



THE SEGAL COMPANY  
 2018 Powers Ferry Road, Suite 850 Atlanta, GA 30339-5003  
 T 678.306.3100 F 678.306.3190 www.segalco.com

April 18, 2008

Board of Trustees  
 Texas Municipal Retirement System  
 Austin, Texas

Re: **December 31, 2007 Actuarial Valuation**

Dear Board Members:

Enclosed are items related to the December 31, 2007 actuarial valuation, which develops the contribution rates for the year beginning January 1, 2009. These items are:

<u>TAB</u>	<u>ITEM</u>
1	Highlights of the December 31, 2007 actuarial valuation, including Exhibits 1 to 5
2	Graphic representation of the valuation results
3	2009 contribution rates, including a comparison with 2008 rates
4	Comparison of expected city contribution dollar amounts for 2008 and 2009
5	Comprehensive Annual Financial Report pages <ul style="list-style-type: none"> <li>&gt; Financial Footnotes and Required Supplementary Information</li> <li>&gt; Valuation certification</li> <li>&gt; Summary of assumptions</li> <li>&gt; Summary of demographic data</li> </ul>
6	Individual city reports
7	Supplemental death rates
8	Model valuation results letter, providing 2009 rate details and required GASB information

We look forward to discussing these items with you at our meeting on April 25, 2008.

Sincerely,

Leon F. (Rocky) Joyner, Jr., FCA, ASA, MAAA, EA  
 Vice President and Consulting Actuary

Deborah K. Brigham, FCA, ASA, MAAA, EA  
 Vice President and Consulting Actuary

cc: TMRS Staff

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**Highlights of the December 31, 2007  
Actuarial Valuation**

**Graphic Representation of the  
Valuation Results**

**2009 Contribution Rates, Including a  
Comparison with 2008 Rates**

**Comparison of Expected City  
Contribution Dollar Amounts for  
2008 and 2009**

**Comprehensive Annual  
Financial Report Pages**

**Individual City Reports**

**Supplemental Death Rates**

**Model Valuation Results Letter**



THE SEGAL COMPANY - ATLANTA

## MEMORANDUM

**To:** Board of Trustees  
Texas Municipal Retirement System

**From:** Leon F. (Rocky) Joyner, Jr.  
Deborah K. Brigham

**Date:** April 18, 2008

**Re:** **Highlights of December 31, 2007 Actuarial Valuation**

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This memorandum summarizes major findings and observations resulting from our actuarial valuation of the Texas Municipal Retirement System (TMRS) as of December 31, 2007. These results reflect all plan provisions adopted as of April 1, 2008 and effective on or before January 1, 2009.

There are now 823 active and 4 inactive member cities with 98,440 active contributing members, 36,445 inactive accounts that are entitled to future benefits and 34,510 annuitant accounts currently receiving benefits. The current percentage funded for the System as a whole is 73.7%, down from last year's percentage of 82.1%. This significant drop in the funded percentage is the result of the actuarial funding changes adopted by the Board in 2007, as described below. It is anticipated that the funded percentage will increase in the coming years.

### **Major Changes from Prior Year**

The valuation results this year reflect a change in actuarial funding method, from Traditional Unit Credit to Projected Unit Credit. This change fully anticipates repeating updated service credit and repeating annuity increases, as opposed to funding them one year at a time. While the ultimate cost of the benefits has not changed, the new method accelerates the schedule for funding them, resulting in an increase in rate for many of the municipalities which have repeating features in their plans.

To mitigate the impact of the method change for municipalities that will see large increases in their retirement rates, the amortization period has been automatically extended from 25 to 30 years for those with increases of more than 0.5%. In addition, each municipality in this category may phase in the change in rate over an eight-year period.

Regardless of whether a municipality's amortization has been extended to 30 years or has remained at 25 years, the period will be closed effective with this valuation. Thus, the period

over which the current year's unfunded actuarial accrued liability (UAAL) is funded will decline to 29 or 24 years in the next valuation. Any plan changes or experience gains and losses that occur during the year will be funded over a new closed 30- or 25-year base. In this way, new bases will be added each year in the future, and the current UAAL should be fully funded at the end of the current amortization period. Previously, the amortization of the UAAL was over a rolling 25-year period.

Very small cities, with one or two contributing members, continue to be funded over the expected future lifetimes of their employees, rather than over a 25- or 30-year period. However, these cities may still phase in the change due to the funding changes over eight years, if the increase is greater than 0.5%.

The valuation results this year also reflect the changes in actuarial assumptions resulting from the four-year experience study presented to the Board at your meeting in September 2007. The approved changes, which will be detailed in the Actuarial Section of the Comprehensive Annual Financial Report, are summarized as follows:

- Interest crediting on all accounts is now 5%, while the rate used for calculating actuarial liabilities remains at 7%. Previously, prior service credit and updated service credit were assumed to be credited with 5% but the liabilities associated with them were discounted at 7%, while the current service accounts were both credited and discounted at 7%.
- In conjunction with the funding method change, an age-based salary scale assumption was added, with higher rates during the first 10 years of employment. The underlying inflation and payroll growth assumptions were set at 3% for all municipalities. This rate is used to determine the contribution rates as a level percentage of payroll.
- The base mortality tables were changed from UP-1984 to RP-2000. The new tables are set forward or back, as deemed appropriate based on the experience study.
- The withdrawal group assignments for the first 20 years of service were changed for some cities, as warranted by experience. Additional categories were added, expanding the number from three to five.
- The withdrawal rates for those beyond 20 years of service were reduced.
- Select-and-ultimate turnover assumptions were added, with five categories in the 20-year select period.
- The disability rates were decreased.
- The retirement rates were modified to reflect observed patterns.

For the majority of cities, these assumption changes combined to lower the retirement contribution rates, thereby offsetting somewhat the impact of the funding method.

No new plan provisions occurred during 2007 that impacted the valuation results, other than individual improvements adopted by various municipalities.

## **Contribution Rates**

In TMRS, a city's actuarially determined contribution rate consists of two components - the normal cost contribution rate and the prior service contribution rate.

Under Traditional Unit Credit, the normal cost rate was derived from the present value of benefits attributable to city matching contributions made during the coming year. It was therefore thought of as the "current service" rate. The prior service rate was calculated based on an amortization of the UAAL. Updated service credits and annuity increases flowed into the UAAL amount, along with any experience gains or losses. Therefore, the name "prior service rate" was aptly given.

Under the Projected Unit Credit Method, the projected value of the benefits is prorated over service. The actuarial accrued liability is the present value of benefits times the ratio of current service to anticipated service at decrement, and the normal cost is the piece of the benefit attributable to the upcoming year of service. The projected benefit includes all anticipated updated service credits. Therefore, both the normal cost rate and the prior service rate include elements of prior service. For this reason, municipalities with repeating features have generally experienced increases in both the normal cost and prior service rates.

## **Large Cities**

Exhibit 1 compares contribution rates for 2008 and 2009 for the 44 largest cities, prior to allowance for the eight-year phase-in. Each of these plans has more than 500 contributing members. The average total rate increased by 4.86% of payroll, of which 4.71% was attributable to the method and assumption changes combined. In the prior valuation the average increase was 0.27% of payroll. It is anticipated that in future years the average fluctuations should once again be relatively small from year to year.

## **Reconciliation of Changes in Contribution Rates**

Exhibit 2 provides a reconciliation of the contribution rates from 2008 to 2009 for all active cities. Individual city rate letters will provide a reconciliation of the changes due to demographic experience. The exhibit groups the changes due to experience together, and then displays the impact due to new assumptions, and due to the new funding method. The changes resulting from the lengthening of the amortization period and the allowance of the phase-in are shown as well, when applicable.

## **Cities Contributing at Maximum Rate**

Exhibit 3 shows the 33 cities that have calculated contribution rates, after the phase-in adjustment, above the statutory maximum rate in 2008. Each year, as additional progress is made toward the full calculated rates, additional cities are expected to be added to this list.

There were 15 cities that were on the corresponding list last year. Of those 15 cities last year, none remain on the current list; 12 elected to remove the statutory maximum rate, two elected to increase the statutory maximum rate, and one elected to pay greater than the statutory maximum in 2008.

### **Cities Remaining at 10-Year Vesting**

As of April 1, 2008, 67 municipalities have elected to remain with 10-year vesting. Exhibit 4 shows these cities and the number of contributing members covered.

### **Cities Beginning Participation in 2007**

Seven municipalities began participation in the System during 2007. Exhibit 5 shows these cities, the number of contributing members covered, compensation, and 2009 retirement rates.

### **Annual Repeating Updated Service Credit and Annuity Increases**

Of the 823 active cities, 586 (71%) have adopted annually repeating updated service credits. In addition, 481 of the 726 cities with current annuitants (66%) have adopted annually repeating annuity increases.

EXHIBIT 1

**TEXAS MUNICIPAL RETIREMENT SYSTEM**

**CHANGES IN CONTRIBUTION RATES FROM 2008 TO 2009,  
WITHOUT IMPACT OF STATUTORY MAXIMUM OR PHASE-IN  
CITIES WITH 500 OR MORE CONTRIBUTING MEMBERS**

CITY NAME	NORMAL COST CONTRIBUTION RATE		PRIOR SERVICE CONTRIBUTION RATE		TOTAL CHANGE	PORTION OF CHANGE DUE TO ASSUMPTIONS AND METHOD
	2008	2009	2008	2009		
Abilene	9.71 %	11.26 %	6.40 %	11.17 %	6.32 %	6.36 %
Allen	8.30	9.49	1.63	4.01	3.57	2.97
Amarillo	9.19	11.02	6.29	11.32	6.86	6.58
Arlington	9.56	11.14	5.10	9.44	5.92	6.00
Baytown	9.68	11.67	5.75	9.92	6.16	5.90
Beaumont	8.19	9.99	5.23	8.99	5.56	5.50
Brownsville	9.82	12.32	4.68	7.94	5.76	5.27
Bryan	9.27	10.54	4.29	8.71	5.69	5.40
Carrollton	9.17	10.72	3.65	7.71	5.61	5.53
College Station	9.28	11.00	3.07	6.58	5.23	5.04
Corpus Christi	8.52	10.22	6.28	11.09	6.51	6.36
Denton	9.21	10.55	4.07	7.51	4.78	4.57
Edinburg	7.34	8.89	3.11	5.57	4.01	4.02
Frisco	8.16	8.45	1.44	2.97	1.82	1.91
Garland	10.29	13.02	5.12	9.89	7.50	7.09
Grand Prairie	10.30	11.58	3.55	7.08	4.81	4.68
Grapevine	10.06	11.51	3.20	7.43	5.68	5.40
Irving	10.66	12.96	4.13	8.60	6.77	6.50
Killeen	9.57	6.57	3.32	3.37	-2.95	-2.55
Laredo	9.98	11.80	5.44	9.16	5.54	5.46
Lewisville	9.81	11.69	3.36	7.43	5.95	5.63
Longview	9.13	10.45	5.14	9.00	5.18	4.72
Lubbock	10.18	11.68	5.71	9.94	5.73	5.47
McAllen	7.30	6.04	1.00	0.18	-2.08	-2.20
McKinney	8.58	9.56	2.01	4.52	3.49	3.47
Mesquite	10.00	12.45	6.00	10.69	7.14	7.10
Midland	10.55	11.81	6.61	9.50	4.15	4.60
Mission	7.40	8.78	2.59	4.49	3.28	3.35
North Richland Hills	10.46	11.44	2.95	6.81	4.84	4.77
Odessa	9.13	11.33	5.33	10.77	7.64	7.03
Pasadena	10.03	11.40	5.41	7.19	3.15	3.20
Plano	10.21	12.32	3.18	6.50	5.43	5.44
Port Arthur	7.61	9.07	6.13	8.87	4.20	4.54
Richardson	10.61	12.20	5.03	9.53	6.09	5.67
Round Rock	9.12	10.34	3.01	5.18	3.39	3.21
San Angelo	9.77	11.48	7.31	12.73	7.13	6.84
San Antonio	8.49	9.08	4.05	7.56	4.10	4.08
San Antonio Water System	2.33	2.67	1.19	2.35	1.50	1.43
Sugar Land	9.61	10.67	1.92	4.65	3.79	3.56
Temple	9.57	10.09	4.74	8.44	4.22	4.39
Tyler	8.88	11.03	5.93	10.89	7.11	6.85
Victoria	7.65	9.29	5.75	10.80	6.69	6.02
Waco	9.14	11.23	6.33	11.32	7.08	6.77
Wichita Falls	6.83	7.62	5.16	7.78	3.41	3.26
<b>Average - 44 Cities</b>	<b>9.06 %</b>	<b>10.42 %</b>	<b>4.35 %</b>	<b>7.85 %</b>	<b>4.86 %</b>	<b>4.71 %</b>

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Abernathy	5.90%	0.10%	-1.30%	1.64%	0.00%	0.00%	6.34%
Abilene	16.11%	-0.04%	-3.06%	10.64%	-1.22%	-5.56%	16.87%
Addison	13.83%	0.30%	-3.04%	10.01%	-0.95%	-5.27%	14.88%
Alamo	7.47%	-0.61%	-1.92%	3.81%	-0.33%	-1.36%	7.06%
Alamo Heights	14.46%	-0.04%	-2.75%	5.93%	-0.96%	-1.94%	14.70%
Alba	3.82%	-0.06%	-0.67%	0.79%	0.00%	0.00%	3.88%
Albany	3.90%	0.03%	-0.87%	0.37%	0.00%	0.00%	3.43%
Aledo	10.90%	-0.01%	-2.06%	-1.90%	0.00%	0.00%	6.93%
Alice	8.34%	0.40%	-2.11%	5.37%	-0.48%	-2.43%	9.09%
Allen	9.93%	0.60%	-2.23%	5.63%	-0.43%	-2.60%	10.90%
Alpine	5.70%	0.12%	-2.18%	-0.23%	0.00%	0.00%	3.41%
Alto	5.50%	0.17%	-2.28%	3.93%	0.04%	-1.48%	5.88%
Alton	5.93%	-0.30%	-2.05%	2.73%	-0.05%	-0.55%	5.71%
Alvarado	5.81%	-0.11%	-1.86%	0.01%	0.00%	0.00%	3.85%
Alvin	11.00%	0.43%	-2.27%	7.70%	-0.73%	-4.11%	12.02%
Alvord	9.26%	-1.98%	-1.39%	0.95%	0.00%	0.00%	6.84%
Amarillo	15.48%	0.28%	-2.71%	10.52%	-1.23%	-5.76%	16.58%
Amherst	5.58%	-0.33%	-1.01%	3.87%	-0.42%	-2.13%	5.56%
Anahuac	6.30%	0.46%	-2.51%	4.17%	-1.25%	-1.23%	6.94%
Andrews	17.85%	-0.48%	-4.09%	10.45%	-1.13%	-4.58%	18.02%
Angleton	10.66%	-0.06%	-2.55%	5.94%	-0.55%	-2.48%	10.96%
Anna	9.16%	0.07%	-2.02%	3.22%	-0.29%	-0.80%	9.34%
Anson	5.92%	-0.51%	-1.02%	1.34%	0.00%	0.00%	5.73%
Anthony	5.38%	-0.59%	-0.43%	1.05%	-0.24%	-0.33%	4.84%
Aransas Pass	9.79%	-0.30%	-1.95%	6.54%	-0.71%	-3.39%	9.98%
Archer City	4.10%	-0.11%	-0.41%	-0.10%	0.00%	0.00%	3.48%
Argyle	10.71%	0.58%	-2.77%	2.44%	0.00%	0.00%	10.96%
Arlington	14.66%	-0.08%	-3.06%	10.09%	-1.03%	-5.25%	15.33%
Arp	5.39%	-0.37%	-1.02%	1.60%	-0.19%	-0.34%	5.07%
Aspermont	2.04%	0.04%	-1.04%	0.57%	0.00%	0.00%	1.61%
Athens	14.83%	0.40%	-2.07%	9.55%	-1.03%	-5.64%	16.04%
Atlanta	5.76%	0.08%	-1.17%	3.38%	-0.35%	-1.63%	6.07%
Aubrey	3.29%	0.16%	-1.77%	0.21%	0.00%	0.00%	1.89%
Avinger	5.12%	0.26%	-0.20%	-0.08%	0.00%	0.00%	5.10%
Azle	8.20%	-0.05%	-2.07%	4.75%	-0.38%	-2.01%	8.44%
Baird	7.87%	-0.51%	-0.77%	0.89%	0.00%	0.00%	7.48%
Balch Springs	10.24%	-0.31%	-2.02%	5.67%	-0.57%	-2.69%	10.32%
Balcones Heights	12.30%	-0.03%	-3.25%	8.13%	-0.96%	-3.43%	12.76%
Ballinger	3.45%	0.09%	-0.91%	3.14%	-1.10%	-1.86%	3.81%
Balmorhea	0.73%	0.46%	-0.41%	0.25%	0.00%	0.00%	1.03%
Bandera	9.18%	-0.93%	-2.65%	6.29%	-0.26%	-2.96%	8.67%
Bangs	11.97%	0.77%	-1.81%	7.11%	-0.56%	-4.15%	13.33%
Bartlett	0.73%	-0.73%	0.00%	0.42%	0.00%	0.00%	0.42%
Bartonville	8.68%	0.13%	-1.62%	-1.33%	0.00%	0.00%	5.86%
Bastrop	7.15%	0.43%	-2.03%	3.69%	-0.28%	-1.21%	7.75%
Bay City	9.53%	-0.38%	-2.42%	6.73%	-0.58%	-3.26%	9.62%
Bayou Vista	4.15%	0.30%	-0.61%	0.54%	0.00%	0.00%	4.38%
Baytown	15.43%	0.26%	-2.97%	9.95%	-1.08%	-5.16%	16.43%
Beaumont	13.42%	0.06%	-2.70%	9.18%	-0.98%	-4.81%	14.17%
Bee Cave	6.81%	0.58%	-1.85%	1.67%	0.00%	0.00%	7.21%



## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Beeville	2.81%	0.16%	-1.20%	0.19%	0.00%	0.00%	1.96%
Bellaire	16.93%	0.18%	-2.83%	11.00%	-1.21%	-6.09%	17.98%
Bellmead	9.57%	-0.48%	-3.02%	5.67%	-0.31%	-2.05%	9.38%
Bells	4.24%	-0.53%	-0.80%	-0.03%	0.00%	0.00%	2.88%
Bellville	10.95%	0.38%	-1.94%	6.39%	-0.83%	-3.17%	11.78%
Belton	7.36%	0.01%	-1.91%	2.67%	-0.25%	-0.45%	7.43%
Benbrook	15.22%	-0.62%	-3.30%	9.18%	-0.87%	-4.38%	15.23%
Berryville	4.54%	3.08%	-1.40%	-1.01%	0.00%	0.00%	5.21%
Bertram	6.05%	0.00%	-0.68%	0.57%	0.00%	0.00%	5.94%
Big Lake	18.75%	-2.68%	-2.72%	7.92%	-1.19%	-3.51%	16.57%
Big Sandy	6.37%	-0.08%	-0.80%	1.38%	-0.29%	-0.25%	6.33%
Big Spring	11.58%	0.50%	-2.36%	8.14%	-0.71%	-4.44%	12.71%
Bishop	6.92%	1.17%	-2.30%	4.65%	-0.42%	-1.69%	8.33%
Bianco	4.12%	0.09%	-1.10%	0.46%	0.00%	0.00%	3.57%
Blooming Grove	6.23%	0.06%	-1.05%	1.41%	0.00%	0.00%	6.65%
Blossom	7.82%	0.44%	-1.48%	1.06%	0.00%	0.00%	7.84%
Blue Mound	3.85%	-0.62%	-0.68%	0.38%	0.00%	0.00%	2.93%
Blue Ridge	4.08%	0.84%	-0.79%	0.27%	0.00%	0.00%	4.40%
Boerne	13.58%	-0.13%	-2.26%	6.98%	-0.76%	-3.46%	13.95%
Bogata	1.96%	0.07%	-0.63%	-0.20%	0.00%	0.00%	1.20%
Bonham	6.84%	0.13%	-1.60%	1.48%	0.00%	0.00%	6.85%
Booker	4.17%	0.58%	-1.71%	3.60%	-0.07%	-1.59%	4.98%
Borger	15.65%	0.03%	-3.59%	9.47%	-1.19%	-4.10%	16.27%
Bovina	3.13%	0.10%	-0.69%	1.07%	0.00%	0.00%	3.61%
Bowie	8.46%	-0.10%	-2.55%	5.48%	-0.43%	-2.19%	8.67%
Boyd	3.37%	-0.29%	-0.58%	0.23%	0.00%	0.00%	2.73%
Brady	4.61%	-0.32%	-1.07%	2.79%	-0.22%	-1.31%	4.48%
Brazoria	6.12%	0.56%	-2.19%	4.05%	-0.19%	-1.46%	6.89%
Breckenridge	8.39%	-0.41%	-1.50%	4.58%	-0.58%	-2.19%	8.29%
Bremond	3.31%	0.15%	-0.99%	-0.14%	0.00%	0.00%	2.33%
Brenham	10.83%	-0.29%	-2.21%	0.25%	0.00%	0.00%	8.58%
Bridge City	14.03%	0.53%	-2.33%	7.88%	-0.90%	-4.07%	15.14%
Bridgeport	6.98%	0.26%	-1.80%	3.59%	-0.29%	-1.31%	7.43%
Bronte	6.66%	-0.09%	-1.23%	0.41%	0.00%	0.00%	5.75%
Brookshire	7.48%	-0.09%	-2.24%	5.31%	-0.41%	-2.33%	7.72%
Brownfield	12.04%	0.19%	-2.69%	6.32%	-0.78%	-2.49%	12.59%
Brownsville	14.50%	0.49%	-2.49%	8.62%	-0.86%	-4.61%	15.65%
Brownsville Public Utility	11.63%	0.10%	-2.47%	8.76%	-0.86%	-4.75%	12.41%
Brownwood	12.04%	0.43%	-3.23%	6.58%	-0.63%	-2.38%	12.81%
Brownwood Health Dept.	11.82%	-1.81%	-1.39%	1.21%	0.00%	0.00%	9.83%
Brownwood Public Library	2.19%	-0.34%	-1.66%	0.03%	0.00%	0.00%	0.22%
Bruceville-Eddy	6.14%	1.02%	-1.93%	1.59%	0.00%	0.00%	6.82%
Bryan	13.56%	0.29%	-2.69%	9.04%	-0.95%	-4.72%	14.53%
Bryson	4.65%	0.19%	-1.70%	3.12%	0.26%	-1.47%	5.05%
Buda	9.64%	0.28%	-2.12%	3.94%	-0.31%	-1.32%	10.11%
Buffalo	4.60%	-0.29%	-0.83%	0.73%	0.00%	0.00%	4.21%
Bullard	3.12%	0.10%	-0.75%	0.05%	0.00%	0.00%	2.52%
Bulverde	6.13%	1.39%	-1.97%	0.92%	0.00%	0.00%	6.47%
Bunker Hill Village	7.61%	0.87%	-2.83%	6.92%	-0.14%	-3.46%	8.97%
Burkburnett	15.59%	0.42%	-3.08%	2.63%	0.00%	0.00%	15.56%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Burleson	11.28%	-0.21%	-2.54%	5.88%	-0.56%	-2.43%	11.42%
Burnet	9.54%	0.62%	-3.26%	5.50%	-0.45%	-1.57%	10.38%
Cactus	3.11%	-0.12%	-0.87%	0.16%	0.00%	0.00%	2.28%
Caddo Mills	4.88%	-0.44%	-0.61%	0.16%	0.00%	0.00%	3.99%
Caldwell	8.92%	-0.40%	-1.83%	4.35%	-0.36%	-1.89%	8.79%
Calvert	2.28%	0.21%	-0.31%	0.04%	0.00%	0.00%	2.22%
Cameron	7.77%	0.39%	-1.17%	4.32%	-0.70%	-2.14%	8.47%
Canadian	18.87%	-2.66%	-2.86%	7.26%	-1.03%	-2.95%	16.63%
Canton	12.74%	-0.30%	-2.83%	5.77%	-0.62%	-2.03%	12.73%
Canyon	13.07%	0.11%	-3.36%	8.61%	-0.72%	-3.96%	13.75%
Carmine	3.24%	0.34%	-1.42%	1.60%	0.00%	0.00%	3.76%
Carrizo Springs	6.38%	0.34%	-1.39%	5.70%	-0.47%	-3.36%	7.20%
Carrollton	12.82%	0.08%	-2.78%	9.15%	-0.84%	-4.84%	13.59%
Carthage	17.76%	-0.47%	-4.05%	11.48%	-1.33%	-5.34%	18.05%
Castle Hills	10.37%	0.04%	-2.42%	6.92%	-0.70%	-3.32%	10.89%
Castroville	7.57%	0.68%	-1.83%	3.54%	-0.40%	-1.15%	8.41%
Cedar Hill	12.29%	0.12%	-3.27%	6.65%	-0.57%	-2.46%	12.76%
Cedar Park	10.18%	-0.11%	-3.12%	1.94%	0.00%	0.00%	8.89%
Celina	7.79%	-0.42%	-2.61%	-0.11%	0.00%	0.00%	4.65%
Center	11.86%	0.69%	-2.02%	6.80%	-0.78%	-3.50%	13.05%
Centerville	7.67%	0.05%	-1.10%	0.61%	0.00%	0.00%	7.23%
Charlotte	4.73%	-0.33%	-1.57%	3.08%	-0.09%	-1.24%	4.58%
Chester	14.61%	0.19%	-5.15%	2.70%	0.00%	0.00%	12.35%
Chico	3.76%	0.27%	-0.83%	0.27%	0.00%	0.00%	3.47%
Childress	12.39%	-0.26%	-1.99%	6.59%	-0.87%	-3.26%	12.60%
Chireno	17.01%	0.92%	-2.55%	11.70%	-1.80%	-6.43%	18.85%
Christine	5.13%	-0.16%	-0.19%	0.00%	0.00%	0.00%	4.78%
Cibolo	7.41%	0.49%	-2.25%	2.70%	0.00%	0.00%	8.35%
Cisco	4.24%	0.04%	-1.44%	2.84%	-0.05%	-1.18%	4.45%
Clarendon	4.21%	-0.26%	-0.88%	0.35%	0.00%	0.00%	3.42%
Clarksville	1.89%	-0.17%	-1.72%	3.19%	0.25%	-1.50%	1.94%
Clarksville City	6.87%	0.99%	-1.51%	0.32%	0.00%	0.00%	6.67%
Clear Lake Shores	7.30%	0.88%	-2.24%	3.37%	-0.22%	-0.80%	8.29%
Cleburne	13.97%	-0.16%	-2.70%	9.22%	-0.93%	-4.89%	14.51%
Cleveland	7.90%	-0.44%	-1.37%	3.39%	-0.38%	-1.43%	7.67%
Clifton	5.63%	-0.92%	-1.01%	1.06%	0.00%	0.00%	4.76%
Clute	9.07%	0.14%	-3.10%	5.88%	-0.33%	-2.14%	9.52%
Clyde	9.98%	-0.02%	-2.48%	4.82%	-0.43%	-1.67%	10.20%
Coahoma	7.11%	-0.57%	-1.82%	1.23%	0.00%	0.00%	5.95%
Cockrell Hill	1.02%	0.03%	-1.05%	1.87%	0.29%	-0.97%	1.19%
Coleman	14.60%	-0.55%	-2.41%	6.44%	-0.84%	-2.79%	14.45%
College Station	12.35%	0.19%	-2.38%	8.14%	-0.72%	-4.41%	13.17%
Colleyville	11.64%	0.17%	-3.39%	6.10%	-0.46%	-1.97%	12.09%
Collinsville	3.07%	0.21%	-1.04%	0.75%	0.00%	0.00%	2.99%
Colmesneil	6.41%	-1.50%	-0.93%	0.20%	0.00%	0.00%	4.18%
Colorado City	7.20%	-0.86%	-1.99%	4.71%	-0.23%	-2.18%	6.65%
Columbus	10.88%	0.25%	-2.44%	6.07%	-0.61%	-2.64%	11.51%
Comanche	5.71%	0.10%	-1.34%	4.16%	-0.40%	-2.12%	6.11%
Commerce	6.80%	0.33%	-1.94%	4.15%	-0.38%	-1.60%	7.36%
Conroe	12.31%	0.59%	-2.96%	7.59%	-0.71%	-3.43%	13.39%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Converse	9.57%	0.34%	-2.06%	5.81%	-0.47%	-2.87%	10.32%
Cooper	7.25%	0.33%	-0.84%	2.02%	-0.30%	-0.77%	7.69%
Coppell	11.80%	0.38%	-3.53%	6.50%	-0.49%	-2.17%	12.49%
Copper Canyon	14.37%	-4.89%	-1.70%	-1.16%	0.00%	0.00%	6.62%
Copperas Cove	8.79%	0.13%	-2.22%	5.47%	-0.54%	-2.37%	9.26%
Corinth	10.54%	0.11%	-3.45%	4.14%	-0.33%	-0.31%	10.70%
Corpus Christi	14.80%	0.15%	-2.53%	10.10%	-1.21%	-5.56%	15.75%
Corrigan	5.51%	0.03%	-1.09%	1.01%	0.00%	0.00%	5.46%
Corsicana	14.56%	-0.15%	-2.98%	8.12%	-0.86%	-3.74%	14.95%
Cotulla	4.48%	-0.66%	-0.56%	0.92%	0.00%	0.00%	4.18%
Crandall	5.42%	0.33%	-2.22%	3.48%	-0.03%	-1.08%	5.90%
Crane	14.52%	0.47%	-3.15%	6.51%	-0.71%	-2.32%	15.32%
Crawford	3.09%	-0.95%	-0.74%	0.12%	0.00%	0.00%	1.52%
Crockett	9.21%	-0.36%	-2.38%	5.32%	-0.40%	-2.22%	9.17%
Crosbyton	8.46%	-0.38%	-2.52%	1.68%	0.00%	0.00%	7.24%
Cross Plains	6.38%	0.01%	-2.17%	3.94%	-0.14%	-1.43%	6.59%
Crowley	7.78%	-0.02%	-2.40%	3.96%	-0.25%	-1.15%	7.92%
Crystal City	5.04%	0.23%	-2.40%	0.79%	0.00%	0.00%	3.66%
Cuero	7.23%	0.11%	-1.58%	4.18%	-0.46%	-1.87%	7.61%
Daingerfield	4.17%	-0.45%	-1.17%	3.16%	-0.18%	-1.58%	3.95%
Daisetta	2.07%	0.28%	-0.45%	0.36%	0.00%	0.00%	2.26%
Dalhart	7.41%	0.26%	-1.55%	1.48%	0.00%	0.00%	7.60%
Dalworthington Gardens	16.72%	-1.89%	-2.60%	9.45%	-0.97%	-5.14%	15.57%
Danbury	2.70%	2.05%	-0.50%	0.70%	0.00%	0.00%	4.95%
Darrouzett	8.27%	-0.33%	0.06%	0.28%	1.64%	0.00%	9.92%
Dayton	6.45%	0.21%	-1.67%	2.59%	-0.26%	-0.58%	6.74%
De Leon	4.17%	-0.15%	-0.84%	0.32%	0.00%	0.00%	3.50%
Decatur	12.10%	-0.60%	-2.80%	4.36%	-0.51%	-0.92%	11.63%
Deer Park	15.39%	0.09%	-3.57%	7.92%	-0.75%	-3.15%	15.93%
Dekalb	3.63%	0.12%	-1.18%	0.66%	0.00%	0.00%	3.23%
Del Rio	7.49%	-0.62%	-0.91%	1.55%	-0.37%	-0.24%	6.90%
Dell City	10.58%	-0.39%	-2.74%	4.00%	-0.18%	-0.94%	10.33%
Denison	12.82%	-0.35%	-2.89%	8.77%	-0.79%	-4.45%	13.11%
Denton	13.28%	0.21%	-2.62%	8.01%	-0.82%	-4.00%	14.06%
Denver City	11.89%	0.33%	-3.29%	7.95%	-0.66%	-3.50%	12.72%
Deport	15.93%	-3.58%	-0.73%	0.66%	5.75%	0.00%	18.03%
DeSoto	13.54%	-0.24%	-3.38%	8.00%	-0.70%	-3.43%	13.79%
DeSoto Econ Dev Corp	11.52%	10.75%	-2.71%	0.39%	2.65%	0.00%	22.60%
Devine	7.41%	-0.61%	-0.90%	4.74%	-0.52%	-2.90%	7.22%
Diboll	10.19%	-0.32%	-2.51%	6.45%	-0.55%	-2.97%	10.29%
Dickens	3.51%	-0.06%	-0.02%	0.03%	0.00%	0.00%	3.46%
Dickinson	10.18%	-0.32%	-2.98%	2.18%	0.00%	0.00%	9.06%
Dilley	4.83%	-0.32%	-0.78%	1.23%	0.00%	0.00%	4.96%
Dimmitt	8.63%	-0.43%	-2.18%	3.76%	-0.19%	-1.22%	8.37%
Donna	2.03%	0.26%	-1.20%	2.12%	0.01%	-0.81%	2.41%
Double Oak	2.32%	0.18%	-0.48%	0.03%	0.00%	0.00%	2.05%
Dripping Springs	3.33%	-0.03%	-0.79%	0.34%	0.00%	0.00%	2.85%
Dublin	3.23%	0.06%	-1.07%	1.84%	-0.14%	-0.55%	3.37%
Dumas	7.01%	-0.57%	-2.50%	4.24%	-0.34%	-1.22%	6.62%
Duncanville	14.77%	0.22%	-3.28%	11.70%	-1.07%	-6.43%	15.91%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Eagle Lake	7.43%	0.65%	-2.55%	4.64%	-0.18%	-1.67%	8.32%
Eagle Pass	8.48%	-0.11%	-2.27%	5.92%	-0.34%	-2.90%	8.78%
Early	6.33%	-0.26%	-1.19%	1.51%	0.00%	0.00%	6.39%
Earth	4.46%	0.39%	-0.78%	0.38%	0.00%	0.00%	4.45%
East Mountain	11.19%	6.02%	-3.68%	12.35%	0.00%	-7.59%	18.29%
East Tawakoni	16.05%	-3.34%	-1.87%	1.88%	0.00%	0.00%	12.72%
Eastland	5.99%	0.00%	-1.44%	3.04%	-0.23%	-1.20%	6.16%
Ector	2.76%	0.27%	-0.32%	0.11%	0.00%	0.00%	2.82%
Eden	4.50%	0.42%	-0.96%	3.21%	-0.29%	-1.71%	5.17%
Edgewood	5.20%	-0.91%	-0.65%	0.10%	0.00%	0.00%	3.74%
Edinburg	10.45%	-0.01%	-1.75%	6.38%	-0.61%	-3.52%	10.94%
Edna	8.93%	0.40%	-1.86%	5.18%	-0.54%	-2.43%	9.68%
El Campo	9.90%	-0.52%	-2.17%	6.13%	-0.60%	-2.94%	9.80%
Eldorado	3.96%	-0.11%	-1.08%	3.21%	-0.16%	-1.72%	4.10%
Electra	6.26%	0.51%	-1.30%	0.61%	0.00%	0.00%	6.08%
Elgin	6.06%	0.32%	-1.55%	3.74%	-0.19%	-1.75%	6.63%
Elkhart	7.32%	-0.90%	-0.83%	3.30%	-0.41%	-1.80%	6.68%
Elmendorf	2.77%	-0.45%	-0.20%	1.19%	-0.05%	-0.82%	2.44%
Emory	5.52%	0.62%	-1.14%	-0.62%	0.00%	0.00%	4.38%
Ennis	13.46%	0.25%	-2.23%	9.53%	-0.76%	-5.72%	14.53%
Eules	14.26%	0.11%	-3.79%	9.48%	-0.80%	-4.28%	14.98%
Eustace	3.88%	-0.92%	-1.09%	0.33%	0.00%	0.00%	2.20%
Everman	6.72%	0.63%	-2.13%	4.36%	-0.27%	-1.71%	7.60%
Fair Oaks Ranch	8.78%	-0.18%	-2.31%	4.19%	-0.15%	-1.51%	8.82%
Fairfield	7.07%	-0.23%	-2.19%	1.58%	0.00%	0.00%	6.23%
Fairview	7.57%	0.17%	-2.14%	1.09%	0.00%	0.00%	6.69%
Falfurrias	5.06%	-0.19%	-1.10%	0.39%	0.00%	0.00%	4.16%
Falfurrias Utility Board	10.13%	0.03%	-1.50%	0.23%	0.00%	0.00%	8.89%
Falls City	7.90%	1.74%	-1.00%	2.57%	-0.73%	-0.73%	9.75%
Farmers Branch	15.24%	-0.08%	-4.03%	10.61%	-0.97%	-4.91%	15.86%
Farmersville	11.64%	-1.25%	-2.10%	5.92%	-0.58%	-2.83%	10.80%
Farwell	15.27%	-2.05%	-1.96%	10.05%	-1.18%	-6.05%	14.08%
Fate	7.88%	-0.28%	-1.30%	1.55%	0.00%	0.00%	7.85%
Fayetteville	4.53%	-0.04%	-0.02%	-0.03%	0.00%	0.00%	4.44%
Ferris	6.05%	0.07%	-1.48%	3.21%	-0.29%	-1.26%	6.30%
Flatonia	14.90%	0.91%	-2.71%	7.60%	-0.84%	-3.54%	16.32%
Florence	5.76%	0.36%	-1.27%	0.07%	0.00%	0.00%	4.92%
Floresville	7.93%	0.31%	-1.42%	4.11%	-0.43%	-1.98%	8.52%
Flower Mound	12.09%	0.15%	-3.00%	2.15%	0.00%	0.00%	11.39%
Floydada	9.37%	0.66%	-1.82%	6.08%	-0.67%	-3.14%	10.48%
Forest Hill	10.42%	-0.58%	-2.54%	5.59%	-0.46%	-2.27%	10.16%
Forney	11.17%	-0.02%	-2.42%	4.72%	-0.49%	-1.58%	11.38%
Fort Stockton	5.44%	-0.70%	-1.04%	3.47%	-0.36%	-1.81%	5.00%
Franklin	4.91%	-0.18%	-0.91%	0.22%	0.00%	0.00%	4.04%
Frankston	4.92%	0.13%	-0.27%	0.72%	0.00%	0.00%	5.50%
Fredericksburg	10.75%	-0.14%	-2.63%	4.93%	-0.44%	-1.63%	10.84%
Freeport	8.66%	0.53%	-2.15%	6.44%	-0.53%	-3.29%	9.66%
Freer	7.80%	-1.12%	-0.89%	3.26%	-0.48%	-1.65%	6.92%
Friendswood	13.07%	0.13%	-2.85%	7.10%	-0.74%	-3.07%	13.64%
Friona	11.19%	0.52%	-2.27%	5.50%	-0.73%	-2.19%	12.02%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Frisco	9.60%	-0.09%	-2.06%	4.29%	-0.32%	-1.67%	9.75%
Fritch	3.69%	0.75%	-2.31%	1.11%	0.00%	0.00%	3.24%
Frost	4.94%	0.12%	-0.88%	1.88%	-0.13%	-0.76%	5.17%
Gainesville	7.39%	0.00%	-1.46%	5.17%	-0.55%	-2.76%	7.79%
Galena Park	12.86%	0.42%	-3.49%	7.49%	-0.78%	-2.82%	13.68%
Ganado	8.98%	-0.41%	-3.92%	6.29%	-0.07%	-2.01%	8.86%
Garden Ridge	3.25%	0.15%	-1.15%	0.64%	0.00%	0.00%	2.89%
Garland	15.41%	0.41%	-2.68%	10.84%	-1.07%	-6.20%	16.71%
Garrison	11.69%	1.67%	-3.76%	5.87%	-0.34%	-1.55%	13.58%
Gary	4.62%	-0.88%	-0.71%	3.61%	-0.19%	-2.37%	4.08%
Gatesville	12.97%	-0.52%	-2.67%	6.35%	-0.68%	-2.62%	12.83%
George West	7.39%	-1.34%	-0.70%	1.19%	0.00%	0.00%	6.54%
Georgetown	11.10%	-0.11%	-2.46%	6.67%	-0.48%	-3.26%	11.46%
Giddings	12.31%	0.15%	-1.89%	6.89%	-0.77%	-3.70%	12.99%
Gilmer	12.19%	-0.21%	-2.82%	4.48%	-0.60%	-0.93%	12.11%
Gladewater	2.65%	0.30%	-1.15%	3.04%	-0.15%	-1.52%	3.17%
Glen Rose	12.63%	-0.56%	-2.34%	6.68%	-0.60%	-3.27%	12.54%
Glenn Heights	6.37%	0.29%	-2.64%	2.88%	0.00%	0.00%	6.90%
Godley	6.10%	-0.59%	-0.56%	-0.19%	0.00%	0.00%	4.76%
Goldsmith	4.23%	0.30%	-0.66%	0.29%	0.00%	0.00%	4.16%
Goldthwaite	23.09%	0.87%	-2.86%	13.42%	-2.05%	-7.45%	25.02%
Goliad	9.55%	0.03%	-1.21%	1.15%	0.00%	0.00%	9.52%
Gonzales	9.36%	0.76%	-2.24%	6.14%	-0.71%	-2.79%	10.52%
Graford	1.91%	1.02%	0.13%	-0.24%	0.00%	0.00%	2.82%
Graham	9.83%	-0.29%	-1.92%	5.87%	-0.55%	-2.97%	9.97%
Graham Regional Med Cntr	3.93%	0.28%	-1.32%	0.63%	0.00%	0.00%	3.52%
Granbury	11.22%	-0.10%	-2.73%	6.29%	-0.58%	-2.61%	11.49%
Grand Prairie	13.85%	0.13%	-3.23%	8.68%	-0.77%	-4.09%	14.57%
Grand Saline	5.65%	-0.18%	-1.19%	2.61%	-0.22%	-1.05%	5.62%
Grandview	5.69%	-0.78%	-1.66%	1.58%	0.00%	0.00%	4.83%
Granger	3.66%	-0.51%	-0.65%	0.00%	0.00%	0.00%	2.50%
Granite Shoals	3.02%	-0.03%	-0.66%	0.30%	0.00%	0.00%	2.63%
Grapeland	5.18%	0.29%	-0.98%	3.19%	-0.33%	-1.64%	5.71%
Grapevine	13.26%	0.28%	-2.26%	8.46%	-0.80%	-4.72%	14.22%
Greenville	15.55%	-0.04%	-3.22%	9.77%	-1.01%	-4.85%	16.20%
Gregory	2.69%	0.39%	-0.50%	2.92%	-0.01%	-2.11%	3.38%
Grey Forest Utilities	11.88%	1.13%	-3.17%	8.83%	-0.82%	-4.23%	13.62%
Groesbeck	4.75%	0.07%	-0.94%	0.29%	0.00%	0.00%	4.17%
Groom	3.51%	-0.38%	-0.37%	0.95%	-0.05%	-0.46%	3.20%
Groves	14.05%	0.03%	-2.33%	3.27%	-0.54%	-0.35%	14.13%
Groveton	2.51%	0.39%	-0.31%	0.28%	0.00%	0.00%	2.87%
Gruver	11.96%	0.79%	-3.56%	2.89%	0.00%	0.00%	12.08%
Gun Barrel City	4.54%	0.41%	-1.57%	0.95%	0.00%	0.00%	4.33%
Gunter	3.64%	-0.88%	-0.66%	-0.30%	0.00%	0.00%	1.80%
Hale Center	4.24%	1.00%	-0.60%	0.91%	0.00%	0.00%	5.55%
Hallettsville	10.55%	0.54%	-2.22%	5.77%	-0.61%	-2.57%	11.46%
Hallsville	10.12%	-2.02%	-0.42%	1.95%	-0.56%	-0.85%	8.22%
Haltom City	14.03%	0.28%	-3.58%	9.10%	-0.97%	-3.98%	14.88%
Hamilton	12.99%	-0.61%	-2.16%	6.39%	-0.80%	-3.00%	12.81%
Hamlin	9.93%	0.01%	-3.53%	7.96%	-0.59%	-3.36%	10.42%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Happy	10.75%	-2.09%	-1.81%	8.55%	-0.97%	-5.05%	9.38%
Harker Heights	11.42%	-0.51%	-2.09%	5.24%	-0.57%	-2.26%	11.23%
Harlingen	13.53%	0.14%	-2.90%	1.24%	0.00%	0.00%	12.01%
Harlingen Waterworks	8.74%	-0.15%	-2.09%	1.40%	0.00%	0.00%	7.90%
Hart	6.48%	2.42%	-0.72%	0.39%	0.00%	0.00%	8.57%
Haskell	4.30%	0.15%	-1.41%	-0.06%	0.00%	0.00%	2.98%
Haslet	11.84%	-0.46%	-2.86%	2.84%	0.00%	0.00%	11.36%
Hawkins	6.81%	-0.43%	-1.09%	0.91%	0.00%	0.00%	6.20%
Hays	27.80%	20.47%	3.04%	7.45%	0.00%	-9.18%	49.58%
Hearne	7.49%	0.85%	-1.69%	4.61%	-0.55%	-2.07%	8.64%
Heath	12.31%	-0.55%	-2.75%	0.63%	0.00%	0.00%	9.64%
Hedley	9.02%	0.54%	-2.32%	1.86%	0.00%	0.00%	9.10%
Hedwig Village	9.99%	0.03%	-1.90%	0.35%	0.00%	0.00%	8.47%
Helotes	9.81%	-0.96%	-1.89%	-0.62%	0.00%	0.00%	6.34%
Hemphill	3.67%	-0.10%	-1.20%	0.97%	0.00%	0.00%	3.34%
Hempstead	11.26%	-1.17%	-2.05%	6.15%	-0.72%	-2.96%	10.51%
Henderson	11.19%	0.04%	-2.36%	7.82%	-0.71%	-4.16%	11.82%
Henrietta	12.78%	0.40%	-1.87%	6.05%	-0.75%	-3.00%	13.61%
Hereford	9.18%	-0.16%	-2.50%	6.38%	-0.49%	-2.97%	9.44%
Hewitt	10.22%	-0.07%	-2.39%	5.53%	-0.49%	-2.32%	10.48%
Hickory Creek	5.15%	0.18%	-1.94%	2.48%	-0.04%	-0.44%	5.39%
Hico	9.88%	-0.94%	-1.25%	2.17%	-0.35%	-0.50%	9.01%
Hidalgo	6.32%	0.06%	-1.77%	3.97%	-0.20%	-1.75%	6.63%
Higgins	4.33%	0.92%	-1.86%	5.25%	0.00%	-2.97%	5.67%
Highland Park	16.87%	-0.53%	-3.03%	0.58%	0.00%	0.00%	13.89%
Highland Village	9.60%	0.28%	-2.78%	4.27%	-0.29%	-1.05%	10.03%
Hill Country Village	8.75%	-0.67%	-2.74%	-0.14%	0.00%	0.00%	5.20%
Hillsboro	8.82%	0.18%	-1.96%	5.05%	-0.52%	-2.25%	9.32%
Hitchcock	4.97%	-0.10%	-1.48%	0.74%	0.00%	0.00%	4.13%
Holland	6.93%	0.29%	-1.42%	0.37%	0.00%	0.00%	6.17%
Holliday	4.18%	0.04%	-1.29%	0.15%	0.00%	0.00%	3.08%
Hollywood Park	7.23%	0.16%	-1.87%	4.24%	-0.34%	-1.78%	7.64%
Hondo	7.71%	-0.33%	-1.91%	5.14%	-0.46%	-2.42%	7.73%
Honey Grove	5.81%	0.47%	-1.49%	4.76%	-0.34%	-2.56%	6.65%
Hooks	3.06%	-0.10%	-1.16%	0.68%	0.00%	0.00%	2.48%
Howe	7.05%	0.54%	-2.13%	1.96%	0.00%	0.00%	7.42%
Hubbard	5.90%	-1.15%	-0.86%	0.39%	0.00%	0.00%	4.28%
Hudson	2.66%	0.22%	-0.91%	0.22%	0.00%	0.00%	2.19%
Hudson Oaks	5.89%	0.04%	-2.20%	2.48%	0.00%	0.00%	6.21%
Hughes Springs	12.06%	1.22%	-3.45%	7.02%	-0.33%	-2.83%	13.69%
Humble	10.70%	0.13%	-2.81%	7.46%	-0.53%	-3.60%	11.35%
Hunters Creek Village	13.23%	0.21%	-2.24%	-1.66%	0.00%	0.00%	9.54%
Huntington	14.59%	-0.65%	-2.37%	6.85%	-0.66%	-3.34%	14.42%
Huntsville	16.10%	0.08%	-2.99%	9.78%	-1.25%	-4.85%	16.87%
Hurst	15.66%	0.17%	-3.70%	10.67%	-1.09%	-5.14%	16.57%
Hutchins	5.84%	0.09%	-2.11%	3.81%	-0.14%	-1.36%	6.13%
Hutto	8.79%	-0.06%	-2.40%	2.68%	0.00%	0.00%	9.01%
Huxley	3.70%	-0.15%	-1.34%	0.26%	0.00%	0.00%	2.47%
Idalou	2.63%	0.04%	-0.37%	0.37%	0.00%	0.00%	2.67%
Ingleside	7.02%	0.24%	-1.51%	3.66%	-0.43%	-1.50%	7.48%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Ingram	5.98%	-0.01%	-1.07%	1.46%	0.00%	0.00%	6.36%
Iowa Park	8.17%	-0.43%	-1.37%	5.00%	-0.43%	-2.80%	8.14%
Iraan	21.01%	1.24%	-2.77%	10.44%	-1.81%	-5.13%	22.98%
Irving	14.79%	0.27%	-2.88%	10.32%	-0.94%	-5.69%	15.87%
Italy	4.21%	1.04%	-0.78%	0.58%	0.00%	0.00%	5.05%
Itasca	8.25%	1.17%	-2.14%	5.68%	-0.29%	-2.84%	9.83%
Jacinto City	6.53%	0.11%	-1.36%	4.13%	-0.45%	-2.03%	6.93%
Jacksboro	11.19%	-0.56%	-1.98%	4.71%	-0.60%	-1.86%	10.90%
Jacksonville	10.55%	0.05%	-2.67%	6.88%	-0.66%	-3.11%	11.04%
Jasper	13.51%	0.19%	-3.20%	0.91%	0.00%	0.00%	11.41%
Jefferson	7.20%	-0.20%	-0.81%	2.14%	-0.38%	-0.83%	7.12%
Jersey Village	13.48%	-0.19%	-3.81%	5.46%	-0.59%	-0.93%	13.42%
Jewett	7.95%	-0.11%	-1.13%	4.32%	-0.42%	-2.42%	8.19%
Joaquin	11.27%	-1.37%	-0.45%	1.46%	3.78%	-4.19%	10.50%
Johnson City	5.48%	0.35%	-1.59%	3.45%	-0.22%	-1.43%	6.04%
Jones Creek	6.21%	1.05%	-0.66%	0.60%	0.00%	0.00%	7.20%
Jonestown	3.66%	-0.01%	-0.59%	0.37%	0.00%	0.00%	3.43%
Josephine	3.45%	1.90%	-0.83%	0.79%	0.00%	0.00%	5.31%
Joshua	3.58%	1.07%	-2.21%	0.04%	0.00%	0.00%	2.48%
Jourdanton	4.33%	0.13%	-1.04%	2.95%	-0.21%	-1.49%	4.67%
Junction	13.73%	-0.02%	-3.39%	7.65%	-0.61%	-3.19%	14.17%
Justin	4.27%	-0.11%	-0.95%	1.14%	0.00%	0.00%	4.35%
Karnes City	10.59%	-3.98%	-1.56%	3.86%	-0.55%	-1.53%	6.83%
Katy	11.82%	0.12%	-3.04%	6.65%	-0.50%	-2.72%	12.33%
Kaufman	11.92%	0.50%	-2.24%	4.30%	-0.50%	-1.36%	12.62%
Keene	9.94%	0.90%	-2.28%	6.69%	-0.60%	-3.33%	11.32%
Keller	12.18%	0.02%	-2.51%	5.97%	-0.56%	-2.54%	12.56%
Kemah	5.93%	0.05%	-1.92%	-0.09%	0.00%	0.00%	3.97%
Kemp	0.50%	-0.50%	0.00%	0.00%	-2.90%	0.00%	-2.90%
Kenedy	5.00%	-0.35%	-1.55%	2.69%	-0.29%	-0.74%	4.76%
Kennedale	10.31%	0.28%	-3.49%	3.68%	0.00%	0.00%	10.78%
Kermit	15.66%	-0.18%	-3.19%	9.41%	-1.18%	-4.41%	16.11%
Kerrville	13.38%	-0.10%	-3.55%	8.12%	-0.73%	-3.36%	13.76%
Kerrville Public Utility	12.60%	0.33%	-4.65%	6.00%	-0.48%	-0.76%	13.04%
Kilgore	15.29%	-0.45%	-3.14%	8.26%	-0.93%	-3.67%	15.36%
Killeen	12.89%	-0.40%	-2.67%	0.12%	0.00%	0.00%	9.94%
Kingsville	10.48%	0.13%	-2.75%	7.11%	-0.69%	-3.21%	11.07%
Kirby	9.76%	0.15%	-1.96%	5.09%	-0.49%	-2.31%	10.24%
Kirbyville	3.34%	0.08%	-0.72%	2.68%	-0.31%	-1.44%	3.63%
Knox City	2.50%	0.47%	-0.91%	0.67%	0.00%	0.00%	2.73%
Kountze	3.18%	-0.07%	-0.98%	0.23%	0.00%	0.00%	2.36%
Kress	7.07%	-0.13%	-1.50%	2.63%	-0.19%	-0.82%	7.06%
Krugerville	4.09%	-1.09%	-0.57%	-0.39%	0.00%	0.00%	2.04%
Krum	2.28%	0.12%	-0.83%	-0.06%	0.00%	0.00%	1.51%
Kyle	8.42%	0.15%	-2.95%	3.22%	0.00%	0.00%	8.84%
La Coste	2.45%	0.04%	-0.64%	0.13%	0.00%	0.00%	1.98%
La Feria	7.52%	0.47%	-1.59%	4.84%	-0.54%	-2.37%	8.33%
La Grange	11.76%	-0.10%	-2.70%	5.85%	-0.65%	-2.19%	11.97%
La Grulla	6.62%	-1.72%	-1.33%	2.53%	-0.10%	-0.96%	5.04%
La Marque	7.78%	0.09%	-2.57%	4.88%	-0.42%	-1.65%	8.11%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
La Porte	13.50%	0.34%	-3.28%	9.46%	-0.80%	-4.71%	14.51%
Lacy-Lakeview	8.86%	0.72%	-2.03%	5.28%	-0.47%	-2.43%	9.93%
Ladonia	13.07%	-7.84%	0.03%	-0.11%	0.00%	0.00%	5.15%
Lago Vista	9.95%	-0.01%	-2.32%	1.83%	0.00%	0.00%	9.45%
Laguna Vista	4.88%	-0.54%	-0.77%	0.27%	0.00%	0.00%	3.84%
Lake Dallas	9.14%	0.85%	-2.88%	5.15%	-0.40%	-1.64%	10.22%
Lake Jackson	10.91%	0.34%	-3.17%	7.72%	-0.54%	-3.51%	11.75%
Lake Worth	7.75%	0.82%	-2.78%	5.06%	-0.35%	-1.69%	8.81%
Lakeport	5.37%	-1.11%	-1.07%	0.20%	0.00%	0.00%	3.39%
Lakeside	5.66%	0.67%	-1.86%	0.78%	0.00%	0.00%	5.25%
Lakeside City	3.32%	0.19%	-0.85%	-0.05%	0.00%	0.00%	2.61%
Lakeway	10.02%	0.27%	-2.66%	3.90%	-0.39%	-0.74%	10.40%
Lamesa	12.01%	0.03%	-2.76%	7.30%	-0.74%	-3.32%	12.52%
Lampasas	12.09%	-0.11%	-2.78%	5.93%	-0.62%	-2.21%	12.30%
Lancaster	11.63%	-0.29%	-2.86%	6.79%	-0.70%	-2.83%	11.74%
Laredo	15.42%	0.08%	-2.77%	9.23%	-1.00%	-4.78%	16.18%
Lavon	2.76%	0.02%	-0.61%	0.10%	0.00%	0.00%	2.27%
League City	11.58%	0.31%	-2.37%	7.00%	-0.61%	-3.52%	12.39%
Leander	7.68%	1.27%	-2.03%	3.75%	-0.30%	-1.24%	9.13%
Leon Valley	13.77%	0.46%	-3.61%	9.28%	-0.92%	-4.16%	14.82%
Leonard	4.24%	0.09%	-1.19%	0.15%	0.00%	0.00%	3.29%
Levelland	12.72%	-0.56%	-3.35%	7.76%	-0.65%	-3.29%	12.63%
Lewisville	13.17%	0.32%	-2.35%	8.79%	-0.81%	-4.93%	14.19%
Lexington	11.01%	-0.64%	-2.14%	6.42%	-0.75%	-3.09%	10.81%
Liberty	10.18%	-1.41%	-2.29%	0.66%	0.00%	0.00%	7.14%
Liberty Hill	3.04%	-0.02%	-0.31%	0.57%	0.00%	0.00%	3.28%
Lindale	11.10%	0.15%	-2.10%	5.53%	-0.59%	-2.48%	11.61%
Linden	4.23%	0.08%	-1.08%	0.55%	0.00%	0.00%	3.78%
Lipan	6.46%	-0.77%	-0.72%	0.31%	0.00%	0.00%	5.28%
Little Elm	8.50%	0.28%	-3.20%	2.59%	0.00%	0.00%	8.17%
Littlefield	6.17%	0.42%	-1.46%	4.36%	-0.30%	-2.27%	6.92%
Live Oak	13.95%	0.31%	-2.88%	7.55%	-0.79%	-3.39%	14.75%
Livingston	14.60%	0.50%	-3.34%	8.96%	-0.84%	-4.18%	15.70%
Llano	6.68%	-0.12%	-1.32%	1.30%	0.00%	0.00%	6.54%
Lockhart	10.47%	0.28%	-2.68%	5.35%	-0.57%	-1.84%	11.01%
Lockney	1.42%	-0.01%	-0.91%	1.15%	0.00%	0.00%	1.65%
Lone Star	2.14%	0.59%	-1.26%	3.08%	-0.09%	-1.51%	2.95%
Longview	14.27%	0.46%	-2.95%	8.65%	-0.98%	-4.13%	15.32%
Lorraine	6.06%	-2.33%	-0.37%	-0.50%	0.00%	0.00%	2.86%
Lorena	5.85%	-0.05%	-1.77%	2.98%	-0.16%	-0.92%	5.93%
Lorenzo	2.71%	-2.71%	0.00%	0.11%	0.00%	0.00%	0.11%
Los Fresnos	4.52%	0.03%	-1.53%	0.08%	0.00%	0.00%	3.10%
Lott	1.74%	0.53%	-0.47%	-0.26%	0.00%	0.00%	1.54%
Lubbock	15.89%	0.26%	-3.25%	9.81%	-1.09%	-4.79%	16.83%
Lucas	8.35%	1.23%	-2.13%	-1.48%	0.00%	0.00%	5.97%
Lufkin	13.72%	0.14%	-2.54%	8.83%	-0.97%	-4.65%	14.53%
Luling	7.12%	0.28%	-1.76%	3.73%	-0.34%	-1.43%	7.60%
Lumberton	14.38%	-0.58%	-2.83%	6.74%	-0.62%	-2.88%	14.21%
Lyford	7.63%	-0.21%	-0.88%	1.35%	0.00%	0.00%	7.89%
Lytle	4.67%	0.62%	-1.85%	4.27%	-0.08%	-2.05%	5.58%



## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Madisonville	6.46%	0.45%	-1.63%	4.99%	-0.41%	-2.58%	7.28%
Magnolia	2.79%	0.08%	-0.95%	0.17%	0.00%	0.00%	2.09%
Malakoff	4.36%	0.50%	-1.56%	0.25%	0.00%	0.00%	3.55%
Manor	5.33%	0.36%	-1.94%	0.20%	0.00%	0.00%	3.95%
Mansfield	10.36%	0.09%	-2.61%	5.87%	-0.43%	-2.48%	10.80%
Manvel	3.19%	-0.14%	-0.92%	0.20%	0.00%	0.00%	2.33%
Marble Falls	9.21%	0.03%	-1.97%	-0.77%	0.00%	0.00%	6.50%
Marfa	4.55%	0.62%	-1.90%	0.77%	0.00%	0.00%	4.04%
Marion	5.62%	-0.08%	-2.08%	1.78%	0.00%	0.00%	5.24%
Marlin	5.12%	-0.37%	-1.26%	3.06%	-0.34%	-1.28%	4.93%
Marshall	16.27%	0.00%	-3.43%	9.40%	-1.08%	-4.28%	16.88%
Mart	1.26%	0.35%	-1.45%	2.68%	0.17%	-1.22%	1.79%
Mason	4.51%	-0.44%	-1.21%	2.60%	-0.17%	-1.07%	4.22%
Matador	3.38%	1.18%	-0.32%	0.78%	0.00%	0.00%	5.02%
Mathis	2.98%	0.38%	-1.01%	0.27%	0.00%	0.00%	2.62%
Maypearl	2.83%	0.04%	-0.49%	0.31%	0.00%	0.00%	2.69%
McAllen	8.30%	0.12%	-2.11%	-0.09%	0.00%	0.00%	6.22%
McCamey	4.98%	0.05%	-1.94%	2.18%	0.00%	0.00%	5.27%
McGregor	9.54%	-0.29%	-2.68%	2.74%	0.00%	0.00%	9.31%
McKinney	10.59%	0.02%	-1.67%	5.63%	-0.49%	-3.04%	11.04%
McLean	5.06%	-0.14%	-0.78%	0.07%	0.00%	0.00%	4.21%
Meadowlakes	4.48%	-1.91%	-0.26%	0.33%	0.00%	0.00%	2.64%
Meadows Place	10.22%	0.55%	-2.65%	5.65%	-0.45%	-2.23%	11.09%
Melissa	6.58%	0.35%	-2.06%	0.01%	0.00%	0.00%	4.88%
Memorial Villages Police	18.74%	-0.05%	-2.74%	6.95%	-1.34%	-2.51%	19.05%
Memphis	7.57%	1.07%	-1.66%	4.90%	-0.53%	-2.37%	8.98%
Menard	9.04%	-0.18%	-1.72%	6.05%	-0.45%	-3.39%	9.35%
Mercedes	10.45%	-0.29%	-1.58%	6.16%	-0.69%	-3.40%	10.65%
Meridian	5.79%	0.57%	-2.14%	-0.17%	0.00%	0.00%	4.05%
Merkel	17.28%	-2.79%	-2.59%	6.50%	-0.99%	-2.55%	14.86%
Mertzton	17.23%	-1.33%	-1.54%	4.79%	-1.22%	-1.78%	16.15%
Mesquite	16.00%	0.04%	-2.71%	10.98%	-1.17%	-6.21%	16.93%
Mexia	8.54%	-0.11%	-2.37%	4.98%	-0.37%	-1.96%	8.71%
Midland	17.16%	-0.45%	-3.41%	9.04%	-1.03%	-4.02%	17.29%
Midlothian	10.63%	0.43%	-2.81%	5.34%	-0.48%	-1.79%	11.32%
Miles	0.78%	0.19%	-0.97%	0.05%	0.00%	0.00%	0.05%
Milford	8.28%	-1.02%	-1.14%	2.50%	-0.26%	-0.96%	7.40%
Mineola	7.31%	-0.34%	-1.73%	1.58%	0.00%	0.00%	6.82%
Mineral Wells	7.53%	-0.04%	-1.76%	5.11%	-0.42%	-2.56%	7.86%
Mission	9.99%	-0.07%	-1.80%	5.64%	-0.49%	-2.93%	10.34%
Missouri City	12.39%	-0.07%	-3.28%	8.46%	-0.68%	-3.94%	12.88%
Monahans	9.95%	-0.30%	-2.42%	6.08%	-0.66%	-2.62%	10.03%
Mont Belvieu	8.30%	-0.37%	-3.01%	4.60%	-0.22%	-1.20%	8.10%
Montgomery	4.17%	0.04%	-1.46%	0.01%	0.00%	0.00%	2.76%
Moody	6.82%	0.03%	-1.14%	0.57%	0.00%	0.00%	6.28%
Morgan's Point	15.01%	0.01%	-3.25%	7.29%	-0.70%	-2.92%	15.44%
Morgan's Point Resort	9.76%	0.52%	-2.48%	4.13%	-0.38%	-1.11%	10.44%
Morton	12.15%	0.74%	-3.66%	7.74%	-0.68%	-2.97%	13.32%
Moulton	5.12%	0.59%	-1.19%	4.93%	-0.33%	-2.98%	6.14%
Mount Enterprise	6.68%	-1.57%	-0.50%	0.99%	0.00%	0.00%	5.60%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Mt. Pleasant	12.51%	0.33%	-2.64%	6.92%	-0.70%	-3.13%	13.29%
Mt. Vernon	9.64%	-0.15%	-2.91%	5.40%	-0.42%	-1.81%	9.75%
Muenster	8.46%	-0.02%	-1.93%	1.55%	0.00%	0.00%	8.06%
Muleshoe	14.53%	-0.34%	-3.20%	9.41%	-0.97%	-4.58%	14.85%
Murphy	10.41%	0.19%	-3.50%	2.62%	0.00%	0.00%	9.72%
Nacogdoches	14.82%	0.02%	-2.67%	9.71%	-1.12%	-5.18%	15.58%
Naples	1.42%	-0.32%	-0.32%	0.30%	0.00%	0.00%	1.08%
Nash	5.36%	0.55%	-2.02%	-0.28%	0.00%	0.00%	3.61%
Nassau Bay	10.08%	-0.10%	-1.96%	3.09%	-0.46%	-0.59%	10.06%
Navasota	6.25%	-0.46%	-1.90%	4.39%	-0.27%	-1.94%	6.07%
Nederland	17.35%	-0.11%	-3.40%	3.39%	0.00%	0.00%	17.23%
Needville	6.51%	0.80%	-1.88%	2.08%	0.00%	0.00%	7.51%
New Boston	3.87%	0.40%	-1.40%	4.37%	-0.19%	-2.43%	4.62%
New Braunfels	12.79%	-0.05%	-2.43%	7.74%	-0.81%	-3.94%	13.30%
New Braunfels Utilities	13.51%	0.14%	-2.17%	9.49%	-1.08%	-5.46%	14.43%
New Deal	3.68%	-0.52%	-0.97%	0.21%	0.00%	0.00%	2.40%
New London	4.57%	0.56%	-1.24%	2.73%	-0.20%	-1.13%	5.29%
New Summerfield	0.28%	0.58%	-0.63%	1.18%	0.13%	-0.59%	0.95%
New Waverly	6.40%	0.13%	-1.72%	0.68%	0.00%	0.00%	5.49%
Newton	21.05%	-1.72%	-2.90%	10.18%	-1.35%	-5.19%	20.07%
Nixon	7.40%	0.07%	-1.08%	0.98%	0.00%	0.00%	7.37%
Nocona	5.76%	0.61%	-1.51%	3.50%	-0.19%	-1.57%	6.60%
Normangee	5.44%	0.01%	-1.00%	1.02%	0.00%	0.00%	5.47%
North Richland Hills	13.41%	0.07%	-3.12%	8.63%	-0.74%	-4.17%	14.08%
Northlake	7.54%	-0.81%	-2.35%	-0.32%	0.00%	0.00%	4.06%
Oak Point	4.79%	-0.22%	-1.65%	-0.13%	0.00%	0.00%	2.79%
Oak Ridge North	10.78%	-0.25%	-2.20%	1.59%	0.00%	0.00%	9.92%
Odem	7.32%	-0.09%	-1.06%	1.37%	0.00%	0.00%	7.54%
Odessa	14.46%	0.61%	-3.04%	11.25%	-1.18%	-6.15%	15.95%
O'Donnell	6.34%	0.75%	-1.25%	1.54%	0.00%	0.00%	7.38%
Oglesby	3.97%	0.44%	-0.84%	1.19%	0.00%	0.00%	4.76%
Old River-Winfree	0.00%	0.00%	0.00%	0.00%	-3.53%	0.00%	-3.53%
Olmos Park	7.38%	-0.10%	-2.38%	-0.39%	0.00%	0.00%	4.51%
Olney	3.41%	0.01%	-0.82%	0.28%	0.00%	0.00%	2.88%
Omaha	9.48%	-2.41%	-0.51%	0.42%	0.00%	0.00%	6.98%
Onalaska	2.15%	0.05%	-0.91%	0.22%	0.00%	0.00%	1.51%
Orange	16.95%	0.29%	-3.53%	11.63%	-1.17%	-6.06%	18.11%
Orange Grove	6.09%	-2.71%	-1.47%	3.81%	-0.03%	-2.02%	3.67%
Ore City	3.54%	0.19%	-0.84%	0.13%	0.00%	0.00%	3.02%
Overton	2.23%	0.80%	-2.21%	0.17%	0.00%	0.00%	0.99%
Ovilla	6.96%	0.14%	-2.28%	0.54%	0.00%	0.00%	5.36%
Oyster Creek	9.14%	-1.82%	-1.96%	1.24%	0.00%	0.00%	6.60%
Paducah	8.20%	-1.00%	-0.41%	1.87%	-0.30%	-1.01%	7.35%
Palacios	6.62%	-0.29%	-1.14%	3.60%	-0.32%	-1.87%	6.60%
Palestine	13.30%	-0.25%	-2.65%	8.00%	-0.95%	-3.85%	13.60%
Palmer	4.03%	0.15%	-1.85%	2.65%	-0.01%	-0.69%	4.28%
Palmhurst	2.23%	-0.31%	-0.38%	0.26%	0.00%	0.00%	1.80%
Pampa	13.45%	-0.19%	-2.11%	7.97%	-1.21%	-4.07%	13.84%
Panhandle	4.83%	-0.01%	-1.50%	3.84%	-0.35%	-1.74%	5.07%
Panorama Village	8.06%	0.17%	-1.63%	-0.38%	0.00%	0.00%	6.22%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Pantego	14.63%	0.39%	-3.26%	10.42%	-1.26%	-5.16%	15.76%
Paris	13.69%	-0.23%	-2.94%	0.82%	0.00%	0.00%	11.34%
Parker	10.03%	-0.12%	-2.83%	0.80%	0.00%	0.00%	7.88%
Pasadena	15.44%	-0.05%	-2.81%	6.80%	-0.79%	-2.80%	15.79%
Pearland	9.98%	-0.26%	-2.45%	5.49%	-0.39%	-2.32%	10.05%
Pearsall	3.75%	0.22%	-1.12%	3.55%	-0.23%	-1.92%	4.25%
Pecos City	6.43%	0.35%	-2.14%	2.59%	0.00%	0.00%	7.23%
Perryton	14.65%	-0.01%	-3.72%	8.66%	-0.86%	-3.57%	15.15%
Pflugerville	11.54%	-0.32%	-2.98%	4.88%	-0.42%	-1.29%	11.41%
Pharr	13.42%	-0.12%	-2.95%	8.29%	-0.77%	-4.00%	13.87%
Pilot Point	6.11%	0.36%	-1.97%	3.56%	-0.20%	-1.22%	6.64%
Pinehurst	11.58%	0.68%	-2.06%	6.04%	-0.70%	-2.87%	12.67%
Pineland	8.69%	0.03%	-1.39%	6.59%	-0.49%	-4.12%	9.31%
Piney Point Village	4.25%	-0.13%	-1.03%	1.03%	0.00%	0.00%	4.12%
Pittsburg	12.05%	-0.45%	-2.66%	6.37%	-0.74%	-2.60%	11.97%
Plains	10.67%	0.75%	-2.83%	3.26%	0.00%	0.00%	11.85%
Plainview	12.40%	-0.13%	-2.74%	7.56%	-0.73%	-3.58%	12.78%
Plano	13.39%	-0.01%	-2.49%	8.64%	-0.71%	-4.76%	14.06%
Pleasanton	5.62%	-0.12%	-1.80%	4.15%	-0.21%	-1.87%	5.77%
Point	2.11%	0.26%	-0.55%	0.22%	0.00%	0.00%	2.04%
Ponder	6.09%	0.04%	-1.11%	1.14%	0.00%	0.00%	6.16%
Port Aransas	7.18%	-0.14%	-1.29%	3.72%	-0.35%	-1.82%	7.30%
Port Arthur	13.74%	-0.34%	-2.65%	8.15%	-0.96%	-3.97%	13.97%
Port Arthur Pleasure Island	6.63%	0.43%	-1.57%	2.04%	0.00%	0.00%	7.53%
Port Isabel	3.20%	-0.06%	-1.32%	2.48%	-0.04%	-0.98%	3.28%
Port Lavaca	5.93%	-0.32%	-1.41%	3.47%	-0.32%	-1.52%	5.83%
Port Neches	19.43%	0.37%	-3.21%	13.32%	-1.50%	-7.53%	20.88%
Portland	11.77%	-0.67%	-2.36%	6.06%	-0.68%	-2.64%	11.48%
Post	12.79%	-0.26%	-2.14%	1.60%	0.00%	0.00%	11.99%
Poteet	3.38%	-0.12%	-1.16%	0.34%	0.00%	0.00%	2.44%
Poth	5.94%	-0.85%	-0.85%	1.38%	-0.18%	-0.31%	5.13%
Pottsboro	1.89%	0.11%	-0.96%	0.10%	0.00%	0.00%	1.14%
Premont	3.43%	-0.28%	-0.95%	0.61%	0.00%	0.00%	2.81%
Presidio	4.06%	-0.20%	-1.01%	0.18%	0.00%	0.00%	3.03%
Primera	3.34%	-0.11%	-0.94%	0.22%	0.00%	0.00%	2.51%
Princeton	5.49%	0.91%	-2.35%	3.40%	-0.12%	-0.81%	6.52%
Prosper	8.33%	0.25%	-2.82%	2.65%	0.00%	0.00%	8.41%
Quanah	8.45%	0.54%	-2.02%	5.91%	-0.49%	-2.97%	9.42%
Queen City	3.98%	0.21%	-0.94%	0.76%	0.00%	0.00%	4.01%
Quinlan	1.52%	0.58%	-1.05%	1.78%	-0.03%	-0.61%	2.19%
Quintana	5.56%	1.65%	0.29%	0.01%	1.26%	0.00%	8.77%
Quitaque	7.39%	0.01%	-1.26%	1.17%	0.00%	0.00%	7.31%
Quitman	9.70%	-0.25%	-2.48%	5.57%	-0.44%	-2.32%	9.78%
Ralls	5.90%	0.77%	-2.11%	5.98%	-0.57%	-2.89%	7.08%
Rancho Viejo	8.62%	0.30%	-2.21%	3.30%	-0.17%	-0.80%	9.04%
Ranger	6.88%	-0.54%	-1.79%	4.27%	-0.20%	-1.99%	6.63%
Rankin	5.95%	0.02%	-1.33%	1.09%	0.00%	0.00%	5.73%
Ransom Canyon	10.89%	-0.34%	-0.86%	3.42%	-0.65%	-1.67%	10.79%
Raymondville	11.81%	-0.38%	-3.27%	0.77%	0.00%	0.00%	8.93%
Red Oak	7.42%	-0.30%	-2.62%	-0.08%	0.00%	0.00%	4.42%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Redwater	3.97%	-0.27%	-0.37%	0.25%	0.00%	0.00%	3.58%
Refugio	1.56%	0.36%	-1.15%	0.20%	0.00%	0.00%	0.97%
Reklaw	13.05%	-1.13%	-2.45%	6.26%	-0.60%	-2.81%	12.32%
Reno (Lamar County)	6.50%	0.05%	-2.80%	1.84%	0.00%	0.00%	5.59%
Reno (Parker County)	2.89%	0.06%	-0.38%	0.28%	0.00%	0.00%	2.85%
Rhome	5.97%	0.23%	-1.69%	-0.60%	0.00%	0.00%	3.91%
Rice	1.79%	-0.05%	-0.55%	0.09%	0.00%	0.00%	1.28%
Richardson	15.64%	0.42%	-3.52%	10.23%	-1.04%	-4.96%	16.77%
Richland Hills	13.08%	0.52%	-3.37%	7.66%	-0.81%	-3.04%	14.04%
Richland Springs	9.57%	-0.73%	-2.84%	-0.11%	0.00%	0.00%	5.89%
Richmond	12.31%	-0.23%	-3.13%	6.74%	-0.52%	-2.70%	12.47%
Richwood	9.46%	0.13%	-1.60%	4.56%	-0.48%	-2.17%	9.90%
Rio Grande City	6.94%	-0.56%	-1.97%	3.03%	-0.21%	-0.74%	6.49%
Rio Vista	8.47%	0.37%	-1.19%	1.31%	0.00%	0.00%	8.96%
Rising Star	6.46%	-6.28%	-0.18%	0.33%	0.00%	0.00%	0.33%
River Oaks	12.42%	0.95%	-2.93%	6.39%	-0.73%	-2.39%	13.71%
Roanoke	9.35%	0.61%	-3.65%	4.31%	-0.26%	-0.35%	10.01%
Robert Lee	8.75%	-0.35%	-0.72%	0.39%	0.00%	0.00%	8.07%
Robinson	9.38%	-0.27%	-2.27%	2.90%	-0.27%	-0.31%	9.16%
Robstown	6.38%	-0.01%	-1.82%	4.24%	-0.35%	-1.81%	6.63%
Robstown Utility Systems	12.94%	0.14%	-1.89%	7.91%	-1.09%	-4.31%	13.70%
Roby	11.19%	-1.98%	-2.02%	0.56%	0.00%	0.00%	7.75%
Rockdale	8.30%	-0.29%	-1.41%	3.39%	-0.42%	-1.36%	8.21%
Rockport	13.61%	-0.13%	-2.93%	7.06%	-0.68%	-3.02%	13.91%
Rocksprings	5.00%	-0.39%	-0.34%	0.76%	0.00%	0.00%	5.03%
Rockwall	11.93%	0.29%	-2.28%	6.72%	-0.61%	-3.35%	12.70%
Rogers	4.16%	0.08%	-0.66%	1.27%	-0.14%	-0.41%	4.30%
Rollingwood	7.98%	-0.93%	-2.64%	1.35%	0.00%	0.00%	5.76%
Roma	6.74%	-0.31%	-1.85%	4.15%	-0.27%	-1.78%	6.68%
Roscoe	4.74%	-0.07%	-1.15%	0.62%	0.00%	0.00%	4.14%
Rosebud	3.16%	0.23%	-0.73%	0.29%	0.00%	0.00%	2.95%
Rosenberg	11.87%	-0.18%	-2.62%	6.67%	-0.74%	-2.90%	12.10%
Rotan	4.60%	-0.72%	-0.54%	0.68%	0.00%	0.00%	4.02%
Round Rock	12.13%	0.18%	-2.45%	6.23%	-0.57%	-2.81%	12.71%
Rowlett	12.13%	0.67%	-2.74%	6.62%	-0.57%	-2.90%	13.21%
Royse City	8.43%	0.27%	-1.93%	2.01%	0.00%	0.00%	8.78%
Rule	9.11%	0.70%	-2.04%	1.34%	0.00%	0.00%	9.11%
Runaway Bay	1.88%	0.36%	-0.72%	-0.14%	0.00%	0.00%	1.38%
Runge	11.18%	0.39%	-1.44%	8.80%	-1.02%	-5.55%	12.36%
Rusk	5.41%	-0.44%	-1.20%	2.77%	-0.14%	-1.25%	5.15%
Sabinal	5.23%	-0.28%	-0.94%	1.12%	0.00%	0.00%	5.13%
Sachse	10.52%	0.20%	-3.15%	4.14%	-0.41%	-0.51%	10.79%
Saginaw	14.37%	-0.49%	-2.65%	7.17%	-0.83%	-3.23%	14.34%
Saint Jo	5.40%	-1.38%	-1.54%	3.44%	-0.17%	-1.51%	4.24%
Salado	6.87%	0.07%	-1.16%	0.22%	0.00%	0.00%	6.00%
San Angelo	17.08%	0.29%	-3.05%	11.28%	-1.39%	-5.98%	18.23%
San Antonio	12.54%	0.02%	-2.83%	7.74%	-0.83%	-3.57%	13.07%
San Antonio Water System	3.52%	0.07%	-0.67%	2.36%	-0.26%	-1.25%	3.77%
San Augustine	11.37%	-0.75%	-2.93%	6.53%	-0.62%	-2.61%	10.99%
San Benito	9.16%	-0.16%	-2.39%	0.28%	0.00%	0.00%	6.89%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
San Felipe	5.73%	-0.38%	-0.58%	0.59%	0.00%	0.00%	5.36%
San Juan	6.49%	-0.29%	-2.26%	-0.14%	0.00%	0.00%	3.80%
San Marcos	14.31%	-0.29%	-3.06%	8.56%	-0.86%	-4.06%	14.60%
San Saba	7.15%	-0.15%	-1.41%	4.98%	-0.38%	-2.79%	7.40%
Sanger	7.74%	0.12%	-1.81%	1.73%	0.00%	0.00%	7.78%
Sansom Park	4.45%	-0.01%	-1.52%	1.94%	0.00%	0.00%	4.86%
Santa Fe	11.72%	-0.09%	-2.60%	5.87%	-0.69%	-2.26%	11.95%
Savoy	2.04%	0.30%	-1.14%	-0.40%	0.00%	0.00%	0.80%
Schertz	13.11%	-0.75%	-3.00%	6.18%	-0.63%	-2.23%	12.68%
Schulenburg	18.28%	0.57%	-2.54%	10.49%	-1.27%	-5.84%	19.69%
Seabrook	13.84%	0.23%	-2.75%	8.37%	-0.81%	-4.21%	14.67%
Seadrift	6.60%	-0.29%	-0.93%	1.15%	0.00%	0.00%	6.53%
Seagoville	11.16%	-0.38%	-2.15%	1.92%	0.00%	0.00%	10.55%
Seagraves	8.74%	0.44%	-2.00%	8.25%	-0.89%	-4.69%	9.85%
Sealy	13.49%	-0.35%	-2.96%	7.62%	-0.75%	-3.42%	13.63%
Seguin	13.18%	-0.09%	-2.46%	1.08%	0.00%	0.00%	11.71%
Selma	9.75%	0.01%	-2.40%	5.27%	-0.32%	-2.23%	10.08%
Seminole	13.98%	-0.33%	-3.62%	8.80%	-0.83%	-3.81%	14.19%
Seven Points	3.77%	-1.47%	-1.70%	3.00%	0.19%	-1.30%	2.49%
Seymour	6.08%	0.21%	-1.21%	4.10%	-0.44%	-2.14%	6.60%
Shallowater	4.69%	0.07%	-1.77%	1.51%	0.00%	0.00%	4.50%
Shamrock	8.28%	0.49%	-0.86%	4.07%	-0.71%	-2.19%	9.08%
Shavano Park	9.15%	0.39%	-3.25%	2.14%	0.00%	0.00%	8.43%
Shenandoah	8.26%	0.18%	-1.86%	3.63%	-0.26%	-1.32%	8.63%
Shepherd	6.26%	-0.83%	-1.29%	-0.05%	0.00%	0.00%	4.09%
Sherman	15.45%	0.07%	-2.80%	6.52%	-0.86%	-2.50%	15.88%
Shiner	5.51%	0.46%	-1.33%	4.33%	-0.43%	-2.25%	6.29%
Shoreacres	4.87%	0.30%	-1.58%	2.33%	-0.15%	-0.52%	5.25%
Silsbee	14.43%	0.43%	-3.01%	7.59%	-0.98%	-3.15%	15.31%
Silverton	13.55%	0.41%	-2.86%	10.16%	-1.00%	-5.51%	14.75%
Sinton	5.33%	0.83%	-1.91%	4.45%	-0.29%	-1.97%	6.44%
Skellytown	0.15%	-0.15%	0.00%	0.08%	0.00%	0.00%	0.08%
Slaton	8.88%	-0.86%	-1.74%	1.74%	0.00%	0.00%	8.02%
Smithville	5.23%	-0.21%	-1.44%	2.76%	-0.19%	-0.99%	5.16%
Smyer	12.40%	0.68%	-3.75%	0.50%	0.97%	0.00%	10.80%
Snyder	13.50%	0.91%	-3.24%	10.25%	-1.05%	-5.21%	15.16%
Somerset	4.42%	0.46%	-1.22%	0.08%	0.00%	0.00%	3.74%
Somerville	3.70%	0.39%	-1.32%	2.76%	-0.09%	-1.18%	4.26%
Sonora	7.82%	0.60%	-2.01%	5.23%	-0.54%	-2.34%	8.76%
Sour Lake	3.71%	-0.03%	-1.25%	0.38%	0.00%	0.00%	2.81%
South Houston	9.23%	0.04%	-2.30%	6.65%	-0.60%	-3.28%	9.74%
South Padre Island	9.15%	0.50%	-3.45%	5.55%	-0.19%	-1.67%	9.89%
Southlake	12.52%	0.19%	-3.74%	5.43%	-0.50%	-1.04%	12.86%
Southside Place	7.45%	0.28%	-1.61%	2.26%	-0.24%	-0.36%	7.78%
Spearman	12.32%	0.13%	-2.86%	9.67%	-1.04%	-5.05%	13.17%
Spring Valley	16.37%	-0.27%	-2.88%	6.95%	-0.86%	-2.81%	16.50%
Springtown	6.36%	0.40%	-2.62%	3.17%	-0.08%	-0.41%	6.82%
Spur	5.24%	-0.64%	-0.73%	0.34%	0.00%	0.00%	4.21%
Stafford	12.04%	-0.29%	-3.07%	7.82%	-0.48%	-3.74%	12.28%
Stamford	5.16%	-0.63%	-1.49%	3.56%	-0.20%	-1.64%	4.76%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Stanton	6.55%	0.07%	-1.58%	3.89%	-0.26%	-1.79%	6.88%
Star Harbor	7.00%	0.38%	-1.82%	5.30%	-0.30%	-2.78%	7.78%
Stephenville	12.49%	0.39%	-3.09%	7.87%	-0.75%	-3.53%	13.38%
Sterling City	5.78%	0.43%	-1.67%	0.33%	0.00%	0.00%	4.87%
Stinnett	4.87%	0.59%	-2.59%	0.09%	0.00%	0.00%	2.96%
Stratford	7.99%	0.29%	-1.45%	3.43%	-0.56%	-1.24%	8.46%
Sudan	4.57%	0.99%	-1.62%	4.40%	-0.38%	-2.10%	5.86%
Sugar Land	11.53%	0.23%	-2.40%	6.47%	-0.51%	-3.11%	12.21%
Sulphur Springs	12.76%	0.14%	-2.41%	1.04%	0.00%	0.00%	11.53%
Sundown	8.25%	0.45%	-2.48%	1.25%	0.00%	0.00%	7.47%
Sunnyvale	10.38%	-0.32%	-2.34%	5.65%	-0.43%	-2.52%	10.42%
Sunray	20.32%	-1.82%	-3.15%	8.51%	-1.37%	-3.49%	19.00%
Sunrise Beach Village	3.90%	0.13%	-0.78%	0.64%	0.00%	0.00%	3.89%
Sunset Valley	10.34%	-0.50%	-2.99%	5.02%	-0.23%	-1.57%	10.07%
Surfside Beach	3.85%	-1.20%	-0.85%	0.25%	0.00%	0.00%	2.05%
Sweeny	17.24%	1.07%	-2.92%	9.48%	-1.28%	-4.62%	18.97%
Sweetwater	15.87%	-0.30%	-3.13%	10.35%	-1.10%	-5.35%	16.34%
T.M.R.S.	12.68%	-0.23%	-3.37%	7.11%	-0.64%	-2.71%	12.84%
Taft	5.87%	-2.09%	-1.19%	1.60%	0.00%	0.00%	4.19%
Tahoka	7.90%	-0.85%	-2.40%	0.02%	0.00%	0.00%	4.67%
Tatum	5.66%	-0.55%	-1.11%	0.21%	0.00%	0.00%	4.21%
Taylor	9.95%	0.25%	-2.33%	5.23%	-0.62%	-1.99%	10.49%
Teague	5.72%	-0.40%	-1.59%	3.72%	-0.27%	-1.63%	5.55%
Temple	14.31%	-0.17%	-3.16%	8.47%	-0.92%	-3.84%	14.69%
Tenaha	2.17%	0.39%	-0.49%	1.06%	-0.01%	-0.49%	2.63%
Terrell	12.45%	0.59%	-3.02%	8.26%	-0.81%	-3.88%	13.59%
Terrell Hills	10.31%	0.23%	-2.45%	6.88%	-0.59%	-3.36%	11.02%
Texarkana	12.08%	0.21%	-2.91%	7.27%	-0.67%	-3.23%	12.75%
Texarkana Police Dept	16.20%	0.23%	-3.97%	10.94%	-1.19%	-5.06%	17.15%
Texarkana Water Utilities	13.55%	-0.26%	-2.89%	8.53%	-0.84%	-4.20%	13.89%
Texas City	14.89%	0.14%	-4.03%	9.72%	-0.93%	-4.16%	15.63%
Texas Municipal League	11.54%	0.92%	-2.87%	6.41%	-0.64%	-2.54%	12.82%
Texas Municipal League IEBP	7.69%	0.18%	-3.36%	0.21%	0.00%	0.00%	4.72%
Texas Municipal League IRP	12.79%	0.23%	-3.74%	6.30%	-0.38%	-1.91%	13.29%
Texhoma	2.87%	0.36%	-0.83%	0.26%	0.00%	0.00%	2.66%
The Colony	12.59%	-0.22%	-2.85%	6.39%	-0.63%	-2.55%	12.73%
Thompsons	4.14%	0.25%	-0.64%	0.57%	0.00%	0.00%	4.32%
Thorndale	3.16%	0.59%	-1.02%	2.29%	-0.04%	-1.08%	3.90%
Three Rivers	5.02%	-0.40%	-1.25%	4.02%	-0.23%	-2.22%	4.94%
Throckmorton	5.58%	-0.18%	-1.51%	4.61%	-0.38%	-2.38%	5.74%
Tiki Island	3.94%	-0.05%	-0.59%	0.68%	0.00%	0.00%	3.98%
Timpson	5.31%	-0.25%	-0.89%	2.27%	-0.16%	-1.07%	5.21%
Tioga	4.32%	-0.82%	-1.18%	0.11%	0.00%	0.00%	2.43%
Tolar	8.86%	0.25%	-1.43%	-0.74%	0.00%	0.00%	6.94%
Tom Bean	3.30%	-0.47%	-0.30%	0.20%	0.00%	0.00%	2.73%
Tomball	11.75%	-0.04%	-3.20%	4.76%	-0.48%	-0.94%	11.85%
Trent	5.95%	0.51%	-0.82%	0.91%	0.00%	0.00%	6.55%
Trenton	5.26%	0.35%	-0.94%	1.91%	-0.11%	-0.75%	5.72%
Trinidad	7.93%	-1.55%	-0.46%	0.59%	0.00%	0.00%	6.51%
Trinity	1.79%	-0.36%	-0.56%	1.96%	-0.03%	-1.20%	1.60%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Trophy Club	12.32%	-0.47%	-3.33%	3.99%	-0.46%	-0.17%	11.88%
Troup	1.44%	0.09%	-0.73%	1.92%	-0.05%	-1.00%	1.67%
Troy	1.74%	1.10%	-0.83%	-0.02%	0.00%	0.00%	1.99%
Tulia	12.87%	0.57%	-3.26%	8.53%	-0.79%	-3.92%	14.00%
Turkey	11.56%	-0.54%	-0.44%	2.74%	-0.73%	-1.37%	11.22%
Tye	7.21%	-0.19%	-0.73%	0.48%	0.00%	0.00%	6.77%
Tyler	14.81%	0.26%	-2.12%	10.16%	-1.19%	-5.99%	15.93%
Universal City	7.17%	0.41%	-1.71%	4.58%	-0.42%	-2.14%	7.89%
University Park	14.86%	0.18%	-2.86%	0.41%	0.00%	0.00%	12.59%
Uvalde	4.31%	0.03%	-1.11%	3.39%	-0.25%	-1.78%	4.59%
Van	7.66%	-0.40%	-1.77%	0.30%	0.00%	0.00%	5.79%
Van Alstyne	7.25%	0.40%	-2.32%	3.84%	-0.23%	-1.13%	7.81%
Van Horn	5.60%	0.12%	-1.70%	4.53%	-0.17%	-2.33%	6.05%
Vega	16.31%	0.53%	-3.20%	8.95%	-0.55%	-4.55%	17.49%
Venus	8.38%	-0.49%	-2.11%	1.51%	0.00%	0.00%	7.29%
Vernon	13.79%	-0.20%	-2.66%	7.81%	-1.02%	-3.61%	14.11%
Victoria	13.40%	0.67%	-2.69%	9.88%	-1.17%	-5.27%	14.82%
Vidor	15.87%	0.19%	-2.74%	8.03%	-0.89%	-3.85%	16.61%
Village Fire Department	18.14%	-0.37%	-2.96%	11.18%	-1.24%	-6.11%	18.64%
Waco	15.47%	0.31%	-2.28%	10.29%	-1.24%	-5.92%	16.63%
Waelder	4.23%	-0.24%	-1.07%	0.78%	0.00%	0.00%	3.70%
Wake Village	11.06%	-0.81%	-2.46%	4.42%	-0.56%	-1.22%	10.43%
Waller	4.56%	-0.52%	-1.11%	0.92%	0.00%	0.00%	3.85%
Wallis	7.71%	-1.42%	-1.07%	1.31%	0.00%	0.00%	6.53%
Walnut Springs	5.09%	0.35%	-1.04%	0.44%	0.25%	0.00%	5.09%
Waskom	5.11%	0.39%	-1.13%	3.94%	-0.29%	-2.20%	5.82%
Watauga	10.45%	0.11%	-2.99%	4.91%	-0.44%	-1.29%	10.75%
Waxahachie	12.47%	-0.06%	-2.46%	7.64%	-0.76%	-3.87%	12.96%
Weatherford	13.98%	0.02%	-3.31%	8.38%	-0.78%	-3.75%	14.54%
Webster	13.45%	-0.02%	-3.32%	7.43%	-0.67%	-3.01%	13.86%
Weimar	16.52%	0.98%	-3.36%	7.36%	-1.04%	-2.59%	17.87%
Wellington	16.70%	-0.44%	-2.65%	1.29%	0.00%	0.00%	14.90%
Wells	4.02%	-0.12%	-0.64%	3.38%	-0.18%	-2.24%	4.22%
Weslaco	11.74%	0.16%	-2.49%	8.38%	-0.65%	-4.58%	12.56%
West	6.71%	-0.51%	-1.18%	1.33%	0.00%	0.00%	6.35%
West Columbia	7.35%	-0.15%	-1.91%	1.81%	0.00%	0.00%	7.10%
West Lake Hills	11.28%	0.34%	-3.13%	4.78%	-0.41%	-1.08%	11.78%
West Orange	16.81%	0.47%	-3.30%	8.97%	-1.20%	-3.91%	17.84%
West Tawakoni	8.81%	0.51%	-1.66%	2.11%	0.00%	0.00%	9.77%
West Univ. Place	16.75%	-0.01%	-3.01%	9.09%	-1.16%	-4.30%	17.36%
Westlake	8.76%	0.29%	-2.71%	1.16%	0.00%	0.00%	7.50%
Westover Hills	5.86%	-0.59%	-1.04%	-0.27%	0.00%	0.00%	3.96%
Westworth Village	5.17%	0.26%	-1.84%	2.69%	-0.17%	-0.59%	5.52%
Wharton	3.91%	0.21%	-1.40%	2.94%	-0.18%	-1.19%	4.29%
Wheeler	11.28%	0.46%	-1.68%	7.92%	-0.72%	-4.83%	12.43%
White Deer	3.75%	0.70%	-0.52%	2.78%	-0.33%	-1.69%	4.69%
White Oak	12.08%	0.02%	-2.84%	7.47%	-0.69%	-3.45%	12.59%
White Settlement	8.18%	0.27%	-2.63%	4.93%	-0.46%	-1.61%	8.68%
Whiteface	9.93%	-0.14%	-2.33%	6.13%	-0.73%	-2.69%	10.17%
Whitehouse	4.39%	0.45%	-1.66%	2.68%	-0.09%	-0.81%	4.96%

## EXHIBIT 2

## TEXAS MUNICIPAL RETIREMENT SYSTEM

RECONCILIATION OF CONTRIBUTION RATES FROM 2008 TO 2009  
ALL ACTIVE CITIES

CITY NAME	INCREMENTAL CHANGES						2009 RATE
	2008 RATE	EXPERIENCE	NEW ASSUMPS.	PROJ. UNIT CREDIT	30-YEAR AMORT.	PHASE-IN	
Whitesboro	6.40%	0.01%	-2.05%	3.29%	-0.23%	-0.88%	6.54%
Whitewright	4.48%	-0.95%	-1.57%	0.89%	0.00%	0.00%	2.85%
Whitney	4.37%	-0.22%	-1.11%	1.67%	-0.21%	-0.31%	4.19%
Wichita Falls	11.99%	0.15%	-2.24%	6.35%	-0.85%	-2.85%	12.55%
Willis	5.47%	-0.15%	-1.67%	3.56%	-0.20%	-1.48%	5.53%
Wills Point	8.76%	-0.53%	-1.50%	4.72%	-0.47%	-2.41%	8.57%
Wilmer	4.74%	0.85%	-1.66%	0.16%	0.00%	0.00%	4.09%
Wimberley	2.61%	0.73%	-0.51%	-0.12%	0.00%	0.00%	2.71%
Windcrest	6.21%	-0.29%	-1.93%	3.52%	-0.22%	-1.20%	6.09%
Wink	7.05%	0.04%	-1.29%	0.22%	0.00%	0.00%	6.02%
Winnsboro	7.19%	0.07%	-2.14%	5.46%	-0.45%	-2.51%	7.62%
Winona	9.88%	0.44%	-2.82%	7.57%	-0.47%	-3.74%	10.86%
Winters	9.02%	-0.40%	-1.78%	5.55%	-0.48%	-2.88%	9.03%
Wolfforth	6.14%	-0.07%	-1.30%	3.70%	-0.29%	-1.85%	6.33%
Woodcreek	8.56%	6.51%	-2.49%	-0.67%	0.00%	0.00%	11.91%
Woodsboro	1.93%	0.66%	-0.66%	2.64%	-0.09%	-1.65%	2.83%
Woodville	11.24%	0.22%	-3.23%	5.65%	-0.46%	-1.71%	11.71%
Woodway	11.33%	0.57%	-2.71%	7.65%	-0.70%	-3.71%	12.43%
Wortham	4.48%	-0.46%	-1.63%	2.03%	0.00%	0.00%	4.42%
Wylie	9.18%	0.32%	-2.03%	4.73%	-0.41%	-2.00%	9.79%
Yoakum	14.12%	0.68%	-3.43%	9.45%	-1.04%	-4.36%	15.42%
Yorktown	5.62%	-0.01%	-0.97%	0.38%	0.00%	0.00%	5.02%
Zavalla	6.65%	-0.13%	-1.36%	2.07%	-0.15%	-0.49%	6.59%



## EXHIBIT 3

## TEXAS MUNICIPAL RETIREMENT SYSTEM

CITIES WITH THE 2009 RETIREMENT RATE (INCLUDING PHASE-IN, IF APPLICABLE)  
AT THE STATUTORY MAXIMUM, BASED ON THE DECEMBER 31, 2007 VALUATION

CITY NAME	<u>2008 CONTRIBUTION RATE</u>		<u>2009 CONTRIBUTION RATE</u>		<u>ACTIVE MEMBERS</u>	
	CALCULATED RATE	ACTUAL CONTRIBUTION	CALCULATED RATE	RATE LIMITED TO STATUTORY MAXIMUM	12/2006	12/2007
Baytown	15.43 %	15.43 %	16.43 %	15.50 %	612	644
Bellville	10.95	10.95	11.78	11.50	56	54
Canyon	13.07	13.07	13.75	13.50	71	72
Carrollton	12.82	12.82	13.59	13.50	806	810
Denton	13.28	13.28	14.06	13.50	959	986
Ennis	13.46	13.46	14.53	13.50	168	171
Farmers Branch	15.24	15.24	15.86	15.50	400	418
Friendswood	13.07	13.07	13.64	13.50	185	187
Friena	11.19	11.19	12.02	11.50	29	28
Galena Park	12.86	12.86	13.68	13.50	69	67
Garland	15.41	15.41	16.71	15.50	1,999	1,998
Garrison	11.69	11.69	13.58	12.50	8	7
Grapevine	13.26	13.26	14.22	13.50	528	530
Grey Forest Utilities	11.88	11.88	13.62	13.50	28	28
Hughes Springs	12.06	12.06	13.69	13.50	14	12
Irving	14.79	14.79	15.87	15.50	1,456	1,458
Kerrville	13.38	13.38	13.76	13.50	290	299
La Porte	13.50	13.50	14.51	13.50	355	359
Laredo	15.42	15.42	16.18	15.50	1,875	1,936
Lewisville	13.17	13.17	14.19	13.50	642	648
Livingston	14.60	14.60	15.70	15.50	77	75
North Richland Hills	13.41	13.41	14.08	13.50	513	528
Pasadena	15.44	15.44	15.79	15.50	979	977
Pharr	13.42	13.42	13.87	13.50	456	459
Plano	13.39	13.39	14.06	13.50	2,149	2,211
Richland Hills	13.08	13.08	14.04	13.50	73	78
River Oaks	12.42	12.42	13.71	13.50	59	58
Stephenville	12.49	12.49	13.38	12.50	126	124
Terrell	12.45	12.45	13.59	13.50	160	159
Texas City	14.89	14.89	15.63	15.50	417	418
Texas Municipal League	11.54	11.54	12.82	12.50	33	32
Tulia	12.87	12.87	14.00	13.50	34	34
Wichita Falls	11.99	11.99	12.55	12.01 *	945	982

\* Wichita Falls has some employees contributing at a 5% deposit rate and some at a 7% deposit rate. The statutory maximum shown is a weighted average of the maximum for the two plans.

EXHIBIT 4

TEXAS MUNICIPAL RETIREMENT SYSTEM

CITIES MAINTAINING 10-YEAR VESTING

CITY NAME	CONTRIBUTING MEMBERS	CITY NAME	CONTRIBUTING MEMBERS
Albany	13	Luling	76
Amarillo	1,590	McAllen	1,371
Andrews	54	McCamey	7
Angleton	110	Monahans	52
Aransas Pass	94	Nederland	103
Big Lake	19	Odem	11
Borger	136	Orange	149
Bridge City	52	Perryton	65
Brownfield	83	Point	7
Burkburnett	73	Port Aransas	98
Burnet	105	Port Arthur	529
Caldwell	60	Port Neches	89
Canadian	20	Portland	106
Carrizo Springs	38	Post	15
Collinsville	8	Quitman	20
Crystal City	64	Rockport	97
Cuero	79	San Augustine	32
Dickinson	93	Santa Fe	61
Eagle Lake	28	Seven Points	18
East Tawakoni	7	Taylor	143
Edinburg	595	Texas Municipal League	32
Edna	41	Texas Municipal League IEBP	112
Everman	38	Texas Municipal League IRP	238
Frost	5	University Park	207
Gonzales	89	Vidor	64
Groves	101	Wallis	10
Hedley	3	Waskom	18
Hempstead	49	Wellington	13
Junction	19	West Lake Hills	28
Kress	3	West Orange	24
Kyle	81	Wharton	84
La Porte	359	Wichita Falls	982
Leon Valley	100	Wills Point	36
Livingston	75		
<b>Total Number of Active Cities in System:</b>	<b>823</b>	<b>Total Contributing Members in System:</b>	<b>98,440</b>
<b>Number of 10-Year Vesting Cities:</b>	<b>67</b>	<b>Contributing Members with 10-Year Vesting:</b>	<b>9,181</b>
<b>Percentage of Total:</b>	<b>8 %</b>	<b>Percentage of Total:</b>	<b>9 %</b>

EXHIBIT 5

TEXAS MUNICIPAL RETIREMENT SYSTEM

CITIES BEGINNING PARTICIPATION IN 2007

CITY #	CITY NAME	PARTICIPATION DATE	CONTRIBUTING MEMBERS	ANNUAL COMPENSATION	NORMAL COST	PRIOR SERVICE	TOTAL
00340	Danbury	Jan-2007	8	\$211,951	2.84%	2.11%	4.95%
00427	Elmendorf	Oct-2007	6	\$141,374	2.82%	0.44%	3.26%
00532	Graford	Oct-2007	2	\$56,100	2.58%	0.24%	2.82%
00642	Idalou	Jul-2007	12	\$323,443	2.10%	0.57%	2.67%
00745	Liberty Hill	Feb-2007	9	\$223,091	3.07%	0.21%	3.28%
00786	Lyford	Jan-2007	10	\$209,103	4.23%	3.66%	7.89%
00831	Meadowlakes	Jan-2007	8	\$284,520	2.70%	-0.06%	2.64%

# Graphic Representation of the Valuation Results

## Table of Contents

### Changes in Retirement Rates from 2008 to 2009

These charts show the changes in rates from the prior valuation to this one. The blue bars display the total changes prior to any actuarial adjustments. The red bars display the total changes following modification to the method, assumptions and amortization period (but prior to phase-in), and represent the final changes in total retirement rates reflected in this valuation. It can be seen that, without assumption or method adjustments, the vast majority of retirement contribution rates would have differed by less than 1.00% of payroll from 2008 to 2009. Swings of more than 1.00% of pay, when they occurred, were in the cities with few contributing members. Due to the actuarial changes approved by the Board of Trustees this year, the variances in the rates from 2008 to 2009 were much more significant for many municipalities.

*By Number of Municipalities* .....Graph 1A  
*By Number of Contributing Members*.....Graph 1B

### Changes in Retirement Rates from 2008 to 2009, Old Assumptions and Methods

These charts take the blue bars from Graphs 1A and 1B, and break them down according to whether cities have annually repeating updates or not. Since the “old” method used to value the plan, Traditional Unit Credit, only took one year of future increases into account, there is relatively little difference in the shape of the graph for those with repeats vs. those without.

*By Number of Municipalities* .....Graph 1C  
*By Number of Contributing Members*.....Graph 1D

### Changes in Retirement Rates from 2008 to 2009, New Assumptions and Methods

These charts take the red bars from Graphs 1A and 1B, and break them down according to whether cities have annually repeating updates or not. Since the “new” method used to value the plan, Projected Unit Credit, anticipates all future repeating increases when applicable, there is a significant shift to the right for those with repeats, when compared to those without.

*By Number of Municipalities* .....Graph 1E  
*By Number of Contributing Members*.....Graph 1F

### Changes in Retirement Rates from 2009 Estimates Based on 12/2006 to Final Rates Based on 12/2007

These charts look at the difference in rates between what was shown in the letters that cities received from TMRS at the beginning of February, which were based on the prior valuation, and the final calculated rates based on updated 12/2007 participant and financial data. The majority of rates changed by less than 1.00% of payroll from what the cities were told to anticipate.

*By Number of Municipalities* .....Graph 1G  
*By Number of Contributing Members*.....Graph 1H

## **TMRS at a Glance**

These charts provide a snapshot of the types of municipalities that participate in TMRS. Most of the participants are in cities with 1,000 or more members, but most of the municipalities have fewer than 50 members.

<i>Distribution of Municipalities by Number of Contributing Members .....</i>	<i>Graph 2A</i>
<i>Distribution of Contributing Members by Size of Municipalities.....</i>	<i>Graph 2B</i>

## **Plan Provisions**

These charts provide an indication of the primary plan provisions adopted by municipalities participating in TMRS. Employees may contribute at 5%, 6%, or 7%, and cities may match these contributions at rates of 1.0-to-1, 1.5-to-1, or 2.0-to-1. (Three cities have a 3% employee deposit rate, which is no longer allowable for new cities.) While all cities provide for retirement at age 60, service retirement may be at any age with 20 years, or any age with 25 years. Updated service credits and annuity increases may be granted either on an annually repeating basis, or ad-hoc.

<i>Distribution of Municipalities by Service Retirement Provisions.....</i>	<i>Graph 3A</i>
<i>Distribution of Contributing Members by Service Retirement Provisions .....</i>	<i>Graph 3B</i>
<i>Distribution of Municipalities by Updated Service Credit Provisions .....</i>	<i>Graph 4A</i>
<i>Distribution of Contributing Members by Updated Service Credit Provisions...</i>	<i>Graph 4B</i>
<i>Distribution of Municipalities by Annuity Increase Provisions.....</i>	<i>Graph 5A</i>
<i>Distribution of Annuitants by Annuity Increase Provisions .....</i>	<i>Graph 5B</i>

## **Municipalities with 10 or Fewer Contributing Members**

These charts provide much of the information in Graphs 1A through 5B, but focus solely on small cities.

<i>Changes in Retirement Rates by Number of Municipalities .....</i>	<i>Graph 6A</i>
<i>Changes in Retirement Rates by Number of Contributing Members.....</i>	<i>Graph 6B</i>
<i>Distribution of Municipalities by Service Retirement Provisions.....</i>	<i>Graph 6C</i>
<i>Distribution of Contributing Members by Service Retirement Provisions .....</i>	<i>Graph 6D</i>
<i>Distribution of Municipalities by Updated Service Credit Provisions .....</i>	<i>Graph 6E</i>
<i>Distribution of Contributing Members by Updated Service Credit Provisions...</i>	<i>Graph 6F</i>
<i>Distribution of Municipalities by Annuity Increase Provisions.....</i>	<i>Graph 6G</i>
<i>Distribution of Annuitants by Annuity Increase Provisions .....</i>	<i>Graph 6H</i>

## **Municipalities with 500 or More Contributing Members**

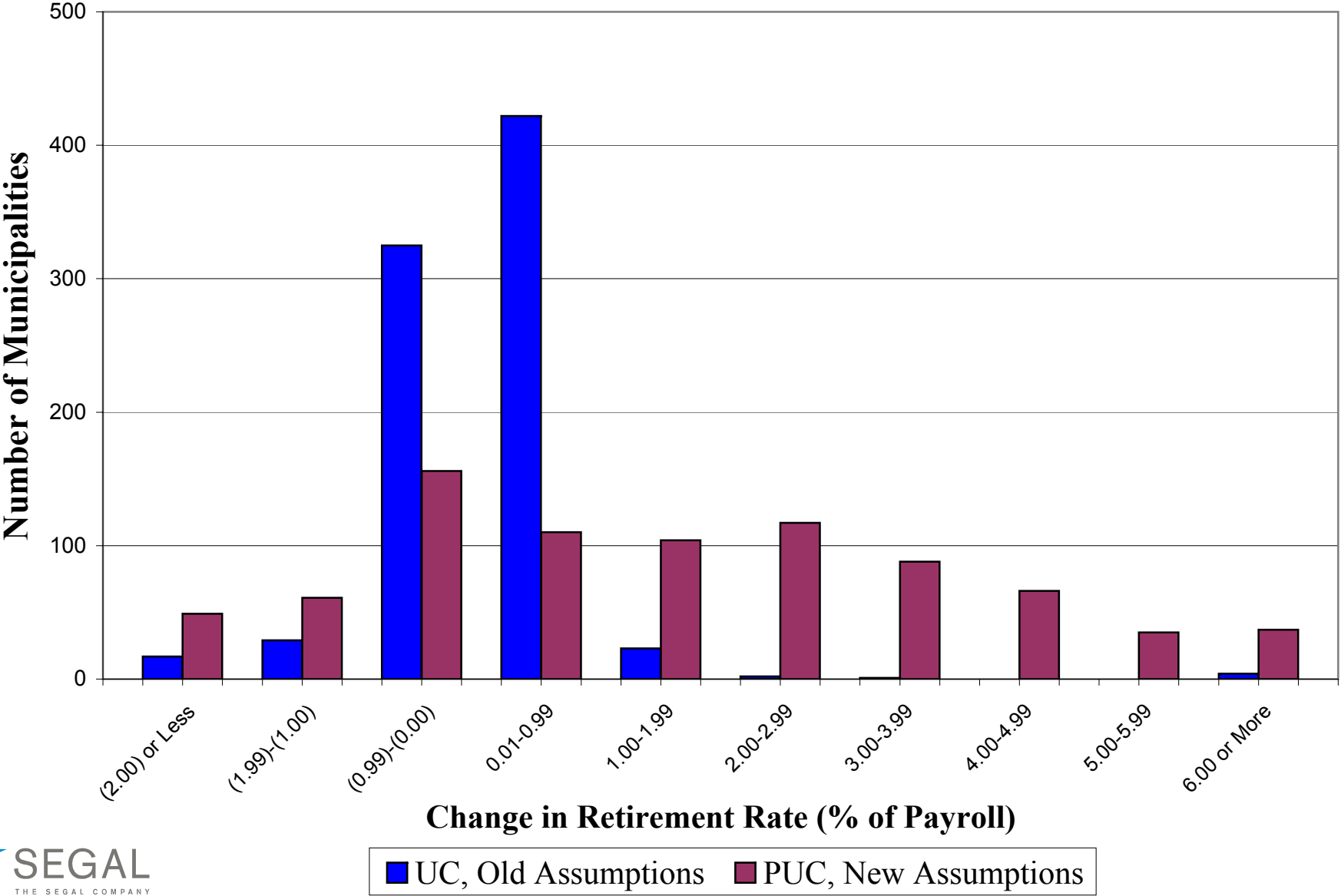
These charts provide much of the information in Graphs 1A through 5B, but focus solely on large cities.

<i>Changes in Retirement Rates by Number of Municipalities .....</i>	<i>Graph 7A</i>
<i>Changes in Retirement Rates by Number of Contributing Members.....</i>	<i>Graph 7B</i>
<i>Distribution of Municipalities by Service Retirement Provisions.....</i>	<i>Graph 7C</i>
<i>Distribution of Contributing Members by Service Retirement Provisions .....</i>	<i>Graph 7D</i>
<i>Distribution of Municipalities by Updated Service Credit Provisions .....</i>	<i>Graph 7E</i>
<i>Distribution of Contributing Members by Updated Service Credit Provisions...</i>	<i>Graph 7F</i>
<i>Distribution of Municipalities by Annuity Increase Provisions.....</i>	<i>Graph 7G</i>
<i>Distribution of Annuitants by Annuity Increase Provisions .....</i>	<i>Graph 7H</i>

# Texas Municipal Retirement System

## Changes in Retirement Rates from 2008 to 2009

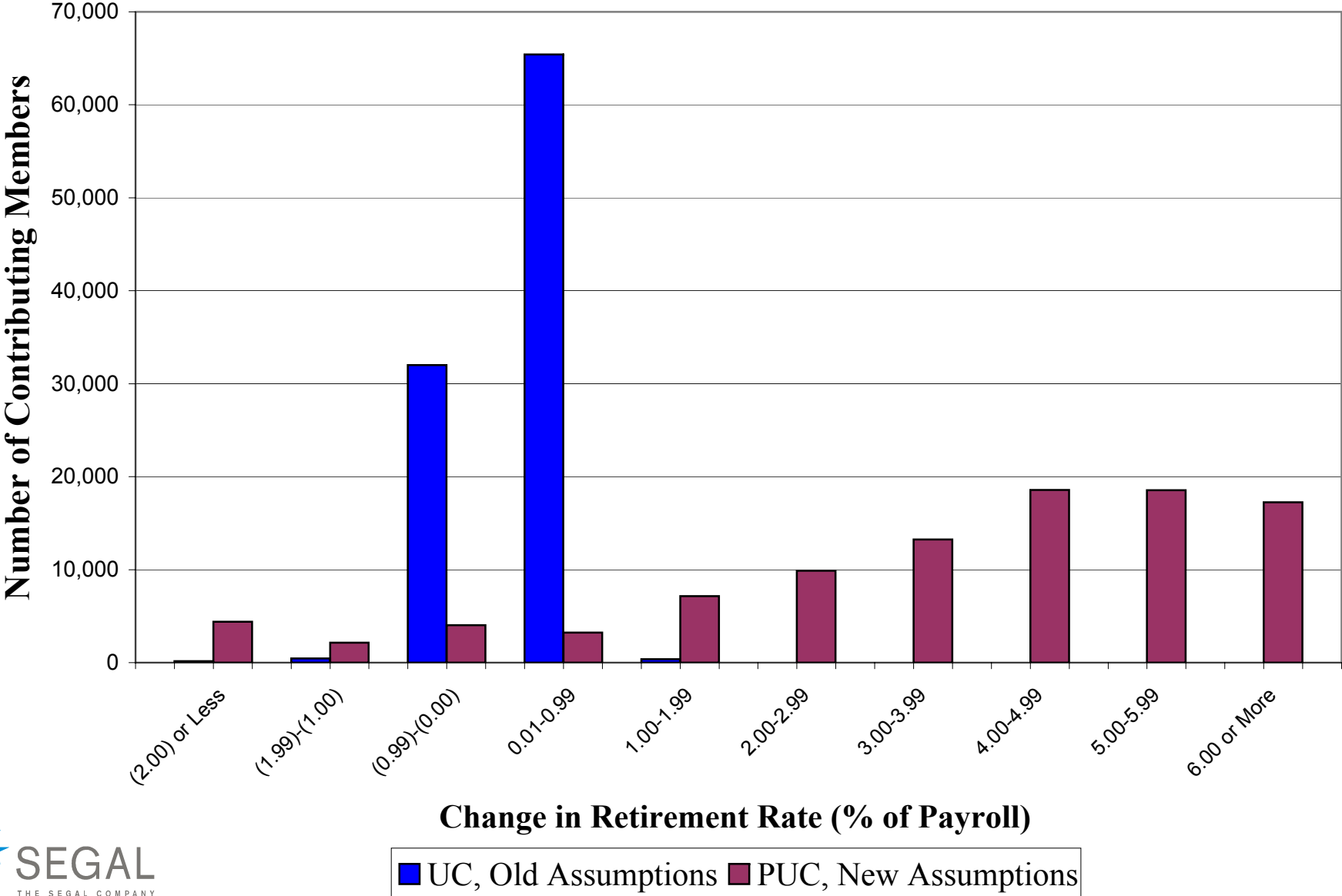
By Number of Municipalities



# Texas Municipal Retirement System

## Changes in Retirement Rates from 2008 to 2009

By Number of Contributing Members



# Texas Municipal Retirement System

## Changes in Retirement Rates from 2008 to 2009

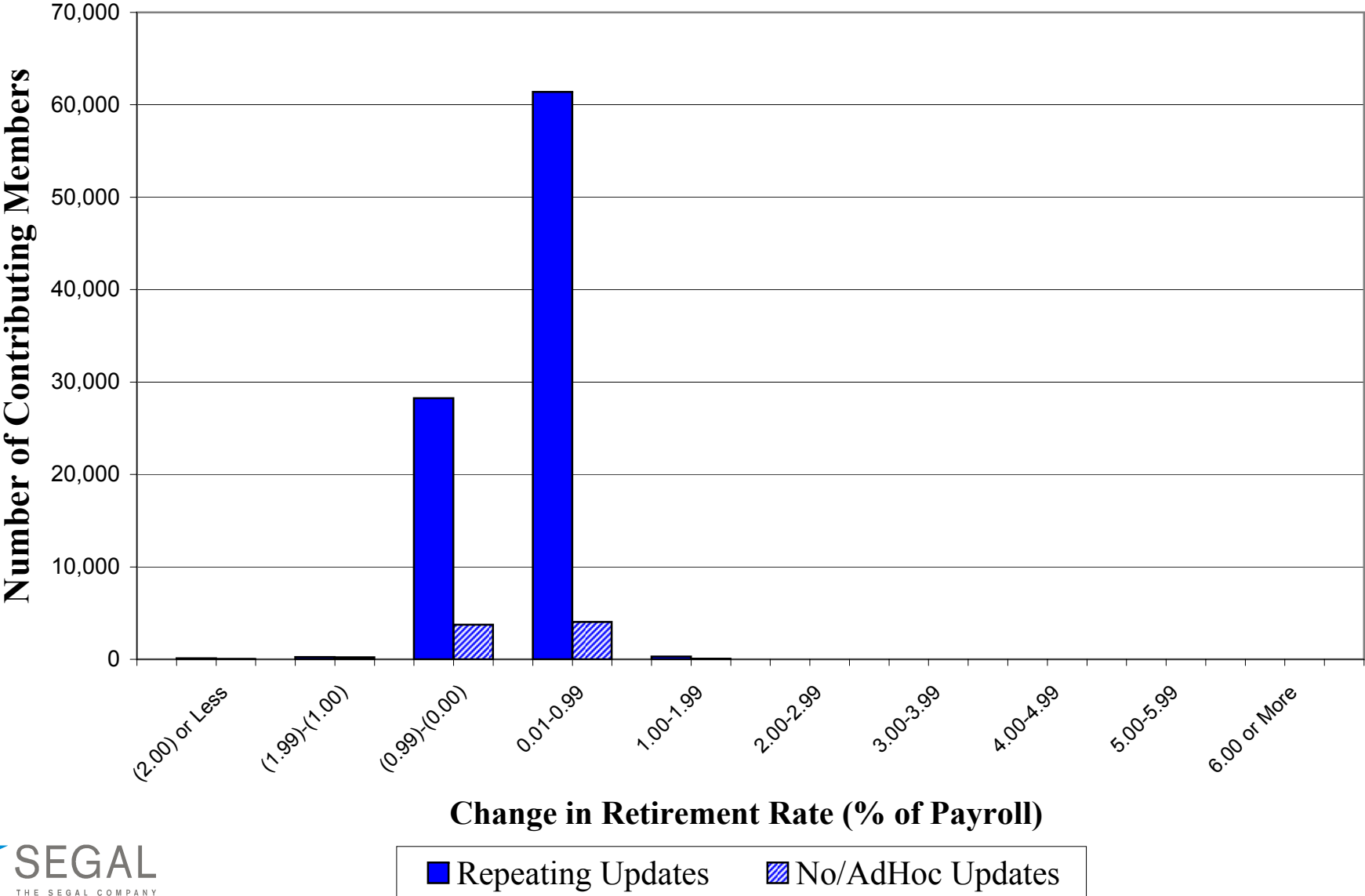
### Using Old Assumptions and Methods

By Number of Municipalities





# Texas Municipal Retirement System Changes in Retirement Rates from 2008 to 2009 Using Old Assumptions and Methods By Number of Contributing Members

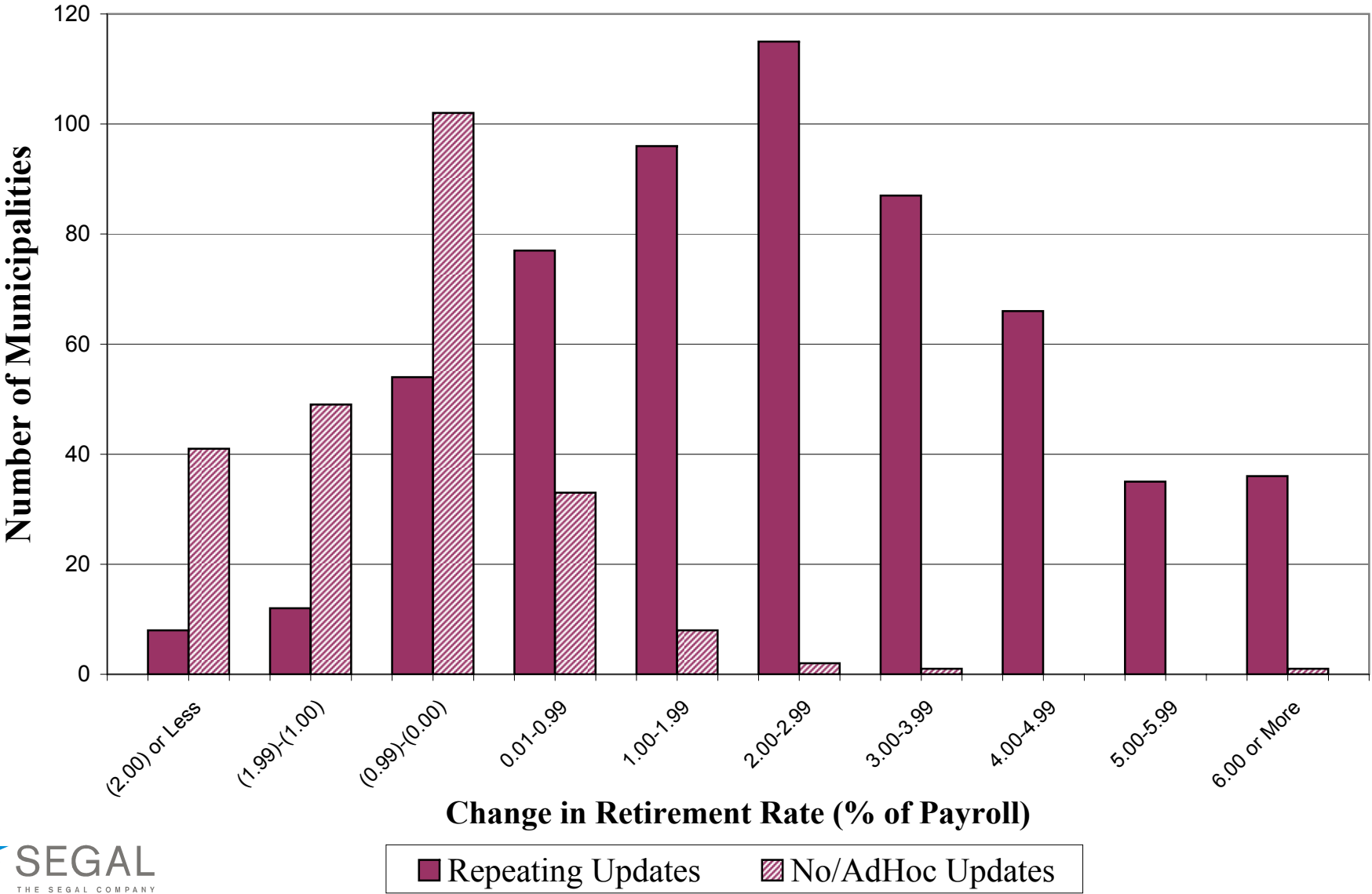


# Texas Municipal Retirement System

## Changes in Retirement Rates from 2008 to 2009

### Using New Assumptions and Methods

By Number of Municipalities

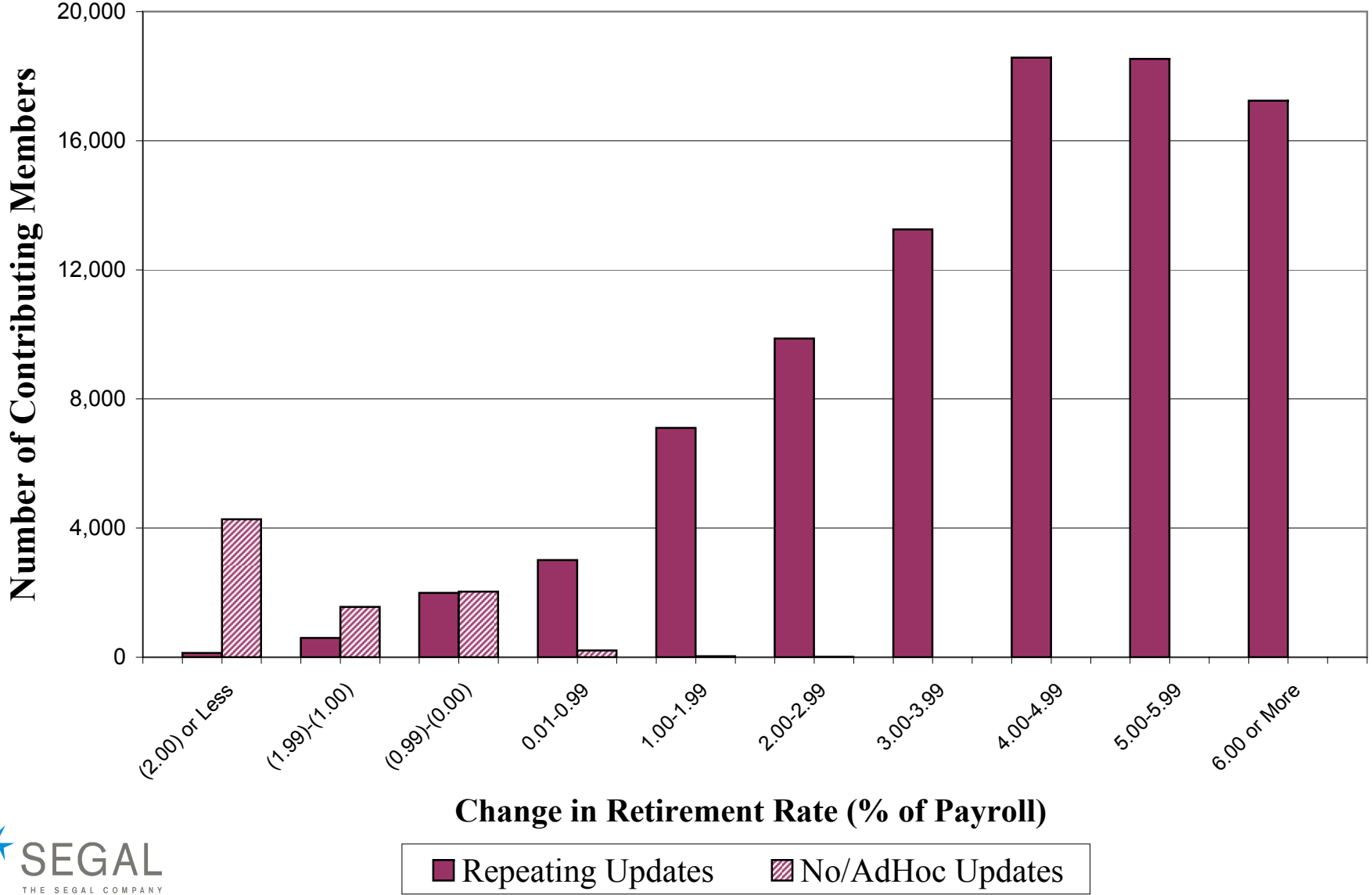


# Texas Municipal Retirement System

## Changes in Retirement Rates from 2008 to 2009

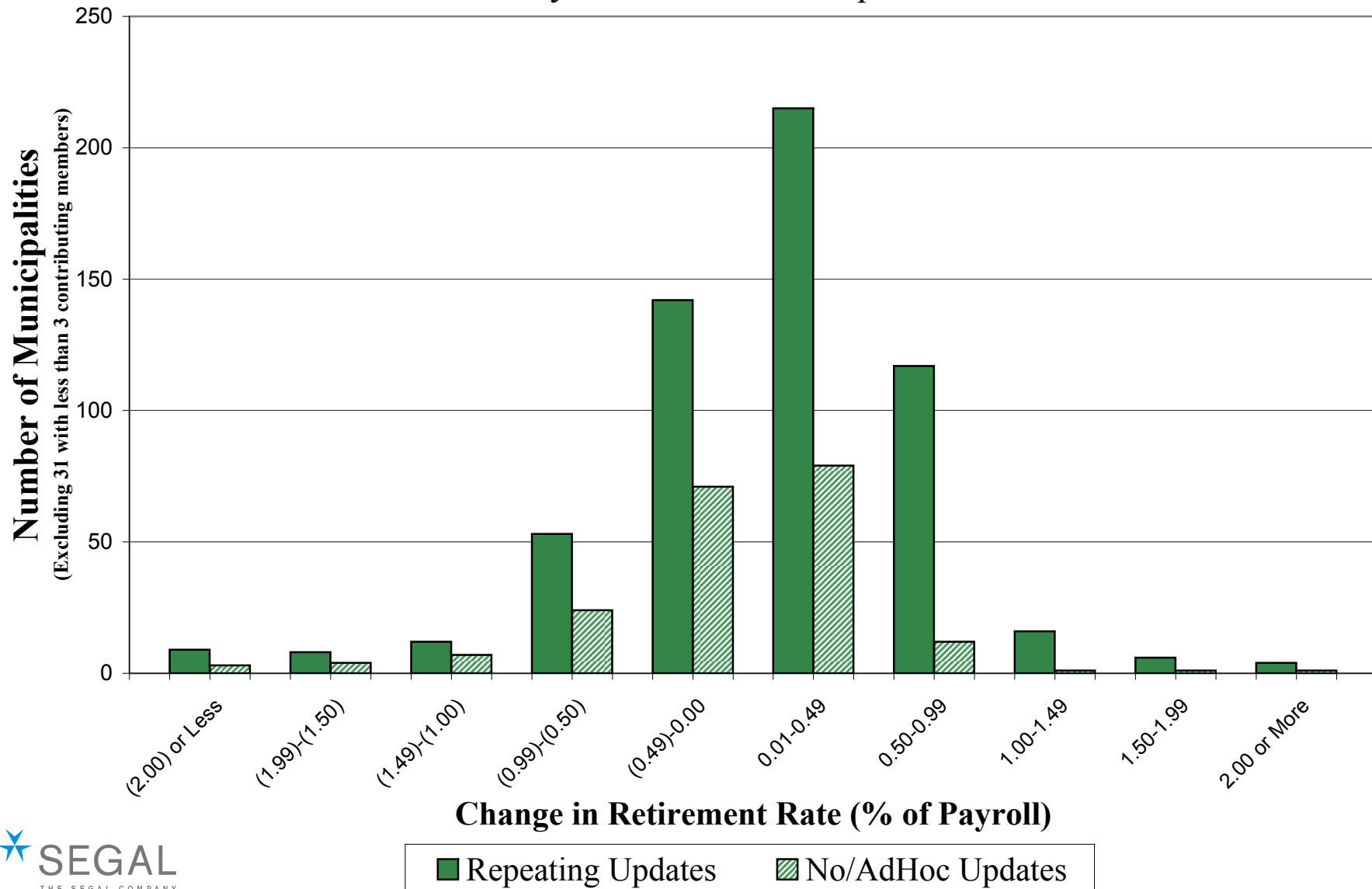
### Using New Assumptions and Methods

By Number of Contributing Members



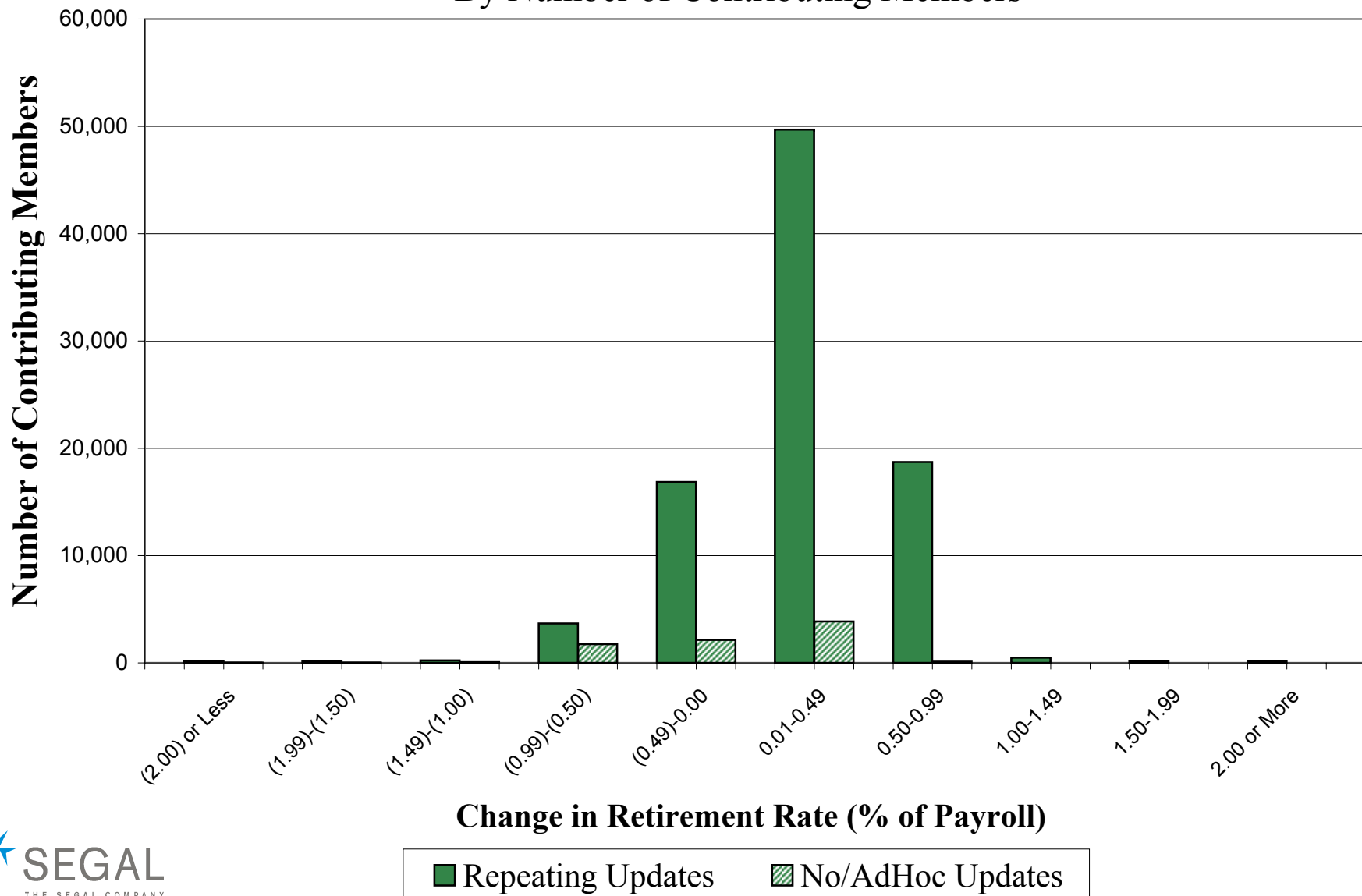
# Texas Municipal Retirement System

## Changes in Retirement Rates from 2009 Estimates Based on 12/2006 to Final Rates Based on 12/2007 By Number of Municipalities

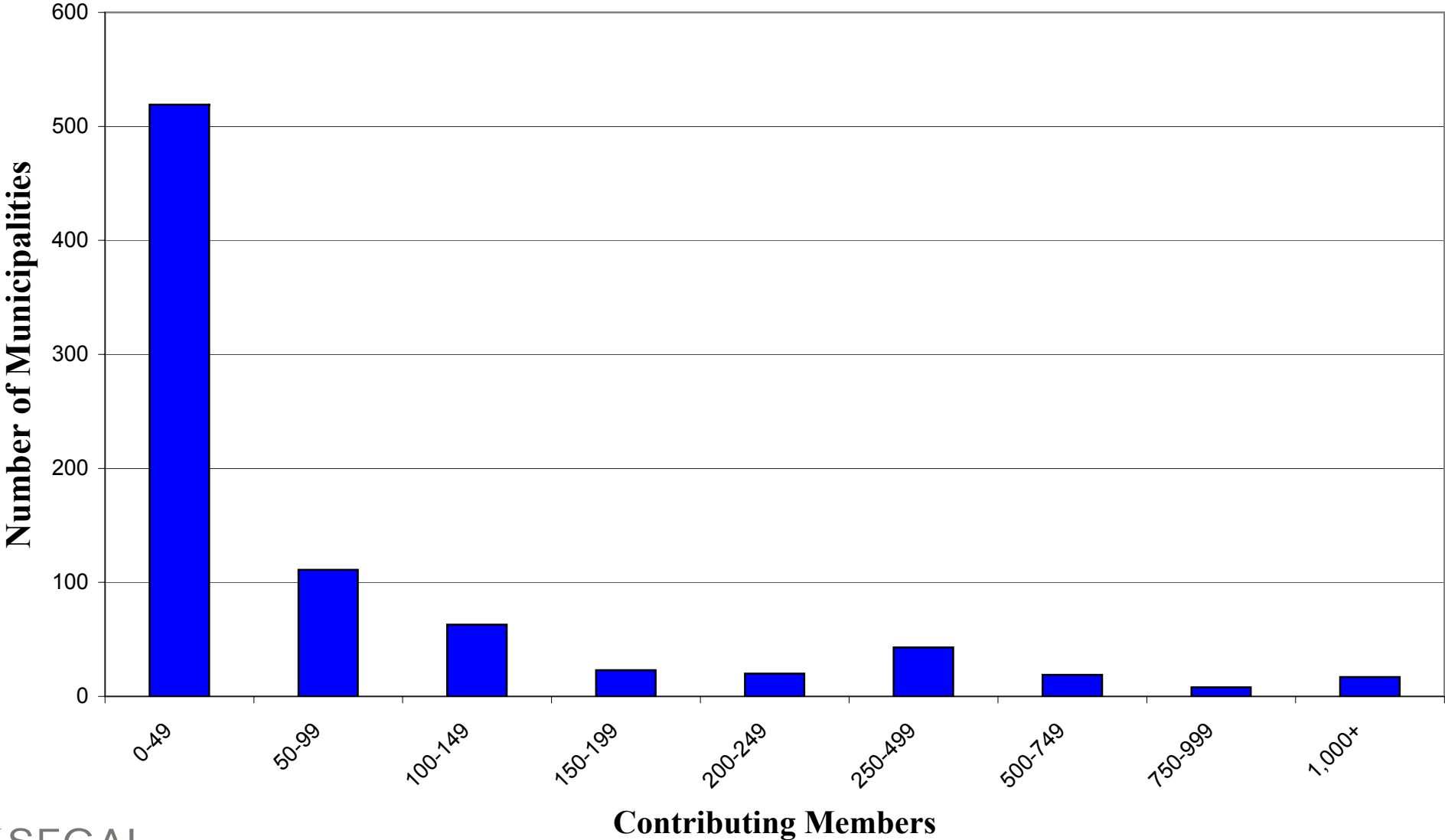


# Texas Municipal Retirement System

## Changes in Retirement Rates from 2009 Estimates Based on 12/2006 to Final Rates Based on 12/2007 By Number of Contributing Members



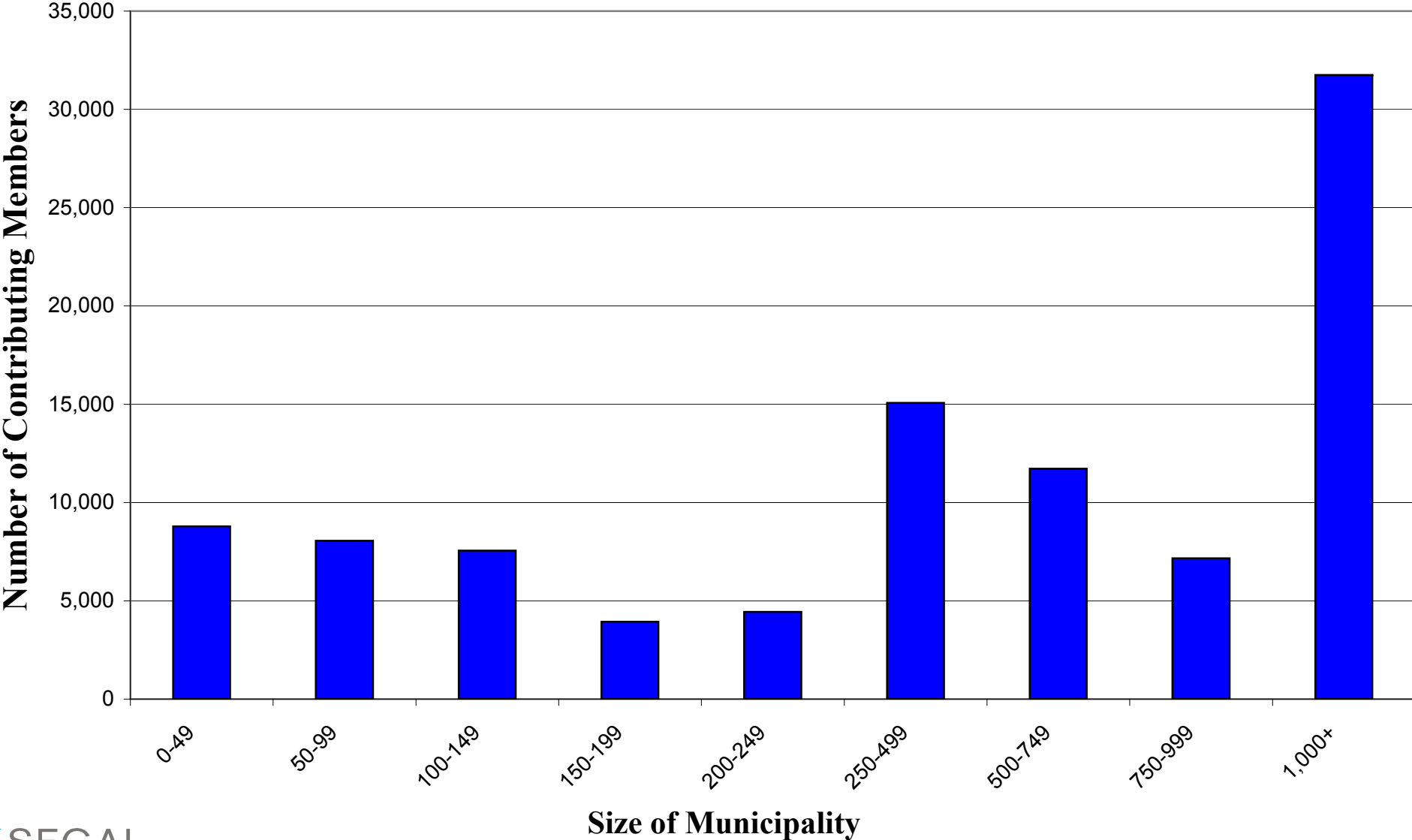
# Texas Municipal Retirement System Distribution of Municipalities at 12/31/2007 By Contributing Members



# Texas Municipal Retirement System

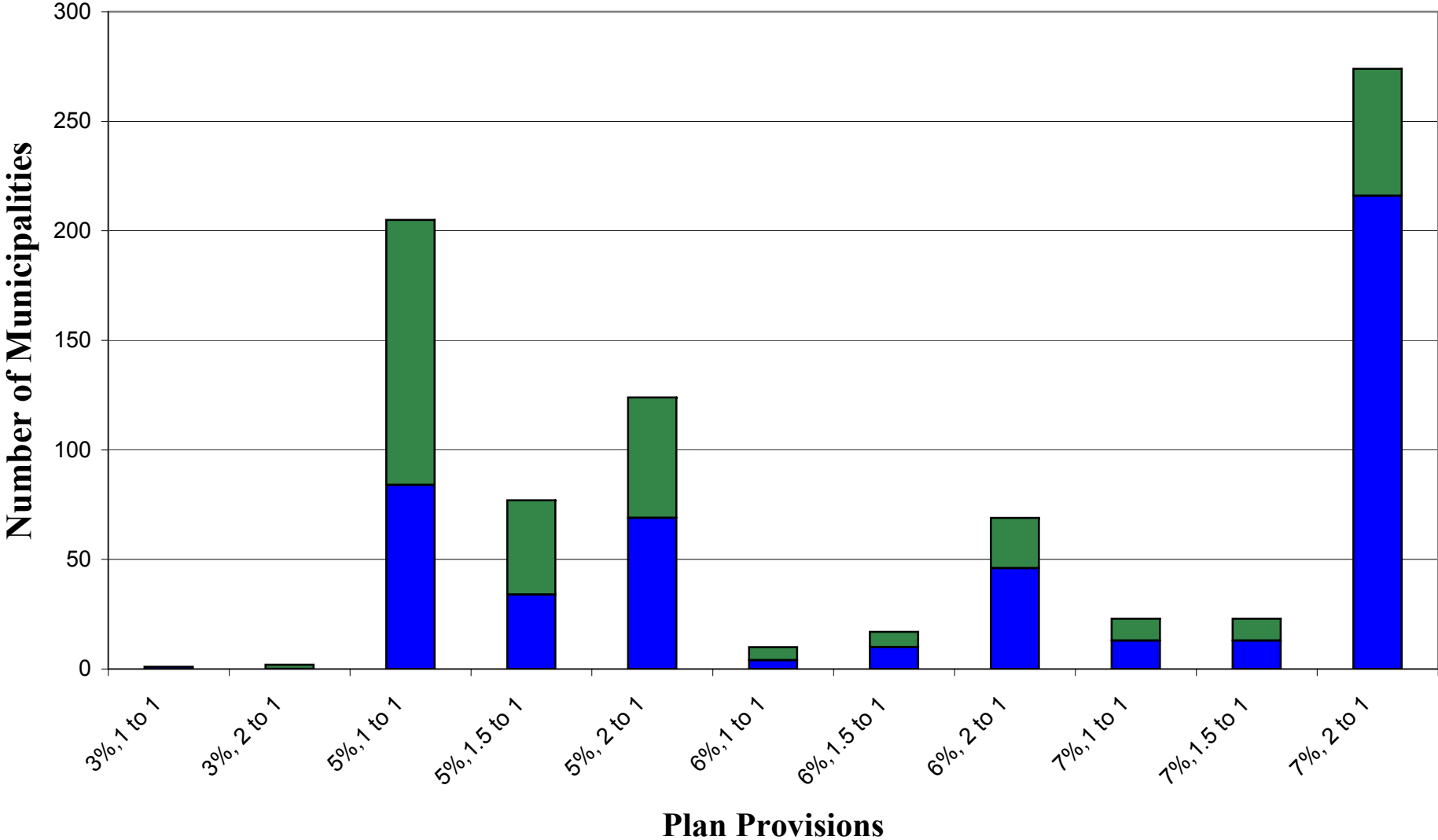
## Distribution of Contributing Members at 12/31/2007

