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Leon F. Joyner, Jr., ASA, MAAA, EA
Vice President
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April 17, 2003

Board of Trustees
Texas Municipal Retirement System
Austin, Texas

Re: **December 31, 2002 Actuarial Valuation**

Dear Board Members:

Enclosed are items related to the December 31, 2002 actuarial valuation which develops the contribution rates for the year beginning January 1, 2003. These items are:

<u>TAB</u>	<u>ITEM</u>
1	Highlights of the December 31, 2002 actuarial valuation including Exhibits 1 to 5
2	Graphic representation of the valuation results
3	2004 contribution rates, including a comparison with 2003 rates
4	Comparison of expected city contribution dollar amounts for 2003 and 2004
5	Annual report pages <ul style="list-style-type: none">▶ Financial footnotes▶ Valuation certification▶ Summary of assumptions▶ Summary of demographic data
6	Individual City Reports
7	Supplemental Death Rates
8	New Cities Beginning Participation in 2002

We look forward to discussing these items with you at our meeting on April 25, 2003.

Sincerely,

Leon F. (Rocky) Joyner, Jr.

/pn

cc: Gary Anderson

121164/01065.001

Benefits, Compensation and HR Consulting ATLANTA BOSTON CHICAGO CLEVELAND DENVER HARTFORD HOUSTON LOS ANGELES MINNEAPOLIS
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Multinational Group of Actuaries and Consultants AMSTERDAM BARCELONA GENEVA HAMBURG JOHANNESBURG LONDON MELBOURNE
MEXICO CITY OSLO PARIS

Table of Contents

1	Highlights of the December 31, 2002 Actuarial Valuation	
2	Graphic Representation of the Valuation Results	
3	2004 Contribution Rates, Including a Comparison with 2003 Rates	
4	Comparison of Expected City Contribution Dollar Amounts for 2003 and 2004	
5	Annual Report Pages	
6	Individual City Reports	
7	Supplemental Death Rates	
8	New Cities Beginning Participation in 2002	



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MEMORANDUM

FROM: Leon F. (Rocky) Joyner, Jr. DATE: April 17, 2003

TO: Board of Trustees
Texas Municipal Retirement System

RE: **Highlights of December 31, 2002 Actuarial Valuation**

Dear Board Members:

This memorandum summarizes major findings and observations resulting from our actuarial valuation of the Texas Municipal Retirement System (TMRS) as of December 31, 2002.

Major Changes from Prior Year

No new plan provisions occurred during 2002 that impacted the valuation results, other than individual improvements adopted by various municipalities. The actuarial assumptions used were identical to those used in the December 31, 2001 valuation.

Experience During 2002

In TMRS, a city's actuarially determined contribution rate consists of two components - the normal cost contribution rate and the prior service contribution rate. The normal cost contribution rate should remain relatively level as a percentage of payroll from year to year, except for changes due to plan changes, revisions in actuarial assumptions, and changes in the age and service characteristics of contributing members.

The prior service contribution is determined as a level percentage of payroll, and will also remain fairly stable if actual experience replicates the actuarial assumptions. In reality however, experience always differs to some extent, resulting in changes in the prior service rate. The most significant deviation of experience from the underlying assumptions is generally payroll growth. If payroll increases more than assumed, the prior service contribution rate usually will decline. Conversely, when payroll increases by less than assumed, the prior service contribution rate will often increase. Turnover experience can also have a major effect on the prior service rate, with lower than expected turnover generally resulting in higher contribution rates.

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In general, experience during 2002 conformed reasonably well with the actuarial assumptions. No clear pattern of actuarial gains or losses emerged during the year. Of all participating municipalities, 536 (69.7%) experienced an increase or decrease of less than 0.5% in their total contribution rate, 91 (11.8%) had their rate decline by 0.5% or more, and 142 cities (18.5%) experienced an increase of 0.5% or more.

One of the key factors that causes contribution rate changes is the change in total payroll. To illustrate the general effect of payroll changes, we determined the average ratio of this year's payroll to last year's payroll for the three groups of cities: the average ratio for the 536 cities whose rates changed by less than 0.5% was 107%; the average ratio for the 91 cities whose rates declined by 0.5% or more was 115%; and the average ratio for the 142 cities whose rates increased by 0.5% or more was 102%. There is a clear correlation between average payroll increase and contribution changes.

Large Cities

Exhibit 1 compares contribution rates for 2003 and 2004 for the 37 largest cities. Each of these plans has more than 500 contributing members. The average total rate increased by 0.23% of payroll, as compared to a decrease of 0.01% of payroll last year.

Note that the 2003 contribution rates shown in the Exhibit have been adjusted from those reported last year, in order to reflect benefit changes adopted through April 7, 2003.

Significant Increases in Contribution Rates

A total of 137 cities (excluding new cities) experienced increases in their total contribution rate of 0.5% of payroll or more (based on the plan provisions currently in effect). This compares to 99 cities that experienced such an increase in last year's valuation.

Exhibit 2 lists the 137 cities for which the contribution rate increased by 0.5% or more. Note that the 2003 rate shown in the table has been adjusted to reflect the plan provisions used for the current valuation. Of the 137 cities, 95, or roughly 69%, had payroll increases that were less than expected. Moreover, of these 95 cities, 56 experienced a decrease in payroll between the 2001 and 2002 actuarial valuations.

Most of the 137 cities that experienced large increases in contribution rates were affected by one or more of the following factors:

1. Payroll increases less than expected.
2. Repeating annuity increases or updated service credits.
3. Lower than expected turnover.

4. Contributions in 2002 below the level necessary to maintain the same contribution rate as in the prior year.
5. Failure either to adopt the optional maximum city contribution rate or to remove the maximum altogether, which would also result in past contributions below the level necessary to maintain the same contribution rate as in the prior year.

Number of Contributing Members

Cities that experience a decrease in the number of contributing members are exposed to potential increases in contribution rates. This is primarily because a reduction in the number of members often means a smaller payroll and, therefore, an increase in the prior service contribution rate.

A comparison was made for all TMRS cities of the number of contributing members as of December 31, 2002 and December 31, 2001. Exhibit 3 shows the 76 cities which had a relative decrease of 10% or more, or that have had two consecutive years of decreases.

Cities Contributing at Maximum Rate

Exhibit 4 shows the 17 cities that have calculated contribution rates above the statutory maximum rate in 2004. This compares to 14 cities that were on the corresponding list last year. Of those 14 cities, only 3 remain on the current list. Of the other 11 cities, 4 are no longer subject to the statutory maximum rate and 7 removed the statutory maximum. There are 14 cities that were not affected by the maximum for their 2003 rate but which appear on the maximum list for 2004 (as compared to 10 such cities last year).

Cities Remaining at 10-Year Vesting

As of January 1, 2003, 83 cities elected to remain with 10-year vesting. Exhibit 5 shows these cities and the number of contributing members covered.

* * * *

/pn

EXHIBIT 1

TEXAS MUNICIPAL RETIREMENT SYSTEM

CHANGE IN CONTRIBUTION RATES FROM 2003 TO 2004
CITIES WITH 500 OR MORE CONTRIBUTING MEMBERS

CITY NAME	NORMAL COST CONTRIBUTION RATE		PRIOR SERVICE CONTRIBUTION RATE		TOTAL CHANGE
	2003	2004	2003	2004	
Abilene	9.49 %	9.64 %	3.79 %	3.75 %	0.11 %
Amarillo	9.26	9.36	5.00	5.28	0.38
Arlington	9.29	9.43	3.18	3.59	0.55
Baytown	9.28	9.27	4.32	4.29	-0.04
Beaumont*	8.26	8.35	3.62	3.81	0.28
Brownsville	8.30	8.71	3.34	3.39	0.46
Bryan	9.26	9.23	2.89	3.07	0.15
Carrollton	8.32	8.52	1.83	2.15	0.52
College Station	7.69	7.75	1.71	1.87	0.22
Corpus Christi	7.14	7.12	4.61	4.84	0.21
Denton	8.27	8.41	2.58	2.70	0.26
Garland	10.09	10.19	4.12	4.19	0.17
Grand Prairie	9.99	10.16	2.78	2.97	0.36
Grapevine	9.27	9.52	2.22	2.62	0.65
Irving	10.19	10.39	2.73	2.91	0.38
Killeen	9.55	9.31	2.78	2.29	-0.73
Laredo	6.57	6.67	2.50	2.64	0.24
Lewisville	9.00	9.31	1.99	2.25	0.57
Longview	9.70	9.67	4.06	4.48	0.39
Lubbock	10.02	10.06	4.03	4.26	0.27
McAllen	5.93	5.93	0.54	0.60	0.06
Mesquite	9.68	9.81	4.22	4.60	0.51
Midland	10.40	10.51	5.21	5.40	0.30
North Richland Hills	10.03	10.17	2.33	2.44	0.25
Odessa	9.49	9.50	4.27	4.26	0.00
Pasadena	9.84	9.47	3.82	3.69	-0.50
Plano	9.66	9.90	2.16	2.37	0.45
Port Arthur	7.50	7.39	5.16	5.16	-0.11
Richardson	10.07	10.32	3.32	3.92	0.85
Round Rock	8.46	8.71	2.05	2.18	0.38
San Angelo*	9.81	10.09	5.42	5.41	0.27
San Antonio	8.34	8.42	3.08	3.21	0.21
San Antonio Water System	2.30	2.25	0.99	1.05	0.01
Tyler	8.36	8.32	4.29	4.20	-0.13
Victoria	8.03	8.07	4.09	4.50	0.45
Waco	7.52	7.65	4.32	4.31	0.12
Wichita Falls	6.84	6.81	4.08	4.10	-0.01
Average - 37 Cities	8.68 %	8.77 %	3.34 %	3.48 %	0.23 %

* Limited by Statutory Maximum Rate

EXHIBIT 2

TEXAS MUNICIPAL RETIREMENT SYSTEM

**CITIES WITH AN INCREASE IN THE RETIREMENT CONTRIBUTION
RATE FROM 2003 TO 2004 OF 0.5% OR MORE,
EXCLUDING CITIES BEGINNING PARTICIPATION IN 2002**

CITY NAME	TOTAL CONTRIBUTION RATE		TOTAL RATE INCREASE	NUMBER OF CONTRIBUTING MEMBERS	
	2003	2004		12/2001	12/2002
Alto	5.08 %	5.90 %	0.82 %	10	9
Andrews	16.68	17.33	0.65	48	48
Angleton	10.40	11.08	0.68	88	84
Argyle	6.20	6.83	0.63	16	16
Arlington	12.47	13.02	0.55	2,399	2,410
Athens	6.85	7.38	0.53	119	121
Azle	6.38	7.35	0.97	114	90
Bandera	6.38	7.04	0.66	22	18
Bay City	8.68	9.29	0.61	159	158
Bellaire	14.65	15.46	0.81	155	149
Bellville	8.05	8.88	0.83	63	58
Big Lake	15.32	15.88	0.56	18	17
Bishop	4.79	5.81	1.02	27	24
Blossom	7.99	8.92	0.93	5	5
Bridge City	8.86	9.56	0.70	53	51
Brownwood Public Library	3.89	4.52	0.63	4	3
Bruceville-Eddy	5.81	6.53	0.72	14	13
Bunker Hill Village	10.06	14.50	4.44	8	8
Carmine	5.91	6.62	0.71	2	1
Carrollton	10.15	10.67	0.52	965	924
Carthage	15.71	16.66	0.95	77	75
Chester	11.19	11.93	0.74	3	3
Childress	10.29	11.78	1.49	55	47
Chireno	16.60	17.75	1.15	5	5
Cleburne	13.49	14.17	0.68	241	234

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**CITIES WITH AN INCREASE IN THE RETIREMENT CONTRIBUTION
RATE FROM 2003 TO 2004 OF 0.5% OR MORE,
EXCLUDING CITIES BEGINNING PARTICIPATION IN 2002**

CITY NAME	TOTAL CONTRIBUTION RATE		TOTAL RATE INCREASE	NUMBER OF CONTRIBUTING MEMBERS	
	2003	2004		12/2001	12/2002
Clyde	10.41 %	10.93 %	0.52 %	21	21
Coahoma	6.90	7.42	0.52	6	6
Coleman	10.64	11.35	0.71	75	72
Colleyville	11.81	12.39	0.58	156	157
Coppell	11.20	11.81	0.61	305	315
Copperas Cove	7.02	7.55	0.53	256	254
Crane	10.69	11.64	0.95	23	23
Crosbyton	6.96	7.81	0.85	11	8
Cross Plains	5.28	5.78	0.50	5	5
Deport	13.89	36.48	22.59	2	1
DeSoto Economic Dev Corp	8.99	10.43	1.44	3	3
Dickinson	7.03	7.55	0.52	54	59
East Tawakoni	13.11	13.61	0.50	6	6
Ector	4.37	7.64	3.27	2	2
Edgewood	23.10	73.22	50.12	2	1
Fair Oaks Ranch	6.31	7.22	0.91	24	25
Fairview	5.09	5.80	0.71	10	13
Ferris	5.19	5.79	0.60	32	31
Gatesville	11.17	11.89	0.72	65	63
Gilmer	10.29	11.30	1.01	61	54
Goldthwaite	17.12	18.15	1.03	12	11
Goliad	11.25	11.76	0.51	14	13
Graham	9.38	9.88	0.50	87	83
Grandview	4.19	5.31	1.12	11	13
Grapevine	11.49	12.14	0.65	528	541

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EXCLUDING CITIES BEGINNING PARTICIPATION IN 2002**

CITY NAME	TOTAL CONTRIBUTION RATE		TOTAL RATE INCREASE	NUMBER OF CONTRIBUTING MEMBERS	
	2003	2004		12/2001	12/2002
Groom	3.45 %	3.96 %	0.51 %	3	3
Groveton	2.25	3.06	0.81	5	5
Gunter	4.52	5.10	0.58	5	4
Hamlin	8.91	9.57	0.66	21	19
Harker Heights	10.07	10.90	0.83	123	121
Harlingen Waterworks	10.89	12.08	1.19	166	159
Haslet	12.61	14.20	1.59	6	6
Hawkins	6.28	6.90	0.62	13	12
Hearne	6.39	7.00	0.61	58	59
Heath	9.31	10.05	0.74	21	21
Helotes	8.23	8.91	0.68	20	21
Henderson	7.29	7.86	0.57	105	111
Hico	7.88	8.70	0.82	11	11
Hill Country Village	6.98	7.73	0.75	15	14
Ingleside	4.62	5.22	0.60	57	54
Iraan	12.90	13.69	0.79	5	5
Itasca	11.12	12.19	1.07	9	8
Jacinto City	5.05	5.69	0.64	50	49
Johnson City	4.41	5.01	0.60	13	12
Karnes City	6.92	7.55	0.63	13	12
Katy	9.85	10.45	0.60	109	112
Kaufman	7.43	8.30	0.87	60	59
Keene	8.82	9.99	1.17	31	31
Kermit	11.70	12.65	0.95	42	41
Knox City	1.89	2.40	0.51	7	7

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**CITIES WITH AN INCREASE IN THE RETIREMENT CONTRIBUTION
RATE FROM 2003 TO 2004 OF 0.5% OR MORE,
EXCLUDING CITIES BEGINNING PARTICIPATION IN 2002**

CITY NAME	TOTAL CONTRIBUTION RATE		TOTAL RATE INCREASE	NUMBER OF CONTRIBUTING MEMBERS	
	2003	2004		12/2001	12/2002
Ladonia	11.92 %	13.01 %	1.09 %	2	1
Lago Vista	7.59	8.41	0.82	47	50
Lake Worth	6.46	6.99	0.53	68	71
Lewisville	10.99	11.56	0.57	606	604
Linden	3.65	4.19	0.54	12	12
Los Fresnos	4.21	4.79	0.58	49	28
Memorial Villages Police	17.50	18.04	0.54	38	38
Meridian	4.46	5.01	0.55	9	9
Merkel	9.86	10.62	0.76	14	13
Mesquite	13.90	14.41	0.51	974	981
Milford	8.34	8.92	0.58	7	5
Morgan's Point	10.87	12.09	1.22	13	13
Mt. Pleasant	9.79	10.89	1.10	137	135
Mt. Vernon	8.28	9.47	1.19	20	20
Muleshoe	11.81	12.44	0.63	34	34
Nocona	4.29	4.85	0.56	23	23
O'Donnell	5.20	5.96	0.76	7	5
Old River-Winfree	1.21	1.82	0.61	3	2
Onalaska	1.46	2.06	0.60	9	10
Orange	15.39	15.90	0.51	148	142
Overton	2.97	3.66	0.69	20	18
Palestine	9.02	9.54	0.52	176	177
Pampa	13.53	14.29	0.76	130	130
Panorama Village	5.37	6.03	0.66	12	12
Pantego	11.58	12.50	0.92	44	44

EXHIBIT 2

TEXAS MUNICIPAL RETIREMENT SYSTEM

**CITIES WITH AN INCREASE IN THE RETIREMENT CONTRIBUTION
RATE FROM 2003 TO 2004 OF 0.5% OR MORE,
EXCLUDING CITIES BEGINNING PARTICIPATION IN 2002**

CITY NAME	TOTAL CONTRIBUTION RATE		TOTAL RATE INCREASE	NUMBER OF CONTRIBUTING MEMBERS	
	2003	2004		12/2001	12/2002
Paris	10.84	11.56	0.72	317	316
Perryton	13.35	14.28	0.93	70	68
Pflugerville	8.16	9.43	1.27	144	151
Port Arthur Pleasure Island	4.78	5.40	0.62	10	9
Princeton	5.20	7.56	2.36	17	20
Quanah	5.33	5.87	0.54	24	23
Richardson	13.39	14.24	0.85	993	926
Richmond	11.55	12.13	0.58	101	106
Rising Star	4.86	5.36	0.50	7	6
Runge	9.20	10.09	0.89	7	6
Saint Jo	2.16	3.03	0.87	6	6
San Angelo	15.23	16.12	0.89	732	696
San Saba	9.48	9.99	0.51	41	39
Sanger	4.14	4.64	0.50	47	48
Seagoville	4.51	5.31	0.80	70	68
Sealy	10.10	11.70	1.60	43	44
Shavano Park	4.14	5.13	0.99	31	33
Silsbee	12.56	13.21	0.65	59	57
Silverton	10.59	11.10	0.51	3	3
Spearman	9.73	10.66	0.93	23	22
Sunray	15.92	17.82	1.90	11	10
Sweetwater	14.03	14.53	0.50	96	100
Tahoka	5.34	5.90	0.56	13	12
Tex Municipal League IEBP	6.03	6.90	0.87	153	144
Tex Municipal League IRP	11.22	11.85	0.63	208	214

EXHIBIT 2

TEXAS MUNICIPAL RETIREMENT SYSTEM

**CITIES WITH AN INCREASE IN THE RETIREMENT CONTRIBUTION
RATE FROM 2003 TO 2004 OF 0.5% OR MORE,
EXCLUDING CITIES BEGINNING PARTICIPATION IN 2002**

CITY NAME	TOTAL CONTRIBUTION RATE		TOTAL RATE INCREASE	NUMBER OF CONTRIBUTING MEMBERS	
	2003	2004		12/2001	12/2002
Tioga	2.64	3.14	0.50	5	5
Tom Bean	3.94	4.59	0.65	5	4
Trophy Club	10.76	11.70	0.94	71	59
Wake Village	9.41	10.14	0.73	18	18
Webster	12.78	13.42	0.64	134	146
Weimar	8.92	9.71	0.79	30	28
Wellington	13.74	15.50	1.76	15	13
West Lake Hills	8.88	9.72	0.84	30	30
Wheeler	12.86	13.43	0.57	4	4
Whitewright	4.86	5.49	0.63	18	17
Whitney	3.94	4.50	0.56	20	19
Wylie	8.62	9.45	0.83	117	129

EXHIBIT 3

TEXAS MUNICIPAL RETIREMENT SYSTEM

**CITIES WITH A DECREASE IN THE NUMBER OF CONTRIBUTING MEMBERS
FROM 12/2001 TO 12/2002 OF 10% OR MORE,
OR WITH TWO YEARS OF DECREASES**

CITY NAME	NUMBER OF CONTRIBUTING MEMBERS			DECREASES DURING 2002	
	12/2000	12/2001	12/2002	NUMBER	PERCENT
Alto	11	10	9	1	10.00 %
Azle	119	114	90	24	21.05
Balcones Heights	49	39	36	3	7.69
Bandera	18	22	18	4	18.18
Bangs	9	10	9	1	10.00
Bay City	160	159	158	1	0.63
Beaumont	1,101	1,089	1,055	34	3.12
Bertram	11	10	9	1	10.00
Bishop	27	27	24	3	11.11
Breckenridge	79	78	77	1	1.28
Brownfield	87	86	82	4	4.65
Brownwood Public Library	3	4	3	1	25.00
Carmine	2	2	1	1	50.00
Castroville	34	35	30	5	14.29
Celina	17	18	13	5	27.78
Center	69	64	62	2	3.13
Childress	52	55	47	8	14.55
Clarendon	14	14	12	2	14.29
Clarksville	37	34	29	5	14.71
Cockrell Hill	31	32	27	5	15.63
Coleman	76	75	72	3	4.00
Columbus	44	42	41	1	2.38
Crockett	72	70	69	1	1.43
Crosbyton	12	11	8	3	27.27
Darrouzett	0	2	1	1	50.00

EXHIBIT 3

TEXAS MUNICIPAL RETIREMENT SYSTEM

**CITIES WITH A DECREASE IN THE NUMBER OF CONTRIBUTING MEMBERS
FROM 12/2001 TO 12/2002 OF 10% OR MORE,
OR WITH TWO YEARS OF DECREASES**

CITY NAME	NUMBER OF <u>CONTRIBUTING MEMBERS</u>			DECREASES <u>DURING 2002</u>	
	12/2000	12/2001	12/2002	NUMBER	PERCENT
Deport	2	2	1	1	50.00 %
Edgewood	4	2	1	1	50.00
Farmers Branch	427	423	419	4	0.95
Gainesville	226	224	220	4	1.79
Garden Ridge	16	16	14	2	12.50
Gilmer	53	61	54	7	11.48
Gladewater	46	45	43	2	4.44
Grapeland	11	12	10	2	16.67
Gunter	5	5	4	1	20.00
Haskell	20	19	17	2	10.53
Hereford	88	83	80	3	3.61
Holland	6	6	5	1	16.67
Hudson Oaks	16	15	14	1	6.67
Humble	176	175	169	6	3.43
Itasca	7	9	8	1	11.11
Ladonia	2	2	1	1	50.00
Lake Jackson	211	210	205	5	2.38
Lexington	11	12	10	2	16.67
Los Fresnos	40	49	28	21	42.86
Lucas	9	9	8	1	11.11
Marble Falls	101	96	94	2	2.08
Mercedes	80	78	75	3	3.85
Milford	6	7	5	2	28.57
Monahans	57	54	52	2	3.70
Needville	13	15	13	2	13.33

EXHIBIT 3

TEXAS MUNICIPAL RETIREMENT SYSTEM

CITIES WITH A DECREASE IN THE NUMBER OF CONTRIBUTING MEMBERS
FROM 12/2001 TO 12/2002 OF 10% OR MORE,
OR WITH TWO YEARS OF DECREASES

CITY NAME	NUMBER OF CONTRIBUTING MEMBERS			DECREASES DURING 2002	
	12/2000	12/2001	12/2002	NUMBER	PERCENT
O'Donnell	7	7	5	2	28.57 %
Old River-Winfree	2	3	2	1	33.33
Orange	160	148	142	6	4.05
Ore City	9	9	8	1	11.11
Overton	19	20	18	2	10.00
Port Arthur Pleasure Island	8	10	9	1	10.00
Poth	6	8	7	1	12.50
Queen City	11	11	9	2	18.18
Reno	8	8	7	1	12.50
Rising Star	7	7	6	1	14.29
Rockdale	42	41	37	4	9.76
Runge	7	7	6	1	14.29
San Angelo	747	732	696	36	4.92
Sonora	32	30	29	1	3.33
Stamford	35	34	31	3	8.82
Stanton	19	18	17	1	5.56
Star Harbor	5	5	4	1	20.00
Stinnett	13	13	10	3	23.08
Sunray	12	11	10	1	9.09
Tom Bean	6	5	4	1	20.00
Trophy Club	56	71	59	12	16.90
Tulia	38	40	35	5	12.50
Waller	23	23	20	3	13.04
Wellington	17	15	13	2	13.33
Whitesboro	50	49	48	1	2.04
Wink	5	7	5	2	28.57

EXHIBIT 4

TEXAS MUNICIPAL RETIREMENT SYSTEM

**CITIES WITH THE 2004 RETIREMENT RATE AT THE
STATUTORY MAXIMUM, BASED ON THE DECEMBER 31, 2002 VALUATION**

CITY NAME	<u>2003 CONTRIBUTION RATE</u>		<u>2004 CONTRIBUTION RATE</u>		<u>ACTIVE MEMBERS</u>	
	CALCULATED RATE	ACTUAL CONTRIBUTION	CALCULATED RATE	RATE LIMITED TO STATUTORY MAXIMUM	12/2001	12/2002
Beaumont*	11.88 %	11.88 %	12.25 %	12.16 %	1,089	1,055
Bunker Hill Village	10.06	10.06	14.50	13.50	8	8
Christine	8.50	7.50	8.21	7.50	1	1
Edgewood	23.10	7.50	73.22	7.50	2	1
Elkhart	7.45	7.45	7.81	7.50	5	5
Farmers Branch	13.14	13.14	13.58	13.50	423	419
Goliad	11.25	11.25	11.76	11.50	14	13
Haslet	12.61	12.61	14.20	13.50	6	6
Iraan	12.90	12.90	13.69	13.50	5	5
Karnes City	6.92	6.92	7.55	7.50	13	12
Kermit	11.70	11.70	12.65	12.50	42	41
Ladonia	11.92	11.92	13.01	12.50	2	1
Orange	15.39	15.39	15.90	15.50	148	142
Post	9.95	9.95	9.55	9.50	16	17
Runge	9.20	9.20	10.09	9.50	7	6
San Angelo	15.23	15.23	16.12	15.50	732	696
Texarkana Police Dept	15.30	15.30	15.71	15.50	91	90

* Beaumont has blended provisions, with 807 participants on a 5%, 2-to-1 plan and 248 participants on a 7%, 2-to-1 plan. The statutory maximum for this city is an average of 11.50% and 13.50%, weighted by salary.

EXHIBIT 5

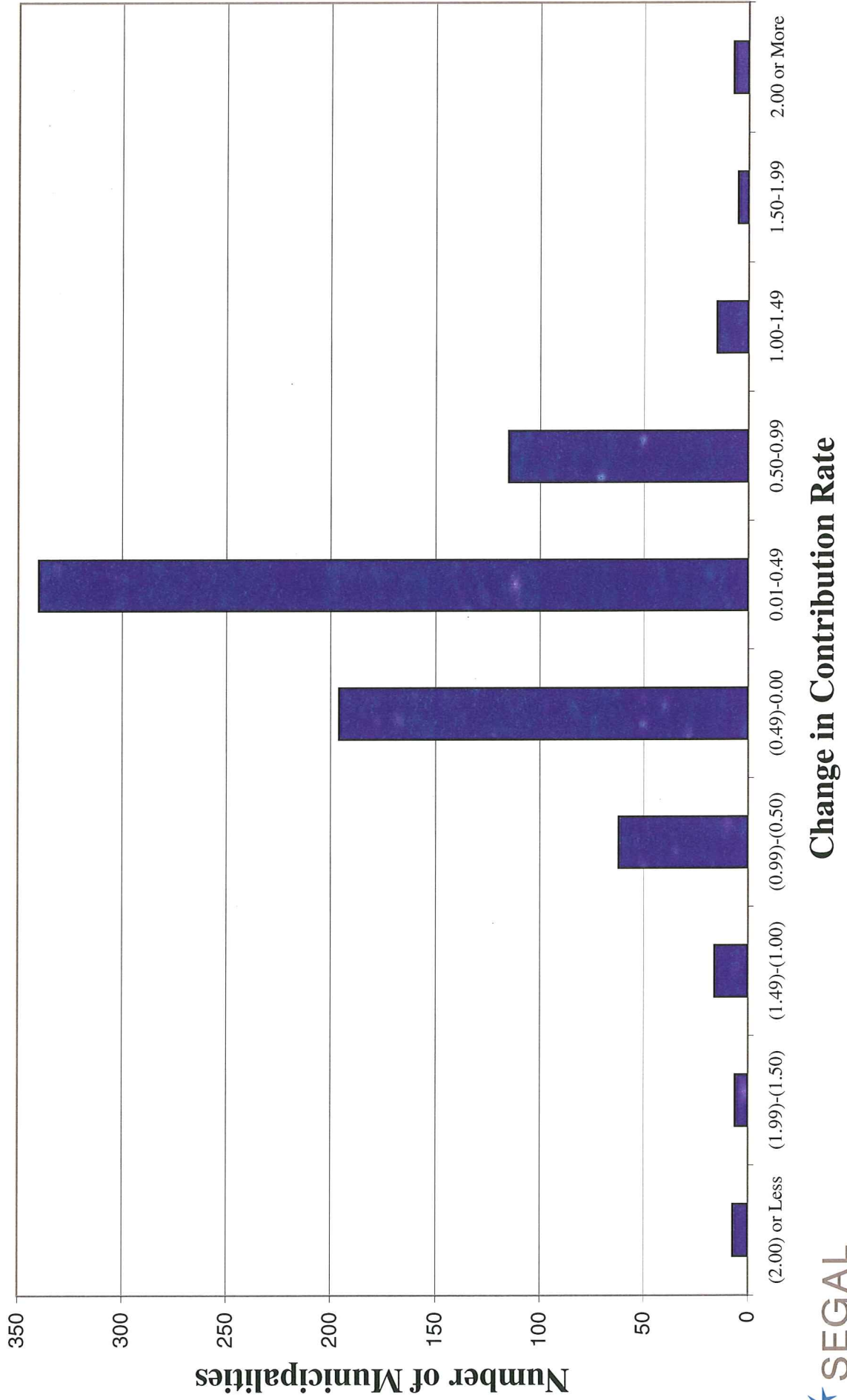
TEXAS MUNICIPAL RETIREMENT SYSTEM

CITIES MAINTAINING 10-YEAR VESTING

CITY NAME	CONTRIBUTING MEMBERS	CITY NAME	CONTRIBUTING MEMBERS
Abilene	1,002	McAllen	1,149
Albany	13	McCamey	8
Amarillo	1,496	Midland	714
Andrews	48	Monahans	52
Angleton	84	Nederland	112
Aransas Pass	58	Odem	10
Big Lake	17	Orange	142
Borger	136	Perryton	68
Bridge City	51	Pilot Point	29
Brownfield	82	Point	5
Burkburnett	68	Port Aransas	85
Burleson	210	Port Arthur	518
Burnet	121	Port Neches	94
Caldwell	55	Portland	82
Canadian	18	Post	17
Carrizo Springs	39	Quitman	20
Collinsville	5	Rockport	77
Crystal City	57	San Angelo	696
Cuero	83	San Augustine	33
Dickinson	59	Santa Fe	58
Dumas	102	Seabrook	77
Eagle Lake	28	Seven Points	21
East Tawakoni	6	Slaton	48
Edinburg	429	Snyder	78
Edna	39	South Houston	112
Everman	40	Sweetwater	100
Frost	4	Taylor	137
Goliad	13	Texas Municipal League	35
Gonzales	82	Texas Municipal League IEBP	144
Groves	96	Texas Municipal League IRP	214
Hamilton	18	Tomball	99
Hedley	3	University Park	201
Hempstead	43	Vidor	65
Jasper	109	Wallis	10
Junction	19	Waskom	18
Kennedale	69	Wellington	13
Kress	3	West Lake Hills	30
Kyle	35	West Orange	23
La Porte	368	Wharton	81
Leon Valley	101	Wichita Falls	948
Livingston	68	Wills Point	37
Luling	71		
Total Number of Active Cities in System:	769	Total Contributing Members in System:	90,236
Number of 10-Year Vesting Cities:	83	Contributing Members with 10-Year Vesting:	11,908
Percentage of Total:	11 %	Percentage of Total:	13 %

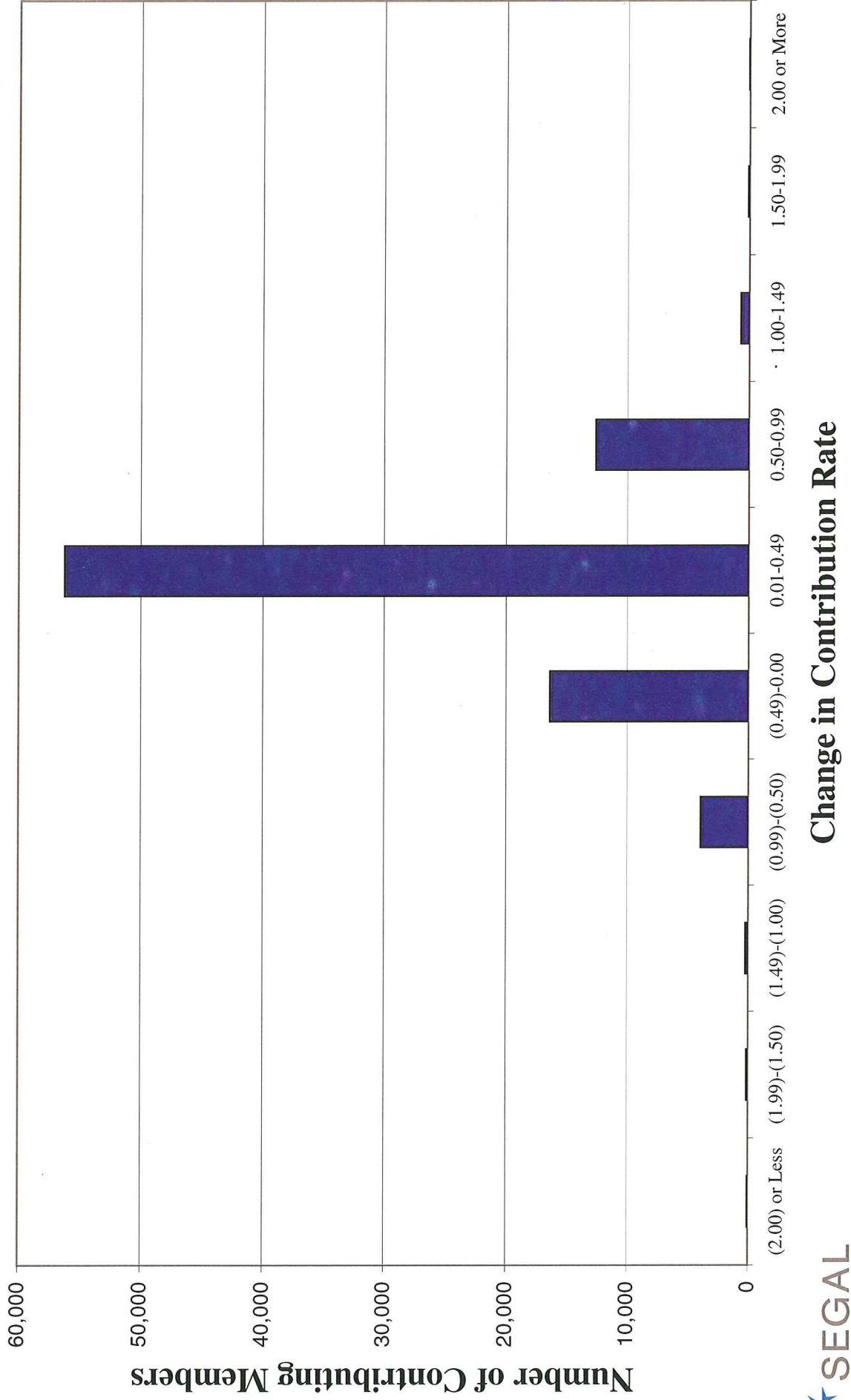
T.M.R.S.

Changes in Contribution Rates from 2003 to 2004
By Number of Municipalities



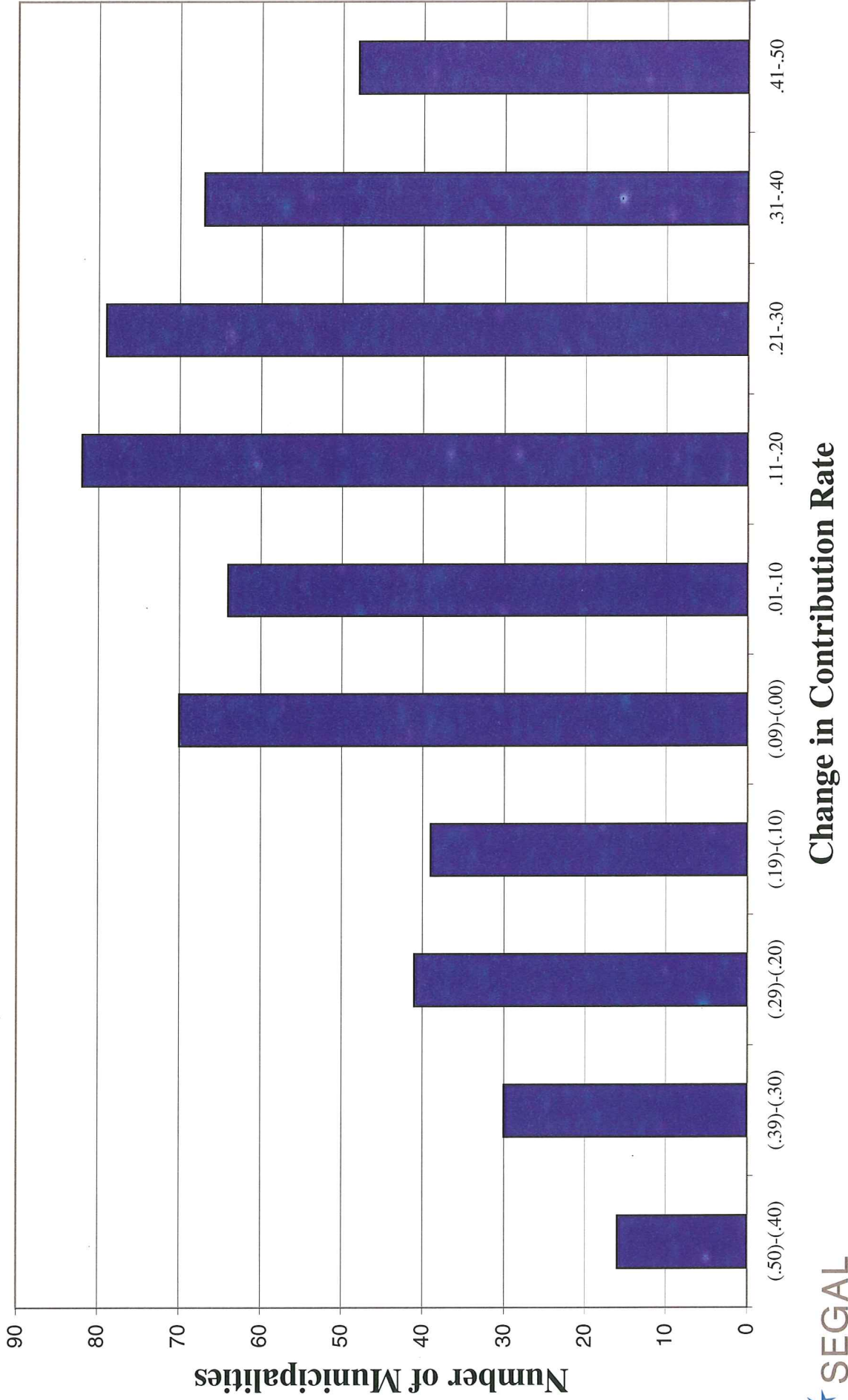
T.M.R.S.

**Changes in Contribution Rates from 2003 to 2004
By Number of Contributing Members**



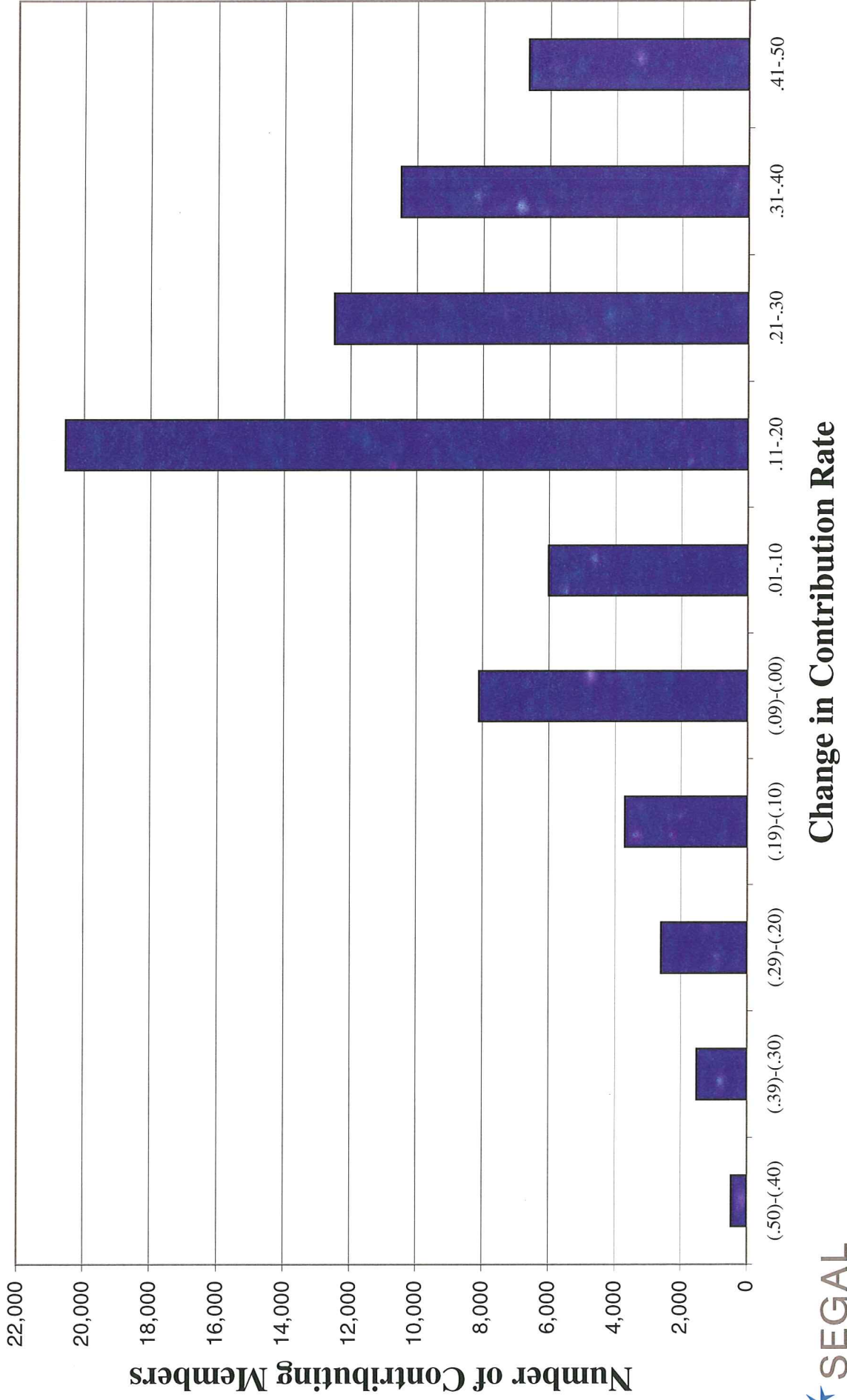
T.M.R.S.

Small Changes in Contribution Rates from 2003 to 2004
By Number of Municipalities

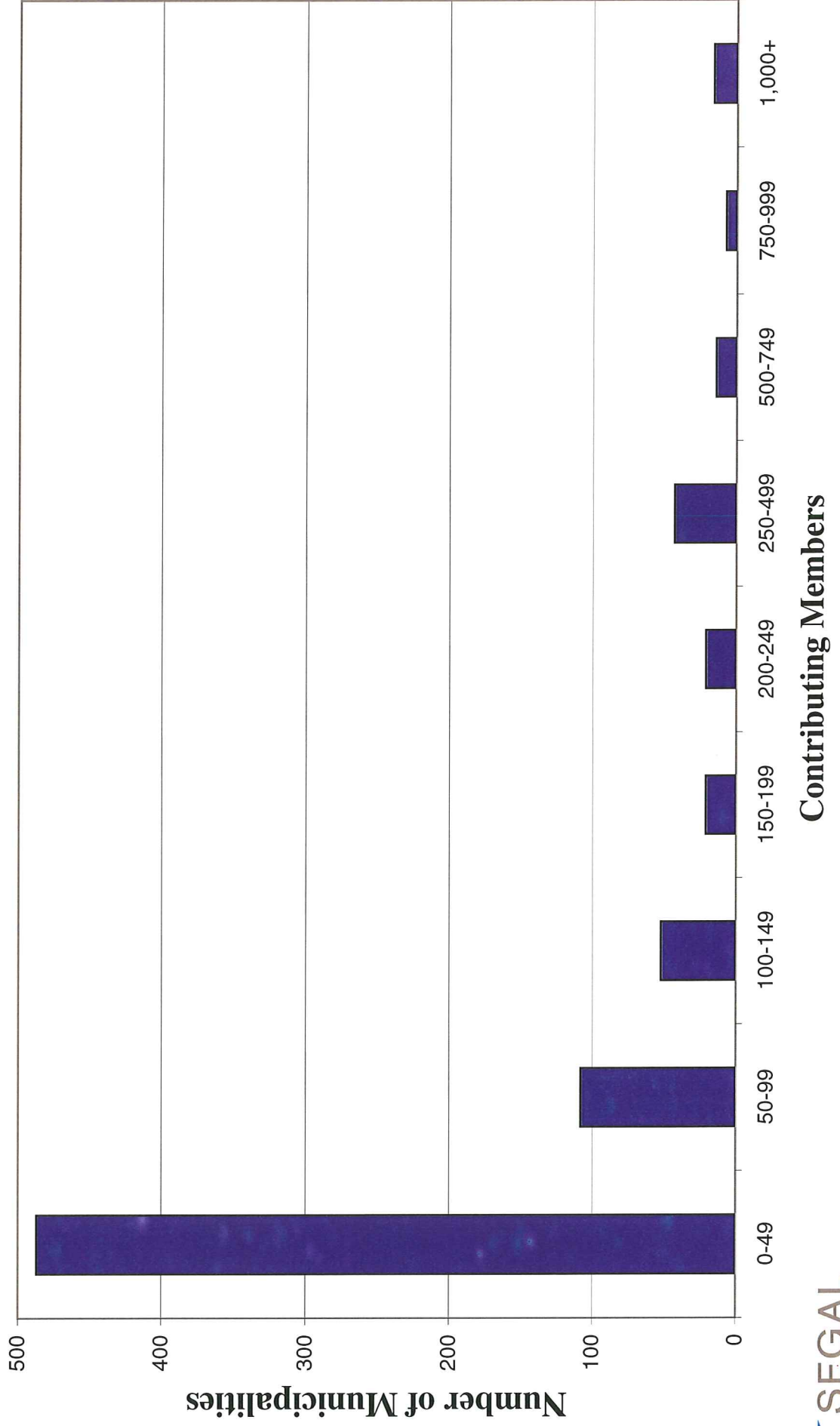


T.M.R.S.

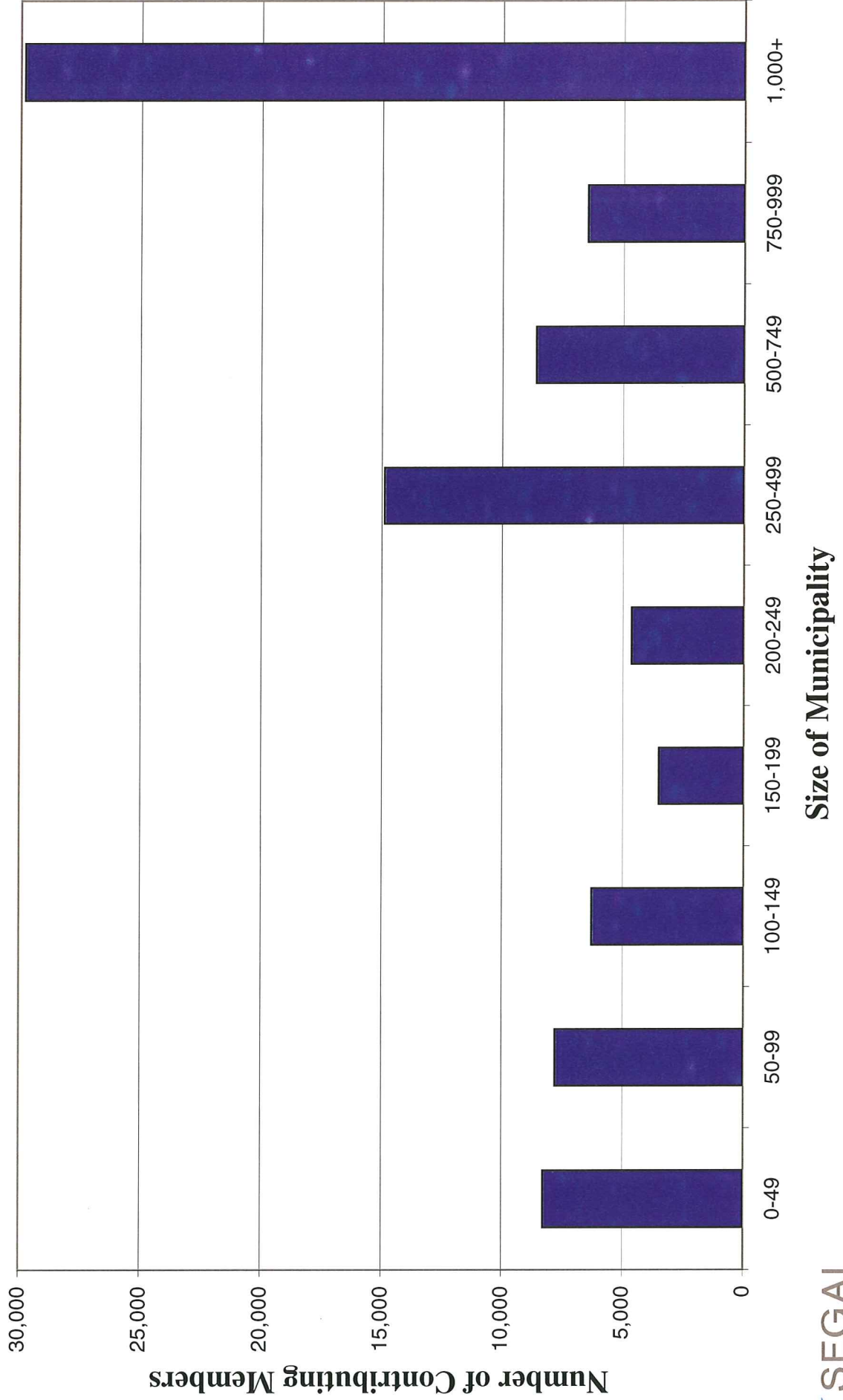
**Small Changes in Contribution Rates from 2003 to 2004
By Number of Contributing Members**



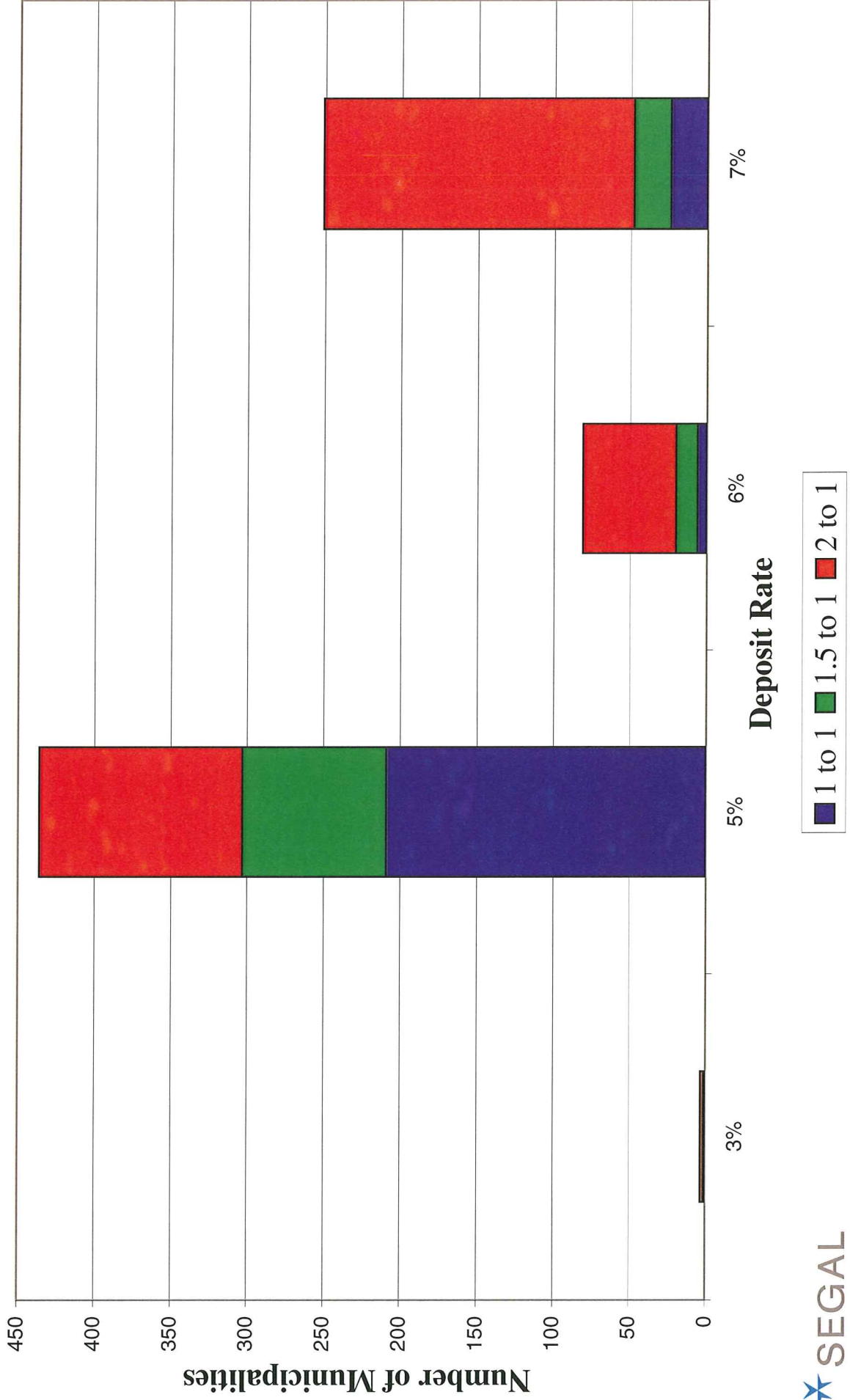
T.M.R.S. Distribution of Municipalities at 12/31/2002 By Contributing Members



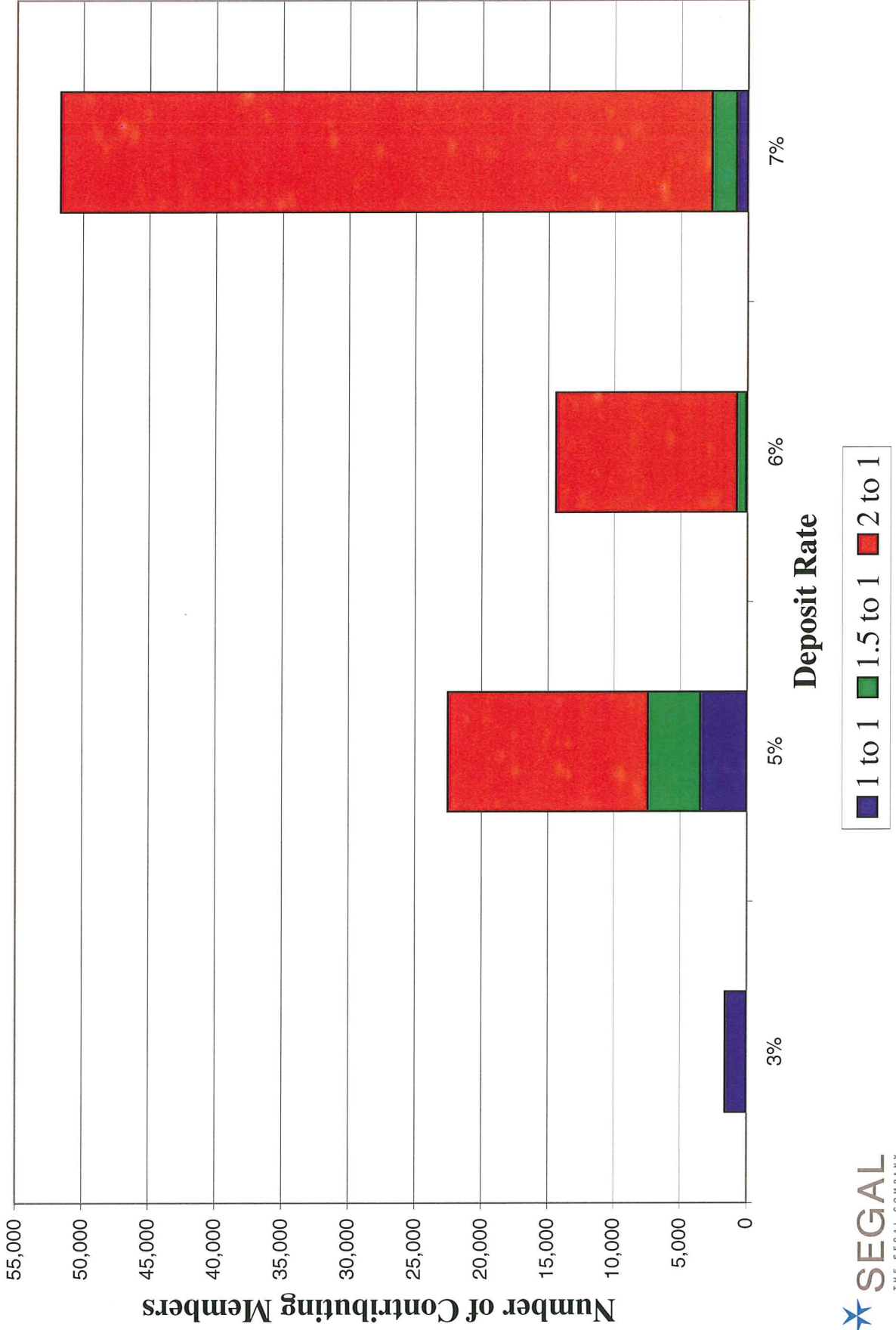
T.M.R.S.
Distribution of Contributing Members at 12/31/2002
By Size of Municipality



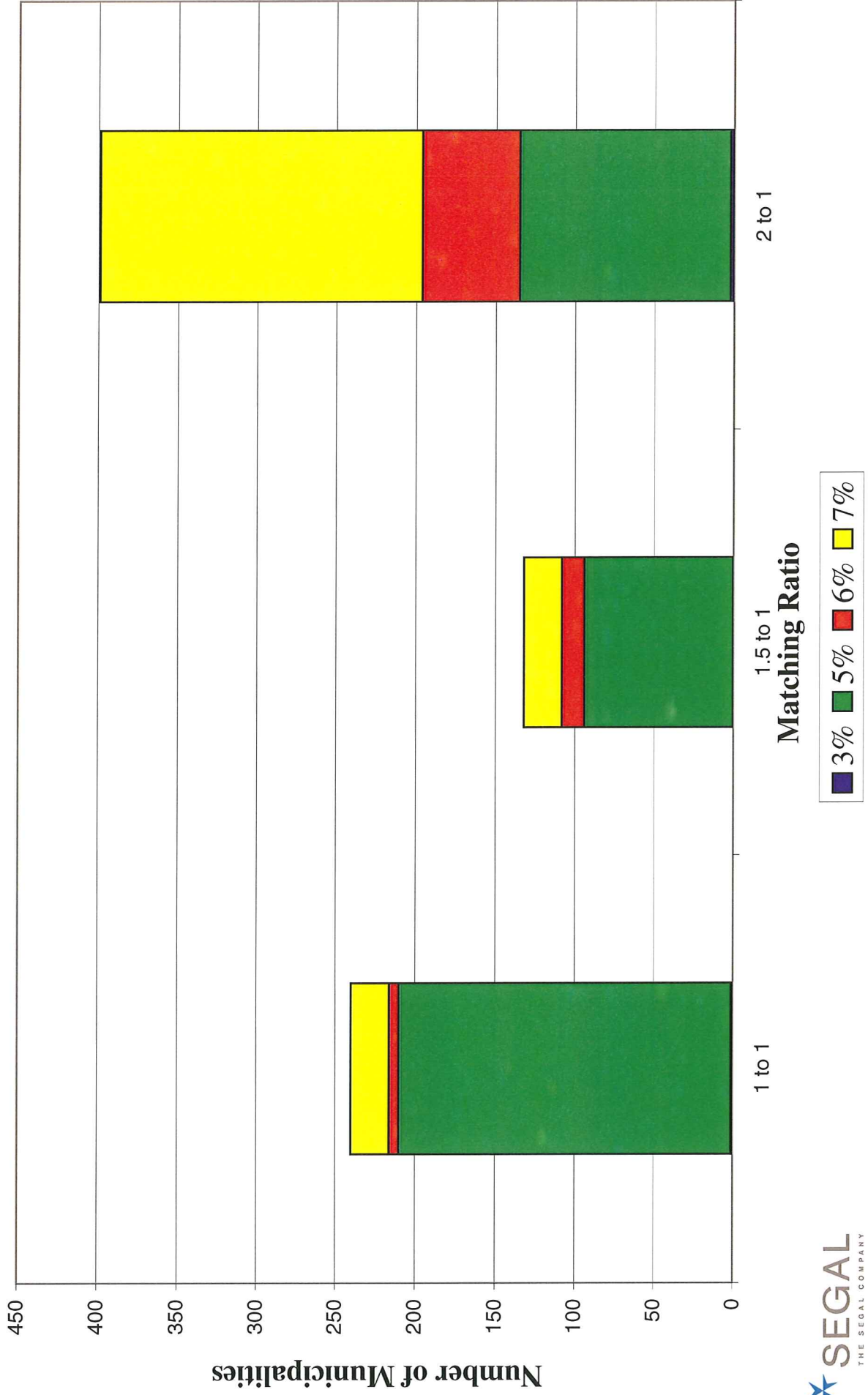
T.M.R.S. Distribution of Municipalities at 12/31/2002 By Deposit Rate



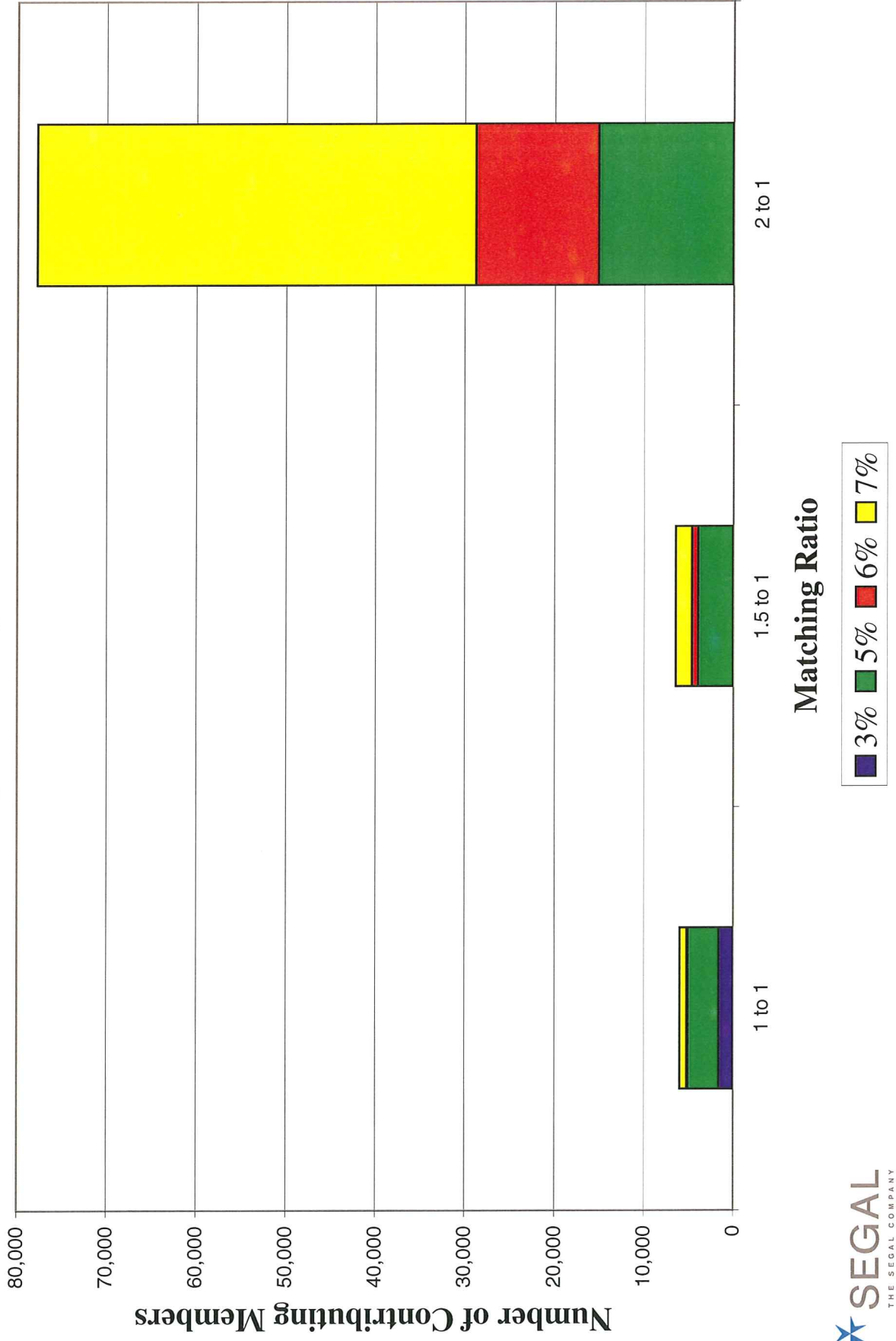
T.M.R.S. Distribution of Contributing Members at 12/31/2002 By Deposit Rate



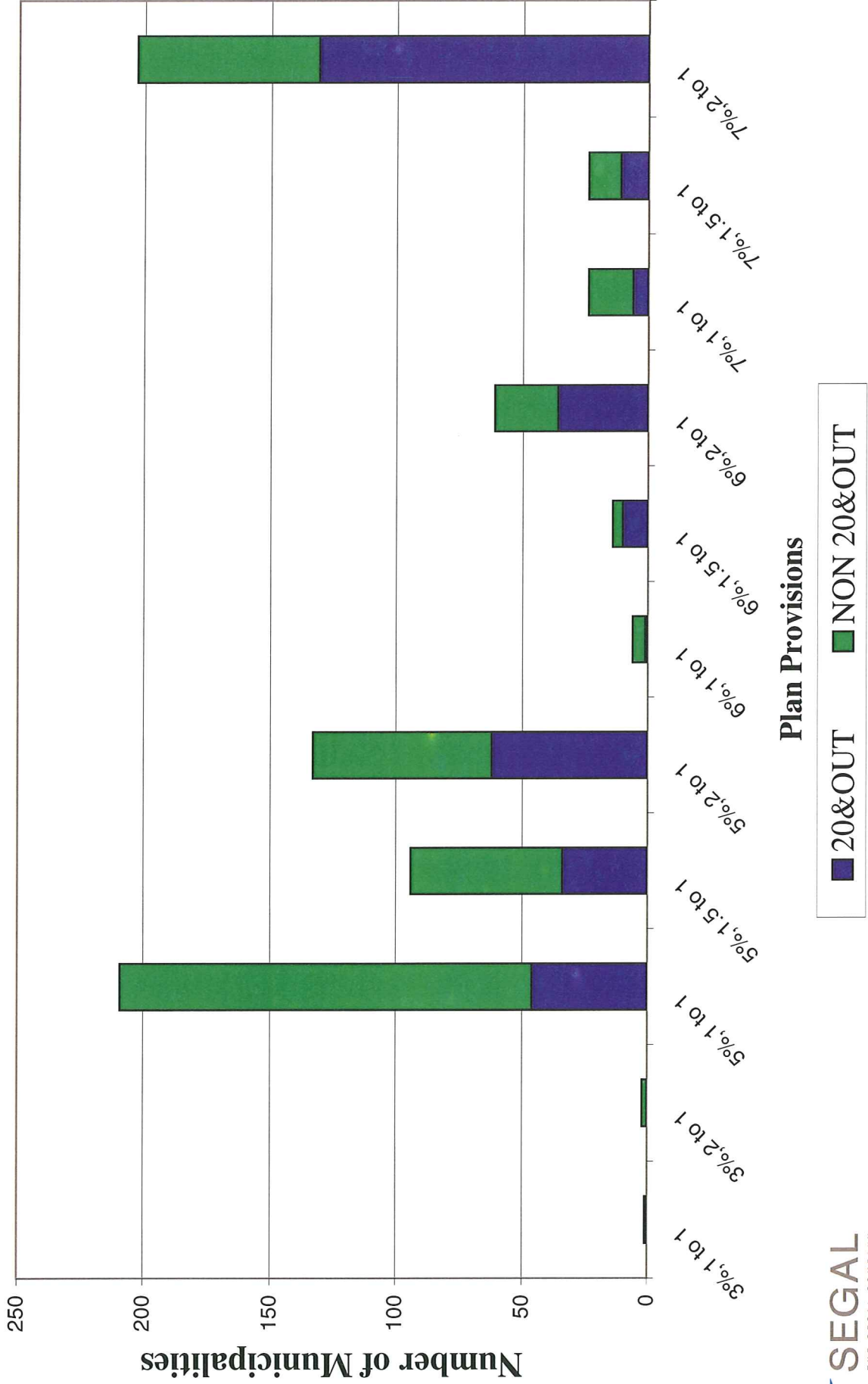
T.M.R.S. Distribution of Municipalities at 12/31/2002 By Matching Ratio



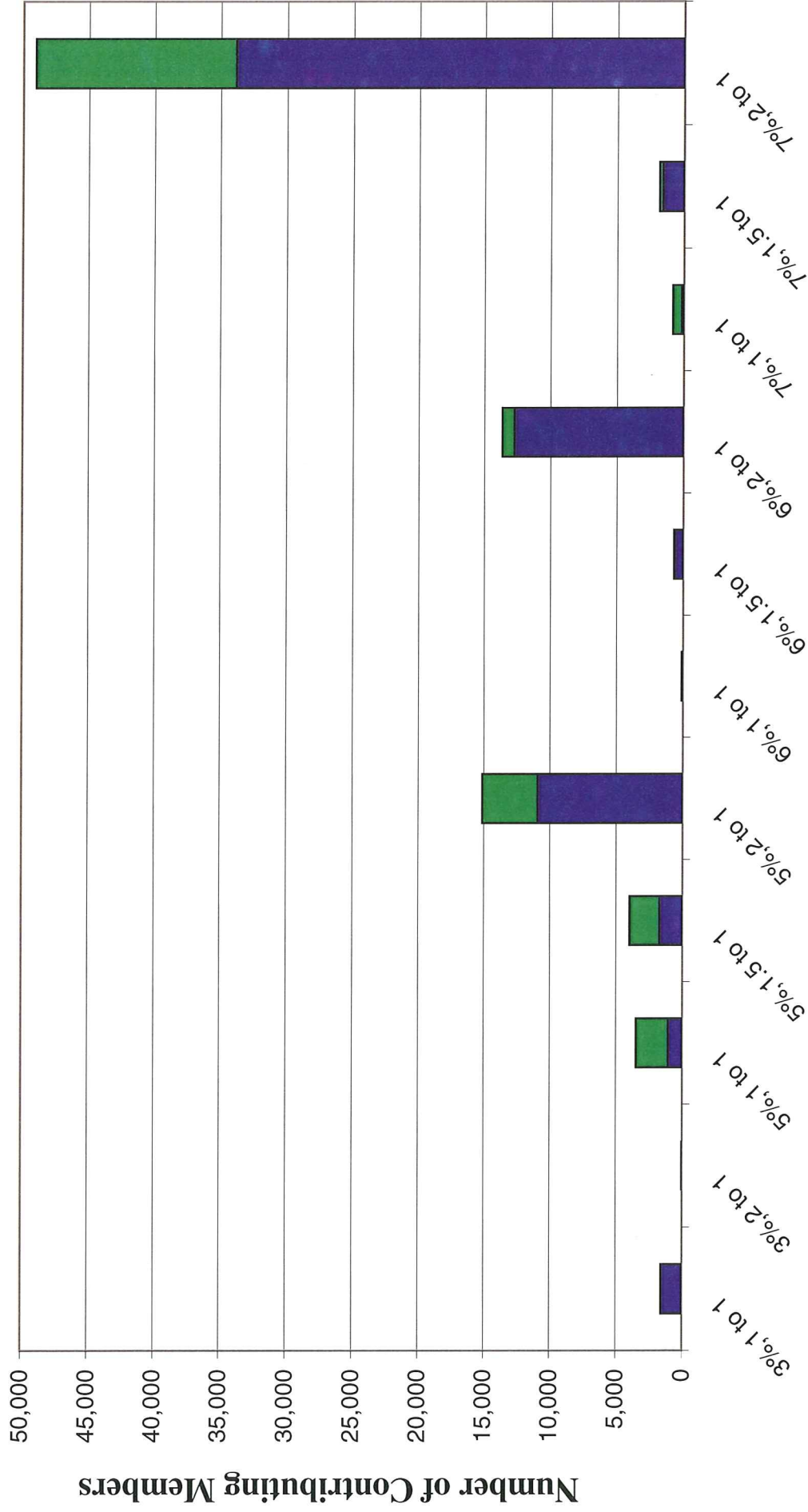
T.M.R.S. Distribution of Contributing Members at 12/31/2002 By Matching Ratio



T.M.R.S.
Distribution of Municipalities at 12/31/2002
By Plan Provisions



T.M.R.S. Distribution of Contributing Members at 12/31/2002 By Plan Provisions

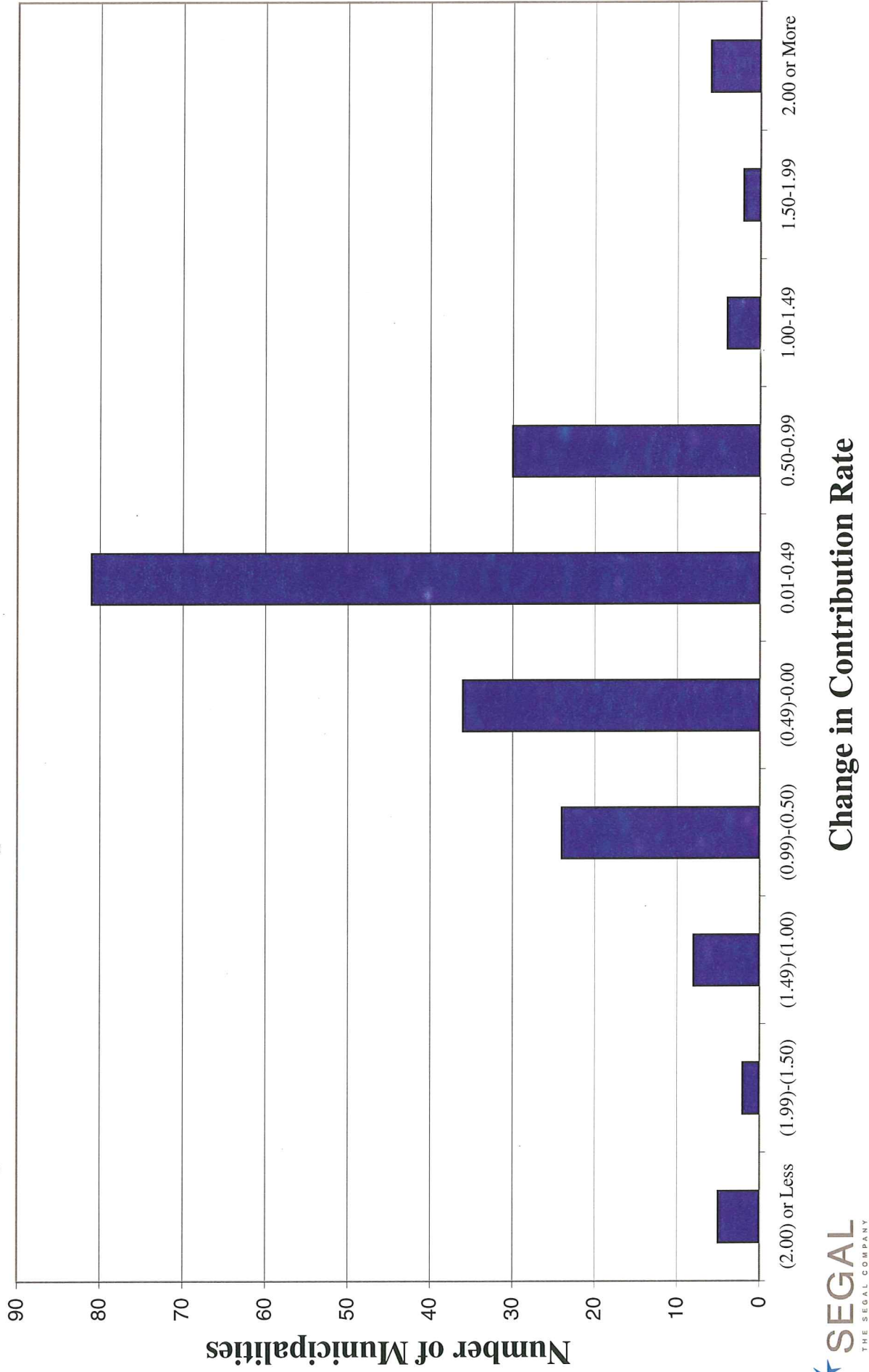


Plan Provisions

■ 20&OUT ■ NON 20&OUT

T.M.R.S.

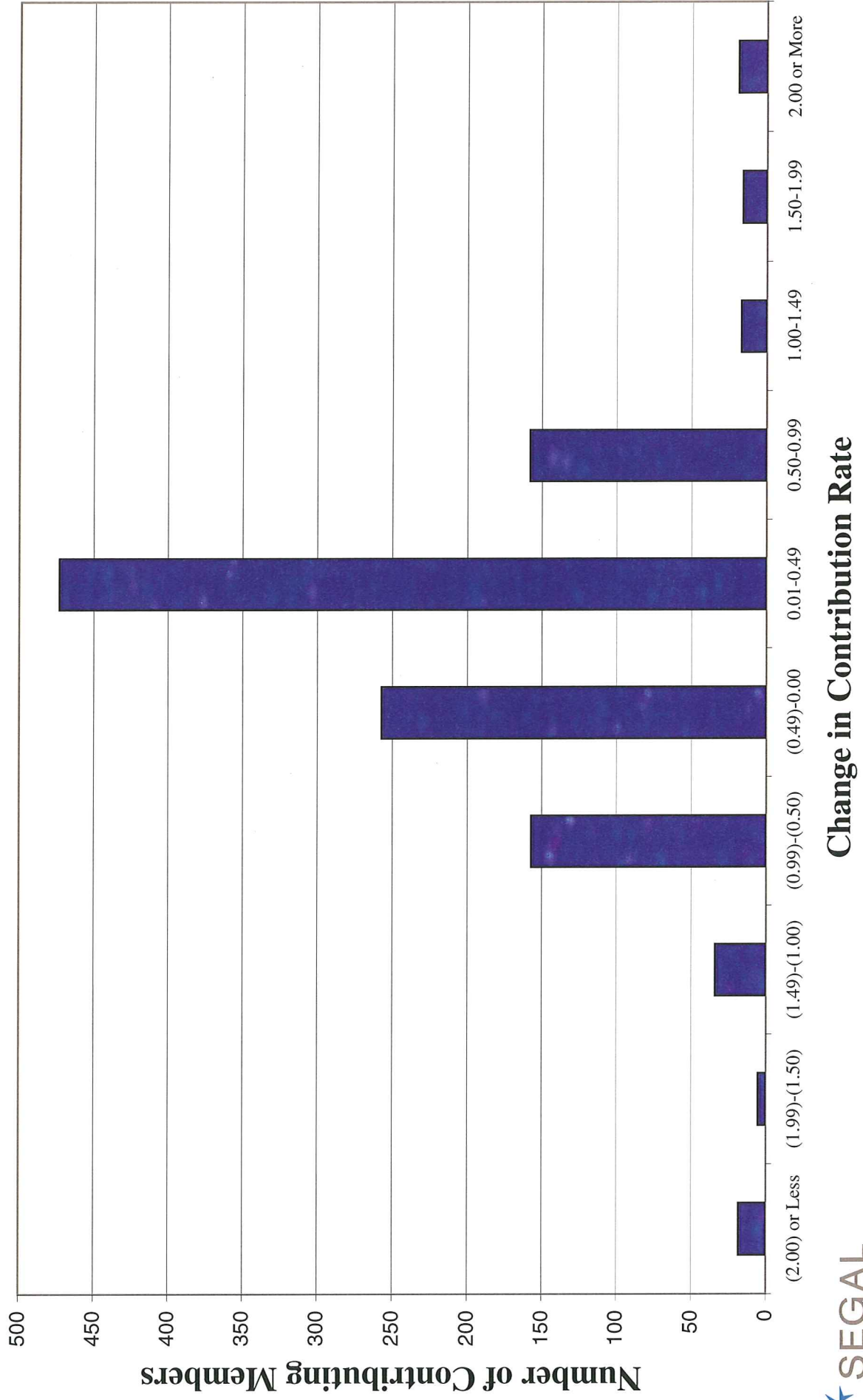
**Changes in Contribution Rates from 2003 to 2004
By Number of Municipalities for Cities with 10 Members or Less**



T.M.R.S.

