,784,504
Terminating Employers' SAF Refunds	-	37,835	-	-	-	-	37,835
Interest Allocation to Group Term Life Fund	-	-	-	-	2,715,200	-	2,715,200
Administrative & Building Operations Expenses	-	-	-	-	-	27,759,303	27,759,303
Total Deductions	**91,784,504**	**1,549,768,787**	**1,358,347**	**68,260**	**2,715,200**	**27,759,303**	**1,673,454,401**
Transfers of Funds							
Retirement Transfers	(449,515,072)	448,960,091	554,981	-	-	-	-
Investment Allocation	480,173,791	4,359,328,369	855,001	-	(4,840,357,161)	-	-
Expense Fund Transfer	-	-	-	(12,000,000)	-	12,000,000	-
Escheated Accounts, net	60,806	-	-	(60,806)	-	-	-
Employer Plan Terminations	270,016	(348,952)	78,936	-			-
Allocation of General Reserves	-	-	-	(36,000,380)	36,000,380		-
Net Transfers	**30,989,541**	**4,807,939,508**	**1,488,918**	**(48,061,186)**	**(4,804,356,781)**	**12,000,000**	**-**
Net Increase (Decrease) in Fiduciary Net Position	**437,548,485**	**4,197,197,068**	**130,571**	**(48,129,446)**	**-**	**(13,782,407)**	**4,572,964,271**
Net Position Restricted for Pension Benefits:							
Beginning of Period, Jan. 1, 2019	**7,153,449,394**	**20,991,498,116**	**12,594,274**	**1,069,606,644**	**-**	**33,397,830**	**29,260,546,258**
End of Period, Dec. 31, 2019	**$ 7,590,997,879**	**$ 25,188,695,184**	**$ 12,724,845**	**$ 1,021,477,198**	**$ -**	**$ 19,615,423**	**$ 33,833,510,529**

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Summary Actuarial Valuation Results

		December 31, 2019		December 31, 2018	
Valuation Results for Employer Plans					
1	Actuarial present value of future benefits				
	Annuitants	$ 15,208,616,364		$ 14,086,985,996	
	Members	29,512,979,352		27,935,212,175	
	Total	44,721,595,716		42,022,198,171	
2	Actuarial present value of future normal cost contributions	8,064,132,162		7,493,636,727	
3	Actuarial accrued liability (AAL) [1 - 2]		$ 36,657,463,554		$ 34,528,561,444
4	Actuarial value of assets				
	Employees Saving Fund	7,590,997,879		7,153,449,393	
	Subdivision Accumulation Fund	25,186,022,118		23,387,803,040	
	Total		32,777,019,998		30,541,252,433
5	Total unfunded actuarial accrued liability (UAAL)	3,934,424,372		4,030,911,407	
6	Total overfunded actuarial accrued liability (OAAL)	(53,980,816)		(43,602,396)	
7	Unfunded actuarial accrued liability (UAAL), net of overfunded actuarial accrued liability (OAAL) [5 + 6]. Also equals [3 - 4].		$ 3,880,443,556		$ 3,987,309,011
Valuation Results for Pooled Benefits					
8	Actuarial present value of future benefits from the Closed Subdivision Annuity Reserve Fund for annuities in effect	$ 12,717,154		$ 12,610,021	
9	Actuarial value of assets of the Closed Subdivision Annuity Reserve Fund	12,724,845		12,594,274	
10	Overfunded actuarial accrued liability (OAAL) [8 - 9]		(7,691)		15,747
Aggregate Results					
11	Systemwide AAL [3 + 8]		$ 36,670,180,708		$ 34,541,171,465
12	Systemwide Assets [4 + 9]		32,789,744,843		30,553,846,707
13	Systemwide UAAL [11 - 12]		$ 3,880,435,865		$ 3,987,324,758
14	Systemwide Funded Ratio [11 / 12]		89.4%		88.5%

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Actuarial Value of Assets

The actuarial value of assets for each plan recognizes the difference between actual and assumed annual return of each plan's total assets over five-year periods. The current year gain (or loss) is first offset against prior losses (or gains), if any, to reduce year-to-year volatility. Any remaining gain or loss amounts are then recognized evenly over five years. Any unrecognized gain or loss from a prior year is recognized evenly over the years remaining from its original five-year period. The actuarial value of the assets for the ESF and CSARF are equal to the fund values.

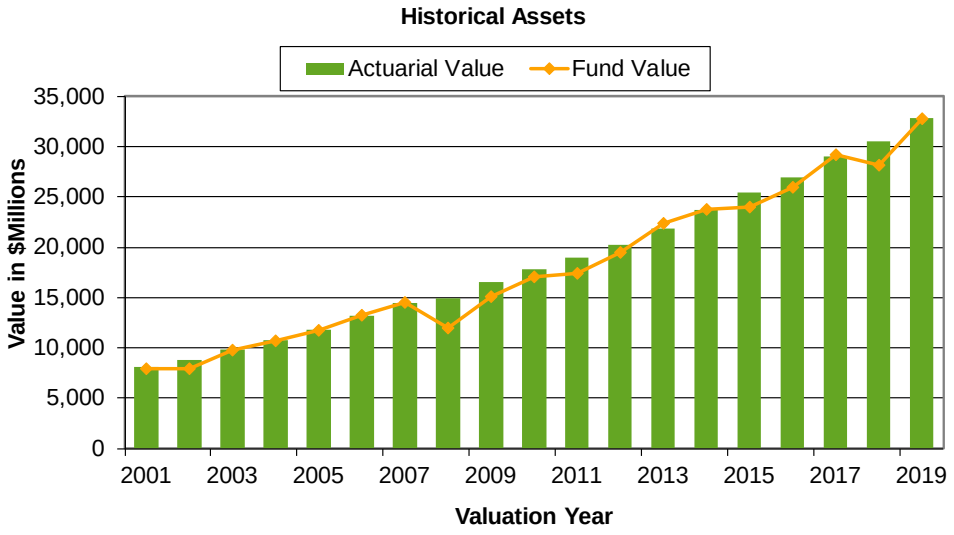
Since the actuarial value is smoothed, it reflects only a portion of the gains and losses over the prior four years. For the 2019 valuation, the combined fund value is approximately equal to the actuarial value. This is primarily due to investment performance that was significantly greater than assumed in 2019, which approximately offset prior year losses.

Combined Fund Value*	$32.79 billion
Actuarial Value of Combined Fund	$32.79 billion
Fund Value/Actuarial Assets	100%

** Combined Fund is ESF, SAF and CSARF.*

The actuarial value of assets (AVA) shown above is the sum of the AVA for each individual employer and the CSARF. Details on the derivation of the actuarial value of assets are provided in the employer-specific valuation reports.

A historical comparison of the actuarial value of assets and the actual total fund values is shown below.



Valuation Basis

Each year's actuarial valuation is dependent on the key components that are used in the valuation process. These components include the actuarial assumptions used to project the probability of paying out benefits in the future, the actuarial cost method used to allocate costs to current and future periods, the benefit provisions that indicate the amount and eligibility for the expected benefit, and the membership data that indicate to whom the benefits may be paid.

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A. Assumptions

This valuation was based on actuarial assumptions studied during the 2013-2016 actuarial investigation of experience, and adopted by the Board in 2017. A detailed description of the assumptions is shown in Appendix E. Details on the assumptions for each employer are provided in the employer-specific valuation reports.

The demographic assumptions include probabilities of terminating active contributing and non-contributing membership due to withdrawal, death, disability, or retirement. Withdrawal assumptions vary by age and years of service and by plan. The specific plan withdrawal assumption was based on that employer's experience during the investigative study period compared to the entire TCDRS experience.

Individual member salary increases are assumed to vary by length of service and by entry age group. The salary increases are based on both a general wage inflation component of 3.25% and a merit, promotion and longevity component. The total salary increase over a member's career is expected to be about 4.9% per year on average.

The economic assumptions are summarized below. The underlying price inflation assumption used to establish the economic assumptions is 2.75%; however, the price inflation assumption itself is not directly used in the valuation.

Economic Assumption	Annual Rate
Investment Return	8.0%
General Wage Inflation	3.25%
Payroll Increase*	3.25% or less
Price Inflation	2.75%
Cost-of-Living Adjustments	0% **

**The actual payroll increase assumption varies by plan based on actual payroll experience from the last investigation of experience study.*

***TCDRS does not permit automatic Cost-of-Living Adjustments (COLAs) for post-retirement benefits. However, ad hoc COLAs are permitted. No COLAs are assumed for funding purposes.*

We believe the assumptions adopted by the Board are reasonable as long-term average expectations and collectively represent reasonable expectations of experience over the long-term future. Specifically, the 8.0% investment return assumption is consistent with the expected return based on TCDRS' asset allocation and the capital market assumptions of Cliffwater (TCDRS' investment consultant). The next investigation of experience is scheduled to be performed in 2021, covering the period 2017-2020.

B. Benefits

TCDRS is a nontraditional defined benefit plan that shares many characteristics with a cash balance plan. Plan provisions are adopted by each individual employer based on options available under the TCDRS Act. The December 31, 2019 actuarial valuation reflects benefits in effect as of January 1, 2020.

Members can retire at age 60 with five, eight, or 10 years of service, or at any age with 20 or 30 years of service. Members can also retire when their age and service equals 75 or 80, depending on which option the employer adopts.

Each employer has the ability to change benefit levels and specific plan provisions that apply to their employees; however, prior accrued benefits cannot be reduced.

The member's rate is an integer rate between 4% and 7% of pay. The member's retirement benefits are based on the employee contributions made to the plan accumulated with interest. At retirement, the member's account is matched at the rate or rates selected by the employer and these total benefit credits are converted to a monthly annuity.

Details on the benefit provisions for each employer are provided in Appendix D of this report.

Based on the results of each year's valuation, information is available to the individual employers about the cost to implement certain benefit increases or decreases, more generous retirement eligibility provisions, ad hoc COLAs for annuitants, and certain other changes. This cost information is available to employers via TCDRS' on-line tool (Plan Customizer) with assistance from TCDRS staff.

Following the valuation each year, an employer may elect to modify the plan provisions applicable to their employees for the subsequent plan year. During 2019, 97 employers made a total of 119 different benefit changes effective January 1, 2020 as summarized in the following table.

Number of Changes	Type of Change
37	Increased the Employer Match Rate
25	Added a one-time CPI-related COLA increase for retired members' benefits
17	Added a one-time flat percentage increase to retired members' benefits
10	Increased the Employee Contribution Rate
8	Increased Prior Service Credits
6	Added 20-Year Retirement Eligibility
6	Lowered the years of service for vesting
5	Added a partial lump sum benefit feature
4	Added Rule of 75 Retirement Eligibility
1	Decreased the Employer Match Rate
119	Total Changes (97 Employers)

C. Cost Method

The actuarial cost method refers to how benefits are assumed to be funded by contributions and investment income in an orderly manner. The result is that sufficient funds are expected to be accumulated by the time benefit payments commence. The determination of the required employer contribution rate is based on the entry age cost method.

The entry age cost method will compute an annual cost – the normal cost rate – that is expected to accumulate funds evenly over a member's working career. For TCDRS, the rate is expressed as a percentage of pay. The normal cost as a percentage of pay is not expected to vary over the period of time the member participates in the plan. For an individual employer's plan, the total normal cost rate will remain fairly stable if the average age at hire or entry age of all employees remains level. All plans in TCDRS use the entry age cost method to compute annual costs. Note that the employer normal cost rate paid by the employer is the normal cost rate less the member contribution rate.

The portion of the contribution rate that funds any remaining unfunded amounts for benefits that are not covered by the normal cost is called the Unfunded Actuarial Accrued Liability (UAAL) rate. UAAL amounts occur when

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actual investment or demographic experience varies from the actuarial assumptions (actuarial gains and losses), when benefit enhancements are adopted, or when there are changes in actuarial assumptions or methods.

UAAL amounts are amortized on a level-percentage of-covered-payroll basis over a closed period with a layered approach. The closed periods ensure all unfunded liabilities are financed over no more than a 20-year period. Each year, new layers are established to amortize changes in the UAAL due to actuarial gains or losses, as well as any plan benefit changes elected by an employer for that year.

Benefit enhancements are amortized over a 15-year closed period. All other changes in the UAAL are amortized over 20-year closed periods.

For newly participating districts that have five or fewer employees who are all within five years of retirement eligibility, any initial UAAL and any subsequent adoption of prior service credits are amortized over a five-year closed amortization period. This ensures that benefits are appropriately funded over the current generation of employees.

Extra contributions may be made by employers by choosing to pay an elected rate that is greater than the required funding rate or making ad hoc lump-sum contributions. If extra contributions over the required amount are made to a plan during the year, any extra contributions made as lump sums are first used to offset the UAAL increase, if any, related to plan changes elected during the current year. Any remaining extra contribution amounts are then used to pay down existing loss bases, in the order of oldest to most recent. After all existing loss bases have been paid off, any remaining extra contributions are incorporated into the actuarial gains or losses for the current year.

Notwithstanding the layered approach, the total UAAL payment may not be less than the required payment obtained by amortizing the entire UAAL over a 20-year period. If a plan is overfunded, the Overfunded Actuarial Accrued Liability (OAAL) is calculated annually using a 30-year open amortization period.

D. Data

The valuation is a snapshot measurement as of a single day, the valuation date, of the expected benefits to be paid by the employer to those members who have an interest in a future benefit payment. The valuation only considers members participating as of the valuation date and does not project or assume benefits for any employees not included in the membership on the valuation date. However, the contributing population of an individual employer is assumed to remain level for purposes of projecting payroll.

Thus, the measurement of the adequacy of any single employer's plan is dependent not only on the assumptions used to project benefit payments, and the plan provisions which define the benefit amounts, but also by the members actually participating on each valuation date. The total membership of all plans as of December 31, 2019 is shown in the Executive Summary of this report in the table entitled "Total System Membership as of December 31."

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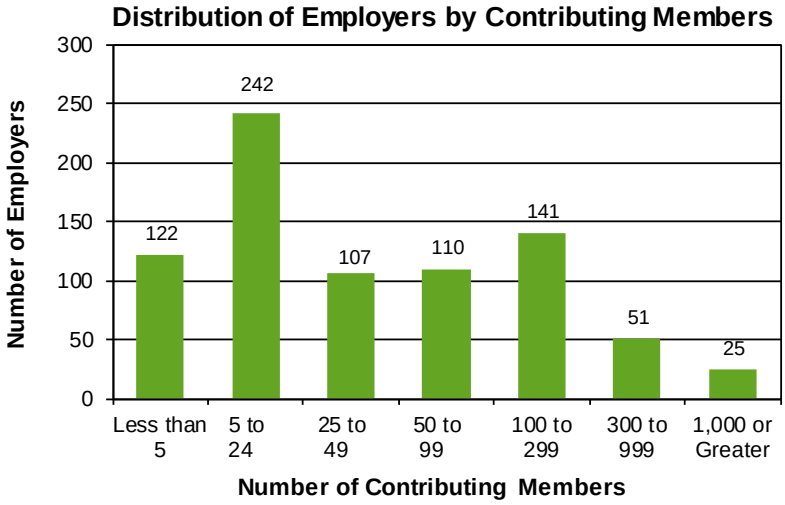
The makeup of each individual employer plan within TCDRS varies significantly, not only by benefit provisions, but also by membership size. The median number of contributing members is less than 50, so over half the participating employers have less than 50 contributing members. The following graph indicates the number of plans by size as measured by the number of contributing members.



Funded Status

One purpose of the valuation is to measure the funding status of each plan. The funding status can be determined several ways. One measurement is the Funded Ratio, which is equal to the Actuarial Value of Assets divided by the Actuarial Accrued Liability, all measured as of a single date – the valuation date.

If the Funded Ratio is less than 100%, the plan has a UAAL, or a measured shortfall from the expected accumulated prior years normal cost contributions. If the ratio is more than 100%, the plan has an OAAL, or a measured excess from the expected accumulated prior years normal cost contributions.

Differences between the Actuarial Accrued Liability and the assets arise primarily due to experience different from the assumptions, assumptions changes, and benefit changes that are applied retroactively to accrued service credits.

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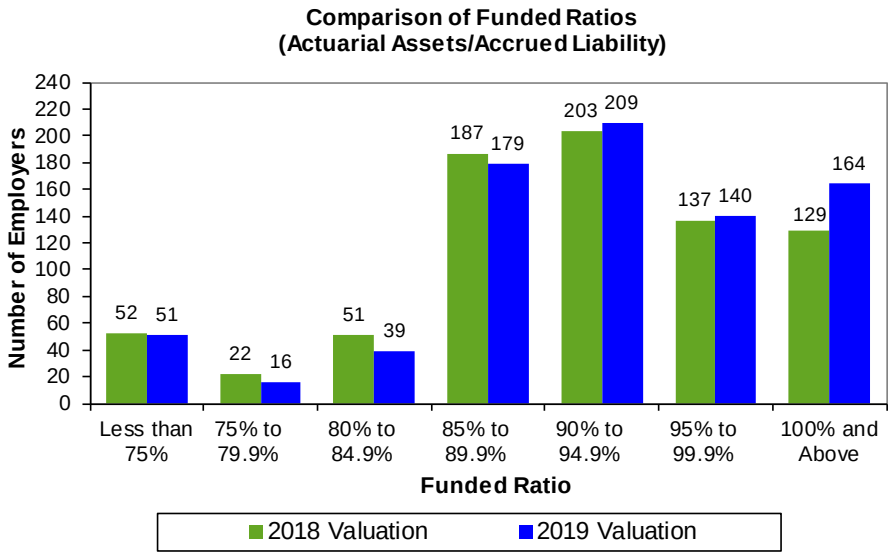
The following graph shows a comparison of the Funded Ratio for all active plans in the December 31, 2019 actuarial valuation. Note that Actuarial Assets are the sum of the actuarial value of the SAF and the ESF.



On a system-wide basis, the aggregate Funded Ratio increased from 88.5% to 89.4%.

Required Employer Contribution Rates

Another measurement of the valuation results is to study how much the required employer contribution rates have changed over the past year due to experience. The 2021 required contribution rates can also change due to changes in the benefit plan provisions; however, any plan changes will not be known until the second half of this year. Therefore, the following discussions of changes in rates only reflect experience changes. Additionally, over 250 employers have a 2020 elected rate that is greater than their 2021 required rate. If these employers maintain their elected rate in 2021 and do not elect a plan change, their actual 2021 contribution rate will not change from their 2020 rate.

As shown on the following page, 223 of the 798 active plans (27.9%) had a required contribution rate increase; 47 of the plans with an increase, (5.9% of all 798 plans), had a required contribution rate increase greater than 0.35% of pay. Most of these increases in required contribution rates were at least partially due to either payroll increases being less than assumed or a lower than expected number of retiree deaths.

Changes in the required employer contribution rates are measured from the actual 2020 required rate to the calculated required rate for 2021. The actual 2020 rate is based on the 2018 valuation, but adjusted for any benefit changes adopted January 1, 2020 or lump-sum contributions made during 2019.

The remaining 72.1% of the plans had either a decrease or no change in the required employer contribution rate since last year's valuation.

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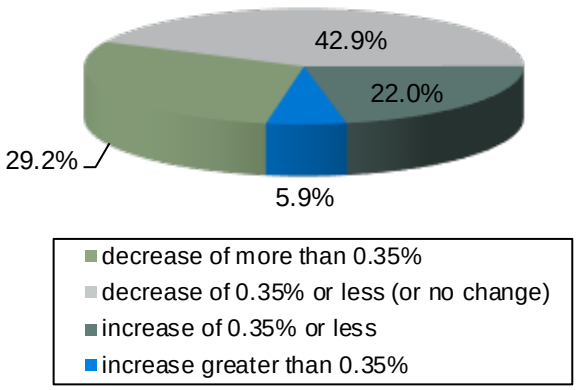
Change in Required Employer Contribution Rates
Active Plans (2019 to 2020)



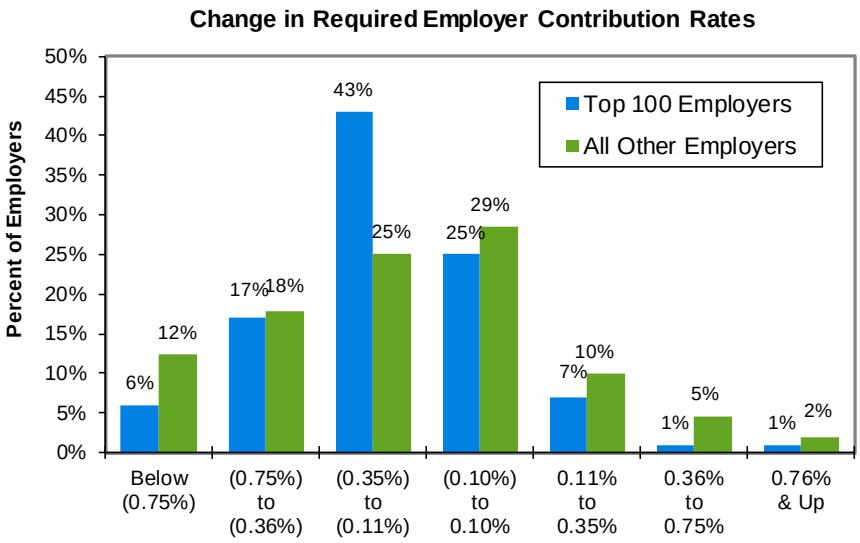
For comparison purposes, information regarding the percentage of plans with changes in required employer contribution rates from past valuations is reported below:

Valuation Year	Decrease or No Change	Increase of 0.35% or Less	Increase Greater Than 0.35%
2002	35.4	45.1	19.5
2003	92.4	6.2	1.4
2004	72.9	22.2	4.9
2005*	39.0	35.2	25.8
2006	89.4	8.4	2.2
2007	58.7	34.9	6.4
2008	19.2	14.0	66.8
2009*	67.9	27.6	4.5
2010	26.7	42.2	31.1
2011	28.7	33.6	37.7
2012	31.3	28.6	40.1
2013*	84.1	11.9	4.1
2014	81.4	15.4	3.2
2015*	58.9	17.7	23.4
2016	37.6	33.5	28.9
2017*	61.6	23.9	14.5
2018	26.2	27.0	46.8
2019	72.1	22.0	5.9

**Also reflects impact of new assumptions.*

Note: Required contribution rate changes exclude the impact of post-valuation employer-elected plan changes.

The graph below compares the required employer contribution rate change between 2020 and 2021 for the largest 100 employers (as measured by payroll) and the remaining smaller employers. As expected, there is wider variation for the smaller employers.



Note: Negative numbers (those in parentheses) indicate a decrease in the required contribution rate.

Experience Analysis – Required Contribution Rates

A detailed analysis of the rate changes was performed as part of the 2019 valuation process for each plan. There are many factors that are measured when comparing one year's expected valuation results to the actual results a year later. Appendix B lists each plan that had a significant required rate change from the 2018 to 2019 Actuarial Valuation, the amount of the rate change, and the major reasons for the change. The reasons for the changes in the required rates are discussed below.

Investment Income refers to the impact of the actual employer interest credit on an actuarial basis as compared to the assumed rate of 8.0% as reflected in the actuarial smoothing method.

Actual vs. Expected Termination refers to the impact of both the probability a member ceases active employment and whether or not they withdraw their employee contributions, thereby forfeiting their right to an employer-provided benefit.

Salary / Payroll Variation refers to the impact of how the total amount of the employer's payroll changed from the prior valuation different from what was expected based on assumptions. This includes the impact of changes in individual salary different from assumed. Greater-than-expected increases in payroll generally mean a lower contribution rate is necessary to pay off the UAAL; however, this may be offset by increases in the UAAL if individual salary increases exceed the assumption.

An **Elected Rate > Required Rate** creates gains, which have a decreasing effect on future required contribution rates.

Actual vs. Expected Retiree Mortality refers to the probability a retired member dies at a certain age. If a death occurs, this creates an actuarial gain. Otherwise, an actuarial loss occurs.

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Change in Average Entry Age refers to a shift in the makeup of the employer's membership group due to employees who left and returned, and others newly hired. Under the entry age cost method, a change in the average entry age results in a change in the employer normal cost rate.

Actual vs. Expected Active Mortality refers to the probability a non-retired member dies. More deaths than expected will generally result in a gain, creating a decrease in the required employer contribution rate, although since the active death benefit is actuarially equivalent to the member's account balance, the impact will generally be small.

Actual vs. Expected Retirement refers to the probability a non-retired member retires. More retirements than expected will generally result in a loss, creating an increase in the required employer contribution rate.

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3. Funding Adequacy Based on 2019 Results

Active Plan Funding

For active TCDRS plans, the actuarially determined required contribution rate is considered an adequate rate to fund benefits, based on the nature of the funding method and funding policy. All plans are funded based on a variable-rate method, where their contribution rate is recalculated each year.

Plans with an OAAL have a Funding Excess. The Funding Excess is the amount by which the actuarial value of assets exceeds the Actuarial Accrued Liability. The Funding Excess is recognized and amortized over a period of time. The amortization payment of the Funding Excess is treated as an offset to the required payment of the employer normal cost contribution rate. Thus, the resulting required contribution rate is less than the employer normal cost contribution rate.

Under the TCDRS funding policy, the UAAL, as of December 31, 2008, is amortized over a closed 20 years starting January 1, 2010. Subsequent changes are amortized over 20 years creating a new layer of payment, except for plan change increases which are amortized over 15 years. Extra contributions due to lump-sum contributions and elected rates greater than the required rate may be recognized over a shorter period. Any OAAL is amortized over a rolling 30 years. Since these payments are required under the TCDRS funding policy, it is our opinion that all plans are being adequately funded.

Inactive Plans

There is currently one inactive plan where neither the members nor the employer are contributing to TCDRS. The unfunded amount for this plan is currently being funded through annual transfers. It is our opinion that the annual transfers constitute adequate funding for this plan.

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4. Analysis of CSARF

The Closed Subdivision Annuity Reserve Fund (CSARF) is a pooled fund which holds the assets for current retirees of terminated employers. The majority of the Current Service Annuity Reserve Fund was reallocated to the associated active employer accounts effective January 1, 2017.

For future retirees of terminated employers, at retirement all funds will be transferred from the member's Employee Savings Fund (ESF) account into the CSARF. Additionally, if a current actively participating employer terminates in the future, the associated funds and liabilities of its retirees and beneficiaries will be transferred to the CSARF.

Each year, the actuary reviews the funding status of the pooled CSARF to determine if the fund is adequate to pay the projected payments for the retirees and beneficiaries of terminated employers. As of December 31, 2019, the value of the CSARF assets are 100.1% of the projected value of future payments for the CSARF retirees. It is our opinion that the CSARF is adequately funded and does not need additional assets at this time, as the assets and liabilities are approximately equal.

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5. Group Term Life Fund

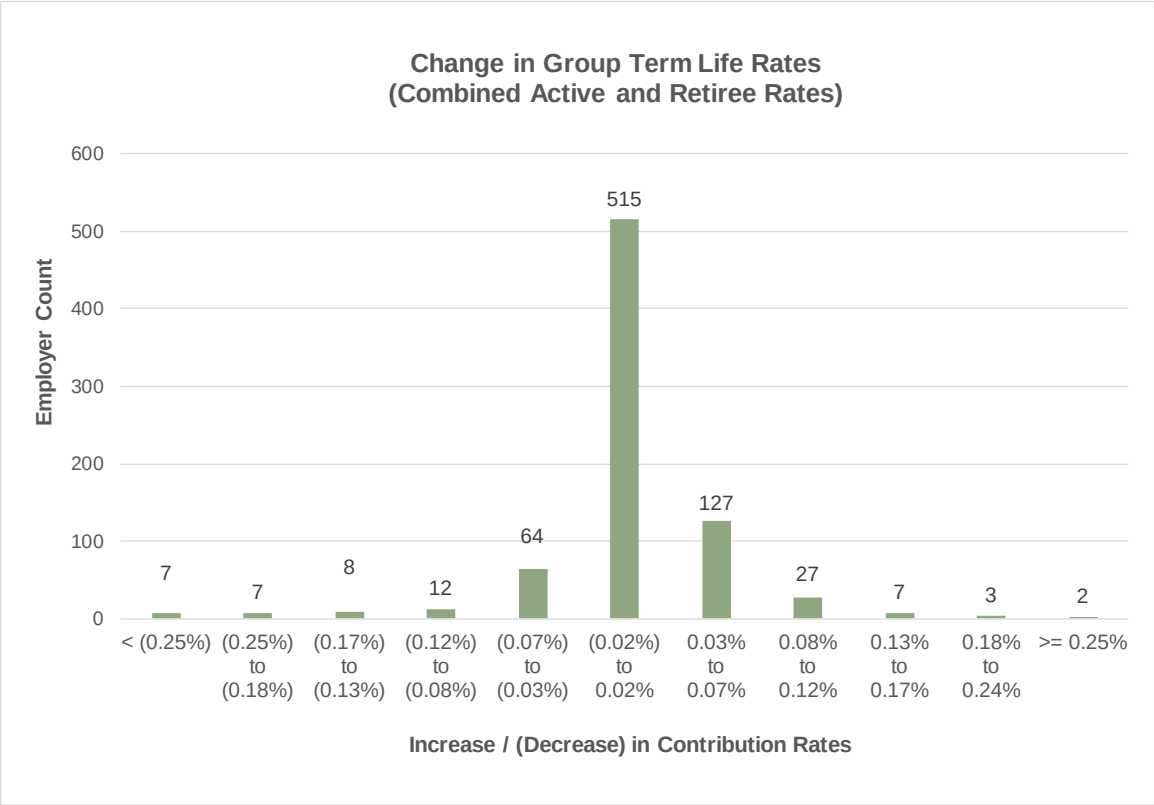
The TCDRS Act provides a group term life insurance benefit. The benefit coverage can be adopted by the employers for either their current eligible active contributing employees or for both their eligible active contributing employees and retired former employees.

Active contributing employees are insured for an amount equal to their annual rate of pay at the time of death. Retired members are insured for a fixed amount of $5,000. Life insurance benefits are paid as a lump-sum payment.

An annual valuation is performed to determine the premium rates for contributing and retired employees based on age and gender. An individual employer's premium is then based on the demographic makeup and salaries of its covered employee group.

The Group Term Life Fund (GTLF) is pooled with the TCDRS funds for investment purposes, but its benefit obligations are separate from the TCDRS obligations.

The following graph shows a comparison of the GTLF rates for all active employers, including those that do not participate in the GTLF. Overall, the calculated employer premium rates were comparable to last year. A full listing of the GTLF contribution rates is shown in Appendix C.



Group Term Life Fund Experience

The table below reports the financial condition of the GTLF as of December 31, 2018 and December 31, 2019. During 2019, the GTLF experience was negative, since the benefit payments were greater than the contributions by 7.7%. The dollar amount of the surplus increased due to the income from regular interest. The current surplus amount should be adequate to cover any adverse experience during 2020.

	For Year	
	2019	2018
1. Fund at the beginning of the year	$ 38,775,449	$ 36,127,383
2. Employer premiums paid	4,357,410	4,518,735
3. Income from regular interest	2,715,200	2,527,808
4. Total Assets Before Payments	$ 45,848,059	$ 43,173,926
5. Supplemental death benefit payments made during the year	$ 4,453,463	$ 4,398,477
6. Less payments in the year for deaths occurring in the previous year	(682,681)	(593,065)
7. Plus payments in the following year for deaths occurring in the current year	922,073	682,681
8. Total incurred death benefits (actual benefits)	$ 4,692,855	$ 4,488,093
9. Surplus at the end of the year (4. - 5.)	$ 41,394,596	$ 38,775,449
10. Ratio of incurred benefits to premiums (8. / 2.)	1.077	0.993
11. Expected benefits during following year	$ 4,354,909	$ 4,516,275
12. Ratio of ending surplus to expected benefits (9. / 11.)	9.505	8.586
Number of employees and annuitants covered at the end of the year	44,660	45,565
Number of employers participating at the end of the year	336	329
Weighted average GTL contribution rate (based on prior year's covered payroll)	0.26%	0.27%

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6. Risk Discussion

Overview

The results of any actuarial valuation are based on a set of assumptions. Although we believe the current assumptions provide a reasonable estimate of future expectations, it is almost certain that future experience will differ from the assumptions to some extent. A risk discussion is provided to each individual employer as part of the Summary Valuation Report. Additionally, TCDRS staff provides additional analysis of potential risk, such as variability of required contribution rates, to individual employers.

Factors Affecting Future Results

There are a number of factors that affect future valuation results. To the extent actual experience for these factors varies from the assumptions, this will likely cause either increases or decreases in the plan's future funding level and required contribution rate. Examples of factors that could have a significant impact on TCDRS' valuation results are:

- Investment return
- Payroll variation
- Mortality (how long retirees live)
- Termination (members leaving active employment)

For example, if actual returns fall short of the current assumption of 8% per year, this will cause an increase in the employer's required contribution rate and a decrease in the plan's funded percentage, all other things being equal. Conversely, if the return exceeds 8%, this will decrease the required contribution rate and increase the funded percentage.

Sensitivity to Future Returns

The magnitude of the increase or decrease in the required contribution rate for an individual plan is affected by its maturity level. Plans that joined TCDRS decades ago will generally have accumulated a larger amount of assets relative to their payroll and are considered more mature than younger plans that more recently joined TCDRS. Accumulating assets to pay for future benefit obligations is a good thing, but it does mean changes in the investment markets will have a larger impact on the required contribution rate for these plans as they mature.