By Size of Municipality



# Texas Municipal Retirement System Distribution of Municipalities at 12/31/2007

By Deposit Rate, Matching Ratio and Service Retirement Provisions

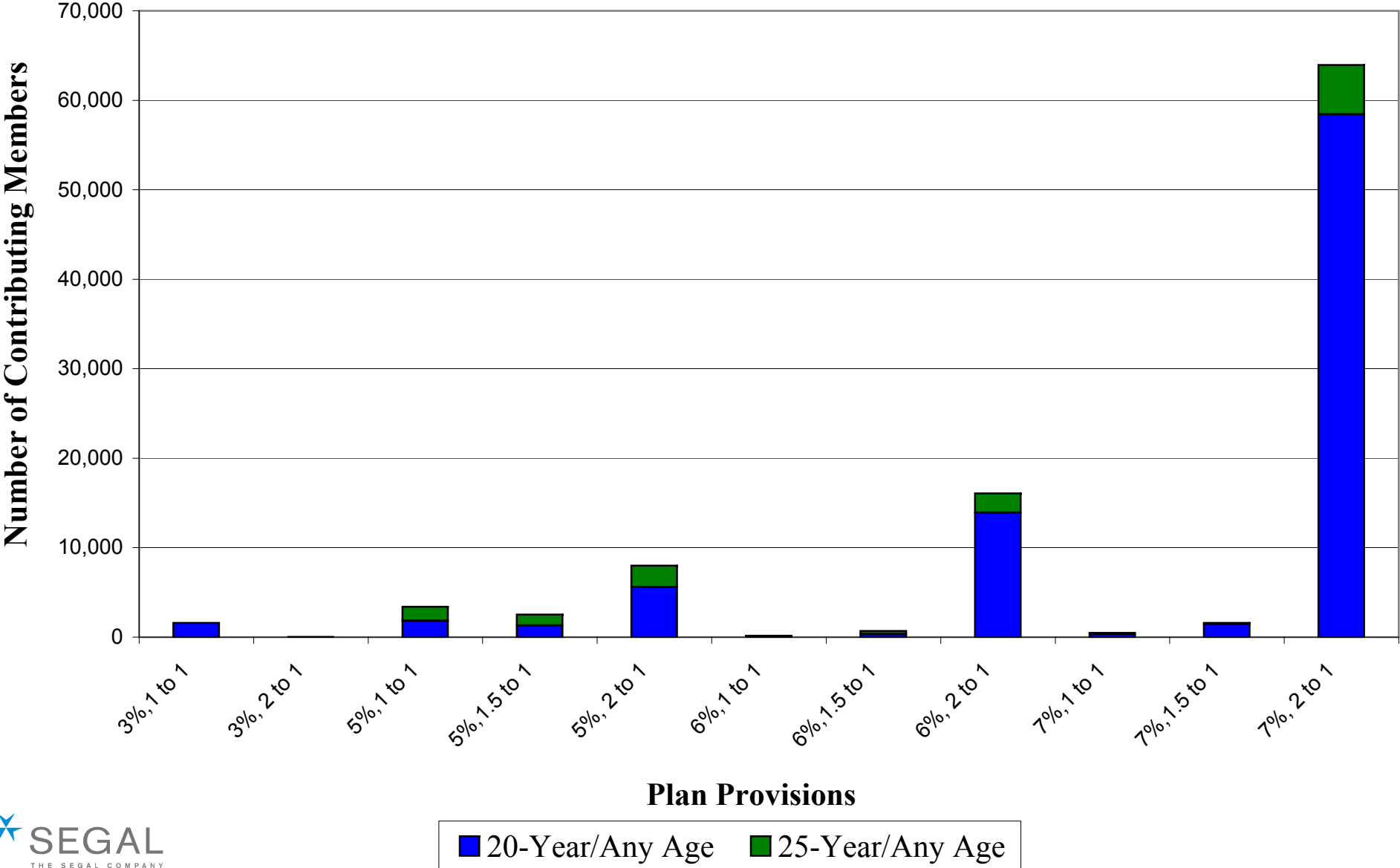




# Texas Municipal Retirement System

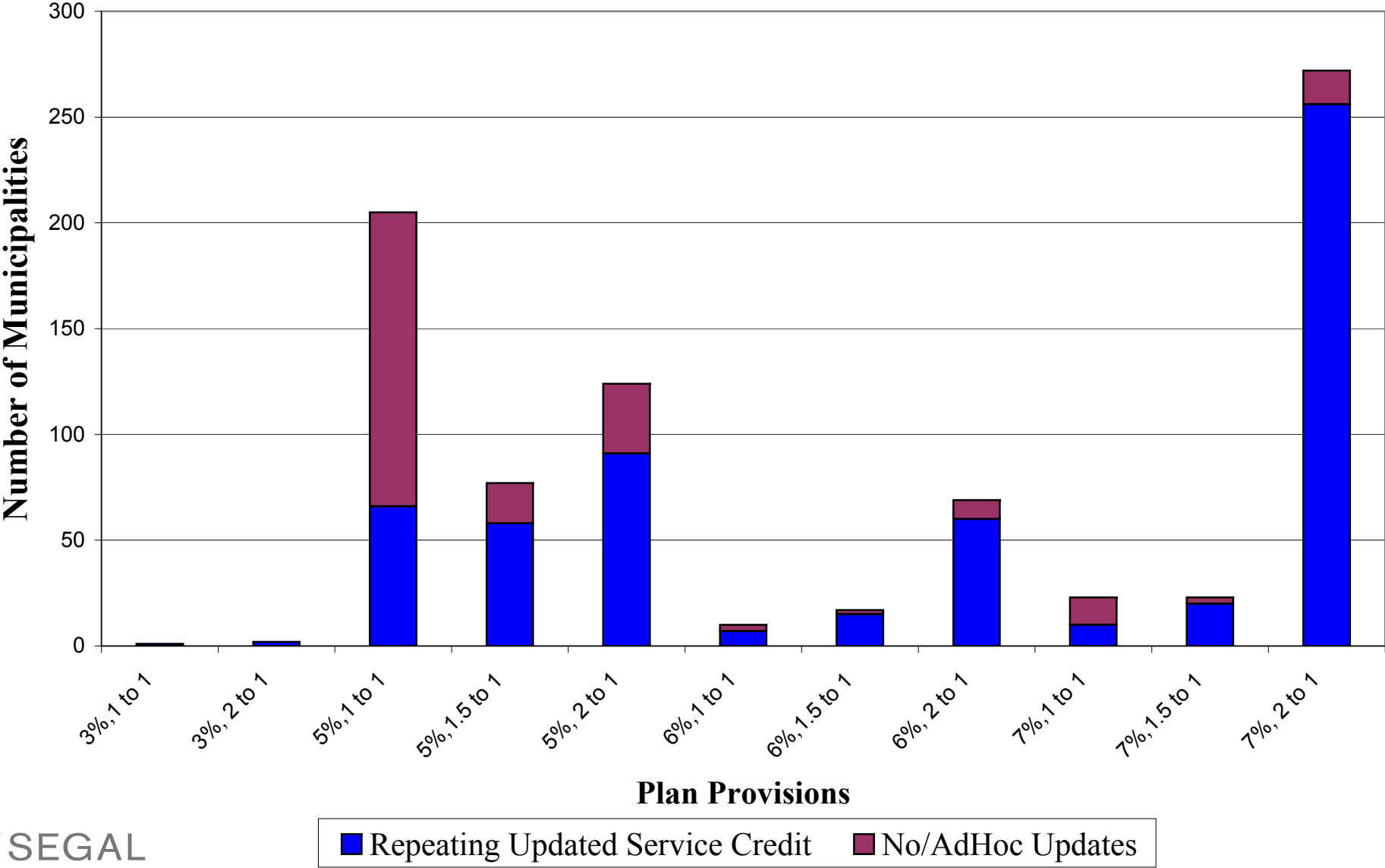
## Distribution of Contributing Members at 12/31/2007

By Deposit Rate, Matching Ratio and Service Retirement Provisions



# Texas Municipal Retirement System Distribution of Municipalities at 12/31/2007

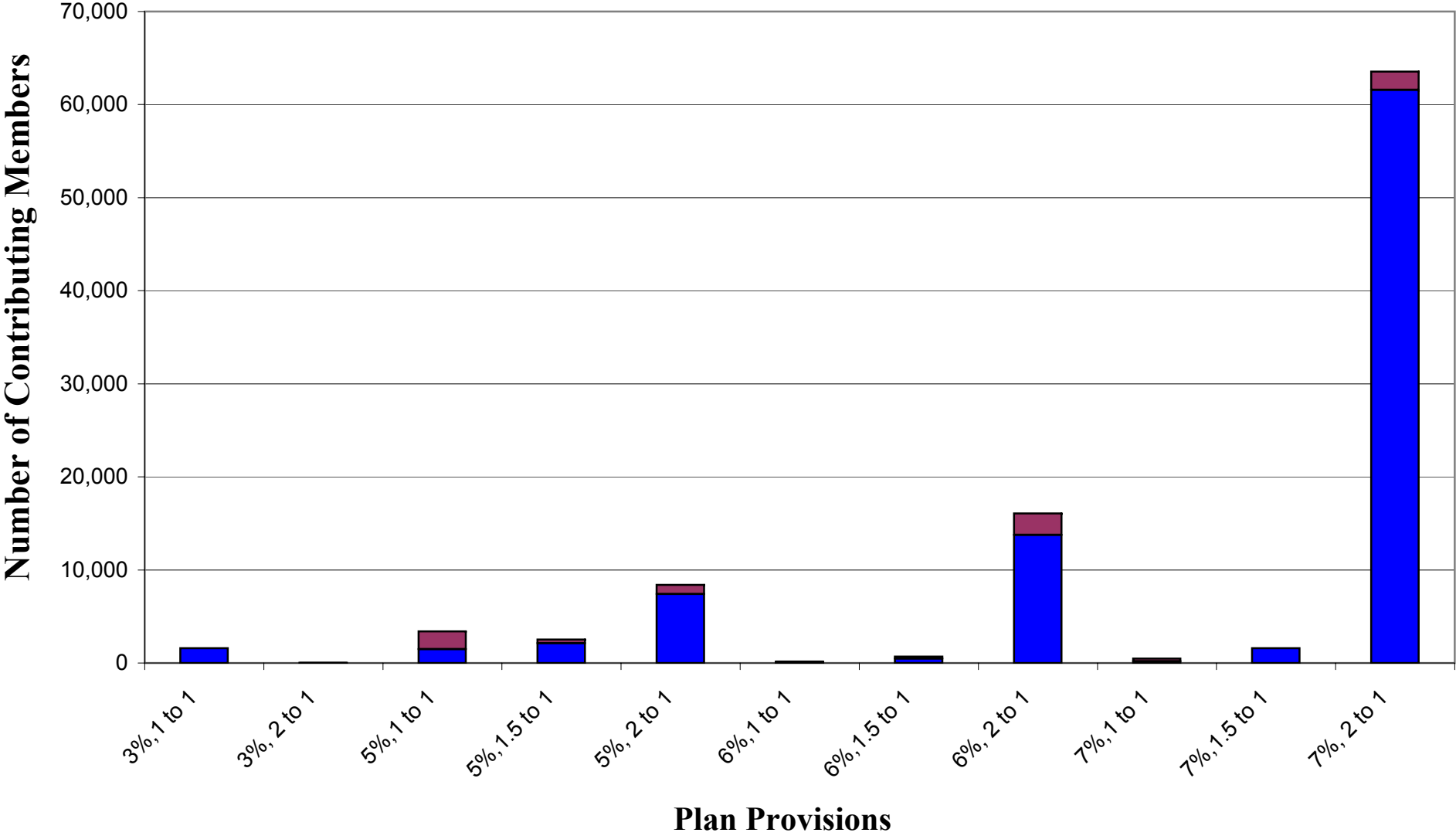
By Deposit Rate, Matching Ratio and Updated Service Credit Provisions



# Texas Municipal Retirement System

## Distribution of Contributing Members at 12/31/2007

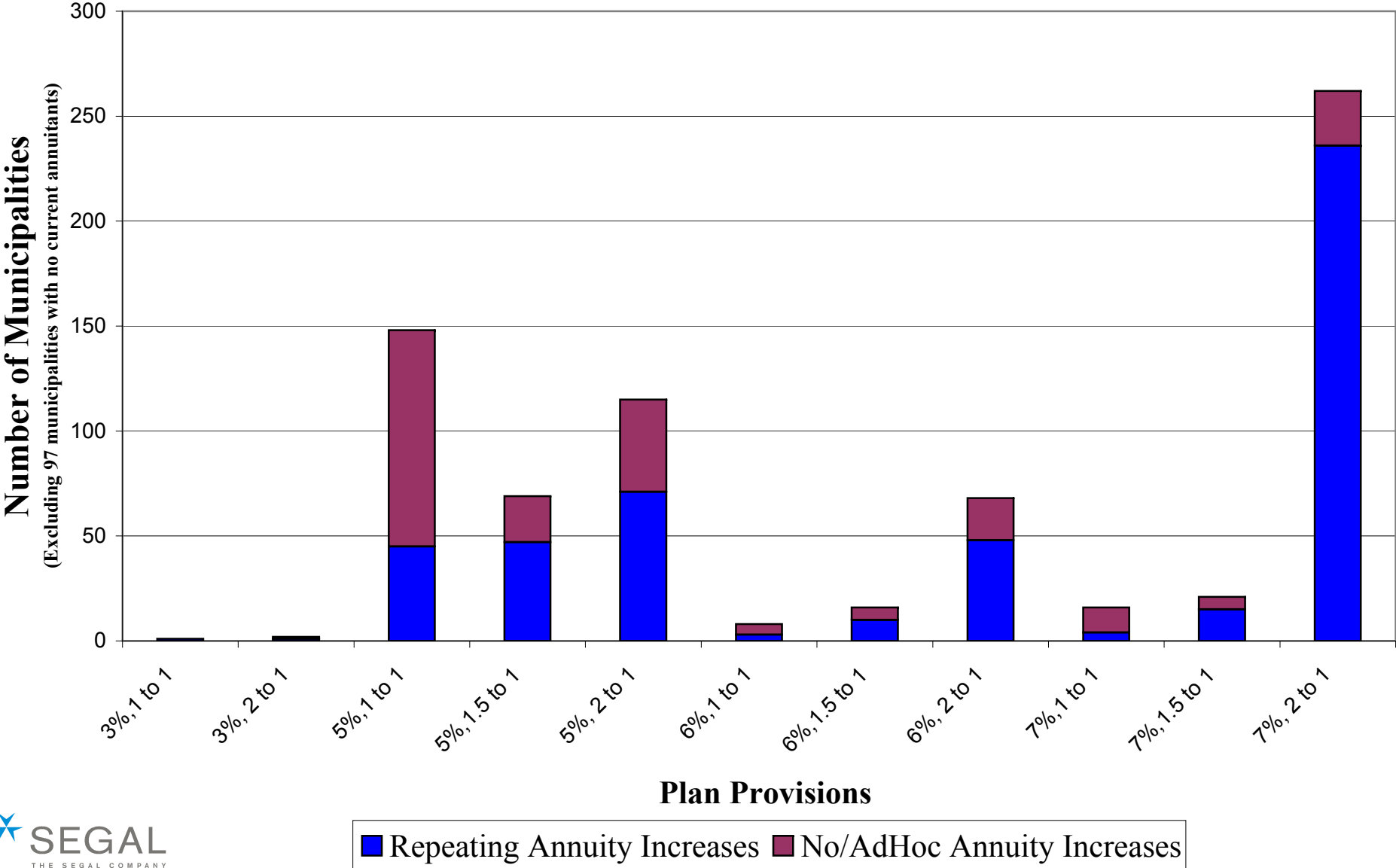
By Deposit Rate, Matching Ratio and Updated Service Credit Provisions



# Texas Municipal Retirement System

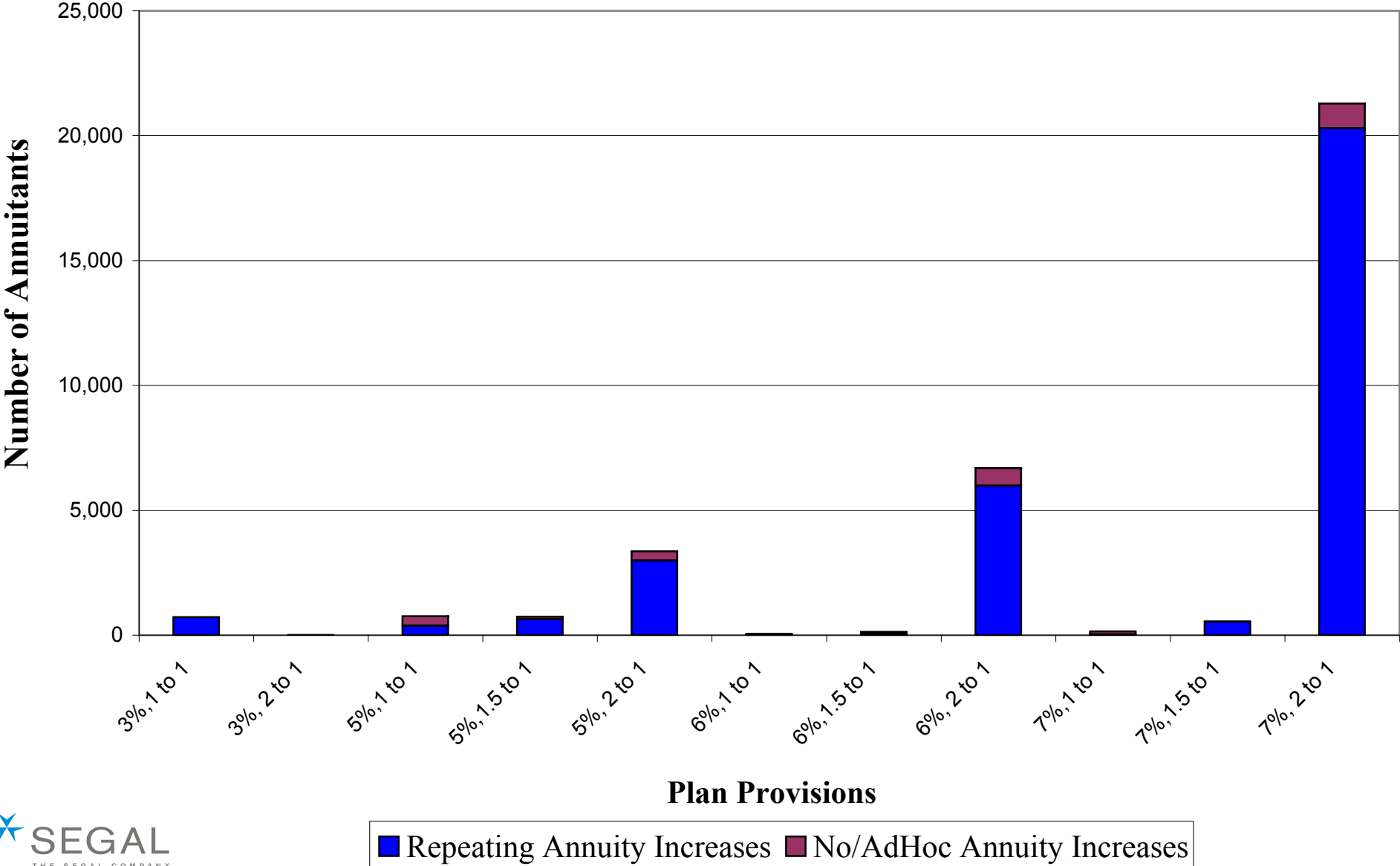
## Distribution of Municipalities at 12/31/2007

By Deposit Rate, Matching Ratio and Annuity Increase Provisions



# Texas Municipal Retirement System Distribution of Annuitants at 12/31/2007

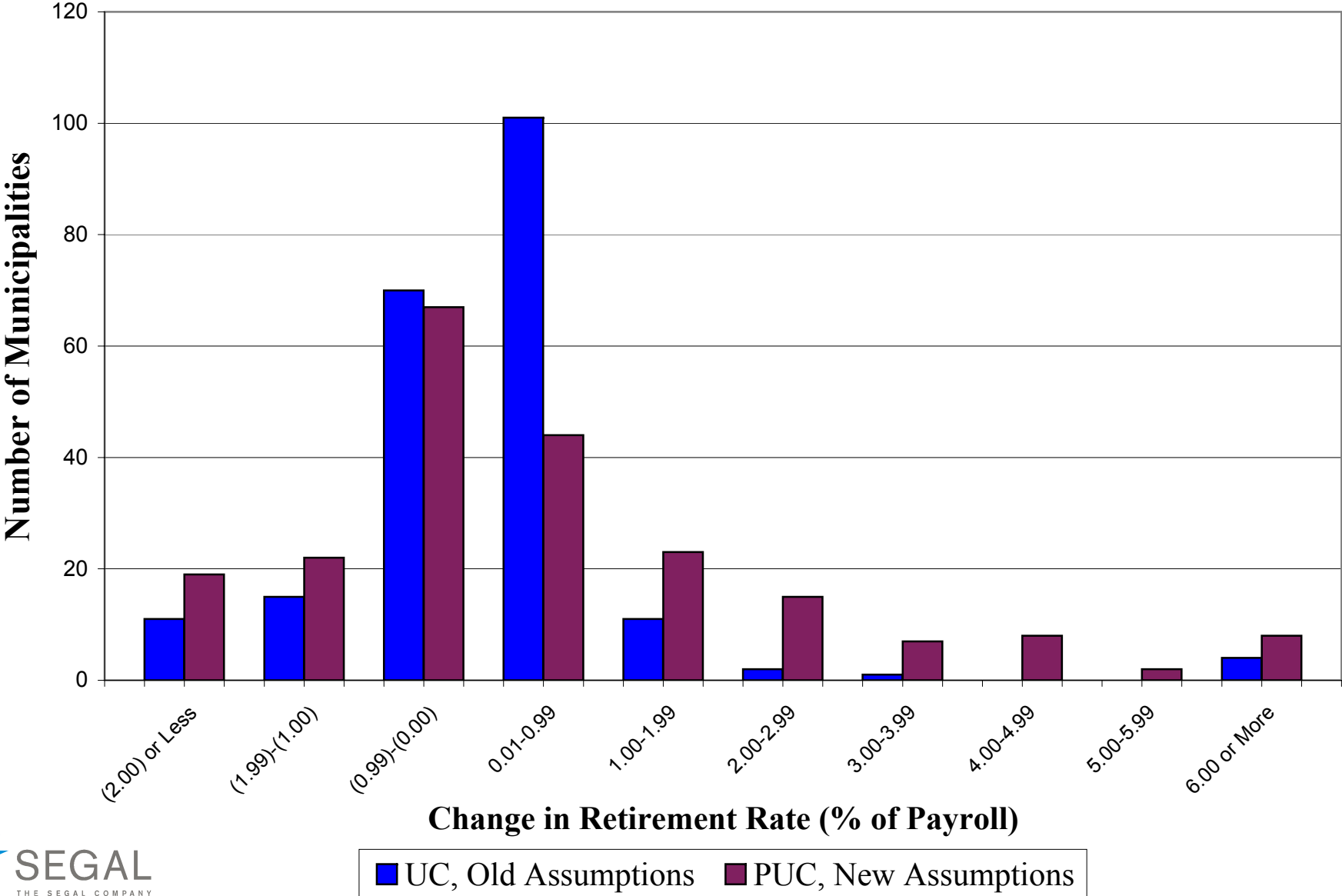
By Deposit Rate, Matching Ratio and Annuity Increase Provisions



# Texas Municipal Retirement System

## Changes in Retirement Rates from 2008 to 2009

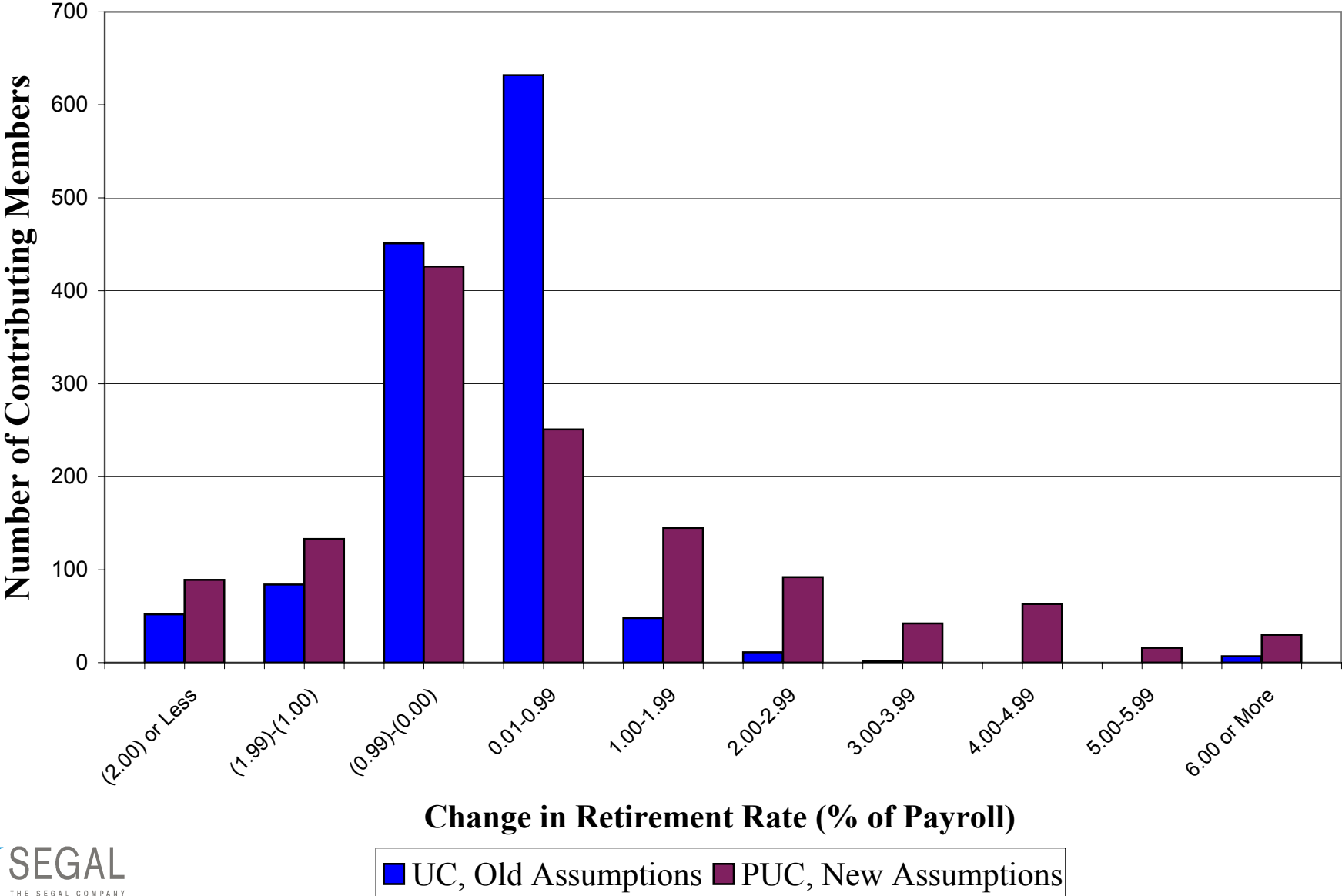
By Number of Municipalities for Cities with 10 or Fewer Members



# Texas Municipal Retirement System

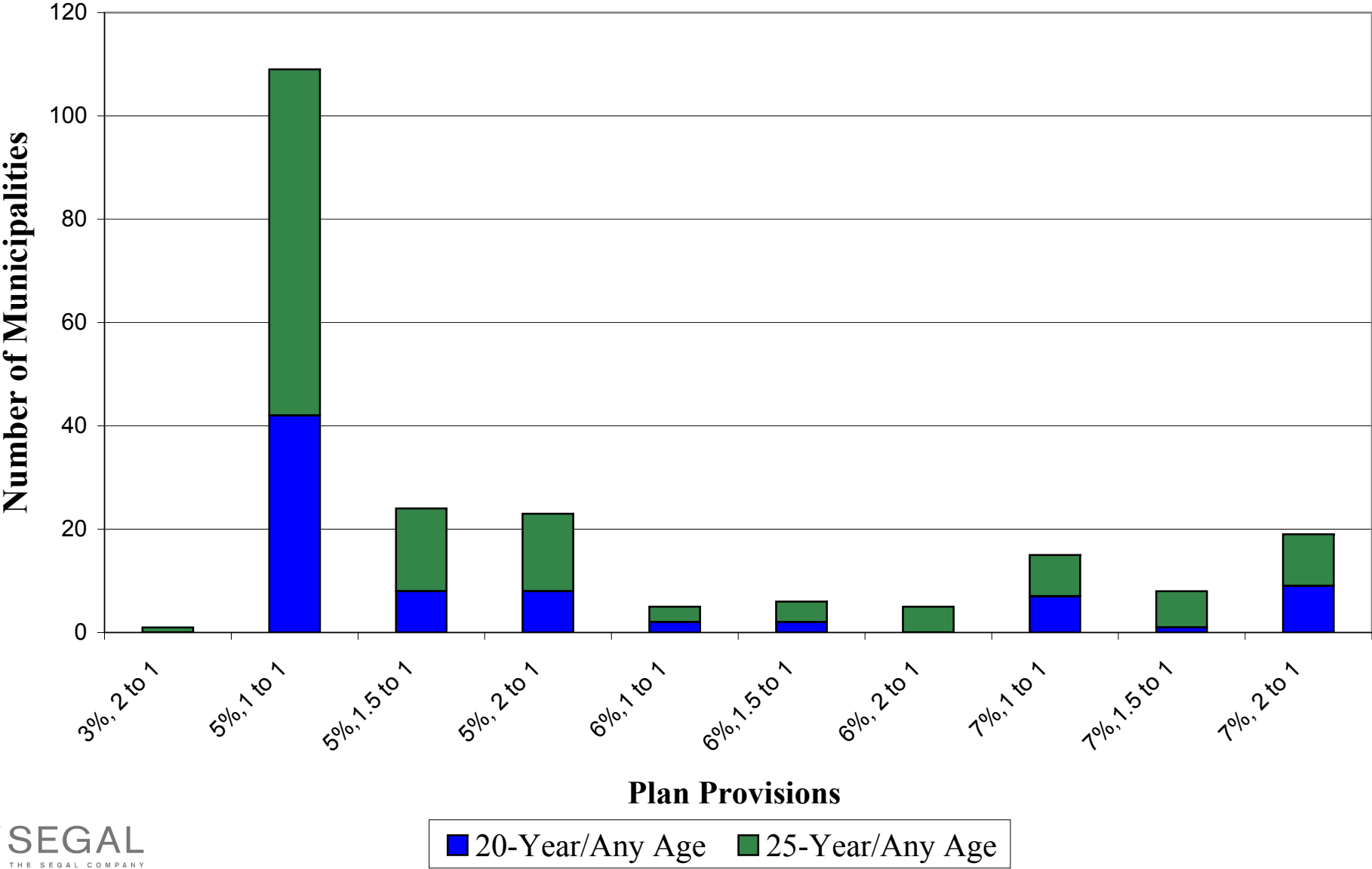
## Changes in Retirement Rates from 2008 to 2009

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



# Texas Municipal Retirement System Distribution of Municipalities at 12/31/2007

By Deposit Rate, Matching Ratio and Service Retirement Provisions  
for Cities with 10 or Fewer Members

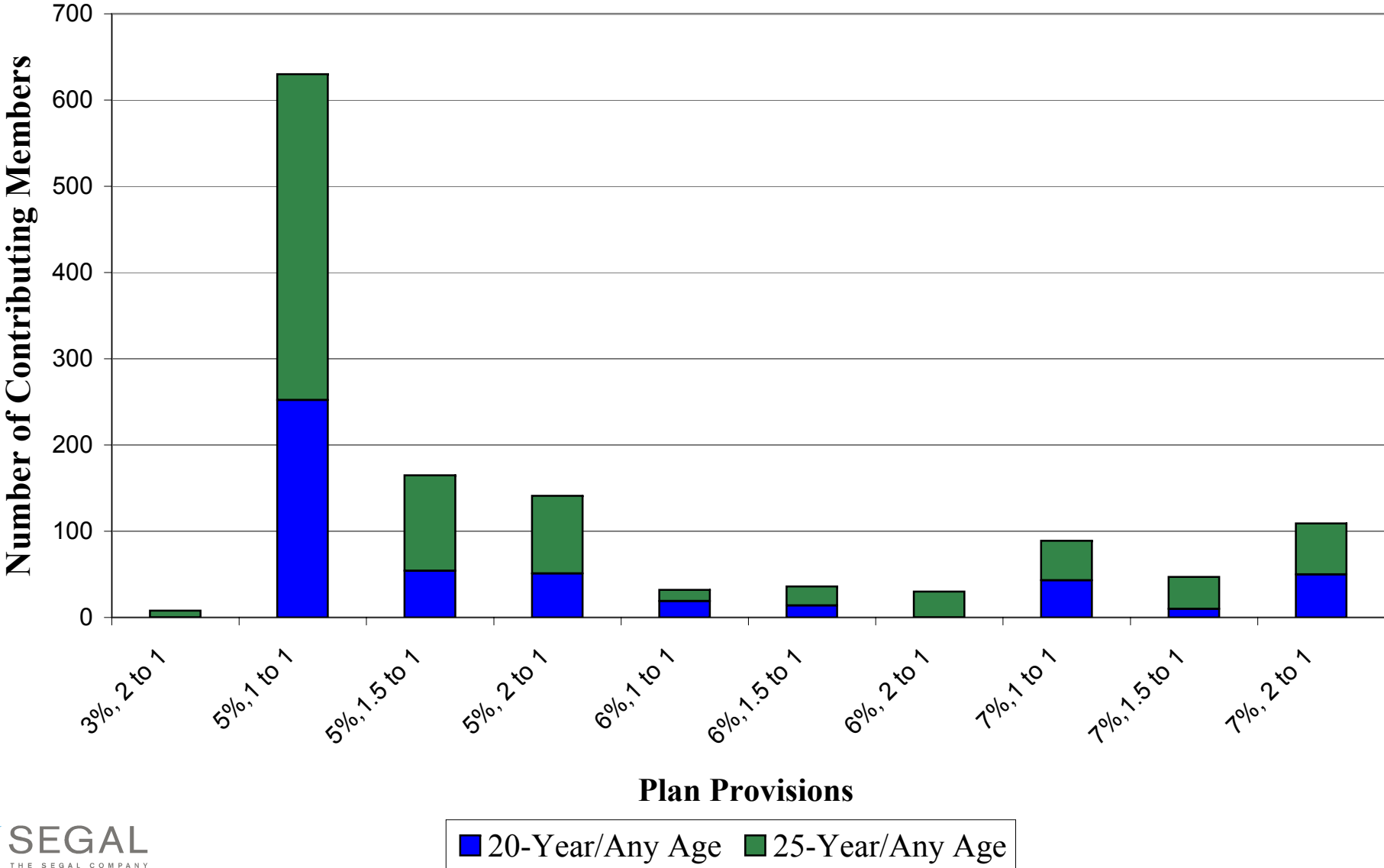




# Texas Municipal Retirement System

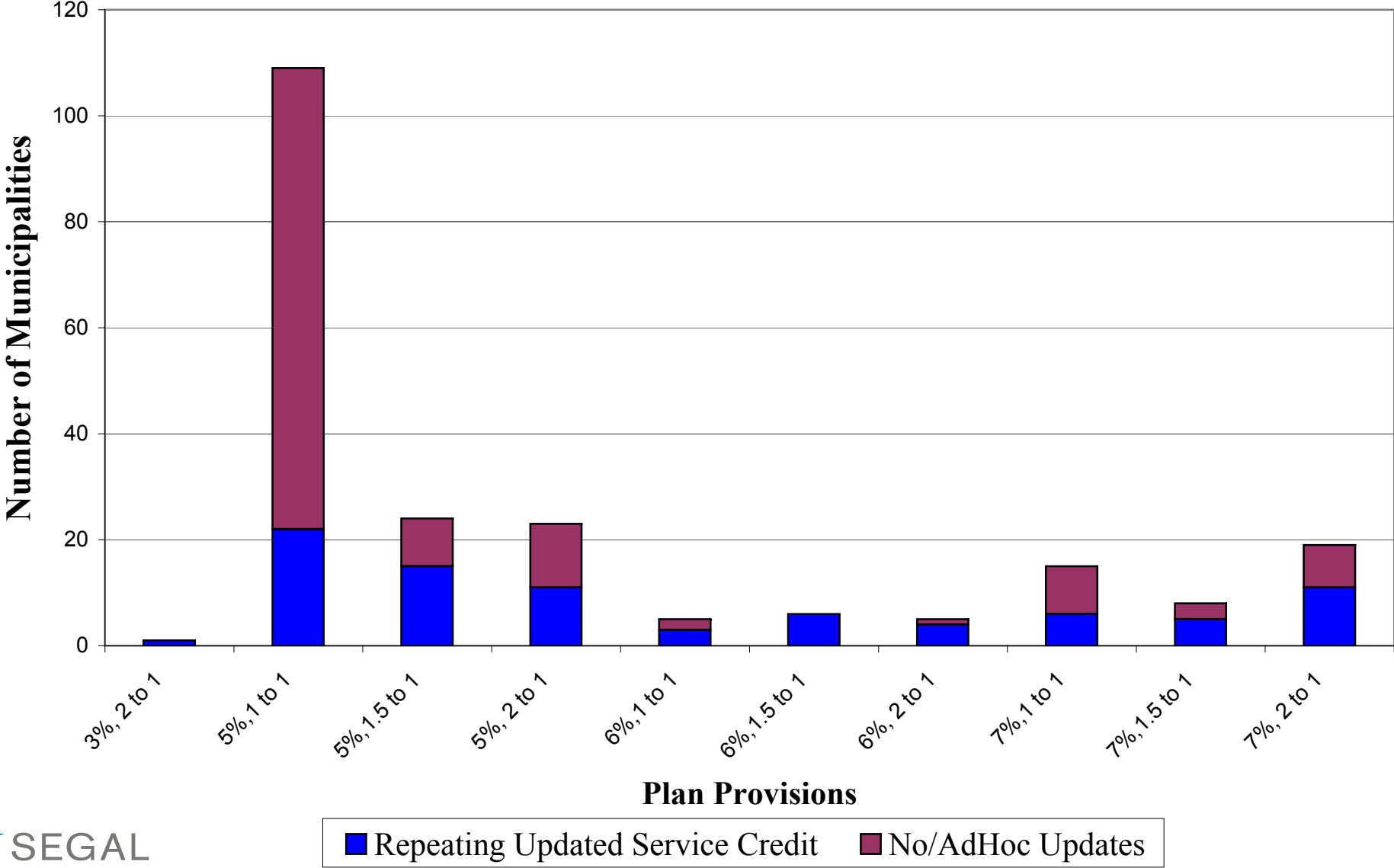
## Distribution of Contributing Members at 12/31/2007

By Deposit Rate, Matching Ratio and Service Retirement Provisions  
for Cities with 10 or Fewer Members



# Texas Municipal Retirement System Distribution of Municipalities at 12/31/2007

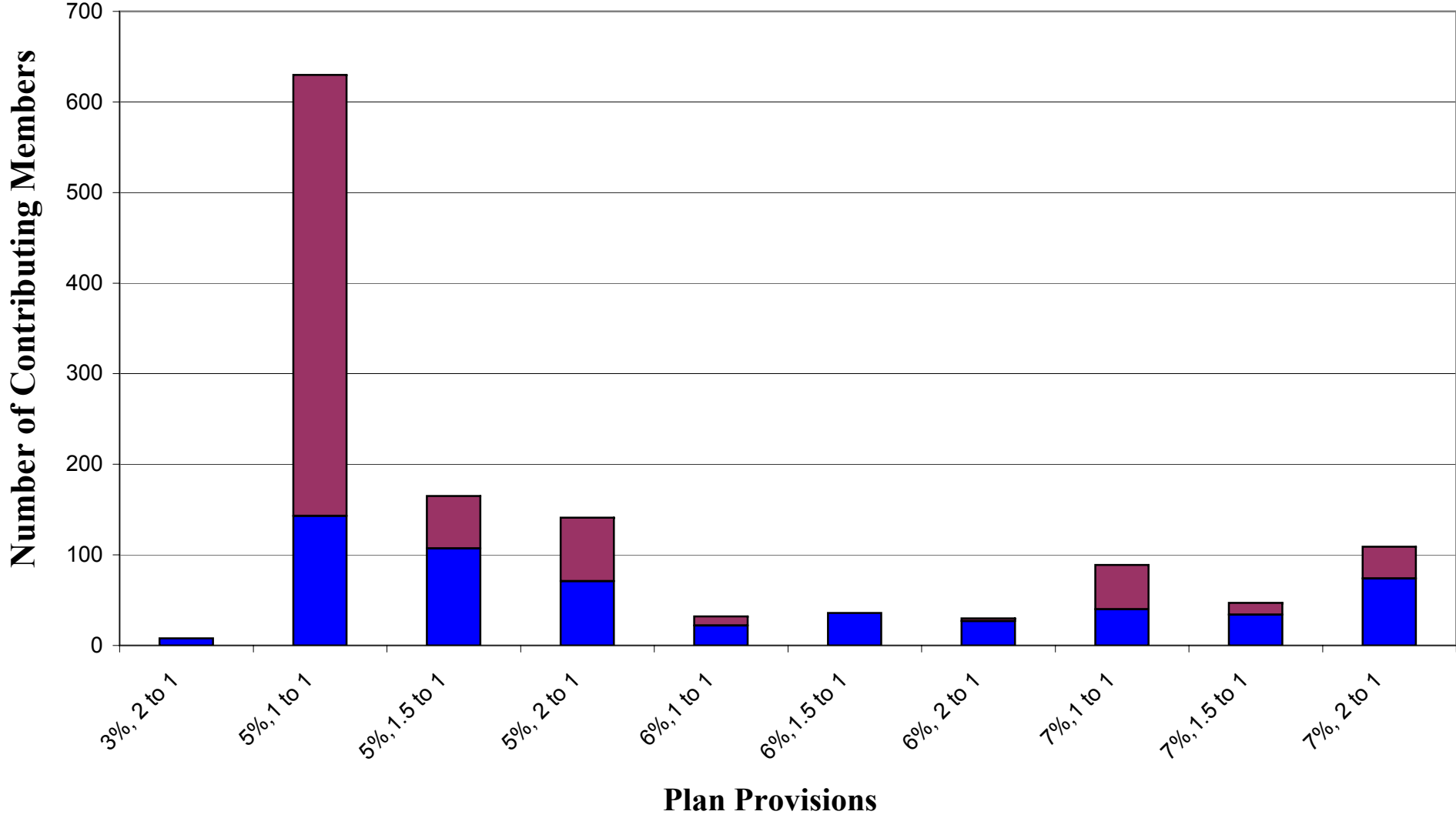
By Deposit Rate, Matching Ratio and Updated Service Credit Provisions  
for Cities with 10 or Fewer Members



# Texas Municipal Retirement System

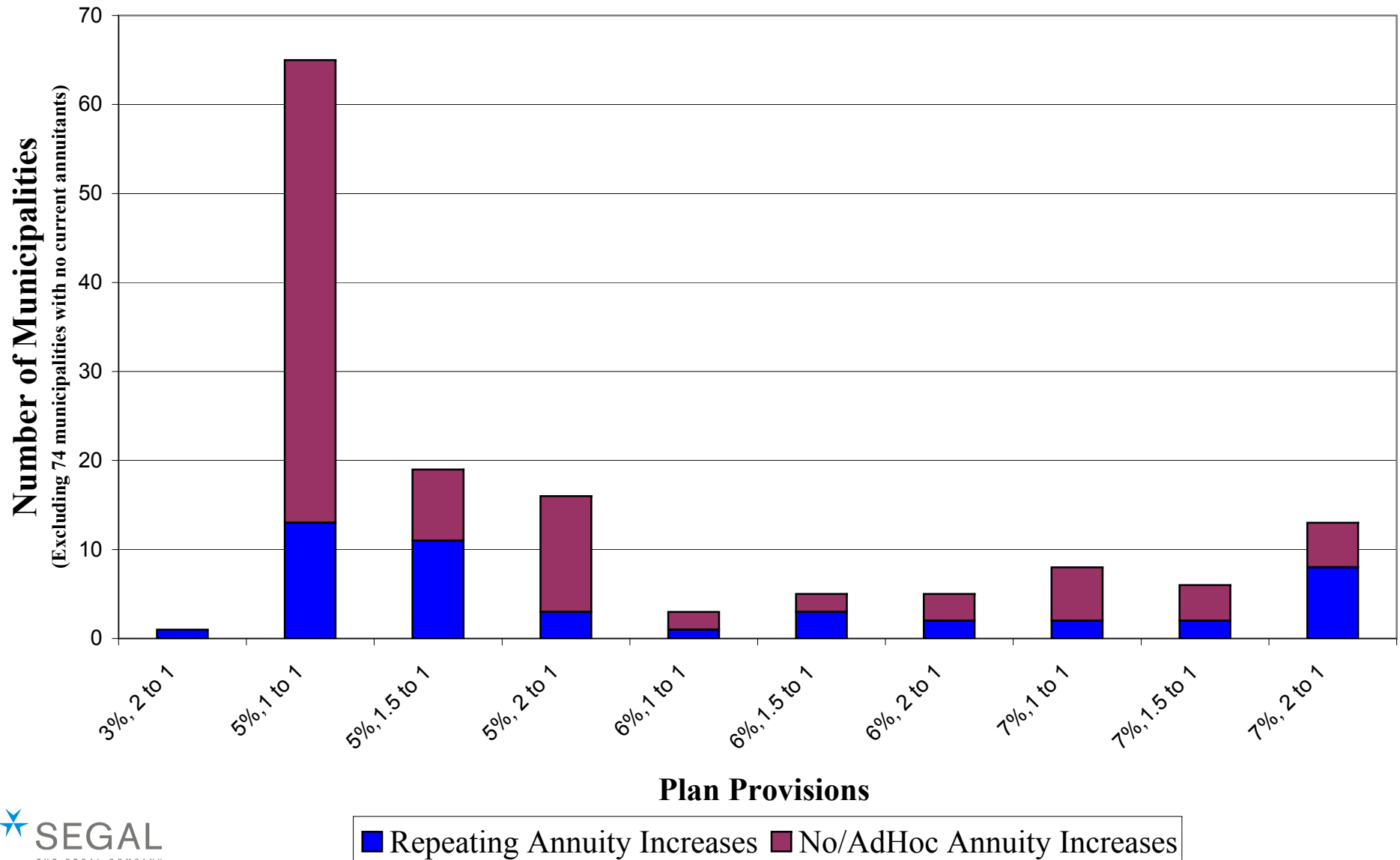
## Distribution of Contributing Members at 12/31/2007

By Deposit Rate, Matching Ratio and Updated Service Credit Provisions  
for Cities with 10 or Fewer Members



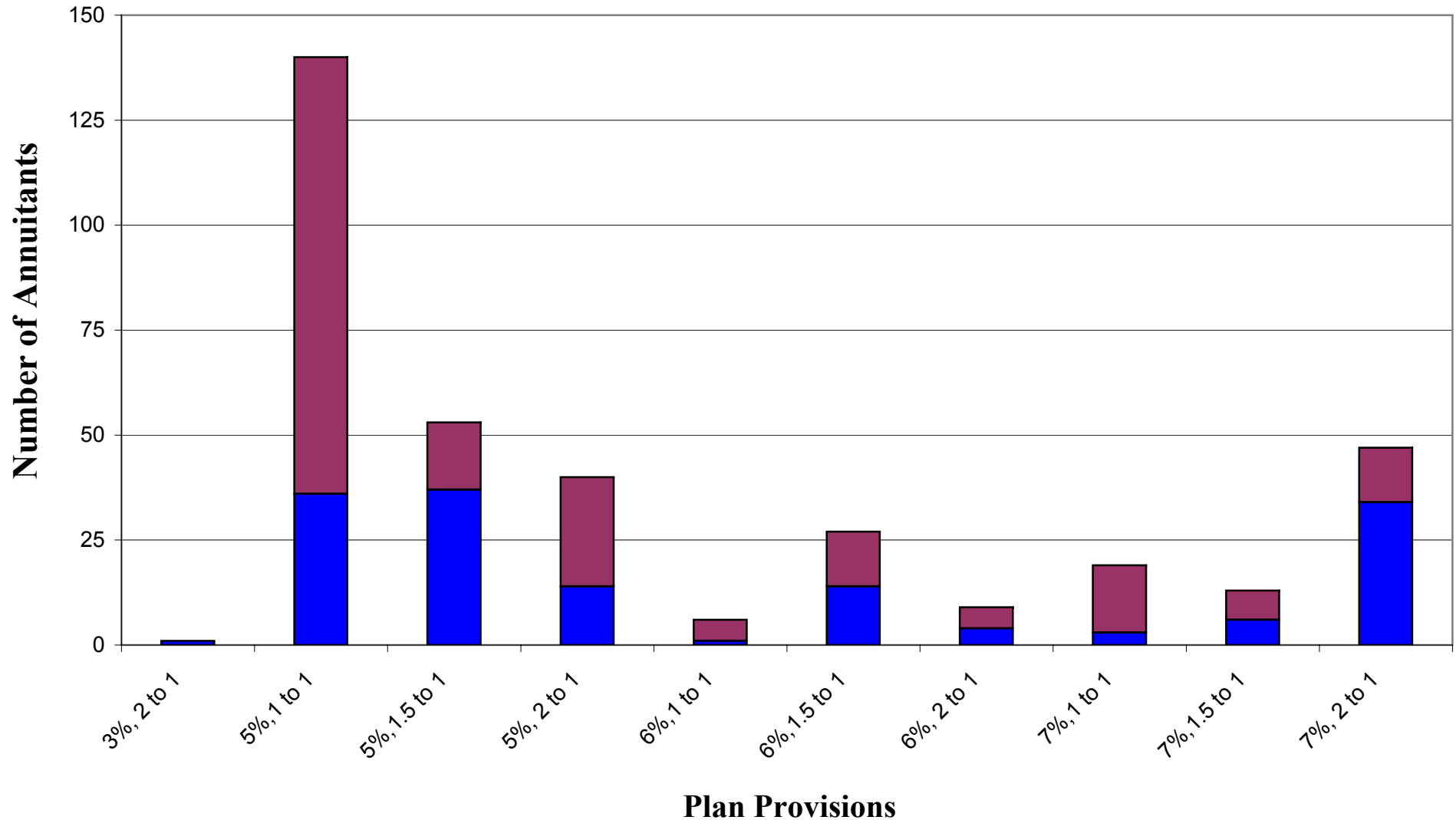
# Texas Municipal Retirement System Distribution of Municipalities at 12/31/2007

By Deposit Rate, Matching Ratio and Annuity Increase Provisions  
for Cities with 10 or Fewer Members



# Texas Municipal Retirement System Distribution of Annuitants at 12/31/2007

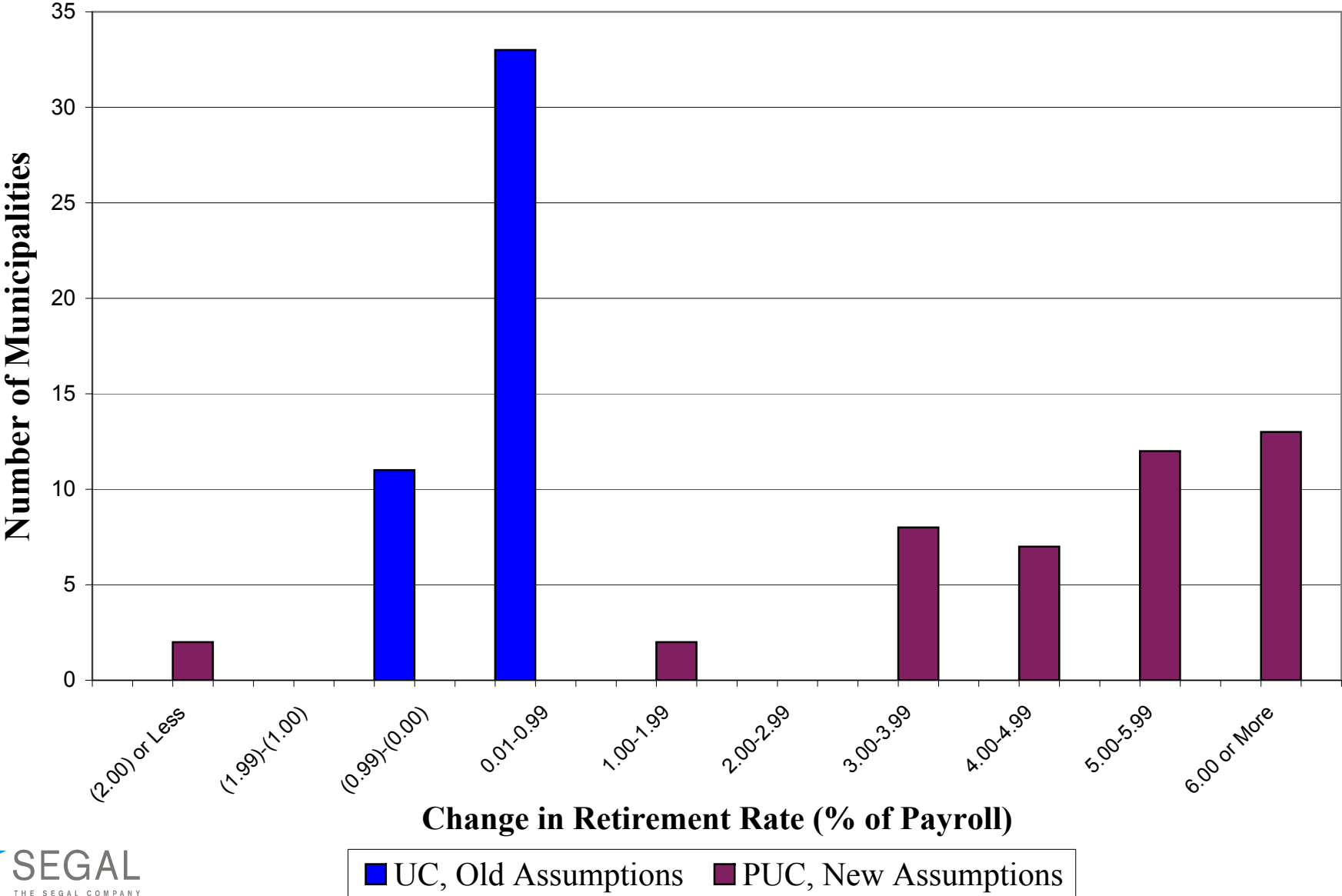
By Deposit Rate, Matching Ratio and Annuity Increase Provisions  
for Cities with 10 or Fewer Members



# Texas Municipal Retirement System

## Changes in Retirement Rates from 2008 to 2009

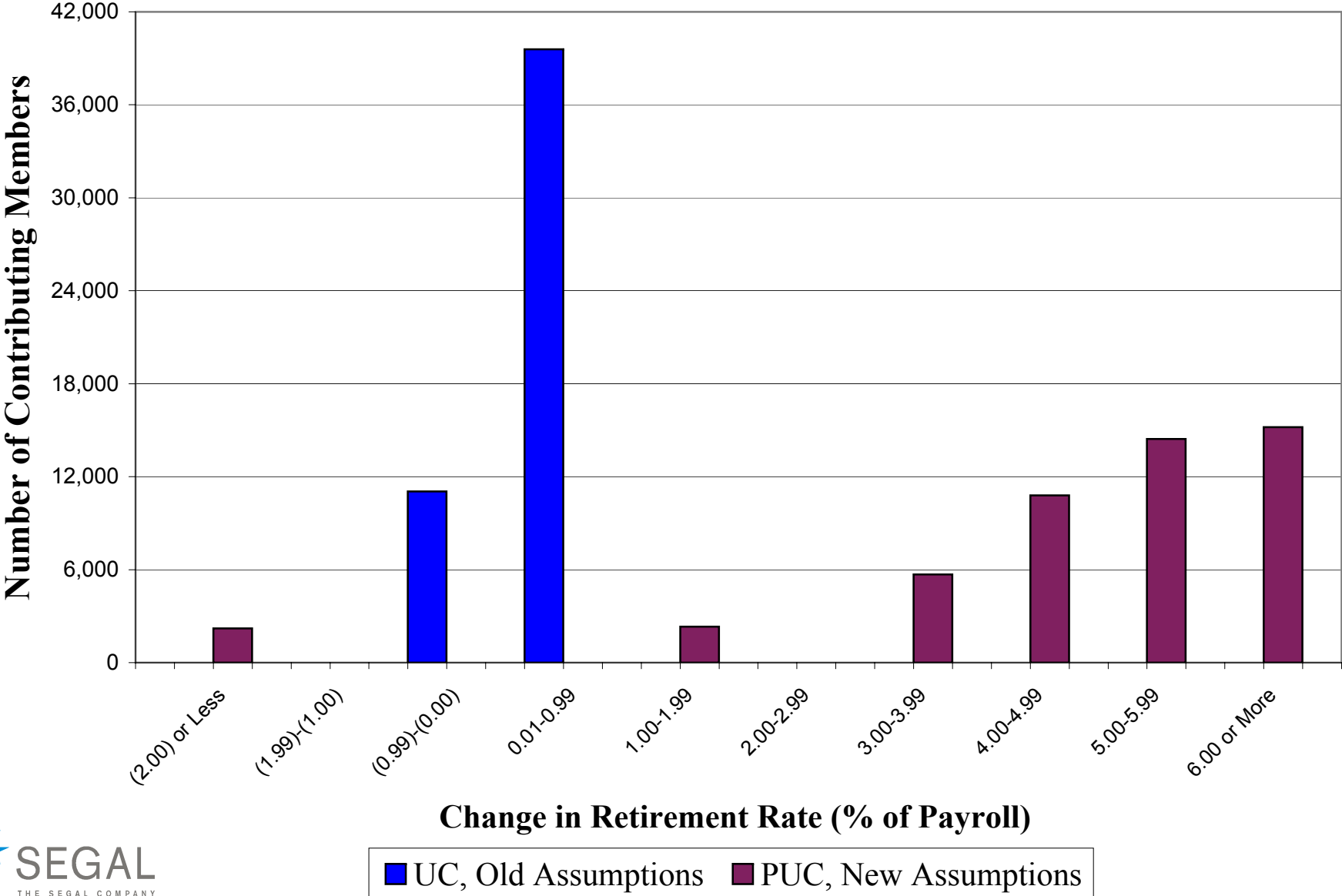
By Number of Municipalities for Cities with 500 or more Members



# Texas Municipal Retirement System

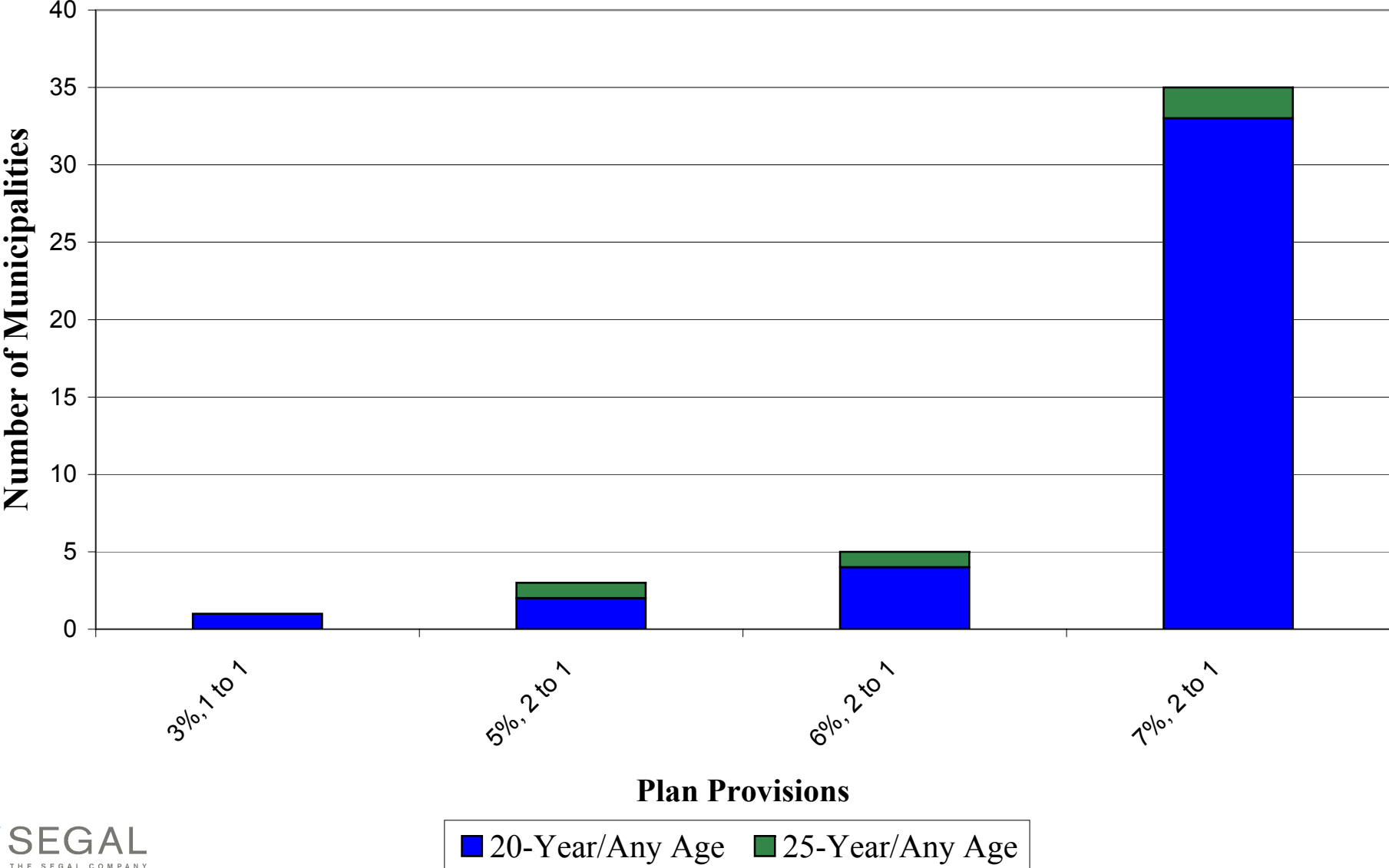
## Changes in Retirement Rates from 2008 to 2009

By Number of Contributing Members for Cities with 500 or more Members



# Texas Municipal Retirement System Distribution of Municipalities at 12/31/2007

By Deposit Rate, Matching Ratio and Service Retirement Provisions  
for Cities with 500 or More Members

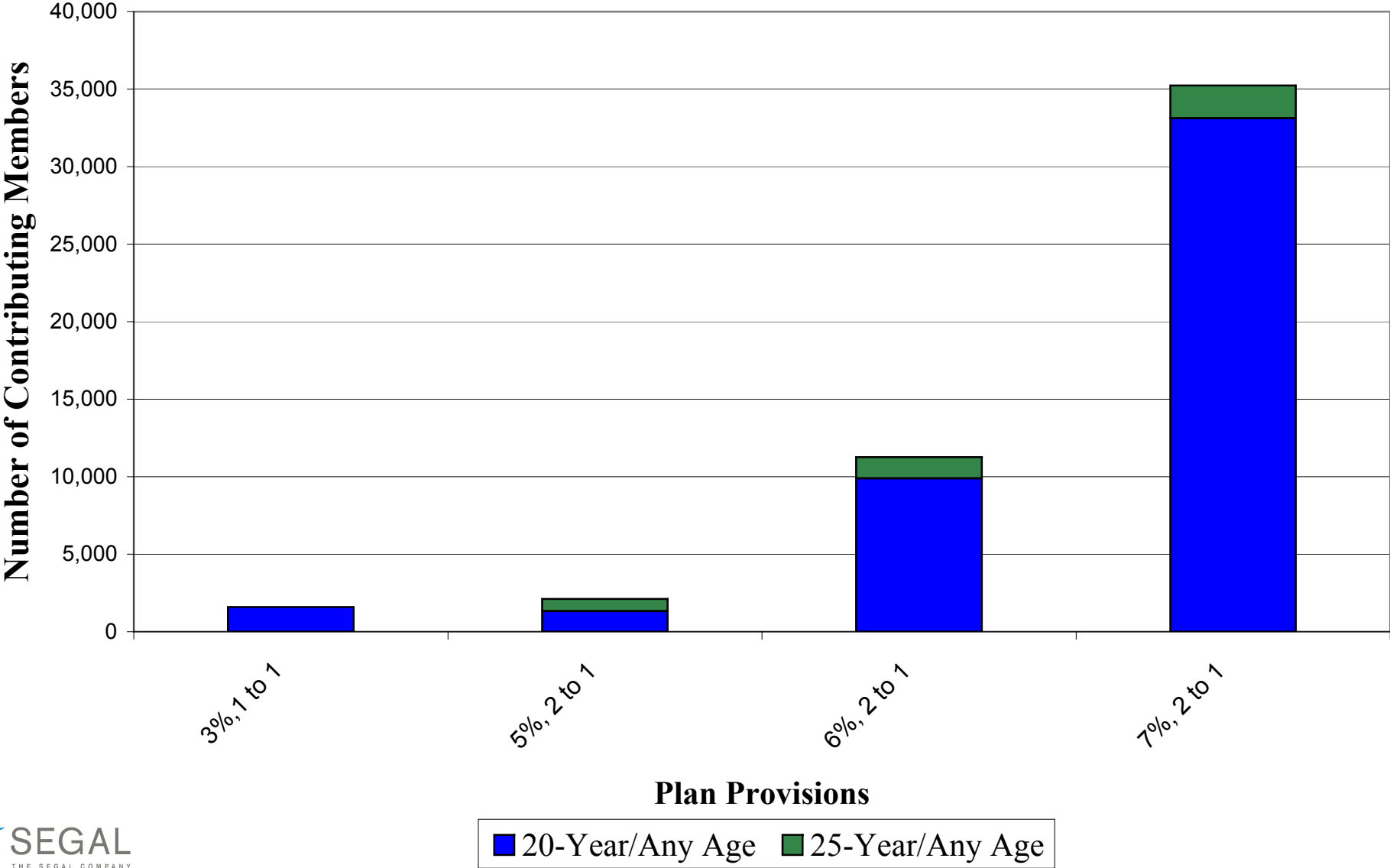




# Texas Municipal Retirement System

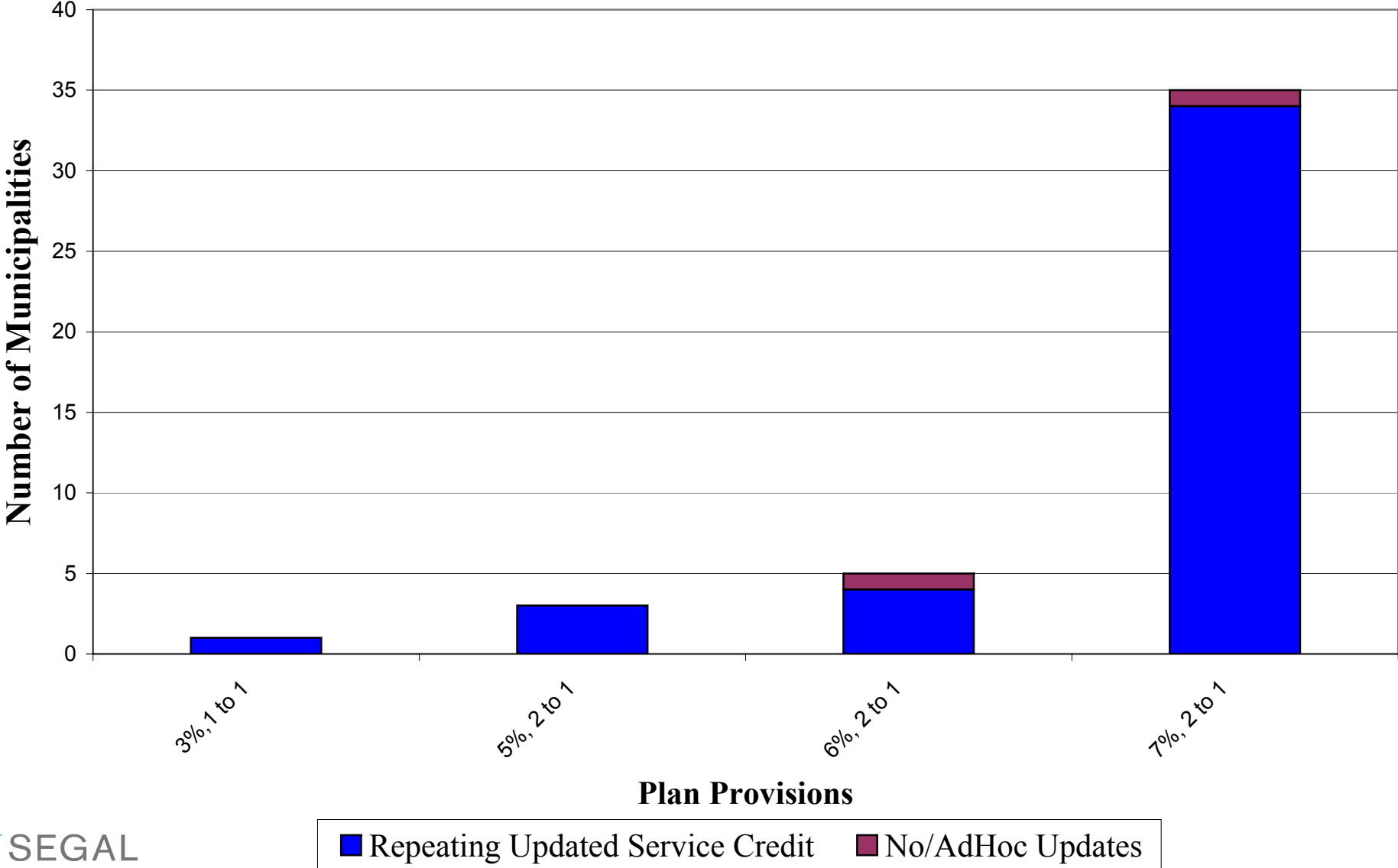
## Distribution of Contributing Members at 12/31/2007

### By Plan Provisions for Cities with 500 or More Members



# Texas Municipal Retirement System Distribution of Municipalities at 12/31/2007

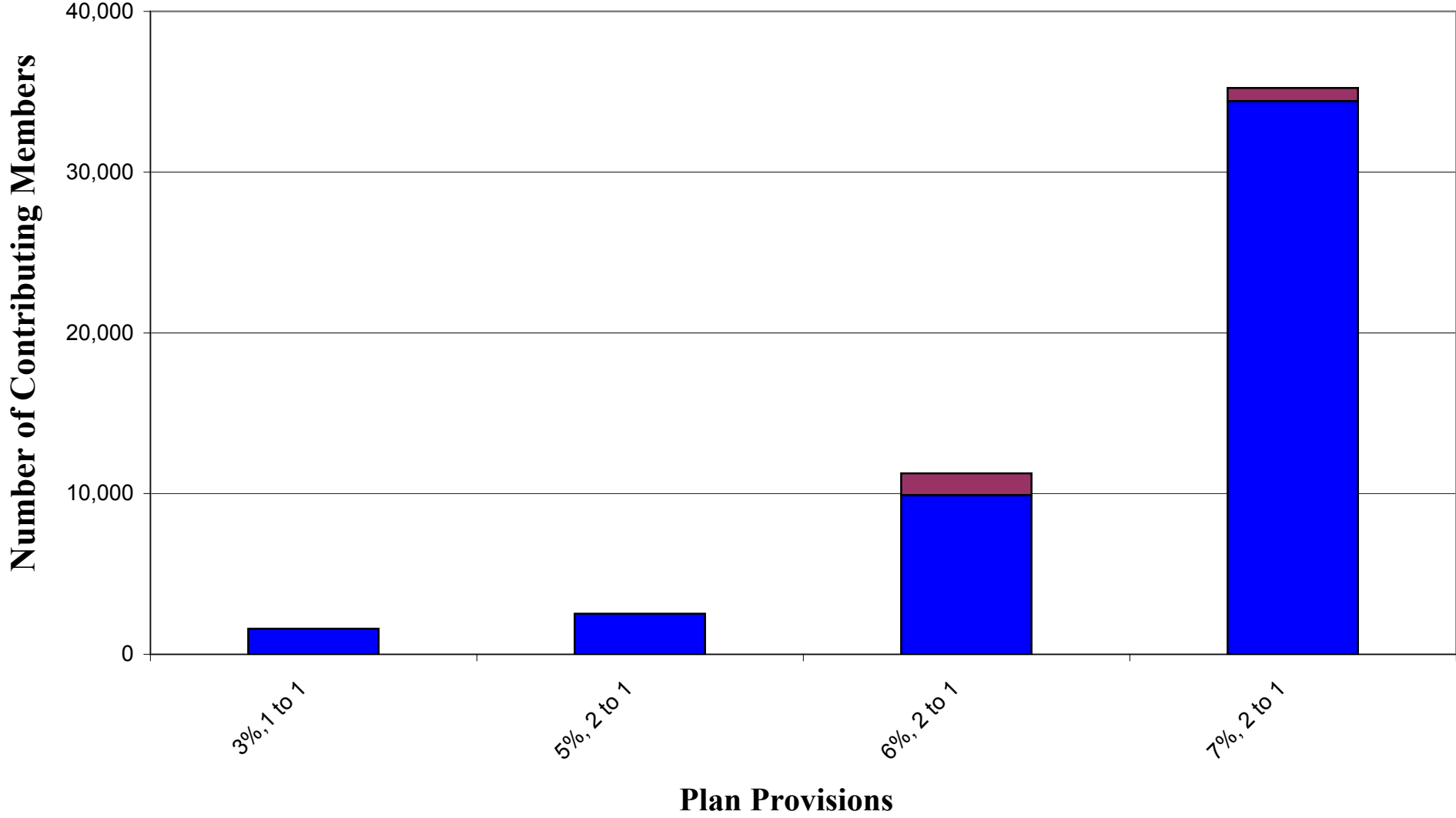
By Deposit Rate, Matching Ratio and Updated Service Credit Provisions  
for Cities with 500 or More Members