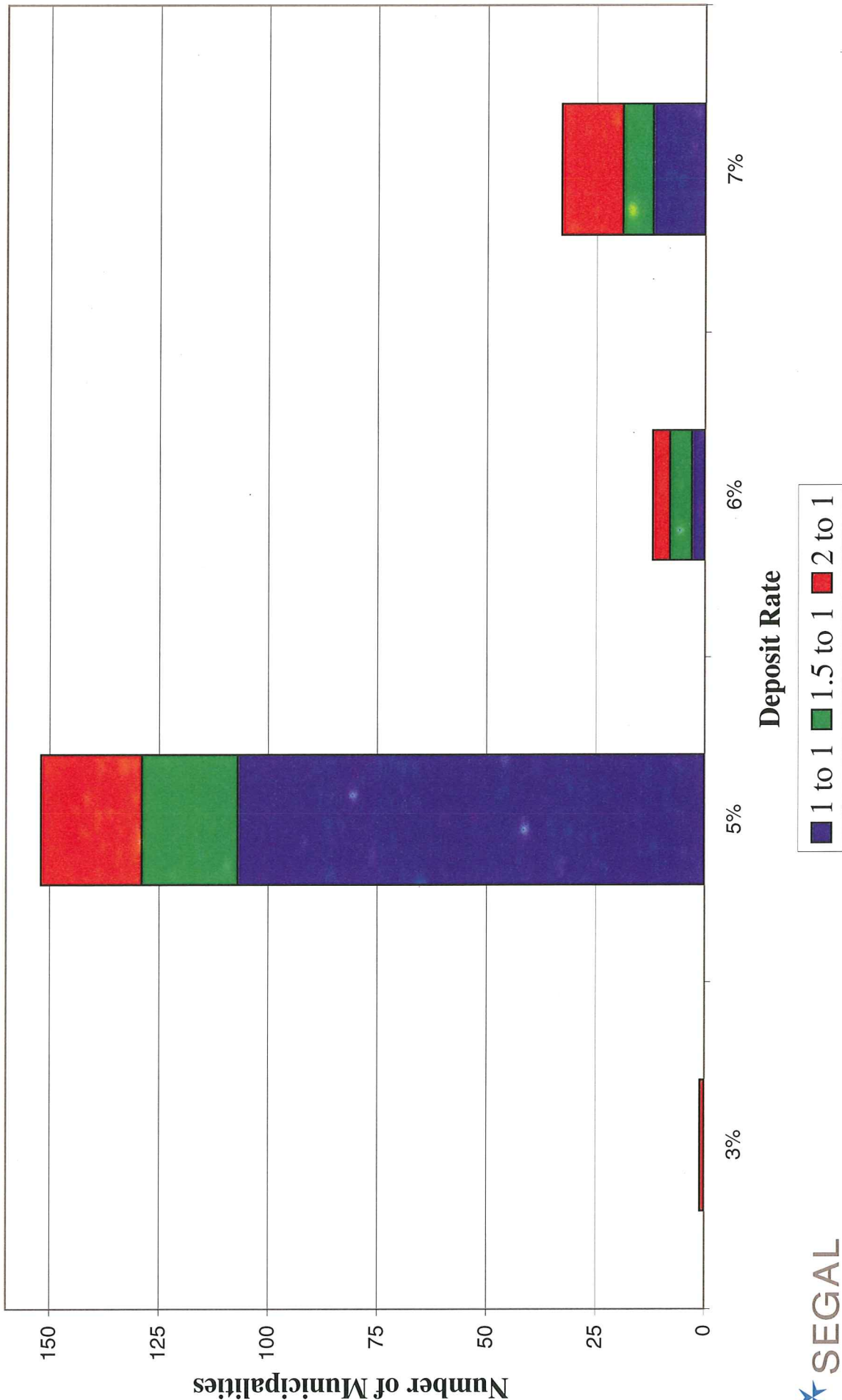
Changes in Contribution Rates from 2003 to 2004

By Number of Contributing Members for Cities with 10 Members or Less



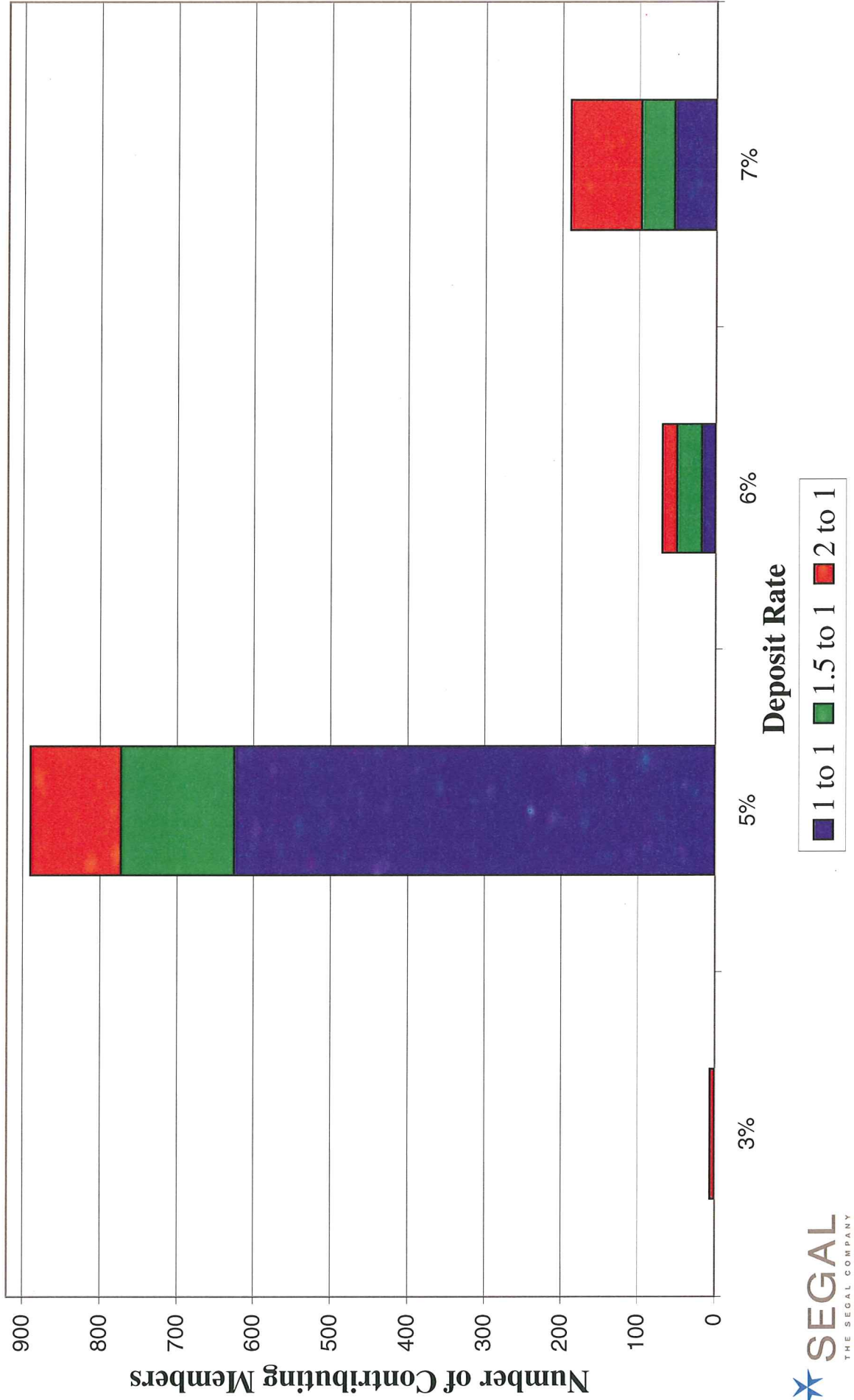
T.M.R.S.

Distribution of Municipalities at 12/31/2002
By Deposit Rate for Cities with 10 Members or Less



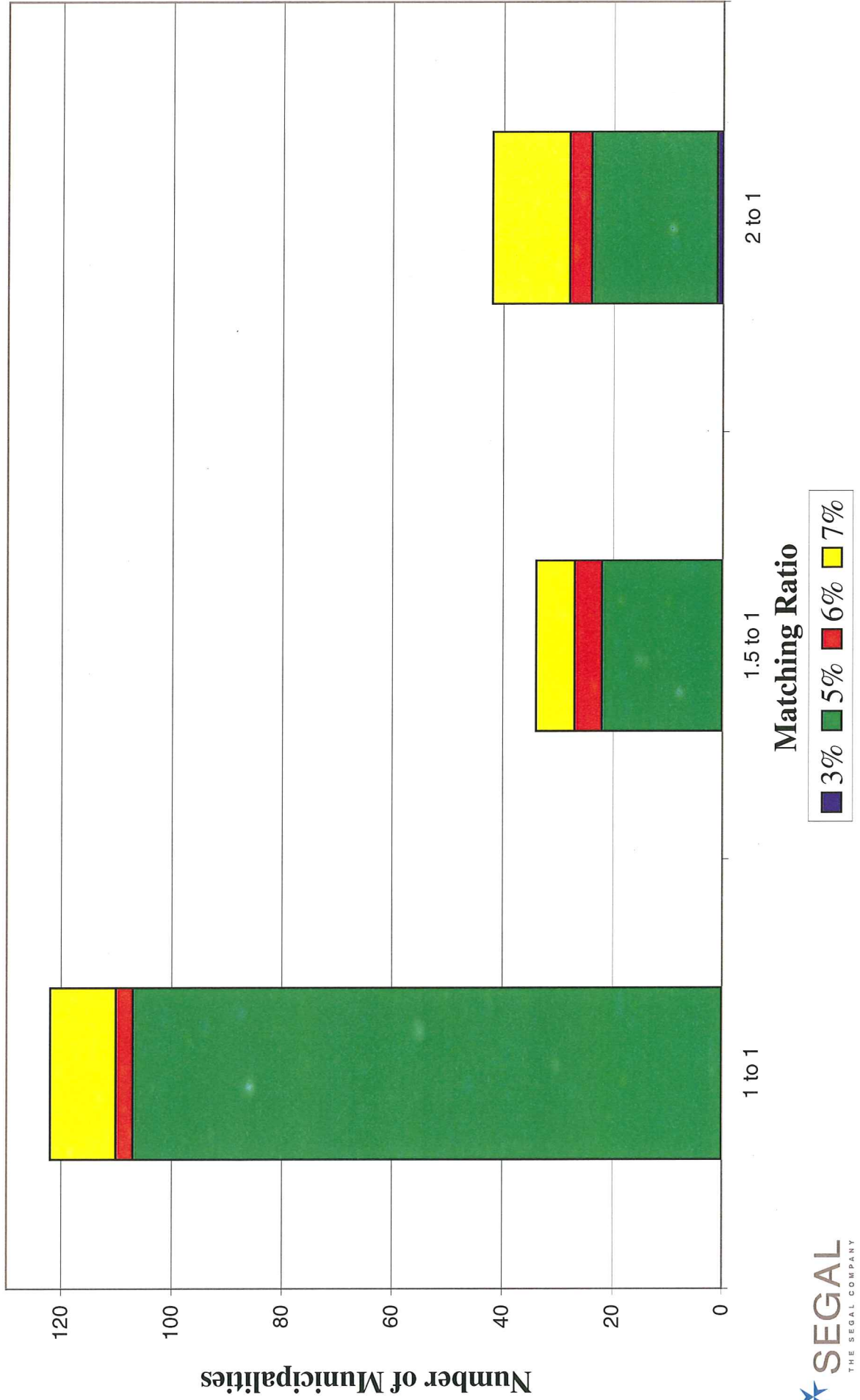
T.M.R.S.

Distribution of Contributing Members at 12/31/2002
By Deposit Rate for Cities with 10 Members or Less

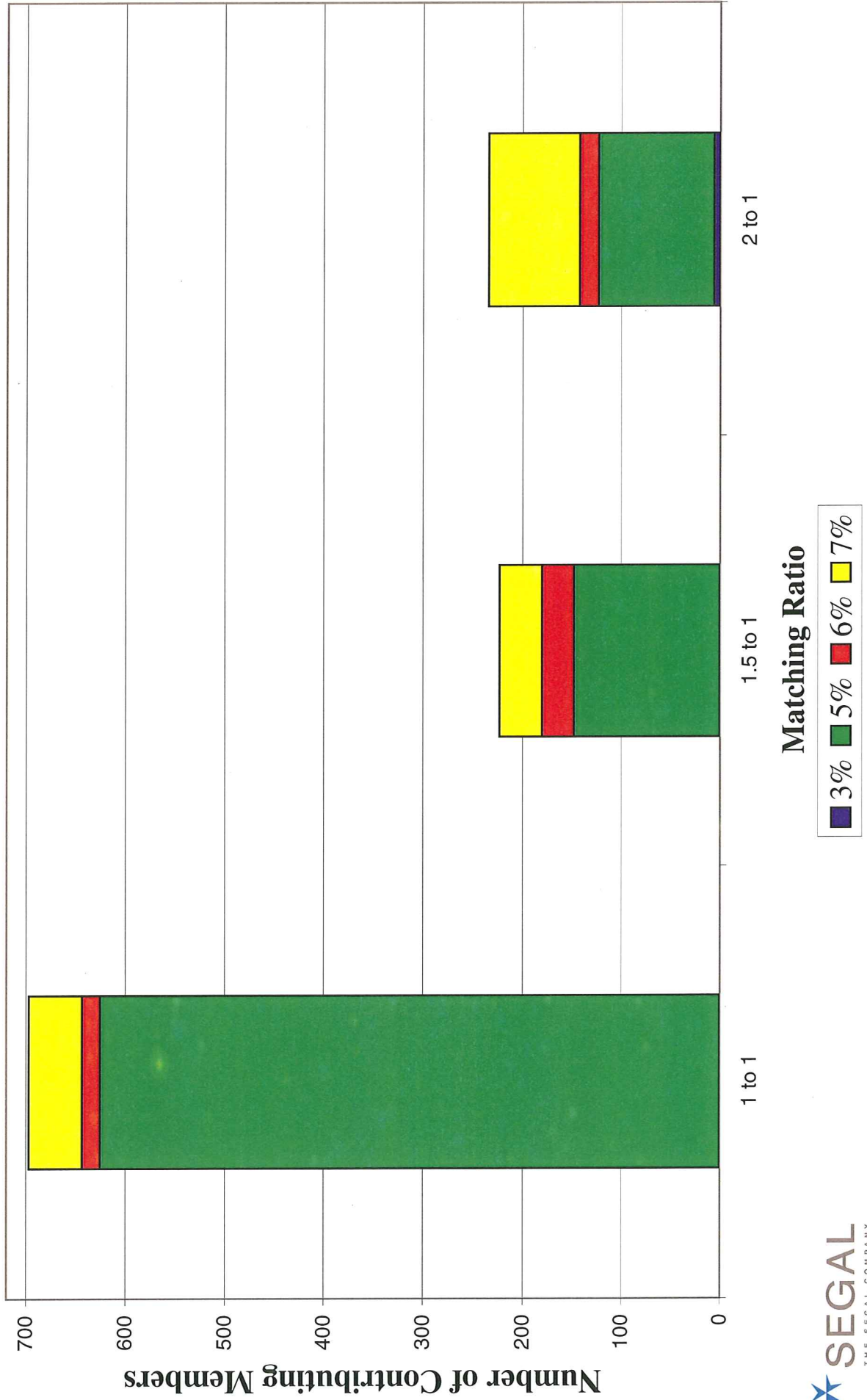


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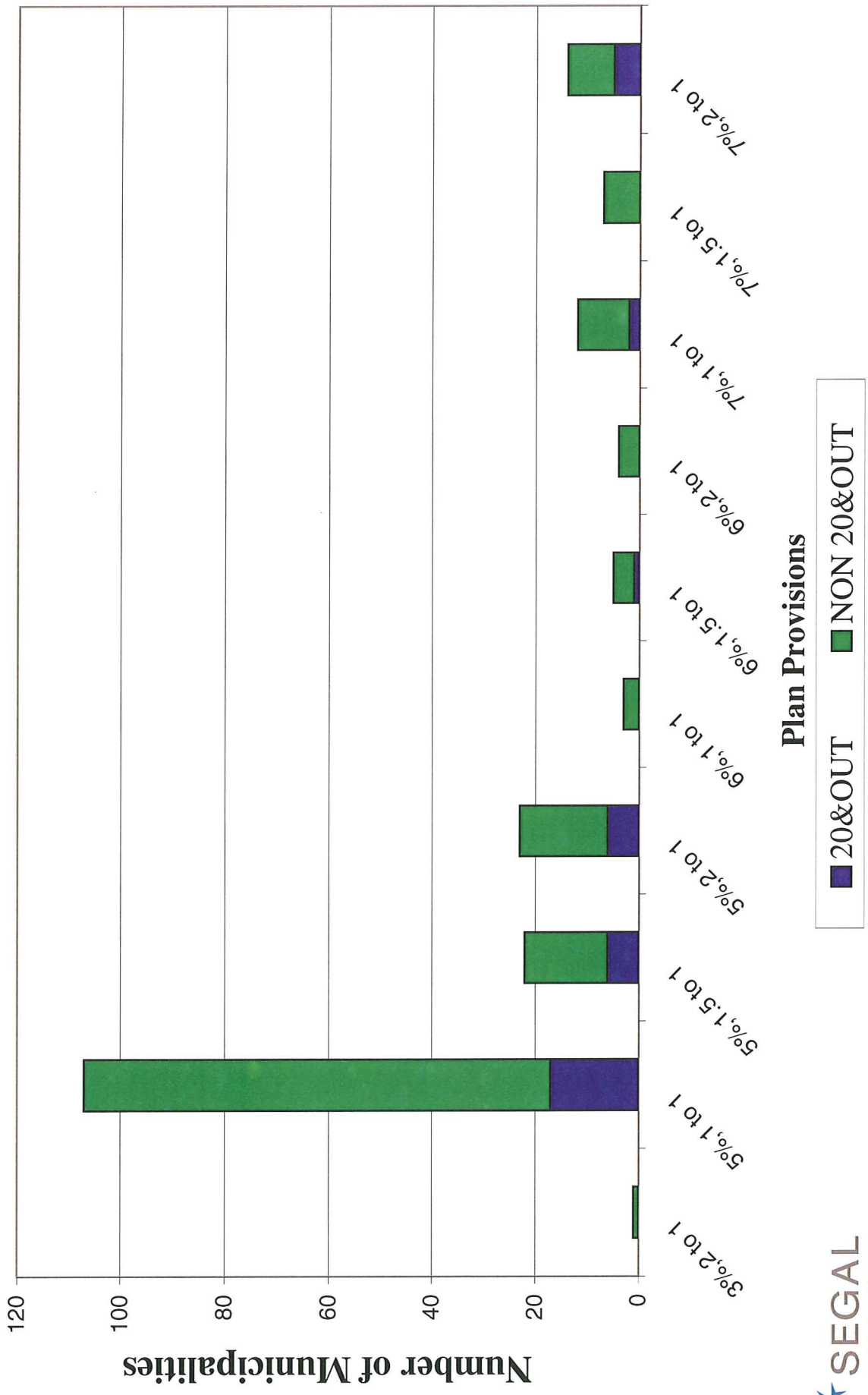
Distribution of Municipalities at 12/31/2002
By Matching Ratio for Cities with 10 Members or Less



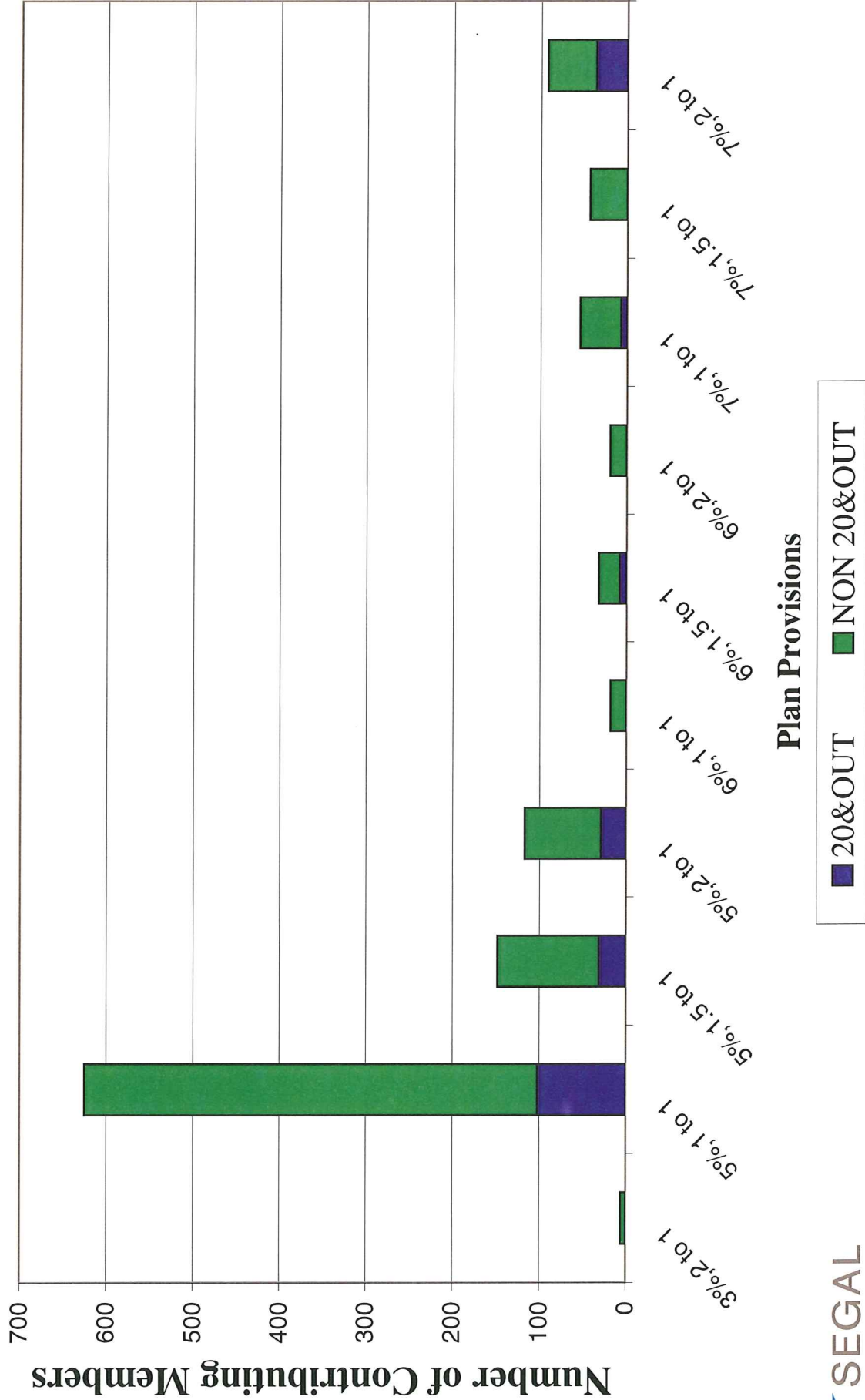
**T.M.R.S.
Distribution of Contributing Members at 12/31/2002
By Matching Ratio for Cities with 10 Members or Less**



T.M.R.S.
Distribution of Municipalities at 12/31/2002
By Plan Provisions - for Cities with 10 Members or Less



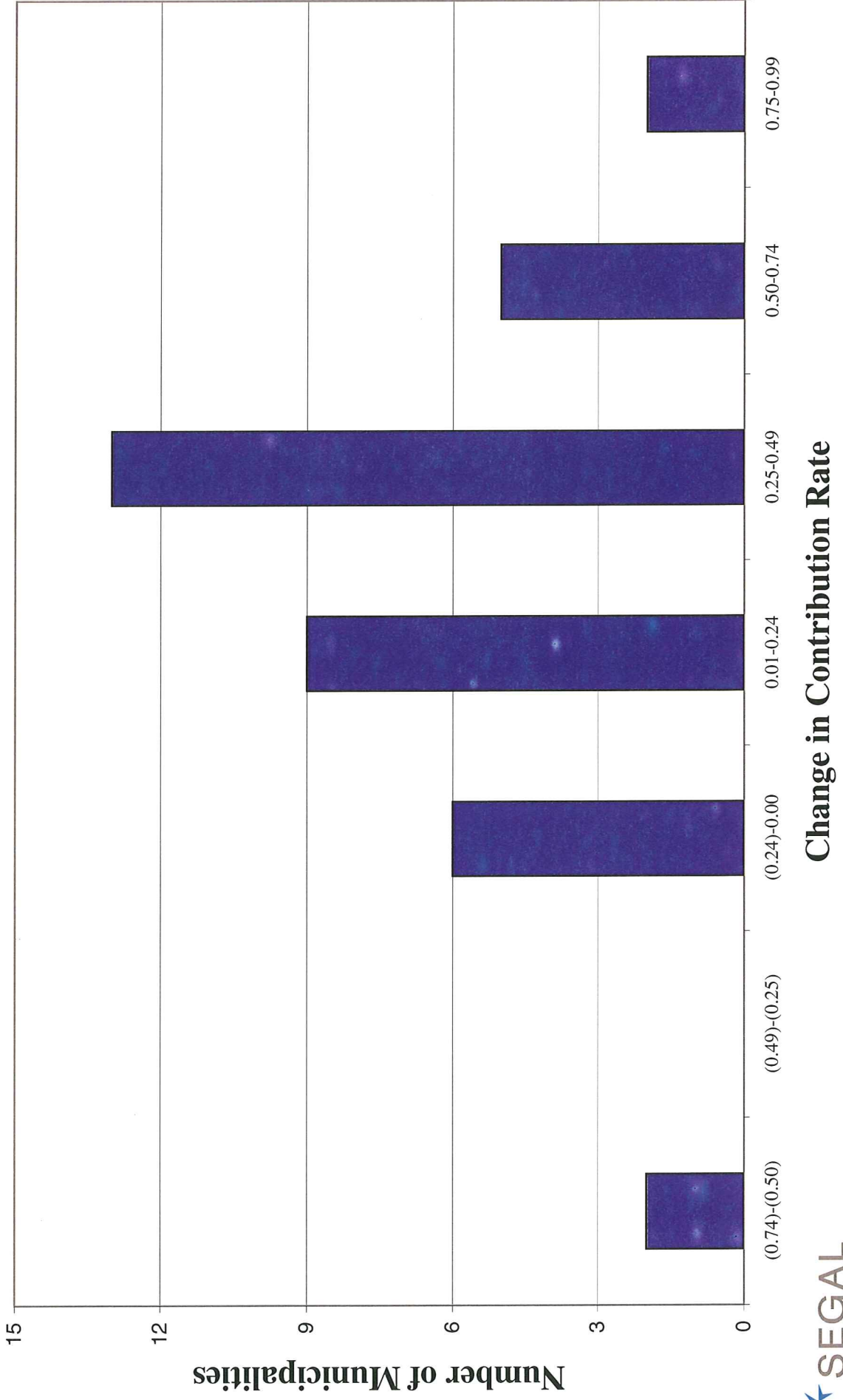
**T.M.R.S.
Distribution of Contributing Members at 12/31/2002
By Plan Provisions - for Cities with 10 Members or Less**



T.M.R.S.

Changes in Contribution Rates from 2003 to 2004

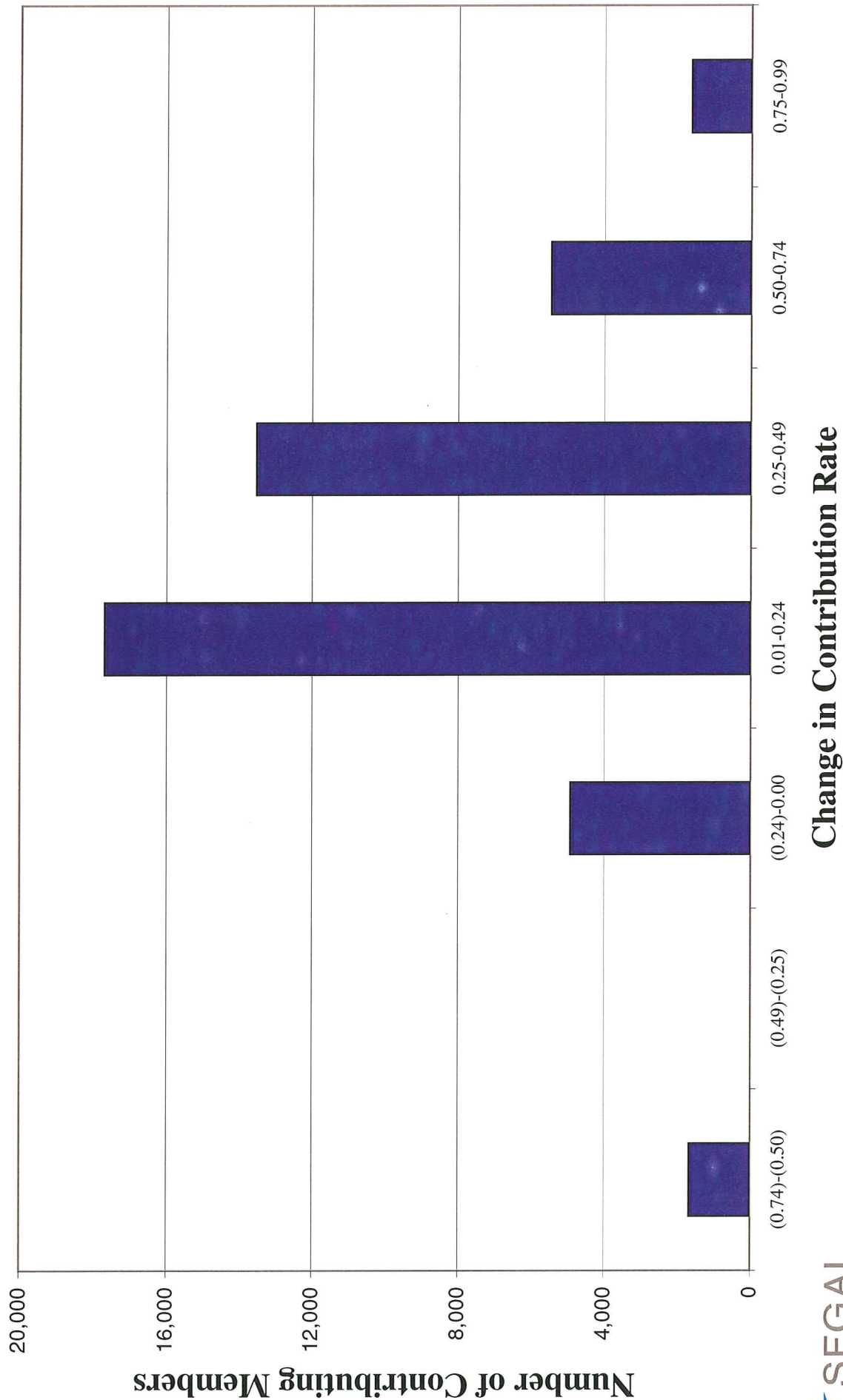
By Number of Municipalities for Cities with 500 or more Members



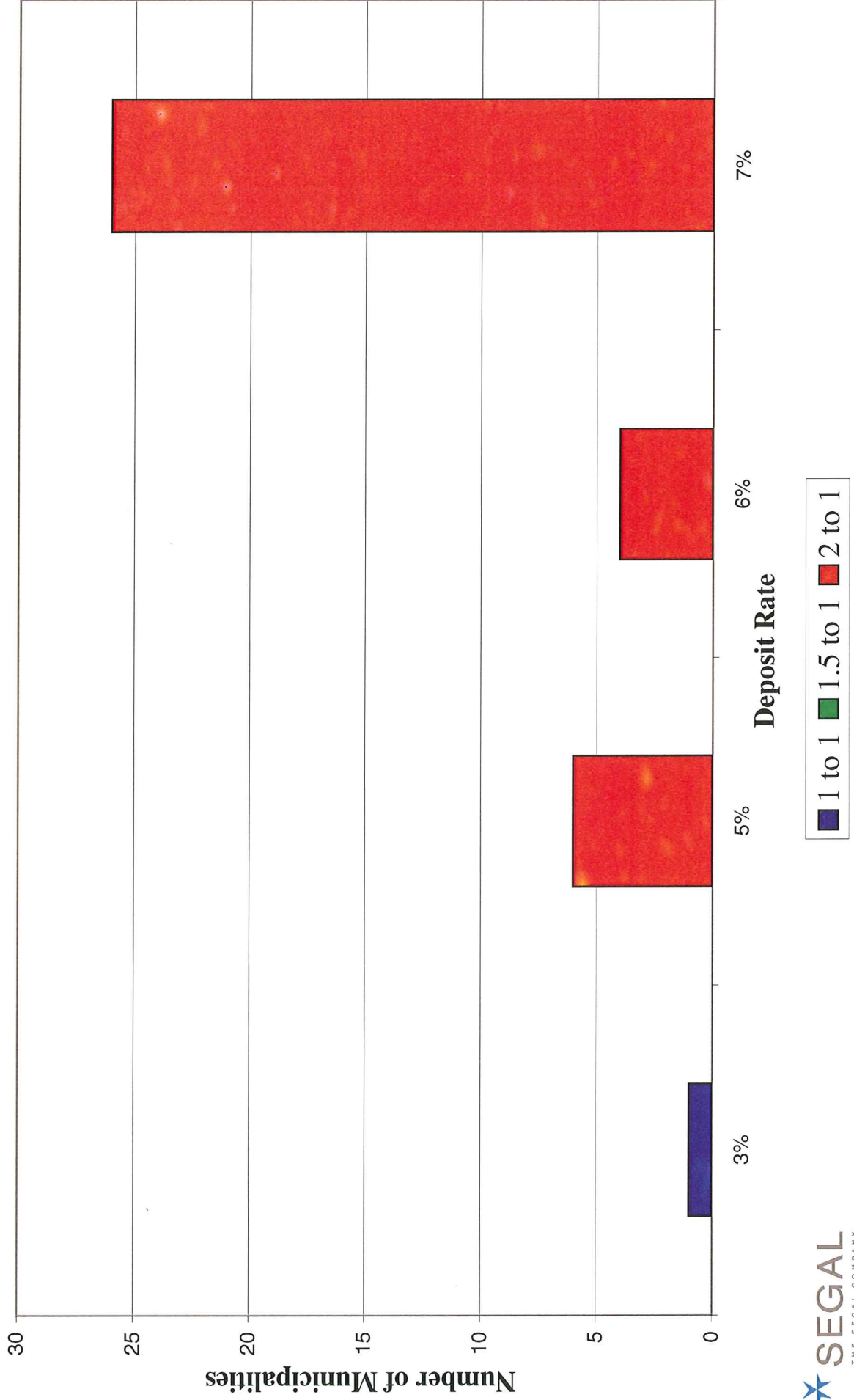
T.M.R.S.

Changes in Contribution Rates from 2003 to 2004

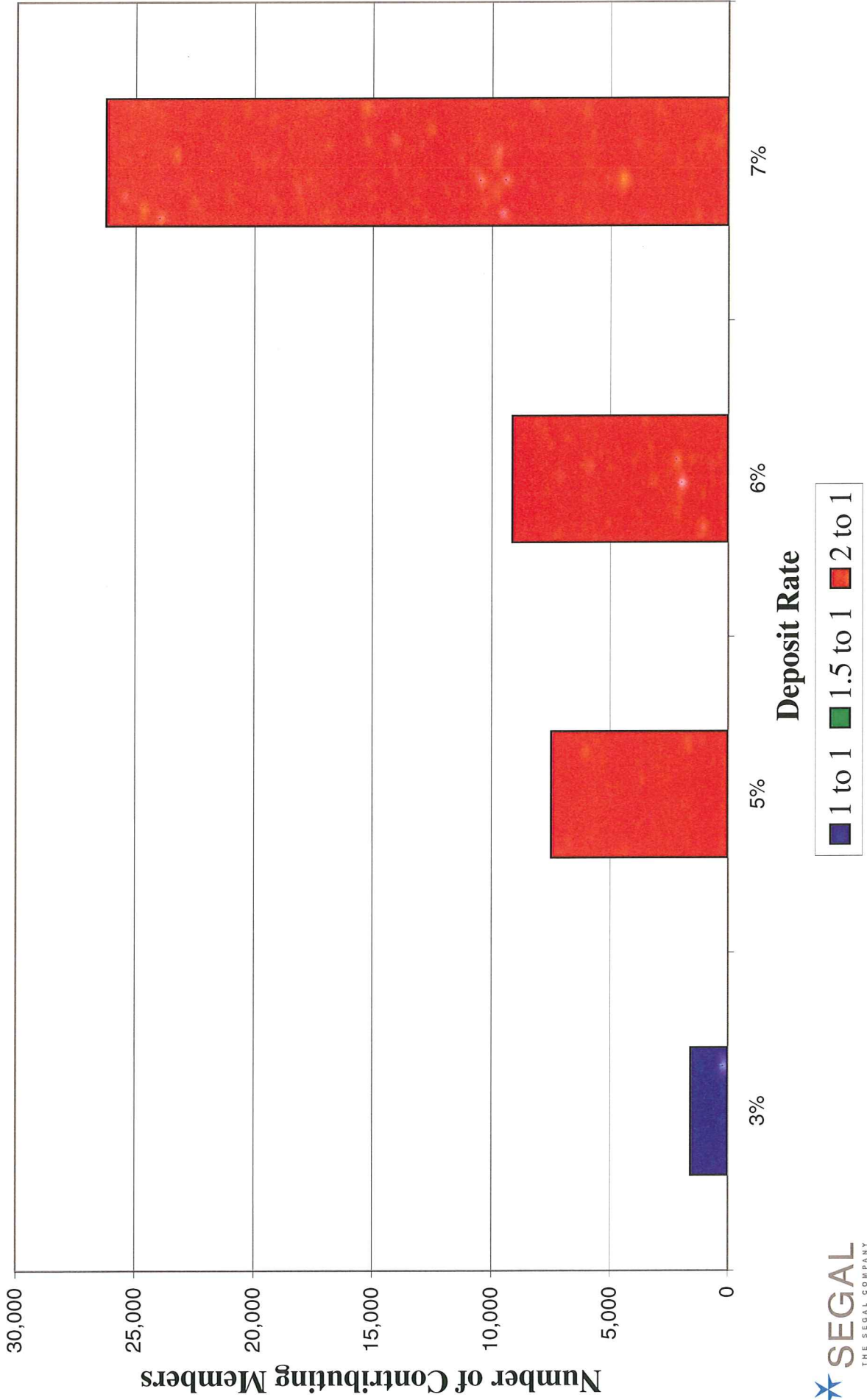
By Number of Contributing Members with 500 or more Members



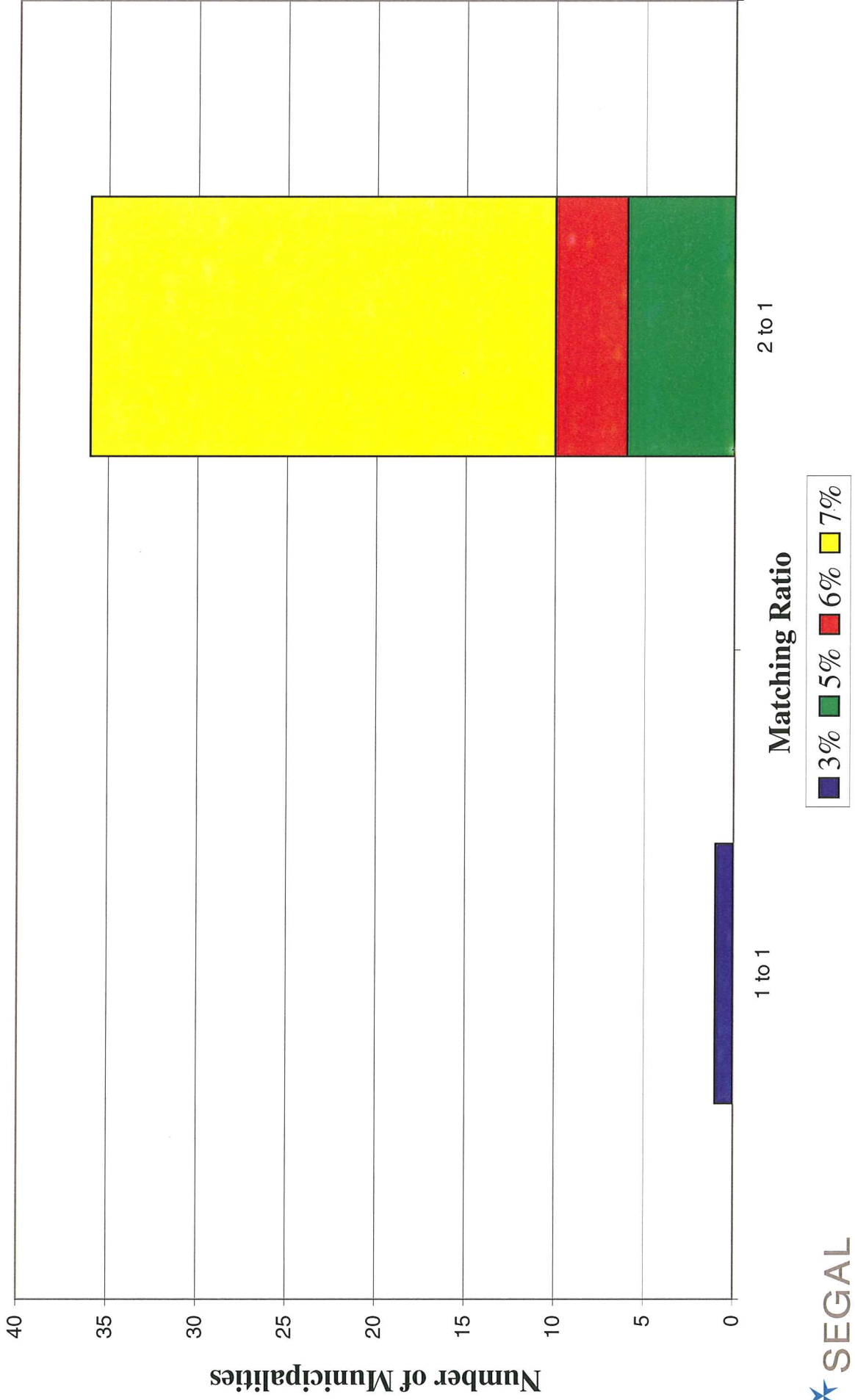
T.M.R.S.
Distribution of Municipalities at 12/31/2002
By Deposit Rate for Cities with 500 or More Members



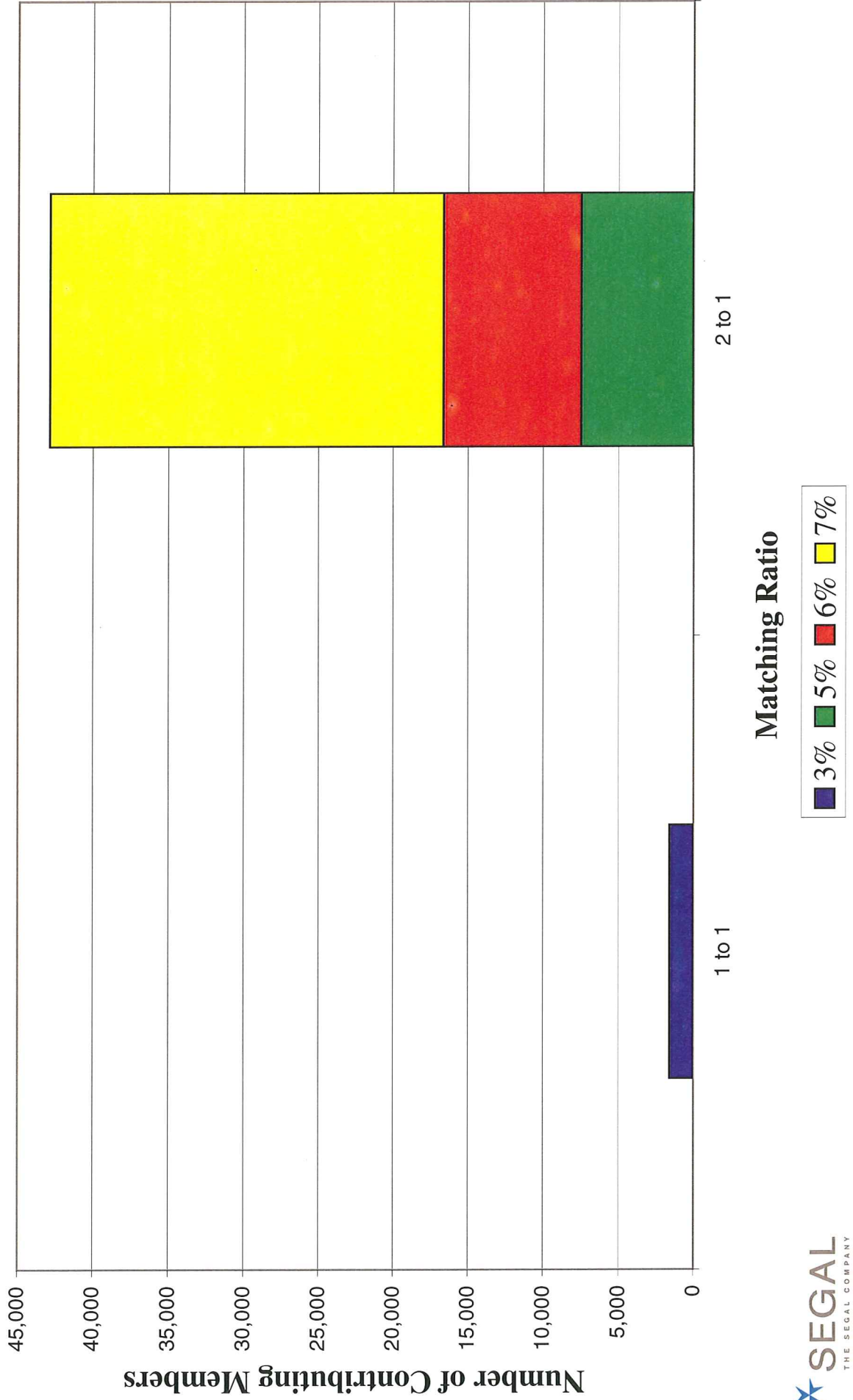
T.M.R.S.
Distribution of Contributing Members at 12/31/2002
By Deposit Rate for Cities with 500 or More Members



T.M.R.S.
Distribution of Municipalities at 12/31/2002
By Matching Ratio for Cities with 500 or More Members



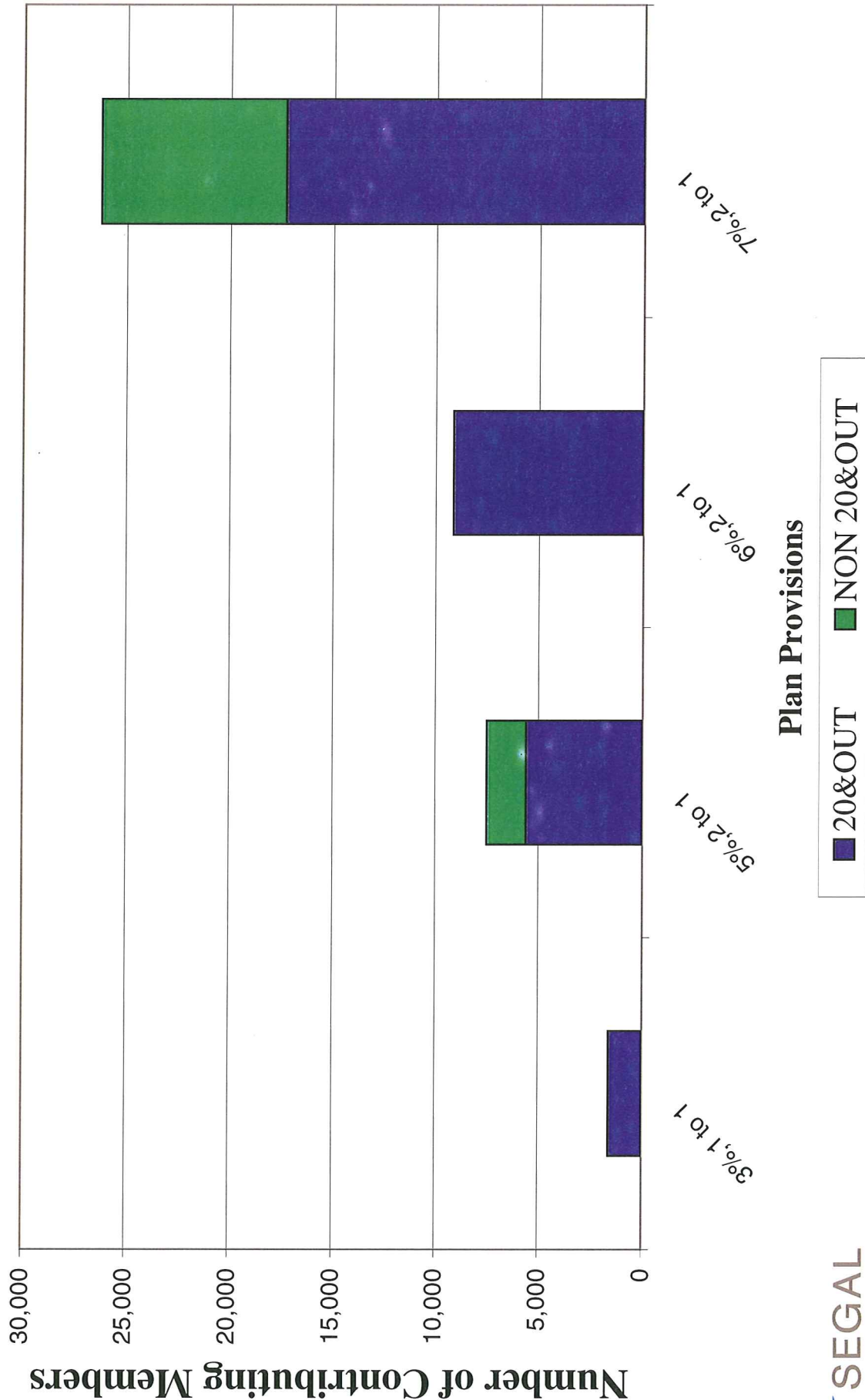
T.M.R.S.
Distribution of Contributing Members at 12/31/2002
By Matching Ratio for Cities with 500 or More Members



T.M.R.S.
Distribution of Municipalities at 12/31/2002
By Plan Provisions for Cities with 500 or More Members



T.M.R.S.
Distribution of Contributing Members at 12/31/2002
By Plan Provisions for Cities with 500 or More Members



TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002

CITY NUMBER	CITY NAME	Contributing Members		2003 RATES WITHOUT MAXIMUM						2004 RATES WITHOUT MAXIMUM						GRAND TOTAL CHANGE	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
4	Abernathy	12	12	2.64%	3.08%	5.72%	0.48%	6.20%	2.78%	2.90%	5.68%	0.48%	6.16%	-0.04%	7.50%		
6	Abilene	1,005	1,002	9.49%	3.79%	13.28%	0.35%	13.63%	9.64%	3.75%	13.39%	0.35%	13.74%	0.11%	13.50%		
7	Addison	252	244	9.72%	2.58%	12.30%	0.20%	12.50%	9.83%	2.91%	12.74%	0.21%	12.95%	0.45%	13.50%		
10	Alamo	97	97	2.70%	1.02%	3.72%	0.19%	3.91%	2.83%	1.00%	3.83%	0.20%	4.03%	0.12%	7.50%		
12	Alamo Heights	93	95	5.32%	2.96%	8.28%	0.33%	8.61%	5.35%	2.89%	8.24%	0.32%	8.56%	-0.05%	9.50%		
16	Albany	12	13	2.89%	1.67%	4.56%	0.46%	5.02%	2.81%	1.47%	4.28%	0.47%	4.75%	-0.27%	7.50%		
18	Alice	208	229	6.46%	1.52%	7.98%	0.00%	7.98%	6.03%	1.61%	7.64%	0.00%	7.64%	-0.34%	11.50%		
19	Allen	391	450	7.75%	1.90%	9.65%	0.17%	9.82%	7.78%	1.55%	9.33%	0.17%	9.50%	-0.32%	13.50%		
20	Alpine	45	49	6.06%	0.01%	6.07%	0.29%	6.36%	5.89%	-0.02%	5.87%	0.28%	6.15%	-0.21%	11.50%		
22	Alto	10	9	5.73%	-0.65%	5.08%	0.38%	5.46%	6.50%	-0.60%	5.90%	0.40%	6.30%	0.84%	13.50%		
23	Alton	26	32	6.05%	0.35%	6.40%	0.24%	6.64%	6.07%	0.20%	6.27%	0.22%	6.49%	-0.15%	13.50%		
26	Alvin	164	169	7.00%	1.83%	8.83%	0.24%	9.07%	6.81%	1.94%	8.75%	0.25%	9.00%	-0.07%	12.50%		
30	Amarillo	1,457	1,496	9.26%	5.00%	14.26%	0.00%	14.26%	9.36%	5.28%	14.64%	0.00%	14.64%	0.38%	NO MAX		
32	Amherst	6	6	3.97%	2.28%	6.25%	0.00%	6.25%	4.04%	2.32%	6.36%	0.00%	6.36%	0.11%	7.50%		
34	Anahuac	12	13	7.68%	8.65%	16.33%	0.25%	16.58%	7.33%	7.90%	15.23%	0.27%	15.50%	-1.08%	NO MAX		
36	Andrews	48	48	10.50%	6.18%	16.68%	0.00%	16.68%	10.53%	6.80%	17.33%	0.00%	17.33%	0.65%	NO MAX		
38	Angleton	88	84	7.10%	3.30%	10.40%	0.27%	10.67%	7.19%	3.89%	11.08%	0.31%	11.39%	0.72%	12.50%		
44	Anson	22	22	3.04%	1.81%	4.85%	0.21%	5.06%	3.05%	1.85%	4.90%	0.21%	5.11%	0.05%	7.50%		
48	Aranas Pass	54	58	8.40%	4.67%	13.07%	0.29%	13.36%	8.17%	4.53%	12.70%	0.29%	12.99%	-0.37%	NO MAX		
50	Archer City	9	9	3.66%	1.99%	5.65%	0.50%	6.15%	3.27%	1.80%	5.07%	0.42%	5.49%	-0.66%	7.50%		
51	Argyle	16	16	6.31%	-0.11%	6.20%	0.00%	6.20%	6.81%	0.02%	6.83%	0.00%	6.83%	0.63%	13.50%		
52	Arlington	2,399	2,410	9.29%	3.18%	12.47%	0.20%	12.67%	9.43%	3.59%	13.02%	0.20%	13.22%	0.55%	15.50%		
54	Arp	8	8	2.83%	1.85%	4.68%	0.18%	4.86%	2.73%	2.31%	5.04%	0.21%	5.25%	0.39%	7.50%		
60	Aspermont	6	6	2.88%	-1.83%	1.05%	0.00%	1.05%	2.73%	-1.68%	1.05%	0.00%	1.05%	0.00%	7.50%		
62	Athens	119	121	5.25%	1.60%	6.85%	0.26%	7.11%	5.56%	1.82%	7.38%	0.28%	7.66%	0.55%	10.50%		
64	Atlanta	45	45	3.15%	1.82%	4.97%	0.23%	5.20%	3.21%	1.71%	4.92%	0.24%	5.16%	-0.04%	7.50%		
66	Aubrey	23	24	3.74%	-0.14%	3.57%	0.18%	3.75%	3.87%	-0.07%	3.80%	0.22%	4.02%	0.27%	9.50%		
74	Avinger	1	1	7.00%	-1.60%	5.40%	0.13%	5.53%	7.00%	-1.93%	5.07%	0.14%	5.21%	-0.32%	9.50%		
75	Azle	114	90	5.24%	1.14%	6.38%	0.22%	6.60%	5.94%	1.41%	7.35%	0.24%	7.59%	0.99%	12.50%		
77	Baird	11	11	3.58%	3.74%	7.32%	0.40%	7.72%	3.61%	3.51%	7.12%	0.43%	7.55%	-0.17%	NO MAX		
78	Balch Springs	116	124	6.80%	1.96%	8.76%	0.21%	8.97%	6.84%	1.98%	8.82%	0.20%	9.02%	0.05%	13.50%		

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002**

CITY NUMBER	CITY NAME	Contributing Members		2003 RATES WITHOUT MAXIMUM						2004 RATES WITHOUT MAXIMUM						GRAND TOTAL CHANGE	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
79	Balcones Heights	39	36	7.26%	1.15%	8.41%	0.29%	8.70%	7.24%	1.50%	8.74%	0.29%	9.03%	0.33%	11.50%		
80	Ballinger	28	33	3.12%	1.78%	4.90%	0.47%	5.37%	3.02%	1.45%	4.47%	0.36%	4.83%	-0.54%	7.50%		
82	Balmorhea	3	3	1.97%	0.10%	2.07%	0.07%	2.14%	2.11%	0.25%	2.36%	0.07%	2.43%	0.29%	NO MAX		
83	Bandera	22	18	5.83%	0.55%	6.38%	0.28%	6.66%	6.55%	0.49%	7.04%	0.29%	7.33%	0.67%	13.50%		
84	Bangs	10	9	9.46%	3.43%	12.89%	0.23%	13.12%	8.51%	4.05%	12.56%	0.21%	12.77%	-0.35%	13.50%		
90	Bartlett	15	17	1.85%	-1.66%	0.19%	0.32%	0.51%	2.06%	-1.94%	0.12%	0.27%	0.39%	-0.12%	7.50%		
91	Bartonville	0	2	5.00%	0.99%	5.99%	0.13%	6.12%	5.00%	0.04%	5.04%	0.12%	5.16%	-0.96%	NO MAX		
92	Bastrop	73	81	4.79%	1.06%	5.85%	0.22%	6.07%	5.05%	0.77%	5.82%	0.23%	6.05%	-0.02%	11.50%		
94	Bay City	159	158	6.21%	2.47%	8.68%	0.36%	9.04%	6.39%	2.90%	9.29%	0.35%	9.64%	0.60%	11.50%		
93	Bayou Vista	0	9	2.97%	0.13%	3.10%	0.21%	3.31%	2.82%	0.10%	2.92%	0.19%	3.11%	-0.20%	NO MAX		
96	Baytown	600	625	9.28%	4.32%	13.60%	0.24%	13.84%	9.27%	4.29%	13.56%	0.24%	13.80%	-0.04%	15.50%		
98	Beaumont	1,089	1,055	8.26%	3.62%	11.88%	0.00%	11.88%	8.35%	3.90%	12.25%	0.00%	12.25%	0.37%	12.16%		
101	Bee Cave	6	7	9.12%	0.65%	9.77%	0.26%	10.03%	9.17%	0.75%	9.92%	0.26%	10.18%	0.15%	13.50%		
102	Beeville	107	113	3.45%	-0.53%	2.92%	0.00%	2.92%	3.29%	-0.48%	2.81%	0.00%	2.81%	-0.11%	7.50%		
106	Bellaire	155	149	10.28%	4.37%	14.65%	0.33%	14.98%	10.66%	4.80%	15.46%	0.31%	15.77%	0.79%	NO MAX		
109	Bellmead	63	66	7.37%	1.57%	8.94%	0.00%	8.94%	7.31%	1.54%	8.85%	0.00%	8.85%	-0.09%	12.50%		
110	Bells	9	9	2.80%	0.65%	3.45%	0.34%	3.79%	2.98%	0.62%	3.60%	0.28%	3.88%	0.09%	NO MAX		
112	Bellville	63	58	4.84%	3.21%	8.05%	0.29%	8.34%	5.26%	3.62%	8.88%	0.31%	9.19%	0.85%	11.50%		
114	Belton	110	113	5.93%	1.88%	7.81%	0.32%	8.13%	5.98%	1.59%	7.57%	0.28%	7.85%	-0.28%	11.50%		
118	Benbrook	92	97	10.42%	3.56%	13.98%	0.21%	14.19%	10.49%	3.41%	13.90%	0.22%	14.12%	-0.07%	15.50%		
121	Berryville	3	3	3.48%	0.00%	3.48%	0.00%	3.48%	3.06%	-0.55%	2.51%	0.00%	2.51%	-0.97%	7.50%		
123	Bertram	10	9	3.57%	2.68%	6.25%	0.34%	6.59%	2.61%	2.83%	5.44%	0.27%	5.71%	-0.88%	7.50%		
124	Big Lake	18	17	7.89%	7.43%	15.32%	0.42%	15.74%	7.83%	8.05%	15.88%	0.39%	16.27%	0.53%	NO MAX		
126	Big Sandy	11	13	2.72%	3.33%	6.05%	0.23%	6.28%	2.63%	2.76%	5.39%	0.23%	5.62%	-0.66%	7.50%		
128	Big Spring	195	199	7.14%	1.68%	8.82%	0.32%	9.14%	7.00%	1.86%	8.86%	0.31%	9.17%	0.03%	13.50%		
132	Bishop	27	24	4.42%	0.37%	4.79%	0.21%	5.00%	5.14%	0.67%	5.81%	0.23%	6.04%	1.04%	11.50%		
134	Blanco	10	10	3.18%	0.94%	4.12%	0.29%	4.41%	3.40%	0.99%	4.39%	0.32%	4.71%	0.30%	7.50%		
140	Blooming Grove	4	5	6.66%	2.83%	9.49%	0.25%	9.74%	6.46%	2.33%	8.79%	0.25%	9.04%	-0.70%	11.50%		
142	Blossom	5	5	6.44%	1.55%	7.99%	0.44%	8.43%	7.19%	1.73%	8.92%	0.54%	9.46%	1.03%	11.50%		
144	Blue Ridge	0	6	3.96%	0.93%	4.89%	0.36%	5.25%	5.80%	1.28%	7.08%	0.42%	7.50%	2.25%	NO MAX		
148	Boerne	133	137	6.09%	1.91%	8.00%	0.22%	8.22%	6.23%	2.03%	8.26%	0.23%	8.49%	0.27%	11.50%		

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002

CITY NUMBER	CITY NAME	Contributing Members		2003 RATES WITHOUT MAXIMUM						2004 RATES WITHOUT MAXIMUM						GRAND TOTAL CHANGE	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
150	Bogata	8	8	3.26%	-0.80%	2.46%	0.24%	2.70%	3.38%	-0.64%	2.74%	0.25%	2.99%	0.29%	7.50%		
152	Bonham	86	107	4.12%	0.73%	4.85%	0.00%	4.85%	3.65%	0.58%	4.23%	0.00%	4.23%	-0.62%	9.50%		
154	Booker	7	8	3.80%	-1.41%	2.39%	0.24%	2.63%	3.93%	-1.17%	2.76%	0.26%	3.02%	0.39%	9.50%		
156	Borger	135	136	8.52%	5.63%	14.15%	0.36%	14.51%	8.41%	6.09%	14.50%	0.38%	14.88%	0.37%	15.50%		
158	Bovina	5	8	2.65%	-0.03%	2.62%	0.67%	3.29%	2.34%	-0.02%	2.32%	0.53%	2.85%	-0.44%	7.50%		
160	Bowie	79	79	5.88%	1.75%	7.63%	0.30%	7.93%	5.91%	1.95%	7.86%	0.29%	8.15%	0.22%	11.50%		
162	Boyd	5	7	3.50%	1.30%	4.80%	0.00%	4.80%	3.03%	0.93%	3.96%	0.00%	3.96%	-0.84%	7.50%		
166	Brady	80	78	2.97%	0.60%	3.57%	0.37%	3.94%	3.12%	0.70%	3.82%	0.37%	4.19%	0.25%	9.50%		
170	Brazoria	30	28	4.79%	1.51%	6.30%	0.21%	6.51%	5.29%	1.33%	6.62%	0.25%	6.87%	0.36%	11.50%		
172	Breckenridge	78	77	4.45%	3.52%	7.97%	0.31%	8.28%	4.44%	3.54%	7.98%	0.34%	8.32%	0.04%	9.50%		
174	Bremond	7	7	2.76%	0.75%	3.51%	0.25%	3.76%	2.82%	0.86%	3.68%	0.27%	3.95%	0.19%	7.50%		
176	Brenham	209	218	5.18%	1.89%	7.07%	0.00%	7.07%	5.20%	1.81%	7.01%	0.00%	7.01%	-0.06%	9.50%		
177	Bridge City	53	51	7.22%	1.64%	8.86%	0.26%	9.12%	7.71%	1.85%	9.56%	0.28%	9.84%	0.72%	11.50%		
178	Bridgeport	54	54	3.92%	-0.27%	3.65%	0.23%	3.88%	3.95%	-0.31%	3.64%	0.22%	3.86%	-0.02%	11.50%		
180	Bronte	4	4	4.21%	2.62%	6.83%	0.13%	6.96%	4.33%	2.55%	6.88%	0.14%	7.02%	0.06%	NO MAX		
182	Brookshire	20	20	3.78%	2.24%	6.02%	0.19%	6.21%	3.96%	2.41%	6.37%	0.21%	6.58%	0.37%	11.50%		
184	Brownfield	86	82	6.53%	4.48%	11.01%	0.00%	11.01%	6.51%	4.73%	11.24%	0.00%	11.24%	0.23%	11.50%		
10188	Brownsville	934	935	8.30%	3.34%	11.64%	0.23%	11.87%	8.71%	3.39%	12.10%	0.24%	12.34%	0.47%	13.50%		
20188	Brownsville PUB	431	454	7.40%	2.82%	10.22%	0.25%	10.47%	7.41%	2.94%	10.35%	0.25%	10.60%	0.13%	11.50%		
10190	Brownwood	212	218	8.04%	3.19%	11.23%	0.00%	11.23%	8.05%	3.17%	11.22%	0.00%	11.22%	-0.01%	13.50%		
30190	Brownwood Health Dept.	5	6	10.27%	3.88%	14.15%	0.00%	14.15%	10.02%	3.91%	13.93%	0.00%	13.93%	-0.22%	NO MAX		
20190	Brownwood Public Library	4	3	5.30%	-1.41%	3.89%	0.00%	3.89%	6.06%	-1.54%	4.52%	0.00%	4.52%	0.63%	11.50%		
195	Bruceville-Eddy	14	13	5.56%	0.25%	5.81%	0.26%	6.07%	6.11%	0.42%	6.53%	0.28%	6.81%	0.74%	11.50%		
192	Bryan	798	787	9.26%	2.89%	12.15%	0.00%	12.15%	9.23%	3.07%	12.30%	0.00%	12.30%	0.15%	13.50%		
193	Bryson	3	3	5.21%	-1.56%	3.65%	0.00%	3.65%	5.42%	-1.41%	4.01%	0.00%	4.01%	0.36%	9.50%		
194	Buda	16	25	3.88%	0.37%	4.25%	0.26%	4.51%	3.43%	0.33%	3.76%	0.29%	4.05%	-0.46%	9.50%		
196	Buffalo	13	14	3.81%	2.14%	5.95%	0.41%	6.36%	3.58%	1.76%	5.34%	0.39%	5.73%	-0.63%	7.50%		
198	Bullard	8	8	2.57%	0.73%	3.30%	0.00%	3.30%	2.78%	0.70%	3.48%	0.00%	3.48%	0.18%	7.50%		
199	Bunker Hill Village	8	8	10.88%	-0.82%	10.06%	0.23%	10.29%	11.28%	3.22%	14.50%	0.25%	14.75%	4.46%	13.50%		
200	Burkburnett	65	68	8.34%	4.68%	13.02%	0.35%	13.37%	8.17%	4.69%	12.86%	0.34%	13.20%	-0.17%	NO MAX		
202	Burleson	184	210	7.95%	2.23%	10.18%	0.19%	10.37%	7.75%	2.18%	9.93%	0.19%	10.12%	-0.25%	13.50%		

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ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002**

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		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
204	Burnet	127	121	6.91%	2.00%	8.91%	0.25%	9.16%	7.07%	2.07%	9.14%	0.26%	9.40%	0.24%	13.50%		
207	Cactus	10	11	4.23%	0.86%	5.09%	0.52%	5.61%	4.04%	0.76%	4.80%	0.54%	5.34%	-0.27%	7.50%		
210	Caldwell	55	55	6.24%	1.45%	7.69%	0.37%	8.06%	6.43%	1.68%	8.11%	0.39%	8.50%	0.44%	11.50%		
212	Calvert	9	10	2.93%	0.16%	3.09%	0.23%	3.32%	2.59%	0.21%	2.80%	0.20%	3.00%	-0.32%	NO MAX		
214	Cameron	46	47	3.40%	3.57%	6.97%	0.35%	7.32%	3.42%	3.36%	6.78%	0.35%	7.13%	-0.19%	7.50%		
220	Canadian	17	18	10.39%	5.78%	16.17%	0.29%	16.46%	10.32%	5.85%	16.17%	0.31%	16.48%	0.02%	NO MAX		
222	Canton	53	56	4.79%	1.82%	6.61%	0.33%	6.94%	4.85%	1.98%	6.83%	0.35%	7.18%	0.24%	9.50%		
224	Canyon	63	69	9.49%	3.35%	12.84%	0.26%	13.10%	9.15%	3.17%	12.32%	0.24%	12.56%	-0.54%	13.50%		
227	Carmine	2	1	3.86%	2.05%	5.91%	1.83%	7.74%	5.00%	1.62%	6.62%	0.36%	6.98%	-0.76%	7.50%		
228	Carizzo Springs	37	39	5.09%	1.05%	6.14%	0.41%	6.55%	4.69%	0.83%	5.52%	0.39%	5.91%	-0.64%	9.50%		
230	Carrollton	985	924	8.32%	1.83%	10.15%	0.19%	10.34%	8.52%	2.15%	10.67%	0.21%	10.88%	0.54%	13.50%		
232	Carthage	77	75	10.54%	5.17%	15.71%	0.30%	16.01%	10.69%	5.97%	16.66%	0.32%	16.98%	0.97%	NO MAX		
231	Castle Hills	59	61	6.99%	1.91%	8.90%	0.23%	9.13%	6.72%	1.95%	8.67%	0.24%	8.91%	-0.22%	11.50%		
234	Castroville	35	30	4.26%	1.05%	5.31%	0.41%	5.72%	4.21%	1.27%	5.48%	0.30%	5.78%	0.06%	11.50%		
238	Cedar Hill	200	212	9.94%	2.89%	12.83%	0.21%	13.04%	9.90%	2.87%	12.77%	0.20%	12.97%	-0.07%	13.50%		
239	Cedar Park	263	282	7.05%	1.25%	8.30%	0.15%	8.45%	7.34%	1.34%	8.68%	0.16%	8.84%	0.39%	13.50%		
242	Celina	18	13	5.12%	-0.85%	4.30%	0.13%	4.43%	5.28%	-1.48%	3.80%	0.10%	3.90%	-0.53%	11.50%		
244	Center	64	62	5.12%	1.13%	6.25%	0.29%	6.54%	5.24%	1.25%	6.49%	0.31%	6.80%	0.26%	11.50%		
246	Centerville	4	4	4.21%	2.11%	6.32%	0.00%	6.32%	4.30%	2.07%	6.37%	0.00%	6.37%	0.05%	7.50%		
248	Charlotte	6	6	4.33%	0.21%	4.54%	0.15%	4.69%	4.40%	0.32%	4.72%	0.15%	4.87%	0.18%	9.50%		
249	Chester	3	3	7.02%	4.17%	11.19%	0.86%	12.05%	7.36%	4.57%	11.93%	0.93%	12.86%	0.81%	NO MAX		
245	Chico	5	5	3.77%	2.04%	5.81%	0.46%	6.27%	3.99%	1.79%	5.78%	0.48%	6.26%	-0.01%	NO MAX		
250	Childress	55	47	6.72%	3.57%	10.29%	0.38%	10.67%	7.22%	4.56%	11.78%	0.42%	12.20%	1.53%	12.50%		
253	Chireno	5	5	11.26%	5.34%	16.60%	0.48%	17.08%	11.70%	6.05%	17.75%	0.39%	18.14%	1.06%	NO MAX		
254	Christine	1	1	5.00%	2.50%	7.50%	0.00%	7.50%	5.00%	3.21%	8.21%	0.00%	8.21%	0.71%	7.50%		
255	Cibolo	22	26	5.99%	0.36%	6.35%	0.21%	6.56%	6.23%	0.30%	6.53%	0.23%	6.76%	0.20%	12.50%		
256	Cisco	31	37	4.97%	-0.93%	4.04%	0.28%	4.32%	4.34%	-0.74%	3.60%	0.28%	3.88%	-0.44%	9.50%		
258	Clarendon	14	12	3.21%	0.99%	4.20%	0.26%	4.46%	3.21%	1.00%	4.21%	0.26%	4.47%	0.01%	7.50%		
259	Clarksville	34	29	4.65%	-2.27%	2.38%	0.20%	2.58%	4.85%	-2.30%	2.55%	0.20%	2.75%	0.17%	11.50%		
260	Clarksville City	4	4	6.31%	-1.72%	4.59%	0.31%	4.90%	6.68%	-1.66%	5.02%	0.33%	5.35%	0.45%	NO MAX		
263	Clear Lake Shores	10	13	2.57%	-0.29%	2.28%	0.00%	2.28%	2.30%	-0.28%	2.02%	0.00%	2.02%	-0.26%	7.50%		

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		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL		
264	Cleburne	241	234	9.17%	4.32%	13.49%	0.28%	13.77%	9.38%	4.79%	14.17%	0.30%	14.47%	0.70%	15.50%
266	Cleveland	84	84	3.81%	1.11%	4.92%	0.28%	5.20%	3.87%	1.03%	4.90%	0.28%	5.18%	-0.02%	9.50%
268	Clifton	18	18	3.49%	2.06%	5.55%	0.28%	5.83%	3.54%	1.93%	5.47%	0.30%	5.77%	-0.06%	7.50%
271	Clute	88	93	7.61%	0.98%	8.59%	0.20%	8.79%	7.90%	1.13%	9.03%	0.23%	9.26%	0.47%	13.50%
272	Clyde	21	21	7.71%	2.70%	10.41%	0.45%	10.86%	7.78%	3.15%	10.93%	0.38%	11.31%	0.45%	13.50%
274	Coahoma	6	6	6.78%	0.12%	6.90%	0.43%	7.33%	7.11%	0.31%	7.42%	0.46%	7.88%	0.55%	11.50%
276	Cockrell Hill	32	27	4.80%	-3.45%	1.35%	0.13%	1.48%	5.28%	-4.05%	1.23%	0.15%	1.38%	-0.10%	13.50%
278	Coleman	75	72	7.64%	3.00%	10.64%	0.00%	10.64%	7.99%	3.36%	11.35%	0.00%	11.35%	0.71%	13.50%
280	College Station	704	725	7.69%	1.71%	9.40%	0.00%	9.40%	7.75%	1.87%	9.62%	0.00%	9.62%	0.22%	12.50%
281	Colleyville	156	157	9.77%	2.04%	11.81%	0.22%	12.03%	9.90%	2.49%	12.39%	0.22%	12.61%	0.58%	13.50%
282	Collinsville	4	5	4.00%	-0.14%	3.86%	0.31%	4.17%	3.89%	-0.04%	3.85%	0.28%	4.13%	-0.04%	8.50%
284	Colorado City	45	45	5.86%	1.16%	7.02%	0.32%	7.34%	6.23%	1.25%	7.48%	0.34%	7.82%	0.48%	12.50%
286	Columbus	42	41	4.48%	2.02%	6.50%	0.00%	6.50%	4.51%	2.33%	6.84%	0.00%	6.84%	0.34%	9.50%
288	Comanche	27	27	3.38%	2.21%	5.59%	0.49%	6.08%	3.38%	2.14%	5.52%	0.42%	5.94%	-0.14%	7.50%
290	Commerce	72	75	4.90%	1.53%	6.43%	0.29%	6.72%	4.53%	1.18%	5.71%	0.29%	6.00%	-0.72%	11.50%
294	Conroe	296	309	8.28%	2.33%	10.61%	0.21%	10.82%	8.45%	2.51%	10.96%	0.22%	11.18%	0.36%	13.50%
295	Converse	101	104	6.98%	1.42%	8.40%	0.19%	8.59%	6.94%	1.34%	8.28%	0.19%	8.47%	-0.12%	13.50%
298	Cooper	12	13	3.69%	1.32%	5.01%	0.43%	5.44%	3.73%	1.24%	4.97%	0.30%	5.27%	-0.17%	7.50%
299	Coppell	305	315	9.28%	1.92%	11.20%	0.17%	11.37%	9.56%	2.25%	11.81%	0.18%	11.99%	0.62%	13.50%
297	Copper Canyon	0	1	5.00%	1.86%	6.86%	0.14%	7.00%	5.00%	-0.07%	4.93%	0.09%	5.02%	-1.98%	NO MAX
300	Copperas Cove	256	254	6.29%	0.73%	7.02%	0.23%	7.25%	6.51%	1.04%	7.55%	0.23%	7.78%	0.53%	12.50%
301	Corinth	126	126	7.51%	1.01%	8.52%	0.17%	8.69%	7.57%	1.20%	8.77%	0.17%	8.94%	0.25%	13.50%
302	Corpus Christi	2,587	2,576	7.14%	4.61%	11.75%	0.00%	11.75%	7.12%	4.84%	11.96%	0.00%	11.96%	0.21%	NO MAX
304	Corrigan	20	20	3.12%	2.06%	5.18%	0.16%	5.34%	3.09%	2.04%	5.13%	0.16%	5.29%	-0.05%	7.50%
306	Corsicana	212	226	6.31%	2.95%	9.26%	0.33%	9.59%	6.37%	3.02%	9.39%	0.33%	9.72%	0.13%	11.50%
308	Cotulla	22	22	3.60%	1.73%	5.33%	0.41%	5.74%	3.68%	1.72%	5.40%	0.44%	5.84%	0.10%	7.50%
310	Grandall	24	27	6.58%	0.11%	6.69%	0.29%	6.98%	6.13%	0.28%	6.41%	0.26%	6.67%	-0.31%	13.50%
312	Crane	23	23	8.53%	2.16%	10.69%	0.34%	11.03%	9.03%	2.61%	11.64%	0.35%	11.99%	0.96%	15.50%
314	Crawford	2	3	2.50%	-0.56%	1.94%	0.00%	1.94%	2.33%	-0.33%	2.00%	0.00%	2.00%	0.06%	7.50%
316	Crockett	70	69	6.11%	1.27%	7.38%	0.34%	7.72%	6.22%	1.27%	7.49%	0.34%	7.83%	0.11%	11.50%
318	Crosbyton	11	8	5.93%	1.03%	6.96%	0.44%	7.40%	6.09%	1.72%	7.81%	0.57%	8.38%	0.98%	10.50%