One measure of the maturity of a plan is the ratio of assets to payroll. For TCDRS, the aggregate asset-to-payroll ratio is 4.4. In terms of the required contribution rate, a 4.4 asset-to-payroll ratio means that a -2% investment return (that is, 10% less than the assumed 8% return) translates to a 3.40% of pay increase in the required contribution rate, all other things being equal. TCDRS has a wide variety of employers, so this impact will also vary widely between individual employers.

Since TCDRS uses actuarial smoothing, the increase would not be immediate, but would occur gradually over five years and could potentially be offset, or further increased, by future investment gains or losses. Note that as TCDRS and its participating plans mature over time, the assets-to-payroll ratio will likely increase and investment swings will have an increased impact on the year-to-year changes in the required contribution rate.

It should also be noted that small employers are generally subject to greater year-to-year fluctuations in contribution rates since they tend to have greater annual fluctuations in payroll. These fluctuations can cause significant year-to-year swings in the required contribution rate, since the required contribution rate is calculated as a percentage of payroll.

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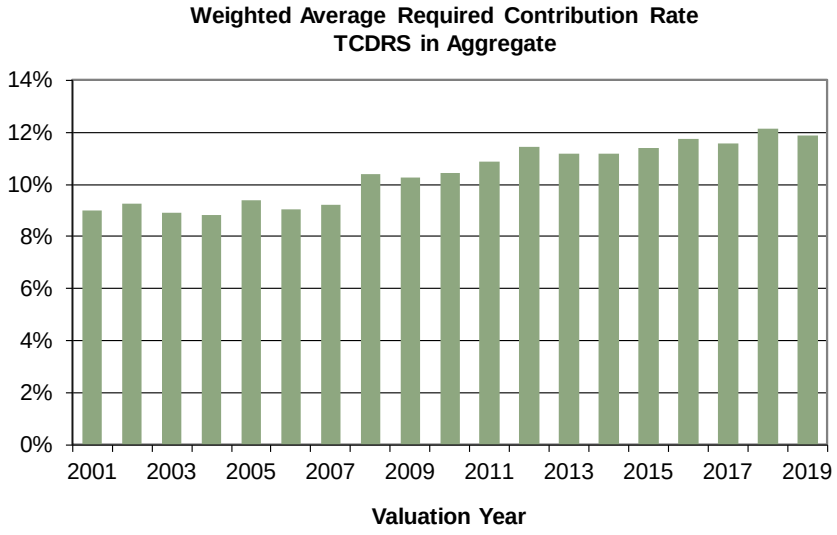
Historical Variation in Required Contribution Rate

The following graph shows how the aggregate required contribution rate has varied over the last 20 years.



Understanding and Reducing Future Risk

For employers that want to reduce future variations in their required contribution rate, one effective method is adopting an elected rate that is greater than the required contribution rate (or increasing their existing elected rate). An elected rate provides a buffer so that future adverse experience is less likely to impact the actual contribution rate paid and also provides stronger funding to the plan.

Another tool that TCDRS employers have available to mitigate increases in their required contribution rate is the ability to reduce future benefit accruals.

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7. Glossary

Accrued Benefit

The amount of an individual's benefit (whether or not vested) as of a specific date, determined in accordance with the terms of a pension plan and based on compensation and service to that date.

Actuarial Accrued Liability

That portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of pension plan benefits and expenses which is not provided for by future Normal Costs.

Actuarial Assumptions

Assumptions as to the occurrence of future events affecting pension costs, such as: mortality, termination, disablement, and retirement; changes in compensation; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the Actuarial Value of Assets; and other relevant items.

Actuarial Gain (Loss)

A measure of the difference between actual experience and that expected based on a set of Actuarial Assumptions during the period between two Actuarial Valuation dates, as determined in accordance with a particular Actuarial Cost Method.

Actuarial Present Value

The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of Actuarial Assumptions.

Actuarial Valuation

The determination, as of a Valuation Date, of the Normal Cost, Actuarial Accrued Liability, Actuarial Value of Assets, and related Actuarial Present Values for a pension plan.

Actuarial Value of Assets (or Actuarial Assets)

The value of cash, investments, and other property belonging to a pension plan, as used by the actuary for the purpose of an Actuarial Valuation.

Actuarially Equivalent

Of equal Actuarial Present Value, determined as of a given date with each value based on the same set of Actuarial Assumptions.

Average Age of Contributing Members

The average attained age as of the Valuation Date.

Average Length of Service of Contributing Members

The average length of total credited service in TCDRS as of the Valuation Date.

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Current Service Benefits

Benefits attributable to the member's accumulated deposits and a matching amount provided by the employer.

Entry Age Actuarial Cost Method

A method under which the Actuarial Present Value of the Projected Benefits of each individual included in an Actuarial Valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit ages. The portion of this Actuarial Present Value allocated to a valuation year is called the Normal Cost. The portion of this Actuarial Present Value not provided for at a Valuation Date by the Actuarial Present Value of future Normal Costs is called the Actuarial Accrued Liability.

Funded Ratio

The Actuarial Value of Assets divided by the Actuarial Accrued Liability. For example, if an employer (or the system) has a 90% Funded Ratio, it indicates the current assets are 10% less than the value of the accrued benefits.

Multiple Matching Benefits

Benefits attributable to an amount provided by the employer as a percentage of the member's accumulated deposits in excess of the Current Service Benefit matching amount.

Normal Cost

That portion of the Actuarial Present Value of pension plan benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method.

Normal Cost Contribution Rate

A rate equal to the Actuarial Present Value at hire of Projected Benefits divided by the Actuarial Present Value at hire of anticipated future compensation. It is calculated for each contributing member, and the average is determined, weighted by compensation. The Normal Cost Contribution Rate shown is this report is the total value of benefits earned as a percentage of compensation less the portion funded by the member.

Overfunded Actuarial Accrued Liability (OAAL)

The excess, if any, of the Actuarial Value of Assets over the Actuarial Accrued Liability. Standard actuarial terminology defines this as the "Funding Excess". TCDRS uses the term "Overfunded Actuarial Accrued Liability".

Plan Year

A 12-month period beginning January 1 and ending December 31.

Prior Service Benefits

Benefits attributable to an amount provided by the employer for service rendered by an employee prior to the date of participation of the employer in the System.

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Projected Benefits

Those pension plan benefit amounts which are expected to be paid at various future times under a particular set of Actuarial Assumptions, taking into account such items as the effect of advancement in age and past and anticipated future compensation and service credits.

Required Employer Contribution Rate

The sum of the employer Normal Cost Contribution Rate and the UAAL Contribution Rate. Both rates are expressed as a percent of compensation. The calculated Employer Contribution Rate will go into effect, one year after the Valuation Date.

Total Fund Value

The sum of the fund value of the ESF, SAF and CSARF as of the valuation date.

Unfunded Actuarial Accrued Liability (UAAL)

The excess, if any, of the Actuarial Accrued Liability over the Actuarial Value of Assets.

UAAL Contribution Rate

The level percent of covered payroll to amortize the UAAL over a closed period of 20 years (15 years for plan changes). If the plan has an Overfunded Actuarial Accrued Liability, it is amortized over an open period of 30 years as a negative UAAL, and the resulting negative UAAL Contribution Rate is offset against the employer Normal Cost Contribution Rate.

Valuation Date

The date upon which the Normal Cost, Actuarial Accrued Liability, and Actuarial Value of Assets are determined. Generally, the Valuation Date will coincide with the ending of a Plan Year.

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Appendix A Summary Valuation Results by Employer

Employer Number	Employer Name	Required Contribution Rate 2021	2020	Change	Funded Ratio at December 31 2019	2018	Change
638	Acton Municipal Utility District	6.64%	7.00%	(0.36%)	94%	92%	2%
789	Agua Special Utility District	3.89%	3.93%	(0.04%)	102%	101%	1%
615	Alamo Area Council of Governments	6.81%	6.95%	(0.14%)	94%	94%	0%
916	Alliance Regional Water Authority	6.82%	6.83%	(0.01%)	86%	82%	4%
100	Anderson County	13.25%	13.41%	(0.16%)	87%	86%	1%
691	Anderson County Central Appraisal District	5.95%	6.17%	(0.22%)	95%	94%	1%
101	Andrews County	15.32%	16.51%	(1.19%)	89%	85%	4%
875	Andrews County Appraisal District	10.06%	10.94%	(0.88%)	97%	98%	(1%)
684	Angelina and Nacogdoches Counties WC&ID #1	7.26%	7.38%	(0.12%)	94%	94%	0%
102	Angelina County	9.76%	9.94%	(0.18%)	93%	92%	1%
502	Angelina County Appraisal District	11.94%	12.31%	(0.37%)	93%	92%	1%
576	Angleton Drainage District	8.53%	8.63%	(0.10%)	93%	93%	0%
614	Aquilla Water Supply District - Hill County	8.22%	8.07%	0.15%	89%	88%	1%
103	Aransas County	8.75%	8.77%	(0.02%)	91%	91%	0%
459	Aransas County Appraisal District	19.96%	20.01%	(0.05%)	88%	88%	0%
668	Aransas County Navigation District	11.52%	11.61%	(0.09%)	94%	93%	1%
104	Archer County	7.10%	7.26%	(0.16%)	93%	93%	0%
503	Archer County Appraisal District	16.56%	15.84%	0.72%	91%	92%	(1%)
964	Ark-Tex Council of Governments	1.54%	1.70%	(0.16%)	111%	102%	9%
105	Armstrong County	5.50%	5.41%	0.09%	99%	99%	0%
1011	Armstrong County Appraisal District	6.48%	6.65%	(0.17%)	97%	N/A	N/A
551	Atascosa County Appraisal District	12.29%	12.14%	0.15%	89%	90%	(1%)
106	Atascosa County	6.87%	7.15%	(0.28%)	93%	92%	1%
950	Athens Municipal Water Authority	4.86%	4.67%	0.19%	93%	88%	5%
107	Austin County	7.90%	7.95%	(0.05%)	92%	92%	0%
461	Austin County Appraisal District	14.12%	14.25%	(0.13%)	91%	90%	1%
994	Austin County ECD	9.23%	9.15%	0.08%	98%	99%	(1%)
597	Bacliff Municipal Utility District	6.28%	6.41%	(0.13%)	95%	93%	2%
108	Bailey County	4.52%	4.66%	(0.14%)	94%	94%	0%
945	Ballinger Memorial Hospital District	3.55%	3.56%	(0.01%)	86%	88%	(2%)
109	Bandera County	10.57%	10.81%	(0.24%)	89%	89%	0%
918	Bastrop Central Appraisal District	9.11%	9.07%	0.04%	75%	69%	6%
110	Bastrop County	10.50%	10.78%	(0.28%)	89%	89%	0%
812	Bastrop County Emergency Services District #1	8.52%	8.49%	0.03%	97%	99%	(2%)
915	Bastrop County Emergency Services District #2	7.48%	7.67%	(0.19%)	95%	95%	0%
398	Bastrop County Water Control and Improvement District 2	7.31%	7.58%	(0.27%)	69%	51%	18%
111	Baylor County	12.13%	12.61%	(0.48%)	89%	93%	(4%)
685	Baylor County Appraisal District	4.06%	4.43%	(0.37%)	100%	99%	1%
613	Bayview Irrigation District #11	3.66%	3.61%	0.05%	98%	99%	(1%)
690	Bayview Municipal Utility District	0.00%	0.07%	(0.07%)	130%	130%	0%
112	Bee County	5.55%	5.57%	(0.02%)	99%	99%	0%
113	Bell County	14.14%	14.10%	0.04%	87%	86%	1%
506	Bell County Appraisal District	11.93%	11.65%	0.28%	90%	89%	1%
418	Bell County WC&ID #1	5.48%	5.85%	(0.37%)	102%	101%	1%
378	Bell County WC&ID 3	3.98%	4.07%	(0.09%)	76%	67%	9%
708	Benbrook Water Authority	8.28%	8.10%	0.18%	92%	91%	1%
472	Bexar Appraisal District	11.91%	12.91%	(1.00%)	96%	95%	1%
114	Bexar County	13.63%	13.86%	(0.23%)	87%	86%	1%
861	Bexar County Emergency Service District No.2	7.73%	7.69%	0.04%	78%	78%	0%
373	Bexar County Emergency Services District #10	2.01%	2.12%	(0.11%)	66%	N/A	N/A

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Employer Number	Employer Name	Required Contribution Rate 2021	2020	Change	Funded Ratio at December 31 2019	2018	Change
1001	Bexar County Emergency Services District #6	6.37%	6.38%	(0.01%)	83%	58%	25%
828	Bexar County Emergency Services District No.7	8.68%	8.90%	(0.22%)	92%	89%	3%
979	Bexar County Emergency Services District No.8	7.51%	7.39%	0.12%	88%	81%	7%
544	Bexar County WC&ID #10	2.63%	2.30%	0.33%	102%	100%	2%
716	Bexar Metro 9-1-1 Network District	0.00%	0.00%	0.00%	122%	120%	2%
737	Bexar-Medina-Atascosa WCID #1	6.74%	7.27%	(0.53%)	101%	98%	3%
616	Bistone Municipal WSD - Limestone County	11.47%	11.20%	0.27%	93%	93%	0%
115	Blanco County	7.47%	7.64%	(0.17%)	93%	93%	0%
1016	Blanco County Emergency Services District No. 2	1.68%	1.63%	0.05%	78%	55%	23%
965	Bluebonnet Groundwater Conservation District	2.20%	2.21%	(0.01%)	90%	85%	5%
116	Borden County	14.53%	14.76%	(0.23%)	90%	90%	0%
525	Borden County Appraisal District	7.44%	7.48%	(0.04%)	113%	115%	(2%)
117	Bosque County	4.11%	4.22%	(0.11%)	101%	101%	0%
521	Bosque County Central Appraisal District	8.96%	9.52%	(0.56%)	97%	97%	0%
118	Bowie County	12.63%	12.42%	0.21%	89%	89%	0%
119	Brazoria County	11.82%	12.08%	(0.26%)	89%	88%	1%
508	Brazoria County Appraisal District	11.90%	12.14%	(0.24%)	90%	89%	1%
413	Brazoria County Cons. Recl. District #3	18.15%	18.55%	(0.40%)	85%	85%	0%
424	Brazoria County Drainage District #4	8.58%	8.49%	0.09%	101%	101%	0%
681	Brazoria County Drainage District #5	3.31%	3.25%	0.06%	99%	100%	(1%)
1050	Brazoria County Emergency Services District No. 3	8.84%	8.90%	(0.06%)	50%	N/A	N/A
689	Brazos Central Appraisal District	15.79%	16.03%	(0.24%)	86%	86%	0%
120	Brazos County	14.06%	14.42%	(0.36%)	87%	86%	1%
600	Brazos County ECD	8.66%	8.61%	0.05%	94%	94%	0%
849	Brazos Regional Public Utility Agency	8.05%	7.64%	0.41%	89%	87%	2%
744	Brazos River Authority	7.57%	7.50%	0.07%	93%	93%	0%
967	Brazos Transit District	1.68%	1.87%	(0.19%)	108%	105%	3%
806	Brazos Valley Council of Governments	6.12%	6.65%	(0.53%)	92%	87%	5%
809	Brazos Valley GCD	12.39%	12.34%	0.05%	99%	99%	0%
121	Brewster County	10.54%	10.39%	0.15%	89%	89%	0%
581	Brewster County Appraisal District	4.71%	5.11%	(0.40%)	105%	105%	0%
745	Bright Star-Salem Special Utility District	4.69%	5.00%	(0.31%)	112%	112%	0%
122	Briscoe County	7.11%	6.92%	0.19%	96%	97%	(1%)
1052	Brookeland Fresh Water Supply District	5.62%	5.74%	(0.12%)	41%	N/A	N/A
876	Brookesmith Special Utility District	1.93%	1.91%	0.02%	91%	89%	2%
123	Brooks County	4.02%	4.04%	(0.02%)	103%	102%	1%
554	Brookshire - Katy Drainage District	7.30%	8.02%	(0.72%)	89%	87%	2%
522	Brookshire Municipal Water District	1.39%	5.17%	(3.78%)	104%	99%	5%
124	Brown County	7.61%	8.00%	(0.39%)	91%	90%	1%
702	Brownsville Irrigation District	2.65%	3.19%	(0.54%)	98%	97%	1%
1055	Brush Country Groundwater Conservation District	7.12%	7.42%	(0.30%)	40%	N/A	N/A
642	Brushy Creek MUD - Williamson County	6.64%	6.38%	0.26%	97%	98%	(1%)
125	Burleson County	6.53%	7.02%	(0.49%)	92%	92%	0%
978	Burleson County Appraisal District	5.54%	6.22%	(0.68%)	88%	75%	13%
609	Burnet Central Appraisal District	16.16%	19.32%	(3.16%)	91%	87%	4%
126	Burnet County	11.25%	11.30%	(0.05%)	87%	85%	2%
127	Caldwell County	4.54%	4.40%	0.14%	96%	97%	(1%)
718	Caldwell County Appraisal District	9.32%	9.49%	(0.17%)	89%	88%	1%
128	Calhoun County	11.07%	11.01%	0.06%	93%	92%	1%
709	Calhoun County Appraisal District	11.70%	11.51%	0.19%	89%	87%	2%
788	Calhoun County E911 ECD	11.76%	11.81%	(0.05%)	89%	87%	2%
129	Callahan County	4.33%	4.82%	(0.49%)	97%	96%	1%
542	Callahan County Appraisal District	5.03%	4.97%	0.06%	97%	97%	0%
130	Cameron County	10.49%	10.56%	(0.07%)	91%	90%	1%
618	Cameron County Appraisal District	10.79%	11.06%	(0.27%)	93%	92%	1%

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Employer Number	Employer Name	Required Contribution Rate 2021	2020	Change	Funded Ratio at December 31 2019	2018	Change
692	Cameron County Drainage District #1	3.68%	3.64%	0.04%	98%	98%	0%
664	Cameron County Drainage District #3	0.42%	0.81%	(0.39%)	112%	111%	1%
686	Cameron County Drainage District #5	8.38%	8.50%	(0.12%)	95%	95%	0%
851	Cameron County ECD	14.22%	14.72%	(0.50%)	84%	98%	(14%)
462	Cameron County Irrigation District #2	3.87%	4.27%	(0.40%)	97%	96%	1%
590	Cameron County Irrigation District #6	5.79%	6.03%	(0.24%)	97%	96%	1%
900	Cameron County Regional Mobility Authority	9.59%	9.58%	0.01%	91%	88%	3%
670	Camp Central Appraisal District	6.64%	6.41%	0.23%	98%	99%	(1%)
131	Camp County	12.32%	12.55%	(0.23%)	89%	88%	1%
367	Caney Creek Municipal Utility District	2.51%	2.55%	(0.04%)	89%	81%	8%
379	Canyon Lake Community Library District	2.11%	2.44%	(0.33%)	87%	48%	39%
1021	Canyon Regional Water Authority	6.40%	6.68%	(0.28%)	16%	N/A	N/A
132	Carson County	11.91%	11.81%	0.10%	94%	93%	1%
133	Cass County	11.15%	11.28%	(0.13%)	91%	90%	1%
610	Cass County Appraisal District	7.26%	7.30%	(0.04%)	99%	96%	3%
134	Castro County	10.69%	11.25%	(0.56%)	93%	91%	2%
719	Central Appraisal District of Bandera County	9.54%	10.05%	(0.51%)	94%	93%	1%
635	Central Appraisal District of Johnson County	11.17%	11.44%	(0.27%)	93%	92%	1%
602	Central Appraisal District of Taylor County	13.61%	14.87%	(1.26%)	89%	86%	3%
862	Central Texas Groundwater Conservation District	9.94%	10.04%	(0.10%)	93%	91%	2%
712	Central Texas Regional Mobility Authority	11.93%	12.04%	(0.11%)	102%	102%	0%
648	Central WC&ID - Angelina County	3.41%	5.75%	(2.34%)	101%	92%	9%
135	Chambers County	13.06%	13.65%	(0.59%)	88%	88%	0%
531	Chambers County Appraisal District	6.82%	7.50%	(0.68%)	103%	107%	(4%)
548	Chambers County Public Hospital District	6.56%	6.38%	0.18%	91%	90%	1%
136	Cherokee County	8.20%	8.37%	(0.17%)	92%	92%	0%
137	Childress County	1.33%	1.75%	(0.42%)	104%	100%	4%
511	Childress County Appraisal District	1.68%	7.09%	(5.41%)	100%	90%	10%
582	Childress County Hospital District	4.55%	4.47%	0.08%	96%	96%	0%
138	Clay County	8.98%	11.77%	(2.79%)	94%	88%	6%
485	Clay County Appraisal District	36.25%	35.83%	0.42%	77%	76%	1%
703	Coastal Bend Groundwater Conservation District	5.69%	5.69%	0.00%	107%	108%	(1%)
722	Coastal Plains GCD	11.99%	12.01%	(0.02%)	93%	92%	1%
139	Cochran County	5.88%	7.90%	(2.02%)	100%	98%	2%
477	Cochran County Appraisal District	0.00%	0.00%	0.00%	123%	124%	(1%)
751	Coke County Appraisal District	9.80%	9.68%	0.12%	94%	94%	0%
140	Coke County	14.52%	15.21%	(0.69%)	90%	89%	1%
946	Coke County S&WCD #219	3.19%	3.37%	(0.18%)	97%	93%	4%
141	Coleman County	5.13%	5.50%	(0.37%)	99%	98%	1%
142	Collin County	6.86%	6.92%	(0.06%)	100%	98%	2%
457	Collin County Central Appraisal District	8.83%	8.82%	0.01%	101%	100%	1%
143	Collingsworth County	10.36%	10.16%	0.20%	91%	90%	1%
961	Collingsworth County Appraisal District	8.71%	8.80%	(0.09%)	113%	116%	(3%)
144	Colorado County	10.65%	10.98%	(0.33%)	91%	90%	1%
623	Comal Appraisal District	12.37%	13.05%	(0.68%)	90%	89%	1%
145	Comal County	11.36%	11.45%	(0.09%)	87%	86%	1%
775	Comal County Emergency Services District #3	8.73%	8.88%	(0.15%)	88%	85%	3%
996	Comanche Central Appraisal District	9.56%	10.57%	(1.01%)	9%	N/A	N/A
146	Comanche County	10.69%	10.64%	0.05%	85%	84%	1%
762	Combined Consumers Special Utility District	10.36%	10.61%	(0.25%)	79%	76%	3%
366	Concho County Appraisal District	9.86%	11.36%	(1.50%)	114%	78%	36%
147	Concho County	7.44%	7.52%	(0.08%)	97%	96%	1%
636	Concho County Hospital District	3.59%	3.72%	(0.13%)	96%	95%	1%
759	Concho Valley Council of Governments	10.00%	10.58%	(0.58%)	97%	96%	1%
148	Cooke County	7.83%	7.76%	0.07%	95%	95%	0%

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487	Cooke County Appraisal District	14.53%	14.36%	0.17%	89%	89%	0%
149	Coryell County	10.12%	10.49%	(0.37%)	92%	91%	1%
150	Cottle County	1.66%	2.21%	(0.55%)	105%	102%	3%
727	Cow Creek Groundwater Conservation District	5.70%	5.74%	(0.04%)	97%	96%	1%
151	Crane County	16.36%	18.90%	(2.54%)	93%	92%	1%
392	Crane County Appraisal District	8.87%	8.76%	0.11%	106%	109%	(3%)
757	Crane County Hospital District	9.37%	9.47%	(0.10%)	90%	88%	2%
152	Crockett County	10.38%	10.81%	(0.43%)	87%	86%	1%
907	Crockett County Appraisal District	7.97%	7.95%	0.02%	92%	90%	2%
409	Crockett County WC&ID #1	2.46%	2.80%	(0.34%)	102%	101%	1%
153	Crosby County	8.70%	11.05%	(2.35%)	94%	89%	5%
532	Crosby County Appraisal District	0.00%	0.67%	(0.67%)	120%	122%	(2%)
603	Crosby Municipal Utility District	4.83%	4.18%	0.65%	102%	104%	(2%)
710	Cross Roads Special Utility District	2.26%	2.66%	(0.40%)	106%	101%	5%
902	Crystal Clear Special Utility District	2.51%	3.06%	(0.55%)	90%	78%	12%
154	Culberson County	7.37%	7.29%	0.08%	92%	93%	(1%)
1000	Cypress Springs Special Utility District	10.92%	11.07%	(0.15%)	29%	18%	11%
155	Dallam County	16.84%	16.39%	0.45%	88%	87%	1%
771	Dallam County Appraisal District	7.21%	7.33%	(0.12%)	93%	92%	1%
467	Dallas Central Appraisal District	20.36%	19.99%	0.37%	88%	87%	1%
156	Dallas County	13.09%	13.36%	(0.27%)	88%	87%	1%
430	Dallas County Park Cities MUD	10.49%	10.52%	(0.03%)	93%	92%	1%
157	Dawson County	5.97%	6.28%	(0.31%)	98%	98%	0%
463	Dawson County Central Appraisal District	9.11%	9.08%	0.03%	97%	97%	0%
158	Deaf Smith County	11.30%	11.68%	(0.38%)	92%	91%	1%
578	Deaf Smith County Hospital District	2.55%	2.78%	(0.23%)	99%	98%	1%
363	Deep East Texas Council of Governments	6.80%	6.71%	0.09%	65%	53%	12%
159	Delta County	3.45%	4.08%	(0.63%)	100%	99%	1%
855	Delta County Appraisal District	7.37%	7.42%	(0.05%)	90%	89%	1%
734	Delta County Municipal Utility District	2.81%	2.94%	(0.13%)	106%	107%	(1%)
732	Delta Lake Irrigation District	3.33%	3.75%	(0.42%)	97%	92%	5%
583	Denco Area 9-1-1 District - Denton County	6.73%	6.86%	(0.13%)	101%	101%	0%
482	Denton Central Appraisal District	9.02%	9.27%	(0.25%)	98%	98%	0%
160	Denton County	13.61%	13.78%	(0.17%)	86%	85%	1%
1005	Denton County Fresh Water Supply District #10	8.24%	8.19%	0.05%	54%	26%	28%
758	Denton County Fresh Water Supply District 1A	6.97%	6.78%	0.19%	105%	107%	(2%)
783	Denton County Transportation Authority	6.23%	6.31%	(0.08%)	91%	90%	1%
161	DeWitt County	3.86%	4.25%	(0.39%)	99%	98%	1%
466	DeWitt County Appraisal District	8.49%	9.21%	(0.72%)	95%	95%	0%
162	Dickens County	9.23%	9.76%	(0.53%)	92%	91%	1%
764	Dickens County Appraisal District	8.46%	8.44%	0.02%	97%	97%	0%
163	Dimmit County	6.19%	6.64%	(0.45%)	109%	105%	4%
164	Donley County	5.72%	5.68%	0.04%	92%	92%	0%
165	Duval County	11.04%	10.66%	0.38%	92%	88%	4%
929	Duval County Appraisal District	7.95%	8.82%	(0.87%)	149%	124%	25%
880	Duval County Groundwater Conservation District	7.72%	8.04%	(0.32%)	91%	89%	2%
879	East Fork Special Utility District	14.34%	14.38%	(0.04%)	72%	66%	6%
376	East Harris County ESJPB	7.32%	7.24%	0.08%	98%	101%	(3%)
825	East Medina County Special Utility District	4.28%	4.28%	0.00%	91%	92%	(1%)
166	Eastland County	12.16%	12.19%	(0.03%)	87%	86%	1%
593	Eastland County Appraisal District	15.40%	15.19%	0.21%	86%	86%	0%
167	Ector County	17.95%	19.10%	(1.15%)	86%	86%	0%
939	Ector County Appraisal District	8.63%	9.76%	(1.13%)	102%	96%	6%
580	Ector County Hospital District	7.14%	7.43%	(0.29%)	90%	89%	1%
448	Edwards Aquifer Authority - Bexar County	9.33%	9.43%	(0.10%)	91%	90%	1%

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628	Edwards Central Appraisal District	2.07%	1.79%	0.28%	156%	159%	(3%)
168	Edwards County	8.28%	9.01%	(0.73%)	97%	94%	3%
819	El Paso Central Appraisal District	10.13%	10.10%	0.03%	85%	82%	3%
170	El Paso County	18.01%	17.90%	0.11%	86%	85%	1%
567	El Paso County 9-1-1 District	17.17%	17.71%	(0.54%)	86%	84%	2%
1013	El Paso County Emergency Services District #1	6.40%	6.71%	(0.31%)	45%	20%	25%
936	El Paso County Emergency Services District #2	9.52%	9.36%	0.16%	94%	92%	2%
541	El Paso County Hospital District	7.57%	7.84%	(0.27%)	88%	87%	1%
1004	El Paso County Water Improvement District No. 1	3.32%	3.13%	0.19%	49%	61%	(12%)
963	El Paso Mental Health and Mental Retardation	4.03%	4.11%	(0.08%)	80%	71%	9%
395	Electra Housing Authority	14.14%	13.70%	0.44%	83%	54%	29%
976	Ellis Appraisal District	13.72%	14.61%	(0.89%)	84%	81%	3%
169	Ellis County	11.19%	11.58%	(0.39%)	89%	87%	2%
859	Emerald Bay Municipal Utility District	1.41%	1.37%	0.04%	126%	131%	(5%)
624	ECD of Ector County	5.42%	5.71%	(0.29%)	109%	108%	1%
171	Erath County	10.57%	11.09%	(0.52%)	92%	91%	1%
850	Erath County Appraisal District	13.92%	13.97%	(0.05%)	65%	59%	6%
172	Falls County	10.61%	10.93%	(0.32%)	88%	88%	0%
563	Falls County Appraisal District	7.48%	7.01%	0.47%	101%	107%	(6%)
644	Fannin Central Appraisal District	9.52%	9.98%	(0.46%)	93%	91%	2%
173	Fannin County	11.56%	11.51%	0.05%	91%	90%	1%
174	Fayette County	14.82%	14.87%	(0.05%)	86%	89%	(3%)
951	Fern Bluff Municipal Utility District	8.86%	8.94%	(0.08%)	76%	78%	(2%)
175	Fisher County	6.73%	7.00%	(0.27%)	95%	94%	1%
432	Fisher County Hospital District	2.31%	2.25%	0.06%	96%	96%	0%
176	Floyd County	7.43%	7.08%	0.35%	98%	99%	(1%)
360	Foard County	5.36%	5.66%	(0.30%)	101%	96%	5%
474	Fort Bend Central Appraisal District	11.67%	11.73%	(0.06%)	93%	91%	2%
178	Fort Bend County	12.33%	12.49%	(0.16%)	88%	87%	1%
390	Fort Bend County Emergency Services District #4	6.94%	6.51%	0.43%	96%	9%	87%
974	Fort Bend County Emergency Services District 2	6.17%	6.07%	0.10%	70%	64%	6%
782	Fort Bend County WC&ID #2	7.62%	7.85%	(0.23%)	93%	90%	3%
932	Fort Clark Municipal Utility District	3.96%	3.90%	0.06%	83%	73%	10%
860	Fort Griffin Special Utility District	2.42%	2.45%	(0.03%)	82%	65%	17%
769	Four Way Special Utility District	4.14%	4.25%	(0.11%)	100%	116%	(16%)
179	Franklin County	9.77%	10.24%	(0.47%)	93%	92%	1%
1038	Freer Water Control & Improvement District	8.28%	9.74%	(1.46%)	29%	N/A	N/A
180	Freestone County	18.70%	18.25%	0.45%	83%	82%	1%
693	Freestone County Appraisal District	11.11%	11.73%	(0.62%)	95%	93%	2%
181	Frio County	9.49%	9.23%	0.26%	92%	91%	1%
509	Frio County Appraisal District	17.50%	16.87%	0.63%	87%	87%	0%
182	Gaines County	6.35%	6.30%	0.05%	98%	98%	0%
761	Gaines County Appraisal District	6.30%	6.51%	(0.21%)	94%	93%	1%
546	Galveston Central Appraisal District	20.92%	20.87%	0.05%	88%	88%	0%
183	Galveston County	11.92%	12.26%	(0.34%)	91%	90%	1%
547	Galveston County Consolidated Drainage District	15.00%	14.78%	0.22%	91%	91%	0%
464	Galveston County Drainage District #1	9.65%	9.37%	0.28%	94%	95%	(1%)
433	Galveston County Drainage District #2	14.09%	14.68%	(0.59%)	95%	92%	3%
589	Galveston County ECD	12.96%	13.64%	(0.68%)	92%	91%	1%
821	Galveston County Fresh Water Supp. District #6	5.74%	5.86%	(0.12%)	84%	80%	4%
752	Galveston County Health District	2.26%	2.21%	0.05%	107%	107%	0%
1020	Galveston County Water Control & Improvement District Nc	9.76%	9.33%	0.43%	51%	31%	20%
407	Galveston County WC&ID #1	11.54%	11.29%	0.25%	92%	92%	0%
473	Garza Central Appraisal District	13.72%	13.68%	0.04%	87%	88%	(1%)
184	Garza County	5.09%	6.02%	(0.93%)	100%	99%	1%