# Texas Municipal Retirement System

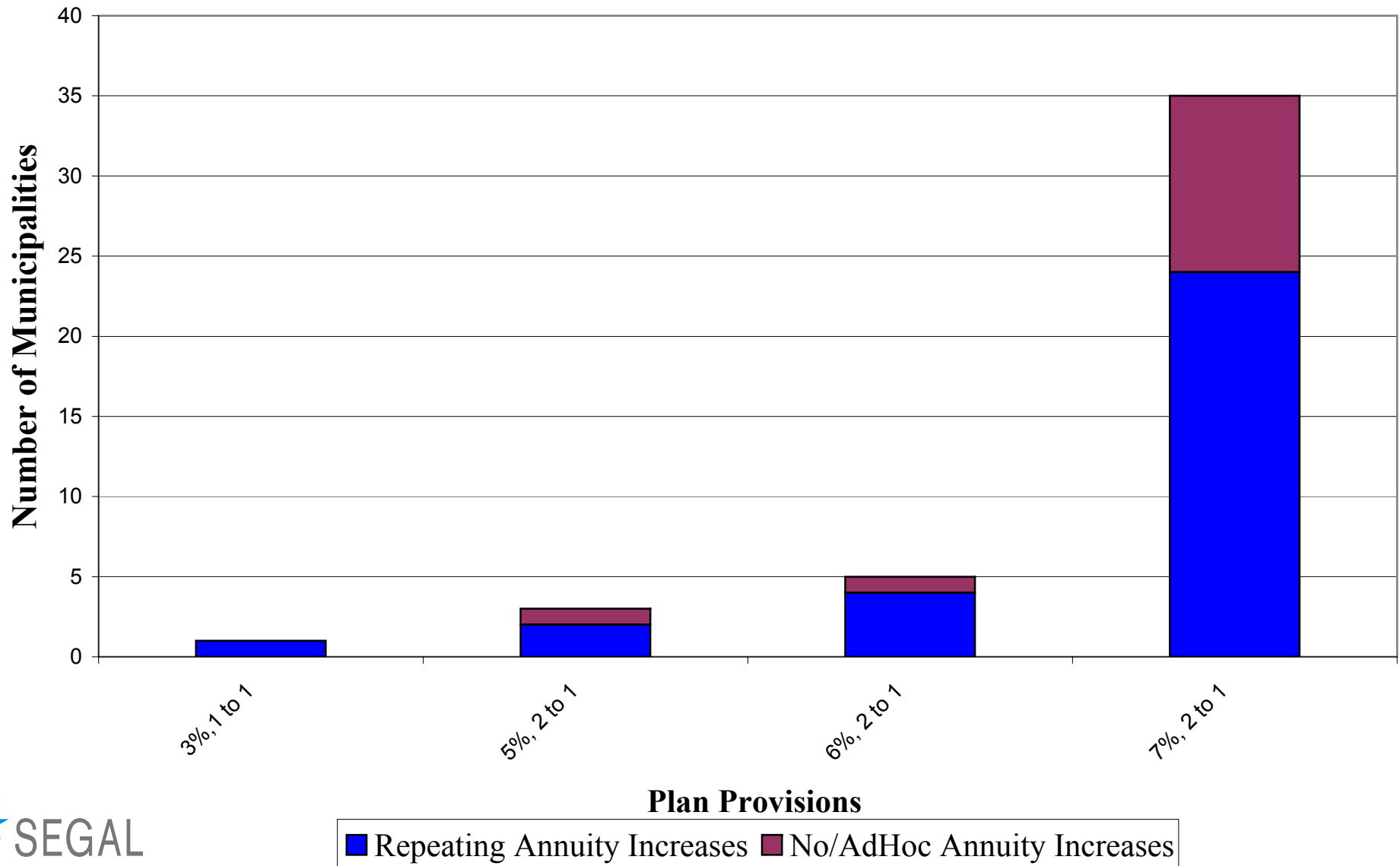
## Distribution of Contributing Members at 12/31/2007

By Deposit Rate, Matching Ratio and Updated Service Credit Provisions  
for Cities with 500 or More Members



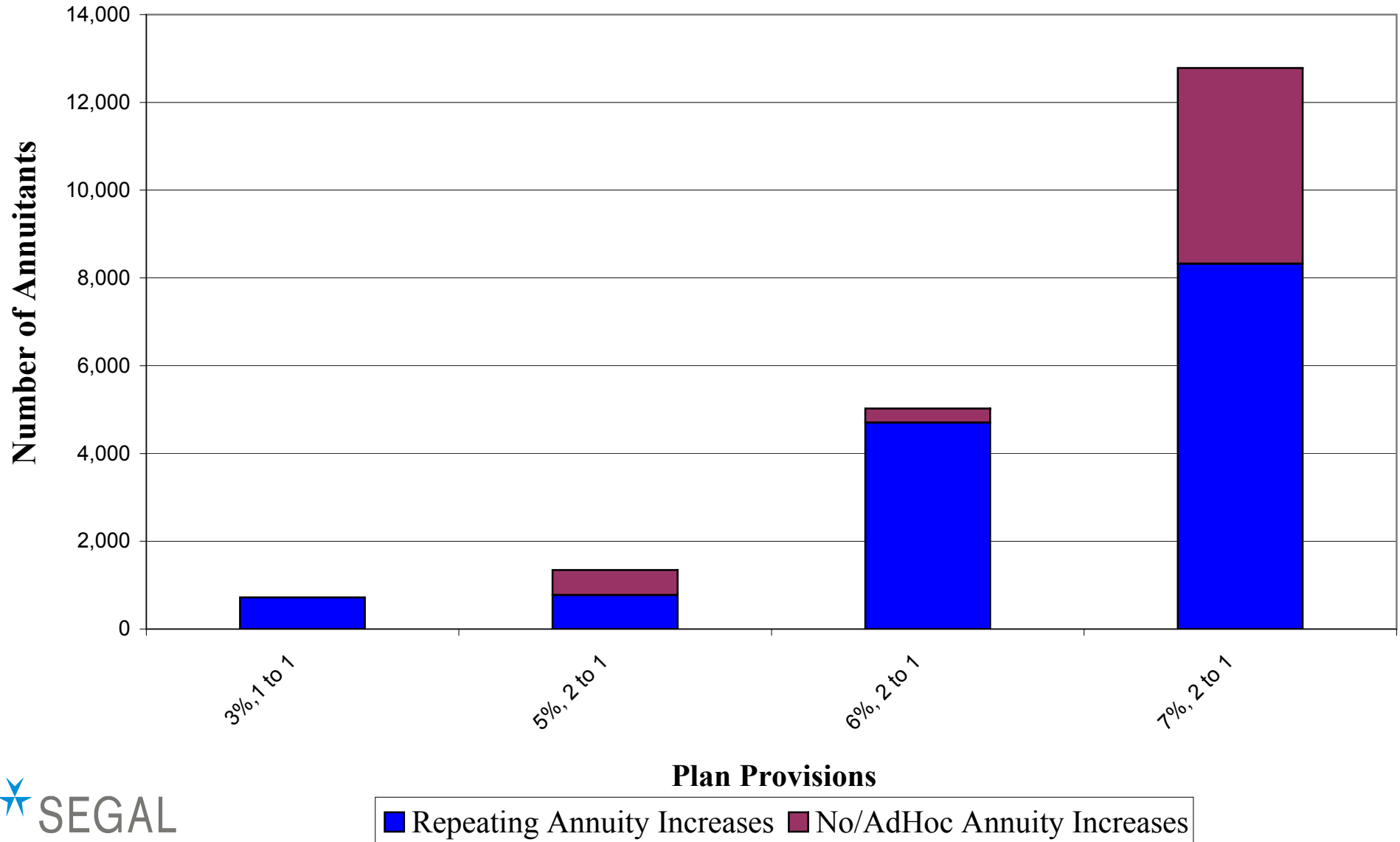
# Texas Municipal Retirement System Distribution of Municipalities at 12/31/2007

By Deposit Rate, Matching Ratio and Annuity Increase Provisions  
for Cities with 500 or More Members



# Texas Municipal Retirement System Distribution of Annuitants at 12/31/2007

By Deposit Rate, Matching Ratio and Annuity Increase Provisions  
for Cities with 500 or More Members



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2007**

CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	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	14	14	2.76%	3.14%	5.90%	0.42%	6.32%	3.18%	3.16%	6.34%	0.43%	6.77%	0.45%	N/A	7.50%
6	Abilene	989	1,001	9.71%	6.40%	16.11%	0.37%	16.48%	11.26%	11.17%	22.43%	0.31%	22.74%	6.26%	17.18%	NO MAX
7	Addison	246	246	9.99%	3.84%	13.83%	0.24%	14.07%	11.46%	8.69%	20.15%	0.19%	20.34%	6.27%	15.07%	15.50%
10	Alamo	97	106	4.84%	2.63%	7.47%	0.24%	7.71%	5.37%	3.05%	8.42%	0.23%	8.65%	0.94%	7.29%	9.50%
12	Alamo Heights	94	94	8.45%	6.01%	14.46%	0.29%	14.75%	7.83%	8.81%	16.64%	0.20%	16.84%	2.09%	14.90%	NO MAX
14	Alba	5	5	2.89%	0.93%	3.82%	0.38%	4.20%	3.24%	0.64%	3.88%	0.40%	4.28%	0.08%	N/A	NO MAX
16	Albany	12	13	2.45%	1.45%	3.90%	0.42%	4.32%	2.30%	1.13%	3.43%	0.31%	3.74%	-0.58%	N/A	7.50%
17	Aledo	2	10	7.00%	3.90%	10.90%	0.38%	11.28%	4.06%	2.87%	6.93%	0.16%	7.09%	-4.19%	N/A	NO MAX
18	Alice	230	220	6.17%	2.17%	8.34%	0.00%	8.34%	7.18%	4.34%	11.52%	0.00%	11.52%	3.18%	9.09%	11.50%
19	Allen	570	578	8.30%	1.63%	9.93%	0.19%	10.12%	9.49%	4.01%	13.50%	0.17%	13.67%	3.55%	11.07%	13.50%
20	Alpine	48	54	6.14%	-0.44%	5.70%	0.32%	6.02%	4.14%	-0.73%	3.41%	0.27%	3.68%	-2.34%	N/A	11.50%
22	Alto	12	11	6.21%	-0.71%	5.50%	0.27%	5.77%	7.75%	-0.39%	7.36%	0.24%	7.60%	1.83%	6.12%	13.50%
23	Alton	29	47	5.94%	-0.01%	5.93%	0.21%	6.14%	5.77%	0.49%	6.26%	0.16%	6.42%	0.28%	5.87%	13.50%
24	Alvarado	48	53	5.00%	0.81%	5.81%	0.17%	5.98%	3.02%	0.83%	3.85%	0.16%	4.01%	-1.97%	N/A	NO MAX
26	Alvin	199	194	7.78%	3.22%	11.00%	0.26%	11.26%	9.49%	6.64%	16.13%	0.22%	16.35%	5.09%	12.24%	13.50%
28	Alvord	5	7	6.67%	2.59%	9.26%	0.10%	9.36%	4.98%	1.86%	6.84%	0.33%	7.17%	-2.19%	N/A	NO MAX
30	Amarillo	1,564	1,590	9.19%	6.29%	15.48%	0.00%	15.48%	11.02%	11.32%	22.34%	0.00%	22.34%	6.86%	16.58%	NO MAX
32	Amherst	6	6	3.41%	2.17%	5.58%	0.00%	5.58%	3.83%	3.86%	7.69%	0.00%	7.69%	2.11%	5.56%	7.50%
34	Anahuac	16	13	5.19%	1.11%	6.30%	0.18%	6.48%	5.94%	2.23%	8.17%	0.16%	8.33%	1.85%	7.10%	NO MAX
36	Andrews	50	54	10.45%	7.40%	17.85%	0.00%	17.85%	12.26%	10.34%	22.60%	0.00%	22.60%	4.75%	18.02%	NO MAX
38	Angleton	102	110	7.23%	3.43%	10.66%	0.30%	10.96%	8.36%	5.08%	13.44%	0.26%	13.70%	2.74%	11.22%	12.50%
40	Anna	30	31	8.23%	0.93%	9.16%	0.24%	9.40%	7.42%	2.72%	10.14%	0.15%	10.29%	0.89%	9.49%	NO MAX
44	Anson	19	16	3.44%	2.48%	5.92%	0.38%	6.30%	3.76%	1.97%	5.73%	0.40%	6.13%	-0.17%	N/A	7.50%
45	Anthony	23	23	2.61%	2.77%	5.38%	0.19%	5.57%	2.97%	2.20%	5.17%	0.17%	5.34%	-0.23%	5.01%	NO MAX
48	Aransas Pass	88	94	5.96%	3.83%	9.79%	0.28%	10.07%	6.86%	6.51%	13.37%	0.25%	13.62%	3.55%	10.23%	NO MAX
50	Archer City	10	11	2.42%	1.68%	4.10%	0.36%	4.46%	2.11%	1.37%	3.48%	0.27%	3.75%	-0.71%	N/A	7.50%
51	Argyle	15	19	9.17%	1.54%	10.71%	0.00%	10.71%	7.50%	3.46%	10.96%	0.00%	10.96%	0.25%	N/A	13.50%
52	Arlington	2,271	2,374	9.56%	5.10%	14.66%	0.22%	14.88%	11.14%	9.44%	20.58%	0.18%	20.76%	5.88%	15.51%	15.50%
54	Arp	8	8	2.78%	2.61%	5.39%	0.29%	5.68%	3.63%	1.78%	5.41%	0.24%	5.65%	-0.03%	5.31%	7.50%
60	Aspermont	6	6	3.17%	-1.13%	2.04%	0.00%	2.04%	3.51%	-1.90%	1.61%	0.00%	1.61%	-0.43%	N/A	7.50%
62	Athens	120	117	9.46%	5.37%	14.83%	0.27%	15.10%	12.27%	9.41%	21.68%	0.26%	21.94%	6.84%	16.30%	NO MAX
64	Atlanta	44	45	3.39%	2.37%	5.76%	0.29%	6.05%	4.49%	3.21%	7.70%	0.28%	7.98%	1.93%	6.35%	7.50%
66	Aubrey	30	54	3.58%	-0.29%	3.29%	0.22%	3.51%	2.36%	-0.47%	1.89%	0.14%	2.03%	-1.48%	N/A	9.50%
74	Avinger	1	1	7.00%	-1.88%	5.12%	0.18%	5.30%	7.00%	-1.90%	5.10%	0.24%	5.34%	0.04%	N/A	9.50%

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2007**

CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
75	Azle	97	102	6.40%	1.80%	8.20%	0.24%	8.44%	6.97%	3.48%	10.45%	0.21%	10.66%	2.22%	8.65%	12.50%
77	Baird	9	10	3.53%	4.34%	7.87%	0.48%	8.35%	4.05%	3.43%	7.48%	0.42%	7.90%	-0.45%	N/A	NO MAX
78	Balch Springs	126	133	7.21%	3.03%	10.24%	0.23%	10.47%	7.80%	5.21%	13.01%	0.20%	13.21%	2.74%	10.52%	13.50%
79	Balcones Heights	44	45	8.59%	3.71%	12.30%	0.29%	12.59%	7.45%	8.74%	16.19%	0.22%	16.41%	3.82%	12.98%	13.50%
80	Ballinger	34	34	3.23%	0.22%	3.45%	0.42%	3.87%	4.76%	0.91%	5.67%	0.40%	6.07%	2.20%	4.21%	7.50%
82	Balmorehea	3	3	1.52%	-0.79%	0.73%	0.10%	0.83%	1.78%	-0.75%	1.03%	0.08%	1.11%	0.28%	N/A	NO MAX
83	Bandera	19	18	7.81%	1.37%	9.18%	0.41%	9.59%	9.21%	2.42%	11.63%	0.51%	12.14%	2.55%	9.18%	13.50%
84	Bangs	10	10	8.94%	3.03%	11.97%	0.34%	12.31%	12.28%	5.20%	17.48%	0.29%	17.77%	5.46%	13.62%	13.50%
90	Bartlett	13	13	2.66%	-1.93%	0.73%	0.37%	1.10%	2.02%	-1.60%	0.42%	0.14%	0.56%	-0.54%	N/A	7.50%
91	Bartonville	3	6	6.24%	2.44%	8.68%	0.13%	8.81%	3.80%	2.06%	5.86%	0.20%	6.06%	-2.75%	N/A	NO MAX
92	Bastrop	98	98	5.97%	1.18%	7.15%	0.24%	7.39%	6.37%	2.59%	8.96%	0.22%	9.18%	1.79%	7.97%	12.50%
94	Bay City	161	167	6.02%	3.51%	9.53%	0.38%	9.91%	7.63%	5.25%	12.88%	0.35%	13.23%	3.32%	9.97%	11.50%
93	Bayou Vista	6	7	4.22%	-0.07%	4.15%	0.33%	4.48%	4.22%	0.16%	4.38%	0.34%	4.72%	0.24%	N/A	NO MAX
96	Baytown	612	644	9.68%	5.75%	15.43%	0.25%	15.68%	11.67%	9.92%	21.59%	0.20%	21.79%	6.11%	16.63%	15.50%
98	Beaumont	984	1,013	8.19%	5.23%	13.42%	0.00%	13.42%	9.99%	8.99%	18.98%	0.00%	18.98%	5.56%	14.17%	NO MAX
101	Bee Cave	23	33	6.54%	0.27%	6.81%	0.14%	6.95%	6.34%	0.87%	7.21%	0.15%	7.36%	0.41%	N/A	13.50%
102	Beeville	108	111	3.21%	-0.40%	2.81%	0.00%	2.81%	3.07%	-1.11%	1.96%	0.00%	1.96%	-0.85%	N/A	7.50%
106	Bellaire	153	153	10.39%	6.54%	16.93%	0.31%	17.24%	13.03%	11.04%	24.07%	0.28%	24.35%	7.11%	18.26%	NO MAX
109	Bellmead	58	62	7.91%	1.66%	9.57%	0.00%	9.57%	8.62%	2.81%	11.43%	0.00%	11.43%	1.86%	9.38%	12.50%
110	Bells	6	6	3.18%	1.06%	4.24%	0.18%	4.42%	1.95%	0.93%	2.88%	0.16%	3.04%	-1.38%	N/A	NO MAX
112	Bellville	56	54	5.77%	5.18%	10.95%	0.33%	11.28%	7.38%	7.57%	14.95%	0.30%	15.25%	3.97%	12.08%	11.50%
114	Belton	129	135	5.79%	1.57%	7.36%	0.30%	7.66%	5.54%	2.34%	7.88%	0.26%	8.14%	0.48%	7.69%	11.50%
118	Benbrook	99	104	10.43%	4.79%	15.22%	0.23%	15.45%	11.70%	7.91%	19.61%	0.19%	19.80%	4.35%	15.42%	15.50%
121	Berryville	2	2	4.35%	0.19%	4.54%	0.00%	4.54%	4.15%	1.06%	5.21%	0.00%	5.21%	0.67%	N/A	0.085
123	Bertram	9	8	3.54%	2.51%	6.05%	0.35%	6.40%	3.35%	2.59%	5.94%	0.35%	6.29%	-0.11%	N/A	7.50%
124	Big Lake	16	19	8.47%	10.28%	18.75%	0.42%	19.17%	9.12%	10.96%	20.08%	0.37%	20.45%	1.28%	16.94%	NO MAX
126	Big Sandy	12	11	3.09%	3.28%	6.37%	0.32%	6.69%	3.91%	2.67%	6.58%	0.42%	7.00%	0.31%	6.75%	7.50%
128	Big Spring	181	190	7.96%	3.62%	11.58%	0.35%	11.93%	10.57%	6.58%	17.15%	0.30%	17.45%	5.52%	13.01%	13.50%
132	Bishop	19	19	5.55%	1.37%	6.92%	0.28%	7.20%	6.16%	3.86%	10.02%	0.28%	10.30%	3.10%	8.61%	11.50%
134	Blanco	11	11	3.07%	1.05%	4.12%	0.33%	4.45%	2.68%	0.89%	3.57%	0.39%	3.96%	-0.49%	N/A	7.50%
140	Blooming Grove	4	3	3.91%	2.32%	6.23%	0.13%	6.36%	4.44%	2.21%	6.65%	0.13%	6.78%	0.42%	N/A	11.50%
142	Blossom	4	4	7.80%	0.02%	7.82%	0.55%	8.37%	7.84%	0.00%	7.84%	0.44%	8.28%	-0.09%	N/A	11.50%
143	Blue Mound	14	13	2.85%	1.00%	3.85%	0.26%	4.11%	2.05%	0.88%	2.93%	0.16%	3.09%	-1.02%	N/A	NO MAX
144	Blue Ridge	4	3	3.40%	0.68%	4.08%	0.36%	4.44%	3.28%	1.12%	4.40%	0.27%	4.67%	0.23%	N/A	NO MAX

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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			
148	Boerne	163	175	9.03%	4.55%	13.58%	0.24%	13.82%	10.47%	6.94%	17.41%	0.20%	17.61%	3.79%	14.15%	NO MAX
150	Bogata	9	9	3.03%	-1.07%	1.96%	0.24%	2.20%	2.48%	-1.28%	1.20%	0.27%	1.47%	-0.73%	N/A	7.50%
152	Bonham	108	109	5.14%	1.70%	6.84%	0.00%	6.84%	5.11%	1.74%	6.85%	0.00%	6.85%	0.01%	N/A	10.50%
154	Booker	9	8	4.57%	-0.40%	4.17%	0.29%	4.46%	5.88%	0.69%	6.57%	0.32%	6.89%	2.43%	5.30%	9.50%
156	Borger	136	136	8.14%	7.51%	15.65%	0.35%	16.00%	9.51%	10.86%	20.37%	0.27%	20.64%	4.64%	16.54%	NO MAX
158	Bovina	7	7	2.70%	0.43%	3.13%	0.69%	3.82%	3.27%	0.34%	3.61%	0.88%	4.49%	0.67%	N/A	7.50%
160	Bowie	85	89	5.93%	2.53%	8.46%	0.32%	8.78%	7.00%	3.86%	10.86%	0.28%	11.14%	2.36%	8.95%	11.50%
162	Boyd	11	12	2.98%	0.39%	3.37%	0.00%	3.37%	2.57%	0.16%	2.73%	0.00%	2.73%	-0.64%	N/A	7.50%
166	Brady	79	80	3.53%	1.08%	4.61%	0.38%	4.99%	3.79%	2.00%	5.79%	0.33%	6.12%	1.13%	4.81%	9.50%
170	Brazoria	24	23	5.70%	0.42%	6.12%	0.22%	6.34%	6.59%	1.76%	8.35%	0.24%	8.59%	2.25%	7.13%	11.50%
172	Breckenridge	74	72	4.03%	4.36%	8.39%	0.34%	8.73%	5.19%	5.29%	10.48%	0.30%	10.78%	2.05%	8.59%	9.50%
174	Bremond	6	7	3.05%	0.26%	3.31%	0.27%	3.58%	2.50%	-0.17%	2.33%	0.29%	2.62%	-0.96%	N/A	7.50%
176	Brenham	202	206	7.23%	3.60%	10.83%	0.00%	10.83%	5.68%	2.90%	8.58%	0.00%	8.58%	-2.25%	N/A	11.50%
177	Bridge City	51	52	9.93%	4.10%	14.03%	0.31%	14.34%	10.97%	8.24%	19.21%	0.28%	19.49%	5.15%	15.42%	NO MAX
178	Bridgeport	72	80	5.70%	1.28%	6.98%	0.20%	7.18%	5.99%	2.75%	8.74%	0.17%	8.91%	1.73%	7.60%	13.50%
180	Bronte	4	4	4.20%	2.46%	6.66%	0.23%	6.89%	3.62%	2.13%	5.75%	0.23%	5.98%	-0.91%	N/A	NO MAX
182	Brookshire	25	30	4.75%	2.73%	7.48%	0.26%	7.74%	6.33%	3.72%	10.05%	0.21%	10.26%	2.52%	7.93%	11.50%
184	Brownfield	81	83	6.04%	6.00%	12.04%	0.00%	12.04%	7.93%	7.15%	15.08%	0.00%	15.08%	3.04%	12.59%	NO MAX
10188	Brownsville	1,059	1,095	9.82%	4.68%	14.50%	0.25%	14.75%	12.32%	7.94%	20.26%	0.20%	20.46%	5.71%	15.85%	NO MAX
20188	Brownsville Public Utility	456	462	7.47%	4.16%	11.63%	0.26%	11.89%	9.30%	7.86%	17.16%	0.21%	17.37%	5.48%	12.62%	NO MAX
10190	Brownwood	220	223	8.31%	3.73%	12.04%	0.00%	12.04%	9.38%	5.81%	15.19%	0.00%	15.19%	3.15%	12.81%	13.50%
30190	Brownwood Health Dept.	8	11	8.14%	3.68%	11.82%	0.00%	11.82%	8.00%	1.83%	9.83%	0.00%	9.83%	-1.99%	N/A	NO MAX
20190	Brownwood Public Library	3	3	5.58%	-3.39%	2.19%	0.00%	2.19%	4.90%	-4.68%	0.22%	0.00%	0.22%	-1.97%	N/A	11.50%
195	Bruceville-Eddy	13	13	5.56%	0.58%	6.14%	0.31%	6.45%	6.50%	0.32%	6.82%	0.28%	7.10%	0.65%	N/A	11.50%
192	Bryan	784	803	9.27%	4.29%	13.56%	0.00%	13.56%	10.54%	8.71%	19.25%	0.00%	19.25%	5.69%	14.53%	NO MAX
193	Bryson	3	3	5.12%	-0.47%	4.65%	0.00%	4.65%	8.95%	-2.43%	6.52%	0.00%	6.52%	1.87%	5.05%	9.50%
194	Buda	36	40	7.99%	1.65%	9.64%	0.25%	9.89%	8.63%	2.80%	11.43%	0.22%	11.65%	1.76%	10.33%	13.50%
196	Buffalo	13	15	3.05%	1.55%	4.60%	0.49%	5.09%	3.09%	1.12%	4.21%	0.47%	4.68%	-0.41%	N/A	7.50%
198	Bullard	14	14	2.83%	0.29%	3.12%	0.00%	3.12%	2.14%	0.38%	2.52%	0.00%	2.52%	-0.60%	N/A	7.50%
203	Bulverde	18	20	5.92%	0.21%	6.13%	0.15%	6.28%	4.88%	1.59%	6.47%	0.12%	6.59%	0.31%	N/A	NO MAX
199	Bunker Hill Village	7	8	10.87%	-3.26%	7.61%	0.28%	7.89%	11.13%	1.30%	12.43%	0.27%	12.70%	4.81%	9.24%	NO MAX
200	Burkburnett	71	73	8.72%	6.87%	15.59%	0.30%	15.89%	8.16%	7.40%	15.56%	0.26%	15.82%	-0.07%	N/A	NO MAX
202	Burleson	255	283	8.54%	2.74%	11.28%	0.20%	11.48%	8.72%	5.13%	13.85%	0.17%	14.02%	2.54%	11.59%	13.50%
204	Burnet	109	105	7.40%	2.14%	9.54%	0.24%	9.78%	7.89%	4.06%	11.95%	0.21%	12.16%	2.38%	10.59%	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			
207	Cactus	15	16	2.70%	0.41%	3.11%	0.31%	3.42%	1.88%	0.40%	2.28%	0.22%	2.50%	-0.92%	N/A	7.50%
208	Caddo Mills	7	10	3.68%	1.20%	4.88%	0.18%	5.06%	2.92%	1.07%	3.99%	0.14%	4.13%	-0.93%	N/A	NO MAX
210	Caldwell	54	60	6.63%	2.29%	8.92%	0.37%	9.29%	7.37%	3.31%	10.68%	0.32%	11.00%	1.71%	9.11%	11.50%
212	Calvert	5	8	3.21%	-0.93%	2.28%	0.41%	2.69%	2.66%	-0.44%	2.22%	0.30%	2.52%	-0.17%	N/A	NO MAX
214	Cameron	47	42	3.47%	4.30%	7.77%	0.50%	8.27%	4.16%	6.45%	10.61%	0.46%	11.07%	2.80%	8.93%	NO MAX
220	Canadian	16	20	9.92%	8.95%	18.87%	0.33%	19.20%	10.16%	9.42%	19.58%	0.26%	19.84%	0.64%	16.89%	NO MAX
222	Canton	64	66	8.25%	4.49%	12.74%	0.31%	13.05%	9.07%	5.69%	14.76%	0.36%	15.12%	2.07%	13.09%	NO MAX
224	Canyon	71	72	9.55%	3.52%	13.07%	0.30%	13.37%	11.05%	6.66%	17.71%	0.27%	17.98%	4.61%	14.02%	13.50%
227	Carmine	2	2	3.55%	-0.31%	3.24%	0.32%	3.56%	3.97%	-0.21%	3.76%	0.26%	4.02%	0.46%	N/A	7.50%
228	Carrizo Springs	38	38	4.46%	1.92%	6.38%	0.36%	6.74%	6.23%	4.33%	10.56%	0.31%	10.87%	4.13%	7.51%	9.50%
230	Carrollton	806	810	9.17%	3.65%	12.82%	0.24%	13.06%	10.72%	7.71%	18.43%	0.20%	18.63%	5.57%	13.79%	13.50%
232	Carthage	76	80	10.00%	7.76%	17.76%	0.32%	18.08%	11.14%	12.25%	23.39%	0.25%	23.64%	5.56%	18.30%	NO MAX
231	Castle Hills	60	63	7.12%	3.25%	10.37%	0.27%	10.64%	7.75%	6.46%	14.21%	0.22%	14.43%	3.79%	11.11%	11.50%
234	Castroville	32	30	5.66%	1.91%	7.57%	0.33%	7.90%	5.92%	3.64%	9.56%	0.37%	9.93%	2.03%	8.78%	11.50%
238	Cedar Hill	298	316	9.57%	2.72%	12.29%	0.20%	12.49%	10.01%	5.21%	15.22%	0.18%	15.40%	2.91%	12.94%	13.50%
239	Cedar Park	301	319	8.33%	1.85%	10.18%	0.18%	10.36%	6.81%	2.08%	8.89%	0.16%	9.05%	-1.31%	N/A	13.50%
242	Celina	26	31	8.20%	-0.41%	7.79%	0.15%	7.94%	4.79%	-0.14%	4.65%	0.11%	4.76%	-3.18%	N/A	13.50%
244	Center	68	68	8.00%	3.86%	11.86%	0.30%	12.16%	9.35%	7.20%	16.55%	0.27%	16.82%	4.66%	13.32%	13.50%
246	Centerville	5	5	5.60%	2.07%	7.67%	0.00%	7.67%	5.19%	2.04%	7.23%	0.00%	7.23%	-0.44%	N/A	9.50%
248	Charlotte	7	8	4.29%	0.44%	4.73%	0.18%	4.91%	4.99%	0.83%	5.82%	0.12%	5.94%	1.03%	4.70%	9.50%
249	Chester	3	3	9.62%	4.99%	14.61%	1.24%	15.85%	11.64%	0.71%	12.35%	1.44%	13.79%	-2.06%	N/A	NO MAX
245	Chico	8	8	2.70%	1.06%	3.76%	0.42%	4.18%	2.64%	0.83%	3.47%	0.37%	3.84%	-0.34%	N/A	NO MAX
250	Childress	52	52	7.36%	5.03%	12.39%	0.42%	12.81%	7.81%	8.05%	15.86%	0.33%	16.19%	3.38%	12.93%	13.50%
253	Chireno	6	6	6.14%	10.87%	17.01%	0.25%	17.26%	8.74%	16.54%	25.28%	0.18%	25.46%	8.20%	19.03%	NO MAX
254	Christine	1	1	5.00%	0.13%	5.13%	0.00%	5.13%	5.00%	-0.22%	4.78%	0.00%	4.78%	-0.35%	N/A	NO MAX
255	Cibolo	56	65	6.83%	0.58%	7.41%	0.21%	7.62%	6.60%	1.75%	8.35%	0.20%	8.55%	0.93%	N/A	13.50%
256	Cisco	29	33	4.70%	-0.46%	4.24%	0.29%	4.53%	5.09%	0.54%	5.63%	0.26%	5.89%	1.36%	4.71%	9.50%
258	Clarendon	14	15	3.37%	0.84%	4.21%	0.46%	4.67%	2.86%	0.56%	3.42%	0.52%	3.94%	-0.73%	N/A	7.50%
259	Clarksville	28	30	4.91%	-3.02%	1.89%	0.23%	2.12%	5.71%	-2.27%	3.44%	0.21%	3.65%	1.53%	2.15%	11.50%
260	Clarksville City	3	4	7.45%	-0.58%	6.87%	0.41%	7.28%	7.36%	-0.69%	6.67%	0.39%	7.06%	-0.22%	N/A	NO MAX
263	Clear Lake Shores	12	12	6.57%	0.73%	7.30%	0.00%	7.30%	7.14%	1.95%	9.09%	0.00%	9.09%	1.79%	8.29%	12.50%
264	Cleburne	282	298	9.10%	4.87%	13.97%	0.30%	14.27%	10.87%	8.53%	19.40%	0.26%	19.66%	5.39%	14.77%	15.50%
266	Cleveland	79	84	5.57%	2.33%	7.90%	0.34%	8.24%	5.63%	3.47%	9.10%	0.28%	9.38%	1.14%	7.95%	11.50%
268	Clifton	24	26	3.80%	1.83%	5.63%	0.42%	6.05%	3.22%	1.54%	4.76%	0.33%	5.09%	-0.96%	N/A	7.50%

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2007**

CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
271	Clute	90	97	7.95%	1.12%	9.07%	0.25%	9.32%	8.62%	3.04%	11.66%	0.22%	11.88%	2.56%	9.74%	13.50%
272	Clyde	26	29	7.03%	2.95%	9.98%	0.22%	10.20%	7.92%	3.95%	11.87%	0.21%	12.08%	1.88%	10.41%	13.50%
274	Coahoma	5	6	5.82%	1.29%	7.11%	0.45%	7.56%	5.09%	0.86%	5.95%	0.30%	6.25%	-1.31%	N/A	11.50%
276	Cockrell Hill	30	30	4.75%	-3.73%	1.02%	0.17%	1.19%	4.86%	-2.70%	2.16%	0.14%	2.30%	1.11%	1.33%	13.50%
278	Coleman	66	69	9.18%	5.42%	14.60%	0.00%	14.60%	9.51%	7.73%	17.24%	0.00%	17.24%	2.64%	14.45%	NO MAX
280	College Station	775	793	9.28%	3.07%	12.35%	0.00%	12.35%	11.00%	6.58%	17.58%	0.00%	17.58%	5.23%	13.17%	13.50%
281	Colleyville	169	182	10.13%	1.51%	11.64%	0.24%	11.88%	9.86%	4.20%	14.06%	0.20%	14.26%	2.38%	12.29%	13.50%
282	Collinsville	9	8	3.15%	-0.08%	3.07%	0.31%	3.38%	3.28%	-0.29%	2.99%	0.41%	3.40%	0.02%	N/A	8.50%
283	Colmesneil	2	3	3.98%	2.43%	6.41%	0.11%	6.52%	3.20%	0.98%	4.18%	0.08%	4.26%	-2.26%	N/A	NO MAX
284	Colorado City	49	47	5.80%	1.40%	7.20%	0.36%	7.56%	6.71%	2.12%	8.83%	0.33%	9.16%	1.60%	6.98%	12.50%
286	Columbus	38	39	7.49%	3.39%	10.88%	0.42%	11.30%	8.53%	5.62%	14.15%	0.37%	14.52%	3.22%	11.88%	12.50%
288	Comanche	26	27	3.21%	2.50%	5.71%	0.47%	6.18%	4.52%	3.71%	8.23%	0.48%	8.71%	2.53%	6.59%	7.50%
290	Commerce	81	80	5.12%	1.68%	6.80%	0.32%	7.12%	5.44%	3.52%	8.96%	0.30%	9.26%	2.14%	7.66%	11.50%
294	Conroe	348	355	9.05%	3.26%	12.31%	0.23%	12.54%	10.36%	6.46%	16.82%	0.19%	17.01%	4.47%	13.58%	13.50%
295	Converse	126	138	7.32%	2.25%	9.57%	0.21%	9.78%	8.90%	4.29%	13.19%	0.18%	13.37%	3.59%	10.50%	13.50%
298	Cooper	13	13	4.28%	2.97%	7.25%	0.33%	7.58%	5.71%	2.75%	8.46%	0.28%	8.74%	1.16%	7.97%	8.50%
299	Coppell	346	359	10.01%	1.79%	11.80%	0.19%	11.99%	10.21%	4.45%	14.66%	0.18%	14.84%	2.85%	12.67%	13.50%
297	Copper Canyon	1	3	14.00%	0.37%	14.37%	0.05%	14.42%	5.13%	1.49%	6.62%	0.38%	7.00%	-7.42%	N/A	NO MAX
300	Copperas Cove	262	274	6.94%	1.85%	8.79%	0.27%	9.06%	6.73%	4.90%	11.63%	0.21%	11.84%	2.78%	9.47%	12.50%
301	Corinth	145	150	8.79%	1.75%	10.54%	0.17%	10.71%	8.02%	2.99%	11.01%	0.15%	11.16%	0.45%	10.85%	13.50%
302	Corpus Christi	2,536	2,538	8.52%	6.28%	14.80%	0.00%	14.80%	10.22%	11.09%	21.31%	0.00%	21.31%	6.51%	15.75%	NO MAX
304	Corrigan	21	21	3.22%	2.29%	5.51%	0.26%	5.77%	3.70%	1.76%	5.46%	0.30%	5.76%	-0.01%	N/A	7.50%
306	Corsicana	213	221	9.56%	5.00%	14.56%	0.33%	14.89%	10.82%	7.87%	18.69%	0.28%	18.97%	4.08%	15.23%	NO MAX
308	Cotulla	19	23	2.54%	1.94%	4.48%	0.40%	4.88%	2.51%	1.67%	4.18%	0.31%	4.49%	-0.39%	N/A	7.50%
310	Crandall	26	27	6.06%	-0.64%	5.42%	0.26%	5.68%	6.72%	0.26%	6.98%	0.17%	7.15%	1.47%	6.07%	13.50%
312	Crane	21	21	9.80%	4.72%	14.52%	0.37%	14.89%	11.16%	6.48%	17.64%	0.34%	17.98%	3.09%	15.66%	15.50%
314	Crawford	3	3	3.13%	-0.04%	3.09%	0.00%	3.09%	2.21%	-0.69%	1.52%	0.00%	1.52%	-1.57%	N/A	7.50%
316	Crockett	65	66	7.14%	2.07%	9.21%	0.39%	9.60%	7.81%	3.58%	11.39%	0.31%	11.70%	2.10%	9.48%	11.50%
318	Crosbyton	9	9	5.04%	3.42%	8.46%	0.54%	9.00%	5.31%	1.93%	7.24%	0.54%	7.78%	-1.22%	N/A	10.50%
320	Cross Plains	5	5	5.62%	0.76%	6.38%	0.00%	6.38%	6.67%	1.35%	8.02%	0.00%	8.02%	1.64%	6.59%	9.50%
323	Crowley	83	89	6.91%	0.87%	7.78%	0.20%	7.98%	6.78%	2.29%	9.07%	0.19%	9.26%	1.28%	8.11%	12.50%
324	Crystal City	60	64	4.67%	0.37%	5.04%	0.00%	5.04%	4.25%	-0.59%	3.66%	0.00%	3.66%	-1.38%	N/A	11.50%
326	Cuero	80	79	4.39%	2.84%	7.23%	0.38%	7.61%	5.29%	4.19%	9.48%	0.36%	9.84%	2.23%	7.97%	9.50%
332	Daingerfield	17	19	3.75%	0.42%	4.17%	0.00%	4.17%	3.85%	1.68%	5.53%	0.00%	5.53%	1.36%	3.95%	9.50%

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CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
334	Daisetta	9	10	2.31%	-0.24%	2.07%	0.24%	2.31%	2.51%	-0.25%	2.26%	0.21%	2.47%	0.16%	N/A	NO MAX
336	Dalhart	57	53	4.91%	2.50%	7.41%	0.30%	7.71%	5.31%	2.29%	7.60%	0.27%	7.87%	0.16%	N/A	11.50%
339	Dalworthington Gardens	25	29	9.03%	7.69%	16.72%	0.20%	16.92%	11.79%	8.92%	20.71%	0.15%	20.86%	3.94%	15.72%	NO MAX
341	Darrouzett	2	2	3.50%	4.77%	8.27%	0.21%	8.48%	3.50%	4.78%	8.28%	0.16%	8.44%	-0.04%	N/A	NO MAX
344	Dayton	66	69	5.21%	1.24%	6.45%	0.30%	6.75%	4.95%	2.37%	7.32%	0.27%	7.59%	0.84%	7.01%	11.50%
352	De Leon	14	14	2.59%	1.58%	4.17%	0.33%	4.50%	2.27%	1.23%	3.50%	0.33%	3.83%	-0.67%	N/A	7.50%
346	Decatur	89	101	9.16%	2.94%	12.10%	0.29%	12.39%	7.84%	4.71%	12.55%	0.25%	12.80%	0.41%	11.88%	13.50%
348	Deer Park	254	261	10.73%	4.66%	15.39%	0.27%	15.66%	12.19%	6.89%	19.08%	0.23%	19.31%	3.65%	16.16%	NO MAX
350	Dekalb	16	15	3.57%	0.06%	3.63%	0.28%	3.91%	3.07%	0.16%	3.23%	0.23%	3.46%	-0.45%	N/A	8.50%
354	Del Rio	433	432	3.35%	4.14%	7.49%	0.26%	7.75%	3.77%	3.37%	7.14%	0.21%	7.35%	-0.40%	7.11%	NO MAX
353	Dell City	3	3	7.68%	2.90%	10.58%	0.42%	11.00%	9.68%	1.59%	11.27%	0.66%	11.93%	0.93%	10.99%	11.50%
356	Denison	224	217	8.82%	4.00%	12.82%	0.00%	12.82%	10.27%	7.29%	17.56%	0.00%	17.56%	4.74%	13.11%	13.50%
358	Denton	959	986	9.21%	4.07%	13.28%	0.24%	13.52%	10.55%	7.51%	18.06%	0.21%	18.27%	4.75%	14.27%	13.50%
360	Denver City	31	32	7.48%	4.41%	11.89%	0.28%	12.17%	10.16%	6.06%	16.22%	0.24%	16.46%	4.29%	12.96%	NO MAX
362	Deport	1	1	5.00%	10.93%	15.93%	0.44%	16.37%	5.00%	7.28%	12.28%	0.22%	12.50%	-3.87%	N/A	NO MAX
10366	DeSoto	295	310	10.43%	3.11%	13.54%	0.24%	13.78%	10.78%	6.44%	17.22%	0.19%	17.41%	3.63%	13.98%	NO MAX
20366	DeSoto Econ Dev Corp	3	2	7.24%	4.28%	11.52%	0.36%	11.88%	7.84%	12.11%	19.95%	0.42%	20.37%	8.49%	N/A	NO MAX
370	Devine	37	38	3.31%	4.10%	7.41%	0.22%	7.63%	5.40%	4.72%	10.12%	0.20%	10.32%	2.69%	7.42%	NO MAX
371	Diboll	49	52	8.11%	2.08%	10.19%	0.24%	10.43%	8.24%	5.02%	13.26%	0.19%	13.45%	3.02%	10.48%	13.50%
372	Dickens	2	2	3.50%	0.01%	3.51%	0.07%	3.58%	3.50%	-0.04%	3.46%	0.06%	3.52%	-0.06%	N/A	NO MAX
373	Dickinson	79	93	8.72%	1.46%	10.18%	0.23%	10.41%	7.57%	1.49%	9.06%	0.21%	9.27%	-1.14%	N/A	13.50%
374	Dilley	23	23	3.08%	1.75%	4.83%	0.27%	5.10%	3.16%	1.80%	4.96%	0.19%	5.15%	0.05%	N/A	11.50%
376	Dimmitt	27	29	7.37%	1.26%	8.63%	0.00%	8.63%	7.93%	1.66%	9.59%	0.00%	9.59%	0.96%	8.37%	12.50%
382	Donna	69	69	2.53%	-0.50%	2.03%	0.23%	2.26%	3.25%	-0.03%	3.22%	0.23%	3.45%	1.19%	2.64%	7.50%
379	Double Oak	9	9	2.25%	0.07%	2.32%	0.16%	2.48%	2.04%	0.01%	2.05%	0.21%	2.26%	-0.22%	N/A	NO MAX
383	Dripping Springs	5	6	2.74%	0.59%	3.33%	0.10%	3.43%	2.44%	0.41%	2.85%	0.12%	2.97%	-0.46%	N/A	NO MAX
384	Dublin	24	28	3.03%	0.20%	3.23%	0.27%	3.50%	2.62%	1.30%	3.92%	0.21%	4.13%	0.63%	3.58%	7.50%
386	Dumas	100	107	4.83%	2.18%	7.01%	0.30%	7.31%	4.68%	3.16%	7.84%	0.22%	8.06%	0.75%	6.84%	9.50%
388	Duncanville	236	233	10.31%	4.46%	14.77%	0.00%	14.77%	12.48%	9.86%	22.34%	0.00%	22.34%	7.57%	15.91%	NO MAX
394	Eagle Lake	28	28	6.99%	0.44%	7.43%	0.36%	7.79%	8.39%	1.60%	9.99%	0.35%	10.34%	2.55%	8.67%	12.50%
396	Eagle Pass	364	391	6.99%	1.49%	8.48%	0.30%	8.78%	8.57%	3.11%	11.68%	0.24%	11.92%	3.14%	9.02%	11.50%
397	Early	24	23	5.20%	1.13%	6.33%	0.33%	6.66%	5.20%	1.19%	6.39%	0.33%	6.72%	0.06%	N/A	9.50%
399	Earth	7	8	2.08%	2.38%	4.46%	0.31%	4.77%	2.11%	2.34%	4.45%	0.34%	4.79%	0.02%	N/A	NO MAX
401	East Mountain	3	2	10.66%	0.53%	11.19%	0.17%	11.36%	7.00%	18.88%	25.88%	0.38%	26.26%	14.90%	18.67%	NO MAX

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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			
395	East Tawakoni	5	7	11.14%	4.91%	16.05%	0.52%	16.57%	9.54%	3.18%	12.72%	0.54%	13.26%	-3.31%	N/A	NO MAX
398	Eastland	32	33	5.44%	0.55%	5.99%	0.00%	5.99%	5.22%	2.14%	7.36%	0.00%	7.36%	1.37%	6.16%	11.50%
402	Ector	2	2	3.10%	-0.34%	2.76%	0.43%	3.19%	3.11%	-0.29%	2.82%	0.43%	3.25%	0.06%	N/A	NO MAX
406	Eden	19	15	3.54%	0.96%	4.50%	0.39%	4.89%	4.25%	2.63%	6.88%	0.35%	7.23%	2.34%	5.52%	7.50%
408	Edgewood	8	9	2.80%	2.40%	5.20%	0.42%	5.62%	1.78%	1.96%	3.74%	0.27%	4.01%	-1.61%	N/A	NO MAX
410	Edinburg	547	595	7.34%	3.11%	10.45%	0.22%	10.67%	8.89%	5.57%	14.46%	0.17%	14.63%	3.96%	11.11%	13.50%
412	Edna	40	41	6.09%	2.84%	8.93%	0.29%	9.22%	7.14%	4.97%	12.11%	0.26%	12.37%	3.15%	9.94%	11.50%
414	El Campo	95	104	5.66%	4.24%	9.90%	0.38%	10.28%	7.22%	5.52%	12.74%	0.33%	13.07%	2.79%	10.13%	NO MAX
416	Eldorado	15	16	3.21%	0.75%	3.96%	0.42%	4.38%	4.32%	1.50%	5.82%	0.39%	6.21%	1.83%	4.49%	7.50%
418	Electra	33	28	3.22%	3.04%	6.26%	0.43%	6.69%	3.40%	2.68%	6.08%	0.49%	6.57%	-0.12%	N/A	7.50%
420	Elgin	61	66	5.28%	0.78%	6.06%	0.24%	6.30%	6.61%	1.77%	8.38%	0.22%	8.60%	2.30%	6.85%	12.50%
422	Elkhart	6	8	3.51%	3.81%	7.32%	0.00%	7.32%	4.75%	3.73%	8.48%	0.00%	8.48%	1.16%	6.68%	NO MAX
432	Emory	13	16	6.22%	-0.70%	5.52%	0.34%	5.86%	4.60%	-0.22%	4.38%	0.31%	4.69%	-1.17%	N/A	11.50%
436	Ennis	168	171	10.30%	3.16%	13.46%	0.33%	13.79%	13.24%	7.01%	20.25%	0.30%	20.55%	6.76%	14.83%	13.50%
439	Eules	365	381	10.47%	3.79%	14.26%	0.25%	14.51%	11.95%	7.31%	19.26%	0.21%	19.47%	4.96%	15.19%	15.50%
440	Eustace	8	12	4.02%	-0.14%	3.88%	0.32%	4.20%	2.72%	-0.52%	2.20%	0.27%	2.47%	-1.73%	N/A	9.50%
441	Everman	40	38	5.84%	0.88%	6.72%	0.28%	7.00%	6.74%	2.57%	9.31%	0.28%	9.59%	2.59%	7.88%	11.50%
443	Fair Oaks Ranch	30	32	8.01%	0.77%	8.78%	0.23%	9.01%	8.96%	1.37%	10.33%	0.19%	10.52%	1.51%	9.01%	13.50%
442	Fairfield	34	33	6.59%	0.48%	7.07%	0.36%	7.43%	6.14%	0.09%	6.23%	0.32%	6.55%	-0.88%	N/A	11.50%
445	Fairview	26	31	6.87%	0.70%	7.57%	0.32%	7.89%	5.38%	1.31%	6.69%	0.29%	6.98%	-0.91%	N/A	12.50%
20444	Falfurrias	22	24	3.51%	1.55%	5.06%	0.34%	5.40%	2.90%	1.26%	4.16%	0.32%	4.48%	-0.92%	N/A	7.50%
10444	Falfurrias Utility Board	11	11	3.74%	6.39%	10.13%	0.43%	10.56%	3.45%	5.44%	8.89%	0.43%	9.32%	-1.24%	N/A	NO MAX
446	Falls City	4	3	3.46%	4.44%	7.90%	0.39%	8.29%	3.83%	6.65%	10.48%	0.42%	10.90%	2.61%	10.17%	NO MAX
448	Farmers Branch	400	418	10.24%	5.00%	15.24%	0.26%	15.50%	11.89%	8.88%	20.77%	0.22%	20.99%	5.49%	16.08%	15.50%
450	Farmersville	22	21	7.58%	4.06%	11.64%	0.36%	12.00%	8.31%	5.32%	13.63%	0.32%	13.95%	1.95%	11.12%	NO MAX
451	Farwell	6	7	7.92%	7.35%	15.27%	0.71%	15.98%	9.28%	10.85%	20.13%	0.15%	20.28%	4.30%	14.23%	NO MAX
452	Fate	9	12	5.87%	2.01%	7.88%	0.20%	8.08%	5.49%	2.36%	7.85%	0.22%	8.07%	-0.01%	N/A	NO MAX
454	Fayetteville	1	1	5.00%	-0.47%	4.53%	0.00%	4.53%	5.00%	-0.56%	4.44%	0.00%	4.44%	-0.09%	N/A	NO MAX
456	Ferris	28	35	4.39%	1.66%	6.05%	0.40%	6.45%	4.83%	2.73%	7.56%	0.32%	7.88%	1.43%	6.62%	9.50%
458	Flatonia	15	15	10.20%	4.70%	14.90%	0.26%	15.16%	12.16%	7.70%	19.86%	0.22%	20.08%	4.92%	16.54%	NO MAX
460	Florence	9	9	5.35%	0.41%	5.76%	0.27%	6.03%	4.03%	0.89%	4.92%	0.15%	5.07%	-0.96%	N/A	NO MAX
20462	Floresville	52	51	5.52%	2.41%	7.93%	0.00%	7.93%	6.50%	4.00%	10.50%	0.00%	10.50%	2.57%	8.52%	11.50%
463	Flower Mound	419	421	9.31%	2.78%	12.09%	0.18%	12.27%	8.28%	3.11%	11.39%	0.16%	11.55%	-0.72%	N/A	13.50%
464	Floydada	23	21	5.42%	3.95%	9.37%	0.43%	9.80%	7.45%	6.17%	13.62%	0.42%	14.04%	4.24%	10.90%	NO MAX

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2007**

CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
468	Forest Hill	79	86	8.24%	2.18%	10.42%	0.21%	10.63%	8.26%	4.17%	12.43%	0.15%	12.58%	1.95%	10.31%	13.50%
470	Forney	72	81	8.60%	2.57%	11.17%	0.20%	11.37%	8.51%	4.45%	12.96%	0.16%	13.12%	1.75%	11.54%	13.50%
472	Fort Stockton	91	97	2.95%	2.49%	5.44%	0.33%	5.77%	3.52%	3.29%	6.81%	0.26%	7.07%	1.30%	5.26%	7.50%
476	Franklin	10	10	3.28%	1.63%	4.91%	0.00%	4.91%	2.98%	1.06%	4.04%	0.00%	4.04%	-0.87%	N/A	7.50%
478	Frankston	10	10	2.23%	2.69%	4.92%	0.47%	5.39%	2.74%	2.76%	5.50%	0.57%	6.07%	0.68%	N/A	NO MAX
480	Fredericksburg	144	157	7.65%	3.10%	10.75%	0.00%	10.75%	8.39%	4.08%	12.47%	0.00%	12.47%	1.72%	10.84%	11.50%
482	Freeport	104	99	6.60%	2.06%	8.66%	0.27%	8.93%	8.09%	4.86%	12.95%	0.24%	13.19%	4.26%	9.90%	13.50%
481	Freer	15	19	3.02%	4.78%	7.80%	0.35%	8.15%	4.17%	4.40%	8.57%	0.27%	8.84%	0.69%	7.19%	NO MAX
483	Friendswood	185	187	9.24%	3.83%	13.07%	0.26%	13.33%	9.87%	6.84%	16.71%	0.23%	16.94%	3.61%	13.87%	13.50%
484	Friona	29	28	6.52%	4.67%	11.19%	0.31%	11.50%	7.51%	6.70%	14.21%	0.26%	14.47%	2.97%	12.28%	11.50%
486	Frisco	616	728	8.16%	1.44%	9.60%	0.17%	9.77%	8.45%	2.97%	11.42%	0.15%	11.57%	1.80%	9.90%	13.50%
487	Fritch	14	15	7.62%	-3.93%	3.69%	0.29%	3.98%	6.73%	-3.49%	3.24%	0.33%	3.57%	-0.41%	N/A	13.50%
488	Frost	5	5	3.35%	1.59%	4.94%	0.00%	4.94%	4.69%	1.24%	5.93%	0.00%	5.93%	0.99%	5.17%	7.50%
492	Gainesville	219	224	4.62%	2.77%	7.39%	0.30%	7.69%	5.47%	5.08%	10.55%	0.27%	10.82%	3.13%	8.06%	9.50%
494	Galena Park	69	67	7.91%	4.95%	12.86%	0.38%	13.24%	9.38%	7.12%	16.50%	0.37%	16.87%	3.63%	14.05%	13.50%
498	Ganado	10	10	9.04%	-0.06%	8.98%	0.42%	9.40%	10.19%	0.68%	10.87%	0.35%	11.22%	1.82%	9.21%	13.50%
499	Garden Ridge	21	23	3.06%	0.19%	3.25%	0.18%	3.43%	2.57%	0.32%	2.89%	0.18%	3.07%	-0.36%	N/A	7.50%
500	Garland	1,999	1,998	10.29%	5.12%	15.41%	0.26%	15.67%	13.02%	9.89%	22.91%	0.22%	23.13%	7.46%	16.93%	15.50%
502	Garrison	8	7	8.45%	3.24%	11.69%	0.44%	12.13%	11.95%	3.18%	15.13%	0.46%	15.59%	3.46%	14.04%	12.50%
503	Gary	3	5	3.25%	1.37%	4.62%	0.00%	4.62%	4.68%	1.77%	6.45%	0.00%	6.45%	1.83%	4.08%	7.50%
504	Gatesville	65	70	9.04%	3.93%	12.97%	0.34%	13.31%	9.23%	6.22%	15.45%	0.32%	15.77%	2.46%	13.15%	13.50%
505	George West	25	23	3.49%	3.90%	7.39%	0.19%	7.58%	3.52%	3.02%	6.54%	0.18%	6.72%	-0.86%	N/A	NO MAX
506	Georgetown	385	427	8.50%	2.60%	11.10%	0.20%	11.30%	10.30%	4.42%	14.72%	0.16%	14.88%	3.58%	11.62%	13.50%
510	Giddings	66	65	7.95%	4.36%	12.31%	0.30%	12.61%	9.62%	7.07%	16.69%	0.26%	16.95%	4.34%	13.25%	13.50%
512	Gilmer	48	48	8.39%	3.80%	12.19%	0.33%	12.52%	7.53%	5.51%	13.04%	0.27%	13.31%	0.79%	12.38%	12.50%
514	Gladewater	46	44	2.68%	-0.03%	2.65%	0.26%	2.91%	3.29%	1.40%	4.69%	0.23%	4.92%	2.01%	3.40%	7.50%
516	Glen Rose	17	19	8.30%	4.33%	12.63%	0.38%	13.01%	10.33%	5.48%	15.81%	0.42%	16.23%	3.22%	12.96%	NO MAX
517	Glenn Heights	56	61	6.21%	0.16%	6.37%	0.21%	6.58%	5.69%	1.21%	6.90%	0.19%	7.09%	0.51%	N/A	12.50%
518	Godley	8	8	3.44%	2.66%	6.10%	0.41%	6.51%	2.49%	2.27%	4.76%	0.32%	5.08%	-1.43%	N/A	7.50%
519	Goldsmith	4	4	3.13%	1.10%	4.23%	0.31%	4.54%	3.25%	0.91%	4.16%	0.29%	4.45%	-0.09%	N/A	7.50%
520	Goldthwaite	11	11	11.37%	11.72%	23.09%	0.57%	23.66%	13.65%	18.82%	32.47%	0.50%	32.97%	9.31%	25.52%	NO MAX
522	Goliad	13	13	6.17%	3.38%	9.55%	0.50%	10.05%	7.24%	2.28%	9.52%	0.48%	10.00%	-0.05%	N/A	NO MAX
524	Gonzales	92	89	5.18%	4.18%	9.36%	0.40%	9.76%	6.79%	6.52%	13.31%	0.32%	13.63%	3.87%	10.84%	11.50%
10534	Graham	95	96	6.19%	3.64%	9.83%	0.51%	10.34%	7.87%	5.07%	12.94%	0.45%	13.39%	3.05%	10.42%	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			
20534	Graham Regional Med Cntr	196	184	3.61%	0.32%	3.93%	0.22%	4.15%	3.83%	-0.31%	3.52%	0.27%	3.79%	-0.36%	N/A	9.50%
536	Granbury	134	146	8.16%	3.06%	11.22%	0.26%	11.48%	8.82%	5.28%	14.10%	0.20%	14.30%	2.82%	11.69%	13.50%
540	Grand Prairie	1,109	1,151	10.30%	3.55%	13.85%	0.25%	14.10%	11.58%	7.08%	18.66%	0.21%	18.87%	4.77%	14.78%	15.50%
542	Grand Saline	24	28	4.59%	1.06%	5.65%	0.34%	5.99%	4.63%	2.04%	6.67%	0.27%	6.94%	0.95%	5.89%	9.50%
544	Grandview	11	10	6.28%	-0.59%	5.69%	0.00%	5.69%	5.39%	-0.56%	4.83%	0.00%	4.83%	-0.86%	N/A	11.50%
546	Granger	8	11	3.64%	0.02%	3.66%	0.00%	3.66%	2.54%	-0.04%	2.50%	0.00%	2.50%	-1.16%	N/A	7.50%
547	Granite Shoals	24	24	2.45%	0.57%	3.02%	0.20%	3.22%	2.13%	0.50%	2.63%	0.20%	2.83%	-0.39%	N/A	NO MAX
548	Grapeland	10	11	3.40%	1.78%	5.18%	0.00%	5.18%	4.34%	3.01%	7.35%	0.00%	7.35%	2.17%	5.71%	7.50%
550	Grapevine	528	530	10.06%	3.20%	13.26%	0.00%	13.26%	11.51%	7.43%	18.94%	0.00%	18.94%	5.68%	14.22%	13.50%
552	Greenville	323	322	9.86%	5.69%	15.55%	0.32%	15.87%	11.79%	9.26%	21.05%	0.26%	21.31%	5.44%	16.46%	NO MAX
551	Gregory	5	6	3.74%	-1.05%	2.69%	0.32%	3.01%	5.38%	0.11%	5.49%	0.20%	5.69%	2.68%	3.58%	9.50%
553	Grey Forest Utilities	28	28	8.79%	3.09%	11.88%	0.30%	12.18%	10.37%	7.48%	17.85%	0.26%	18.11%	5.93%	13.88%	13.50%
556	Groesbeck	37	36	3.19%	1.56%	4.75%	0.41%	5.16%	2.43%	1.74%	4.17%	0.32%	4.49%	-0.67%	N/A	NO MAX
558	Groom	3	4	2.81%	0.70%	3.51%	0.00%	3.51%	3.15%	0.51%	3.66%	0.00%	3.66%	0.15%	3.20%	7.50%
559	Groves	100	101	9.23%	4.82%	14.05%	0.00%	14.05%	9.50%	4.98%	14.48%	0.00%	14.48%	0.43%	14.13%	NO MAX
560	Groveton	6	5	2.33%	0.18%	2.51%	0.26%	2.77%	2.63%	0.24%	2.87%	0.26%	3.13%	0.36%	N/A	7.50%
562	Gruver	6	4	7.73%	4.23%	11.96%	0.00%	11.96%	8.60%	3.48%	12.08%	0.00%	12.08%	0.12%	N/A	12.50%
563	Gun Barrel City	41	44	4.35%	0.19%	4.54%	0.30%	4.84%	3.99%	0.34%	4.33%	0.22%	4.55%	-0.29%	N/A	11.50%
564	Gunter	6	6	3.53%	0.11%	3.64%	0.20%	3.84%	1.88%	-0.08%	1.80%	0.19%	1.99%	-1.85%	N/A	NO MAX
568	Hale Center	8	8	2.70%	1.54%	4.24%	0.16%	4.40%	3.48%	2.07%	5.55%	0.15%	5.70%	1.30%	N/A	NO MAX
570	Hallettsville	34	35	7.54%	3.01%	10.55%	0.35%	10.90%	8.47%	5.56%	14.03%	0.33%	14.36%	3.46%	11.79%	11.50%
572	Hallsville	10	12	3.21%	6.91%	10.12%	0.30%	10.42%	3.87%	5.20%	9.07%	0.36%	9.43%	-0.99%	8.58%	NO MAX
574	Haltom City	281	283	9.20%	4.83%	14.03%	0.22%	14.25%	9.96%	8.90%	18.86%	0.19%	19.05%	4.80%	15.07%	NO MAX
576	Hamilton	15	19	7.88%	5.11%	12.99%	0.69%	13.68%	8.44%	7.37%	15.81%	0.63%	16.44%	2.76%	13.44%	13.50%
578	Hamiin	13	14	7.47%	2.46%	9.93%	0.65%	10.58%	8.34%	5.44%	13.78%	0.63%	14.41%	3.83%	11.05%	12.50%
580	Happy	3	3	5.99%	4.76%	10.75%	0.55%	11.30%	5.58%	8.85%	14.43%	0.44%	14.87%	3.57%	9.82%	NO MAX
581	Harker Heights	148	167	8.52%	2.90%	11.42%	0.23%	11.65%	8.31%	5.18%	13.49%	0.18%	13.67%	2.02%	11.41%	13.50%
10582	Harlingen	468	440	8.96%	4.57%	13.53%	0.29%	13.82%	7.86%	4.15%	12.01%	0.26%	12.27%	-1.55%	N/A	15.50%
20582	Harlingen Waterworks	130	127	5.19%	3.55%	8.74%	0.33%	9.07%	5.86%	2.04%	7.90%	0.28%	8.18%	-0.89%	N/A	13.50%
583	Hart	5	3	3.19%	3.29%	6.48%	0.00%	6.48%	3.13%	5.44%	8.57%	0.00%	8.57%	2.09%	N/A	NO MAX
586	Haskell	17	18	4.54%	-0.24%	4.30%	0.27%	4.57%	3.72%	-0.74%	2.98%	0.21%	3.19%	-1.38%	N/A	9.50%
587	Haslet	13	15	8.47%	3.37%	11.84%	0.15%	11.99%	7.89%	3.47%	11.36%	0.13%	11.49%	-0.50%	N/A	15.50%
588	Hawkins	11	11	6.45%	0.36%	6.81%	0.51%	7.32%	6.44%	-0.24%	6.20%	0.46%	6.66%	-0.66%	N/A	10.50%
585	Hays	2	2	11.22%	16.58%	27.80%	0.45%	28.25%	13.11%	45.65%	58.76%	0.47%	59.23%	30.98%	50.05%	NO MAX

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**ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2007**

CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
590	Hearne	50	49	4.25%	3.24%	7.49%	0.35%	7.84%	5.66%	5.05%	10.71%	0.34%	11.05%	3.21%	8.98%	11.50%
591	Heath	33	42	10.30%	2.01%	12.31%	0.23%	12.54%	6.78%	2.86%	9.64%	0.18%	9.82%	-2.72%	N/A	13.50%
592	Hedley	3	3	6.39%	2.63%	9.02%	0.62%	9.64%	7.92%	1.18%	9.10%	0.57%	9.67%	0.03%	N/A	11.50%
595	Hedwig Village	29	30	7.32%	2.67%	9.99%	0.28%	10.27%	5.60%	2.87%	8.47%	0.22%	8.69%	-1.58%	N/A	NO MAX
593	Helotes	31	36	8.22%	1.59%	9.81%	0.19%	10.00%	4.84%	1.50%	6.34%	0.14%	6.48%	-3.52%	N/A	12.50%
594	Hemphill	21	21	3.55%	0.12%	3.67%	0.32%	3.99%	3.66%	-0.32%	3.34%	0.27%	3.61%	-0.38%	N/A	7.50%
596	Hempstead	46	49	6.30%	4.96%	11.26%	0.26%	11.52%	6.78%	6.69%	13.47%	0.20%	13.67%	2.15%	10.71%	NO MAX
598	Henderson	109	111	7.82%	3.37%	11.19%	0.25%	11.44%	9.46%	6.52%	15.98%	0.22%	16.20%	4.76%	12.04%	13.50%
600	Henrietta	18	18	7.93%	4.85%	12.78%	0.35%	13.13%	9.74%	6.87%	16.61%	0.29%	16.90%	3.77%	13.90%	NO MAX
602	Hereford	82	85	6.50%	2.68%	9.18%	0.29%	9.47%	7.89%	4.52%	12.41%	0.24%	12.65%	3.18%	9.68%	11.50%
605	Hewitt	71	80	7.84%	2.38%	10.22%	0.24%	10.46%	8.28%	4.52%	12.80%	0.20%	13.00%	2.54%	10.68%	13.50%
609	Hickory Creek	24	24	5.46%	-0.31%	5.15%	0.15%	5.30%	5.45%	0.38%	5.83%	0.12%	5.95%	0.65%	5.51%	11.50%
606	Hico	10	11	6.33%	3.55%	9.88%	0.51%	10.39%	6.38%	3.13%	9.51%	0.51%	10.02%	-0.37%	9.52%	11.50%
607	Hidalgo	146	156	5.63%	0.69%	6.32%	0.00%	6.32%	6.62%	1.76%	8.38%	0.00%	8.38%	2.06%	6.63%	13.50%
608	Higgins	2	2	4.35%	-0.02%	4.33%	0.36%	4.69%	5.69%	2.95%	8.64%	0.32%	8.96%	4.27%	5.99%	7.50%
610	Highland Park	115	120	11.43%	5.44%	16.87%	0.00%	16.87%	10.08%	3.81%	13.89%	0.00%	13.89%	-2.98%	N/A	NO MAX
611	Highland Village	113	122	8.89%	0.71%	9.60%	0.23%	9.83%	8.48%	2.60%	11.08%	0.22%	11.30%	1.47%	10.25%	13.50%
613	Hill Country Village	14	15	7.03%	1.72%	8.75%	0.19%	8.94%	3.93%	1.27%	5.20%	0.14%	5.34%	-3.60%	N/A	11.50%
612	Hillsboro	105	106	5.41%	3.41%	8.82%	0.00%	8.82%	6.77%	4.80%	11.57%	0.00%	11.57%	2.75%	9.32%	11.50%
614	Hitchcock	36	35	3.62%	1.35%	4.97%	0.25%	5.22%	3.41%	0.72%	4.13%	0.22%	4.35%	-0.87%	N/A	7.50%
615	Holland	6	7	5.71%	1.22%	6.93%	0.31%	7.24%	4.42%	1.75%	6.17%	0.25%	6.42%	-0.82%	N/A	10.50%
616	Holliday	11	11	4.07%	0.11%	4.18%	0.00%	4.18%	3.15%	-0.07%	3.08%	0.00%	3.08%	-1.10%	N/A	9.50%
617	Hollywood Park	28	30	5.96%	1.27%	7.23%	0.22%	7.45%	6.26%	3.16%	9.42%	0.19%	9.61%	2.16%	7.83%	10.50%
618	Hondo	91	101	5.98%	1.73%	7.71%	0.25%	7.96%	5.87%	4.28%	10.15%	0.21%	10.36%	2.40%	7.94%	11.50%
620	Honey Grove	9	9	4.74%	1.07%	5.81%	0.23%	6.04%	6.09%	3.12%	9.21%	0.21%	9.42%	3.38%	6.86%	9.50%
622	Hooks	10	13	2.38%	0.68%	3.06%	0.31%	3.37%	2.10%	0.38%	2.48%	0.23%	2.71%	-0.66%	N/A	7.50%
626	Howe	16	16	6.05%	1.00%	7.05%	0.33%	7.38%	6.53%	0.89%	7.42%	0.29%	7.71%	0.33%	N/A	11.50%
627	Hubbard	10	14	3.18%	2.72%	5.90%	0.20%	6.10%	2.26%	2.02%	4.28%	0.22%	4.50%	-1.60%	N/A	NO MAX
628	Hudson	15	15	2.59%	0.07%	2.66%	0.21%	2.87%	2.24%	-0.05%	2.19%	0.19%	2.38%	-0.49%	N/A	NO MAX
629	Hudson Oaks	21	20	6.17%	-0.28%	5.89%	0.22%	6.11%	5.66%	0.55%	6.21%	0.13%	6.34%	0.23%	N/A	11.50%
630	Hughes Springs	14	12	10.79%	1.27%	12.06%	0.37%	12.43%	13.50%	3.02%	16.52%	0.34%	16.86%	4.43%	14.03%	13.50%
632	Humble	179	185	8.55%	2.15%	10.70%	0.21%	10.91%	10.06%	4.89%	14.95%	0.17%	15.12%	4.21%	11.52%	12.50%
633	Hunters Creek Village	7	8	9.53%	3.70%	13.23%	0.48%	13.71%	4.61%	4.93%	9.54%	0.53%	10.07%	-3.64%	N/A	13.50%
634	Huntington	17	18	9.73%	4.86%	14.59%	0.33%	14.92%	11.70%	6.06%	17.76%	0.26%	18.02%	3.10%	14.68%	NO MAX