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002**

CITY NUMBER	CITY NAME	Contributing Members		2003 RATES WITHOUT MAXIMUM						2004 RATES WITHOUT MAXIMUM						GRAND TOTAL CHANGE	MAX RATE	
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL					
320	Cross Plains	5	5	5.33%	-0.05%	5.28%	0.00%	5.28%	0.00%	5.28%	0.00%	5.78%	0.15%	5.78%	0.00%	5.78%	0.50%	9.50%
323	Crowley	60	66	6.36%	0.92%	7.28%	0.16%	7.44%	0.16%	7.44%	0.17%	7.43%	0.83%	7.26%	0.17%	7.43%	-0.01%	12.50%
324	Crystal City	51	57	5.62%	0.08%	5.70%	0.00%	5.70%	0.00%	5.70%	0.00%	5.59%	0.23%	5.59%	0.00%	5.59%	-0.11%	11.50%
326	Cuero	81	83	3.99%	2.19%	6.18%	0.36%	6.54%	0.36%	6.54%	0.37%	6.82%	2.36%	6.45%	0.37%	6.82%	0.28%	9.50%
332	Dangerfield	11	19	3.93%	-0.47%	3.46%	0.00%	3.46%	0.00%	3.46%	0.00%	2.57%	-0.20%	2.57%	0.00%	2.57%	-0.89%	9.50%
334	Daisetta	4	7	2.03%	-0.08%	1.95%	0.26%	2.21%	0.26%	2.21%	0.23%	2.17%	-0.08%	1.94%	0.23%	2.17%	-0.04%	NO MAX
336	Dalhart	59	60	4.22%	2.07%	6.29%	0.33%	6.62%	0.33%	6.62%	0.33%	6.75%	2.15%	6.75%	0.33%	7.08%	0.46%	11.50%
341	Darrouzett	2	1	5.50%	6.00%	11.50%	0.12%	11.62%	0.12%	11.62%	0.18%	13.75%	6.57%	13.57%	0.18%	13.75%	2.13%	NO MAX
344	Dayton	53	55	3.78%	0.61%	4.39%	0.26%	4.65%	0.26%	4.65%	0.29%	4.91%	0.63%	4.62%	0.29%	4.91%	0.26%	9.50%
352	De Leon	17	18	2.83%	2.44%	5.27%	0.33%	5.60%	0.33%	5.60%	0.36%	4.97%	1.93%	4.61%	0.36%	4.97%	-0.63%	7.50%
346	Decatur	64	72	6.20%	2.46%	8.66%	0.26%	8.92%	0.26%	8.92%	0.28%	8.72%	2.41%	8.44%	0.28%	8.72%	-0.20%	11.50%
348	Deer Park	246	252	10.75%	4.29%	15.04%	0.24%	15.28%	0.24%	15.28%	0.24%	15.29%	4.51%	15.05%	0.24%	15.29%	0.01%	15.50%
350	Dekalb	15	17	2.39%	-0.24%	2.15%	0.42%	2.57%	0.42%	2.57%	0.47%	2.97%	-0.17%	2.50%	0.47%	2.97%	0.40%	8.50%
353	Dell City	3	3	8.06%	2.29%	10.35%	0.29%	10.64%	0.29%	10.64%	0.31%	10.93%	2.43%	10.62%	0.31%	10.93%	0.29%	11.50%
356	Denison	215	218	8.76%	2.96%	11.72%	0.00%	11.72%	0.00%	11.72%	0.00%	11.91%	3.01%	11.91%	0.00%	11.91%	0.19%	13.50%
358	Denton	942	972	8.27%	2.58%	10.85%	0.19%	11.04%	0.19%	11.04%	0.20%	11.31%	2.70%	11.11%	0.20%	11.31%	0.27%	13.50%
360	Denver City	31	31	7.35%	4.24%	11.59%	0.24%	11.83%	0.24%	11.83%	0.26%	12.17%	4.44%	11.91%	0.26%	12.17%	0.34%	NO MAX
362	Deport	2	1	3.90%	9.99%	13.89%	0.23%	14.12%	0.23%	14.12%	0.39%	36.87%	31.04%	36.48%	0.39%	36.87%	22.75%	NO MAX
10366	DeSoto	268	281	10.14%	2.85%	12.99%	0.21%	13.20%	0.21%	13.20%	0.21%	13.58%	3.07%	13.37%	0.21%	13.58%	0.38%	13.50%
20366	DeSoto Economic Dev Corp	3	3	5.80%	3.19%	8.99%	0.49%	9.48%	0.49%	9.48%	0.51%	10.94%	3.31%	10.43%	0.51%	10.94%	1.46%	13.50%
371	Diboll	51	53	6.55%	0.61%	7.16%	0.20%	7.36%	0.20%	7.36%	0.21%	7.77%	0.80%	7.56%	0.21%	7.77%	0.41%	13.50%
373	Dickinson	54	59	6.65%	0.38%	7.03%	0.16%	7.19%	0.16%	7.19%	0.17%	7.72%	0.68%	7.55%	0.17%	7.72%	0.53%	12.50%
374	Dilley	23	24	2.68%	1.46%	4.14%	0.21%	4.35%	0.21%	4.35%	0.24%	4.56%	1.34%	4.32%	0.24%	4.56%	0.21%	11.50%
376	Dimmitt	28	28	7.18%	1.28%	8.46%	0.00%	8.46%	0.00%	8.46%	0.00%	8.07%	0.96%	8.07%	0.00%	8.07%	-0.39%	12.50%
382	Donna	44	69	2.61%	-0.95%	1.66%	0.24%	1.90%	0.24%	1.90%	0.21%	1.67%	-0.62%	1.46%	0.21%	1.67%	-0.23%	7.50%
379	Double Oak	0	7	3.36%	1.30%	4.66%	0.38%	5.04%	0.38%	5.04%	0.30%	2.96%	0.26%	2.66%	0.30%	2.96%	-2.08%	NO MAX
384	Dublin	27	26	2.41%	0.59%	3.00%	0.23%	3.23%	0.23%	3.23%	0.25%	3.68%	0.84%	3.43%	0.25%	3.68%	0.45%	7.50%
386	Dumas	95	102	4.86%	2.18%	7.04%	0.28%	7.32%	0.28%	7.32%	0.28%	7.43%	2.29%	7.15%	0.28%	7.43%	0.11%	9.50%
388	Duncanville	241	239	10.21%	2.81%	13.02%	0.00%	13.02%	0.00%	13.02%	0.00%	13.13%	3.09%	13.13%	0.00%	13.13%	0.11%	13.50%
394	Eagle Lake	28	28	5.87%	-0.31%	5.56%	0.29%	5.85%	0.29%	5.85%	0.28%	6.15%	-0.24%	5.87%	0.28%	6.15%	0.30%	12.50%
396	Eagle Pass	327	339	6.71%	0.83%	7.54%	0.26%	7.80%	0.26%	7.80%	0.27%	7.96%	0.94%	7.69%	0.27%	7.96%	0.16%	11.50%

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		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
397	Early	21	24	3.49%	0.14%	3.63%	0.30%	3.93%	3.42%	0.10%	3.52%	0.31%	3.83%	-0.10%	7.50%		
399	Earth	3	4	2.79%	3.24%	6.03%	0.24%	6.27%	1.70%	2.85%	4.55%	0.00%	4.55%	-1.72%	7.50%		
401	East Mountain	0	3	2.80%	0.10%	2.90%	0.08%	2.98%	2.81%	0.13%	2.94%	0.08%	3.02%	0.04%	NO MAX		
395	East Tawakoni	6	6	9.63%	3.48%	13.11%	0.31%	13.42%	10.20%	3.41%	13.61%	0.35%	13.96%	0.54%	NO MAX		
398	Eastland	35	37	2.67%	-0.59%	2.08%	0.00%	2.08%	1.89%	-0.96%	0.93%	0.00%	0.93%	-1.15%	7.50%		
402	Ector	2	2	3.61%	0.76%	4.37%	0.47%	4.84%	3.91%	3.73%	7.64%	0.52%	8.16%	3.32%	NO MAX		
406	Eden	16	16	3.17%	0.98%	4.15%	0.46%	4.61%	3.25%	1.05%	4.30%	0.48%	4.78%	0.17%	7.50%		
408	Edgewood	2	1	2.53%	4.97%	7.50%	0.66%	8.16%	5.00%	68.22%	73.22%	1.16%	74.38%	66.22%	7.50%		
410	Edinburg	405	429	7.89%	2.92%	10.81%	0.21%	11.02%	7.81%	3.08%	10.89%	0.22%	11.11%	0.09%	13.50%		
412	Edna	39	39	4.34%	2.10%	6.44%	0.31%	6.75%	3.76%	1.60%	5.36%	0.28%	5.64%	-1.11%	9.50%		
414	El Campo	94	94	5.44%	3.59%	9.03%	0.31%	9.34%	5.55%	3.78%	9.33%	0.33%	9.66%	0.32%	9.50%		
416	Eldorado	16	16	2.82%	0.05%	2.87%	0.34%	3.21%	2.75%	0.25%	3.00%	0.34%	3.34%	0.13%	7.50%		
418	Electra	29	31	3.56%	3.76%	7.32%	0.39%	7.71%	3.55%	3.69%	7.24%	0.35%	7.59%	-0.12%	7.50%		
420	Elgin	51	56	5.16%	1.23%	6.39%	0.19%	6.58%	5.16%	1.26%	6.42%	0.20%	6.62%	0.04%	12.50%		
422	Eikhart	5	5	3.99%	3.46%	7.45%	0.00%	7.45%	4.08%	3.73%	7.81%	0.00%	7.81%	0.36%	7.50%		
432	Emory	10	10	6.29%	0.68%	6.97%	0.35%	7.32%	6.78%	0.56%	7.34%	0.37%	7.71%	0.39%	11.50%		
436	Ennis	163	161	9.38%	2.34%	11.72%	0.29%	12.01%	9.66%	2.35%	12.01%	0.29%	12.30%	0.29%	13.50%		
439	Eulless	347	352	9.99%	2.78%	12.77%	0.21%	12.98%	9.95%	2.98%	12.93%	0.21%	13.14%	0.16%	15.50%		
440	Eustace	8	8	3.79%	-0.86%	2.93%	0.30%	3.23%	3.22%	-0.70%	2.52%	0.20%	2.72%	-0.51%	9.50%		
441	Everman	36	40	5.84%	1.64%	7.48%	0.26%	7.74%	5.49%	1.37%	6.86%	0.26%	7.12%	-0.62%	11.50%		
443	Fair Oaks Ranch	24	25	6.23%	0.08%	6.31%	0.19%	6.50%	7.08%	0.14%	7.22%	0.20%	7.42%	0.92%	13.50%		
442	Fairfield	29	27	6.70%	0.74%	7.44%	0.31%	7.75%	6.74%	0.33%	7.07%	0.30%	7.37%	-0.38%	11.50%		
445	Fairview	10	13	4.96%	0.13%	5.09%	0.25%	5.34%	5.68%	0.12%	5.80%	0.34%	6.14%	0.80%	11.50%		
20444	Fairurias	21	19	3.60%	2.12%	5.72%	0.33%	6.05%	3.52%	2.42%	5.94%	0.29%	6.23%	0.18%	7.50%		
10444	Fairurias Utility Board	13	16	3.62%	5.13%	8.75%	0.30%	9.05%	3.20%	4.34%	7.54%	0.34%	7.88%	-1.17%	NO MAX		
446	Falls City	3	3	2.77%	3.98%	6.75%	0.27%	7.02%	3.13%	3.99%	7.12%	0.28%	7.40%	0.38%	8.50%		
448	Farmers Branch	423	419	9.74%	3.40%	13.14%	0.22%	13.36%	9.81%	3.77%	13.58%	0.23%	13.81%	0.45%	13.50%		
450	Farmersville	23	24	4.83%	1.79%	6.62%	0.28%	6.90%	4.92%	1.79%	6.71%	0.29%	7.00%	0.10%	9.50%		
451	Farwell	5	5	9.50%	5.89%	15.39%	0.67%	16.06%	9.75%	6.00%	15.75%	0.72%	16.47%	0.41%	NO MAX		
454	Fayetteville	1	1	7.00%	3.72%	10.72%	0.00%	10.72%	7.00%	-0.45%	6.55%	0.00%	6.55%	-4.17%	NO MAX		
456	Ferris	32	31	4.04%	1.15%	5.19%	0.21%	5.40%	4.44%	1.35%	5.79%	0.23%	6.02%	0.62%	9.50%		

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ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002**

CITY NUMBER	CITY NAME	Contributing Members		2003 RATES WITHOUT MAXIMUM							2004 RATES WITHOUT MAXIMUM							GRAND TOTAL CHANGE	MAX RATE
				LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
458	Flatonia	16	16	8.67%	2.48%	11.15%	0.19%	11.34%	8.77%	2.82%	11.59%	0.20%	11.79%	0.45%	13.50%				
460	Florence	0	8	2.44%	0.60%	3.04%	0.19%	3.23%	2.71%	0.78%	3.49%	0.21%	3.70%	0.47%	NO MAX				
20462	Floresville	51	53	2.41%	0.55%	2.96%	0.00%	2.96%	2.57%	0.59%	3.16%	0.00%	3.16%	0.20%	7.50%				
463	Flower Mound	375	401	7.19%	1.25%	8.44%	0.16%	8.60%	7.35%	1.36%	8.71%	0.16%	8.87%	0.27%	12.50%				
464	Floydada	24	25	4.89%	2.43%	7.32%	0.40%	7.72%	5.06%	2.54%	7.60%	0.42%	8.02%	0.30%	9.50%				
468	Forest Hill	72	73	5.79%	1.05%	6.84%	0.19%	7.03%	5.94%	1.20%	7.14%	0.21%	7.35%	0.32%	13.50%				
470	Forney	33	36	5.56%	1.34%	6.90%	0.00%	6.90%	5.67%	1.12%	6.79%	0.00%	6.79%	-0.11%	10.50%				
472	Fort Stockton	73	75	3.06%	2.31%	5.37%	0.33%	5.70%	3.22%	2.43%	5.65%	0.34%	5.99%	0.29%	7.50%				
476	Franklin	9	9	2.43%	1.60%	4.03%	0.00%	4.03%	2.58%	1.66%	4.24%	0.00%	4.24%	0.21%	7.50%				
478	Frankston	8	9	3.55%	3.84%	7.39%	0.49%	7.88%	3.07%	3.78%	6.85%	0.55%	7.40%	-0.48%	NO MAX				
480	Fredericksburg	148	151	7.00%	2.10%	9.10%	0.00%	9.10%	7.11%	2.19%	9.30%	0.00%	9.30%	0.20%	11.50%				
482	Freeport	100	96	6.80%	0.62%	7.42%	0.25%	7.67%	6.47%	0.77%	7.24%	0.26%	7.50%	-0.17%	13.50%				
481	Freer	16	15	3.52%	3.15%	6.67%	0.20%	6.87%	3.52%	3.46%	6.98%	0.22%	7.20%	0.33%	NO MAX				
483	Friendswood	153	160	9.56%	3.37%	12.93%	0.22%	13.15%	9.21%	3.55%	12.76%	0.22%	12.98%	-0.17%	13.50%				
484	Frona	23	25	5.25%	4.18%	9.43%	0.43%	9.86%	5.22%	3.70%	8.92%	0.24%	9.16%	-0.70%	9.50%				
486	Frisco	322	387	7.31%	1.14%	8.45%	0.17%	8.62%	7.44%	1.25%	8.69%	0.16%	8.85%	0.23%	13.50%				
487	Fritch	13	13	3.34%	-3.34%	0.00%	0.31%	0.31%	3.64%	-3.64%	0.00%	0.38%	0.38%	0.07%	9.50%				
488	Frost	4	4	3.46%	1.29%	4.75%	0.00%	4.75%	3.65%	1.51%	5.16%	0.00%	5.16%	0.41%	7.50%				
492	Gainesville	224	220	4.43%	2.14%	6.57%	0.29%	6.86%	4.56%	2.30%	6.86%	0.30%	7.16%	0.30%	9.50%				
494	Galena Park	72	73	8.08%	4.28%	12.36%	0.34%	12.70%	8.10%	4.43%	12.53%	0.34%	12.87%	0.17%	13.50%				
498	Ganado	11	12	8.03%	-0.09%	7.94%	0.27%	8.21%	7.44%	-1.60%	5.84%	0.31%	6.15%	-2.06%	13.50%				
499	Garden Ridge	16	14	3.35%	0.37%	3.72%	0.23%	3.95%	2.97%	0.47%	3.44%	0.23%	3.67%	-0.28%	7.50%				
500	Garland	1,888	1,923	10.09%	4.12%	14.21%	0.23%	14.44%	10.19%	4.19%	14.38%	0.24%	14.62%	0.18%	15.50%				
502	Garrison	5	6	8.53%	1.80%	10.33%	0.38%	10.71%	8.02%	1.98%	10.00%	0.36%	10.36%	-0.35%	12.50%				
503	Gary	3	3	4.31%	2.37%	6.68%	0.00%	6.68%	4.39%	2.61%	7.00%	0.00%	7.00%	0.32%	7.50%				
504	Gatesville	65	63	8.69%	2.48%	11.17%	0.31%	11.48%	9.08%	2.81%	11.89%	0.30%	12.19%	0.71%	13.50%				
506	Georgetown	307	309	6.53%	1.23%	7.76%	0.15%	7.91%	6.80%	1.39%	8.19%	0.16%	8.35%	0.44%	12.50%				
510	Giddings	52	55	7.18%	3.44%	10.62%	0.28%	10.90%	7.05%	3.25%	10.30%	0.27%	10.57%	-0.33%	12.50%				
512	Gilmer	61	54	7.09%	3.20%	10.29%	0.25%	10.54%	7.54%	3.76%	11.30%	0.24%	11.54%	1.00%	12.50%				
514	Gladewater	45	43	2.70%	-0.82%	1.88%	0.28%	2.16%	2.89%	-0.83%	2.06%	0.30%	2.36%	0.20%	7.50%				
516	Glen Rose	13	15	9.14%	3.65%	12.79%	0.32%	13.11%	7.89%	3.67%	11.56%	0.33%	11.89%	-1.22%	13.50%				

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CITY NUMBER	CITY NAME	Contributing Members		2003 RATES WITHOUT MAXIMUM						2004 RATES WITHOUT MAXIMUM						GRAND TOTAL CHANGE	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
517	Glenn Heights	44	45	6.30%	-0.04%	6.26%	0.23%	6.49%	6.33%	0.32%	6.65%	0.18%	6.83%	0.34%	12.50%		
518	Godley	6	7	2.56%	3.31%	5.87%	0.24%	6.11%	2.56%	2.41%	4.97%	0.20%	5.17%	-0.94%	7.50%		
519	Goldsmith	4	4	1.61%	0.36%	1.97%	0.16%	2.13%	1.91%	0.32%	2.23%	0.17%	2.40%	0.27%	7.50%		
520	Goldthwaite	12	11	10.43%	6.69%	17.12%	0.48%	17.60%	9.64%	8.51%	18.15%	0.50%	18.65%	1.05%	NO MAX		
522	Goliad	14	13	7.50%	3.75%	11.25%	0.44%	11.69%	7.53%	4.23%	11.76%	0.46%	12.22%	0.53%	11.50%		
524	Gonzales	78	82	5.98%	4.86%	10.84%	0.39%	11.23%	5.86%	4.81%	10.67%	0.38%	11.05%	-0.18%	11.50%		
10534	Graham	87	83	6.14%	3.24%	9.38%	0.43%	9.81%	6.35%	3.53%	9.88%	0.46%	10.34%	0.53%	11.50%		
20534	Graham Regional Med Cntr	183	182	3.41%	0.39%	3.80%	0.20%	4.00%	3.62%	0.53%	4.15%	0.21%	4.36%	0.36%	9.50%		
536	Granbury	105	110	8.64%	2.91%	11.55%	0.27%	11.82%	8.41%	2.95%	11.36%	0.28%	11.64%	-0.18%	13.50%		
540	Grand Prairie	1,059	1,066	9.99%	2.78%	12.77%	0.23%	13.00%	10.16%	2.97%	13.13%	0.23%	13.36%	0.36%	15.50%		
542	Grand Saline	21	26	3.62%	0.57%	4.19%	0.30%	4.49%	3.43%	0.48%	3.91%	0.30%	4.21%	-0.28%	9.50%		
544	Grandview	11	13	4.46%	-0.27%	4.19%	0.00%	4.19%	4.96%	0.35%	5.31%	0.00%	5.31%	1.12%	11.50%		
546	Granger	6	8	3.63%	0.21%	3.84%	0.00%	3.84%	3.03%	0.20%	3.23%	0.00%	3.23%	-0.61%	7.50%		
547	Granite Shoals	0	24	2.44%	0.71%	3.15%	0.18%	3.33%	2.40%	0.59%	2.99%	0.18%	3.17%	-0.16%	NO MAX		
548	Grapeland	12	10	2.48%	1.55%	4.03%	0.00%	4.03%	2.32%	1.78%	4.10%	0.00%	4.10%	0.07%	7.50%		
550	Grapevine	528	541	9.27%	2.22%	11.49%	0.00%	11.49%	9.52%	2.62%	12.14%	0.00%	12.14%	0.65%	13.50%		
552	Greenville	311	321	9.68%	3.69%	13.37%	0.28%	13.65%	9.71%	3.95%	13.66%	0.27%	13.93%	0.28%	15.50%		
551	Gregory	6	7	2.81%	-2.07%	0.74%	0.23%	0.97%	2.84%	-1.64%	1.20%	0.23%	1.43%	0.46%	9.50%		
553	Grey Forest Utilities	25	25	9.79%	2.91%	12.70%	0.27%	12.97%	9.67%	3.24%	12.91%	0.28%	13.19%	0.22%	13.50%		
558	Groom	3	3	3.31%	0.14%	3.45%	0.00%	3.45%	3.59%	0.37%	3.96%	0.00%	3.96%	0.51%	7.50%		
559	Groves	101	96	7.67%	3.07%	10.74%	0.00%	10.74%	7.57%	3.35%	10.92%	0.00%	10.92%	0.18%	NO MAX		
560	Groveton	5	5	2.30%	-0.05%	2.25%	0.15%	2.40%	2.62%	0.44%	3.06%	0.19%	3.25%	0.85%	7.50%		
562	Gruver	7	7	7.75%	1.89%	9.64%	0.00%	9.64%	8.07%	1.78%	9.85%	0.00%	9.85%	0.21%	12.50%		
563	Gun Barrel City	42	41	3.79%	0.11%	3.90%	0.24%	4.14%	3.94%	0.15%	4.09%	0.28%	4.37%	0.23%	11.50%		
564	Gunter	5	4	4.00%	0.52%	4.52%	0.19%	4.71%	4.43%	0.67%	5.10%	0.23%	5.33%	0.62%	NO MAX		
570	Hallettsville	31	31	5.30%	2.65%	7.95%	0.38%	8.33%	5.46%	2.07%	7.53%	0.37%	7.90%	-0.43%	9.50%		
574	Haltom City	262	269	8.55%	3.57%	12.12%	0.21%	12.33%	8.56%	4.00%	12.56%	0.22%	12.78%	0.45%	13.50%		
576	Hamilton	16	18	6.61%	4.04%	10.65%	0.68%	11.33%	6.79%	3.39%	10.18%	0.62%	10.80%	-0.53%	13.50%		
578	Hamlin	21	19	6.83%	2.08%	8.91%	0.41%	9.32%	7.07%	2.50%	9.57%	0.45%	10.02%	0.70%	12.50%		
580	Happy	3	3	7.25%	2.88%	10.13%	0.44%	10.57%	7.50%	3.09%	10.59%	0.47%	11.06%	0.49%	11.50%		
581	Harker Heights	123	121	7.85%	2.22%	10.07%	0.20%	10.27%	8.25%	2.65%	10.90%	0.20%	11.10%	0.83%	13.50%		

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		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
10582	Haringen	467	469	8.94%	3.08%	12.02%	0.27%	12.29%	9.07%	3.39%	12.46%	0.28%	12.74%	0.45%	13.50%		
20582	Haringen Waterworks Sys	166	159	9.33%	1.56%	10.89%	0.31%	11.20%	9.64%	2.44%	12.08%	0.33%	12.41%	1.21%	13.50%		
586	Haskell	19	17	3.16%	0.25%	3.41%	0.28%	3.69%	3.11%	0.44%	3.55%	0.26%	3.81%	0.12%	7.50%		
587	Haslet	6	6	8.38%	4.23%	12.61%	0.13%	12.74%	9.58%	4.62%	14.20%	0.14%	14.34%	1.60%	13.50%		
588	Hawkins	13	12	5.73%	0.55%	6.28%	0.28%	6.56%	6.22%	0.68%	6.90%	0.31%	7.21%	0.65%	10.50%		
585	Hays	2	2	5.20%	1.05%	6.25%	0.30%	6.55%	5.86%	0.61%	6.47%	0.33%	6.80%	0.25%	NO MAX		
590	Heame	58	59	4.20%	2.19%	6.39%	0.34%	6.73%	4.62%	2.38%	7.00%	0.35%	7.35%	0.62%	11.50%		
591	Heath	21	21	7.25%	2.06%	9.31%	0.22%	9.53%	7.75%	2.30%	10.05%	0.23%	10.28%	0.75%	12.50%		
592	Hedley	2	3	7.14%	6.13%	13.27%	0.41%	13.68%	6.57%	1.37%	7.94%	0.43%	8.37%	-5.31%	11.50%		
593	Helotes	20	21	8.23%	0.00%	8.23%	0.21%	8.44%	8.77%	0.14%	8.91%	0.22%	9.13%	0.69%	12.50%		
594	Hemphill	21	21	3.01%	-0.18%	2.83%	0.26%	3.09%	3.09%	-0.12%	2.97%	0.25%	3.22%	0.13%	7.50%		
596	Hempstead	41	43	6.62%	4.60%	11.22%	0.32%	11.54%	6.38%	4.48%	10.86%	0.27%	11.13%	-0.41%	NO MAX		
598	Henderson	105	111	5.61%	1.68%	7.29%	0.27%	7.56%	5.70%	2.16%	7.86%	0.29%	8.15%	0.59%	11.50%		
600	Henrietta	17	18	6.70%	1.91%	8.61%	0.33%	8.94%	6.87%	2.20%	9.07%	0.35%	9.42%	0.48%	12.50%		
602	Hereford	83	80	6.86%	1.21%	8.07%	0.29%	8.36%	6.74%	1.35%	8.09%	0.28%	8.37%	0.01%	11.50%		
605	Hewitt	58	65	7.47%	2.01%	9.48%	0.20%	9.68%	7.32%	2.17%	9.49%	0.21%	9.70%	0.02%	13.50%		
609	Hickory Creek	20	20	2.39%	-0.06%	2.33%	0.12%	2.45%	2.63%	-0.04%	2.59%	0.18%	2.77%	0.32%	7.50%		
606	Hico	11	11	5.43%	2.45%	7.88%	0.35%	8.23%	5.75%	2.95%	8.70%	0.46%	9.16%	0.93%	11.50%		
607	Hidalgo	112	110	2.54%	-0.69%	1.85%	0.00%	1.85%	2.73%	-0.54%	2.19%	0.00%	2.19%	0.34%	9.50%		
608	Higgins	2	2	3.71%	-1.07%	2.64%	0.49%	3.13%	3.92%	-0.79%	3.13%	0.50%	3.63%	0.50%	7.50%		
610	Highland Park	111	115	11.07%	4.26%	15.33%	0.00%	15.33%	11.11%	4.17%	15.28%	0.00%	15.28%	-0.05%	15.50%		
611	Highland Village	101	104	7.56%	-0.04%	7.52%	0.19%	7.71%	7.69%	0.20%	7.89%	0.20%	8.09%	0.38%	13.50%		
613	Hill Country Village	15	14	5.80%	1.18%	6.98%	0.15%	7.13%	6.29%	1.44%	7.73%	0.14%	7.87%	0.74%	11.50%		
612	Hillsboro	95	104	5.11%	2.93%	8.04%	0.00%	8.04%	4.96%	2.87%	7.83%	0.00%	7.83%	-0.21%	11.50%		
614	Hitchcock	44	45	3.20%	1.06%	4.26%	0.19%	4.45%	3.15%	1.12%	4.27%	0.21%	4.48%	0.03%	7.50%		
615	Holland	6	5	5.08%	1.86%	6.94%	0.16%	7.10%	4.95%	1.92%	6.87%	0.19%	7.06%	-0.04%	10.50%		
616	Holliday	6	8	2.07%	-0.12%	1.95%	0.00%	1.95%	2.27%	-0.14%	2.13%	0.00%	2.13%	0.18%	7.50%		
617	Hollywood Park	23	26	6.11%	2.14%	8.25%	0.23%	8.48%	5.66%	1.19%	6.85%	0.25%	7.10%	-1.38%	10.50%		
618	Hondo	72	73	6.37%	1.12%	7.49%	0.25%	7.74%	6.42%	1.50%	7.92%	0.27%	8.19%	0.45%	11.50%		
620	Honey Grove	11	10	4.00%	0.46%	4.46%	0.21%	4.67%	3.87%	0.04%	3.91%	0.21%	4.12%	-0.55%	9.50%		
622	Hooks	12	13	2.45%	0.07%	2.52%	0.28%	2.80%	2.54%	0.14%	2.68%	0.28%	2.96%	0.16%	7.50%		

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		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
626	Howe	13	13	5.49%	0.21%	5.70%	0.23%	5.93%	5.81%	0.35%	6.16%	0.28%	6.44%	0.51%	11.50%		
628	Hudson	11	14	1.57%	0.21%	1.78%	0.43%	2.21%	1.95%	0.20%	2.15%	0.24%	2.39%	0.18%	NO MAX		
629	Hudson Oaks	15	14	5.55%	0.21%	5.76%	0.18%	5.94%	5.68%	0.46%	6.14%	0.19%	6.33%	0.39%	11.50%		
630	Hughes Springs	15	16	8.67%	1.82%	10.49%	0.39%	10.88%	8.67%	0.12%	8.79%	0.26%	9.05%	-1.83%	13.50%		
632	Humble	175	169	8.62%	1.45%	10.07%	0.21%	10.28%	8.54%	1.58%	10.12%	0.20%	10.32%	0.04%	12.50%		
633	Hunters Creek Village	6	6	2.76%	3.53%	6.29%	0.34%	6.63%	2.09%	3.66%	5.75%	0.36%	6.11%	-0.52%	11.50%		
634	Huntington	16	19	8.26%	3.28%	11.54%	0.28%	11.82%	8.25%	2.92%	11.17%	0.26%	11.43%	-0.39%	13.50%		
636	Huntsville	272	287	9.87%	5.44%	15.31%	0.23%	15.54%	9.31%	5.36%	14.67%	0.24%	14.91%	-0.63%	NO MAX		
637	Hurst	321	315	10.09%	4.17%	14.26%	0.23%	14.49%	10.07%	4.40%	14.47%	0.23%	14.70%	0.21%	15.50%		
638	Hutchins	34	33	4.77%	-0.40%	4.37%	0.18%	4.55%	4.94%	-0.34%	4.60%	0.20%	4.80%	0.25%	11.50%		
640	Hutto	17	22	6.41%	0.53%	6.94%	0.18%	7.12%	6.91%	0.46%	7.37%	0.19%	7.56%	0.44%	NO MAX		
641	Huxley	8	8	3.87%	0.55%	4.42%	0.36%	4.78%	3.97%	0.58%	4.55%	0.38%	4.93%	0.15%	7.50%		
643	Ingleside	57	54	3.85%	0.77%	4.62%	0.30%	4.92%	4.21%	1.01%	5.22%	0.31%	5.53%	0.61%	11.50%		
646	Ingram	11	11	4.25%	0.16%	4.41%	0.00%	4.41%	4.18%	0.70%	4.88%	0.00%	4.88%	0.47%	9.50%		
644	Iowa Park	44	45	3.76%	1.36%	5.12%	0.26%	5.38%	3.97%	1.45%	5.42%	0.29%	5.71%	0.33%	9.50%		
645	Iraan	5	5	7.79%	5.11%	12.90%	0.22%	13.12%	8.52%	5.17%	13.69%	0.23%	13.92%	0.80%	13.50%		
648	Irving	1,504	1,490	10.19%	2.73%	12.92%	0.22%	13.14%	10.39%	2.91%	13.30%	0.23%	13.53%	0.39%	15.50%		
652	Itasca	9	8	9.37%	1.75%	11.12%	0.34%	11.46%	10.14%	2.05%	12.19%	0.40%	12.59%	1.13%	13.50%		
654	Jacinto City	50	49	2.67%	2.38%	5.05%	0.30%	5.35%	3.06%	2.63%	5.69%	0.32%	6.01%	0.66%	9.50%		
656	Jacksboro	33	38	5.60%	2.20%	7.80%	0.32%	8.12%	5.58%	1.97%	7.55%	0.32%	7.87%	-0.25%	11.50%		
658	Jacksonville	132	139	6.41%	2.31%	8.72%	0.27%	8.99%	6.15%	2.42%	8.57%	0.27%	8.84%	-0.15%	11.50%		
660	Jasper	109	109	9.16%	4.50%	13.66%	0.31%	13.97%	9.15%	4.58%	13.73%	0.32%	14.05%	0.08%	15.50%		
664	Jefferson	23	24	3.52%	2.99%	6.51%	0.29%	6.80%	3.53%	2.94%	6.47%	0.30%	6.77%	-0.03%	7.50%		
665	Jersey Village	75	77	9.22%	3.83%	13.05%	0.23%	13.28%	9.29%	3.96%	13.25%	0.23%	13.48%	0.20%	NO MAX		
666	Jewett	2	3	5.16%	2.29%	7.45%	0.21%	7.66%	5.50%	2.42%	7.92%	0.23%	8.15%	0.49%	9.50%		
668	Joaquin	3	5	3.97%	2.54%	6.51%	0.37%	6.88%	3.31%	1.86%	5.17%	0.31%	5.48%	-1.40%	7.50%		
670	Johnson City	13	12	3.87%	0.54%	4.41%	0.18%	4.59%	4.31%	0.70%	5.01%	0.20%	5.21%	0.62%	9.50%		
673	Jones Creek	3	3	3.22%	3.01%	6.23%	0.39%	6.62%	3.72%	2.85%	6.57%	0.26%	6.83%	0.21%	NO MAX		
671	Joshua	27	28	4.10%	-0.94%	3.16%	0.16%	3.32%	3.36%	-1.04%	2.32%	0.26%	2.58%	-0.74%	11.50%		
672	Jourdanton	27	25	4.31%	1.56%	5.87%	0.42%	6.29%	4.10%	1.70%	5.80%	0.45%	6.25%	-0.04%	9.50%		
674	Junction	19	19	7.21%	3.33%	10.54%	0.25%	10.79%	7.51%	2.62%	10.13%	0.26%	10.39%	-0.40%	13.50%		

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676	Justin	18	18	2.51%	0.93%	3.44%	0.00%	3.44%	2.77%	1.00%	3.77%	0.00%	3.77%	0.33%	7.50%		
678	Karnes City	13	12	3.21%	3.71%	6.92%	0.43%	7.35%	3.52%	4.03%	7.55%	0.41%	7.96%	0.61%	7.50%		
680	Katy	109	112	8.34%	1.51%	9.85%	0.23%	10.08%	8.64%	1.81%	10.45%	0.23%	10.68%	0.60%	13.50%		
682	Kaufman	60	59	6.62%	0.81%	7.43%	0.24%	7.67%	6.65%	1.65%	8.30%	0.21%	8.51%	0.84%	12.50%		
683	Keene	31	31	7.15%	1.67%	8.82%	0.20%	9.02%	7.83%	2.16%	9.99%	0.22%	10.21%	1.19%	13.50%		
681	Keller	223	246	8.16%	2.40%	10.56%	0.17%	10.73%	8.37%	2.44%	10.81%	0.18%	10.99%	0.26%	13.50%		
685	Kernah	39	40	4.07%	0.67%	4.74%	0.18%	4.92%	4.50%	0.65%	5.15%	0.20%	5.35%	0.43%	9.50%		
684	Kemp	20	20	2.14%	-0.72%	1.42%	0.00%	1.42%	2.19%	-0.66%	1.53%	0.00%	1.53%	0.11%	7.50%		
686	Kenedy	28	26	2.72%	2.14%	4.86%	0.29%	5.15%	2.95%	2.35%	5.30%	0.28%	5.58%	0.43%	7.50%		
688	Kennedale	69	69	5.69%	1.94%	7.63%	0.22%	7.85%	5.56%	1.43%	6.99%	0.20%	7.19%	-0.66%	11.50%		
692	Kermit	42	41	7.46%	4.25%	11.70%	0.34%	12.04%	7.73%	4.92%	12.65%	0.36%	13.01%	0.97%	12.50%		
10694	Kerville	267	283	9.57%	2.46%	12.03%	0.25%	12.28%	9.50%	2.46%	11.96%	0.24%	12.20%	-0.08%	13.50%		
20694	Kerville PUB	56	57	10.95%	2.02%	12.97%	0.27%	13.24%	10.68%	2.24%	12.92%	0.26%	13.18%	-0.06%	NO MAX		
10696	Kilgore	131	135	9.46%	4.65%	14.11%	0.35%	14.46%	9.39%	4.99%	14.38%	0.34%	14.72%	0.26%	NO MAX		
698	Killeen	576	650	9.55%	2.78%	12.33%	0.24%	12.57%	9.31%	2.29%	11.60%	0.24%	11.84%	-0.73%	13.50%		
700	Kingsville	244	254	6.14%	2.44%	8.58%	0.00%	8.58%	6.35%	2.55%	8.90%	0.00%	8.90%	0.32%	11.50%		
701	Kirby	42	43	4.58%	0.43%	5.01%	0.00%	5.01%	3.98%	0.57%	4.55%	0.00%	4.55%	-0.46%	11.50%		
702	Kirbyville	23	21	2.66%	1.25%	3.91%	0.43%	4.34%	2.88%	1.40%	4.28%	0.37%	4.65%	0.31%	7.50%		
704	Knox City	7	7	3.20%	-1.31%	1.89%	0.29%	2.18%	3.58%	-1.18%	2.40%	0.33%	2.73%	0.55%	9.50%		
709	Kress	3	3	4.33%	1.20%	5.53%	0.00%	5.53%	4.60%	1.40%	6.00%	0.00%	6.00%	0.47%	9.50%		
707	Krum	9	13	2.65%	0.83%	3.48%	0.21%	3.69%	2.78%	0.55%	3.33%	0.20%	3.53%	-0.16%	7.50%		
710	Kyle	33	35	6.59%	1.64%	8.23%	0.18%	8.41%	6.78%	1.70%	8.48%	0.19%	8.67%	0.26%	13.50%		
725	La Coste	5	7	2.77%	-0.21%	2.56%	0.00%	2.56%	2.67%	-0.17%	2.50%	0.00%	2.50%	-0.06%	7.50%		
714	La Feria	42	45	2.93%	1.96%	4.89%	0.22%	5.11%	3.04%	1.98%	5.02%	0.23%	5.25%	0.14%	7.50%		
716	La Grange	48	48	7.14%	4.69%	11.83%	0.35%	12.18%	7.40%	4.38%	11.78%	0.35%	12.13%	-0.05%	NO MAX		
723	La Grulla	11	11	3.17%	-0.50%	2.67%	0.26%	2.93%	3.39%	-0.44%	2.95%	0.28%	3.23%	0.30%	7.50%		
721	La Marque	99	112	6.12%	2.20%	8.32%	0.23%	8.55%	5.80%	1.98%	7.78%	0.23%	8.01%	-0.54%	11.50%		
728	La Porte	360	368	9.05%	2.33%	11.38%	0.22%	11.60%	9.10%	2.34%	11.44%	0.23%	11.67%	0.07%	13.50%		
711	Lacy-Lakeview	42	39	4.69%	0.64%	5.33%	0.20%	5.53%	4.76%	1.06%	5.82%	0.22%	6.04%	0.51%	10.50%		
712	Ladonia	2	1	9.12%	2.80%	11.92%	0.21%	12.13%	12.00%	1.01%	13.01%	0.16%	13.17%	1.04%	12.50%		
713	Lago Vista	47	50	6.45%	1.14%	7.59%	0.22%	7.81%	7.14%	1.27%	8.41%	0.23%	8.64%	0.83%	12.50%		

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002**

CITY NUMBER	CITY NAME	Contributing Members		2003 RATES WITHOUT MAXIMUM						2004 RATES WITHOUT MAXIMUM						GRAND TOTAL CHANGE	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
705	Laguna Vista	5	5	4.60%	1.55%	6.15%	0.09%	6.24%	4.87%	1.19%	6.06%	0.09%	6.15%	-0.09%	NO MAX		
717	Lake Dallas	23	25	7.47%	2.10%	9.57%	0.29%	9.86%	7.22%	2.11%	9.33%	0.27%	9.60%	-0.26%	13.50%		
718	Lake Jackson	210	205	7.16%	1.08%	8.24%	0.23%	8.47%	7.41%	1.22%	8.63%	0.24%	8.87%	0.40%	11.50%		
719	Lake Worth	68	71	6.08%	0.38%	6.46%	0.22%	6.68%	6.39%	0.60%	6.99%	0.24%	7.23%	0.55%	12.50%		
727	Lakeport	3	3	4.32%	-0.31%	4.01%	0.21%	4.22%	4.73%	-0.24%	4.49%	0.23%	4.72%	0.50%	NO MAX		
715	Lakeside	9	9	3.19%	0.94%	4.13%	0.54%	4.67%	3.07%	0.94%	4.01%	0.41%	4.42%	-0.25%	7.50%		
729	Lakeside City	0	3	2.72%	0.07%	2.79%	0.30%	3.09%	2.97%	0.08%	3.05%	0.31%	3.36%	0.27%	NO MAX		
720	Lakeway	58	68	5.07%	0.31%	5.38%	0.22%	5.60%	5.06%	0.35%	5.41%	0.22%	5.63%	0.03%	11.50%		
722	Lamesa	83	83	7.70%	3.29%	10.99%	0.00%	10.99%	7.64%	2.74%	10.38%	0.00%	10.38%	-0.61%	13.50%		
724	Lampasas	81	86	7.48%	2.78%	10.26%	0.28%	10.54%	7.49%	2.69%	10.18%	0.27%	10.46%	-0.09%	13.50%		
726	Lancaster	188	201	8.76%	3.48%	12.24%	0.25%	12.49%	8.40%	3.28%	11.68%	0.24%	11.92%	-0.57%	13.50%		
730	Laredo	1,778	1,678	6.57%	2.50%	9.07%	0.24%	9.31%	6.67%	2.64%	9.31%	0.24%	9.55%	0.24%	11.50%		
733	Lavon	7	7	2.00%	0.12%	2.12%	0.12%	2.24%	2.15%	0.22%	2.37%	0.14%	2.51%	0.27%	NO MAX		
736	League City	320	331	8.45%	2.79%	11.24%	0.20%	11.44%	8.70%	2.87%	11.57%	0.20%	11.77%	0.33%	13.50%		
737	Leander	71	82	5.14%	-0.09%	5.05%	0.19%	5.24%	5.43%	0.03%	5.46%	0.17%	5.63%	0.39%	13.50%		
739	Leon Valley	101	101	9.91%	3.76%	13.67%	0.26%	13.93%	9.87%	4.00%	13.87%	0.26%	14.13%	0.20%	NO MAX		
738	Leonard	13	13	2.85%	0.56%	3.41%	0.29%	3.70%	2.91%	0.52%	3.43%	0.30%	3.73%	0.03%	7.50%		
740	Levelland	72	73	8.79%	3.42%	12.21%	0.28%	12.49%	8.85%	3.50%	12.35%	0.29%	12.64%	0.15%	NO MAX		
742	Lewisville	606	604	9.00%	1.99%	10.99%	0.20%	11.19%	9.31%	2.25%	11.56%	0.20%	11.76%	0.57%	13.50%		
744	Lexington	12	10	6.75%	2.43%	9.18%	0.00%	9.18%	6.53%	2.72%	9.25%	0.00%	9.25%	0.07%	10.50%		
746	Liberty	0	101	6.54%	3.19%	9.73%	0.00%	9.73%	6.79%	3.12%	9.91%	0.00%	9.91%	0.18%	NO MAX		
750	Linden	12	12	2.54%	1.11%	3.65%	0.23%	3.88%	2.86%	1.33%	4.19%	0.24%	4.43%	0.55%	7.50%		
751	Little Elm	49	56	6.88%	0.82%	7.70%	0.00%	7.70%	7.32%	0.83%	8.15%	0.00%	8.15%	0.45%	13.50%		
752	Littlefield	57	54	4.11%	1.22%	5.33%	0.36%	5.69%	4.07%	1.32%	5.39%	0.35%	5.74%	0.05%	11.50%		
753	Live Oak	95	101	7.26%	1.29%	8.55%	0.20%	8.75%	7.25%	1.65%	8.90%	0.21%	9.11%	0.36%	11.50%		
754	Livingston	67	68	10.05%	5.15%	15.20%	0.35%	15.55%	10.08%	5.00%	15.08%	0.34%	15.42%	-0.13%	15.50%		
756	Llano	44	46	3.16%	2.49%	5.65%	0.36%	6.01%	3.35%	2.27%	5.62%	0.38%	6.00%	-0.01%	9.50%		
758	Lockhart	135	141	6.57%	2.70%	9.27%	0.25%	9.52%	6.49%	2.76%	9.25%	0.25%	9.50%	-0.02%	12.50%		
760	Lockney	7	7	3.33%	-0.88%	2.45%	0.41%	2.86%	3.31%	-1.08%	2.23%	0.45%	2.68%	-0.18%	7.50%		
765	Lone Star	13	13	2.28%	-0.15%	2.13%	0.20%	2.33%	2.44%	0.00%	2.44%	0.20%	2.64%	0.31%	7.50%		
766	Longview	595	601	9.70%	4.06%	13.76%	0.28%	14.04%	9.67%	4.48%	14.15%	0.28%	14.43%	0.39%	15.50%		

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002

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		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL		
769	Lorena	14	14	2.29%	-0.01%	2.28%	0.28%	2.57%	2.40%	-0.12%	2.28%	0.30%	2.58%	0.01%	7.50%
770	Lorenzo	6	7	4.22%	-1.21%	3.01%	0.00%	3.01%	4.17%	-0.83%	3.34%	0.00%	3.34%	0.33%	9.50%
771	Los Fresnos	49	28	4.10%	0.11%	4.21%	0.21%	4.42%	4.79%	0.00%	4.79%	0.17%	4.96%	0.54%	9.50%
778	Lubbock	1,558	1,585	10.02%	4.03%	14.05%	0.00%	14.05%	10.06%	4.26%	14.32%	0.00%	14.32%	0.27%	15.50%
779	Lucas	9	8	3.58%	1.55%	5.13%	0.11%	5.24%	3.64%	1.03%	4.67%	0.13%	4.80%	-0.44%	9.50%
782	Lufkin	354	370	8.26%	3.74%	12.00%	0.24%	12.24%	8.25%	3.60%	11.85%	0.24%	12.09%	-0.15%	13.50%
784	Luling	62	71	4.24%	1.59%	5.83%	0.40%	6.23%	3.96%	1.56%	5.52%	0.40%	5.92%	-0.31%	11.50%
785	Lumberton	29	31	9.48%	3.33%	12.81%	0.34%	13.15%	9.58%	3.55%	13.13%	0.34%	13.47%	0.32%	13.50%
787	Lyle	14	16	4.89%	1.80%	6.69%	0.33%	7.02%	5.03%	1.89%	6.92%	0.33%	7.25%	0.23%	11.50%
790	Madisonville	27	31	4.95%	0.78%	5.73%	0.35%	6.08%	4.94%	0.80%	5.74%	0.32%	6.06%	-0.02%	11.50%
791	Magnolia	28	30	2.14%	0.36%	2.50%	0.29%	2.79%	2.44%	0.33%	2.77%	0.28%	3.05%	0.26%	7.50%
792	Malakoff	22	22	3.31%	-0.43%	2.88%	0.39%	3.27%	3.52%	-0.23%	3.29%	0.34%	3.63%	0.36%	9.50%
796	Manor	15	15	2.47%	0.39%	2.86%	0.12%	2.98%	2.69%	0.32%	3.01%	0.14%	3.15%	0.17%	NO MAX
798	Mansfield	305	352	8.19%	1.55%	9.74%	0.18%	9.92%	8.06%	1.52%	9.58%	0.18%	9.76%	-0.16%	13.50%
799	Manvel	14	17	2.99%	0.87%	3.86%	0.22%	4.08%	2.89%	0.75%	3.64%	0.20%	3.84%	-0.24%	7.50%
800	Marble Falls	96	94	6.42%	0.61%	7.03%	0.23%	7.26%	6.68%	0.74%	7.42%	0.25%	7.67%	0.41%	13.50%
802	Marfa	25	27	5.93%	-0.35%	5.58%	0.47%	6.05%	5.80%	-0.59%	5.21%	0.44%	5.65%	-0.40%	11.50%
804	Marion	10	10	2.19%	-1.71%	0.48%	0.13%	0.61%	2.31%	-1.69%	0.62%	0.18%	0.80%	0.19%	7.50%
806	Marlin	77	76	3.00%	0.79%	3.79%	0.40%	4.19%	3.02%	0.95%	3.97%	0.36%	4.33%	0.14%	11.50%
810	Marshall	193	200	9.94%	4.85%	14.79%	0.34%	15.13%	9.73%	5.03%	14.76%	0.33%	15.09%	-0.04%	NO MAX
812	Mart	14	17	3.56%	-3.56%	0.00%	0.23%	0.23%	3.53%	-3.21%	0.32%	0.22%	0.54%	0.31%	9.50%
814	Mason	19	21	3.08%	1.31%	4.39%	0.39%	4.78%	3.01%	1.39%	4.40%	0.36%	4.76%	-0.02%	7.50%
818	Mathis	48	45	1.94%	-0.26%	1.68%	0.25%	1.93%	1.92%	-0.20%	1.72%	0.25%	1.97%	0.04%	7.50%
822	Maypearl	4	4	1.72%	-0.01%	1.71%	0.18%	1.89%	2.02%	-0.12%	1.90%	0.23%	2.13%	0.24%	7.50%
824	McAllen	1,079	1,149	5.93%	0.54%	6.47%	0.00%	6.47%	5.93%	0.60%	6.53%	0.00%	6.53%	0.06%	11.50%
826	McCammy	8	8	4.96%	-0.15%	4.81%	0.61%	5.42%	5.19%	-1.12%	4.07%	0.60%	4.67%	-0.75%	9.50%
828	McGregor	36	40	6.02%	1.82%	7.84%	0.31%	8.15%	6.10%	1.49%	7.59%	0.32%	7.91%	-0.24%	12.50%
830	McKinney	431	476	8.50%	1.96%	10.46%	0.18%	10.64%	8.64%	2.10%	10.74%	0.18%	10.92%	0.28%	13.50%
832	McLean	6	6	3.45%	1.06%	4.51%	0.14%	4.65%	2.69%	1.04%	3.73%	0.13%	3.86%	-0.79%	NO MAX
835	Meadows Place	33	32	6.41%	0.78%	7.19%	0.16%	7.35%	6.11%	0.76%	6.87%	0.16%	7.03%	-0.32%	11.50%
837	Melissa	17	17	1.60%	-0.10%	1.50%	0.17%	1.67%	2.59%	0.52%	3.11%	0.15%	3.26%	1.59%	NO MAX

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1501	Memorial Villages PD	38	38	11.94%	5.56%	17.50%	0.32%	17.82%	12.01%	6.03%	18.04%	0.33%	18.37%	0.55%	NO MAX		
840	Memphis	19	20	4.72%	1.77%	6.49%	0.31%	6.80%	4.31%	1.83%	6.14%	0.28%	6.42%	-0.38%	9.50%		
842	Menard	9	9	5.52%	1.27%	6.79%	0.00%	6.79%	5.76%	1.45%	7.21%	0.00%	7.21%	0.42%	9.50%		
844	Mercedes	78	75	5.62%	3.05%	8.67%	0.29%	8.96%	5.37%	3.60%	8.97%	0.31%	9.28%	0.32%	10.50%		
846	Meridian	9	9	4.81%	-0.35%	4.46%	0.15%	4.61%	5.23%	-0.22%	5.01%	0.15%	5.16%	0.55%	11.50%		
848	Merkel	14	13	5.82%	4.04%	9.86%	0.26%	10.12%	6.20%	4.42%	10.62%	0.26%	10.88%	0.76%	11.50%		
854	Mesquite	974	981	9.68%	4.22%	13.90%	0.00%	13.90%	9.81%	4.60%	14.41%	0.00%	14.41%	0.51%	NO MAX		
856	Mexia	79	91	5.83%	1.30%	7.13%	0.24%	7.37%	5.72%	1.57%	7.29%	0.22%	7.51%	0.14%	13.50%		
860	Midland	713	714	10.40%	5.21%	15.61%	0.00%	15.61%	10.51%	5.40%	15.91%	0.00%	15.91%	0.30%	NO MAX		
862	Midlothian	111	114	7.69%	2.41%	10.10%	0.26%	10.36%	7.60%	2.23%	9.83%	0.26%	10.09%	-0.27%	13.50%		
864	Miles	2	3	3.38%	-2.36%	1.02%	0.08%	1.10%	3.12%	-1.74%	1.38%	0.09%	1.47%	0.37%	7.50%		
865	Milford	7	5	5.11%	3.23%	8.34%	0.34%	8.68%	5.07%	3.85%	8.92%	0.31%	9.23%	0.55%	NO MAX		
868	Mineola	43	44	5.45%	0.81%	6.26%	0.27%	6.53%	5.64%	0.87%	6.51%	0.28%	6.79%	0.26%	11.50%		
870	Mineral Wells	160	163	5.82%	1.48%	7.30%	0.32%	7.62%	5.99%	1.63%	7.62%	0.34%	7.96%	0.34%	11.50%		
874	Mission	385	410	5.60%	1.26%	6.86%	0.21%	7.07%	5.66%	1.33%	6.99%	0.21%	7.20%	0.13%	11.50%		
875	Missouri City	228	250	10.00%	2.54%	12.54%	0.23%	12.77%	9.95%	2.54%	12.49%	0.22%	12.71%	-0.06%	15.50%		
876	Monahans	54	52	6.55%	3.27%	9.82%	0.31%	10.13%	6.78%	3.21%	9.99%	0.30%	10.29%	0.16%	11.50%		
887	Mont Belvieu	45	45	7.15%	1.55%	8.70%	0.20%	8.90%	6.98%	1.54%	8.52%	0.20%	8.72%	-0.18%	11.50%		
877	Montgomery	10	12	3.04%	0.37%	3.41%	0.00%	3.41%	2.68%	0.35%	3.03%	0.00%	3.03%	-0.38%	7.50%		
878	Moody	9	9	3.60%	2.59%	6.19%	0.27%	6.46%	3.84%	2.52%	6.36%	0.26%	6.62%	0.16%	7.50%		
883	Morgan's Point	13	13	9.04%	1.83%	10.87%	0.00%	10.87%	9.66%	2.43%	12.09%	0.00%	12.09%	1.22%	13.50%		
882	Morgan's Point Resort	20	20	6.12%	1.00%	7.12%	0.30%	7.42%	6.16%	1.11%	7.27%	0.30%	7.57%	0.15%	13.50%		
884	Morton	9	9	7.56%	1.66%	9.22%	0.47%	9.69%	7.17%	2.02%	9.19%	0.44%	9.63%	-0.06%	11.50%		
886	Moulton	10	10	4.09%	1.42%	5.51%	0.23%	5.74%	4.19%	1.50%	5.69%	0.25%	5.94%	0.20%	7.50%		
890	Mount Enterprise	2	2	3.69%	4.17%	7.86%	0.24%	8.10%	3.83%	3.01%	6.84%	0.25%	7.09%	-1.01%	NO MAX		
892	Mt. Pleasant	137	135	7.27%	2.52%	9.79%	0.30%	10.09%	7.58%	3.31%	10.89%	0.30%	11.19%	1.10%	12.50%		
894	Mt. Vernon	20	20	7.27%	1.01%	8.28%	0.37%	8.65%	7.86%	1.61%	9.47%	0.38%	9.85%	1.20%	13.50%		
896	Muenster	9	10	6.27%	0.64%	6.91%	0.00%	6.91%	6.30%	0.61%	6.91%	0.00%	6.91%	0.00%	11.50%		
898	Muleshoe	34	34	8.33%	3.48%	11.81%	0.26%	12.07%	8.69%	3.75%	12.44%	0.28%	12.72%	0.65%	13.50%		
903	Murphy	27	46	8.36%	3.18%	11.54%	0.32%	11.86%	7.43%	2.19%	9.62%	0.27%	9.89%	-1.97%	13.50%		
10904	Nacogdoches	290	289	8.43%	4.17%	12.60%	0.26%	12.86%	8.58%	4.32%	12.90%	0.27%	13.17%	0.31%	13.50%		

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002**

CITY NUMBER	CITY NAME	Contributing Members		2003 RATES WITHOUT MAXIMUM					2004 RATES WITHOUT MAXIMUM					GRAND TOTAL CHANGE	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL		
906	Naples	5	7	2.20%	-2.20%	0.00%	0.43%	0.43%	2.17%	-2.17%	0.00%	0.45%	0.45%	0.02%	7.50%
907	Nash	19	18	5.32%	-0.47%	4.85%	0.25%	5.10%	5.63%	-0.34%	5.29%	0.26%	5.55%	0.45%	11.50%
905	Nassau Bay	42	42	5.01%	0.37%	5.38%	0.00%	5.38%	5.29%	0.43%	5.72%	0.00%	5.72%	0.34%	NO MAX
908	Navasota	76	79	5.00%	1.27%	6.27%	0.28%	6.55%	5.33%	1.36%	6.69%	0.27%	6.96%	0.41%	11.50%
910	Nederland	112	112	11.02%	4.72%	15.74%	0.00%	15.74%	11.12%	4.69%	15.81%	0.00%	15.81%	0.07%	NO MAX
912	Needville	15	13	3.79%	2.08%	5.87%	0.21%	6.08%	3.77%	2.45%	6.22%	0.22%	6.44%	0.36%	9.50%
914	New Boston	32	32	3.60%	0.58%	4.18%	0.25%	4.43%	3.41%	0.60%	4.01%	0.28%	4.29%	-0.14%	7.50%
10916	New Braunfels	343	341	6.86%	2.25%	9.11%	0.24%	9.35%	6.73%	2.29%	9.02%	0.23%	9.25%	-0.10%	11.50%
20916	New Braunfels Utilities	180	192	7.96%	5.01%	12.97%	0.25%	13.22%	7.68%	5.04%	12.72%	0.26%	12.98%	-0.24%	NO MAX
915	New Deal	5	5	2.83%	0.02%	2.85%	0.00%	2.85%	2.79%	0.01%	2.80%	0.00%	2.80%	-0.05%	7.50%
918	New London	9	9	2.86%	0.66%	3.52%	0.00%	3.52%	2.91%	0.79%	3.70%	0.00%	3.70%	0.18%	7.50%
919	New Summerfield	7	8	1.97%	-0.58%	1.39%	0.00%	1.39%	2.24%	-0.41%	1.83%	0.00%	1.83%	0.44%	7.50%
917	New Waverly	5	5	3.33%	0.52%	3.85%	0.22%	4.07%	2.71%	0.31%	3.02%	0.17%	3.19%	-0.88%	7.50%
920	Newton	22	23	10.45%	5.74%	16.19%	0.29%	16.48%	10.66%	5.79%	16.45%	0.32%	16.77%	0.29%	NO MAX
922	Nixon	11	12	3.56%	2.32%	5.88%	0.23%	6.11%	3.08%	1.96%	5.04%	0.41%	5.45%	-0.66%	7.50%
924	Nocona	23	23	3.61%	0.68%	4.29%	0.27%	4.56%	3.88%	0.97%	4.85%	0.26%	5.11%	0.55%	9.50%
928	Normangee	1	2	10.00%	1.50%	11.50%	0.18%	11.68%	7.30%	0.79%	8.09%	0.14%	8.23%	-3.45%	11.50%
931	North Richland Hills	506	515	10.03%	2.33%	12.36%	0.19%	12.55%	10.17%	2.44%	12.61%	0.20%	12.81%	0.26%	13.50%
930	Northlake	8	8	4.34%	0.03%	4.37%	0.11%	4.48%	4.56%	0.12%	4.68%	0.18%	4.86%	0.38%	NO MAX
936	Oak Point	10	12	3.38%	0.22%	3.60%	0.15%	3.75%	3.28%	0.22%	3.50%	0.15%	3.65%	-0.10%	NO MAX
937	Oak Ridge North	27	29	3.93%	0.10%	4.03%	0.26%	4.29%	4.00%	0.23%	4.23%	0.24%	4.47%	0.18%	9.50%
942	Odem	9	10	4.08%	4.57%	8.65%	0.40%	9.05%	3.73%	4.10%	7.83%	0.41%	8.24%	-0.81%	NO MAX
944	Odessa	625	639	9.49%	4.27%	13.76%	0.28%	14.04%	9.50%	4.26%	13.76%	0.28%	14.04%	0.00%	NO MAX
935	O'Donnell	7	5	3.06%	2.14%	5.20%	0.18%	5.38%	3.40%	2.56%	5.96%	0.21%	6.17%	0.00%	NO MAX
945	Oglesby	2	2	2.70%	0.23%	2.93%	0.30%	3.23%	2.92%	-0.50%	2.42%	0.34%	2.76%	-0.47%	NO MAX
949	Old River-Winfree	3	2	1.67%	-0.46%	1.21%	0.00%	1.21%	2.50%	-0.68%	1.82%	0.00%	1.82%	0.61%	7.50%
950	Olmos Park	30	36	3.11%	0.33%	3.44%	0.00%	3.44%	2.86%	0.32%	3.18%	0.00%	3.18%	-0.26%	7.50%
951	Olney	0	28	3.49%	1.19%	4.68%	0.26%	4.94%	3.44%	1.11%	4.55%	0.24%	4.79%	-0.15%	NO MAX
954	Onalaska	9	10	1.46%	0.00%	1.46%	0.29%	1.75%	1.97%	0.09%	2.06%	0.27%	2.33%	0.58%	7.50%
958	Orange	148	142	10.16%	5.23%	15.39%	0.00%	15.39%	10.24%	5.66%	15.90%	0.00%	15.90%	0.51%	15.50%
960	Orange Grove	8	10	4.87%	1.65%	6.52%	0.44%	6.96%	4.52%	0.56%	5.08%	0.29%	5.37%	-1.59%	9.50%

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002

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		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
959	Ore City	9	8	2.72%	1.75%	4.47%	0.25%	4.72%	2.49%	1.90%	4.39%	0.28%	4.67%	-0.05%	7.50%		
962	Overton	20	18	4.54%	-1.57%	2.97%	0.20%	3.17%	5.20%	-1.54%	3.66%	0.25%	3.91%	0.74%	11.50%		
961	Ovilla	16	18	6.24%	0.41%	6.65%	0.26%	6.91%	5.45%	0.46%	5.91%	0.23%	6.14%	-0.77%	11.50%		
963	Oyster Creek	15	16	3.27%	-0.73%	2.54%	0.32%	2.86%	3.27%	-0.68%	2.59%	0.28%	2.87%	0.01%	8.50%		
964	Paducah	11	12	3.50%	4.25%	7.75%	0.34%	8.09%	3.50%	3.48%	6.98%	0.32%	7.30%	-0.79%	9.50%		
966	Palacios	28	33	4.72%	0.95%	5.67%	0.28%	5.95%	4.21%	0.82%	5.03%	0.23%	5.26%	-0.69%	11.50%		
968	Palestine	176	177	6.25%	2.77%	9.02%	0.31%	9.33%	6.41%	3.13%	9.54%	0.33%	9.87%	0.54%	10.50%		
970	Palmer	12	14	5.02%	0.00%	5.02%	0.00%	5.02%	4.74%	0.73%	5.47%	0.00%	5.47%	0.45%	11.50%		
972	Pampa	130	130	6.31%	7.22%	13.53%	0.41%	13.94%	6.46%	7.83%	14.29%	0.40%	14.69%	0.75%	NO MAX		
974	Panhandle	15	15	3.18%	1.35%	4.53%	0.00%	4.53%	3.10%	1.45%	4.55%	0.00%	4.55%	0.02%	7.50%		
973	Panorama Village	12	12	4.56%	0.81%	5.37%	0.28%	5.65%	5.00%	1.03%	6.03%	0.34%	6.37%	0.72%	9.50%		
975	Pantego	44	44	8.70%	2.88%	11.58%	0.19%	11.77%	9.00%	3.50%	12.50%	0.20%	12.70%	0.93%	13.50%		
976	Paris	317	316	7.86%	2.98%	10.84%	0.26%	11.10%	8.19%	3.37%	11.56%	0.28%	11.84%	0.74%	12.50%		
977	Parker	9	11	7.75%	3.28%	11.03%	0.30%	11.33%	7.35%	3.23%	10.58%	0.27%	10.85%	-0.48%	13.50%		
978	Pasadena	931	1,016	9.84%	3.82%	13.66%	0.27%	13.93%	9.47%	3.69%	13.16%	0.26%	13.42%	-0.51%	15.50%		
983	Pearland	249	296	8.19%	1.67%	9.86%	0.20%	10.06%	8.06%	1.56%	9.62%	0.19%	9.81%	-0.25%	13.50%		
984	Pearsall	43	46	3.26%	0.95%	4.21%	0.35%	4.56%	3.14%	0.98%	4.12%	0.35%	4.47%	-0.09%	7.50%		
988	Pecos	64	83	6.24%	0.92%	7.16%	0.46%	7.62%	5.48%	0.87%	6.35%	0.42%	6.77%	-0.85%	11.50%		
994	Perryton	70	68	8.26%	5.09%	13.35%	0.25%	13.60%	8.38%	5.90%	14.28%	0.26%	14.54%	0.94%	NO MAX		
1000	Pflugerville	144	151	6.84%	1.32%	8.16%	0.16%	8.32%	7.76%	1.67%	9.43%	0.17%	9.60%	1.28%	13.50%		
1002	Pharr	370	367	6.36%	1.19%	7.55%	0.21%	7.76%	6.53%	1.29%	7.82%	0.21%	8.03%	0.27%	11.50%		
1004	Pilot Point	27	29	4.49%	0.68%	5.17%	0.24%	5.41%	4.63%	0.72%	5.35%	0.25%	5.60%	0.19%	9.50%		
1005	Pinehurst	25	23	5.79%	0.94%	6.73%	0.40%	7.13%	5.96%	1.21%	7.17%	0.37%	7.54%	0.41%	11.50%		
1003	Pineland	11	11	5.84%	2.55%	8.39%	0.37%	8.76%	5.95%	2.71%	8.66%	0.39%	9.05%	0.29%	9.50%		
1001	Piney Point Village	3	4	8.02%	5.30%	13.32%	0.00%	13.32%	7.41%	4.45%	11.86%	0.00%	11.86%	-1.46%	NO MAX		
1006	Pittsburg	33	35	9.53%	2.97%	12.50%	0.40%	12.90%	8.71%	3.05%	11.76%	0.36%	12.12%	-0.78%	NO MAX		
1007	Plains	8	8	7.73%	2.31%	10.04%	0.27%	10.31%	7.89%	2.40%	10.29%	0.29%	10.58%	0.27%	11.50%		
1008	Plainview	156	162	7.67%	2.39%	10.06%	0.00%	10.06%	7.69%	2.41%	10.10%	0.00%	10.10%	0.04%	13.50%		
1010	Plano	1,906	1,938	9.66%	2.16%	11.82%	0.00%	11.82%	9.90%	2.37%	12.27%	0.00%	12.27%	0.45%	13.50%		
1012	Pleasanton	63	69	4.47%	0.63%	5.10%	0.25%	5.35%	4.46%	0.62%	5.08%	0.25%	5.33%	-0.02%	9.50%		
1013	Point	5	5	2.92%	0.68%	3.60%	0.00%	3.60%	2.79%	0.22%	3.01%	0.00%	3.01%	-0.59%	7.50%		

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ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002

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		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
1017	Ponder	4	6	5.38%	0.99%	6.37%	0.33%	6.70%	5.27%	0.86%	6.13%	0.30%	6.43%	-0.27%	NO MAX		
1014	Port Aransas	79	85	3.77%	0.27%	4.04%	0.27%	4.31%	3.97%	0.47%	4.44%	0.29%	4.73%	0.42%	9.50%		
11016	Port Arthur	517	518	7.50%	5.16%	12.66%	0.30%	12.96%	7.39%	5.16%	12.55%	0.30%	12.85%	-0.11%	NO MAX		
1018	Port Isabel	69	70	2.55%	-0.76%	1.79%	0.22%	2.01%	2.75%	-0.71%	2.04%	0.23%	2.27%	0.26%	9.50%		
1020	Port Lavaca	85	85	3.68%	1.55%	5.23%	0.32%	5.55%	3.66%	1.68%	5.34%	0.33%	5.67%	0.12%	9.50%		
1022	Port Neches	93	94	11.29%	6.42%	17.71%	0.00%	17.71%	11.41%	6.37%	17.78%	0.00%	17.78%	0.07%	NO MAX		
1019	Portland	79	82	6.93%	3.37%	10.30%	0.24%	10.54%	6.96%	3.32%	10.28%	0.25%	10.53%	-0.01%	11.50%		
1024	Post	16	17	5.94%	4.01%	9.95%	0.46%	10.41%	5.66%	3.89%	9.55%	0.48%	10.03%	-0.38%	9.50%		
1026	Poteet	12	15	3.20%	-0.64%	2.56%	0.28%	2.84%	2.86%	-0.61%	2.25%	0.24%	2.49%	-0.35%	7.50%		
1028	Poth	8	7	3.40%	2.35%	5.75%	0.38%	6.13%	3.53%	2.23%	5.76%	0.41%	6.17%	0.04%	7.50%		
1030	Pottsboro	17	17	2.54%	0.50%	3.04%	0.28%	3.32%	2.52%	0.57%	3.09%	0.27%	3.36%	0.04%	7.50%		
1032	Premont	17	16	2.75%	0.69%	3.44%	0.39%	3.83%	2.82%	0.63%	3.45%	0.40%	3.85%	0.02%	7.50%		
1029	Presidio	17	22	2.95%	1.56%	4.51%	0.16%	4.67%	2.88%	1.13%	4.01%	0.20%	4.21%	-0.46%	NO MAX		
1033	Primera	9	12	2.77%	0.89%	3.66%	0.13%	3.79%	2.74%	0.65%	3.39%	0.16%	3.55%	-0.24%	7.50%		
1034	Princeton	17	20	6.64%	-1.44%	5.20%	0.19%	5.39%	7.55%	0.01%	7.56%	0.20%	7.76%	2.37%	13.50%		
1036	Prosper	12	16	2.97%	-0.44%	2.53%	0.00%	2.53%	3.00%	-0.49%	2.51%	0.00%	2.51%	-0.02%	9.50%		
21016	Pt Arthur Pleasure Island	10	9	4.66%	0.12%	4.78%	0.38%	5.16%	5.12%	0.28%	5.40%	0.42%	5.82%	0.66%	9.50%		
1042	Quanah	24	23	4.14%	1.19%	5.33%	0.43%	5.76%	4.45%	1.42%	5.87%	0.46%	6.33%	0.57%	9.50%		
1045	Queen City	11	9	2.23%	1.07%	3.30%	0.11%	3.41%	2.33%	1.23%	3.56%	0.13%	3.69%	0.28%	7.50%		
1044	Quinlan	14	14	2.62%	0.68%	3.30%	0.18%	3.48%	2.14%	0.62%	2.76%	0.19%	2.95%	-0.53%	7.50%		
1046	Quitaque	3	3	3.98%	2.29%	6.27%	0.16%	6.43%	4.18%	2.48%	6.66%	0.17%	6.83%	0.40%	NO MAX		
1048	Quitman	20	20	7.51%	3.44%	10.95%	0.32%	11.27%	6.95%	3.62%	10.57%	0.31%	10.88%	-0.39%	11.50%		
1050	Ralls	11	11	4.63%	1.84%	6.47%	0.35%	6.82%	4.06%	1.34%	5.40%	0.46%	5.86%	-0.96%	9.50%		
1051	Rancho Viejo	8	9	6.51%	0.75%	7.26%	0.11%	7.37%	6.51%	0.68%	7.19%	0.11%	7.30%	-0.07%	11.50%		
1052	Ranger	19	24	2.20%	-1.30%	0.90%	0.00%	0.90%	2.23%	-0.96%	1.27%	0.00%	1.27%	0.37%	7.50%		
1054	Rankin	4	4	4.01%	0.80%	4.81%	0.35%	5.16%	4.16%	0.81%	4.97%	0.38%	5.35%	0.19%	7.50%		
1058	Raymondville	64	66	8.73%	4.02%	12.75%	0.40%	13.15%	9.14%	3.79%	12.93%	0.38%	13.31%	0.16%	15.50%		
1061	Red Oak	35	38	2.55%	0.00%	2.55%	0.19%	2.74%	2.52%	-0.10%	2.42%	0.22%	2.64%	-0.10%	7.50%		
1064	Refugio	27	29	2.24%	-0.90%	1.34%	0.00%	1.34%	2.27%	-0.98%	1.29%	0.00%	1.29%	-0.05%	7.50%		
1065	Reklaw	6	7	7.46%	2.63%	10.09%	0.38%	10.47%	7.49%	2.59%	10.08%	0.38%	10.46%	-0.01%	11.50%		
1066	Reno	8	7	5.90%	-0.26%	5.64%	0.08%	5.72%	5.97%	-0.11%	5.86%	0.08%	5.94%	0.22%	11.50%		

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1067	Rhome	9	11	4.36%	0.29%	4.65%	0.08%	4.73%	4.02%	0.49%	4.51%	0.17%	4.68%	-0.05%	11.50%
1068	Rice	5	5	2.88%	0.30%	3.18%	0.17%	3.35%	3.09%	0.21%	3.30%	0.16%	3.46%	0.11%	7.50%
1070	Richardson	993	926	10.07%	3.32%	13.39%	0.00%	13.39%	10.32%	3.92%	14.24%	0.00%	14.24%	0.85%	15.50%
1073	Richard Hills	77	77	8.77%	3.45%	12.22%	0.25%	12.47%	8.35%	3.59%	11.94%	0.26%	12.20%	-0.27%	13.50%
1074	Richard Springs	2	2	9.56%	2.96%	12.52%	0.58%	13.10%	9.65%	1.94%	11.59%	0.63%	12.22%	-0.88%	NO MAX
1076	Richmond	101	106	8.63%	2.92%	11.55%	0.19%	11.74%	8.97%	3.16%	12.13%	0.19%	12.32%	0.58%	13.50%
1077	Richwood	14	14	7.30%	2.61%	9.91%	0.27%	10.18%	7.19%	2.50%	9.69%	0.29%	9.98%	-0.20%	11.50%
1079	Rio Vista	0	11	4.35%	3.99%	8.34%	0.15%	8.49%	4.04%	3.97%	8.01%	0.32%	8.33%	-0.16%	NO MAX
1080	Rising Star	7	6	3.27%	1.59%	4.86%	0.19%	5.05%	3.70%	1.66%	5.36%	0.22%	5.58%	0.53%	NO MAX
1082	River Oaks	55	56	7.40%	2.74%	10.14%	0.35%	10.49%	7.58%	2.89%	10.47%	0.35%	10.82%	0.33%	13.50%
1084	Roanoke	52	61	7.66%	1.72%	9.38%	0.00%	9.38%	7.57%	1.78%	9.35%	0.00%	9.35%	-0.03%	13.50%
1088	Robert Lee	0	5	3.28%	4.44%	7.72%	0.30%	8.02%	3.73%	4.76%	8.49%	0.32%	8.81%	0.79%	NO MAX
1089	Robinson	44	45	5.17%	0.88%	6.05%	0.15%	6.20%	5.39%	0.99%	6.38%	0.16%	6.54%	0.34%	11.50%
21090	Robstown	82	91	2.91%	1.56%	4.47%	0.24%	4.71%	2.61%	1.36%	3.97%	0.24%	4.21%	-0.50%	7.50%
11090	Robstown Utility System	57	59	5.11%	1.93%	7.04%	0.37%	7.41%	5.15%	1.90%	7.05%	0.37%	7.42%	0.01%	9.50%
1092	Roby	3	4	8.88%	0.77%	9.65%	0.31%	9.96%	8.59%	0.67%	9.26%	0.29%	9.55%	-0.41%	NO MAX
1096	Rockdale	41	37	2.66%	0.89%	3.55%	0.29%	3.84%	2.61%	1.09%	3.70%	0.27%	3.97%	0.13%	7.50%
1098	Rockport	72	77	9.32%	4.47%	13.79%	0.32%	14.11%	9.56%	4.65%	14.21%	0.33%	14.54%	0.43%	15.50%
1100	Rocksprings	4	4	3.76%	2.88%	6.64%	0.00%	6.64%	3.87%	2.85%	6.72%	0.00%	6.72%	0.08%	7.50%
1102	Rockwall	150	171	9.21%	2.88%	12.09%	0.20%	12.29%	9.04%	2.75%	11.79%	0.19%	11.98%	-0.31%	13.50%
1104	Rogers	9	10	3.18%	1.30%	4.48%	0.00%	4.48%	2.76%	1.14%	3.90%	0.00%	3.90%	-0.58%	NO MAX
1105	Rollingwood	11	11	7.75%	1.08%	8.83%	0.18%	9.01%	7.71%	1.22%	8.93%	0.18%	9.11%	0.10%	12.50%
1106	Roma	105	123	4.97%	1.60%	6.57%	0.25%	6.82%	4.78%	1.34%	6.12%	0.24%	6.36%	-0.46%	9.50%
1109	Roscoe	9	9	2.68%	0.86%	3.54%	0.10%	3.64%	2.71%	0.93%	3.64%	0.11%	3.75%	0.11%	NO MAX
1114	Rosenberg	191	208	8.04%	3.57%	11.61%	0.23%	11.84%	7.77%	3.57%	11.34%	0.23%	11.57%	-0.27%	12.50%
1116	Rotan	5	6	3.13%	4.17%	7.30%	0.62%	7.92%	3.02%	3.89%	6.91%	0.59%	7.50%	-0.42%	NO MAX
1118	Round Rock	564	599	8.46%	2.05%	10.51%	0.19%	10.70%	8.71%	2.18%	10.89%	0.19%	11.08%	0.38%	13.50%
1119	Rowlett	274	294	9.03%	2.05%	11.08%	0.19%	11.27%	9.04%	2.24%	11.28%	0.18%	11.46%	0.19%	13.50%
20696	Roy H. Laird Mem Hospital	155	159	5.44%	2.55%	7.99%	0.27%	8.26%	5.06%	2.38%	7.44%	0.26%	7.70%	-0.56%	11.50%
1120	Royse City	22	26	2.90%	1.18%	4.08%	0.30%	4.38%	2.80%	1.02%	3.82%	0.29%	4.11%	-0.27%	7.50%
1122	Rule	3	3	5.60%	1.15%	6.75%	0.18%	6.93%	6.03%	1.19%	7.22%	0.18%	7.40%	0.47%	11.50%