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908	Garza County Health Care District	10.38%	10.94%	(0.56%)	85%	83%	2%
885	Gillespie Central Appraisal District	8.52%	8.78%	(0.26%)	89%	83%	6%
185	Gillespie County	9.76%	10.76%	(1.00%)	96%	93%	3%
955	Gillespie County S&WCD	4.80%	4.80%	0.00%	92%	91%	1%
186	Glasscock County	8.85%	9.01%	(0.16%)	101%	99%	2%
942	Glasscock County Appraisal District	9.59%	9.36%	0.23%	92%	93%	(1%)
187	Goliad County	4.75%	6.16%	(1.41%)	101%	97%	4%
498	Gonzales County Appraisal District	13.42%	13.17%	0.25%	90%	88%	2%
188	Gonzales County	15.61%	15.74%	(0.13%)	83%	81%	2%
886	Graham Regional Medical Center	1.79%	2.03%	(0.24%)	101%	98%	3%
189	Gray County	8.34%	9.07%	(0.73%)	95%	92%	3%
518	Gray County Appraisal District	13.13%	13.06%	0.07%	92%	92%	0%
475	Grayson Central Appraisal District	12.52%	13.24%	(0.72%)	90%	89%	1%
190	Grayson County	9.80%	9.97%	(0.17%)	88%	86%	2%
528	Greater Harris County 9-1-1 Emergency Network	12.54%	12.74%	(0.20%)	93%	92%	1%
429	Greenbelt M&IWA - Donley County	8.75%	9.40%	(0.65%)	96%	94%	2%
191	Gregg County	11.44%	11.86%	(0.42%)	92%	91%	1%
192	Grimes County	8.21%	8.15%	0.06%	94%	93%	1%
483	Grimes County Appraisal District	10.07%	10.31%	(0.24%)	96%	95%	1%
587	Guadalupe Appraisal District	12.45%	12.67%	(0.22%)	89%	88%	1%
193	Guadalupe County	10.69%	11.00%	(0.31%)	89%	87%	2%
380	Guadalupe County GWCD	7.13%	7.39%	(0.26%)	98%	102%	(4%)
388	Guadalupe-Blanco River Authority	7.09%	7.17%	(0.08%)	38%	N/A	N/A
526	Gulf Coast Water Authority - Galveston County	8.13%	8.96%	(0.83%)	94%	92%	2%
194	Hale County	16.67%	17.70%	(1.03%)	85%	84%	1%
195	Hall County	10.54%	10.58%	(0.04%)	88%	87%	1%
787	Hall County Appraisal District	1.99%	2.23%	(0.24%)	106%	104%	2%
196	Hamilton County	6.49%	6.63%	(0.14%)	94%	93%	1%
1071	Hamilton County Appraisal District	8.55%	8.29%	0.26%	26%	N/A	N/A
197	Hansford County	10.23%	10.97%	(0.74%)	94%	93%	1%
585	Hansford County Hospital District	3.82%	4.16%	(0.34%)	94%	92%	2%
198	Hardeman County	3.95%	4.05%	(0.10%)	100%	100%	0%
199	Hardin County	13.88%	14.30%	(0.42%)	88%	86%	2%
527	Hardin County Appraisal District	9.97%	10.67%	(0.70%)	97%	97%	0%
887	Hardin County Emergency Services District # 2	4.40%	4.62%	(0.22%)	65%	33%	32%
571	Harlingen Irrigation District Cameron County #1	2.11%	2.60%	(0.49%)	101%	99%	2%
200	Harris County	14.61%	14.92%	(0.31%)	88%	88%	0%
598	Harris County Appraisal District	14.59%	15.10%	(0.51%)	92%	90%	2%
382	Harris County Emergency Services District #24	6.75%	6.86%	(0.11%)	102%	101%	1%
888	Harris County Emergency Services District #29	4.15%	4.11%	0.04%	67%	54%	13%
944	Harris County Emergency Services District #48	5.16%	5.16%	0.00%	92%	90%	2%
835	Harris County Emergency Services District #50	6.95%	6.91%	0.04%	96%	91%	5%
374	Harris County Emergency Services District 10	6.85%	6.88%	(0.03%)	95%	94%	1%
985	Harris County Emergency Services District #12	9.76%	10.78%	(1.02%)	95%	78%	17%
975	Harris County Emergency Services District 17	7.13%	6.83%	0.30%	80%	82%	(2%)
988	Harris County Emergency Services District #9	9.10%	13.52%	(4.42%)	41%	99%	(58%)
842	Harris County ESD No. 13	9.12%	9.31%	(0.19%)	93%	89%	4%
948	Harris County ESD No. 46	6.51%	6.75%	(0.24%)	101%	93%	8%
364	Harris County Fresh Water Supply District 61	7.37%	7.38%	(0.01%)	59%	41%	18%
797	Harris County Housing Authority	6.75%	6.69%	0.06%	114%	114%	0%
903	Harris County Sports & Convention Corporation	8.08%	11.76%	(3.68%)	96%	93%	3%
569	Harris County WC&ID #1	7.04%	8.04%	(1.00%)	98%	97%	1%
877	Harris County WC&ID #36	21.42%	20.82%	0.60%	57%	50%	7%
625	Harris County WC&ID #50	5.91%	6.74%	(0.83%)	89%	87%	2%
201	Harrison County	11.56%	12.23%	(0.67%)	91%	90%	1%

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202	Hartley County	12.98%	12.64%	0.34%	92%	92%	0%
520	Hartley County Appraisal District	14.66%	11.69%	2.97%	87%	86%	1%
203	Haskell County	8.21%	8.45%	(0.24%)	92%	90%	2%
552	Haskell Memorial Hospital District	3.06%	3.11%	(0.05%)	103%	102%	1%
204	Hays County	13.04%	13.51%	(0.47%)	86%	85%	1%
878	Hays County Emergency Services District #5	11.55%	11.53%	0.02%	67%	74%	(7%)
799	Hays County Emergency Services District #6	7.99%	7.86%	0.13%	85%	84%	1%
826	Hays County Emergency Services District #8	13.18%	13.53%	(0.35%)	57%	47%	10%
943	Heart of Texas Council of Governments	7.15%	7.15%	0.00%	72%	66%	6%
205	Hemphill County	0.00%	0.56%	(0.56%)	116%	115%	1%
640	Hemphill County Appraisal District	9.14%	9.56%	(0.42%)	102%	101%	1%
529	Hemphill County Hospital District	8.33%	8.29%	0.04%	98%	98%	0%
839	Hemphill County UWCD	2.53%	2.62%	(0.09%)	111%	111%	0%
206	Henderson County	14.07%	15.02%	(0.95%)	88%	86%	2%
746	Henderson County 9-1-1 Comm. District	0.00%	11.18%	(11.18%)	159%	98%	61%
704	Henderson County Appraisal District	16.26%	15.78%	0.48%	85%	83%	2%
414	Hidalgo and Cameron Counties Irr. District #9	1.75%	2.03%	(0.28%)	107%	107%	0%
207	Hidalgo County	12.50%	12.73%	(0.23%)	87%	86%	1%
516	Hidalgo County Appraisal District	12.85%	12.82%	0.03%	89%	89%	0%
401	Hidalgo County Drainage District #1	11.74%	11.85%	(0.11%)	88%	87%	1%
1006	Hidalgo County Emergency Services District No. 2	2.40%	2.40%	0.00%	74%	44%	30%
713	Hidalgo County Irrigation District #1	7.73%	7.80%	(0.07%)	87%	85%	2%
438	Hidalgo County Irrigation District #2	3.36%	4.30%	(0.94%)	100%	97%	3%
486	Hidalgo County Irrigation District #6	4.69%	4.50%	0.19%	102%	102%	0%
992	Hidalgo Municipal Utility District #1	2.91%	2.99%	(0.08%)	87%	82%	5%
674	High Plains Underground WCD # 1	2.78%	2.76%	0.02%	106%	106%	0%
1019	High Point Special Utility District	9.60%	7.54%	2.06%	42%	153%	(111%)
208	Hill County	9.81%	10.05%	(0.24%)	93%	92%	1%
209	Hockley County	14.00%	13.89%	0.11%	90%	89%	1%
728	Hockley County Appraisal District	11.70%	11.95%	(0.25%)	88%	87%	1%
971	Hood County Appraisal District	11.62%	12.21%	(0.59%)	76%	75%	1%
210	Hood County	9.12%	9.39%	(0.27%)	98%	97%	1%
211	Hopkins County	14.14%	14.96%	(0.82%)	88%	87%	1%
661	Hopkins County Appraisal District	3.47%	4.80%	(1.33%)	107%	101%	6%
1029	Housing Authority of Starr County	4.64%	4.90%	(0.26%)	31%	N/A	N/A
909	Housing Authority of the City of Edinburg Texas	6.15%	6.86%	(0.71%)	109%	102%	7%
1036	Housing Authority of the City of Kirbyville	9.06%	9.06%	0.00%	45%	N/A	N/A
1003	Housing Authority of the City of Knox City	11.12%	11.21%	(0.09%)	46%	26%	20%
917	Housing Authority of the City of Mercedes Texas	9.32%	9.29%	0.03%	77%	84%	(7%)
1002	Housing Authority of the City of Munday	6.73%	7.49%	(0.76%)	64%	45%	19%
1010	Housing Authority of Travis County	6.78%	6.83%	(0.05%)	58%	32%	26%
212	Houston County	6.13%	6.26%	(0.13%)	94%	94%	0%
694	Houston County Appraisal District	10.46%	10.58%	(0.12%)	88%	87%	1%
213	Howard County	12.27%	12.88%	(0.61%)	91%	88%	3%
214	Hudspeth County	4.39%	4.21%	0.18%	103%	104%	(1%)
215	Hunt County	10.75%	10.86%	(0.11%)	90%	90%	0%
749	Hunt County Appraisal District	10.97%	11.77%	(0.80%)	90%	86%	4%
1043	Hurst Creek Municipal Utility District	8.01%	8.88%	(0.87%)	7%	N/A	N/A
216	Hutchinson County	9.61%	9.86%	(0.25%)	96%	95%	1%
778	Hutchinson County Appraisal District	4.09%	4.24%	(0.15%)	106%	106%	0%
711	Iraan General Hospital District	6.80%	6.93%	(0.13%)	96%	96%	0%
217	Irion County	9.32%	9.14%	0.18%	95%	95%	0%
779	Irion County Appraisal District	6.31%	6.32%	(0.01%)	87%	85%	2%
218	Jack County	10.72%	11.67%	(0.95%)	91%	91%	0%
592	Jack County Appraisal District	10.70%	9.58%	1.12%	92%	90%	2%

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219	Jackson County	9.47%	9.84%	(0.37%)	92%	91%	1%
770	Jackson County Appraisal District	4.00%	4.03%	(0.03%)	104%	104%	0%
441	Jackson County County-Wide Drainage District	14.58%	14.89%	(0.31%)	93%	93%	0%
972	Jackson County ESD No. 3	9.86%	10.60%	(0.74%)	77%	67%	10%
220	Jasper County	18.68%	19.14%	(0.46%)	81%	80%	1%
393	Jasper County Appraisal District	7.86%	7.80%	0.06%	121%	119%	2%
657	Jasper County WC&ID #1	26.25%	26.40%	(0.15%)	82%	81%	1%
221	Jeff Davis County	4.01%	3.85%	0.16%	106%	106%	0%
810	Jefferson County Appraisal District	13.11%	13.13%	(0.02%)	71%	66%	5%
222	Jefferson County	20.02%	20.27%	(0.25%)	85%	84%	1%
404	Jefferson County Drainage District #3	6.04%	6.24%	(0.20%)	102%	102%	0%
408	Jefferson County Drainage District #6	16.91%	17.11%	(0.20%)	86%	85%	1%
405	Jefferson County Drainage District #7	15.18%	15.51%	(0.33%)	89%	88%	1%
451	Jefferson County WC&ID #10	7.39%	10.32%	(2.93%)	97%	91%	6%
223	Jim Hogg County	1.94%	2.43%	(0.49%)	103%	101%	2%
680	Jim Hogg County Appraisal District	10.07%	10.05%	0.02%	97%	97%	0%
656	Jim Hogg County ESD #1	0.00%	0.00%	0.00%	120%	120%	0%
641	Jim Hogg County WC&ID #2	4.89%	5.57%	(0.68%)	94%	92%	2%
224	Jim Wells County	9.86%	10.14%	(0.28%)	92%	91%	1%
225	Johnson County	11.16%	11.49%	(0.33%)	89%	88%	1%
741	Jonah Water Special Utility District	4.97%	5.52%	(0.55%)	86%	82%	4%
226	Jones County	14.15%	15.36%	(1.21%)	89%	87%	2%
496	Jones County Appraisal District	13.47%	13.19%	0.28%	88%	88%	0%
227	Karnes County	10.74%	10.95%	(0.21%)	88%	88%	0%
524	Karnes County Appraisal District	12.16%	12.43%	(0.27%)	92%	91%	1%
455	Karnes County Hospital District	8.16%	8.29%	(0.13%)	91%	90%	1%
228	Kaufman County	9.51%	9.67%	(0.16%)	90%	90%	0%
662	Kaufman County Appraisal District	8.61%	8.30%	0.31%	96%	96%	0%
671	Kendall Appraisal District	8.85%	8.96%	(0.11%)	99%	95%	4%
229	Kendall County	7.50%	7.52%	(0.02%)	91%	90%	1%
619	Kendall County WC&ID #1	8.75%	9.98%	(1.23%)	92%	91%	1%
230	Kenedy County	20.06%	19.75%	0.31%	85%	84%	1%
854	Kenedy County Central Appraisal District	12.15%	12.95%	(0.80%)	92%	92%	0%
906	Kenedy County Fire & ESD No. 1	4.72%	4.68%	0.04%	117%	120%	(3%)
231	Kent County	13.63%	13.82%	(0.19%)	90%	88%	2%
594	Kent County Tax Appraisal District	17.12%	16.05%	1.07%	93%	94%	(1%)
232	Kerr County	13.22%	13.24%	(0.02%)	88%	87%	1%
956	Kerr County Soil and Water Conservation District	4.74%	4.75%	(0.01%)	92%	87%	5%
653	Kerr Emergency 9-1-1 Network	4.55%	4.40%	0.15%	111%	112%	(1%)
233	Kimble County	6.47%	6.40%	0.07%	99%	99%	0%
234	King County	11.63%	12.01%	(0.38%)	97%	96%	1%
755	King County Appraisal District	13.13%	13.07%	0.06%	94%	92%	2%
235	Kinney County	6.64%	6.80%	(0.16%)	99%	98%	1%
579	Kinney County Appraisal District	14.30%	13.74%	0.56%	77%	79%	(2%)
236	Kleberg County	8.37%	8.54%	(0.17%)	89%	88%	1%
237	Knox County	4.50%	5.09%	(0.59%)	104%	101%	3%
241	La Salle County	8.76%	8.94%	(0.18%)	94%	92%	2%
540	Laguna Madre Water District - Cameron County	13.63%	14.20%	(0.57%)	86%	85%	1%
867	Lake Cities Municipal Utility Authority	8.77%	8.81%	(0.04%)	84%	83%	1%
874	Lake Kiowa Special Utility District	10.24%	10.31%	(0.07%)	88%	95%	(7%)
514	Lakeway MUD - Travis County	11.93%	12.91%	(0.98%)	89%	88%	1%
238	Lamar County	13.48%	13.56%	(0.08%)	88%	87%	1%
808	Lamar County Appraisal District	6.34%	6.69%	(0.35%)	97%	94%	3%
239	Lamb County	12.84%	14.03%	(1.19%)	90%	88%	2%
650	Lampasas Central Appraisal District	5.82%	8.28%	(2.46%)	103%	96%	7%

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240	Lampasas County	15.35%	15.59%	(0.24%)	87%	87%	0%
731	LaSalle County Appraisal District	11.40%	11.90%	(0.50%)	99%	98%	1%
439	Lavaca - Navidad River Auth. - Jackson County	7.64%	8.00%	(0.36%)	96%	95%	1%
242	Lavaca County	16.22%	16.59%	(0.37%)	87%	85%	2%
977	Lee Central Appraisal District	6.42%	6.59%	(0.17%)	94%	91%	3%
243	Lee County	9.36%	9.35%	0.01%	90%	89%	1%
244	Leon County	2.43%	3.56%	(1.13%)	111%	119%	(8%)
468	Leon County Central Appraisal District	4.54%	4.52%	0.02%	101%	102%	(1%)
245	Liberty County	17.12%	17.52%	(0.40%)	83%	82%	1%
481	Liberty County Central Appraisal District	15.22%	14.83%	0.39%	87%	87%	0%
246	Limestone County	4.24%	4.83%	(0.59%)	101%	99%	2%
695	Limestone County Appraisal District	15.16%	14.90%	0.26%	87%	94%	(7%)
247	Lipscomb County	9.09%	10.19%	(1.10%)	96%	93%	3%
248	Live Oak County	12.01%	12.09%	(0.08%)	95%	95%	0%
591	Live Oak County Appraisal District	17.50%	18.21%	(0.71%)	86%	82%	4%
780	Llano Central Appraisal District	7.91%	7.88%	0.03%	64%	48%	16%
249	Llano County	8.56%	8.58%	(0.02%)	93%	92%	1%
250	Loving County	10.82%	10.59%	0.23%	97%	93%	4%
513	Loving County Appraisal District	4.58%	6.82%	(2.24%)	129%	120%	9%
756	Lower Trinity Groundwater Conservation District	13.65%	13.71%	(0.06%)	95%	95%	0%
714	Lower Valley Water District	7.69%	7.91%	(0.22%)	101%	100%	1%
499	Lubbock Central Appraisal District	10.29%	10.62%	(0.33%)	95%	94%	1%
251	Lubbock County	10.95%	11.11%	(0.16%)	89%	88%	1%
425	Lubbock County WC&ID #1	4.30%	4.95%	(0.65%)	120%	117%	3%
558	Lubbock Emergency Communication District	8.03%	8.67%	(0.64%)	97%	96%	1%
647	Lubbock Reese Redevelopment Authority	2.63%	2.59%	0.04%	99%	99%	0%
639	Lumberton Municipal Utility District	7.82%	7.73%	0.09%	92%	91%	1%
252	Lynn County	0.62%	1.55%	(0.93%)	112%	106%	6%
497	Lynn County Appraisal District	14.24%	8.96%	5.28%	84%	86%	(2%)
442	Lynn County Hospital District	6.39%	6.42%	(0.03%)	94%	93%	1%
630	Macedonia - Eylau MUD - Bowie County	10.98%	10.64%	0.34%	94%	93%	1%
500	Mackenzie MWA - Briscoe County	0.00%	0.30%	(0.30%)	106%	105%	1%
256	Madison County	9.27%	8.94%	0.33%	85%	85%	0%
596	Madison County Appraisal District	14.75%	15.01%	(0.26%)	87%	86%	1%
257	Marion County	11.51%	11.96%	(0.45%)	91%	89%	2%
675	Marion County Appraisal District	1.95%	2.05%	(0.10%)	129%	134%	(5%)
931	Marion-Cass S&WCD	14.36%	15.37%	(1.01%)	84%	83%	1%
658	Marshall-Harrison County Health District	0.00%	0.00%	0.00%	199%	201%	(2%)
258	Martin County	11.99%	12.20%	(0.21%)	87%	86%	1%
595	Martin County Appraisal District	12.92%	13.14%	(0.22%)	89%	89%	0%
259	Mason County	6.67%	7.53%	(0.86%)	94%	91%	3%
924	Mason County S&WCD #223	3.56%	3.74%	(0.18%)	96%	94%	2%
260	Matagorda County	13.53%	14.38%	(0.85%)	89%	88%	1%
987	Matagorda County Appraisal District	7.83%	8.04%	(0.21%)	104%	106%	(2%)
678	Matagorda County Drainage District	9.44%	11.03%	(1.59%)	95%	91%	4%
440	Matagorda County Hospital District	6.05%	6.24%	(0.19%)	94%	93%	1%
677	Matagorda County Navigation District #1	8.28%	8.11%	0.17%	103%	104%	(1%)
261	Maverick County	11.44%	11.38%	0.06%	91%	91%	0%
729	Maverick County Hospital District	6.01%	6.13%	(0.12%)	104%	105%	(1%)
453	Maverick County WC&ID #1	0.00%	0.00%	0.00%	112%	110%	2%
844	McCamey County Hospital District	3.01%	3.09%	(0.08%)	104%	104%	0%
253	McCulloch County	4.81%	4.90%	(0.09%)	102%	100%	2%
512	McCulloch County Appraisal District	12.52%	12.26%	0.26%	93%	93%	0%
254	McLennan County	13.48%	14.40%	(0.92%)	87%	87%	0%
725	McLennan County 9-1-1 EAD	11.40%	11.53%	(0.13%)	102%	102%	0%

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491	McLennan County Appraisal District	12.10%	12.48%	(0.38%)	93%	90%	3%
679	McLennan County WC&ID #2	1.06%	1.64%	(0.58%)	121%	109%	12%
1037	McMullen Central Appraisal District	12.54%	12.72%	(0.18%)	44%	N/A	N/A
255	McMullen County	9.10%	9.39%	(0.29%)	102%	99%	3%
841	Medical Arts Hospital - Dawson County	1.91%	2.27%	(0.36%)	100%	95%	5%
262	Medina County	7.53%	7.67%	(0.14%)	93%	92%	1%
705	Medina County 911 District	5.56%	5.58%	(0.02%)	101%	101%	0%
535	Medina County Appraisal District	6.68%	6.34%	0.34%	98%	98%	0%
419	Memorial Medical Center - Calhoun County	9.01%	9.18%	(0.17%)	92%	91%	1%
263	Menard County	7.02%	7.19%	(0.17%)	96%	96%	0%
377	Menard County Underground Water District	7.35%	7.63%	(0.28%)	92%	80%	12%
743	Mesa Underground Water Conservation District	3.60%	3.60%	0.00%	99%	99%	0%
669	Middle Rio Grande Development Council	22.10%	22.70%	(0.60%)	87%	86%	1%
492	Midland Central Appraisal District	14.99%	16.12%	(1.13%)	92%	92%	0%
264	Midland County	11.21%	11.60%	(0.39%)	88%	87%	1%
570	Midland Emergency Communication District	11.55%	11.01%	0.54%	90%	90%	0%
911	Milam Appraisal District	3.79%	3.91%	(0.12%)	93%	89%	4%
265	Milam County	8.41%	8.63%	(0.22%)	93%	92%	1%
617	Mills Central Appraisal District	8.89%	8.43%	0.46%	95%	97%	(2%)
266	Mills County	12.06%	12.30%	(0.24%)	86%	86%	0%
267	Mitchell County	9.08%	9.80%	(0.72%)	92%	90%	2%
484	Mitchell County Appraisal District	2.98%	0.78%	2.20%	110%	111%	(1%)
919	Monahans Housing Authority	6.60%	6.75%	(0.15%)	91%	82%	9%
268	Montague County	10.33%	10.80%	(0.47%)	96%	92%	4%
504	Montague County Tax Appraisal District	19.47%	19.66%	(0.19%)	88%	86%	2%
605	Montgomery Central Appraisal District	15.08%	15.92%	(0.84%)	88%	87%	1%
269	Montgomery County	10.90%	11.23%	(0.33%)	90%	89%	1%
667	Montgomery County ECD	19.02%	18.55%	0.47%	82%	81%	1%
696	Montgomery County ESD No 3	4.65%	4.74%	(0.09%)	99%	99%	0%
982	Montgomery County ESD #4	4.73%	4.65%	0.08%	77%	71%	6%
800	Montgomery County ESD #8	8.25%	8.09%	0.16%	86%	84%	2%
999	Montgomery County ESD 7	2.13%	2.09%	0.04%	82%	74%	8%
989	Montgomery County ESD #9	2.95%	3.10%	(0.15%)	85%	76%	9%
973	Montgomery County ESD #10	8.96%	10.08%	(1.12%)	107%	102%	5%
651	Montgomery County ESD #1	10.05%	9.97%	0.08%	89%	87%	2%
763	Montgomery County Hospital District	6.52%	6.48%	0.04%	99%	99%	0%
804	Montgomery County Housing Authority	12.45%	12.62%	(0.17%)	87%	87%	0%
270	Moore County	11.13%	11.25%	(0.12%)	90%	90%	0%
733	Moore County Appraisal District	7.13%	7.48%	(0.35%)	106%	115%	(9%)
412	Moore County Hospital District	5.81%	5.80%	0.01%	96%	96%	0%
271	Morris County	9.73%	10.58%	(0.85%)	94%	93%	1%
738	Mustang Special Utility District	6.75%	6.39%	0.36%	98%	102%	(4%)
273	Nacogdoches County	11.58%	11.70%	(0.12%)	90%	89%	1%
515	Navarro Central Appraisal District	17.40%	17.39%	0.01%	86%	87%	(1%)
274	Navarro County	11.04%	11.04%	0.00%	91%	90%	1%
572	Newton Central Appraisal District	19.71%	18.76%	0.95%	86%	85%	1%
275	Newton County	7.53%	7.47%	0.06%	95%	95%	0%
276	Nolan County	9.90%	10.36%	(0.46%)	88%	87%	1%
962	Nortex Regional Planning Commission	3.61%	3.61%	0.00%	82%	77%	5%
1030	North Blanco County Emergency Services District No. 1	2.20%	2.18%	0.02%	87%	58%	29%
556	North Central Texas Municipal Water Authority	4.17%	4.68%	(0.51%)	97%	96%	1%
938	North East Texas Regional Mobility Authority	8.40%	8.58%	(0.18%)	99%	94%	5%
852	North Hunt Special Utility District	3.74%	3.72%	0.02%	85%	83%	2%
838	North Plains Groundwater Conservation District	3.60%	3.76%	(0.16%)	99%	97%	2%
927	North Texas Emergency Communication Center	7.91%	8.24%	(0.33%)	88%	80%	8%

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646	North Texas Tollway Authority	7.96%	8.02%	(0.06%)	99%	99%	0%
562	Northeast Texas Municipal Water District	3.35%	3.62%	(0.27%)	101%	99%	2%
632	Northeast Texas Public Health District	4.75%	4.84%	(0.09%)	99%	99%	0%
368	Northern Trinity GWCD	5.00%	4.92%	0.08%	90%	87%	3%
277	Nueces County	13.82%	14.34%	(0.52%)	89%	88%	1%
683	Nueces County Appraisal District	11.83%	12.27%	(0.44%)	92%	90%	2%
400	Nueces County Drainage District #2	5.16%	4.42%	0.74%	102%	104%	(2%)
791	Nueces County Emergency Services District #2	7.66%	8.14%	(0.48%)	111%	106%	5%
416	Nueces County WC&ID #3	6.64%	6.52%	0.12%	94%	93%	1%
450	Nueces County WC&ID #4	13.94%	15.48%	(1.54%)	91%	86%	5%
278	Ochiltree County	4.71%	6.07%	(1.36%)	103%	99%	4%
1042	Ochiltree County Appraisal District	7.50%	7.61%	(0.11%)	44%	N/A	N/A
279	Oldham County	14.88%	15.05%	(0.17%)	89%	88%	1%
517	Oldham County Appraisal District	0.00%	4.42%	(4.42%)	146%	102%	44%
280	Orange County	15.27%	15.85%	(0.58%)	89%	88%	1%
490	Orange County Appraisal District	12.66%	12.95%	(0.29%)	92%	92%	0%
421	Orange County Drainage District	11.46%	12.00%	(0.54%)	92%	92%	0%
665	Orange County Emergency Services District #1	6.36%	6.96%	(0.60%)	107%	103%	4%
803	Orange County Emergency Services District #2	8.49%	8.89%	(0.40%)	87%	83%	4%
660	Orange County Navigation and Port District	4.75%	5.57%	(0.82%)	106%	105%	1%
631	Orange County WC&ID #1	5.76%	5.81%	(0.05%)	97%	97%	0%
730	Palo Duro River Authority	0.75%	1.99%	(1.24%)	120%	118%	2%
723	Palo Pinto Appraisal District	9.83%	9.90%	(0.07%)	92%	97%	(5%)
281	Palo Pinto County	12.08%	12.48%	(0.40%)	90%	88%	2%
959	Palo Pinto Soil and Water Conservation District	6.60%	6.36%	0.24%	90%	86%	4%
282	Panola County	0.85%	2.56%	(1.71%)	114%	111%	3%
283	Parker County	12.32%	12.43%	(0.11%)	86%	85%	1%
717	Parker County Appraisal District	12.96%	13.22%	(0.26%)	85%	82%	3%
922	Parker County Emergency Services District #1	7.50%	7.55%	(0.05%)	81%	84%	(3%)
784	Parker County Hospital District	4.20%	4.34%	(0.14%)	83%	73%	10%
754	Parker County Special Utility District	1.70%	1.99%	(0.29%)	110%	107%	3%
284	Parmer County	8.57%	8.94%	(0.37%)	90%	89%	1%
747	Parmer County Appraisal District	5.33%	5.93%	(0.60%)	107%	105%	2%
765	Pecan Valley Groundwater Conservation District	5.85%	6.15%	(0.30%)	98%	100%	(2%)
285	Pecos County	11.11%	10.78%	0.33%	88%	87%	1%
494	Pecos County Appraisal District	5.20%	5.25%	(0.05%)	103%	104%	(1%)
774	Pecos County WC&ID #1	5.23%	4.93%	0.30%	96%	98%	(2%)
796	Permian Basin Regional Planning Commission	7.87%	8.18%	(0.31%)	86%	84%	2%
673	Permian Regional Medical Center	8.27%	8.42%	(0.15%)	93%	92%	1%
707	Pineywoods Groundwater Conservation District	12.99%	12.80%	0.19%	95%	95%	0%
697	Polk Central Appraisal District	13.14%	14.10%	(0.96%)	89%	86%	3%
286	Polk County	13.93%	14.21%	(0.28%)	90%	90%	0%
739	Polk County Fresh Water Supply District #2	8.10%	7.94%	0.16%	108%	111%	(3%)
676	Port of Bay City Authority	7.96%	8.01%	(0.05%)	100%	100%	0%
449	Port of Beaumont Navigation District	16.48%	17.77%	(1.29%)	86%	84%	2%
620	Port of Corpus Christi Authority	7.80%	8.25%	(0.45%)	98%	98%	0%
622	Port of Port Arthur Navigation District	8.18%	8.18%	0.00%	99%	99%	0%
726	Post Oak Savannah GCD	3.60%	3.59%	0.01%	104%	105%	(1%)
560	Potter - Randall County ECD	13.44%	13.33%	0.11%	95%	95%	0%
287	Potter County	15.45%	15.62%	(0.17%)	88%	87%	1%
840	Prairielands Groundwater Conservation District	9.47%	8.76%	0.71%	100%	98%	2%
626	Presidio Appraisal District	4.88%	5.40%	(0.52%)	92%	92%	0%
288	Presidio County	6.79%	7.22%	(0.43%)	97%	95%	2%
289	Rains County	7.35%	8.40%	(1.05%)	96%	94%	2%
537	Rains County Appraisal District	19.98%	19.45%	0.53%	86%	86%	0%

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290	Randall County	10.44%	10.79%	(0.35%)	90%	89%	1%
564	Randall County Appraisal District	12.49%	12.51%	(0.02%)	93%	92%	1%
406	Rankin County Hospital District - Upton County	6.76%	6.91%	(0.15%)	100%	99%	1%
823	Rayburn Country Municipal Utility District	4.34%	4.73%	(0.39%)	97%	86%	11%
291	Reagan County	12.98%	13.17%	(0.19%)	88%	87%	1%
445	Reagan Hospital District	4.19%	4.64%	(0.45%)	107%	105%	2%
292	Real County	19.40%	20.59%	(1.19%)	85%	85%	0%
505	Red Bluff WPCD - Reeves County	10.77%	8.17%	2.60%	86%	100%	(14%)
845	Red River Appraisal District	11.16%	11.14%	0.02%	81%	79%	2%
435	Red River Authority	2.28%	3.15%	(0.87%)	110%	107%	3%
293	Red River County	10.00%	10.19%	(0.19%)	93%	93%	0%
921	Red River County S&WCD	7.69%	17.90%	(10.21%)	79%	74%	5%
294	Reeves County	3.29%	2.47%	0.82%	110%	110%	0%
786	Reeves County Appraisal District	9.94%	10.20%	(0.26%)	107%	105%	2%
588	Reeves County Hospital District	6.88%	7.07%	(0.19%)	97%	96%	1%
295	Refugio County	5.11%	5.73%	(0.62%)	98%	97%	1%
543	Refugio County Drainage District #1	5.55%	5.67%	(0.12%)	96%	96%	0%
801	Rio Grande Council of Governments	13.03%	12.91%	0.12%	84%	82%	2%
970	Riverside Special Utility District	2.12%	2.63%	(0.51%)	91%	79%	12%
296	Roberts County	6.37%	6.73%	(0.36%)	97%	95%	2%
297	Robertson County	7.89%	7.85%	0.04%	93%	93%	0%
904	Robertson County Appraisal District	1.97%	2.28%	(0.31%)	104%	97%	7%
370	Robertson County Emergency Services District	8.20%	8.26%	(0.06%)	71%	60%	11%
698	Rockwall Central Appraisal District	6.15%	6.21%	(0.06%)	101%	100%	1%
298	Rockwall County	6.83%	6.84%	(0.01%)	96%	96%	0%
299	Runnels County	5.71%	6.39%	(0.68%)	98%	97%	1%
300	Rusk County	9.98%	10.23%	(0.25%)	90%	89%	1%
612	Rusk County Appraisal District	12.87%	13.43%	(0.56%)	93%	91%	2%
848	Rusk County Groundwater Conservation District	4.21%	4.71%	(0.50%)	101%	94%	7%
301	Sabine County	6.38%	6.44%	(0.06%)	95%	96%	(1%)
863	Sabine County Appraisal District	5.67%	5.78%	(0.11%)	92%	90%	2%
568	Sabine Pass Port Authority	5.43%	5.47%	(0.04%)	96%	96%	0%
706	Sabine-Neches Nav. Distr. of Jefferson County	9.29%	9.63%	(0.34%)	91%	91%	0%
302	San Augustine County	7.28%	7.16%	0.12%	92%	92%	0%
303	San Jacinto County	8.87%	9.04%	(0.17%)	93%	92%	1%
553	San Jacinto County Central Appraisal District	9.16%	9.12%	0.04%	94%	93%	1%
990	San Jacinto County Emergency Services District	13.87%	13.97%	(0.10%)	58%	N/A	N/A
304	San Patricio County	11.47%	11.98%	(0.51%)	90%	89%	1%
495	San Patricio County Appraisal District	7.89%	10.00%	(2.11%)	103%	97%	6%
426	San Patricio County Drainage District	14.84%	15.70%	(0.86%)	82%	81%	1%
750	San Patricio County Navigation District #1	11.63%	12.62%	(0.99%)	93%	92%	1%
422	San Patricio Municipal Water District	2.80%	2.72%	0.08%	104%	104%	0%
305	San Saba County	8.81%	9.60%	(0.79%)	94%	93%	1%
766	Santo Special Utility District	21.60%	17.29%	4.31%	91%	90%	1%
306	Schleicher County	7.31%	6.99%	0.32%	93%	92%	1%
307	Scurry County	9.62%	10.31%	(0.69%)	94%	93%	1%
893	Scurry County Appraisal District	12.92%	13.76%	(0.84%)	82%	78%	4%
760	Scurry County Hospital District	6.40%	6.38%	0.02%	101%	102%	(1%)
308	Shackelford County	14.54%	16.98%	(2.44%)	90%	88%	2%
470	Shackelford County Appraisal District	15.93%	15.45%	0.48%	92%	92%	0%
309	Shelby County	7.72%	7.96%	(0.24%)	94%	93%	1%
627	Shelby County Appraisal District	1.46%	2.26%	(0.80%)	103%	100%	3%
310	Sherman County	12.83%	13.69%	(0.86%)	92%	91%	1%
469	Sherman County Appraisal District	6.01%	6.92%	(0.91%)	99%	98%	1%
311	Smith County	11.43%	11.55%	(0.12%)	88%	87%	1%