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2007**

CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
636	Huntsville	262	268	8.97%	7.13%	16.10%	0.25%	16.35%	10.31%	11.41%	21.72%	0.19%	21.91%	5.56%	17.06%	NO MAX
637	Hurst	321	327	10.21%	5.45%	15.66%	0.25%	15.91%	11.66%	10.05%	21.71%	0.22%	21.93%	6.02%	16.79%	NO MAX
638	Hutchins	48	54	5.33%	0.51%	5.84%	0.24%	6.08%	6.21%	1.28%	7.49%	0.19%	7.68%	1.60%	6.32%	11.50%
640	Hutto	60	69	8.24%	0.55%	8.79%	0.16%	8.95%	7.00%	2.01%	9.01%	0.13%	9.14%	0.19%	N/A	NO MAX
641	Huxley	9	8	2.94%	0.76%	3.70%	0.36%	4.06%	2.46%	0.01%	2.47%	0.41%	2.88%	-1.18%	N/A	7.50%
643	Ingleside	63	66	5.05%	1.97%	7.02%	0.37%	7.39%	5.03%	3.95%	8.98%	0.34%	9.32%	1.93%	7.82%	11.50%
646	Ingram	9	10	4.98%	1.00%	5.98%	0.00%	5.98%	4.96%	1.40%	6.36%	0.00%	6.36%	0.38%	N/A	9.50%
644	Iowa Park	44	44	5.30%	2.87%	8.17%	0.31%	8.48%	7.01%	3.93%	10.94%	0.23%	11.17%	2.69%	8.37%	10.50%
645	Iraan	6	5	9.52%	11.49%	21.01%	0.39%	21.40%	11.58%	16.53%	28.11%	0.40%	28.51%	7.11%	23.38%	NO MAX
648	Irving	1,456	1,458	10.66%	4.13%	14.79%	0.25%	15.04%	12.96%	8.60%	21.56%	0.21%	21.77%	6.73%	16.08%	15.50%
650	Italy	16	15	2.65%	1.56%	4.21%	0.21%	4.42%	2.82%	2.23%	5.05%	0.26%	5.31%	0.89%	N/A	NO MAX
652	Itasca	14	14	7.25%	1.00%	8.25%	0.27%	8.52%	10.02%	2.65%	12.67%	0.26%	12.93%	4.41%	10.09%	13.50%
654	Jacinto City	51	50	3.72%	2.81%	6.53%	0.30%	6.83%	4.87%	4.09%	8.96%	0.31%	9.27%	2.44%	7.24%	9.50%
656	Jacksboro	37	43	6.46%	4.73%	11.19%	0.33%	11.52%	7.34%	5.42%	12.76%	0.35%	13.11%	1.59%	11.25%	13.50%
658	Jacksonville	130	131	7.43%	3.12%	10.55%	0.31%	10.86%	8.08%	6.07%	14.15%	0.25%	14.40%	3.54%	11.29%	12.50%
660	Jasper	116	116	8.34%	5.17%	13.51%	0.28%	13.79%	6.84%	4.57%	11.41%	0.23%	11.64%	-2.15%	N/A	15.50%
664	Jefferson	24	24	3.45%	3.75%	7.20%	0.34%	7.54%	4.42%	3.53%	7.95%	0.26%	8.21%	0.67%	7.38%	NO MAX
665	Jersey Village	92	90	9.74%	3.74%	13.48%	0.27%	13.75%	8.97%	5.38%	14.35%	0.24%	14.59%	0.84%	13.66%	NO MAX
666	Jewett	6	6	5.28%	2.67%	7.95%	0.26%	8.21%	6.74%	3.87%	10.61%	0.25%	10.86%	2.65%	8.44%	9.50%
668	Joaquin	2	2	3.53%	7.74%	11.27%	0.25%	11.52%	3.96%	6.95%	10.91%	0.17%	11.08%	-0.44%	10.20%	NO MAX
670	Johnson City	13	14	4.48%	1.00%	5.48%	0.23%	5.71%	5.49%	1.98%	7.47%	0.20%	7.67%	1.96%	6.24%	9.50%
673	Jones Creek	4	4	4.33%	1.88%	6.21%	0.32%	6.53%	4.90%	2.30%	7.20%	0.36%	7.56%	1.03%	N/A	NO MAX
675	Jonestown	18	22	2.65%	1.01%	3.66%	0.44%	4.10%	2.51%	0.92%	3.43%	0.32%	3.75%	-0.35%	N/A	NO MAX
677	Josephine	5	5	3.35%	0.10%	3.45%	0.10%	3.55%	4.31%	1.00%	5.31%	0.10%	5.41%	1.86%	N/A	NO MAX
671	Joshua	24	26	4.82%	-1.24%	3.58%	0.18%	3.76%	3.57%	-1.09%	2.48%	0.11%	2.59%	-1.17%	N/A	11.50%
672	Jourdanton	26	29	3.34%	0.99%	4.33%	0.34%	4.67%	4.27%	1.89%	6.16%	0.31%	6.47%	1.80%	4.98%	9.50%
674	Junction	18	19	9.13%	4.60%	13.73%	0.36%	14.09%	11.74%	5.62%	17.36%	0.33%	17.69%	3.60%	14.50%	15.50%
676	Justin	20	21	3.02%	1.25%	4.27%	0.00%	4.27%	3.08%	1.27%	4.35%	0.00%	4.35%	0.08%	N/A	7.50%
678	Kames City	8	16	3.17%	7.42%	10.59%	0.38%	10.97%	3.32%	5.04%	8.36%	0.23%	8.59%	-2.38%	7.06%	NO MAX
680	Katy	122	128	9.55%	2.27%	11.82%	0.29%	12.11%	10.47%	4.58%	15.05%	0.28%	15.33%	3.22%	12.61%	13.50%
682	Kaufman	57	61	9.34%	2.58%	11.92%	0.29%	12.21%	9.44%	4.54%	13.98%	0.25%	14.23%	2.02%	12.87%	13.50%
683	Keene	42	41	7.19%	2.75%	9.94%	0.21%	10.15%	9.14%	5.51%	14.65%	0.18%	14.83%	4.68%	11.50%	13.50%
681	Keller	284	299	9.18%	3.00%	12.18%	0.20%	12.38%	9.92%	5.18%	15.10%	0.17%	15.27%	2.89%	12.73%	13.50%
685	Kemah	41	37	5.13%	0.80%	5.93%	0.21%	6.14%	3.78%	0.19%	3.97%	0.17%	4.14%	-2.00%	N/A	9.50%



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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			
684	Kemp	18	15	1.59%	-1.09%	0.50%	0.00%	0.50%	1.27%	-1.27%	0.00%	0.00%	0.00%	-0.50%	N/A	7.50%
686	Kenedy	16	19	2.33%	2.67%	5.00%	0.27%	5.27%	2.78%	2.72%	5.50%	0.26%	5.76%	0.49%	5.02%	7.50%
688	Kennedale	81	78	8.21%	2.10%	10.31%	0.18%	10.49%	6.89%	3.89%	10.78%	0.15%	10.93%	0.44%	N/A	13.50%
692	Kermit	39	40	8.18%	7.48%	15.66%	0.33%	15.99%	9.70%	10.82%	20.52%	0.27%	20.79%	4.80%	16.38%	NO MAX
10694	Kerrville	290	299	10.11%	3.27%	13.38%	0.28%	13.66%	10.45%	6.67%	17.12%	0.23%	17.35%	3.69%	13.99%	13.50%
20694	Kerrville Public Utility	57	55	10.33%	2.27%	12.60%	0.29%	12.89%	9.39%	4.41%	13.80%	0.26%	14.06%	1.17%	13.30%	NO MAX
10696	Kilgore	141	151	9.77%	5.52%	15.29%	0.36%	15.65%	10.54%	8.49%	19.03%	0.30%	19.33%	3.68%	15.66%	NO MAX
698	Killeen	764	832	9.57%	3.32%	12.89%	0.25%	13.14%	6.57%	3.37%	9.94%	0.20%	10.14%	-3.00%	N/A	13.50%
700	Kingsville	236	242	6.79%	3.69%	10.48%	0.00%	10.48%	7.89%	6.39%	14.28%	0.00%	14.28%	3.80%	11.07%	11.50%
701	Kirby	43	44	7.16%	2.60%	9.76%	0.19%	9.95%	8.04%	4.51%	12.55%	0.13%	12.68%	2.73%	10.37%	13.50%
702	Kirbyville	31	25	1.93%	1.41%	3.34%	0.33%	3.67%	2.22%	2.85%	5.07%	0.27%	5.34%	1.67%	3.90%	7.50%
704	Knox City	8	7	4.38%	-1.88%	2.50%	0.41%	2.91%	5.34%	-2.61%	2.73%	0.47%	3.20%	0.29%	N/A	9.50%
708	Kountze	20	23	2.59%	0.59%	3.18%	0.21%	3.39%	1.98%	0.38%	2.36%	0.18%	2.54%	-0.85%	N/A	NO MAX
709	Kress	3	3	4.85%	2.22%	7.07%	0.00%	7.07%	6.21%	1.67%	7.88%	0.00%	7.88%	0.81%	7.06%	9.50%
699	Krugerville	2	4	3.70%	0.39%	4.09%	0.12%	4.21%	1.61%	0.43%	2.04%	0.10%	2.14%	-2.07%	N/A	NO MAX
707	Krum	26	25	2.43%	-0.15%	2.28%	0.13%	2.41%	1.56%	-0.05%	1.51%	0.12%	1.63%	-0.78%	N/A	7.50%
710	Kyle	72	81	7.05%	1.37%	8.42%	0.20%	8.62%	6.10%	2.74%	8.84%	0.16%	9.00%	0.38%	N/A	13.50%
725	La Coste	6	6	2.90%	-0.45%	2.45%	0.00%	2.45%	2.56%	-0.58%	1.98%	0.00%	1.98%	-0.47%	N/A	7.50%
714	La Feria	52	49	4.20%	3.32%	7.52%	0.24%	7.76%	5.75%	4.95%	10.70%	0.20%	10.90%	3.14%	8.53%	9.50%
716	La Grange	50	51	7.18%	4.58%	11.76%	0.34%	12.10%	8.21%	5.95%	14.16%	0.28%	14.44%	2.34%	12.25%	NO MAX
723	La Grulla	14	14	6.25%	0.37%	6.62%	0.38%	7.00%	5.08%	0.92%	6.00%	0.17%	6.17%	-0.83%	5.21%	11.50%
721	La Marque	119	122	5.68%	2.10%	7.78%	0.23%	8.01%	5.86%	3.90%	9.76%	0.20%	9.96%	1.95%	8.31%	11.50%
728	La Porte	355	359	9.70%	3.80%	13.50%	0.25%	13.75%	11.87%	7.35%	19.22%	0.20%	19.42%	5.67%	14.71%	13.50%
711	Lacy-Lakeview	43	44	6.95%	1.91%	8.86%	0.22%	9.08%	8.00%	4.36%	12.36%	0.20%	12.56%	3.48%	10.13%	13.50%
712	Ladonia	2	2	10.82%	2.25%	13.07%	0.35%	13.42%	7.00%	-1.85%	5.15%	0.17%	5.32%	-8.10%	N/A	NO MAX
713	Lago Vista	53	58	7.81%	2.14%	9.95%	0.30%	10.25%	7.11%	2.34%	9.45%	0.30%	9.75%	-0.50%	N/A	12.50%
705	Laguna Vista	11	13	4.14%	0.74%	4.88%	0.15%	5.03%	3.35%	0.49%	3.84%	0.14%	3.98%	-1.05%	N/A	NO MAX
717	Lake Dallas	29	28	7.14%	2.00%	9.14%	0.37%	9.51%	8.12%	3.74%	11.86%	0.38%	12.24%	2.73%	10.60%	13.50%
718	Lake Jackson	209	200	8.77%	2.14%	10.91%	0.28%	11.19%	10.31%	4.95%	15.26%	0.25%	15.51%	4.32%	12.00%	12.50%
719	Lake Worth	89	90	6.43%	1.32%	7.75%	0.22%	7.97%	7.26%	3.24%	10.50%	0.18%	10.68%	2.71%	8.99%	12.50%
727	Lakeport	5	4	5.07%	0.30%	5.37%	0.24%	5.61%	4.28%	-0.89%	3.39%	0.24%	3.63%	-1.98%	N/A	NO MAX
715	Lakeside	7	9	4.83%	0.83%	5.66%	0.21%	5.87%	4.10%	1.15%	5.25%	0.18%	5.43%	-0.44%	N/A	11.50%
729	Lakeside City	3	3	3.11%	0.21%	3.32%	0.26%	3.58%	2.25%	0.36%	2.61%	0.17%	2.78%	-0.80%	N/A	NO MAX
720	Lakeway	77	80	8.44%	1.58%	10.02%	0.24%	10.26%	7.55%	3.59%	11.14%	0.22%	11.36%	1.10%	10.62%	13.50%

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2007**

CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
722	Lamesa	73	79	7.71%	4.30%	12.01%	0.00%	12.01%	8.99%	6.85%	15.84%	0.00%	15.84%	3.83%	12.52%	13.50%
724	Lampasas	87	93	8.44%	3.65%	12.09%	0.30%	12.39%	8.82%	5.69%	14.51%	0.26%	14.77%	2.38%	12.56%	13.50%
726	Lancaster	240	259	8.10%	3.53%	11.63%	0.25%	11.88%	8.11%	6.46%	14.57%	0.20%	14.77%	2.89%	11.94%	13.50%
730	Laredo	1,875	1,936	9.98%	5.44%	15.42%	0.26%	15.68%	11.80%	9.16%	20.96%	0.21%	21.17%	5.49%	16.39%	15.50%
733	Lavon	13	16	2.66%	0.10%	2.76%	0.15%	2.91%	2.13%	0.14%	2.27%	0.13%	2.40%	-0.51%	N/A	NO MAX
736	League City	385	392	8.52%	3.06%	11.58%	0.21%	11.79%	10.29%	5.62%	15.91%	0.20%	16.11%	4.32%	12.59%	13.50%
737	Leander	109	119	7.20%	0.48%	7.68%	0.23%	7.91%	7.68%	2.69%	10.37%	0.20%	10.57%	2.66%	9.33%	13.50%
739	Leon Valley	102	100	9.12%	4.65%	13.77%	0.27%	14.04%	10.48%	8.50%	18.98%	0.24%	19.22%	5.18%	15.06%	NO MAX
738	Leonard	14	9	3.42%	0.82%	4.24%	0.31%	4.55%	3.04%	0.25%	3.29%	0.29%	3.58%	-0.97%	N/A	7.50%
740	Levelland	77	78	8.61%	4.11%	12.72%	0.30%	13.02%	9.97%	5.95%	15.92%	0.22%	16.14%	3.12%	12.85%	NO MAX
742	Lewisville	642	648	9.81%	3.36%	13.17%	0.23%	13.40%	11.69%	7.43%	19.12%	0.19%	19.31%	5.91%	14.38%	13.50%
744	Lexington	8	8	5.91%	5.10%	11.01%	0.00%	11.01%	7.02%	6.88%	13.90%	0.00%	13.90%	2.89%	10.81%	NO MAX
746	Liberty	97	109	6.91%	3.27%	10.18%	0.00%	10.18%	4.45%	2.69%	7.14%	0.00%	7.14%	-3.04%	N/A	NO MAX
748	Lindale	45	46	6.94%	4.16%	11.10%	0.00%	11.10%	8.66%	5.43%	14.09%	0.00%	14.09%	2.99%	11.61%	NO MAX
750	Linden	11	12	3.25%	0.98%	4.23%	0.38%	4.61%	3.35%	0.43%	3.78%	0.40%	4.18%	-0.43%	N/A	7.50%
755	Lipan	3	3	3.57%	2.89%	6.46%	0.24%	6.70%	2.87%	2.41%	5.28%	0.07%	5.35%	-1.35%	N/A	NO MAX
751	Little Elm	126	141	8.00%	0.50%	8.50%	0.22%	8.72%	6.41%	1.76%	8.17%	0.18%	8.35%	-0.37%	N/A	13.50%
752	Littlefield	54	55	4.65%	1.52%	6.17%	0.39%	6.56%	6.45%	2.74%	9.19%	0.40%	9.59%	3.03%	7.32%	11.50%
753	Live Oak	111	110	10.45%	3.50%	13.95%	0.25%	14.20%	10.92%	7.22%	18.14%	0.18%	18.32%	4.12%	14.93%	NO MAX
754	Livingston	77	75	9.66%	4.94%	14.60%	0.35%	14.95%	12.15%	7.73%	19.88%	0.34%	20.22%	5.27%	16.04%	15.50%
756	Llano	44	48	3.86%	2.82%	6.68%	0.39%	7.07%	3.86%	2.68%	6.54%	0.38%	6.92%	-0.15%	N/A	9.50%
758	Lockhart	137	134	7.01%	3.46%	10.47%	0.31%	10.78%	7.61%	5.24%	12.85%	0.26%	13.11%	2.33%	11.27%	12.50%
760	Lockney	6	7	3.28%	-1.86%	1.42%	0.55%	1.97%	3.82%	-2.17%	1.65%	0.54%	2.19%	0.22%	N/A	7.50%
765	Lone Star	12	12	2.50%	-0.36%	2.14%	0.20%	2.34%	3.59%	0.87%	4.46%	0.16%	4.62%	2.28%	3.11%	7.50%
766	Longview	600	597	9.13%	5.14%	14.27%	0.29%	14.56%	10.45%	9.00%	19.45%	0.25%	19.70%	5.14%	15.57%	15.50%
768	Loraine	2	3	4.34%	1.72%	6.06%	0.11%	6.17%	1.73%	1.13%	2.86%	0.16%	3.02%	-3.15%	N/A	NO MAX
769	Lorena	13	15	5.20%	0.65%	5.85%	0.23%	6.08%	5.34%	1.51%	6.85%	0.18%	7.03%	0.95%	6.11%	10.50%
770	Lorenzo	5	4	4.23%	-1.52%	2.71%	0.00%	2.71%	4.71%	-4.60%	0.11%	0.00%	0.11%	-2.60%	N/A	9.50%
771	Los Fresnos	45	46	4.67%	-0.15%	4.52%	0.23%	4.75%	3.52%	-0.42%	3.10%	0.19%	3.29%	-1.46%	N/A	9.50%
773	Lott	7	10	2.06%	-0.32%	1.74%	0.16%	1.90%	1.62%	-0.08%	1.54%	0.19%	1.73%	-0.17%	N/A	NO MAX
778	Lubbock	1,604	1,617	10.18%	5.71%	15.89%	0.00%	15.89%	11.68%	9.94%	21.62%	0.00%	21.62%	5.73%	16.83%	NO MAX
779	Lucas	15	16	7.46%	0.89%	8.35%	0.22%	8.57%	4.43%	1.54%	5.97%	0.25%	6.22%	-2.35%	N/A	13.50%
782	Lufkin	353	356	8.66%	5.06%	13.72%	0.29%	14.01%	10.30%	8.88%	19.18%	0.25%	19.43%	5.42%	14.78%	NO MAX
784	Luling	73	76	5.01%	2.11%	7.12%	0.38%	7.50%	5.91%	3.12%	9.03%	0.32%	9.35%	1.85%	7.92%	11.50%

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2007**

CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
785	Lumberton	33	39	9.63%	4.75%	14.38%	0.31%	14.69%	11.37%	5.72%	17.09%	0.22%	17.31%	2.62%	14.43%	NO MAX
787	Lytle	16	17	5.01%	-0.34%	4.67%	0.22%	4.89%	6.87%	0.76%	7.63%	0.20%	7.83%	2.94%	5.78%	11.50%
790	Madisonville	32	31	5.41%	1.05%	6.46%	0.33%	6.79%	6.09%	3.77%	9.86%	0.34%	10.20%	3.41%	7.62%	11.50%
791	Magnolia	22	23	2.70%	0.09%	2.79%	0.34%	3.13%	2.10%	-0.01%	2.09%	0.30%	2.39%	-0.74%	N/A	7.50%
792	Malakoff	21	21	4.11%	0.25%	4.36%	0.32%	4.68%	3.56%	-0.01%	3.55%	0.27%	3.82%	-0.86%	N/A	9.50%
796	Manor	33	33	5.28%	0.05%	5.33%	0.20%	5.53%	3.66%	0.29%	3.95%	0.17%	4.12%	-1.41%	N/A	NO MAX
798	Mansfield	452	467	8.54%	1.82%	10.36%	0.19%	10.55%	9.40%	3.88%	13.28%	0.16%	13.44%	2.89%	10.96%	13.50%
799	Manvel	24	26	2.75%	0.44%	3.19%	0.21%	3.40%	2.23%	0.10%	2.33%	0.20%	2.53%	-0.87%	N/A	7.50%
800	Marble Falls	108	117	8.28%	0.93%	9.21%	0.26%	9.47%	5.60%	0.90%	6.50%	0.23%	6.73%	-2.74%	N/A	13.50%
802	Marfa	23	22	5.20%	-0.65%	4.55%	0.51%	5.06%	5.88%	-1.84%	4.04%	0.43%	4.47%	-0.59%	N/A	11.50%
804	Marion	9	9	6.42%	-0.80%	5.62%	0.34%	5.96%	5.94%	-0.70%	5.24%	0.33%	5.57%	-0.39%	N/A	11.50%
806	Marlin	58	55	3.64%	1.48%	5.12%	0.40%	5.52%	3.12%	3.09%	6.21%	0.29%	6.50%	0.98%	5.22%	11.50%
810	Marshall	202	203	9.89%	6.38%	16.27%	0.38%	16.65%	11.29%	9.87%	21.16%	0.31%	21.47%	4.82%	17.19%	NO MAX
812	Mart	16	14	3.93%	-2.67%	1.26%	0.22%	1.48%	4.57%	-1.56%	3.01%	0.18%	3.19%	1.71%	1.97%	9.50%
814	Mason	21	26	3.63%	0.88%	4.51%	0.41%	4.92%	3.69%	1.60%	5.29%	0.44%	5.73%	0.81%	4.66%	7.50%
816	Matador	4	4	2.96%	0.42%	3.38%	0.31%	3.69%	3.71%	1.31%	5.02%	0.25%	5.27%	1.58%	N/A	NO MAX
818	Mathis	42	41	3.09%	-0.11%	2.98%	0.31%	3.29%	2.91%	-0.29%	2.62%	0.28%	2.90%	-0.39%	N/A	9.50%
822	Maypearl	6	6	2.15%	0.68%	2.83%	0.21%	3.04%	2.20%	0.49%	2.69%	0.19%	2.88%	-0.16%	N/A	7.50%
824	McAllen	1,341	1,371	7.30%	1.00%	8.30%	0.00%	8.30%	6.04%	0.18%	6.22%	0.00%	6.22%	-2.08%	N/A	12.50%
826	McCamey	7	7	5.58%	-0.60%	4.98%	0.81%	5.79%	6.62%	-1.35%	5.27%	0.65%	5.92%	0.13%	N/A	9.50%
828	McGregor	40	45	7.37%	2.17%	9.54%	0.45%	9.99%	5.58%	3.73%	9.31%	0.39%	9.70%	-0.29%	N/A	12.50%
830	McKinney	673	740	8.58%	2.01%	10.59%	0.19%	10.78%	9.56%	4.52%	14.08%	0.16%	14.24%	3.46%	11.20%	13.50%
832	McLean	5	6	3.43%	1.63%	5.06%	0.24%	5.30%	2.79%	1.42%	4.21%	0.18%	4.39%	-0.91%	N/A	NO MAX
835	Meadows Place	28	29	8.08%	2.14%	10.22%	0.19%	10.41%	9.19%	4.13%	13.32%	0.19%	13.51%	3.10%	11.28%	13.50%
837	Melissa	33	32	6.26%	0.32%	6.58%	0.18%	6.76%	4.07%	0.81%	4.88%	0.22%	5.10%	-1.66%	N/A	NO MAX
1501	Memorial Villages Police	38	39	11.54%	7.20%	18.74%	0.33%	19.07%	9.26%	12.30%	21.56%	0.25%	21.81%	2.74%	19.30%	NO MAX
840	Memphis	21	18	4.68%	2.89%	7.57%	0.33%	7.90%	6.52%	4.83%	11.35%	0.36%	11.71%	3.81%	9.34%	9.50%
842	Menard	8	9	6.43%	2.61%	9.04%	0.00%	9.04%	8.57%	4.17%	12.74%	0.00%	12.74%	3.70%	9.35%	9.50%
844	Mercedes	93	103	5.92%	4.53%	10.45%	0.24%	10.69%	7.73%	6.32%	14.05%	0.21%	14.26%	3.57%	10.86%	11.50%
846	Meridian	8	8	6.01%	-0.22%	5.79%	0.22%	6.01%	4.93%	-0.88%	4.05%	0.10%	4.15%	-1.86%	N/A	11.50%
848	Merkel	9	12	8.18%	9.10%	17.28%	0.22%	17.50%	8.38%	9.03%	17.41%	0.19%	17.60%	0.10%	15.05%	NO MAX
852	Mertzon	4	4	4.59%	12.64%	17.23%	0.36%	17.59%	6.73%	11.20%	17.93%	0.42%	18.35%	0.76%	16.57%	NO MAX
854	Mesquite	1,023	1,064	10.00%	6.00%	16.00%	0.00%	16.00%	12.45%	10.69%	23.14%	0.00%	23.14%	7.14%	16.93%	NO MAX
856	Mexia	99	99	6.87%	1.67%	8.54%	0.25%	8.79%	7.24%	3.43%	10.67%	0.21%	10.88%	2.09%	8.92%	13.50%

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CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
860	Midland	691	692	10.55%	6.61%	17.16%	0.00%	17.16%	11.81%	9.50%	21.31%	0.00%	21.31%	4.15%	17.29%	NO MAX
862	Midlothian	143	149	8.37%	2.26%	10.63%	0.26%	10.89%	8.76%	4.35%	13.11%	0.23%	13.34%	2.45%	11.55%	13.50%
864	Miles	2	2	3.37%	-2.59%	0.78%	0.14%	0.92%	2.50%	-2.45%	0.05%	0.10%	0.15%	-0.77%	N/A	7.50%
865	Milford	7	9	4.75%	3.53%	8.28%	0.34%	8.62%	5.92%	2.44%	8.36%	0.36%	8.72%	0.10%	7.76%	NO MAX
868	Mineola	43	44	6.28%	1.03%	7.31%	0.34%	7.65%	6.00%	0.82%	6.82%	0.26%	7.08%	-0.57%	N/A	11.50%
870	Mineral Wells	159	166	5.52%	2.01%	7.53%	0.36%	7.89%	6.56%	3.86%	10.42%	0.30%	10.72%	2.83%	8.16%	11.50%
874	Mission	488	508	7.40%	2.59%	9.99%	0.21%	10.20%	8.78%	4.49%	13.27%	0.16%	13.43%	3.23%	10.50%	12.50%
875	Missouri City	295	301	9.54%	2.85%	12.39%	0.22%	12.61%	10.61%	6.21%	16.82%	0.18%	17.00%	4.39%	13.06%	15.50%
876	Monahans	51	52	6.22%	3.73%	9.95%	0.31%	10.26%	6.65%	6.00%	12.65%	0.23%	12.88%	2.62%	10.26%	11.50%
887	Mont Belvieu	54	55	7.17%	1.13%	8.30%	0.25%	8.55%	7.33%	1.97%	9.30%	0.23%	9.53%	0.98%	8.33%	11.50%
877	Montgomery	12	16	4.17%	0.00%	4.17%	0.00%	4.17%	2.61%	0.15%	2.76%	0.00%	2.76%	-1.41%	N/A	9.50%
878	Moody	9	9	4.13%	2.69%	6.82%	0.35%	7.17%	4.07%	2.21%	6.28%	0.41%	6.69%	-0.48%	N/A	7.50%
883	Morgan's Point	13	14	11.46%	3.55%	15.01%	0.00%	15.01%	11.99%	6.37%	18.36%	0.00%	18.36%	3.35%	15.44%	NO MAX
882	Morgan's Point Resort	26	26	7.88%	1.88%	9.76%	0.31%	10.07%	8.09%	3.46%	11.55%	0.27%	11.82%	1.75%	10.71%	13.50%
884	Morton	9	9	7.83%	4.32%	12.15%	0.43%	12.58%	9.98%	6.31%	16.29%	0.43%	16.72%	4.14%	13.75%	NO MAX
886	Moulton	11	10	3.65%	1.47%	5.12%	0.36%	5.48%	6.10%	3.02%	9.12%	0.37%	9.49%	4.01%	6.51%	7.50%
890	Mount Enterprise	2	2	3.15%	3.53%	6.68%	0.31%	6.99%	4.39%	1.21%	5.60%	0.26%	5.86%	-1.13%	N/A	NO MAX
892	Mt. Pleasant	142	143	8.66%	3.85%	12.51%	0.30%	12.81%	9.93%	6.49%	16.42%	0.23%	16.65%	3.84%	13.52%	13.50%
894	Mt. Vernon	21	21	6.81%	2.83%	9.64%	0.30%	9.94%	7.65%	3.91%	11.56%	0.23%	11.79%	1.85%	9.98%	13.50%
896	Muenster	9	9	7.55%	0.91%	8.46%	0.00%	8.46%	9.21%	-1.15%	8.06%	0.00%	8.06%	-0.40%	N/A	11.50%
898	Muleshoe	32	32	8.98%	5.55%	14.53%	0.32%	14.85%	10.60%	8.83%	19.43%	0.26%	19.69%	4.84%	15.11%	NO MAX
903	Murphy	84	101	9.05%	1.36%	10.41%	0.19%	10.60%	6.53%	3.19%	9.72%	0.15%	9.87%	-0.73%	N/A	13.50%
10904	Nacogdoches	300	305	9.05%	5.77%	14.82%	0.28%	15.10%	10.46%	10.30%	20.76%	0.21%	20.97%	5.87%	15.79%	NO MAX
906	Naples	8	11	2.78%	-1.36%	1.42%	0.35%	1.77%	2.17%	-1.09%	1.08%	0.23%	1.31%	-0.46%	N/A	7.50%
907	Nash	19	18	5.90%	-0.54%	5.36%	0.32%	5.68%	4.40%	-0.79%	3.61%	0.34%	3.95%	-1.73%	N/A	11.50%
905	Nassau Bay	44	46	6.99%	3.09%	10.08%	0.32%	10.40%	6.42%	4.23%	10.65%	0.32%	10.97%	0.57%	10.38%	NO MAX
908	Navasota	75	78	4.85%	1.40%	6.25%	0.26%	6.51%	5.59%	2.42%	8.01%	0.22%	8.23%	1.72%	6.29%	11.50%
910	Nederland	102	103	11.25%	6.10%	17.35%	0.00%	17.35%	12.19%	5.04%	17.23%	0.00%	17.23%	-0.12%	N/A	NO MAX
912	Needville	14	13	4.49%	2.02%	6.51%	0.33%	6.84%	5.67%	1.84%	7.51%	0.39%	7.90%	1.06%	N/A	9.50%
914	New Boston	29	29	3.20%	0.67%	3.87%	0.35%	4.22%	5.29%	1.76%	7.05%	0.38%	7.43%	3.21%	5.00%	7.50%
10916	New Braunfels	411	430	8.92%	3.87%	12.79%	0.23%	13.02%	9.78%	7.46%	17.24%	0.17%	17.41%	4.39%	13.47%	13.50%
20916	New Braunfels Utilities	198	201	7.36%	6.15%	13.51%	0.27%	13.78%	9.96%	9.93%	19.89%	0.22%	20.11%	6.33%	14.65%	NO MAX
915	New Deal	5	5	3.53%	0.15%	3.68%	0.00%	3.68%	2.60%	-0.20%	2.40%	0.00%	2.40%	-1.28%	N/A	7.50%
918	New London	10	8	3.36%	1.21%	4.57%	0.00%	4.57%	4.51%	1.91%	6.42%	0.00%	6.42%	1.85%	5.29%	7.50%

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2007**

CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
919	New Summerfield	10	10	1.65%	-1.37%	0.28%	0.00%	0.28%	2.74%	-1.20%	1.54%	0.00%	1.54%	1.26%	0.95%	7.50%
917	New Waverly	5	5	5.32%	1.08%	6.40%	0.22%	6.62%	4.30%	1.19%	5.49%	0.19%	5.68%	-0.94%	N/A	9.50%
920	Newton	17	19	10.71%	10.34%	21.05%	0.32%	21.37%	12.86%	12.40%	25.26%	0.23%	25.49%	4.12%	20.30%	NO MAX
922	Nixon	10	10	3.82%	3.58%	7.40%	0.30%	7.70%	4.40%	2.97%	7.37%	0.30%	7.67%	-0.03%	N/A	NO MAX
924	Nocona	28	30	4.96%	0.80%	5.76%	0.33%	6.09%	6.39%	1.78%	8.17%	0.29%	8.46%	2.37%	6.89%	11.50%
928	Normangee	3	3	5.65%	-0.21%	5.44%	0.66%	6.10%	5.60%	-0.13%	5.47%	0.63%	6.10%	0.00%	N/A	11.50%
931	North Richland Hills	513	528	10.46%	2.95%	13.41%	0.22%	13.63%	11.44%	6.81%	18.25%	0.18%	18.43%	4.80%	14.26%	13.50%
930	Northlake	11	11	7.06%	0.48%	7.54%	0.26%	7.80%	3.46%	0.60%	4.06%	0.13%	4.19%	-3.61%	N/A	NO MAX
936	Oak Point	15	17	4.78%	0.01%	4.79%	0.12%	4.91%	2.58%	0.21%	2.79%	0.12%	2.91%	-2.00%	N/A	NO MAX
937	Oak Ridge North	38	40	8.44%	2.34%	10.78%	0.28%	11.06%	6.88%	3.04%	9.92%	0.27%	10.19%	-0.87%	N/A	13.50%
942	Odem	11	11	3.67%	3.65%	7.32%	0.51%	7.83%	4.09%	3.45%	7.54%	0.76%	8.30%	0.47%	N/A	NO MAX
944	Odessa	656	621	9.13%	5.33%	14.46%	0.31%	14.77%	11.33%	10.77%	22.10%	0.28%	22.38%	7.61%	16.23%	NO MAX
935	O'Donnell	5	4	3.24%	3.10%	6.34%	0.28%	6.62%	3.96%	3.42%	7.38%	0.50%	7.88%	1.26%	N/A	NO MAX
945	Oglesby	2	2	4.07%	-0.10%	3.97%	0.46%	4.43%	3.07%	1.69%	4.76%	0.47%	5.23%	0.80%	N/A	NO MAX
949	Old River-Winfree	2	2	2.50%	-2.50%	0.00%	0.00%	0.00%	2.50%	-2.50%	0.00%	0.00%	0.00%	0.00%	N/A	7.50%
950	Olmos Park	35	36	6.36%	1.02%	7.38%	0.00%	7.38%	3.76%	0.75%	4.51%	0.00%	4.51%	-2.87%	N/A	11.50%
951	Olney	28	24	2.66%	0.75%	3.41%	0.26%	3.67%	2.13%	0.75%	2.88%	0.33%	3.21%	-0.46%	N/A	NO MAX
953	Omaha	4	6	3.49%	5.99%	9.48%	0.33%	9.81%	3.17%	3.81%	6.98%	0.21%	7.19%	-2.62%	N/A	NO MAX
954	Onalaska	9	10	2.20%	-0.05%	2.15%	0.13%	2.28%	1.62%	-0.11%	1.51%	0.12%	1.63%	-0.65%	N/A	7.50%
958	Orange	151	149	10.88%	6.07%	16.95%	0.00%	16.95%	13.46%	10.71%	24.17%	0.00%	24.17%	7.22%	18.11%	NO MAX
960	Orange Grove	11	10	5.30%	0.79%	6.09%	0.35%	6.44%	5.50%	0.19%	5.69%	0.30%	5.99%	-0.45%	3.97%	9.50%
959	Ore City	9	8	2.05%	1.49%	3.54%	0.17%	3.71%	1.65%	1.37%	3.02%	0.14%	3.16%	-0.55%	N/A	7.50%
962	Overton	14	15	5.28%	-3.05%	2.23%	0.34%	2.57%	3.78%	-2.79%	0.99%	0.26%	1.25%	-1.32%	N/A	11.50%
961	Ovilla	21	21	6.51%	0.45%	6.96%	0.21%	7.17%	4.36%	1.00%	5.36%	0.15%	5.51%	-1.66%	N/A	11.50%
963	Oyster Creek	15	17	7.95%	1.19%	9.14%	0.34%	9.48%	5.58%	1.02%	6.60%	0.25%	6.85%	-2.63%	N/A	12.50%
964	Paducah	12	13	4.57%	3.63%	8.20%	0.47%	8.67%	5.67%	2.69%	8.36%	0.45%	8.81%	0.14%	7.80%	9.50%
966	Palacios	35	34	4.93%	1.69%	6.62%	0.27%	6.89%	5.51%	2.96%	8.47%	0.21%	8.68%	1.79%	6.81%	11.50%
968	Palestine	163	162	8.52%	4.78%	13.30%	0.36%	13.66%	8.69%	8.76%	17.45%	0.34%	17.79%	4.13%	13.94%	NO MAX
970	Palmer	20	21	4.17%	-0.14%	4.03%	0.00%	4.03%	4.88%	0.09%	4.97%	0.00%	4.97%	0.94%	4.28%	11.50%
969	Palmhurst	12	12	2.16%	0.07%	2.23%	0.28%	2.51%	1.81%	-0.01%	1.80%	0.12%	1.92%	-0.59%	N/A	NO MAX
972	Pampa	142	147	5.59%	7.86%	13.45%	0.38%	13.83%	6.73%	11.18%	17.91%	0.32%	18.23%	4.40%	14.16%	NO MAX
974	Panhandle	14	16	3.07%	1.76%	4.83%	0.00%	4.83%	3.63%	3.18%	6.81%	0.00%	6.81%	1.98%	5.07%	7.50%
973	Panorama Village	11	11	6.22%	1.84%	8.06%	0.39%	8.45%	4.87%	1.35%	6.22%	0.37%	6.59%	-1.86%	N/A	9.50%
975	Pantego	40	39	8.56%	6.07%	14.63%	0.21%	14.84%	9.33%	11.59%	20.92%	0.16%	21.08%	6.24%	15.92%	NO MAX

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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			
976	Paris	257	267	8.55%	5.14%	13.69%	0.32%	14.01%	7.43%	3.91%	11.34%	0.27%	11.61%	-2.40%	N/A	NO MAX
977	Parker	16	17	7.75%	2.28%	10.03%	0.15%	10.18%	5.37%	2.51%	7.88%	0.13%	8.01%	-2.17%	N/A	13.50%
978	Pasadena	979	977	10.03%	5.41%	15.44%	0.29%	15.73%	11.40%	7.19%	18.59%	0.25%	18.84%	3.11%	16.04%	15.50%
983	Pearland	401	455	8.36%	1.62%	9.98%	0.20%	10.18%	8.77%	3.60%	12.37%	0.17%	12.54%	2.36%	10.22%	13.50%
984	Pearsall	50	56	2.90%	0.85%	3.75%	0.35%	4.10%	4.06%	2.11%	6.17%	0.35%	6.52%	2.42%	4.60%	7.50%
988	Pecos City	92	93	5.63%	0.80%	6.43%	0.40%	6.83%	5.90%	1.33%	7.23%	0.35%	7.58%	0.75%	N/A	11.50%
994	Perryton	67	65	9.14%	5.51%	14.65%	0.32%	14.97%	10.86%	7.86%	18.72%	0.27%	18.99%	4.02%	15.42%	NO MAX
1000	Pflugerville	182	204	8.95%	2.59%	11.54%	0.19%	11.73%	8.77%	3.93%	12.70%	0.16%	12.86%	1.13%	11.57%	13.50%
1002	Pharr	456	459	9.34%	4.08%	13.42%	0.22%	13.64%	10.79%	7.08%	17.87%	0.17%	18.04%	4.40%	14.04%	13.50%
1004	Pilot Point	34	33	5.33%	0.78%	6.11%	0.19%	6.30%	6.10%	1.76%	7.86%	0.16%	8.02%	1.72%	6.80%	11.50%
1005	Pinehurst	22	21	8.25%	3.33%	11.58%	0.32%	11.90%	9.19%	6.35%	15.54%	0.23%	15.77%	3.87%	12.90%	13.50%
1003	Pineland	10	10	5.83%	2.86%	8.69%	0.43%	9.12%	8.93%	4.50%	13.43%	0.45%	13.88%	4.76%	9.76%	NO MAX
1001	Piney Point Village	4	6	4.46%	-0.21%	4.25%	0.20%	4.45%	4.18%	-0.06%	4.12%	0.42%	4.54%	0.09%	N/A	NO MAX
1006	Pittsburg	37	37	7.77%	4.28%	12.05%	0.38%	12.43%	7.76%	6.81%	14.57%	0.35%	14.92%	2.49%	12.32%	NO MAX
1007	Plains	7	7	8.62%	2.05%	10.67%	0.23%	10.90%	9.37%	2.48%	11.85%	0.22%	12.07%	1.17%	N/A	NO MAX
1008	Plainview	152	149	8.28%	4.12%	12.40%	0.00%	12.40%	9.62%	6.74%	16.36%	0.00%	16.36%	3.96%	12.78%	13.50%
1010	Plano	2,149	2,211	10.21%	3.18%	13.39%	0.00%	13.39%	12.32%	6.50%	18.82%	0.00%	18.82%	5.43%	14.06%	13.50%
1012	Pleasanton	76	78	4.71%	0.91%	5.62%	0.24%	5.86%	5.75%	1.89%	7.64%	0.20%	7.84%	1.98%	5.97%	9.50%
1013	Point	8	7	2.32%	-0.21%	2.11%	0.00%	2.11%	2.17%	-0.13%	2.04%	0.00%	2.04%	-0.07%	N/A	7.50%
1017	Ponder	10	10	5.47%	0.62%	6.09%	0.31%	6.40%	5.29%	0.87%	6.16%	0.37%	6.53%	0.13%	N/A	NO MAX
1014	Port Aransas	95	98	5.05%	2.13%	7.18%	0.30%	7.48%	5.85%	3.27%	9.12%	0.33%	9.45%	1.97%	7.63%	11.50%
11016	Port Arthur	503	529	7.61%	6.13%	13.74%	0.34%	14.08%	9.07%	8.87%	17.94%	0.29%	18.23%	4.15%	14.26%	NO MAX
21016	Port Arthur Pleasure Island	7	7	5.73%	0.90%	6.63%	0.61%	7.24%	7.10%	0.43%	7.53%	0.61%	8.14%	0.90%	N/A	9.50%
1018	Port Isabel	74	75	3.27%	-0.07%	3.20%	0.28%	3.48%	3.92%	0.34%	4.26%	0.23%	4.49%	1.01%	3.51%	9.50%
1020	Port Lavaca	81	85	3.83%	2.10%	5.93%	0.34%	6.27%	4.37%	2.98%	7.35%	0.31%	7.66%	1.39%	6.14%	9.50%
1022	Port Neches	90	89	11.32%	8.11%	19.43%	0.00%	19.43%	14.61%	13.80%	28.41%	0.00%	28.41%	8.98%	20.88%	NO MAX
1019	Portland	92	106	7.42%	4.35%	11.77%	0.25%	12.02%	7.90%	6.22%	14.12%	0.22%	14.34%	2.32%	11.70%	12.50%
1024	Post	16	15	6.72%	6.07%	12.79%	0.51%	13.30%	5.45%	6.54%	11.99%	0.62%	12.61%	-0.69%	N/A	NO MAX
1026	Poteet	18	20	4.08%	-0.70%	3.38%	0.19%	3.57%	3.66%	-1.22%	2.44%	0.22%	2.66%	-0.91%	N/A	9.50%
1028	Poth	9	10	3.79%	2.15%	5.94%	0.54%	6.48%	3.79%	1.65%	5.44%	0.62%	6.06%	-0.42%	5.75%	9.50%
1030	Pottsboro	17	16	2.16%	-0.27%	1.89%	0.21%	2.10%	1.67%	-0.53%	1.14%	0.17%	1.31%	-0.79%	N/A	7.50%
1032	Premont	14	18	3.29%	0.14%	3.43%	0.55%	3.98%	2.92%	-0.11%	2.81%	0.55%	3.36%	-0.62%	N/A	7.50%
1029	Presidio	28	30	3.09%	0.97%	4.06%	0.21%	4.27%	2.34%	0.69%	3.03%	0.20%	3.23%	-1.04%	N/A	NO MAX
1033	Primera	14	13	3.11%	0.23%	3.34%	0.22%	3.56%	2.81%	-0.30%	2.51%	0.22%	2.73%	-0.83%	N/A	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			
1034	Princeton	35	34	6.32%	-0.83%	5.49%	0.18%	5.67%	6.23%	1.10%	7.33%	0.18%	7.51%	1.84%	6.70%	13.50%
1036	Prosper	41	48	8.04%	0.29%	8.33%	0.00%	8.33%	6.79%	1.62%	8.41%	0.00%	8.41%	0.08%	N/A	13.50%
1042	Quanah	18	18	5.42%	3.03%	8.45%	0.66%	9.11%	7.87%	4.52%	12.39%	0.71%	13.10%	3.99%	10.13%	9.50%
1045	Queen City	11	11	2.85%	1.13%	3.98%	0.22%	4.20%	2.74%	1.27%	4.01%	0.22%	4.23%	0.03%	N/A	7.50%
1044	Quinlan	9	6	1.75%	-0.23%	1.52%	0.14%	1.66%	2.46%	0.34%	2.80%	0.12%	2.92%	1.26%	2.31%	7.50%
1047	Quintana	2	1	3.07%	2.49%	5.56%	0.21%	5.77%	5.00%	2.51%	7.51%	0.09%	7.60%	1.83%	N/A	NO MAX
1046	Quitaque	3	3	4.26%	3.13%	7.39%	0.23%	7.62%	5.04%	2.27%	7.31%	0.31%	7.62%	0.00%	N/A	NO MAX
1048	Quitman	20	20	6.85%	2.85%	9.70%	0.34%	10.04%	8.02%	4.08%	12.10%	0.27%	12.37%	2.33%	10.05%	11.50%
1050	Ralls	13	10	4.22%	1.68%	5.90%	0.33%	6.23%	4.73%	5.24%	9.97%	0.34%	10.31%	4.08%	7.42%	9.50%
1051	Rancho Viejo	9	8	6.80%	1.82%	8.62%	0.13%	8.75%	8.30%	1.54%	9.84%	0.12%	9.96%	1.21%	9.16%	11.50%
1052	Ranger	16	20	5.78%	1.10%	6.88%	0.00%	6.88%	6.72%	1.90%	8.62%	0.00%	8.62%	1.74%	6.63%	12.50%
1054	Rankin	4	4	4.46%	1.49%	5.95%	0.51%	6.46%	5.09%	0.64%	5.73%	0.56%	6.29%	-0.17%	N/A	7.50%
1055	Ransom Canyon	9	9	4.33%	6.56%	10.89%	0.23%	11.12%	6.56%	5.90%	12.46%	0.23%	12.69%	1.57%	11.02%	NO MAX
1058	Raymondville	65	65	8.46%	3.35%	11.81%	0.40%	12.21%	7.47%	1.46%	8.93%	0.34%	9.27%	-2.94%	N/A	15.50%
1061	Red Oak	80	79	6.37%	1.05%	7.42%	0.19%	7.61%	3.51%	0.91%	4.42%	0.12%	4.54%	-3.07%	N/A	12.50%
1062	Redwater	5	6	2.77%	1.20%	3.97%	0.19%	4.16%	2.67%	0.91%	3.58%	0.10%	3.68%	-0.48%	N/A	NO MAX
1064	Refugio	28	29	2.44%	-0.88%	1.56%	0.00%	1.56%	2.14%	-1.17%	0.97%	0.00%	0.97%	-0.59%	N/A	7.50%
1065	Reklaw	5	6	7.97%	5.08%	13.05%	0.39%	13.44%	9.64%	5.49%	15.13%	0.32%	15.45%	2.01%	12.64%	NO MAX
1066	Reno (Lamar County)	11	10	6.88%	-0.38%	6.50%	0.12%	6.62%	5.66%	-0.07%	5.59%	0.10%	5.69%	-0.93%	N/A	11.50%
1069	Reno (Parker County)	9	8	2.90%	-0.01%	2.89%	0.13%	3.02%	2.96%	-0.11%	2.85%	0.14%	2.99%	-0.03%	N/A	NO MAX
1067	Rhome	11	12	5.63%	0.34%	5.97%	0.21%	6.18%	3.38%	0.53%	3.91%	0.17%	4.08%	-2.10%	N/A	11.50%
1068	Rice	6	7	2.18%	-0.39%	1.79%	0.07%	1.86%	1.66%	-0.38%	1.28%	0.06%	1.34%	-0.52%	N/A	7.50%
1070	Richardson	972	974	10.61%	5.03%	15.64%	0.00%	15.64%	12.20%	9.53%	21.73%	0.00%	21.73%	6.09%	16.77%	NO MAX
1073	Richland Hills	73	78	9.05%	4.03%	13.08%	0.30%	13.38%	9.67%	7.41%	17.08%	0.31%	17.39%	4.01%	14.35%	13.50%
1074	Richland Springs	2	2	9.63%	-0.06%	9.57%	0.93%	10.50%	6.53%	-0.64%	5.89%	1.20%	7.09%	-3.41%	N/A	NO MAX
1076	Richmond	125	132	8.86%	3.45%	12.31%	0.24%	12.55%	10.32%	4.85%	15.17%	0.20%	15.37%	2.82%	12.67%	13.50%
1077	Richwood	17	17	6.89%	2.57%	9.46%	0.29%	9.75%	7.66%	4.41%	12.07%	0.27%	12.34%	2.59%	10.17%	11.50%
1075	Rio Grande City	96	106	4.99%	1.95%	6.94%	0.17%	7.11%	5.27%	1.96%	7.23%	0.12%	7.35%	0.24%	6.61%	NO MAX
1079	Rio Vista	9	9	3.97%	4.50%	8.47%	0.38%	8.85%	4.53%	4.43%	8.96%	0.39%	9.35%	0.50%	N/A	NO MAX
1080	Rising Star	5	6	3.85%	2.61%	6.46%	0.33%	6.79%	1.89%	-1.56%	0.33%	0.33%	0.66%	-6.13%	N/A	NO MAX
1082	River Oaks	59	58	7.93%	4.49%	12.42%	0.39%	12.81%	9.35%	6.75%	16.10%	0.35%	16.45%	3.64%	14.06%	13.50%
1084	Roanoke	97	101	8.24%	1.11%	9.35%	0.00%	9.35%	7.98%	2.38%	10.36%	0.00%	10.36%	1.01%	10.01%	13.50%
1088	Robert Lee	5	4	3.85%	4.90%	8.75%	0.29%	9.04%	2.80%	5.27%	8.07%	0.15%	8.22%	-0.82%	N/A	NO MAX
1089	Robinson	52	60	7.44%	1.94%	9.38%	0.20%	9.58%	6.97%	2.50%	9.47%	0.19%	9.66%	0.08%	9.35%	12.50%

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
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CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
21090	Robstown	86	83	4.37%	2.01%	6.38%	0.26%	6.64%	5.24%	3.20%	8.44%	0.22%	8.66%	2.02%	6.85%	9.50%
11090	Robstown Utility Systems	45	46	7.03%	5.91%	12.94%	0.36%	13.30%	8.05%	9.96%	18.01%	0.27%	18.28%	4.98%	13.97%	NO MAX
1092	Roby	4	4	8.02%	3.17%	11.19%	0.37%	11.56%	5.03%	2.72%	7.75%	0.33%	8.08%	-3.48%	N/A	NO MAX
1096	Rockdale	43	45	5.78%	2.52%	8.30%	0.28%	8.58%	5.72%	3.85%	9.57%	0.27%	9.84%	1.26%	8.48%	11.50%
1098	Rockport	93	97	9.72%	3.89%	13.61%	0.36%	13.97%	10.69%	6.24%	16.93%	0.32%	17.25%	3.28%	14.23%	15.50%
1100	Rocksprings	7	7	3.20%	1.80%	5.00%	0.00%	5.00%	3.43%	1.60%	5.03%	0.00%	5.03%	0.03%	N/A	NO MAX
1102	Rockwall	227	231	8.91%	3.02%	11.93%	0.19%	12.12%	10.49%	5.56%	16.05%	0.15%	16.20%	4.08%	12.85%	13.50%
1104	Rogers	9	10	2.63%	1.53%	4.16%	0.00%	4.16%	3.44%	1.27%	4.71%	0.00%	4.71%	0.55%	4.30%	NO MAX
1105	Rollingwood	9	12	7.28%	0.70%	7.98%	0.20%	8.18%	5.02%	0.74%	5.76%	0.14%	5.90%	-2.28%	N/A	12.50%
1106	Roma	106	114	5.08%	1.66%	6.74%	0.27%	7.01%	5.91%	2.55%	8.46%	0.22%	8.68%	1.67%	6.90%	9.50%
1109	Roscoe	6	7	3.34%	1.40%	4.74%	0.16%	4.90%	3.35%	0.79%	4.14%	0.19%	4.33%	-0.57%	N/A	NO MAX
1112	Rosebud	12	12	2.62%	0.54%	3.16%	0.31%	3.47%	2.40%	0.55%	2.95%	0.26%	3.21%	-0.26%	N/A	NO MAX
1114	Rosenberg	211	219	7.62%	4.25%	11.87%	0.22%	12.09%	8.23%	6.77%	15.00%	0.18%	15.18%	3.09%	12.28%	12.50%
1116	Rotan	6	8	2.71%	1.89%	4.60%	0.29%	4.89%	2.58%	1.44%	4.02%	0.24%	4.26%	-0.63%	N/A	NO MAX
1118	Round Rock	723	749	9.12%	3.01%	12.13%	0.20%	12.33%	10.34%	5.18%	15.52%	0.17%	15.69%	3.36%	12.88%	13.50%
1119	Rowlett	372	352	9.40%	2.73%	12.13%	0.21%	12.34%	10.92%	5.19%	16.11%	0.18%	16.29%	3.95%	13.39%	13.50%
1120	Royse City	51	62	7.30%	1.13%	8.43%	0.24%	8.67%	6.75%	2.03%	8.78%	0.18%	8.96%	0.29%	N/A	13.50%
1122	Rule	3	3	7.14%	1.97%	9.11%	0.25%	9.36%	7.81%	1.30%	9.11%	0.21%	9.32%	-0.04%	N/A	11.50%
1123	Runaway Bay	14	17	2.61%	-0.73%	1.88%	0.27%	2.15%	2.07%	-0.69%	1.38%	0.27%	1.65%	-0.50%	N/A	7.50%
1124	Runge	5	5	4.53%	6.65%	11.18%	0.49%	11.67%	8.56%	9.35%	17.91%	0.51%	18.42%	6.75%	12.87%	NO MAX
1126	Rusk	35	38	4.82%	0.59%	5.41%	0.37%	5.78%	5.11%	1.29%	6.40%	0.27%	6.67%	0.89%	5.42%	10.50%
1128	Sabinal	14	16	3.67%	1.56%	5.23%	0.26%	5.49%	4.03%	1.10%	5.13%	0.38%	5.51%	0.02%	N/A	9.50%
1129	Sachse	99	105	8.48%	2.04%	10.52%	0.20%	10.72%	7.59%	3.71%	11.30%	0.20%	11.50%	0.78%	10.99%	13.50%
1131	Saginaw	123	133	8.59%	5.78%	14.37%	0.24%	14.61%	9.98%	7.59%	17.57%	0.22%	17.79%	3.18%	14.56%	NO MAX
1130	Saint Jo	7	4	5.25%	0.15%	5.40%	0.38%	5.78%	4.11%	1.64%	5.75%	0.37%	6.12%	0.34%	4.61%	10.50%
1133	Salado	6	7	6.45%	0.42%	6.87%	0.27%	7.14%	4.76%	1.24%	6.00%	0.23%	6.23%	-0.91%	N/A	NO MAX
1132	San Angelo	701	713	9.77%	7.31%	17.08%	0.00%	17.08%	11.48%	12.73%	24.21%	0.00%	24.21%	7.13%	18.23%	NO MAX
21136	San Antonio	6,166	6,304	8.49%	4.05%	12.54%	0.00%	12.54%	9.08%	7.56%	16.64%	0.00%	16.64%	4.10%	13.07%	NO MAX
11136	San Antonio Water System	1,559	1,589	2.33%	1.19%	3.52%	0.00%	3.52%	2.67%	2.35%	5.02%	0.00%	5.02%	1.50%	3.77%	5.50%
1138	San Augustine	33	32	7.63%	3.74%	11.37%	0.47%	11.84%	7.92%	5.68%	13.60%	0.45%	14.05%	2.21%	11.44%	13.50%
1140	San Benito	147	163	6.47%	2.69%	9.16%	0.25%	9.41%	4.38%	2.51%	6.89%	0.21%	7.10%	-2.31%	N/A	11.50%
1144	San Felipe	4	4	3.75%	1.98%	5.73%	0.33%	6.06%	3.41%	1.95%	5.36%	0.19%	5.55%	-0.51%	N/A	NO MAX
1148	San Juan	167	171	5.68%	0.81%	6.49%	0.23%	6.72%	3.12%	0.68%	3.80%	0.19%	3.99%	-2.73%	N/A	10.50%
1150	San Marcos	438	469	9.90%	4.41%	14.31%	0.24%	14.55%	10.72%	7.94%	18.66%	0.19%	18.85%	4.30%	14.79%	NO MAX



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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			
1152	San Saba	42	42	3.82%	3.33%	7.15%	0.44%	7.59%	6.72%	3.47%	10.19%	0.48%	10.67%	3.08%	7.88%	12.50%
1146	Sanger	64	62	6.24%	1.50%	7.74%	0.17%	7.91%	6.05%	1.73%	7.78%	0.13%	7.91%	0.00%	N/A	12.50%
1153	Sansom Park	25	29	4.54%	-0.09%	4.45%	0.16%	4.61%	3.75%	1.11%	4.86%	0.13%	4.99%	0.38%	N/A	11.50%
1155	Santa Fe	57	61	6.99%	4.73%	11.72%	0.00%	11.72%	7.87%	6.34%	14.21%	0.00%	14.21%	2.49%	11.95%	NO MAX
1158	Savoy	5	6	3.12%	-1.08%	2.04%	0.00%	2.04%	2.05%	-1.25%	0.80%	0.00%	0.80%	-1.24%	N/A	7.50%
1159	Schertz	225	249	9.31%	3.80%	13.11%	0.20%	13.31%	9.20%	5.71%	14.91%	0.18%	15.09%	1.78%	12.86%	13.50%
1160	Schulenburg	39	37	10.99%	7.29%	18.28%	0.37%	18.65%	13.83%	11.70%	25.53%	0.31%	25.84%	7.19%	20.00%	NO MAX
1161	Seabrook	86	89	9.89%	3.95%	13.84%	0.25%	14.09%	11.42%	7.46%	18.88%	0.22%	19.10%	5.01%	14.89%	NO MAX
1162	Seadrift	9	9	3.56%	3.04%	6.60%	0.27%	6.87%	4.20%	2.33%	6.53%	0.26%	6.79%	-0.08%	N/A	NO MAX
1164	Seagoville	89	93	8.22%	2.94%	11.16%	0.24%	11.40%	7.39%	3.16%	10.55%	0.22%	10.77%	-0.63%	N/A	13.50%
1166	Seagraves	12	11	4.03%	4.71%	8.74%	0.59%	9.33%	6.36%	8.18%	14.54%	0.69%	15.23%	5.90%	10.54%	11.50%
1167	Sealy	45	46	9.48%	4.01%	13.49%	0.25%	13.74%	10.20%	6.85%	17.05%	0.19%	17.24%	3.50%	13.82%	NO MAX
1168	Seguin	286	283	8.42%	4.76%	13.18%	0.32%	13.50%	7.00%	4.71%	11.71%	0.27%	11.98%	-1.52%	N/A	NO MAX
1169	Selma	65	75	8.31%	1.44%	9.75%	0.16%	9.91%	9.31%	3.00%	12.31%	0.12%	12.43%	2.52%	10.20%	NO MAX
1170	Seminole	56	51	8.96%	5.02%	13.98%	0.34%	14.32%	10.39%	7.61%	18.00%	0.30%	18.30%	3.98%	14.49%	15.50%
1171	Seven Points	17	18	6.70%	-2.93%	3.77%	0.20%	3.97%	5.55%	-1.76%	3.79%	0.16%	3.95%	-0.02%	2.65%	13.50%
1172	Seymour	33	34	3.56%	2.52%	6.08%	0.40%	6.48%	4.70%	4.04%	8.74%	0.31%	9.05%	2.57%	6.91%	8.50%
1177	Shallowater	11	12	4.67%	0.02%	4.69%	0.29%	4.98%	4.65%	-0.15%	4.50%	0.28%	4.78%	-0.20%	N/A	9.50%
1174	Shamrock	17	16	3.37%	4.91%	8.28%	0.72%	9.00%	4.81%	6.46%	11.27%	0.84%	12.11%	3.11%	9.92%	NO MAX
1173	Shavano Park	39	42	8.18%	0.97%	9.15%	0.26%	9.41%	5.73%	2.70%	8.43%	0.26%	8.69%	-0.72%	N/A	13.50%
1175	Shenandoah	58	65	6.57%	1.69%	8.26%	0.18%	8.44%	7.50%	2.45%	9.95%	0.17%	10.12%	1.68%	8.80%	NO MAX
1181	Shepherd	7	8	5.92%	0.34%	6.26%	0.22%	6.48%	4.05%	0.04%	4.09%	0.12%	4.21%	-2.27%	N/A	11.50%
1176	Sherman	393	399	10.09%	5.36%	15.45%	0.32%	15.77%	10.46%	7.92%	18.38%	0.25%	18.63%	2.86%	16.13%	NO MAX
1178	Shiner	25	25	3.49%	2.02%	5.51%	0.35%	5.86%	4.62%	3.92%	8.54%	0.29%	8.83%	2.97%	6.58%	7.50%
1179	Shoreacres	13	12	5.02%	-0.15%	4.87%	0.23%	5.10%	4.42%	1.35%	5.77%	0.20%	5.97%	0.87%	5.45%	9.50%
1180	Silsbee	64	64	8.14%	6.29%	14.43%	0.00%	14.43%	9.50%	8.96%	18.46%	0.00%	18.46%	4.03%	15.31%	15.50%
1182	Silverton	3	3	7.06%	6.49%	13.55%	0.83%	14.38%	11.04%	9.22%	20.26%	0.86%	21.12%	6.74%	15.61%	NO MAX
1184	Sinton	47	44	4.54%	0.79%	5.33%	0.31%	5.64%	5.77%	2.64%	8.41%	0.32%	8.73%	3.09%	6.76%	11.50%
1185	Skellytown	4	4	2.39%	-2.24%	0.15%	0.22%	0.37%	2.71%	-2.63%	0.08%	0.18%	0.26%	-0.11%	N/A	7.50%
1186	Slaton	48	53	6.47%	2.41%	8.88%	0.45%	9.33%	6.39%	1.63%	8.02%	0.37%	8.39%	-0.94%	N/A	12.50%
1188	Smithville	54	57	4.18%	1.05%	5.23%	0.31%	5.54%	4.35%	1.80%	6.15%	0.33%	6.48%	0.94%	5.49%	9.50%
1189	Smyer	2	2	10.98%	1.42%	12.40%	0.13%	12.53%	7.00%	2.83%	9.83%	0.13%	9.96%	-2.57%	N/A	13.50%
1190	Snyder	83	79	7.80%	5.70%	13.50%	0.33%	13.83%	10.74%	9.63%	20.37%	0.32%	20.69%	6.86%	15.48%	NO MAX
1191	Somerset	10	10	3.42%	1.00%	4.42%	0.18%	4.60%	2.55%	1.19%	3.74%	0.21%	3.95%	-0.65%	N/A	9.50%

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1192	Somerville	15	16	3.86%	-0.16%	3.70%	0.33%	4.03%	4.65%	0.79%	5.44%	0.33%	5.77%	1.74%	4.59%	9.50%
1194	Sonora	25	26	4.61%	3.21%	7.82%	0.43%	8.25%	6.14%	4.96%	11.10%	0.31%	11.41%	3.16%	9.07%	9.50%
1196	Sour Lake	12	13	3.11%	0.60%	3.71%	0.22%	3.93%	2.70%	0.11%	2.81%	0.21%	3.02%	-0.91%	N/A	7.50%
1198	South Houston	112	111	6.45%	2.78%	9.23%	0.32%	9.55%	7.46%	5.56%	13.02%	0.27%	13.29%	3.74%	10.01%	11.50%
1199	South Padre Island	130	131	8.76%	0.39%	9.15%	0.23%	9.38%	9.78%	1.78%	11.56%	0.20%	11.76%	2.38%	10.09%	13.50%
1197	Southlake	249	258	9.78%	2.74%	12.52%	0.19%	12.71%	9.31%	4.59%	13.90%	0.16%	14.06%	1.35%	13.02%	13.50%
1202	Southside Place	19	19	6.09%	1.36%	7.45%	0.41%	7.86%	5.99%	2.15%	8.14%	0.45%	8.59%	0.73%	8.23%	11.50%
1204	Spearman	22	21	7.05%	5.27%	12.32%	0.33%	12.65%	8.62%	9.60%	18.22%	0.28%	18.50%	5.85%	13.45%	13.50%
1205	Spring Valley	36	36	10.88%	5.49%	16.37%	0.37%	16.74%	11.41%	7.90%	19.31%	0.40%	19.71%	2.97%	16.90%	NO MAX
1203	Springtown	32	36	7.07%	-0.71%	6.36%	0.22%	6.58%	6.57%	0.66%	7.23%	0.17%	7.40%	0.82%	6.99%	13.50%
1206	Spur	10	11	3.51%	1.73%	5.24%	0.22%	5.46%	2.78%	1.43%	4.21%	0.20%	4.41%	-1.05%	N/A	NO MAX
1207	Stafford	109	114	9.91%	2.13%	12.04%	0.31%	12.35%	11.59%	4.43%	16.02%	0.29%	16.31%	3.96%	12.57%	13.50%
1208	Stamford	25	31	3.90%	1.26%	5.16%	0.53%	5.69%	4.56%	1.84%	6.40%	0.35%	6.75%	1.06%	5.11%	9.50%
1210	Stanton	18	18	4.95%	1.60%	6.55%	0.33%	6.88%	6.28%	2.39%	8.67%	0.28%	8.95%	2.07%	7.16%	9.50%
1211	Star Harbor	6	6	4.70%	2.30%	7.00%	0.73%	7.73%	7.75%	2.81%	10.56%	0.63%	11.19%	3.46%	8.41%	11.50%
1212	Stephenville	126	124	8.91%	3.58%	12.49%	0.29%	12.78%	10.00%	6.91%	16.91%	0.23%	17.14%	4.36%	13.61%	12.50%
1213	Sterling City	6	5	3.98%	1.80%	5.78%	0.00%	5.78%	3.75%	1.12%	4.87%	0.00%	4.87%	-0.91%	N/A	7.50%
1214	Stinnett	12	11	5.19%	-0.32%	4.87%	0.29%	5.16%	4.42%	-1.46%	2.96%	0.27%	3.23%	-1.93%	N/A	9.50%
1218	Stratford	11	12	3.38%	4.61%	7.99%	0.64%	8.63%	4.53%	5.17%	9.70%	0.65%	10.35%	1.72%	9.11%	9.50%
1224	Sudan	8	7	2.91%	1.66%	4.57%	0.00%	4.57%	4.42%	3.54%	7.96%	0.00%	7.96%	3.39%	5.86%	7.50%
1225	Sugar Land	545	558	9.61%	1.92%	11.53%	0.19%	11.72%	10.67%	4.65%	15.32%	0.16%	15.48%	3.76%	12.37%	13.50%
1226	Sulphur Springs	132	132	8.66%	4.10%	12.76%	0.31%	13.07%	7.74%	3.79%	11.53%	0.26%	11.79%	-1.28%	N/A	NO MAX
1228	Sundown	15	15	4.97%	3.28%	8.25%	0.27%	8.52%	5.24%	2.23%	7.47%	0.30%	7.77%	-0.75%	N/A	NO MAX
1229	Sunnyvale	20	24	7.22%	3.16%	10.38%	0.35%	10.73%	8.96%	3.98%	12.94%	0.32%	13.26%	2.53%	10.74%	12.50%
1230	Sunray	10	10	8.37%	11.95%	20.32%	0.41%	20.73%	9.97%	12.52%	22.49%	0.29%	22.78%	2.05%	19.29%	NO MAX
1227	Sunrise Beach Village	5	4	2.87%	1.03%	3.90%	0.69%	4.59%	2.84%	1.05%	3.89%	0.20%	4.09%	-0.50%	N/A	7.50%
1231	Sunset Valley	25	29	9.00%	1.34%	10.34%	0.22%	10.56%	9.53%	2.11%	11.64%	0.17%	11.81%	1.25%	10.24%	13.50%
1233	Surfside Beach	12	21	2.93%	0.92%	3.85%	0.25%	4.10%	2.02%	0.03%	2.05%	0.17%	2.22%	-1.88%	N/A	7.50%
1232	Sweeny	19	19	9.30%	7.94%	17.24%	0.63%	17.87%	11.83%	11.76%	23.59%	0.59%	24.18%	6.31%	19.56%	NO MAX
1234	Sweetwater	97	100	9.82%	6.05%	15.87%	0.34%	16.21%	11.57%	10.12%	21.69%	0.29%	21.98%	5.77%	16.63%	NO MAX
1264	T.M.R.S.	59	68	9.20%	3.48%	12.68%	0.27%	12.95%	9.64%	5.91%	15.55%	0.28%	15.83%	2.88%	13.12%	15.50%
1236	Taft	24	26	3.34%	2.53%	5.87%	0.40%	6.27%	2.70%	1.49%	4.19%	0.43%	4.62%	-1.65%	N/A	9.50%
1238	Tahoka	14	15	7.84%	0.06%	7.90%	0.38%	8.28%	6.08%	-1.41%	4.67%	0.32%	4.99%	-3.29%	N/A	11.50%
1241	Tatum	7	7	3.19%	2.47%	5.66%	0.31%	5.97%	2.26%	1.95%	4.21%	0.18%	4.39%	-1.58%	N/A	7.50%

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF DECEMBER 31, 2007**

CITY NUMBER	CITY NAME	Contributing Members		2008 RATES WITHOUT MAXIMUM					2009 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE
		LAST YEAR	THIS YEAR	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
1246	Taylor	140	143	6.27%	3.68%	9.95%	0.28%	10.23%	6.85%	5.63%	12.48%	0.27%	12.75%	2.52%	10.76%	11.50%
1248	Teague	21	23	4.95%	0.77%	5.72%	0.44%	6.16%	4.74%	2.44%	7.18%	0.45%	7.63%	1.47%	6.00%	13.50%
1252	Temple	550	598	9.57%	4.74%	14.31%	0.29%	14.60%	10.09%	8.44%	18.53%	0.24%	18.77%	4.17%	14.93%	15.50%
1254	Tenaha	6	7	1.84%	0.33%	2.17%	0.33%	2.50%	2.98%	0.14%	3.12%	0.49%	3.61%	1.11%	3.12%	7.50%
1256	Terrell	160	159	8.81%	3.64%	12.45%	0.25%	12.70%	10.07%	7.40%	17.47%	0.22%	17.69%	4.99%	13.81%	13.50%
1258	Terrell Hills	47	47	7.77%	2.54%	10.31%	0.24%	10.55%	8.96%	5.42%	14.38%	0.18%	14.56%	4.01%	11.20%	12.50%
21260	Texarkana	245	236	8.94%	3.14%	12.08%	0.00%	12.08%	9.85%	6.13%	15.98%	0.00%	15.98%	3.90%	12.75%	15.50%
11260	Texarkana Police Dept	94	93	9.37%	6.83%	16.20%	0.00%	16.20%	11.32%	10.89%	22.21%	0.00%	22.21%	6.01%	17.15%	NO MAX
31260	Texarkana Water Utilities	157	164	9.28%	4.27%	13.55%	0.00%	13.55%	10.39%	7.70%	18.09%	0.00%	18.09%	4.54%	13.89%	15.50%
1262	Texas City	417	418	9.66%	5.23%	14.89%	0.00%	14.89%	11.33%	8.46%	19.79%	0.00%	19.79%	4.90%	15.63%	15.50%
11263	Texas Municipal League	33	32	8.83%	2.71%	11.54%	0.27%	11.81%	9.48%	5.88%	15.36%	0.31%	15.67%	3.86%	13.13%	12.50%
31263	Texas Municipal League IEBP	113	112	7.47%	0.22%	7.69%	0.19%	7.88%	5.39%	-0.67%	4.72%	0.21%	4.93%	-2.95%	N/A	12.50%
21263	Texas Municipal League IRP	218	238	10.82%	1.97%	12.79%	0.27%	13.06%	11.64%	3.56%	15.20%	0.27%	15.47%	2.41%	13.56%	13.50%
1265	Texhoma	2	2	3.24%	-0.37%	2.87%	0.51%	3.38%	3.41%	-0.75%	2.66%	0.38%	3.04%	-0.34%	N/A	7.50%
1267	The Colony	265	281	9.27%	3.32%	12.59%	0.22%	12.81%	9.53%	5.75%	15.28%	0.19%	15.47%	2.66%	12.92%	13.50%
1269	Thompsons	3	3	3.27%	0.87%	4.14%	0.29%	4.43%	3.50%	0.82%	4.32%	0.33%	4.65%	0.22%	N/A	NO MAX
1268	Thorndale	9	8	3.20%	-0.04%	3.16%	0.53%	3.69%	4.70%	0.28%	4.98%	0.60%	5.58%	1.89%	4.50%	7.50%
1274	Three Rivers	35	36	3.32%	1.70%	5.02%	0.48%	5.50%	5.09%	2.07%	7.16%	0.51%	7.67%	2.17%	5.45%	7.50%
1276	Throckmorton	5	5	5.40%	0.18%	5.58%	0.39%	5.97%	4.64%	3.48%	8.12%	0.29%	8.41%	2.44%	6.03%	9.50%
1277	Tiki Island	7	8	2.96%	0.98%	3.94%	0.26%	4.20%	3.20%	0.78%	3.98%	0.23%	4.21%	0.01%	N/A	NO MAX
1278	Timpson	7	8	3.33%	1.98%	5.31%	0.47%	5.78%	4.82%	1.46%	6.28%	0.53%	6.81%	1.03%	5.74%	7.50%
1280	Tioga	4	5	3.83%	0.49%	4.32%	0.16%	4.48%	2.63%	-0.20%	2.43%	0.18%	2.61%	-1.87%	N/A	7.50%
1283	Tolar	4	5	8.90%	-0.04%	8.86%	0.27%	9.13%	5.82%	1.12%	6.94%	0.21%	7.15%	-1.98%	N/A	NO MAX
1286	Tom Bean	6	8	2.06%	1.24%	3.30%	0.13%	3.43%	1.83%	0.90%	2.73%	0.08%	2.81%	-0.62%	N/A	7.50%
1284	Tomball	123	131	9.36%	2.39%	11.75%	0.28%	12.03%	8.41%	4.38%	12.79%	0.26%	13.05%	1.02%	12.11%	13.50%
1290	Trent	2	2	6.20%	-0.25%	5.95%	0.47%	6.42%	5.25%	1.30%	6.55%	0.40%	6.95%	0.53%	N/A	11.50%
1292	Trenton	7	6	3.96%	1.30%	5.26%	0.17%	5.43%	5.50%	0.97%	6.47%	0.20%	6.67%	1.24%	5.92%	9.50%
1293	Trinidad	5	7	2.94%	4.99%	7.93%	0.37%	8.30%	3.01%	3.50%	6.51%	0.33%	6.84%	-1.46%	N/A	7.50%
1294	Trinity	25	24	2.16%	-0.37%	1.79%	0.27%	2.06%	2.51%	0.29%	2.80%	0.26%	3.06%	1.00%	1.86%	7.50%
1295	Trophy Club	65	70	9.35%	2.97%	12.32%	0.18%	12.50%	7.78%	4.27%	12.05%	0.16%	12.21%	-0.29%	12.04%	13.50%
1296	Troup	13	17	1.63%	-0.19%	1.44%	0.33%	1.77%	2.30%	0.37%	2.67%	0.44%	3.11%	1.34%	2.11%	7.50%
1297	Troy	3	5	3.87%	-2.13%	1.74%	1.31%	3.05%	2.76%	-0.77%	1.99%	0.80%	2.79%	-0.26%	N/A	7.50%
1298	Tulia	34	34	8.64%	4.23%	12.87%	0.36%	13.23%	10.69%	7.23%	17.92%	0.28%	18.20%	4.97%	14.28%	13.50%
1299	Turkey	3	3	3.80%	7.76%	11.56%	0.53%	12.09%	5.92%	6.67%	12.59%	0.66%	13.25%	1.16%	11.88%	NO MAX