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002

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		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
1123	Runaway Bay	13	14	2.64%	-0.42%	2.22%	0.29%	2.51%	2.94%	-0.40%	2.54%	0.32%	2.86%	0.35%	7.50%		
1124	Runge	7	6	4.41%	4.79%	9.20%	0.23%	9.43%	4.61%	5.48%	10.09%	0.24%	10.33%	0.90%	9.50%		
1126	Rusk	33	36	2.56%	0.51%	3.07%	0.39%	3.46%	2.48%	0.44%	2.92%	0.36%	3.28%	-0.18%	7.50%		
1128	Sabinal	15	15	4.56%	1.70%	6.26%	0.29%	6.55%	4.52%	1.58%	6.10%	0.32%	6.42%	-0.13%	9.50%		
1129	Sachse	75	80	8.54%	2.52%	11.06%	0.18%	11.24%	8.78%	2.43%	11.21%	0.18%	11.39%	0.15%	13.50%		
1131	Saginaw	99	102	7.00%	2.61%	9.61%	0.20%	9.81%	7.18%	2.45%	9.63%	0.22%	9.85%	0.04%	11.50%		
1130	Saint Jo	6	6	3.93%	-1.77%	2.16%	0.29%	2.45%	4.60%	-1.57%	3.03%	0.27%	3.30%	0.85%	10.50%		
1133	Salado	0	5	5.00%	0.07%	5.07%	0.18%	5.25%	4.49%	0.08%	4.57%	0.19%	4.76%	-0.49%	NO MAX		
1132	San Angelo	732	696	9.81%	5.42%	15.23%	0.00%	15.23%	10.09%	6.03%	16.12%	0.00%	16.12%	0.89%	15.50%		
21136	San Antonio	6,394	6,478	8.34%	3.08%	11.42%	0.00%	11.42%	8.42%	3.21%	11.63%	0.00%	11.63%	0.21%	12.50%		
11136	San Antonio Water System	1,496	1,584	2.30%	0.99%	3.29%	0.00%	3.29%	2.25%	1.05%	3.30%	0.00%	3.30%	0.01%	5.50%		
1138	San Augustine	34	33	7.03%	2.40%	9.43%	0.35%	9.78%	6.47%	2.66%	9.13%	0.37%	9.50%	-0.28%	13.50%		
1140	San Benito	121	130	4.94%	3.51%	8.45%	0.26%	8.71%	4.74%	3.06%	7.80%	0.24%	8.04%	-0.67%	9.50%		
1148	San Juan	126	148	3.08%	1.02%	4.10%	0.21%	4.31%	3.01%	0.90%	3.91%	0.20%	4.11%	-0.20%	7.50%		
1150	San Marcos	441	450	9.70%	3.14%	12.84%	0.21%	13.05%	9.66%	3.24%	12.90%	0.22%	13.12%	0.07%	13.50%		
1152	San Saba	41	39	6.93%	2.55%	9.48%	0.34%	9.82%	7.25%	2.74%	9.99%	0.36%	10.35%	0.53%	12.50%		
1146	Sanger	47	48	4.19%	-0.05%	4.14%	0.17%	4.31%	4.49%	0.15%	4.64%	0.17%	4.81%	0.50%	11.50%		
1153	Sansom Park	25	26	2.42%	-0.32%	2.10%	0.16%	2.26%	2.41%	-0.49%	1.92%	0.17%	2.09%	-0.17%	7.50%		
1155	Santa Fe	58	58	4.65%	2.88%	7.53%	0.00%	7.53%	4.54%	2.97%	7.51%	0.00%	7.51%	-0.02%	9.50%		
1158	Savoy	4	5	3.12%	0.06%	3.18%	0.00%	3.18%	2.64%	-0.81%	1.83%	0.00%	1.83%	-1.35%	7.50%		
1159	Schertz	166	181	4.97%	1.64%	6.61%	0.20%	6.81%	4.88%	1.48%	6.36%	0.19%	6.55%	-0.26%	9.50%		
1160	Schulenburg	36	37	11.31%	5.99%	17.30%	0.30%	17.60%	11.17%	6.21%	17.38%	0.30%	17.68%	0.08%	NO MAX		
1161	Seabrook	79	77	6.75%	1.35%	8.10%	0.21%	8.31%	6.91%	1.54%	8.45%	0.22%	8.67%	0.36%	11.50%		
1164	Seagoville	70	68	4.25%	0.26%	4.51%	0.25%	4.76%	4.63%	0.68%	5.31%	0.22%	5.53%	0.77%	9.50%		
1166	Seagraves	12	11	7.73%	3.33%	11.06%	0.77%	11.83%	7.09%	3.66%	10.75%	0.83%	11.58%	-0.25%	11.50%		
1167	Sealy	43	44	7.00%	3.10%	10.10%	0.24%	10.34%	7.28%	4.42%	11.70%	0.24%	11.94%	1.60%	12.50%		
1168	Seguin	269	279	6.71%	3.09%	9.80%	0.29%	10.09%	6.76%	3.14%	9.90%	0.28%	10.18%	0.09%	11.50%		
1169	Selma	30	34	9.37%	2.09%	11.46%	0.16%	11.62%	9.32%	1.36%	10.68%	0.17%	10.85%	-0.77%	NO MAX		
1170	Seminole	45	49	9.26%	4.42%	13.68%	0.34%	14.02%	9.26%	4.61%	13.87%	0.36%	14.23%	0.21%	15.50%		
1171	Seven Points	23	21	7.30%	-0.63%	6.67%	0.28%	6.95%	6.03%	-0.05%	5.98%	0.27%	6.25%	-0.70%	13.50%		
1172	Seymour	32	38	3.09%	1.59%	4.68%	0.33%	5.01%	2.97%	1.68%	4.65%	0.34%	4.99%	-0.02%	8.50%		

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002

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		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
1177	Shallowater	12	12	4.21%	0.15%	4.36%	0.27%	4.63%	4.13%	-0.03%	4.10%	0.21%	4.31%	-0.32%	9.50%		
1174	Shamrock	16	20	2.95%	3.49%	6.44%	0.63%	7.07%	2.73%	2.35%	5.08%	0.55%	5.63%	-1.44%	7.50%		
1173	Shavano Park	31	33	4.56%	-0.42%	4.14%	0.21%	4.35%	5.40%	-0.27%	5.13%	0.24%	5.37%	1.02%	11.50%		
1181	Shepherd	8	8	5.73%	0.75%	6.48%	0.22%	6.70%	6.19%	0.66%	6.85%	0.21%	7.06%	0.36%	11.50%		
1176	Sherman	412	403	4.90%	3.00%	7.90%	0.30%	8.20%	5.08%	3.09%	8.17%	0.31%	8.48%	0.28%	12.30%		
1178	Shiner	25	25	3.45%	1.06%	4.51%	0.36%	4.87%	3.61%	1.12%	4.73%	0.39%	5.12%	0.25%	7.50%		
1179	Shoreacres	13	13	4.82%	1.82%	6.64%	0.29%	6.93%	4.53%	0.61%	5.14%	0.23%	5.37%	-1.56%	9.50%		
1180	Silsbee	59	57	7.83%	4.73%	12.56%	0.00%	12.56%	8.11%	5.10%	13.21%	0.00%	13.21%	0.65%	15.50%		
1182	Silverton	3	3	6.42%	4.17%	10.59%	0.61%	11.20%	6.66%	4.44%	11.10%	0.57%	11.67%	0.47%	NO MAX		
1184	Sinton	46	51	3.47%	-0.34%	3.13%	0.27%	3.40%	3.28%	-0.36%	2.92%	0.27%	3.19%	-0.21%	9.50%		
1185	Skellytown	4	4	1.72%	-1.72%	0.00%	0.20%	0.20%	1.09%	-1.09%	0.00%	0.18%	0.18%	-0.02%	7.50%		
1186	Slaton	45	48	6.66%	2.62%	9.28%	0.48%	9.76%	6.17%	2.19%	8.36%	0.49%	8.85%	-0.91%	12.50%		
1188	Smithville	61	61	3.56%	0.99%	4.55%	0.25%	4.80%	3.63%	0.83%	4.46%	0.24%	4.70%	-0.10%	9.50%		
1189	Smyer	2	2	3.01%	0.31%	3.32%	0.10%	3.42%	3.26%	0.51%	3.77%	0.10%	3.87%	0.45%	7.50%		
1190	Snyder	77	78	7.98%	4.44%	12.42%	0.30%	12.72%	8.23%	4.51%	12.74%	0.30%	13.04%	0.32%	13.50%		
1191	Somerset	10	11	2.18%	1.32%	3.50%	0.34%	3.84%	1.86%	0.78%	2.64%	0.21%	2.85%	-0.99%	7.50%		
1192	Somerville	11	14	3.50%	0.55%	4.05%	0.32%	4.37%	3.58%	-0.24%	3.34%	0.26%	3.60%	-0.77%	9.50%		
1194	Sonora	30	29	5.46%	2.59%	8.05%	0.37%	8.42%	5.14%	2.66%	7.80%	0.34%	8.14%	-0.28%	9.50%		
1196	Sour Lake	13	14	2.95%	0.81%	3.76%	0.17%	3.93%	2.92%	0.86%	3.78%	0.21%	3.99%	0.06%	7.50%		
1198	South Houston	110	112	4.60%	1.27%	5.87%	0.29%	6.16%	4.67%	1.64%	6.31%	0.28%	6.59%	0.43%	9.50%		
1199	South Padre Island	95	111	8.25%	-0.09%	8.16%	0.18%	8.34%	8.01%	0.13%	8.14%	0.19%	8.33%	-0.01%	13.50%		
1197	Southlake	216	229	8.82%	2.57%	11.39%	0.15%	11.54%	9.13%	2.69%	11.82%	0.15%	11.97%	0.43%	13.50%		
1202	Southside Place	19	19	3.53%	-0.28%	3.25%	0.37%	3.62%	3.72%	-0.17%	3.55%	0.38%	3.93%	0.31%	9.50%		
1204	Spearman	23	22	7.43%	2.30%	9.73%	0.21%	9.94%	7.99%	2.67%	10.66%	0.22%	10.88%	0.94%	13.50%		
1205	Spring Valley	34	35	9.77%	4.53%	14.30%	0.28%	14.58%	9.69%	4.65%	14.34%	0.28%	14.62%	0.04%	15.50%		
1203	Springtown	31	32	6.57%	0.72%	7.29%	0.24%	7.53%	6.82%	0.53%	7.35%	0.26%	7.61%	0.08%	12.50%		
1206	Spur	0	8	2.88%	1.03%	3.91%	0.14%	4.05%	3.26%	1.58%	4.84%	0.14%	4.98%	0.93%	NO MAX		
1207	Stafford	105	106	8.54%	0.84%	9.38%	0.25%	9.63%	8.57%	1.16%	9.73%	0.27%	10.00%	0.37%	12.50%		
1208	Stamford	34	31	4.06%	0.08%	4.14%	0.36%	4.50%	4.13%	0.03%	4.16%	0.39%	4.55%	0.05%	9.50%		
1210	Stanton	18	17	4.50%	2.01%	6.51%	0.30%	6.81%	4.66%	2.14%	6.80%	0.31%	7.11%	0.30%	9.50%		
1211	Star Harbor	5	4	5.55%	1.94%	7.49%	0.61%	8.10%	5.43%	2.49%	7.92%	0.63%	8.55%	0.45%	11.50%		

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ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002**

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1212	Stephenville	115	117	8.36%	2.51%	10.87%	0.27%	11.14%	8.35%	2.67%	11.02%	0.27%	11.29%	0.15%	12.50%
1213	Sterling City	6	6	3.09%	1.29%	4.38%	0.00%	4.38%	3.30%	1.31%	4.61%	0.00%	4.61%	0.23%	7.50%
1214	Stinnett	13	10	5.10%	-0.55%	4.55%	0.18%	4.73%	5.44%	-1.18%	4.26%	0.22%	4.48%	-0.25%	9.50%
1218	Stratford	11	11	3.46%	4.07%	7.53%	0.47%	8.00%	3.13%	3.64%	6.77%	0.47%	7.24%	-0.76%	9.50%
1224	Sudan	8	8	3.55%	0.88%	4.43%	0.00%	4.43%	3.53%	0.88%	4.41%	0.00%	4.41%	-0.02%	7.50%
1225	Sugar Land	406	423	9.42%	1.84%	11.26%	0.17%	11.43%	9.43%	1.95%	11.38%	0.17%	11.55%	0.12%	13.50%
1226	Sulphur Springs	134	140	8.28%	3.32%	11.60%	0.26%	11.86%	8.31%	3.32%	11.63%	0.28%	11.91%	0.05%	12.50%
1228	Sundown	15	16	5.54%	6.45%	11.99%	0.23%	12.22%	4.76%	4.06%	8.82%	0.23%	9.05%	-3.17%	NO MAX
1229	Sunnyvale	14	15	6.09%	1.20%	7.29%	0.23%	7.52%	6.23%	1.45%	7.68%	0.25%	7.93%	0.41%	11.50%
1230	Sunray	11	10	7.32%	8.60%	15.92%	0.30%	16.22%	8.39%	9.43%	17.82%	0.32%	18.14%	1.92%	NO MAX
1227	Sunrise Beach Village	5	5	2.82%	0.63%	3.45%	0.26%	3.71%	3.03%	0.68%	3.71%	0.27%	3.98%	0.27%	7.50%
1231	Sunset Valley	20	22	6.46%	0.64%	7.10%	0.15%	7.25%	6.47%	0.22%	6.69%	0.15%	6.84%	-0.41%	12.50%
1233	Surfside Beach	8	9	2.66%	1.59%	4.25%	0.13%	4.38%	2.39%	1.24%	3.63%	0.28%	3.91%	-0.47%	7.50%
1232	Sweeny	19	19	6.72%	6.88%	13.60%	0.47%	14.07%	6.84%	7.13%	13.97%	0.50%	14.47%	0.40%	NO MAX
1234	Sweetwater	96	100	9.83%	4.20%	14.03%	0.33%	14.36%	9.82%	4.71%	14.53%	0.34%	14.87%	0.51%	15.50%
1264	T.M.R.S.	53	56	8.57%	2.86%	11.43%	0.20%	11.63%	8.75%	2.85%	11.60%	0.20%	11.80%	0.17%	15.50%
1236	Taft	21	21	4.17%	3.15%	7.32%	0.36%	7.68%	3.62%	3.31%	6.93%	0.37%	7.30%	-0.38%	9.50%
1238	Tahoka	13	12	6.73%	-1.39%	5.34%	0.29%	5.63%	7.07%	-1.17%	5.90%	0.31%	6.21%	0.58%	11.50%
1241	Tatum	7	7	2.77%	2.10%	4.87%	0.27%	5.14%	3.01%	2.06%	5.07%	0.28%	5.35%	0.21%	7.50%
1246	Taylor	134	137	5.30%	2.55%	7.85%	0.28%	8.13%	5.28%	2.57%	7.85%	0.28%	8.13%	0.00%	10.50%
1248	Teague	23	23	4.55%	0.09%	4.64%	0.44%	5.08%	4.33%	-0.05%	4.28%	0.36%	4.64%	-0.44%	11.50%
1252	Temple	472	472	9.55%	4.14%	13.69%	0.27%	13.96%	9.65%	4.44%	14.09%	0.28%	14.37%	0.41%	15.50%
1254	Tenaha	5	5	3.74%	1.34%	5.08%	0.35%	5.43%	3.79%	1.46%	5.25%	0.38%	5.63%	0.20%	7.50%
1256	Terrell	147	151	9.02%	3.08%	12.10%	0.28%	12.38%	8.99%	2.96%	11.95%	0.27%	12.22%	-0.16%	13.50%
1258	Terrell Hills	49	45	8.36%	1.48%	9.84%	0.23%	10.07%	7.83%	1.73%	9.56%	0.24%	9.80%	-0.27%	12.50%
31263	Tex Municipal League IEBP	153	144	5.78%	0.25%	6.03%	0.12%	6.15%	6.48%	0.42%	6.90%	0.13%	7.03%	0.88%	12.50%
21263	Tex Municipal League IRP	208	214	9.95%	1.27%	11.22%	0.20%	11.42%	10.32%	1.53%	11.85%	0.21%	12.06%	0.64%	13.50%
21260	Texarkana	236	239	9.07%	2.81%	11.88%	0.00%	11.88%	9.15%	2.98%	12.13%	0.00%	12.13%	0.25%	15.50%
11260	Texarkana Police Dept	91	90	9.99%	5.31%	15.30%	0.00%	15.30%	10.08%	5.63%	15.71%	0.00%	15.71%	0.41%	15.50%
31260	Texarkana Water Utilities	157	162	9.62%	2.32%	11.94%	0.00%	11.94%	9.27%	2.90%	12.17%	0.00%	12.17%	0.23%	15.50%
1262	Texas City	418	420	10.08%	3.80%	13.88%	0.00%	13.88%	10.11%	3.97%	14.08%	0.00%	14.08%	0.20%	15.50%

TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002

CITY NUMBER	CITY NAME	Contributing Members		2003 RATES WITHOUT MAXIMUM						2004 RATES WITHOUT MAXIMUM						GRAND TOTAL CHANGE	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
11263	Texas Municipal League	37	35	7.80%	1.56%	9.36%	0.21%	9.57%	7.82%	1.40%	9.22%	0.22%	9.44%	-0.13%	11.50%		
1265	Texhoma	2	2	2.50%	1.12%	3.62%	0.17%	3.79%	2.65%	1.15%	3.80%	0.18%	3.98%	0.19%	7.50%		
1267	The Colony	205	230	9.67%	2.61%	12.28%	0.22%	12.50%	9.55%	2.71%	12.26%	0.22%	12.48%	-0.02%	13.50%		
1268	Thorndale	7	8	3.05%	0.00%	3.05%	0.49%	3.54%	3.13%	0.03%	3.16%	0.54%	3.70%	0.16%	7.50%		
1274	Three Rivers	30	30	3.45%	1.16%	4.61%	0.42%	5.03%	3.34%	1.38%	4.72%	0.39%	5.11%	0.08%	7.50%		
1276	Throckmorton	5	6	3.00%	0.94%	3.94%	0.37%	4.31%	2.86%	0.49%	3.35%	0.24%	3.59%	-0.72%	7.50%		
1278	Timpson	9	9	3.44%	1.57%	5.01%	0.39%	5.40%	3.49%	1.48%	4.97%	0.32%	5.29%	-0.11%	7.50%		
1280	Tioga	5	5	2.64%	0.00%	2.64%	0.10%	2.74%	3.09%	0.05%	3.14%	0.10%	3.24%	0.50%	7.50%		
1283	Tolar	4	4	2.67%	-0.02%	2.65%	0.20%	2.85%	2.83%	-0.12%	2.71%	0.24%	2.95%	0.10%	NO MAX		
1286	Tom Bean	5	4	2.63%	1.31%	3.94%	0.14%	4.08%	3.08%	1.51%	4.59%	0.16%	4.75%	0.67%	7.50%		
1284	Tomball	92	99	8.99%	3.03%	12.02%	0.27%	12.29%	8.79%	2.58%	11.37%	0.26%	11.63%	-0.66%	13.50%		
1290	Trent	2	2	6.45%	0.84%	7.29%	0.43%	7.72%	6.58%	0.84%	7.42%	0.45%	7.87%	0.15%	9.50%		
1292	Trenton	3	4	5.56%	3.36%	8.92%	0.20%	9.12%	4.74%	2.50%	7.24%	0.16%	7.40%	-1.72%	9.50%		
1293	Trinidad	8	9	3.26%	3.27%	6.53%	0.34%	6.87%	3.22%	2.82%	6.04%	0.34%	6.38%	-0.49%	7.50%		
1294	Trinity	24	24	2.06%	0.71%	2.77%	0.22%	2.99%	2.05%	0.62%	2.67%	0.25%	2.92%	-0.07%	7.50%		
1295	Trophy Club	71	59	8.41%	2.35%	10.76%	0.17%	10.93%	8.83%	2.87%	11.70%	0.19%	11.89%	0.96%	13.50%		
1296	Troup	14	14	3.30%	1.31%	4.61%	0.31%	4.92%	3.22%	1.34%	4.56%	0.33%	4.89%	-0.03%	7.50%		
1297	Troy	6	6	2.39%	-1.30%	1.09%	0.50%	1.59%	2.54%	-1.24%	1.30%	0.46%	1.76%	0.17%	7.50%		
1298	Tulia	40	35	8.53%	2.84%	11.37%	0.31%	11.68%	8.85%	2.62%	11.47%	0.31%	11.78%	0.10%	13.50%		
1299	Turkey	3	3	4.02%	6.66%	10.68%	0.31%	10.99%	4.14%	6.78%	10.92%	0.32%	11.24%	0.25%	NO MAX		
1301	Tye	9	11	3.47%	3.85%	7.32%	0.29%	7.61%	3.35%	3.12%	6.47%	0.30%	6.77%	-0.84%	NO MAX		
1304	Tyler	579	601	8.36%	4.29%	12.65%	0.29%	12.94%	8.32%	4.20%	12.52%	0.29%	12.81%	-0.13%	13.50%		
1305	Universal City	86	90	4.67%	0.06%	4.73%	0.00%	4.73%	4.67%	0.14%	4.81%	0.00%	4.81%	0.08%	9.50%		
1306	University Park	194	201	10.43%	3.64%	14.07%	0.00%	14.07%	10.31%	3.52%	13.83%	0.00%	13.83%	-0.24%	NO MAX		
1308	Uvalde	143	143	2.90%	1.10%	4.00%	0.30%	4.30%	2.86%	1.21%	4.07%	0.34%	4.41%	0.11%	7.50%		
1314	Van	13	12	6.01%	0.65%	6.66%	0.43%	7.09%	6.03%	0.90%	6.93%	0.38%	7.31%	0.22%	11.50%		
1316	Van Alstyne	20	33	6.11%	2.45%	8.56%	0.18%	8.74%	5.21%	1.56%	6.77%	0.17%	6.94%	-1.80%	12.50%		
1318	Van Horn	23	26	5.22%	1.38%	6.60%	0.19%	6.79%	5.22%	1.42%	6.64%	0.19%	6.83%	0.04%	9.50%		
1320	Vega	6	6	10.73%	4.43%	15.16%	0.32%	15.48%	10.86%	4.55%	15.41%	0.33%	15.74%	0.26%	15.50%		
1324	Venus	9	9	3.59%	-0.91%	2.68%	0.00%	2.68%	3.15%	-1.18%	1.97%	0.00%	1.97%	-0.71%	9.50%		
1326	Vernon	95	96	7.87%	5.75%	13.62%	0.43%	14.05%	7.91%	5.88%	13.79%	0.44%	14.23%	0.18%	NO MAX		

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002**

CITY NUMBER	CITY NAME	Contributing Members		2003 RATES WITHOUT MAXIMUM						2004 RATES WITHOUT MAXIMUM						GRAND TOTAL CHANGE	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL				
1328	Victoria	555	557	8.03%	4.09%	12.12%	0.27%	12.39%	8.07%	4.50%	12.57%	0.27%	12.84%	0.45%	NO MAX		
1329	Vidor	66	65	7.39%	2.25%	9.64%	0.24%	9.88%	7.23%	2.12%	9.35%	0.25%	9.60%	-0.28%	11.50%		
1500	Village Fire Department	47	49	10.09%	5.34%	15.43%	0.19%	15.62%	10.24%	5.49%	15.73%	0.20%	15.93%	0.31%	NO MAX		
1330	Waco	1,345	1,371	7.52%	4.32%	11.84%	0.00%	11.84%	7.65%	4.31%	11.96%	0.00%	11.96%	0.12%	12.50%		
1332	Waelder	10	10	2.68%	1.61%	4.29%	0.28%	4.57%	2.84%	1.58%	4.42%	0.29%	4.71%	0.14%	7.50%		
1334	Wake Village	18	18	7.63%	1.78%	9.41%	0.29%	9.70%	7.91%	2.23%	10.14%	0.27%	10.41%	0.71%	13.50%		
1336	Waller	23	20	3.68%	1.05%	4.73%	0.39%	5.12%	3.60%	1.25%	4.85%	0.41%	5.26%	0.14%	7.50%		
1337	Wallis	10	10	3.82%	2.50%	6.32%	0.22%	6.54%	3.57%	2.61%	6.18%	0.21%	6.39%	-0.15%	8.50%		
1338	Walnut Springs	3	3	3.17%	0.38%	3.55%	0.16%	3.71%	3.40%	0.45%	3.85%	0.18%	4.03%	0.32%	NO MAX		
1340	Waskom	17	18	3.25%	0.87%	4.12%	0.18%	4.30%	3.07%	0.83%	3.90%	0.20%	4.10%	-0.20%	7.50%		
1341	Watauga	131	136	8.55%	2.10%	10.65%	0.19%	10.84%	8.51%	2.25%	10.76%	0.19%	10.95%	0.11%	13.50%		
1342	Waxahachie	173	183	7.80%	3.05%	10.85%	0.25%	11.10%	7.98%	3.15%	11.13%	0.27%	11.40%	0.30%	13.50%		
1344	Weatherford	278	284	9.88%	2.85%	12.73%	0.24%	12.97%	9.97%	3.05%	13.02%	0.24%	13.26%	0.29%	13.50%		
1345	Webster	134	146	9.96%	2.82%	12.78%	0.22%	13.00%	10.18%	3.24%	13.42%	0.22%	13.64%	0.64%	13.50%		
1346	Weimar	30	28	6.14%	2.78%	8.92%	0.37%	9.29%	6.46%	3.25%	9.71%	0.47%	10.18%	0.89%	11.50%		
1350	Wellington	15	13	8.21%	5.53%	13.74%	0.40%	14.14%	8.16%	7.34%	15.50%	0.43%	15.93%	1.79%	NO MAX		
1352	Wells	4	4	3.34%	0.57%	3.91%	0.00%	3.91%	3.50%	0.72%	4.22%	0.00%	4.22%	0.31%	7.50%		
1354	Weslaco	242	261	5.95%	0.51%	6.46%	0.23%	6.69%	5.94%	0.63%	6.57%	0.23%	6.80%	0.11%	11.50%		
1356	West	19	19	4.71%	0.66%	5.37%	0.48%	5.85%	4.83%	0.74%	5.57%	0.47%	6.04%	0.19%	9.50%		
1358	West Columbia	33	32	6.42%	0.60%	7.02%	0.00%	7.02%	6.73%	0.67%	7.40%	0.00%	7.40%	0.38%	11.50%		
1359	West Lake Hills	30	30	7.56%	1.32%	8.88%	0.32%	9.20%	8.13%	1.59%	9.72%	0.31%	10.03%	0.83%	13.50%		
1361	West Orange	22	23	8.26%	4.54%	12.80%	0.00%	12.80%	8.50%	4.49%	12.99%	0.00%	12.99%	0.19%	15.50%		
1365	West Tawakoni	0	24	2.88%	1.43%	4.31%	0.32%	4.63%	2.73%	1.27%	4.00%	0.30%	4.30%	-0.33%	NO MAX		
1364	West Univ. Place	114	116	8.17%	4.02%	12.19%	0.27%	12.46%	8.02%	4.27%	12.29%	0.28%	12.57%	0.11%	NO MAX		
1363	Westlake	5	11	7.90%	0.52%	8.42%	0.13%	8.55%	7.89%	0.35%	8.24%	0.15%	8.39%	-0.16%	NO MAX		
1362	Westover Hills	20	19	3.64%	1.86%	5.50%	0.49%	5.99%	3.77%	2.00%	5.77%	0.48%	6.25%	0.26%	7.50%		
1366	Westworth Village	19	22	5.09%	0.19%	5.28%	0.20%	5.48%	4.95%	0.35%	5.30%	0.23%	5.53%	0.05%	11.50%		
1368	Wharton	84	81	3.02%	0.70%	3.72%	0.22%	3.94%	3.13%	0.73%	3.86%	0.23%	4.09%	0.15%	7.50%		
1370	Wheeler	4	4	9.20%	3.66%	12.86%	0.32%	13.18%	9.34%	4.09%	13.43%	0.35%	13.78%	0.60%	NO MAX		
1372	White Deer	5	5	3.36%	1.98%	5.34%	0.39%	5.73%	2.34%	2.56%	4.90%	0.35%	5.25%	-0.48%	7.50%		
1377	White Oak	41	41	8.44%	1.85%	10.29%	0.25%	10.54%	8.50%	2.02%	10.52%	0.25%	10.77%	0.23%	13.50%		

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2002**

CITY NUMBER	CITY NAME	Contributing Members		2003 RATES WITHOUT MAXIMUM					2004 RATES WITHOUT MAXIMUM					GRAND TOTAL CHANGE	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL		
1378	White Settlement	116	120	6.29%	1.74%	8.03%	0.20%	8.23%	6.30%	1.83%	8.13%	0.21%	8.34%	0.11%	11.50%
1374	Whiteface	3	3	5.98%	3.10%	9.08%	0.27%	9.35%	4.67%	3.18%	7.85%	0.28%	8.13%	-1.22%	9.50%
1375	Whitehouse	37	38	4.02%	-0.45%	3.57%	0.19%	3.76%	4.20%	-0.32%	3.88%	0.18%	4.06%	0.30%	9.50%
1376	Whitesboro	49	48	4.64%	0.70%	5.34%	0.24%	5.58%	4.74%	0.91%	5.65%	0.24%	5.89%	0.31%	9.50%
1380	Whitewright	18	17	4.11%	0.75%	4.86%	0.29%	5.15%	4.51%	0.98%	5.49%	0.34%	5.83%	0.68%	9.50%
1382	Whitney	20	19	2.41%	1.53%	3.94%	0.31%	4.25%	2.79%	1.71%	4.50%	0.34%	4.84%	0.59%	7.50%
1384	Wichita Falls	918	948	6.84%	4.08%	10.92%	0.30%	11.22%	6.81%	4.10%	10.91%	0.31%	11.22%	0.00%	12.01%
1386	Willis	32	30	4.81%	0.32%	5.13%	0.23%	5.36%	5.35%	0.07%	5.42%	0.24%	5.66%	0.30%	10.50%
1388	Wills Point	35	37	4.73%	2.16%	6.89%	0.23%	7.12%	4.87%	2.05%	6.92%	0.25%	7.17%	0.05%	9.50%
1390	Wilmer	19	19	5.37%	-0.25%	5.12%	0.21%	5.33%	5.39%	-0.16%	5.23%	0.22%	5.45%	0.12%	11.50%
1393	Windcrest	40	44	4.75%	0.41%	5.16%	0.25%	5.41%	4.39%	0.30%	4.69%	0.28%	4.97%	-0.44%	9.50%
1396	Wink	7	5	5.40%	2.36%	7.76%	0.32%	8.08%	5.43%	1.73%	7.16%	0.40%	7.56%	-0.52%	NO MAX
1398	Winnboro	32	36	5.75%	2.08%	7.83%	0.24%	8.07%	5.77%	2.11%	7.88%	0.27%	8.15%	0.08%	11.50%
1399	Winona	5	5	6.99%	2.45%	9.44%	0.22%	9.66%	6.44%	0.60%	7.04%	0.25%	7.29%	-2.37%	11.50%
1400	Winters	17	19	6.25%	2.46%	8.71%	0.68%	9.39%	6.26%	2.31%	8.57%	0.56%	9.13%	-0.26%	11.50%
1403	Wolfforth	14	15	3.17%	0.73%	3.90%	0.24%	4.14%	3.04%	0.85%	3.89%	0.25%	4.14%	0.00%	7.50%
1409	Woodcreek	1	1	5.00%	1.54%	6.54%	0.18%	6.72%	5.00%	0.45%	5.45%	0.20%	5.65%	-1.07%	NO MAX
1404	Woodsboro	9	9	2.81%	-1.05%	1.76%	0.26%	2.02%	3.06%	-0.90%	2.16%	0.28%	2.44%	0.42%	7.50%
1406	Woodville	32	30	7.81%	1.86%	9.67%	0.27%	9.94%	7.89%	1.87%	9.76%	0.29%	10.05%	0.11%	13.50%
1407	Woodway	67	70	6.69%	2.48%	9.17%	0.20%	9.37%	6.39%	2.39%	8.78%	0.20%	8.98%	-0.39%	13.50%
1408	Wortham	8	9	3.20%	-0.44%	2.76%	0.08%	2.84%	3.50%	-0.42%	3.08%	0.10%	3.18%	0.34%	9.50%
1410	Wylie	117	129	6.87%	1.75%	8.62%	0.20%	8.82%	7.37%	2.08%	9.45%	0.21%	9.66%	0.84%	13.50%
1412	Yoakum	75	80	8.74%	5.08%	13.82%	0.37%	14.19%	8.53%	5.05%	13.58%	0.32%	13.90%	-0.29%	NO MAX
1414	Yorktown	13	15	3.78%	2.19%	5.97%	0.40%	6.37%	3.67%	2.11%	5.78%	0.41%	6.19%	-0.18%	7.50%
1415	Zavalla	8	10	4.15%	0.84%	4.99%	0.00%	4.99%	3.95%	0.72%	4.67%	0.00%	4.67%	-0.32%	9.50%

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
4	Abernathy	\$314,925	5.72%	\$18,014	\$358,833	5.68%	\$20,382
6	Abilene	\$29,897,794	13.28%	\$3,970,427	\$32,123,082	13.39%	\$4,301,281
7	Addison	\$12,732,959	12.30%	\$1,566,154	\$12,654,226	12.74%	\$1,612,148
10	Alamo	\$2,101,486	3.72%	\$78,175	\$2,242,855	3.83%	\$85,901
12	Alamo Heights	\$3,054,901	8.28%	\$252,946	\$3,302,502	8.24%	\$272,126
16	Albany	\$305,862	4.56%	\$13,947	\$328,497	4.28%	\$14,060
18	Alice	\$5,924,920	7.98%	\$472,809	\$6,525,140	7.64%	\$498,521
19	Allen	\$15,147,904	9.65%	\$1,461,773	\$18,092,803	9.33%	\$1,688,059
20	Alpine	\$1,337,567	6.07%	\$81,190	\$1,434,176	5.87%	\$84,186
22	Alto	\$221,328	5.08%	\$11,243	\$216,199	5.90%	\$12,756
23	Alton	\$412,199	6.40%	\$26,381	\$518,244	6.27%	\$32,494
26	Alvin	\$5,720,280	8.83%	\$505,101	\$5,952,090	8.75%	\$520,808
30	Amarillo	\$45,405,582	14.26%	\$6,474,836	\$47,026,475	14.64%	\$6,884,676
32	Amherst	\$122,750	6.25%	\$7,672	\$130,593	6.36%	\$8,306
34	Anahuac	\$309,205	16.33%	\$50,493	\$331,788	15.23%	\$50,531
36	Andrews	\$1,896,062	16.68%	\$316,263	\$1,881,543	17.33%	\$326,071
38	Angleton	\$3,045,715	10.40%	\$316,754	\$2,743,482	11.08%	\$303,978
44	Anson	\$475,595	4.85%	\$23,066	\$491,042	4.90%	\$24,061
48	Aransas Pass	\$1,459,848	13.07%	\$190,802	\$1,613,955	12.70%	\$204,972
50	Archer City	\$218,080	5.65%	\$12,322	\$231,661	5.07%	\$11,745
51	Argyle	\$451,306	6.20%	\$27,981	\$519,518	6.83%	\$35,483
52	Arlington	\$113,893,865	12.47%	\$14,202,565	\$114,044,039	13.02%	\$14,848,534
54	Arp	\$178,371	4.68%	\$8,348	\$174,390	5.04%	\$8,789
60	Aspermont	\$109,891	1.05%	\$1,154	\$128,062	1.05%	\$1,345
62	Athens	\$3,897,083	6.85%	\$266,950	\$4,123,570	7.38%	\$304,319
64	Atlanta	\$1,101,971	4.97%	\$54,768	\$1,121,804	4.92%	\$55,193
66	Aubrey	\$522,187	3.57%	\$18,642	\$596,897	3.80%	\$22,682
74	Avinger	\$19,652	5.40%	\$1,061	\$18,313	5.07%	\$928
75	Azle	\$3,467,454	6.38%	\$221,224	\$3,156,235	7.35%	\$231,983
77	Baird	\$243,826	7.32%	\$17,848	\$261,202	7.12%	\$18,598
78	Balch Springs	\$3,460,090	8.76%	\$303,104	\$3,695,163	8.82%	\$325,913
79	Balcones Heights	\$1,250,494	8.41%	\$105,167	\$1,145,275	8.74%	\$100,097
80	Ballinger	\$646,902	4.90%	\$31,698	\$777,906	4.47%	\$34,772
82	Balmorea	\$55,447	2.07%	\$1,148	\$53,650	2.36%	\$1,266
83	Bandera	\$471,113	6.38%	\$30,057	\$443,189	7.04%	\$31,201
84	Bangs	\$289,740	12.89%	\$37,347	\$237,969	12.56%	\$29,889
90	Bartlett	\$337,753	0.19%	\$642	\$414,791	0.12%	\$498
92	Bastrop	\$2,085,726	5.85%	\$122,015	\$2,531,844	5.82%	\$147,353
94	Bay City	\$4,419,687	8.68%	\$383,629	\$4,492,933	9.29%	\$417,393
96	Baytown	\$23,169,494	13.60%	\$3,151,051	\$25,392,238	13.56%	\$3,443,187
98	Beaumont	\$39,466,425	11.88%	\$4,688,611	\$39,224,538	12.25%	\$4,805,006
101	Bee Cave	\$248,643	9.77%	\$24,292	\$295,256	9.92%	\$29,289
102	Beeville	\$2,742,849	2.92%	\$80,091	\$2,928,915	2.81%	\$82,303
106	Bellaire	\$6,086,630	14.65%	\$891,691	\$6,438,549	15.46%	\$995,400
109	Bellmead	\$1,854,084	8.94%	\$165,755	\$1,951,338	8.85%	\$172,693

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
110	Bells	\$197,431	3.45%	\$6,811	\$210,800	3.60%	\$7,589
112	Bellville	\$1,788,034	8.05%	\$143,937	\$1,748,143	8.88%	\$155,235
114	Belton	\$3,037,633	7.81%	\$237,239	\$3,262,803	7.57%	\$246,994
118	Benbrook	\$4,223,407	13.98%	\$590,432	\$4,743,402	13.90%	\$659,333
121	Berryville	\$73,891	3.48%	\$2,571	\$75,684	2.51%	\$1,900
123	Bertram	\$205,294	6.25%	\$12,831	\$194,614	5.44%	\$10,587
124	Big Lake	\$422,096	15.32%	\$64,665	\$429,455	15.88%	\$68,197
126	Big Sandy	\$235,319	6.05%	\$14,237	\$289,182	5.39%	\$15,587
128	Big Spring	\$5,523,074	8.82%	\$487,135	\$5,819,603	8.86%	\$515,617
132	Bishop	\$571,530	4.79%	\$27,376	\$544,727	5.81%	\$31,649
134	Blanco	\$247,802	4.12%	\$10,209	\$260,127	4.39%	\$11,420
140	Blooming Grove	\$84,897	9.49%	\$8,057	\$107,149	8.79%	\$9,418
142	Blossom	\$142,474	7.99%	\$11,384	\$138,385	8.92%	\$12,344
148	Boerne	\$4,296,142	8.00%	\$343,691	\$4,623,878	8.26%	\$381,932
150	Bogata	\$170,939	2.46%	\$4,205	\$183,999	2.74%	\$5,042
152	Bonham	\$2,421,428	4.85%	\$117,439	\$3,281,777	4.23%	\$138,819
154	Booker	\$185,950	2.39%	\$4,444	\$192,973	2.76%	\$5,326
156	Borger	\$3,866,207	14.15%	\$547,068	\$3,893,904	14.50%	\$564,616
158	Bovina	\$130,295	2.62%	\$3,414	\$205,086	2.32%	\$4,758
160	Bowie	\$2,208,012	7.63%	\$168,471	\$2,313,783	7.86%	\$181,863
162	Boyd	\$133,102	4.80%	\$6,389	\$193,943	3.96%	\$7,680
166	Brady	\$1,700,350	3.57%	\$60,702	\$1,790,784	3.82%	\$68,408
170	Brazoria	\$750,323	6.30%	\$47,270	\$700,743	6.62%	\$46,389
172	Breckenridge	\$1,649,763	7.97%	\$131,486	\$1,694,758	7.98%	\$135,242
174	Bremond	\$131,568	3.51%	\$4,618	\$135,693	3.68%	\$4,994
176	Brenham	\$6,850,247	7.07%	\$484,312	\$7,275,817	7.01%	\$510,035
177	Bridge City	\$1,778,039	8.86%	\$157,534	\$1,790,710	9.56%	\$171,192
178	Bridgeport	\$1,453,797	3.65%	\$53,064	\$1,482,829	3.64%	\$53,975
180	Bronte	\$79,420	6.83%	\$5,424	\$81,947	6.88%	\$5,638
182	Brookshire	\$507,643	6.02%	\$30,560	\$536,312	6.37%	\$34,163
184	Brownfield	\$2,483,432	11.01%	\$273,426	\$2,440,657	11.24%	\$274,330
10188	Brownsville	\$29,440,326	11.64%	\$3,426,854	\$32,311,158	12.10%	\$3,909,650
20188	Brownsville Public Utility	\$14,887,252	10.22%	\$1,521,477	\$15,847,134	10.35%	\$1,640,178
10190	Brownwood	\$5,740,645	11.23%	\$644,674	\$6,159,149	11.22%	\$691,057
30190	Brownwood Health Dept	\$126,572	14.15%	\$17,910	\$150,040	13.93%	\$20,901
20190	Brownwood Public Library	\$84,285	3.89%	\$3,279	\$74,505	4.52%	\$3,368
195	Bruceville-Eddy	\$373,434	5.81%	\$21,697	\$381,780	6.53%	\$24,930
192	Bryan	\$30,892,436	12.15%	\$3,753,431	\$32,054,013	12.30%	\$3,942,644
193	Bryson	\$56,383	3.65%	\$2,058	\$58,972	4.01%	\$2,365
194	Buda	\$423,123	4.25%	\$17,983	\$679,464	3.76%	\$25,548
196	Buffalo	\$344,665	5.95%	\$20,508	\$367,940	5.34%	\$19,648
198	Bullard	\$180,155	3.30%	\$5,945	\$192,694	3.48%	\$6,706
199	Bunker Hill Village	\$319,138	10.06%	\$32,105	\$335,328	14.50%	\$48,623
200	Burkburnett	\$1,757,886	13.02%	\$228,877	\$1,881,524	12.86%	\$241,964
202	Burleson	\$7,065,198	10.18%	\$719,237	\$8,270,863	9.93%	\$821,297

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
204	Burnet	\$3,236,019	8.91%	\$288,329	\$3,363,910	9.14%	\$307,461
207	Cactus	\$312,487	5.09%	\$15,906	\$367,300	4.80%	\$17,630
210	Caldwell	\$1,300,893	7.69%	\$100,039	\$1,334,269	8.11%	\$108,209
212	Calvert	\$211,373	3.09%	\$6,531	\$221,965	2.80%	\$6,215
214	Cameron	\$1,104,814	6.97%	\$77,006	\$1,216,590	6.78%	\$82,485
220	Canadian	\$485,069	16.17%	\$78,436	\$509,889	16.17%	\$82,449
222	Canton	\$1,537,728	6.61%	\$101,644	\$1,563,067	6.83%	\$106,757
224	Canyon	\$2,050,860	12.84%	\$263,330	\$2,288,524	12.32%	\$281,946
227	Carmine	\$24,742	5.91%	\$1,462	\$19,315	6.62%	\$1,279
228	Carrizo Springs	\$700,635	6.14%	\$43,019	\$787,896	5.52%	\$43,492
230	Carrollton	\$42,318,713	10.15%	\$4,295,349	\$42,126,893	10.67%	\$4,494,939
232	Carthage	\$2,644,323	15.71%	\$415,423	\$2,630,075	16.66%	\$438,170
231	Castle Hills	\$1,841,094	8.90%	\$163,857	\$1,990,959	8.67%	\$172,616
234	Castroville	\$970,878	5.31%	\$51,554	\$878,589	5.48%	\$48,147
238	Cedar Hill	\$7,877,091	12.83%	\$1,010,631	\$9,077,036	12.77%	\$1,159,137
239	Cedar Park	\$8,853,871	8.30%	\$734,871	\$10,072,722	8.68%	\$874,312
242	Celina	\$524,876	4.30%	\$22,570	\$471,182	3.80%	\$17,905
244	Center	\$1,576,454	6.25%	\$98,528	\$1,628,845	6.49%	\$105,712
246	Centerville	\$115,851	6.32%	\$7,322	\$122,833	6.37%	\$7,824
248	Charlotte	\$136,035	4.54%	\$6,176	\$139,328	4.72%	\$6,576
249	Chester	\$31,354	11.19%	\$3,509	\$31,354	11.93%	\$3,741
245	Chico	\$96,843	5.81%	\$5,627	\$112,535	5.78%	\$6,505
250	Childress	\$1,206,919	10.29%	\$124,192	\$1,052,669	11.78%	\$124,004
253	Chireno	\$236,070	16.60%	\$39,188	\$251,266	17.75%	\$44,600
254	Christine	\$22,522	8.50%	\$1,914	\$22,761	8.21%	\$1,869
255	Cibolo	\$588,428	6.35%	\$37,365	\$726,952	6.53%	\$47,470
256	Cisco	\$651,266	4.04%	\$26,311	\$736,579	3.60%	\$26,517
258	Clarendon	\$236,448	4.20%	\$9,931	\$228,596	4.21%	\$9,624
259	Clarksville	\$695,367	2.38%	\$16,550	\$729,528	2.55%	\$18,603
260	Clarksville City	\$116,044	4.59%	\$5,326	\$121,540	5.02%	\$6,101
263	Clear Lake Shores	\$276,521	2.28%	\$6,305	\$383,789	2.02%	\$7,753
264	Cleburne	\$8,106,344	13.49%	\$1,093,546	\$7,938,955	14.17%	\$1,124,950
266	Cleveland	\$2,322,889	4.92%	\$114,286	\$2,508,519	4.90%	\$122,917
268	Clifton	\$486,596	5.55%	\$27,006	\$514,627	5.47%	\$28,150
271	Clute	\$2,436,204	8.59%	\$209,270	\$2,692,981	9.03%	\$243,176
274	Coahoma	\$122,388	6.90%	\$8,445	\$131,276	7.42%	\$9,741
276	Cockrell Hill	\$950,389	1.35%	\$12,830	\$817,608	1.23%	\$10,057
278	Coleman	\$1,851,231	10.64%	\$196,971	\$1,813,990	11.35%	\$205,888
280	College Station	\$26,185,235	9.40%	\$2,461,412	\$28,617,644	9.62%	\$2,753,017
281	Colleyville	\$7,374,941	11.81%	\$870,981	\$7,248,001	12.39%	\$898,027
282	Collinsville	\$120,772	3.86%	\$4,662	\$154,396	3.85%	\$5,944
284	Colorado City	\$1,038,767	7.02%	\$72,921	\$1,043,993	7.48%	\$78,091
286	Columbus	\$1,000,138	6.50%	\$65,009	\$1,003,838	6.84%	\$68,663
288	Comanche	\$615,268	5.59%	\$34,393	\$654,768	5.52%	\$36,143
290	Commerce	\$1,767,901	6.43%	\$113,676	\$1,902,353	5.71%	\$108,624

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
294	Conroe	\$11,513,022	10.61%	\$1,221,532	\$13,220,606	10.96%	\$1,448,978
295	Converse	\$2,499,613	8.40%	\$209,967	\$2,693,526	8.28%	\$223,024
298	Cooper	\$286,526	5.01%	\$14,355	\$307,236	4.97%	\$15,270
299	Coppell	\$14,161,525	11.20%	\$1,586,091	\$15,128,358	11.81%	\$1,786,659
300	Copperas Cove	\$7,254,684	7.02%	\$509,279	\$7,625,854	7.55%	\$575,752
301	Corinth	\$4,490,363	8.52%	\$382,579	\$4,853,100	8.77%	\$425,617
302	Corpus Christi	\$81,307,755	11.75%	\$9,553,661	\$83,258,357	11.96%	\$9,957,699
304	Corrigan	\$452,341	5.18%	\$23,431	\$477,813	5.13%	\$24,512
306	Corsicana	\$6,543,235	9.26%	\$605,904	\$6,930,625	9.39%	\$650,786
308	Cotulla	\$496,042	5.33%	\$26,439	\$522,781	5.40%	\$28,230
310	Crandall	\$745,355	6.69%	\$49,864	\$784,796	6.41%	\$50,305
312	Crane	\$750,124	10.69%	\$80,188	\$770,562	11.64%	\$89,693
314	Crawford	\$39,172	1.94%	\$760	\$61,222	2.00%	\$1,224
316	Crockett	\$1,671,901	7.38%	\$123,386	\$1,699,841	7.49%	\$127,318
318	Crosbyton	\$245,773	6.96%	\$17,106	\$181,817	7.81%	\$14,200
320	Cross Plains	\$132,720	5.28%	\$7,008	\$135,436	5.78%	\$7,828
323	Crowley	\$1,751,996	7.28%	\$127,545	\$2,235,769	7.26%	\$162,317
324	Crystal City	\$686,003	5.70%	\$39,102	\$845,892	5.59%	\$47,285
326	Cuero	\$2,051,859	6.18%	\$126,805	\$2,194,020	6.45%	\$141,514
332	Daingerfield	\$296,071	3.46%	\$10,244	\$521,244	2.57%	\$13,396
334	Daisetta	\$104,341	1.95%	\$2,035	\$185,243	1.94%	\$3,594
336	Dalhart	\$1,503,281	6.29%	\$94,556	\$1,563,822	6.75%	\$105,558
341	Darrouzett	\$54,059	11.50%	\$6,217	\$33,660	13.57%	\$4,568
344	Dayton	\$1,360,967	4.39%	\$59,746	\$1,522,332	4.62%	\$70,332
352	De Leon	\$341,305	5.27%	\$17,987	\$434,542	4.61%	\$20,032
346	Decatur	\$1,891,875	8.66%	\$163,836	\$2,253,998	8.44%	\$190,237
348	Deer Park	\$10,071,213	15.04%	\$1,514,710	\$10,806,762	15.05%	\$1,626,418
350	Dekalb	\$305,871	2.15%	\$6,576	\$327,145	2.50%	\$8,179
353	Dell City	\$75,795	10.35%	\$7,845	\$75,227	10.62%	\$7,989
356	Denison	\$6,804,198	11.72%	\$797,452	\$7,308,027	11.91%	\$870,386
358	Denton	\$42,655,581	10.85%	\$4,628,131	\$46,330,499	11.11%	\$5,147,318
360	Denver City	\$951,401	11.59%	\$110,267	\$945,143	11.91%	\$112,567
362	Deport	\$46,022	13.89%	\$6,392	\$24,583	36.48%	\$8,968
10366	DeSoto	\$11,969,772	12.99%	\$1,554,873	\$12,947,710	13.37%	\$1,731,109
20366	DeSoto Economic Dev Corp	\$149,678	8.99%	\$13,456	\$156,125	10.43%	\$16,284
371	Diboll	\$1,296,455	7.16%	\$92,826	\$1,387,316	7.56%	\$104,881
373	Dickinson	\$1,771,904	7.03%	\$124,565	\$2,083,094	7.55%	\$157,274
374	Dilley	\$472,789	4.14%	\$19,573	\$552,106	4.32%	\$23,851
376	Dimmitt	\$611,655	8.46%	\$51,746	\$635,580	8.07%	\$51,291
382	Donna	\$1,066,500	1.66%	\$17,704	\$1,776,327	1.46%	\$25,934
384	Dublin	\$697,927	3.00%	\$20,938	\$650,602	3.43%	\$22,316
386	Dumas	\$2,901,068	7.04%	\$204,235	\$3,198,039	7.15%	\$228,660
388	Duncanville	\$10,957,200	13.02%	\$1,426,627	\$11,318,916	13.13%	\$1,486,174
394	Eagle Lake	\$660,873	5.56%	\$36,745	\$688,097	5.87%	\$40,391
396	Eagle Pass	\$8,907,605	7.54%	\$671,633	\$9,041,783	7.69%	\$695,313

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
397	Early	\$556,119	3.63%	\$20,187	\$639,127	3.52%	\$22,497
399	Earth	\$66,635	6.03%	\$4,018	\$78,133	4.55%	\$3,555
395	East Tawakoni	\$153,703	13.11%	\$20,150	\$168,337	13.61%	\$22,911
398	Eastland	\$815,894	2.08%	\$16,971	\$839,082	0.93%	\$7,803
402	Ector	\$43,447	4.37%	\$1,899	\$46,118	7.64%	\$3,523
406	Eden	\$406,897	4.15%	\$16,886	\$433,784	4.30%	\$18,653
408	Edgewood	\$49,836	23.10%	\$11,512	\$26,713	73.22%	\$19,559
410	Edinburg	\$11,343,173	10.81%	\$1,226,197	\$12,400,064	10.89%	\$1,350,367
412	Edna	\$1,193,010	6.44%	\$76,830	\$1,185,664	5.36%	\$63,552
414	El Campo	\$3,032,472	9.03%	\$273,832	\$3,042,745	9.33%	\$283,888
416	Eldorado	\$385,018	2.87%	\$11,050	\$386,960	3.00%	\$11,609
418	Electra	\$711,604	7.32%	\$52,089	\$740,353	7.24%	\$53,602
420	Elgin	\$1,355,509	6.39%	\$86,617	\$1,533,078	6.42%	\$98,424
422	Elkhart	\$127,543	7.45%	\$9,502	\$124,361	7.81%	\$9,713
432	Emory	\$271,826	6.97%	\$18,946	\$301,369	7.34%	\$22,120
436	Ennis	\$5,551,432	11.72%	\$650,628	\$5,957,106	12.01%	\$715,448
439	Eules	\$15,545,028	12.77%	\$1,985,100	\$17,292,523	12.93%	\$2,235,923
440	Eustace	\$191,397	2.93%	\$5,608	\$182,227	2.52%	\$4,592
441	Everman	\$946,213	7.48%	\$70,777	\$1,039,452	6.86%	\$71,306
443	Fair Oaks Ranch	\$762,736	6.31%	\$48,129	\$837,242	7.22%	\$60,449
442	Fairfield	\$833,824	7.44%	\$62,037	\$842,341	7.07%	\$59,554
445	Fairview	\$350,943	5.09%	\$17,863	\$487,414	5.80%	\$28,270
20444	Falfurrias	\$475,643	5.72%	\$27,207	\$432,072	5.94%	\$25,665
10444	Falfurrias Utility Board	\$351,555	8.75%	\$30,761	\$429,867	7.54%	\$32,412
446	Falls City	\$74,411	6.75%	\$5,023	\$78,803	7.12%	\$5,611
448	Farmers Branch	\$22,235,813	13.14%	\$2,921,786	\$22,602,870	13.58%	\$3,069,470
450	Farmersville	\$764,801	6.62%	\$50,630	\$858,119	6.71%	\$57,580
451	Farwell	\$121,764	15.39%	\$18,739	\$124,965	15.75%	\$19,682
454	Fayetteville	\$28,837	10.72%	\$3,091	\$16,377	6.55%	\$1,073
456	Ferris	\$839,279	5.19%	\$43,559	\$861,978	5.79%	\$49,909
458	Flaton	\$428,860	11.15%	\$47,818	\$470,691	11.59%	\$54,553
20462	Floresville	\$1,352,807	2.96%	\$40,043	\$1,453,993	3.16%	\$45,946
463	Flower Mound	\$16,067,532	8.44%	\$1,356,100	\$17,929,093	8.71%	\$1,561,624
464	Floydada	\$737,355	7.32%	\$53,974	\$819,971	7.60%	\$62,318
468	Forest Hill	\$2,640,378	6.84%	\$180,602	\$2,775,288	7.14%	\$198,156
470	Forney	\$1,014,782	6.90%	\$70,020	\$1,181,739	6.79%	\$80,240
472	Fort Stockton	\$2,474,137	5.37%	\$132,861	\$2,554,927	5.65%	\$144,353
476	Franklin	\$226,540	4.03%	\$9,130	\$230,264	4.24%	\$9,763
478	Frankston	\$183,806	7.39%	\$13,583	\$203,948	6.85%	\$13,970
480	Fredericksburg	\$4,741,363	9.10%	\$431,464	\$4,899,322	9.30%	\$455,637
482	Freeport	\$2,816,874	7.42%	\$209,012	\$3,049,898	7.24%	\$220,813
483	Friendswood	\$5,995,236	12.93%	\$775,184	\$6,431,834	12.76%	\$820,702
484	Friona	\$565,475	9.43%	\$53,324	\$664,746	8.92%	\$59,295
486	Frisco	\$13,665,372	8.45%	\$1,154,724	\$17,297,834	8.69%	\$1,503,182
487	Fritch	\$378,307	0.00%	\$0	\$402,731	0.00%	\$0

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
488	Frost	\$90,354	4.75%	\$4,292	\$98,296	5.16%	\$5,072
492	Gainesville	\$7,364,658	6.57%	\$483,858	\$7,764,215	6.86%	\$532,625
494	Galena Park	\$2,275,117	12.36%	\$281,204	\$2,342,561	12.53%	\$293,523
498	Ganado	\$289,476	7.94%	\$22,984	\$312,568	5.84%	\$18,254
499	Garden Ridge	\$478,876	3.72%	\$17,814	\$410,706	3.44%	\$14,128
500	Garland	\$88,332,522	14.21%	\$12,552,051	\$94,313,425	14.38%	\$13,562,271
502	Garrison	\$159,222	10.33%	\$16,448	\$197,158	10.00%	\$19,716
503	Gary	\$97,563	6.68%	\$6,517	\$96,070	7.00%	\$6,725
504	Gatesville	\$1,817,728	11.17%	\$203,040	\$1,877,063	11.89%	\$223,183
506	Georgetown	\$11,551,158	7.76%	\$896,370	\$12,488,098	8.19%	\$1,022,775
510	Giddings	\$1,478,413	10.62%	\$157,007	\$1,658,792	10.30%	\$170,856
512	Gilmer	\$1,677,529	10.29%	\$172,618	\$1,577,006	11.30%	\$178,202
514	Gladewater	\$1,233,927	1.88%	\$23,198	\$1,254,213	2.06%	\$25,837
516	Glen Rose	\$384,748	12.79%	\$49,209	\$416,393	11.56%	\$48,135
517	Glenn Heights	\$1,321,685	6.26%	\$82,737	\$1,335,449	6.65%	\$88,807
518	Godley	\$120,583	5.87%	\$7,078	\$168,645	4.97%	\$8,382
519	Goldsmith	\$72,447	1.97%	\$1,427	\$78,586	2.23%	\$1,752
520	Goldthwaite	\$436,865	17.12%	\$74,791	\$395,707	18.15%	\$71,821
522	Goliad	\$324,311	11.25%	\$36,485	\$310,876	11.76%	\$36,559
524	Gonzales	\$1,986,831	10.84%	\$215,372	\$2,163,420	10.67%	\$230,837
10534	Graham	\$2,253,077	9.38%	\$211,339	\$2,319,241	9.88%	\$229,141
20534	Graham Regional Med Cntr	\$5,525,540	3.80%	\$209,971	\$5,828,574	4.15%	\$241,886
536	Granbury	\$3,253,398	11.55%	\$375,767	\$3,541,348	11.36%	\$402,297
540	Grand Prairie	\$46,729,180	12.77%	\$5,967,316	\$49,523,105	13.13%	\$6,502,384
542	Grand Saline	\$531,590	4.19%	\$22,274	\$631,830	3.91%	\$24,705
544	Grandview	\$336,136	4.19%	\$14,084	\$381,188	5.31%	\$20,241
546	Granger	\$128,946	3.84%	\$4,952	\$198,332	3.23%	\$6,406
548	Grapeland	\$286,332	4.03%	\$11,539	\$236,960	4.10%	\$9,715
550	Grapevine	\$25,635,188	11.49%	\$2,945,483	\$27,137,169	12.14%	\$3,294,452
552	Greenville	\$11,562,485	13.37%	\$1,545,904	\$12,207,146	13.66%	\$1,667,496
551	Gregory	\$138,915	0.74%	\$1,028	\$170,818	1.20%	\$2,050
553	Grey Forest Utilities	\$1,051,499	12.70%	\$133,540	\$1,129,453	12.91%	\$145,812
558	Groom	\$66,374	3.45%	\$2,290	\$68,536	3.96%	\$2,714
559	Groves	\$4,071,775	10.74%	\$437,309	\$4,014,339	10.92%	\$438,366
560	Groveton	\$93,031	2.25%	\$2,093	\$99,773	3.06%	\$3,053
562	Gruver	\$214,769	9.64%	\$20,704	\$196,609	9.85%	\$19,366
563	Gun Barrel City	\$1,071,409	3.90%	\$41,785	\$1,080,797	4.09%	\$44,205
564	Gunter	\$111,952	4.52%	\$5,060	\$97,077	5.10%	\$4,951
570	Hallettsville	\$755,552	7.95%	\$60,066	\$763,863	7.53%	\$57,519
574	Haltom City	\$10,064,802	12.12%	\$1,219,854	\$10,849,262	12.56%	\$1,362,667
576	Hamilton	\$390,952	10.65%	\$41,636	\$491,045	10.18%	\$49,988
578	Hamlin	\$500,222	8.91%	\$44,570	\$465,938	9.57%	\$44,590
580	Happy	\$70,515	10.13%	\$7,143	\$73,308	10.59%	\$7,763
581	Harker Heights	\$4,136,300	10.07%	\$416,525	\$4,231,436	10.90%	\$461,227
10582	Harlingen	\$13,142,769	12.02%	\$1,579,761	\$13,723,341	12.46%	\$1,709,928

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
20582	Harlingen Waterworks	\$4,600,938	10.89%	\$501,042	\$4,467,911	12.08%	\$539,724
586	Haskell	\$478,824	3.41%	\$16,328	\$439,444	3.55%	\$15,600
587	Haslet	\$197,205	12.61%	\$24,868	\$204,174	14.20%	\$28,993
588	Hawkins	\$289,709	6.28%	\$18,194	\$298,209	6.90%	\$20,576
585	Hays	\$33,129	6.25%	\$2,071	\$35,425	6.47%	\$2,292
590	Hearne	\$1,313,945	6.39%	\$83,961	\$1,390,156	7.00%	\$97,311
591	Heath	\$802,962	9.31%	\$74,756	\$897,890	10.05%	\$90,238
592	Hedley	\$35,288	13.27%	\$4,683	\$46,618	7.94%	\$3,701
593	Helotes	\$632,147	8.23%	\$52,026	\$772,074	8.91%	\$68,792
594	Hemphill	\$577,963	2.83%	\$16,356	\$600,372	2.97%	\$17,831
596	Hempstead	\$1,284,710	11.22%	\$144,144	\$1,352,934	10.86%	\$146,929
598	Henderson	\$3,216,860	7.29%	\$234,509	\$3,514,031	7.86%	\$276,203
600	Henrietta	\$383,496	8.61%	\$33,019	\$406,427	9.07%	\$36,863
602	Hereford	\$2,689,590	8.07%	\$217,050	\$2,669,292	8.09%	\$215,946
605	Hewitt	\$1,644,072	9.48%	\$155,858	\$1,877,674	9.49%	\$178,191
609	Hickory Creek	\$591,379	2.33%	\$13,779	\$616,975	2.59%	\$15,980
606	Hico	\$260,670	7.88%	\$20,541	\$237,150	8.70%	\$20,632
607	Hidalgo	\$2,759,054	1.85%	\$51,042	\$2,898,698	2.19%	\$63,481
608	Higgins	\$47,408	2.64%	\$1,252	\$50,160	3.13%	\$1,570
610	Highland Park	\$6,320,907	15.33%	\$968,995	\$6,807,042	15.28%	\$1,040,116
611	Highland Village	\$3,606,880	7.52%	\$271,237	\$4,199,254	7.89%	\$331,321
613	Hill Country Village	\$502,418	6.98%	\$35,069	\$481,058	7.73%	\$37,186
612	Hillsboro	\$2,636,645	8.04%	\$211,986	\$3,023,459	7.83%	\$236,737
614	Hitchcock	\$1,120,019	4.26%	\$47,713	\$1,145,399	4.27%	\$48,909
615	Holland	\$111,921	6.94%	\$7,767	\$114,436	6.87%	\$7,862
616	Holliday	\$134,033	1.95%	\$2,614	\$210,117	2.13%	\$4,475
617	Hollywood Park	\$709,937	8.25%	\$58,570	\$853,432	6.85%	\$58,460
618	Hondo	\$1,958,121	7.49%	\$146,663	\$1,914,732	7.92%	\$151,647
620	Honey Grove	\$229,919	4.46%	\$10,254	\$234,582	3.91%	\$9,172
622	Hooks	\$280,484	2.52%	\$7,068	\$335,425	2.68%	\$8,989
626	Howe	\$308,059	5.70%	\$17,559	\$322,197	6.16%	\$19,847
628	Hudson	\$247,287	1.78%	\$4,402	\$348,096	2.15%	\$7,484
629	Hudson Oaks	\$426,849	5.76%	\$24,587	\$428,115	6.14%	\$26,286
630	Hughes Springs	\$405,758	10.49%	\$42,564	\$441,164	8.79%	\$38,778
632	Humble	\$7,705,949	10.07%	\$775,989	\$7,963,836	10.12%	\$805,940
633	Hunters Creek Village	\$188,824	6.29%	\$11,877	\$199,238	5.75%	\$11,456
634	Huntington	\$392,451	11.54%	\$45,289	\$491,037	11.17%	\$54,849
636	Huntsville	\$9,070,601	15.31%	\$1,388,709	\$10,011,483	14.67%	\$1,468,685
637	Hurst	\$14,602,864	14.26%	\$2,082,368	\$14,968,038	14.47%	\$2,165,875
638	Hutchins	\$908,736	4.37%	\$39,712	\$934,708	4.60%	\$42,997
640	Hutto	\$602,788	6.94%	\$41,833	\$836,961	7.37%	\$61,684
641	Huxley	\$213,458	4.42%	\$9,435	\$223,508	4.55%	\$10,170
643	Ingleside	\$1,507,973	4.62%	\$69,668	\$1,608,949	5.22%	\$83,987
646	Ingram	\$215,371	4.41%	\$9,498	\$211,987	4.88%	\$10,345
644	Iowa Park	\$1,004,441	5.12%	\$51,427	\$1,065,345	5.42%	\$57,742

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
645	Iraan	\$138,810	12.90%	\$17,906	\$152,106	13.69%	\$20,823
648	Irving	\$71,547,916	12.92%	\$9,243,991	\$74,814,825	13.30%	\$9,950,372
652	Itasca	\$200,188	11.12%	\$22,261	\$193,512	12.19%	\$23,589
654	Jacinto City	\$1,558,931	5.05%	\$78,726	\$1,583,518	5.69%	\$90,102
656	Jacksboro	\$783,962	7.80%	\$61,149	\$942,795	7.55%	\$71,181
658	Jacksonville	\$3,833,131	8.72%	\$334,249	\$3,929,932	8.57%	\$336,795
660	Jasper	\$3,061,236	13.66%	\$418,165	\$3,064,510	13.73%	\$420,757
664	Jefferson	\$557,786	6.51%	\$36,312	\$596,889	6.47%	\$38,619
665	Jersey Village	\$2,784,144	13.05%	\$363,331	\$2,872,394	13.25%	\$380,592
666	Jewett	\$88,910	7.45%	\$6,624	\$94,241	7.92%	\$7,464
668	Joaquin	\$81,043	6.51%	\$5,276	\$119,494	5.17%	\$6,178
670	Johnson City	\$368,191	4.41%	\$16,237	\$358,583	5.01%	\$17,965
673	Jones Creek	\$81,721	6.23%	\$5,091	\$85,370	6.57%	\$5,609
671	Joshua	\$654,823	3.16%	\$20,692	\$757,997	2.32%	\$17,586
672	Jourdanton	\$601,017	5.87%	\$35,280	\$544,080	5.80%	\$31,557
674	Junction	\$408,917	10.54%	\$43,100	\$449,763	10.13%	\$45,561
676	Justin	\$530,100	3.44%	\$18,235	\$548,297	3.77%	\$20,671
678	Karnes City	\$338,139	6.92%	\$23,399	\$341,054	7.55%	\$25,750
680	Katy	\$4,168,968	9.85%	\$410,643	\$4,628,805	10.45%	\$483,710
682	Kaufman	\$1,713,828	7.43%	\$127,337	\$1,852,979	8.30%	\$153,797
683	Keene	\$864,507	8.82%	\$76,250	\$848,220	9.99%	\$84,737
681	Keller	\$8,910,706	10.56%	\$940,971	\$10,365,743	10.81%	\$1,120,537
685	Kemah	\$1,280,634	4.74%	\$60,702	\$1,460,594	5.15%	\$75,221
684	Kemp	\$424,422	1.42%	\$6,027	\$422,969	1.53%	\$6,471
686	Kenedy	\$675,305	4.86%	\$32,820	\$663,613	5.30%	\$35,171
688	Kennedale	\$2,087,278	7.63%	\$159,259	\$2,173,667	6.99%	\$151,939
692	Kermit	\$1,105,934	11.70%	\$129,394	\$1,106,032	12.65%	\$139,913
10694	Kerrville	\$8,820,807	12.03%	\$1,061,143	\$9,753,232	11.96%	\$1,166,487
20694	Kerrville Public Utility	\$2,216,553	12.97%	\$287,487	\$2,330,201	12.92%	\$301,062
10696	Kilgore	\$3,982,231	14.11%	\$561,893	\$4,065,974	14.38%	\$584,687
698	Killeen	\$18,212,748	12.33%	\$2,245,632	\$22,298,771	11.60%	\$2,586,657
700	Kingsville	\$6,781,081	8.58%	\$581,817	\$7,319,079	8.90%	\$651,398
701	Kirby	\$997,247	5.01%	\$49,962	\$1,056,555	4.55%	\$48,073
702	Kirbyville	\$595,608	3.91%	\$23,288	\$560,927	4.28%	\$24,008
704	Knox City	\$156,408	1.89%	\$2,956	\$153,654	2.40%	\$3,688
709	Kress	\$68,709	5.53%	\$3,800	\$71,562	6.00%	\$4,294
707	Krum	\$207,583	3.48%	\$7,224	\$306,791	3.33%	\$10,216
710	Kyle	\$930,500	8.23%	\$76,580	\$1,163,270	8.48%	\$98,645
725	La Coste	\$123,886	2.56%	\$3,171	\$155,326	2.50%	\$3,883
714	La Feria	\$1,042,789	4.89%	\$50,992	\$1,143,155	5.02%	\$57,386
716	La Grange	\$1,298,677	11.83%	\$153,633	\$1,404,143	11.78%	\$165,408
723	La Grulla	\$179,019	2.67%	\$4,780	\$192,092	2.95%	\$5,667
721	La Marque	\$2,697,201	8.32%	\$224,407	\$3,402,942	7.78%	\$264,749
728	La Porte	\$14,169,351	11.38%	\$1,612,472	\$14,624,928	11.44%	\$1,673,092
711	Lacy-Lakeview	\$1,044,961	5.33%	\$55,696	\$1,013,828	5.82%	\$59,005

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
712	Ladonia	\$49,609	11.92%	\$5,913	\$25,036	13.01%	\$3,257
713	Lago Vista	\$1,310,848	7.59%	\$99,493	\$1,572,163	8.41%	\$132,219
705	Laguna Vista	\$129,952	6.15%	\$7,992	\$174,290	6.06%	\$10,562
717	Lake Dallas	\$770,339	9.57%	\$73,721	\$860,748	9.33%	\$80,308
718	Lake Jackson	\$7,056,546	8.24%	\$581,459	\$7,486,662	8.63%	\$646,099
719	Lake Worth	\$1,934,942	6.46%	\$124,997	\$2,338,207	6.99%	\$163,441
727	Lakeport	\$71,195	4.01%	\$2,855	\$74,241	4.49%	\$3,333
715	Lakeside	\$277,481	4.13%	\$11,460	\$292,624	4.01%	\$11,734
720	Lakeway	\$1,795,313	5.38%	\$96,588	\$2,207,776	5.41%	\$119,441
722	Lamesa	\$2,374,625	10.99%	\$260,971	\$2,461,761	10.38%	\$255,531
724	Lampasas	\$2,160,922	10.26%	\$221,711	\$2,494,841	10.18%	\$253,975
726	Lancaster	\$7,290,579	12.24%	\$892,367	\$8,061,083	11.68%	\$941,534
730	Laredo	\$53,898,260	9.07%	\$4,888,572	\$54,880,035	9.31%	\$5,109,331
733	Lavon	\$231,654	2.12%	\$4,911	\$182,607	2.37%	\$4,328
736	League City	\$11,720,313	11.24%	\$1,317,363	\$12,603,958	11.57%	\$1,458,278
737	Leander	\$2,053,299	5.05%	\$103,692	\$2,790,187	5.46%	\$152,344
739	Leon Valley	\$3,542,324	13.67%	\$484,236	\$3,648,461	13.87%	\$506,042
738	Leonard	\$331,004	3.41%	\$11,287	\$372,938	3.43%	\$12,792
740	Levelland	\$2,204,859	12.21%	\$269,213	\$2,372,963	12.35%	\$293,061
742	Lewisville	\$26,220,808	10.99%	\$2,881,667	\$27,763,246	11.56%	\$3,209,431
744	Lexington	\$371,708	9.18%	\$34,123	\$344,177	9.25%	\$31,836
750	Linden	\$309,160	3.65%	\$11,284	\$280,610	4.19%	\$11,758
751	Little Elm	\$1,714,371	7.70%	\$132,007	\$2,128,261	8.15%	\$173,453
752	Littlefield	\$1,379,438	5.33%	\$73,524	\$1,450,472	5.39%	\$78,180
753	Live Oak	\$2,800,002	8.55%	\$239,400	\$3,187,212	8.90%	\$283,662
754	Livingston	\$1,985,375	15.20%	\$301,777	\$2,101,879	15.08%	\$316,963
756	Llano	\$1,123,514	5.65%	\$63,479	\$1,287,916	5.62%	\$72,381
758	Lockhart	\$3,821,979	9.27%	\$354,297	\$4,135,778	9.25%	\$382,559
760	Lockney	\$180,645	2.45%	\$4,426	\$184,077	2.23%	\$4,105
765	Lone Star	\$311,714	2.13%	\$6,640	\$331,489	2.44%	\$8,088
766	Longview	\$18,759,113	13.76%	\$2,581,254	\$19,698,283	14.15%	\$2,787,307
769	Lorena	\$308,291	2.28%	\$7,029	\$324,743	2.28%	\$7,404
770	Lorenzo	\$127,632	3.01%	\$3,842	\$159,223	3.34%	\$5,318
771	Los Fresnos	\$1,205,823	4.21%	\$50,765	\$715,575	4.79%	\$34,276
778	Lubbock	\$59,627,344	14.05%	\$8,377,642	\$61,792,204	14.32%	\$8,848,644
779	Lucas	\$256,840	5.13%	\$13,176	\$270,853	4.67%	\$12,649
782	Lufkin	\$10,286,477	12.00%	\$1,234,377	\$11,769,268	11.85%	\$1,394,658
784	Luling	\$1,594,085	5.83%	\$92,935	\$1,834,654	5.52%	\$101,273
785	Lumberton	\$865,050	12.81%	\$110,813	\$899,787	13.13%	\$118,142
787	Lyle	\$374,946	6.69%	\$25,084	\$416,761	6.92%	\$28,840
790	Madisonville	\$690,490	5.73%	\$39,565	\$742,625	5.74%	\$42,627
791	Magnolia	\$691,247	2.50%	\$17,281	\$780,371	2.77%	\$21,616
792	Malakoff	\$480,795	2.88%	\$13,847	\$549,963	3.29%	\$18,094
798	Mansfield	\$11,705,258	9.74%	\$1,140,092	\$13,913,646	9.58%	\$1,332,927
799	Manvel	\$403,922	3.86%	\$15,591	\$511,282	3.64%	\$18,611

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
800	Marble Falls	\$2,866,663	7.03%	\$201,526	\$3,047,866	7.42%	\$226,152
802	Marfa	\$531,515	5.58%	\$29,659	\$637,709	5.21%	\$33,225
804	Marion	\$228,609	0.48%	\$1,097	\$243,821	0.62%	\$1,512
806	Marlin	\$1,520,721	3.79%	\$57,635	\$1,573,241	3.97%	\$62,458
810	Marshall	\$5,959,102	14.79%	\$881,351	\$6,268,657	14.76%	\$925,254
812	Mart	\$302,239	0.00%	\$0	\$352,297	0.32%	\$1,127
814	Mason	\$446,730	4.39%	\$19,611	\$483,076	4.40%	\$21,255
818	Mathis	\$940,574	1.68%	\$15,802	\$1,015,242	1.72%	\$17,462
822	Maypearl	\$97,656	1.71%	\$1,670	\$105,339	1.90%	\$2,001
824	McAllen	\$31,298,893	6.47%	\$2,025,038	\$34,126,783	6.53%	\$2,228,479
826	McCamey	\$222,408	4.81%	\$10,698	\$260,036	4.07%	\$10,583
828	McGregor	\$850,788	7.84%	\$66,702	\$1,057,832	7.59%	\$80,289
830	McKinney	\$20,002,500	10.46%	\$2,092,262	\$22,756,854	10.74%	\$2,444,086
832	McLean	\$149,891	4.51%	\$6,760	\$142,241	3.73%	\$5,306
835	Meadows Place	\$963,805	7.19%	\$69,298	\$970,940	6.87%	\$66,704
837	Melissa	\$430,865	1.50%	\$6,463	\$458,584	3.11%	\$14,262
1501	Memorial Villages Police	\$1,978,104	17.50%	\$346,168	\$2,049,555	18.04%	\$369,740
840	Memphis	\$399,886	6.49%	\$25,953	\$418,529	6.14%	\$25,698
842	Menard	\$231,189	6.79%	\$15,698	\$238,574	7.21%	\$17,201
844	Mercedes	\$1,811,748	8.67%	\$157,079	\$1,699,767	8.97%	\$152,469
846	Meridian	\$219,963	4.46%	\$9,810	\$242,847	5.01%	\$12,167
848	Merkel	\$355,941	9.86%	\$35,096	\$358,348	10.62%	\$38,057
854	Mesquite	\$45,523,671	13.90%	\$6,327,790	\$47,633,906	14.41%	\$6,864,046
856	Mexia	\$1,735,551	7.13%	\$123,745	\$2,286,125	7.29%	\$166,659
860	Midland	\$25,486,150	15.61%	\$3,978,388	\$26,365,209	15.91%	\$4,194,705
862	Midlothian	\$3,866,711	10.10%	\$390,538	\$4,323,711	9.83%	\$425,021
864	Miles	\$50,828	1.02%	\$518	\$67,956	1.38%	\$938
865	Milford	\$148,123	8.34%	\$12,353	\$147,000	8.92%	\$13,112
868	Mineola	\$1,242,248	6.26%	\$77,765	\$1,313,204	6.51%	\$85,490
870	Mineral Wells	\$4,594,451	7.30%	\$335,395	\$4,807,003	7.62%	\$366,294
874	Mission	\$10,062,926	6.86%	\$690,317	\$11,298,922	6.99%	\$789,795
875	Missouri City	\$9,661,285	12.54%	\$1,211,525	\$10,915,070	12.49%	\$1,363,292
876	Monahans	\$1,705,201	9.82%	\$167,451	\$1,717,600	9.99%	\$171,588
887	Mont Belvieu	\$1,715,209	8.70%	\$149,223	\$1,703,162	8.52%	\$145,109
877	Montgomery	\$252,499	3.41%	\$8,610	\$292,553	3.03%	\$8,864
878	Moody	\$264,908	6.19%	\$16,398	\$252,744	6.36%	\$16,075
883	Morgan's Point	\$510,996	10.87%	\$55,545	\$541,384	12.09%	\$65,453
884	Morton	\$230,036	9.22%	\$21,209	\$237,928	9.19%	\$21,866
886	Moulton	\$262,213	5.51%	\$14,448	\$285,267	5.69%	\$16,232
890	Mount Enterprise	\$40,616	7.86%	\$3,192	\$43,821	6.84%	\$2,997
892	Mt. Pleasant	\$4,051,880	9.79%	\$396,679	\$3,970,688	10.89%	\$432,408
894	Mt. Vernon	\$546,186	8.28%	\$45,224	\$568,987	9.47%	\$53,883
896	Muenster	\$226,454	6.91%	\$15,648	\$262,403	6.91%	\$18,132
898	Muleshoe	\$825,839	11.81%	\$97,532	\$863,574	12.44%	\$107,429
903	Murphy	\$956,537	11.54%	\$110,384	\$1,579,526	9.62%	\$151,950