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555	Smith County 9-1-1 Communications District	8.44%	9.07%	(0.63%)	98%	97%	1%
606	Smith County Appraisal District	2.96%	3.52%	(0.56%)	109%	107%	2%
385	Smith County Emergency Services District #2	2.75%	2.76%	(0.01%)	43%	14%	29%
312	Somervell County	15.25%	15.81%	(0.56%)	88%	87%	1%
507	Somervell County Central Appraisal District	7.82%	7.52%	0.30%	96%	97%	(1%)
699	Somervell County Water District	11.57%	11.66%	(0.09%)	97%	97%	0%
795	South Plains Association of Governments	7.90%	7.80%	0.10%	97%	94%	3%
894	South Rains Special Utility District	3.39%	3.52%	(0.13%)	98%	94%	4%
645	South Texas Development Council	13.99%	13.24%	0.75%	86%	85%	1%
768	Southeast Texas GCD	13.63%	13.67%	(0.04%)	93%	92%	1%
930	STAR Transit	2.06%	2.08%	(0.02%)	92%	87%	5%
313	Starr County	7.48%	7.61%	(0.13%)	89%	88%	1%
536	Starr County Appraisal District	11.25%	11.96%	(0.71%)	94%	92%	2%
314	Stephens County	4.34%	4.68%	(0.34%)	103%	102%	1%
869	Stephens County Tax Appraisal District	6.49%	12.04%	(5.55%)	124%	93%	31%
315	Sterling County	7.85%	7.75%	0.10%	104%	105%	(1%)
837	Sterling County Appraisal District	9.25%	9.21%	0.04%	85%	81%	4%
316	Stonewall County	6.70%	6.81%	(0.11%)	95%	94%	1%
724	Stonewall County Appraisal District	0.00%	0.00%	0.00%	229%	220%	9%
458	Stonewall Memorial Hospital District	2.39%	2.38%	0.01%	96%	95%	1%
539	Stratford Hospital District - Sherman County	2.80%	3.21%	(0.41%)	106%	105%	1%
317	Sutton County	5.37%	5.55%	(0.18%)	99%	99%	0%
573	Sutton County Hospital District	5.98%	6.24%	(0.26%)	104%	102%	2%
318	Swisher County	10.12%	10.36%	(0.24%)	92%	93%	(1%)
460	Swisher County Appraisal District	25.89%	25.89%	0.00%	90%	89%	1%
356	Talty Special Utility District	2.75%	2.68%	0.07%	78%	73%	5%
607	Tarrant Appraisal District	11.89%	11.66%	0.23%	95%	93%	2%
545	Tarrant Co 9-1-1 Emergency Assistance District	7.23%	7.49%	(0.26%)	100%	99%	1%
319	Tarrant County	13.50%	14.37%	(0.87%)	89%	88%	1%
574	Tax Appraisal District of Cottle County	5.09%	5.12%	(0.03%)	98%	98%	0%
320	Taylor County	11.09%	11.51%	(0.42%)	88%	87%	1%
321	Terrell County	7.56%	7.63%	(0.07%)	99%	98%	1%
753	Terrell County WC&ID #1	0.00%	0.00%	0.00%	146%	153%	(7%)
322	Terry County	8.47%	9.36%	(0.89%)	95%	92%	3%
402	Terry Memorial Hospital District	3.35%	3.54%	(0.19%)	102%	101%	1%
437	Texas Association of Counties	4.76%	4.60%	0.16%	109%	110%	(1%)
354	Texas County & District Retirement System	10.15%	10.10%	0.05%	91%	90%	1%
634	Texas Eastern 9-1-1 Network	9.81%	10.78%	(0.97%)	96%	94%	2%
986	The City of Quanah Housing Authority	5.71%	5.86%	(0.15%)	101%	95%	6%
772	The Housing Authority of the City of Abilene	3.05%	3.09%	(0.04%)	101%	101%	0%
777	The Housing Authority of the City of Huntington	0.42%	1.22%	(0.80%)	110%	107%	3%
913	The Housing Authority of the City of Pharr Texas	3.24%	3.19%	0.05%	89%	89%	0%
912	The Housing Authority of the County of Hidalgo	9.94%	9.87%	0.07%	67%	61%	6%
323	Throckmorton County	11.79%	11.78%	0.01%	89%	88%	1%
324	Titus County	11.88%	11.82%	0.06%	90%	90%	0%
742	Titus County Appraisal District	0.03%	0.51%	(0.48%)	122%	123%	(1%)
501	Titus County Fresh Water Supply District	6.43%	8.16%	(1.73%)	101%	95%	6%
325	Tom Green County	7.55%	7.72%	(0.17%)	93%	92%	1%
601	Travis Central Appraisal District	8.68%	8.90%	(0.22%)	101%	99%	2%
326	Travis County	16.08%	16.19%	(0.11%)	86%	86%	0%
720	Travis County ESD #1 NLT Fire & Rescue	7.83%	8.12%	(0.29%)	90%	89%	1%
836	Travis County Emergency Services District #2	7.91%	8.37%	(0.46%)	82%	75%	7%
371	Travis County Emergency Services District #5	7.54%	7.31%	0.23%	77%	78%	(1%)
957	Travis County Emergency Services District #12	5.46%	5.47%	(0.01%)	80%	73%	7%
980	Travis County Emergency Services District #11	11.56%	12.25%	(0.69%)	63%	53%	10%

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659	Tri-County Special Utility District	3.00%	3.11%	(0.11%)	99%	99%	0%
633	Trinity Bay Conservation District	13.39%	14.41%	(1.02%)	84%	82%	2%
327	Trinity County	8.32%	8.38%	(0.06%)	94%	92%	2%
857	Trinity County Appraisal District	6.28%	6.31%	(0.03%)	89%	88%	1%
829	Trinity Glen Rose Groundwater Conservation District	10.45%	10.40%	0.05%	85%	74%	11%
790	Trophy Club Municipal Utility District No 1	8.70%	8.66%	0.04%	91%	91%	0%
735	Two Way Special Utility District	10.20%	10.60%	(0.40%)	95%	93%	2%
328	Tyler County	6.37%	6.16%	0.21%	102%	102%	0%
471	Tyler County Appraisal District	8.32%	8.33%	(0.01%)	104%	103%	1%
561	United Irrigation District - Hidalgo County	3.88%	5.75%	(1.87%)	102%	98%	4%
834	Upper Brushy Creek WC&ID	7.04%	7.15%	(0.11%)	98%	99%	(1%)
830	Upper Leon River Municipal Water District	7.52%	7.47%	0.05%	86%	85%	1%
387	Upper Sabine Valley SWMD	9.61%	10.23%	(0.62%)	83%	62%	21%
792	Upper Trinity Groundwater Conservation District	6.24%	6.38%	(0.14%)	103%	100%	3%
329	Upshur County	6.37%	6.70%	(0.33%)	94%	93%	1%
330	Upton County	7.10%	7.20%	(0.10%)	100%	100%	0%
682	Upton County Appraisal District	6.37%	7.64%	(1.27%)	99%	96%	3%
331	Uvalde County	10.10%	10.19%	(0.09%)	90%	89%	1%
332	Val Verde County	12.21%	12.53%	(0.32%)	90%	89%	1%
663	Valley MUD #2 - Cameron County	9.18%	9.10%	0.08%	90%	89%	1%
586	Valwood Improvement Authority - Dallas County	8.36%	8.56%	(0.20%)	92%	91%	1%
333	Van Zandt County	7.97%	8.18%	(0.21%)	94%	93%	1%
672	Van Zandt County Appraisal District	9.87%	10.07%	(0.20%)	90%	90%	0%
420	Velasco Drainage District - Brazoria County	4.55%	6.13%	(1.58%)	98%	95%	3%
334	Victoria County	14.78%	15.06%	(0.28%)	87%	86%	1%
423	Victoria County Drainage District #3	21.52%	21.16%	0.36%	86%	86%	0%
767	Victoria County GCD	5.31%	5.33%	(0.02%)	96%	95%	1%
335	Walker County	13.93%	14.16%	(0.23%)	86%	85%	1%
872	Walker County Appraisal District	9.98%	9.89%	0.09%	84%	75%	9%
748	Walker County Special Utility District	6.48%	6.44%	0.04%	95%	95%	0%
336	Waller County	7.81%	7.63%	0.18%	93%	93%	0%
773	Waller County Appraisal District	10.67%	10.68%	(0.01%)	90%	90%	0%
337	Ward County	13.64%	13.94%	(0.30%)	90%	88%	2%
565	Ward County Central Appraisal District	11.41%	11.55%	(0.14%)	93%	93%	0%
444	Ward Memorial Hospital	9.25%	9.27%	(0.02%)	94%	93%	1%
338	Washington County	12.00%	12.48%	(0.48%)	88%	87%	1%
339	Webb County	12.24%	12.30%	(0.06%)	90%	89%	1%
604	Webb County Appraisal District	6.47%	6.43%	0.04%	94%	94%	0%
443	West Central Texas Council of Governments	19.52%	18.91%	0.61%	84%	83%	1%
410	West Central Texas Municipal Water District	8.72%	9.06%	(0.34%)	92%	92%	0%
454	West Jefferson County Municipal Water District	13.46%	13.41%	0.05%	91%	91%	0%
688	West Nueces - Las Moras S&WCD #236	0.00%	0.00%	0.00%	164%	176%	(12%)
358	West Travis County Public Utility Agency	8.67%	9.24%	(0.57%)	112%	101%	11%
340	Wharton County	14.91%	15.17%	(0.26%)	89%	89%	0%
993	Wharton County Central Appraisal District	14.55%	14.83%	(0.28%)	52%	44%	8%
621	Wharton County WC&ID #1	15.99%	15.09%	0.90%	91%	90%	1%
923	Wharton County WC&ID No. 2	10.00%	9.99%	0.01%	92%	90%	2%
341	Wheeler County	8.47%	9.00%	(0.53%)	97%	96%	1%
476	Wheeler County Appraisal District	9.37%	8.65%	0.72%	96%	97%	(1%)
427	White River MWD - Dickens County	0.00%	0.00%	0.00%	129%	129%	0%
740	Wichita Appraisal District	9.98%	9.80%	0.18%	96%	101%	(5%)
342	Wichita County	13.87%	13.71%	0.16%	87%	87%	0%
446	Wichita County Water Improvement District #2	14.18%	12.57%	1.61%	93%	92%	1%
559	Wichita-Wilbarger 9-1-1 District	6.24%	8.26%	(2.02%)	104%	103%	1%
655	Wickson Creek SUD - Brazos County	9.47%	9.87%	(0.40%)	93%	93%	0%

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343	Wilbarger County	12.89%	12.38%	0.51%	89%	89%	0%
715	Wilbarger County Appraisal District	9.06%	9.32%	(0.26%)	111%	108%	3%
530	Wilbarger County Hospital District	1.09%	1.43%	(0.34%)	106%	104%	2%
344	Willacy County	5.31%	5.99%	(0.68%)	105%	102%	3%
575	Willacy County Appraisal District	15.35%	14.74%	0.61%	88%	87%	1%
652	Willacy County Housing Authority	6.25%	6.14%	0.11%	106%	106%	0%
608	Williamson Central Appraisal District	16.75%	17.58%	(0.83%)	88%	87%	1%
345	Williamson County	14.56%	14.53%	0.03%	87%	86%	1%
798	Williamson County ESD #3	10.40%	10.88%	(0.48%)	83%	76%	7%
897	Williamson County ESD #5	2.84%	3.30%	(0.46%)	105%	95%	10%
1044	Williamson County Emergency Services District #7	1.73%	1.67%	0.06%	59%	N/A	N/A
361	Williamson County ESD #4	8.05%	8.35%	(0.30%)	70%	60%	10%
346	Wilson County	9.68%	10.02%	(0.34%)	90%	88%	2%
479	Wilson County Appraisal District	12.44%	12.37%	0.07%	91%	91%	0%
1023	Wilson County Emergency Services District #1	1.81%	1.86%	(0.05%)	62%	N/A	N/A
1017	Wilson County Emergency Services District #3	1.76%	1.83%	(0.07%)	35%	N/A	N/A
347	Winkler County	12.57%	12.92%	(0.35%)	95%	95%	0%
533	Winkler County Appraisal District	14.06%	11.41%	2.65%	94%	94%	0%
389	Winkler County Hospital District	9.80%	9.65%	0.15%	66%	54%	12%
937	Wintergarden Groundwater Conservation District	3.55%	3.98%	(0.43%)	104%	100%	4%
348	Wise County	11.98%	12.23%	(0.25%)	89%	87%	2%
493	Wise County Appraisal District	12.00%	11.93%	0.07%	90%	91%	(1%)
349	Wood County	10.46%	11.09%	(0.63%)	92%	91%	1%
700	Wood County Appraisal District	16.20%	15.22%	0.98%	86%	84%	2%
991	Wylie Northeast Special Utility District	3.79%	3.81%	(0.02%)	82%	76%	6%
350	Yoakum County	6.15%	6.93%	(0.78%)	95%	92%	3%
776	Yoakum County Appraisal District	7.02%	6.69%	0.33%	97%	99%	(2%)
351	Young County	8.36%	8.59%	(0.23%)	94%	93%	1%
352	Zapata County	10.01%	9.94%	0.07%	96%	96%	0%
649	Zapata County Appraisal District	15.36%	14.96%	0.40%	87%	85%	2%
935	Zapata Soil and Water Conservation District	2.59%	2.87%	(0.28%)	107%	105%	2%
353	Zavala County	10.53%	10.83%	(0.30%)	93%	90%	3%
566	Zavala County Appraisal District	0.00%	0.00%	0.00%	130%	128%	2%

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Appendix B Employers with a Significant Rate Change

The sources of increase/decrease listed on the following pages are defined in Section 2 of the report.

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Employers with an Increase of 2.00% or more in the Required Contribution Rate

Employer Number	Employer Name	Rate Increase	Largest Sources of Increase
484	Mitchell County Appraisal District	2.20%	Payroll Variation
497	Lynn County Appraisal District	5.28%	Payroll Variation Retiree Mortality
505	Red Bluff WPCD - Reeves County	2.60%	Actual vs Expected Mortality
520	Hartley County Appraisal District	2.97%	Payroll Variation
533	Winkler County Appraisal District	2.65%	Payroll Variation
766	Santo Special Utility District	4.31%	Payroll Variation
1019	High Point Special Utility District	2.06%	Updated Service Data

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Employers with a Decrease of 2.00% or more in the Required Contribution Rate

Employer Number	Employer Name	Rate Decrease	Largest Sources of Decrease
138	Clay County	(2.79%)	Actual vs Expected Mortality
139	Cochran County	(2.02%)	Actual Rate > Required Rate Actual vs Expected Mortality
151	Crane County	(2.54%)	Payroll Variation
153	Crosby County	(2.35%)	Actual vs Expected Mortality
308	Shackelford County	(2.44%)	Payroll Variation Actual vs Expected Mortality
451	Jefferson County WC&ID #10	(2.93%)	Actual vs Expected Mortality
495	San Patricio County Appraisal District	(2.11%)	Actual vs Expected Termination Actual vs Expected Mortality
511	Childress County Appraisal District	(5.41%)	Actual vs Expected Mortality
513	Loving County Appraisal District	(2.24%)	Actual vs Expected Mortality Actual Rate > Required Rate
517	Oldham County Appraisal District	(4.42%)	Actual vs Expected Mortality Actual vs Expected Termination
522	Brookshire Municipal Water District	(3.78%)	Actual vs Expected Termination Payroll Variation
559	Wichita-Wilbarger 9-1-1 District	(2.02%)	Actual vs Expected Retirement Payroll Variation
609	Burnet Central Appraisal District	(3.16%)	Actual vs Expected Mortality Actual vs Expected Termination

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Employers with a Decrease of 2.00% or more in the Required Contribution Rate

(continued)

Employer Number	Employer Name	Rate Decrease	Largest Sources of Decrease
648	Central WC&ID - Angelina County	(2.34%)	Actual vs Expected Mortality
650	Lampasas Central Appraisal District	(2.46%)	Actual vs Expected Termination
746	Henderson County 9-1-1 Comm. District	(11.18%)	Actual vs Expected Mortality
869	Stephens County Tax Appraisal District	(5.55%)	Actual vs Expected Termination
903	Harris County Sports & Convention Corporation	(3.68%)	Payroll Variation
921	Red River County S&WCD	(10.21%)	Amortization Layer Fully Paid Down
988	Harris County Emergency Services District #9	(4.42%)	Payroll Variation

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Appendix C Group Term Life Fund Contribution Rates for 2021

Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
638	Acton Municipal Utility District	0.32%	0.37%
789	Agua Special Utility District	0.11%	0.13%
615	Alamo Area Council of Governments	0.15%	0.23%
916	Alliance Regional Water Authority	0.07%	0.07%
100	Anderson County	0.24%	0.48%
691	Anderson County Central Appraisal District	0.71%	0.73%
101	Andrews County	0.16%	0.44%
875	Andrews County Appraisal District	0.13%	0.13%
684	Angelina and Nacogdoches Counties WC&ID #1	0.59%	0.59%
102	Angelina County	0.22%	0.36%
502	Angelina County Appraisal District	0.21%	0.32%
576	Angleton Drainage District	0.30%	0.38%
614	Aquilla Water Supply District - Hill County	0.37%	0.87%
103	Aransas County	0.22%	0.35%
459	Aransas County Appraisal District	0.18%	0.30%
668	Aransas County Navigation District	0.32%	0.35%
104	Archer County	0.27%	0.60%
503	Archer County Appraisal District	0.11%	1.41%
964	Ark-Tex Council of Governments	0.27%	0.27%
105	Armstrong County	0.30%	0.85%
1011	Armstrong County Appraisal District	0.02%	0.02%
551	Atascosa County Appraisal District	0.19%	0.36%
106	Atascosa County	0.16%	0.24%
950	Athens Municipal Water Authority	0.32%	0.40%
107	Austin County	0.22%	0.35%
461	Austin County Appraisal District	0.18%	0.29%
994	Austin County ECD	0.14%	0.14%
597	Bacliff Municipal Utility District	0.23%	0.25%
108	Bailey County	0.22%	0.44%
945	Ballinger Memorial Hospital District	0.17%	0.17%
109	Bandera County	0.27%	0.40%
918	Bastrop Central Appraisal District	0.24%	0.24%
110	Bastrop County	0.17%	0.28%
812	Bastrop County Emergency Services District #1	0.07%	0.07%
915	Bastrop County Emergency Services District #2	0.04%	0.04%
398	Bastrop County Water Control and Improvement District 2	0.11%	0.12%
111	Baylor County	0.36%	0.76%
685	Baylor County Appraisal District	0.04%	0.21%
613	Bayview Irrigation District #11	0.50%	1.74%
690	Bayview Municipal Utility District	0.17%	0.20%

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Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
112	Bee County	0.25%	0.45%
113	Bell County	0.17%	0.30%
506	Bell County Appraisal District	0.10%	0.24%
418	Bell County WC&ID #1	0.20%	0.33%
378	Bell County WC&ID 3	0.18%	0.18%
708	Benbrook Water Authority	0.22%	0.28%
472	Bexar Appraisal District	0.13%	0.28%
114	Bexar County	0.13%	0.21%
861	Bexar County Emergency Service District No.2	0.05%	0.05%
373	Bexar County Emergency Services District #10	0.05%	0.05%
1001	Bexar County Emergency Services District #6	0.13%	0.13%
828	Bexar County Emergency Services District No.7	0.05%	0.05%
979	Bexar County Emergency Services District No.8	0.22%	0.22%
544	Bexar County WC&ID #10	0.22%	0.49%
716	Bexar Metro 9-1-1 Network District	0.47%	0.49%
737	Bexar-Medina-Atascosa WCID #1	0.13%	0.16%
616	Bistone Municipal WSD - Limestone County	0.33%	0.43%
115	Blanco County	0.34%	0.56%
1016	Blanco County Emergency Services District No. 2	0.05%	0.05%
965	Bluebonnet Groundwater Conservation District	0.04%	0.04%
116	Borden County	0.24%	0.59%
525	Borden County Appraisal District	0.09%	0.46%
117	Bosque County	0.25%	0.49%
521	Bosque County Central Appraisal District	0.06%	0.22%
118	Bowie County	0.23%	0.42%
119	Brazoria County	0.16%	0.28%
508	Brazoria County Appraisal District	0.15%	0.25%
413	Brazoria County Cons. Recl. District #3	0.23%	0.32%
424	Brazoria County Drainage District #4	0.17%	0.26%
681	Brazoria County Drainage District #5	0.37%	0.37%
1050	Brazoria County Emergency Services District No. 3	0.09%	0.09%
689	Brazos Central Appraisal District	0.22%	0.28%
120	Brazos County	0.18%	0.27%
600	Brazos County ECD	0.05%	0.07%
849	Brazos Regional Public Utility Agency	0.32%	0.35%
744	Brazos River Authority	0.23%	0.28%
967	Brazos Transit District	0.41%	0.44%
806	Brazos Valley Council of Governments	0.23%	0.26%
809	Brazos Valley GCD	0.38%	0.38%
121	Brewster County	0.26%	0.45%
581	Brewster County Appraisal District	0.03%	0.09%
745	Bright Star-Salem Special Utility District	0.12%	0.12%
122	Briscoe County	0.78%	1.12%
1052	Brookeland Fresh Water Supply District	0.08%	0.08%
876	Brookesmith Special Utility District	0.20%	0.20%

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Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
123	Brooks County	0.27%	0.51%
554	Brookshire - Katy Drainage District	0.25%	0.34%
522	Brookshire Municipal Water District	0.12%	0.18%
124	Brown County	0.26%	0.37%
702	Brownsville Irrigation District	0.20%	0.35%
1055	Brush Country Groundwater Conservation District	0.78%	0.78%
642	Brushy Creek MUD - Williamson County	0.16%	0.19%
125	Burleson County	0.25%	0.46%
978	Burleson County Appraisal District	0.15%	0.18%
609	Burnet Central Appraisal District	0.21%	0.36%
126	Burnet County	0.18%	0.31%
127	Caldwell County	0.20%	0.35%
718	Caldwell County Appraisal District	0.09%	0.11%
128	Calhoun County	0.30%	0.44%
709	Calhoun County Appraisal District	0.26%	0.30%
788	Calhoun County E911 ECD	0.12%	0.12%
129	Callahan County	0.54%	0.81%
542	Callahan County Appraisal District	0.10%	0.31%
130	Cameron County	0.14%	0.25%
618	Cameron County Appraisal District	0.13%	0.23%
692	Cameron County Drainage District #1	0.46%	0.47%
664	Cameron County Drainage District #3	0.19%	0.32%
686	Cameron County Drainage District #5	0.36%	0.36%
851	Cameron County ECD	0.41%	0.41%
462	Cameron County Irrigation District #2	0.18%	0.86%
590	Cameron County Irrigation District #6	0.28%	1.10%
900	Cameron County Regional Mobility Authority	0.13%	0.13%
670	Camp Central Appraisal District	0.12%	0.14%
131	Camp County	0.36%	0.72%
367	Caney Creek Municipal Utility District	0.22%	0.22%
379	Canyon Lake Community Library District	0.28%	0.28%
1021	Canyon Regional Water Authority	0.16%	0.16%
132	Carson County	0.35%	0.63%
133	Cass County	0.26%	0.56%
610	Cass County Appraisal District	0.12%	0.44%
134	Castro County	0.33%	0.65%
719	Central Appraisal District of Bandera County	0.12%	0.15%
635	Central Appraisal District of Johnson County	0.17%	0.25%
602	Central Appraisal District of Taylor County	0.17%	0.32%
862	Central Texas Groundwater Conservation District	0.11%	0.15%
712	Central Texas Regional Mobility Authority	0.32%	0.33%
648	Central WC&ID - Angelina County	0.15%	0.21%
135	Chambers County	0.26%	0.40%
531	Chambers County Appraisal District	0.11%	0.15%
548	Chambers County Public Hospital District	0.12%	0.15%

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Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
136	Cherokee County	0.23%	0.47%
137	Childress County	0.24%	0.43%
511	Childress County Appraisal District	0.10%	1.29%
582	Childress County Hospital District	0.14%	0.19%
138	Clay County	0.29%	0.66%
485	Clay County Appraisal District	0.19%	0.79%
703	Coastal Bend Groundwater Conservation District	0.05%	0.05%
722	Coastal Plains GCD	0.14%	0.14%
139	Cochran County	0.20%	0.62%
477	Cochran County Appraisal District	0.07%	0.33%
751	Coke County Appraisal District	0.53%	0.64%
140	Coke County	0.36%	1.00%
946	Coke County S&WCD #219	0.03%	0.24%
141	Coleman County	0.22%	0.50%
142	Collin County	0.15%	0.23%
457	Collin County Central Appraisal District	0.17%	0.24%
143	Collingsworth County	0.29%	0.61%
961	Collingsworth County Appraisal District	0.57%	0.64%
144	Colorado County	0.26%	0.39%
623	Comal Appraisal District	0.10%	0.23%
145	Comal County	0.14%	0.25%
775	Comal County Emergency Services District #3	0.05%	0.05%
996	Comanche Central Appraisal District	0.24%	0.24%
146	Comanche County	0.32%	0.59%
762	Combined Consumers Special Utility District	0.12%	0.12%
366	Concho County Appraisal District	0.43%	0.43%
147	Concho County	0.29%	0.57%
636	Concho County Hospital District	0.14%	0.20%
759	Concho Valley Council of Governments	0.14%	0.18%
148	Cooke County	0.20%	0.32%
487	Cooke County Appraisal District	0.23%	0.55%
149	Coryell County	0.20%	0.36%
150	Cottle County	0.26%	0.71%
727	Cow Creek Groundwater Conservation District	0.05%	0.05%
151	Crane County	0.25%	0.59%
392	Crane County Appraisal District	0.19%	0.19%
757	Crane County Hospital District	0.12%	0.14%
152	Crockett County	0.26%	0.47%
907	Crockett County Appraisal District	0.14%	0.17%
409	Crockett County WC&ID #1	0.37%	0.56%
153	Crosby County	0.24%	0.61%
532	Crosby County Appraisal District	0.12%	0.46%
603	Crosby Municipal Utility District	0.10%	0.13%
710	Cross Roads Special Utility District	0.34%	0.48%
902	Crystal Clear Special Utility District	0.14%	0.14%

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Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
154	Culberson County	0.22%	0.39%
1000	Cypress Springs Special Utility District	0.23%	0.24%
155	Dallam County	0.13%	0.42%
771	Dallam County Appraisal District	0.13%	0.13%
467	Dallas Central Appraisal District	0.17%	0.27%
156	Dallas County	0.15%	0.25%
430	Dallas County Park Cities MUD	0.32%	0.41%
157	Dawson County	0.21%	0.44%
463	Dawson County Central Appraisal District	0.17%	0.33%
158	Deaf Smith County	0.18%	0.35%
578	Deaf Smith County Hospital District	0.11%	0.19%
363	Deep East Texas Council of Governments	0.28%	0.29%
159	Delta County	0.24%	0.56%
855	Delta County Appraisal District	0.20%	0.20%
734	Delta County Municipal Utility District	0.23%	0.23%
732	Delta Lake Irrigation District	0.30%	0.45%
583	Denco Area 9-1-1 District - Denton County	0.15%	0.18%
482	Denton Central Appraisal District	0.16%	0.20%
160	Denton County	0.14%	0.22%
1005	Denton County Fresh Water Supply District #10	0.10%	0.10%
758	Denton County Fresh Water Supply District 1A	0.33%	0.34%
783	Denton County Transportation Authority	0.11%	0.12%
161	DeWitt County	0.25%	0.39%
466	DeWitt County Appraisal District	0.15%	0.21%
162	Dickens County	0.32%	0.74%
764	Dickens County Appraisal District	0.22%	0.22%
163	Dimmit County	0.21%	0.29%
164	Donley County	0.45%	0.93%
165	Duval County	0.36%	0.85%
929	Duval County Appraisal District	0.27%	0.27%
880	Duval County Groundwater Conservation District	0.29%	0.29%
879	East Fork Special Utility District	0.28%	0.29%
376	East Harris County ESJPB	0.06%	0.06%
825	East Medina County Special Utility District	0.21%	0.22%
166	Eastland County	0.27%	0.53%
593	Eastland County Appraisal District	0.13%	0.22%
167	Ector County	0.17%	0.41%
939	Ector County Appraisal District	0.25%	0.27%
580	Ector County Hospital District	0.10%	0.15%
448	Edwards Aquifer Authority - Bexar County	0.16%	0.19%
628	Edwards Central Appraisal District	0.02%	0.13%
168	Edwards County	0.30%	0.60%
819	El Paso Central Appraisal District	0.22%	0.24%
170	El Paso County	0.14%	0.21%
567	El Paso County 9-1-1 District	0.15%	0.24%

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Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
1013	El Paso County Emergency Services District #1	0.18%	0.18%
936	El Paso County Emergency Services District #2	0.09%	0.09%
541	El Paso County Hospital District	0.12%	0.16%
1004	El Paso County Water Improvement District No. 1	0.27%	0.27%
963	El Paso Mental Health and Mental Retardation	0.10%	0.10%
395	Electra Housing Authority	0.21%	0.21%
976	Ellis Appraisal District	0.11%	0.11%
169	Ellis County	0.17%	0.28%
859	Emerald Bay Municipal Utility District	0.10%	0.10%
624	ECD of Ector County	0.32%	0.38%
171	Erath County	0.18%	0.30%
850	Erath County Appraisal District	0.31%	0.33%
172	Falls County	0.19%	0.43%
563	Falls County Appraisal District	0.26%	0.65%
644	Fannin Central Appraisal District	0.12%	0.14%
173	Fannin County	0.30%	0.51%
174	Fayette County	0.19%	0.34%
951	Fern Bluff Municipal Utility District	0.26%	0.26%
175	Fisher County	0.23%	0.75%
432	Fisher County Hospital District	0.14%	0.24%
176	Floyd County	0.33%	0.63%
360	Foard County	0.39%	0.39%
474	Fort Bend Central Appraisal District	0.18%	0.24%
178	Fort Bend County	0.15%	0.21%
390	Fort Bend County Emergency Services District #4	0.14%	0.14%
974	Fort Bend County Emergency Services District 2	0.16%	0.16%
782	Fort Bend County WC&ID #2	0.30%	0.32%
932	Fort Clark Municipal Utility District	0.11%	0.11%
860	Fort Griffin Special Utility District	0.25%	0.25%
769	Four Way Special Utility District	0.13%	0.13%
179	Franklin County	0.26%	0.51%
1038	Freer Water Control & Improvement District	0.08%	0.08%
180	Freestone County	0.31%	0.63%
693	Freestone County Appraisal District	0.25%	0.30%
181	Frio County	0.21%	0.39%
509	Frio County Appraisal District	0.23%	0.43%
182	Gaines County	0.20%	0.41%
761	Gaines County Appraisal District	0.10%	0.26%
546	Galveston Central Appraisal District	0.23%	0.40%
183	Galveston County	0.16%	0.30%
547	Galveston County Consolidated Drainage District	0.28%	0.37%
464	Galveston County Drainage District #1	0.18%	0.45%
433	Galveston County Drainage District #2	0.16%	0.45%
589	Galveston County ECD	0.29%	0.31%
821	Galveston County Fresh Water Supp. District #6	0.44%	0.44%