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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			
1301	Tye	11	11	3.73%	3.48%	7.21%	0.31%	7.52%	3.37%	3.40%	6.77%	0.29%	7.06%	-0.46%	N/A	NO MAX
1304	Tyler	597	615	8.88%	5.93%	14.81%	0.31%	15.12%	11.03%	10.89%	21.92%	0.27%	22.19%	7.07%	16.20%	NO MAX
1305	Universal City	118	118	5.71%	1.46%	7.17%	0.24%	7.41%	6.18%	3.85%	10.03%	0.19%	10.22%	2.81%	8.08%	11.50%
1306	University Park	205	207	10.86%	4.00%	14.86%	0.00%	14.86%	8.82%	3.77%	12.59%	0.00%	12.59%	-2.27%	N/A	NO MAX
1308	Uvalde	139	146	2.98%	1.33%	4.31%	0.34%	4.65%	4.02%	2.35%	6.37%	0.32%	6.69%	2.04%	4.91%	7.50%
1314	Van	14	17	6.58%	1.08%	7.66%	0.34%	8.00%	5.48%	0.31%	5.79%	0.23%	6.02%	-1.98%	N/A	11.50%
1316	Van Alstyne	31	33	6.04%	1.21%	7.25%	0.16%	7.41%	6.85%	2.09%	8.94%	0.13%	9.07%	1.66%	7.94%	12.50%
1318	Van Horn	28	29	5.08%	0.52%	5.60%	0.21%	5.81%	6.85%	1.53%	8.38%	0.19%	8.57%	2.76%	6.24%	9.50%
1320	Vega	6	6	11.32%	4.99%	16.31%	0.46%	16.77%	17.03%	5.01%	22.04%	0.50%	22.54%	5.77%	17.99%	NO MAX
1324	Venus	15	14	8.01%	0.37%	8.38%	0.00%	8.38%	6.70%	0.59%	7.29%	0.00%	7.29%	-1.09%	N/A	13.50%
1326	Vernon	97	95	7.51%	6.28%	13.79%	0.42%	14.21%	8.42%	9.30%	17.72%	0.36%	18.08%	3.87%	14.47%	NO MAX
1328	Victoria	559	545	7.65%	5.75%	13.40%	0.26%	13.66%	9.29%	10.80%	20.09%	0.22%	20.31%	6.65%	15.04%	NO MAX
1329	Vidor	64	64	10.49%	5.38%	15.87%	0.30%	16.17%	12.27%	8.19%	20.46%	0.25%	20.71%	4.54%	16.86%	NO MAX
1500	Village Fire Department	48	49	10.85%	7.29%	18.14%	0.24%	18.38%	13.41%	11.34%	24.75%	0.19%	24.94%	6.56%	18.83%	NO MAX
1330	Waco	1,442	1,439	9.14%	6.33%	15.47%	0.00%	15.47%	11.23%	11.32%	22.55%	0.00%	22.55%	7.08%	16.63%	NO MAX
1332	Waelder	13	15	2.95%	1.28%	4.23%	0.29%	4.52%	2.67%	1.03%	3.70%	0.23%	3.93%	-0.59%	N/A	7.50%
1334	Wake Village	21	20	8.61%	2.45%	11.06%	0.40%	11.46%	6.47%	5.18%	11.65%	0.38%	12.03%	0.57%	10.81%	13.50%
1336	Waller	22	23	3.13%	1.43%	4.56%	0.46%	5.02%	3.36%	0.49%	3.85%	0.47%	4.32%	-0.70%	N/A	7.50%
1337	Wallis	7	10	4.06%	3.65%	7.71%	0.29%	8.00%	4.10%	2.43%	6.53%	0.18%	6.71%	-1.29%	N/A	8.50%
1338	Walnut Springs	2	2	3.24%	1.85%	5.09%	0.19%	5.28%	3.18%	1.66%	4.84%	0.22%	5.06%	-0.22%	N/A	NO MAX
1340	Waskom	18	18	3.44%	1.67%	5.11%	0.24%	5.35%	5.37%	2.65%	8.02%	0.26%	8.28%	2.93%	6.08%	7.50%
1341	Watauga	173	180	8.23%	2.22%	10.45%	0.22%	10.67%	7.96%	4.08%	12.04%	0.20%	12.24%	1.57%	10.95%	13.50%
1342	Waxahachie	201	210	8.45%	4.02%	12.47%	0.28%	12.75%	9.86%	6.97%	16.83%	0.23%	17.06%	4.31%	13.19%	13.50%
1344	Weatherford	311	327	10.32%	3.66%	13.98%	0.26%	14.24%	11.13%	7.16%	18.29%	0.22%	18.51%	4.27%	14.76%	NO MAX
1345	Webster	150	149	10.09%	3.36%	13.45%	0.26%	13.71%	10.68%	6.19%	16.87%	0.23%	17.10%	3.39%	14.09%	NO MAX
1346	Weimar	28	25	9.39%	7.13%	16.52%	0.46%	16.98%	10.86%	9.60%	20.46%	0.38%	20.84%	3.86%	18.25%	NO MAX
1350	Wellington	13	13	8.29%	8.41%	16.70%	0.58%	17.28%	9.33%	5.57%	14.90%	0.47%	15.37%	-1.91%	N/A	NO MAX
1352	Wells	4	3	3.44%	0.58%	4.02%	0.00%	4.02%	4.83%	1.63%	6.46%	0.00%	6.46%	2.44%	4.22%	7.50%
1354	Weslaco	282	285	8.86%	2.88%	11.74%	0.27%	12.01%	11.09%	6.05%	17.14%	0.21%	17.35%	5.34%	12.77%	13.50%
1356	West	19	17	5.35%	1.36%	6.71%	0.45%	7.16%	5.33%	1.02%	6.35%	0.44%	6.79%	-0.37%	N/A	9.50%
1358	West Columbia	33	33	7.12%	0.23%	7.35%	0.00%	7.35%	6.67%	0.43%	7.10%	0.00%	7.10%	-0.25%	N/A	11.50%
1359	West Lake Hills	27	28	9.23%	2.05%	11.28%	0.32%	11.60%	9.05%	3.81%	12.86%	0.30%	13.16%	1.56%	12.08%	13.50%
1361	West Orange	25	24	10.75%	6.06%	16.81%	0.00%	16.81%	10.68%	11.07%	21.75%	0.00%	21.75%	4.94%	17.84%	NO MAX
1365	West Tawakoni	20	19	5.80%	3.01%	8.81%	0.35%	9.16%	6.34%	3.43%	9.77%	0.28%	10.05%	0.89%	N/A	NO MAX

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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			
1364	West Univ. Place	108	112	9.98%	6.77%	16.75%	0.29%	17.04%	11.01%	10.65%	21.66%	0.24%	21.90%	4.86%	17.60%	NO MAX
1363	Westlake	23	25	8.53%	0.23%	8.76%	0.17%	8.93%	6.18%	1.32%	7.50%	0.12%	7.62%	-1.31%	N/A	NO MAX
1362	Westover Hills	19	19	3.79%	2.07%	5.86%	0.47%	6.33%	2.22%	1.74%	3.96%	0.41%	4.37%	-1.96%	N/A	7.50%
1366	Westworth Village	27	31	4.66%	0.51%	5.17%	0.20%	5.37%	4.57%	1.54%	6.11%	0.16%	6.27%	0.90%	5.68%	11.50%
1368	Wharton	90	84	3.26%	0.65%	3.91%	0.27%	4.18%	3.80%	1.68%	5.48%	0.22%	5.70%	1.52%	4.51%	7.50%
1370	Wheeler	5	5	7.46%	3.82%	11.28%	0.30%	11.58%	10.74%	6.52%	17.26%	0.34%	17.60%	6.02%	12.77%	NO MAX
1372	White Deer	8	7	2.08%	1.67%	3.75%	0.43%	4.18%	3.43%	2.95%	6.38%	0.44%	6.82%	2.64%	5.13%	7.50%
1377	White Oak	42	44	9.10%	2.98%	12.08%	0.30%	12.38%	9.77%	6.27%	16.04%	0.22%	16.26%	3.88%	12.81%	13.50%
1378	White Settlement	113	113	5.87%	2.31%	8.18%	0.25%	8.43%	6.07%	4.22%	10.29%	0.23%	10.52%	2.09%	8.91%	11.50%
1374	Whiteface	3	3	5.80%	4.13%	9.93%	0.35%	10.28%	6.11%	6.75%	12.86%	0.30%	13.16%	2.88%	10.47%	NO MAX
1375	Whitehouse	43	44	4.36%	0.03%	4.39%	0.22%	4.61%	4.92%	0.85%	5.77%	0.18%	5.95%	1.34%	5.14%	9.50%
1376	Whitesboro	45	47	4.99%	1.41%	6.40%	0.27%	6.67%	5.22%	2.20%	7.42%	0.25%	7.67%	1.00%	6.79%	9.50%
1380	Whitewright	14	19	3.64%	0.84%	4.48%	0.30%	4.78%	3.10%	-0.25%	2.85%	0.18%	3.03%	-1.75%	N/A	9.50%
1382	Whitney	21	24	2.58%	1.79%	4.37%	0.34%	4.71%	2.58%	1.92%	4.50%	0.39%	4.89%	0.18%	4.58%	7.50%
1384	Wichita Falls	945	982	6.83%	5.16%	11.99%	0.33%	12.32%	7.62%	7.78%	15.40%	0.28%	15.68%	3.36%	12.83%	12.01%
1386	Willis	31	32	4.97%	0.50%	5.47%	0.31%	5.78%	5.16%	1.85%	7.01%	0.29%	7.30%	1.52%	5.82%	10.50%
1388	Wills Point	34	36	5.45%	3.31%	8.76%	0.29%	9.05%	6.63%	4.35%	10.98%	0.23%	11.21%	2.16%	8.80%	9.50%
1390	Wilmer	39	35	4.49%	0.25%	4.74%	0.19%	4.93%	3.94%	0.15%	4.09%	0.16%	4.25%	-0.68%	N/A	11.50%
1392	Wimberley	5	4	2.48%	0.13%	2.61%	0.31%	2.92%	2.04%	0.67%	2.71%	0.28%	2.99%	0.07%	N/A	NO MAX
1393	Windcrest	48	53	5.61%	0.60%	6.21%	0.27%	6.48%	5.23%	2.06%	7.29%	0.24%	7.53%	1.05%	6.33%	10.50%
1396	Wink	5	5	5.40%	1.65%	7.05%	0.36%	7.41%	5.14%	0.88%	6.02%	0.36%	6.38%	-1.03%	N/A	NO MAX
1398	Winnsboro	34	35	5.56%	1.63%	7.19%	0.37%	7.56%	5.95%	4.18%	10.13%	0.34%	10.47%	2.91%	7.96%	11.50%
1399	Winona	6	7	7.79%	2.09%	9.88%	0.26%	10.14%	10.36%	4.24%	14.60%	0.20%	14.80%	4.66%	11.06%	13.50%
1400	Winters	16	17	6.30%	2.72%	9.02%	0.45%	9.47%	7.45%	4.46%	11.91%	0.39%	12.30%	2.83%	9.42%	11.50%
1403	Wolfforth	23	27	4.23%	1.91%	6.14%	0.25%	6.39%	5.54%	2.64%	8.18%	0.27%	8.45%	2.06%	6.60%	9.50%
1409	Woodcreek	1	1	5.00%	3.56%	8.56%	0.29%	8.85%	5.00%	6.91%	11.91%	0.58%	12.49%	3.64%	N/A	NO MAX
1404	Woodsboro	8	10	2.63%	-0.70%	1.93%	0.37%	2.30%	3.62%	0.86%	4.48%	0.26%	4.74%	2.44%	3.09%	7.50%
1406	Woodville	30	35	8.38%	2.86%	11.24%	0.27%	11.51%	9.21%	4.21%	13.42%	0.20%	13.62%	2.11%	11.91%	13.50%
1407	Woodway	67	68	7.84%	3.49%	11.33%	0.25%	11.58%	9.69%	6.45%	16.14%	0.17%	16.31%	4.73%	12.60%	13.50%
1408	Wortham	6	9	6.71%	-2.23%	4.48%	0.22%	4.70%	6.01%	-1.59%	4.42%	0.09%	4.51%	-0.19%	N/A	12.50%
1410	Wylie	181	195	7.22%	1.96%	9.18%	0.19%	9.37%	7.96%	3.83%	11.79%	0.17%	11.96%	2.59%	9.96%	13.50%
1412	Yoakum	79	80	8.30%	5.82%	14.12%	0.38%	14.50%	10.25%	9.53%	19.78%	0.35%	20.13%	5.63%	15.77%	NO MAX
1414	Yorktown	14	13	3.26%	2.36%	5.62%	0.43%	6.05%	2.88%	2.14%	5.02%	0.40%	5.42%	-0.63%	N/A	7.50%
1415	Zavalla	10	10	5.11%	1.54%	6.65%	0.00%	6.65%	5.77%	1.31%	7.08%	0.00%	7.08%	0.43%	6.59%	9.50%

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
4	Abernathy	\$361,186	5.90%	\$21,310	\$371,367	6.34%	\$23,545
6	Abilene	\$33,932,377	16.11%	\$5,466,506	\$34,399,219	16.87%	\$5,803,148
7	Addison	\$14,096,871	13.83%	\$1,949,597	\$14,455,362	14.88%	\$2,150,958
10	Alamo	\$2,469,693	7.47%	\$184,486	\$2,882,247	7.06%	\$203,487
12	Alamo Heights	\$3,814,204	14.46%	\$551,534	\$3,893,686	14.70%	\$572,372
14	Alba	\$155,003	3.82%	\$5,921	\$168,286	3.88%	\$6,529
16	Albany	\$316,960	3.90%	\$12,361	\$337,224	3.43%	\$11,567
17	Aledo	\$72,895	10.90%	\$7,946	\$440,717	6.93%	\$30,542
18	Alice	\$7,406,090	8.34%	\$617,668	\$7,367,295	9.09%	\$669,687
19	Allen	\$26,392,753	9.93%	\$2,620,800	\$27,986,779	10.90%	\$3,050,559
20	Alpine	\$1,576,087	5.70%	\$89,837	\$1,825,116	3.41%	\$62,236
22	Alto	\$289,411	5.50%	\$15,918	\$279,617	5.88%	\$16,441
23	Alton	\$663,975	5.93%	\$39,374	\$996,398	5.71%	\$56,894
24	Alvarado	\$1,541,984	5.81%	\$89,589	\$1,715,098	3.85%	\$66,031
26	Alvin	\$7,498,752	11.00%	\$824,863	\$7,513,013	12.02%	\$903,064
28	Alvord	\$143,910	9.26%	\$13,326	\$203,851	6.84%	\$13,943
30	Amarillo	\$55,804,235	15.48%	\$8,638,496	\$56,938,843	16.58%	\$9,440,460
32	Amherst	\$144,691	5.58%	\$8,074	\$138,219	5.56%	\$7,685
34	Anahuac	\$446,808	6.30%	\$28,149	\$322,012	6.94%	\$22,348
36	Andrews	\$2,068,116	17.85%	\$369,159	\$2,280,435	18.02%	\$410,934
38	Angleton	\$3,759,275	10.66%	\$400,739	\$4,145,018	10.96%	\$454,294
40	Anna	\$1,130,533	9.16%	\$103,557	\$1,282,596	9.34%	\$119,794
44	Anson	\$460,628	5.92%	\$27,269	\$392,818	5.73%	\$22,508
45	Anthony	\$630,943	5.38%	\$33,945	\$697,291	4.84%	\$33,749
48	Aransas Pass	\$2,534,580	9.79%	\$248,135	\$2,906,908	9.98%	\$290,109
50	Archer City	\$285,109	4.10%	\$11,689	\$314,117	3.48%	\$10,931
51	Argyle	\$609,711	10.71%	\$65,300	\$812,663	10.96%	\$89,068
52	Arlington	\$121,911,872	14.66%	\$17,872,280	\$130,957,976	15.33%	\$20,075,858
54	Arp	\$202,787	5.39%	\$10,930	\$216,619	5.07%	\$10,983
60	Aspermont	\$140,981	2.04%	\$2,876	\$143,035	1.61%	\$2,303
62	Athens	\$4,775,211	14.83%	\$708,164	\$4,865,428	16.04%	\$780,415
64	Atlanta	\$1,258,177	5.76%	\$72,471	\$1,301,887	6.07%	\$79,025
66	Aubrey	\$864,385	3.29%	\$28,438	\$1,062,807	1.89%	\$20,087
74	Avinger	\$21,997	5.12%	\$1,126	\$23,198	5.10%	\$1,183
75	Azle	\$3,866,557	8.20%	\$317,058	\$4,179,064	8.44%	\$352,713
77	Baird	\$256,272	7.87%	\$20,169	\$280,580	7.48%	\$20,987
78	Balch Springs	\$4,577,040	10.24%	\$468,689	\$4,894,463	10.32%	\$505,109
79	Balcones Heights	\$1,624,921	12.30%	\$199,865	\$1,624,533	12.76%	\$207,290
80	Ballinger	\$924,788	3.45%	\$31,905	\$841,805	3.81%	\$32,073
82	Balmorea	\$56,961	0.73%	\$416	\$63,000	1.03%	\$649
83	Bandera	\$478,178	9.18%	\$43,897	\$488,426	8.67%	\$42,347
84	Bangs	\$383,219	11.97%	\$45,871	\$307,454	13.33%	\$40,984
90	Bartlett	\$421,661	0.73%	\$3,078	\$422,244	0.42%	\$1,773
91	Bartonville	\$124,969	8.68%	\$10,847	\$273,252	5.86%	\$16,013
92	Bastrop	\$3,284,006	7.15%	\$234,806	\$3,444,978	7.75%	\$266,986

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
94	Bay City	\$4,948,066	9.53%	\$471,551	\$5,436,124	9.62%	\$522,955
93	Bayou Vista	\$212,783	4.15%	\$8,830	\$269,086	4.38%	\$11,786
96	Baytown	\$29,601,029	15.43%	\$4,567,439	\$30,180,446	16.43%	\$4,958,647
98	Beaumont	\$42,161,997	13.42%	\$5,658,140	\$43,948,069	14.17%	\$6,227,441
101	Bee Cave	\$937,163	6.81%	\$63,821	\$1,522,915	7.21%	\$109,802
102	Beeville	\$2,957,524	2.81%	\$83,106	\$3,111,389	1.96%	\$60,983
106	Bellaire	\$7,771,812	16.93%	\$1,315,768	\$7,803,862	17.98%	\$1,403,134
109	Bellmead	\$2,064,702	9.57%	\$197,592	\$2,238,802	9.38%	\$210,000
110	Bells	\$177,306	4.24%	\$7,518	\$185,868	2.88%	\$5,353
112	Bellville	\$1,906,248	10.95%	\$208,734	\$1,895,861	11.78%	\$223,332
114	Belton	\$4,527,354	7.36%	\$333,213	\$5,096,919	7.43%	\$378,701
118	Benbrook	\$5,827,258	15.22%	\$886,909	\$5,965,049	15.23%	\$908,477
121	Berryville	\$64,554	4.54%	\$2,931	\$66,134	5.21%	\$3,446
123	Bertram	\$257,499	6.05%	\$15,579	\$263,733	5.94%	\$15,666
124	Big Lake	\$434,842	18.75%	\$81,533	\$548,442	16.57%	\$90,877
126	Big Sandy	\$287,777	6.37%	\$18,331	\$276,970	6.33%	\$17,532
128	Big Spring	\$6,279,030	11.58%	\$727,112	\$6,507,349	12.71%	\$827,084
132	Bishop	\$511,911	6.92%	\$35,424	\$492,672	8.33%	\$41,040
134	Blanco	\$319,274	4.12%	\$13,154	\$336,437	3.57%	\$12,011
140	Blooming Grove	\$100,410	6.23%	\$6,256	\$77,136	6.65%	\$5,130
142	Blossom	\$122,268	7.82%	\$9,561	\$124,241	7.84%	\$9,740
143	Blue Mound	\$448,920	3.85%	\$17,283	\$430,325	2.93%	\$12,609
144	Blue Ridge	\$123,870	4.08%	\$5,054	\$98,224	4.40%	\$4,322
148	Boerne	\$6,441,022	13.58%	\$874,691	\$7,377,055	13.95%	\$1,029,099
150	Bogata	\$207,331	1.96%	\$4,064	\$187,697	1.20%	\$2,252
152	Bonham	\$3,857,011	6.84%	\$263,820	\$3,872,766	6.85%	\$265,284
154	Booker	\$233,749	4.17%	\$9,747	\$218,419	4.98%	\$10,877
156	Borger	\$4,616,479	15.65%	\$722,479	\$4,734,263	16.27%	\$770,265
158	Bovina	\$210,356	3.13%	\$6,584	\$206,714	3.61%	\$7,462
160	Bowie	\$2,662,091	8.46%	\$225,213	\$2,812,169	8.67%	\$243,815
162	Boyd	\$359,249	3.37%	\$12,107	\$390,331	2.73%	\$10,656
166	Brady	\$2,186,466	4.61%	\$100,796	\$2,482,769	4.48%	\$111,228
170	Brazoria	\$697,453	6.12%	\$42,684	\$724,221	6.89%	\$49,899
172	Breckenridge	\$1,738,792	8.39%	\$145,885	\$1,824,509	8.29%	\$151,252
174	Bremond	\$140,620	3.31%	\$4,655	\$169,990	2.33%	\$3,961
176	Brenham	\$7,638,854	10.83%	\$827,288	\$8,228,123	8.58%	\$705,973
177	Bridge City	\$2,144,964	14.03%	\$300,938	\$2,124,969	15.14%	\$321,720
178	Bridgeport	\$2,462,633	6.98%	\$171,892	\$3,156,730	7.43%	\$234,545
180	Bronte	\$101,611	6.66%	\$6,767	\$100,649	5.75%	\$5,787
182	Brookshire	\$694,642	7.48%	\$51,959	\$811,265	7.72%	\$62,630
184	Brownfield	\$2,534,841	12.04%	\$305,195	\$2,632,284	12.59%	\$331,405
10188	Brownsville	\$42,557,853	14.50%	\$6,170,889	\$45,296,550	15.65%	\$7,088,910
20188	Brownsville Public Utility	\$17,571,275	11.63%	\$2,043,539	\$18,112,352	12.41%	\$2,247,743
10190	Brownwood	\$6,871,700	12.04%	\$827,353	\$6,967,485	12.81%	\$892,535
30190	Brownwood Health Dept.	\$218,299	11.82%	\$25,803	\$279,934	9.83%	\$27,518

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
20190	Brownwood Public Library	\$73,548	2.19%	\$1,611	\$76,464	0.22%	\$168
195	Bruceville-Eddy	\$369,313	6.14%	\$22,676	\$368,372	6.82%	\$25,123
192	Bryan	\$36,121,367	13.56%	\$4,898,057	\$37,229,136	14.53%	\$5,409,393
193	Bryson	\$63,952	4.65%	\$2,974	\$68,542	5.05%	\$3,461
194	Buda	\$1,270,167	9.64%	\$122,444	\$1,467,177	10.11%	\$148,332
196	Buffalo	\$409,240	4.60%	\$18,825	\$494,602	4.21%	\$20,823
198	Bullard	\$452,473	3.12%	\$14,117	\$487,039	2.52%	\$12,273
203	Bulverde	\$708,454	6.13%	\$43,428	\$814,684	6.47%	\$52,710
199	Bunker Hill Village	\$363,517	7.61%	\$27,664	\$429,846	8.97%	\$38,557
200	Burkburnett	\$2,177,981	15.59%	\$339,547	\$2,255,767	15.56%	\$350,997
202	Burleson	\$11,517,872	11.28%	\$1,299,216	\$13,484,939	11.42%	\$1,539,980
204	Burnet	\$3,740,177	9.54%	\$356,813	\$3,782,976	10.38%	\$392,673
207	Cactus	\$423,138	3.11%	\$13,160	\$509,883	2.28%	\$11,625
208	Caddo Mills	\$260,167	4.88%	\$12,696	\$335,537	3.99%	\$13,388
210	Caldwell	\$1,545,197	8.92%	\$137,832	\$1,728,487	8.79%	\$151,934
212	Calvert	\$144,961	2.28%	\$3,305	\$240,593	2.22%	\$5,341
214	Cameron	\$1,338,300	7.77%	\$103,986	\$1,222,404	8.47%	\$103,538
220	Canadian	\$484,154	18.87%	\$91,360	\$556,074	16.63%	\$92,475
222	Canton	\$1,897,705	12.74%	\$241,768	\$2,024,862	12.73%	\$257,765
224	Canyon	\$2,807,593	13.07%	\$366,952	\$2,878,250	13.75%	\$395,759
227	Carmine	\$37,109	3.24%	\$1,202	\$40,116	3.76%	\$1,508
228	Carrizo Springs	\$858,203	6.38%	\$54,753	\$879,216	7.20%	\$63,304
230	Carrollton	\$43,000,137	12.82%	\$5,512,618	\$42,811,373	13.59%	\$5,818,066
232	Carthage	\$2,839,577	17.76%	\$504,309	\$2,971,776	18.05%	\$536,406
231	Castle Hills	\$2,346,903	10.37%	\$243,374	\$2,436,981	10.89%	\$265,387
234	Castroville	\$1,045,866	7.57%	\$79,172	\$1,031,503	8.41%	\$86,749
238	Cedar Hill	\$13,446,657	12.29%	\$1,652,594	\$14,856,820	12.76%	\$1,895,730
239	Cedar Park	\$12,691,247	10.18%	\$1,291,969	\$14,019,736	8.89%	\$1,246,355
242	Celina	\$1,108,822	7.79%	\$86,377	\$1,436,199	4.65%	\$66,783
244	Center	\$1,945,284	11.86%	\$230,711	\$2,073,177	13.05%	\$270,550
246	Centerville	\$169,052	7.67%	\$12,966	\$169,419	7.23%	\$12,249
248	Charlotte	\$155,202	4.73%	\$7,341	\$163,988	4.58%	\$7,511
249	Chester	\$32,582	14.61%	\$4,760	\$32,620	12.35%	\$4,029
245	Chico	\$192,806	3.76%	\$7,250	\$210,245	3.47%	\$7,296
250	Childress	\$1,175,512	12.39%	\$145,646	\$1,208,846	12.60%	\$152,315
253	Chireno	\$204,229	17.01%	\$34,739	\$215,057	18.85%	\$40,538
254	Christine	\$30,528	5.13%	\$1,566	\$30,890	4.78%	\$1,477
255	Cibolo	\$1,774,945	7.41%	\$131,523	\$2,212,664	8.35%	\$184,757
256	Cisco	\$719,076	4.24%	\$30,489	\$805,529	4.45%	\$35,846
258	Clarendon	\$310,964	4.21%	\$13,092	\$320,542	3.42%	\$10,963
259	Clarksville	\$726,036	1.89%	\$13,722	\$786,600	1.94%	\$15,260
260	Clarksville City	\$130,375	6.87%	\$8,957	\$160,929	6.67%	\$10,734
263	Clear Lake Shores	\$475,203	7.30%	\$34,690	\$490,046	8.29%	\$40,625
264	Cleburne	\$11,221,236	13.97%	\$1,567,607	\$12,752,702	14.51%	\$1,850,417
266	Cleveland	\$2,557,228	7.90%	\$202,021	\$2,686,423	7.67%	\$206,049

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FOR RETIREMENT**

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
268	Clifton	\$751,467	5.63%	\$42,308	\$846,372	4.76%	\$40,287
271	Clute	\$3,043,972	9.07%	\$276,088	\$3,196,486	9.52%	\$304,305
272	Clyde	\$693,811	9.98%	\$69,242	\$779,837	10.20%	\$79,543
274	Coahoma	\$132,852	7.11%	\$9,446	\$162,468	5.95%	\$9,667
276	Cockrell Hill	\$1,029,076	1.02%	\$10,497	\$963,199	1.19%	\$11,462
278	Coleman	\$2,005,727	14.60%	\$292,836	\$1,926,501	14.45%	\$278,379
280	College Station	\$34,996,820	12.35%	\$4,322,107	\$36,703,161	13.17%	\$4,833,806
281	Colleyville	\$8,339,326	11.64%	\$970,698	\$9,383,755	12.09%	\$1,134,496
282	Collinsville	\$257,099	3.07%	\$7,893	\$257,440	2.99%	\$7,697
283	Colmesneil	\$72,456	6.41%	\$4,644	\$92,974	4.18%	\$3,886
284	Colorado City	\$1,129,497	7.20%	\$81,324	\$1,126,296	6.65%	\$74,899
286	Columbus	\$1,117,645	10.88%	\$121,600	\$1,209,116	11.51%	\$139,169
288	Comanche	\$731,906	5.71%	\$41,792	\$754,378	6.11%	\$46,092
290	Commerce	\$2,499,513	6.80%	\$169,967	\$2,476,951	7.36%	\$182,304
294	Conroe	\$16,041,067	12.31%	\$1,974,655	\$16,261,606	13.39%	\$2,177,429
295	Converse	\$3,779,616	9.57%	\$361,709	\$4,306,303	10.32%	\$444,410
298	Cooper	\$363,503	7.25%	\$26,354	\$361,912	7.69%	\$27,831
299	Coppell	\$18,831,364	11.80%	\$2,222,101	\$20,275,135	12.49%	\$2,532,364
297	Copper Canyon	\$62,856	14.37%	\$9,032	\$123,933	6.62%	\$8,204
300	Copperas Cove	\$9,155,456	8.79%	\$804,765	\$9,829,734	9.26%	\$910,233
301	Corinth	\$6,415,184	10.54%	\$676,160	\$7,289,692	10.70%	\$779,997
302	Corpus Christi	\$98,854,243	14.80%	\$14,630,428	\$100,314,248	15.75%	\$15,799,494
304	Corrigan	\$555,264	5.51%	\$30,595	\$552,771	5.46%	\$30,181
306	Corsicana	\$7,914,771	14.56%	\$1,152,391	\$8,462,104	14.95%	\$1,265,085
308	Cotulla	\$462,889	4.48%	\$20,737	\$530,256	4.18%	\$22,165
310	Crandall	\$870,532	5.42%	\$47,183	\$878,281	5.90%	\$51,819
312	Crane	\$771,002	14.52%	\$111,949	\$754,812	15.32%	\$115,637
314	Crawford	\$82,083	3.09%	\$2,536	\$88,337	1.52%	\$1,343
316	Crockett	\$1,781,248	9.21%	\$164,053	\$1,842,163	9.17%	\$168,926
318	Crosbyton	\$233,318	8.46%	\$19,739	\$238,416	7.24%	\$17,261
320	Cross Plains	\$144,791	6.38%	\$9,238	\$159,777	6.59%	\$10,529
323	Crowley	\$2,977,131	7.78%	\$231,621	\$3,222,578	7.92%	\$255,228
324	Crystal City	\$1,177,021	5.04%	\$59,322	\$1,278,518	3.66%	\$46,794
326	Cuero	\$2,335,313	7.23%	\$168,843	\$2,459,606	7.61%	\$187,176
332	Daingerfield	\$547,088	4.17%	\$22,814	\$589,649	3.95%	\$23,291
334	Daisetta	\$233,377	2.07%	\$4,831	\$261,399	2.26%	\$5,908
336	Dalhart	\$1,679,767	7.41%	\$124,471	\$1,631,016	7.60%	\$123,957
339	Dalworthington Gardens	\$1,097,095	16.72%	\$183,434	\$1,266,867	15.57%	\$197,251
341	Darrouzett	\$58,793	8.27%	\$4,862	\$58,608	8.28%	\$4,853
344	Dayton	\$1,999,063	6.45%	\$128,940	\$2,093,676	6.74%	\$141,114
352	De Leon	\$373,437	4.17%	\$15,572	\$423,439	3.50%	\$14,820
346	Decatur	\$3,515,871	12.10%	\$425,420	\$4,053,743	11.63%	\$471,450
348	Deer Park	\$12,489,935	15.39%	\$1,922,201	\$12,961,828	15.93%	\$2,064,819
350	Dekalb	\$406,154	3.63%	\$14,743	\$381,266	3.23%	\$12,315
354	Del Rio	\$12,646,265	7.49%	\$947,205	\$13,289,525	6.90%	\$916,977

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
353	Dell City	\$83,047	10.58%	\$8,786	\$86,993	10.33%	\$8,986
356	Denison	\$7,675,226	12.82%	\$983,964	\$8,172,470	13.11%	\$1,071,411
358	Denton	\$48,453,260	13.28%	\$6,434,593	\$50,347,495	14.06%	\$7,078,858
360	Denver City	\$1,069,115	11.89%	\$127,118	\$1,068,760	12.72%	\$135,946
362	Deport	\$33,775	15.93%	\$5,380	\$35,263	12.28%	\$4,330
10366	DeSoto	\$15,257,347	13.54%	\$2,065,845	\$16,332,537	13.79%	\$2,252,257
20366	DeSoto Econ Dev Corp	\$198,998	11.52%	\$22,925	\$132,876	19.95%	\$26,509
370	Devine	\$927,785	7.41%	\$68,749	\$1,056,358	7.22%	\$76,269
371	Diboll	\$1,505,686	10.19%	\$153,429	\$1,612,800	10.29%	\$165,957
372	Dickens	\$46,708	3.51%	\$1,639	\$52,209	3.46%	\$1,806
373	Dickinson	\$2,865,969	10.18%	\$291,756	\$3,291,315	9.06%	\$298,193
374	Dilley	\$618,725	4.83%	\$29,884	\$629,631	4.96%	\$31,230
376	Dimmitt	\$657,714	8.63%	\$56,761	\$706,806	8.37%	\$59,160
382	Donna	\$1,966,122	2.03%	\$39,912	\$1,962,650	2.41%	\$47,300
379	Double Oak	\$373,488	2.32%	\$8,665	\$365,270	2.05%	\$7,488
383	Dripping Springs	\$223,024	3.33%	\$7,427	\$270,315	2.85%	\$7,704
384	Dublin	\$618,172	3.23%	\$19,967	\$713,318	3.37%	\$24,039
386	Dumas	\$3,647,572	7.01%	\$255,695	\$3,866,277	6.62%	\$255,948
388	Duncanville	\$12,624,220	14.77%	\$1,864,597	\$12,967,448	15.91%	\$2,063,121
394	Eagle Lake	\$793,168	7.43%	\$58,932	\$832,634	8.32%	\$69,275
396	Eagle Pass	\$11,130,463	8.48%	\$943,863	\$12,117,138	8.78%	\$1,063,885
397	Early	\$759,141	6.33%	\$48,054	\$687,713	6.39%	\$43,945
399	Earth	\$135,854	4.46%	\$6,059	\$149,897	4.45%	\$6,670
401	East Mountain	\$83,580	11.19%	\$9,353	\$54,830	18.29%	\$10,028
395	East Tawakoni	\$162,847	16.05%	\$26,137	\$226,487	12.72%	\$28,809
398	Eastland	\$914,747	5.99%	\$54,793	\$956,566	6.16%	\$58,924
402	Ector	\$67,777	2.76%	\$1,871	\$67,932	2.82%	\$1,916
406	Eden	\$558,702	4.50%	\$25,142	\$401,431	5.17%	\$20,754
408	Edgewood	\$207,199	5.20%	\$10,774	\$240,933	3.74%	\$9,011
410	Edinburg	\$16,912,949	10.45%	\$1,767,403	\$18,343,122	10.94%	\$2,006,738
412	Edna	\$1,413,783	8.93%	\$126,251	\$1,436,121	9.68%	\$139,017
414	El Campo	\$3,415,673	9.90%	\$338,152	\$3,816,186	9.80%	\$373,986
416	Eldorado	\$410,694	3.96%	\$16,263	\$421,858	4.10%	\$17,296
418	Electra	\$904,892	6.26%	\$56,646	\$808,467	6.08%	\$49,155
420	Elgin	\$1,963,243	6.06%	\$118,973	\$2,207,866	6.63%	\$146,382
422	Elkhart	\$172,642	7.32%	\$12,637	\$227,957	6.68%	\$15,228
432	Emory	\$488,148	5.52%	\$26,946	\$550,289	4.38%	\$24,103
436	Ennis	\$7,187,500	13.46%	\$967,438	\$7,447,242	14.53%	\$1,082,084
439	Eules	\$19,705,078	14.26%	\$2,809,944	\$20,652,795	14.98%	\$3,093,789
440	Eustace	\$212,367	3.88%	\$8,240	\$296,564	2.20%	\$6,524
441	Everman	\$1,284,931	6.72%	\$86,347	\$1,261,447	7.60%	\$95,870
443	Fair Oaks Ranch	\$1,134,862	8.78%	\$99,641	\$1,311,153	8.82%	\$115,644
442	Fairfield	\$1,192,484	7.07%	\$84,309	\$1,214,244	6.23%	\$75,647
445	Fairview	\$1,207,537	7.57%	\$91,411	\$1,465,436	6.69%	\$98,038
20444	Falfurrias	\$597,193	5.06%	\$30,218	\$653,102	4.16%	\$27,169

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
10444	Falfurrias Utility Board	\$312,527	10.13%	\$31,659	\$328,392	8.89%	\$29,194
446	Falls City	\$86,046	7.90%	\$6,798	\$55,736	9.75%	\$5,434
448	Farmers Branch	\$23,974,026	15.24%	\$3,653,642	\$25,255,387	15.86%	\$4,005,504
450	Farmersville	\$937,453	11.64%	\$109,120	\$898,323	10.80%	\$97,019
451	Farwell	\$130,929	15.27%	\$19,993	\$157,170	14.08%	\$22,130
452	Fate	\$301,747	7.88%	\$23,778	\$335,957	7.85%	\$26,373
454	Fayetteville	\$42,452	4.53%	\$1,923	\$40,618	4.44%	\$1,803
456	Ferris	\$963,287	6.05%	\$58,279	\$1,045,622	6.30%	\$65,874
458	Flatonia	\$554,136	14.90%	\$82,566	\$495,563	16.32%	\$80,876
460	Florence	\$220,548	5.76%	\$12,704	\$251,714	4.92%	\$12,384
20462	Floresville	\$1,551,862	7.93%	\$123,063	\$1,662,084	8.52%	\$141,610
463	Flower Mound	\$20,855,168	12.09%	\$2,521,390	\$21,456,010	11.39%	\$2,443,840
464	Floydada	\$830,109	9.37%	\$77,781	\$831,864	10.48%	\$87,179
468	Forest Hill	\$3,472,243	10.42%	\$361,808	\$3,931,708	10.16%	\$399,462
470	Forney	\$3,273,702	11.17%	\$365,673	\$3,583,302	11.38%	\$407,780
472	Fort Stockton	\$3,028,527	5.44%	\$164,752	\$3,493,800	5.00%	\$174,690
476	Franklin	\$292,420	4.91%	\$14,358	\$266,621	4.04%	\$10,771
478	Frankston	\$258,354	4.92%	\$12,711	\$251,784	5.50%	\$13,848
480	Fredericksburg	\$5,667,675	10.75%	\$609,275	\$6,355,453	10.84%	\$688,931
482	Freeport	\$3,706,845	8.66%	\$321,013	\$3,586,122	9.66%	\$346,419
481	Freer	\$312,405	7.80%	\$24,368	\$391,912	6.92%	\$27,120
483	Friendswood	\$8,158,069	13.07%	\$1,066,260	\$8,429,619	13.64%	\$1,149,800
484	Friona	\$770,770	11.19%	\$86,249	\$775,030	12.02%	\$93,159
486	Frisco	\$34,223,846	9.60%	\$3,285,489	\$40,135,588	9.75%	\$3,913,220
487	Fritch	\$435,492	3.69%	\$16,070	\$485,369	3.24%	\$15,726
488	Frost	\$132,710	4.94%	\$6,556	\$131,940	5.17%	\$6,821
492	Gainesville	\$9,004,697	7.39%	\$665,447	\$9,266,398	7.79%	\$721,852
494	Galena Park	\$2,383,423	12.86%	\$306,508	\$2,426,244	13.68%	\$331,910
498	Ganado	\$332,750	8.98%	\$29,881	\$360,883	8.86%	\$31,974
499	Garden Ridge	\$803,990	3.25%	\$26,130	\$883,560	2.89%	\$25,535
500	Garland	\$111,167,523	15.41%	\$17,130,915	\$114,140,292	16.71%	\$19,072,843
502	Garrison	\$268,616	11.69%	\$31,401	\$247,522	13.58%	\$33,613
503	Gary	\$116,448	4.62%	\$5,380	\$166,368	4.08%	\$6,788
504	Gatesville	\$2,119,188	12.97%	\$274,859	\$2,373,130	12.83%	\$304,473
505	George West	\$602,099	7.39%	\$44,495	\$685,205	6.54%	\$44,812
506	Georgetown	\$18,423,960	11.10%	\$2,045,060	\$21,074,348	11.46%	\$2,415,120
510	Giddings	\$1,971,003	12.31%	\$242,630	\$2,031,661	12.99%	\$263,913
512	Gilmer	\$1,491,612	12.19%	\$181,828	\$1,532,292	12.11%	\$185,561
514	Gladewater	\$1,486,874	2.65%	\$39,402	\$1,428,677	3.17%	\$45,289
516	Glen Rose	\$558,601	12.63%	\$70,551	\$647,626	12.54%	\$81,212
517	Glenn Heights	\$1,903,691	6.37%	\$121,265	\$2,286,282	6.90%	\$157,753
518	Godley	\$191,133	6.10%	\$11,659	\$218,333	4.76%	\$10,393
519	Goldsmith	\$80,824	4.23%	\$3,419	\$90,658	4.16%	\$3,771
520	Goldthwaite	\$463,390	23.09%	\$106,997	\$422,121	25.02%	\$105,615
522	Goliad	\$359,430	9.55%	\$34,326	\$413,847	9.52%	\$39,398

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
524	Gonzales	\$2,742,759	9.36%	\$256,722	\$2,652,588	10.52%	\$279,052
10534	Graham	\$3,033,983	9.83%	\$298,241	\$3,202,294	9.97%	\$319,269
20534	Graham Regional Med Cntr	\$7,534,871	3.93%	\$296,120	\$7,003,354	3.52%	\$246,518
536	Granbury	\$5,069,460	11.22%	\$568,793	\$5,634,717	11.49%	\$647,429
540	Grand Prairie	\$58,238,057	13.85%	\$8,065,971	\$61,880,950	14.57%	\$9,016,054
542	Grand Saline	\$741,463	5.65%	\$41,893	\$803,342	5.62%	\$45,148
544	Grandview	\$358,749	5.69%	\$20,413	\$297,929	4.83%	\$14,390
546	Granger	\$233,776	3.66%	\$8,556	\$301,817	2.50%	\$7,545
547	Granite Shoals	\$742,832	3.02%	\$22,434	\$796,778	2.63%	\$20,955
548	Grapeland	\$298,413	5.18%	\$15,458	\$301,963	5.71%	\$17,242
550	Grapevine	\$29,479,337	13.26%	\$3,908,960	\$30,286,833	14.22%	\$4,306,788
552	Greenville	\$13,175,799	15.55%	\$2,048,837	\$13,840,699	16.20%	\$2,242,193
551	Gregory	\$169,601	2.69%	\$4,562	\$183,372	3.38%	\$6,198
553	Grey Forest Utilities	\$1,306,410	11.88%	\$155,202	\$1,329,267	13.62%	\$181,046
556	Groesbeck	\$1,008,976	4.75%	\$47,926	\$974,230	4.17%	\$40,625
558	Groom	\$74,639	3.51%	\$2,620	\$111,614	3.20%	\$3,572
559	Groves	\$4,816,648	14.05%	\$676,739	\$4,999,894	14.13%	\$706,485
560	Groveton	\$143,049	2.51%	\$3,591	\$117,802	2.87%	\$3,381
562	Gruver	\$175,583	11.96%	\$21,000	\$126,500	12.08%	\$15,281
563	Gun Barrel City	\$1,237,347	4.54%	\$56,176	\$1,346,772	4.33%	\$58,315
564	Gunter	\$198,849	3.64%	\$7,238	\$197,631	1.80%	\$3,557
568	Hale Center	\$256,544	4.24%	\$10,877	\$246,405	5.55%	\$13,675
570	Hallettsville	\$944,478	10.55%	\$99,642	\$972,581	11.46%	\$111,458
572	Hallsville	\$278,254	10.12%	\$28,159	\$355,589	8.22%	\$29,229
574	Haltom City	\$12,922,449	14.03%	\$1,813,020	\$13,215,462	14.88%	\$1,966,461
576	Hamilton	\$467,393	12.99%	\$60,714	\$544,394	12.81%	\$69,737
578	Hamlin	\$344,712	9.93%	\$34,230	\$394,644	10.42%	\$41,122
580	Happy	\$72,697	10.75%	\$7,815	\$66,842	9.38%	\$6,270
581	Harker Heights	\$5,776,988	11.42%	\$659,732	\$6,668,434	11.23%	\$748,865
10582	Harlingen	\$14,279,132	13.53%	\$1,931,967	\$14,614,870	12.01%	\$1,755,246
20582	Harlingen Waterworks	\$4,143,184	8.74%	\$362,114	\$4,281,201	7.90%	\$338,215
583	Hart	\$144,981	6.48%	\$9,395	\$88,836	8.57%	\$7,613
586	Haskell	\$481,843	4.30%	\$20,719	\$528,238	2.98%	\$15,741
587	Haslet	\$380,047	11.84%	\$44,998	\$506,067	11.36%	\$57,489
588	Hawkins	\$278,147	6.81%	\$18,942	\$316,112	6.20%	\$19,599
585	Hays	\$46,209	27.80%	\$12,846	\$51,907	49.58%	\$25,735
590	Hearne	\$1,298,909	7.49%	\$97,288	\$1,388,433	8.64%	\$119,961
591	Heath	\$1,944,581	12.31%	\$239,378	\$2,411,546	9.64%	\$232,473
592	Hedley	\$43,597	9.02%	\$3,932	\$43,913	9.10%	\$3,996
595	Hedwig Village	\$1,414,716	9.99%	\$141,330	\$1,431,423	8.47%	\$121,242
593	Helotes	\$1,174,262	9.81%	\$115,195	\$1,458,676	6.34%	\$92,480
594	Hemphill	\$712,497	3.67%	\$26,149	\$695,127	3.34%	\$23,217
596	Hempstead	\$1,542,343	11.26%	\$173,668	\$1,649,741	10.51%	\$173,388
598	Henderson	\$4,036,684	11.19%	\$451,705	\$4,257,581	11.82%	\$503,246
600	Henrietta	\$491,321	12.78%	\$62,791	\$528,127	13.61%	\$71,878

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
602	Hereford	\$2,996,958	9.18%	\$275,121	\$3,159,802	9.44%	\$298,285
605	Hewitt	\$2,470,913	10.22%	\$252,527	\$2,734,654	10.48%	\$286,592
609	Hickory Creek	\$963,770	5.15%	\$49,634	\$1,010,985	5.39%	\$54,492
606	Hico	\$252,761	9.88%	\$24,973	\$274,215	9.01%	\$24,707
607	Hidalgo	\$4,445,421	6.32%	\$280,951	\$4,902,485	6.63%	\$325,035
608	Higgins	\$57,874	4.33%	\$2,506	\$56,102	5.67%	\$3,181
610	Highland Park	\$8,169,710	16.87%	\$1,378,230	\$8,585,683	13.89%	\$1,192,551
611	Highland Village	\$5,508,722	9.60%	\$528,837	\$6,150,917	10.03%	\$616,937
613	Hill Country Village	\$513,128	8.75%	\$44,899	\$562,862	5.20%	\$29,269
612	Hillsboro	\$3,654,382	8.82%	\$322,316	\$3,663,235	9.32%	\$341,414
614	Hitchcock	\$1,079,277	4.97%	\$53,640	\$997,949	4.13%	\$41,215
615	Holland	\$176,297	6.93%	\$12,217	\$214,940	6.17%	\$13,262
616	Holliday	\$288,756	4.18%	\$12,070	\$307,418	3.08%	\$9,468
617	Hollywood Park	\$1,041,520	7.23%	\$75,302	\$1,151,234	7.64%	\$87,954
618	Hondo	\$2,659,995	7.71%	\$205,086	\$2,941,133	7.73%	\$227,350
620	Honey Grove	\$290,851	5.81%	\$16,898	\$304,159	6.65%	\$20,227
622	Hooks	\$289,524	3.06%	\$8,859	\$373,090	2.48%	\$9,253
626	Howe	\$509,373	7.05%	\$35,911	\$556,325	7.42%	\$41,279
627	Hubbard	\$275,844	5.90%	\$16,275	\$374,000	4.28%	\$16,007
628	Hudson	\$450,018	2.66%	\$11,970	\$471,065	2.19%	\$10,316
629	Hudson Oaks	\$881,401	5.89%	\$51,915	\$902,057	6.21%	\$56,018
630	Hughes Springs	\$473,609	12.06%	\$57,117	\$419,464	13.69%	\$57,425
632	Humble	\$9,319,079	10.70%	\$997,141	\$10,108,884	11.35%	\$1,147,358
633	Hunters Creek Village	\$257,500	13.23%	\$34,067	\$313,958	9.54%	\$29,952
634	Huntington	\$562,333	14.59%	\$82,044	\$567,691	14.42%	\$81,861
636	Huntsville	\$10,402,384	16.10%	\$1,674,784	\$10,742,813	16.87%	\$1,812,313
637	Hurst	\$17,354,481	15.66%	\$2,717,712	\$17,957,528	16.57%	\$2,975,562
638	Hutchins	\$1,504,973	5.84%	\$87,890	\$1,906,043	6.13%	\$116,840
640	Hutto	\$2,714,917	8.79%	\$238,641	\$3,096,889	9.01%	\$279,030
641	Huxley	\$251,305	3.70%	\$9,298	\$222,103	2.47%	\$5,486
643	Ingleside	\$1,811,336	7.02%	\$127,156	\$1,977,161	7.48%	\$147,892
646	Ingram	\$217,919	5.98%	\$13,032	\$267,048	6.36%	\$16,984
644	Iowa Park	\$1,264,578	8.17%	\$103,316	\$1,293,364	8.14%	\$105,280
645	Iraan	\$188,094	21.01%	\$39,519	\$168,260	22.98%	\$38,666
648	Irving	\$79,023,958	14.79%	\$11,687,643	\$79,133,170	15.87%	\$12,558,434
650	Italy	\$542,386	4.21%	\$22,834	\$500,199	5.05%	\$25,260
652	Itasca	\$416,697	8.25%	\$34,378	\$431,790	9.83%	\$42,445
654	Jacinto City	\$1,954,520	6.53%	\$127,630	\$1,959,614	6.93%	\$135,801
656	Jacksboro	\$1,205,058	11.19%	\$134,846	\$1,514,089	10.90%	\$165,036
658	Jacksonville	\$4,390,394	10.55%	\$463,187	\$4,619,586	11.04%	\$510,002
660	Jasper	\$3,799,255	13.51%	\$513,279	\$3,891,842	11.41%	\$444,059
664	Jefferson	\$712,433	7.20%	\$51,295	\$718,356	7.12%	\$51,147
665	Jersey Village	\$3,734,588	13.48%	\$503,422	\$3,701,318	13.42%	\$496,717
666	Jewett	\$180,015	7.95%	\$14,311	\$217,512	8.19%	\$17,814
668	Joaquin	\$59,790	11.27%	\$6,738	\$64,378	10.03%	\$6,457

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
670	Johnson City	\$468,796	5.48%	\$25,690	\$509,321	6.04%	\$30,763
673	Jones Creek	\$138,427	6.21%	\$8,596	\$129,922	7.20%	\$9,354
675	Jonestown	\$634,086	3.66%	\$23,208	\$782,748	3.43%	\$26,848
677	Josephine	\$141,741	3.45%	\$4,890	\$154,434	5.31%	\$8,200
671	Joshua	\$772,299	3.58%	\$27,648	\$880,330	2.48%	\$21,832
672	Jourdanton	\$669,023	4.33%	\$28,969	\$776,623	4.67%	\$36,268
674	Junction	\$495,763	13.73%	\$68,068	\$533,085	14.17%	\$75,538
676	Justin	\$815,593	4.27%	\$34,826	\$865,068	4.35%	\$37,630
678	Karnes City	\$227,066	10.59%	\$24,046	\$463,833	6.83%	\$31,680
680	Katy	\$5,774,298	11.82%	\$682,522	\$6,131,918	12.33%	\$756,065
682	Kaufman	\$2,026,464	11.92%	\$241,555	\$1,984,925	12.62%	\$250,498
683	Keene	\$1,488,146	9.94%	\$147,922	\$1,555,360	11.32%	\$176,067
681	Keller	\$13,602,585	12.18%	\$1,656,795	\$14,811,568	12.56%	\$1,860,333
685	Kemah	\$1,729,647	5.93%	\$102,568	\$1,604,432	3.97%	\$63,696
684	Kemp	\$538,492	0.50%	\$2,692	\$396,730	0.00%	\$0
686	Kenedy	\$361,732	5.00%	\$18,087	\$517,898	4.76%	\$24,652
688	Kenedale	\$3,186,463	10.31%	\$328,524	\$3,249,914	10.78%	\$350,341
692	Kermit	\$1,146,527	15.66%	\$179,546	\$1,239,807	16.11%	\$199,733
10694	Kerrville	\$11,133,527	13.38%	\$1,489,666	\$11,833,309	13.76%	\$1,628,263
20694	Kerrville Public Utility	\$2,747,629	12.60%	\$346,201	\$2,712,039	13.04%	\$353,650
10696	Kilgore	\$4,792,397	15.29%	\$732,758	\$5,329,432	15.36%	\$818,601
698	Killeen	\$27,981,678	12.89%	\$3,606,838	\$31,035,339	9.94%	\$3,084,913
700	Kingsville	\$7,470,705	10.48%	\$782,930	\$7,643,277	11.07%	\$846,111
701	Kirby	\$1,243,405	9.76%	\$121,356	\$1,323,808	10.24%	\$135,558
702	Kirbyville	\$736,621	3.34%	\$24,603	\$674,849	3.63%	\$24,497
704	Knox City	\$172,037	2.50%	\$4,301	\$150,680	2.73%	\$4,114
708	Kountze	\$513,088	3.18%	\$16,316	\$671,355	2.36%	\$15,844
709	Kress	\$86,557	7.07%	\$6,120	\$87,394	7.06%	\$6,170
699	Krugerville	\$78,332	4.09%	\$3,204	\$130,888	2.04%	\$2,670
707	Krum	\$902,710	2.28%	\$20,582	\$894,123	1.51%	\$13,501
710	Kyle	\$2,574,801	8.42%	\$216,798	\$3,030,448	8.84%	\$267,892
725	La Coste	\$179,864	2.45%	\$4,407	\$165,792	1.98%	\$3,283
714	La Feria	\$1,443,008	7.52%	\$108,514	\$1,407,829	8.33%	\$117,272
716	La Grange	\$1,535,458	11.76%	\$180,570	\$1,730,746	11.97%	\$207,170
723	La Grulla	\$257,696	6.62%	\$17,059	\$330,595	5.04%	\$16,662
721	La Marque	\$4,188,223	7.78%	\$325,844	\$4,591,438	8.11%	\$372,366
728	La Porte	\$15,251,289	13.50%	\$2,058,924	\$15,611,200	14.51%	\$2,265,185
711	Lacy-Lakeview	\$1,244,591	8.86%	\$110,271	\$1,295,956	9.93%	\$128,688
712	Ladonia	\$43,617	13.07%	\$5,701	\$42,999	5.15%	\$2,214
713	Lago Vista	\$1,913,176	9.95%	\$190,361	\$2,087,730	9.45%	\$197,290
705	Laguna Vista	\$272,825	4.88%	\$13,314	\$415,634	3.84%	\$15,960
717	Lake Dallas	\$1,259,253	9.14%	\$115,096	\$1,271,362	10.22%	\$129,933
718	Lake Jackson	\$8,242,301	10.91%	\$899,235	\$7,910,024	11.75%	\$929,428
719	Lake Worth	\$3,379,058	7.75%	\$261,877	\$3,476,478	8.81%	\$306,278
727	Lakeport	\$125,987	5.37%	\$6,766	\$94,930	3.39%	\$3,218

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
715	Lakeside	\$236,346	5.66%	\$13,377	\$345,442	5.25%	\$18,136
729	Lakeside City	\$82,610	3.32%	\$2,743	\$96,310	2.61%	\$2,514
720	Lakeway	\$3,372,005	10.02%	\$337,875	\$3,151,958	10.40%	\$327,804
722	Lamesa	\$2,435,117	12.01%	\$292,458	\$2,623,256	12.52%	\$328,432
724	Lampasas	\$2,854,900	12.09%	\$345,157	\$3,044,350	12.30%	\$374,455
726	Lancaster	\$12,113,108	11.63%	\$1,408,754	\$13,260,730	11.74%	\$1,556,810
730	Laredo	\$72,171,412	15.42%	\$11,128,832	\$76,207,380	16.18%	\$12,330,354
733	Lavon	\$513,356	2.76%	\$14,169	\$711,948	2.27%	\$16,161
736	League City	\$17,504,144	11.58%	\$2,026,980	\$18,330,451	12.39%	\$2,271,143
737	Leander	\$4,950,090	7.68%	\$380,167	\$5,752,097	9.13%	\$525,166
739	Leon Valley	\$3,912,461	13.77%	\$538,746	\$3,978,024	14.82%	\$589,543
738	Leonard	\$403,137	4.24%	\$17,093	\$266,117	3.29%	\$8,755
740	Levelland	\$2,719,995	12.72%	\$345,983	\$2,863,474	12.63%	\$361,657
742	Lewisville	\$33,796,286	13.17%	\$4,450,971	\$34,936,279	14.19%	\$4,957,458
744	Lexington	\$275,503	11.01%	\$30,333	\$302,444	10.81%	\$32,694
746	Liberty	\$3,057,886	10.18%	\$311,293	\$3,487,783	7.14%	\$249,028
748	Lindale	\$1,403,272	11.10%	\$155,763	\$1,544,778	11.61%	\$179,349
750	Linden	\$307,708	4.23%	\$13,016	\$355,035	3.78%	\$13,420
755	Lipan	\$74,345	6.46%	\$4,803	\$62,892	5.28%	\$3,321
751	Little Elm	\$5,291,639	8.50%	\$449,789	\$6,323,238	8.17%	\$516,609
752	Littlefield	\$1,669,690	6.17%	\$103,020	\$1,695,605	6.92%	\$117,336
753	Live Oak	\$4,531,487	13.95%	\$632,142	\$4,632,869	14.75%	\$683,348
754	Livingston	\$2,598,206	14.60%	\$379,338	\$2,608,445	15.70%	\$409,526
756	Llano	\$1,420,614	6.68%	\$94,897	\$1,478,954	6.54%	\$96,724
758	Lockhart	\$4,471,006	10.47%	\$468,114	\$4,458,226	11.01%	\$490,851
760	Lockney	\$185,131	1.42%	\$2,629	\$204,979	1.65%	\$3,382
765	Lone Star	\$376,538	2.14%	\$8,058	\$369,453	2.95%	\$10,899
766	Longview	\$21,959,443	14.27%	\$3,133,613	\$21,409,921	15.32%	\$3,280,000
768	Loraine	\$53,957	6.06%	\$3,270	\$73,767	2.86%	\$2,110
769	Lorena	\$353,663	5.85%	\$20,689	\$421,210	5.93%	\$24,978
770	Lorenzo	\$138,340	2.71%	\$3,749	\$104,326	0.11%	\$115
771	Los Fresnos	\$1,156,670	4.52%	\$52,281	\$1,260,098	3.10%	\$39,063
773	Lott	\$154,587	1.74%	\$2,690	\$219,795	1.54%	\$3,385
778	Lubbock	\$70,130,893	15.89%	\$11,143,799	\$70,894,738	16.83%	\$11,931,584
779	Lucas	\$483,980	8.35%	\$40,412	\$616,387	5.97%	\$36,798
782	Lufkin	\$11,904,604	13.72%	\$1,633,312	\$12,463,578	14.53%	\$1,810,958
784	Luling	\$2,174,230	7.12%	\$154,805	\$2,290,171	7.60%	\$174,053
785	Lumberton	\$1,201,384	14.38%	\$172,759	\$1,368,621	14.21%	\$194,481
787	Lytle	\$474,763	4.67%	\$22,171	\$537,170	5.58%	\$29,974
790	Madisonville	\$919,442	6.46%	\$59,396	\$895,526	7.28%	\$65,194
791	Magnolia	\$812,771	2.79%	\$22,676	\$880,006	2.09%	\$18,392
792	Malakoff	\$611,519	4.36%	\$26,662	\$636,758	3.55%	\$22,605
796	Manor	\$1,261,127	5.33%	\$67,218	\$1,262,540	3.95%	\$49,870
798	Mansfield	\$21,518,601	10.36%	\$2,229,327	\$23,089,573	10.80%	\$2,493,674
799	Manvel	\$812,648	3.19%	\$25,923	\$865,344	2.33%	\$20,163

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
800	Marble Falls	\$4,485,873	9.21%	\$413,149	\$5,159,850	6.50%	\$335,390
802	Marfa	\$631,906	4.55%	\$28,752	\$616,421	4.04%	\$24,903
804	Marion	\$294,032	5.62%	\$16,525	\$298,800	5.24%	\$15,657
806	Marlin	\$1,574,289	5.12%	\$80,604	\$1,628,976	4.93%	\$80,309
810	Marshall	\$6,971,779	16.27%	\$1,134,308	\$7,270,965	16.88%	\$1,227,339
812	Mart	\$395,621	1.26%	\$4,985	\$399,180	1.79%	\$7,145
814	Mason	\$543,042	4.51%	\$24,491	\$682,889	4.22%	\$28,818
816	Matador	\$96,668	3.38%	\$3,267	\$112,118	5.02%	\$5,628
818	Mathis	\$989,201	2.98%	\$29,478	\$1,028,146	2.62%	\$26,937
822	Maypearl	\$117,425	2.83%	\$3,323	\$164,047	2.69%	\$4,413
824	McAllen	\$45,208,705	8.30%	\$3,752,323	\$47,258,770	6.22%	\$2,939,495
826	McCombs	\$253,103	4.98%	\$12,605	\$264,948	5.27%	\$13,963
828	McGregor	\$1,226,664	9.54%	\$117,024	\$1,393,888	9.31%	\$129,771
830	McKinney	\$38,201,971	10.59%	\$4,045,589	\$42,109,757	11.04%	\$4,648,917
832	McLean	\$143,221	5.06%	\$7,247	\$180,014	4.21%	\$7,579
835	Meadows Place	\$1,101,659	10.22%	\$112,590	\$1,260,175	11.09%	\$139,753
837	Melissa	\$1,049,680	6.58%	\$69,069	\$1,143,550	4.88%	\$55,805
1501	Memorial Villages Police	\$2,306,820	18.74%	\$432,298	\$2,400,893	19.05%	\$457,370
840	Memphis	\$462,185	7.57%	\$34,987	\$407,991	8.98%	\$36,638
842	Menard	\$234,171	9.04%	\$21,169	\$251,716	9.35%	\$23,535
844	Mercedes	\$2,725,313	10.45%	\$284,795	\$3,098,628	10.65%	\$330,004
846	Meridian	\$240,409	5.79%	\$13,920	\$222,302	4.05%	\$9,003
848	Merkel	\$264,148	17.28%	\$45,645	\$327,992	14.86%	\$48,740
852	Mertzson	\$120,996	17.23%	\$20,848	\$116,848	16.15%	\$18,871
854	Mesquite	\$56,166,131	16.00%	\$8,986,581	\$59,115,956	16.93%	\$10,008,331
856	Mexia	\$2,935,228	8.54%	\$250,668	\$3,013,282	8.71%	\$262,457
860	Midland	\$28,015,102	17.16%	\$4,807,392	\$29,353,151	17.29%	\$5,075,160
862	Midlothian	\$6,740,046	10.63%	\$716,467	\$7,042,322	11.32%	\$797,191
864	Miles	\$57,876	0.78%	\$451	\$58,845	0.05%	\$29
865	Milford	\$237,400	8.28%	\$19,657	\$300,278	7.40%	\$22,221
868	Mineola	\$1,533,518	7.31%	\$112,100	\$1,480,388	6.82%	\$100,962
870	Mineral Wells	\$5,487,599	7.53%	\$413,216	\$5,916,079	7.86%	\$465,004
874	Mission	\$16,451,205	9.99%	\$1,643,475	\$17,605,586	10.34%	\$1,820,418
875	Missouri City	\$14,028,679	12.39%	\$1,738,153	\$14,741,216	12.88%	\$1,898,669
876	Monahans	\$1,842,396	9.95%	\$183,318	\$2,080,042	10.03%	\$208,628
887	Mont Belvieu	\$2,565,793	8.30%	\$212,961	\$2,644,929	8.10%	\$214,239
877	Montgomery	\$462,412	4.17%	\$19,283	\$537,533	2.76%	\$14,836
878	Moody	\$308,286	6.82%	\$21,025	\$313,663	6.28%	\$19,698
883	Morgan's Point	\$633,836	15.01%	\$95,139	\$623,690	15.44%	\$96,298
882	Morgan's Point Resort	\$732,942	9.76%	\$71,535	\$771,245	10.44%	\$80,518
884	Morton	\$277,402	12.15%	\$33,704	\$282,895	13.32%	\$37,682
886	Moulton	\$336,377	5.12%	\$17,223	\$326,175	6.14%	\$20,027
890	Mount Enterprise	\$53,421	6.68%	\$3,569	\$60,259	5.60%	\$3,375
892	Mt. Pleasant	\$4,790,765	12.51%	\$599,325	\$4,929,175	13.29%	\$655,087
894	Mt. Vernon	\$522,064	9.64%	\$50,327	\$644,065	9.75%	\$62,796

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
896	Muenster	\$264,452	8.46%	\$22,373	\$269,887	8.06%	\$21,753
898	Muleshoe	\$914,409	14.53%	\$132,864	\$946,758	14.85%	\$140,594
903	Murphy	\$4,173,654	10.41%	\$434,477	\$4,464,231	9.72%	\$433,923
10904	Nacogdoches	\$11,575,461	14.82%	\$1,715,483	\$12,084,842	15.58%	\$1,882,818
906	Naples	\$197,299	1.42%	\$2,802	\$263,328	1.08%	\$2,844
907	Nash	\$607,636	5.36%	\$32,569	\$584,290	3.61%	\$21,093
905	Nassau Bay	\$1,857,910	10.08%	\$187,277	\$1,986,182	10.06%	\$199,810
908	Navasota	\$2,142,980	6.25%	\$133,936	\$2,260,003	6.07%	\$137,182
910	Nederland	\$5,041,455	17.35%	\$874,692	\$5,119,674	17.23%	\$882,120
912	Needville	\$479,829	6.51%	\$31,237	\$456,591	7.51%	\$34,290
914	New Boston	\$786,265	3.87%	\$30,428	\$736,097	4.62%	\$34,008
10916	New Braunfels	\$17,544,680	12.79%	\$2,243,965	\$18,626,745	13.30%	\$2,477,357
20916	New Braunfels Utilities	\$8,746,825	13.51%	\$1,181,696	\$8,787,740	14.43%	\$1,268,071
915	New Deal	\$158,009	3.68%	\$5,815	\$154,164	2.40%	\$3,700
918	New London	\$312,749	4.57%	\$14,293	\$263,047	5.29%	\$13,915
919	New Summerfield	\$222,210	0.28%	\$622	\$233,011	0.95%	\$2,214
917	New Waverly	\$151,792	6.40%	\$9,715	\$162,574	5.49%	\$8,925
920	Newton	\$541,228	21.05%	\$113,928	\$641,925	20.07%	\$128,834
922	Nixon	\$274,278	7.40%	\$20,297	\$274,658	7.37%	\$20,242
924	Nocona	\$665,191	5.76%	\$38,315	\$713,028	6.60%	\$47,060
928	Normangee	\$84,554	5.44%	\$4,600	\$107,623	5.47%	\$5,887
931	North Richland Hills	\$25,961,298	13.41%	\$3,481,410	\$27,326,660	14.08%	\$3,847,594
930	Northlake	\$483,631	7.54%	\$36,466	\$541,493	4.06%	\$21,985
936	Oak Point	\$738,880	4.79%	\$35,392	\$843,139	2.79%	\$23,524
937	Oak Ridge North	\$1,632,885	10.78%	\$176,025	\$1,749,350	9.92%	\$173,536
942	Odem	\$271,179	7.32%	\$19,850	\$287,638	7.54%	\$21,688
944	Odessa	\$23,990,638	14.46%	\$3,469,046	\$23,268,108	15.95%	\$3,711,263
935	O'Donnell	\$119,844	6.34%	\$7,598	\$94,375	7.38%	\$6,965
945	Oglesby	\$48,687	3.97%	\$1,933	\$49,409	4.76%	\$2,352
949	Old River-Winfree	\$34,844	0.00%	\$0	\$41,655	0.00%	\$0
950	Olmos Park	\$1,317,881	7.38%	\$97,260	\$1,333,426	4.51%	\$60,138
951	Olney	\$643,906	3.41%	\$21,957	\$597,327	2.88%	\$17,203
953	Omaha	\$99,279	9.48%	\$9,412	\$148,061	6.98%	\$10,335
954	Onalaska	\$254,168	2.15%	\$5,465	\$261,871	1.51%	\$3,954
958	Orange	\$6,202,617	16.95%	\$1,051,344	\$6,479,312	18.11%	\$1,173,403
960	Orange Grove	\$317,827	6.09%	\$19,356	\$273,007	3.67%	\$10,019
959	Ore City	\$255,646	3.54%	\$9,050	\$240,929	3.02%	\$7,276
962	Overton	\$340,078	2.23%	\$7,584	\$384,405	0.99%	\$3,806
961	Ovilla	\$699,743	6.96%	\$48,702	\$722,025	5.36%	\$38,701
963	Oyster Creek	\$442,185	9.14%	\$40,416	\$532,534	6.60%	\$35,147
964	Paducah	\$254,153	8.20%	\$20,841	\$278,290	7.35%	\$20,454
966	Palacios	\$1,001,423	6.62%	\$66,294	\$1,075,651	6.60%	\$70,993
968	Palestine	\$5,863,746	13.30%	\$779,878	\$5,954,932	13.60%	\$809,871
970	Palmer	\$618,212	4.03%	\$24,914	\$686,460	4.28%	\$29,380
969	Palmhurst	\$367,264	2.23%	\$8,190	\$360,072	1.80%	\$6,481

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COMPARISON OF EXPECTED CITY CONTRIBUTION AMOUNTS  
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CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
972	Pampa	\$4,851,651	13.45%	\$652,547	\$4,923,175	13.84%	\$681,367
974	Panhandle	\$434,039	4.83%	\$20,964	\$490,387	5.07%	\$24,863
973	Panorama Village	\$423,074	8.06%	\$34,100	\$430,618	6.22%	\$26,784
975	Pantego	\$1,790,807	14.63%	\$261,995	\$1,777,108	15.76%	\$280,072
976	Paris	\$9,487,999	13.69%	\$1,298,907	\$9,960,392	11.34%	\$1,129,508
977	Parker	\$709,852	10.03%	\$71,198	\$790,868	7.88%	\$62,320
978	Pasadena	\$43,489,897	15.44%	\$6,714,840	\$44,805,836	15.79%	\$7,074,842
983	Pearland	\$17,410,599	9.98%	\$1,737,578	\$19,967,051	10.05%	\$2,006,689
984	Pearsall	\$1,284,125	3.75%	\$48,155	\$1,388,871	4.25%	\$59,027
988	Pecos City	\$3,212,897	6.43%	\$206,589	\$2,843,702	7.23%	\$205,600
994	Perryton	\$2,191,170	14.65%	\$321,006	\$2,281,913	15.15%	\$345,710
1000	Pflugerville	\$7,741,560	11.54%	\$893,376	\$8,763,918	11.41%	\$999,963
1002	Pharr	\$15,085,200	13.42%	\$2,024,434	\$15,600,980	13.87%	\$2,163,856
1004	Pilot Point	\$1,128,212	6.11%	\$68,934	\$1,214,222	6.64%	\$80,624
1005	Pinehurst	\$907,999	11.58%	\$105,146	\$865,040	12.67%	\$109,601
1003	Pineland	\$303,028	8.69%	\$26,333	\$307,061	9.31%	\$28,587
1001	Piney Point Village	\$169,967	4.25%	\$7,224	\$246,461	4.12%	\$10,154
1006	Pittsburg	\$1,125,141	12.05%	\$135,579	\$1,203,683	11.97%	\$144,081
1007	Plains	\$215,312	10.67%	\$22,974	\$224,386	11.85%	\$26,590
1008	Plainview	\$4,990,839	12.40%	\$618,864	\$5,045,994	12.78%	\$644,878
1010	Plano	\$114,192,546	13.39%	\$15,290,382	\$117,372,866	14.06%	\$16,502,625
1012	Pleasanton	\$2,290,635	5.62%	\$128,734	\$2,442,770	5.77%	\$140,948
1013	Point	\$184,032	2.11%	\$3,883	\$166,442	2.04%	\$3,395
1017	Ponder	\$403,548	6.09%	\$24,576	\$375,583	6.16%	\$23,136
1014	Port Aransas	\$2,794,172	7.18%	\$200,622	\$3,016,030	7.30%	\$220,170
11016	Port Arthur	\$21,418,913	13.74%	\$2,942,959	\$22,849,860	13.97%	\$3,192,125
21016	Port Arthur Pleasure Island	\$269,656	6.63%	\$17,878	\$275,983	7.53%	\$20,782
1018	Port Isabel	\$1,703,526	3.20%	\$54,513	\$1,871,125	3.28%	\$61,373
1020	Port Lavaca	\$2,615,633	5.93%	\$155,107	\$2,838,192	5.83%	\$165,467
1022	Port Neches	\$4,503,329	19.43%	\$874,997	\$4,473,679	20.88%	\$934,104
1019	Portland	\$3,488,435	11.77%	\$410,589	\$3,809,116	11.48%	\$437,287
1024	Post	\$416,202	12.79%	\$53,232	\$414,456	11.99%	\$49,693
1026	Poteet	\$481,463	3.38%	\$16,273	\$492,744	2.44%	\$12,023
1028	Poth	\$253,832	5.94%	\$15,078	\$274,644	5.13%	\$14,089
1030	Pottsboro	\$470,788	1.89%	\$8,898	\$463,152	1.14%	\$5,280
1032	Premont	\$320,838	3.43%	\$11,005	\$406,114	2.81%	\$11,412
1029	Presidio	\$718,147	4.06%	\$29,157	\$805,526	3.03%	\$24,407
1033	Primera	\$309,243	3.34%	\$10,329	\$319,440	2.51%	\$8,018
1034	Princeton	\$1,344,433	5.49%	\$73,809	\$1,436,773	6.52%	\$93,678
1036	Prosper	\$1,901,556	8.33%	\$158,400	\$2,343,834	8.41%	\$197,116
1042	Quanah	\$489,882	8.45%	\$41,395	\$490,841	9.42%	\$46,237
1045	Queen City	\$290,726	3.98%	\$11,571	\$298,097	4.01%	\$11,954
1044	Quinlan	\$235,267	1.52%	\$3,576	\$178,944	2.19%	\$3,919
1047	Quintana	\$51,029	5.56%	\$2,837	\$28,800	7.51%	\$2,163
1046	Quitaque	\$66,459	7.39%	\$4,911	\$67,457	7.31%	\$4,931