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
10904	Nacogdoches	\$9,563,164	12.60%	\$1,204,959	\$10,006,717	12.90%	\$1,290,866
906	Naples	\$119,031	0.00%	\$0	\$137,301	0.00%	\$0
907	Nash	\$506,860	4.85%	\$24,583	\$509,044	5.29%	\$26,928
905	Nassau Bay	\$1,583,662	5.38%	\$85,201	\$1,637,184	5.72%	\$93,647
908	Navasota	\$1,935,653	6.27%	\$121,365	\$2,053,773	6.69%	\$137,397
910	Nederland	\$4,701,545	15.74%	\$740,023	\$5,048,056	15.81%	\$798,098
912	Needville	\$435,436	5.87%	\$25,560	\$395,043	6.22%	\$24,572
914	New Boston	\$693,521	4.18%	\$28,989	\$710,637	4.01%	\$28,497
10916	New Braunfels	\$11,999,760	9.11%	\$1,093,178	\$12,570,471	9.02%	\$1,133,856
20916	New Braunfels Utilities	\$6,818,215	12.97%	\$884,322	\$7,289,488	12.72%	\$927,223
915	New Deal	\$132,636	2.85%	\$3,780	\$142,711	2.80%	\$3,996
918	New London	\$234,511	3.52%	\$8,255	\$249,045	3.70%	\$9,215
919	New Summerfield	\$173,603	1.39%	\$2,413	\$213,424	1.83%	\$3,906
917	New Waverly	\$145,172	3.85%	\$5,589	\$140,973	3.02%	\$4,257
920	Newton	\$628,828	16.19%	\$101,807	\$640,896	16.45%	\$105,427
922	Nixon	\$245,466	5.88%	\$14,433	\$294,381	5.04%	\$14,837
924	Nocona	\$480,180	4.29%	\$20,600	\$479,745	4.85%	\$23,268
928	Normangee	\$24,298	11.51%	\$2,797	\$38,172	8.09%	\$3,088
931	North Richland Hills	\$21,467,012	12.36%	\$2,653,323	\$23,043,180	12.61%	\$2,905,745
930	Northlake	\$217,722	4.37%	\$9,514	\$306,379	4.68%	\$14,339
936	Oak Point	\$353,727	3.60%	\$12,734	\$436,139	3.50%	\$15,265
937	Oak Ridge North	\$772,645	4.03%	\$31,138	\$1,022,687	4.23%	\$43,260
942	Odem	\$181,216	8.65%	\$15,675	\$206,828	7.83%	\$16,195
944	Odessa	\$20,155,398	13.76%	\$2,773,383	\$21,306,969	13.76%	\$2,931,839
935	O'Donnell	\$139,022	5.20%	\$7,229	\$115,759	5.96%	\$6,899
945	Oglesby	\$37,753	2.93%	\$1,106	\$43,368	2.42%	\$1,050
949	Old River-Winfree	\$68,434	1.21%	\$828	\$50,437	1.82%	\$918
950	Olmos Park	\$928,785	3.44%	\$31,950	\$1,128,455	3.18%	\$35,885
954	Onalaska	\$182,797	1.46%	\$2,669	\$208,812	2.06%	\$4,302
958	Orange	\$5,215,518	15.39%	\$802,668	\$5,030,794	15.90%	\$799,896
960	Orange Grove	\$226,009	6.52%	\$14,736	\$271,284	5.08%	\$13,781
959	Ore City	\$200,582	4.47%	\$8,966	\$191,409	4.39%	\$8,403
962	Overton	\$458,283	2.97%	\$13,611	\$432,743	3.66%	\$15,838
961	Ovilla	\$510,085	6.65%	\$33,921	\$540,093	5.91%	\$31,919
963	Oyster Creek	\$397,604	2.54%	\$10,099	\$439,500	2.59%	\$11,383
964	Paducah	\$157,622	7.75%	\$12,216	\$196,604	6.98%	\$13,723
966	Palacios	\$685,258	5.67%	\$38,854	\$885,256	5.03%	\$44,528
968	Palestine	\$5,609,230	9.02%	\$505,953	\$5,716,325	9.54%	\$545,337
970	Palmer	\$357,594	5.02%	\$17,951	\$362,862	5.47%	\$19,849
972	Pampa	\$3,832,759	13.53%	\$518,572	\$3,768,908	14.29%	\$538,577
974	Panhandle	\$427,052	4.53%	\$19,345	\$423,871	4.55%	\$19,286
973	Panorama Village	\$378,150	5.37%	\$20,307	\$395,751	6.03%	\$23,864
975	Pantego	\$1,856,959	11.58%	\$215,036	\$1,918,618	12.50%	\$239,827
976	Paris	\$10,403,028	10.84%	\$1,127,688	\$10,557,735	11.56%	\$1,220,474
977	Parker	\$374,789	11.03%	\$41,339	\$458,814	10.58%	\$48,543

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
978	Pasadena	\$37,549,802	13.66%	\$5,129,303	\$41,741,281	13.16%	\$5,493,153
983	Pearland	\$9,436,807	9.86%	\$930,469	\$11,485,794	9.62%	\$1,104,933
984	Pearsall	\$970,316	4.21%	\$40,850	\$1,053,409	4.12%	\$43,400
988	Pecos	\$1,610,029	7.16%	\$115,278	\$2,131,408	6.35%	\$135,344
994	Perryton	\$1,800,311	13.35%	\$240,342	\$1,789,794	14.28%	\$255,583
1000	Pflugerville	\$5,115,064	8.16%	\$417,389	\$5,674,707	9.43%	\$535,125
1002	Pharr	\$10,029,952	7.55%	\$757,261	\$10,545,137	7.82%	\$824,630
1004	Pilot Point	\$819,750	5.17%	\$42,381	\$867,253	5.35%	\$46,398
1005	Pinehurst	\$885,176	6.73%	\$59,572	\$811,891	7.17%	\$58,213
1003	Pineland	\$239,224	8.39%	\$20,071	\$247,888	8.66%	\$21,467
1001	Piney Point Village	\$116,042	13.32%	\$15,457	\$147,935	11.86%	\$17,545
1006	Pittsburg	\$960,408	12.50%	\$120,051	\$1,022,174	11.76%	\$120,208
1007	Plains	\$214,293	10.04%	\$21,515	\$229,696	10.29%	\$23,636
1008	Plainview	\$4,323,865	10.06%	\$434,981	\$5,079,480	10.10%	\$513,027
1010	Plano	\$91,048,964	11.82%	\$10,761,988	\$96,016,305	12.27%	\$11,781,201
1012	Pleasanton	\$1,478,569	5.10%	\$75,407	\$1,895,565	5.08%	\$96,295
1013	Point	\$130,155	3.60%	\$4,686	\$124,638	3.01%	\$3,752
1017	Ponder	\$125,747	6.37%	\$8,010	\$173,982	6.13%	\$10,665
1014	Port Aransas	\$1,979,904	4.04%	\$79,988	\$2,268,606	4.44%	\$100,726
11016	Port Arthur	\$18,174,857	12.66%	\$2,300,937	\$18,919,016	12.55%	\$2,374,337
21016	Port Arthur Pleasure Island	\$270,984	4.78%	\$12,953	\$287,140	5.40%	\$15,506
1018	Port Isabel	\$1,420,808	1.79%	\$25,432	\$1,463,540	2.04%	\$29,856
1020	Port Lavaca	\$2,378,144	5.23%	\$124,377	\$2,437,196	5.34%	\$130,146
1022	Port Neches	\$4,169,434	17.71%	\$738,407	\$4,425,473	17.78%	\$786,849
1019	Portland	\$2,398,751	10.30%	\$247,071	\$2,616,210	10.28%	\$268,946
1024	Post	\$416,000	9.95%	\$41,392	\$449,883	9.55%	\$42,964
1026	Poteet	\$308,718	2.56%	\$7,903	\$333,160	2.25%	\$7,496
1028	Poth	\$170,217	5.75%	\$9,787	\$183,005	5.76%	\$10,541
1030	Pottsboro	\$422,140	3.04%	\$12,833	\$423,573	3.09%	\$13,088
1032	Premont	\$304,458	3.44%	\$10,473	\$331,276	3.45%	\$11,429
1029	Presidio	\$306,962	4.51%	\$13,844	\$439,528	4.01%	\$17,625
1033	Primera	\$178,700	3.66%	\$6,540	\$259,554	3.39%	\$8,799
1034	Princeton	\$492,308	5.20%	\$25,600	\$638,904	7.56%	\$48,301
1036	Prosper	\$412,280	2.53%	\$10,431	\$571,351	2.51%	\$14,341
1042	Quanah	\$547,224	5.33%	\$29,167	\$557,228	5.87%	\$32,709
1045	Queen City	\$234,328	3.30%	\$7,733	\$189,617	3.56%	\$6,750
1044	Quinlan	\$303,707	3.30%	\$10,022	\$334,073	2.76%	\$9,220
1046	Quitaque	\$61,041	6.27%	\$3,827	\$59,741	6.66%	\$3,979
1048	Quitman	\$609,987	10.95%	\$66,794	\$615,021	10.57%	\$65,008
1050	Ralls	\$253,490	6.47%	\$16,401	\$208,435	5.40%	\$11,255
1051	Rancho Viejo	\$259,395	7.26%	\$18,832	\$289,809	7.19%	\$20,837
1052	Ranger	\$387,609	0.90%	\$3,488	\$504,004	1.27%	\$6,401
1054	Rankin	\$106,733	4.81%	\$5,134	\$112,292	4.97%	\$5,581
1058	Raymondville	\$1,164,508	12.75%	\$148,475	\$1,202,481	12.93%	\$155,481
1061	Red Oak	\$892,503	2.55%	\$22,759	\$1,014,574	2.42%	\$24,553

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
1064	Refugio	\$490,072	1.34%	\$6,567	\$560,907	1.29%	\$7,236
1065	Reklaw	\$165,259	10.09%	\$16,675	\$188,640	10.08%	\$19,015
1066	Reno	\$199,372	5.64%	\$11,245	\$182,853	5.86%	\$10,715
1067	Rhomb	\$274,541	4.65%	\$12,766	\$219,001	4.51%	\$9,877
1068	Rice	\$109,210	3.18%	\$3,473	\$125,024	3.30%	\$4,126
1070	Richardson	\$47,502,593	13.39%	\$6,360,597	\$44,849,044	14.24%	\$6,386,504
1073	Richland Hills	\$2,375,080	12.22%	\$290,235	\$2,566,603	11.94%	\$306,452
1074	Richland Springs	\$34,141	12.52%	\$4,274	\$35,029	11.59%	\$4,060
1076	Richmond	\$3,515,384	11.55%	\$406,027	\$3,871,924	12.13%	\$469,664
1077	Richwood	\$388,919	9.91%	\$38,542	\$422,826	9.69%	\$40,972
1080	Rising Star	\$136,469	4.86%	\$6,632	\$137,693	5.36%	\$7,380
1082	River Oaks	\$1,432,263	10.14%	\$145,231	\$1,622,936	10.47%	\$169,921
1084	Roanoke	\$1,911,135	9.38%	\$179,264	\$2,366,070	9.35%	\$221,228
1089	Robinson	\$1,128,480	6.05%	\$68,273	\$1,236,544	6.38%	\$78,892
21090	Robstown	\$2,257,157	4.47%	\$100,895	\$2,603,799	3.97%	\$103,371
11090	Robstown Utility System	\$1,851,214	7.04%	\$130,325	\$1,989,987	7.05%	\$140,294
1092	Roby	\$89,588	9.65%	\$8,645	\$109,771	9.26%	\$10,165
1096	Rockdale	\$1,113,120	3.55%	\$39,516	\$1,080,536	3.70%	\$39,980
1098	Rockport	\$2,137,958	13.79%	\$294,824	\$2,292,557	14.21%	\$325,772
1100	Rocksprings	\$104,690	6.64%	\$6,951	\$109,163	6.72%	\$7,336
1102	Rockwall	\$7,001,752	12.09%	\$846,512	\$8,028,993	11.79%	\$946,618
1104	Rogers	\$227,900	4.48%	\$10,210	\$235,992	3.90%	\$9,204
1105	Rollingwood	\$352,618	8.83%	\$31,136	\$381,531	8.93%	\$34,071
1106	Roma	\$2,115,794	6.57%	\$139,008	\$2,424,648	6.12%	\$148,388
1109	Roscoe	\$238,836	3.54%	\$8,455	\$232,034	3.64%	\$8,446
1114	Rosenberg	\$7,140,601	11.61%	\$829,024	\$7,854,833	11.34%	\$890,738
1116	Rotan	\$122,550	7.30%	\$8,946	\$142,464	6.91%	\$9,844
1118	Round Rock	\$22,027,023	10.51%	\$2,315,040	\$24,955,840	10.89%	\$2,717,691
1119	Rowlett	\$11,543,150	11.08%	\$1,278,981	\$13,372,807	11.28%	\$1,508,453
20696	Roy H. Laird Mem Hospital	\$5,444,923	7.99%	\$435,049	\$6,105,703	7.44%	\$454,264
1120	Royse City	\$659,018	4.08%	\$26,888	\$819,605	3.82%	\$31,309
1122	Rule	\$56,143	6.75%	\$3,790	\$61,913	7.22%	\$4,470
1123	Runaway Bay	\$367,786	2.22%	\$8,165	\$392,259	2.54%	\$9,963
1124	Runge	\$110,635	9.20%	\$10,178	\$109,638	10.09%	\$11,062
1126	Rusk	\$718,027	3.07%	\$22,043	\$816,093	2.92%	\$23,830
1128	Sabinal	\$325,421	6.26%	\$20,371	\$360,309	6.10%	\$21,979
1129	Sachse	\$2,644,356	11.06%	\$292,466	\$2,993,020	11.21%	\$335,518
1131	Saginaw	\$3,472,474	9.61%	\$333,705	\$3,821,567	9.63%	\$368,017
1130	Saint Jo	\$133,198	2.16%	\$2,877	\$132,576	3.03%	\$4,017
1132	San Angelo	\$21,407,703	15.23%	\$3,260,393	\$21,013,452	16.12%	\$3,387,368
21136	San Antonio	\$195,180,287	11.42%	\$22,289,589	\$203,608,620	11.63%	\$23,679,683
11136	San Antonio Water System	\$53,517,057	3.29%	\$1,760,711	\$53,445,340	3.30%	\$1,763,696
1138	San Augustine	\$761,357	9.43%	\$71,796	\$762,330	9.13%	\$69,601
1140	San Benito	\$2,963,769	8.45%	\$250,438	\$3,316,683	7.80%	\$258,701
1148	San Juan	\$3,309,280	4.10%	\$135,680	\$3,786,150	3.91%	\$148,038

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
1150	San Marcos	\$17,344,734	12.84%	\$2,227,064	\$18,644,584	12.90%	\$2,405,151
1152	San Saba	\$1,021,710	9.48%	\$96,858	\$1,052,892	9.99%	\$105,184
1146	Sanger	\$1,534,989	4.14%	\$63,549	\$1,598,720	4.64%	\$74,181
1153	Sansom Park	\$673,063	2.10%	\$14,134	\$738,202	1.92%	\$14,173
1155	Santa Fe	\$1,736,634	7.53%	\$130,769	\$1,761,826	7.51%	\$132,313
1158	Savoy	\$97,932	3.18%	\$3,114	\$131,360	1.83%	\$2,404
1159	Schertz	\$4,540,594	6.61%	\$300,133	\$5,438,800	6.36%	\$345,908
1160	Schulenburg	\$1,127,631	17.30%	\$195,080	\$1,193,545	17.38%	\$207,438
1161	Seabrook	\$3,185,215	8.10%	\$258,002	\$3,220,745	8.45%	\$272,153
1164	Seagoville	\$2,312,895	4.51%	\$104,312	\$2,410,439	5.31%	\$127,994
1166	Seagraves	\$319,249	11.06%	\$35,309	\$297,836	10.75%	\$32,017
1167	Sealy	\$1,351,403	10.10%	\$136,492	\$1,462,154	11.70%	\$171,072
1168	Seguin	\$8,501,976	9.80%	\$833,194	\$8,922,665	9.90%	\$883,344
1169	Selma	\$872,878	11.46%	\$100,032	\$1,032,351	10.68%	\$110,255
1171	Seven Points	\$449,278	6.67%	\$29,967	\$403,562	5.98%	\$24,133
1172	Seymour	\$776,383	4.68%	\$36,335	\$848,118	4.65%	\$39,437
1177	Shallowater	\$306,474	4.36%	\$13,362	\$279,938	4.10%	\$11,477
1174	Shamrock	\$356,268	6.44%	\$22,944	\$509,628	5.08%	\$25,889
1173	Shavano Park	\$735,641	4.14%	\$30,456	\$887,164	5.13%	\$45,512
1181	Shepherd	\$166,923	6.48%	\$10,817	\$196,087	6.85%	\$13,432
1176	Sherman	\$15,432,094	7.90%	\$1,219,135	\$15,862,556	8.17%	\$1,295,971
1178	Shiner	\$595,010	4.51%	\$26,835	\$621,935	4.73%	\$29,418
1179	Shoreacres	\$395,700	6.64%	\$26,274	\$416,221	5.14%	\$21,394
1180	Silsbee	\$1,875,535	12.56%	\$235,567	\$1,807,087	13.21%	\$238,716
1182	Silverton	\$69,350	10.59%	\$7,344	\$71,900	11.10%	\$7,981
1184	Sinton	\$1,040,790	3.13%	\$32,577	\$1,185,594	2.92%	\$34,619
1185	Skellytown	\$57,306	0.00%	\$0	\$58,446	0.00%	\$0
1186	Slaton	\$1,135,661	9.28%	\$105,389	\$1,176,938	8.36%	\$98,392
1188	Smithville	\$1,442,669	4.55%	\$65,641	\$1,455,956	4.46%	\$64,936
1189	Smyer	\$44,659	3.32%	\$1,483	\$46,526	3.77%	\$1,754
1190	Snyder	\$2,336,685	12.42%	\$290,216	\$2,599,136	12.74%	\$331,130
1191	Somerset	\$158,062	3.50%	\$5,532	\$232,719	2.64%	\$6,144
1192	Somerville	\$272,690	4.05%	\$11,044	\$350,877	3.34%	\$11,719
1194	Sonora	\$806,186	8.05%	\$64,898	\$819,050	7.80%	\$63,886
1196	Sour Lake	\$318,411	3.76%	\$11,972	\$342,712	3.78%	\$12,955
1198	South Houston	\$3,492,750	5.87%	\$205,024	\$3,410,855	6.31%	\$215,225
1199	South Padre Island	\$3,079,381	8.16%	\$251,277	\$3,560,823	8.14%	\$289,851
1197	Southlake	\$9,929,359	11.39%	\$1,130,954	\$10,986,269	11.82%	\$1,298,577
1202	Southside Place	\$622,983	3.25%	\$20,247	\$662,564	3.55%	\$23,521
1204	Spearman	\$594,029	9.73%	\$57,799	\$574,701	10.66%	\$61,263
1205	Spring Valley	\$1,307,759	14.30%	\$187,010	\$1,406,293	14.34%	\$201,662
1203	Springtown	\$753,870	7.29%	\$54,957	\$755,035	7.35%	\$55,495
1207	Stafford	\$3,715,426	9.38%	\$348,507	\$3,871,115	9.73%	\$376,659
1208	Stamford	\$858,685	4.14%	\$35,550	\$787,127	4.16%	\$32,744
1210	Stanton	\$524,528	6.51%	\$34,147	\$526,614	6.80%	\$35,810

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
1211	Star Harbor	\$116,035	7.49%	\$8,691	\$104,581	7.92%	\$8,283
1212	Stephenville	\$3,781,088	10.87%	\$411,004	\$4,074,404	11.02%	\$448,999
1213	Sterling City	\$123,690	4.38%	\$5,418	\$130,015	4.61%	\$5,994
1214	Stinnett	\$382,213	4.55%	\$17,391	\$315,138	4.26%	\$13,425
1218	Stratford	\$285,506	7.53%	\$21,499	\$344,344	6.77%	\$23,312
1224	Sudan	\$170,346	4.43%	\$7,546	\$176,684	4.41%	\$7,792
1225	Sugar Land	\$17,693,878	11.26%	\$1,992,331	\$19,507,354	11.38%	\$2,219,937
1226	Sulphur Springs	\$4,653,058	11.60%	\$539,755	\$4,963,191	11.63%	\$577,219
1228	Sundown	\$355,888	11.99%	\$42,671	\$367,873	8.82%	\$32,446
1229	Sunnyvale	\$620,475	7.29%	\$45,233	\$647,727	7.68%	\$49,745
1230	Sunray	\$322,688	15.92%	\$51,372	\$320,540	17.82%	\$57,120
1227	Sunrise Beach Village	\$118,698	3.45%	\$4,095	\$124,836	3.71%	\$4,631
1231	Sunset Valley	\$593,842	7.10%	\$42,163	\$745,634	6.69%	\$49,883
1233	Surfside Beach	\$189,047	4.25%	\$8,034	\$229,133	3.63%	\$8,318
1232	Sweeny	\$548,118	13.60%	\$74,544	\$555,946	13.97%	\$77,666
1234	Sweetwater	\$2,921,945	14.03%	\$409,949	\$3,105,249	14.53%	\$451,193
1264	T.M.R.S.	\$3,194,089	11.43%	\$365,084	\$3,646,657	11.60%	\$423,012
1236	Taft	\$544,688	7.32%	\$39,871	\$553,519	6.93%	\$38,359
1238	Tahoka	\$348,510	5.34%	\$18,610	\$353,509	5.90%	\$20,857
1241	Tatum	\$200,281	4.87%	\$9,754	\$212,897	5.07%	\$10,794
1246	Taylor	\$4,179,890	7.85%	\$328,121	\$4,602,523	7.85%	\$361,298
1248	Teague	\$595,881	4.64%	\$27,649	\$573,918	4.28%	\$24,564
1252	Temple	\$15,398,452	13.69%	\$2,108,048	\$15,907,851	14.09%	\$2,241,416
1254	Tenaha	\$118,441	5.08%	\$6,017	\$122,762	5.25%	\$6,445
1256	Terrell	\$5,139,975	12.10%	\$621,937	\$5,913,396	11.95%	\$706,651
1258	Terrell Hills	\$1,575,677	9.84%	\$155,047	\$1,477,181	9.56%	\$141,219
31263	Tex Municipal League IEBP	\$6,333,374	6.03%	\$381,902	\$6,351,440	6.90%	\$438,249
21263	Tex Municipal League IRP	\$11,799,187	11.22%	\$1,323,869	\$12,755,123	11.85%	\$1,511,482
21260	Texarkana	\$6,049,031	11.88%	\$718,625	\$6,178,235	12.13%	\$749,420
11260	Texarkana Police Dept	\$3,674,788	15.30%	\$562,243	\$3,810,710	15.71%	\$598,663
31260	Texarkana Water Utilities	\$4,523,386	11.94%	\$540,092	\$4,714,434	12.17%	\$573,747
1262	Texas City	\$13,735,322	13.88%	\$1,906,463	\$14,139,569	14.08%	\$1,990,851
11263	Texas Municipal League	\$1,920,174	9.36%	\$179,728	\$1,819,004	9.22%	\$167,712
1265	Texhoma	\$20,196	3.62%	\$731	\$21,030	3.80%	\$799
1267	The Colony	\$7,926,358	12.28%	\$973,357	\$9,589,195	12.26%	\$1,175,635
1268	Thorndale	\$191,177	3.05%	\$5,831	\$204,126	3.16%	\$6,450
1274	Three Rivers	\$869,776	4.61%	\$40,097	\$824,114	4.72%	\$38,898
1276	Throckmorton	\$122,713	3.94%	\$4,835	\$140,195	3.35%	\$4,697
1278	Timpson	\$213,121	5.01%	\$10,677	\$234,244	4.97%	\$11,642
1280	Tioga	\$120,635	2.64%	\$3,185	\$128,529	3.14%	\$4,036
1283	Tolar	\$79,685	2.65%	\$2,112	\$82,143	2.71%	\$2,226
1286	Tom Bean	\$113,668	3.94%	\$4,479	\$100,032	4.59%	\$4,591
1284	Tomball	\$3,542,416	12.02%	\$425,798	\$3,883,636	11.37%	\$441,569
1290	Trent	\$44,071	7.29%	\$3,213	\$45,964	7.42%	\$3,411
1292	Trenton	\$74,334	8.92%	\$6,631	\$105,104	7.24%	\$7,610

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
1293	Trinidad	\$201,128	6.53%	\$13,134	\$233,919	6.04%	\$14,129
1294	Trinity	\$454,168	2.77%	\$12,580	\$472,898	2.67%	\$12,626
1295	Trophy Club	\$2,783,459	10.76%	\$299,500	\$2,626,237	11.70%	\$307,270
1296	Troup	\$296,473	4.61%	\$13,667	\$315,366	4.56%	\$14,381
1297	Troy	\$125,523	1.09%	\$1,368	\$133,752	1.30%	\$1,739
1298	Tulia	\$975,389	11.37%	\$110,902	\$919,783	11.47%	\$105,499
1299	Turkey	\$57,782	10.68%	\$6,171	\$57,690	10.92%	\$6,300
1301	Tye	\$247,201	7.32%	\$18,095	\$298,668	6.47%	\$19,324
1304	Tyler	\$19,389,777	12.65%	\$2,452,807	\$20,811,028	12.52%	\$2,605,541
1305	Universal City	\$2,595,120	4.73%	\$122,749	\$2,737,442	4.81%	\$131,671
1306	University Park	\$9,182,589	14.07%	\$1,291,990	\$9,929,098	13.83%	\$1,373,194
1308	Uvalde	\$3,417,376	4.00%	\$136,695	\$3,374,656	4.07%	\$137,348
1314	Van	\$424,079	6.66%	\$28,244	\$409,107	6.93%	\$28,351
1316	Van Alstyne	\$528,164	8.56%	\$45,211	\$872,565	6.77%	\$59,073
1318	Van Horn	\$531,578	6.60%	\$35,084	\$586,130	6.64%	\$38,919
1320	Vega	\$149,837	15.16%	\$22,715	\$163,437	15.41%	\$25,186
1324	Venus	\$217,835	2.68%	\$5,838	\$228,357	1.97%	\$4,499
1326	Vernon	\$2,453,210	13.62%	\$334,127	\$2,585,666	13.79%	\$356,563
1328	Victoria	\$19,174,352	12.12%	\$2,323,931	\$19,408,475	12.57%	\$2,439,645
1329	Vidor	\$2,005,123	9.64%	\$193,294	\$2,038,165	9.35%	\$190,568
1500	Village Fire Department	\$2,040,104	15.43%	\$314,788	\$2,198,225	15.73%	\$345,781
1330	Waco	\$47,541,043	11.84%	\$5,628,859	\$49,904,820	11.96%	\$5,968,616
1332	Waelder	\$229,000	4.29%	\$9,824	\$244,700	4.42%	\$10,816
1334	Wake Village	\$436,699	9.41%	\$41,093	\$453,314	10.14%	\$45,966
1336	Waller	\$547,960	4.73%	\$25,919	\$485,776	4.85%	\$23,560
1337	Wallis	\$261,253	6.32%	\$16,511	\$264,325	6.18%	\$16,335
1338	Walnut Springs	\$74,660	3.55%	\$2,650	\$66,395	3.85%	\$2,556
1340	Waskom	\$445,821	4.12%	\$18,368	\$443,475	3.90%	\$17,296
1341	Watauga	\$4,869,909	10.65%	\$518,645	\$5,423,485	10.76%	\$583,567
1342	Waxahachie	\$6,605,532	10.85%	\$716,700	\$7,299,637	11.13%	\$812,450
1344	Weatherford	\$10,942,491	12.73%	\$1,392,979	\$11,477,516	13.02%	\$1,494,373
1345	Webster	\$5,746,178	12.78%	\$734,362	\$5,887,658	13.42%	\$790,124
1346	Weimar	\$838,099	8.92%	\$74,758	\$768,595	9.71%	\$74,631
1350	Wellington	\$319,065	13.74%	\$43,840	\$278,724	15.50%	\$43,202
1352	Wells	\$110,916	3.91%	\$4,337	\$114,404	4.22%	\$4,828
1354	Weslaco	\$6,151,546	6.46%	\$397,390	\$7,061,111	6.57%	\$463,915
1356	West	\$475,181	5.37%	\$25,517	\$502,096	5.57%	\$27,967
1358	West Columbia	\$924,271	7.02%	\$64,884	\$934,677	7.40%	\$69,166
1359	West Lake Hills	\$1,200,352	8.88%	\$106,591	\$1,280,673	9.72%	\$124,481
1361	West Orange	\$803,981	12.80%	\$102,910	\$883,974	12.99%	\$114,828
1364	West Univ. Place	\$5,025,362	12.19%	\$612,592	\$5,685,236	12.29%	\$698,716
1363	Westlake	\$290,492	8.42%	\$24,459	\$384,168	8.24%	\$31,655
1362	Westover Hills	\$701,600	5.50%	\$38,588	\$696,160	5.77%	\$40,168
1366	Westworth Village	\$499,292	5.28%	\$26,363	\$694,214	5.30%	\$36,793
1368	Wharton	\$2,688,360	3.72%	\$100,007	\$2,765,564	3.86%	\$106,751

**TEXAS MUNICIPAL RETIREMENT SYSTEM
COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS**

CITY #	CITY NAME	2003 EXPECTED CONTRIBUTIONS			2004 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS
1370	Wheeler	\$115,756	12.86%	\$14,886	\$115,756	13.43%	\$15,546
1372	White Deer	\$131,076	5.34%	\$6,999	\$119,088	4.90%	\$5,835
1377	White Oak	\$1,158,316	10.29%	\$119,191	\$1,227,566	10.52%	\$129,140
1378	White Settlement	\$3,742,467	8.03%	\$300,520	\$4,063,339	8.13%	\$330,349
1374	Whiteface	\$93,136	9.08%	\$8,457	\$92,172	7.85%	\$7,236
1375	Whitehouse	\$1,045,235	3.57%	\$37,315	\$1,115,821	3.88%	\$43,294
1376	Whitesboro	\$1,283,039	5.34%	\$68,514	\$1,262,649	5.65%	\$71,340
1380	Whitewright	\$352,502	4.86%	\$17,132	\$324,389	5.49%	\$17,809
1382	Whitney	\$447,063	3.94%	\$17,614	\$465,977	4.50%	\$20,969
1384	Wichita Falls	\$29,787,719	10.92%	\$3,252,819	\$31,841,729	10.91%	\$3,473,933
1386	Willis	\$941,280	5.13%	\$48,288	\$945,148	5.42%	\$51,227
1388	Wills Point	\$1,008,598	6.89%	\$69,492	\$1,168,474	6.92%	\$80,858
1390	Wilmer	\$526,344	5.12%	\$26,949	\$552,295	5.23%	\$28,885
1393	Windcrest	\$1,170,915	5.16%	\$60,419	\$1,316,890	4.69%	\$61,762
1396	Wink	\$173,432	7.76%	\$13,458	\$135,739	7.16%	\$9,719
1398	Winnsboro	\$826,051	7.83%	\$64,680	\$933,115	7.88%	\$73,529
1399	Winona	\$114,814	9.44%	\$10,838	\$110,739	7.04%	\$7,796
1400	Winters	\$385,233	8.71%	\$33,554	\$404,336	8.57%	\$34,652
1403	Wolfforth	\$376,361	3.90%	\$14,678	\$383,869	3.89%	\$14,933
1409	Woodcreek	\$31,366	6.54%	\$2,051	\$34,169	5.45%	\$1,862
1404	Woodsboro	\$199,659	1.76%	\$3,514	\$200,325	2.16%	\$4,327
1406	Woodville	\$793,014	9.67%	\$76,684	\$789,903	9.76%	\$77,095
1407	Woodway	\$2,137,304	9.17%	\$195,991	\$2,364,250	8.78%	\$207,581
1408	Wortham	\$216,805	2.76%	\$5,984	\$252,849	3.08%	\$7,788
1410	Wylie	\$4,657,220	8.62%	\$401,452	\$5,496,227	9.45%	\$519,393
1412	Yoakum	\$2,106,463	13.82%	\$291,113	\$2,305,834	13.58%	\$313,132
1414	Yorktown	\$302,812	5.97%	\$18,078	\$335,616	5.78%	\$19,399
1415	Zavalla	\$158,325	4.99%	\$7,900	\$192,129	4.67%	\$8,972



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April 17, 2003

BOARD OF TRUSTEES
TEXAS MUNICIPAL RETIREMENT SYSTEM
AUSTIN, TEXAS

In accordance with the Texas Municipal Retirement System (TMRS) Act, the annual actuarial valuation of the assets and liabilities of TMRS has been made as of December 31, 2002. This valuation was completed using actuarial assumptions that were adopted by the Board, based on an actuarial investigation of the System's experience over the five-year period 1993 to 1997. It is our opinion that these assumptions are individually realistic as long-term average expectations and, in combination, represent our best estimate of anticipated experience over the long-term future and the assumptions and methods meet the parameters set forth in Government Accounting Standards Board (GASB) Statement No. 25. We provided the information used in the supporting schedules in the Actuarial Section and the Required Supplementary Information in the Financial Section, as well as the employer contribution rates shown in the Schedule of Employer Contributions in the Financial Section.

The financing objective of each TMRS plan is to provide retirement, death, and disability benefits for a city's employees financed by a contribution rate which will remain approximately level as a percent of the city's payroll from year to year. A city's retirement contribution rate consists of the normal cost contribution rate and the prior service contribution rate, both of which are calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the monetary credits as they accrue, while the prior service contribution rate amortizes the unfunded (or overfunded) actuarial liability (asset) over a 25-year amortization period.

To test how well the financing objective is being achieved, annual actuarial valuations are made. These valuations adjust each city's contribution rate, up or down as the case may be, for differences in the past year between the actuarial assumptions and the actual experience. A separate actuarial valuation for each participating municipality was made based on the plan of benefits in effect on April 7, 2003. The member data, annuitant data, and asset data used in the valuations were all prepared and furnished by TMRS. The Segal Company examined the data for general reasonableness. The amounts of the assets in the actuarial valuations agree with the amounts as reported by TMRS as of the valuation date.

Respectfully submitted,

Leon F. Joyner, Jr., A.S.A., M.A.A.A., E.A.
Vice President and Actuary

Benefits, Compensation and HR Consulting ATLANTA BOSTON CHICAGO CLEVELAND DENVER HARTFORD HOUSTON LOS ANGELES MINNEAPOLIS
NEW ORLEANS NEW YORK PHILADELPHIA PHOENIX SAN FRANCISCO SEATTLE TORONTO WASHINGTON, DC

M G
A C

Multinational Group of Actuaries and Consultants AMSTERDAM BARCELONA GENEVA HAMBURG JOHANNESBURG LONDON MELBOURNE
MEXICO CITY OSLO PARIS

TEXAS MUNICIPAL RETIREMENT SYSTEM

CONTRIBUTION RATE INFORMATION

Distribution of Cities by 2004 Contribution Rate

Number of Contributing Members as of 12/31/2002	2004 City Retirement Contribution Rate Based On the Plan of Benefits in Effect on April 7, 2003									Total
	Under 3.00%	3.00 - 4.49%	4.50 - 5.99%	6.00 - 7.49%	7.50 - 8.99%	9.00 - 10.49%	10.50 - 11.99%	12.00 - 13.49%	Over 13.49%	
1-5	13	16	18	19	12	2	7	2	6	95
6-10	22	27	22	14	2	8	0	2	6	103
11-20	19	26	32	20	13	8	8	1	6	133
21-40	13	21	29	22	11	9	7	4	4	120
41-70	5	6	18	15	13	9	9	8	5	88
71-100	0	6	8	9	8	6	8	4	8	57
101-150	2	3	0	5	15	8	6	3	9	51
151-250	0	1	0	4	5	8	10	12	3	43
251-750	0	0	0	2	9	7	14	12	12	56
Over 750	0	1	0	1	0	1	6	9	5	23
Total	74	107	127	111	88	66	75	57	64	769

Comparison of the Rate Calculated in the Valuation to the Rate for the Same Plan of Benefits Based on the Valuation for the Previous Year

Valuation Date	Number of Cities			Total
	Decrease of 0.50% or More	Decrease or Increase Of Less Than 0.50%	Increase of 0.50% or More	
12/31/1997	111	480	105	696
12/31/1998 (O)	285	390	39	714
12/31/1998 (N)	181	420	113	714
12/31/1999	104	523	98	725
12/31/2000	87	548	104	739
12/31/2001	98	556	99	753
12/31/2002	91	536	142	769

The financing objective for each TMRS plan is to finance long-term benefit promises through contributions that remain approximately level from year to year as a percent of the city's payroll. To test how well the financing objective is being achieved, an actuarial valuation is made each year to determine the city's contribution rate for the calendar year beginning one year after the valuation date. The table above shows that for the recent valuations the change in the city's rate from one year to the next was less than 0.50% of payroll for a large majority of participating cities.

However, another important test is made every five years to evaluate the actuarial assumptions used to calculate each city's contribution rate. As a result of the 1993-1997 study of actuarial experience, new actuarial assumptions were adopted by the Board of Trustees, effective with the December 31, 1998 valuation. In order to prevent burdensome cost increases as a consequence of the revisions in actuarial assumptions, an

optional five year phase-in of the increase attributable to assumption changes was implemented.

The line above indicated as 12/31/1998 (O) shows a summary of what the changes in the cities' contribution rates from 1999 to 2000 would have been if the old assumptions had been used. Line 12/31/1998 (N) shows the changes with the new assumptions. These changes do not reflect the optional phase-in. Four cities elected to phase-in the change in contribution rate due to new assumptions over a five-year period. The phase-in rates are reflected in the 12/31/1999, 12/31/2000 and 12/31/2001 lines. As of 12/31/2002 the assumption changes are fully reflected.

TEXAS MUNICIPAL RETIREMENT SYSTEM

DEFINITIONS

1. **Actuarial gain (loss)** - A measure of the difference between actual experience and that expected based upon the actuarial assumptions, during the period between two actuarial valuation dates, as determined in accordance with the actuarial cost method used.
2. **Actuarial liability** - The actuarial present value of benefits attributable to all periods prior to the valuation date.
3. **Actuarial present value** - The value of an amount or series of amounts payable or receivable at various times, determined as of a given date (the valuation date) by the application of the actuarial assumptions.
4. **Average age of contributing members** - The average attained age as of the valuation date, weighted by the average monthly deposit for the year preceding the valuation date.
5. **Average length of service of contributing members** - The average length of total credited service in TMRS as of the valuation date, weighted by the average monthly deposit for the year preceding the valuation date.
6. **Current service benefits** - Benefits attributable to the member's accumulated deposits and an amount provided by the municipality at retirement to match the accumulated deposits at the matching ratio in effect when the deposits were made.
7. **Normal cost contribution rate** - The actuarial present value of benefits allocated to a valuation year by the Unit Credit Actuarial Cost Method, expressed as a percent of the covered payroll. It is equal to the sum for the members as of the valuation date of the actuarial present value of benefits which accrued during the year divided by the covered payroll during the year.
8. **Overfunded actuarial liability** - The excess of assets over the actuarial liability.
9. **Prior service benefits** - Benefits other than current service benefits. These include all benefits arising from prior service credits, special prior service credits, antecedent service credits, and updated service credits and from ad hoc increases in monthly benefit payments to annuitants.
10. **Prior service contribution rate** - The level percent of payroll required to amortize the unfunded or overfunded actuarial liability over a period of 25 years. If the rate is negative, it is offset against the normal cost contribution rate, with the limitation that the sum of the two rates cannot be negative.
11. **Retirement contribution rate** - The sum of the normal cost contribution rate and the prior service contribution rate.
12. **Unfunded actuarial liability** - The excess of the actuarial liability over the assets.
13. **Unit Credit Actuarial Cost Method** - A method under which the benefits of each individual included in the valuation are allocated by a consistent formula to valuation years. Current service benefits are a function of a member's deposits, and are allocated to the year in which deposits are made. Prior service benefits are allocated to the time preceding the date of the actuarial valuation. Under this method, actuarial gains (or losses), as they occur, reduce (or increase) the unfunded actuarial liability.

TEXAS MUNICIPAL RETIREMENT SYSTEM

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2002 and 2001

2. PENSION BENEFITS PLAN DESCRIPTION

TMRS is a statewide agent multiple-employer public employee retirement system that administers 774 nontraditional, joint contributory, defined benefit plans covering usually all of the employees of member cities in Texas. Membership in TMRS is summarized below as of December 31, 2002 and 2001:

Annuitants Currently Receiving Benefits	<u>2002</u> 23,378	<u>2001</u> 21,527
Terminated Employees Entitled to Benefits:		
Vested	9,495	8,196
Non-Vested	<u>20,231</u>	<u>18,800</u>
Total	<u>29,726</u>	<u>26,996</u>
Current Employees:		
Vested	49,778	33,943
Non-Vested	<u>40,458</u>	<u>54,084</u>
Total	<u>90,236</u>	<u>88,027</u>
Total Member Cities	<u>774</u>	<u>758</u>

Benefits depend upon the sum of the employee's contributions, with interest, and the city financed monetary credits, with interest. At the inception of each city's plan, the city granted monetary credits for service rendered before the plan began of a theoretical amount at least equal to two times what would have been contributed by the employee, with interest (3% annual), prior to establishment of the plan. Monetary credits for service since each plan began are a percent (100%, 150% or 200%) of the employee's accumulated contributions. In addition, each city can grant as often as annually another type of monetary credit referred to as an updated service credit. The updated service credit is a theoretical amount which, when added to the employee's accumulated contributions and the monetary credits for service since the plan began, would be the total monetary credits and employee contributions accumulated with interest if the current employee contribution rate and the city matching percent had always been in existence and if the employee's salary had always been the average of his salary in the three years that are one year before the effective date. At retirement, the benefit is calculated as if the sum of the employee's contributions with interest and the employer-financed monetary credits with interest were used to purchase an annuity.

Members in most cities can retire at age 60 and above with 10 or more years of service or with 25 years of service regardless of age. Cities may also elect retirement eligibility with 20 years of service regardless of age. Most plans also provide death and disability benefits. Effective January 1, 2002 members are vested after 5 years, unless a city opts to maintain ten-year vesting. The plan provisions are adopted by the governing body of each city, within the options available in the state statutes governing TMRS.

TEXAS MUNICIPAL RETIREMENT SYSTEM

NOTES TO FINANCIAL STATEMENTS, CONTINUED

2. PENSION BENEFITS PLAN DESCRIPTION, CONTINUED

Contributions - The contribution rate for the employees is 3%, 5%, 6% or 7%, and the city matching percent is 100%, 150% or 200%, both as adopted by the governing body of each city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary. The unit credit actuarial cost method is used for determining the contribution rate for each city. This rate consists of the normal cost contribution rate and the prior service costs contribution rate, both of which are calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the currently accruing monetary credits due to the city matching percent, which are the obligation of the city as of the employee's retirement date, not at the time the employee's contributions are made. The normal cost contribution rate is the actuarially determined percent of payroll necessary to satisfy the obligation of the city to each employee at the time his retirement becomes effective. The prior service contribution rate amortizes the unfunded (or overfunded) actuarial liability (asset) over the remainder of each plan's 25-year amortization period. The employer contribution rate cannot exceed a statutory maximum rate that is a function of the employee contribution rate and the city matching percent. There is an optional higher maximum that may be applied if elected by the city. For example, with a 6% employee contribution rate and a city matching percent of 200%, the maximum employer contribution rate is 12.5% (13.5% if the higher maximum is elected). These maximum rates come into play only occasionally. A member city may elect to contribute its calculated rate without regard to the statutory maximum. The maximum does not apply at all for cities beginning participation on or after December 31, 1999. Contribution rate information is contained within the Actuarial Section.

Contributions are made monthly by both the employees and the member cities. Since each member city must know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that serves as the basis for the contribution rate and the calendar year when the rate goes into effect. Contributions totaling \$353.6 million and \$323.9 million were made in 2002 and 2001 by the member cities in accordance with the actuarially determined city contribution rates, based on the December 31, 2000 and 1999 actuarial valuations. The employees of the cities contributed \$207.9 million and \$192.9 million in 2002 and 2001 in accordance with the city-adopted employee contribution rate for each city.

TMRS as Employer - TMRS provides pension benefits for all of its full-time employees through its own TMRS plan. The plan provisions have been adopted by the TMRS Board of Trustees within the options available in the governing state statutes. The employees can retire at ages 60 and above with 5 or more years of service or with 20 years of service regardless of age and are vested after 5 years. The contribution rate for employees is 7% and the matching percent for TMRS is 200%.

<u>Membership for TMRS as an Employer</u>	<u>2002</u>	<u>2001</u>
Annuitants Currently Receiving Benefits	6	6
Terminated Employees Entitled to Benefits:		
Vested	9	7
Non-Vested	<u>9</u>	<u>8</u>
Total	<u>18</u>	<u>15</u>
Current Employees:		
Vested	31	16
Non-Vested	<u>25</u>	<u>37</u>
Total	<u>56</u>	<u>53</u>

TEXAS MUNICIPAL RETIREMENT SYSTEM
NOTES TO FINANCIAL STATEMENTS, CONTINUED

2. PENSION BENEFITS PLAN DESCRIPTION, CONTINUED

Summary of Actuarial Liabilities and Funding Progress
TMRS as Employer

Annual Report Year	Net Assets Available for Benefits	Actuarial Liability	Percentage Funded (1)/(2)	Unfunded Actuarial Liability	Annual Covered Payroll	UAL As A Percentage of Payroll (4)/(5)	Employer Contributions	Average Contribution Rate (7)/(5)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1997	\$4,643,719	\$6,043,932	76.83%	\$1,400,213	\$1,536,457	91.13%	\$226,473	14.74%
1998	5,325,031	6,778,318	78.56	1,453,287	1,877,914	77.39	258,400	13.76
1999	4,768,476	6,034,573	79.02	1,266,097	2,342,814	54.04	334,465	14.28
2000	5,586,905	6,983,759	80.00	1,396,854	2,625,471	53.20	333,959	12.72
2001	6,547,029	8,168,998	80.14	1,621,969	2,944,529	55.08	322,425	10.95
2002	7,668,454	9,532,957	80.44	1,864,503	3,538,457	52.69	402,675	11.38

TMRS as Employer had an annual pension cost of \$402,675 for the fiscal year ending December 31, 2002, which was equal to the required and actual contributions. Three-year trend information is as follows:

Annual Report Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2000	\$ 333,959	100%	\$ ---
2001	322,425	100%	---
2002	402,675	100%	---

See Notes to Trend Data on page 39 for actuarial assumptions and methods used to determine the actuarial value of the assets.

TEXAS MUNICIPAL RETIREMENT SYSTEM

FUNDED PORTION OF ACTUARIAL LIABILITIES BY TYPE

(Amounts in Millions of Dollars)

Valuation Date	Actuarial Liabilities For			Net Assets Available for Benefits	Portion of Actuarial Liabilities Covered by Net Assets		
	(1)	(2)	(3)		(1)	(2)	(3)
	Current Member Contributions	Retirees and Beneficiaries	Current Members (Employer Financed Portion)				
12/31/1997	\$1,900.5	\$1,834.0	\$3,625.3	\$6,113.6	100%	100%	65.6%
12/31/1998	2,076.7	2,131.4	3,959.3	6,934.9	100	100	68.9
12/31/1999	2,280.6	2,406.1	4,353.0	7,685.7	100	100	68.9
12/31/2000	2,468.9	2,798.6	4,676.9	8,438.3	100	100	67.8
12/31/2001	2,691.2	3,111.6	5,064.1	9,236.6	100	100	67.8
12/31/2002	2,913.1	3,534.4	5,420.6	9,998.7	100	100	65.5

The financing objective for each TMRS plan is to finance long-term benefit promises through contributions that remain approximately level from year to year as a percent of the city's payroll. If the contributions to each plan are level in concept and soundly executed, each plan will pay all promised benefits when due--the ultimate test of financial soundness. Testing for level contribution rates is the long-term test.

Presented above is one short-term means of checking a system's progress under its funding program. The present assets are compared with: (1) current member contributions on deposit; (2) the liabilities for future benefits to present retired lives; and (3) the employer-financed portion of the liabilities for service already rendered by current members. In a system that has been following the discipline of level percent of payroll

financing, the liabilities for current member contributions on deposit (liability 1) and the liabilities for future benefits to present retired lives (liability 2) will be fully covered by present assets (except in rare circumstances). In addition, the employer-financed portion of liabilities for service already rendered by current members (liability 3) will be at least partially covered by the remainder of present assets. Generally, if a system has been using level cost financing, the funded portion of liability 3 will increase over time, if there are no changes in the plan of benefits.

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

TEXAS MUNICIPAL RETIREMENT SYSTEM

PARTICIPATING EMPLOYERS AND ACTIVE MEMBERS

Valuation Date	Number of Active Cities	Contributing Members			
		Number	Annual Payroll	Average Annual Pay	Percent Increase in Average
12/31/1997	696	79,331	\$2,261,126,615	\$28,935	0.6%
12/31/1998	714	80,979	2,440,382,137	30,446	5.2
12/31/1999	725	82,846	2,614,040,324	31,913	4.8
12/31/2000	739	85,211	2,820,133,949	33,562	5.2
12/31/2001	753	88,027	3,060,969,348	35,338	5.3
12/31/2002	769	90,236	3,277,350,585	36,770	4.1

As of December 31, 2002, there were five cities with no contributing members, so there were 774 total city plans, with 769 of them active.

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

RETIREE AND BENEFICIARY DATA

Year Ended	Number of Retirement Accounts for the Year		End of Year		% Increase in Annual Benefit	Average Annual Benefit
	Added	Removed	Number of Accounts	Annual Benefit		
12/31/1997	1,399	531	15,952	\$171,447,511	11.9%	\$10,748
12/31/1998	1,612	385	17,179	194,003,706	13.2	11,293
12/31/1999	1,603	410	18,372	215,953,115	11.3	11,754
12/31/2000	2,083	415	20,040	247,725,526	14.7	12,362
12/31/2001	1,964	477	21,527	277,309,113	11.9	12,882
12/31/2002	2,341	490	23,378	308,554,799	11.3	13,199

The number of retirement accounts is slightly greater than the number of people who retired for three reasons. First, some retirees worked for more than one city in TMRS and retired with a separate benefit from each city. Then occasionally a retiree will die with more than one beneficiary named to receive the remainder of the guaranteed number of payments under the annuity form selected. In addition, a divorce agreement will occasionally result in an annuity being split into two retirement accounts.

As of December 31, 2002, there were 1,317 more retirement accounts than people who retired. The annual benefit is 12 times the amount payable in January following the valuation date; so it excludes the annual distributive benefit paid at the end of December each year, which was equal to one and three-fourths times the December benefit in 2002.

TEXAS MUNICIPAL RETIREMENT SYSTEM
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS
(Amounts in Millions of Dollars)

<u>For Year Ended December 31</u>	<u>Net Assets Available for Benefits (A)</u>	<u>Actuarial Liability (B)</u>	<u>Percentage Funded (A/B)</u>	<u>Unfunded Actuarial Liability (B-A)</u>	<u>Annual Covered Payroll (C)</u>	<u>UAL As A Percentage Of Covered Payroll ((B-A)/C)</u>
1997	\$6,113.6	\$7,359.8	83.1%	\$1,246.2	\$2,261.1	55.1%
1998	6,934.9	8,167.4	84.9	1,232.5	2,440.4	50.5
1999	7,685.7	9,039.7	85.0	1,354.0	2,614.0	51.8
2000	8,438.3	9,944.4	84.9	1,506.1	2,820.1	53.4
2001	9,236.6	10,866.9	85.0	1,630.3	3,061.0	53.3
2002	9,998.7	11,868.1	84.2	1,869.4	3,277.4	57.0

SCHEDULE OF EMPLOYER CONTRIBUTIONS
(Amounts in Millions of Dollars)

<u>For Year Ended December 31</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
1997	\$230.7	100%
1998	252.0	100
1999	276.7	100
2000	294.2	100
2001	323.9	100
2002	353.6	100

NOTES TO TREND DATA

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Valuation Date	12/31/2002
Actuarial Cost Method	Unit Credit
Amortization Method	Level Percent of Payroll
Remaining Amortization Period	25 Years-Open Period
Asset Valuation Method	Amortized Cost
*Actuarial Assumptions:	
Investment Rate of Return	8%
Projected Salary Increases	None
Includes Inflation At	None
Cost-of-Living Adjustments	None

*See Summary of Actuarial Assumptions for more detailed information.

See accompanying independent auditors' report.

TEXAS MUNICIPAL RETIREMENT SYSTEM

SUMMARY OF ACTUARIAL ASSUMPTIONS

I. The actuarial assumptions were developed from an actuarial investigation of the experience of TMRS over the five years 1993-1997. They were adopted in 1998 and first used in the December 31, 1998 actuarial valuation.

A. Withdrawal Rates

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

a) A sample of the rates follows:

<u>Duration</u>	<u>Male</u>			<u>Female</u>		
	<u>Low</u>	<u>Mid</u>	<u>High</u>	<u>Low</u>	<u>Mid</u>	<u>High</u>
0	.230	.299	.403	.233	.308	.408
3	.101	.130	.184	.135	.166	.207
6	.064	.090	.119	.088	.104	.128
9	.039	.056	.080	.050	.058	.085
12	.025	.034	.050	.021	.038	.050
15	.018	.022	.035	.014	.023	.029
18	.016	.017	.021	.011	.013	.016

b) The withdrawal group assignments for a city (one for male and one for female) were based primarily upon the withdrawal characteristics of the members of the city during the five years 1993-1997 compared to the withdrawal characteristics for all members of TMRS during the same period, as well as the member city's characteristics in the prior experience review.

2. After 20 years of service, for municipalities with under 500 contributing members, the rates vary by sex and attained age.

<u>Age</u>	<u>Male</u>	<u>Female</u>
40	.009	.005
45	.009	.006
50	.008	.004
55	.007	.003
60	.005	.003
65	.010	.004

For municipalities with 500 or more contributing members, the rates are as follows, with no differentiation for sex.

<u>Age</u>	<u>Rate</u>
40	.018
45	.013
50	.008
55	.003
60	.008
65	.013

B. Active Employee Mortality Rates

<u>Age</u>	<u>Male</u>	<u>Female</u>
20	.001187	.000320
25	.001007	.000436
30	.000504	.000506
35	.000915	.000561
40	.001218	.000779
45	.002231	.001101
50	.003179	.001533
55	.004736	.002154
60	.006426	.003506
65	.010309	.005255

C. Disability Rates

<u>Age</u>	<u>Own Occupation</u>		<u>Any Occupation</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
35	.000435	.000218	.000073	.000036
40	.001196	.000598	.000199	.000100
45	.002512	.001257	.000419	.000210
50	.004441	.002221	.000740	.000370
55	.007256	.003631	.001209	.000605

D. Service Retirement Rates

Age	Male			Female		
	Entry Age Groups			Entry Age Groups		
	<u>20, 25, 30</u>	<u>35, 40, 45</u>	<u>50, 55, 60</u>	<u>20, 25, 30</u>	<u>35, 40, 45</u>	<u>50, 55, 60</u>
40-44	.030	-	-	.023	-	-
45-49	.060	-	-	.045	-	-
50-54	.080	-	-	.075	-	-
55-59	.120	-	-	.100	-	-
60	.200	.175	.150	.350	.300	.250
61	.240	.150	.120	.250	.140	.120
62	.500	.450	.400	.400	.350	.300
63	.280	.250	.250	.200	.200	.200
64	.350	.250	.250	.250	.160	.160
65	.750	.600	.550	.500	.450	.450
66-69	.550	.450	.350	.450	.330	.330
70-74	.500	.500	.500	.500	.500	.500
75 and over	1.000	1.000	1.000	1.000	1.000	1.000

Note: For cities without a 20-year/any age retirement provision, the rates for all ages under 45 are 0.000. For cities with fewer than 500 contributing members, the rates for all ages over 69 are 1.000.

E. Service Retiree and Beneficiary Mortality Rates

1. For calculating the actuarial liability and the retirement contribution rates, the UP-1984 Table with an age set back of one year for males and an age set back of eight years for females.
2. For determining the amount of the monthly retirement benefit at the time of retirement, the UP-1984 Table with an age set back of two years for retirees and an age set back of eight years for beneficiaries.

F. Disabled Annuitant Mortality Rates

1. For calculating the actuarial liability and the retirement contribution rates, the 1983 Railroad Retirement Board Disabled Annuitants Mortality Table.
2. For determining the amount of monthly retirement benefit at the time of retirement, the UP-1984 Table with an age setback of two years for retirees and an age setback of eight years for beneficiaries.

G. Interest Rate

1. An annual rate of 8.0% for calculating the actuarial liability and the retirement contribution rates for the retirement plan of each participating city. Because of the money-purchase nature of the plans, the interest rate assumption does not have as significant an impact on the results of the actuarial valuation as it does for a defined benefit plan.
2. An annual rate of 5% according to the TMRS Act for (1) accumulating prior service credit and updated service credit after the valuation date, (2) determining the amount of the monthly benefit at future dates of retirement or disability, and (3) calculating the actuarial liability of the system-wide Current Service Annuity Reserve Fund and of the system-wide Supplemental Disability Benefits Fund.

H. Salary Increases - Since no benefits earned to date are dependent upon future salaries, there is no need to make an assumption about future salary increases.

I. Payroll Increase - 4%, 5%, or 6% per year or some smaller percentage as is considered appropriate for each individual city based primarily on experience during the periods 1978-1982, 1983-1987, 1988-1992 and 1993-1997.

J. Valuation of Assets - TMRS continues to operate under a long-term, buy and hold philosophy, maintaining a predominantly bond portfolio (i.e.- no stock owned by the System at year-end). Neither a decline in or rise in market value of the System's fixed-income portfolio is of material significance to its objectives. The actuarial value of assets is adjusted cost for bonds (original cost adjusted for amortization of premium or accrual of discount), cost for short-term securities, and cost for corporate stocks, which is the same as book value.

K. Small City Methodology - For cities with fewer than 3 employees, more conservative methods and assumptions are used. These effectively shorten the amortization period from 25 years to the average years remaining until normal retirement.

II. The actuarial cost method used was the Unit Credit Actuarial Cost Method. Actuarial gains and losses are recognized immediately and decrease or increase the unfunded actuarial liability, which is being amortized over a constant 25-year amortization period as a level percent of payroll. This actuarial cost method has been used since the inception of TMRS in 1948. However, the use of a constant 25-year amortization period was begun in the December 31, 1993 valuation.

TEXAS MUNICIPAL RETIREMENT SYSTEM

SUMMARY OF ACTUARIAL LIABILITIES AND FUNDING PROGRESS

(Amounts in Millions of Dollars)

Annual Report Year	Net Assets Available for Benefits (1)	Actuarial Liabilities (2)	Percentage Funded (1) / (2) (3)	Unfunded Actuarial Liabilities (4)	Annual Covered Payroll (5)	UAL Divided by Payroll (4) / (5) (6)	City Contri- butions (7)	Average City Rate (7) / (5) (8)
1997	\$6,113.6	\$7,359.8	83.1%	\$1,246.2	\$2,261.1	55.1%	\$230.7	10.2%
1998*	6,934.9	8,167.4	84.9	1,232.5	2,440.4	50.5	252.0	10.3
1999	7,685.7	9,039.7	85.0	1,354.0	2,614.0	51.8	276.7	10.6
2000	8,438.3	9,944.4	84.9	1,506.1	2,820.1	53.4	294.2	10.4
2001	9,236.6	10,866.9	85.0	1,630.3	3,061.0	53.3	323.9	10.6
2002	9,998.7	11,868.1	84.2	1,869.4	3,277.4	57.0	353.6	10.8

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

In addition to the net assets immediately available for pension benefits, column (1) above includes each year the assets in the Endowment and Expense Funds exclusive of unrealized gains/losses on investments, totaling \$326.9 million for 2002, which are available

for System general contingencies and expenses as authorized by the Act. These same assets are also included in column (2) so that the unfunded actuarial liabilities in column (4) realistically reflect only the net assets immediately available for pension benefits.

*New actuarial assumptions were first used in the December 31, 1998 valuation.

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Abermathy	Abilene	Addison	Alamo	Alamo Heights	Albany	Alice	Allen
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 370,494	\$ 95,592,678	\$ 37,119,311	\$ 1,016,272	\$ 4,188,589	\$ 383,214	\$ 10,187,190	\$ 23,100,250
2. Unfunded actuarial liability	167,371	24,057,378	7,318,666	363,532	1,541,097	78,040	1,884,064	5,015,406
3. Total	\$ 537,865	\$ 119,650,056	\$ 44,437,977	\$ 1,379,804	\$ 5,729,686	\$ 461,254	\$ 12,071,254	\$ 28,115,656
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 37,629	\$ 3,290,798	\$ 2,853,454	\$ 428,448	\$ 348,867	\$ 37,490	\$ 1,008,904	\$ 2,655,758
b. Annuitants	122,830	8,359,957	2,239,379	52,132	322,940	63,430	1,453,767	1,696,406
5. Actuarial liability for current service benefits	377,406	107,999,301	39,345,144	899,224	5,057,879	360,334	9,608,583	23,763,492
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 537,865	\$ 119,650,056	\$ 44,437,977	\$ 1,379,804	\$ 5,729,686	\$ 461,254	\$ 12,071,254	\$ 28,115,656
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.78%	9.64%	9.83%	2.83%	5.35%	2.81%	6.03%	7.78%
Prior Service	2.90%	3.75%	2.91%	1.00%	2.89%	1.47%	1.55%	1.55%
Total	5.68%	13.39%	12.74%	3.83%	8.24%	4.28%	7.64%	9.33%
Supplemental Death	0.48%	0.35%	0.21%	0.20%	0.32%	0.47%	0.00%	0.17%
Total	6.16%	13.74%	12.95%	4.03%	8.56%	4.75%	7.64%	9.50%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	5	417	52	3	26	6	72	19
Number of members	18	1,250	343	150	118	23	275	575
Number of contributing members	12	1,002	244	97	95	13	229	450
Average age of contributing members	44.6 years	43.9 years	41.7 years	38.8 years	43.1 years	45.5 years	40.0 years	38.9 years
Average length of service of contributing members	9.5 years	12.6 years	13.1 years	6.9 years	12.1 years	11.2 years	9.8 years	7.8 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 2,287,647	\$ 225,792	\$ 392,641	\$ 12,837,215	\$ 129,524,007	\$ 225,498	\$ 537,055	\$ 6,776,000
2. Unfunded actuarial liability	-	-	16,964	2,290,022	49,549,959	48,754	423,362	2,289,278
3. Total	\$ 2,287,647	\$ 225,792	\$ 409,605	\$ 15,127,237	\$ 179,073,966	\$ 274,252	\$ 960,417	\$ 9,065,278
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 4,292	-	\$ 52,995	\$ 336,362	\$ 5,679,249	\$ 24,112	\$ 609,898	\$ 388,823
b. Annuitants	87,949	77,317	-	588,235	21,626,133	35,097	-	1,606,149
5. Actuarial liability for current service benefits	2,191,763	127,438	356,610	14,202,640	151,768,584	215,043	350,519	7,070,306
6. Overfunded actuarial liability	3,643	21,037	-	-	-	-	-	-
7. Total	\$ 2,287,647	\$ 225,792	\$ 409,605	\$ 15,127,237	\$ 179,073,966	\$ 274,252	\$ 960,417	\$ 9,065,278
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	5.89%	6.50%	6.07%	6.81%	9.36%	4.04%	7.33%	10.53%
Prior Service	-0.02%	-0.60%	0.20%	1.94%	5.28%	2.32%	7.90%	6.80%
Total	5.87%	5.90%	6.27%	8.75%	14.64%	6.36%	15.23%	17.33%
Supplemental Death	0.28%	0.40%	0.22%	0.25%	0.00%	0.00%	0.27%	0.00%
Total	6.15%	6.30%	6.49%	9.00%	14.64%	6.36%	15.50%	17.33%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	18	4	0	40	494	1	0	25
Number of members	79	23	83	236	2,138	7	16	61
Number of contributing members	49	9	32	169	1,496	6	13	48
Average age of contributing members	38.7 years	46.2 years	38.8 years	41.4 years	43.1 years	48.7 years	46.1 years	42.7 years
Average length of service of contributing members	9.4 years	2.6 years	4.3 years	10.1 years	12.9 years	13.5 years	14.6 years	13.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Angleton	Anson	Arkansas Pass	Archer City	Argyle	Arlington	Atp	Aspermont
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 5,128,031	\$ 333,265	\$ 3,873,458	\$ 133,305	\$ 208,965	\$ 3,160,954,414	\$ 254,390	\$ 242,707
2. Unfunded actuarial liability	\$ 1,914,771	\$ 146,507	\$ 1,308,035	\$ 67,321	\$ 1,203	\$ 81,387,892	\$ 65,174	\$ -
3. Total	\$ 7,042,802	\$ 479,772	\$ 5,181,493	\$ 200,626	\$ 210,168	\$ 397,483,306	\$ 319,564	\$ 242,707
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 351,273	\$ 152,849	\$ 876,993	\$ 69,774	\$ 36,398	\$ 18,700,478	\$ 110,308	\$ 51,885
b. Annuitants	\$ 953,448	\$ 70,638	\$ 698,826	\$ 35,574	\$ 8,387	\$ 40,542,756	\$ 941	\$ -
5. Actuarial liability for current service benefits	\$ 5,738,081	\$ 256,285	\$ 3,605,674	\$ 95,278	\$ 165,383	\$ 338,240,072	\$ 208,315	\$ 156,125
6. Overfunded actuarial liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,697
7. Total	\$ 7,042,802	\$ 479,772	\$ 5,181,493	\$ 200,626	\$ 210,168	\$ 397,483,306	\$ 319,564	\$ 242,707
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.19%	3.05%	8.17%	3.27%	6.81%	9.43%	2.73%	2.73%
Prior Service	3.89%	1.85%	4.53%	1.80%	0.02%	3.59%	2.31%	-1.68%
Total	11.08%	4.90%	12.70%	5.07%	6.83%	13.02%	5.04%	1.05%
Supplemental Death	0.31%	0.21%	0.29%	0.42%	0.00%	0.20%	0.21%	0.00%
Total	11.39%	5.11%	12.99%	5.49%	6.83%	13.22%	5.25%	1.05%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	34	3	16	1	2	620	1	0
Number of members	115	33	90	11	21	3,157	15	7
Number of contributing members	84	22	58	9	16	2,410	8	6
Average age of contributing members	41.8 years	38.7 years	44.3 years	48.7 years	37.6 years	40.7 years	45.3 years	43.3 years
Average length of service of contributing members	9.7 years	8.6 years	13.3 years	13.1 years	5.2 years	12.1 years	11.2 years	11.6 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 5,866,549	\$ 1,051,310	\$ 372,305	\$ 12,387	\$ 3,503,572	\$ 252,480	\$ 4,491,639	\$ 4,396,784
2. Unfunded actuarial liability	\$ 1,495,864	\$ 310,171	\$ -	\$ -	\$ 795,092	\$ 148,252	\$ 1,308,563	\$ 306,963
3. Total	\$ 7,362,413	\$ 1,361,481	\$ 372,305	\$ 12,387	\$ 4,298,664	\$ 400,732	\$ 5,800,202	\$ 4,703,747
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 1,258,293	\$ 423,418	\$ -	\$ -	\$ 421,614	\$ 166,239	\$ 1,119,659	\$ 141,341
b. Annuitants	\$ 520,110	\$ 199,569	\$ -	\$ -	\$ 334,301	\$ 58,788	\$ 180,130	\$ 290,655
5. Actuarial liability for current service benefits	\$ 5,584,010	\$ 738,494	\$ 365,368	\$ 6,665	\$ 3,542,749	\$ 175,705	\$ 4,500,413	\$ 4,271,751
6. Overfunded actuarial liability	\$ -	\$ -	\$ 6,937	\$ 5,722	\$ -	\$ -	\$ -	\$ -
7. Total	\$ 7,362,413	\$ 1,361,481	\$ 372,305	\$ 12,387	\$ 4,298,664	\$ 400,732	\$ 5,800,202	\$ 4,703,747
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	5.56%	3.21%	3.87%	7.00%	5.94%	3.61%	6.84%	7.24%
Prior Service	1.82%	1.71%	-0.07%	-1.93%	1.41%	3.51%	1.98%	1.50%
Total	7.38%	4.92%	3.80%	5.07%	7.35%	7.12%	8.82%	8.74%
Supplemental Death	0.28%	0.24%	0.22%	0.14%	0.24%	0.43%	0.20%	0.29%
Total	7.66%	5.16%	4.02%	5.21%	7.59%	7.55%	9.02%	9.03%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	19	8	0	0	25	2	20	12
Number of members	152	57	70	1	166	12	231	71
Number of contributing members	121	45	24	1	90	11	124	36
Average age of contributing members	42.6 years	42.2 years	40.6 years	49.0 years	41.2 years	47.8 years	39.4 years	43.6 years
Average length of service of contributing members	11.8 years	7.9 years	5.6 years	3.1 years	8.2 years	11.9 years	8.0 years	15.4 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 4,491,639	\$ 1,051,310	\$ 372,305	\$ 12,387	\$ 3,503,572	\$ 252,480	\$ 4,491,639	\$ 4,396,784
2. Unfunded actuarial liability	\$ 1,308,563	\$ 310,171	\$ -	\$ -	\$ 795,092	\$ 148,252	\$ 1,308,563	\$ 306,963
3. Total	\$ 5,800,202	\$ 1,361,481	\$ 372,305	\$ 12,387	\$ 4,298,664	\$ 400,732	\$ 5,800,202	\$ 4,703,747
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 1,119,659	\$ 423,418	\$ -	\$ -	\$ 421,614	\$ 166,239	\$ 1,119,659	\$ 141,341
b. Annuitants	\$ 180,130	\$ 199,569	\$ -	\$ -	\$ 334,301	\$ 58,788	\$ 180,130	\$ 290,655
5. Actuarial liability for current service benefits	\$ 4,500,413	\$ 738,494	\$ 365,368	\$ 6,665	\$ 3,542,749	\$ 175,705	\$ 4,500,413	\$ 4,271,751
6. Overfunded actuarial liability	\$ -	\$ -	\$ 6,937	\$ 5,722	\$ -	\$ -	\$ -	\$ -
7. Total	\$ 5,800,202	\$ 1,361,481	\$ 372,305	\$ 12,387	\$ 4,298,664	\$ 400,732	\$ 5,800,202	\$ 4,703,747
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.84%	3.21%	3.87%	7.00%	5.94%	3.61%	6.84%	7.24%
Prior Service	1.98%	1.71%	-0.07%	-1.93%	1.41%	3.51%	1.98%	1.50%
Total	8.82%	4.92%	3.80%	5.07%	7.35%	7.12%	8.82%	8.74%
Supplemental Death	0.20%	0.24%	0.22%	0.14%	0.24%	0.43%	0.20%	0.29%
Total	9.02%	5.16%	4.02%	5.21%	7.59%	7.55%	9.02%	9.03%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	20	8	0	0	25	2	20	12
Number of members	71	57	70	1	166	12	231	71
Number of contributing members	36	45	24	1	90	11	124	36
Average age of contributing members	43.6 years	42.2 years	40.6 years	49.0 years	41.2 years	47.8 years	39.4 years	43.6 years
Average length of service of contributing members	15.4 years	7.9 years	5.6 years	3.1 years	8.2 years	11.9 years	8.0 years	15.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Ballinger	Balmorhea	Bandera	Bangs	Bartlett	Bartonville	Bastrop	Bay City
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,250,707	\$ 6,928	\$ 461,946	\$ 444,085	\$ 510,198	\$ 3,218	\$ 2,071,478	\$ 11,015,077
2. Unfunded actuarial liability	202,146	2,174	34,866	155,738	-	311	348,024	2,328,182
3. Total	\$ 1,452,853	\$ 9,102	\$ 496,812	\$ 599,823	\$ 510,198	\$ 3,529	\$ 2,419,502	\$ 13,343,259
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for a. Present members	\$ 84,132	\$ 885	\$ 70,524	\$ 45,130	\$ 37,910	\$ 984	\$ 57,285	\$ 78,529
b. Annuitants	111,283	-	29,406	137,405	19,324	-	200,847	1,518,574
5. Actuarial liability for current service benefits	1,257,438	8,217	396,982	417,288	322,767	2,575	2,161,370	11,746,156
6. Overfunded actuarial liability	-	-	-	-	130,197	-	-	-
7. Total	\$ 1,452,853	\$ 9,102	\$ 496,812	\$ 599,823	\$ 510,198	\$ 3,529	\$ 2,419,502	\$ 13,343,259
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.02%	2.11%	6.55%	8.51%	2.06%	5.00%	5.05%	6.39%
Prior Service	1.45%	0.25%	0.49%	4.05%	-1.84%	0.04%	0.77%	2.90%
Total	4.47%	2.36%	7.04%	12.56%	0.12%	5.04%	5.82%	9.29%
Supplemental Death	0.36%	0.07%	0.29%	0.21%	0.27%	0.12%	0.23%	0.35%
Total	4.83%	2.43%	7.33%	12.77%	0.39%	5.16%	6.05%	9.64%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	21 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	10	0	4	4	2	0	13	48
Number of contributing members	37	4	25	13	42	2	104	210
Average age of contributing members	33	3	18	9	17	2	81	158
Average length of service of contributing members	46.6 years	28.4 years	38.7 years	40.9 years	44.8 years	41.4 years	41.9 years	45.0 years
	9.5 years	3.0 years	5.8 years	7.4 years	3.5 years	1.2 years	8.4 years	11.2 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 3,773	\$ 71,829,944	\$ 128,385,153	\$ 144,920	\$ 4,729,685	\$ 20,842,890	\$ 3,795,850	\$ 96,447
2. Unfunded actuarial liability	4,574	19,515,366	27,337,420	35,979	-	5,528,388	537,784	21,035
3. Total	\$ 8,347	\$ 91,345,310	\$ 155,722,573	\$ 180,899	\$ 4,729,685	\$ 26,371,278	\$ 4,333,634	\$ 117,482
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for a. Present members	\$ 4,689	\$ 3,632,566	\$ 4,249,865	\$ 51,274	\$ 234,338	\$ 3,103,519	\$ 169,234	\$ 31,171
b. Annuitants	-	14,044,796	17,595,524	-	168,078	4,285,798	258,177	4,516
5. Actuarial liability for current service benefits	3,658	73,667,948	133,877,184	129,625	4,100,966	19,001,961	3,906,223	81,795
6. Overfunded actuarial liability	-	-	-	-	226,303	-	-	-
7. Total	\$ 8,347	\$ 91,345,310	\$ 155,722,573	\$ 180,899	\$ 4,729,685	\$ 26,371,278	\$ 4,333,634	\$ 117,482
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.82%	9.27%	8.35%	9.17%	3.29%	10.66%	7.31%	2.98%
Prior Service	0.10%	4.29%	3.81%	0.75%	-0.48%	4.80%	1.54%	0.62%
Total	2.92%	13.56%	12.16%	9.92%	2.81%	15.46%	8.85%	3.60%
Supplemental Death	0.19%	0.24%	0.00%	0.26%	0.00%	0.31%	0.00%	0.28%
Total	3.11%	13.80%	12.16%	10.18%	2.81%	15.77%	8.85%	3.88%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	199	419	25	67	1	87	13
Number of members	9	773	1,289	9	143	199	11	1
Average age of contributing members	41.5 years	41.1 years	43.3 years	44.9 years	43.1 years	44.3 years	43.0 years	45.5 years
Average length of service of contributing members	1.0 years	11.4 years	14.5 years	7.1 years	12.1 years	14.8 years	10.0 years	7.1 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Belville	Belton	Benbrook	Berryville	Bertram	Big Lake	Big Sandy	Big Spring
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 2,555,247	\$ 4,517,224	\$ 12,411,221	\$ 61,589	\$ 130,673	\$ 780,039	\$ 121,325	\$ 11,574,309
2. Unfunded actuarial liability	1,133,538	1,034,556	2,897,812	-	89,089	558,238	128,741	1,936,562
3. Total	\$ 3,688,785	\$ 5,551,780	\$ 15,309,033	\$ 61,589	\$ 219,762	\$ 1,338,277	\$ 250,066	\$ 13,510,871
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 433,674	\$ 55,374	\$ 1,045,049	\$ -	\$ 64,057	\$ 44,016	\$ 170,981	\$ 1,032,964
b. Annuitants	1,261,777	361,081	573,089	5,589	65,339	329,436	-	1,694,872
5. Actuarial liability for current service benefits	1,993,334	5,135,325	13,690,895	49,288	90,366	964,825	79,085	10,793,035
6. Overfunded actuarial liability	-	-	-	6,712	-	-	-	-
7. Total	\$ 3,688,785	\$ 5,551,780	\$ 15,309,033	\$ 61,589	\$ 219,762	\$ 1,338,277	\$ 250,066	\$ 13,510,871
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	5.26%	5.98%	10.49%	3.06%	2.61%	7.63%	2.63%	7.00%
Prior Service	3.62%	1.59%	3.41%	-0.55%	2.83%	8.05%	2.76%	1.86%
Total	8.88%	7.57%	13.90%	2.51%	5.44%	15.68%	5.39%	8.86%
Supplemental Death	0.31%	0.28%	0.22%	0.00%	0.27%	0.39%	0.23%	0.31%
Total	9.19%	7.85%	14.12%	2.51%	5.71%	16.27%	5.62%	9.17%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	18	32	15	1	2	11	0	65
Number of members	92	159	123	6	23	21	18	274
Number of contributing members	58	113	97	3	9	17	13	199
Average age of contributing members	42.2 years	40.4 years	41.6 years	43.1 years	43.6 years	38.4 years	41.9 years	40.9 years
Average length of service of contributing members	9.1 years	9.8 years	13.5 years	5.4 years	7.2 years	9.6 years	8.8 years	8.5 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 831,387	\$ 169,134	\$ 120,731	\$ 328,653	\$ 13,935	\$ 5,107,016	\$ 120,280	\$ 3,711,845
2. Unfunded actuarial liability	59,343	41,549	40,354	38,649	28,984	1,685,117	-	340,626
3. Total	\$ 890,730	\$ 210,683	\$ 161,085	\$ 367,302	\$ 42,819	\$ 6,792,133	\$ 120,280	\$ 4,052,471
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 15,911	\$ 54,385	\$ 60,610	\$ 34,531	\$ 27,679	\$ 920,258	\$ 11,887	\$ 216,615
b. Annuitants	177,247	-	-	-	-	382,439	-	164,858
5. Actuarial liability for current service benefits	697,572	156,298	100,475	332,771	15,140	5,489,436	89,422	3,670,998
6. Overfunded actuarial liability	-	-	-	-	-	-	18,971	-
7. Total	\$ 890,730	\$ 210,683	\$ 161,085	\$ 367,302	\$ 42,819	\$ 6,792,133	\$ 120,280	\$ 4,052,471
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	5.14%	3.40%	6.46%	7.19%	5.80%	6.23%	3.38%	3.65%
Prior Service	0.67%	0.99%	2.33%	1.73%	1.28%	2.03%	-0.64%	0.58%
Total	5.81%	4.39%	8.79%	8.92%	7.08%	8.26%	2.74%	4.23%
Supplemental Death	0.23%	0.32%	0.25%	0.54%	0.42%	0.23%	0.25%	0.00%
Total	6.04%	4.71%	9.04%	9.46%	7.50%	8.49%	2.99%	4.23%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	6	0	0	0	0	0	0	18
Number of members	35	18	7	8	6	174	12	156
Number of contributing members	24	10	5	5	6	137	8	107
Average age of contributing members	39.2 years	48.1 years	45.4 years	53.8 years	48.7 years	42.3 years	46.7 years	38.9 years
Average length of service of contributing members	7.8 years	8.2 years	8.7 years	12.6 years	8.8 years	9.3 years	7.3 years	8.0 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Booker	Borger	Bovina	Bowie	Boyd	Brady	Brazoria	Breckenridge
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 218,194	\$ 12,172,696	\$ 217,781	\$ 3,819,977	\$ 120,378	\$ 1,883,054	\$ 978,080	\$ 2,806,182
2. Unfunded actuarial liability	-	4,245,742	-	807,992	29,065	223,738	166,521	968,565
3. Total	\$ 218,194	\$ 16,418,438	\$ 217,781	\$ 4,627,969	\$ 149,443	\$ 2,106,792	\$ 1,144,601	\$ 3,774,747
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ -	\$ 317,994	\$ 38,721	\$ 41,129	\$ 50,566	\$ 33,087	\$ 48,399	\$ 361,626
b. Annuitants	78,534	3,659,626	27,725	539,712	-	357,399	196,842	592,771
5. Actuarial liability for current service benefits	103,134	12,440,818	150,716	4,047,128	98,857	1,716,306	899,360	2,820,350
6. Overfunded actuarial liability	36,526	-	619	-	-	-	-	-
7. Total	\$ 218,194	\$ 16,418,438	\$ 217,781	\$ 4,627,969	\$ 149,443	\$ 2,106,792	\$ 1,144,601	\$ 3,774,747
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.93%	8.41%	2.34%	5.91%	3.03%	3.12%	5.29%	4.44%
Prior Service	-1.17%	6.09%	-0.02%	1.95%	0.93%	0.70%	1.33%	3.54%
Total	2.76%	14.50%	2.32%	7.86%	3.96%	3.82%	6.62%	7.98%
Supplemental Death	0.26%	0.38%	0.53%	0.29%	0.00%	0.37%	0.25%	0.34%
Total	3.02%	14.88%	2.85%	8.15%	3.96%	4.19%	6.87%	8.32%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	3	55	2	28	0	20	7	16
Number of members	11	174	12	122	11	128	55	93
Number of contributing members	8	136	8	79	7	78	28	77
Average age of contributing members	37.2 years	41.6 years	48.2 years	41.0 years	41.2 years	44.9 years	40.6 years	44.8 years
Average length of service of contributing members	3.6 years	10.0 years	8.6 years	8.2 years	8.2 years	5.4 years	7.6 years	10.4 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 119,657	\$ 11,933,120	\$ 4,454,420	\$ 2,116,861	\$ 22,245	\$ 1,524,244	\$ 5,895,234	\$ 60,574,315
2. Unfunded actuarial liability	13,785	2,365,749	592,116	-	33,699	231,114	2,070,589	19,620,507
3. Total	\$ 138,442	\$ 14,298,869	\$ 5,046,536	\$ 2,116,861	\$ 55,944	\$ 1,755,358	\$ 7,965,823	\$ 80,199,822
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 6,952	\$ 421,409	\$ 549,493	\$ 153,833	\$ 39,156	\$ 99,908	\$ 33,677	\$ 4,829,823
b. Annuitants	-	1,366,247	321,919	59,055	-	153,256	1,156,335	11,849,312
5. Actuarial liability for current service benefits	131,490	12,511,213	4,175,124	1,828,975	16,788	1,502,194	6,775,811	63,520,687
6. Overfunded actuarial liability	-	-	-	74,998	-	-	-	-
7. Total	\$ 138,442	\$ 14,298,869	\$ 5,046,536	\$ 2,116,861	\$ 55,944	\$ 1,755,358	\$ 7,965,823	\$ 80,199,822
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.82%	5.20%	7.71%	3.95%	4.33%	3.96%	6.51%	6.71%
Prior Service	0.86%	1.81%	-0.31%	-0.31%	2.55%	2.41%	4.73%	3.39%
Total	3.68%	7.01%	9.56%	3.64%	6.88%	6.37%	11.24%	12.10%
Supplemental Death	0.27%	0.00%	0.28%	0.22%	0.14%	0.21%	0.00%	0.24%
Total	3.95%	7.01%	9.84%	3.86%	7.02%	6.58%	11.24%	12.34%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	56	14	7	0	5	31	234
Number of members	9	265	73	93	4	44	95	1,053
Number of contributing members	7	218	51	54	4	20	82	935
Average age of contributing members	44.5 years	41.8 years	44.7 years	40.6 years	43.1 years	39.3 years	42.2 years	39.3 years
Average length of service of contributing members	7.6 years	12.4 years	14.5 years	6.2 years	15.7 years	4.5 years	11.3 years	10.5 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 60,574,315	\$ 11,849,312	\$ 63,520,687	\$ 80,199,822	\$ 19,620,507	\$ 80,199,822	\$ 19,620,507	\$ 60,574,315
2. Unfunded actuarial liability	-	-	-	-	-	-	-	-
3. Total	\$ 60,574,315	\$ 11,849,312	\$ 63,520,687	\$ 80,199,822	\$ 19,620,507	\$ 80,199,822	\$ 19,620,507	\$ 60,574,315