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Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
752	Galveston County Health District	0.13%	0.14%
1020	Galveston County Water Control & Improvement District No. 8	0.12%	0.12%
407	Galveston County WC&ID #1	0.19%	0.39%
473	Garza Central Appraisal District	0.20%	0.97%
184	Garza County	0.39%	0.60%
908	Garza County Health Care District	0.05%	0.05%
885	Gillespie Central Appraisal District	0.17%	0.19%
185	Gillespie County	0.22%	0.35%
955	Gillespie County S&WCD	0.06%	0.06%
186	Glasscock County	0.30%	0.51%
942	Glasscock County Appraisal District	0.03%	0.03%
187	Goliad County	0.26%	0.56%
498	Gonzales County Appraisal District	0.42%	0.46%
188	Gonzales County	0.22%	0.38%
886	Graham Regional Medical Center	0.13%	0.13%
189	Gray County	0.22%	0.54%
518	Gray County Appraisal District	0.06%	0.35%
475	Grayson Central Appraisal District	0.15%	0.27%
190	Grayson County	0.16%	0.29%
528	Greater Harris County 9-1-1 Emergency Network	0.21%	0.22%
429	Greenbelt M&IWA - Donley County	0.30%	0.44%
191	Gregg County	0.17%	0.33%
192	Grimes County	0.25%	0.44%
483	Grimes County Appraisal District	0.28%	0.43%
587	Guadalupe Appraisal District	0.18%	0.23%
193	Guadalupe County	0.17%	0.28%
380	Guadalupe County GWCD	0.07%	0.07%
388	Guadalupe-Blanco River Authority	0.21%	0.21%
526	Gulf Coast Water Authority - Galveston County	0.24%	0.32%
194	Hale County	0.18%	0.44%
195	Hall County	0.62%	1.09%
787	Hall County Appraisal District	0.11%	0.44%
196	Hamilton County	0.20%	0.61%
1071	Hamilton County Appraisal District	0.04%	0.04%
197	Hansford County	0.28%	0.55%
585	Hansford County Hospital District	0.09%	0.16%
198	Hardeman County	0.23%	0.62%
199	Hardin County	0.23%	0.43%
527	Hardin County Appraisal District	0.08%	0.30%
887	Hardin County Emergency Services District # 2	0.16%	0.16%
571	Harlingen Irrigation District Cameron County #1	0.32%	0.55%
200	Harris County	0.14%	0.22%
598	Harris County Appraisal District	0.15%	0.23%
382	Harris County Emergency Services District #24	0.08%	0.08%
888	Harris County Emergency Services District #29	0.19%	0.19%

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Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
944	Harris County Emergency Services District #48	0.09%	0.09%
835	Harris County Emergency Services District #50	0.06%	0.06%
374	Harris County Emergency Services District 10	0.07%	0.07%
985	Harris County Emergency Services District #12	0.10%	0.10%
975	Harris County Emergency Services District 17	0.08%	0.08%
988	Harris County Emergency Services District #9	0.09%	0.09%
842	Harris County ESD No. 13	0.09%	0.09%
948	Harris County ESD No. 46	0.07%	0.07%
364	Harris County Fresh Water Supply District 61	0.17%	0.17%
797	Harris County Housing Authority	0.20%	0.22%
903	Harris County Sports & Convention Corporation	0.12%	0.13%
569	Harris County WC&ID #1	0.12%	0.18%
877	Harris County WC&ID #36	0.21%	0.22%
625	Harris County WC&ID #50	0.25%	0.34%
201	Harrison County	0.21%	0.40%
202	Hartley County	0.33%	0.86%
520	Hartley County Appraisal District	0.13%	0.46%
203	Haskell County	0.36%	0.77%
552	Haskell Memorial Hospital District	0.14%	0.22%
204	Hays County	0.13%	0.21%
878	Hays County Emergency Services District #5	0.07%	0.07%
799	Hays County Emergency Services District #6	0.06%	0.06%
826	Hays County Emergency Services District #8	0.08%	0.08%
943	Heart of Texas Council of Governments	0.33%	0.34%
205	Hemphill County	0.25%	0.49%
640	Hemphill County Appraisal District	0.06%	0.14%
529	Hemphill County Hospital District	0.10%	0.13%
839	Hemphill County UWCD	0.15%	0.15%
206	Henderson County	0.16%	0.33%
746	Henderson County 9-1-1 Comm. District	0.42%	0.51%
704	Henderson County Appraisal District	0.27%	0.31%
414	Hidalgo and Cameron Counties Irr. District #9	0.22%	0.54%
207	Hidalgo County	0.13%	0.20%
516	Hidalgo County Appraisal District	0.16%	0.24%
401	Hidalgo County Drainage District #1	0.19%	0.30%
1006	Hidalgo County Emergency Services District No. 2	0.08%	0.08%
713	Hidalgo County Irrigation District #1	0.57%	0.68%
438	Hidalgo County Irrigation District #2	0.26%	0.48%
486	Hidalgo County Irrigation District #6	0.38%	0.92%
992	Hidalgo Municipal Utility District #1	0.14%	0.14%
674	High Plains Underground WCD # 1	0.27%	0.39%
1019	High Point Special Utility District	0.10%	0.10%
208	Hill County	0.24%	0.40%
209	Hockley County	0.26%	0.60%
728	Hockley County Appraisal District	0.15%	0.25%

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Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
971	Hood County Appraisal District	0.25%	0.25%
210	Hood County	0.22%	0.35%
211	Hopkins County	0.21%	0.39%
661	Hopkins County Appraisal District	0.12%	0.27%
1029	Housing Authority of Starr County	0.26%	0.26%
909	Housing Authority of the City of Edinburg Texas	0.19%	0.21%
1036	Housing Authority of the City of Kirbyville	0.44%	0.44%
1003	Housing Authority of the City of Knox City	0.24%	0.24%
917	Housing Authority of the City of Mercedes Texas	0.18%	0.19%
1002	Housing Authority of the City of Munday	0.10%	0.10%
1010	Housing Authority of Travis County	0.22%	0.22%
212	Houston County	0.37%	0.58%
694	Houston County Appraisal District	0.31%	0.33%
213	Howard County	0.18%	0.37%
214	Hudspeth County	0.37%	0.50%
215	Hunt County	0.20%	0.34%
749	Hunt County Appraisal District	0.21%	0.26%
1043	Hurst Creek Municipal Utility District	0.17%	0.17%
216	Hutchinson County	0.26%	0.49%
778	Hutchinson County Appraisal District	0.19%	0.22%
711	Iraan General Hospital District	0.16%	0.17%
217	Irion County	0.22%	0.49%
779	Irion County Appraisal District	0.28%	0.28%
218	Jack County	0.28%	0.57%
592	Jack County Appraisal District	0.17%	0.49%
219	Jackson County	0.29%	0.54%
770	Jackson County Appraisal District	0.13%	0.13%
441	Jackson County County-Wide Drainage District	0.29%	0.35%
972	Jackson County ESD No. 3	0.08%	0.08%
220	Jasper County	0.22%	0.44%
393	Jasper County Appraisal District	0.11%	0.11%
657	Jasper County WC&ID #1	0.05%	0.22%
221	Jeff Davis County	0.23%	0.62%
810	Jefferson County Appraisal District	0.35%	0.36%
222	Jefferson County	0.18%	0.33%
404	Jefferson County Drainage District #3	0.47%	0.86%
408	Jefferson County Drainage District #6	0.19%	0.28%
405	Jefferson County Drainage District #7	0.20%	0.30%
451	Jefferson County WC&ID #10	0.15%	0.30%
223	Jim Hogg County	0.29%	0.61%
680	Jim Hogg County Appraisal District	0.45%	0.47%
656	Jim Hogg County ESD #1	0.29%	0.29%
641	Jim Hogg County WC&ID #2	0.30%	0.37%
224	Jim Wells County	0.24%	0.38%
225	Johnson County	0.20%	0.34%

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Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
741	Jonah Water Special Utility District	0.12%	0.14%
226	Jones County	0.18%	0.47%
496	Jones County Appraisal District	0.17%	0.58%
227	Karnes County	0.14%	0.29%
524	Karnes County Appraisal District	0.11%	0.30%
455	Karnes County Hospital District	0.13%	0.19%
228	Kaufman County	0.16%	0.27%
662	Kaufman County Appraisal District	0.12%	0.21%
671	Kendall Appraisal District	0.18%	0.33%
229	Kendall County	0.19%	0.30%
619	Kendall County WC&ID #1	0.19%	0.30%
230	Kenedy County	0.28%	0.38%
854	Kenedy County Central Appraisal District	1.28%	1.28%
906	Kenedy County Fire & ESD No. 1	0.11%	0.24%
231	Kent County	0.22%	0.47%
594	Kent County Tax Appraisal District	0.09%	1.03%
232	Kerr County	0.18%	0.30%
956	Kerr County Soil and Water Conservation District	0.08%	0.08%
653	Kerr Emergency 9-1-1 Network	0.15%	0.18%
233	Kimble County	0.24%	0.63%
234	King County	0.32%	0.44%
755	King County Appraisal District	0.05%	0.05%
235	Kinney County	0.25%	0.45%
579	Kinney County Appraisal District	0.35%	1.48%
236	Kleberg County	0.21%	0.43%
237	Knox County	0.28%	0.56%
241	La Salle County	0.16%	0.21%
540	Laguna Madre Water District - Cameron County	0.14%	0.38%
867	Lake Cities Municipal Utility Authority	0.14%	0.15%
874	Lake Kiowa Special Utility District	0.41%	0.41%
514	Lakeway MUD - Travis County	0.22%	0.26%
238	Lamar County	0.16%	0.30%
808	Lamar County Appraisal District	0.31%	0.39%
239	Lamb County	0.25%	0.44%
650	Lampasas Central Appraisal District	0.09%	0.17%
240	Lampasas County	0.25%	0.52%
731	LaSalle County Appraisal District	0.07%	0.13%
439	Lavaca - Navidad River Auth. - Jackson County	0.21%	0.30%
242	Lavaca County	0.20%	0.43%
977	Lee Central Appraisal District	0.16%	0.25%
243	Lee County	0.29%	0.43%
244	Leon County	0.36%	0.61%
468	Leon County Central Appraisal District	0.28%	0.35%
245	Liberty County	0.28%	0.45%
481	Liberty County Central Appraisal District	0.11%	0.21%

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Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
246	Limestone County	0.27%	0.47%
695	Limestone County Appraisal District	0.22%	0.26%
247	Lipscomb County	0.36%	0.54%
248	Live Oak County	0.29%	0.48%
591	Live Oak County Appraisal District	0.11%	0.25%
780	Llano Central Appraisal District	0.17%	0.20%
249	Llano County	0.27%	0.60%
250	Loving County	0.42%	0.64%
513	Loving County Appraisal District	0.16%	0.45%
756	Lower Trinity Groundwater Conservation District	0.19%	0.33%
714	Lower Valley Water District	0.17%	0.21%
499	Lubbock Central Appraisal District	0.22%	0.40%
251	Lubbock County	0.15%	0.24%
425	Lubbock County WC&ID #1	0.29%	0.38%
558	Lubbock Emergency Communication District	0.16%	0.20%
647	Lubbock Reese Redevelopment Authority	0.14%	0.26%
639	Lumberton Municipal Utility District	0.11%	0.14%
252	Lynn County	0.27%	0.53%
497	Lynn County Appraisal District	0.06%	2.06%
442	Lynn County Hospital District	0.11%	0.15%
630	Macedonia - Eylau MUD - Bowie County	0.12%	0.13%
500	Mackenzie MWA - Briscoe County	0.25%	0.71%
256	Madison County	0.35%	0.66%
596	Madison County Appraisal District	0.07%	0.34%
257	Marion County	0.30%	0.61%
675	Marion County Appraisal District	0.24%	0.33%
931	Marion-Cass S&WCD	1.13%	1.13%
658	Marshall-Harrison County Health District	0.07%	0.35%
258	Martin County	0.25%	0.41%
595	Martin County Appraisal District	0.24%	0.43%
259	Mason County	0.29%	0.50%
924	Mason County S&WCD #223	0.18%	0.18%
260	Matagorda County	0.22%	0.49%
987	Matagorda County Appraisal District	0.18%	0.18%
678	Matagorda County Drainage District	0.29%	0.33%
440	Matagorda County Hospital District	0.13%	0.24%
677	Matagorda County Navigation District #1	0.14%	0.48%
261	Maverick County	0.15%	0.27%
729	Maverick County Hospital District	0.16%	0.17%
453	Maverick County WC&ID #1	0.26%	0.57%
844	McCamey County Hospital District	0.18%	0.20%
253	McCulloch County	0.23%	0.45%
512	McCulloch County Appraisal District	0.06%	0.09%
254	McLennan County	0.15%	0.27%
725	McLennan County 9-1-1 EAD	0.32%	0.34%

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491	McLennan County Appraisal District	0.16%	0.37%
679	McLennan County WC&ID #2	0.08%	0.23%
1037	McMullen Central Appraisal District	0.03%	0.03%
255	McMullen County	0.27%	0.52%
841	Medical Arts Hospital - Dawson County	0.13%	0.15%
262	Medina County	0.22%	0.35%
705	Medina County 911 District	0.37%	0.37%
535	Medina County Appraisal District	0.13%	0.23%
419	Memorial Medical Center - Calhoun County	0.11%	0.24%
263	Menard County	0.36%	0.52%
377	Menard County Underground Water District	0.27%	0.27%
743	Mesa Underground Water Conservation District	0.04%	0.25%
669	Middle Rio Grande Development Council	0.22%	0.37%
492	Midland Central Appraisal District	0.28%	0.40%
264	Midland County	0.16%	0.27%
570	Midland Emergency Communication District	0.05%	0.07%
911	Milam Appraisal District	0.08%	0.10%
265	Milam County	0.29%	0.52%
617	Mills Central Appraisal District	0.09%	0.25%
266	Mills County	0.27%	0.48%
267	Mitchell County	0.24%	0.42%
484	Mitchell County Appraisal District	0.05%	0.54%
919	Monahans Housing Authority	0.11%	0.19%
268	Montague County	0.22%	0.51%
504	Montague County Tax Appraisal District	0.15%	0.60%
605	Montgomery Central Appraisal District	0.14%	0.24%
269	Montgomery County	0.15%	0.22%
667	Montgomery County ECD	0.11%	0.20%
696	Montgomery County ESD No 3	0.13%	0.13%
982	Montgomery County ESD #4	0.15%	0.15%
800	Montgomery County ESD #8	0.09%	0.09%
999	Montgomery County ESD 7	0.06%	0.06%
989	Montgomery County ESD #9	0.07%	0.07%
973	Montgomery County ESD #10	0.40%	0.40%
651	Montgomery County ESD #1	0.06%	0.06%
763	Montgomery County Hospital District	0.08%	0.08%
804	Montgomery County Housing Authority	0.51%	0.76%
270	Moore County	0.17%	0.33%
733	Moore County Appraisal District	0.18%	0.26%
412	Moore County Hospital District	0.12%	0.16%
271	Morris County	0.18%	0.66%
738	Mustang Special Utility District	0.10%	0.10%
273	Nacogdoches County	0.19%	0.35%
515	Navarro Central Appraisal District	0.34%	0.58%
274	Navarro County	0.20%	0.33%

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572	Newton Central Appraisal District	0.13%	0.27%
275	Newton County	0.44%	0.70%
276	Nolan County	0.15%	0.30%
962	Nortex Regional Planning Commission	0.39%	0.40%
1030	North Blanco County Emergency Services District No. 1	0.05%	0.05%
556	North Central Texas Municipal Water Authority	0.21%	0.43%
938	North East Texas Regional Mobility Authority	0.20%	0.20%
852	North Hunt Special Utility District	0.07%	0.07%
838	North Plains Groundwater Conservation District	0.35%	0.36%
927	North Texas Emergency Communication Center	0.06%	0.06%
646	North Texas Tollway Authority	0.17%	0.22%
562	Northeast Texas Municipal Water District	0.29%	0.45%
632	Northeast Texas Public Health District	0.13%	0.25%
368	Northern Trinity GWCD	1.32%	1.32%
277	Nueces County	0.17%	0.34%
683	Nueces County Appraisal District	0.20%	0.28%
400	Nueces County Drainage District #2	0.27%	0.40%
791	Nueces County Emergency Services District #2	0.08%	0.08%
416	Nueces County WC&ID #3	0.25%	0.37%
450	Nueces County WC&ID #4	0.15%	0.22%
278	Ochiltree County	0.37%	0.60%
1042	Ochiltree County Appraisal District	0.07%	0.07%
279	Oldham County	0.33%	0.72%
517	Oldham County Appraisal District	0.11%	0.25%
280	Orange County	0.19%	0.35%
490	Orange County Appraisal District	0.10%	0.30%
421	Orange County Drainage District	0.20%	0.33%
665	Orange County Emergency Services District #1	0.08%	0.12%
803	Orange County Emergency Services District #2	0.10%	0.10%
660	Orange County Navigation and Port District	0.11%	0.19%
631	Orange County WC&ID #1	0.15%	0.21%
730	Palo Duro River Authority	0.06%	0.18%
723	Palo Pinto Appraisal District	0.17%	0.18%
281	Palo Pinto County	0.19%	0.35%
959	Palo Pinto Soil and Water Conservation District	0.48%	0.48%
282	Panola County	0.24%	0.52%
283	Parker County	0.22%	0.33%
717	Parker County Appraisal District	0.26%	0.29%
922	Parker County Emergency Services District #1	0.08%	0.08%
784	Parker County Hospital District	0.13%	0.13%
754	Parker County Special Utility District	0.20%	0.20%
284	Parmer County	0.26%	0.58%
747	Parmer County Appraisal District	0.07%	0.07%
765	Pecan Valley Groundwater Conservation District	0.16%	0.22%
285	Pecos County	0.18%	0.33%

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494	Pecos County Appraisal District	0.07%	0.13%
774	Pecos County WC&ID #1	0.54%	0.66%
796	Permian Basin Regional Planning Commission	0.18%	0.20%
673	Permian Regional Medical Center	0.12%	0.15%
707	Pineywoods Groundwater Conservation District	0.35%	0.62%
697	Polk Central Appraisal District	0.10%	0.17%
286	Polk County	0.20%	0.40%
739	Polk County Fresh Water Supply District #2	0.09%	0.12%
676	Port of Bay City Authority	0.10%	0.10%
449	Port of Beaumont Navigation District	0.27%	0.40%
620	Port of Corpus Christi Authority	0.18%	0.27%
622	Port of Port Arthur Navigation District	0.27%	0.32%
726	Post Oak Savannah GCD	0.40%	0.40%
560	Potter - Randall County ECD	0.12%	0.19%
287	Potter County	0.15%	0.27%
840	Prairielands Groundwater Conservation District	0.13%	0.19%
626	Presidio Appraisal District	0.06%	0.07%
288	Presidio County	0.21%	0.35%
289	Rains County	0.32%	0.53%
537	Rains County Appraisal District	0.18%	0.41%
290	Randall County	0.14%	0.22%
564	Randall County Appraisal District	0.18%	0.33%
406	Rankin County Hospital District - Upton County	0.11%	0.17%
823	Rayburn Country Municipal Utility District	0.09%	0.09%
291	Reagan County	0.16%	0.27%
445	Reagan Hospital District	0.13%	0.18%
292	Real County	0.24%	0.85%
505	Red Bluff WPCD - Reeves County	0.13%	0.93%
845	Red River Appraisal District	0.21%	0.23%
435	Red River Authority	0.20%	0.28%
293	Red River County	0.37%	0.61%
921	Red River County S&WCD	0.15%	0.15%
294	Reeves County	0.14%	0.23%
786	Reeves County Appraisal District	0.07%	0.07%
588	Reeves County Hospital District	0.15%	0.19%
295	Refugio County	0.23%	0.53%
543	Refugio County Drainage District #1	0.56%	0.63%
801	Rio Grande Council of Governments	0.16%	0.21%
970	Riverside Special Utility District	0.13%	0.13%
296	Roberts County	0.37%	0.58%
297	Robertson County	0.27%	0.38%
904	Robertson County Appraisal District	0.11%	0.11%
370	Robertson County Emergency Services District	0.06%	0.06%
698	Rockwall Central Appraisal District	0.12%	0.21%
298	Rockwall County	0.21%	0.33%

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299	Runnels County	0.34%	0.75%
300	Rusk County	0.35%	0.56%
612	Rusk County Appraisal District	0.17%	0.26%
848	Rusk County Groundwater Conservation District	0.08%	0.30%
301	Sabine County	0.42%	0.64%
863	Sabine County Appraisal District	0.29%	0.44%
568	Sabine Pass Port Authority	0.26%	0.43%
706	Sabine-Neches Nav. Distr. of Jefferson County	0.44%	0.44%
302	San Augustine County	0.26%	0.48%
303	San Jacinto County	0.28%	0.54%
553	San Jacinto County Central Appraisal District	0.08%	0.25%
990	San Jacinto County Emergency Services District	0.07%	0.07%
304	San Patricio County	0.22%	0.40%
495	San Patricio County Appraisal District	0.17%	0.38%
426	San Patricio County Drainage District	0.40%	0.50%
750	San Patricio County Navigation District #1	0.11%	0.22%
422	San Patricio Municipal Water District	0.22%	0.30%
305	San Saba County	0.42%	0.71%
766	Santo Special Utility District	0.16%	0.29%
306	Schleicher County	0.26%	0.69%
307	Scurry County	0.26%	0.64%
893	Scurry County Appraisal District	0.29%	0.33%
760	Scurry County Hospital District	0.17%	0.19%
308	Shackelford County	0.21%	0.45%
470	Shackelford County Appraisal District	0.18%	0.48%
309	Shelby County	0.28%	0.55%
627	Shelby County Appraisal District	0.25%	0.38%
310	Sherman County	0.26%	0.58%
469	Sherman County Appraisal District	0.17%	0.39%
311	Smith County	0.16%	0.28%
555	Smith County 9-1-1 Communications District	0.15%	0.26%
606	Smith County Appraisal District	0.18%	0.26%
385	Smith County Emergency Services District #2	0.09%	0.09%
312	Somervell County	0.21%	0.36%
507	Somervell County Central Appraisal District	0.06%	0.21%
699	Somervell County Water District	0.20%	0.24%
795	South Plains Association of Governments	0.23%	0.26%
894	South Rains Special Utility District	0.22%	0.31%
645	South Texas Development Council	0.15%	0.27%
768	Southeast Texas GCD	0.19%	0.19%
930	STAR Transit	0.34%	0.34%
313	Starr County	0.16%	0.31%
536	Starr County Appraisal District	0.13%	0.24%
314	Stephens County	0.28%	0.51%
869	Stephens County Tax Appraisal District	0.30%	0.30%

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315	Sterling County	0.12%	0.35%
837	Sterling County Appraisal District	1.27%	1.27%
316	Stonewall County	0.54%	1.00%
724	Stonewall County Appraisal District	0.06%	0.06%
458	Stonewall Memorial Hospital District	0.11%	0.17%
539	Stratford Hospital District - Sherman County	0.10%	0.18%
317	Sutton County	0.26%	0.39%
573	Sutton County Hospital District	0.11%	0.20%
318	Swisher County	0.31%	0.84%
460	Swisher County Appraisal District	0.04%	1.41%
356	Talty Special Utility District	0.10%	0.10%
607	Tarrant Appraisal District	0.18%	0.30%
545	Tarrant Co 9-1-1 Emergency Assistance District	0.14%	0.18%
319	Tarrant County	0.17%	0.28%
574	Tax Appraisal District of Cottle County	0.22%	0.40%
320	Taylor County	0.16%	0.29%
321	Terrell County	0.22%	0.45%
753	Terrell County WC&ID #1	0.54%	0.54%
322	Terry County	0.24%	0.58%
402	Terry Memorial Hospital District	0.11%	0.21%
437	Texas Association of Counties	0.14%	0.19%
354	Texas County & District Retirement System	0.21%	0.24%
634	Texas Eastern 9-1-1 Network	0.48%	0.56%
986	The City of Quanah Housing Authority	0.16%	0.16%
772	The Housing Authority of the City of Abilene	0.16%	0.19%
777	The Housing Authority of the City of Huntington	0.24%	0.28%
913	The Housing Authority of the City of Pharr Texas	0.16%	0.17%
912	The Housing Authority of the County of Hidalgo	0.34%	0.34%
323	Throckmorton County	0.31%	0.88%
324	Titus County	0.17%	0.41%
742	Titus County Appraisal District	0.08%	0.16%
501	Titus County Fresh Water Supply District	0.23%	0.39%
325	Tom Green County	0.18%	0.33%
601	Travis Central Appraisal District	0.15%	0.29%
326	Travis County	0.14%	0.21%
720	Travis County ESD #1 NLT Fire & Rescue	0.09%	0.10%
836	Travis County Emergency Services District #2	0.09%	0.09%
371	Travis County Emergency Services District #5	0.06%	0.06%
957	Travis County Emergency Services District #12	0.11%	0.11%
980	Travis County Emergency Services District #11	0.05%	0.05%
659	Tri-County Special Utility District	0.16%	0.19%
633	Trinity Bay Conservation District	0.23%	0.31%
327	Trinity County	0.47%	0.73%
857	Trinity County Appraisal District	0.18%	0.19%
829	Trinity Glen Rose Groundwater Conservation District	0.28%	0.28%

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Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
790	Trophy Club Municipal Utility District No 1	0.26%	0.26%
735	Two Way Special Utility District	0.13%	0.17%
328	Tyler County	0.28%	0.49%
471	Tyler County Appraisal District	0.25%	0.39%
561	United Irrigation District - Hidalgo County	0.25%	0.45%
834	Upper Brushy Creek WC&ID	0.76%	0.76%
830	Upper Leon River Municipal Water District	0.47%	0.49%
387	Upper Sabine Valley SWMD	0.18%	0.23%
792	Upper Trinity Groundwater Conservation District	0.05%	0.10%
329	Upshur County	0.23%	0.45%
330	Upton County	0.20%	0.39%
682	Upton County Appraisal District	0.21%	0.46%
331	Uvalde County	0.22%	0.36%
332	Val Verde County	0.23%	0.39%
663	Valley MUD #2 - Cameron County	0.38%	0.48%
586	Valwood Improvement Authority - Dallas County	0.48%	0.48%
333	Van Zandt County	0.25%	0.55%
672	Van Zandt County Appraisal District	0.17%	0.33%
420	Velasco Drainage District - Brazoria County	0.22%	0.31%
334	Victoria County	0.15%	0.27%
423	Victoria County Drainage District #3	0.19%	0.82%
767	Victoria County GCD	0.18%	0.18%
335	Walker County	0.17%	0.31%
872	Walker County Appraisal District	0.21%	0.24%
748	Walker County Special Utility District	0.17%	0.19%
336	Waller County	0.19%	0.35%
773	Waller County Appraisal District	0.20%	0.26%
337	Ward County	0.20%	0.46%
565	Ward County Central Appraisal District	0.53%	0.75%
444	Ward Memorial Hospital	0.14%	0.29%
338	Washington County	0.17%	0.29%
339	Webb County	0.14%	0.22%
604	Webb County Appraisal District	0.08%	0.14%
443	West Central Texas Council of Governments	0.19%	0.33%
410	West Central Texas Municipal Water District	0.31%	0.52%
454	West Jefferson County Municipal Water District	0.15%	0.30%
688	West Nueces - Las Moras S&WCD #236	0.16%	0.16%
358	West Travis County Public Utility Agency	0.11%	0.11%
340	Wharton County	0.21%	0.42%
993	Wharton County Central Appraisal District	0.14%	0.16%
621	Wharton County WC&ID #1	0.78%	1.29%
923	Wharton County WC&ID No. 2	0.41%	0.41%
341	Wheeler County	0.41%	0.51%
476	Wheeler County Appraisal District	0.14%	0.39%
427	White River MWD - Dickens County	0.17%	0.41%

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Employer Number	Employer Name	GTLF Contribution Rate Actives Only	GTLF Contribution Rate Actives and Retirees
740	Wichita Appraisal District	0.18%	0.22%
342	Wichita County	0.18%	0.35%
446	Wichita County Water Improvement District #2	0.24%	0.47%
559	Wichita-Wilbarger 9-1-1 District	0.12%	0.55%
655	Wickson Creek SUD - Brazos County	0.23%	0.24%
343	Wilbarger County	0.31%	0.55%
715	Wilbarger County Appraisal District	0.19%	0.28%
530	Wilbarger County Hospital District	0.14%	0.20%
344	Willacy County	0.19%	0.41%
575	Willacy County Appraisal District	0.19%	0.27%
652	Willacy County Housing Authority	0.16%	0.49%
608	Williamson Central Appraisal District	0.13%	0.24%
345	Williamson County	0.13%	0.19%
798	Williamson County ESD #3	0.09%	0.09%
897	Williamson County ESD #5	0.08%	0.09%
1044	Williamson County Emergency Services District #7	0.10%	0.10%
361	Williamson County ESD #4	0.07%	0.07%
346	Wilson County	0.23%	0.40%
479	Wilson County Appraisal District	0.13%	0.34%
1023	Wilson County Emergency Services District #1	0.06%	0.06%
1017	Wilson County Emergency Services District #3	0.05%	0.05%
347	Winkler County	0.29%	0.58%
533	Winkler County Appraisal District	0.11%	0.60%
389	Winkler County Hospital District	0.12%	0.12%
937	Wintergarden Groundwater Conservation District	0.24%	0.30%
348	Wise County	0.20%	0.28%
493	Wise County Appraisal District	0.22%	0.33%
349	Wood County	0.15%	0.31%
700	Wood County Appraisal District	0.24%	0.27%
991	Wylie Northeast Special Utility District	0.09%	0.09%
350	Yoakum County	0.19%	0.36%
776	Yoakum County Appraisal District	0.04%	0.19%
351	Young County	0.27%	0.48%
352	Zapata County	0.19%	0.38%
649	Zapata County Appraisal District	0.18%	0.23%
935	Zapata Soil and Water Conservation District	0.03%	0.03%
353	Zavala County	0.23%	0.35%
566	Zavala County Appraisal District	0.12%	0.25%

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Appendix D Summary of Plan Provisions

Membership

A member is an employee participating in TCDRS, or a former employee with an open TCDRS account.

Employee Deposit Rate

Employee Deposit Rate may be any integer percentage between 4% and 7%. This rate is set by the employer, and the selected percentage of each employee's paycheck is deposited into his or her TCDRS account, where it is credited 7% per year annually.

Employer Matching Rate

Each employer selects a matching rate on employee deposits. This rate must be at least a dollar-for-dollar match, up to a 250% match ($2.50 for each $1.00 in the employee's account).

Monetary Prior Service Percentage

Each employer may elect to credit an employee account for service worked prior to the employer's participation date with TCDRS.

Vesting

The amount of service an employee needs to earn a future benefit is called the vesting requirement. When an employee is vested, he or she has the right to a monthly benefit, which includes employer matching, at age 60 or older. Employers may choose 5-, 8-, or 10-year vesting.

Service Retirement Eligibility

Members may retire before age 60 if they meet one of the following requirements, selected by the employer:

- "Rule-of" eligibility: Under these rules, a vested member can retire if his or her age plus years of service time add up to at least 75 (Rule of 75) or 80 (Rule of 80).
- 20-year or 30-year retirement at any age: Under these rules, a member may retire when he or she has at least 20 or 30 years of service time, regardless of age.

Service Retirement Benefit

The service retirement benefit is calculated based on the employee account balance at retirement, plus any applicable employer matching. This total amount is then converted to an annuity at retirement based on the Annuity Purchase Rates.

The standard form of payment is a straight life option, with a guaranteed return of the retiree's account balance at the time of retirement. Other payment options may be selected, and are calculated on an actuarially equivalent basis.

Each employer has the option of allowing a partial lump-sum payment. This gives the retiring member the option of receiving a reduced monthly benefit plus a lump-sum payment not to exceed his or her account balance in the Employee Savings Fund (employee contributions with interest only).

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Annuity Purchase Rates

The annuity purchase rates are used to convert the account balances, including matching, to a monthly benefit.

For benefits based on member deposits made prior to Jan. 1, 2018 (including interest on those deposits, employer matching and other employer credits), benefit credits are converted into monthly benefit payments using the UP-1984 Table with an age set back of five years for retirees and an age set back of 10 years for beneficiaries, and an interest rate of 7.0%.

For benefits based on member deposits made on Jan. 1, 2018, or later (including interest on those deposits, employer matching and other employer credits), benefit credits are converted into monthly benefit payments using a custom generational mortality table (see below for details) and an interest rate of 7.0%. The rates in this mortality table vary based on the member's year of birth, so the conversion factors also vary by year of retirement.

Annuity Purchase Rates (2014 TCDRS Unisex Mortality Table)

Average of the male and female rates for service retirees for member mortality. 30%/70% male/female blend for beneficiary mortality.

Males –The RP-2000 Combined Mortality Table for males projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale thereafter, with a one-year set-forward.

Females –The RP-2000 Combined Mortality Table for females projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale thereafter, with no age adjustment.

Monthly benefits are calculated by dividing the total benefit credits by the associated annuity purchase rate. Sample annuity purchase rates for the single life form of payment are shown below.