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1048	Quitman	\$694,716	9.70%	\$67,387	\$678,362	9.78%	\$66,344
1050	Ralls	\$336,979	5.90%	\$19,882	\$264,768	7.08%	\$18,746
1051	Rancho Viejo	\$331,515	8.62%	\$28,577	\$318,685	9.04%	\$28,809
1052	Ranger	\$377,028	6.88%	\$25,940	\$476,204	6.63%	\$31,572
1054	Rankin	\$135,215	5.95%	\$8,045	\$141,079	5.73%	\$8,084
1055	Ransom Canyon	\$322,178	10.89%	\$35,085	\$339,424	10.79%	\$36,624
1058	Raymondville	\$1,394,705	11.81%	\$164,715	\$1,525,756	8.93%	\$136,250
1061	Red Oak	\$2,818,463	7.42%	\$209,130	\$2,989,442	4.42%	\$132,133
1062	Redwater	\$148,521	3.97%	\$5,896	\$158,045	3.58%	\$5,658
1064	Refugio	\$655,566	1.56%	\$10,227	\$663,053	0.97%	\$6,432
1065	Reklaw	\$137,634	13.05%	\$17,961	\$172,351	12.32%	\$21,234
1066	Reno (Lamar County)	\$398,949	6.50%	\$25,932	\$344,724	5.59%	\$19,270
1069	Reno (Parker County)	\$250,748	2.89%	\$7,247	\$268,572	2.85%	\$7,654
1067	Rhome	\$368,448	5.97%	\$21,996	\$430,673	3.91%	\$16,839
1068	Rice	\$165,529	1.79%	\$2,963	\$179,091	1.28%	\$2,292
1070	Richardson	\$53,380,945	15.64%	\$8,348,780	\$54,789,624	16.77%	\$9,188,220
1073	Richland Hills	\$3,083,974	13.08%	\$403,384	\$3,265,589	14.04%	\$458,489
1074	Richland Springs	\$38,906	9.57%	\$3,723	\$39,669	5.89%	\$2,337
1076	Richmond	\$4,925,586	12.31%	\$606,340	\$5,279,732	12.47%	\$658,383
1077	Richwood	\$558,100	9.46%	\$52,796	\$605,645	9.90%	\$59,959
1075	Rio Grande City	\$2,450,419	6.94%	\$170,059	\$2,953,540	6.49%	\$191,685
1079	Rio Vista	\$287,530	8.47%	\$24,354	\$292,373	8.96%	\$26,197
1080	Rising Star	\$109,891	6.46%	\$7,099	\$125,376	0.33%	\$414
1082	River Oaks	\$1,875,767	12.42%	\$232,970	\$1,885,858	13.71%	\$258,551
1084	Roanoke	\$4,643,521	9.35%	\$434,169	\$5,013,929	10.01%	\$501,894
1088	Robert Lee	\$116,991	8.75%	\$10,237	\$79,279	8.07%	\$6,398
1089	Robinson	\$1,735,371	9.38%	\$162,778	\$1,997,308	9.16%	\$182,953
21090	Robstown	\$2,808,950	6.38%	\$179,211	\$2,871,641	6.63%	\$190,390
11090	Robstown Utility Systems	\$1,543,917	12.94%	\$199,783	\$1,662,338	13.70%	\$227,740
1092	Roby	\$96,022	11.19%	\$10,745	\$83,319	7.75%	\$6,457
1096	Rockdale	\$1,248,387	8.30%	\$103,616	\$1,258,200	8.21%	\$103,298
1098	Rockport	\$3,055,856	13.61%	\$415,902	\$3,238,173	13.91%	\$450,430
1100	Rocksprings	\$153,000	5.00%	\$7,650	\$170,539	5.03%	\$8,578
1102	Rockwall	\$11,161,175	11.93%	\$1,331,528	\$12,404,225	12.70%	\$1,575,337
1104	Rogers	\$267,085	4.16%	\$11,111	\$283,531	4.30%	\$12,192
1105	Rollingwood	\$357,747	7.98%	\$28,548	\$460,468	5.76%	\$26,523
1106	Roma	\$2,476,267	6.74%	\$166,900	\$2,777,938	6.68%	\$185,566
1109	Roscoe	\$185,804	4.74%	\$8,807	\$211,906	4.14%	\$8,773
1112	Rosebud	\$234,249	3.16%	\$7,402	\$227,565	2.95%	\$6,713
1114	Rosenberg	\$8,878,941	11.87%	\$1,053,930	\$9,281,982	12.10%	\$1,123,120
1116	Rotan	\$136,474	4.60%	\$6,278	\$186,619	4.02%	\$7,502
1118	Round Rock	\$33,618,124	12.13%	\$4,077,878	\$35,809,785	12.71%	\$4,551,424
1119	Rowlett	\$19,546,929	12.13%	\$2,371,042	\$19,189,437	13.21%	\$2,534,925
1120	Royse City	\$1,845,409	8.43%	\$155,568	\$2,333,042	8.78%	\$204,841
1122	Rule	\$70,279	9.11%	\$6,402	\$71,911	9.11%	\$6,551

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1123	Runaway Bay	\$402,198	1.88%	\$7,561	\$506,016	1.38%	\$6,983
1124	Runge	\$98,942	11.18%	\$11,062	\$94,800	12.36%	\$11,717
1126	Rusk	\$952,947	5.41%	\$51,554	\$1,096,882	5.15%	\$56,489
1128	Sabinal	\$316,181	5.23%	\$16,536	\$358,184	5.13%	\$18,375
1129	Sachse	\$4,378,425	10.52%	\$460,610	\$4,814,560	10.79%	\$519,491
1131	Saginaw	\$5,343,244	14.37%	\$767,824	\$5,903,644	14.34%	\$846,583
1130	Saint Jo	\$196,358	5.40%	\$10,603	\$130,560	4.24%	\$5,536
1133	Salado	\$220,874	6.87%	\$15,174	\$262,066	6.00%	\$15,724
1132	San Angelo	\$24,075,840	17.08%	\$4,112,153	\$24,205,889	18.23%	\$4,412,734
21136	San Antonio	\$221,558,973	12.54%	\$27,783,495	\$235,374,656	13.07%	\$30,763,468
11136	San Antonio Water System	\$66,705,245	3.52%	\$2,348,025	\$68,411,956	3.77%	\$2,579,131
1138	San Augustine	\$846,693	11.37%	\$96,269	\$829,936	10.99%	\$91,210
1140	San Benito	\$4,452,594	9.16%	\$407,858	\$4,437,420	6.89%	\$305,738
1144	San Felipe	\$128,576	5.73%	\$7,367	\$131,739	5.36%	\$7,061
1148	San Juan	\$4,679,521	6.49%	\$303,701	\$5,010,428	3.80%	\$190,396
1150	San Marcos	\$19,882,740	14.31%	\$2,845,220	\$21,987,155	14.60%	\$3,210,125
1152	San Saba	\$1,210,583	7.15%	\$86,557	\$1,222,600	7.40%	\$90,472
1146	Sanger	\$2,234,102	7.74%	\$172,919	\$2,420,270	7.78%	\$188,297
1153	Sansom Park	\$731,158	4.45%	\$32,537	\$879,886	4.86%	\$42,762
1155	Santa Fe	\$2,027,116	11.72%	\$237,578	\$2,124,360	11.95%	\$253,861
1158	Savoy	\$123,895	2.04%	\$2,527	\$156,142	0.80%	\$1,249
1159	Schertz	\$8,648,207	13.11%	\$1,133,780	\$10,047,726	12.68%	\$1,274,052
1160	Schulenburg	\$1,339,304	18.28%	\$244,825	\$1,338,201	19.69%	\$263,492
1161	Seabrook	\$4,034,944	13.84%	\$558,436	\$4,252,156	14.67%	\$623,791
1162	Seadrift	\$268,047	6.60%	\$17,691	\$293,467	6.53%	\$19,163
1164	Seagoville	\$3,469,989	11.16%	\$387,251	\$3,622,340	10.55%	\$382,157
1166	Seagraves	\$329,900	8.74%	\$28,833	\$316,699	9.85%	\$31,195
1167	Sealy	\$1,824,377	13.49%	\$246,108	\$1,925,748	13.63%	\$262,479
1168	Seguin	\$10,434,550	13.18%	\$1,375,274	\$10,741,521	11.71%	\$1,257,832
1169	Selma	\$2,677,447	9.75%	\$261,051	\$3,160,381	10.08%	\$318,566
1170	Seminole	\$1,657,943	13.98%	\$231,780	\$1,745,873	14.19%	\$247,739
1171	Seven Points	\$426,892	3.77%	\$16,094	\$439,769	2.49%	\$10,950
1172	Seymour	\$936,236	6.08%	\$56,923	\$980,714	6.60%	\$64,727
1177	Shallowater	\$331,364	4.69%	\$15,541	\$378,115	4.50%	\$17,015
1174	Shamrock	\$481,872	8.28%	\$39,899	\$466,510	9.08%	\$42,359
1173	Shavano Park	\$1,308,903	9.15%	\$119,765	\$1,477,034	8.43%	\$124,514
1175	Shenandoah	\$2,821,321	8.26%	\$233,041	\$3,417,194	8.63%	\$294,904
1181	Shepherd	\$197,270	6.26%	\$12,349	\$212,050	4.09%	\$8,673
1176	Sherman	\$17,131,996	15.45%	\$2,646,893	\$17,855,309	15.88%	\$2,835,423
1178	Shiner	\$690,682	5.51%	\$38,057	\$683,107	6.29%	\$42,967
1179	Shoreacres	\$553,111	4.87%	\$26,937	\$519,207	5.25%	\$27,258
1180	Silsbee	\$2,199,454	14.43%	\$317,381	\$2,288,861	15.31%	\$350,425
1182	Silverton	\$78,884	13.55%	\$10,689	\$80,706	14.75%	\$11,904
1184	Sinton	\$1,304,239	5.33%	\$69,516	\$1,282,231	6.44%	\$82,576
1185	Skellytown	\$82,636	0.15%	\$124	\$70,780	0.08%	\$57

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1186	Slaton	\$1,355,490	8.88%	\$120,368	\$1,596,576	8.02%	\$128,045
1188	Smithville	\$1,512,042	5.23%	\$79,080	\$1,631,194	5.16%	\$84,170
1189	Smyer	\$50,976	12.40%	\$6,321	\$50,971	9.83%	\$5,010
1190	Snyder	\$2,924,696	13.50%	\$394,834	\$2,900,676	15.16%	\$439,742
1191	Somerset	\$228,643	4.42%	\$10,106	\$247,874	3.74%	\$9,270
1192	Somerville	\$400,153	3.70%	\$14,806	\$420,391	4.26%	\$17,909
1194	Sonora	\$752,068	7.82%	\$58,812	\$829,409	8.76%	\$72,656
1196	Sour Lake	\$339,574	3.71%	\$12,598	\$369,439	2.81%	\$10,381
1198	South Houston	\$3,699,767	9.23%	\$341,488	\$3,882,273	9.74%	\$378,133
1199	South Padre Island	\$4,696,140	9.15%	\$429,697	\$4,748,977	9.89%	\$469,674
1197	Southlake	\$12,865,142	12.52%	\$1,610,716	\$13,472,433	12.86%	\$1,732,555
1202	Southside Place	\$768,221	7.45%	\$57,232	\$849,375	7.78%	\$66,081
1204	Spearman	\$561,035	12.32%	\$69,120	\$534,953	13.17%	\$70,453
1205	Spring Valley	\$1,611,373	16.37%	\$263,782	\$1,677,077	16.50%	\$276,718
1203	Springtown	\$902,713	6.36%	\$57,413	\$1,099,600	6.82%	\$74,993
1206	Spur	\$260,282	5.24%	\$13,639	\$271,275	4.21%	\$11,421
1207	Stafford	\$4,590,496	12.04%	\$552,696	\$4,918,927	12.28%	\$604,044
1208	Stamford	\$641,228	5.16%	\$33,087	\$889,997	4.76%	\$42,364
1210	Stanton	\$664,913	6.55%	\$43,552	\$737,731	6.88%	\$50,756
1211	Star Harbor	\$142,139	7.00%	\$9,950	\$156,209	7.78%	\$12,153
1212	Stephenville	\$5,105,496	12.49%	\$637,676	\$5,147,282	13.38%	\$688,706
1213	Sterling City	\$151,738	5.78%	\$8,770	\$139,339	4.87%	\$6,786
1214	Stinnett	\$405,397	4.87%	\$19,743	\$387,161	2.96%	\$11,460
1218	Stratford	\$380,947	7.99%	\$30,438	\$455,580	8.46%	\$38,542
1224	Sudan	\$208,410	4.57%	\$9,524	\$193,870	5.86%	\$11,361
1225	Sugar Land	\$27,728,171	11.53%	\$3,197,058	\$29,148,534	12.21%	\$3,559,036
1226	Sulphur Springs	\$5,589,799	12.76%	\$713,258	\$5,707,062	11.53%	\$658,024
1228	Sundown	\$399,375	8.25%	\$32,948	\$427,464	7.47%	\$31,932
1229	Sunnyvale	\$882,869	10.38%	\$91,642	\$1,130,264	10.42%	\$117,774
1230	Sunray	\$341,330	20.32%	\$69,358	\$352,996	19.00%	\$67,069
1227	Sunrise Beach Village	\$139,844	3.90%	\$5,454	\$108,206	3.89%	\$4,209
1231	Sunset Valley	\$1,005,965	10.34%	\$104,017	\$1,165,877	10.07%	\$117,404
1233	Surfside Beach	\$346,336	3.85%	\$13,334	\$456,233	2.05%	\$9,353
1232	Sweeny	\$649,122	17.24%	\$111,909	\$663,581	18.97%	\$125,881
1234	Sweetwater	\$3,230,293	15.87%	\$512,647	\$3,459,950	16.34%	\$565,356
1264	T.M.R.S.	\$4,225,557	12.68%	\$535,801	\$5,017,673	12.84%	\$644,269
1236	Taft	\$680,476	5.87%	\$39,944	\$743,292	4.19%	\$31,144
1238	Tahoka	\$427,661	7.90%	\$33,785	\$437,964	4.67%	\$20,453
1241	Tatum	\$231,839	5.66%	\$13,122	\$202,265	4.21%	\$8,515
1246	Taylor	\$5,475,776	9.95%	\$544,840	\$5,590,867	10.49%	\$586,482
1248	Teague	\$636,582	5.72%	\$36,412	\$597,914	5.55%	\$33,184
1252	Temple	\$20,033,824	14.31%	\$2,866,840	\$21,602,818	14.69%	\$3,173,454
1254	Tenaha	\$158,101	2.17%	\$3,431	\$215,251	2.63%	\$5,661
1256	Terrell	\$7,310,902	12.45%	\$910,207	\$7,286,011	13.59%	\$990,169
1258	Terrell Hills	\$1,734,822	10.31%	\$178,860	\$1,820,578	11.02%	\$200,628

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
21260	Texarkana	\$7,317,348	12.08%	\$883,936	\$7,276,006	12.75%	\$927,691
11260	Texarkana Police Dept	\$4,296,100	16.20%	\$695,968	\$4,533,448	17.15%	\$777,486
31260	Texarkana Water Utilities	\$5,429,536	13.55%	\$735,702	\$5,770,038	13.89%	\$801,458
1262	Texas City	\$15,292,036	14.89%	\$2,276,984	\$15,681,164	15.63%	\$2,450,966
11263	Texas Municipal League	\$2,261,761	11.54%	\$261,007	\$2,347,828	12.82%	\$300,992
31263	Texas Municipal League IEBP	\$6,270,613	7.69%	\$482,210	\$6,478,146	4.72%	\$305,768
21263	Texas Municipal League IRP	\$15,252,423	12.79%	\$1,950,785	\$16,550,021	13.29%	\$2,199,498
1265	Texhoma	\$22,274	2.87%	\$639	\$22,558	2.66%	\$600
1267	The Colony	\$12,393,269	12.59%	\$1,560,313	\$13,460,844	12.73%	\$1,713,565
1269	Thompsons	\$92,251	4.14%	\$3,819	\$94,059	4.32%	\$4,063
1268	Thorndale	\$256,053	3.16%	\$8,091	\$235,135	3.90%	\$9,170
1274	Three Rivers	\$1,033,558	5.02%	\$51,885	\$1,124,693	4.94%	\$55,560
1276	Throckmorton	\$134,236	5.58%	\$7,490	\$122,321	5.74%	\$7,021
1277	Tiki Island	\$266,246	3.94%	\$10,490	\$292,452	3.98%	\$11,640
1278	Timpson	\$216,855	5.31%	\$11,515	\$242,117	5.21%	\$12,614
1280	Tioga	\$121,135	4.32%	\$5,233	\$145,872	2.43%	\$3,545
1283	Tolar	\$127,148	8.86%	\$11,265	\$153,939	6.94%	\$10,683
1286	Tom Bean	\$149,341	3.30%	\$4,928	\$189,226	2.73%	\$5,166
1284	Tomball	\$5,610,062	11.75%	\$659,182	\$6,052,532	11.85%	\$717,225
1290	Trent	\$53,266	5.95%	\$3,169	\$59,152	6.55%	\$3,874
1292	Trenton	\$178,922	5.26%	\$9,411	\$157,644	5.72%	\$9,017
1293	Trinidad	\$142,165	7.93%	\$11,274	\$199,438	6.51%	\$12,983
1294	Trinity	\$531,178	1.79%	\$9,508	\$499,063	1.60%	\$7,985
1295	Trophy Club	\$3,239,432	12.32%	\$399,098	\$3,645,425	11.88%	\$433,076
1296	Troup	\$388,241	1.44%	\$5,591	\$481,618	1.67%	\$8,043
1297	Troy	\$66,271	1.74%	\$1,153	\$146,856	1.99%	\$2,922
1298	Tulia	\$1,040,929	12.87%	\$133,968	\$1,075,828	14.00%	\$150,616
1299	Turkey	\$57,700	11.56%	\$6,670	\$60,190	11.22%	\$6,753
1301	Tye	\$336,151	7.21%	\$24,236	\$354,984	6.77%	\$24,032
1304	Tyler	\$24,402,373	14.81%	\$3,613,991	\$25,293,293	15.93%	\$4,029,222
1305	Universal City	\$4,309,503	7.17%	\$308,991	\$4,530,022	7.89%	\$357,419
1306	University Park	\$11,669,823	14.86%	\$1,734,136	\$11,889,237	12.59%	\$1,496,855
1308	Uvalde	\$3,948,413	4.31%	\$170,177	\$4,221,869	4.59%	\$193,784
1314	Van	\$515,794	7.66%	\$39,510	\$601,584	5.79%	\$34,832
1316	Van Alstyne	\$1,066,743	7.25%	\$77,339	\$1,186,396	7.81%	\$92,658
1318	Van Horn	\$737,285	5.60%	\$41,288	\$774,420	6.05%	\$46,852
1320	Vega	\$171,259	16.31%	\$27,932	\$181,632	17.49%	\$31,767
1324	Venus	\$487,935	8.38%	\$40,889	\$463,903	7.29%	\$33,819
1326	Vernon	\$3,084,605	13.79%	\$425,367	\$3,178,320	14.11%	\$448,461
1328	Victoria	\$21,749,793	13.40%	\$2,914,472	\$21,367,076	14.82%	\$3,166,601
1329	Vidor	\$2,273,499	15.87%	\$360,804	\$2,306,928	16.61%	\$383,181
1500	Village Fire Department	\$2,543,073	18.14%	\$461,313	\$2,684,699	18.64%	\$500,428
1330	Waco	\$58,345,463	15.47%	\$9,026,043	\$59,180,990	16.63%	\$9,841,799
1332	Waelder	\$381,475	4.23%	\$16,136	\$439,250	3.70%	\$16,252
1334	Wake Village	\$634,449	11.06%	\$70,170	\$552,785	10.43%	\$57,655

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1336	Waller	\$698,335	4.56%	\$31,844	\$747,021	3.85%	\$28,760
1337	Wallis	\$205,178	7.71%	\$15,819	\$256,510	6.53%	\$16,750
1338	Walnut Springs	\$58,739	5.09%	\$2,990	\$62,974	4.84%	\$3,048
1340	Waskom	\$612,508	5.11%	\$31,299	\$601,901	5.82%	\$35,031
1341	Watauga	\$6,763,104	10.45%	\$706,744	\$6,857,163	10.75%	\$737,145
1342	Waxahachie	\$8,633,720	12.47%	\$1,076,625	\$9,407,558	12.96%	\$1,219,220
1344	Weatherford	\$14,392,624	13.98%	\$2,012,089	\$15,408,514	14.54%	\$2,240,398
1345	Webster	\$6,751,877	13.45%	\$908,127	\$6,791,817	13.86%	\$941,346
1346	Weimar	\$805,341	16.52%	\$133,042	\$793,569	17.87%	\$141,811
1350	Wellington	\$312,346	16.70%	\$52,162	\$327,650	14.90%	\$48,820
1352	Wells	\$103,072	4.02%	\$4,143	\$80,789	4.22%	\$3,409
1354	Weslaco	\$8,016,788	11.74%	\$941,171	\$9,099,212	12.56%	\$1,142,861
1356	West	\$515,336	6.71%	\$34,579	\$471,238	6.35%	\$29,924
1358	West Columbia	\$1,115,740	7.35%	\$82,007	\$1,025,739	7.10%	\$72,827
1359	West Lake Hills	\$1,130,513	11.28%	\$127,522	\$1,294,843	11.78%	\$152,533
1361	West Orange	\$1,025,308	16.81%	\$172,354	\$995,020	17.84%	\$177,512
1365	West Tawakoni	\$525,957	8.81%	\$46,337	\$555,471	9.77%	\$54,270
1364	West Univ. Place	\$5,826,186	16.75%	\$975,886	\$5,970,726	17.36%	\$1,036,518
1363	Westlake	\$1,320,119	8.76%	\$115,642	\$1,257,653	7.50%	\$94,324
1362	Westover Hills	\$770,765	5.86%	\$45,167	\$747,351	3.96%	\$29,595
1366	Westworth Village	\$987,345	5.17%	\$51,046	\$1,198,111	5.52%	\$66,136
1368	Wharton	\$3,353,256	3.91%	\$131,112	\$3,221,388	4.29%	\$138,198
1370	Wheeler	\$125,137	11.28%	\$14,115	\$130,428	12.43%	\$16,212
1372	White Deer	\$205,421	3.75%	\$7,703	\$202,601	4.69%	\$9,502
1377	White Oak	\$1,369,174	12.08%	\$165,396	\$1,444,234	12.59%	\$181,829
1378	White Settlement	\$4,054,738	8.18%	\$331,678	\$4,282,205	8.68%	\$371,695
1374	Whiteface	\$111,235	9.93%	\$11,046	\$102,069	10.17%	\$10,380
1375	Whitehouse	\$1,476,642	4.39%	\$64,825	\$1,557,972	4.96%	\$77,275
1376	Whitesboro	\$1,343,816	6.40%	\$86,004	\$1,506,713	6.54%	\$98,539
1380	Whitewright	\$323,377	4.48%	\$14,487	\$476,444	2.85%	\$13,579
1382	Whitney	\$571,313	4.37%	\$24,966	\$605,803	4.19%	\$25,383
1384	Wichita Falls	\$34,467,597	11.99%	\$4,132,665	\$35,873,970	12.55%	\$4,502,183
1386	Willis	\$1,138,588	5.47%	\$62,281	\$1,181,404	5.53%	\$65,332
1388	Wills Point	\$1,130,191	8.76%	\$99,005	\$1,144,997	8.57%	\$98,126
1390	Wilmer	\$1,209,503	4.74%	\$57,330	\$1,121,151	4.09%	\$45,855
1392	Wimberley	\$124,979	2.61%	\$3,262	\$167,002	2.71%	\$4,526
1393	Windcrest	\$1,605,876	6.21%	\$99,725	\$1,989,024	6.09%	\$121,132
1396	Wink	\$172,603	7.05%	\$12,169	\$178,409	6.02%	\$10,740
1398	Winnsboro	\$1,024,292	7.19%	\$73,647	\$1,078,546	7.62%	\$82,185
1399	Winona	\$142,208	9.88%	\$14,050	\$178,877	10.86%	\$19,426
1400	Winters	\$428,052	9.02%	\$38,610	\$470,854	9.03%	\$42,518
1403	Wolfforth	\$740,142	6.14%	\$45,445	\$874,625	6.33%	\$55,364
1409	Woodcreek	\$39,592	8.56%	\$3,389	\$28,999	11.91%	\$3,454
1404	Woodsboro	\$191,175	1.93%	\$3,690	\$295,869	2.83%	\$8,373
1406	Woodville	\$899,959	11.24%	\$101,155	\$987,029	11.71%	\$115,581

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2008 EXPECTED CONTRIBUTIONS			2009 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1407	Woodway	\$2,915,514	11.33%	\$330,328	\$2,910,551	12.43%	\$361,781
1408	Wortham	\$160,983	4.48%	\$7,212	\$259,686	4.42%	\$11,478
1410	Wylie	\$9,015,758	9.18%	\$827,647	\$10,437,346	9.79%	\$1,021,816
1412	Yoakum	\$2,447,847	14.12%	\$345,636	\$2,457,892	15.42%	\$379,007
1414	Yorktown	\$341,837	5.62%	\$19,211	\$359,573	5.02%	\$18,051
1415	Zavalla	\$211,403	6.65%	\$14,058	\$235,937	6.59%	\$15,548

\*Reflects phase-in, when applicable.



## 2. Plan Description

### A. Pension Trust Fund

TMRS is a statewide agent multiple-employer public employee retirement system that administers 827 nontraditional, joint contributory, hybrid defined benefit plans covering all eligible employees of member cities in Texas. Membership in TMRS is summarized below as of December 31, 2007 and 2006:

	2007	2006
<i>Annuitant accounts currently receiving benefits</i>	34,510	32,175
<i>Terminated employee accounts entitled to benefits:</i>		
Vested	19,190	17,766
Non-vested	17,255	15,968
Total	<u>36,445</u>	<u>33,734</u>
<i>Current employee accounts:</i>		
Vested	58,523	57,314
Non-vested	39,917	38,269
Total	<u>98,440</u>	<u>95,583</u>
<i>Total member cities</i>	827	821

**Benefits** — Benefits depend on 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 percentage (100%, 150%, or 200%) of the employee's accumulated contributions. In addition, each city can grant, either annually or on an annually repeating basis, 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 ending 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 may choose to receive their retirement benefit in one of seven payment options: retiree life only; one of three lifetime survivor options; or one of three guaranteed term options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution (PLSD), an amount equal to 12, 24, or 36 monthly payments under the retiree life only option and that cannot exceed 75% of the total member deposits and interest. A member city may elect to increase the annuities of its retirees, either annually or on an annually repeating basis effective January 1 of a calendar year. For cities that adopted annuity increases January 1, 1982, or later, the adjustment is either 30%, 50%, or 70% of the increase (if any) in the Consumer Price Index -- all Urban Consumers (CPI-U) between the December preceding the member's retirement date and the December one year before the effective date of the increase, minus any previously granted increases. Members in most cities can retire at age 60 and above with 5 or more years of

service or with 20 years of service regardless of age. Some cities have elected retirement eligibility with 25 years of service regardless of age. Most plans also provide death and disability benefits.

Effective January 1, 2002, members are vested after five years, unless a city opted 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.

Members may work for more than one TMRS city during their career. If an individual has become vested in one TMRS city, he or she is immediately vested upon employment with another TMRS city. Similarly, once a member has met the eligibility requirements for retirement in a TMRS city, he or she is eligible in other TMRS cities as well.

**Contributions** — The contribution rates for employees are either 5%, 6%, or 7% of employee gross earnings (three cities have a 3% rate, which is no longer allowed for new cities under the Act), and the city matching percentages are either 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, using the Projected Unit Credit Actuarial Cost Method. This rate consists of the normal cost contribution rate and the prior service cost contribution rate. The normal cost is the present value of the portion of projected benefits that is attributable to service accrued in the current year. The normal cost contribution rate is the actuarially determined percentage 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 amortization period. The employer contribution rate cannot exceed a statutory maximum rate, which 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 or a city may elect to remove the maximum rate. 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). 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 of this report.

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 \$512.9 million and \$470.7 million were made in 2007 and 2006 by the member cities in accordance with the actuarially determined city contribution rates, based on the December 31, 2005 and 2004 actuarial valuations. The employees of the cities contributed \$276.0 million and \$257.3 million in 2007 and 2006 in accordance with the city-adopted employee contribution rate for each city.

**Funded Status and Funding Progress** — The funded status of Pension Trust Fund as of December 31, 2007, the most recent actuarial valuation date, is as follows (amounts in millions of dollars):

For Year Ended December 31	Net Assets Available for Benefits (1)	Actuarial Liability (2)	Percentage Funded (1) / (2) (3)	Unfunded Actuarial Liability (UAL) (2) - (1) (4)	Annual Covered Payroll (5)	UAL As A Percentage Of Covered Payroll (4) / (5) (6)
2007	\$ 14,203.3	\$ 19,278.8	73.7 %	\$ 5,075.5	\$ 4,221.3	120.2 %

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation, and reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

Additional information as of the latest actuarial valuation follows:

Valuation Date	12/31/07
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percent of Payroll
Remaining Amortization Period	Closed period, which varies by municipality
Asset Valuation Method	Amortized Cost
<b>*Actuarial Assumptions:</b>	
Investment Rate of Return	7.0%
Projected Salary Increases	Varies by age and service
Includes Inflation At	3.0%
Cost-of-Living Adjustments	CPI assumption is 3.0%; actual COLA varies by plan adopted

## B. Supplemental Death Benefits Fund

TMRS also administers a cost sharing multiple-employer defined benefit group term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating municipalities may elect, by ordinance, to provide group-term life insurance coverage ("supplemental death benefits") for their active members and/or retirees. Participation in the SDBF as of December 31, 2007 and 2006 is summarized below; these counts represent those eligible for the retiree death benefit only:

	2007	2006
<i>Annuitant accounts eligible for benefits</i>	18,822	17,376
<i>Terminated vested employee accounts</i>	14,256	13,160
<i>Current employee accounts:</i>		
Vested	39,065	38,140
Non-vested	28,310	26,909
Total	<u>67,375</u>	<u>65,049</u>
<i>Number of cities providing retiree coverage</i>	712	706

**Benefits** — Payments from this fund are similar to group term life insurance benefits, and are paid to the designated beneficiaries upon the receipt of an approved application for payment. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered a postemployment benefit other than a pension benefit (OPEB or other postemployment benefit) and is a fixed amount of \$7,500. The obligations of this plan are payable only from the SDBF and are not an obligation of, or a claim against, the Pension Trust Fund.

**Contributions** — Contributions are made by the participating municipalities and are recognized when due. The contractually required contribution rate is determined annually for each municipality. This rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the municipality. There is a one-year delay between the actuarial valuation that serves as the basis for the employer contribution rate and the calendar year when the rate goes into effect. Contributions are made monthly based on the covered payroll of employee members of the participating municipality. The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust. The funding policy of this plan is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees' entire careers. As such, contributions are utilized to fund active member deaths on a pay-as-you-go basis; any excess contributions over payments then become net assets available for OPEB.

**Funded Status and Funding Progress** — The funded status of the SDBF as of December 31, 2007, the most recent actuarial valuation date, is as follows (amounts in millions of dollars):

For Year Ended December 31	Net Assets Available for Benefits	Actuarial Liability	Percentage Funded (1) / (2)	Unfunded Actuarial Liability (UAL) (2) - (1)	Annual Covered Payroll	UAL As A Percentage Of Covered Payroll (4) / (5)
	(1)	(2)	(3)	(4)	(5)	(6)
2007	\$ 24.7	\$ 133.7	18.5 %	\$ 109.0	\$ 2,853.5	3.8 %

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The schedule includes results for as many valuations as have been performed based on the parameters established under GASB Statement No. 43, which was implemented by the System effective December 31, 2006.

Actuarial calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation, and reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

Additional information as of the latest actuarial valuation follows:

Valuation Date	12/31/07
Actuarial Cost Method	Projected 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	4.25%
Projected Salary Increases	3.0%
Includes Inflation At	3.0%
Cost-of-Living Adjustments	None

\* See Summary of Actuarial Assumptions in the Actuarial Section for more detailed information.

GASB Statement No. 43 requires the investment return (discount rate) assumption to take into account the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits. Benefits are expected to be provided partially from accumulated plan assets (including accumulated investment earnings) and partially from direct employer contributions. While assets invested in the Supplemental Death Benefit Fund are expected to earn 5% interest annually, employer contributions will be made from working funds held in cash or short-term investments. Based on the expected blend of the source of these funds, the investment return assumption has been set at 4.25%.



## C. TMRS as Employer

**Pension Trust Fund** — TMRS provides pension benefits for all of its full-time employees through its own TMRS plan. The plan provisions that have been adopted by the TMRS Board of Trustees are within the options available in the governing state statutes. Employees can retire at age 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%. Employees are vested after 5 years of service, but their accumulated deposits and interest must remain in the plan to receive any employer-financed benefits. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's personal account balance and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TMRS Act. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as PLSD. (See Note 2.A. for a full description of the retirement benefit payment options and PLSD).

	2007	2006
<i>Annuitants currently receiving benefits</i>	13	12
<i>Terminated employees entitled to benefits:</i>		
Vested	19	16
Non-vested	6	6
Total	<u>25</u>	<u>22</u>
<i>Current employees:</i>		
Vested	42	37
Non-vested	26	22
Total	<u>68</u>	<u>59</u>

Summary of Actuarial Liabilities and funding Progress									
TMRS as Employer (Unaudited)									
Annual Report Year	Net Assets Available for Benefits	Actuarial Liability	Percentage Funded (1)/(2)	Unfunded Actuarial Liability (UAL) (2) - (1)	Annual Covered Payroll	UAL as a % of Payroll (4)/(5)	Employer Contributions	Average Contribution Rate (7)/(5)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
2002	\$7,668,454	\$9,532,957	80.4 %	\$ 1,864,503	\$3,538,457	52.7 %	\$ 402,675	11.4 %	
2003	8,798,062	10,970,284	80.2	2,172,222	3,789,829	57.3	433,176	11.4	
2004	8,585,434	10,825,277	79.3	2,239,843	4,024,414	55.7	466,832	11.6	
2005	9,204,009	11,748,232	78.3	2,544,223	4,303,129	59.1	524,550	12.2	
2006	8,774,256	11,403,717	76.9	2,629,461	4,305,372	61.1	532,143	12.4	
2007	9,868,559	15,161,972	65.1	5,293,413	4,670,814	113.3	585,252	12.5	

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

*See Notes to Trend Data in the Required Supplementary Information for actuarial assumptions and methods used to determine the actuarial value of the assets.*

As an employer, TMRS' contributions to the Pension Trust Fund for the years ended December 31, 2007, 2006 and 2005 were \$585,252, \$532,143, and \$524,550, respectively, which equaled the required contributions each year.

**Supplemental Death Benefits Fund** — TMRS, as an employer, participates in the cost sharing multiple-employer defined benefit group term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). TMRS elected to provide group term life insurance coverage to both current and retired employees. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). Retired employees are insured for \$7,500; this coverage is an "other postemployment benefit" or OPEB.

TMRS contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. Such rates were 0.25% and 0.23% in 2007 and 2006, respectively, as a percentage of TMRS' covered payroll. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees' entire careers. As an employer, TMRS' contributions to the SDBF for the years ended December 31, 2007, 2006 and 2005 were \$11,677, \$9,902 and \$9,037, respectively, which equaled the required contributions each year.

TMRS issues a publicly available CAFR that includes financial statements and required supplementary information for the SDBF.

**TMRS Insurance Plan** — TMRS, as an employer, also participates in the Employees Retirement System of Texas (ERS) Group Benefits Program (GBP). ERS provides health care, life, disability and dental insurance benefits through the GBP; the GBP is administered through a trust (irrevocable per statute – Texas Insurance Code, Section 1551.401), which is governed and managed by a Board of trustees. The State Retiree Health Plan (SRHP) is a cost sharing multiple-employer defined benefit postemployment health care plan that covers retired employees of the State, and other entities as specified by the state legislature, including TMRS. The plan assets are legally protected from creditors of the State of Texas and ERS. This fund is not available for appropriation and the Texas legislature could eliminate appropriations in the future; however, existing appropriations are protected as a trust. The ERS issues a publicly available financial report that includes financial statements and required supplementary information for SRHP. That report may be obtained by writing to ERS, P.O. Box 13207, Austin, TX 78711-3207 or by calling 1-877-275-4377.

As a cost sharing plan, all assets and risks are pooled and the contribution rates are the same for each participating employer. Contribution requirements or "premiums" are established and may be amended by the Texas Legislature. TMRS remits monthly premium contributions to ERS to cover both active employees and TMRS retirees that are covered under the plan. TMRS' contributions to ERS for the years ended December 31, 2007, 2006 and 2005 were \$401,681, \$377,037, and \$354,430, respectively for active employees and \$18,198, \$12,535 and \$14,647, respectively for TMRS retirees, which equaled the required contributions each year.

TMRS provides health coverage to TMRS retirees based on a tenure schedule approved by the TMRS Board of Trustees through the annual budget process. The retiree, at their own expense, may elect spousal health coverage, as well as dental and life insurance offered through the plan.

# Required Supplementary Information (Unaudited)

Schedule of Funding Progress -- Pension Trust Fund (Amounts in Millions of Dollars)						
For Year Ended December 31	Net Assets Available for Benefits	Actuarial Liability	Percentage Funded (1) / (2)	Unfunded Actuarial Liability (UAL) (2) - (1)	Annual Covered Payroll (5)	UAL as a Percentage Of Covered Payroll (4) / (5)
	(1)	(2)	(3)	(4)	(5)	(6)
2002	\$ 9,998.7	\$ 11,868.1	84.2 %	\$ 1,869.4	\$ 3,277.4	57.0 %
2003	10,815.1	13,100.1	82.6	2,285.0	3,426.6	66.7
2004	11,619.1	14,036.9	82.8	2,417.8	3,580.3	67.5
2005	12,486.1	15,095.2	82.7	2,609.1	3,721.9	70.1
2006	13,312.7	16,219.7	82.1	2,907.0	3,949.2	73.6
2007	14,203.3	19,278.8	73.7	5,075.5	4,221.3	120.2

Schedule of Employer Contributions -- Pension Trust Fund (Amounts in Millions of Dollars)			
For Year Ended December 31	Annual Required Contribution	Percentage Contributed	
2002	\$ 353.6	100.0	%
2003	371.3	100.0	
2004	401.4	100.0	
2005	446.3	100.0	
2006	470.7	100.0	
2007	512.9	100.0	

## Notes to Trend Data – Pension Trust Fund

The Schedule of Funding Progress summarizes the actuarial value of the System's assets and actuarial liability as of December 31, 2007 and each of the five preceding fiscal years. The data presented in the schedule was obtained from the System's independent actuary's annual valuation report for each year presented.

The schedule is presented to provide a consistent basis for measuring the System's annual progress toward funding its actuarial liability in accordance with its actuarial funding method. The primary measure of funding progress is the System's funded ratio (i.e., actuarial value of assets expressed as a percentage of the actuarial accrued liability). An increase in the funded ratio indicates improvement in the System's ability to pay all projected benefits as they become due. The System is fully funded if the funded ratio is greater than or equal to 100%. During the year ended December 31, 2007, the System's funded ratio decreased from 82.1% to 73.7%. The funded percentage dropped significantly in 2007 due to a funding method change adopted by the Board to pre-fund for annually repeating updated service credits and annuity increases.



The Schedule of Funding Progress also discloses the relationship between the System's covered payroll (i.e., all elements included in compensation paid to active members on which contributions are based) and the unfunded actuarial accrued liability. This relationship, expressed as a ratio, is a measure of the significance of the unfunded actuarial accrued liability relative to the capacity to pay all contributions required to fund the liability. During the year ended December 31, 2007, the System's ratio of the unfunded actuarial accrued liability to its covered payroll went from 73.6% to 120.2%. (Again, the significant change is due to the new funding method.)

Additional information as of the latest actuarial valuation follows:

Valuation Date	12/31/07
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percent of Payroll
Remaining Amortization Period	Closed period, which varies by municipality
Asset Valuation Method	Amortized Cost
*Actuarial Assumptions:	
Investment Rate of Return	7.0%
Projected Salary Increases	Varies by age and service
Includes Inflation At	3.0%
Cost-of-Living Adjustments	CPI assumption is 3.0%; actual COLA varies by plan adopted

\* See Summary of Actuarial Assumptions in the Actuarial Section for more detailed information.

For Year Ended December 31	Net Assets Available for Benefits (1)	Actuarial Liability (2)	Percentage Funded (1) / (2) (3)	Unfunded Actuarial Liability (UAL) (2) - (1) (4)	Annual Covered Payroll (5)	UAL as a Percentage Of Covered Payroll (4) / (5) (6)
2006	\$ 23.0	\$ 149.5	15.4 %	\$ 126.5	\$ 2,687.5	4.7 %
2007	24.7	133.7	18.5	109.0	2,853.5	3.8

For Year Ended December 31	Annual Required Contribution	Amount Contributed	Percentage Contributed
2006	\$ 10.4	\$ 3.8	36.5 %
2007	7.9	3.6	45.6

### Notes to Trend Data – Supplemental Death Benefits Fund

The Schedule of Funding Progress summarizes the actuarial value of the System's assets and actuarial liability as of December 31, 2007. The data presented in the schedule were obtained from the System's independent actuary's annual valuation report for the year presented.

Additional information as of the latest actuarial valuation follows:

Valuation Date	12/31/07
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percentage of Payroll
Remaining Amortization Period	25 Years - Open Period
Asset Valuation Method	Amortized Cost
*Actuarial Assumptions	
Investment Rate of Return	4.25%
Projected Salary Increases	3.0%
Includes Inflation At	3.0%
Cost-of-Living Adjustments	N/A

\* See Summary of Actuarial Assumptions in the Actuarial Section for more detailed information.

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April 18, 2008

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 the TMRS Pension Trust Fund has been made as of December 31, 2007. This valuation was completed using actuarial assumptions and funding methods that were adopted by the Board, based on an actuarial investigation of the System's experience over the four-year period 2003 to 2006. 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 Governmental Accounting Standards Board (GASB) Statement No. 25. We provided the information used in the supporting schedules in the Actuarial Section as well as portions of the Notes to the Financial Statements and the Required Supplementary Information in the Financial Section.

The funding 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 portion of an active member's projected benefit allocated annually. The prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the applicable period for that city. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating updates.

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 1, 2008. 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. (Rocky) Joyner, Jr., FCA, ASA, MAAA  
Vice President and Consulting Actuary

Deborah K. Brigham, FCA, ASA, MAAA  
Vice President and Associate Actuary

# Summary of Actuarial Assumptions

I. The actuarial assumptions were developed from an actuarial investigation of the experience of TMRS over the four years 2003-2006. They were adopted in 2007 and first used in the December 31, 2007 actuarial valuation.

A. Withdrawal Rates (Withdrawal of Member Deposits from TMRS)

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

a) A sample of the rates follows:

<u>Duration</u>	<u>Male</u>					<u>Female</u>				
	<u>Low</u>	<u>Mid-Low</u>	<u>Mid</u>	<u>Mid-High</u>	<u>High</u>	<u>Low</u>	<u>Mid-Low</u>	<u>Mid</u>	<u>Mid-High</u>	<u>High</u>
0	.184	.230	.299	.351	.403	.186	.233	.308	.358	.408
3	.078	.101	.130	.157	.184	.104	.135	.166	.187	.207
6	.044	.064	.090	.105	.119	.060	.088	.104	.116	.128
9	.027	.039	.056	.068	.080	.034	.050	.058	.072	.085
12	.020	.025	.034	.042	.050	.016	.021	.038	.044	.050
15	.014	.018	.022	.029	.035	.011	.014	.023	.026	.029
18	.013	.016	.017	.019	.021	.090	.011	.013	.015	.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 four years 2003-2006 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, the rates vary by gender and by the size of the municipality.

	<u>500 or More Contributing Members</u>	<u>Fewer Than 500 Contributing Members</u>
Male	.004	.008
Female	.004	.005

Withdrawal rates cut out at first eligibility for retirement.

B. Turnover Rates (Leaving Employment After Becoming Vested, without Withdrawing Member Deposits)

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

a) A sample of the rates follows:

<u>Male</u>						<u>Female</u>				
<u>Duration</u>	<u>Low</u>	<u>Mid-Low</u>	<u>Mid</u>	<u>Mid-High</u>	<u>High</u>	<u>Low</u>	<u>Mid-Low</u>	<u>Mid</u>	<u>Mid-High</u>	<u>High</u>
5	.029	.035	.041	.047	.053	.042	.051	.060	.069	.078
8	.026	.031	.035	.040	.045	.037	.044	.051	.058	.065
11	.023	.026	.030	.033	.037	.032	.037	.042	.048	.053
14	.020	.022	.024	.026	.029	.027	.030	.034	.037	.040
17	.017	.018	.019	.020	.020	.022	.024	.025	.026	.027

b) The turnover group assignments for a city (one for male and one for female) were based primarily upon the turnover characteristics of the members of the city during the four years 2003-2006 compared to the turnover 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, the rates vary by the size of the municipality.

	<u>500 or More Contributing Members</u>	<u>Fewer Than 500 Contributing Members</u>
Male	.010	.020
Female	.010	.020

Turnover rates cut out at first eligibility for retirement.

- C. Pre-Retirement Mortality Rates - Sex-distinct RP2000 Combined Healthy Mortality Table with a one-year setback to the male rates and no adjustment to the female rates. Sample rates follow:

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

- D. Disability Rates

<u>Age</u>	<u>Male</u>	<u>Female</u>
30	.000095	.000043
35	.000265	.000131
40	.000673	.000359
45	.001295	.000754
50	.002082	.001333
55	.003061	.002178

- E. Service Retirement Rates, applied to both Active and Inactive Members

<u>Age</u>	<u>Male</u>			<u>Female</u>		
	<u>Entry Age Groups</u>			<u>Entry Age Groups</u>		
	<u>Ages 32 &amp; Under</u>	<u>Ages 33-47</u>	<u>Ages 48 &amp; Over</u>	<u>Ages 32 &amp; Under</u>	<u>Ages 33-47</u>	<u>Ages 48 &amp; Over</u>
40-44	.060	-	-	.060	-	-
45-49	.060	-	-	.060	-	-
50-52	.080	-	-	.080	-	-
53	.080	.100	-	.080	.100	-
54	.080	.100	-	.110	.100	-
55-59	.140	.100	-	.110	.100	-
60	.200	.150	.100	.140	.150	.100
61	.250	.300	.200	.280	.260	.200
62	.320	.250	.120	.280	.170	.120
63	.320	.230	.120	.280	.170	.120
64	.320	.350	.200	.280	.220	.200
65	.320	.320	.200	.280	.270	.200
66-69	.220	.220	.170	.220	.220	.170
70-74	.200	.220	.250	.220	.220	.250
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 entry ages 32 and under are loaded by 20% for ages below 60.

F. Service Retiree and Beneficiary Mortality Rates

1. For calculating the actuarial liability and the retirement contribution rates, the sex-distinct RP2000 Combined Healthy Mortality Table with no adjustment to the male rates and a one-year setforward for the female rates.
2. For determining the amount of the monthly retirement benefit at the time of retirement, the UP-1984 Table with an age setback of two years for retirees and an age setback of eight years for beneficiaries.

G. Disabled Annuitant Mortality Rates

1. For calculating the actuarial liability and the retirement contribution rates, the sex-distinct RP2000 Disabled Retiree Mortality Table with a four-year setback for male rates and no adjustment for female rates.
2. For determining the amount of monthly retirement benefit at the time of retirement, the UP-1984 Table with an age setback of two years for retirees and an age setback of eight years for beneficiaries.

H. Interest Rate

1. An annual rate of 7.0% for calculating the actuarial liability and the contribution rates for the retirement plan of each participating city.
2. An annual rate of 5.0% for (1) accumulating prior service credit and updated service credit after the valuation date, (2) accumulating the employee current service balances, (3) determining the amount of the monthly benefit at future dates of retirement or disability, and (4) calculating the actuarial liability of the system-wide Current Service Annuity Reserve Fund and of the system-wide Supplemental Disability Benefits Fund.

I. Salary Increases

<u>Age</u>	<u>Rate (%)</u>
20	5.25
25	5.25
30	5.25
35	5.00
40	4.50
45	4.50
50	4.00
55	4.00
60	3.75
65 & over	3.50

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

<u>Years of Service</u>	<u>Rate (%)</u>
0-1	12.00
1-2	9.00
2-3	7.00
3-4	7.00
4-5	6.00
5-6	6.00
6-7	5.50
7-8	5.50
8-9	5.50
9-10	5.50

- J. Payroll Increase - 3% per year, which is used to calculate the contribution rates for the retirement plan of each participating city as a level percentage of payroll.
  - K. Annuity Increase - The Consumer Price Index (CPI) is assumed to be 3.0% per year prospectively. Annuity Increases, when applicable, are 30%, 50%, or 70% of CPI, according to the provisions adopted by each city.
  - L. Valuation of Assets - TMRS historically has operated under a long-term, buy and hold philosophy, maintaining a predominantly bond portfolio. The actuarial value of assets is adjusted cost for bonds (original cost adjusted for amortization of premium or accrual of discount) and cost for short-term securities, which is the same as book value.
  - M. Small City Methodology - For cities with fewer than three employees, more conservative methods and assumptions are used. These effectively establish a lower limit for the normal cost rate and shorten the amortization period for the unfunded actuarial liability to the average years remaining until normal retirement.
- II. With this valuation the actuarial cost method has been changed from the Unit Credit Actuarial Cost Method to the Project Unit Credit Actuarial Cost Method. The Projected Unit Credit Actuarial Cost Method develops the annual cost of the Plan in two parts: that attributable to benefits accruing in the current year, known as the normal cost, and that due to service earned prior to the current year, known as the amortization of the unfunded actuarial accrued liability. The normal cost and the actuarial accrued liability are calculated individually for each active employee. The normal cost is the present value of the portion of projected benefits that is attributable to service accrued in the current year. The unfunded actuarial liability reflects the difference between the portion of projected benefits attributable to service credited prior to the valuation date and assets already accumulated. The unfunded actuarial accrued liability is paid off in accordance with a specified amortization procedure. For cities with three or more employees, the amortization as of the valuation date is a level percentage of payroll over a closed period of either 25 or 30 years.



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

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# 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. **Amortization period** — The period over which the existing unfunded or overfunded actuarial liability is projected to be paid off, as a level percentage of payroll. Previously, this was an open, 25-year period. Effective with this valuation the period has been closed. In addition, for cities experiencing an increase in rate due to the assumption and funding method changes of more than 0.5% of pay, the period has been extended from 25 to 30 years. In future years, new bases will be established each year to amortize the experience gains and losses, assumption changes, and plan changes.
5. **Annual required contributions (ARC)** — The employer's periodic required contributions to the defined benefit pension plan, calculated in accordance with GASB parameters under Statement 25.
6. **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.
7. **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.
8. **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.
9. **Funded ratio** — The actuarial value of assets expressed as a percentage of the actuarial accrued liability.
10. **Funding policy** — The program for the amounts and timing of contributions to be made by plan members and employers to provide the benefits specified by a pension plan.
11. **Normal cost contribution rate** — The actuarial present value of benefits allocated to a valuation year by the actuarial cost method, expressed as a percentage of the covered payroll. It is equal to the sum for the members as of the valuation date of the actuarial present value of benefits allocated to the valuation year divided by the covered payroll during the year.

12. **Overfunded actuarial liability** — The excess of assets over the actuarial liability.
13. **Phase-in rate**— Some cities experienced a significant increase in their calculated contribution rate due to actuarial assumption and method changes in the 2007 valuation. Cities with increases of more than 0.5% of pay have the opportunity to phase-in the change over an eight-year period. One-eighth of the increase is recognized this year in the phase-in rate, which is also called the minimum contribution rate.
14. **Prior service benefits** — Benefits other than current service benefits. These include all benefits arising from prior service credits, special prior service credits, antecedent service credits, updated service credits, and increases in monthly benefit payments to annuitants.
15. **Prior service contribution rate** — The level percentage of payroll required to amortize the unfunded or overfunded actuarial liability over a specified amortization period. If the rate is negative, it is offset against the normal cost contribution rate, with the limitation that the sum of the two rates cannot be negative.
16. **Projected Unit Credit Actuarial Cost Method** — A method under which the benefits of each individual included in the valuation are allocated by a consistent formula to valuation years based on years of service. Benefits are allocated equally to each year of service over the individual's career from hire to retirement. Normal costs are based on the portion of the benefit allocated to the current valuation year. Accrued liabilities are based on benefits allocated to the time preceding the date of the actuarial valuation. Under this method, actuarial gains (or losses), as they occur, reduce (or increase) the unfunded actuarial liability.
17. **Retirement contribution rate** — The sum of the normal cost contribution rate and the prior service contribution rate.
18. **Unfunded actuarial liability** — The excess of the actuarial liability over the assets.

# Participating Employers and Active Members

Valuation Date	Number of Active Cities	Contributing Members			
		Number	Annual Payroll	Average Annual Pay	Percent Increase in Average
12/31/2002	769	90,236	\$3,277,350,585	\$36,770	4.1%
12/31/2003	789	90,930	3,426,579,443	37,828	2.9
12/31/2004	797	92,154	3,580,260,829	39,111	3.4
12/31/2005	806	93,780	3,721,948,875	40,035	2.4
12/31/2006	816	95,583	3,949,180,835	41,710	4.2
12/31/2007	823	98,440	4,221,290,731	43,513	4.3

As of December 31, 2007, there were three cities with no contributing members and no city contributions due. In addition, one privatized hospital had no contributing members, but paid a dollar contribution amount to TMRS that is calculated annually by the actuary. Thus there were 827 total city plans, with 823 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	Added to Rolls		Removed from Rolls		End of Year		% Increase in Annual Benefit	Average Annual Benefit
	Number of Accounts	Annual Benefit	Number of Accounts	Annual Benefit	Number of Accounts	Annual Benefit		
12/31/2002	2,341	\$32,806,230	490	\$7,591,020	23,378	\$308,554,799	11.3%	\$13,199
12/31/2003	2,368	36,415,646	459	7,413,514	25,287	345,276,209	11.9	13,654
12/31/2004	2,500	38,465,647	514	8,571,576	27,273	385,229,648	11.6	14,125
12/31/2005	3,245*	43,217,805	548	5,624,311	29,970	431,414,692	12.0	14,395
12/31/2006	2,834	42,869,323	629	6,559,422	32,175	477,661,259	10.7	14,846
12/31/2007	2,933	44,549,919	598	6,241,842	34,510	523,995,541	9.7	15,184

The number of retirement accounts is greater than the number of people who retired, as some retirees worked for more than one city in TMRS and retired with a separate benefit from each city. As of December 31, 2007, there were 2,673 more retirement accounts than people who retired. In addition, this schedule excludes 305 retirees with a "cash-out" in lieu of a monthly benefit. These individuals are still entitled to supplemental death benefits.

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

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

# Summary of Actuarial Liabilities and Funding Progress

(Amounts in Millions of Dollars)								
Annual Report Year	Net Assets Available for Benefits	Actuarial Liabilities	Percent Funded	Unfunded Actuarial Liabilities (UAL)	Annual Covered Payroll	UAL Divided by Payroll (4)/(5)	City Contributions	Average City Rate (7)/(5)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2002	\$9,998.7	\$11,868.1	84.2%	\$1,869.4	\$3,277.4	57.0%	\$353.6	10.8%
2003*	10,815.1	13,100.1	82.6	2,285.0	3,426.6	66.7	371.3	10.8
2004	11,619.1	14,036.9	82.8	2,417.8	3,580.3	67.5	401.4	11.2
2005	12,486.1	15,095.2	82.7	2,609.1	3,721.9	70.1	446.3	12.0
2006	13,312.7	16,219.7	82.1	2,907.0	3,949.2	73.6	470.7	11.9
2007*	14,203.3	19,278.8	73.7	5,075.5	4,221.3	120.2	512.9	12.2

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

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

The net assets available for benefits for 2007 in column (1) above exclude the unrealized appreciation in fair value of investments of \$512.6 million.

Columns (1) and (2) also include the assets and liabilities of the Current Service Annuity Reserve Fund (CSARF) and the Supplemental Disability Benefits Fund (SDBF), respectively. As of December 31, 2007, these amounts were (in millions):

	<u>CSARF</u>	<u>SDBF</u>
Assets	\$4,701.6	\$1.0
Liabilities	4,773.7	\$0.9

\*New actuarial assumptions were used in the December 31, 2003 valuation, and effective December 31, 2007 the assumptions were modified again, along with a change in actuarial funding method.

# 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) Current Member Contributions	(2) Retirees and Beneficiaries	(3) Current Members (Employer-financed Portion)		(1)	(2)	(3)
12/31/2002	\$2,913.1	\$3,534.4	\$5,420.6	\$9,998.7	100.0%	100.0%	65.5%
12/31/2003	3,120.8	4,050.7	5,928.6	10,815.1	100.0	100.0	61.5
12/31/2004	3,309.3	4,579.6	6,148.0	11,619.1	100.0	100.0	60.7
12/31/2005	3,453.9	5,121.3	6,520.0	12,486.1	100.0	100.0	60.0
12/31/2006	3,625.0	5,675.3	6,919.4	13,312.7	100.0	100.0	58.0
12/31/2007	3,784.2	7,201.5	8,293.1	14,203.3	100.0	100.0	38.8

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

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

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

# Contribution Rate Information

Distribution of Cities by Total 2009 Contribution Rate (Prior to Phase-In)										
2009 City Total Calculated Retirement Contribution Rate Based on the Plan of Benefits in Effect on April 1, 2008										
Number of Contributing Members as of 12/31/2007	Under 3.00%	3.00 - 5.49%	5.50 - 7.99%	8.00 - 10.49%	10.50 - 12.99%	13.00 - 15.49%	15.50 - 17.99%	18.00 - 20.49%	Over 20.49%	Total
1-5	18	24	23	10	8	1	3	2	3	92
6-10	26	37	32	9	8	5	2	1	3	123
11-20	28	30	33	18	12	3	7	4	3	138
21-40	12	30	28	22	11	10	6	4	6	129
41-70	2	7	15	21	15	14	11	6	2	93
71-100	0	3	5	13	14	5	8	5	4	57
101-150	1	1	8	11	13	13	9	3	3	62
151-250	0	2	1	3	8	9	10	6	3	42
251-750	0	0	1	1	8	14	12	16	10	62
Over 750	0	1	1	1	0	1	2	8	11	25
<b>TOTAL</b>	87	135	147	109	97	75	70	55	48	823

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				
Number of Cities				
Valuation Date	Decrease of 0.50% or More	Decrease or Increase of Less than 0.50%	Increase of 0.50% or More	Total
12/31/2002	91	536	142	769
12/31/2003 (O)	68	542	179	789
12/31/2003 (N)	48	370	371	789
12/31/2004	176	517	104	797
12/31/2005	100	575	131	806
12/31/2006	97	556	163	816
12/31/2007 (O)	119	582	122	823
12/31/2007 (N)	184	145	494	823
12/31/2007 (P)	211	365	247	823

The financing objective for each TMRS plan is to finance long-term benefit promises through contributions that remain approximately level from year to year as a percentage of the city's payroll. To test how well the financing objective is being achieved, an actuarial valuation is made each year to determine the city's contribution rate for the calendar year beginning one year after the valuation date, which is then compared to the prior year's rate.

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

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

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

DRAFT



April 18, 2008

BOARD OF TRUSTEES  
TEXAS MUNICIPAL RETIREMENT SYSTEM  
AUSTIN, TEXAS

The annual actuarial valuation of the assets and liabilities of the TMRS Supplemental Death Benefits Fund has been made as of December 31, 2007. This valuation was completed using actuarial assumptions and funding methods that were adopted by the Board, based on an actuarial investigation of the System's experience over the four-year period 2003 to 2006. 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 for funding purposes. Assumptions and methods were modified as needed for accounting purposes to conform to the requirements for parameters set forth in Governmental Accounting Standards Board (GASB) Statement No. 43. We provided the information used in the supporting schedules in the Actuarial Section as well as portions of the Notes to the Financial Statements and the Required Supplementary Information in the Financial Section.

The TMRS Supplemental Death Benefits Fund is a cost-sharing multiple-employer defined benefit group life insurance plan. A supplemental death contribution rate is calculated for each participating city as a percent of that city's payroll. The contribution rate finances the expected benefit payments each year on a pay-as-you-go basis. To the extent that experience differs from what is expected, the pooled assets of the Supplemental Death Benefits Fund act as a reserve. Since the benefit from this Fund is a flat dollar amount, not subject to inflationary factors, and since the asset reserve is adequate to cover adverse experience, we believe that the pay-as-you-go funding is appropriate.

The member data, annuitant data, and asset data used in the valuation 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. (Rocky) Joyner, Jr., FCA, ASA, MAAA  
Vice President and Consulting Actuary

K. Eric Fredén, FCA, FSA, MAAA  
Vice President and Actuary

# Summary of Actuarial Assumptions

I. The actuarial assumptions were developed from an actuarial investigation of the experience of TMRS over the four years 2003-2006. They were adopted in 2007 and first used in the December 31, 2007 actuarial valuation.

A. Withdrawal Rates (Withdrawal of Member Deposits from TMRS)

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

a) A sample of the rates follows:

<u>Duration</u>	<u>Male</u>					<u>Female</u>				
	<u>Low</u>	<u>Mid-Low</u>	<u>Mid</u>	<u>Mid-High</u>	<u>High</u>	<u>Low</u>	<u>Mid-Low</u>	<u>Mid</u>	<u>Mid-High</u>	<u>High</u>
0	.184	.230	.299	.351	.403	.186	.233	.308	.358	.408
3	.078	.101	.130	.157	.184	.104	.135	.166	.187	.207
6	.044	.064	.090	.105	.119	.060	.088	.104	.116	.128
9	.027	.039	.056	.068	.080	.034	.050	.058	.072	.085
12	.020	.025	.034	.042	.050	.016	.021	.038	.044	.050
15	.014	.018	.022	.029	.035	.011	.014	.023	.026	.029
18	.013	.016	.017	.019	.021	.090	.011	.013	.015	.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 four years 2003-2006 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, the rates vary by gender and by the size of the municipality.

	<u>500 or More Contributing Members</u>	<u>Fewer Than 500 Contributing Members</u>
Male	.004	.008
Female	.004	.005

Withdrawal rates cut out at first eligibility for retirement.

B. Turnover Rates (Leaving Employment After Becoming Vested, without Withdrawing Member Deposits)

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

a) A sample of the rates follows:

<u>Male</u>						<u>Female</u>				
<u>Duration</u>	<u>Low</u>	<u>Mid-Low</u>	<u>Mid</u>	<u>Mid-High</u>	<u>High</u>	<u>Low</u>	<u>Mid-Low</u>	<u>Mid</u>	<u>Mid-High</u>	<u>High</u>
5	.029	.035	.041	.047	.053	.042	.051	.060	.069	.078
8	.026	.031	.035	.040	.045	.037	.044	.051	.058	.065
11	.023	.026	.030	.033	.037	.032	.037	.042	.048	.053
14	.020	.022	.024	.026	.029	.027	.030	.034	.037	.040
17	.017	.018	.019	.020	.020	.022	.024	.025	.026	.027

b) The turnover group assignments for a city (one for male and one for female) were based primarily upon the turnover characteristics of the members of the city during the four years 2003-2006 compared to the turnover 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, the rates vary by the size of the municipality.

	<u>500 or More Contributing Members</u>	<u>Fewer Than 500 Contributing Members</u>
Male	.010	.020
Female	.010	.020

Turnover rates cut out at first eligibility for retirement.

- C. Pre-Retirement Mortality Rates - Sex-distinct RP2000 Combined Healthy Mortality Table with a one-year setback to the male rates and no adjustment to the female rates. Sample rates follow:

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

- D. Disability Rates

<u>Age</u>	<u>Male</u>	<u>Female</u>
30	.000095	.000043
35	.000265	.000131
40	.000673	.000359
45	.001295	.000754
50	.002082	.001333
55	.003061	.002178

- E. Service Retirement Rates, applied to both Active and Inactive Members

<u>Age</u>	<u>Male</u>			<u>Female</u>		
	<u>Entry Age Groups</u>			<u>Entry Age Groups</u>		
	<u>Ages 32 &amp; Under</u>	<u>Ages 33-47</u>	<u>Ages 48 &amp; Over</u>	<u>Ages 32 &amp; Under</u>	<u>Ages 33-47</u>	<u>Ages 48 &amp; Over</u>
40-44	.060	-	-	.060	-	-
45-49	.060	-	-	.060	-	-
50-52	.080	-	-	.080	-	-
53	.080	.100	-	.080	.100	-
54	.080	.100	-	.110	.100	-
55-59	.140	.100	-	.110	.100	-
60	.200	.150	.100	.140	.150	.100
61	.250	.300	.200	.280	.260	.200
62	.320	.250	.120	.280	.170	.120
63	.320	.230	.120	.280	.170	.120
64	.320	.350	.200	.280	.220	.200
65	.320	.320	.200	.280	.270	.200
66-69	.220	.220	.170	.220	.220	.170
70-74	.200	.220	.250	.220	.220	.250
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 entry ages 32 and under are loaded by 20% for ages below 60.

F. Service Retiree Mortality Rates

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

G. Disabled Annuitant Mortality Rates

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

H. Interest Rate

An annual rate of 4.25%, derived as a blend of 5.0% for the portion of the benefits financed by advance funding contributions and a short-term interest rate for the portion of the benefits financed by current contributions.

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

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

# 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. **Annual required contributions (ARC)** — The employer's periodic required contributions to the OPEB plan, calculated in accordance with GASB parameters under Statement 43.
5. **Funded ratio** — The actuarial value of assets expressed as a percentage of the actuarial accrued liability.
6. **Funding policy** — The program for the amounts and timing of contributions to be made by plan members and employers to provide the benefits specified by an OPEB plan.
7. **Other post-employment benefits (OPEB)** — Post-employment benefits other than pension benefits. Specifically, for TMRS, the \$7,500 supplemental death benefit payable to the retirees of municipalities that have elected to offer this benefit.
8. **Projected Unit Credit Actuarial Cost Method** — A method under which the benefits of each individual included in the valuation are allocated by a consistent formula to valuation years based on years of service. Benefits are allocated equally to each year of service over the individual's career from hire to retirement. Normal costs are based on the portion of the benefit allocated to the current valuation year. Accrued liabilities are based on benefits allocated to the time preceding the date of the actuarial valuation. Under this method, actuarial gains (or losses), as they occur, reduce (or increase) the unfunded actuarial liability.
9. **Supplemental death contribution rate** — The actuarial present value of supplemental death benefits expected to be paid during the coming year, expressed as a percent of the covered payroll. The benefits include those payable to both active and retired participants after retirement, under the provisions adopted by each municipality.
10. **Unfunded actuarial liability** — The excess of the actuarial liability over the assets.

# Summary of Actuarial Liabilities and Funding Progress

Annual Report Year	Net Assets Available for Benefits	Actuarial Liabilities	Percent Funded	Unfunded Actuarial Liabilities (UAL)	Annual Covered Payroll	UAL Divided by Payroll (4)/(5)
	(1)	(2)	(3)	(4)	(5)	(6)
2006	\$23.0	\$149.5	15.4%	\$126.5	\$2,687.5	4.7%
2007*	24.7	133.7	18.5	109.0	2,853.5	3.8

\*New actuarial assumptions were used in the December 31, 2007 valuation.