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Brownsville Public Utility	Brownwood Public Library	Brownwood Health Dept	Brownwood Public Library	Bruceville-Eddy	Bryan	Bryson	Buda
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 39,221,994	\$ 10,831,990	\$ 441,556	\$ 101,780	\$ 283,526	\$ 71,145,712	\$ 305,881	\$ 515,345
2. Unfunded actuarial liability	\$ 9,308,388	\$ 3,493,591	\$ 94,728	\$ -	\$ 25,737	\$ 19,610,212	\$ -	\$ 35,807
3. Total	\$ 48,530,382	\$ 14,325,581	\$ 536,284	\$ 101,780	\$ 309,263	\$ 90,755,924	\$ 305,881	\$ 551,152
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 2,255,946	\$ 567,888	\$ 58,610	\$ -	\$ 19,401	\$ 8,510,381	\$ 258	\$ 11,377
b. Annuitants	6,882,066	1,940,184	376,132	33,374	-	6,920,474	-	21,602
5. Actuarial liability for current service benefits	39,392,370	11,817,509	-	49,899	289,862	75,325,069	292,175	518,173
6. Overfunded actuarial liability	-	-	-	18,507	-	-	13,448	-
7. Total	\$ 48,530,382	\$ 14,325,581	\$ 536,284	\$ 101,780	\$ 309,263	\$ 90,755,924	\$ 305,881	\$ 551,152
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.41%	8.05%	10.02%	6.06%	6.11%	9.23%	5.42%	3.43%
Prior Service	2.94%	3.17%	3.91%	-1.54%	0.42%	3.07%	-1.41%	0.33%
Total	10.35%	11.22%	13.93%	4.52%	6.53%	12.30%	4.01%	3.76%
Supplemental Death	0.25%	0.00%	0.00%	0.00%	0.28%	0.00%	0.00%	0.29%
Total	10.60%	11.22%	13.93%	4.52%	6.81%	12.30%	4.01%	4.05%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	125	49	2	2	1	203	0	1
Number of members	485	279	9	5	19	1,117	3	31
Number of contributing members	454	218	6	3	13	787	3	25
Average age of contributing members	40.1 years	41.8 years	46.6 years	40.8 years	41.5 years	41.3 years	44.5 years	44.2 years
Average length of service of contributing members	11.6 years	8.7 years	8.3 years	5.1 years	4.8 years	11.9 years	17.7 years	4.7 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 317,813	\$ 80,513	\$ 868,746	\$ 3,596,424	\$ 11,692,253	\$ 4,867,668	\$ 39,776	\$ 573,340
2. Unfunded actuarial liability	\$ 115,868	\$ 21,877	\$ 174,684	\$ 1,582,124	\$ 3,294,972	\$ 1,249,019	\$ -	\$ 44,818
3. Total	\$ 433,679	\$ 102,190	\$ 1,043,430	\$ 5,178,548	\$ 14,927,225	\$ 6,116,687	\$ 39,776	\$ 618,158
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 110,273	\$ 19,095	\$ 424,804	\$ 230,004	\$ 2,199,540	\$ 838,057	\$ -	\$ 98,863
b. Annuitants	67,897	18,792	78,654	1,375,010	1,657,616	221,124	-	41,009
5. Actuarial liability for current service benefits	255,509	64,303	539,972	3,573,534	11,070,069	5,057,506	3,881	478,286
6. Overfunded actuarial liability	-	-	-	-	-	-	35,895	-
7. Total	\$ 433,679	\$ 102,190	\$ 1,043,430	\$ 5,178,548	\$ 14,927,225	\$ 6,116,687	\$ 39,776	\$ 618,158
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.58%	2.78%	11.28%	8.17%	7.75%	7.07%	0.00%	4.04%
Prior Service	1.76%	0.70%	2.22%	4.69%	2.18%	2.07%	0.00%	0.76%
Total	5.34%	3.48%	13.50%	12.86%	9.93%	9.14%	0.00%	4.80%
Supplemental Death	0.39%	0.00%	0.25%	0.34%	0.19%	0.26%	0.00%	0.54%
Total	5.73%	3.48%	13.75%	13.20%	10.12%	9.40%	0.00%	5.34%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	3	1	4	36	26	17	0	2
Number of members	15	12	9	83	277	155	1	14
Number of contributing members	14	8	8	68	210	121	0	11
Average age of contributing members	48.3 years	44.0 years	46.8 years	42.1 years	40.0 years	41.5 years	0.0 years	54.0 years
Average length of service of contributing members	10.3 years	5.4 years	15.2 years	8.9 years	9.7 years	7.9 years	0.0 years	15.3 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 573,340	\$ 868,746	\$ 1,043,430	\$ 3,596,424	\$ 11,692,253	\$ 4,867,668	\$ 39,776	\$ 573,340
2. Unfunded actuarial liability	\$ 44,818	\$ 174,684	\$ 1,043,430	\$ 1,582,124	\$ 3,294,972	\$ 1,249,019	\$ -	\$ 44,818
3. Total	\$ 618,158	\$ 1,043,430	\$ 2,086,860	\$ 5,178,548	\$ 14,927,225	\$ 6,116,687	\$ 39,776	\$ 618,158
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 98,863	\$ 424,804	\$ 868,746	\$ 230,004	\$ 2,199,540	\$ 838,057	\$ -	\$ 98,863
b. Annuitants	41,009	78,654	78,654	1,375,010	1,657,616	221,124	-	41,009
5. Actuarial liability for current service benefits	478,286	539,972	539,972	3,573,534	11,070,069	5,057,506	3,881	478,286
6. Overfunded actuarial liability	-	-	-	-	-	-	35,895	-
7. Total	\$ 618,158	\$ 1,043,430	\$ 2,086,860	\$ 5,178,548	\$ 14,927,225	\$ 6,116,687	\$ 39,776	\$ 618,158
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	4.04%	2.78%	11.28%	8.17%	7.75%	7.07%	0.00%	4.04%
Prior Service	0.76%	0.70%	2.22%	4.69%	2.18%	2.07%	0.00%	0.76%
Total	4.80%	3.48%	13.50%	12.86%	9.93%	9.14%	0.00%	4.80%
Supplemental Death	0.54%	0.00%	0.25%	0.34%	0.19%	0.26%	0.00%	0.54%
Total	5.34%	3.48%	13.75%	13.20%	10.12%	9.40%	0.00%	5.34%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	2	1	4	36	26	17	0	2
Number of members	11	12	9	83	277	155	1	14
Number of contributing members	11	8	8	68	210	121	0	11
Average age of contributing members	54.0 years	44.0 years	46.8 years	42.1 years	40.0 years	41.5 years	0.0 years	54.0 years
Average length of service of contributing members	15.3 years	5.4 years	15.2 years	8.9 years	9.7 years	7.9 years	0.0 years	15.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Caldwell	Calvert	Cameron	Canadian	Canton	Canyon	Carminie	Carrizo Springs
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 3,189,263	\$ 49,236	\$ 1,413,819	\$ 606,011	\$ 1,398,695	\$ 7,671,212	\$ 38,934	\$ 2,234,764
2. Unfunded actuarial liability	399,719	7,681	733,327	481,987	499,926	1,299,383	3,513	105,589
3. Total	\$ 3,588,982	\$ 56,917	\$ 2,147,146	\$ 1,087,998	\$ 1,898,621	\$ 8,970,595	\$ 42,447	\$ 2,340,353
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 120,725	\$ 6,930	\$ 379,736	\$ 579,585	\$ 382,429	\$ 492,574	\$ 3,921	\$ 520,578
b. Annuitants	279,618	-	359,285	47,513	256,244	724,274	920	161,285
5. Actuarial liability for current service benefits	3,188,639	49,987	1,408,125	460,900	1,279,948	7,753,747	37,606	1,658,470
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 3,588,982	\$ 56,917	\$ 2,147,146	\$ 1,087,998	\$ 1,898,621	\$ 8,970,595	\$ 42,447	\$ 2,340,353
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.43%	2.59%	3.42%	10.32%	4.85%	9.15%	5.00%	4.69%
Prior Service	1.68%	0.21%	3.36%	5.85%	1.98%	3.17%	1.62%	0.83%
Total	8.11%	2.80%	6.78%	16.17%	6.83%	12.32%	6.62%	5.52%
Supplemental Death	0.39%	0.20%	0.31%	0.31%	0.35%	0.24%	0.36%	0.39%
Total	8.50%	3.00%	7.13%	16.48%	7.18%	12.56%	6.98%	5.91%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	10	0	12	1	9	11	3	6
Number of members	70	22	63	24	72	96	46	39
Number of contributing members	55	10	47	18	56	69	1	1
Average age of contributing members	43.9 years	42.2 years	44.5 years	45.9 years	44.6 years	41.7 years	33.0 years	47.2 years
Average length of service of contributing members	11.8 years	5.4 years	12.7 years	10.8 years	9.9 years	11.9 years	20.8 years	14.9 years

	Carrollton	Carthage	Castle Hills	Castroville	Cedar Hill	Cedar Park	Celina	Center
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 120,828,113	\$ 7,640,651	\$ 4,650,227	\$ 1,221,329	\$ 15,620,572	\$ 6,771,266	\$ 428,967	\$ 2,665,620
2. Unfunded actuarial liability	18,061,935	2,811,490	693,033	200,020	4,674,851	2,174,151	-	364,907
3. Total	\$ 138,890,048	\$ 10,452,141	\$ 5,343,260	\$ 1,421,349	\$ 20,295,423	\$ 8,945,417	\$ 428,967	\$ 3,020,527
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 4,579,591	\$ 602,235	\$ 371,788	\$ 80,450	\$ 3,301,324	\$ 1,848,658	\$ -	\$ 476,887
b. Annuitants	7,566,763	1,282,222	335,467	148,993	674,620	160,915	-	223,321
5. Actuarial liability for current service benefits	126,743,694	8,567,684	4,636,005	1,191,906	16,319,479	6,935,844	316,047	2,320,319
6. Overfunded actuarial liability	-	-	-	-	-	-	112,920	-
7. Total	\$ 138,890,048	\$ 10,452,141	\$ 5,343,260	\$ 1,421,349	\$ 20,295,423	\$ 8,945,417	\$ 428,967	\$ 3,020,527
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	8.52%	10.69%	6.72%	4.21%	9.90%	7.34%	5.28%	5.24%
Prior Service	2.15%	5.97%	1.95%	1.27%	2.87%	1.34%	-1.48%	1.25%
Total	10.67%	16.66%	8.67%	5.48%	12.77%	8.68%	3.80%	6.49%
Supplemental Death	0.21%	0.32%	0.24%	0.30%	0.20%	0.16%	0.10%	0.31%
Total	10.88%	16.98%	8.91%	5.78%	12.97%	8.84%	3.90%	6.80%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	143	35	15	10	28	7	0	15
Number of members	1,405	85	85	51	266	395	26	81
Number of contributing members	924	75	61	30	212	282	13	62
Average age of contributing members	41.2 years	43.3 years	40.8 years	42.8 years	40.9 years	37.7 years	35.6 years	42.8 years
Average length of service of contributing members	11.2 years	13.4 years	12.4 years	6.9 years	11.1 years	7.0 years	4.5 years	9.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Centerville	Charlotte	Chester	Chico	Childress	Chireno	Christine	Cibola
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 138,258	\$ 133,551	\$ 149,492	\$ 36,948	\$ 1,742,837	\$ 556,251	\$ 13,649	\$ 564,305
2. Unfunded actuarial liability	\$ 45,651	\$ 7,171	\$ 23,145	\$ 32,478	\$ 657,744	\$ 245,359	\$ 6,490	\$ 35,645
3. Total	\$ 183,909	\$ 140,722	\$ 172,637	\$ 69,426	\$ 2,600,581	\$ 801,610	\$ 20,139	\$ 599,950
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 63,923	\$ 381	\$ 6,561	\$ 39,492	\$ 53,977	\$ 215,949	\$ 3,997	\$ 17,874
b. Annuitants	-	-	5,030	-	259,640	44,208	4,104	8,797
5. Actuarial liability for current service benefits	\$ 119,986	\$ 140,341	\$ 161,046	\$ 29,934	\$ 2,286,964	\$ 541,453	\$ 12,038	\$ 573,279
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 183,909	\$ 140,722	\$ 172,637	\$ 69,426	\$ 2,600,581	\$ 801,610	\$ 20,139	\$ 599,950
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	4.30%	4.40%	7.36%	3.99%	7.22%	11.70%	5.00%	6.23%
Prior Service	2.07%	0.32%	4.57%	1.79%	4.56%	6.05%	2.50%	0.30%
Total	6.37%	4.72%	11.93%	5.78%	11.78%	17.75%	7.50%	6.53%
Supplemental Death	0.00%	0.15%	0.93%	0.48%	0.42%	0.39%	0.00%	0.23%
Total	6.37%	4.87%	12.86%	6.26%	12.20%	18.14%	7.50%	6.76%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	15 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	0	1	0	15	2	1	2
Number of members	4	12	4	5	86	5	3	50
Number of contributing members	4	6	3	5	47	5	1	26
Average age of contributing members	47.9 years	42.7 years	47.8 years	55.4 years	45.4 years	51.1 years	44.0 years	41.8 years
Average length of service of contributing members	16.0 years	9.6 years	9.8 years	8.3 years	10.5 years	14.3 years	1.3 years	6.4 years
					Clear Lake Shores		Cleveland	
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,267,664	\$ 198,023	\$ 1,158,958	\$ 487,402	\$ 136,251	\$ 21,322,260	\$ 2,853,153	\$ 638,915
2. Unfunded actuarial liability	-	\$ 40,793	-	-	-	7,579,662	461,407	160,862
3. Total	\$ 1,267,664	\$ 238,816	\$ 1,158,958	\$ 487,402	\$ 136,251	\$ 28,901,922	\$ 3,314,560	\$ 799,797
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 39,510	\$ 50,592	\$ 29,742	\$ 77,979	\$ 14,795	\$ 1,626,755	\$ 281,237	\$ 50,206
b. Annuitants	79,641	3,342	60,446	-	-	4,828,552	393,479	151,606
5. Actuarial liability for current service benefits	\$ 1,060,269	\$ 184,882	\$ 797,643	\$ 376,875	\$ 101,957	\$ 22,446,615	\$ 2,639,844	\$ 597,985
6. Overfunded actuarial liability	\$ 88,244	-	\$ 271,127	\$ 32,548	\$ 19,499	-	-	-
7. Total	\$ 1,267,664	\$ 238,816	\$ 1,158,958	\$ 487,402	\$ 136,251	\$ 28,901,922	\$ 3,314,560	\$ 799,797
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	4.34%	3.21%	4.85%	6.88%	2.30%	9.38%	3.87%	3.54%
Prior Service	-0.74%	1.00%	-2.30%	-1.66%	-0.28%	4.79%	1.03%	1.93%
Total	3.60%	4.21%	2.55%	5.02%	2.02%	14.17%	4.90%	5.47%
Supplemental Death	0.28%	0.26%	0.20%	0.33%	0.00%	0.30%	0.00%	0.30%
Total	3.88%	4.47%	2.75%	5.35%	2.02%	14.47%	5.18%	5.77%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	12	1	3	2	0	77	18	6
Number of members	47	20	60	6	16	290	114	22
Number of contributing members	37	12	29	4	13	234	84	18
Average age of contributing members	44.7 years	44.0 years	40.5 years	46.0 years	38.3 years	42.7 years	42.7 years	44.3 years
Average length of service of contributing members	8.8 years	7.5 years	5.4 years	14.4 years	3.0 years	11.1 years	9.4 years	11.6 years
					Clarksville		Clarksville City	
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,267,664	\$ 198,023	\$ 1,158,958	\$ 487,402	\$ 136,251	\$ 21,322,260	\$ 2,853,153	\$ 638,915
2. Unfunded actuarial liability	-	\$ 40,793	-	-	-	7,579,662	461,407	160,862
3. Total	\$ 1,267,664	\$ 238,816	\$ 1,158,958	\$ 487,402	\$ 136,251	\$ 28,901,922	\$ 3,314,560	\$ 799,797
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 39,510	\$ 50,592	\$ 29,742	\$ 77,979	\$ 14,795	\$ 1,626,755	\$ 281,237	\$ 50,206
b. Annuitants	79,641	3,342	60,446	-	-	4,828,552	393,479	151,606
5. Actuarial liability for current service benefits	\$ 1,060,269	\$ 184,882	\$ 797,643	\$ 376,875	\$ 101,957	\$ 22,446,615	\$ 2,639,844	\$ 597,985
6. Overfunded actuarial liability	\$ 88,244	-	\$ 271,127	\$ 32,548	\$ 19,499	-	-	-
7. Total	\$ 1,267,664	\$ 238,816	\$ 1,158,958	\$ 487,402	\$ 136,251	\$ 28,901,922	\$ 3,314,560	\$ 799,797
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	4.34%	3.21%	4.85%	6.88%	2.30%	9.38%	3.87%	3.54%
Prior Service	-0.74%	1.00%	-2.30%	-1.66%	-0.28%	4.79%	1.03%	1.93%
Total	3.60%	4.21%	2.55%	5.02%	2.02%	14.17%	4.90%	5.47%
Supplemental Death	0.28%	0.26%	0.20%	0.33%	0.00%	0.30%	0.00%	0.30%
Total	3.88%	4.47%	2.75%	5.35%	2.02%	14.47%	5.18%	5.77%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	12	1	3	2	0	77	18	6
Number of members	47	20	60	6	16	290	114	22
Number of contributing members	37	12	29	4	13	234	84	18
Average age of contributing members	44.7 years	44.0 years	40.5 years	46.0 years	38.3 years	42.7 years	42.7 years	44.3 years
Average length of service of contributing members	8.8 years	7.5 years	5.4 years	14.4 years	3.0 years	11.1 years	9.4 years	11.6 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Clute	Clyde	Coahoma	Cockrell Hill	Coleman	College Station	Colleyville	Collinsville
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 6,427,049	\$ 711,003	\$ 233,614	\$ 1,410,923	\$ 2,990,804	\$ 57,742,291	\$ 13,959,261	\$ 109,821
2. Unfunded actuarial liability	\$ 545,675	\$ 275,533	\$ 6,588	-	1,092,126	10,681,958	3,231,251	-
3. Total	\$ 6,972,724	\$ 986,536	\$ 240,202	\$ 1,410,923	\$ 4,082,930	\$ 68,424,249	\$ 17,190,512	\$ 109,821
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 125,410	\$ 125,876	\$ -	\$ 24,306	\$ 926,937	\$ 2,836,287	\$ 1,897,614	\$ 11,054
b. Annuitants	\$ 327,763	\$ 114,002	\$ 41,276	\$ 380	263,485	3,312,821	155,403	-
5. Actuarial liability for current service benefits	\$ 6,519,561	\$ 746,658	\$ 198,926	\$ 851,097	2,892,508	62,275,141	15,137,495	\$ 97,723
6. Overfunded actuarial liability	-	-	-	535,140	-	-	-	1,044
7. Total	\$ 6,972,724	\$ 986,536	\$ 240,202	\$ 1,410,923	\$ 4,082,930	\$ 68,424,249	\$ 17,190,512	\$ 109,821
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.90%	7.78%	7.11%	5.28%	7.99%	7.75%	9.90%	3.89%
Prior Service	1.13%	3.15%	0.31%	-4.05%	3.36%	1.87%	2.49%	-0.04%
Total	9.03%	10.93%	7.42%	1.23%	11.35%	9.62%	12.39%	3.85%
Supplemental Death	0.23%	0.38%	0.46%	0.15%	0.00%	0.00%	0.22%	0.28%
Total	9.26%	11.31%	7.88%	1.38%	11.35%	9.62%	12.61%	4.13%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	19	3	2	1	25	100	14	0
Number of members	147	26	7	56	97	996	227	6
Number of contributing members	93	21	6	27	72	725	157	5
Average age of contributing members	41.8 years	42.5 years	47.4 years	35.5 years	43.7 years	39.8 years	41.5 years	46.7 years
Average length of service of contributing members	8.0 years	7.9 years	8.8 years	5.0 years	10.1 years	11.3 years	11.7 years	6.6 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,463,730	\$ 1,416,155	\$ 1,228,955	\$ 3,159,011	\$ 24,261,352	\$ 3,792,595	\$ 350,232	\$ 23,343,287
2. Unfunded actuarial liability	\$ 233,777	\$ 419,020	\$ 251,200	\$ 403,029	6,600,780	643,953	61,347	6,087,346
3. Total	\$ 1,697,507	\$ 1,835,175	\$ 1,480,155	\$ 3,562,040	\$ 30,862,132	\$ 4,436,528	\$ 411,579	\$ 29,430,613
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 39,344	\$ 4,291	\$ 33,674	\$ 67,341	\$ 3,540,121	\$ 248,170	\$ 134,430	\$ 4,815,998
b. Annuitants	\$ 139,885	\$ 178,374	\$ 249,739	\$ 192,937	1,357,209	239,785	1,765	766,874
5. Actuarial liability for current service benefits	\$ 1,518,278	\$ 1,652,510	\$ 1,196,742	\$ 3,301,762	25,964,802	3,948,573	275,384	23,847,741
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 1,697,507	\$ 1,835,175	\$ 1,480,155	\$ 3,562,040	\$ 30,862,132	\$ 4,436,528	\$ 411,579	\$ 29,430,613
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.23%	4.51%	3.38%	4.53%	8.45%	6.94%	3.73%	9.56%
Prior Service	1.25%	2.33%	2.14%	1.18%	2.51%	1.34%	1.24%	2.25%
Total	7.48%	6.84%	5.52%	5.71%	10.96%	8.28%	4.97%	11.81%
Supplemental Death	0.34%	0.00%	0.42%	0.29%	0.22%	0.19%	0.30%	0.18%
Total	7.82%	6.84%	5.94%	6.00%	11.18%	8.47%	5.27%	11.99%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	15	12	14	24	47	7	1	32
Number of members	69	70	40	129	383	167	15	462
Number of contributing members	45	41	27	75	309	104	13	315
Average age of contributing members	43.3 years	44.4 years	44.0 years	39.5 years	41.0 years	39.2 years	46.7 years	39.6 years
Average length of service of contributing members	8.2 years	8.7 years	11.5 years	7.3 years	11.3 years	7.7 years	13.3 years	10.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Copper Canyon	Copperas Cove	Corinth	Corpus Christi	Cortigan	Corsicana	Cotulla	Crandall
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 3,335	\$ 11,880,379	\$ 3,253,521	\$ 232,869,362	\$ 338,144	\$ 12,171,581	\$ 935,887	\$ 582,991
2. Unfunded actuarial liability	-	1,578,037	940,140	80,254,024	157,393	3,754,981	145,553	35,149
3. Total	\$ 3,335	\$ 13,458,416	\$ 4,193,661	\$ 313,123,386	\$ 495,537	\$ 15,926,562	\$ 1,081,440	\$ 618,140
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 921	\$ 765,826	\$ 529,461	\$ 5,483,731	\$ 171,035	\$ 832,165	\$ 218,813	\$ 19,476
b. Annuitants	-	1,156,969	116,722	36,310,835	31,074	1,925,187	181,937	43,986
5. Actuarial liability for current service benefits	1,969	11,535,621	3,547,478	269,328,820	293,428	13,169,210	680,690	554,678
6. Overfunded actuarial liability	445	-	-	-	-	-	-	-
7. Total	\$ 3,335	\$ 13,458,416	\$ 4,193,661	\$ 313,123,386	\$ 495,537	\$ 15,926,562	\$ 1,081,440	\$ 618,140
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	5.00%	6.51%	7.57%	7.12%	3.09%	6.37%	3.68%	6.13%
Prior Service	-0.07%	1.04%	1.20%	4.84%	2.04%	3.02%	1.72%	0.28%
Total	4.93%	7.55%	8.77%	11.96%	5.13%	9.39%	5.40%	6.41%
Supplemental Death	0.09%	0.23%	0.17%	0.00%	0.16%	0.33%	0.44%	0.25%
Total	5.02%	7.78%	8.94%	11.96%	5.29%	9.72%	5.84%	6.67%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	78	6	1,098	2	82	8	4
Number of members	1	336	176	3,222	33	272	23	46
Number of contributing members	1	254	126	2,576	20	226	22	27
Average age of contributing members	40.0 years	40.0 years	37.3 years	43.6 years	38.3 years	41.9 years	47.5 years	42.4 years
Average length of service of contributing members	2.4 years	10.5 years	7.0 years	13.8 years	8.4 years	10.3 years	15.0 years	3.4 years
	Crane	Crawford	Crockett	Crosbyton	Cross Plains	Crowley	Crystal Beach	Crystal City
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 2,483,519	\$ 14,817	\$ 3,480,270	\$ 612,323	\$ 238,150	\$ 2,864,450	\$ 212,972	\$ 1,912,702
2. Unfunded actuarial liability	359,910	-	386,750	50,542	3,232	332,236	-	31,811
3. Total	\$ 2,843,429	\$ 14,817	\$ 3,867,020	\$ 662,865	\$ 241,382	\$ 3,196,686	\$ 212,972	\$ 1,944,513
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 78,259	-	\$ 102,006	\$ 4,174	\$ 796	\$ 311,461	\$ 34,851	\$ 3,804
b. Annuitants	404,087	-	156,730	148,970	54,649	127,103	-	7,035
5. Actuarial liability for current service benefits	2,361,083	11,533	3,608,284	509,721	185,937	2,758,122	35,948	1,933,674
6. Overfunded actuarial liability	-	3,284	-	-	-	-	142,173	-
7. Total	\$ 2,843,429	\$ 14,817	\$ 3,867,020	\$ 662,865	\$ 241,382	\$ 3,196,686	\$ 212,972	\$ 1,944,513
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	9.03%	2.33%	6.22%	6.09%	5.63%	6.43%	0.00%	5.36%
Prior Service	2.61%	-0.33%	1.27%	1.72%	0.15%	0.83%	0.00%	0.23%
Total	11.64%	2.00%	7.49%	7.81%	5.78%	7.26%	0.00%	5.59%
Supplemental Death	0.35%	0.00%	0.34%	0.57%	0.00%	0.17%	0.00%	0.00%
Total	11.99%	2.00%	7.83%	8.38%	5.78%	7.43%	0.00%	5.59%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	10	0	11	10	1	4	0	3
Number of members	25	3	110	7	114	114	2	87
Number of contributing members	23	3	69	8	5	66	0	57
Average age of contributing members	46.0 years	48.4 years	46.6 years	48.0 years	46.5 years	38.6 years	0.0 years	42.6 years
Average length of service of contributing members	12.2 years	2.6 years	9.9 years	9.5 years	8.8 years	7.6 years	0.0 years	7.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Cuero	Dainingerfield	Dalsetta	Dalhart	Darrrouzett	Dayton	De Leon	Decatur
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 2,774,044	\$ 737,498	\$ 21,279	\$ 2,414,205	\$ 20,272	\$ 1,161,204	\$ 229,277	\$ 2,752,505
2. Unfunded actuarial liability	926,223	-	-	601,803	20,907	170,577	135,745	972,013
3. Total	\$ 3,700,267	\$ 737,498	\$ 21,279	\$ 3,016,008	\$ 41,179	\$ 1,331,781	\$ 365,022	\$ 3,724,518
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 137,908	\$ 4,119	\$ -	\$ 33,237	\$ 33,614	\$ 65,225	\$ 123,678	\$ 86,247
b. Annuitants	824,043	22,603	-	190,628	-	179,074	59,612	562,475
5. Actuarial liability for current service benefits	2,738,316	18,949	18,949	2,792,143	7,565	1,087,482	181,732	3,075,796
6. Overfunded actuarial liability	-	18,660	2,330	-	-	-	-	-
7. Total	\$ 3,700,267	\$ 737,498	\$ 21,279	\$ 3,016,008	\$ 41,179	\$ 1,331,781	\$ 365,022	\$ 3,724,518
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	4.09%	2.77%	2.02%	4.60%	7.00%	3.99%	2.88%	6.03%
Prior Service	2.36%	-0.20%	-0.08%	2.15%	6.57%	0.63%	1.93%	2.41%
Total	6.45%	2.57%	1.94%	6.75%	13.57%	4.62%	4.81%	8.44%
Supplemental Death	0.37%	0.00%	0.23%	0.33%	0.18%	0.29%	0.36%	0.28%
Total	6.82%	2.57%	2.17%	7.08%	13.75%	4.91%	5.17%	8.72%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	17 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	31	4	0	16	0	11	3	11
Number of members	99	29	7	79	1	79	27	106
Number of contributing members	83	19	7	60	1	55	18	72
Average age of contributing members	42.3 years	41.7 years	40.9 years	42.0 years	43.0 years	44.2 years	49.2 years	43.9 years
Average length of service of contributing members	9.1 years	4.8 years	1.8 years	7.5 years	14.3 years	7.3 years	6.9 years	9.5 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 36,049,999	\$ 214,138	\$ 109,617	\$ 19,646,647	\$ 79,067,756	\$ 3,153,563	\$ 18,296	\$ 29,347,046
2. Unfunded actuarial liability	8,736,186	-	29,572	4,371,585	24,835,926	677,672	41,162	7,992,055
3. Total	\$ 44,786,185	\$ 214,138	\$ 139,189	\$ 24,018,232	\$ 103,903,682	\$ 3,831,235	\$ 59,458	\$ 37,279,101
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 827,827	\$ 24,865	\$ 38,531	\$ 1,448,026	\$ 10,038,564	\$ 321,219	\$ 34,316	\$ 5,486,895
b. Annuitants	2,790,710	180,067	-	1,451,439	8,074,561	801,286	15,111	2,505,301
5. Actuarial liability for current service benefits	41,167,648	180,067	100,658	21,118,767	85,790,557	2,708,730	10,031	29,286,905
6. Overfunded actuarial liability	-	9,206	-	-	-	-	-	-
7. Total	\$ 44,786,185	\$ 214,138	\$ 139,189	\$ 24,018,232	\$ 103,903,682	\$ 3,831,235	\$ 59,458	\$ 37,279,101
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	10.54%	2.67%	8.19%	8.90%	8.41%	7.47%	5.44%	10.30%
Prior Service	4.51%	-0.17%	2.43%	3.01%	2.70%	4.44%	3.07%	3.07%
Total	15.05%	2.50%	10.62%	11.91%	11.11%	11.91%	36.48%	13.37%
Supplemental Death	0.24%	0.47%	0.31%	0.00%	0.20%	0.26%	0.39%	0.21%
Total	15.29%	2.97%	10.93%	11.91%	11.31%	12.17%	36.87%	13.58%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	7 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	86	0	0	50	195	9	1	57
Number of members	305	33	3	309	1,274	41	1	380
Number of contributing members	252	17	3	218	972	31	1	281
Average age of contributing members	41.2 years	46.6 years	49.5 years	43.3 years	40.5 years	42.8 years	53.0 years	40.7 years
Average length of service of contributing members	13.4 years	5.8 years	11.1 years	12.9 years	9.9 years	12.0 years	22.0 years	12.7 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	DeSoto Econ Dev Corp	Diboll	Dickinson	Dilley	Dimmitt	Donna	Double Oak	Dublin
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 69,006	\$ 2,858,310	\$ 2,162,907	\$ 578,307	\$ 1,683,721	\$ 1,343,451	\$ 13,925	\$ 692,277
2. Unfunded actuarial liability	\$ 83,490	\$ 198,222	\$ 228,353	\$ 119,961	\$ 98,758	\$ -	\$ 8,844	\$ 88,233
3. Total	\$ 152,496	\$ 3,056,532	\$ 2,391,260	\$ 698,268	\$ 1,782,479	\$ 1,343,451	\$ 22,769	\$ 780,510
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 1,550	\$ 118,777	\$ 364,211	\$ 105,031	\$ 18,308	\$ 201,710	\$ 11,462	\$ 49,149
b. Annuitants	\$ 56,408	\$ 370,861	\$ 11,014	\$ 159,061	\$ 110,034	\$ 61,355	\$ -	\$ 62,242
5. Actuarial liability for current service benefits	\$ 94,538	\$ 2,566,894	\$ 2,016,035	\$ 434,176	\$ 1,654,137	\$ 902,453	\$ 11,307	\$ 669,119
6. Overfunded actuarial liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,933	\$ -	\$ -
7. Total	\$ 152,496	\$ 3,056,532	\$ 2,391,260	\$ 698,268	\$ 1,782,479	\$ 1,343,451	\$ 22,769	\$ 780,510
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.12%	6.76%	6.87%	2.98%	7.11%	2.08%	2.40%	2.59%
Prior Service	3.31%	0.80%	0.68%	1.34%	0.96%	-0.62%	0.26%	0.84%
Total	10.43%	7.56%	7.55%	4.32%	8.07%	1.46%	2.66%	3.43%
Supplemental Death	0.51%	0.21%	0.17%	0.24%	0.00%	0.21%	0.30%	0.25%
Total	10.94%	7.77%	7.72%	4.56%	8.07%	1.67%	2.96%	3.68%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	1	9	3	5	9	8	0	4
Number of members	6	86	84	39	34	115	7	55
Number of contributing members	3	53	59	24	28	69	7	26
Average age of contributing members	50.9 years	40.6 years	39.2 years	42.1 years	42.0 years	38.2 years	44.4 years	39.2 years
Average length of service of contributing members	2.1 years	7.8 years	6.9 years	9.3 years	9.9 years	5.0 years	2.7 years	5.7 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 5,273,352	\$ 40,096,818	\$ 1,183,827	\$ 17,920,349	\$ 846,179	\$ 49,475	\$ 1,647	\$ 92,826
2. Unfunded actuarial liability	\$ 1,309,515	\$ 6,968,236	\$ -	\$ 1,521,805	\$ 10,829	\$ 36,028	\$ 1,305	\$ 92,860
3. Total	\$ 6,582,867	\$ 47,065,054	\$ 1,183,827	\$ 19,442,154	\$ 857,008	\$ 85,503	\$ 2,952	\$ 185,686
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 80,756	\$ 1,291,945	\$ 51,567	\$ 164,361	\$ 59,794	\$ 5,732	\$ 1,319	\$ 107,694
b. Annuitants	\$ 1,351,448	\$ 3,760,063	\$ 258,670	\$ 1,541,789	\$ 22,827	\$ 65,116	\$ -	\$ -
5. Actuarial liability for current service benefits	\$ 5,150,663	\$ 42,013,046	\$ 843,259	\$ 17,736,004	\$ 774,587	\$ 14,655	\$ 1,633	\$ 77,992
6. Overfunded actuarial liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Total	\$ 6,582,867	\$ 47,065,054	\$ 1,183,827	\$ 19,442,154	\$ 857,008	\$ 85,503	\$ 2,952	\$ 185,686
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	4.86%	10.04%	6.11%	6.75%	3.42%	1.70%	2.81%	10.20%
Prior Service	2.29%	3.09%	-0.24%	0.94%	0.10%	2.85%	0.13%	3.41%
Total	7.15%	13.13%	5.87%	7.69%	3.52%	4.55%	2.94%	13.61%
Supplemental Death	0.28%	0.00%	0.28%	0.27%	0.31%	0.00%	0.08%	0.35%
Total	7.43%	13.13%	6.15%	7.96%	3.83%	4.55%	3.02%	13.96%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	38	67	7	75	3	1	0	0
Number of members	137	319	47	380	33	6	3	7
Number of contributing members	102	239	28	339	24	4	3	6
Average age of contributing members	40.2 years	41.5 years	40.2 years	40.1 years	43.9 years	44.6 years	37.8 years	51.2 years
Average length of service of contributing members	9.1 years	13.6 years	6.4 years	10.3 years	10.5 years	0.9 years	7.0 years	8.1 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Eastland	Ector	Eden	Edgewood	Edinburg	Edna	El Campo	Eldorado
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 903,445	\$ 18,366	\$ 442,947	\$ 48,221	\$ 19,036,026	\$ 1,598,573	\$ 8,283,076	\$ 546,541
2. Unfunded actuarial liability	-	1,650	73,089	62,544	6,828,443	339,332	2,058,959	15,794
3. Total	\$ 903,445	\$ 20,016	\$ 516,036	\$ 110,765	\$ 25,864,469	\$ 1,937,905	\$ 10,342,035	\$ 562,335
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for a. Present members	\$ -	\$ 3,504	\$ 207	\$ 11,399	\$ 4,532,780	\$ 42,654	\$ 259,939	\$ 1,477
b. Annuitants	17,707	-	66,985	70,476	1,725,919	274,206	835,039	70,099
5. Actuarial liability for current service benefits	755,925	16,512	448,844	28,890	19,605,770	1,621,045	9,247,057	490,759
6. Overfunded actuarial liability	129,813	-	-	-	-	-	-	-
7. Total	\$ 903,445	\$ 20,016	\$ 516,036	\$ 110,765	\$ 25,864,469	\$ 1,937,905	\$ 10,342,035	\$ 562,335
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	1.89%	3.91%	3.25%	5.00%	7.81%	3.76%	5.55%	2.75%
Prior Service	-0.96%	3.73%	1.05%	2.50%	3.08%	1.60%	3.78%	0.25%
Total	0.93%	7.64%	4.30%	7.50%	10.89%	5.36%	9.33%	3.00%
Supplemental Death	0.00%	0.52%	0.48%	1.16%	0.22%	0.28%	0.33%	0.34%
Total	0.93%	8.16%	4.78%	8.66%	11.11%	5.64%	9.66%	3.34%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	1 years	25 years	4 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	7	0	5	4	62	15	28	5
Number of members	49	2	20	10	552	60	127	18
Number of contributing members	37	2	16	1	429	39	94	16
Average age of contributing members	39.0 years	58.7 years	48.1 years	56.0 years	38.8 years	37.3 years	42.9 years	42.3 years
Average length of service of contributing members	5.6 years	5.9 years	7.6 years	3.3 years	10.9 years	8.1 years	14.2 years	8.3 years

	Electra	Elgin	Elkhart	Emory	Emmis	Emless	Eustace	Everman
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 619,555	\$ 1,582,866	\$ 155,452	\$ 193,288	\$ 15,040,813	\$ 47,212,730	\$ 178,323	\$ 1,539,045
2. Unfunded actuarial liability	441,821	347,178	74,817	27,370	2,797,516	10,236,338	-	228,717
3. Total	\$ 1,061,376	\$ 1,930,044	\$ 230,269	\$ 220,658	\$ 17,838,329	\$ 57,449,068	\$ 178,323	\$ 1,767,762
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for a. Present members	\$ 221,978	\$ 149,620	\$ 52,068	\$ 20,233	\$ 1,887,279	\$ 2,557,085	\$ -	\$ 226,142
b. Annuitants	299,316	96,820	30,657	36,075	689,201	4,755,735	-	348,476
5. Actuarial liability for current service benefits	540,082	1,683,604	147,544	164,350	15,251,849	50,136,248	157,615	1,193,144
6. Overfunded actuarial liability	-	-	-	-	-	-	20,708	-
7. Total	\$ 1,061,376	\$ 1,930,044	\$ 230,269	\$ 220,658	\$ 17,838,329	\$ 57,449,068	\$ 178,323	\$ 1,767,762
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.55%	5.16%	4.08%	6.78%	9.66%	9.95%	3.22%	5.49%
Prior Service	3.69%	1.26%	3.42%	0.56%	2.35%	2.98%	-0.70%	1.37%
Total	7.24%	6.42%	7.50%	7.34%	12.01%	12.93%	2.52%	6.86%
Supplemental Death	0.35%	0.20%	0.00%	0.37%	0.29%	0.21%	0.20%	0.26%
Total	7.59%	6.62%	7.50%	7.71%	12.30%	13.14%	2.72%	7.12%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	5	7	1	2	51	81	1	10
Number of members	59	86	7	10	206	504	20	68
Number of contributing members	31	56	5	10	161	352	8	40
Average age of contributing members	44.6 years	39.0 years	47.4 years	49.3 years	42.7 years	40.4 years	35.7 years	40.5 years
Average length of service of contributing members	9.5 years	6.6 years	13.5 years	9.4 years	12.7 years	11.7 years	3.0 years	7.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Fair Oaks Ranch	Fairfield	Fairview	Fairfurlias	Fairfurlias Board	Falls City	Farmers Branch	Farmersville
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 479,068	\$ 1,736,980	\$ 142,128	\$ 281,771	\$ 290,387	\$ 25,043	\$ 72,830,355	\$ 1,431,008
2. Unfunded actuarial liability	20,709	50,439	9,803	168,667	301,240	50,844	16,989,841	247,349
3. Total	\$ 499,777	\$ 1,787,419	\$ 151,931	\$ 450,438	\$ 591,627	\$ 75,887	\$ 89,820,196	\$ 1,678,357
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for a. Present members	\$ 52,436	\$ 21,018	\$ 14,758	\$ 117,893	\$ 187,969	\$ 673	\$ 2,688,672	\$ 190,345
b. Annuitants	447,341	184,423	-	107,605	132,399	50,108	9,061,142	102,606
5. Actuarial liability for current service benefits	-	1,581,978	137,173	224,940	271,259	25,106	78,070,382	1,385,406
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 499,777	\$ 1,787,419	\$ 151,931	\$ 450,438	\$ 591,627	\$ 75,887	\$ 89,820,196	\$ 1,678,357
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.08%	6.74%	5.68%	3.52%	3.20%	3.13%	9.81%	4.92%
Prior Service	0.14%	0.12%	0.12%	2.42%	4.34%	3.99%	3.69%	1.79%
Total	7.22%	6.86%	5.80%	5.94%	7.54%	7.12%	13.50%	6.71%
Supplemental Death	0.20%	0.30%	0.34%	0.25%	0.34%	0.28%	0.23%	0.29%
Total	7.42%	7.37%	6.14%	6.23%	7.88%	7.40%	13.73%	7.00%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	7	0	4	3	1	128	4
Number of members	35	36	21	25	19	4	564	37
Number of contributing members	25	27	13	19	16	3	419	24
Average age of contributing members	40.5 years	45.1 years	46.8 years	45.2 years	45.0 years	42.9 years	41.4 years	47.7 years
Average length of service of contributing members	3.5 years	9.4 years	7.4 years	12.6 years	10.3 years	3.8 years	12.2 years	9.3 years

	Farwell	Fayetteville	Ferris	Flatonia	Florence	Floresville	Floresville Light and Power	Flower Mound
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 328,355	\$ 41,757	\$ 1,013,526	\$ 580,661	\$ 2,554	\$ 1,397,980	\$ 280,256	\$ 17,572,925
2. Unfunded actuarial liability	121,051	-	187,944	214,555	24,203	138,119	-	3,953,191
3. Total	\$ 449,406	\$ 41,757	\$ 1,201,470	\$ 795,216	\$ 26,757	\$ 1,536,099	\$ 280,256	\$ 21,526,116
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for a. Present members	\$ 127,755	\$ 9,946	\$ 98,529	\$ 141,537	\$ 24,312	\$ 4,165	-	\$ 3,510,891
b. Annuitants	5,725	-	103,469	113,290	-	34,603	-	338,340
5. Actuarial liability for current service benefits	315,926	30,624	999,472	540,389	2,445	1,497,331	-	17,676,885
6. Overfunded actuarial liability	-	1,187	-	-	-	-	-	-
7. Total	\$ 449,406	\$ 41,757	\$ 1,201,470	\$ 795,216	\$ 26,757	\$ 1,536,099	\$ 280,256	\$ 21,526,116
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	9.75%	7.00%	4.44%	8.77%	2.71%	2.57%	0.00%	7.35%
Prior Service	6.00%	-0.45%	1.35%	2.82%	0.78%	0.59%	0.00%	1.36%
Total	15.75%	6.55%	5.79%	11.59%	3.49%	3.16%	0.00%	8.71%
Supplemental Death	0.72%	0.00%	0.23%	0.20%	0.21%	0.00%	0.00%	0.16%
Total	16.47%	6.55%	6.02%	11.79%	3.70%	3.16%	0.00%	8.87%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	1	0	4	6	0	6	1	14
Number of members	5	1	52	17	8	61	0	541
Number of contributing members	5	1	31	16	8	53	0	401
Average age of contributing members	49.8 years	60.0 years	41.1 years	39.2 years	41.5 years	43.1 years	0.0 years	38.8 years
Average length of service of contributing members	16.8 years	23.3 years	7.5 years	10.1 years	4.0 years	7.9 years	0.0 years	8.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Floydada	Forest Hill	Forney	Fort Stockton	Franklin	Frankston	Fredericksburg	Freeport
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,581,084	\$ 5,480,798	\$ 1,503,890	\$ 3,731,876	\$ 158,232	\$ 64,796	\$ 9,013,736	\$ 5,640,385
2. Unfunded actuarial liability	\$ 335,342	\$ 594,507	\$ 213,412	\$ 1,110,800	\$ 61,628	\$ 124,655	\$ 1,921,876	\$ 417,953
3. Total	\$ 1,916,426	\$ 6,075,305	\$ 1,717,302	\$ 4,842,676	\$ 219,860	\$ 189,451	\$ 10,935,612	\$ 6,058,338
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 79,795	\$ 422,965	\$ 201,178	\$ 54,927	\$ 79,316	\$ 65,580	\$ 116,831	\$ 388,322
b. Annuitants	\$ 507,170	\$ 72,101	\$ 14,179	\$ 807,395	\$ 2,664	\$ 68,330	\$ 667,047	\$ 1,159,570
5. Actuarial liability for current service benefits	\$ 1,309,461	\$ 5,580,239	\$ 1,501,945	\$ 3,980,354	\$ 137,880	\$ 55,541	\$ 10,151,734	\$ 4,510,446
6. Overfunded actuarial liability	\$ 1,896,426	\$ 6,075,305	\$ 1,717,302	\$ 4,842,676	\$ 219,860	\$ 189,451	\$ 10,935,612	\$ 6,058,338
7. Total								
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	5.06%	5.94%	5.67%	3.22%	2.58%	3.07%	7.11%	6.47%
Prior Service	2.54%	1.20%	1.12%	2.43%	1.66%	3.78%	2.19%	0.77%
Total	7.60%	7.14%	6.79%	5.65%	4.24%	6.85%	9.30%	7.24%
Supplemental Death	0.42%	0.21%	0.00%	0.34%	0.00%	0.55%	0.00%	0.26%
Total	8.02%	7.35%	6.79%	5.99%	4.24%	7.40%	9.30%	7.50%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	13	8	3	32	1	2	45	30
Number of members	27	140	53	94	12	15	173	152
Number of contributing members	25	73	36	75	9	9	151	96
Average age of contributing members	42.8 years	39.9 years	41.4 years	42.9 years	46.5 years	52.1 years	42.6 years	41.1 years
Average length of service of contributing members	11.8 years	7.9 years	9.4 years	11.0 years	8.5 years	5.5 years	11.5 years	7.4 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 67,081	\$ 13,367,282	\$ 1,416,613	\$ 10,453,309	\$ 650,575	\$ 80,674	\$ 9,610,457	\$ 5,554,869
2. Unfunded actuarial liability	\$ 166,459	\$ 4,083,714	\$ 441,121	\$ 3,881,857	\$ -	\$ 26,584	\$ 3,571,406	\$ 1,676,882
3. Total	\$ 233,540	\$ 17,450,996	\$ 1,857,734	\$ 14,335,166	\$ 650,575	\$ 107,258	\$ 13,181,863	\$ 7,231,751
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 136,000	\$ 2,588,718	\$ 21,051	\$ 3,207,845	\$ 122	\$ 35,121	\$ 363,026	\$ 585,652
b. Annuitants	\$ 46,505	\$ 2,316,056	\$ 366,996	\$ 323,277	\$ 39,792	\$ -	\$ 1,819,804	\$ 778,861
5. Actuarial liability for current service benefits	\$ 51,035	\$ 12,546,222	\$ 1,469,687	\$ 10,804,044	\$ 318,570	\$ 72,147	\$ 10,999,033	\$ 5,887,238
6. Overfunded actuarial liability	\$ 233,540	\$ 17,450,996	\$ 1,857,734	\$ 14,335,166	\$ 292,091	\$ 107,258	\$ 13,181,863	\$ 7,231,751
7. Total								
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.52%	9.21%	5.22%	7.44%	3.64%	3.65%	4.56%	6.10%
Prior Service	3.46%	3.55%	3.70%	1.25%	-3.64%	5.16%	2.30%	4.43%
Total	6.98%	12.76%	8.92%	8.69%	0.00%	8.81%	6.86%	12.53%
Supplemental Death	0.22%	0.24%	0.24%	0.16%	0.38%	0.00%	0.30%	0.34%
Total	7.20%	12.99%	9.16%	8.85%	0.38%	8.81%	7.16%	12.87%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	1	34	8	9	3	0	68	27
Number of members	15	224	32	495	24	7	316	105
Number of contributing members	15	160	25	387	13	4	220	73
Average age of contributing members	43.9 years	41.8 years	42.3 years	36.8 years	44.8 years	48.1 years	41.6 years	42.9 years
Average length of service of contributing members	9.3 years	10.0 years	11.9 years	6.6 years	4.2 years	10.6 years	10.9 years	10.3 years

Galena Park
Frost
Fritch
Frisco
Fritona
Friendswood
Freer
Galena Park

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Ganado	Garden Ridge	Garland	Garrison	Gary	Gatesville	Georgetown	Giddings
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 937,633	\$ 200,827	\$ 266,539,224	\$ 468,242	\$ 129,166	\$ 3,125,645	\$ 15,549,049	\$ 2,679,029
2. Unfunded actuarial liability	-	31,037	78,941,106	63,045	40,480	942,299	3,109,835	963,674
3. Total	\$ 937,633	\$ 231,864	\$ 345,480,330	\$ 531,287	\$ 169,646	\$ 4,067,944	\$ 18,658,884	\$ 3,642,703
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 581	\$ 19,198	\$ 19,921,389	\$ 18,942	\$ 24,902	\$ 304,330	\$ 1,324,311	\$ 526,711
b. Annuitants	22,429	-	41,074,869	60,851	12,743	586,704	604,471	311,723
5. Actuarial liability for current service benefits	833,771	212,666	284,484,072	453,494	132,001	3,176,910	16,730,102	2,804,269
6. Overfunded actuarial liability	80,852	-	-	-	-	-	-	-
7. Total	\$ 937,633	\$ 231,864	\$ 345,480,330	\$ 531,287	\$ 169,646	\$ 4,067,944	\$ 18,658,884	\$ 3,642,703
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.44%	2.97%	10.19%	8.02%	4.39%	9.08%	6.80%	7.05%
Prior Service	-1.60%	0.47%	4.19%	1.98%	2.61%	2.81%	1.39%	3.25%
Total	5.84%	3.44%	14.38%	10.00%	7.00%	11.89%	8.19%	10.30%
Supplemental Death	0.31%	0.23%	0.24%	0.36%	0.00%	0.30%	0.16%	0.27%
Total	6.15%	3.67%	14.62%	10.36%	7.00%	12.19%	8.35%	10.57%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	3	0	584	2	1	17	42	14
Number of members	18	26	2,274	9	3	78	435	67
Number of contributing members	12	14	1,923	6	3	63	309	55
Average age of contributing members	46.5 years	42.1 years	42.0 years	44.8 years	46.2 years	44.7 years	38.9 years	42.5 years
Average length of service of contributing members	4.8 years	6.5 years	12.7 years	8.2 years	15.1 years	10.5 years	7.5 years	11.9 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,681,216	\$ 2,105,848	\$ 753,136	\$ 1,705,834	\$ 51,478	\$ 42,128	\$ 1,218,742	\$ 782,633
2. Unfunded actuarial liability	958,374	-	246,161	68,957	65,588	4,061	543,315	212,553
3. Total	\$ 2,639,590	\$ 2,105,848	\$ 999,297	\$ 1,774,791	\$ 117,064	\$ 46,189	\$ 1,762,057	\$ 995,186
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 659,999	\$ 22,483	\$ 147,861	\$ 139,040	\$ 11,786	\$ 15,400	\$ 72,613	\$ 4,186
b. Annuitants	509,277	224,000	70,711	30,788	58,782	-	715,942	36,362
5. Actuarial liability for current service benefits	1,470,314	1,691,354	780,725	1,604,963	46,496	30,789	973,502	954,638
6. Overfunded actuarial liability	-	168,011	-	-	-	-	-	-
7. Total	\$ 2,639,590	\$ 2,105,848	\$ 999,297	\$ 1,774,791	\$ 117,064	\$ 46,189	\$ 1,762,057	\$ 995,186
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.54%	2.89%	7.89%	6.33%	2.56%	1.91%	9.64%	7.53%
Prior Service	3.76%	-0.83%	3.67%	0.32%	2.41%	0.32%	8.51%	3.97%
Total	11.30%	2.06%	11.56%	6.65%	4.97%	2.23%	18.15%	11.50%
Supplemental Death	0.24%	0.30%	0.33%	0.18%	0.20%	0.17%	0.50%	0.46%
Total	11.54%	2.36%	11.89%	6.83%	5.17%	2.40%	18.65%	11.96%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	9	18	4	6	2	0	7	5
Number of members	83	70	24	98	10	5	12	15
Number of contributing members	54	43	15	45	7	4	11	13
Average age of contributing members	42.0 years	40.1 years	45.5 years	39.3 years	42.0 years	36.1 years	45.1 years	45.4 years
Average length of service of contributing members	9.0 years	10.0 years	7.6 years	6.8 years	3.8 years	1.5 years	10.9 years	14.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Gonzales	Graham	Graham Reg Med Cntr	Granbury	Grand Prairie	Grand Saline	Grandview	Granger
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 3,841,453	\$ 4,686,595	\$ 6,098,215	\$ 7,021,809	\$ 131,709,701	\$ 692,350	\$ 389,439	\$ 120,876
2. Unfunded actuarial liability	1,860,812	1,468,930	502,438	1,871,802	29,292,581	47,950	21,519	6,543
3. Total	\$ 5,702,265	\$ 6,155,525	\$ 6,600,653	\$ 8,893,611	\$ 161,002,282	\$ 740,300	\$ 410,958	\$ 127,419
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 250,263	\$ 81,773	\$ 11,897	\$ 781,165	\$ 10,209,684	\$ 38,351	\$ 113,843	\$ 7,718
b. Annuitants	1,105,653	1,269,317	144,654	1,199,865	14,755,483	152,271	35,221	-
5. Actuarial liability for current service benefits	4,346,349	4,804,435	6,444,102	6,912,581	136,037,115	549,679	261,894	119,701
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 5,702,265	\$ 6,155,525	\$ 6,600,653	\$ 8,893,611	\$ 161,002,282	\$ 740,300	\$ 410,958	\$ 127,419
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	5.86%	6.35%	3.62%	8.41%	10.16%	3.43%	4.96%	3.03%
Prior Service	4.81%	3.53%	0.53%	2.95%	2.97%	0.48%	0.20%	0.20%
Total	10.67%	9.88%	4.15%	11.36%	13.13%	3.91%	5.31%	3.23%
Supplemental Death	0.38%	0.46%	0.21%	0.28%	0.23%	0.30%	0.00%	0.00%
Total	11.05%	10.34%	4.36%	11.64%	13.36%	4.21%	5.31%	3.23%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	31	31	26	25	2	5	2	0
Number of members	121	100	349	158	1,328	39	17	17
Number of contributing members	82	83	182	110	1,066	26	13	8
Average age of contributing members	42.9 years	47.3 years	43.4 years	42.3 years	42.0 years	41.6 years	42.6 years	50.0 years
Average length of service of contributing members	11.7 years	9.4 years	6.8 years	9.4 years	12.6 years	6.6 years	5.6 years	9.2 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 13,159	\$ 203,010	\$ 54,206,003	\$ 32,515,893	\$ 191,314	\$ 2,866,640	\$ 126,145	\$ 12,591,174
2. Unfunded actuarial liability	60,471	75,503	14,170,656	8,641,671	-	656,539	4,145	2,412,660
3. Total	\$ 73,630	\$ 278,513	\$ 68,376,659	\$ 41,157,564	\$ 191,314	\$ 3,523,179	\$ 130,290	\$ 15,003,834
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 60,931	\$ 67,632	\$ 8,475,669	\$ 2,924,729	\$ 528	\$ 270,243	\$ 10,213	\$ 781,132
b. Annuitants	-	5,076	1,833,133	3,799,243	82,224	97,690	7,905	1,851,771
5. Actuarial liability for current service benefits	12,699	205,805	58,067,857	34,433,592	63,136	3,155,246	112,172	12,370,931
6. Overfunded actuarial liability	-	-	-	-	45,426	-	-	-
7. Total	\$ 73,630	\$ 278,513	\$ 68,376,659	\$ 41,157,564	\$ 191,314	\$ 3,523,179	\$ 130,290	\$ 15,003,834
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.40%	2.32%	9.52%	9.71%	2.84%	9.67%	3.59%	7.57%
Prior Service	0.59%	1.78%	2.62%	3.95%	-1.64%	3.24%	0.37%	3.35%
Total	2.99%	4.10%	12.14%	13.66%	1.20%	12.91%	3.96%	10.92%
Supplemental Death	0.18%	0.00%	0.00%	0.27%	0.23%	0.28%	0.00%	0.00%
Total	3.17%	4.10%	12.14%	13.93%	1.43%	13.19%	3.96%	10.92%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	1	59	94	1	3	2	40
Number of members	30	16	702	425	16	31	4	122
Number of contributing members	24	10	541	321	7	25	3	96
Average age of contributing members	42.7 years	50.0 years	41.8 years	42.8 years	42.4 years	44.5 years	50.1 years	42.2 years
Average length of service of contributing members	4.2 years	8.7 years	12.3 years	12.3 years	2.9 years	11.1 years	6.9 years	15.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Groveton	Gruver	Gun Barrel City	Gunter	Hallettsville	Haltom City	Hamilton	Hamlin
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 26,742	\$ 418,991	\$ 646,692	\$ 33,914	\$ 1,629,055	\$ 22,649,900	\$ 1,045,021	\$ 1,266,778
2. Unfunded actuarial liability	7,170	56,685	25,812	10,450	283,779	8,642,422	298,024	187,839
3. Total	\$ 33,912	\$ 475,676	\$ 672,504	\$ 44,364	\$ 1,912,834	\$ 31,292,322	\$ 1,343,045	\$ 1,454,617
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 1,575	\$ 35,273	\$ 92,184	\$ 10,243	\$ 51,868	\$ 1,633,659	\$ 170,892	\$ 4,665
b. Annuitants	7,598	96,042	47,505	-	306,800	2,853,571	266,325	284,118
5. Actuarial liability for current service benefits	24,739	342,361	532,815	34,121	1,554,166	26,805,092	903,828	1,165,834
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 33,912	\$ 475,676	\$ 672,504	\$ 44,364	\$ 1,912,834	\$ 31,292,322	\$ 1,343,045	\$ 1,454,617
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.62%	8.07%	3.94%	4.43%	5.46%	8.56%	6.79%	7.07%
Prior Service	0.44%	1.78%	0.15%	0.67%	2.07%	4.00%	3.39%	2.50%
Total	3.06%	9.85%	4.09%	5.10%	7.53%	12.56%	10.18%	9.57%
Supplemental Death	0.19%	0.00%	0.28%	0.37%	0.37%	0.22%	0.62%	0.45%
Total	3.25%	9.85%	4.37%	5.33%	7.90%	12.78%	10.80%	10.02%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	1	2	6	0	12	74	12	9
Number of members	6	8	72	5	51	419	28	25
Number of contributing members	5	7	41	4	31	269	18	19
Average age of contributing members	43.5 years	42.0 years	40.8 years	48.2 years	44.3 years	39.6 years	46.5 years	47.9 years
Average length of service of contributing members	3.7 years	9.6 years	4.5 years	18.1 years	10.9 years	9.9 years	10.8 years	8.5 years
				Harlingen	Haskell	Haslet	Hawkins	Hays
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 237,663	\$ 4,432,425	\$ 32,980,121	\$ 9,545,106	\$ 579,436	\$ 169,719	\$ 538,795	\$ 5,169
2. Unfunded actuarial liability	36,647	2,012,817	9,257,941	1,953,461	31,423	152,462	32,845	1,030
3. Total	\$ 274,310	\$ 6,445,242	\$ 42,238,062	\$ 11,498,567	\$ 610,859	\$ 322,181	\$ 571,640	\$ 6,199
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 44,904	\$ 1,723,171	\$ 3,317,570	\$ 1,475,142	\$ 2,941	\$ 173,876	\$ 10,375	\$ 2,715
b. Annuitants	83,586	82,163	6,041,603	973,774	91,353	-	38,677	-
5. Actuarial liability for current service benefits	145,820	4,639,908	32,878,889	9,049,651	516,565	148,305	522,588	3,484
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 274,310	\$ 6,445,242	\$ 42,238,062	\$ 11,498,567	\$ 610,859	\$ 322,181	\$ 571,640	\$ 6,199
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.50%	8.25%	9.07%	9.64%	3.11%	9.58%	6.22%	5.86%
Prior Service	3.09%	2.65%	3.39%	2.44%	0.44%	3.92%	0.68%	0.61%
Total	10.59%	10.90%	12.46%	12.08%	3.55%	13.50%	6.90%	6.47%
Supplemental Death	0.47%	0.20%	0.28%	0.33%	0.26%	0.14%	0.31%	0.33%
Total	11.06%	11.10%	12.74%	12.41%	3.81%	13.64%	7.21%	6.80%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	6 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	2	14	133	37	10	4	4	0
Number of members	4	176	562	208	21	10	17	2
Number of contributing members	3	121	469	159	17	6	12	2
Average age of contributing members	49.3 years	39.4 years	41.0 years	44.3 years	41.4 years	39.5 years	43.0 years	53.6 years
Average length of service of contributing members	11.9 years	11.4 years	11.3 years	10.5 years	8.7 years	8.1 years	10.0 years	3.6 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Hearne	Heath	Hedley	Helotes	Hemphill	Hempstead	Henderson	Henrietta
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 2,187,490	\$ 770,964	\$ 42,622	\$ 368,399	\$ 573,145	\$ 2,576,922	\$ 6,766,237	\$ 571,985
2. Unfunded actuarial liability	592,757	333,041	10,295	17,743	-	1,084,620	1,517,134	144,714
3. Total	\$ 2,780,247	\$ 1,104,005	\$ 52,917	\$ 386,142	\$ 573,145	\$ 3,661,542	\$ 8,283,371	\$ 716,699
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 330,061	\$ 322,389	\$ 6,776	\$ -	\$ 2,516	\$ 6,088	\$ 337,329	\$ 120,516
b. Annuitants	983,200	24,294	-	2,720	33,132	486,469	307,985	61,595
5. Actuarial liability for current service benefits	1,456,986	757,322	46,141	383,422	525,856	3,168,985	7,638,057	594,588
6. Overfunded actuarial liability	-	-	-	-	11,641	-	-	-
7. Total	\$ 2,780,247	\$ 1,104,005	\$ 52,917	\$ 386,142	\$ 573,145	\$ 3,661,542	\$ 8,283,371	\$ 716,699
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	4.62%	7.75%	6.57%	8.77%	3.09%	6.38%	5.70%	6.87%
Prior Service	2.38%	2.30%	1.37%	0.14%	-0.12%	4.48%	2.16%	2.20%
Total	7.00%	10.05%	7.94%	8.91%	2.97%	10.86%	7.86%	9.07%
Supplemental Death	0.35%	0.23%	0.43%	0.22%	0.25%	0.27%	0.29%	0.35%
Total	7.35%	10.28%	8.37%	9.13%	3.22%	11.13%	8.15%	9.42%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	17	0	0	2	3	17	30	5
Number of members	81	29	3	26	22	58	147	29
Number of contributing members	59	21	3	21	21	43	111	18
Average age of contributing members	43.3 years	42.0 years	50.1 years	43.4 years	44.0 years	41.0 years	40.9 years	45.9 years
Average length of service of contributing members	6.5 years	8.5 years	8.8 years	10.2 years	7.9 years	11.2 years	11.3 years	9.7 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 6,530,124	\$ 3,212,915	\$ 310,454	\$ 267,655	\$ 2,713,230	\$ 67,764	\$ 26,359,893	\$ 4,877,833
2. Unfunded actuarial liability	644,273	730,368	-	113,164	-	-	5,092,194	135,153
3. Total	\$ 7,174,397	\$ 3,943,283	\$ 310,454	\$ 380,819	\$ 2,713,230	\$ 67,764	\$ 31,452,087	\$ 5,012,986
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 1,812,410	\$ 502,170	\$ 11,409	\$ 56,245	\$ 120,520	\$ 480	\$ 1,382,500	\$ 408,852
b. Annuitants	1,131,449	191,644	-	91,903	1,664	4,934	2,964,977	114,977
5. Actuarial liability for current service benefits	4,230,538	3,249,469	294,806	232,671	2,309,911	55,970	27,104,610	4,489,157
6. Overfunded actuarial liability	-	-	4,239	-	281,135	6,380	-	-
7. Total	\$ 7,174,397	\$ 3,943,283	\$ 310,454	\$ 380,819	\$ 2,713,230	\$ 67,764	\$ 31,452,087	\$ 5,012,986
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.74%	7.32%	2.63%	5.75%	2.73%	3.92%	11.11%	7.69%
Prior Service	1.35%	2.17%	-0.04%	2.95%	-0.54%	-0.79%	4.17%	0.20%
Total	8.09%	9.49%	2.59%	8.70%	2.19%	3.13%	15.28%	7.89%
Supplemental Death	0.28%	0.21%	0.18%	0.46%	0.00%	0.50%	0.00%	0.20%
Total	8.37%	9.70%	2.77%	9.16%	2.19%	3.63%	15.28%	8.09%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	15	7	0	4	4	1	48	8
Number of members	108	108	39	17	146	2	154	162
Number of contributing members	80	65	20	11	110	2	115	104
Average age of contributing members	43.4 years	40.7 years	36.5 years	49.0 years	38.7 years	48.1 years	43.6 years	41.4 years
Average length of service of contributing members	11.8 years	10.4 years	4.8 years	7.4 years	5.9 years	9.3 years	15.6 years	7.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Huntsville	Hurst	Hutchins	Hutto	Huxley	Ingleside	Ingram	Iowa Park
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 20,172,871	\$ 43,920,804	\$ 1,213,452	\$ 155,253	\$ 435,536	\$ 1,878,727	\$ 109,715	\$ 1,475,274
2. Unfunded actuarial liability	\$ 9,613,501	\$ 13,127,019	-	\$ 82,260	\$ 20,855	\$ 290,079	\$ 23,973	\$ 277,035
3. Total	\$ 29,786,372	\$ 57,047,823	\$ 1,213,452	\$ 217,513	\$ 456,391	\$ 2,168,806	\$ 133,688	\$ 1,752,309
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 7,210,135	\$ 2,842,036	\$ 141,662	\$ 61,779	\$ 61,433	\$ 41,965	\$ 17,596	\$ 126,106
b. Annuitants	4,503,791	6,982,485	95,418	-	25,243	405,371	12,366	115,161
5. Actuarial liability for current service benefits	18,072,446	47,223,302	924,882	155,734	369,715	1,721,480	103,726	1,511,042
6. Overfunded actuarial liability	-	-	51,490	-	-	-	-	-
7. Total	\$ 29,786,372	\$ 57,047,823	\$ 1,213,452	\$ 217,513	\$ 456,391	\$ 2,168,806	\$ 133,688	\$ 1,752,309
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	9.31%	10.07%	4.94%	6.91%	3.97%	4.21%	4.18%	3.97%
Prior Service	5.38%	4.40%	-0.34%	0.46%	0.58%	1.01%	0.70%	1.45%
Total	14.67%	14.47%	4.60%	7.37%	4.55%	5.22%	4.88%	5.42%
Supplemental Death	0.24%	0.23%	0.20%	0.19%	0.38%	0.31%	0.00%	0.29%
Total	14.91%	14.70%	4.80%	7.56%	4.93%	5.53%	4.88%	5.71%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	44	113	3	0	2	18	1	9
Number of members	349	416	70	25	9	82	17	81
Number of contributing members	287	315	33	22	8	54	11	45
Average age of contributing members	42.0 years	40.5 years	39.2 years	40.8 years	48.7 years	45.3 years	47.0 years	41.7 years
Average length of service of contributing members	12.0 years	12.6 years	5.3 years	4.1 years	13.8 years	5.9 years	5.7 years	9.5 years