Table 1
Sample Annuity Purchase Rates

Sample Retirement Age	Annuity Purchase Rate for Single Life Benefit			
	Pre-2018 Deposits	Post-2017 Deposits 2020 Retirement Date	Post-2017 Deposits 2030 Retirement Date	Post-2017 Deposits 2040 Retirement Date
50	147.2259	155.2309	156.5194	157.7373
55	138.8321	147.2718	148.9675	150.5769
60	128.9240	137.1731	139.3300	141.3890
65	117.4861	125.0176	127.6430	130.1663
70	104.6995	110.8674	113.9168	116.8715
75	91.2252	94.7558	98.1199	101.4138

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Group Term Life Coverage	Each employer may elect whether to provide group term life coverage. The employer may elect to provide no coverage; to provide coverage to current employees only; or to provide coverage to current employees and retirees.
Disability Retirement	A member who is vested and who is totally and permanently disabled is eligible for a disability retirement benefit. A member who is not vested is eligible for disability retirement benefits if the total and permanent disability was a result of an on-the-job injury.
Survivor Benefits	Benefits are payable to the beneficiaries or estate of a deceased member. The eligibility requirement for an employer-provided survivor benefit is four years of TCDRS service.

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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
638	Acton Municipal Utility District	5.00%	200%	100%	10 Years	80	30 Years Svc	No	Employees and Retirees
789	Agua Special Utility District	4.00%	200%	0%	5 Years	80	20 Years Svc	No	None
615	Alamo Area Council of Governments	6.00%	200%	100%	8 Years	80	30 Years Svc	Yes	None
916	Alliance Regional Water Authority	5.00%	200%	0%	5 Years	80	30 Years Svc	No	None
100	Anderson County	7.00%	200%	105%	8 Years	75	20 Years Svc	No	Employees Only
691	Anderson County Central Appraisal District	6.00%	150%	0%	10 Years	80	30 Years Svc	No	None
101	Andrews County	7.00%	200%	170%	8 Years	75	30 Years Svc	No	Employees Only
875	Andrews County Appraisal District	7.00%	200%	0%	8 Years	75	20 Years Svc	No	Employees Only
684	Angelina and Nacogdoches Counties WC&ID #1	6.00%	150%	10%	10 Years	80	30 Years Svc	No	None
102	Angelina County	7.00%	180%	135%	8 Years	75	30 Years Svc	Yes	None
502	Angelina County Appraisal District	7.00%	200%	150%	10 Years	75	30 Years Svc	No	Employees and Retirees
576	Angleton Drainage District	7.00%	125%	110%	8 Years	75	30 Years Svc	No	Employees Only
614	Aquilla Water Supply District - Hill County	6.00%	150%	115%	10 Years	75	30 Years Svc	No	Employees Only
103	Aransas County	7.00%	190%	120%	10 Years	75	30 Years Svc	No	None
459	Aransas County Appraisal District	7.00%	250%	150%	5 Years	75	20 Years Svc	No	None
668	Aransas County Navigation District	7.00%	200%	10%	10 Years	75	30 Years Svc	Yes	Employees Only
104	Archer County	7.00%	125%	115%	8 Years	75	30 Years Svc	No	None
503	Archer County Appraisal District	7.00%	175%	150%	10 Years	80	30 Years Svc	No	None
964	Ark-Tex Council of Governments	4.00%	100%	0%	8 Years	75	30 Years Svc	No	None
105	Armstrong County	7.00%	150%	110%	8 Years	80	30 Years Svc	No	Employees and Retirees
1011	Armstrong County Appraisal District	7.00%	150%	0%	8 Years	80	30 Years Svc	No	Employees Only
551	Atascosa County Appraisal District	7.00%	200%	140%	8 Years	75	20 Years Svc	No	Employees and Retirees
106	Atascosa County	6.00%	200%	135%	8 Years	75	30 Years Svc	No	None
950	Athens Municipal Water Authority	7.00%	100%	0%	8 Years	75	20 Years Svc	No	Employees Only
107	Austin County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees Only
461	Austin County Appraisal District	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
994	Austin County ECD	7.00%	200%	0%	5 Years	80	20 Years Svc	No	None
597	Bacliff Municipal Utility District	7.00%	150%	100%	10 Years	80	30 Years Svc	No	Employees and Retirees
108	Bailey County	7.00%	100%	115%	8 Years	80	30 Years Svc	No	None
945	Ballinger Memorial Hospital District	5.00%	125%	0%	5 Years	75	30 Years Svc	No	None
109	Bandera County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
918	Bastrop Central Appraisal District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
110	Bastrop County	7.00%	200%	140%	8 Years	75	30 Years Svc	No	Employees and Retirees
812	Bastrop County Emergency Services District #1	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
915	Bastrop County Emergency Services District #2	6.00%	200%	0%	8 Years	75	30 Years Svc	No	None
398	Bastrop County Water Control and Improvement Distr	6.00%	200%	0%	5 Years	80	20 Years Svc	No	None
111	Baylor County	7.00%	175%	125%	8 Years	75	30 Years Svc	No	Employees Only
685	Baylor County Appraisal District	7.00%	100%	10%	8 Years	75	30 Years Svc	No	Employees Only
613	Bayview Irrigation District #11	7.00%	100%	20%	10 Years	80	30 Years Svc	No	Employees Only
690	Bayview Municipal Utility District	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None

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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
112	Bee County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
113	Bell County	7.00%	225%	165%	8 Years	75	30 Years Svc	No	None
506	Bell County Appraisal District	7.00%	150%	150%	8 Years	75	30 Years Svc	No	None
418	Bell County WC&ID #1	7.00%	200%	110%	8 Years	75	20 Years Svc	No	Employees Only
378	Bell County WC&ID 3	7.00%	100%	0%	5 Years	75	20 Years Svc	No	None
708	Benbrook Water Authority	7.00%	170%	0%	10 Years	80	30 Years Svc	No	Employees Only
472	Bexar Appraisal District	7.00%	250%	150%	10 Years	75	30 Years Svc	Yes	None
114	Bexar County	7.00%	200%	155%	8 Years	75	20 Years Svc	Yes	None
861	Bexar County Emergency Service District No.2	7.00%	200%	0%	5 Years	75	20 Years Svc	No	None
373	Bexar County Emergency Services District #10	5.00%	100%	0%	8 Years	80	20 Years Svc	No	Employees Only
1001	Bexar County Emergency Services District #6	4.00%	200%	0%	5 Years	75	20 Years Svc	No	None
828	Bexar County Emergency Services District No.7	7.00%	250%	0%	10 Years	75	20 Years Svc	No	None
979	Bexar County Emergency Services District No.8	7.00%	200%	0%	5 Years	75	30 Years Svc	No	None
544	Bexar County WC&ID #10	7.00%	100%	70%	10 Years	80	30 Years Svc	No	Employees Only
716	Bexar Metro 9-1-1 Network District	7.00%	200%	100%	10 Years	80	30 Years Svc	No	None
737	Bexar-Medina-Atascosa WCID #1	7.00%	200%	0%	5 Years	80	30 Years Svc	No	None
616	Bistone Municipal WSD - Limestone County	7.00%	200%	25%	10 Years	80	30 Years Svc	No	Employees Only
115	Blanco County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
1016	Blanco County Emergency Services District No. 2	4.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees Only
965	Bluebonnet Groundwater Conservation District	4.00%	100%	0%	10 Years	80	20 Years Svc	No	None
116	Borden County	7.00%	175%	105%	8 Years	75	30 Years Svc	No	None
525	Borden County Appraisal District	7.00%	175%	100%	10 Years	75	30 Years Svc	No	None
117	Bosque County	5.00%	200%	115%	8 Years	75	30 Years Svc	No	Employees Only
521	Bosque County Central Appraisal District	7.00%	200%	150%	8 Years	80	30 Years Svc	No	None
118	Bowie County	7.00%	200%	165%	10 Years	75	30 Years Svc	No	Employees and Retirees
119	Brazoria County	7.00%	200%	130%	8 Years	75	30 Years Svc	No	None
508	Brazoria County Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	No	None
413	Brazoria County Cons. Recl. District #3	7.00%	250%	115%	8 Years	75	20 Years Svc	No	Employees Only
424	Brazoria County Drainage District #4	7.00%	250%	70%	8 Years	75	20 Years Svc	No	Employees and Retirees
681	Brazoria County Drainage District #5	7.00%	100%	10%	10 Years	80	30 Years Svc	Yes	None
1050	Brazoria County Emergency Services District No. 3	7.00%	200%	100%	5 Years	75	20 Years Svc	Yes	None
689	Brazos Central Appraisal District	7.00%	250%	0%	8 Years	75	20 Years Svc	Yes	None
120	Brazos County	7.00%	225%	120%	8 Years	75	30 Years Svc	No	None
600	Brazos County ECD	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
849	Brazos Regional Public Utility Agency	6.00%	200%	0%	8 Years	80	30 Years Svc	No	None
744	Brazos River Authority	6.00%	200%	0%	8 Years	80	30 Years Svc	No	None
967	Brazos Transit District	5.00%	100%	100%	8 Years	75	30 Years Svc	No	None
806	Brazos Valley Council of Governments	5.00%	200%	0%	8 Years	80	30 Years Svc	No	None
809	Brazos Valley GCD	7.00%	235%	100%	8 Years	75	30 Years Svc	No	None
121	Brewster County	7.00%	185%	135%	8 Years	75	30 Years Svc	No	Employees Only

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						Rule of	Any Age		
581	Brewster County Appraisal District	7.00%	185%	40%	8 Years	75	30 Years Svc	No	Employees Only
745	Bright Star-Salem Special Utility District	7.00%	150%	0%	5 Years	75	20 Years Svc	No	None
122	Briscoe County	7.00%	150%	20%	8 Years	75	30 Years Svc	No	Employees and Retirees
1052	Brookeland Fresh Water Supply District	7.00%	125%	0%	8 Years	75	20 Years Svc	No	None
876	Brookesmith Special Utility District	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
123	Brooks County	5.00%	200%	175%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
554	Brookshire - Katy Drainage District	6.00%	160%	110%	10 Years	80	30 Years Svc	No	None
522	Brookshire Municipal Water District	7.00%	150%	150%	10 Years	80	20 Years Svc	Yes	Employees and Retirees
124	Brown County	5.00%	200%	150%	8 Years	75	30 Years Svc	No	None
702	Brownsville Irrigation District	7.00%	100%	10%	8 Years	80	30 Years Svc	No	None
1055	Brush Country Groundwater Conservation District	4.00%	200%	10%	8 Years	80	30 Years Svc	No	Employees and Retirees
642	Brushy Creek MUD - Williamson County	6.00%	200%	150%	8 Years	80	20 Years Svc	No	None
125	Burleson County	7.00%	125%	100%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
978	Burleson County Appraisal District	7.00%	140%	0%	8 Years	75	30 Years Svc	No	None
609	Burnet Central Appraisal District	7.00%	200%	100%	10 Years	75	30 Years Svc	No	None
126	Burnet County	7.00%	200%	140%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
127	Caldwell County	5.00%	175%	125%	8 Years	75	30 Years Svc	No	None
718	Caldwell County Appraisal District	7.00%	175%	0%	8 Years	75	30 Years Svc	No	None
128	Calhoun County	7.00%	200%	95%	8 Years	75	30 Years Svc	No	Employees Only
709	Calhoun County Appraisal District	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
788	Calhoun County E911 ECD	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
129	Callahan County	6.00%	110%	65%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
542	Callahan County Appraisal District	7.00%	100%	105%	10 Years	75	30 Years Svc	Yes	None
130	Cameron County	7.00%	200%	160%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
618	Cameron County Appraisal District	7.00%	200%	125%	8 Years	75	30 Years Svc	No	None
692	Cameron County Drainage District #1	7.00%	100%	10%	8 Years	75	20 Years Svc	No	None
664	Cameron County Drainage District #3	7.00%	100%	0%	10 Years	80	30 Years Svc	Yes	None
686	Cameron County Drainage District #5	7.00%	150%	10%	10 Years	75	30 Years Svc	No	None
851	Cameron County ECD	7.00%	250%	0%	5 Years	75	30 Years Svc	Yes	None
462	Cameron County Irrigation District #2	7.00%	100%	25%	10 Years	80	30 Years Svc	Yes	None
590	Cameron County Irrigation District #6	7.00%	135%	10%	10 Years	80	20 Years Svc	No	None
900	Cameron County Regional Mobility Authority	7.00%	200%	0%	8 Years	75	20 Years Svc	Yes	Employees Only
670	Camp Central Appraisal District	7.00%	150%	0%	8 Years	75	30 Years Svc	Yes	Employees Only
131	Camp County	7.00%	175%	135%	8 Years	75	30 Years Svc	Yes	None
367	Caney Creek Municipal Utility District	5.00%	100%	0%	8 Years	75	20 Years Svc	No	None
379	Canyon Lake Community Library District	4.00%	100%	0%	10 Years	75	20 Years Svc	No	None
1021	Canyon Regional Water Authority	4.00%	250%	0%	8 Years	75	20 Years Svc	No	None
132	Carson County	7.00%	200%	110%	8 Years	75	30 Years Svc	No	Employees Only
133	Cass County	7.00%	165%	150%	8 Years	75	30 Years Svc	No	Employees Only
610	Cass County Appraisal District	7.00%	150%	45%	8 Years	75	30 Years Svc	No	Employees Only

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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility Rule of	Retirement Eligibility Any Age	Partial Lump Sum Option	Group Term Life Coverage
134	Castro County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
719	Central Appraisal District of Bandera County	7.00%	200%	40%	5 Years	75	30 Years Svc	No	None
635	Central Appraisal District of Johnson County	7.00%	200%	100%	8 Years	75	30 Years Svc	No	None
602	Central Appraisal District of Taylor County	7.00%	160%	100%	10 Years	80	30 Years Svc	No	Employees and Retirees
862	Central Texas Groundwater Conservation District	7.00%	200%	0%	10 Years	75	20 Years Svc	Yes	Employees and Retirees
712	Central Texas Regional Mobility Authority	7.00%	250%	175%	5 Years	75	30 Years Svc	No	Employees and Retirees
648	Central WC&ID - Angelina County	7.00%	100%	50%	8 Years	75	30 Years Svc	No	None
135	Chambers County	7.00%	220%	145%	8 Years	75	30 Years Svc	No	Employees Only
531	Chambers County Appraisal District	7.00%	250%	135%	8 Years	75	20 Years Svc	Yes	None
548	Chambers County Public Hospital District	5.00%	200%	150%	10 Years	75	30 Years Svc	No	None
136	Cherokee County	7.00%	150%	145%	8 Years	75	30 Years Svc	No	None
137	Childress County	5.00%	100%	100%	8 Years	80	20 Years Svc	No	None
511	Childress County Appraisal District	4.00%	100%	150%	10 Years	80	30 Years Svc	No	None
582	Childress County Hospital District	7.00%	125%	75%	8 Years	75	30 Years Svc	No	None
138	Clay County	7.00%	150%	140%	10 Years	80	30 Years Svc	No	None
485	Clay County Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	No	Employees Only
703	Coastal Bend Groundwater Conservation District	7.00%	175%	100%	8 Years	75	30 Years Svc	No	None
722	Coastal Plains GCD	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
139	Cochran County	7.00%	200%	125%	10 Years	80	30 Years Svc	No	Employees and Retirees
477	Cochran County Appraisal District	7.00%	165%	115%	8 Years	80	30 Years Svc	No	Employees and Retirees
751	Coke County Appraisal District	7.00%	160%	0%	10 Years	80	30 Years Svc	No	None
140	Coke County	7.00%	160%	85%	8 Years	80	30 Years Svc	No	Employees Only
946	Coke County S&WCD #219	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
141	Coleman County	7.00%	125%	110%	8 Years	75	20 Years Svc	No	None
142	Collin County	7.00%	200%	175%	8 Years	75	30 Years Svc	Yes	None
457	Collin County Central Appraisal District	7.00%	250%	150%	8 Years	75	30 Years Svc	Yes	None
143	Collingsworth County	7.00%	200%	50%	8 Years	75	30 Years Svc	No	Employees Only
961	Collingsworth County Appraisal District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
144	Colorado County	7.00%	185%	125%	8 Years	75	20 Years Svc	No	None
623	Comal Appraisal District	7.00%	250%	175%	8 Years	75	20 Years Svc	Yes	None
145	Comal County	7.00%	200%	150%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
775	Comal County Emergency Services District #3	7.00%	200%	50%	10 Years	80	20 Years Svc	No	Employees and Retirees
996	Comanche Central Appraisal District	7.00%	120%	20%	8 Years	80	20 Years Svc	No	Employees and Retirees
146	Comanche County	5.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
762	Combined Consumers Special Utility District	7.00%	200%	0%	10 Years	80	30 Years Svc	Yes	Employees and Retirees
366	Concho County Appraisal District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
147	Concho County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	None
636	Concho County Hospital District	5.00%	125%	50%	8 Years	75	30 Years Svc	No	Employees and Retirees
759	Concho Valley Council of Governments	7.00%	250%	100%	10 Years	80	30 Years Svc	No	None
148	Cooke County	7.00%	205%	120%	8 Years	75	30 Years Svc	No	None

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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
487	Cooke County Appraisal District	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
149	Coryell County	7.00%	185%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
150	Cottle County	7.00%	100%	40%	8 Years	80	30 Years Svc	No	None
727	Cow Creek Groundwater Conservation District	6.00%	150%	0%	10 Years	80	30 Years Svc	No	None
151	Crane County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
392	Crane County Appraisal District	7.00%	200%	100%	10 Years	80	30 Years Svc	No	None
757	Crane County Hospital District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
152	Crockett County	7.00%	145%	160%	10 Years	80	30 Years Svc	No	None
907	Crockett County Appraisal District	7.00%	145%	0%	10 Years	80	30 Years Svc	No	None
409	Crockett County WC&ID #1	7.00%	125%	110%	10 Years	80	30 Years Svc	No	Employees and Retirees
153	Crosby County	7.00%	100%	115%	8 Years	80	30 Years Svc	No	Employees and Retirees
532	Crosby County Appraisal District	7.00%	125%	110%	10 Years	75	30 Years Svc	No	Employees and Retirees
603	Crosby Municipal Utility District	7.00%	175%	120%	10 Years	75	30 Years Svc	No	None
710	Cross Roads Special Utility District	5.00%	100%	25%	10 Years	80	30 Years Svc	No	Employees Only
902	Crystal Clear Special Utility District	7.00%	100%	0%	8 Years	80	20 Years Svc	No	None
154	Culberson County	7.00%	160%	120%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
1000	Cypress Springs Special Utility District	5.00%	200%	50%	10 Years	75	20 Years Svc	Yes	None
155	Dallam County	7.00%	250%	130%	8 Years	80	30 Years Svc	Yes	None
771	Dallam County Appraisal District	7.00%	140%	0%	10 Years	80	30 Years Svc	No	None
467	Dallas Central Appraisal District	7.00%	250%	175%	10 Years	80	20 Years Svc	No	None
156	Dallas County	7.00%	200%	150%	10 Years	80	30 Years Svc	No	None
430	Dallas County Park Cities MUD	7.00%	175%	110%	10 Years	80	30 Years Svc	No	None
157	Dawson County	7.00%	150%	110%	8 Years	80	30 Years Svc	Yes	Employees and Retirees
463	Dawson County Central Appraisal District	7.00%	200%	150%	10 Years	75	30 Years Svc	Yes	None
158	Deaf Smith County	7.00%	175%	140%	8 Years	75	30 Years Svc	No	Employees Only
578	Deaf Smith County Hospital District	5.00%	120%	55%	8 Years	75	20 Years Svc	Yes	None
363	Deep East Texas Council of Governments	7.00%	150%	0%	10 Years	80	30 Years Svc	No	None
159	Delta County	7.00%	125%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
855	Delta County Appraisal District	7.00%	125%	0%	8 Years	75	30 Years Svc	No	None
734	Delta County Municipal Utility District	7.00%	100%	0%	8 Years	80	30 Years Svc	No	None
732	Delta Lake Irrigation District	5.00%	125%	10%	10 Years	80	30 Years Svc	Yes	None
583	Denco Area 9-1-1 District - Denton County	7.00%	200%	105%	8 Years	75	20 Years Svc	No	Employees Only
482	Denton Central Appraisal District	7.00%	250%	175%	8 Years	75	20 Years Svc	No	Employees Only
160	Denton County	7.00%	225%	160%	8 Years	75	20 Years Svc	No	Employees Only
1005	Denton County Fresh Water Supply District #10	7.00%	200%	0%	5 Years	80	20 Years Svc	No	Employees Only
758	Denton County Fresh Water Supply District 1A	7.00%	200%	0%	8 Years	80	20 Years Svc	No	Employees Only
783	Denton County Transportation Authority	5.00%	200%	0%	5 Years	75	30 Years Svc	No	None
161	DeWitt County	7.00%	125%	80%	8 Years	75	30 Years Svc	No	Employees and Retirees
466	DeWitt County Appraisal District	7.00%	160%	130%	10 Years	80	30 Years Svc	No	None
162	Dickens County	7.00%	150%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees

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764	Dickens County Appraisal District	7.00%	150%	0%	8 Years	75	30 Years Svc	No	Employees Only
163	Dimmit County	7.00%	250%	65%	8 Years	75	30 Years Svc	No	None
164	Donley County	7.00%	100%	110%	10 Years	80	30 Years Svc	No	None
165	Duval County	7.00%	200%	95%	8 Years	80	30 Years Svc	No	None
929	Duval County Appraisal District	7.00%	200%	0%	10 Years	75	30 Years Svc	No	Employees Only
880	Duval County Groundwater Conservation District	4.00%	250%	0%	10 Years	80	30 Years Svc	No	None
879	East Fork Special Utility District	7.00%	200%	50%	10 Years	75	30 Years Svc	No	None
376	East Harris County ESJPB	7.00%	200%	100%	5 Years	80	20 Years Svc	No	None
825	East Medina County Special Utility District	5.00%	150%	0%	10 Years	80	30 Years Svc	No	Employees Only
166	Eastland County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	Employees and Retirees
593	Eastland County Appraisal District	7.00%	175%	90%	10 Years	75	30 Years Svc	Yes	Employees and Retirees
167	Ector County	7.00%	250%	210%	8 Years	75	30 Years Svc	No	None
939	Ector County Appraisal District	7.00%	250%	0%	5 Years	75	30 Years Svc	No	None
580	Ector County Hospital District	6.00%	125%	0%	8 Years	75	30 Years Svc	No	Employees Only
448	Edwards Aquifer Authority - Bexar County	7.00%	180%	140%	8 Years	75	20 Years Svc	Yes	None
628	Edwards Central Appraisal District	7.00%	200%	100%	8 Years	80	30 Years Svc	No	None
168	Edwards County	7.00%	200%	35%	8 Years	75	30 Years Svc	No	None
819	El Paso Central Appraisal District	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
170	El Paso County	7.00%	250%	175%	8 Years	75	20 Years Svc	No	None
567	El Paso County 9-1-1 District	7.00%	200%	150%	5 Years	75	20 Years Svc	Yes	Employees Only
1013	El Paso County Emergency Services District #1	6.00%	170%	0%	10 Years	75	20 Years Svc	No	None
936	El Paso County Emergency Services District #2	7.00%	250%	0%	8 Years	75	20 Years Svc	No	None
541	El Paso County Hospital District	5.00%	200%	140%	8 Years	75	30 Years Svc	No	None
1004	El Paso County Water Improvement District No. 1	4.00%	150%	0%	8 Years	75	20 Years Svc	No	None
963	El Paso Mental Health and Mental Retardation	5.00%	150%	0%	8 Years	75	30 Years Svc	No	None
395	Electra Housing Authority	7.00%	200%	100%	5 Years	75	20 Years Svc	No	None
976	Ellis Appraisal District	7.00%	250%	100%	5 Years	80	30 Years Svc	No	Employees Only
169	Ellis County	7.00%	200%	150%	8 Years	75	20 Years Svc	Yes	Employees Only
859	Emerald Bay Municipal Utility District	4.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees Only
624	ECD of Ector County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
171	Erath County	7.00%	200%	140%	8 Years	75	20 Years Svc	No	Employees Only
850	Erath County Appraisal District	7.00%	250%	15%	10 Years	80	30 Years Svc	No	None
172	Falls County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees Only
563	Falls County Appraisal District	7.00%	200%	85%	5 Years	80	30 Years Svc	No	Employees Only
644	Fannin Central Appraisal District	7.00%	225%	20%	8 Years	75	30 Years Svc	No	Employees and Retirees
173	Fannin County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees Only
174	Fayette County	7.00%	175%	120%	8 Years	75	30 Years Svc	No	None
951	Fern Bluff Municipal Utility District	6.00%	200%	0%	5 Years	80	30 Years Svc	No	None
175	Fisher County	7.00%	150%	100%	8 Years	75	30 Years Svc	No	Employees and Retirees
432	Fisher County Hospital District	4.00%	100%	155%	10 Years	80	30 Years Svc	No	None

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176	Floyd County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees Only
360	Foard County	4.00%	250%	100%	8 Years	75	30 Years Svc	No	None
474	Fort Bend Central Appraisal District	7.00%	250%	150%	10 Years	80	30 Years Svc	No	Employees and Retirees
178	Fort Bend County	7.00%	200%	165%	8 Years	75	30 Years Svc	No	None
390	Fort Bend County Emergency Services District #4	7.00%	200%	150%	8 Years	75	20 Years Svc	No	None
974	Fort Bend County Emergency Services District 2	7.00%	150%	0%	10 Years	80	30 Years Svc	No	Employees Only
782	Fort Bend County WC&ID #2	7.00%	200%	0%	8 Years	80	30 Years Svc	No	Employees and Retirees
932	Fort Clark Municipal Utility District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
860	Fort Griffin Special Utility District	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
769	Four Way Special Utility District	5.00%	150%	100%	10 Years	80	30 Years Svc	No	Employees Only
179	Franklin County	7.00%	200%	145%	8 Years	75	30 Years Svc	No	Employees and Retirees
1038	Freer Water Control & Improvement District	4.00%	100%	60%	10 Years	80	30 Years Svc	No	Employees Only
180	Freestone County	7.00%	150%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
693	Freestone County Appraisal District	7.00%	250%	10%	10 Years	80	30 Years Svc	No	None
181	Frio County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
509	Frio County Appraisal District	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees Only
182	Gaines County	7.00%	160%	125%	8 Years	80	30 Years Svc	No	None
761	Gaines County Appraisal District	7.00%	150%	0%	8 Years	80	30 Years Svc	No	None
546	Galveston Central Appraisal District	7.00%	250%	175%	8 Years	75	30 Years Svc	No	Employees Only
183	Galveston County	7.00%	200%	160%	8 Years	75	30 Years Svc	No	None
547	Galveston County Consolidated Drainage District	7.00%	200%	120%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
464	Galveston County Drainage District #1	7.00%	200%	150%	8 Years	75	30 Years Svc	Yes	None
433	Galveston County Drainage District #2	7.00%	250%	135%	8 Years	75	20 Years Svc	Yes	None
589	Galveston County ECD	7.00%	200%	135%	8 Years	75	20 Years Svc	Yes	None
821	Galveston County Fresh Water Supp. District #6	5.00%	100%	45%	5 Years	80	30 Years Svc	No	Employees Only
752	Galveston County Health District	7.00%	100%	0%	8 Years	75	30 Years Svc	No	None
1020	Galveston County Water Control & Improvement Distr	7.00%	225%	0%	8 Years	75	20 Years Svc	No	Employees Only
407	Galveston County WC&ID #1	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
473	Garza Central Appraisal District	7.00%	160%	130%	10 Years	80	30 Years Svc	No	None
184	Garza County	7.00%	160%	125%	8 Years	75	30 Years Svc	No	Employees Only
908	Garza County Health Care District	7.00%	160%	100%	10 Years	80	30 Years Svc	No	None
885	Gillespie Central Appraisal District	7.00%	200%	0%	10 Years	75	20 Years Svc	No	None
185	Gillespie County	7.00%	235%	115%	8 Years	75	30 Years Svc	Yes	None
955	Gillespie County S&WCD	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
186	Glasscock County	7.00%	250%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
942	Glasscock County Appraisal District	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
187	Goliad County	7.00%	150%	120%	8 Years	75	30 Years Svc	No	Employees Only
498	Gonzales County Appraisal District	7.00%	225%	135%	10 Years	75	30 Years Svc	No	None
188	Gonzales County	7.00%	250%	110%	8 Years	75	20 Years Svc	No	None
886	Graham Regional Medical Center	4.00%	100%	0%	5 Years	75	20 Years Svc	No	None

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189	Gray County	7.00%	170%	125%	8 Years	75	30 Years Svc	No	Employees Only
518	Gray County Appraisal District	7.00%	225%	150%	8 Years	75	20 Years Svc	Yes	None
475	Grayson Central Appraisal District	7.00%	225%	150%	8 Years	75	20 Years Svc	No	Employees and Retirees
190	Grayson County	4.00%	225%	160%	8 Years	75	30 Years Svc	No	Employees Only
528	Greater Harris County 9-1-1 Emergency Network	7.00%	250%	115%	8 Years	75	20 Years Svc	No	Employees and Retirees
429	Greenbelt M&IWA - Donley County	7.00%	150%	125%	10 Years	80	20 Years Svc	No	None
191	Gregg County	7.00%	200%	135%	8 Years	75	30 Years Svc	Yes	None
192	Grimes County	7.00%	190%	105%	8 Years	75	20 Years Svc	No	Employees and Retirees
483	Grimes County Appraisal District	7.00%	200%	150%	10 Years	75	30 Years Svc	No	None
587	Guadalupe Appraisal District	7.00%	200%	120%	8 Years	75	20 Years Svc	Yes	None
193	Guadalupe County	7.00%	200%	150%	8 Years	75	20 Years Svc	Yes	None
380	Guadalupe County GWCD	5.00%	200%	0%	10 Years	80	30 Years Svc	No	None
388	Guadalupe-Blanco River Authority	6.00%	200%	0%	8 Years	80	30 Years Svc	No	None
526	Gulf Coast Water Authority - Galveston County	7.00%	150%	150%	5 Years	75	30 Years Svc	No	Employees and Retirees
194	Hale County	7.00%	200%	130%	8 Years	75	30 Years Svc	No	Employees Only
195	Hall County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
787	Hall County Appraisal District	5.00%	100%	0%	10 Years	80	30 Years Svc	No	None
196	Hamilton County	6.00%	150%	110%	8 Years	75	20 Years Svc	No	Employees Only
1071	Hamilton County Appraisal District	7.00%	175%	0%	8 Years	75	30 Years Svc	No	Employees and Retirees
197	Hansford County	7.00%	170%	105%	8 Years	75	30 Years Svc	No	None
585	Hansford County Hospital District	4.00%	175%	80%	5 Years	75	30 Years Svc	No	None
198	Hardeman County	7.00%	140%	80%	8 Years	75	30 Years Svc	No	None
199	Hardin County	7.00%	200%	155%	8 Years	75	30 Years Svc	No	Employees Only
527	Hardin County Appraisal District	7.00%	225%	130%	8 Years	75	30 Years Svc	No	Employees Only
887	Hardin County Emergency Services District # 2	4.00%	200%	0%	10 Years	75	20 Years Svc	No	None
571	Harlingen Irrigation District Cameron County #1	5.00%	125%	25%	10 Years	80	30 Years Svc	No	None
200	Harris County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
598	Harris County Appraisal District	7.00%	250%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
382	Harris County Emergency Services District #24	7.00%	200%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
888	Harris County Emergency Services District #29	7.00%	100%	10%	5 Years	75	20 Years Svc	No	Employees and Retirees
944	Harris County Emergency Services District #48	7.00%	150%	0%	5 Years	80	30 Years Svc	No	None
835	Harris County Emergency Services District #50	7.00%	200%	0%	5 Years	80	20 Years Svc	Yes	None
374	Harris County Emergency Services District 10	7.00%	200%	150%	5 Years	75	30 Years Svc	No	None
985	Harris County Emergency Services District #12	7.00%	250%	175%	5 Years	80	20 Years Svc	Yes	Employees Only
975	Harris County Emergency Services District 17	7.00%	200%	100%	10 Years	75	20 Years Svc	No	None
988	Harris County Emergency Services District #9	7.00%	200%	0%	5 Years	75	20 Years Svc	Yes	None
842	Harris County ESD No. 13	7.00%	200%	0%	5 Years	75	20 Years Svc	No	None
948	Harris County ESD No. 46	6.00%	175%	0%	8 Years	75	20 Years Svc	No	Employees Only
364	Harris County Fresh Water Supply District 61	6.00%	200%	0%	8 Years	75	20 Years Svc	No	None
797	Harris County Housing Authority	7.00%	225%	160%	5 Years	75	30 Years Svc	No	Employees Only