	Irwan	Irving	Itasca	Jacinto City	Jacksboro	Jacksonville	Jasper	Jefferson
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 176,734	\$ 214,204,023	\$ 460,622	\$ 1,921,553	\$ 1,524,180	\$ 7,659,226	\$ 8,459,773	\$ 343,034
2. Unfunded actuarial liability	\$ 127,029	\$ 43,448,389	\$ 63,998	\$ 743,000	\$ 300,576	\$ 1,900,810	\$ 2,518,262	\$ 283,399
3. Total	\$ 303,763	\$ 257,652,412	\$ 524,610	\$ 2,664,553	\$ 1,824,756	\$ 9,560,036	\$ 10,978,035	\$ 626,433
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 2,771	\$ 8,606,181	\$ 115,479	\$ 74,333	\$ 240,678	\$ 204,274	\$ 311,270	\$ 394,374
b. Annuitants	155,418	18,151,691	6,265	506,035	275,797	823,408	1,866,174	-
5. Actuarial liability for current service benefits	145,574	230,894,540	402,866	2,084,185	1,308,281	8,532,354	8,800,591	232,059
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 303,763	\$ 257,652,412	\$ 524,610	\$ 2,664,553	\$ 1,824,756	\$ 9,560,036	\$ 10,978,035	\$ 626,433
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	8.52%	10.39%	10.14%	3.06%	5.58%	6.15%	9.15%	3.53%
Prior Service	4.98%	2.91%	2.05%	2.63%	1.97%	2.42%	4.58%	2.94%
Total	13.50%	13.30%	12.19%	5.69%	7.55%	8.57%	13.73%	6.47%
Supplemental Death	0.23%	0.23%	0.40%	0.32%	0.32%	0.27%	0.32%	0.30%
Total	13.73%	13.53%	12.59%	6.01%	7.87%	8.84%	14.05%	6.77%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	4	298	1	18	4	50	43	0
Number of members	6	1,773	17	82	47	184	151	34
Number of contributing members	5	1,490	8	49	38	139	109	24
Average age of contributing members	41.1 years	42.2 years	47.7 years	40.0 years	43.9 years	40.0 years	41.5 years	45.6 years
Average length of service of contributing members	5.1 years	12.8 years	10.9 years	5.6 years	9.4 years	10.3 years	11.0 years	11.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Jersey Village	Jewett	Joaquin	Johnson City	Jones Creek	Joshua	Jourdanton	Junction
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 3,012,830	\$ 121,688	\$ 66,562	\$ 330,885	\$ 36,767	\$ 489,972	\$ 681,220	\$ 990,996
2. Unfunded actuarial liability	\$ 1,836,900	\$ 36,786	\$ 35,878	\$ 40,304	\$ 43,651	\$ -	\$ 148,943	\$ 190,354
3. Total	\$ 4,849,730	\$ 158,474	\$ 102,440	\$ 371,189	\$ 80,418	\$ 489,972	\$ 830,163	\$ 1,181,350
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 2,289,532	\$ 28,453	\$ 59,716	\$ 57,748	\$ 706	\$ 4,765	\$ 4,832	\$ 58,172
b. Annuitants	152,257	8,583	-	51,827	47,794	4,615	86,475	213,055
5. Actuarial liability for current service benefits	2,427,941	120,438	42,724	261,614	31,918	353,312	736,856	910,123
6. Overfunded actuarial liability	-	-	-	-	-	127,280	-	-
7. Total	\$ 4,849,730	\$ 158,474	\$ 102,440	\$ 371,189	\$ 80,418	\$ 489,972	\$ 830,163	\$ 1,181,350
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	9.29%	5.50%	3.31%	4.31%	3.72%	3.36%	4.10%	7.51%
Prior Service	3.96%	2.42%	1.86%	0.70%	2.85%	-1.04%	1.70%	2.62%
Total	13.25%	7.92%	5.17%	5.01%	6.57%	2.32%	5.80%	10.13%
Supplemental Death	0.23%	0.23%	0.31%	0.20%	0.26%	0.26%	0.45%	0.26%
Total	13.48%	8.15%	5.48%	5.21%	6.83%	2.58%	6.25%	10.39%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	3	1	0	1	2	2	8	6
Number of members	107	3	6	19	4	60	34	32
Number of contributing members	77	3	5	12	3	28	25	19
Average age of contributing members	42.7 years	48.0 years	47.9 years	40.1 years	40.2 years	38.6 years	44.1 years	41.1 years
Average length of service of contributing members	9.2 years	12.1 years	10.0 years	6.6 years	3.2 years	2.2 years	6.5 years	8.6 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 204,880	\$ 694,078	\$ 7,035,730	\$ 2,142,815	\$ 1,165,297	\$ 10,784,635	\$ 603,960	\$ 368,000
2. Unfunded actuarial liability	\$ 98,421	\$ 246,582	\$ 1,503,212	\$ 492,123	\$ 328,560	\$ 4,078,419	\$ 152,449	\$ -
3. Total	\$ 303,301	\$ 940,660	\$ 8,538,942	\$ 2,634,938	\$ 1,493,857	\$ 14,863,054	\$ 756,409	\$ 368,000
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 59,208	\$ 3,848	\$ 385,379	\$ 360,138	\$ 350,834	\$ 3,325,062	\$ 186,077	\$ -
b. Annuitants	58,505	143,202	1,240,565	36,938	110,151	268,946	34,424	-
5. Actuarial liability for current service benefits	185,588	793,610	6,912,998	2,237,862	1,032,872	11,269,046	535,908	323,156
6. Overfunded actuarial liability	-	-	-	-	-	-	-	44,844
7. Total	\$ 303,301	\$ 940,660	\$ 8,538,942	\$ 2,634,938	\$ 1,493,857	\$ 14,863,054	\$ 756,409	\$ 368,000
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.77%	3.52%	8.64%	6.65%	7.83%	8.37%	4.50%	2.19%
Prior Service	1.00%	3.98%	1.81%	1.16%	2.16%	2.44%	0.65%	-0.66%
Total	3.77%	7.50%	10.45%	8.30%	9.99%	10.81%	5.15%	1.53%
Supplemental Death	0.00%	0.41%	0.23%	0.21%	0.22%	0.18%	0.20%	0.00%
Total	3.77%	7.91%	10.68%	8.51%	10.21%	10.99%	5.35%	1.53%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	1	8	19	7	4	11	1	0
Number of members	24	21	138	86	54	341	57	41
Number of contributing members	18	12	112	59	31	246	40	20
Average age of contributing members	42.2 years	42.1 years	41.2 years	41.8 years	40.8 years	40.2 years	39.8 years	43.3 years
Average length of service of contributing members	5.0 years	8.9 years	8.5 years	9.8 years	8.9 years	8.9 years	7.5 years	4.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Kennedy	Kennedale	Kermitt	Kerrville	Kerrville Public Utility	Kilgore	Killeen	Kingsville
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 818,429	\$ 1,546,339	\$ 2,436,071	\$ 18,915,569	\$ 6,170,463	\$ 9,402,028	\$ 33,117,402	\$ 18,497,783
2. Unfunded actuarial liability	251,675	502,045	974,656	4,780,728	842,017	3,631,952	10,188,334	3,339,431
3. Total	\$ 1,070,104	\$ 2,048,384	\$ 3,410,727	\$ 23,696,297	\$ 7,012,480	\$ 13,033,980	\$ 43,305,736	\$ 21,837,214
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 122,284	\$ 496,708	\$ 87,077	\$ 1,793,416	\$ 113,751	\$ 764,653	\$ 3,540,607	\$ 920,909
b. Annuitants	204,795	284,057	370,074	1,379,973	-	1,252,293	3,863,354	1,737,697
5. Actuarial liability for current service benefits	743,045	1,267,619	2,953,576	20,522,908	6,898,729	11,017,034	35,901,775	19,178,608
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 1,070,104	\$ 2,048,384	\$ 3,410,727	\$ 23,696,297	\$ 7,012,480	\$ 13,033,980	\$ 43,305,736	\$ 21,837,214
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.95%	5.56%	7.73%	9.50%	10.68%	9.39%	9.31%	6.35%
Prior Service	2.35%	1.43%	4.77%	2.46%	2.24%	4.95%	2.29%	2.55%
Total	5.30%	6.99%	12.50%	11.96%	12.92%	14.38%	11.60%	8.90%
Supplemental Death	0.28%	0.20%	0.36%	0.24%	0.26%	0.34%	0.24%	0.00%
Total	5.58%	7.19%	12.86%	12.20%	13.18%	14.72%	11.84%	8.90%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	6	9	20	61	11	63	167	64
Number of members	42	120	52	392	79	169	820	349
Number of contributing members	26	69	41	283	57	135	650	254
Average age of contributing members	40.4 years	38.3 years	43.0 years	41.3 years	43.3 years	42.5 years	41.0 years	39.4 years
Average length of service of contributing members	8.7 years	6.5 years	12.8 years	10.5 years	14.6 years	11.6 years	11.4 years	10.5 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,314,539	\$ 537,369	\$ 233,080	\$ 84,877	\$ 216,246	\$ 1,285,076	\$ 58,324	\$ 775,938
2. Unfunded actuarial liability	96,937	140,611	-	16,157	27,432	319,691	-	404,733
3. Total	\$ 1,411,476	\$ 677,980	\$ 233,080	\$ 101,034	\$ 243,678	\$ 1,604,767	\$ 58,324	\$ 1,180,571
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 99,211	\$ 30,278	\$ -	\$ 4,384	\$ 66,241	\$ 255,277	\$ -	\$ 230,388
b. Annuitants	6,861	70,015	31,029	19,423	-	210,133	-	233,624
5. Actuarial liability for current service benefits	1,305,404	577,687	172,660	77,227	177,437	1,139,357	53,463	716,559
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 1,411,476	\$ 677,980	\$ 233,080	\$ 101,034	\$ 243,678	\$ 1,604,767	\$ 58,324	\$ 1,180,571
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.98%	2.88%	3.58%	4.60%	2.78%	6.78%	2.67%	3.04%
Prior Service	0.57%	1.40%	-1.18%	1.40%	0.55%	1.70%	-0.17%	1.98%
Total	4.55%	4.28%	2.40%	6.00%	3.33%	8.48%	2.50%	5.02%
Supplemental Death	0.00%	0.33%	0.27%	0.00%	0.20%	0.19%	0.00%	0.23%
Total	4.55%	4.65%	2.73%	6.00%	3.53%	8.67%	2.50%	5.25%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	4	9	3	3	0	4	1	7
Number of members	84	29	14	3	26	53	10	76
Number of contributing members	43	21	7	3	13	35	7	45
Average age of contributing members	37.0 years	45.1 years	42.2 years	49.7 years	42.4 years	41.0 years	45.4 years	39.5 years
Average length of service of contributing members	5.7 years	9.7 years	3.0 years	8.0 years	5.9 years	6.1 years	3.7 years	7.6 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	La Grange	La Grulla	La Marque	La Porte	Lacy-Lakeview	Ladonia	Lago Vista	Laguna Vista
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 3,825,558	\$ 180,512	\$ 7,460,033	\$ 39,061,267	\$ 1,145,582	\$ 35,597	\$ 1,253,942	\$ 22,475
2. Unfunded actuarial liability	\$ 1,103,128	-	\$ 1,207,907	\$ 6,840,157	\$ 192,754	\$ 1,633	\$ 323,482	\$ 33,415
3. Total	\$ 4,928,686	\$ 180,512	\$ 8,667,940	\$ 45,901,424	\$ 1,338,336	\$ 37,230	\$ 1,577,424	\$ 55,890
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 182,884	\$ 19,497	\$ 192,382	\$ 739,261	\$ 108,395	\$ 11,894	\$ 353,343	\$ 36,678
b. Annuitants	\$ 556,137	-	\$ 791,495	\$ 1,744,720	\$ 196,836	-	\$ 71,987	-
5. Actuarial liability for current service benefits	\$ 4,189,655	\$ 145,996	\$ 7,684,053	\$ 43,417,443	\$ 1,033,105	\$ 25,336	\$ 1,152,094	\$ 19,212
6. Overfunded actuarial liability	-	\$ 15,019	-	-	-	-	-	-
7. Total	\$ 4,928,686	\$ 180,512	\$ 8,667,940	\$ 45,901,424	\$ 1,338,336	\$ 37,230	\$ 1,577,424	\$ 55,890
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.40%	3.39%	5.80%	9.10%	4.76%	12.00%	7.14%	4.87%
Prior Service	4.38%	-0.44%	1.98%	2.34%	1.05%	0.50%	1.27%	1.19%
Total	11.78%	2.95%	7.78%	11.44%	5.82%	12.50%	8.41%	6.06%
Supplemental Death	0.35%	0.28%	0.23%	0.22%	0.22%	0.16%	0.23%	0.09%
Total	12.13%	3.23%	8.01%	11.67%	6.04%	12.66%	8.64%	6.15%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	9 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	21	0	27	58	8	0	5	0
Number of members	65	16	174	441	59	4	65	6
Number of contributing members	48	11	112	368	39	1	50	5
Average age of contributing members	41.4 years	45.4 years	39.1 years	40.8 years	39.6 years	50.0 years	44.0 years	36.5 years
Average length of service of contributing members	11.0 years	8.4 years	8.5 years	11.6 years	9.2 years	14.3 years	8.7 years	6.9 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,708,377	\$ 17,310,197	\$ 3,485,043	\$ 22,989	\$ 223,538	\$ 5,337	\$ 2,141,671	\$ 6,619,477
2. Unfunded actuarial liability	\$ 293,452	\$ 1,829,470	\$ 251,001	\$ -	\$ 44,246	\$ 1,238	\$ 138,185	\$ 1,210,940
3. Total	\$ 2,001,829	\$ 19,139,667	\$ 3,736,044	\$ 22,989	\$ 267,784	\$ 6,575	\$ 2,279,856	\$ 7,830,417
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 70,744	\$ 191,510	\$ 309,170	\$ 2,221	\$ 18,821	\$ 1,065	\$ 61,902	\$ 235,668
b. Annuitants	\$ 108,471	\$ 1,291,691	\$ 506,720	\$ -	\$ 50,439	\$ -	\$ 62,759	\$ 831,247
5. Actuarial liability for current service benefits	\$ 1,822,614	\$ 17,656,466	\$ 2,920,154	\$ 17,890	\$ 198,524	\$ 5,510	\$ 2,155,195	\$ 6,763,502
6. Overfunded actuarial liability	-	-	-	\$ 2,878	-	-	-	-
7. Total	\$ 2,001,829	\$ 19,139,667	\$ 3,736,044	\$ 22,989	\$ 267,784	\$ 6,575	\$ 2,279,856	\$ 7,830,417
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.22%	7.41%	6.39%	4.73%	3.07%	2.97%	5.06%	7.64%
Prior Service	2.11%	1.22%	0.60%	-0.24%	0.94%	0.08%	0.35%	2.74%
Total	9.33%	8.63%	6.99%	4.49%	4.01%	3.05%	5.41%	10.38%
Supplemental Death	0.27%	0.24%	0.24%	0.23%	0.41%	0.31%	0.22%	0.00%
Total	9.60%	8.87%	7.23%	4.72%	4.42%	3.36%	5.63%	10.38%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	6	50	11	0	1	0	3	37
Number of members	75	260	140	4	19	3	121	108
Number of contributing members	25	205	71	3	9	3	68	83
Average age of contributing members	42.9 years	41.9 years	39.4 years	43.9 years	44.4 years	47.6 years	43.2 years	41.4 years
Average length of service of contributing members	8.3 years	12.2 years	7.8 years	5.9 years	12.5 years	4.2 years	6.1 years	10.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Lampasas	Lancaster	Laredo	Lavon	League City	Leander	Leon Valley	Leonard
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 3,954,806	\$ 17,961,871	\$ 71,378,360	\$ 15,895	\$ 20,448,917	\$ 1,112,535	\$ 12,688,235	\$ 162,449
2. Unfunded actuarial liability	\$ 1,065,542	\$ 5,266,940	\$ 28,930,464	\$ 6,607	\$ 6,480,699	\$ 12,849	\$ 2,610,124	\$ 31,302
3. Total	\$ 5,040,348	\$ 23,228,811	\$ 100,308,824	\$ 22,502	\$ 26,929,616	\$ 1,125,384	\$ 15,298,359	\$ 193,751
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 307,846	\$ 3,737,667	\$ 17,243,115	\$ 4,454	\$ 3,515,589	\$ 119,738	\$ 612,531	\$ 32,059
b. Annuitants	888,205	2,057,814	17,614,383	-	1,297,885	153,146	755,800	-
5. Actuarial liability for current service benefits	3,844,297	17,433,330	65,451,326	18,048	22,116,142	852,500	13,930,028	161,692
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 5,040,348	\$ 23,228,811	\$ 100,308,824	\$ 22,502	\$ 26,929,616	\$ 1,125,384	\$ 15,298,359	\$ 193,751
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.49%	8.40%	6.67%	2.15%	8.70%	5.43%	9.87%	2.91%
Prior Service	2.69%	3.28%	2.64%	0.22%	2.87%	0.03%	4.00%	0.52%
Total	10.18%	11.68%	9.31%	2.37%	11.57%	5.46%	13.87%	3.43%
Supplemental Death	0.27%	0.24%	0.24%	0.14%	0.20%	0.17%	0.26%	0.30%
Total	10.45%	11.92%	9.55%	2.51%	11.77%	5.63%	14.13%	3.73%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	34	44	404	0	38	8	27	0
Number of members	118	325	2,229	11	400	116	132	28
Number of contributing members	86	201	1,678	7	331	82	101	13
Average age of contributing members	39.9 years	41.0 years	39.9 years	37.2 years	40.8 years	37.5 years	44.3 years	43.6 years
Average length of service of contributing members	8.0 years	11.0 years	10.2 years	2.4 years	10.5 years	3.3 years	16.2 years	6.2 years

	Levelland	Lewisville	Lexington	Liberty	Linden	Little Elm	Littfield	Live Oak
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 7,079,347	\$ 58,009,278	\$ 524,136	\$ 318,818	\$ 160,921	\$ 850,544	\$ 2,249,680	\$ 6,186,646
2. Unfunded actuarial liability	\$ 1,487,298	\$ 12,433,276	\$ 150,592	\$ 1,364,873	\$ 60,391	\$ 317,160	\$ 344,162	\$ 941,874
3. Total	\$ 8,566,645	\$ 70,442,554	\$ 674,728	\$ 1,681,691	\$ 221,312	\$ 1,167,724	\$ 2,593,852	\$ 7,128,520
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 156,352	\$ 7,148,223	\$ 100,781	\$ 1,270,213	\$ 22,855	\$ 306,921	\$ 41,904	\$ 452,357
b. Annuitants	721,648	3,337,131	147,740	154,481	59,467	23,395	372,624	74,793
5. Actuarial liability for current service benefits	7,686,645	59,957,200	426,207	256,997	138,990	837,408	2,179,324	6,601,370
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 8,566,645	\$ 70,442,554	\$ 674,728	\$ 1,681,691	\$ 221,312	\$ 1,167,724	\$ 2,593,852	\$ 7,128,520
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	8.85%	9.31%	6.53%	6.79%	2.86%	7.32%	4.07%	7.25%
Prior Service	3.50%	2.25%	2.72%	3.12%	1.33%	0.83%	1.32%	1.65%
Total	12.35%	11.56%	9.25%	9.91%	4.19%	8.15%	5.39%	8.90%
Supplemental Death	0.29%	0.20%	0.20%	0.00%	0.24%	0.00%	0.21%	0.21%
Total	12.64%	11.76%	9.45%	9.91%	4.43%	8.15%	5.74%	9.11%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	22	83	5	3	2	1	19	5
Number of members	89	784	12	113	17	65	116	134
Number of contributing members	73	604	10	101	12	56	54	101
Average age of contributing members	41.9 years	40.9 years	46.4 years	39.1 years	44.5 years	39.5 years	42.3 years	40.5 years
Average length of service of contributing members	12.7 years	11.8 years	10.5 years	10.0 years	5.5 years	4.9 years	5.9 years	11.7 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Livingston	Llano	Lockhart	Lockney	Lone Star	Longview	Lorena	Lorenzo
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 7,091,154	\$ 1,380,823	\$ 6,112,245	\$ 291,104	\$ 411,629	\$ 44,598,810	\$ 205,810	\$ 203,650
2. Unfunded actuarial liability	\$ 1,892,636	\$ 472,544	\$ 1,843,152	-	\$ 136	\$ 15,806,076	-	-
3. Total	\$ 8,973,790	\$ 1,853,367	\$ 7,955,397	\$ 291,104	\$ 411,765	\$ 60,404,886	\$ 205,810	\$ 203,650
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 456,432	\$ 864	\$ 390,674	-	\$ 845	\$ 3,756,230	\$ 8,847	\$ 8,646
b. Annuitants	\$ 807,358	\$ 596,816	\$ 1,001,528	\$ 33,434	\$ 48,322	\$ 5,354,992	\$ 6,109	\$ 39,965
5. Actuarial liability for current service benefits	\$ 7,709,940	\$ 1,256,687	\$ 6,563,195	\$ 225,427	\$ 362,598	\$ 51,293,664	\$ 184,124	\$ 133,469
6. Overfunded actuarial liability	-	-	-	\$ 32,243	-	-	\$ 6,730	\$ 21,570
7. Total	\$ 8,973,790	\$ 1,853,367	\$ 7,955,397	\$ 291,104	\$ 411,765	\$ 60,404,886	\$ 205,810	\$ 203,650
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	10.08%	3.35%	6.49%	3.31%	2.44%	9.67%	2.40%	4.17%
Prior Service	5.00%	2.27%	2.76%	-1.08%	0.00%	4.48%	-0.12%	-0.83%
Total	15.08%	5.62%	9.25%	2.23%	2.44%	14.15%	2.28%	3.34%
Supplemental Death	0.34%	0.38%	0.25%	0.45%	0.20%	0.28%	0.30%	0.00%
Total	15.42%	6.00%	9.50%	2.68%	2.64%	14.43%	2.58%	3.34%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	20	13	34	2	3	198	1	3
Number of members	81	68	201	10	21	796	29	9
Number of contributing members	68	46	141	7	13	601	14	7
Average age of contributing members	44.7 years	45.2 years	40.5 years	46.8 years	39.5 years	42.6 years	42.1 years	42.6 years
Average length of service of contributing members	13.4 years	6.3 years	8.0 years	9.3 years	4.9 years	12.4 years	4.5 years	6.7 years

	Los Fresnos	Lubbock	Lucas	Lufkin	Luling	Lumberton	Lytle	Madisonville
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 908,339	\$ 181,191,012	\$ 145,388	\$ 20,581,935	\$ 1,471,841	\$ 1,054,043	\$ 491,503	\$ 838,665
2. Unfunded actuarial liability	\$ 497	\$ 47,181,831	\$ 44,948	\$ 8,422,610	\$ 514,462	\$ 515,363	\$ 141,134	\$ 106,633
3. Total	\$ 908,836	\$ 228,372,843	\$ 190,336	\$ 29,004,545	\$ 1,986,303	\$ 1,569,406	\$ 632,637	\$ 945,298
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 63,160	\$ 10,310,246	\$ 70,314	\$ 3,458,078	\$ 37,318	\$ 417,171	\$ 9,917	\$ 23,019
b. Annuitants	\$ 952	\$ 30,191,823	-	\$ 3,675,005	\$ 364,696	\$ 81,232	\$ 121,325	\$ 147,486
5. Actuarial liability for current service benefits	\$ 844,724	\$ 187,870,774	\$ 120,022	\$ 21,871,462	\$ 1,564,289	\$ 1,071,003	\$ 501,395	\$ 774,793
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 908,836	\$ 228,372,843	\$ 190,336	\$ 29,004,545	\$ 1,986,303	\$ 1,569,406	\$ 632,637	\$ 945,298
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	4.79%	10.06%	3.64%	8.25%	3.96%	9.58%	5.03%	4.94%
Prior Service	0.00%	4.26%	1.03%	1.56%	5.52%	3.55%	1.89%	0.80%
Total	4.79%	14.32%	4.67%	9.81%	9.48%	13.13%	6.92%	5.74%
Supplemental Death	0.17%	0.00%	0.13%	0.24%	0.40%	0.34%	0.33%	0.32%
Total	4.96%	14.32%	4.80%	12.09%	9.88%	13.47%	7.25%	6.06%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	1	609	0	93	29	2	5	9
Number of members	67	1,949	23	485	115	39	30	54
Number of contributing members	28	1,565	8	370	71	31	16	31
Average age of contributing members	40.3 years	42.6 years	40.2 years	40.6 years	39.9 years	45.6 years	36.0 years	42.4 years
Average length of service of contributing members	10.5 years	12.3 years	3.9 years	10.8 years	6.2 years	9.7 years	6.9 years	10.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Magnolia	Malakoff	Manor	Mansfield	Manvel	Marble Falls	Marfa	Marion
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 213,976	\$ 451,435	\$ 89,975	\$ 20,865,478	\$ 195,694	\$ 4,249,336	\$ 1,181,350	\$ 214,372
2. Unfunded actuarial liability	41,151	-	24,011	3,794,159	61,677	363,082	-	-
3. Total	\$ 255,127	\$ 451,435	\$ 113,986	\$ 24,659,637	\$ 257,371	\$ 4,612,418	\$ 1,181,350	\$ 214,372
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 7,352	\$ 28,492	\$ 30,756	\$ 1,204,661	\$ 71,394	\$ 12,035	\$ -	\$ 17,405
b. Annuitants	63,137	-	-	1,166,440	-	85,618	34,590	-
5. Actuarial liability for current service benefits	184,638	402,636	83,230	22,288,536	185,977	4,514,765	1,085,542	130,509
6. Overfunded actuarial liability	-	20,307	-	-	-	-	61,218	66,458
7. Total	\$ 255,127	\$ 451,435	\$ 113,986	\$ 24,659,637	\$ 257,371	\$ 4,612,418	\$ 1,181,350	\$ 214,372
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.44%	3.52%	2.69%	8.06%	2.89%	6.68%	5.80%	2.31%
Prior Service	0.33%	-0.23%	0.32%	1.52%	0.75%	0.74%	-0.59%	-1.89%
Total	2.77%	3.29%	3.01%	9.58%	3.64%	7.42%	5.21%	0.62%
Supplemental Death	0.28%	0.34%	0.14%	0.18%	0.20%	0.25%	0.44%	0.18%
Total	3.05%	3.63%	3.15%	9.76%	3.84%	7.67%	5.65%	0.80%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	3	0	0	39	0	12	6	0
Number of members	48	37	27	446	29	159	41	14
Number of contributing members	30	22	15	352	17	94	27	10
Average age of contributing members	45.5 years	45.1 years	39.1 years	39.3 years	42.2 years	42.6 years	47.0 years	40.2 years
Average length of service of contributing members	3.8 years	5.4 years	4.8 years	8.7 years	6.1 years	7.4 years	7.8 years	3.0 years

	Martin	Marshall	Mart	Mason	Mathis	Maypearl	McAllen	McCarney
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,366,054	\$ 13,541,764	\$ 541,026	\$ 649,254	\$ 1,260,503	\$ 37,175	\$ 60,525,078	\$ 505,457
2. Unfunded actuarial liability	288,839	5,644,692	-	108,701	-	-	4,073,366	-
3. Total	\$ 1,634,893	\$ 19,186,456	\$ 541,026	\$ 757,955	\$ 1,260,503	\$ 37,175	\$ 64,598,444	\$ 505,457
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 26,591	\$ 743,433	\$ 21,863	\$ 12,317	\$ 32,387	\$ 7,165	\$ 146,048	\$ 19,837
b. Annuitants	582,184	3,266,936	38,543	77,099	236,219	-	1,553,420	27,329
5. Actuarial liability for current service benefits	1,026,118	15,176,087	297,990	668,539	954,956	27,976	62,898,976	411,428
6. Overfunded actuarial liability	-	-	182,630	-	36,941	2,034	-	46,863
7. Total	\$ 1,634,893	\$ 19,186,456	\$ 541,026	\$ 757,955	\$ 1,260,503	\$ 37,175	\$ 64,598,444	\$ 505,457
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.02%	9.73%	3.53%	3.01%	1.92%	2.02%	5.93%	5.19%
Prior Service	0.95%	5.03%	-3.21%	1.39%	-0.20%	-0.12%	0.60%	-1.12%
Total	3.97%	14.76%	0.32%	4.40%	1.72%	1.90%	6.53%	4.07%
Supplemental Death	0.36%	0.33%	0.22%	0.36%	0.25%	0.23%	0.00%	0.60%
Total	4.33%	15.09%	0.54%	4.76%	1.97%	2.13%	6.53%	4.67%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	38	93	2	6	9	0	189	6
Number of members	166	241	37	24	88	12	1,357	8
Number of contributing members	76	200	17	21	45	4	1,149	8
Average age of contributing members	36.4 years	43.7 years	41.3 years	44.0 years	38.5 years	45.5 years	39.1 years	43.3 years
Average length of service of contributing members	3.9 years	10.6 years	4.8 years	9.8 years	6.4 years	1.5 years	10.1 years	11.0 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	McGregor	McKinney	McLean	Meadows Place	Melissa	Memorial Villages Police	Memphis	Menard
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,347,740	\$ 31,088,506	\$ 37,299	\$ 1,564,933	\$ 67,614	\$ 4,456,996	\$ 720,532	\$ 633,337
2. Unfunded actuarial liability	253,761	9,522,837	23,977	119,046	38,677	1,994,095	123,333	61,992
3. Total	\$ 1,601,501	\$ 40,611,343	\$ 61,276	\$ 1,683,979	\$ 106,291	\$ 6,451,091	\$ 843,865	\$ 695,329
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 190,400	\$ 4,635,324	\$ 35,940	\$ 30,188	\$ 47,283	\$ 1,857,750	\$ 16,337	\$ 1,716
b. Annuitants	372,909	1,989,535	2,049	-	-	482,411	247,362	11,357
5. Actuarial liability for current service benefits	1,038,192	33,986,484	23,287	1,653,791	59,008	4,110,930	580,166	682,256
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 1,601,501	\$ 40,611,343	\$ 61,276	\$ 1,683,979	\$ 106,291	\$ 6,451,091	\$ 843,865	\$ 695,329
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.10%	8.64%	2.69%	6.11%	2.59%	12.01%	4.31%	5.76%
Prior Service	1.49%	2.10%	1.04%	0.76%	0.52%	6.03%	1.83%	1.45%
Total	7.59%	10.74%	3.73%	6.87%	3.11%	18.04%	6.14%	7.21%
Supplemental Death	0.32%	0.18%	0.13%	0.16%	0.15%	0.33%	0.28%	0.00%
Total	7.91%	10.92%	3.86%	7.03%	3.26%	18.37%	6.42%	7.21%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	16	62	1	2	0	5	6	3
Number of members	82	596	9	52	20	42	24	9
Number of contributing members	40	476	6	32	17	38	20	9
Average age of contributing members	41.9 years	39.2 years	39.2 years	39.9 years	39.0 years	47.8 years	42.1 years	46.5 years
Average length of service of contributing members	7.9 years	9.5 years	5.3 years	9.0 years	4.1 years	21.4 years	8.9 years	15.4 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 2,768,705	\$ 115,267	\$ 243,453	\$ 133,208,075	\$ 2,646,153	\$ 95,359,549	\$ 5,191,317	\$ 86,680
2. Unfunded actuarial liability	988,810	-	255,677	43,729,504	578,144	28,389,939	1,729,303	-
3. Total	\$ 3,757,515	\$ 115,267	\$ 499,130	\$ 176,937,579	\$ 3,224,297	\$ 123,749,488	\$ 6,920,620	\$ 86,680
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 1,060,214	\$ 10,266	\$ 175,569	\$ 7,128,183	\$ 223,333	\$ 2,260,505	\$ 1,404,973	\$ -
b. Annuitants	412,798	-	143,482	26,292,520	462,694	13,859,959	257,791	-
5. Actuarial liability for current service benefits	2,284,503	96,564	180,079	143,516,876	2,538,270	107,629,024	5,257,856	67,566
6. Overfunded actuarial liability	-	-	-	-	-	-	-	19,114
7. Total	\$ 3,757,515	\$ 115,267	\$ 499,130	\$ 176,937,579	\$ 3,224,297	\$ 123,749,488	\$ 6,920,620	\$ 86,680
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	5.37%	5.23%	6.20%	9.81%	5.72%	10.51%	7.60%	3.12%
Prior Service	3.60%	-0.22%	4.42%	4.60%	1.57%	5.40%	2.23%	-1.74%
Total	8.97%	5.01%	10.62%	14.41%	7.29%	15.91%	9.83%	1.38%
Supplemental Death	0.31%	0.15%	0.22%	0.00%	0.22%	0.00%	0.26%	0.09%
Total	9.28%	5.16%	10.88%	14.41%	7.51%	15.91%	10.09%	1.47%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	20	0	3	280	23	275	11	0
Number of members	115	12	17	1,265	155	852	174	5
Number of contributing members	75	9	13	981	91	714	114	3
Average age of contributing members	40.4 years	39.4 years	41.7 years	41.3 years	36.8 years	42.4 years	42.3 years	34.3 years
Average length of service of contributing members	11.3 years	4.2 years	8.9 years	13.0 years	5.7 years	13.8 years	7.9 years	9.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Midford	Mineola	Mineral Wells	Mission	Missouri City	Monahans	Mont Belvieu	Montgomery
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 51,591	\$ 2,065,948	\$ 9,772,409	\$ 13,895,643	\$ 30,391,903	\$ 4,165,425	\$ 3,770,907	\$ 127,801
2. Unfunded actuarial liability	\$ 91,429	\$ 204,797	\$ 1,401,881	\$ 2,689,923	\$ 5,535,861	\$ 989,175	\$ 421,989	\$ 16,583
3. Total	\$ 143,020	\$ 2,270,745	\$ 11,174,290	\$ 16,585,566	\$ 35,927,764	\$ 5,154,600	\$ 4,192,896	\$ 144,384
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 79,766	\$ 35,919	\$ 123,380	\$ 872,227	\$ 2,239,915	\$ 84,346	\$ 69,426	\$ 12,157
b. Annuitants	20,407	118,619	1,016,588	1,248,129	1,599,974	828,332	43,304	-
5. Actuarial liability for current service benefits	42,847	2,116,207	10,034,322	14,465,210	32,087,875	4,241,922	4,080,166	132,227
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 143,020	\$ 2,270,745	\$ 11,174,290	\$ 16,585,566	\$ 35,927,764	\$ 5,154,600	\$ 4,192,896	\$ 144,384
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	5.07%	5.64%	5.99%	5.66%	9.95%	6.78%	6.98%	2.68%
Prior Service	3.85%	0.87%	1.63%	1.33%	2.54%	3.21%	0.35%	0.35%
Total	8.92%	6.51%	7.62%	6.99%	12.49%	9.99%	8.52%	3.03%
Supplemental Death	0.31%	0.28%	0.34%	0.21%	0.22%	0.30%	0.20%	0.00%
Total	9.23%	6.79%	7.96%	7.20%	12.71%	10.29%	8.72%	3.03%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	1	14	51	60	36	17	4	0
Number of members	7	64	241	531	316	58	62	27
Number of contributing members	5	44	163	410	250	52	45	12
Average age of contributing members	49.6 years	41.4 years	43.8 years	37.1 years	41.6 years	41.8 years	42.5 years	44.6 years
Average length of service of contributing members	8.4 years	8.6 years	10.5 years	8.9 years	11.6 years	13.0 years	10.8 years	4.4 years

	Moody	Morgan's Point	Morgan's Point Resort	Morton	Moulton	Mount Enterprise	Mt. Pleasant	Mt. Vernon
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 119,631	\$ 940,332	\$ 473,309	\$ 582,767	\$ 802,329	\$ 15,815	\$ 5,970,935	\$ 844,968
2. Unfunded actuarial liability	\$ 102,923	\$ 212,622	\$ 96,084	\$ 77,486	\$ 76,651	\$ 10,287	\$ 2,356,397	\$ 148,040
3. Total	\$ 222,554	\$ 1,152,954	\$ 569,393	\$ 660,253	\$ 878,980	\$ 26,102	\$ 8,327,332	\$ 993,008
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 142,144	\$ 96,882	\$ 113,704	\$ 14,453	\$ 7,381	\$ 19,385	\$ 997,108	\$ 34,837
b. Annuitants	-	203,751	8,628	139,385	66,184	-	722,572	48,174
5. Actuarial liability for current service benefits	80,410	852,321	447,061	506,415	805,425	6,717	6,607,652	909,997
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 222,554	\$ 1,152,954	\$ 569,393	\$ 660,253	\$ 878,980	\$ 26,102	\$ 8,327,332	\$ 993,008
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.84%	9.66%	6.16%	7.17%	4.19%	3.83%	7.56%	7.86%
Prior Service	2.52%	2.43%	1.11%	2.02%	1.50%	3.01%	3.31%	1.61%
Total	6.36%	12.09%	7.27%	9.19%	5.69%	6.84%	10.89%	9.47%
Supplemental Death	0.26%	0.00%	0.30%	0.44%	0.25%	0.25%	0.30%	0.38%
Total	6.62%	12.09%	7.57%	9.63%	5.94%	7.09%	11.19%	9.85%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	12 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	5	2	8	2	0	40	8
Number of members	11	16	39	12	2	2	180	31
Number of contributing members	9	13	20	9	10	2	135	20
Average age of contributing members	46.3 years	44.5 years	41.5 years	39.0 years	45.3 years	47.4 years	40.7 years	44.3 years
Average length of service of contributing members	12.4 years	10.0 years	5.2 years	9.8 years	18.6 years	10.7 years	10.7 years	7.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Muenster	Mulshoe	Murphy	Nacogdoches	Nacogdoches Mem Hospital	Naples	Nash	Nassau Bay
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 613,688	\$ 2,289,514	\$ 896,482	\$ 23,218,667	\$ 806,228	\$ 121,629	\$ 330,212	\$ 365,755
2. Unfunded actuarial liability	25,688	580,530	558,423	8,615,327	-	-	-	112,528
3. Total	\$ 639,376	\$ 2,870,044	\$ 1,454,905	\$ 31,833,994	\$ 806,228	\$ 121,629	\$ 330,212	\$ 478,283
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 4,636	\$ 89,743	\$ 595,560	\$ 1,953,351	\$ -	\$ -	\$ -	\$ 106,715
b. Annuitants	634,740	434,053	2,981	3,214,209	1,049	182	42,892	-
5. Actuarial liability for current service benefits		2,346,248	856,364	26,666,434		72,777	259,430	371,568
6. Overfunded actuarial liability		-	-	-	805,179	48,670	27,890	-
7. Total	\$ 639,376	\$ 2,870,044	\$ 1,454,905	\$ 31,833,994	\$ 806,228	\$ 121,629	\$ 330,212	\$ 478,283
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.30%	8.69%	7.43%	8.58%	0.00%	2.17%	5.63%	5.29%
Prior Service	0.61%	3.75%	2.19%	4.32%	0.00%	-2.17%	-0.34%	0.43%
Total	6.91%	12.44%	9.62%	12.90%	0.00%	0.00%	5.29%	5.72%
Supplemental Death	0.00%	0.28%	0.27%	0.27%	0.00%	0.45%	0.26%	0.00%
Total	6.91%	12.72%	9.89%	13.17%	0.00%	0.45%	5.55%	5.72%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	6	12	1	92	4	3	3	0
Number of members	13	44	55	353	0	10	26	44
Number of contributing members	10	34	46	289	0	7	18	42
Average age of contributing members	46.5 years	40.5 years	40.9 years	41.1 years	0.0 years	47.5 years	39.7 years	44.7 years
Average length of service of contributing members	9.4 years	10.5 years	5.3 years	12.2 years	0.0 years	1.9 years	6.4 years	10.7 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 3,768,395	\$ 20,266,452	\$ 789,432	\$ 1,405,076	\$ 20,298,465	\$ 14,329,023	\$ 74,813	\$ 173,719
2. Unfunded actuarial liability	500,152	4,244,006	156,669	69,055	5,729,939	7,337,609	227	31,672
3. Total	\$ 4,268,547	\$ 24,510,458	\$ 946,101	\$ 1,474,131	\$ 26,028,404	\$ 21,666,632	\$ 75,040	\$ 205,391
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 199,609	\$ 336,714	\$ 55,846	\$ 25,125	\$ 2,256,956	\$ 4,579,395	\$ 4,922	\$ 12,231
b. Annuitants	203,665	2,701,091	69,080	61,117	2,805,153	3,171,160	-	49,381
5. Actuarial liability for current service benefits	3,865,253	21,472,653	821,175	1,387,889	20,966,295	13,916,077	70,118	143,779
6. Overfunded actuarial liability		-	-	-	-	-	-	-
7. Total	\$ 4,268,547	\$ 24,510,458	\$ 946,101	\$ 1,474,131	\$ 26,028,404	\$ 21,666,632	\$ 75,040	\$ 205,391
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	5.33%	11.12%	3.77%	3.41%	6.73%	7.66%	2.79%	2.91%
Prior Service	1.36%	4.69%	2.45%	0.60%	2.29%	5.04%	0.01%	0.79%
Total	6.69%	15.81%	6.22%	4.01%	9.02%	12.72%	2.80%	3.70%
Supplemental Death	0.27%	0.00%	0.22%	0.26%	0.23%	0.26%	0.00%	0.00%
Total	6.96%	15.81%	6.44%	4.29%	9.25%	12.98%	2.80%	3.70%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	19	46	4	7	84	44	0	3
Number of members	119	130	32	36	433	223	8	15
Number of contributing members	79	112	13	32	341	192	5	9
Average age of contributing members	40.1 years	42.1 years	40.2 years	43.6 years	40.4 years	42.1 years	38.3 years	39.3 years
Average length of service of contributing members	9.4 years	15.7 years	7.1 years	12.3 years	10.5 years	13.2 years	5.6 years	5.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	New Summerfield	New Waverly	Newton	Nixon	Nocona	Normangee	North Richland Hills	Northlake
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 127,411	\$ 171,486	\$ 1,190,923	\$ 160,771	\$ 486,990	\$ 53,251	\$ 58,119,949	\$ 46,376
2. Unfunded actuarial liability	-	7,001	599,494	93,323	75,306	3,071	11,217,986	6,145
3. Total	\$ 127,411	\$ 178,487	\$ 1,790,417	\$ 254,094	\$ 562,296	\$ 56,322	\$ 69,337,935	\$ 52,521
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 174	\$ 2,090	\$ 686,136	\$ 104,906	\$ 60,101	\$ 7,603	\$ 5,743,454	\$ 2,007
b. Annuitants	25,129	83,163	83,504	26,043	111,259	-	4,540,622	-
5. Actuarial liability for current service benefits	87,871	93,234	1,010,777	123,145	390,936	48,719	59,053,859	50,514
6. Overfunded actuarial liability	14,237	-	-	-	-	-	-	-
7. Total	\$ 127,411	\$ 178,487	\$ 1,790,417	\$ 254,094	\$ 562,296	\$ 56,322	\$ 69,337,935	\$ 52,521
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.24%	2.71%	10.66%	3.08%	3.88%	7.30%	10.17%	4.56%
Prior Service	-0.41%	0.31%	5.79%	1.96%	0.97%	0.79%	2.44%	0.12%
Total	1.83%	3.02%	16.45%	5.04%	4.85%	8.09%	12.61%	4.68%
Supplemental Death	0.00%	0.17%	0.32%	0.41%	0.26%	0.14%	0.20%	0.18%
Total	1.83%	3.19%	16.77%	5.45%	5.11%	8.23%	12.81%	4.86%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	20 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	2	1	3	1	5	0	86	0
Number of members	15	6	23	16	44	4	693	14
Number of contributing members	8	5	23	12	23	2	515	8
Average age of contributing members	41.6 years	41.6 years	44.5 years	44.7 years	42.4 years	43.0 years	40.7 years	37.7 years
Average length of service of contributing members	3.4 years	4.6 years	13.4 years	9.0 years	5.3 years	8.6 years	12.5 years	2.6 years

	Oak Point	Oak Ridge North	Odem	Odessa	O'Donnell	Oglesby	Old River-Winfree	Olmos Park
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 69,762	\$ 848,793	\$ 229,403	\$ 70,543,824	\$ 36,218	\$ 10,694	\$ 19,890	\$ 2,412,362
2. Unfunded actuarial liability	15,153	37,528	151,862	18,066,164	47,955	-	-	57,739
3. Total	\$ 84,905	\$ 886,321	\$ 381,265	\$ 88,609,988	\$ 84,173	\$ 10,694	\$ 19,890	\$ 2,470,101
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 14,539	\$ 13,961	\$ 138,922	\$ 663,194	\$ 55,311	\$ 786	\$ -	\$ 35,209
b. Annuitants	-	-	69,815	8,624,717	-	-	-	22,763
5. Actuarial liability for current service benefits	70,366	872,360	172,528	79,322,077	28,862	6,394	14,373	2,412,129
6. Overfunded actuarial liability	-	-	-	-	-	3,514	5,517	-
7. Total	\$ 84,905	\$ 886,321	\$ 381,265	\$ 88,609,988	\$ 84,173	\$ 10,694	\$ 19,890	\$ 2,470,101
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.28%	4.00%	3.73%	9.50%	3.40%	2.92%	2.50%	2.86%
Prior Service	0.22%	0.23%	4.10%	4.26%	2.56%	-0.50%	-0.68%	0.32%
Total	3.50%	4.23%	7.83%	13.76%	5.96%	2.42%	1.82%	3.18%
Supplemental Death	0.15%	0.24%	0.41%	0.28%	0.21%	0.34%	0.00%	0.00%
Total	3.65%	4.47%	8.24%	14.04%	6.17%	2.76%	1.82%	3.18%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	1	3	225	0	0	0	12
Number of members	24	47	11	846	7	2	8	64
Number of contributing members	12	29	10	639	5	2	2	36
Average age of contributing members	37.3 years	42.2 years	52.8 years	41.7 years	43.4 years	52.9 years	47.4 years	37.7 years
Average length of service of contributing members	2.6 years	8.7 years	19.6 years	11.7 years	7.8 years	4.6 years	2.1 years	9.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Oliny	Onalaska	Orange	Orange Grove	Ore City	Overton	Ovilla	Oyster Creek
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 15,354	\$ 53,528	\$ 16,404,674	\$ 642,716	\$ 56,596	\$ 441,046	\$ 406,986	\$ 741,255
2. Unfunded actuarial liability	117,493	3,071	5,095,504	24,350	58,635	-	39,823	-
3. Total	\$ 132,847	\$ 56,599	\$ 21,500,178	\$ 667,066	\$ 115,231	\$ 441,046	\$ 446,809	\$ 741,255
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 119,264	\$ 3,175	\$ 1,338,941	\$ 19,633	\$ 26,768	\$ 2,400	\$ 31,734	\$ 6,963
b. Annuitants	-	-	3,625,091	97,509	27,875	332	10,544	9,324
5. Actuarial liability for current service benefits	13,583	53,424	16,536,146	549,924	60,768	330,577	404,531	676,820
6. Overfunded actuarial liability	-	-	-	-	-	107,737	-	48,148
7. Total	\$ 132,847	\$ 56,599	\$ 21,500,178	\$ 667,066	\$ 115,231	\$ 441,046	\$ 446,809	\$ 741,255
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.44%	1.97%	10.24%	4.52%	2.49%	5.20%	5.45%	3.27%
Prior Service	1.11%	0.09%	5.26%	0.56%	1.90%	-1.54%	0.46%	-0.68%
Total	4.55%	2.06%	15.50%	5.08%	4.39%	3.66%	5.91%	2.59%
Supplemental Death	0.24%	0.27%	0.00%	0.29%	0.28%	0.25%	0.23%	0.28%
Total	4.79%	2.33%	15.50%	5.37%	4.67%	3.91%	6.14%	2.87%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	0	100	3	2	4	3	4
Number of members	28	19	193	14	16	32	29	24
Number of contributing members	28	10	142	10	8	18	18	16
Average age of contributing members	44.6 years	47.3 years	41.2 years	42.3 years	41.6 years	38.6 years	40.0 years	40.3 years
Average length of service of contributing members	10.0 years	2.0 years	12.4 years	10.0 years	8.6 years	6.9 years	4.3 years	8.2 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 489,385	\$ 966,794	\$ 11,558,275	\$ 176,722	\$ 9,525,566	\$ 900,130	\$ 731,096	\$ 4,976,730
2. Unfunded actuarial liability	110,662	129,260	3,562,096	43,088	5,285,214	99,182	65,622	1,202,545
3. Total	\$ 610,047	\$ 1,096,054	\$ 15,120,371	\$ 219,810	\$ 14,810,780	\$ 999,312	\$ 796,718	\$ 6,179,275
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 9,295	\$ 48,205	\$ 579,367	\$ 74,549	\$ 306,054	\$ 26,188	\$ 22,911	\$ 1,035,691
b. Annuitants	133,325	151,502	1,974,902	47,990	3,832,221	50,580	47,186	142,436
5. Actuarial liability for current service benefits	467,427	896,347	12,566,102	97,271	10,672,505	922,544	726,621	5,001,148
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 610,047	\$ 1,096,054	\$ 15,120,371	\$ 219,810	\$ 14,810,780	\$ 999,312	\$ 796,718	\$ 6,179,275
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.50%	4.21%	6.41%	4.74%	6.46%	3.10%	5.00%	9.00%
Prior Service	3.48%	0.82%	3.13%	0.73%	7.83%	1.45%	1.03%	3.50%
Total	6.98%	5.03%	9.54%	5.47%	14.29%	4.55%	6.03%	12.50%
Supplemental Death	0.32%	0.23%	0.33%	0.00%	0.40%	0.00%	0.34%	0.20%
Total	7.30%	5.26%	9.87%	5.47%	14.69%	4.55%	6.37%	12.70%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	8	6	64	3	91	2	1	6
Number of members	16	52	227	28	177	23	19	99
Number of contributing members	12	33	177	14	130	15	12	44
Average age of contributing members	39.2 years	41.5 years	42.9 years	35.9 years	43.3 years	42.1 years	47.8 years	39.6 years
Average length of service of contributing members	6.3 years	6.5 years	12.6 years	4.3 years	11.9 years	10.0 years	10.6 years	12.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Paris	Parker	Pasadena	Pearland	Pearsall	Pecos	Perryton	Phlogerville
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 20,299,604	\$ 589,137	\$ 133,133,076	\$ 16,390,251	\$ 2,023,805	\$ 3,856,206	\$ 4,600,487	\$ 3,798,841
2. Unfunded actuarial liability	\$ 6,357,129	\$ 239,666	\$ 27,602,270	\$ 3,573,355	\$ 166,119	\$ 331,503	\$ 1,890,050	\$ 1,532,757
3. Total	\$ 26,656,733	\$ 828,803	\$ 160,735,346	\$ 19,963,606	\$ 2,189,924	\$ 4,187,709	\$ 6,490,537	\$ 5,331,596
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 2,087,621	\$ 387,412	\$ 5,230,783	\$ 1,653,616	\$ 289,959	\$ 28,553	\$ 78,137	\$ 1,269,676
b. Annuitants	2,651,317	-	19,881,005	1,540,553	195,878	324,910	1,487,960	25,547
5. Actuarial liability for current service benefits	21,917,795	441,391	135,623,558	16,769,437	1,724,087	3,836,246	4,924,440	4,036,375
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 26,656,733	\$ 828,803	\$ 160,735,346	\$ 19,963,606	\$ 2,189,924	\$ 4,187,709	\$ 6,490,537	\$ 5,331,596
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	8.19%	7.35%	9.47%	8.06%	3.14%	5.48%	8.38%	7.76%
Prior Service	3.37%	3.23%	3.69%	1.56%	0.98%	0.87%	5.90%	1.67%
Total	11.56%	10.58%	13.16%	9.62%	4.12%	6.35%	14.28%	9.43%
Supplemental Death	0.27%	0.27%	0.19%	0.35%	0.35%	0.42%	0.26%	0.17%
Total	11.84%	10.85%	13.42%	9.81%	4.47%	6.77%	14.54%	9.60%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	88	0	376	34	11	37	20	3
Number of members	386	15	386	386	68	105	105	200
Number of contributing members	316	11	1,016	256	46	83	68	151
Average age of contributing members	42.3 years	44.7 years	41.7 years	39.2 years	43.6 years	43.3 years	40.3 years	38.6 years
Average length of service of contributing members	11.2 years	11.7 years	12.1 years	8.6 years	11.8 years	8.1 years	8.9 years	7.8 years

	Pharr	Pilot Point	Pinehurst	Pineland	Piney Point Village	Pittsburg	Plains	Plainview
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 15,009,474	\$ 715,644	\$ 987,600	\$ 531,825	\$ 109,073	\$ 2,553,992	\$ 470,802	\$ 12,163,061
2. Unfunded actuarial liability	\$ 2,720,568	\$ 101,099	\$ 159,085	\$ 108,238	\$ 106,482	\$ 559,336	\$ 89,036	\$ 2,189,442
3. Total	\$ 17,730,042	\$ 816,743	\$ 1,146,685	\$ 640,063	\$ 215,555	\$ 3,112,328	\$ 559,838	\$ 14,352,503
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 2,136,601	\$ 125,237	\$ 135,491	\$ 76,924	\$ 64,902	\$ 270,360	\$ 86,860	\$ 421,352
b. Annuitants	1,299,450	-	165,439	46,620	35,343	154,516	-	1,375,773
5. Actuarial liability for current service benefits	14,293,991	691,506	845,755	516,519	115,310	2,687,452	472,978	12,555,378
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 17,730,042	\$ 816,743	\$ 1,146,685	\$ 640,063	\$ 215,555	\$ 3,112,328	\$ 559,838	\$ 14,352,503
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.53%	4.63%	5.96%	5.95%	7.41%	8.71%	7.89%	7.69%
Prior Service	1.29%	0.72%	1.21%	2.71%	4.45%	3.05%	2.40%	2.41%
Total	7.82%	5.35%	7.17%	8.66%	11.86%	11.76%	10.29%	10.10%
Supplemental Death	0.21%	0.25%	0.37%	0.39%	0.00%	0.36%	0.09%	0.00%
Total	8.03%	5.60%	7.54%	9.05%	11.86%	12.12%	10.58%	10.10%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	43	0	9	3	1	9	0	49
Number of members	482	46	28	13	6	43	12	202
Number of contributing members	367	29	23	11	4	35	8	162
Average age of contributing members	38.0 years	44.7 years	44.9 years	44.8 years	40.4 years	45.7 years	43.6 years	42.4 years
Average length of service of contributing members	9.9 years	8.6 years	10.4 years	13.9 years	13.7 years	12.9 years	11.0 years	10.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Plano	Pleasanton	Point	Ponder	Port Arkansas	Port Arthur	Port Arthur Pleasure Island	Port Isabel
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 220,533,591	\$ 2,641,918	\$ 99,856	\$ 41,562	\$ 2,373,972	\$ 52,575,295	\$ 282,941	\$ 1,699,786
2. Unfunded actuarial liability	45,266,800	210,462	4,924	24,164	170,533	17,506,519	13,114	366,773
3. Total	\$ 265,800,391	\$ 2,852,380	\$ 104,780	\$ 65,726	\$ 2,544,505	\$ 70,081,814	\$ 296,055	\$ 1,699,786
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 21,061,619	\$ 72,014	\$ -	\$ 21,640	\$ 155,560	\$ 1,465,911	\$ -	\$ 82,606
b. Annuitants	11,523,424	123,566	77,248	-	18,804	12,313,969	-	366,773
5. Actuarial liability for current service benefits	233,215,348	2,656,800	27,532	44,086	2,370,141	56,301,934	296,055	1,061,607
6. Overfunded actuarial liability	-	-	-	-	-	-	-	188,800
7. Total	\$ 265,800,391	\$ 2,852,380	\$ 104,780	\$ 65,726	\$ 2,544,505	\$ 70,081,814	\$ 296,055	\$ 1,699,786
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	9.90%	4.46%	2.79%	5.27%	3.97%	7.39%	5.12%	2.75%
Prior Service	2.37%	0.62%	0.22%	0.86%	0.47%	5.16%	0.28%	-0.71%
Total	12.27%	5.08%	3.01%	6.13%	4.44%	12.55%	5.40%	2.04%
Supplemental Death	0.00%	0.25%	0.00%	0.30%	0.29%	0.30%	0.42%	0.23%
Total	12.27%	5.33%	3.01%	6.43%	4.73%	12.85%	5.82%	2.27%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	247	10	1	0	5	10	3	10
Number of members	2,400	96	6	10	139	637	13	116
Number of contributing members	1,938	69	5	6	85	518	9	70
Average age of contributing members	41.6 years	41.2 years	37.5 years	48.1 years	45.5 years	42.9 years	47.7 years	38.0 years
Average length of service of contributing members	11.9 years	9.3 years	4.5 years	5.6 years	9.3 years	13.0 years	7.7 years	5.3 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 3,700,729	\$ 15,657,504	\$ 3,592,427	\$ 433,007	\$ 535,156	\$ 80,164	\$ 271,681	\$ 359,099
2. Unfunded actuarial liability	734,776	5,045,465	1,556,000	313,467	-	66,029	38,949	33,818
3. Total	\$ 4,435,505	\$ 20,902,969	\$ 5,148,427	\$ 746,474	\$ 535,156	\$ 146,193	\$ 310,630	\$ 392,917
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 262,998	\$ 1,502,004	\$ 1,580,677	\$ 175,359	\$ 38,367	\$ 49,261	\$ 1,345	\$ 77,271
b. Annuitants	539,179	2,264,579	617,894	121,224	38,155	31,439	105,423	60,027
5. Actuarial liability for current service benefits	3,633,328	17,136,386	2,949,856	449,891	422,321	65,493	203,862	255,619
6. Overfunded actuarial liability	-	-	-	-	36,313	-	-	-
7. Total	\$ 4,435,505	\$ 20,902,969	\$ 5,148,427	\$ 746,474	\$ 535,156	\$ 146,193	\$ 310,630	\$ 392,917
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.66%	11.41%	6.96%	5.66%	2.86%	3.53%	2.52%	2.82%
Prior Service	1.68%	6.37%	3.32%	3.84%	-0.61%	2.23%	0.57%	0.63%
Total	5.34%	17.78%	10.28%	9.50%	2.25%	5.76%	3.09%	3.45%
Supplemental Death	0.33%	0.00%	0.25%	0.48%	0.24%	0.41%	0.27%	0.40%
Total	5.67%	17.78%	10.53%	9.98%	2.49%	6.17%	3.36%	3.85%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	29	38	20	5	3	1	3	4
Number of members	142	104	106	19	22	10	33	24
Number of contributing members	85	94	82	17	15	7	17	16
Average age of contributing members	42.3 years	42.7 years	42.3 years	48.8 years	37.4 years	47.9 years	38.6 years	45.2 years
Average length of service of contributing members	8.8 years	17.4 years	12.0 years	15.7 years	6.3 years	8.0 years	4.0 years	8.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Presidio	Primera	Princeton	Prosper	Quannah	Queen City	Quinlan	Quitaque
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 93,749	\$ 92,857	\$ 1,036,242	\$ 223,262	\$ 1,008,319	\$ 126,455	\$ 104,943	\$ 8,727
2. Unfunded actuarial liability	80,308	27,177	939	-	128,116	37,589	33,642	23,954
3. Total	\$ 174,057	\$ 120,034	\$ 1,037,181	\$ 223,262	\$ 1,136,435	\$ 164,044	\$ 138,585	\$ 32,691
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 94,400	\$ 31,007	\$ 285,080	\$ -	\$ 72,676	\$ 72,543	\$ 11,387	\$ 25,776
b. Annuitants	-	-	88,148	2,875	96,942	-	24,389	-
5. Actuarial liability for current service benefits	79,657	89,027	663,953	175,380	966,817	91,501	102,809	6,915
6. Overfunded actuarial liability	-	-	-	45,007	-	-	-	-
7. Total	\$ 174,057	\$ 120,034	\$ 1,037,181	\$ 223,262	\$ 1,136,435	\$ 164,044	\$ 138,585	\$ 32,691
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.88%	2.74%	7.55%	3.00%	4.45%	2.33%	2.14%	4.18%
Prior Service	1.13%	0.65%	0.01%	-0.49%	1.42%	1.23%	0.62%	2.48%
Total	4.01%	3.39%	7.56%	2.51%	5.87%	3.56%	2.76%	6.66%
Supplemental Death	0.20%	0.16%	0.20%	0.00%	0.46%	0.15%	0.19%	0.17%
Total	4.21%	3.55%	7.76%	2.51%	6.33%	3.69%	2.95%	6.83%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	0	3	2	8	0	1	0
Number of contributing members	26	21	20	16	32	21	31	3
Average age of contributing members	41.8 years	40.7 years	40.6 years	34.5 years	44.0 years	37.9 years	40.1 years	46.6 years
Average length of service of contributing members	5.9 years	5.2 years	8.9 years	2.6 years	10.1 years	3.0 years	2.8 years	9.4 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,276,622	\$ 563,555	\$ 653,295	\$ 367,634	\$ 254,407	\$ 3,770,196	\$ 491,468	\$ 1,166,344
2. Unfunded actuarial liability	399,062	44,819	31,826	-	14,732	815,867	-	-
3. Total	\$ 1,675,684	\$ 608,374	\$ 685,121	\$ 367,634	\$ 269,139	\$ 4,586,063	\$ 491,468	\$ 1,166,344
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 42,902	\$ 3,569	\$ 76,200	\$ -	\$ 26,234	\$ 154,129	\$ 68,710	\$ 3,733
b. Annuitants	88,742	91,095	-	8,488	48,882	648,496	23,533	345,244
5. Actuarial liability for current service benefits	1,534,040	513,710	608,921	280,667	194,023	3,783,438	381,708	728,485
6. Overfunded actuarial liability	-	-	-	78,479	-	-	17,517	88,882
7. Total	\$ 1,675,684	\$ 608,374	\$ 685,121	\$ 367,634	\$ 269,139	\$ 4,586,063	\$ 491,468	\$ 1,166,344
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.95%	4.06%	6.51%	2.23%	4.16%	9.14%	2.52%	2.27%
Prior Service	3.62%	1.34%	0.68%	-0.96%	0.81%	3.79%	-0.10%	-0.98%
Total	10.57%	5.40%	7.19%	1.27%	4.97%	12.93%	2.42%	1.29%
Supplemental Death	0.31%	0.46%	0.11%	0.00%	0.38%	0.22%	0.22%	0.00%
Total	10.88%	5.86%	7.30%	1.27%	5.35%	13.31%	2.64%	1.29%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	9	6	0	4	1	29	1	13
Number of members	26	14	14	51	4	85	66	33
Average age of contributing members	44.0 years	40.6 years	35.9 years	38.1 years	49.0 years	41.1 years	41.7 years	43.6 years
Average length of service of contributing members	11.6 years	9.3 years	9.7 years	4.5 years	14.4 years	11.5 years	4.0 years	7.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Reklaw	Reno	Rhome	Rice	Richardson	Richland Hills	Richland Springs	Richmond
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 230,155	\$ 143,543	\$ 138,784	\$ 38,554	\$ 127,444,459	\$ 7,663,175	\$ 96,309	\$ 8,498,798
2. Unfunded actuarial liability	\$ 78,860	-	17,384	4,333	35,072,855	1,648,735	651	2,188,057
3. Total	\$ 309,015	\$ 143,543	\$ 156,168	\$ 42,887	\$ 162,517,314	\$ 9,311,910	\$ 96,960	\$ 10,686,855
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 53,328	-	\$ 30,993	\$ 5,501	\$ 6,116,320	\$ 236,787	\$ 12,896	\$ 152,107
b. Annuitants	16,394	-	-	-	23,824,963	807,313	-	985,124
5. Actuarial liability for current service benefits	239,293	140,358	125,175	37,386	132,576,031	8,267,810	86,064	9,549,624
6. Overfunded actuarial liability	-	3,185	-	-	-	-	-	-
7. Total	\$ 309,015	\$ 143,543	\$ 156,168	\$ 42,887	\$ 162,517,314	\$ 9,311,910	\$ 96,960	\$ 10,686,855
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.49%	5.97%	4.02%	3.09%	10.32%	8.35%	9.65%	8.97%
Prior Service	2.59%	-0.11%	0.49%	0.21%	3.92%	3.59%	1.94%	3.16%
Total	10.08%	5.86%	4.51%	3.30%	14.24%	11.94%	11.59%	12.13%
Supplemental Death	0.38%	0.08%	0.17%	0.16%	0.00%	0.26%	0.63%	0.19%
Total	10.46%	5.94%	4.68%	3.46%	14.24%	12.20%	12.22%	12.32%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	1 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	2	0	0	0	304	29	0	11
Number of members	9	11	35	7	1,211	165	2	159
Number of contributing members	7	7	11	5	926	77	2	106
Average age of contributing members	47.7 years	31.6 years	38.2 years	38.6 years	41.2 years	42.4 years	60.5 years	39.7 years
Average length of service of contributing members	8.2 years	5.6 years	2.0 years	6.6 years	12.4 years	9.5 years	26.3 years	10.4 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 745,314	\$ 16,750	\$ 42,346	\$ 3,050,672	\$ 1,759,485	\$ 8,824	\$ 1,110,113	\$ 3,931,959
2. Unfunded actuarial liability	\$ 170,817	\$ 174,032	\$ 37,030	\$ 755,697	\$ 678,924	\$ 78,113	\$ 218,930	\$ 632,742
3. Total	\$ 916,131	\$ 190,782	\$ 79,376	\$ 3,806,369	\$ 2,438,409	\$ 86,937	\$ 1,328,943	\$ 4,564,701
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 234,442	\$ 179,054	\$ 43,661	\$ 98,748	\$ 645,288	\$ 81,108	\$ 174,804	\$ 56,730
b. Annuitants	20,730	-	-	683,547	120,930	-	127,209	522,969
5. Actuarial liability for current service benefits	660,959	12,728	35,715	3,024,074	1,672,191	5,829	1,026,930	3,985,002
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 916,131	\$ 190,782	\$ 79,376	\$ 3,806,369	\$ 2,438,409	\$ 86,937	\$ 1,328,943	\$ 4,564,701
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.19%	4.04%	3.70%	7.58%	7.57%	3.73%	5.39%	2.61%
Prior Service	2.50%	3.97%	1.66%	2.89%	1.78%	4.76%	0.99%	1.36%
Total	9.69%	8.01%	5.36%	10.47%	9.35%	8.49%	6.38%	3.97%
Supplemental Death	0.29%	0.32%	0.22%	0.35%	0.00%	0.32%	0.16%	0.24%
Total	9.98%	8.33%	5.58%	10.82%	9.35%	8.81%	6.54%	4.21%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	2	0	0	27	6	0	5	23
Number of members	23	12	7	95	102	5	72	122
Number of contributing members	14	11	6	56	61	5	45	91
Average age of contributing members	45.1 years	44.7 years	45.3 years	41.9 years	35.4 years	46.6 years	38.5 years	37.4 years
Average length of service of contributing members	11.6 years	7.1 years	9.7 years	8.1 years	6.0 years	11.8 years	7.1 years	7.7 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Robstown Utility System	Roby	Rockdale	Rockport	Rocksprings	Rockwall	Rogers	Rollingwood
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 3,497,794	\$ 348,517	\$ 784,596	\$ 5,602,953	\$ 120,961	\$ 11,949,020	\$ 180,777	\$ 477,522
2. Unfunded actuarial liability	677,848	11,812	211,523	1,910,738	55,769	3,956,563	43,503	75,499
3. Total	\$ 4,175,642	\$ 360,329	\$ 996,119	\$ 7,513,691	\$ 176,730	\$ 15,905,583	\$ 224,280	\$ 553,021
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for a. Present members	\$ 88,246	\$ 11,134	\$ 93,818	\$ 395,097	\$ 47,656	\$ 3,578,001	\$ 22,834	\$ 63,912
b. Annuitants	867,575	59,972	260,397	736,639	20,273	884,482	79,279	-
5. Actuarial liability for current service benefits	3,219,821	289,223	641,904	6,381,955	108,801	11,443,100	122,167	489,109
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 4,175,642	\$ 360,329	\$ 996,119	\$ 7,513,691	\$ 176,730	\$ 15,905,583	\$ 224,280	\$ 553,021
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	5.15%	8.59%	2.61%	9.56%	3.87%	9.04%	2.76%	7.71%
Prior Service	1.90%	0.67%	1.05%	4.65%	2.85%	2.75%	1.14%	1.22%
Total	7.05%	9.26%	3.70%	14.21%	6.72%	11.79%	3.90%	8.93%
Supplemental Death	0.37%	0.29%	0.27%	0.33%	0.00%	0.19%	0.00%	0.18%
Total	7.42%	9.55%	3.97%	14.54%	6.72%	11.98%	3.90%	9.11%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	25	2	11	26	1	18	3	1
Number of members	70	4	56	96	5	224	14	15
Number of contributing members	59	4	37	77	4	171	10	11
Average age of contributing members	43.2 years	41.2 years	43.3 years	45.2 years	46.1 years	40.0 years	42.6 years	42.8 years
Average length of service of contributing members	12.3 years	9.7 years	6.4 years	12.0 years	17.2 years	10.3 years	6.3 years	7.4 years

	Roma	Roscoe	Rosenberg	Rotan	Round Rock	Rowlett	Roy H. Laird Mem Hospital	Royse City
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,897,917	\$ 55,540	\$ 13,948,467	\$ 166,123	\$ 30,949,360	\$ 20,635,864	\$ 7,010,549	\$ 510,828
2. Unfunded actuarial liability	524,066	34,939	5,028,615	99,207	8,788,470	4,818,034	2,601,151	134,441
3. Total	\$ 2,422,003	\$ 90,479	\$ 18,977,082	\$ 265,330	\$ 39,737,830	\$ 25,453,898	\$ 9,611,700	\$ 645,269
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for a. Present members	\$ 577,032	\$ 39,217	\$ 981,160	\$ 49,810	\$ 6,700,731	\$ 3,167,902	\$ 395,891	\$ 36,914
b. Annuitants	236,116	-	1,478,811	77,453	1,747,508	638,629	1,229,049	47,959
5. Actuarial liability for current service benefits	1,608,855	51,262	16,517,111	138,067	31,289,591	21,647,367	7,986,760	560,396
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 2,422,003	\$ 90,479	\$ 18,977,082	\$ 265,330	\$ 39,737,830	\$ 25,453,898	\$ 9,611,700	\$ 645,269
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	4.78%	2.71%	7.77%	3.02%	8.71%	9.04%	5.06%	2.80%
Prior Service	1.34%	0.93%	3.57%	3.89%	2.18%	2.24%	2.38%	1.02%
Total	6.12%	3.64%	11.34%	6.91%	10.89%	11.28%	7.44%	3.82%
Supplemental Death	0.24%	0.11%	0.23%	0.19%	0.19%	0.16%	0.26%	0.29%
Total	6.36%	3.75%	11.57%	7.50%	11.08%	11.46%	7.70%	4.11%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	11	0	45	2	17	44	44	3
Number of members	145	13	283	7	728	415	249	45
Number of contributing members	123	9	208	6	599	294	159	26
Average age of contributing members	39.2 years	37.3 years	38.9 years	46.8 years	39.8 years	39.8 years	45.2 years	42.6 years
Average length of service of contributing members	8.4 years	5.3 years	11.0 years	12.7 years	9.7 years	10.6 years	7.1 years	7.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Rule	Runaway Bay	Runge	Rusk	Sabinal	Sachse	Saginaw	Saint Jo
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 39,454	\$ 167,171	\$ 73,112	\$ 858,914	\$ 374,903	\$ 2,638,290	\$ 3,026,980	\$ 204,675
2. Unfunded actuarial liability	11,910	-	107,523	63,781	91,913	1,174,126	1,511,825	-
3. Total	\$ 51,364	\$ 167,171	\$ 180,635	\$ 922,695	\$ 466,816	\$ 3,812,416	\$ 4,538,805	\$ 204,675
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 21,842	\$ -	\$ 67,629	\$ 3,090	\$ 184,426	\$ 942,507	\$ 1,444,572	\$ 377
b. Annuitants	-	-	50,252	180,960	1,210	227,429	483,560	106,505
5. Actuarial liability for current service benefits	29,522	138,964	62,754	738,645	281,180	2,642,480	2,610,673	64,023
6. Overfunded actuarial liability	-	28,207	-	-	-	-	-	33,770
7. Total	\$ 51,364	\$ 167,171	\$ 180,635	\$ 922,695	\$ 466,816	\$ 3,812,416	\$ 4,538,805	\$ 204,675
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.03%	2.94%	4.61%	2.48%	4.52%	8.78%	7.18%	4.60%
Prior Service	1.19%	-0.40%	4.89%	0.44%	1.58%	2.43%	2.45%	-1.57%
Total	7.22%	2.54%	9.50%	2.92%	6.10%	11.21%	9.63%	3.03%
Supplemental Death	0.18%	0.32%	0.24%	0.36%	0.32%	0.18%	0.22%	0.27%
Total	7.40%	2.86%	9.74%	3.28%	6.42%	11.39%	9.85%	3.30%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	0	2	9	1	5	5	4
Number of members	3	26	48	36	30	121	122	13
Number of contributing members	3	14	6	36	15	80	102	6
Average age of contributing members	42.5 years	47.4 years	40.5 years	40.3 years	47.2 years	40.6 years	42.7 years	37.6 years
Average length of service of contributing members	6.5 years	4.1 years	11.1 years	6.6 years	13.7 years	8.6 years	12.2 years	3.8 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 11,694	\$ 53,348,195	\$ 436,046,190	\$ 48,492,000	\$ 1,119,038	\$ 1,892,416	\$ 2,018,309	\$ 33,047,476
2. Unfunded actuarial liability	2,041	25,270,820	130,157,162	11,142,557	326,816	1,637,240	552,808	12,056,763
3. Total	\$ 13,735	\$ 78,619,015	\$ 566,203,372	\$ 57,634,557	\$ 1,445,854	\$ 3,529,656	\$ 2,571,117	\$ 45,104,239
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 1,725	\$ 2,346,447	\$ 29,011,248	\$ 764,271	\$ 64,685	\$ 1,536,379	\$ 523,394	\$ 6,271,866
b. Annuitants	-	11,029,144	80,268,315	5,760,196	486,133	516,134	173,130	3,030,699
5. Actuarial liability for current service benefits	12,010	65,243,424	456,923,809	51,110,090	895,036	1,477,143	1,874,593	35,801,674
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 13,735	\$ 78,619,015	\$ 566,203,372	\$ 57,634,557	\$ 1,445,854	\$ 3,529,656	\$ 2,571,117	\$ 45,104,239
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	4.49%	10.09%	8.42%	2.25%	6.47%	4.74%	3.01%	9.66%
Prior Service	0.08%	5.41%	3.21%	1.05%	2.66%	3.06%	0.90%	3.24%
Total	4.57%	15.50%	11.63%	3.30%	9.13%	7.80%	3.91%	12.90%
Supplemental Death	0.19%	0.00%	0.00%	0.37%	0.00%	0.24%	0.20%	0.22%
Total	4.76%	15.50%	11.63%	3.30%	9.50%	8.04%	4.11%	13.12%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	298	2,048	513	10	10	11	82
Number of members	5	828	8,562	1,904	42	191	204	583
Number of contributing members	5	696	6,478	1,584	33	130	148	450
Average age of contributing members	41.6 years	42.6 years	43.0 years	43.6 years	43.7 years	40.9 years	36.3 years	41.4 years
Average length of service of contributing members	11.3 years	12.8 years	10.9 years	13.5 years	7.8 years	9.6 years	7.4 years	12.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	San Saba	Sanger	Sansom Park	Santa Anna	Santa Fe	Savoy	Schertz	Schulenburg
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,292,710	\$ 1,460,890	\$ 550,032	\$ 217,000	\$ 1,253,609	\$ 97,904	\$ 3,520,733	\$ 2,709,541
2. Unfunded actuarial liability	515,897	39,076	-	-	845,722	-	1,444,840	1,328,188
3. Total	\$ 1,808,607	\$ 1,499,966	\$ 550,032	\$ 217,000	\$ 2,099,331	\$ 97,904	\$ 4,965,573	\$ 4,037,729
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 52,975	\$ 238,922	\$ 9,232	\$ -	\$ 738,520	\$ 3,168	\$ 1,305,508	\$ 1,041,703
b. Annuitants	373,337	119,746	-	4,480	293,905	-	462,268	183,900
5. Actuarial liability for current service benefits	1,382,295	1,141,298	482,907	467	1,066,906	77,495	3,197,797	2,812,126
6. Overfunded actuarial liability	-	-	57,893	212,053	-	17,241	-	-
7. Total	\$ 1,808,607	\$ 1,499,966	\$ 550,032	\$ 217,000	\$ 2,099,331	\$ 97,904	\$ 4,965,573	\$ 4,037,729
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.25%	4.49%	2.41%	0.00%	4.54%	2.64%	4.88%	11.17%
Prior Service	2.74%	0.15%	-0.49%	0.00%	2.97%	-0.81%	1.48%	6.21%
Total	9.99%	4.64%	1.92%	0.00%	7.51%	1.83%	6.36%	17.38%
Supplemental Death	0.36%	0.17%	0.00%	0.00%	0.00%	0.00%	0.19%	0.30%
Total	10.35%	4.81%	2.09%	0.00%	7.51%	1.83%	6.55%	17.68%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	11	3	0	1	5	0	14	10
Number of members	49	63	61	1	96	10	240	43
Number of contributing members	39	48	26	0	58	5	181	37
Average age of contributing members	44.5 years	36.8 years	36.8 years	0.0 years	40.4 years	44.6 years	40.0 years	44.0 years
Average length of service of contributing members	7.2 years	7.1 years	5.3 years	0.0 years	8.9 years	3.6 years	9.7 years	15.3 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 7,814,814	\$ 3,053,033	\$ 806,514	\$ 1,871,710	\$ 18,086,395	\$ 1,762,329	\$ 4,074,508	\$ 642,239
2. Unfunded actuarial liability	887,793	295,609	176,246	1,156,796	5,574,690	227,032	1,141,449	-
3. Total	\$ 8,702,607	\$ 3,348,642	\$ 982,760	\$ 3,028,506	\$ 23,661,085	\$ 1,989,361	\$ 5,215,957	\$ 642,239
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 204,541	\$ 265,544	\$ 32,268	\$ 762,320	\$ 612,461	\$ 499,315	\$ 206,871	\$ 69,526
b. Annuitants	459,685	19,009	62,472	356,867	2,577,653	11,528	830,005	994
5. Actuarial liability for current service benefits	8,038,381	3,064,089	888,020	1,909,319	20,470,971	1,478,518	4,179,081	568,687
6. Overfunded actuarial liability	-	-	982,760	-	-	-	-	-
7. Total	\$ 8,702,607	\$ 3,348,642	\$ 982,760	\$ 3,028,506	\$ 23,661,085	\$ 1,989,361	\$ 5,215,957	\$ 642,239
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.91%	4.63%	7.09%	7.28%	6.76%	9.32%	9.26%	6.03%
Prior Service	1.54%	0.68%	3.66%	4.42%	3.14%	1.36%	4.61%	-0.05%
Total	8.45%	5.31%	10.75%	11.70%	9.90%	10.68%	13.87%	5.98%
Supplemental Death	0.22%	0.22%	0.83%	0.24%	0.28%	0.17%	0.36%	0.27%
Total	8.67%	5.53%	11.58%	11.94%	10.18%	10.85%	14.23%	6.25%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	17	3	6	12	102	1	21	2
Number of members	112	110	18	60	354	40	65	56
Number of contributing members	77	68	11	44	279	34	49	21
Average age of contributing members	42.0 years	40.3 years	54.6 years	39.5 years	41.3 years	39.0 years	41.8 years	44.0 years
Average length of service of contributing members	12.7 years	10.6 years	13.5 years	9.2 years	11.6 years	9.6 years	10.3 years	5.5 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 642,239	\$ 4,074,508	\$ 1,141,449	\$ 5,215,957	\$ 206,871	\$ 830,005	\$ 4,179,081	\$ 568,687
2. Unfunded actuarial liability	-	-	-	-	-	-	-	-
3. Total	\$ 642,239	\$ 4,074,508	\$ 1,141,449	\$ 5,215,957	\$ 206,871	\$ 830,005	\$ 4,179,081	\$ 568,687
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 69,526	\$ 206,871	\$ 32,268	\$ 762,320	\$ 612,461	\$ 499,315	\$ 206,871	\$ 69,526
b. Annuitants	994	830,005	62,472	356,867	2,577,653	11,528	830,005	994
5. Actuarial liability for current service benefits	568,687	4,179,081	888,020	1,909,319	20,470,971	1,478,518	4,179,081	568,687
6. Overfunded actuarial liability	-	-	982,760	-	-	-	-	-
7. Total	\$ 642,239	\$ 4,074,508	\$ 1,141,449	\$ 5,215,957	\$ 206,871	\$ 830,005	\$ 4,179,081	\$ 568,687
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.03%	9.26%	7.09%	7.28%	6.76%	9.32%	9.26%	6.03%
Prior Service	-0.05%	4.61%	3.66%	4.42%	3.14%	1.36%	4.61%	-0.05%
Total	5.98%	13.87%	10.68%	11.70%	9.90%	10.68%	13.87%	5.98%
Supplemental Death	0.27%	0.36%	0.83%	0.24%	0.28%	0.17%	0.36%	0.27%
Total	6.25%	14.23%	11.58%	11.94%	10.18%	10.85%	14.23%	6.25%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	2	21	6	12	102	1	21	2
Number of members	56	65	18	60	354	40	65	56
Number of contributing members	21	49	11	44	279	34	49	21
Average age of contributing members	44.0 years	41.8 years	54.6 years	39.5 years	41.3 years	39.0 years	41.8 years	44.0 years
Average length of service of contributing members	5.5 years	10.3 years	13.5 years	9.2 years	11.6 years	9.6 years	10.3 years	5.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Seymour	Shallowater	Shamrock	Shavano Park	Shepherd	Sherman	Shiner	Shoreacres
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 1,194,518	\$ 283,939	\$ 481,455	\$ 582,040	\$ 105,110	\$ 40,077,758	\$ 1,503,786	\$ 350,227
2. Unfunded actuarial liability	229,159	-	193,310	-	23,259	9,786,085	125,173	40,895
3. Total	\$ 1,423,677	\$ 283,939	\$ 674,765	\$ 582,040	\$ 128,369	\$ 49,863,843	\$ 1,628,959	\$ 391,122
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 28,161	\$ 43,656	\$ 48,044	\$ -	\$ -	\$ 609,922	\$ 225,139	\$ 37,161
b. Annuitants	243,898	1,569	298,206	23,446	56,599	5,543,243	90,805	83,936
5. Actuarial liability for current service benefits	1,151,678	237,234	328,515	519,414	71,770	43,710,678	1,313,015	270,025
6. Overfunded actuarial liability	-	1,480	-	39,180	-	-	-	-
7. Total	\$ 1,423,677	\$ 283,939	\$ 674,765	\$ 582,040	\$ 128,369	\$ 49,863,843	\$ 1,628,959	\$ 391,122
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.97%	4.13%	2.73%	5.40%	6.19%	5.08%	3.61%	4.53%
Prior Service	1.68%	-0.03%	2.35%	-0.27%	0.66%	3.09%	1.12%	0.61%
Total	4.65%	4.10%	5.08%	5.13%	6.85%	8.17%	4.73%	5.14%
Supplemental Death	0.34%	0.21%	0.55%	0.24%	0.21%	0.31%	0.39%	0.23%
Total	4.99%	4.31%	5.63%	5.37%	7.06%	8.48%	5.12%	5.37%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	20	12	12	3	1	170	4	6
Number of members	45	18	24	104	8	492	28	31
Number of contributing members	38	12	20	33	8	403	25	13
Average age of contributing members	41.8 years	43.4 years	47.3 years	40.6 years	43.7 years	42.6 years	48.6 years	39.7 years
Average length of service of contributing members	7.8 years	5.5 years	7.4 years	6.3 years	6.1 years	12.2 years	16.2 years	8.5 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 3,757,101	\$ 348,430	\$ 2,021,044	\$ 83,835	\$ 2,841,955	\$ 1,362,445	\$ 19,269	\$ 9,739,094
2. Unfunded actuarial liability	1,466,918	51,439	-	-	463,018	216,780	2,339	2,096,651
3. Total	\$ 5,244,019	\$ 399,869	\$ 2,021,044	\$ 83,835	\$ 3,304,973	\$ 1,579,225	\$ 21,608	\$ 11,835,745
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 216,600	\$ 46,408	\$ 109,521	\$ 2,836	\$ 156,062	\$ 60,414	\$ 2,270	\$ 221,558
b. Annuitants	1,338,066	48,242	152,102	-	204,698	339,862	-	1,828,973
5. Actuarial liability for current service benefits	3,689,353	305,219	1,689,256	51,551	2,944,213	1,178,949	19,338	9,785,214
6. Overfunded actuarial liability	-	-	70,165	29,448	-	-	-	-
7. Total	\$ 5,244,019	\$ 399,869	\$ 2,021,044	\$ 83,835	\$ 3,304,973	\$ 1,579,225	\$ 21,608	\$ 11,835,745
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	8.11%	6.66%	3.28%	1.09%	6.17%	3.63%	3.26%	8.23%
Prior Service	5.10%	4.44%	-0.36%	-1.09%	2.19%	0.83%	0.51%	4.51%
Total	13.21%	11.10%	2.92%	0.00%	8.36%	4.46%	3.77%	12.74%
Supplemental Death	0.00%	0.57%	0.27%	0.18%	0.49%	0.46%	0.10%	0.30%
Total	13.21%	11.67%	3.19%	0.18%	8.85%	4.70%	3.87%	13.04%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	19 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	23	3	9	0	19	15	0	24
Number of members	83	3	75	10	64	113	2	104
Number of contributing members	57	3	51	4	48	61	2	78
Average age of contributing members	40.1 years	48.1 years	37.6 years	42.7 years	44.2 years	41.0 years	36.6 years	42.5 years
Average length of service of contributing members	8.8 years	19.3 years	7.6 years	0.8 years	9.1 years	6.5 years	6.8 years	11.5 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 9,739,094	\$ 3,757,101	\$ 2,021,044	\$ 83,835	\$ 2,841,955	\$ 1,362,445	\$ 19,269	\$ 9,739,094
2. Unfunded actuarial liability	2,096,651	1,466,918	-	-	463,018	216,780	2,339	2,096,651
3. Total	\$ 11,835,745	\$ 5,244,019	\$ 2,021,044	\$ 83,835	\$ 3,304,973	\$ 1,579,225	\$ 21,608	\$ 11,835,745
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 221,558	\$ 46,408	\$ 109,521	\$ 2,836	\$ 156,062	\$ 60,414	\$ 2,270	\$ 221,558
b. Annuitants	1,828,973	48,242	152,102	-	204,698	339,862	-	1,828,973
5. Actuarial liability for current service benefits	9,785,214	305,219	1,689,256	51,551	2,944,213	1,178,949	19,338	9,785,214
6. Overfunded actuarial liability	-	-	70,165	29,448	-	-	-	-
7. Total	\$ 11,835,745	\$ 399,869	\$ 2,021,044	\$ 83,835	\$ 3,304,973	\$ 1,579,225	\$ 21,608	\$ 11,835,745
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	8.23%	6.66%	3.28%	1.09%	6.17%	3.63%	3.26%	8.23%
Prior Service	4.51%	4.44%	-0.36%	-1.09%	2.19%	0.83%	0.51%	4.51%
Total	12.74%	11.10%	2.92%	0.00%	8.36%	4.46%	3.77%	12.74%
Supplemental Death	0.30%	0.57%	0.27%	0.18%	0.49%	0.46%	0.10%	0.30%
Total	13.04%	11.67%	3.19%	0.18%	8.85%	4.70%	3.87%	13.04%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	19 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	24	3	9	0	19	15	0	24
Number of members	104	3	75	10	64	113	2	104
Number of contributing members	78	3	51	4	48	61	2	78
Average age of contributing members	42.5 years	48.1 years	37.6 years	42.7 years	44.2 years	41.0 years	36.6 years	42.5 years
Average length of service of contributing members	11.5 years	19.3 years	7.6 years	0.8 years	9.1 years	6.5 years	6.8 years	11.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Somerset	Somerville	Sonora	Sour Lake	South Houston	South Padre Island	Southlake	Southside Place
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 68,483	\$ 286,454	\$ 1,752,403	\$ 171,384	\$ 6,651,789	\$ 5,847,815	\$ 12,295,303	\$ 980,149
2. Unfunded actuarial liability	29,273	-	352,131	47,428	998,122	83,506	4,761,743	-
3. Total	\$ 97,756	\$ 286,454	\$ 2,104,534	\$ 218,812	\$ 7,650,911	\$ 5,931,321	\$ 17,057,046	\$ 980,149
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ -	\$ 11,595	\$ 43,556	\$ 61,518	\$ 209,161	\$ 517,859	\$ 3,093,661	\$ 17,444
b. Annuitants	52,208	39,823	287,113	-	1,101,114	189,115	763,962	53,360
5. Actuarial liability for current service benefits	45,528	221,132	1,773,865	157,294	6,340,636	5,224,347	13,199,423	889,498
6. Overfunded actuarial liability	-	13,904	-	-	-	-	-	19,847
7. Total	\$ 97,736	\$ 286,454	\$ 2,104,534	\$ 218,812	\$ 7,650,911	\$ 5,931,321	\$ 17,057,046	\$ 980,149
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	1.86%	3.58%	5.14%	2.92%	4.67%	8.01%	9.13%	3.72%
Prior Service	0.78%	-0.24%	0.86%	0.86%	1.64%	0.13%	-0.17%	-0.17%
Total	2.64%	3.34%	7.80%	3.78%	6.31%	8.14%	11.82%	3.55%
Supplemental Death	0.21%	0.26%	0.34%	0.21%	0.28%	0.19%	0.15%	0.38%
Total	2.85%	3.60%	8.14%	3.99%	6.59%	8.33%	11.97%	3.93%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	2	2	13	0	35	11	18	5
Number of members	24	30	37	32	147	145	323	34
Number of contributing members	11	14	29	14	112	111	229	19
Average age of contributing members	39.6 years	41.5 years	45.0 years	39.1 years	41.1 years	39.3 years	38.2 years	42.9 years
Average length of service of contributing members	1.4 years	3.9 years	11.2 years	6.6 years	10.0 years	7.4 years	10.3 years	8.2 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 2,466,161	\$ 2,349,242	\$ 856,710	\$ 133,315	\$ 9,738,383	\$ 1,663,615	\$ 618,688	\$ 225,161
2. Unfunded actuarial liability	247,566	1,057,527	65,184	55,376	804,866	2,903	181,513	42,030
3. Total	\$ 2,713,727	\$ 3,406,769	\$ 921,894	\$ 188,691	\$ 10,543,369	\$ 1,666,518	\$ 800,201	\$ 267,191
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 159,677	\$ 741,747	\$ 100,849	\$ 56,010	\$ 486,796	\$ 150,774	\$ 60,380	\$ 1,466
b. Annuitants	76,785	404,312	19,325	-	238,353	308,276	86,126	12,067
5. Actuarial liability for current service benefits	2,477,265	2,260,710	801,720	132,681	9,818,220	1,207,468	653,695	253,638
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 2,713,727	\$ 3,406,769	\$ 921,894	\$ 188,691	\$ 10,543,369	\$ 1,666,518	\$ 800,201	\$ 267,191
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.99%	9.69%	6.82%	3.26%	8.57%	4.13%	4.66%	5.43%
Prior Service	2.67%	4.65%	0.53%	1.58%	1.16%	0.03%	2.14%	2.49%
Total	10.66%	14.34%	7.35%	4.84%	9.73%	4.16%	6.80%	7.92%
Supplemental Death	0.22%	0.28%	0.26%	0.14%	0.27%	0.39%	0.31%	0.65%
Total	10.88%	14.62%	7.61%	4.98%	10.00%	4.55%	7.11%	8.55%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	3	6	1	0	13	14	7	3
Number of members	42	50	64	8	139	56	25	7
Number of contributing members	22	35	32	8	106	31	17	4
Average age of contributing members	41.3 years	45.3 years	43.4 years	40.4 years	44.1 years	41.7 years	41.3 years	49.5 years
Average length of service of contributing members	10.0 years	12.1 years	5.6 years	9.7 years	11.0 years	9.0 years	9.2 years	4.5 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 2,466,161	\$ 2,349,242	\$ 856,710	\$ 133,315	\$ 9,738,383	\$ 1,663,615	\$ 618,688	\$ 225,161
2. Unfunded actuarial liability	247,566	1,057,527	65,184	55,376	804,866	2,903	181,513	42,030
3. Total	\$ 2,713,727	\$ 3,406,769	\$ 921,894	\$ 188,691	\$ 10,543,369	\$ 1,666,518	\$ 800,201	\$ 267,191