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903	Harris County Sports & Convention Corporation	7.00%	225%	0%	8 Years	75	30 Years Svc	No	None
569	Harris County WC&ID #1	7.00%	200%	35%	8 Years	75	30 Years Svc	Yes	Employees Only
877	Harris County WC&ID #36	7.00%	215%	55%	8 Years	75	30 Years Svc	No	None
625	Harris County WC&ID #50	5.00%	125%	15%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
201	Harrison County	7.00%	180%	135%	8 Years	75	30 Years Svc	No	Employees Only
202	Hartley County	7.00%	200%	135%	8 Years	75	30 Years Svc	Yes	Employees Only
520	Hartley County Appraisal District	7.00%	180%	150%	10 Years	80	30 Years Svc	No	None
203	Haskell County	7.00%	125%	110%	8 Years	75	30 Years Svc	No	None
552	Haskell Memorial Hospital District	5.00%	150%	25%	10 Years	80	30 Years Svc	No	None
204	Hays County	7.00%	225%	175%	8 Years	75	30 Years Svc	No	None
878	Hays County Emergency Services District #5	7.00%	250%	100%	10 Years	80	20 Years Svc	No	Employees Only
799	Hays County Emergency Services District #6	7.00%	200%	0%	10 Years	80	20 Years Svc	Yes	None
826	Hays County Emergency Services District #8	7.00%	200%	100%	8 Years	75	20 Years Svc	Yes	None
943	Heart of Texas Council of Governments	4.00%	250%	0%	10 Years	80	30 Years Svc	No	None
205	Hemphill County	7.00%	175%	135%	8 Years	80	30 Years Svc	Yes	Employees Only
640	Hemphill County Appraisal District	7.00%	200%	100%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
529	Hemphill County Hospital District	7.00%	230%	130%	10 Years	80	30 Years Svc	No	Employees Only
839	Hemphill County UWCD	4.00%	125%	0%	10 Years	80	30 Years Svc	No	None
206	Henderson County	7.00%	225%	155%	8 Years	75	20 Years Svc	No	Employees Only
746	Henderson County 9-1-1 Comm. District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
704	Henderson County Appraisal District	7.00%	225%	25%	10 Years	80	20 Years Svc	No	None
414	Hidalgo and Cameron Counties Irr. District #9	7.00%	150%	50%	10 Years	80	30 Years Svc	No	None
207	Hidalgo County	7.00%	200%	160%	8 Years	75	20 Years Svc	Yes	None
516	Hidalgo County Appraisal District	7.00%	200%	150%	10 Years	75	20 Years Svc	Yes	None
401	Hidalgo County Drainage District #1	7.00%	225%	110%	10 Years	80	20 Years Svc	Yes	None
1006	Hidalgo County Emergency Services District No. 2	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
713	Hidalgo County Irrigation District #1	5.00%	150%	10%	10 Years	80	30 Years Svc	Yes	None
438	Hidalgo County Irrigation District #2	7.00%	125%	110%	10 Years	80	30 Years Svc	No	None
486	Hidalgo County Irrigation District #6	7.00%	150%	40%	10 Years	80	30 Years Svc	Yes	None
992	Hidalgo Municipal Utility District #1	4.00%	115%	0%	10 Years	80	30 Years Svc	No	None
674	High Plains Underground WCD # 1	7.00%	125%	0%	8 Years	80	30 Years Svc	Yes	None
1019	High Point Special Utility District	7.00%	200%	100%	10 Years	80	30 Years Svc	No	Employees Only
208	Hill County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
209	Hockley County	7.00%	180%	135%	8 Years	80	30 Years Svc	No	Employees Only
728	Hockley County Appraisal District	7.00%	185%	40%	10 Years	80	30 Years Svc	No	None
971	Hood County Appraisal District	7.00%	150%	90%	10 Years	80	30 Years Svc	No	None
210	Hood County	7.00%	250%	125%	5 Years	75	20 Years Svc	No	Employees Only
211	Hopkins County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
661	Hopkins County Appraisal District	7.00%	150%	0%	8 Years	75	30 Years Svc	No	Employees Only
1029	Housing Authority of Starr County	5.00%	150%	0%	10 Years	75	20 Years Svc	No	None

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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
909	Housing Authority of the City of Edinburg Texas	5.00%	250%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
1036	Housing Authority of the City of Kirbyville	6.00%	225%	0%	10 Years	80	30 Years Svc	No	None
1003	Housing Authority of the City of Knox City	5.00%	185%	60%	10 Years	80	30 Years Svc	No	Employees Only
917	Housing Authority of the City of Mercedes Texas	7.00%	200%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
1002	Housing Authority of the City of Munday	6.00%	150%	10%	10 Years	80	30 Years Svc	No	None
1010	Housing Authority of Travis County	4.00%	250%	0%	5 Years	75	20 Years Svc	No	None
212	Houston County	7.00%	140%	115%	8 Years	75	30 Years Svc	No	None
694	Houston County Appraisal District	7.00%	150%	20%	10 Years	80	30 Years Svc	No	None
213	Howard County	7.00%	200%	135%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
214	Hudspeth County	7.00%	175%	135%	10 Years	75	30 Years Svc	No	None
215	Hunt County	7.00%	200%	155%	8 Years	75	30 Years Svc	No	None
749	Hunt County Appraisal District	7.00%	250%	0%	8 Years	75	30 Years Svc	No	None
1043	Hurst Creek Municipal Utility District	6.00%	140%	25%	8 Years	80	20 Years Svc	No	None
216	Hutchinson County	7.00%	190%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
778	Hutchinson County Appraisal District	7.00%	140%	0%	8 Years	75	30 Years Svc	No	None
711	Iraan General Hospital District	7.00%	180%	0%	10 Years	75	30 Years Svc	No	None
217	Irion County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
779	Irion County Appraisal District	4.00%	200%	0%	8 Years	75	30 Years Svc	No	None
218	Jack County	7.00%	160%	100%	8 Years	75	30 Years Svc	No	None
592	Jack County Appraisal District	7.00%	100%	100%	10 Years	80	30 Years Svc	No	None
219	Jackson County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
770	Jackson County Appraisal District	7.00%	150%	0%	10 Years	75	30 Years Svc	No	Employees Only
441	Jackson County County-Wide Drainage District	7.00%	250%	135%	10 Years	80	30 Years Svc	No	None
972	Jackson County ESD No. 3	7.00%	225%	0%	5 Years	75	20 Years Svc	Yes	Employees and Retirees
220	Jasper County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	Employees and Retirees
393	Jasper County Appraisal District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	Employees Only
657	Jasper County WC&ID #1	7.00%	250%	10%	10 Years	80	30 Years Svc	No	None
221	Jeff Davis County	7.00%	150%	115%	10 Years	75	30 Years Svc	No	None
810	Jefferson County Appraisal District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
222	Jefferson County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	None
404	Jefferson County Drainage District #3	7.00%	200%	60%	10 Years	80	30 Years Svc	Yes	None
408	Jefferson County Drainage District #6	7.00%	225%	160%	8 Years	75	30 Years Svc	No	Employees and Retirees
405	Jefferson County Drainage District #7	7.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
451	Jefferson County WC&ID #10	7.00%	175%	135%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
223	Jim Hogg County	5.00%	125%	105%	8 Years	80	20 Years Svc	No	Employees and Retirees
680	Jim Hogg County Appraisal District	7.00%	200%	10%	10 Years	80	30 Years Svc	No	None
656	Jim Hogg County ESD #1	4.00%	100%	0%	8 Years	75	30 Years Svc	No	None
641	Jim Hogg County WC&ID #2	6.00%	125%	20%	10 Years	80	30 Years Svc	No	None
224	Jim Wells County	6.00%	200%	150%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
225	Johnson County	7.00%	200%	155%	8 Years	75	20 Years Svc	No	None

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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility Rule of	Retirement Eligibility Any Age	Partial Lump Sum Option	Group Term Life Coverage
741	Jonah Water Special Utility District	4.00%	200%	0%	10 Years	80	20 Years Svc	Yes	Employees Only
226	Jones County	7.00%	225%	135%	8 Years	75	30 Years Svc	No	None
496	Jones County Appraisal District	7.00%	130%	145%	8 Years	75	30 Years Svc	No	Employees and Retirees
227	Karnes County	7.00%	200%	125%	8 Years	75	30 Years Svc	Yes	None
524	Karnes County Appraisal District	6.00%	200%	110%	10 Years	80	30 Years Svc	No	None
455	Karnes County Hospital District	6.00%	200%	150%	10 Years	80	30 Years Svc	No	None
228	Kaufman County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
662	Kaufman County Appraisal District	7.00%	200%	40%	10 Years	75	30 Years Svc	Yes	Employees and Retirees
671	Kendall Appraisal District	7.00%	215%	10%	5 Years	75	30 Years Svc	Yes	Employees Only
229	Kendall County	7.00%	160%	125%	8 Years	75	30 Years Svc	Yes	None
619	Kendall County WC&ID #1	7.00%	150%	85%	10 Years	80	30 Years Svc	No	None
230	Kenedy County	7.00%	250%	15%	8 Years	75	20 Years Svc	No	Employees and Retirees
854	Kenedy County Central Appraisal District	7.00%	250%	0%	5 Years	75	30 Years Svc	Yes	Employees Only
906	Kenedy County Fire & ESD No. 1	7.00%	125%	0%	10 Years	80	30 Years Svc	No	None
231	Kent County	7.00%	200%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
594	Kent County Tax Appraisal District	7.00%	200%	135%	10 Years	80	30 Years Svc	No	None
232	Kerr County	7.00%	230%	145%	8 Years	75	30 Years Svc	Yes	Employees Only
956	Kerr County Soil and Water Conservation District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
653	Kerr Emergency 9-1-1 Network	7.00%	200%	100%	8 Years	75	30 Years Svc	No	Employees Only
233	Kimble County	7.00%	175%	105%	8 Years	75	20 Years Svc	Yes	Employees Only
234	King County	7.00%	225%	130%	8 Years	75	30 Years Svc	No	Employees Only
755	King County Appraisal District	7.00%	225%	100%	8 Years	75	30 Years Svc	No	Employees Only
235	Kinney County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	None
579	Kinney County Appraisal District	7.00%	100%	100%	10 Years	75	30 Years Svc	Yes	None
236	Kleberg County	7.00%	100%	180%	8 Years	75	20 Years Svc	Yes	None
237	Knox County	7.00%	150%	50%	8 Years	75	30 Years Svc	No	None
241	La Salle County	7.00%	250%	165%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
540	Laguna Madre Water District - Cameron County	7.00%	200%	40%	8 Years	75	20 Years Svc	Yes	None
867	Lake Cities Municipal Utility Authority	7.00%	200%	0%	5 Years	80	30 Years Svc	Yes	None
874	Lake Kiowa Special Utility District	7.00%	175%	125%	8 Years	80	30 Years Svc	No	None
514	Lakeway MUD - Travis County	7.00%	175%	115%	8 Years	80	30 Years Svc	Yes	Employees Only
238	Lamar County	7.00%	220%	160%	8 Years	75	30 Years Svc	No	None
808	Lamar County Appraisal District	7.00%	165%	0%	8 Years	80	30 Years Svc	No	None
239	Lamb County	7.00%	200%	140%	8 Years	75	30 Years Svc	No	None
650	Lampasas Central Appraisal District	7.00%	200%	10%	10 Years	80	30 Years Svc	Yes	Employees and Retirees
240	Lampasas County	7.00%	225%	150%	8 Years	75	20 Years Svc	Yes	None
731	LaSalle County Appraisal District	7.00%	250%	0%	10 Years	75	30 Years Svc	No	Employees and Retirees
439	Lavaca - Navidad River Auth. - Jackson County	7.00%	200%	165%	10 Years	80	30 Years Svc	No	Employees Only
242	Lavaca County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
977	Lee Central Appraisal District	6.00%	180%	0%	5 Years	75	30 Years Svc	No	None

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						Rule of	Any Age		
243	Lee County	5.00%	200%	135%	8 Years	75	30 Years Svc	No	None
244	Leon County	7.00%	145%	105%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
468	Leon County Central Appraisal District	7.00%	145%	100%	10 Years	75	30 Years Svc	Yes	None
245	Liberty County	7.00%	250%	175%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
481	Liberty County Central Appraisal District	7.00%	250%	160%	8 Years	75	30 Years Svc	No	Employees and Retirees
246	Limestone County	7.00%	150%	125%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
695	Limestone County Appraisal District	7.00%	250%	5%	10 Years	75	30 Years Svc	Yes	None
247	Lipscomb County	7.00%	175%	115%	8 Years	75	30 Years Svc	Yes	Employees Only
248	Live Oak County	7.00%	250%	135%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
591	Live Oak County Appraisal District	7.00%	200%	125%	10 Years	80	20 Years Svc	No	None
780	Llano Central Appraisal District	7.00%	160%	10%	5 Years	75	20 Years Svc	No	None
249	Llano County	7.00%	160%	85%	8 Years	75	20 Years Svc	No	Employees Only
250	Loving County	7.00%	250%	125%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
513	Loving County Appraisal District	7.00%	250%	110%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
756	Lower Trinity Groundwater Conservation District	7.00%	250%	0%	5 Years	80	30 Years Svc	No	Employees Only
714	Lower Valley Water District	6.00%	250%	0%	10 Years	75	30 Years Svc	No	None
499	Lubbock Central Appraisal District	7.00%	200%	150%	10 Years	75	20 Years Svc	Yes	None
251	Lubbock County	7.00%	200%	165%	8 Years	75	20 Years Svc	No	None
425	Lubbock County WC&ID #1	7.00%	200%	125%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
558	Lubbock Emergency Communication District	7.00%	200%	150%	10 Years	75	30 Years Svc	No	Employees and Retirees
647	Lubbock Reese Redevelopment Authority	5.00%	100%	0%	5 Years	75	30 Years Svc	No	Employees Only
639	Lumberton Municipal Utility District	6.00%	200%	0%	8 Years	80	30 Years Svc	No	Employees Only
252	Lynn County	5.00%	125%	100%	8 Years	75	30 Years Svc	Yes	None
497	Lynn County Appraisal District	5.00%	125%	110%	8 Years	80	30 Years Svc	No	Employees Only
442	Lynn County Hospital District	6.00%	175%	200%	5 Years	75	30 Years Svc	No	None
630	Macedonia - Eylau MUD - Bowie County	7.00%	200%	65%	10 Years	75	30 Years Svc	No	Employees and Retirees
500	Mackenzie MWA - Briscoe County	7.00%	100%	150%	10 Years	75	20 Years Svc	No	Employees and Retirees
256	Madison County	7.00%	165%	110%	8 Years	75	30 Years Svc	No	None
596	Madison County Appraisal District	7.00%	250%	40%	10 Years	80	30 Years Svc	Yes	Employees Only
257	Marion County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
675	Marion County Appraisal District	7.00%	150%	10%	8 Years	75	30 Years Svc	No	None
931	Marion-Cass S&WCD	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
658	Marshall-Harrison County Health District	7.00%	150%	0%	10 Years	80	30 Years Svc	No	None
258	Martin County	7.00%	200%	150%	8 Years	80	30 Years Svc	No	None
595	Martin County Appraisal District	7.00%	200%	30%	10 Years	80	30 Years Svc	No	None
259	Mason County	7.00%	150%	55%	8 Years	75	30 Years Svc	Yes	None
924	Mason County S&WCD #223	6.00%	100%	10%	10 Years	80	30 Years Svc	No	None
260	Matagorda County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
987	Matagorda County Appraisal District	7.00%	250%	100%	10 Years	80	30 Years Svc	No	Employees and Retirees
678	Matagorda County Drainage District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only

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						Rule of	Any Age		
440	Matagorda County Hospital District	6.00%	160%	130%	5 Years	75	30 Years Svc	No	None
677	Matagorda County Navigation District #1	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
261	Maverick County	7.00%	250%	160%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
729	Maverick County Hospital District	6.00%	200%	50%	8 Years	75	30 Years Svc	No	Employees and Retirees
453	Maverick County WC&ID #1	5.00%	100%	100%	10 Years	80	30 Years Svc	Yes	None
844	McCamey County Hospital District	7.00%	100%	0%	8 Years	80	30 Years Svc	No	None
253	McCulloch County	7.00%	160%	100%	8 Years	75	20 Years Svc	Yes	None
512	McCulloch County Appraisal District	7.00%	225%	150%	10 Years	80	20 Years Svc	No	None
254	McLennan County	5.00%	250%	60%	8 Years	75	30 Years Svc	No	None
725	McLennan County 9-1-1 EAD	7.00%	250%	0%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
491	McLennan County Appraisal District	7.00%	175%	150%	10 Years	75	30 Years Svc	Yes	None
679	McLennan County WC&ID #2	4.00%	100%	10%	10 Years	80	30 Years Svc	No	None
1037	McMullen Central Appraisal District	7.00%	250%	0%	8 Years	80	30 Years Svc	Yes	None
255	McMullen County	7.00%	250%	75%	8 Years	80	30 Years Svc	Yes	None
841	Medical Arts Hospital - Dawson County	4.00%	105%	0%	8 Years	75	20 Years Svc	Yes	None
262	Medina County	6.00%	200%	110%	8 Years	75	30 Years Svc	No	None
705	Medina County 911 District	6.00%	150%	0%	10 Years	80	30 Years Svc	No	None
535	Medina County Appraisal District	6.00%	200%	125%	10 Years	80	30 Years Svc	No	None
419	Memorial Medical Center - Calhoun County	7.00%	175%	110%	8 Years	75	30 Years Svc	Yes	None
263	Menard County	7.00%	165%	115%	10 Years	75	30 Years Svc	Yes	None
377	Menard County Underground Water District	7.00%	165%	0%	10 Years	75	30 Years Svc	No	None
743	Mesa Underground Water Conservation District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
669	Middle Rio Grande Development Council	7.00%	250%	70%	8 Years	75	20 Years Svc	Yes	Employees Only
492	Midland Central Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	Yes	None
264	Midland County	7.00%	200%	155%	8 Years	75	30 Years Svc	No	Employees and Retirees
570	Midland Emergency Communication District	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees Only
911	Milam Appraisal District	4.00%	175%	0%	8 Years	80	30 Years Svc	No	Employees and Retirees
265	Milam County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
617	Mills Central Appraisal District	7.00%	200%	110%	10 Years	80	30 Years Svc	No	Employees Only
266	Mills County	7.00%	200%	95%	8 Years	75	30 Years Svc	No	Employees Only
267	Mitchell County	7.00%	140%	120%	8 Years	75	30 Years Svc	No	Employees Only
484	Mitchell County Appraisal District	7.00%	200%	135%	10 Years	80	30 Years Svc	No	None
919	Monahans Housing Authority	5.00%	200%	0%	5 Years	75	20 Years Svc	No	None
268	Montague County	7.00%	250%	125%	5 Years	75	30 Years Svc	No	None
504	Montague County Tax Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	Yes	None
605	Montgomery Central Appraisal District	6.00%	250%	175%	8 Years	75	30 Years Svc	No	None
269	Montgomery County	6.00%	250%	185%	8 Years	75	30 Years Svc	No	None
667	Montgomery County ECD	7.00%	200%	125%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
696	Montgomery County ESD No 3	7.00%	150%	0%	10 Years	80	30 Years Svc	No	Employees Only
982	Montgomery County ESD #4	4.00%	200%	0%	8 Years	75	20 Years Svc	No	Employees Only

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						Rule of	Any Age		
800	Montgomery County ESD #8	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
999	Montgomery County ESD 7	5.00%	100%	0%	10 Years	75	20 Years Svc	No	None
989	Montgomery County ESD #9	7.00%	100%	0%	8 Years	75	20 Years Svc	No	None
973	Montgomery County ESD #10	7.00%	200%	100%	5 Years	75	20 Years Svc	Yes	None
651	Montgomery County ESD #1	7.00%	250%	110%	8 Years	75	20 Years Svc	Yes	None
763	Montgomery County Hospital District	7.00%	200%	0%	5 Years	75	30 Years Svc	No	None
804	Montgomery County Housing Authority	7.00%	150%	175%	5 Years	80	30 Years Svc	No	Employees Only
270	Moore County	7.00%	170%	135%	8 Years	75	30 Years Svc	No	Employees Only
733	Moore County Appraisal District	7.00%	170%	0%	10 Years	80	30 Years Svc	No	None
412	Moore County Hospital District	7.00%	170%	115%	5 Years	75	30 Years Svc	No	Employees Only
271	Morris County	7.00%	150%	140%	8 Years	80	30 Years Svc	No	None
738	Mustang Special Utility District	7.00%	200%	0%	10 Years	80	30 Years Svc	No	Employees Only
273	Nacogdoches County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees Only
515	Navarro Central Appraisal District	7.00%	200%	145%	10 Years	80	20 Years Svc	No	Employees Only
274	Navarro County	7.00%	175%	145%	8 Years	75	30 Years Svc	No	Employees and Retirees
572	Newton Central Appraisal District	7.00%	225%	135%	8 Years	80	30 Years Svc	No	Employees Only
275	Newton County	7.00%	170%	125%	8 Years	75	30 Years Svc	No	None
276	Nolan County	7.00%	170%	130%	10 Years	75	30 Years Svc	No	None
962	Nortex Regional Planning Commission	6.00%	100%	0%	10 Years	80	30 Years Svc	No	None
1030	North Blanco County Emergency Services District No.	4.00%	125%	0%	10 Years	80	20 Years Svc	No	Employees Only
556	North Central Texas Municipal Water Authority	7.00%	100%	90%	10 Years	80	30 Years Svc	Yes	Employees and Retirees
938	North East Texas Regional Mobility Authority	6.00%	200%	0%	8 Years	75	20 Years Svc	No	None
852	North Hunt Special Utility District	4.00%	150%	0%	5 Years	75	20 Years Svc	No	None
838	North Plains Groundwater Conservation District	7.00%	120%	0%	8 Years	80	30 Years Svc	No	None
927	North Texas Emergency Communication Center	7.00%	200%	0%	5 Years	80	20 Years Svc	Yes	Employees Only
646	North Texas Tollway Authority	6.00%	250%	0%	10 Years	75	30 Years Svc	No	None
562	Northeast Texas Municipal Water District	7.00%	130%	50%	10 Years	80	30 Years Svc	No	Employees and Retirees
632	Northeast Texas Public Health District	5.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees and Retirees
368	Northern Trinity GWCD	7.00%	100%	0%	5 Years	80	30 Years Svc	Yes	Employees Only
277	Nueces County	7.00%	200%	160%	8 Years	80	30 Years Svc	No	None
683	Nueces County Appraisal District	7.00%	225%	0%	5 Years	75	20 Years Svc	No	None
400	Nueces County Drainage District #2	6.00%	200%	110%	10 Years	75	30 Years Svc	No	Employees and Retirees
791	Nueces County Emergency Services District #2	7.00%	200%	10%	5 Years	75	30 Years Svc	No	None
416	Nueces County WC&ID #3	7.00%	120%	60%	10 Years	80	30 Years Svc	No	Employees Only
450	Nueces County WC&ID #4	7.00%	225%	125%	10 Years	80	30 Years Svc	Yes	Employees Only
278	Ochiltree County	7.00%	175%	125%	8 Years	75	30 Years Svc	No	None
1042	Ochiltree County Appraisal District	7.00%	175%	0%	5 Years	80	30 Years Svc	No	Employees and Retirees
279	Oldham County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	Employees Only
517	Oldham County Appraisal District	5.00%	175%	150%	10 Years	80	30 Years Svc	Yes	Employees Only
280	Orange County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	None

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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
490	Orange County Appraisal District	7.00%	200%	150%	8 Years	75	20 Years Svc	No	Employees and Retirees
421	Orange County Drainage District	7.00%	200%	155%	8 Years	75	30 Years Svc	No	Employees and Retirees
665	Orange County Emergency Services District #1	7.00%	200%	10%	8 Years	75	30 Years Svc	Yes	None
803	Orange County Emergency Services District #2	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
660	Orange County Navigation and Port District	7.00%	200%	35%	10 Years	80	30 Years Svc	No	None
631	Orange County WC&ID #1	7.00%	150%	15%	5 Years	75	30 Years Svc	No	None
730	Palo Duro River Authority	7.00%	150%	0%	10 Years	80	30 Years Svc	No	None
723	Palo Pinto Appraisal District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
281	Palo Pinto County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
959	Palo Pinto Soil and Water Conservation District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
282	Panola County	7.00%	250%	175%	8 Years	75	30 Years Svc	No	Employees and Retirees
283	Parker County	7.00%	200%	160%	8 Years	75	20 Years Svc	No	Employees and Retirees
717	Parker County Appraisal District	6.00%	200%	100%	10 Years	80	30 Years Svc	No	None
922	Parker County Emergency Services District #1	7.00%	200%	0%	10 Years	75	20 Years Svc	No	None
784	Parker County Hospital District	6.00%	100%	50%	10 Years	80	20 Years Svc	No	None
754	Parker County Special Utility District	5.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees and Retirees
284	Parmer County	7.00%	150%	90%	8 Years	80	30 Years Svc	No	Employees Only
747	Parmer County Appraisal District	7.00%	150%	0%	8 Years	80	30 Years Svc	No	Employees Only
765	Pecan Valley Groundwater Conservation District	7.00%	125%	20%	10 Years	80	30 Years Svc	No	None
285	Pecos County	7.00%	180%	140%	8 Years	75	30 Years Svc	No	Employees and Retirees
494	Pecos County Appraisal District	7.00%	190%	145%	10 Years	80	30 Years Svc	No	Employees and Retirees
774	Pecos County WC&ID #1	7.00%	110%	0%	10 Years	80	30 Years Svc	No	None
796	Permian Basin Regional Planning Commission	6.00%	175%	0%	10 Years	75	30 Years Svc	Yes	None
673	Permian Regional Medical Center	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
707	Pineywoods Groundwater Conservation District	7.00%	200%	100%	10 Years	80	20 Years Svc	No	Employees Only
697	Polk Central Appraisal District	7.00%	250%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
286	Polk County	7.00%	250%	160%	8 Years	75	30 Years Svc	No	None
739	Polk County Fresh Water Supply District #2	7.00%	200%	25%	5 Years	75	20 Years Svc	No	None
676	Port of Bay City Authority	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
449	Port of Beaumont Navigation District	7.00%	200%	110%	8 Years	75	30 Years Svc	Yes	Employees Only
620	Port of Corpus Christi Authority	7.00%	200%	100%	5 Years	75	30 Years Svc	No	None
622	Port of Port Arthur Navigation District	7.00%	200%	35%	8 Years	75	30 Years Svc	Yes	Employees Only
726	Post Oak Savannah GCD	7.00%	100%	20%	10 Years	80	30 Years Svc	No	None
560	Potter - Randall County ECD	7.00%	250%	100%	10 Years	80	30 Years Svc	No	Employees Only
287	Potter County	7.00%	210%	155%	8 Years	75	20 Years Svc	No	Employees Only
840	Prairielands Groundwater Conservation District	5.00%	250%	0%	5 Years	75	30 Years Svc	No	None
626	Presidio Appraisal District	7.00%	100%	100%	10 Years	80	30 Years Svc	No	None
288	Presidio County	6.00%	200%	135%	8 Years	75	30 Years Svc	Yes	Employees Only
289	Rains County	7.00%	190%	100%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
537	Rains County Appraisal District	7.00%	225%	135%	8 Years	75	30 Years Svc	No	None

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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
290	Randall County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	Employees Only
564	Randall County Appraisal District	7.00%	165%	150%	8 Years	75	30 Years Svc	No	None
406	Rankin County Hospital District - Upton County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	None
823	Rayburn Country Municipal Utility District	5.00%	150%	0%	10 Years	80	30 Years Svc	No	None
291	Reagan County	7.00%	225%	130%	8 Years	75	30 Years Svc	No	None
445	Reagan Hospital District	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
292	Real County	7.00%	250%	175%	8 Years	75	30 Years Svc	No	None
505	Red Bluff WPCD - Reeves County	7.00%	150%	15%	8 Years	80	30 Years Svc	No	None
845	Red River Appraisal District	7.00%	200%	0%	5 Years	75	30 Years Svc	No	Employees Only
435	Red River Authority	7.00%	180%	140%	10 Years	80	30 Years Svc	No	Employees and Retirees
293	Red River County	7.00%	200%	115%	5 Years	75	30 Years Svc	No	Employees Only
921	Red River County S&WCD	4.00%	100%	50%	10 Years	80	30 Years Svc	No	None
294	Reeves County	7.00%	200%	130%	8 Years	75	30 Years Svc	No	None
786	Reeves County Appraisal District	7.00%	225%	0%	8 Years	75	20 Years Svc	No	None
588	Reeves County Hospital District	7.00%	175%	100%	8 Years	75	20 Years Svc	Yes	None
295	Refugio County	7.00%	125%	110%	8 Years	75	30 Years Svc	Yes	None
543	Refugio County Drainage District #1	7.00%	100%	45%	10 Years	80	30 Years Svc	No	None
801	Rio Grande Council of Governments	7.00%	250%	5%	10 Years	80	30 Years Svc	No	None
970	Riverside Special Utility District	5.00%	100%	0%	8 Years	75	30 Years Svc	No	None
296	Roberts County	7.00%	140%	120%	8 Years	75	30 Years Svc	No	Employees and Retirees
297	Robertson County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
904	Robertson County Appraisal District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees Only
370	Robertson County Emergency Services District	7.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
698	Rockwall Central Appraisal District	7.00%	200%	80%	8 Years	75	30 Years Svc	No	None
298	Rockwall County	7.00%	200%	165%	8 Years	75	30 Years Svc	No	None
299	Runnels County	7.00%	130%	105%	8 Years	75	30 Years Svc	No	Employees and Retirees
300	Rusk County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
612	Rusk County Appraisal District	7.00%	200%	25%	8 Years	80	20 Years Svc	Yes	None
848	Rusk County Groundwater Conservation District	7.00%	110%	0%	5 Years	75	30 Years Svc	No	Employees Only
301	Sabine County	7.00%	165%	120%	8 Years	75	30 Years Svc	No	None
863	Sabine County Appraisal District	7.00%	100%	0%	8 Years	75	30 Years Svc	No	None
568	Sabine Pass Port Authority	7.00%	100%	50%	8 Years	75	30 Years Svc	No	Employees Only
706	Sabine-Neches Nav. Distr. of Jefferson County	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
302	San Augustine County	5.00%	225%	175%	8 Years	75	30 Years Svc	No	None
303	San Jacinto County	7.00%	180%	130%	5 Years	75	30 Years Svc	No	Employees and Retirees
553	San Jacinto County Central Appraisal District	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
990	San Jacinto County Emergency Services District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
304	San Patricio County	7.00%	200%	140%	10 Years	80	30 Years Svc	No	None
495	San Patricio County Appraisal District	7.00%	250%	150%	8 Years	75	30 Years Svc	No	Employees Only
426	San Patricio County Drainage District	4.00%	100%	225%	10 Years	80	30 Years Svc	No	Employees Only

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750	San Patricio County Navigation District #1	7.00%	200%	5%	10 Years	80	30 Years Svc	No	None
422	San Patricio Municipal Water District	7.00%	125%	105%	8 Years	80	30 Years Svc	No	Employees Only
305	San Saba County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
766	Santo Special Utility District	7.00%	250%	100%	10 Years	80	30 Years Svc	No	None
306	Schleicher County	7.00%	100%	125%	8 Years	80	30 Years Svc	No	Employees and Retirees
307	Scurry County	7.00%	175%	135%	5 Years	80	30 Years Svc	No	None
893	Scurry County Appraisal District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	Employees Only
760	Scurry County Hospital District	7.00%	175%	100%	5 Years	80	30 Years Svc	No	None
308	Shackelford County	7.00%	250%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
470	Shackelford County Appraisal District	7.00%	250%	150%	10 Years	80	30 Years Svc	No	None
309	Shelby County	7.00%	170%	105%	8 Years	75	30 Years Svc	No	Employees Only
627	Shelby County Appraisal District	6.00%	100%	30%	10 Years	75	30 Years Svc	No	None
310	Sherman County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	Employees and Retirees
469	Sherman County Appraisal District	7.00%	150%	150%	10 Years	80	30 Years Svc	No	Employees Only
311	Smith County	7.00%	200%	110%	8 Years	75	20 Years Svc	No	Employees and Retirees
555	Smith County 9-1-1 Communications District	7.00%	200%	135%	8 Years	75	20 Years Svc	No	Employees and Retirees
606	Smith County Appraisal District	7.00%	250%	120%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
385	Smith County Emergency Services District #2	5.00%	100%	100%	8 Years	80	30 Years Svc	Yes	None
312	Somervell County	7.00%	235%	175%	8 Years	75	20 Years Svc	No	None
507	Somervell County Central Appraisal District	7.00%	200%	150%	8 Years	75	20 Years Svc	No	Employees Only
699	Somervell County Water District	7.00%	235%	100%	8 Years	75	20 Years Svc	No	None
795	South Plains Association of Governments	7.00%	200%	65%	8 Years	80	30 Years Svc	No	None
894	South Rains Special Utility District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
645	South Texas Development Council	7.00%	150%	30%	10 Years	80	30 Years Svc	No	None
768	Southeast Texas GCD	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
930	STAR Transit	4.00%	100%	0%	10 Years	75	20 Years Svc	No	None
313	Starr County	5.00%	200%	125%	8 Years	75	20 Years Svc	No	None
536	Starr County Appraisal District	7.00%	200%	150%	10 Years	75	30 Years Svc	No	None
314	Stephens County	7.00%	180%	110%	8 Years	75	30 Years Svc	No	Employees Only
869	Stephens County Tax Appraisal District	7.00%	195%	0%	8 Years	75	30 Years Svc	No	None
315	Sterling County	7.00%	250%	115%	8 Years	75	30 Years Svc	No	None
837	Sterling County Appraisal District	7.00%	175%	0%	8 Years	75	30 Years Svc	No	None
316	Stonewall County	7.00%	150%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
724	Stonewall County Appraisal District	7.00%	125%	0%	8 Years	75	30 Years Svc	No	Employees and Retirees
458	Stonewall Memorial Hospital District	4.00%	120%	135%	10 Years	80	30 Years Svc	No	None
539	Stratford Hospital District - Sherman County	5.00%	150%	125%	5 Years	80	30 Years Svc	No	Employees Only
317	Sutton County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
573	Sutton County Hospital District	7.00%	200%	125%	10 Years	80	30 Years Svc	Yes	Employees Only
318	Swisher County	7.00%	175%	135%	10 Years	80	30 Years Svc	No	Employees and Retirees
460	Swisher County Appraisal District	7.00%	175%	150%	10 Years	80	30 Years Svc	No	Employees Only

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356	Talty Special Utility District	5.00%	100%	0%	8 Years	75	20 Years Svc	No	None
607	Tarrant Appraisal District	7.00%	225%	95%	8 Years	75	30 Years Svc	No	None
545	Tarrant Co 9-1-1 Emergency Assistance District	7.00%	200%	105%	8 Years	75	20 Years Svc	Yes	None
319	Tarrant County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
574	Tax Appraisal District of Cottle County	7.00%	100%	20%	10 Years	80	30 Years Svc	No	None
320	Taylor County	7.00%	175%	160%	8 Years	75	30 Years Svc	No	None
321	Terrell County	5.00%	150%	110%	5 Years	75	30 Years Svc	No	Employees and Retirees
753	Terrell County WC&ID #1	7.00%	125%	5%	10 Years	80	30 Years Svc	No	None
322	Terry County	7.00%	175%	110%	8 Years	75	30 Years Svc	No	None
402	Terry Memorial Hospital District	5.00%	180%	195%	8 Years	75	30 Years Svc	No	None
437	Texas Association of Counties	7.00%	220%	145%	10 Years	75	30 Years Svc	No	Employees Only
354	Texas County & District Retirement System	7.00%	200%	210%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
634	Texas Eastern 9-1-1 Network	7.00%	150%	35%	8 Years	75	30 Years Svc	No	None
986	The City of Quanah Housing Authority	7.00%	140%	0%	8 Years	75	30 Years Svc	No	None
772	The Housing Authority of the City of Abilene	7.00%	100%	0%	5 Years	80	30 Years Svc	Yes	None
777	The Housing Authority of the City of Huntington	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
913	The Housing Authority of the City of Pharr Texas	6.00%	100%	0%	8 Years	75	20 Years Svc	No	Employees and Retirees
912	The Housing Authority of the County of Hidalgo	5.00%	200%	20%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
323	Throckmorton County	7.00%	125%	115%	8 Years	75	20 Years Svc	No	None
324	Titus County	7.00%	200%	175%	8 Years	75	30 Years Svc	No	None
742	Titus County Appraisal District	7.00%	100%	0%	8 Years	75	30 Years Svc	No	Employees Only
501	Titus County Fresh Water Supply District	7.00%	200%	85%	8 Years	80	30 Years Svc	No	None
325	Tom Green County	7.00%	150%	160%	8 Years	75	30 Years Svc	No	None
601	Travis Central Appraisal District	7.00%	250%	100%	10 Years	75	30 Years Svc	No	None
326	Travis County	7.00%	225%	175%	8 Years	75	30 Years Svc	No	None
720	Travis County ESD #1 NLT Fire & Rescue	7.00%	200%	10%	8 Years	80	20 Years Svc	Yes	Employees and Retirees
836	Travis County Emergency Services District #2	7.00%	200%	0%	5 Years	75	30 Years Svc	Yes	None
371	Travis County Emergency Services District #5	7.00%	200%	100%	8 Years	75	30 Years Svc	No	None
957	Travis County Emergency Services District #12	7.00%	150%	0%	10 Years	75	20 Years Svc	No	None
980	Travis County Emergency Services District #11	7.00%	250%	100%	10 Years	75	30 Years Svc	No	None
659	Tri-County Special Utility District	7.00%	100%	55%	8 Years	75	30 Years Svc	No	Employees and Retirees
633	Trinity Bay Conservation District	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees Only
327	Trinity County	7.00%	150%	125%	8 Years	75	20 Years Svc	No	None
857	Trinity County Appraisal District	6.00%	175%	0%	5 Years	80	30 Years Svc	No	None
829	Trinity Glen Rose Groundwater Conservation District	7.00%	200%	0%	5 Years	75	20 Years Svc	Yes	None
790	Trophy Club Municipal Utility District No 1	7.00%	200%	0%	5 Years	75	20 Years Svc	Yes	Employees and Retirees
735	Two Way Special Utility District	7.00%	200%	0%	8 Years	80	30 Years Svc	No	Employees Only
328	Tyler County	7.00%	200%	145%	8 Years	75	30 Years Svc	No	None
471	Tyler County Appraisal District	7.00%	250%	150%	8 Years	75	30 Years Svc	No	None
561	United Irrigation District - Hidalgo County	7.00%	150%	20%	10 Years	75	30 Years Svc	Yes	None

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						Rule of	Any Age		
834	Upper Brushy Creek WC&ID	4.00%	250%	0%	5 Years	75	20 Years Svc	No	None
830	Upper Leon River Municipal Water District	6.00%	200%	20%	8 Years	75	30 Years Svc	No	None
387	Upper Sabine Valley SWMD	7.00%	215%	0%	8 Years	75	20 Years Svc	Yes	None
792	Upper Trinity Groundwater Conservation District	5.00%	200%	0%	5 Years	75	30 Years Svc	No	Employees and Retirees
329	Upshur County	7.00%	100%	160%	8 Years	75	30 Years Svc	No	None
330	Upton County	7.00%	200%	110%	8 Years	75	30 Years Svc	Yes	None
682	Upton County Appraisal District	7.00%	150%	0%	8 Years	75	30 Years Svc	No	Employees Only
331	Uvalde County	7.00%	200%	140%	8 Years	75	30 Years Svc	No	None
332	Val Verde County	7.00%	225%	160%	8 Years	75	20 Years Svc	No	None
663	Valley MUD #2 - Cameron County	7.00%	200%	10%	8 Years	75	30 Years Svc	Yes	None
586	Valwood Improvement Authority - Dallas County	4.00%	200%	125%	8 Years	75	30 Years Svc	No	None
333	Van Zandt County	7.00%	175%	135%	8 Years	75	20 Years Svc	No	None
672	Van Zandt County Appraisal District	7.00%	175%	10%	8 Years	75	30 Years Svc	Yes	None
420	Velasco Drainage District - Brazoria County	7.00%	100%	120%	10 Years	80	30 Years Svc	No	Employees Only
334	Victoria County	7.00%	200%	135%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
423	Victoria County Drainage District #3	7.00%	200%	80%	8 Years	80	30 Years Svc	No	None
767	Victoria County GCD	5.00%	150%	0%	5 Years	80	20 Years Svc	No	Employees Only
335	Walker County	7.00%	210%	130%	8 Years	75	20 Years Svc	No	None
872	Walker County Appraisal District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
748	Walker County Special Utility District	6.00%	180%	135%	10 Years	80	30 Years Svc	No	None
336	Waller County	7.00%	160%	130%	8 Years	75	30 Years Svc	No	Employees and Retirees
773	Waller County Appraisal District	7.00%	225%	0%	8 Years	75	30 Years Svc	No	Employees Only
337	Ward County	7.00%	250%	150%	8 Years	75	30 Years Svc	No	None
565	Ward County Central Appraisal District	6.00%	140%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
444	Ward Memorial Hospital	7.00%	200%	100%	8 Years	75	30 Years Svc	No	None
338	Washington County	7.00%	210%	135%	8 Years	75	30 Years Svc	No	None
339	Webb County	6.00%	250%	70%	8 Years	75	20 Years Svc	No	None
604	Webb County Appraisal District	7.00%	150%	75%	8 Years	75	30 Years Svc	No	None
443	West Central Texas Council of Governments	7.00%	250%	175%	10 Years	75	30 Years Svc	No	Employees and Retirees
410	West Central Texas Municipal Water District	7.00%	150%	120%	8 Years	75	20 Years Svc	No	Employees Only
454	West Jefferson County Municipal Water District	6.00%	200%	165%	10 Years	75	30 Years Svc	No	None
688	West Nueces - Las Moras S&WCD #236	7.00%	250%	30%	8 Years	75	30 Years Svc	Yes	None
358	West Travis County Public Utility Agency	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
340	Wharton County	7.00%	200%	135%	8 Years	75	20 Years Svc	Yes	None
993	Wharton County Central Appraisal District	7.00%	200%	50%	8 Years	75	20 Years Svc	No	Employees Only
621	Wharton County WC&ID #1	7.00%	250%	80%	10 Years	80	30 Years Svc	No	Employees and Retirees
923	Wharton County WC&ID No. 2	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
341	Wheeler County	7.00%	200%	125%	8 Years	75	30 Years Svc	Yes	None
476	Wheeler County Appraisal District	7.00%	175%	150%	10 Years	75	30 Years Svc	No	None
427	White River MWD - Dickens County	7.00%	100%	100%	10 Years	80	30 Years Svc	No	None

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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
740	Wichita Appraisal District	7.00%	250%	0%	10 Years	80	30 Years Svc	Yes	Employees Only
342	Wichita County	7.00%	200%	125%	8 Years	75	20 Years Svc	No	Employees Only
446	Wichita County Water Improvement District #2	7.00%	125%	110%	10 Years	80	30 Years Svc	No	Employees and Retirees
559	Wichita-Wilbarger 9-1-1 District	7.00%	250%	135%	8 Years	75	30 Years Svc	No	Employees Only
655	Wickson Creek SUD - Brazos County	7.00%	200%	100%	10 Years	75	30 Years Svc	No	Employees Only
343	Wilbarger County	7.00%	175%	95%	8 Years	75	30 Years Svc	No	Employees Only
715	Wilbarger County Appraisal District	7.00%	225%	0%	10 Years	80	30 Years Svc	No	None
530	Wilbarger County Hospital District	5.00%	100%	100%	5 Years	75	30 Years Svc	No	None
344	Willacy County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	Employees Only
575	Willacy County Appraisal District	7.00%	175%	135%	8 Years	75	30 Years Svc	Yes	Employees Only
652	Willacy County Housing Authority	5.00%	200%	0%	8 Years	75	30 Years Svc	Yes	None
608	Williamson Central Appraisal District	7.00%	250%	125%	8 Years	75	30 Years Svc	No	Employees Only
345	Williamson County	7.00%	250%	175%	8 Years	75	30 Years Svc	No	None
798	Williamson County ESD #3	7.00%	200%	150%	5 Years	75	20 Years Svc	No	Employees Only
897	Williamson County ESD #5	7.00%	100%	0%	5 Years	75	20 Years Svc	No	None
1044	Williamson County Emergency Services District #7	4.00%	100%	0%	8 Years	80	30 Years Svc	No	None
361	Williamson County ESD #4	7.00%	200%	0%	5 Years	75	20 Years Svc	Yes	Employees Only
346	Wilson County	7.00%	180%	125%	8 Years	75	20 Years Svc	No	Employees and Retirees
479	Wilson County Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	No	None
1023	Wilson County Emergency Services District #1	4.00%	100%	0%	10 Years	75	20 Years Svc	No	Employees Only
1017	Wilson County Emergency Services District #3	4.00%	100%	0%	10 Years	75	20 Years Svc	No	Employees Only
347	Winkler County	7.00%	250%	150%	8 Years	75	20 Years Svc	Yes	Employees Only
533	Winkler County Appraisal District	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
389	Winkler County Hospital District	7.00%	225%	0%	8 Years	75	20 Years Svc	Yes	Employees Only
937	Wintergarden Groundwater Conservation District	7.00%	100%	0%	8 Years	75	20 Years Svc	No	Employees Only
348	Wise County	7.00%	225%	165%	8 Years	75	20 Years Svc	No	Employees and Retirees
493	Wise County Appraisal District	7.00%	225%	140%	10 Years	80	30 Years Svc	No	Employees Only
349	Wood County	7.00%	200%	135%	8 Years	75	30 Years Svc	Yes	None
700	Wood County Appraisal District	7.00%	200%	0%	8 Years	80	20 Years Svc	No	None
991	Wylie Northeast Special Utility District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
350	Yoakum County	7.00%	150%	150%	8 Years	75	20 Years Svc	No	None
776	Yoakum County Appraisal District	7.00%	150%	0%	5 Years	75	20 Years Svc	No	Employees Only
351	Young County	7.00%	150%	135%	8 Years	75	30 Years Svc	No	None
352	Zapata County	7.00%	225%	155%	8 Years	75	20 Years Svc	No	Employees and Retirees
649	Zapata County Appraisal District	7.00%	225%	5%	8 Years	75	30 Years Svc	No	Employees and Retirees
935	Zapata Soil and Water Conservation District	7.00%	100%	10%	10 Years	75	30 Years Svc	No	None
353	Zavala County	7.00%	250%	215%	8 Years	75	30 Years Svc	No	None
566	Zavala County Appraisal District	7.00%	100%	125%	10 Years	80	30 Years Svc	No	None

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Appendix E Summary of Actuarial Methods and Assumptions

This section of the report describes the actuarial procedures and assumptions used in the valuation. The assumptions were adopted by the TCDRS Board. These assumptions are based on our 2017 Investigation of Experience report. Further discussion and the rationale for the assumptions are shown in the Investigation of Experience report. Milliman reviews the assumptions annually to assess continued reasonableness.in years where a full investigation is not completed.

The 8.0% investment return assumption is consistent with the expected return based on TCDRS' asset allocation and the capital market assumptions of Cliffwater (TCDRS' investment consultant).

The actuarial assumptions used in the valuation are intended to estimate the future experience of the members and employers of TCDRS and of the system itself in areas that affect the projected benefit flow and anticipated investment earnings. Any variations in future experience from that projected by these assumptions will result in corresponding changes in the estimated costs of the TCDRS's benefits. Tables E-1 through E-7 summarize the actuarial assumptions.

We believe the assumptions adopted by the Board are reasonable as long-term average expectations and collectively represent reasonable expectations of experience over the long-term future. The next investigation of experience is scheduled to be performed in 2021, covering the period 2017-2020. Any changes in assumptions that may occur as a result of the investigation would be first reflected in the December 31, 2021 actuarial valuation.

Actuarial Cost Method

The actuarial valuation was prepared using the entry age actuarial cost method. Under this method, the actuarial present value of the projected benefits of each individual included in the valuation is allocated as a level percentage of the individual's projected compensation between entry age and assumed exit. Entry age is determined as the member's current age less their total service, including pre-participation service with the employer and Proportionate Retirement Program service with another employer. The portion of this actuarial present value allocated to a valuation year is called the normal cost. The portion of this actuarial present value not provided for at a valuation date by the sum of (a) the actuarial value of the assets, and (b) the actuarial present value of future normal costs is called the unfunded actuarial accrued liability or UAAL. If the sum of (a) and (b) exceeds the actuarial present value of benefits than this difference is the overfunded actuarial accrued liability or OAAL.

Actuarial Value of Assets

The actuarial value of the SAF for each employer is equal to the fund value adjusted for a five-year recognition of the difference between the expected and actual interest credited to the SAF for each year with additional offsetting of the current gain or loss against prior years gains or losses as follows. First, to the extent that there is a loss for the year and there are unrecognized gains from previous years, or to the extent that there is a gain for the year and there are unrecognized losses from previous years, the gain or loss for the year shall be used to offset unrecognized gains or losses from previous years in the order of oldest to most recent. Any remaining gain or loss for the year is recognized over a five-year period. The actuarial value of the ESF is equal to the fund value. The Total Actuarial Value of Assets is equal to the sum of the actuarial values of the ESF and SAF.

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Plan Funding

The unfunded actuarial accrued liability attributable to each year is amortized over a closed 20-year period as a level percent of covered payroll. The unfunded actuarial accrued liability attributable to benefit increases in a given year is amortized over a closed 15-year period as a level percent of covered payroll. The total UAAL payment may not be less than the required payment obtained by amortizing the entire UAAL over a 20-year period. If there is an overfunded actuarial accrued liability, the amortization period is an open 30-year period.

For newly participating districts that have five or fewer employees who are all within five years of retirement eligibility, any initial UAAL and any subsequent adoption of prior service credits are amortized over a five-year closed amortization period.

Extra contributions may be made by employers by choosing to pay an elected rate that is greater than the required funding rate or making ad hoc lump-sum contributions. If extra contributions over the required amount are made to a plan during the year, any extra contributions made as lump sums are first used to offset the UAAL increase, if any, related to plan changes elected during the current year. Any remaining extra contribution amounts are then used to pay down existing loss bases, in the order of oldest to most recent. After all existing loss bases have been paid off, any remaining extra contributions are incorporated into the actuarial gains or losses for the current year.

Records and Data

The data used in the valuation consist of financial information; records of age, gender, service, salary, contribution rates and account balances of contributing members; and records of age, gender, and amount of benefit for retired members and beneficiaries. All of the data were supplied by the TCDRS and are accepted for valuation purposes without audit. Edits for missing data were made as follows:

- Blank birth date – Member is assumed to be age 34 at entry to the system.
- Blank gender – Gender is assigned so that approximately 50% of blank values are set as Male and 50% as Female. Once set, the default value is retained unless a valid value is provided.

Additionally, for valuation purposes, active member ages are set to be no less than age 15 and no greater than age 80.

Replacement of Terminated Members

The ages at entry and distribution by gender of future members are assumed to average the same as those of the present members they replace. If the number of active members should increase, it is further assumed that the average entry age of the larger group will be the same, from an actuarial standpoint, as that of the present group. Under these assumptions, the normal cost rates for active members will not vary with the termination of present members.

Internal Revenue Code Section 415 Limit

Historical compensation is limited to the Internal Revenue Code Section 401(a)(17) maximum compensation limits. Future projected 401(a)(17) compensation limits are not reflected in the valuation for funding purposes. Any limitation is reflected in a member's benefit after retirement.

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Internal Revenue Code Section 401(a)(17)

The Internal Revenue Code Section 401(a)(17) maximum compensation limitation is not reflected in the valuation for funding purposes. Any limitation is reflected in a member's benefit after retirement.

Postretirement Benefit Increases

No future increases in retirement benefits are assumed for funding purposes.

Assumptions for Beneficiaries

For the active death benefit, it is assumed there is an eligible beneficiary who will elect an actuarially equivalent annuity benefit. Female beneficiaries are assumed to be three years younger and male beneficiaries are assumed to be three years older. Beneficiaries are assumed to be the opposite gender of the member.

For current retirees with a continuance benefit option, it is assumed there is an eligible beneficiary if there is a beneficiary birth date supplied. If there is a beneficiary birth date supplied but the gender field is blank, beneficiaries are assumed to be the opposite gender of the retiree.

Retirement Age for Inactive Members

Inactive members are assumed to retire at the later of age 60 and the age first eligible for service retirement. Inactive members who do not have enough service to be eligible for service retirement and are not active with another employer are assumed to take an immediate refund of their contributions with interest.

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Summary of Assumptions

I.	Economic assumptions	
	A. General wage increases	3.25%
	B. Aggregate Investment Return	8.00
	C. Growth in membership	0.00
	D. Payroll Growth	3.25 or less
	E. Implied price inflation assumption	2.75
II.	Demographic assumptions	
	A. Merit salary increases	Table E-1
	B. Service retirement	Table E-2
	C. Disability	Table E-3
	D. Mortality for active members	Table E-4
	90% of RP-2014 Active Employee Mortality Table* for Males 90% of RP-2014 Active Employee Mortality Table* for Females	
	E. Post-employment Mortality	Table E-5
	Service retirees, beneficiaries and inactive members	
	130% of RP-2014 Healthy Annuitant Mortality Table* for Males 110% of RP-2014 Healthy Annuitant Mortality Table* for Females	
	Disabled retirees	
	130% of RP-2014 Disabled Mortality Table* for Males 115% of RP-2014 Disabled Mortality Table* for Females	
	F. Terminations of employment other than service retirement, disability, or death	Table E-6
	G. Member withdrawing account upon termination of employment	Table E-7

** All mortality tables use generational mortality with 110% of MP-2014 Ultimate Projection Scale.*

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Annual Increase in Salary Due to Promotion and Longevity

Table E-1: Merit Salary Increases*

Years of Service	Entry Age			
	Before 30	Ages 30-39	Ages 40-49	50 & Later
0	5.00%	4.50%	4.00%	3.50%
1	4.25	3.75	3.25	2.75
2	3.85	3.35	2.85	2.35
3	3.50	3.00	2.50	2.00
4	3.15	2.65	2.25	1.85
5	2.90	2.55	2.15	1.70
6	2.65	2.30	1.95	1.55
7	2.45	2.10	1.75	1.40
8	2.30	1.95	1.60	1.25
9	2.15	1.80	1.45	1.10
10	2.00	1.70	1.40	1.05
11	1.90	1.60	1.25	1.00
12	1.80	1.50	1.15	0.95
13	1.70	1.40	1.05	0.90
14	1.60	1.30	0.95	0.85
15	1.50	1.23	0.90	0.80
16	1.40	1.15	0.85	0.75
17	1.30	1.05	0.80	0.70
18	1.23	0.97	0.75	0.65
19	1.15	0.90	0.70	0.60
20	1.10	0.85	0.65	0.55
21	1.05	0.80	0.60	0.50
22	1.00	0.75	0.55	0.50
23	0.95	0.70	0.50	0.50
24	0.90	0.65	0.50	0.50
25	0.85	0.60	0.50	0.50
26	0.80	0.60	0.50	0.50
27	0.75	0.60	0.50	0.50
28	0.70	0.60	0.50	0.50
29	0.65	0.60	0.50	0.50
30 & Up	0.60	0.60	0.50	0.50

**These rates do not include the wage inflation rate of 3.25% per year. For example, a member who entered the system at age 20 and is in his first year of service is assumed to receive an 8.41% total annual increase in his salary. The 8.41% is a combination of the 5.00% merit increase and the 3.25% wage inflation. Note that the two components are compounded, so it is a slightly different result than just adding the two percentages.*

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Annual Probability of Retirement

Table E-2: Service Retirement*

Age	Male & Female
40-44	4.5%
45-49	9.0
50	10.0
51	9.0
52	9.0
53	9.0
54	10.0
55	10.0
56	10.0
57	10.0
58	12.0
59	12.0
60	12.0
61	12.0
62	20.0
63	15.0
64	15.0
65	25.0
66	25.0
67	22.0
68	20.0
69	20.0
70	22.0
71	22.0
72	22.0
73	22.0
74*	22.0

**For all eligible members ages 75 & later, retirement is assumed to occur immediately.*

Note: Rates only apply to members eligible for service retirement.

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Annual Probability of Disablement

Table E-3: Disability*

Age	Occupational	All Other Causes
Less than 25	0.000%	0.000%
25	0.000	0.000
26	0.000	0.000
27	0.000	0.000
28	0.000	0.008
29	0.000	0.008
30	0.000	0.009
31	0.000	0.010
32	0.000	0.010
33	0.000	0.011
34	0.000	0.014
35	0.001	0.018
36	0.001	0.022
37	0.001	0.028
38	0.001	0.033
39	0.002	0.038
40	0.002	0.042
41	0.003	0.047
42	0.003	0.053
43	0.004	0.058
44	0.004	0.063
45	0.004	0.069
46	0.005	0.076
47	0.006	0.084
48	0.007	0.095
49	0.009	0.109
50	0.010	0.125
51	0.012	0.142
52	0.013	0.162
53	0.015	0.183
54	0.018	0.203
55	0.018	0.222
56	0.018	0.238
57	0.018	0.250
58	0.018	0.259
59	0.018	0.270
60 & Above	0.018	0.000

**The probability of disability from all other causes is applicable for members who are vested but not eligible for service retirement. Before a member is vested, only the occupational disability probabilities are applicable.*

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Annual Probability of Mortality for Active Members

Table E-4: Active Mortality*

Age	Male	Female
25	0.042%	0.015%
26	0.040	0.016
27	0.039	0.016
28	0.039	0.017
29	0.039	0.018
30	0.039	0.019
31	0.040	0.020
32	0.042	0.021
33	0.043	0.022
34	0.044	0.024
35	0.046	0.025
36	0.047	0.026
37	0.048	0.028
38	0.050	0.030
39	0.052	0.032
40	0.055	0.034
41	0.058	0.038
42	0.063	0.042
43	0.069	0.046
44	0.076	0.051
45	0.085	0.057
46	0.095	0.064
47	0.106	0.071
48	0.118	0.079
49	0.132	0.087
50	0.147	0.096
51	0.163	0.105
52	0.180	0.114
53	0.199	0.124
54	0.220	0.135
55	0.243	0.146
56	0.268	0.157
57	0.297	0.169
58	0.329	0.183
59	0.366	0.197
60	0.408	0.213
61	0.456	0.230
62	0.511	0.249
63	0.573	0.271
64	0.642	0.295
65	0.721	0.322
66	0.799	0.358
67	0.886	0.398
68	0.982	0.443
69	1.088	0.494
70	1.206	0.549

** 1. Rates are for members of the given age in 2017.*

2. Rates are non-zero for ages 75-79 only if the member is not eligible for service retirement.

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Annual Probability of Post-Employment Mortality

Table E-5: Post-Employment Mortality[1]

	Disabled Retirees[2]		All Other Inactives[3]			Disabled Retirees[2]		All Other Inactives[3]	
Age	Male	Female	Male	Female	Age	Male	Female	Male	Female
20	0.894%	0.248%	0.123%	0.043%	60	3.346%	1.891%	0.977%	0.552%
21	0.989	0.248	0.136	0.043	61	3.448	1.958	1.042	0.601
22	1.075	0.248	0.148	0.043	62	3.560	2.033	1.113	0.655
23	1.121	0.254	0.154	0.044	63	3.686	2.117	1.194	0.715
24	1.136	0.259	0.156	0.045	64	3.827	2.212	1.284	0.782
25	1.066	0.265	0.147	0.046	65	3.985	2.321	1.385	0.856
26	1.017	0.274	0.140	0.048	66	4.160	2.445	1.499	0.939
27	0.989	0.287	0.136	0.050	67	4.355	2.586	1.626	1.030
28	0.978	0.300	0.135	0.052	68	4.572	2.748	1.769	1.131
29	0.982	0.316	0.135	0.055	69	4.811	2.931	1.929	1.244
30	0.995	0.334	0.137	0.058	70	5.074	3.137	2.109	1.369
31	1.020	0.354	0.140	0.062	71	5.363	3.369	2.309	1.508
32	1.050	0.374	0.145	0.065	72	5.680	3.626	2.533	1.661
33	1.084	0.395	0.149	0.069	73	6.028	3.910	2.783	1.831
34	1.119	0.417	0.154	0.073	74	6.409	4.223	3.062	2.019
35	1.152	0.438	0.159	0.076	75	6.827	4.566	3.374	2.228
36	1.180	0.460	0.162	0.080	76	7.286	4.941	3.723	2.460
37	1.213	0.487	0.167	0.085	77	7.790	5.349	4.117	2.719
38	1.255	0.519	0.173	0.091	78	8.346	5.791	4.560	3.010
39	1.310	0.559	0.180	0.098	79	8.958	6.271	5.059	3.338
40	1.383	0.607	0.190	0.106	80	9.635	6.790	5.624	3.708
41	1.478	0.663	0.203	0.116	81	10.383	7.351	6.262	4.127
42	1.597	0.731	0.220	0.127	82	11.209	7.955	6.983	4.602
43	1.746	0.811	0.240	0.141	83	12.124	8.606	7.796	5.140
44	1.929	0.902	0.266	0.157	84	13.134	9.306	8.714	5.750
45	2.143	1.007	0.295	0.176	85	14.249	10.059	9.746	6.438
46	2.231	1.072	0.330	0.196	86	15.483	10.872	10.908	7.217
47	2.317	1.136	0.368	0.218	87	16.849	11.749	12.215	8.097
48	2.402	1.200	0.412	0.242	88	18.347	12.689	13.674	9.081
49	2.485	1.263	0.459	0.268	89	19.999	13.704	15.310	10.189
50	2.565	1.325	0.511	0.295	90	21.807	14.792	17.131	11.426
51	2.643	1.385	0.551	0.309	91	23.646	16.003	19.087	12.780
52	2.719	1.444	0.592	0.325	92	25.500	17.322	21.125	14.232
53	2.793	1.501	0.634	0.343	93	27.389	18.752	23.236	15.782
54	2.866	1.557	0.677	0.363	94	29.295	20.276	25.396	17.417
55	2.939	1.611	0.721	0.385	95	31.239	21.900	27.623	19.146
56	3.012	1.664	0.767	0.411	96	33.235	23.628	29.935	20.978
57	3.088	1.718	0.815	0.439	97	35.264	25.439	32.322	22.900
58	3.168	1.772	0.865	0.472	98	37.341	27.336	34.802	24.917
59	3.253	1.830	0.919	0.510	99	39.443	29.296	37.349	27.008

1. Male beneficiaries have the same inactive mortality assumptions as male retirees. Similarly, female beneficiaries have the same inactive mortality assumptions as female retirees. All rates are for members of the given age in 2017.

2. The disabled mortality rates are the RP-2014 Disabled Annuitant Tables for males and females, with a 130% adjustment for males and a 115% adjustment for females. Both are projected generationally using 110% of the MP-2014 Ultimate scale.

3. The inactive mortality rates are the RP-2014 Healthy Annuitant Tables for males and females, with a 130% adjustment for males and a 110% adjustment for females. Both are projected generationally using 110% of the MP-2014 Ultimate scale.

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Annual Probability of Terminating Employment for Reasons Other than Service Retirement, Disability or Death

Middle Termination Group

Table E-6: Termination*

Years of Service	Entry Age 20		Entry Age 30		Entry Age 40		Entry Age 50	
	Male	Female	Male	Female	Male	Female	Male	Female
0	33.4%	36.2%	27.8%	30.2%	23.7%	25.6%	22.3%	24.1%
1	22.8	24.8	19.2	20.8	16.3	17.7	15.4	16.6
2	17.0	18.4	14.4	15.6	12.2	13.3	11.5	12.5
3	13.5	14.6	11.5	12.5	9.8	10.6	9.2	10.0
4	11.1	12.1	9.6	10.4	8.2	8.8	7.7	8.3
5	9.9	10.8	8.6	9.4	7.3	8.0	6.9	7.5
6	8.8	9.5	7.7	8.3	6.5	7.1	6.1	6.7
7	7.8	8.5	6.9	7.5	5.9	6.4	5.5	6.0
8	6.5	7.0	5.8	6.2	4.9	5.3	4.6	5.0
9	6.2	6.7	5.6	6.0	4.7	5.1	4.5	4.8
10	5.5	5.9	5.0	5.4	4.2	4.6	4.0	4.3
11	4.8	5.2	4.4	4.8	3.8	4.1	3.5	3.8
12	4.4	4.7	4.0	4.4	3.4	3.7	3.2	3.5
13	3.9	4.2	3.6	4.0	3.1	3.4	2.9	3.2
14	3.5	3.7	3.3	3.5	2.8	3.0	2.6	2.8
15	3.0	3.3	2.9	3.1	2.4	2.7	2.3	2.5
16	2.6	2.8	2.5	2.7	2.1	2.3	2.0	2.2
17	2.3	2.5	2.2	2.4	1.9	2.0	1.8	1.9
18	2.0	2.1	1.9	2.1	1.6	1.8	1.5	1.7
19	1.7	1.9	1.7	1.9	1.5	1.6	1.4	1.5
20	1.6	1.8	1.6	1.8	1.4	1.5	1.3	1.4
21	1.4	1.6	1.4	1.6	1.2	1.3	1.2	1.3
22	1.3	1.5	1.3	1.5	1.1	1.2	1.1	1.2
23	1.2	1.4	1.2	1.4	1.0	1.1	1.0	1.1
24	1.2	1.3	1.2	1.3	1.0	1.1	1.0	1.0
25	1.1	1.2	1.1	1.2	0.9	1.0	0.9	1.0
26	1.1	1.1	1.1	1.1	0.9	1.0	0.9	0.9
27	1.0	1.0	1.0	1.0	0.8	0.9	0.8	0.8
28	0.9	0.9	0.9	0.9	0.7	0.8	0.7	0.7
29	0.9	0.8	0.9	0.8	0.7	0.8	0.7	0.6
30 & Later	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**The above tables are adjusted based on termination group by multiplying by the following factors.*

Zero	*0%*	*Middle*	*100%*
Extra-Low	*70%*	*Mid-High*	*110%*
Low	*80%*	*High*	*120%*
Mid-Low	*90%*		

Note: For plans that have adopted the partial lump-sum payment option, zero termination is assumed for individuals within two years of retirement eligibility. Additionally, there is a 0.0% probability of termination for all plans when a member is eligible for service retirement.

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Probability of Refund Upon Termination for Reasons Other than Service Retirement, Disability or Death

Table E-7: Refund

Years of Service	5-Year Vesting	8-Year Vesting	10-Year Vesting
0	100%	100%	100%
1	100	100	100
2	100	100	100
3	100	100	100
4	100	100	100
5	50	100	100
6	49	100	100
7	48	100	100
8	47	47	100
9	46	46	100
10	45	45	45
11	44	44	44
12	43	43	43
13	42	42	42
14	41	41	41
15	40	40	40
16	38	38	38
17	36	36	36
18	33	33	33
19	30	30	30
20	28	28	28
21	26	26	26
22	24	24	24
23	22	22	22
24	20	20	20
25	18	18	18
26	16	16	16
27	14	14	14
28	12	12	12
29*	10	10	10

** Members with more than 29 years of service are not assumed to refund.*

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