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Stephenville	Sterling City	Stinnett	Stratford	Sudan	Sugar Land	Sulphur Springs	Sundown
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 9,213,332	\$ 113,313	\$ 701,414	\$ 220,930	\$ 235,550	\$ 32,251,020	\$ 10,066,863	\$ 634,274
2. Unfunded actuarial liability	1,946,311	27,455	-	202,251	24,925	7,544,793	3,289,808	241,299
3. Total	\$ 11,159,643	\$ 140,766	\$ 701,414	\$ 423,181	\$ 260,475	\$ 39,805,813	\$ 13,356,671	\$ 875,573
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 1,405,326	\$ 6,934	\$ 1,585	\$ 5,504	\$ 315	\$ 4,400,391	\$ 201,907	\$ 18,038
b. Annuitants	992,491	33,459	40,738	135,449	49,001	963,142	1,190,007	50,908
5. Actuarial liability for current service benefits	8,761,826	100,375	599,035	282,228	211,159	34,442,280	11,964,757	806,627
6. Overfunded actuarial liability	-	-	60,056	-	-	-	-	-
7. Total	\$ 11,159,643	\$ 140,766	\$ 701,414	\$ 423,181	\$ 260,475	\$ 39,805,813	\$ 13,356,671	\$ 875,573
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	8.35%	3.30%	5.44%	3.13%	3.53%	9.43%	8.31%	4.76%
Prior Service	2.67%	1.31%	-1.18%	3.64%	0.88%	1.95%	3.32%	4.06%
Total	11.02%	4.61%	4.26%	6.77%	4.41%	11.38%	11.63%	8.82%
Supplemental Death	0.27%	0.00%	0.22%	0.47%	0.00%	0.17%	0.28%	0.23%
Total	11.29%	4.61%	4.48%	7.24%	4.41%	11.55%	11.91%	9.05%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	36	2	2	7	2	28	49	5
Number of members	164	6	21	18	8	551	160	28
Number of contributing members	117	6	10	11	8	423	140	16
Average age of contributing members	41.4 years	40.9 years	42.4 years	43.7 years	42.2 years	40.0 years	42.9 years	38.4 years
Average length of service of contributing members	11.9 years	9.2 years	11.1 years	4.1 years	9.5 years	10.3 years	11.7 years	7.1 years
SUNNYVALE								
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 548,831	\$ 497,324	\$ 41,911	\$ 581,983	\$ 62,838	\$ 1,540,310	\$ 8,032,634	\$ 7,668,454
2. Unfunded actuarial liability	150,812	487,798	13,689	26,978	46,066	710,926	2,914,845	1,864,504
3. Total	\$ 699,643	\$ 985,122	\$ 55,600	\$ 608,961	\$ 108,924	\$ 2,251,236	\$ 10,947,479	\$ 9,532,958
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 9,245	\$ 42,792	\$ 16,295	\$ 62,380	\$ 9,431	\$ 22,194	\$ 924,955	\$ 678,256
b. Annuitants	126,193	466,800	-	3,507	45,170	489,848	1,594,100	937,516
5. Actuarial liability for current service benefits	564,205	475,530	39,305	543,074	54,323	1,739,194	8,428,424	7,917,186
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 699,643	\$ 985,122	\$ 55,600	\$ 608,961	\$ 108,924	\$ 2,251,236	\$ 10,947,479	\$ 9,532,958
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.23%	8.39%	3.03%	6.47%	2.39%	6.84%	9.82%	8.75%
Prior Service	1.45%	9.43%	0.66%	0.22%	1.24%	7.13%	4.71%	2.85%
Total	7.68%	17.82%	3.71%	6.69%	3.63%	13.97%	14.53%	11.60%
Supplemental Death	0.25%	0.32%	0.27%	0.15%	0.28%	0.50%	0.34%	0.20%
Total	7.93%	18.14%	3.98%	6.84%	3.91%	14.47%	14.87%	11.80%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	3	8	0	1	1	9	40	6
Number of members	19	18	5	30	13	24	109	74
Number of contributing members	15	10	6	22	9	19	100	56
Average age of contributing members	44.0 years	40.8 years	46.0 years	39.1 years	46.8 years	47.6 years	43.8 years	42.3 years
Average length of service of contributing members	6.7 years	8.2 years	5.8 years	4.9 years	3.0 years	10.8 years	13.2 years	9.4 years
SUNNYVALE								
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 548,831	\$ 497,324	\$ 41,911	\$ 581,983	\$ 62,838	\$ 1,540,310	\$ 8,032,634	\$ 7,668,454
2. Unfunded actuarial liability	150,812	487,798	13,689	26,978	46,066	710,926	2,914,845	1,864,504
3. Total	\$ 699,643	\$ 985,122	\$ 55,600	\$ 608,961	\$ 108,924	\$ 2,251,236	\$ 10,947,479	\$ 9,532,958
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 9,245	\$ 42,792	\$ 16,295	\$ 62,380	\$ 9,431	\$ 22,194	\$ 924,955	\$ 678,256
b. Annuitants	126,193	466,800	-	3,507	45,170	489,848	1,594,100	937,516
5. Actuarial liability for current service benefits	564,205	475,530	39,305	543,074	54,323	1,739,194	8,428,424	7,917,186
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 699,643	\$ 985,122	\$ 55,600	\$ 608,961	\$ 108,924	\$ 2,251,236	\$ 10,947,479	\$ 9,532,958
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.23%	8.39%	3.03%	6.47%	2.39%	6.84%	9.82%	8.75%
Prior Service	1.45%	9.43%	0.66%	0.22%	1.24%	7.13%	4.71%	2.85%
Total	7.68%	17.82%	3.71%	6.69%	3.63%	13.97%	14.53%	11.60%
Supplemental Death	0.25%	0.32%	0.27%	0.15%	0.28%	0.50%	0.34%	0.20%
Total	7.93%	18.14%	3.98%	6.84%	3.91%	14.47%	14.87%	11.80%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	3	8	0	1	1	9	40	6
Number of members	19	18	5	30	13	24	109	74
Number of contributing members	15	10	6	22	9	19	100	56
Average age of contributing members	44.0 years	40.8 years	46.0 years	39.1 years	46.8 years	47.6 years	43.8 years	42.3 years
Average length of service of contributing members	6.7 years	8.2 years	5.8 years	4.9 years	3.0 years	10.8 years	13.2 years	9.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Taft	Tahoka	Tatum	Taylor	Teague	Temple	Tenhaha	Terrell
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 760,161	\$ 923,000	\$ 86,860	\$ 4,213,147	\$ 938,872	\$ 39,696,356	\$ 110,289	\$ 12,352,152
2. Unfunded actuarial liability	328,619	-	70,892	2,120,113	-	14,098,546	29,042	3,493,463
3. Total	\$ 1,088,780	\$ 923,000	\$ 157,752	\$ 6,333,260	\$ 938,872	\$ 53,794,902	\$ 139,331	\$ 15,845,615
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 5,246	\$ -	\$ 58,534	\$ 683,673	\$ 26,363	\$ 1,326,970	\$ 42,614	\$ 1,142,274
b. Annuitants	292,422	38,346	23,962	1,022,584	55,967	6,799,322	-	1,584,175
5. Actuarial liability for current service benefits	791,112	817,724	75,256	4,627,003	850,687	45,668,610	96,717	13,119,166
6. Overfunded actuarial liability	-	66,930	-	-	5,835	-	-	-
7. Total	\$ 1,088,780	\$ 923,000	\$ 157,752	\$ 6,333,260	\$ 938,872	\$ 53,794,902	\$ 139,331	\$ 15,845,615
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.62%	7.07%	3.01%	5.28%	4.33%	9.65%	3.79%	8.99%
Prior Service	3.31%	-1.17%	2.06%	2.57%	-0.05%	4.44%	1.46%	2.96%
Total	6.93%	5.90%	5.07%	7.85%	4.28%	14.09%	5.25%	11.95%
Supplemental Death	0.37%	0.31%	0.28%	0.36%	0.28%	0.28%	0.38%	0.27%
Total	7.30%	6.21%	5.35%	8.13%	4.54%	14.37%	5.63%	12.22%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	9	5	2	42	7	188	0	44
Number of members	28	14	16	211	35	652	6	211
Number of contributing members	21	12	7	137	23	472	5	151
Average age of contributing members	40.1 years	43.0 years	43.8 years	39.1 years	43.4 years	42.2 years	52.2 years	41.1 years
Average length of service of contributing members	7.3 years	10.7 years	6.5 years	8.3 years	6.6 years	12.0 years	11.1 years	10.8 years

	Terrell Hills	Texarkana	Texarkana Police Dept	Texarkana Water Utilities	Texas City	Texas Municipal League	Texas Municipal League IEBP	Texas Municipal League IRP
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 3,025,975	\$ 12,972,964	\$ 11,075,034	\$ 7,327,706	\$ 42,329,545	\$ 4,513,588	\$ 5,141,496	\$ 17,323,087
2. Unfunded actuarial liability	459,299	3,292,527	3,842,099	2,728,852	10,039,406	409,034	430,840	3,146,098
3. Total	\$ 3,485,274	\$ 16,265,491	\$ 14,917,133	\$ 10,056,558	\$ 52,368,951	\$ 4,922,622	\$ 5,572,336	\$ 20,469,185
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 279,138	\$ 612,382	\$ 216,344	\$ 1,251,246	\$ 384,862	\$ 70,652	\$ 138,980	\$ 579,297
b. Annuitants	488,733	1,796,446	1,978,078	1,141,216	4,319,965	456,607	10,120	3,853
5. Actuarial liability for current service benefits	2,717,403	13,856,663	12,722,711	7,664,096	47,664,124	4,395,363	5,423,236	19,886,035
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 3,485,274	\$ 16,265,491	\$ 14,917,133	\$ 10,056,558	\$ 52,368,951	\$ 4,922,622	\$ 5,572,336	\$ 20,469,185
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	7.83%	9.15%	10.08%	9.27%	10.11%	7.82%	6.48%	10.32%
Prior Service	1.73%	2.98%	5.42%	2.90%	3.97%	1.40%	0.42%	1.53%
Total	9.56%	12.13%	15.50%	12.17%	14.08%	9.22%	6.90%	11.85%
Supplemental Death	0.24%	0.00%	0.00%	0.00%	0.00%	0.22%	0.13%	0.21%
Total	9.80%	12.13%	15.50%	12.17%	14.08%	9.44%	7.03%	12.06%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	11	65	33	54	149	8	1	3
Number of members	66	289	107	186	519	61	203	246
Number of contributing members	45	239	90	162	420	35	144	214
Average age of contributing members	38.9 years	43.8 years	37.0 years	42.2 years	42.7 years	44.2 years	39.6 years	44.0 years
Average length of service of contributing members	12.5 years	10.0 years	12.1 years	10.9 years	11.2 years	14.2 years	6.4 years	10.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Texhoma	The Colony	Thorndale	Three Rivers	Throckmorton	Timpson	Tioga	Tolar
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 33,000	\$ 15,174,402	\$ 193,734	\$ 1,183,284	\$ 351,324	\$ 192,458	\$ 51,918	\$ 11,749
2. Unfunded actuarial liability	2,398	4,657,215	985	184,025	10,899	55,831	958	
3. Total	\$ 35,398	\$ 19,831,617	\$ 194,719	\$ 1,367,309	\$ 362,223	\$ 248,289	\$ 52,876	\$ 11,749
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 7,517	\$ 3,157,169	\$ 19	\$ 231,562	\$ -	\$ 62,530	\$ 2,437	\$ 666
b. Annuitants	-	386,932	42,711	148,941	25,724	4,530	-	-
5. Actuarial liability for current service benefits	27,881	16,287,516	151,989	986,806	336,499	181,229	50,439	9,472
6. Overfunded actuarial liability								1,611
7. Total	\$ 35,398	\$ 19,831,617	\$ 194,719	\$ 1,367,309	\$ 362,223	\$ 248,289	\$ 52,876	\$ 11,749
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.65%	9.55%	3.13%	3.34%	2.86%	3.49%	3.09%	2.83%
Prior Service	1.15%	2.71%	0.03%	1.38%	0.49%	1.48%	0.05%	-0.12%
Total	3.80%	12.26%	3.16%	4.72%	3.35%	4.97%	3.14%	2.71%
Supplemental Death	0.18%	0.22%	0.54%	0.39%	0.24%	0.32%	0.10%	0.24%
Total	3.98%	12.48%	3.70%	5.11%	3.59%	5.29%	3.24%	2.95%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	19 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	22	3	5	3	2	0	0
Number of members	4	334	16	35	13	12	6	4
Number of contributing members	2	230	8	30	6	9	5	4
Average age of contributing members	43.0 years	42.5 years	44.1 years	46.5 years	36.5 years	45.5 years	37.2 years	46.4 years
Average length of service of contributing members	4.5 years	10.8 years	6.7 years	10.9 years	8.7 years	10.1 years	6.0 years	7.8 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 43,366	\$ 5,669,871	\$ 24,955	\$ 107,270	\$ 135,832	\$ 407,424	\$ 1,445,662	\$ 433,716
2. Unfunded actuarial liability	24,360	1,797,789	1,844	47,029	106,579	47,157	1,216,431	68,355
3. Total	\$ 67,726	\$ 7,467,660	\$ 26,799	\$ 154,299	\$ 242,411	\$ 454,581	\$ 2,662,093	\$ 502,071
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 31,722	\$ 812,972	\$ 4,106	\$ 69,097	\$ 96,210	\$ 151,021	\$ 1,324,918	\$ 42,128
b. Annuitants	-	412,035	-	-	39,250	79,791	-	19,578
5. Actuarial liability for current service benefits	36,004	6,242,653	22,693	85,202	106,951	223,769	1,337,175	440,365
6. Overfunded actuarial liability								
7. Total	\$ 67,726	\$ 7,467,660	\$ 26,799	\$ 154,299	\$ 242,411	\$ 454,581	\$ 2,662,093	\$ 502,071
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	3.08%	8.79%	6.58%	4.74%	3.22%	2.05%	8.83%	3.22%
Prior Service	1.51%	2.58%	0.84%	2.50%	2.82%	0.62%	2.87%	1.34%
Total	4.59%	11.37%	7.42%	7.24%	6.04%	2.67%	11.70%	4.56%
Supplemental Death	0.16%	0.26%	0.45%	0.16%	0.34%	0.25%	0.19%	0.33%
Total	4.75%	11.63%	7.87%	7.40%	6.38%	2.92%	11.89%	4.89%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	6 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	0	18	0	0	1	2	0	2
Number of members	13	119	2	9	13	56	98	24
Number of contributing members	4	99	2	4	9	24	59	14
Average age of contributing members	39.1 years	43.1 years	56.1 years	41.3 years	48.0 years	43.8 years	41.0 years	46.4 years
Average length of service of contributing members	8.6 years	10.3 years	17.0 years	8.8 years	8.4 years	2.9 years	7.3 years	8.1 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Troy	Tulia	Turkey	Type	Tyler	Universal City	University Park	Uvalde
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 169,443	\$ 3,227,980	\$ 31,127	\$ 74,314	\$ 46,866,107	\$ 5,421,367	\$ 25,602,564	\$ 5,100,794
2. Unfunded actuarial liability	-	389,950	63,196	150,425	17,427,951	68,070	6,980,377	659,986
3. Total	\$ 169,443	\$ 3,617,930	\$ 94,323	\$ 224,739	\$ 64,294,058	\$ 5,489,437	\$ 32,582,941	\$ 5,760,780
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ -	\$ 130,871	\$ 75,754	\$ 150,300	\$ 3,759,511	\$ 213,054	\$ 195,281	\$ 294,603
b. Annuitants	72,216	458,532	-	30,194	8,854,739	200,009	1,798,755	349,171
5. Actuarial liability for current service benefits	70,333	3,028,527	18,569	44,245	51,679,808	5,076,374	30,588,905	5,117,006
6. Overfunded actuarial liability	26,894	-	-	-	-	-	-	-
7. Total	\$ 169,443	\$ 3,617,930	\$ 94,323	\$ 224,739	\$ 64,294,058	\$ 5,489,437	\$ 32,582,941	\$ 5,760,780
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	2.54%	8.85%	4.14%	3.35%	8.32%	4.67%	10.31%	2.86%
Prior Service	-1.24%	2.62%	6.78%	3.12%	4.20%	0.14%	3.52%	1.21%
Total	1.30%	11.47%	10.92%	6.47%	12.52%	4.81%	13.83%	4.07%
Supplemental Death	0.46%	0.31%	0.32%	0.30%	0.29%	0.00%	0.00%	0.34%
Total	1.76%	11.78%	11.24%	6.77%	12.81%	4.81%	13.83%	4.41%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	5	11	0	1	280	12	65	29
Number of members	9	54	3	13	814	126	254	178
Number of contributing members	6	35	3	11	601	90	201	143
Average age of contributing members	39.0 years	43.0 years	49.5 years	43.0 years	41.3 years	42.4 years	44.1 years	42.8 years
Average length of service of contributing members	3.7 years	13.0 years	16.4 years	10.5 years	11.1 years	12.7 years	14.5 years	9.6 years
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 430,653	\$ 461,114	\$ 1,148,964	\$ 501,908	\$ 216,934	\$ 5,352,430	\$ 48,339,276	\$ 3,805,869
2. Unfunded actuarial liability	65,801	219,304	134,700	120,229	-	2,721,584	17,406,394	696,677
3. Total	\$ 496,454	\$ 680,418	\$ 1,283,664	\$ 622,137	\$ 216,934	\$ 8,074,014	\$ 65,745,670	\$ 4,502,546
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ -	\$ 125,755	\$ 10,960	\$ -	\$ 13,880	\$ 640,950	\$ 2,910,845	\$ 492,505
b. Annuitants	115,777	172,671	88,666	70,287	15,443	1,736,326	10,884,886	451,120
5. Actuarial liability for current service benefits	380,677	381,992	1,184,038	551,850	144,021	5,696,738	51,949,939	3,558,921
6. Overfunded actuarial liability	-	-	-	-	43,590	-	-	-
7. Total	\$ 496,454	\$ 680,418	\$ 1,283,664	\$ 622,137	\$ 216,934	\$ 8,074,014	\$ 65,745,670	\$ 4,502,546
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	6.03%	5.21%	5.22%	10.86%	3.15%	7.91%	8.07%	7.23%
Prior Service	0.90%	1.56%	1.42%	4.55%	-1.18%	5.88%	4.50%	2.12%
Total	6.93%	6.77%	6.64%	15.41%	1.97%	13.79%	12.57%	9.35%
Supplemental Death	0.38%	0.17%	0.19%	0.33%	0.00%	0.44%	0.27%	0.25%
Total	7.31%	6.94%	6.83%	15.74%	1.97%	14.23%	12.84%	9.60%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	9	4	4	2	3	59	245	19
Number of members	15	48	39	7	17	127	689	73
Number of contributing members	12	33	26	6	9	96	557	65
Average age of contributing members	43.8 years	38.9 years	39.4 years	46.8 years	40.3 years	41.0 years	40.1 years	41.9 years
Average length of service of contributing members	7.3 years	4.6 years	11.1 years	10.8 years	2.1 years	10.3 years	12.5 years	11.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Village Fire Department	Waco	Waeelder	Wake Village	Waller	Wallis	Walnut Springs	Waskom
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 4,690,937	\$ 121,947,590	\$ 262,238	\$ 877,746	\$ 958,988	\$ 289,551	\$ 10,774	\$ 328,702
2. Unfunded actuarial liability	\$ 1,950,207	\$ 42,945,425	\$ 62,660	\$ 163,329	\$ 97,953	\$ 111,451	\$ 4,857	\$ 59,208
3. Total	\$ 6,641,144	\$ 164,893,015	\$ 324,898	\$ 1,041,075	\$ 1,056,941	\$ 401,002	\$ 15,641	\$ 387,910
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 1,853,545	\$ 7,086,809	\$ 1,562	\$ 18,933	\$ 59,903	\$ 76,155	\$ 3,818	\$ 112,064
b. Annuitants	\$ 536,761	\$ 28,545,156	\$ 15,303	\$ 84,156	\$ 159,160	\$ 76,859	-	-
5. Actuarial liability for current service benefits	\$ 4,250,838	\$ 129,251,050	\$ 308,033	\$ 937,986	\$ 837,878	\$ 247,988	\$ 11,823	\$ 275,846
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 6,641,144	\$ 164,893,015	\$ 324,898	\$ 1,041,075	\$ 1,056,941	\$ 401,002	\$ 15,641	\$ 387,910
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	10.24%	7.65%	2.84%	7.91%	3.60%	3.57%	3.40%	3.07%
Prior Service	5.49%	4.31%	1.58%	2.23%	1.25%	2.61%	0.45%	0.83%
Total	15.73%	11.96%	4.42%	10.14%	4.85%	6.18%	3.85%	3.90%
Supplemental Death	0.20%	0.00%	0.29%	0.27%	0.41%	0.21%	0.18%	0.20%
Total	15.93%	11.96%	4.71%	10.41%	5.26%	6.39%	4.03%	4.10%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	5	1	15	5	7	3	0	0
Number of members	69	1,742	29	28	28	22	27	27
Number of contributing members	49	1,371	10	18	20	10	3	18
Average age of contributing members	39.4 years	42.4 years	42.8 years	42.5 years	48.7 years	40.0 years	44.2 years	40.7 years
Average length of service of contributing members	14.4 years	12.5 years	7.2 years	8.9 years	11.5 years	9.5 years	12.5 years	8.0 years

	Watauga	Waxahachie	Weatherford	Webster	Weimar	Wellington	Wells	Weslaco
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 8,251,644	\$ 11,813,781	\$ 20,767,883	\$ 9,901,914	\$ 1,580,266	\$ 899,746	\$ 121,022	\$ 12,350,117
2. Unfunded actuarial liability	\$ 1,963,785	\$ 4,586,345	\$ 6,984,411	\$ 3,412,737	\$ 447,038	\$ 330,380	\$ 13,218	\$ 874,617
3. Total	\$ 10,215,429	\$ 16,400,126	\$ 27,752,294	\$ 13,314,651	\$ 2,027,304	\$ 1,230,126	\$ 134,240	\$ 13,224,734
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 1,475,276	\$ 2,101,853	\$ 2,527,255	\$ 1,642,822	\$ 14,702	\$ -	\$ -	\$ 338,845
b. Annuitants	\$ 151,093	\$ 1,745,944	\$ 2,665,144	\$ 1,203,953	\$ 229,370	\$ 137,708	\$ 10,655	\$ 709,041
5. Actuarial liability for current service benefits	\$ 8,589,060	\$ 12,552,329	\$ 22,559,895	\$ 10,467,876	\$ 1,763,232	\$ 1,092,418	\$ 123,585	\$ 12,176,848
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 10,215,429	\$ 16,400,126	\$ 27,752,294	\$ 13,314,651	\$ 2,027,304	\$ 1,230,126	\$ 134,240	\$ 13,224,734
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	8.51%	7.98%	9.97%	10.18%	6.46%	8.16%	3.50%	5.94%
Prior Service	2.25%	3.15%	3.05%	3.24%	3.25%	7.34%	0.72%	0.63%
Total	10.76%	11.13%	13.02%	13.42%	9.71%	15.50%	4.22%	6.57%
Supplemental Death	0.19%	0.27%	0.24%	0.22%	0.47%	0.43%	0.00%	0.23%
Total	10.95%	11.40%	13.26%	13.64%	10.18%	15.93%	4.22%	6.80%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	13	48	75	25	10	10	2	41
Number of members	213	221	363	187	41	18	6	336
Number of contributing members	136	183	284	146	28	13	4	261
Average age of contributing members	40.4 years	41.7 years	41.2 years	42.2 years	46.2 years	44.8 years	50.6 years	39.5 years
Average length of service of contributing members	9.6 years	10.1 years	11.2 years	10.9 years	9.4 years	15.7 years	7.3 years	9.6 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	West	West Columbia	West Lake Hills	West Orange	West Tawakoni	West Univ. Place	Westlake	Westover Hills
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 845,964	\$ 1,577,925	\$ 1,334,890	\$ 1,679,783	\$ 10,805	\$ 12,006,849	\$ 72,133	\$ 891,562
2. Unfunded actuarial liability	\$ 60,331	\$ 112,765	\$ 328,466	\$ 711,088	\$ 100,226	\$ 4,343,696	\$ 21,971	\$ 225,219
3. Total	\$ 906,295	\$ 1,690,690	\$ 1,663,356	\$ 2,390,871	\$ 111,031	\$ 16,350,545	\$ 94,104	\$ 1,116,781
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 96,175	\$ 98,125	\$ 208,556	\$ 405,905	\$ 101,919	\$ 1,149,046	\$ 27,381	\$ 84,923
b. Annuitants	24,670	76,015	113,376	328,849	-	1,515,520	-	222,617
5. Actuarial liability for current service benefits	785,450	1,516,550	1,341,424	1,656,117	9,112	13,685,979	66,723	809,241
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 906,295	\$ 1,690,690	\$ 1,663,356	\$ 2,390,871	\$ 111,031	\$ 16,350,545	\$ 94,104	\$ 1,116,781
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	4.83%	6.73%	8.13%	8.50%	2.73%	8.02%	7.89%	3.77%
Prior Service	0.74%	7.40%	1.59%	4.49%	1.27%	4.27%	0.35%	2.00%
Total	5.57%	7.40%	9.72%	12.99%	4.00%	12.29%	8.24%	5.77%
Supplemental Death	0.47%	0.00%	0.31%	0.00%	0.30%	0.28%	0.15%	0.48%
Total	6.04%	7.40%	10.03%	12.99%	4.30%	12.57%	8.39%	6.25%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	9	9	8	13	0	38	0	7
Number of members	27	40	44	27	24	169	12	21
Number of contributing members	19	32	30	23	24	116	11	19
Average age of contributing members	45.6 years	46.7 years	43.8 years	41.0 years	42.8 years	42.2 years	37.0 years	49.9 years
Average length of service of contributing members	11.2 years	9.2 years	6.6 years	10.4 years	4.5 years	11.8 years	6.9 years	13.1 years
	Westworth Village	Wharton	Wheeler	White Deer	White Oak	White Settlement	Whiteface	Whitehouse
ASSETS AND UNFUNDED ACTUARIAL LIABILITY								
1. Assets held by T.M.R.S.	\$ 523,602	\$ 4,030,311	\$ 410,368	\$ 102,390	\$ 3,391,123	\$ 7,892,491	\$ 224,326	\$ 884,953
2. Unfunded actuarial liability	\$ 39,191	\$ 362,080	\$ 76,478	\$ 49,177	\$ 442,840	\$ 1,390,183	\$ 47,273	\$ -
3. Total	\$ 562,793	\$ 4,392,391	\$ 486,846	\$ 151,567	\$ 3,833,963	\$ 9,222,674	\$ 271,599	\$ 884,953
ACTUARIAL LIABILITIES								
4. Actuarial liability for prior service benefits for								
a. Present members	\$ 12,575	\$ 82,376	\$ 49,798	\$ -	\$ 60,237	\$ 410,995	\$ 10,365	\$ 14,604
b. Annuitants	52,598	122,835	20,825	104,448	405,886	722,664	51,309	5,011
5. Actuarial liability for current service benefits	497,620	4,187,180	416,223	47,119	3,367,840	8,089,015	209,925	807,935
6. Overfunded actuarial liability	-	-	-	-	-	-	-	-
7. Total	\$ 562,793	\$ 4,392,391	\$ 486,846	\$ 151,567	\$ 3,833,963	\$ 9,222,674	\$ 271,599	\$ 884,953
CITY CONTRIBUTION RATES FOR 2004								
Retirement								
Normal Cost	4.95%	3.13%	9.34%	2.34%	8.50%	6.30%	4.67%	4.20%
Prior Service	0.35%	0.73%	4.09%	2.56%	2.02%	1.83%	3.18%	-0.32%
Total	5.30%	3.86%	13.43%	4.90%	10.52%	8.13%	7.85%	3.88%
Supplemental Death	0.25%	0.23%	0.35%	0.35%	0.25%	0.21%	0.28%	0.18%
Total	5.53%	4.09%	13.78%	5.25%	10.77%	8.34%	8.13%	4.06%
ADDITIONAL INFORMATION								
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	2	16	1	5	10	17	2	3
Number of members	42	115	5	8	57	207	4	45
Number of contributing members	22	81	4	5	41	120	3	38
Average age of contributing members	40.7 years	41.0 years	52.8 years	38.6 years	40.6 years	41.3 years	44.1 years	38.9 years
Average length of service of contributing members	4.7 years	10.0 years	18.7 years	3.5 years	9.8 years	10.6 years	11.6 years	7.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2002**

	Woodway	Wortham	Wylie	Yoakum	Yorktown	Zavalla
ASSETS AND UNFUNDED ACTUARIAL LIABILITY						
1. Assets held by T.M.R.S.	\$ 3,588,517	\$ 105,697	\$ 5,548,882	\$ 6,649,762	\$ 7,18,358	\$ 107,408
2. Unfunded actuarial liability	1,013,665	-	1,851,413	2,087,471	127,094	22,336
3. Total	<u>\$ 4,602,182</u>	<u>\$ 105,697</u>	<u>\$ 7,400,295</u>	<u>\$ 8,737,233</u>	<u>\$ 845,452</u>	<u>\$ 129,744</u>
ACTUARIAL LIABILITIES						
4. Actuarial liability for prior service benefits for						
a. Present members	\$ 89,487	\$ 8,740	\$ 1,131,448	\$ 354,488	\$ 57,752	\$ 33,228
b. Annuitants	365,021	-	215,537	914,491	49,038	-
5. Actuarial liability for current service benefits	4,147,674	79,860	6,053,310	7,466,254	738,662	96,516
6. Overfunded actuarial liability	-	17,097	-	-	-	-
7. Total	<u>\$ 4,602,182</u>	<u>\$ 105,697</u>	<u>\$ 7,400,295</u>	<u>\$ 8,737,233</u>	<u>\$ 845,452</u>	<u>\$ 129,744</u>
CITY CONTRIBUTION RATES FOR 2004						
Retirement						
Normal Cost	6.39%	3.50%	7.37%	8.53%	3.67%	3.95%
Prior Service	2.39%	-0.42%	2.06%	5.05%	2.11%	0.72%
Total	<u>8.78%</u>	<u>3.08%</u>	<u>9.45%</u>	<u>13.58%</u>	<u>5.78%</u>	<u>4.67%</u>
Supplemental Death	0.20%	0.10%	0.21%	0.32%	0.41%	0.00%
Total	<u>8.98%</u>	<u>3.18%</u>	<u>9.66%</u>	<u>13.90%</u>	<u>6.19%</u>	<u>4.67%</u>
ADDITIONAL INFORMATION						
Period for amortizing unfunded actuarial liability	25 years	25 years	25 years	25 years	25 years	25 years
Date amortization period began	1/2004	1/2004	1/2004	1/2004	1/2004	1/2004
Number of annuitants	18	0	14	30	4	0
Number of members	124	14	197	107	26	15
Number of contributing members	70	9	129	80	15	10
Average age of contributing members	37.1 years	34.8 years	40.0 years	43.4 years	46.2 years	40.1 years
Average length of service of contributing members	7.0 years	3.5 years	8.6 years	14.5 years	13.9 years	5.7 years

TEXAS MUNICIPAL RETIREMENT SYSTEM

City Contribution Rates for 2004 Supplemental Death Benefits

City No.	City Name	Actives Only	Actives & Retirees	Code*	City No.	City Name	Actives Only	Actives & Retirees	Code*
4	Abernathy	0.32 %	0.48 %	3	132	Bishop	0.16 %	0.23 %	3
6	Abilene	0.24 %	0.35 %	3	134	Blanco	0.32 %	0.32 %	3
7	Addison	0.19 %	0.21 %	3	140	Blooming Grove	0.25 %	0.25 %	3
10	Alamo	0.19 %	0.20 %	3	142	Blossom	0.54 %	0.54 %	3
12	Alamo Heights	0.25 %	0.32 %	3	144	Blue Ridge	0.42 %	0.42 %	3
16	Albany	0.33 %	0.47 %	3	148	Boerne	0.22 %	0.23 %	3
18	Alice	0.18 %	0.26 %	1	150	Bogata	0.25 %	0.25 %	3
19	Allen	0.16 %	0.17 %	3	152	Bonham	0.19 %	0.26 %	1
20	Alpine	0.18 %	0.28 %	3	154	Booker	0.19 %	0.26 %	3
22	Alto	0.30 %	0.40 %	3	156	Borger	0.25 %	0.38 %	3
23	Alton	0.22 %	0.22 %	3	158	Bovina	0.44 %	0.53 %	3
26	Alvin	0.21 %	0.25 %	3	160	Bowie	0.21 %	0.29 %	3
30	Amarillo	0.23 %	0.30 %	1	162	Boyd	0.20 %	0.20 %	1
32	Amherst	0.35 %	0.40 %	1	166	Brady	0.28 %	0.37 %	3
34	Anahuac	0.27 %	0.27 %	3	170	Brazoria	0.18 %	0.25 %	3
36	Andrews	0.21 %	0.29 %	1	172	Breckenridge	0.27 %	0.34 %	3
38	Angleton	0.20 %	0.31 %	3	174	Bremond	0.27 %	0.27 %	3
44	Anson	0.18 %	0.21 %	3	176	Brenham	0.22 %	0.28 %	1
48	Aransas Pass	0.24 %	0.29 %	3	177	Bridge City	0.24 %	0.28 %	3
50	Archer City	0.39 %	0.42 %	3	178	Bridgeport	0.19 %	0.22 %	3
51	Argyle	0.14 %	0.16 %	1	180	Bronte	0.14 %	0.14 %	3
52	Arlington	0.18 %	0.20 %	3	182	Brookshire	0.18 %	0.21 %	3
54	Arp	0.17 %	0.21 %	3	184	Brownfield	0.23 %	0.35 %	1
60	Aspermont	0.25 %	0.25 %	1	10188	Brownsville	0.18 %	0.24 %	3
62	Athens	0.24 %	0.28 %	3	20188	Brownsville Public Utility	0.19 %	0.25 %	3
64	Atlanta	0.18 %	0.24 %	3	10190	Brownwood	0.22 %	0.29 %	1
66	Aubrey	0.22 %	0.22 %	3	30190	Brownwood Health Dept	0.18 %	0.22 %	1
74	Avinger	0.14 %	0.14 %	3	20190	Brownwood Public Library	0.19 %	0.27 %	1
75	Azle	0.20 %	0.24 %	3	195	Bruceville-Eddy	0.28 %	0.28 %	3
77	Baird	0.37 %	0.43 %	3	192	Bryan	0.20 %	0.25 %	1
78	Balch Springs	0.18 %	0.20 %	3	193	Bryson	0.25 %	0.25 %	1
79	Balcones Heights	0.26 %	0.29 %	3	194	Buda	0.28 %	0.29 %	3
80	Ballinger	0.26 %	0.36 %	3	196	Buffalo	0.34 %	0.39 %	3
82	Balmorea	0.07 %	0.07 %	3	198	Bullard	0.17 %	0.20 %	1
83	Bandera	0.18 %	0.29 %	3	199	Bunker Hill Village	0.21 %	0.25 %	3
84	Bangs	0.14 %	0.21 %	3	200	Burkburnett	0.22 %	0.34 %	3
90	Bartlett	0.26 %	0.27 %	3	202	Burleson	0.18 %	0.19 %	3
91	Bartonville	0.12 %	0.12 %	3	204	Burnet	0.23 %	0.26 %	3
92	Bastrop	0.21 %	0.23 %	3	207	Cactus	0.52 %	0.54 %	3
94	Bay City	0.24 %	0.35 %	3	210	Caldwell	0.30 %	0.39 %	3
93	Bayou Vista	0.19 %	0.19 %	3	212	Calvert	0.20 %	0.20 %	3
96	Baytown	0.19 %	0.24 %	3	214	Cameron	0.30 %	0.35 %	3
98	Beaumont	0.22 %	0.30 %	1	220	Canadian	0.30 %	0.31 %	3
101	Bee Cave	0.24 %	0.26 %	3	222	Canton	0.32 %	0.35 %	3
102	Beeville	0.26 %	0.33 %	1	224	Canyon	0.23 %	0.24 %	3
106	Bellaire	0.24 %	0.31 %	3	227	Carmine	0.09 %	0.36 %	3
109	Bellmead	0.24 %	0.30 %	1	228	Carrizo Springs	0.36 %	0.39 %	3
110	Bells	0.28 %	0.28 %	3	230	Carrollton	0.19 %	0.21 %	3
112	Bellville	0.20 %	0.31 %	3	232	Carthage	0.23 %	0.32 %	3
114	Belton	0.21 %	0.28 %	3	231	Castle Hills	0.21 %	0.24 %	3
118	Benbrook	0.21 %	0.22 %	3	234	Castroville	0.22 %	0.30 %	3
121	Berryville	0.20 %	0.37 %	1	238	Cedar Hill	0.18 %	0.20 %	3
123	Bertram	0.22 %	0.27 %	3	239	Cedar Park	0.16 %	0.16 %	3
124	Big Lake	0.16 %	0.39 %	3	242	Celina	0.10 %	0.10 %	3
126	Big Sandy	0.23 %	0.23 %	3	244	Center	0.25 %	0.31 %	3
128	Big Spring	0.21 %	0.31 %	3	246	Centerville	0.24 %	0.24 %	1

TEXAS MUNICIPAL RETIREMENT SYSTEM

City Contribution Rates for 2004 Supplemental Death Benefits

City No.	City Name	Actives Only	Actives & Retirees	Code*	City No.	City Name	Actives Only	Actives & Retirees	Code*
248	Charlotte	0.15 %	0.15 %	3	353	Dell City	0.31 %	0.31 %	3
249	Chester	0.27 %	0.93 %	3	356	Denison	0.25 %	0.31 %	1
245	Chico	0.48 %	0.48 %	3	358	Denton	0.18 %	0.20 %	3
250	Childress	0.31 %	0.42 %	3	360	Denver City	0.20 %	0.26 %	3
253	Chireno	0.35 %	0.39 %	3	362	Deport	0.18 %	0.39 %	3
254	Christine	0.22 %	0.82 %	1	10366	DeSoto	0.19 %	0.21 %	3
255	Cibolo	0.21 %	0.23 %	3	20366	DeSoto Economic Dev Corp	0.41 %	0.51 %	3
256	Cisco	0.28 %	0.45 %	2	371	Diboll	0.20 %	0.21 %	3
258	Clarendon	0.24 %	0.26 %	3	373	Dickinson	0.16 %	0.17 %	3
259	Clarksville	0.17 %	0.20 %	3	374	Dilley	0.21 %	0.24 %	3
260	Clarksville City	0.26 %	0.33 %	3	376	Dimmitt	0.24 %	0.31 %	1
263	Clear Lake Shores	0.17 %	0.17 %	1	382	Donna	0.18 %	0.21 %	3
264	Cleburne	0.22 %	0.30 %	3	379	Double Oak	0.30 %	0.30 %	3
266	Cleveland	0.22 %	0.28 %	3	384	Dublin	0.15 %	0.25 %	3
268	Clifton	0.21 %	0.30 %	3	386	Dumas	0.21 %	0.28 %	3
271	Clute	0.20 %	0.23 %	3	388	Duncanville	0.20 %	0.23 %	1
272	Clyde	0.31 %	0.38 %	3	394	Eagle Lake	0.23 %	0.28 %	3
274	Coahoma	0.35 %	0.46 %	3	396	Eagle Pass	0.20 %	0.27 %	3
276	Cockrell Hill	0.15 %	0.15 %	3	397	Early	0.27 %	0.31 %	3
278	Coleman	0.26 %	0.35 %	1	399	Earth	0.30 %	0.34 %	1
280	College Station	0.18 %	0.20 %	1	401	East Mountain	0.08 %	0.08 %	3
281	Colleyville	0.21 %	0.22 %	3	395	East Tawakoni	0.35 %	0.35 %	3
282	Collinsville	0.28 %	0.28 %	3	398	Eastland	0.21 %	0.27 %	1
284	Colorado City	0.26 %	0.34 %	3	402	Ector	0.52 %	0.52 %	3
286	Columbus	0.28 %	0.37 %	1	406	Eden	0.36 %	0.48 %	3
288	Comanche	0.26 %	0.42 %	3	408	Edgewood	0.57 %	1.16 %	3
290	Commerce	0.20 %	0.29 %	3	410	Edinburg	0.18 %	0.22 %	3
294	Conroe	0.19 %	0.22 %	3	412	Edna	0.17 %	0.28 %	3
295	Converse	0.18 %	0.19 %	3	414	El Campo	0.23 %	0.33 %	3
298	Cooper	0.30 %	0.30 %	3	416	Eldorado	0.23 %	0.34 %	3
299	Coppell	0.17 %	0.18 %	3	418	Electra	0.26 %	0.35 %	3
297	Copper Canyon	0.09 %	0.09 %	3	420	Elgin	0.16 %	0.20 %	3
300	Copperas Cove	0.18 %	0.23 %	3	422	Elkhart	0.26 %	0.26 %	1
301	Corinth	0.16 %	0.17 %	3	432	Emory	0.33 %	0.37 %	3
302	Corpus Christi	0.23 %	0.33 %	1	436	Ennis	0.23 %	0.29 %	3
304	Corrigan	0.13 %	0.16 %	3	439	Eules	0.19 %	0.21 %	3
306	Corsicana	0.21 %	0.33 %	3	440	Eustace	0.16 %	0.20 %	3
308	Cotulla	0.33 %	0.44 %	3	441	Everman	0.19 %	0.26 %	3
310	Crandall	0.24 %	0.26 %	3	443	Fair Oaks Ranch	0.20 %	0.20 %	3
312	Crane	0.25 %	0.35 %	3	442	Fairfield	0.26 %	0.30 %	3
314	Crawford	0.27 %	0.27 %	1	445	Fairview	0.34 %	0.34 %	3
316	Crockett	0.31 %	0.34 %	3	20444	Falfurrias	0.23 %	0.29 %	3
318	Crosbyton	0.39 %	0.57 %	3	10444	Falfurrias Utility Board	0.28 %	0.34 %	3
320	Cross Plains	0.26 %	0.31 %	1	446	Falls City	0.20 %	0.28 %	3
323	Crowley	0.16 %	0.17 %	3	448	Farmers Branch	0.19 %	0.23 %	3
324	Crystal City	0.26 %	0.30 %	1	450	Farmersville	0.26 %	0.29 %	3
326	Cuero	0.24 %	0.37 %	3	451	Farwell	0.38 %	0.72 %	3
332	Daingerfield	0.20 %	0.23 %	1	454	Fayetteville	0.70 %	0.70 %	1
334	Daisetta	0.23 %	0.23 %	3	456	Ferris	0.21 %	0.23 %	3
336	Dalhart	0.23 %	0.33 %	3	458	Flatonia	0.15 %	0.20 %	3
341	Darrouzett	0.18 %	0.18 %	3	460	Florence	0.21 %	0.21 %	3
344	Dayton	0.24 %	0.29 %	3	20462	Floresville	0.23 %	0.27 %	1
352	De Leon	0.32 %	0.36 %	3	463	Flower Mound	0.16 %	0.16 %	3
346	Decatur	0.24 %	0.28 %	3	464	Floydada	0.28 %	0.42 %	3
348	Deer Park	0.20 %	0.24 %	3	468	Forest Hill	0.19 %	0.21 %	3
350	Dekalb	0.47 %	0.47 %	3	470	Forney	0.22 %	0.28 %	1

TEXAS MUNICIPAL RETIREMENT SYSTEM

City Contribution Rates for 2004 Supplemental Death Benefits

City No.	City Name	Actives Only	Actives & Retirees	Code*	City No.	City Name	Actives Only	Actives & Retirees	Code*
472	Fort Stockton	0.21 %	0.34 %	3	20582	Harlingen Waterworks	0.26 %	0.33 %	3
476	Franklin	0.32 %	0.32 %	1	586	Haskell	0.20 %	0.26 %	3
478	Frankston	0.52 %	0.55 %	3	587	Haslet	0.14 %	0.14 %	3
480	Fredericksburg	0.22 %	0.29 %	1	588	Hawkins	0.20 %	0.31 %	3
482	Freeport	0.20 %	0.26 %	3	585	Hays	0.33 %	0.33 %	3
481	Freer	0.21 %	0.22 %	3	590	Hearne	0.24 %	0.35 %	3
483	Friendswood	0.20 %	0.22 %	3	591	Heath	0.22 %	0.23 %	3
484	Friona	0.20 %	0.24 %	3	592	Hedley	0.43 %	0.43 %	3
486	Frisco	0.16 %	0.16 %	3	593	Helotes	0.20 %	0.22 %	3
487	Fritch	0.29 %	0.38 %	3	594	Hemphill	0.23 %	0.25 %	3
488	Frost	0.23 %	0.23 %	1	596	Hempstead	0.19 %	0.27 %	3
492	Gainesville	0.23 %	0.30 %	3	598	Henderson	0.22 %	0.29 %	3
494	Galena Park	0.23 %	0.34 %	3	600	Henrietta	0.26 %	0.35 %	3
498	Ganado	0.27 %	0.31 %	3	602	Hereford	0.24 %	0.28 %	3
499	Garden Ridge	0.23 %	0.23 %	3	605	Hewitt	0.20 %	0.21 %	3
500	Garland	0.21 %	0.24 %	3	609	Hickory Creek	0.18 %	0.18 %	3
502	Garrison	0.20 %	0.36 %	3	606	Hico	0.38 %	0.46 %	3
503	Gary	0.22 %	0.31 %	1	607	Hidalgo	0.21 %	0.21 %	1
504	Gatesville	0.26 %	0.30 %	3	608	Higgins	0.26 %	0.50 %	3
506	Georgetown	0.16 %	0.18 %	2	610	Highland Park	0.22 %	0.27 %	1
510	Giddings	0.21 %	0.27 %	3	611	Highland Village	0.19 %	0.20 %	3
512	Gilmer	0.19 %	0.24 %	3	613	Hill Country Village	0.10 %	0.14 %	3
514	Gladewater	0.21 %	0.30 %	3	612	Hillsboro	0.16 %	0.27 %	1
516	Glen Rose	0.23 %	0.33 %	3	614	Hitchcock	0.19 %	0.21 %	3
517	Glenn Heights	0.16 %	0.18 %	3	615	Holland	0.15 %	0.19 %	3
518	Godley	0.15 %	0.20 %	3	616	Holliday	0.09 %	0.09 %	1
519	Goldsmith	0.17 %	0.17 %	3	617	Hollywood Park	0.25 %	0.25 %	3
520	Goldthwaite	0.24 %	0.50 %	3	618	Hondo	0.20 %	0.27 %	3
522	Goliad	0.22 %	0.46 %	3	620	Honey Grove	0.15 %	0.21 %	3
524	Gonzales	0.27 %	0.38 %	3	622	Hooks	0.19 %	0.28 %	3
10534	Graham	0.33 %	0.46 %	3	626	Howe	0.22 %	0.28 %	3
20534	Graham Regional Med Cntr	0.18 %	0.21 %	3	628	Hudson	0.20 %	0.24 %	3
536	Granbury	0.23 %	0.28 %	3	629	Hudson Oaks	0.18 %	0.19 %	3
540	Grand Prairie	0.20 %	0.23 %	3	630	Hughes Springs	0.20 %	0.26 %	3
542	Grand Saline	0.22 %	0.30 %	3	632	Humble	0.18 %	0.20 %	3
544	Grandview	0.17 %	0.22 %	1	633	Hunters Creek Village	0.36 %	0.36 %	3
546	Granger	0.29 %	0.29 %	1	634	Huntington	0.21 %	0.26 %	3
547	Granite Shoals	0.18 %	0.18 %	3	636	Huntsville	0.22 %	0.24 %	3
548	Grapeland	0.42 %	0.45 %	1	637	Hurst	0.19 %	0.23 %	3
550	Grapevine	0.21 %	0.22 %	1	638	Hutchins	0.19 %	0.20 %	3
552	Greenville	0.22 %	0.27 %	3	640	Hutto	0.19 %	0.19 %	3
551	Gregory	0.21 %	0.23 %	3	641	Huxley	0.38 %	0.38 %	3
553	Grey Forest Utilities	0.26 %	0.28 %	3	643	Ingleside	0.25 %	0.31 %	3
558	Groom	0.32 %	0.56 %	1	646	Ingram	0.27 %	0.31 %	1
559	Groves	0.23 %	0.29 %	1	644	Iowa Park	0.21 %	0.29 %	3
560	Groveton	0.17 %	0.19 %	3	645	Iraan	0.13 %	0.23 %	3
562	Gruver	0.16 %	0.20 %	1	648	Irving	0.20 %	0.23 %	3
563	Gun Barrel City	0.26 %	0.28 %	3	652	Itasca	0.34 %	0.40 %	3
564	Gunter	0.23 %	0.23 %	3	654	Jacinto City	0.20 %	0.32 %	3
570	Hallettsville	0.24 %	0.37 %	3	656	Jacksboro	0.31 %	0.32 %	3
574	Haltom City	0.18 %	0.22 %	3	658	Jacksonville	0.18 %	0.27 %	3
576	Hamilton	0.31 %	0.62 %	3	660	Jasper	0.21 %	0.32 %	3
578	Hamlin	0.28 %	0.45 %	3	664	Jefferson	0.30 %	0.30 %	3
580	Happy	0.25 %	0.47 %	3	665	Jersey Village	0.23 %	0.23 %	3
581	Harker Heights	0.18 %	0.20 %	3	666	Jewett	0.23 %	0.23 %	3
10582	Harlingen	0.21 %	0.28 %	3	668	Joaquin	0.31 %	0.31 %	3

TEXAS MUNICIPAL RETIREMENT SYSTEM

City Contribution Rates for 2004 Supplemental Death Benefits

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670	Johnson City	0.19 %	0.20 %	3	746	Liberty	0.17 %	0.18 %	1
673	Jones Creek	0.18 %	0.26 %	3	750	Linden	0.21 %	0.24 %	3
671	Joshua	0.26 %	0.26 %	3	751	Little Elm	0.21 %	0.22 %	1
672	Jourdanton	0.28 %	0.45 %	3	752	Littlefield	0.25 %	0.35 %	3
674	Junction	0.20 %	0.26 %	3	753	Live Oak	0.20 %	0.21 %	3
676	Justin	0.23 %	0.24 %	1	754	Livingston	0.28 %	0.34 %	3
678	Karnes City	0.24 %	0.41 %	3	756	Llano	0.28 %	0.38 %	3
680	Katy	0.20 %	0.23 %	3	758	Lockhart	0.19 %	0.25 %	3
682	Kaufman	0.19 %	0.21 %	3	760	Lockney	0.29 %	0.45 %	3
683	Keene	0.19 %	0.22 %	3	765	Lone Star	0.15 %	0.20 %	3
681	Keller	0.17 %	0.18 %	3	766	Longview	0.21 %	0.28 %	3
685	Kemah	0.19 %	0.20 %	3	769	Lorena	0.26 %	0.30 %	3
684	Kemp	0.24 %	0.24 %	1	770	Lorenzo	0.20 %	0.27 %	1
686	Kenedy	0.18 %	0.28 %	3	771	Los Fresnos	0.16 %	0.17 %	3
688	Kennedale	0.18 %	0.20 %	3	778	Lubbock	0.21 %	0.29 %	1
692	Kermit	0.22 %	0.36 %	3	779	Lucas	0.13 %	0.13 %	3
10694	Kerrville	0.21 %	0.24 %	3	782	Lufkin	0.19 %	0.24 %	3
20694	Kerrville Public Utility	0.24 %	0.26 %	3	784	Luling	0.22 %	0.40 %	3
10696	Kilgore	0.23 %	0.34 %	3	785	Lumberton	0.33 %	0.34 %	3
698	Killeen	0.20 %	0.24 %	3	787	Lytle	0.13 %	0.33 %	3
700	Kingsville	0.18 %	0.25 %	1	790	Madisonville	0.24 %	0.32 %	3
701	Kirby	0.13 %	0.14 %	1	791	Magnolia	0.26 %	0.28 %	3
702	Kirbyville	0.28 %	0.37 %	3	792	Malakoff	0.34 %	0.34 %	3
704	Knox City	0.20 %	0.33 %	3	796	Manor	0.14 %	0.14 %	3
709	Kress	0.31 %	0.65 %	1	798	Mansfield	0.16 %	0.18 %	3
707	Krum	0.20 %	0.20 %	3	799	Manvel	0.20 %	0.20 %	3
710	Kyle	0.18 %	0.19 %	3	800	Marble Falls	0.23 %	0.25 %	3
725	La Coste	0.26 %	0.26 %	1	802	Marfa	0.35 %	0.44 %	3
714	La Feria	0.19 %	0.23 %	3	804	Marion	0.18 %	0.18 %	3
716	La Grange	0.20 %	0.35 %	3	806	Marlin	0.18 %	0.36 %	3
723	La Grulla	0.28 %	0.28 %	3	810	Marshall	0.23 %	0.33 %	3
721	La Marque	0.18 %	0.23 %	3	812	Mart	0.19 %	0.22 %	3
728	La Porte	0.20 %	0.23 %	3	814	Mason	0.25 %	0.36 %	3
711	Lacy-Lakeview	0.17 %	0.22 %	3	818	Mathis	0.18 %	0.25 %	3
712	Ladonia	0.16 %	0.16 %	3	822	Maypearl	0.23 %	0.23 %	3
713	Lago Vista	0.23 %	0.23 %	3	824	McAllen	0.18 %	0.23 %	1
705	Laguna Vista	0.09 %	0.09 %	3	826	McCamey	0.24 %	0.60 %	3
717	Lake Dallas	0.23 %	0.27 %	3	828	McGregor	0.24 %	0.32 %	3
718	Lake Jackson	0.19 %	0.24 %	3	830	McKinney	0.16 %	0.18 %	3
719	Lake Worth	0.20 %	0.24 %	3	832	McLean	0.12 %	0.13 %	3
727	Lakeport	0.23 %	0.23 %	3	835	Meadows Place	0.15 %	0.16 %	3
715	Lakeside	0.39 %	0.41 %	3	837	Melissa	0.15 %	0.15 %	3
729	Lakeside City	0.31 %	0.31 %	3	1501	Memorial Villages Police	0.32 %	0.33 %	3
720	Lakeway	0.22 %	0.22 %	3	840	Memphis	0.21 %	0.28 %	3
722	Lamesa	0.21 %	0.36 %	1	842	Menard	0.23 %	0.36 %	1
724	Lampasas	0.17 %	0.27 %	3	844	Mercedes	0.21 %	0.31 %	3
726	Lancaster	0.21 %	0.24 %	3	846	Meridian	0.15 %	0.15 %	3
730	Laredo	0.19 %	0.24 %	3	848	Merkel	0.23 %	0.26 %	3
733	Lavon	0.14 %	0.14 %	3	854	Mesquite	0.20 %	0.22 %	1
736	League City	0.18 %	0.20 %	3	856	Mexia	0.17 %	0.22 %	3
737	Leander	0.16 %	0.17 %	3	860	Midland	0.21 %	0.29 %	1
739	Leon Valley	0.23 %	0.26 %	3	862	Midlothian	0.24 %	0.26 %	3
738	Leonard	0.30 %	0.30 %	3	864	Miles	0.09 %	0.09 %	3
740	Levelland	0.21 %	0.29 %	3	865	Milford	0.28 %	0.31 %	3
742	Lewisville	0.19 %	0.20 %	3	868	Mineola	0.22 %	0.28 %	3
744	Lexington	0.24 %	0.32 %	1	870	Mineral Wells	0.26 %	0.34 %	3

TEXAS MUNICIPAL RETIREMENT SYSTEM

City Contribution Rates for 2004 Supplemental Death Benefits

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874	Mission	0.16 %	0.21 %	3	972	Pampa	0.22 %	0.40 %	3
875	Missouri City	0.21 %	0.22 %	3	974	Panhandle	0.24 %	0.26 %	1
876	Monahans	0.22 %	0.30 %	3	973	Panorama Village	0.32 %	0.34 %	3
887	Mont Belvieu	0.19 %	0.20 %	3	975	Pantego	0.19 %	0.20 %	3
877	Montgomery	0.20 %	0.20 %	1	976	Paris	0.21 %	0.28 %	3
878	Moody	0.26 %	0.26 %	3	977	Parker	0.27 %	0.27 %	3
883	Morgan's Point	0.23 %	0.32 %	1	978	Pasadena	0.21 %	0.26 %	3
882	Morgan's Point Resort	0.25 %	0.30 %	3	983	Pearland	0.18 %	0.19 %	3
884	Morton	0.12 %	0.44 %	3	984	Pearsall	0.27 %	0.35 %	3
886	Moulton	0.23 %	0.25 %	3	988	Pecos	0.25 %	0.42 %	3
890	Mount Enterprise	0.25 %	0.25 %	3	994	Perryton	0.19 %	0.26 %	3
892	Mt. Pleasant	0.22 %	0.30 %	3	1000	Pflugerville	0.16 %	0.17 %	3
894	Mt. Vernon	0.31 %	0.38 %	3	1002	Pharr	0.18 %	0.21 %	3
896	Muenster	0.26 %	0.38 %	1	1004	Pilot Point	0.25 %	0.25 %	3
898	Muleshoe	0.19 %	0.28 %	3	1005	Pinehurst	0.28 %	0.37 %	3
903	Murphy	0.27 %	0.27 %	3	1003	Pineland	0.26 %	0.39 %	3
10904	Nacogdoches	0.20 %	0.27 %	3	1001	Piney Point Village	0.16 %	0.23 %	1
906	Naples	0.28 %	0.45 %	3	1006	Pittsburg	0.28 %	0.36 %	3
907	Nash	0.19 %	0.26 %	3	1007	Plains	0.29 %	0.29 %	3
905	Nassau Bay	0.27 %	0.27 %	1	1008	Plainview	0.23 %	0.31 %	1
908	Navasota	0.20 %	0.27 %	3	1010	Plano	0.19 %	0.20 %	1
910	Nederland	0.20 %	0.26 %	1	1012	Pleasanton	0.22 %	0.25 %	3
912	Needville	0.16 %	0.22 %	3	1013	Point	0.10 %	0.11 %	1
914	New Boston	0.23 %	0.28 %	3	1017	Ponder	0.30 %	0.30 %	3
10916	New Braunfels	0.19 %	0.23 %	3	1014	Port Aransas	0.28 %	0.29 %	3
20916	New Braunfels Utilities	0.21 %	0.26 %	3	11016	Port Arthur	0.20 %	0.30 %	3
915	New Deal	0.10 %	0.10 %	1	1018	Port Isabel	0.18 %	0.23 %	3
918	New London	0.16 %	0.28 %	1	1020	Port Lavaca	0.22 %	0.33 %	3
919	New Summerfield	0.24 %	0.34 %	1	1022	Port Neches	0.21 %	0.26 %	1
917	New Waverly	0.15 %	0.17 %	3	1019	Portland	0.21 %	0.25 %	3
920	Newton	0.27 %	0.32 %	3	1024	Post	0.41 %	0.48 %	3
922	Nixon	0.39 %	0.41 %	3	1026	Poteet	0.13 %	0.24 %	3
924	Nocona	0.22 %	0.26 %	3	1028	Poth	0.38 %	0.41 %	3
928	Normangee	0.14 %	0.14 %	3	1030	Pottsboro	0.21 %	0.27 %	3
931	North Richland Hills	0.18 %	0.20 %	3	1032	Premont	0.32 %	0.40 %	3
930	Northlake	0.18 %	0.18 %	3	1029	Presidio	0.20 %	0.20 %	3
936	Oak Point	0.15 %	0.15 %	3	1033	Primera	0.16 %	0.16 %	3
937	Oak Ridge North	0.23 %	0.24 %	3	1034	Princeton	0.16 %	0.20 %	3
942	Odem	0.34 %	0.41 %	3	1036	Prosper	0.12 %	0.13 %	1
944	Odessa	0.21 %	0.28 %	3	21016	Pt Arthur Pleasure Island	0.33 %	0.42 %	3
935	O'Donnell	0.21 %	0.21 %	3	1042	Quanah	0.27 %	0.46 %	3
945	Oglesby	0.34 %	0.34 %	3	1045	Queen City	0.13 %	0.13 %	3
949	Old River-Winfree	0.26 %	0.26 %	1	1044	Quinlan	0.18 %	0.19 %	3
950	Olmos Park	0.15 %	0.18 %	1	1046	Quitaque	0.17 %	0.17 %	3
951	Olney	0.24 %	0.24 %	3	1048	Quitman	0.25 %	0.31 %	3
954	Onalaska	0.27 %	0.27 %	3	1050	Ralls	0.25 %	0.46 %	3
958	Orange	0.18 %	0.29 %	1	1051	Rancho Viejo	0.11 %	0.11 %	3
960	Orange Grove	0.27 %	0.29 %	3	1052	Ranger	0.14 %	0.23 %	1
959	Ore City	0.24 %	0.28 %	3	1054	Rankin	0.35 %	0.38 %	3
962	Overton	0.18 %	0.25 %	3	1058	Raymondville	0.21 %	0.38 %	3
961	Ovilla	0.20 %	0.23 %	3	1061	Red Oak	0.21 %	0.22 %	3
963	Oyster Creek	0.22 %	0.28 %	3	1064	Refugio	0.24 %	0.40 %	1
964	Paducah	0.15 %	0.32 %	3	1065	Reklaw	0.31 %	0.38 %	3
966	Palacios	0.21 %	0.23 %	3	1066	Reno	0.08 %	0.08 %	3
968	Palestine	0.24 %	0.33 %	3	1067	Rhome	0.17 %	0.17 %	3
970	Palmer	0.16 %	0.18 %	1	1068	Rice	0.16 %	0.16 %	3

TEXAS MUNICIPAL RETIREMENT SYSTEM

City Contribution Rates for 2004 Supplemental Death Benefits

City No.	City Name	Actives Only	Actives & Retirees	Code*	City No.	City Name	Actives Only	Actives & Retirees	Code*
1070	Richardson	0.18 %	0.22 %	1	1169	Selma	0.17 %	0.17 %	3
1073	Richland Hills	0.21 %	0.26 %	3	1170	Seminole	0.20 %	0.36 %	3
1074	Richland Springs	0.63 %	0.63 %	3	1171	Seven Points	0.26 %	0.27 %	3
1076	Richmond	0.18 %	0.19 %	3	1172	Seymour	0.21 %	0.34 %	3
1077	Richwood	0.27 %	0.29 %	3	1177	Shallowater	0.19 %	0.21 %	3
1079	Rio Vista	0.32 %	0.32 %	3	1174	Shamrock	0.34 %	0.55 %	3
1080	Rising Star	0.22 %	0.22 %	3	1173	Shavano Park	0.22 %	0.24 %	3
1082	River Oaks	0.22 %	0.35 %	3	1181	Shepherd	0.21 %	0.21 %	3
1084	Roanoke	0.12 %	0.14 %	1	1176	Sherman	0.22 %	0.31 %	3
1088	Robert Lee	0.32 %	0.32 %	3	1178	Shiner	0.36 %	0.39 %	3
1089	Robinson	0.14 %	0.16 %	3	1179	Shoreacres	0.16 %	0.23 %	3
21090	Robstown	0.17 %	0.24 %	3	1180	Silsbee	0.19 %	0.34 %	1
11090	Robstown Utility System	0.26 %	0.37 %	3	1182	Silverton	0.44 %	0.57 %	3
1092	Roby	0.16 %	0.29 %	3	1184	Sinton	0.20 %	0.27 %	3
1096	Rockdale	0.19 %	0.27 %	3	1185	Skellytown	0.18 %	0.18 %	3
1098	Rockport	0.25 %	0.33 %	3	1186	Slaton	0.30 %	0.49 %	3
1100	Rocksprings	0.25 %	0.33 %	1	1188	Smithville	0.18 %	0.24 %	3
1102	Rockwall	0.18 %	0.19 %	3	1189	Smyer	0.10 %	0.10 %	3
1104	Rogers	0.19 %	0.27 %	1	1190	Snyder	0.22 %	0.30 %	3
1105	Rollingwood	0.18 %	0.18 %	3	1191	Somerset	0.17 %	0.21 %	3
1106	Roma	0.20 %	0.24 %	3	1192	Somerville	0.24 %	0.26 %	3
1109	Roscoe	0.11 %	0.11 %	3	1194	Sonora	0.25 %	0.34 %	3
1114	Rosenberg	0.19 %	0.23 %	3	1196	Sour Lake	0.21 %	0.21 %	3
1116	Rotan	0.46 %	0.59 %	3	1198	South Houston	0.20 %	0.28 %	3
1118	Round Rock	0.18 %	0.19 %	3	1199	South Padre Island	0.17 %	0.19 %	3
1119	Rowlett	0.17 %	0.18 %	3	1197	Southlake	0.15 %	0.15 %	3
20696	Roy H. Laird Mem Hospital	0.20 %	0.26 %	3	1202	Southside Place	0.32 %	0.38 %	3
1120	Royse City	0.26 %	0.29 %	3	1204	Spearman	0.21 %	0.22 %	3
1122	Rule	0.18 %	0.18 %	3	1205	Spring Valley	0.27 %	0.28 %	3
1123	Runaway Bay	0.32 %	0.32 %	3	1203	Springtown	0.26 %	0.26 %	3
1124	Runge	0.14 %	0.24 %	3	1206	Spur	0.14 %	0.14 %	3
1126	Rusk	0.23 %	0.36 %	3	1207	Stafford	0.25 %	0.27 %	3
1128	Sabinal	0.32 %	0.32 %	3	1208	Stamford	0.21 %	0.39 %	3
1129	Sachse	0.17 %	0.18 %	3	1210	Stanton	0.22 %	0.31 %	3
1131	Saginaw	0.21 %	0.22 %	3	1211	Star Harbor	0.42 %	0.63 %	3
1130	Saint Jo	0.15 %	0.27 %	3	1212	Stephenville	0.21 %	0.27 %	3
1133	Salado	0.19 %	0.19 %	3	1213	Sterling City	0.16 %	0.37 %	1
1132	San Angelo	0.21 %	0.30 %	1	1214	Stinnett	0.20 %	0.22 %	3
21136	San Antonio	0.21 %	0.29 %	1	1218	Stratford	0.22 %	0.47 %	3
11136	San Antonio Water System	0.24 %	0.30 %	1	1224	Sudan	0.34 %	0.40 %	1
1138	San Augustine	0.29 %	0.37 %	3	1225	Sugar Land	0.17 %	0.17 %	3
1140	San Benito	0.22 %	0.24 %	3	1226	Sulphur Springs	0.23 %	0.28 %	3
1148	San Juan	0.18 %	0.20 %	3	1228	Sundown	0.16 %	0.23 %	3
1150	San Marcos	0.19 %	0.22 %	3	1229	Sunnyvale	0.21 %	0.25 %	3
1152	San Saba	0.29 %	0.36 %	3	1230	Sunray	0.17 %	0.32 %	3
1146	Sanger	0.16 %	0.17 %	3	1227	Sunrise Beach Village	0.27 %	0.27 %	3
1153	Sansom Park	0.17 %	0.17 %	3	1231	Sunset Valley	0.15 %	0.15 %	3
1155	Santa Fe	0.20 %	0.21 %	1	1233	Surfside Beach	0.26 %	0.28 %	3
1158	Savoy	0.21 %	0.21 %	1	1232	Sweeny	0.34 %	0.50 %	3
1159	Schertz	0.18 %	0.19 %	3	1234	Sweetwater	0.25 %	0.34 %	3
1160	Schulenburg	0.25 %	0.30 %	3	1264	T.M.R.S.	0.19 %	0.20 %	3
1161	Seabrook	0.19 %	0.22 %	3	1236	Taft	0.16 %	0.37 %	3
1164	Seagoville	0.21 %	0.22 %	3	1238	Tahoka	0.20 %	0.31 %	3
1166	Seagraves	0.58 %	0.83 %	3	1241	Tatum	0.26 %	0.28 %	3
1167	Sealy	0.19 %	0.24 %	3	1246	Taylor	0.20 %	0.28 %	3
1168	Seguin	0.21 %	0.28 %	3	1248	Teague	0.27 %	0.36 %	3

TEXAS MUNICIPAL RETIREMENT SYSTEM

City Contribution Rates for 2004 Supplemental Death Benefits

City No.	City Name	Actives Only	Actives & Retirees	Code*	City No.	City Name	Actives Only	Actives & Retirees	Code*
1252	Temple	0.21 %	0.28 %	3	1338	Walnut Springs	0.18 %	0.18 %	3
1254	Tenaha	0.38 %	0.38 %	3	1340	Waskom	0.20 %	0.20 %	3
1256	Terrell	0.21 %	0.27 %	3	1341	Watauga	0.18 %	0.19 %	3
1258	Terrell Hills	0.21 %	0.24 %	3	1342	Waxahachie	0.22 %	0.27 %	3
31263	Tex Municipal League IEBP	0.13 %	0.13 %	3	1344	Weatherford	0.20 %	0.24 %	3
21263	Tex Municipal League IRP	0.21 %	0.21 %	3	1345	Webster	0.20 %	0.22 %	3
21260	Texarkana	0.20 %	0.27 %	1	1346	Weimar	0.33 %	0.47 %	3
11260	Texarkana Police Dept	0.14 %	0.18 %	1	1350	Wellington	0.23 %	0.43 %	3
31260	Texarkana Water Utilities	0.22 %	0.31 %	1	1352	Wells	0.34 %	0.53 %	1
1262	Texas City	0.23 %	0.32 %	1	1354	Weslaco	0.19 %	0.23 %	3
11263	Texas Municipal League	0.19 %	0.22 %	3	1356	West	0.33 %	0.47 %	3
1265	Texhoma	0.18 %	0.18 %	3	1358	West Columbia	0.27 %	0.37 %	1
1267	The Colony	0.21 %	0.22 %	3	1359	West Lake Hills	0.27 %	0.31 %	3
1268	Thorndale	0.25 %	0.54 %	3	1361	West Orange	0.20 %	0.24 %	1
1274	Three Rivers	0.34 %	0.39 %	3	1365	West Tawakoni	0.30 %	0.30 %	3
1276	Throckmorton	0.16 %	0.24 %	3	1364	West Univ. Place	0.21 %	0.28 %	3
1278	Timpson	0.24 %	0.32 %	3	1363	Westlake	0.15 %	0.15 %	3
1280	Tioga	0.10 %	0.10 %	3	1362	Westover Hills	0.40 %	0.48 %	3
1283	Tolar	0.24 %	0.24 %	3	1366	Westworth Village	0.21 %	0.23 %	3
1286	Tom Bean	0.16 %	0.16 %	3	1368	Wharton	0.19 %	0.23 %	3
1284	Tomball	0.23 %	0.26 %	3	1370	Wheeler	0.35 %	0.35 %	3
1290	Trent	0.45 %	0.45 %	3	1372	White Deer	0.15 %	0.35 %	3
1292	Trenton	0.16 %	0.16 %	3	1377	White Oak	0.18 %	0.25 %	3
1293	Trinidad	0.32 %	0.34 %	3	1378	White Settlement	0.18 %	0.21 %	3
1294	Trinity	0.24 %	0.25 %	3	1374	Whiteface	0.18 %	0.28 %	3
1295	Trophy Club	0.19 %	0.19 %	3	1375	Whitehouse	0.17 %	0.18 %	3
1296	Troup	0.29 %	0.33 %	3	1376	Whitesboro	0.18 %	0.24 %	3
1297	Troy	0.20 %	0.46 %	3	1380	Whitewright	0.28 %	0.34 %	3
1298	Tulia	0.22 %	0.31 %	3	1382	Whitney	0.20 %	0.34 %	3
1299	Turkey	0.32 %	0.32 %	3	1384	Wichita Falls	0.23 %	0.31 %	3
1301	Tye	0.29 %	0.30 %	3	1386	Willis	0.22 %	0.24 %	3
1304	Tyler	0.19 %	0.29 %	3	1388	Wills Point	0.24 %	0.25 %	3
1305	Universal City	0.20 %	0.22 %	1	1390	Wilmer	0.22 %	0.22 %	3
1306	University Park	0.24 %	0.31 %	1	1393	Windcrest	0.26 %	0.28 %	3
1308	Uvalde	0.26 %	0.34 %	3	1396	Wink	0.32 %	0.40 %	3
1314	Van	0.22 %	0.38 %	3	1398	Winnsboro	0.20 %	0.27 %	3
1316	Van Alstyne	0.14 %	0.17 %	3	1399	Winona	0.20 %	0.25 %	3
1318	Van Horn	0.15 %	0.19 %	3	1400	Winters	0.35 %	0.56 %	3
1320	Vega	0.24 %	0.33 %	3	1403	Wolfforth	0.18 %	0.25 %	3
1324	Venus	0.17 %	0.24 %	1	1409	Woodcreek	0.20 %	0.20 %	3
1326	Vernon	0.24 %	0.44 %	3	1404	Woodsboro	0.21 %	0.28 %	3
1328	Victoria	0.19 %	0.27 %	3	1406	Woodville	0.20 %	0.29 %	3
1329	Vidor	0.19 %	0.25 %	3	1407	Woodway	0.16 %	0.20 %	3
1500	Village Fire Department	0.19 %	0.20 %	3	1408	Wortham	0.10 %	0.10 %	3
1330	Waco	0.21 %	0.29 %	1	1410	Wylie	0.19 %	0.21 %	3
1332	Waelder	0.25 %	0.29 %	3	1412	Yoakum	0.25 %	0.32 %	3
1334	Wake Village	0.19 %	0.27 %	3	1414	Yorktown	0.30 %	0.41 %	3
1336	Waller	0.34 %	0.41 %	3	1415	Zavalla	0.15 %	0.15 %	1
1337	Wallis	0.17 %	0.21 %	3					

**TEXAS MUNICIPAL RETIREMENT SYSTEM
CITIES BEGINNING PARTICIPATION IN 2002**

CITY #	CITY NAME	PARTICIPATION DATE	CONTRIBUTING MEMBERS	ANNUAL COMPENSATION	NORMAL COST	PRIOR SERVICE	TOTAL
91	Bartonville	Aug-2002	2	\$70,294	5.00%	0.04%	5.04%
93	Bayou Vista	Nov-2002	9	\$279,514	2.82%	0.10%	2.92%
144	Blue Ridge	Mar-2002	6	\$137,066	5.80%	1.28%	7.08%
297	Copper Canyon	Apr-2002	1	\$37,502	5.00%	-0.07%	4.93%
379	Double Oak	Apr-2002	7	\$205,903	2.40%	0.26%	2.66%
401	East Mountain	Sep-2002	3	\$62,549	2.81%	0.13%	2.94%
460	Florence	Nov-2002	8	\$189,329	2.71%	0.78%	3.49%
547	Granite Shoals	Oct-2002	24	\$617,748	2.40%	0.59%	2.99%
729	Lakeside City	Apr-2002	3	\$91,459	2.97%	0.08%	3.05%
746	Liberty	Mar-2002	101	\$2,650,395	6.79%	3.12%	9.91%
951	Olney	Oct-2002	28	\$641,332	3.44%	1.11%	4.55%
1079	Rio Vista	Aug-2002	11	\$265,725	4.04%	3.97%	8.01%
1088	Robert Lee	May-2002	5	\$99,564	3.73%	4.76%	8.49%
1133	Salado	Feb-2002	5	\$159,319	4.49%	0.08%	4.57%
1206	Spur	Sep-2002	8	\$212,825	3.26%	1.58%	4.84%
1365	West Tawakoni	Oct-2002	24	\$479,837	2.73%	1.27%	4.00%