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**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Abernathy	Abilene	Addison	Alamo	Alamo Heights	Alba	Albany	Aledo
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$27,310	\$20,761,173	\$11,636,060	\$1,777,027	\$2,447,036	\$24,169	\$16,913	\$6,342
b. Annuitants	143,100	38,212,395	10,153,958	147,287	2,798,305	0	79,017	42,357
2. Current Service Liability (Present Members)	352,382	107,509,806	45,535,251	2,059,679	4,999,363	48,220	284,859	242,596
3. Total Actuarial Accrued Liability: (1) + (2)	\$522,792	\$166,483,374	\$67,325,269	\$3,983,993	\$10,244,704	\$72,389	\$380,789	\$291,295
4. Actuarial value of assets	333,964	97,886,713	44,895,953	2,415,507	4,123,174	55,030	319,640	87,975
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$188,828	\$68,596,661	\$22,429,316	\$1,568,486	\$6,121,530	\$17,359	\$61,149	\$203,320
6. Funded Ratio: (4) / (3)	63.9%	58.8%	66.7%	60.6%	40.2%	76.0%	83.9%	30.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	3.18%	11.26%	11.46%	5.37%	7.83%	3.24%	2.30%	4.06%
Prior Service	3.16%	11.17%	8.69%	3.05%	8.81%	0.64%	1.13%	2.87%
Total Retirement	6.34%	22.43%	20.15%	8.42%	16.64%	3.88%	3.43%	6.93%
Supplemental Death	0.43%	0.31%	0.19%	0.23%	0.20%	0.40%	0.31%	0.16%
Total Rate	6.77%	22.74%	20.34%	8.65%	16.84%	4.28%	3.74%	7.09%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	17.18%	15.07%	7.29%	14.90%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	15.50%	9.50%	N/A	N/A	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	30 years	30 years	30 years	25 years	25 years	25 years
Number of annuitants	7	545	99	6	47	0	6	2
Number of members	22	1,360	375	161	135	7	25	14
Number of contributing members	14	1,001	246	106	94	5	13	10
Average age of contributing members	40.2 years	44.3 years	42.6 years	40.3 years	40.5 years	49.6 years	45.1 years	42.4 years
Average length of service of contributing members	8.5 years	12.4 years	14.2 years	10.0 years	11.2 years	5.7 years	6.7 years	12.6 years

	Alice	Allen	Alpine	Alto	Alton	Alvarado	Alvin	Alvord
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$3,640,049	\$15,653,764	\$19,882	\$46,142	\$227,607	\$129,604	\$5,003,258	\$42,246
b. Annuitants	3,536,570	4,436,041	71,315	71,081	2,941	44,615	2,591,915	0
2. Current Service Liability (Present Members)	12,473,658	44,923,367	3,153,833	248,077	735,336	564,278	17,768,840	67,870
3. Total Actuarial Accrued Liability: (1) + (2)	\$19,650,277	\$65,013,172	\$3,245,030	\$365,300	\$965,884	\$738,497	\$25,364,013	\$110,116
4. Actuarial value of assets	13,939,040	44,996,760	3,459,597	384,854	879,169	508,434	16,456,510	48,992
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$5,711,237	\$20,016,412	(\$214,567)	(\$19,554)	\$86,715	\$230,063	\$8,907,503	\$61,124
6. Funded Ratio: (4) / (3)	70.9%	69.2%	106.6%	105.4%	91.0%	68.8%	64.9%	44.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.18%	9.49%	4.14%	7.75%	5.77%	3.02%	9.49%	4.98%
Prior Service	4.34%	4.01%	-0.73%	-0.39%	0.49%	0.83%	6.64%	1.86%
Total Retirement	11.52%	13.50%	3.41%	7.36%	6.26%	3.85%	16.13%	6.84%
Supplemental Death	0.00%	0.17%	0.27%	0.24%	0.16%	0.16%	0.22%	0.33%
Total Rate	11.52%	13.67%	3.68%	7.60%	6.42%	4.01%	16.35%	7.17%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	9.09%	11.07%	N/A	6.12%	5.87%	N/A	12.24%	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	13.50%	11.50%	13.50%	13.50%	N/A	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	30 years	30 years	25 years	30 years	25 years
Number of annuitants	93	51	20	3	1	2	58	0
Number of members	278	830	88	23	93	76	305	12
Number of contributing members	220	578	54	11	47	53	194	7
Average age of contributing members	42.5 years	41.0 years	41.3 years	42.1 years	38.5 years	39.1 years	41.2 years	42.4 years
Average length of service of contributing members	11.6 years	10.1 years	10.4 years	3.0 years	5.5 years	5.2 years	10.8 years	5.9 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Amarillo	Amherst	Anahuac	Andrews	Angleton	Anna	Anson	Anthony
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$37,809,758	\$10,174	\$58,496	\$1,618,100	\$1,619,631	\$458,755	\$234,648	\$247,672
b. Annuitants	55,517,479	107,585	316,026	2,717,008	1,954,219	0	70,290	80,775
2. Current Service Liability (Present Members)	159,046,434	117,629	189,107	8,156,107	7,176,980	570,034	372,749	152,520
3. Total Actuarial Accrued Liability: (1) + (2)	\$252,373,671	\$235,388	\$563,629	\$12,491,215	\$10,750,830	\$1,028,789	\$677,687	\$480,967
4. Actuarial value of assets	137,368,480	140,210	435,274	8,282,897	6,993,442	406,931	553,129	206,933
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$115,005,191	\$95,178	\$128,355	\$4,208,318	\$3,757,388	\$621,858	\$124,558	\$274,034
6. Funded Ratio: (4) / (3)	54.4%	59.6%	77.2%	66.3%	65.1%	39.6%	81.6%	43.0%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	11.02%	3.83%	5.94%	12.26%	8.36%	7.42%	3.76%	2.97%
Prior Service	11.32%	3.86%	2.23%	10.34%	5.08%	2.72%	1.97%	2.20%
Total Retirement	22.34%	7.69%	8.17%	22.60%	13.44%	10.14%	5.73%	5.17%
Supplemental Death	0.00%	0.00%	0.16%	0.00%	0.26%	0.15%	0.40%	0.17%
Total Rate	22.34%	7.69%	8.33%	22.60%	13.70%	10.29%	6.13%	5.34%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.58%	5.56%	7.10%	18.02%	11.22%	9.49%	N/A	5.01%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	N/A	12.50%	N/A	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	30 years	30 years	25 years	30 years
Number of annuitants	686	3	3	25	37	0	4	3
Number of members	2,229	6	26	76	138	39	24	31
Number of contributing members	1,590	6	13	54	110	31	16	23
Average age of contributing members	44.0 years	48.1 years	40.7 years	42.0 years	43.1 years	41.6 years	46.6 years	39.3 years
Average length of service of contributing members	12.7 years	7.3 years	5.2 years	14.1 years	10.0 years	7.0 years	12.4 years	6.9 years

	Aransas Pass	Archer City	Argyle	Arlington	Arp	Aspermont	Athens	Atlanta
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,442,829	\$34,757	\$389,053	\$84,316,588	\$58,883	\$74,845	\$6,706,086	\$430,757
b. Annuitants	2,453,890	91,248	16,848	123,216,784	89,217	0	1,789,501	703,015
2. Current Service Liability (Present Members)	3,099,304	128,629	800,114	361,870,254	190,045	255,780	9,371,184	1,211,995
3. Total Actuarial Accrued Liability: (1) + (2)	\$6,996,023	\$254,634	\$1,206,015	\$569,403,626	\$338,145	\$330,625	\$17,866,771	\$2,345,767
4. Actuarial value of assets	3,619,055	185,538	753,653	348,784,857	269,330	374,343	9,692,705	1,599,417
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$3,376,968	\$69,096	\$452,362	\$220,618,769	\$68,815	(\$43,718)	\$8,174,066	\$746,350
6. Funded Ratio: (4) / (3)	51.7%	72.9%	62.5%	61.3%	79.6%	113.2%	54.2%	68.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.86%	2.11%	7.50%	11.14%	3.63%	3.51%	12.27%	4.49%
Prior Service	6.51%	1.37%	3.46%	9.44%	1.78%	-1.90%	9.41%	3.21%
Total Retirement	13.37%	3.48%	10.96%	20.58%	5.41%	1.61%	21.68%	7.70%
Supplemental Death	0.25%	0.27%	0.00%	0.18%	0.24%	0.00%	0.26%	0.28%
Total Rate	13.62%	3.75%	10.96%	20.76%	5.65%	1.61%	21.94%	7.98%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.23%	N/A	N/A	15.51%	5.31%	N/A	16.30%	6.35%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	13.50%	15.50%	7.50%	7.50%	N/A	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	25 years	30 years	30 years	25 years	30 years	30 years
Number of annuitants	27	4	2	1,007	3	0	27	11
Number of members	162	20	35	3,164	14	8	150	56
Number of contributing members	94	11	19	2,374	8	6	117	45
Average age of contributing members	41.7 years	47.7 years	45.3 years	41.4 years	39.6 years	47.6 years	43.4 years	44.2 years
Average length of service of contributing members	7.6 years	5.3 years	13.8 years	12.5 years	7.8 years	15.0 years	13.4 years	9.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Aubrey	Avinger	Azle	Baird	Balch Springs	Balcones Heights	Ballinger	Balmorea
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$8,633	\$372	\$1,677,036	\$86,646	\$2,833,595	\$1,110,639	\$258,546	\$132
b. Annuitants	0	0	907,944	149,352	1,907,637	1,656,137	94,401	0
2. Current Service Liability (Present Members)	676,541	24,153	5,825,053	248,394	6,578,592	3,819,864	1,566,654	11,267
3. Total Actuarial Accrued Liability: (1) + (2)	\$685,174	\$24,525	\$8,410,033	\$484,392	\$11,319,824	\$6,586,640	\$1,919,601	\$11,399
4. Actuarial value of assets	765,605	31,625	5,816,434	329,649	6,767,785	4,050,932	1,782,614	18,994
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$80,431)	(\$7,100)	\$2,593,599	\$154,743	\$4,552,039	\$2,535,708	\$136,987	(\$7,595)
6. Funded Ratio: (4) / (3)	111.7%	129.0%	69.2%	68.1%	59.8%	61.5%	92.9%	166.6%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	2.36%	7.00%	6.97%	4.05%	7.80%	7.45%	4.76%	1.78%
Prior Service	-0.47%	-1.90%	3.48%	3.43%	5.21%	8.74%	0.91%	-0.75%
Total Retirement	1.89%	5.10%	10.45%	7.48%	13.01%	16.19%	5.67%	1.03%
Supplemental Death	0.14%	0.24%	0.21%	0.42%	0.20%	0.22%	0.40%	0.08%
Total Rate	2.03%	5.34%	10.66%	7.90%	13.21%	16.41%	6.07%	1.11%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	9.50%	9.50%	12.50%	N/A	13.50%	13.50%	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	6 years	30 years	25 years	30 years	30 years	30 years	25 years
Number of annuitants	3	0	35	4	45	28	8	0
Number of members	106	1	177	11	214	88	49	6
Number of contributing members	54	1	102	10	133	45	34	3
Average age of contributing members	40.0 years	54.0 years	40.8 years	51.7 years	39.8 years	42.4 years	50.3 years	36.7 years
Average length of service of contributing members	5.6 years	8.1 years	9.3 years	11.7 years	8.6 years	11.4 years	11.8 years	1.9 years

	Bandera	Bangs	Bartlett	Bartonville	Bastrop	Bay City	Bayou Vista	Baytown
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$248,216	\$179,449	\$13,305	\$3,990	\$1,008,861	\$1,671,621	\$3,942	\$22,021,987
b. Annuitants	85,738	223,581	120,969	0	529,659	3,408,277	0	31,195,243
2. Current Service Liability (Present Members)	691,610	624,627	140,425	181,010	3,541,619	11,466,672	106,273	82,249,794
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,025,564	\$1,027,657	\$274,699	\$185,000	\$5,080,139	\$16,546,570	\$110,215	\$135,467,024
4. Actuarial value of assets	814,862	742,545	383,328	94,566	3,489,528	11,448,750	103,267	82,021,817
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$210,702	\$285,112	(\$108,629)	\$90,434	\$1,590,611	\$5,097,820	\$6,948	\$53,445,207
6. Funded Ratio: (4) / (3)	79.5%	72.3%	139.5%	51.1%	68.7%	69.2%	93.7%	60.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	9.21%	12.28%	2.02%	3.80%	6.37%	7.63%	4.22%	11.67%
Prior Service	2.42%	5.20%	-1.60%	2.06%	2.59%	5.25%	0.16%	9.92%
Total Retirement	11.63%	17.48%	0.42%	5.86%	8.96%	12.88%	4.38%	21.59%
Supplemental Death	0.51%	0.29%	0.14%	0.20%	0.22%	0.35%	0.34%	0.20%
Total Rate	12.14%	17.77%	0.56%	6.06%	9.18%	13.23%	4.72%	21.79%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	9.18%	13.62%	N/A	N/A	7.97%	9.97%	N/A	16.63%
	13.50%	13.50%	7.50%	N/A	12.50%	11.50%	N/A	15.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	25 years	30 years	30 years	25 years	30 years
Number of annuitants	7	5	4	0	21	72	0	292
Number of members	25	15	36	8	140	234	16	819
Number of contributing members	18	10	13	6	98	167	7	644
Average age of contributing members	46.1 years	47.7 years	41.2 years	46.3 years	43.2 years	45.0 years	50.6 years	41.7 years
Average length of service of contributing members	8.2 years	9.2 years	2.5 years	13.5 years	8.4 years	10.3 years	3.9 years	12.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Beaumont	Bee Cave	Beeville	Bellaire	Bellmead	Bells	Bellville	Belton
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$24,627,083	\$175,077	\$208,941	\$10,037,904	\$1,051,625	\$39,587	\$1,224,895	\$1,006,614
b. Annuitants	45,023,162	9,159	291,452	8,106,865	510,871	15,081	1,829,733	668,885
2. Current Service Liability (Present Members)	132,464,097	713,899	4,998,281	23,315,092	4,741,725	150,421	3,113,752	6,349,067
3. Total Actuarial Accrued Liability: (1) + (2)	\$202,114,342	\$898,135	\$5,498,674	\$41,459,861	\$6,304,221	\$205,089	\$6,168,380	\$8,024,566
4. Actuarial value of assets	131,620,940	684,307	6,052,649	26,075,480	5,179,596	177,199	3,605,535	5,899,718
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$70,493,402	\$213,828	(\$553,975)	\$15,384,381	\$1,124,625	\$27,890	\$2,562,845	\$2,124,848
6. Funded Ratio: (4) / (3)	65.1%	76.2%	110.1%	62.9%	82.2%	86.4%	58.5%	73.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	9.99%	6.34%	3.07%	13.03%	8.62%	1.95%	7.38%	5.54%
Prior Service	8.99%	0.87%	-1.11%	11.04%	2.81%	0.93%	7.57%	2.34%
Total Retirement	18.98%	7.21%	1.96%	24.07%	11.43%	2.88%	14.95%	7.88%
Supplemental Death	0.00%	0.15%	0.00%	0.28%	0.00%	0.16%	0.30%	0.26%
Total Rate	18.98%	7.36%	1.96%	24.35%	11.43%	3.04%	15.25%	8.14%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.17%	N/A	N/A	18.26%	9.38%	N/A	12.08%	7.69%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	7.50%	N/A	12.50%	N/A	11.50%	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	25 years	30 years	30 years	25 years	30 years	30 years
Number of annuitants	568	2	36	86	13	3	23	48
Number of members	1,308	45	145	214	105	14	83	212
Number of contributing members	1,013	33	111	153	62	6	54	135
Average age of contributing members	44.2 years	41.2 years	43.4 years	44.5 years	43.4 years	41.6 years	44.6 years	41.7 years
Average length of service of contributing members	14.7 years	6.1 years	12.8 years	15.5 years	11.0 years	8.6 years	11.4 years	10.0 years

	Benbrook	Berryville	Bertram	Big Lake	Big Sandy	Big Spring	Bishop	Blanco
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$4,475,185	\$55	\$100,351	\$392,964	\$259,985	\$4,983,674	\$148,598	\$15,479
b. Annuitants	3,619,467	15,035	65,627	503,193	0	3,702,487	346,737	60,339
2. Current Service Liability (Present Members)	14,652,583	77,211	195,847	1,384,629	172,284	15,773,613	820,711	279,332
3. Total Actuarial Accrued Liability: (1) + (2)	\$22,747,235	\$92,301	\$361,825	\$2,280,786	\$432,269	\$24,459,774	\$1,316,046	\$355,150
4. Actuarial value of assets	14,320,124	91,622	251,842	1,207,877	300,398	16,822,225	976,741	307,071
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$8,427,111	\$679	\$109,983	\$1,072,909	\$131,871	\$7,637,549	\$339,305	\$48,079
6. Funded Ratio: (4) / (3)	63.0%	99.3%	69.6%	53.0%	69.5%	68.8%	74.2%	86.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	11.70%	4.15%	3.35%	9.12%	3.91%	10.57%	6.16%	2.68%
Prior Service	7.91%	1.06%	2.59%	10.96%	2.67%	6.58%	3.86%	0.89%
Total Retirement	19.61%	5.21%	5.94%	20.08%	6.58%	17.15%	10.02%	3.57%
Supplemental Death	0.19%	0.00%	0.35%	0.37%	0.42%	0.30%	0.28%	0.39%
Total Rate	19.80%	5.21%	6.29%	20.45%	7.00%	17.45%	10.30%	3.96%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	15.42%	N/A	N/A	16.94%	6.75%	13.01%	8.61%	N/A
Statutory Maximum Rate (Total Retirement Only)	15.50%	8.50%	7.50%	N/A	7.50%	13.50%	11.50%	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	1 year	25 years	30 years	30 years	30 years	30 years	25 years
Number of annuitants	40	2	3	10	0	79	9	1
Number of members	132	2	19	26	18	270	34	24
Number of contributing members	104	2	8	19	11	190	19	11
Average age of contributing members	40.9 years	58.6 years	50.4 years	39.6 years	48.7 years	43.6 years	42.3 years	47.5 years
Average length of service of contributing members	12.4 years	10.3 years	10.6 years	11.3 years	13.0 years	11.1 years	10.5 years	8.0 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Blooming Grove	Blossom	Blue Mound	Blue Ridge	Boerne	Bogata	Bonham	Booker
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$11,222	\$6,078	\$47,966	\$1,482	\$7,362,519	\$532	\$1,136,910	\$34,039
b. Annuitants	63,616	20,610	34,259	12,605	1,552,369	13,488	201,333	104,658
2. Current Service Liability (Present Members)	73,781	293,614	84,087	50,162	10,168,374	101,578	5,540,180	200,974
3. Total Actuarial Accrued Liability: (1) + (2)	\$148,619	\$320,302	\$166,312	\$64,249	\$19,083,262	\$115,598	\$6,878,423	\$339,671
4. Actuarial value of assets	121,230	320,326	105,289	46,543	9,940,318	154,129	5,791,081	312,934
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$27,389	(\$24)	\$61,023	\$17,706	\$9,142,944	(\$38,531)	\$1,087,342	\$26,737
6. Funded Ratio: (4) / (3)	81.6%	100.0%	63.3%	72.4%	52.1%	133.3%	84.2%	92.1%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	4.44%	7.84%	2.05%	3.28%	10.47%	2.48%	5.11%	5.88%
Prior Service	2.21%	0.00%	0.88%	1.12%	6.94%	-1.28%	1.74%	0.69%
Total Retirement	6.65%	7.84%	2.93%	4.40%	17.41%	1.20%	6.85%	6.57%
Supplemental Death	0.13%	0.44%	0.16%	0.27%	0.20%	0.27%	0.00%	0.32%
Total Rate	6.78%	8.28%	3.09%	4.67%	17.61%	1.47%	6.85%	6.89%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	14.15%	N/A	N/A	5.30%
Statutory Maximum Rate (Total Retirement Only)	11.50%	11.50%	N/A	N/A	N/A	7.50%	10.50%	9.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	25 years	25 years	30 years	25 years	25 years	30 years
Number of annuitants	1	2	1	2	33	1	24	3
Number of members	8	5	27	6	218	13	171	16
Number of contributing members	3	4	13	3	175	9	109	8
Average age of contributing members	39.0 years	47.1 years	38.0 years	43.7 years	43.4 years	43.7 years	41.4 years	42.5 years
Average length of service of contributing members	1.4 years	14.5 years	3.5 years	6.5 years	11.2 years	6.5 years	10.4 years	7.6 years

	Borger	Bovina	Bowie	Boyd	Brady	Brazoria	Breckenridge	Bremond
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$2,004,097	\$55,787	\$955,576	\$70,424	\$443,448	\$277,702	\$877,619	\$2,200
b. Annuitants	6,573,107	23,753	1,085,269	0	594,399	157,874	1,040,417	6,654
2. Current Service Liability (Present Members)	12,366,994	285,006	4,955,050	174,048	2,075,404	1,241,448	3,145,181	119,149
3. Total Actuarial Accrued Liability: (1) + (2)	\$20,944,198	\$364,546	\$6,995,895	\$244,472	\$3,113,251	\$1,677,024	\$5,063,217	\$128,003
4. Actuarial value of assets	11,763,780	353,123	5,056,008	234,512	2,225,765	1,449,396	3,339,757	132,529
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$9,180,418	\$11,423	\$1,939,887	\$9,960	\$887,486	\$227,628	\$1,723,460	(\$4,526)
6. Funded Ratio: (4) / (3)	56.2%	96.9%	72.3%	95.9%	71.5%	86.4%	66.0%	103.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	9.51%	3.27%	7.00%	2.57%	3.79%	6.59%	5.19%	2.50%
Prior Service	10.86%	0.34%	3.86%	0.16%	2.00%	1.76%	5.29%	-0.17%
Total Retirement	20.37%	3.61%	10.86%	2.73%	5.79%	8.35%	10.48%	2.33%
Supplemental Death	0.27%	0.88%	0.28%	0.00%	0.33%	0.24%	0.30%	0.29%
Total Rate	20.64%	4.49%	11.14%	2.73%	6.12%	8.59%	10.78%	2.62%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.54%	N/A	8.95%	N/A	4.81%	7.13%	8.59%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	11.50%	7.50%	9.50%	11.50%	9.50%	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	30 years	25 years	30 years	30 years	30 years	25 years
Number of annuitants	70	2	32	2	30	8	28	2
Number of members	184	10	141	19	139	43	106	11
Number of contributing members	136	7	89	12	80	23	72	7
Average age of contributing members	40.8 years	49.4 years	42.8 years	42.2 years	43.7 years	43.9 years	41.7 years	43.8 years
Average length of service of contributing members	9.5 years	13.4 years	9.0 years	8.4 years	6.4 years	10.6 years	9.9 years	8.1 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Brenham	Bridge City	Bridgeport	Bronte	Brookshire	Brownfield	Brownsville	Brownsville Public Utility
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,915,561	\$2,296,189	\$1,438,609	\$53,214	\$354,284	\$665,097	\$37,302,250	\$10,184,011
b. Annuitants	1,779,862	1,295,639	358,625	0	382,725	1,994,455	22,531,795	16,073,676
2. Current Service Liability (Present Members)	17,033,176	5,109,933	2,856,095	71,675	1,638,224	6,390,297	103,117,593	41,593,864
3. Total Actuarial Accrued Liability: (1) + (2)	\$20,728,599	\$8,701,761	\$4,653,329	\$124,889	\$2,375,233	\$9,049,849	\$162,951,638	\$67,851,551
4. Actuarial value of assets	16,893,870	5,576,942	3,106,371	90,318	1,835,903	5,689,024	98,789,924	42,443,708
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$3,834,729	\$3,124,819	\$1,546,958	\$34,571	\$539,330	\$3,360,825	\$64,161,714	\$25,407,843
6. Funded Ratio: (4) / (3)	81.5%	64.1%	66.8%	72.3%	77.3%	62.9%	60.6%	62.6%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.68%	10.97%	5.99%	3.62%	6.33%	7.93%	12.32%	9.30%
Prior Service	2.90%	8.24%	2.75%	2.13%	3.72%	7.15%	7.94%	7.86%
Total Retirement	8.58%	19.21%	8.74%	5.75%	10.05%	15.08%	20.26%	17.16%
Supplemental Death	0.00%	0.28%	0.17%	0.23%	0.21%	0.00%	0.20%	0.21%
Total Rate	8.58%	19.49%	8.91%	5.98%	10.26%	15.08%	20.46%	17.37%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	15.42%	7.60%	N/A	7.93%	12.59%	15.85%	12.62%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	13.50%	N/A	11.50%	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	30 years	25 years	30 years	30 years	30 years	30 years
Number of annuitants	68	26	14	0	6	41	302	182
Number of members	283	69	136	5	58	98	1,243	533
Number of contributing members	206	52	80	4	30	83	1,095	462
Average age of contributing members	44.4 years	45.9 years	38.2 years	47.4 years	43.9 years	45.0 years	41.3 years	41.6 years
Average length of service of contributing members	14.1 years	14.6 years	7.4 years	19.1 years	5.6 years	11.2 years	12.6 years	11.9 years

	Brownwood	Brownwood Health Dept.	Brownwood Public Library	Bruceville-Eddy	Bryan	Bryson	Buda	Buffalo
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$3,052,381	\$15,206	\$999	\$55,479	\$31,369,479	\$563	\$517,800	\$54,649
b. Annuitants	4,024,088	163,992	0	3,237	24,623,906	0	118,316	133,337
2. Current Service Liability (Present Members)	14,441,316	359,673	55,371	466,749	92,303,970	418,398	1,055,567	381,296
3. Total Actuarial Accrued Liability: (1) + (2)	\$21,517,785	\$538,871	\$56,370	\$525,465	\$148,297,355	\$418,961	\$1,691,683	\$569,282
4. Actuarial value of assets	14,293,576	456,302	113,910	506,239	90,418,211	448,647	958,218	479,766
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$7,224,209	\$82,569	(\$57,540)	\$19,226	\$57,879,144	(\$29,686)	\$733,465	\$89,516
6. Funded Ratio: (4) / (3)	66.4%	84.7%	202.1%	96.3%	61.0%	107.1%	56.6%	84.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	9.38%	8.00%	4.90%	6.50%	10.54%	8.95%	8.63%	3.09%
Prior Service	5.81%	1.83%	-4.68%	0.32%	8.71%	-2.43%	2.80%	1.12%
Total Retirement	15.19%	9.83%	0.22%	6.82%	19.25%	6.52%	11.43%	4.21%
Supplemental Death	0.00%	0.00%	0.00%	0.28%	0.00%	0.00%	0.22%	0.47%
Total Rate	15.19%	9.83%	0.22%	7.10%	19.25%	6.52%	11.65%	4.68%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.81%	N/A	N/A	N/A	14.53%	5.05%	10.33%	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	11.50%	11.50%	N/A	9.50%	13.50%	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	25 years	25 years	30 years	30 years	30 years	25 years
Number of annuitants	67	4	1	1	324	0	2	4
Number of members	282	16	5	19	1,133	5	47	22
Number of contributing members	223	11	3	13	803	3	40	15
Average age of contributing members	43.9 years	46.8 years	38.2 years	45.4 years	41.8 years	46.3 years	47.1 years	51.3 years
Average length of service of contributing members	10.4 years	5.5 years	6.7 years	6.8 years	12.4 years	18.7 years	6.4 years	8.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Bullard	Bulverde	Bunker Hill Village	Burkburnett	Burleson	Burnet	Cactus	Caddo Mills
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$34,944	\$112,421	\$411,315	\$482,043	\$8,488,658	\$1,538,571	\$5,913	\$3,430
b. Annuitants	18,930	0	106,553	2,122,163	4,369,226	1,422,839	176,903	51,832
2. Current Service Liability (Present Members)	213,150	387,275	1,003,476	4,007,308	20,349,794	5,723,444	177,408	63,481
3. Total Actuarial Accrued Liability: (1) + (2)	\$267,024	\$499,696	\$1,521,344	\$6,611,514	\$33,207,678	\$8,684,854	\$360,224	\$118,743
4. Actuarial value of assets	236,919	290,915	1,421,953	3,925,863	20,864,139	5,941,396	327,053	60,826
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$30,105	\$208,781	\$99,391	\$2,685,651	\$12,343,539	\$2,743,458	\$33,171	\$57,917
6. Funded Ratio: (4) / (3)	88.7%	58.2%	93.5%	59.4%	62.8%	68.4%	90.8%	51.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	2.14%	4.88%	11.13%	8.16%	8.72%	7.89%	1.88%	2.92%
Prior Service	0.38%	1.59%	1.30%	7.40%	5.13%	4.06%	0.40%	1.07%
Total Retirement	2.52%	6.47%	12.43%	15.56%	13.85%	11.95%	2.28%	3.99%
Supplemental Death	0.00%	0.12%	0.27%	0.26%	0.17%	0.21%	0.22%	0.14%
Total Rate	2.52%	6.59%	12.70%	15.82%	14.02%	12.16%	2.50%	4.13%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	9.24%	N/A	11.59%	10.59%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	N/A	N/A	13.50%	13.50%	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	30 years	25 years	30 years	30 years	25 years	25 years
Number of annuitants	1	1	3	42	51	28	8	1
Number of members	18	27	12	91	398	176	25	15
Number of contributing members	14	20	8	73	283	105	16	10
Average age of contributing members	42.7 years	40.3 years	47.2 years	42.9 years	40.7 years	40.7 years	38.4 years	42.1 years
Average length of service of contributing members	9.7 years	7.5 years	14.8 years	10.3 years	10.9 years	8.2 years	5.7 years	3.6 years

	Caldwell	Calvert	Cameron	Canadian	Canton	Canyon	Carmine	Carrizo Springs
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$571,580	\$8,877	\$631,520	\$830,318	\$1,729,798	\$1,952,935	\$7,337	\$766,154
b. Annuitants	567,686	0	788,084	418,680	650,372	1,926,560	1,141	676,761
2. Current Service Liability (Present Members)	3,738,094	92,997	1,757,975	827,503	2,201,787	10,147,581	61,482	1,787,447
3. Total Actuarial Accrued Liability: (1) + (2)	\$4,877,360	\$101,874	\$3,177,579	\$2,076,501	\$4,581,957	\$14,027,076	\$69,960	\$3,230,362
4. Actuarial value of assets	3,855,099	118,817	1,770,216	1,141,134	2,523,956	10,606,386	71,336	2,551,221
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,022,261	(\$16,943)	\$1,407,363	\$935,367	\$2,058,001	\$3,420,690	(\$1,376)	\$679,141
6. Funded Ratio: (4) / (3)	79.0%	116.6%	55.7%	55.0%	55.1%	75.6%	102.0%	79.0%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.37%	2.66%	4.16%	10.16%	9.07%	11.05%	3.97%	6.23%
Prior Service	3.31%	-0.44%	6.45%	9.42%	5.69%	6.66%	-0.21%	4.33%
Total Retirement	10.68%	2.22%	10.61%	19.58%	14.76%	17.71%	3.76%	10.56%
Supplemental Death	0.32%	0.30%	0.46%	0.26%	0.36%	0.27%	0.26%	0.31%
Total Rate	11.00%	2.52%	11.07%	19.84%	15.12%	17.98%	4.02%	10.87%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	9.11%	N/A	8.93%	16.89%	13.09%	14.02%	N/A	7.51%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	N/A	N/A	13.50%	7.50%	9.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	30 years	30 years	30 years	30 years	16 years	30 years
Number of annuitants	15	0	19	5	16	17	2	13
Number of members	76	14	64	26	91	102	3	43
Number of contributing members	60	8	42	20	66	72	2	38
Average age of contributing members	45.6 years	46.4 years	46.5 years	42.4 years	44.8 years	43.4 years	42.2 years	46.5 years
Average length of service of contributing members	10.8 years	5.4 years	12.4 years	8.8 years	8.2 years	13.1 years	12.2 years	13.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Carrollton	Carthage	Castle Hills	Castroville	Cedar Hill	Cedar Park	Celina	Center
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$27,364,377	\$1,874,079	\$1,331,260	\$473,728	\$10,399,732	\$4,250,710	\$12,000	\$1,420,897
b. Annuitants	28,295,953	4,295,609	1,587,262	246,855	4,073,607	1,114,066	0	1,223,609
2. Current Service Liability (Present Members)	144,839,856	6,662,158	5,247,905	2,000,071	24,883,460	15,539,604	1,079,839	2,690,754
3. Total Actuarial Accrued Liability: (1) + (2)	\$200,500,186	\$12,831,846	\$8,166,427	\$2,720,654	\$39,356,799	\$20,904,380	\$1,091,839	\$5,335,260
4. Actuarial value of assets	141,565,199	6,333,880	5,356,153	2,050,597	25,541,227	16,218,774	1,125,039	2,671,064
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$58,934,987	\$6,497,966	\$2,810,274	\$670,057	\$13,815,572	\$4,685,606	(\$33,200)	\$2,664,196
6. Funded Ratio: (4) / (3)	70.6%	49.4%	65.6%	75.4%	64.9%	77.6%	103.0%	50.1%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	10.72%	11.14%	7.75%	5.92%	10.01%	6.81%	4.79%	9.35%
Prior Service	7.71%	12.25%	6.46%	3.64%	5.21%	2.08%	-0.14%	7.20%
Total Retirement	18.43%	23.39%	14.21%	9.56%	15.22%	8.89%	4.65%	16.55%
Supplemental Death	0.20%	0.25%	0.22%	0.37%	0.18%	0.16%	0.11%	0.27%
Total Rate	18.63%	23.64%	14.43%	9.93%	15.40%	9.05%	4.76%	16.82%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.79%	18.30%	11.11%	8.78%	12.94%	N/A	N/A	13.32%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	11.50%	11.50%	13.50%	13.50%	13.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	30 years	25 years	25 years	30 years
Number of annuitants	291	48	29	12	59	26	0	23
Number of members	1,293	109	84	63	429	480	49	80
Number of contributing members	810	80	63	30	316	319	31	68
Average age of contributing members	42.2 years	40.0 years	41.8 years	47.2 years	41.6 years	39.0 years	37.5 years	43.2 years
Average length of service of contributing members	12.6 years	10.1 years	12.6 years	14.0 years	11.4 years	8.6 years	5.7 years	10.6 years

	Centerville	Charlotte	Chester	Chico	Childress	Chireno	Christine	Cibolo
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$96,687	\$30,459	\$8,891	\$6,627	\$388,886	\$95,895	\$7,325	\$576,077
b. Annuitants	0	13,251	4,031	36,289	814,389	610,100	3,540	51,082
2. Current Service Liability (Present Members)	257,313	148,469	220,852	96,941	1,978,713	231,035	23,379	1,535,732
3. Total Actuarial Accrued Liability: (1) + (2)	\$354,000	\$192,179	\$233,774	\$139,857	\$3,181,988	\$937,030	\$34,244	\$2,162,891
4. Actuarial value of assets	298,237	167,795	230,026	111,831	1,445,478	302,030	35,325	1,540,552
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$55,763	\$24,384	\$3,748	\$28,026	\$1,736,510	\$635,000	(\$1,081)	\$622,339
6. Funded Ratio: (4) / (3)	84.2%	87.3%	98.4%	80.0%	45.4%	32.2%	103.2%	71.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.19%	4.99%	11.64%	2.64%	7.81%	8.74%	5.00%	6.60%
Prior Service	2.04%	0.83%	0.71%	0.83%	8.05%	16.54%	-0.22%	1.75%
Total Retirement	7.23%	5.82%	12.35%	3.47%	15.86%	25.28%	4.78%	8.35%
Supplemental Death	0.00%	0.12%	1.44%	0.37%	0.33%	0.18%	0.00%	0.20%
Total Rate	7.23%	5.94%	13.79%	3.84%	16.19%	25.46%	4.78%	8.55%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	4.70%	N/A	N/A	12.93%	19.03%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	9.50%	N/A	N/A	13.50%	N/A	N/A	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	25 years	25 years	30 years	30 years	10 years	25 years
Number of annuitants	0	1	1	1	24	5	1	4
Number of members	5	11	4	10	85	8	2	104
Number of contributing members	5	8	3	8	52	6	1	65
Average age of contributing members	48.5 years	40.2 years	52.8 years	49.7 years	42.4 years	37.3 years	49.0 years	42.9 years
Average length of service of contributing members	18.2 years	9.3 years	14.8 years	6.1 years	9.6 years	3.6 years	6.2 years	6.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Cisco	Clarendon	Clarksville	Clarksville City	Clear Lake Shores	Cleburne	Cleveland	Clifton
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$166,225	\$69,619	\$215,747	\$120,003	\$186,809	\$8,786,585	\$1,126,045	\$149,531
b. Annuitants	168,201	12,361	98,006	0	0	9,764,849	814,444	149,745
2. Current Service Liability (Present Members)	1,268,052	302,982	922,480	582,312	338,228	26,145,350	3,714,858	892,980
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,602,478	\$384,962	\$1,236,233	\$702,315	\$525,037	\$44,696,784	\$5,655,347	\$1,192,256
4. Actuarial value of assets	1,525,459	355,929	1,555,556	720,275	354,050	25,287,734	3,991,589	982,143
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$77,019	\$29,033	(\$319,323)	(\$17,960)	\$170,987	\$19,409,050	\$1,663,758	\$210,113
6. Funded Ratio: (4) / (3)	95.2%	92.5%	125.8%	102.6%	67.4%	56.6%	70.6%	82.4%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.09%	2.86%	5.71%	7.36%	7.14%	10.87%	5.63%	3.22%
Prior Service	0.54%	0.56%	-2.27%	-0.69%	1.95%	8.53%	3.47%	1.54%
Total Retirement	5.63%	3.42%	3.44%	6.67%	9.09%	19.40%	9.10%	4.76%
Supplemental Death	0.26%	0.52%	0.21%	0.39%	0.00%	0.26%	0.28%	0.33%
Total Rate	5.89%	3.94%	3.65%	7.06%	9.09%	19.66%	9.38%	5.09%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	4.71%	N/A	2.15%	N/A	8.29%	14.77%	7.95%	N/A
	9.50%	7.50%	11.50%	N/A	12.50%	15.50%	11.50%	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	30 years	25 years	30 years	30 years	30 years	25 years
Number of annuitants	12	2	6	2	0	108	27	9
Number of members	54	24	52	6	24	389	133	32
Number of contributing members	33	15	30	4	12	298	84	26
Average age of contributing members	43.8 years	52.2 years	40.3 years	52.7 years	40.3 years	43.5 years	44.0 years	46.1 years
Average length of service of contributing members	9.8 years	9.4 years	5.6 years	28.0 years	7.5 years	11.0 years	10.5 years	9.5 years

	Clute	Clyde	Coahoma	Cockrell Hill	Coleman	College Station	Colleyville	Collinsville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$951,373	\$257,014	\$9,459	\$164,483	\$1,588,606	\$29,858,868	\$5,591,992	\$15,044
b. Annuitants	1,321,308	315,331	39,054	105,343	1,256,362	12,284,326	1,503,172	0
2. Current Service Liability (Present Members)	6,259,100	805,549	159,647	848,181	3,557,991	88,166,860	21,202,662	202,774
3. Total Actuarial Accrued Liability: (1) + (2)	\$8,531,781	\$1,377,894	\$208,160	\$1,118,007	\$6,402,959	\$130,310,054	\$28,297,826	\$217,818
4. Actuarial value of assets	6,799,362	827,779	185,625	1,582,133	3,746,137	87,193,697	21,257,894	229,773
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,732,419	\$550,115	\$22,535	(\$464,126)	\$2,656,822	\$43,116,357	\$7,039,932	(\$11,955)
6. Funded Ratio: (4) / (3)	79.7%	60.1%	89.2%	141.5%	58.5%	66.9%	75.1%	105.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	8.62%	7.92%	5.09%	4.86%	9.51%	11.00%	9.86%	3.28%
Prior Service	3.04%	3.95%	0.86%	-2.70%	7.73%	6.58%	4.20%	-0.29%
Total Retirement	11.66%	11.87%	5.95%	2.16%	17.24%	17.58%	14.06%	2.99%
Supplemental Death	0.22%	0.21%	0.30%	0.14%	0.00%	0.00%	0.20%	0.41%
Total Rate	11.88%	12.08%	6.25%	2.30%	17.24%	17.58%	14.26%	3.40%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	9.74%	10.41%	N/A	1.33%	14.45%	13.17%	12.29%	N/A
	13.50%	13.50%	11.50%	13.50%	N/A	13.50%	13.50%	8.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	30 years	30 years	30 years	30 years	25 years
Number of annuitants	32	6	4	6	36	177	32	0
Number of members	165	42	8	64	98	1,111	267	9
Number of contributing members	97	29	6	30	69	793	182	8
Average age of contributing members	41.9 years	40.1 years	40.9 years	37.8 years	44.5 years	41.1 years	42.6 years	47.1 years
Average length of service of contributing members	8.2 years	7.2 years	6.0 years	5.3 years	10.2 years	12.7 years	13.1 years	7.4 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Colmesneil	Colorado City	Columbus	Comanche	Commerce	Conroe	Converse	Cooper
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$15,020	\$304,519	\$668,346	\$173,509	\$559,670	\$10,579,276	\$2,334,787	\$218,301
b. Annuitants	0	353,840	429,067	380,370	885,071	6,830,829	835,285	80,685
2. Current Service Liability (Present Members)	37,196	1,942,809	2,156,330	1,331,600	3,243,797	34,419,068	6,600,278	416,722
3. Total Actuarial Accrued Liability: (1) + (2)	\$52,216	\$2,601,168	\$3,253,743	\$1,885,479	\$4,688,538	\$51,829,173	\$9,770,350	\$715,708
4. Actuarial value of assets	37,522	2,174,753	2,041,245	1,386,089	3,133,755	33,072,417	6,470,773	538,273
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$14,694	\$426,415	\$1,212,498	\$499,390	\$1,554,783	\$18,756,756	\$3,299,577	\$177,435
6. Funded Ratio: (4) / (3)	71.9%	83.6%	62.7%	73.5%	66.8%	63.8%	66.2%	75.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	3.20%	6.71%	8.53%	4.52%	5.44%	10.36%	8.90%	5.71%
Prior Service	0.98%	2.12%	5.62%	3.71%	3.52%	6.46%	4.29%	2.75%
Total Retirement	4.18%	8.83%	14.15%	8.23%	8.96%	16.82%	13.19%	8.46%
Supplemental Death	0.08%	0.33%	0.37%	0.48%	0.30%	0.19%	0.18%	0.28%
Total Rate	4.26%	9.16%	14.52%	8.71%	9.26%	17.01%	13.37%	8.74%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	6.98%	11.88%	6.59%	7.66%	13.58%	10.50%	7.97%
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	12.50%	7.50%	11.50%	13.50%	13.50%	8.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	30 years	30 years	30 years	30 years	30 years	30 years
Number of annuitants	0	17	15	15	29	83	16	2
Number of members	3	89	72	40	137	441	225	15
Number of contributing members	3	47	39	27	80	355	138	13
Average age of contributing members	33.9 years	43.7 years	47.8 years	46.3 years	43.1 years	42.0 years	40.5 years	49.1 years
Average length of service of contributing members	9.2 years	6.6 years	9.2 years	13.2 years	9.6 years	11.7 years	8.8 years	12.9 years

	Coppell	Copper Canyon	Copperas Cove	Corinth	Corpus Christi	Corrigan	Corsicana	Cotulla
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$13,784,938	\$4,285	\$4,415,824	\$3,013,459	\$60,958,042	\$195,487	\$7,053,220	\$41,809
b. Annuitants	4,405,658	0	4,160,826	753,456	101,924,697	98,333	4,087,839	360,440
2. Current Service Liability (Present Members)	39,141,040	83,165	15,939,219	8,227,503	270,624,666	472,419	17,005,211	327,788
3. Total Actuarial Accrued Liability: (1) + (2)	\$57,331,636	\$87,450	\$24,515,869	\$11,994,418	\$433,507,405	\$766,239	\$28,146,270	\$730,037
4. Actuarial value of assets	41,225,291	57,825	15,913,254	8,103,247	234,960,197	609,875	16,260,406	587,918
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$16,106,345	\$29,625	\$8,602,615	\$3,891,171	\$198,547,208	\$156,364	\$11,885,864	\$142,119
6. Funded Ratio: (4) / (3)	71.9%	66.1%	64.9%	67.6%	54.2%	79.6%	57.8%	80.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	10.21%	5.13%	6.73%	8.02%	10.22%	3.70%	10.82%	2.51%
Prior Service	4.45%	1.49%	4.90%	2.99%	11.09%	1.76%	7.87%	1.67%
Total Retirement	14.66%	6.62%	11.63%	11.01%	21.31%	5.46%	18.69%	4.18%
Supplemental Death	0.18%	0.38%	0.21%	0.15%	0.00%	0.30%	0.28%	0.31%
Total Rate	14.84%	7.00%	11.84%	11.16%	21.31%	5.76%	18.97%	4.49%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.67%	N/A	9.47%	10.85%	15.75%	N/A	15.23%	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	12.50%	13.50%	N/A	7.50%	N/A	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	30 years	30 years	30 years	25 years	30 years	25 years
Number of annuitants	72	0	118	17	1,457	7	98	14
Number of members	519	5	434	213	3,193	27	274	39
Number of contributing members	359	3	274	150	2,538	21	221	23
Average age of contributing members	41.3 years	53.9 years	41.0 years	39.7 years	44.9 years	46.2 years	43.4 years	41.8 years
Average length of service of contributing members	12.4 years	9.3 years	11.7 years	9.9 years	13.9 years	11.1 years	12.0 years	5.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Crandall	Crane	Crawford	Crockett	Crosbyton	Cross Plains	Crowley	Crystal Beach
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$133,173	\$179,918	\$539	\$687,701	\$13,351	\$40,838	\$1,416,760	\$0
b. Annuitants	126,007	798,933	0	588,215	111,368	70,507	394,367	55,666
2. Current Service Liability (Present Members)	696,660	1,980,964	30,529	4,075,913	343,410	296,866	4,405,400	522
3. Total Actuarial Accrued Liability: (1) + (2)	\$955,840	\$2,959,815	\$31,068	\$5,351,829	\$468,129	\$408,211	\$6,216,527	\$56,188
4. Actuarial value of assets	914,321	2,086,493	40,825	4,173,133	394,033	369,801	4,898,389	236,866
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$41,519	\$873,322	(\$9,757)	\$1,178,696	\$74,096	\$38,410	\$1,318,138	(\$180,678)
6. Funded Ratio: (4) / (3)	95.7%	70.5%	131.4%	78.0%	84.2%	90.6%	78.8%	421.6%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.72%	11.16%	2.21%	7.81%	5.31%	6.67%	6.78%	0.00%
Prior Service	0.26%	6.48%	-0.69%	3.58%	1.93%	1.35%	2.29%	0.00%
Total Retirement	6.98%	17.64%	1.52%	11.39%	7.24%	8.02%	9.07%	0.00%
Supplemental Death	0.17%	0.34%	0.00%	0.31%	0.54%	0.00%	0.19%	0.00%
Total Rate	7.15%	17.98%	1.52%	11.70%	7.78%	8.02%	9.26%	0.00%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	6.07%	15.66%	N/A	9.48%	N/A	6.59%	8.11%	N/A
	13.50%	15.50%	7.50%	11.50%	10.50%	9.50%	12.50%	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	30 years	25 years	30 years	30 years	25 years
Number of annuitants	6	14	0	22	12	1	14	1
Number of members	51	25	3	97	19	8	134	1
Number of contributing members	27	21	3	66	9	5	89	0
Average age of contributing members	41.7 years	44.8 years	37.0 years	47.4 years	45.0 years	53.0 years	40.9 years	0.0 years
Average length of service of contributing members	4.4 years	11.7 years	4.8 years	13.0 years	6.1 years	8.3 years	9.0 years	0.0 years

	Crystal City	Cuero	Daingerfield	Daisetta	Dalhart	Dalworthington Gardens	Danbury	Darrouzett
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$11,452	\$722,580	\$98,661	\$990	\$111,254	\$2,095,652	\$61,557	\$60,999
b. Annuitants	10,185	1,170,492	126,465	0	129,749	94,112	0	0
2. Current Service Liability (Present Members)	1,399,566	3,769,578	795,283	81,635	3,055,139	909,202	30,120	40,996
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,421,203	\$5,662,650	\$1,020,409	\$82,625	\$3,296,142	\$3,098,966	\$91,677	\$101,995
4. Actuarial value of assets	1,542,439	3,823,106	843,915	93,073	2,694,437	1,082,687	19,537	76,712
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$121,236)	\$1,839,544	\$176,494	(\$10,448)	\$601,705	\$2,016,279	\$72,140	\$25,283
6. Funded Ratio: (4) / (3)	108.5%	67.5%	82.7%	112.6%	81.7%	34.9%	21.3%	75.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	4.25%	5.29%	3.85%	2.51%	5.31%	11.79%	2.84%	3.50%
Prior Service	-0.59%	4.19%	1.68%	-0.25%	2.29%	8.92%	2.11%	4.78%
Total Retirement	3.66%	9.48%	5.53%	2.26%	7.60%	20.71%	4.95%	8.28%
Supplemental Death	0.00%	0.36%	0.00%	0.21%	0.27%	0.15%	0.17%	0.16%
Total Rate	3.66%	9.84%	5.53%	2.47%	7.87%	20.86%	5.12%	8.44%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	N/A	7.97%	3.95%	N/A	N/A	15.72%	N/A	N/A
	11.50%	9.50%	9.50%	N/A	11.50%	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	30 years	25 years	25 years	30 years	25 years	14 years
Number of annuitants	13	33	7	1	21	2	0	0
Number of members	92	98	25	22	87	47	10	3
Number of contributing members	64	79	19	10	53	29	8	2
Average age of contributing members	41.2 years	43.9 years	42.1 years	45.4 years	42.8 years	38.1 years	41.4 years	46.0 years
Average length of service of contributing members	5.8 years	11.4 years	5.7 years	3.5 years	9.6 years	9.6 years	7.3 years	4.0 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Dayton	De Leon	Decatur	Deer Park	Dekalb	Del Rio	Dell City	Denison
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$621,761	\$10,519	\$1,893,552	\$6,340,118	\$57,666	\$6,506,175	\$58,302	\$4,862,053
b. Annuitants	277,545	180,548	854,382	7,605,605	2,424	1,593,041	0	5,571,056
2. Current Service Liability (Present Members)	1,987,358	192,084	5,461,995	42,855,771	290,935	3,218,488	185,030	21,577,518
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,886,664	\$383,151	\$8,209,929	\$56,801,494	\$351,025	\$11,317,704	\$243,332	\$32,010,627
4. Actuarial value of assets	1,999,863	299,104	4,803,565	40,862,738	341,134	3,320,679	218,601	21,381,693
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$886,801	\$84,047	\$3,406,364	\$15,938,756	\$9,891	\$7,997,025	\$24,731	\$10,628,934
6. Funded Ratio: (4) / (3)	69.3%	78.1%	58.5%	71.9%	97.2%	29.3%	89.8%	66.8%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	4.95%	2.27%	7.84%	12.19%	3.07%	3.77%	9.68%	10.27%
Prior Service	2.37%	1.23%	4.71%	6.89%	0.16%	3.37%	1.59%	7.29%
Total Retirement	7.32%	3.50%	12.55%	19.08%	3.23%	7.14%	11.27%	17.56%
Supplemental Death	0.27%	0.33%	0.25%	0.23%	0.23%	0.21%	0.66%	0.00%
Total Rate	7.59%	3.83%	12.80%	19.31%	3.46%	7.35%	11.93%	17.56%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.01%	N/A	11.88%	16.16%	N/A	7.11%	10.99%	13.11%
Statutory Maximum Rate (Total Retirement Only)	11.50%	7.50%	13.50%	N/A	8.50%	N/A	11.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	30 years	30 years	25 years	30 years	30 years	30 years
Number of annuitants	15	4	20	124	3	16	0	90
Number of members	132	28	154	310	23	489	3	297
Number of contributing members	69	14	101	261	15	432	3	217
Average age of contributing members	43.5 years	45.3 years	43.7 years	42.3 years	45.1 years	41.6 years	54.0 years	44.1 years
Average length of service of contributing members	7.5 years	5.9 years	10.9 years	14.5 years	8.1 years	10.3 years	16.1 years	12.6 years

	Denton	Denver City	Deport	DeSoto	DeSoto Econ Dev Corp	Devine	Diboll	Dickens
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$35,352,839	\$691,774	\$52,048	\$13,206,261	\$30,241	\$782,516	\$609,636	\$221
b. Annuitants	27,269,364	1,449,191	14,152	8,015,679	43,790	218,719	1,143,653	0
2. Current Service Liability (Present Members)	118,858,094	2,964,806	17,737	40,903,783	177,187	403,450	2,478,853	7,393
3. Total Actuarial Accrued Liability: (1) + (2)	\$181,480,297	\$5,105,771	\$83,937	\$62,125,723	\$251,218	\$1,404,685	\$4,232,142	\$7,614
4. Actuarial value of assets	113,952,231	3,948,982	53,061	43,359,866	119,371	514,370	2,786,798	7,922
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$67,528,066	\$1,156,789	\$30,876	\$18,765,857	\$131,847	\$890,315	\$1,445,344	(\$308)
6. Funded Ratio: (4) / (3)	62.8%	77.3%	63.2%	69.8%	47.5%	36.6%	65.8%	104.0%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	10.55%	10.16%	5.00%	10.78%	7.84%	5.40%	8.24%	3.50%
Prior Service	7.51%	6.06%	7.28%	6.44%	12.11%	4.72%	5.02%	-0.04%
Total Retirement	18.06%	16.22%	12.28%	17.22%	19.95%	10.12%	13.26%	3.46%
Supplemental Death	0.21%	0.24%	0.22%	0.19%	0.42%	0.20%	0.19%	0.06%
Total Rate	18.27%	16.46%	12.50%	17.41%	20.37%	10.32%	13.45%	3.52%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.27%	12.96%	N/A	13.98%	N/A	7.42%	10.48%	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	N/A	N/A	N/A	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	30 years	12 years	30 years	30 years	25 years
Number of annuitants	308	11	1	101	2	3	17	0
Number of members	1,331	47	3	461	4	51	74	2
Number of contributing members	986	32	1	310	2	38	52	2
Average age of contributing members	42.8 years	43.4 years	34.0 years	41.6 years	44.2 years	43.0 years	41.1 years	33.6 years
Average length of service of contributing members	12.2 years	13.6 years	4.8 years	13.4 years	7.2 years	10.2 years	9.2 years	1.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Dickinson	Dilley	Dimmitt	Donna	Double Oak	Dripping Springs	Dublin	Dumas
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,335,623	\$111,432	\$158,917	\$540,406	\$666	\$14,358	\$140,046	\$673,304
b. Annuitants	25,554	236,307	252,813	115,257	11,537	0	117,428	2,148,548
2. Current Service Liability (Present Members)	4,411,846	486,364	1,438,406	1,497,869	116,786	58,006	831,837	4,630,618
3. Total Actuarial Accrued Liability: (1) + (2)	\$5,773,023	\$834,103	\$1,850,136	\$2,153,532	\$128,989	\$72,364	\$1,089,311	\$7,452,470
4. Actuarial value of assets	4,985,075	651,257	1,640,084	2,164,996	128,689	54,610	924,019	5,271,409
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$787,948	\$182,846	\$210,052	(\$11,464)	\$300	\$17,754	\$165,292	\$2,181,061
6. Funded Ratio: (4) / (3)	86.4%	78.1%	88.6%	100.5%	99.8%	75.5%	84.8%	70.7%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.57%	3.16%	7.93%	3.25%	2.04%	2.44%	2.62%	4.68%
Prior Service	1.49%	1.80%	1.66%	-0.03%	0.01%	0.41%	1.30%	3.16%
Total Retirement	9.06%	4.96%	9.59%	3.22%	2.05%	2.85%	3.92%	7.84%
Supplemental Death	0.21%	0.19%	0.00%	0.23%	0.21%	0.12%	0.21%	0.22%
Total Rate	9.27%	5.15%	9.59%	3.45%	2.26%	2.97%	4.13%	8.06%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	12.50%	7.50%	N/A	N/A	7.50%	9.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	30 years	30 years	25 years	25 years	30 years	30 years
Number of annuitants	6	11	14	11	1	0	7	47
Number of members	138	38	35	112	18	6	65	159
Number of contributing members	93	23	29	69	9	6	28	107
Average age of contributing members	42.8 years	41.1 years	45.5 years	40.9 years	38.9 years	37.2 years	39.0 years	40.3 years
Average length of service of contributing members	8.7 years	8.5 years	9.5 years	7.6 years	3.5 years	5.1 years	8.0 years	7.6 years

	Duncanville	Eagle Lake	Eagle Pass	Early	Earth	East Mountain	East Tawakoni	Eastland
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$9,365,955	\$352,378	\$4,397,742	\$210,044	\$19,115	\$20,589	\$168,806	\$282,602
b. Annuitants	13,222,530	294,576	4,402,263	68,984	59,311	0	0	208,721
2. Current Service Liability (Present Members)	43,534,710	1,502,527	21,954,544	911,992	40,271	61,551	279,852	923,624
3. Total Actuarial Accrued Liability: (1) + (2)	\$66,123,195	\$2,149,481	\$30,754,549	\$1,191,020	\$118,697	\$82,140	\$448,658	\$1,414,947
4. Actuarial value of assets	43,302,007	1,911,027	24,023,990	1,058,797	62,310	45,973	332,867	1,050,062
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$22,821,188	\$238,454	\$6,730,559	\$132,223	\$56,387	\$36,167	\$115,791	\$364,885
6. Funded Ratio: (4) / (3)	65.5%	88.9%	78.1%	88.9%	52.5%	56.0%	74.2%	74.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	12.48%	8.39%	8.57%	5.20%	2.11%	7.00%	9.54%	5.22%
Prior Service	9.86%	1.60%	3.11%	1.19%	2.34%	18.88%	3.18%	2.14%
Total Retirement	22.34%	9.99%	11.68%	6.39%	4.45%	25.88%	12.72%	7.36%
Supplemental Death	0.00%	0.35%	0.24%	0.33%	0.34%	0.38%	0.54%	0.00%
Total Rate	22.34%	10.34%	11.92%	6.72%	4.79%	26.26%	13.26%	7.36%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	15.91%	8.67%	9.02%	N/A	N/A	18.67%	N/A	6.16%
	N/A	12.50%	11.50%	9.50%	N/A	N/A	N/A	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	25 years	25 years	4 years	25 years	30 years
Number of annuitants	114	5	97	6	1	0	0	8
Number of members	318	45	459	27	12	4	9	59
Number of contributing members	233	28	391	23	8	2	7	33
Average age of contributing members	42.8 years	45.6 years	42.3 years	43.7 years	42.3 years	54.7 years	56.7 years	45.0 years
Average length of service of contributing members	14.4 years	9.4 years	11.1 years	10.7 years	4.1 years	26.0 years	9.4 years	8.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Ector	Eden	Edgewood	Edinburg	Edna	El Campo	Eldorado	Electra
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,430	\$59,491	\$23,514	\$12,436,870	\$601,362	\$1,509,669	\$78,590	\$236,068
b. Annuitants	3,899	129,731	65,375	6,686,313	536,415	1,764,822	130,905	259,152
2. Current Service Liability (Present Members)	32,609	529,732	66,990	27,824,574	2,341,071	10,689,688	746,974	841,533
3. Total Actuarial Accrued Liability: (1) + (2)	\$37,938	\$718,954	\$155,879	\$46,947,757	\$3,478,848	\$13,964,179	\$956,469	\$1,336,753
4. Actuarial value of assets	41,155	530,229	79,983	28,699,786	2,205,558	10,202,248	843,425	987,735
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$3,217)	\$188,725	\$75,896	\$18,247,971	\$1,273,290	\$3,761,931	\$113,044	\$349,018
6. Funded Ratio: (4) / (3)	108.5%	73.8%	51.3%	61.1%	63.4%	73.1%	88.2%	73.9%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	3.11%	4.25%	1.78%	8.89%	7.14%	7.22%	4.32%	3.40%
Prior Service	-0.29%	2.63%	1.96%	5.57%	4.97%	5.52%	1.50%	2.68%
Total Retirement	2.82%	6.88%	3.74%	14.46%	12.11%	12.74%	5.82%	6.08%
Supplemental Death	0.43%	0.35%	0.27%	0.17%	0.26%	0.33%	0.39%	0.49%
Total Rate	3.25%	7.23%	4.01%	14.63%	12.37%	13.07%	6.21%	6.57%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	5.52%	N/A	11.11%	9.94%	10.13%	4.49%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	13.50%	11.50%	N/A	7.50%	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	1 year	30 years	25 years	30 years	30 years	30 years	30 years	25 years
Number of annuitants	1	7	6	102	17	38	5	10
Number of members	2	23	13	795	59	139	21	60
Number of contributing members	2	15	9	595	41	104	16	28
Average age of contributing members	54.8 years	50.3 years	42.7 years	39.5 years	42.0 years	44.1 years	44.5 years	48.5 years
Average length of service of contributing members	5.7 years	8.2 years	2.5 years	10.0 years	11.0 years	14.4 years	11.1 years	11.2 years

	Elgin	Elkhart	Elmendorf	Emory	Ennis	Eules	Eustace	Everman
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$672,259	\$147,542	\$6,454	\$29,301	\$7,517,809	\$14,234,681	\$1,048	\$774,330
b. Annuitants	139,156	25,191	0	9,572	2,426,683	13,507,413	0	333,710
2. Current Service Liability (Present Members)	2,675,721	274,674	7,103	381,440	22,848,371	63,785,908	161,764	1,870,945
3. Total Actuarial Accrued Liability: (1) + (2)	\$3,487,136	\$447,407	\$13,557	\$420,313	\$32,792,863	\$91,528,002	\$162,812	\$2,978,985
4. Actuarial value of assets	2,791,016	295,505	2,393	440,055	23,476,625	64,572,668	187,721	2,401,383
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$696,120	\$151,902	\$11,164	(\$19,742)	\$9,316,238	\$26,955,334	(\$24,909)	\$577,602
6. Funded Ratio: (4) / (3)	80.0%	66.0%	17.7%	104.7%	71.6%	70.5%	115.3%	80.6%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.61%	4.75%	2.82%	4.60%	13.24%	11.95%	2.72%	6.74%
Prior Service	1.77%	3.73%	0.44%	-0.22%	7.01%	7.31%	-0.52%	2.57%
Total Retirement	8.38%	8.48%	3.26%	4.38%	20.25%	19.26%	2.20%	9.31%
Supplemental Death	0.22%	0.00%	0.53%	0.31%	0.30%	0.21%	0.27%	0.28%
Total Rate	8.60%	8.48%	3.79%	4.69%	20.55%	19.47%	2.47%	9.59%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.85%	6.68%	2.97%	N/A	14.83%	15.19%	N/A	7.88%
Statutory Maximum Rate (Total Retirement Only)	12.50%	N/A	N/A	11.50%	13.50%	15.50%	9.50%	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	25 years	30 years	30 years	25 years	30 years
Number of annuitants	6	1	0	1	69	119	4	10
Number of members	104	12	7	23	205	518	22	83
Number of contributing members	66	8	6	16	171	381	12	38
Average age of contributing members	43.1 years	49.8 years	47.6 years	48.9 years	45.3 years	42.7 years	42.1 years	46.0 years
Average length of service of contributing members	7.1 years	9.7 years	2.3 years	9.7 years	15.3 years	13.9 years	4.0 years	11.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Fair Oaks Ranch	Fairfield	Fairview	Falfurrias	Falfurrias Utility Board	Falls City	Farmers Branch	Farmersville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$365,293	\$134,710	\$171,226	\$144,732	\$45,855	\$4,733	\$16,351,921	\$568,220
b. Annuitants	28,905	217,287	14,350	94,470	253,029	49,965	23,417,655	499,707
2. Current Service Liability (Present Members)	1,217,078	1,629,668	928,305	502,258	312,442	60,330	84,650,865	1,801,698
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,611,276	\$1,981,665	\$1,113,881	\$741,460	\$611,326	\$115,028	\$124,420,441	\$2,869,625
4. Actuarial value of assets	1,290,504	1,963,412	804,934	609,379	323,856	48,856	84,399,127	2,017,154
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$320,772	\$18,253	\$308,947	\$132,081	\$287,470	\$66,172	\$40,021,314	\$852,471
6. Funded Ratio: (4) / (3)	80.1%	99.1%	72.3%	82.2%	53.0%	42.5%	67.8%	70.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	8.96%	6.14%	5.38%	2.90%	3.45%	3.83%	11.89%	8.31%
Prior Service	1.37%	0.09%	1.31%	1.26%	5.44%	6.65%	8.88%	5.32%
Total Retirement	10.33%	6.23%	6.69%	4.16%	8.89%	10.48%	20.77%	13.63%
Supplemental Death	0.19%	0.32%	0.29%	0.32%	0.43%	0.42%	0.22%	0.32%
Total Rate	10.52%	6.55%	6.98%	4.48%	9.32%	10.90%	20.99%	13.95%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	9.01%	N/A	N/A	N/A	N/A	10.17%	16.08%	11.12%
	13.50%	11.50%	12.50%	7.50%	N/A	N/A	15.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	25 years	25 years	25 years	30 years	30 years	30 years
Number of annuitants	2	11	2	4	6	1	185	8
Number of members	50	56	50	30	17	6	591	31
Number of contributing members	32	33	31	24	11	3	418	21
Average age of contributing members	41.9 years	47.3 years	45.1 years	46.5 years	49.2 years	50.2 years	42.6 years	46.6 years
Average length of service of contributing members	4.7 years	8.0 years	8.5 years	12.6 years	12.2 years	1.3 years	13.3 years	12.1 years

	Farwell	Fate	Fayetteville	Ferris	Flatonia	Florence	Floresville	Flower Mound
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$79,543	\$132,021	\$221	\$374,595	\$535,415	\$11,643	\$745,159	\$9,874,545
b. Annuitants	269,079	0	11,194	228,817	224,979	4,794	289,850	1,723,440
2. Current Service Liability (Present Members)	165,406	139,063	13,252	1,415,417	1,160,331	93,149	1,780,881	33,711,925
3. Total Actuarial Accrued Liability: (1) + (2)	\$514,028	\$271,084	\$24,667	\$2,018,829	\$1,920,725	\$109,586	\$2,815,890	\$45,309,910
4. Actuarial value of assets	209,646	143,239	28,297	1,510,125	1,239,305	73,585	1,629,979	34,555,551
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$304,382	\$127,845	(\$3,630)	\$508,704	\$681,420	\$36,001	\$1,185,911	\$10,754,359
6. Funded Ratio: (4) / (3)	40.8%	52.8%	114.7%	74.8%	64.5%	67.1%	57.9%	76.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	9.28%	5.49%	5.00%	4.83%	12.16%	4.03%	6.50%	8.28%
Prior Service	10.85%	2.36%	-0.56%	2.73%	7.70%	0.89%	4.00%	3.11%
Total Retirement	20.13%	7.85%	4.44%	7.56%	19.86%	4.92%	10.50%	11.39%
Supplemental Death	0.15%	0.22%	0.00%	0.32%	0.22%	0.15%	0.00%	0.16%
Total Rate	20.28%	8.07%	4.44%	7.88%	20.08%	5.07%	10.50%	11.55%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	14.23%	N/A	N/A	6.62%	16.54%	N/A	8.52%	N/A
	N/A	N/A	N/A	9.50%	N/A	N/A	11.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	18 years	30 years	30 years	25 years	30 years	25 years
Number of annuitants	2	0	1	8	8	1	13	56
Number of members	10	17	1	63	19	17	67	620
Number of contributing members	7	12	1	35	15	9	51	421
Average age of contributing members	39.9 years	40.8 years	42.0 years	44.4 years	46.1 years	40.8 years	45.0 years	40.6 years
Average length of service of contributing members	7.2 years	6.1 years	4.3 years	8.7 years	13.1 years	5.5 years	9.2 years	11.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Floydada	Forest Hill	Forney	Fort Stockton	Franklin	Frankston	Fredericksburg	Freeport
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$356,550	\$1,874,447	\$2,574,031	\$482,049	\$7,722	\$31,105	\$2,474,463	\$1,811,774
b. Annuitants	870,340	1,223,383	184,182	1,437,547	78,349	99,512	1,649,633	2,435,096
2. Current Service Liability (Present Members)	1,228,679	6,159,792	3,365,690	3,777,228	239,287	113,798	13,985,185	5,569,031
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,455,569	\$9,257,622	\$6,123,903	\$5,696,824	\$325,358	\$244,415	\$18,109,281	\$9,815,901
4. Actuarial value of assets	1,539,284	6,328,271	3,276,387	3,643,761	280,072	132,517	13,483,910	6,707,207
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$916,285	\$2,929,351	\$2,847,516	\$2,053,063	\$45,286	\$111,898	\$4,625,371	\$3,108,694
6. Funded Ratio: (4) / (3)	62.7%	68.4%	53.5%	64.0%	86.1%	54.2%	74.5%	68.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.45%	8.26%	8.51%	3.52%	2.98%	2.74%	8.39%	8.09%
Prior Service	6.17%	4.17%	4.45%	3.29%	1.06%	2.76%	4.08%	4.86%
Total Retirement	13.62%	12.43%	12.96%	6.81%	4.04%	5.50%	12.47%	12.95%
Supplemental Death	0.42%	0.15%	0.16%	0.26%	0.00%	0.57%	0.00%	0.24%
Total Rate	14.04%	12.58%	13.12%	7.07%	4.04%	6.07%	12.47%	13.19%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.90%	10.31%	11.54%	5.26%	N/A	N/A	10.84%	9.90%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	13.50%	7.50%	7.50%	N/A	11.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	25 years	25 years	30 years	30 years
Number of annuitants	16	35	7	40	2	3	55	45
Number of members	22	146	100	129	14	16	191	169
Number of contributing members	21	86	81	97	10	10	157	99
Average age of contributing members	44.1 years	38.9 years	39.2 years	41.9 years	45.5 years	47.8 years	45.0 years	41.0 years
Average length of service of contributing members	12.5 years	8.1 years	9.6 years	7.8 years	8.5 years	4.5 years	13.9 years	7.7 years

	Freer	Friendswood	Friena	Frisco	Fritch	Frost	Gainesville	Galena Park
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$117,122	\$6,583,711	\$374,428	\$17,984,239	\$83,734	\$64,968	\$3,322,549	\$1,334,280
b. Annuitants	228,928	5,515,402	505,851	1,829,774	30,407	0	3,792,110	1,963,339
2. Current Service Liability (Present Members)	155,046	18,298,767	1,760,495	38,322,245	460,586	126,321	13,205,822	5,600,215
3. Total Actuarial Accrued Liability: (1) + (2)	\$501,096	\$30,397,880	\$2,640,774	\$58,136,258	\$574,727	\$191,289	\$20,320,481	\$8,897,834
4. Actuarial value of assets	193,116	20,112,856	1,714,020	36,862,976	847,616	162,194	11,920,532	5,812,641
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$307,980	\$10,285,024	\$926,754	\$21,273,282	(\$272,889)	\$29,095	\$8,399,949	\$3,085,193
6. Funded Ratio: (4) / (3)	38.5%	66.2%	64.9%	63.4%	147.5%	84.8%	58.7%	65.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	4.17%	9.87%	7.51%	8.45%	6.73%	4.69%	5.47%	9.38%
Prior Service	4.40%	6.84%	6.70%	2.97%	-3.49%	1.24%	5.08%	7.12%
Total Retirement	8.57%	16.71%	14.21%	11.42%	3.24%	5.93%	10.55%	16.50%
Supplemental Death	0.27%	0.23%	0.26%	0.15%	0.33%	0.00%	0.27%	0.37%
Total Rate	8.84%	16.94%	14.47%	11.57%	3.57%	5.93%	10.82%	16.87%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.19%	13.87%	12.28%	9.90%	N/A	5.17%	8.06%	14.05%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	11.50%	13.50%	13.50%	7.50%	9.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	25 years	30 years	30 years	30 years
Number of annuitants	5	57	13	28	4	0	91	39
Number of members	22	275	44	929	33	6	307	112
Number of contributing members	19	187	28	728	15	5	224	67
Average age of contributing members	43.4 years	42.6 years	45.4 years	39.0 years	42.1 years	48.6 years	41.8 years	42.8 years
Average length of service of contributing members	6.2 years	11.3 years	14.4 years	8.2 years	5.3 years	12.0 years	11.3 years	10.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM  
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Ganado	Garden Ridge	Garland	Garrison	Gary	Gatesville	George West	Georgetown
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$162,077	\$54,083	\$89,553,860	\$129,578	\$67,085	\$1,167,508	\$265,258	\$14,335,280
b. Annuitants	67,967	0	105,082,997	59,349	26,610	1,391,046	51,255	2,111,816
2. Current Service Liability (Present Members)	1,165,061	508,604	346,662,110	743,349	119,713	4,454,920	160,478	31,259,454
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,395,105	\$562,687	\$541,298,967	\$932,276	\$213,408	\$7,013,474	\$476,991	\$47,706,550
4. Actuarial value of assets	1,351,559	517,841	339,856,766	791,921	160,964	4,378,555	143,892	31,091,875
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$43,546	\$44,846	\$201,442,201	\$140,355	\$52,444	\$2,634,919	\$333,099	\$16,614,675
6. Funded Ratio: (4) / (3)	96.9%	92.0%	62.8%	84.9%	75.4%	62.4%	30.2%	65.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	10.19%	2.57%	13.02%	11.95%	4.68%	9.23%	3.52%	10.30%
Prior Service	0.68%	0.32%	9.89%	3.18%	1.77%	6.22%	3.02%	4.42%
Total Retirement	10.87%	2.89%	22.91%	15.13%	6.45%	15.45%	6.54%	14.72%
Supplemental Death	0.35%	0.18%	0.22%	0.46%	0.00%	0.32%	0.18%	0.16%
Total Rate	11.22%	3.07%	23.13%	15.59%	6.45%	15.77%	6.72%	14.88%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	9.21%	N/A	16.93%	14.04%	4.08%	13.15%	N/A	11.62%
Statutory Maximum Rate (Total Retirement Only)	13.50%	7.50%	15.50%	12.50%	7.50%	13.50%	N/A	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	30 years	30 years	30 years	30 years	25 years	30 years
Number of annuitants	5	1	840	2	2	28	1	59
Number of members	16	41	2,419	12	8	84	32	566
Number of contributing members	10	23	1,998	7	5	70	23	427
Average age of contributing members	46.8 years	42.8 years	43.5 years	50.9 years	40.3 years	45.3 years	42.6 years	41.2 years
Average length of service of contributing members	7.7 years	8.3 years	13.7 years	12.3 years	9.0 years	11.0 years	11.2 years	9.1 years

	Giddings	Gilmer	Gladewater	Glen Rose	Glenn Heights	Godley	Goldsmith	Goldthwaite
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$2,211,149	\$877,242	\$352,000	\$429,305	\$652,695	\$18,612	\$29,685	\$299,883
b. Annuitants	332,042	1,007,184	404,635	255,773	98,386	58,359	0	1,282,959
2. Current Service Liability (Present Members)	4,658,052	2,389,479	2,204,793	1,030,464	2,921,713	130,476	73,196	1,238,376
3. Total Actuarial Accrued Liability: (1) + (2)	\$7,201,243	\$4,273,905	\$2,961,428	\$1,715,542	\$3,672,794	\$207,447	\$102,881	\$2,821,218
4. Actuarial value of assets	4,638,370	2,767,844	2,604,424	1,081,569	3,228,428	127,765	89,626	1,403,123
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,562,873	\$1,506,061	\$357,004	\$633,973	\$444,366	\$79,682	\$13,255	\$1,418,095
6. Funded Ratio: (4) / (3)	64.4%	64.8%	87.9%	63.0%	87.9%	61.6%	87.1%	49.7%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	9.62%	7.53%	3.29%	10.33%	5.69%	2.49%	3.25%	13.65%
Prior Service	7.07%	5.51%	1.40%	5.48%	1.21%	2.27%	0.91%	18.82%
Total Retirement	16.69%	13.04%	4.69%	15.81%	6.90%	4.76%	4.16%	32.47%
Supplemental Death	0.26%	0.27%	0.23%	0.42%	0.19%	0.32%	0.29%	0.50%
Total Rate	16.95%	13.31%	4.92%	16.23%	7.09%	5.08%	4.45%	32.97%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.25%	12.38%	3.40%	12.96%	N/A	N/A	N/A	25.52%
Statutory Maximum Rate (Total Retirement Only)	13.50%	12.50%	7.50%	N/A	12.50%	7.50%	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	25 years	25 years	25 years	30 years
Number of annuitants	12	15	22	7	10	2	0	7
Number of members	99	80	96	24	138	15	5	13
Number of contributing members	65	48	44	19	61	8	4	11
Average age of contributing members	43.4 years	44.5 years	40.3 years	44.9 years	41.8 years	46.1 years	50.0 years	47.2 years
Average length of service of contributing members	12.5 years	12.6 years	9.9 years	9.1 years	7.8 years	7.7 years	6.0 years	12.2 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Goliad	Gonzales	Graford	Graham	Graham Regional Med	Granbury	Grand Prairie	Grand Saline
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$2,819	\$1,020,247	\$105	\$901,911	\$101,038	\$3,195,378	\$46,070,771	\$225,595
b. Annuitants	28,958	1,718,295	0	1,962,699	90,639	2,747,066	39,520,653	196,364
2. Current Service Liability (Present Members)	791,019	5,181,665	1,413	5,801,439	9,709,262	9,420,692	167,279,490	1,023,425
3. Total Actuarial Accrued Liability: (1) + (2)	\$822,796	\$7,920,207	\$1,518	\$8,666,049	\$9,900,939	\$15,363,136	\$252,870,914	\$1,445,384
4. Actuarial value of assets	671,024	4,833,153	1,057	5,768,067	10,252,329	10,052,052	174,692,032	1,153,471
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$151,772	\$3,087,054	\$461	\$2,897,982	(\$351,390)	\$5,311,084	\$78,178,882	\$291,913
6. Funded Ratio: (4) / (3)	81.6%	61.0%	69.6%	66.6%	103.5%	65.4%	69.1%	79.8%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.24%	6.79%	2.58%	7.87%	3.83%	8.82%	11.58%	4.63%
Prior Service	2.28%	6.52%	0.24%	5.07%	-0.31%	5.28%	7.08%	2.04%
Total Retirement	9.52%	13.31%	2.82%	12.94%	3.52%	14.10%	18.66%	6.67%
Supplemental Death	0.48%	0.32%	0.43%	0.45%	0.27%	0.20%	0.21%	0.27%
Total Rate	10.00%	13.63%	3.25%	13.39%	3.79%	14.30%	18.87%	6.94%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	N/A	10.84%	N/A	10.42%	N/A	11.69%	14.78%	5.89%
	N/A	11.50%	N/A	11.50%	9.50%	13.50%	15.50%	9.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	4 years	30 years	25 years	30 years	30 years	30 years
Number of annuitants	5	35	0	43	31	45	366	10
Number of members	15	128	3	122	325	190	1,436	43
Number of contributing members	13	89	2	96	184	146	1,151	28
Average age of contributing members	50.3 years	41.8 years	55.0 years	46.3 years	46.7 years	41.3 years	42.8 years	43.8 years
Average length of service of contributing members	11.3 years	11.0 years	0.7 years	9.4 years	8.4 years	8.9 years	13.4 years	11.0 years

	Grandview	Granger	Granite Shoals	Grapeland	Grapevine	Greenville	Gregory	Grey Forest Utilities
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$96,565	\$8,508	\$81,112	\$40,222	\$24,475,500	\$10,534,879	\$18,065	\$939,309
b. Annuitants	32,830	2,597	13,432	145,817	13,104,742	11,905,634	105,561	881,549
2. Current Service Liability (Present Members)	549,218	225,694	233,698	218,392	77,461,098	40,630,221	125,450	3,094,994
3. Total Actuarial Accrued Liability: (1) + (2)	\$678,613	\$236,799	\$328,242	\$404,431	\$115,041,340	\$63,070,734	\$249,076	\$4,915,852
4. Actuarial value of assets	705,484	238,775	263,563	241,989	74,898,178	40,187,667	245,504	3,140,630
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$26,871)	(\$1,976)	\$64,679	\$162,442	\$40,143,162	\$22,883,067	\$3,572	\$1,775,222
6. Funded Ratio: (4) / (3)	104.0%	100.8%	80.3%	59.8%	65.1%	63.7%	98.6%	63.9%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.39%	2.54%	2.13%	4.34%	11.51%	11.79%	5.38%	10.37%
Prior Service	-0.56%	-0.04%	0.50%	3.01%	7.43%	9.26%	0.11%	7.48%
Total Retirement	4.83%	2.50%	2.63%	7.35%	18.94%	21.05%	5.49%	17.85%
Supplemental Death	0.00%	0.00%	0.20%	0.00%	0.00%	0.26%	0.20%	0.26%
Total Rate	4.83%	2.50%	2.83%	7.35%	18.94%	21.31%	5.69%	18.11%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	5.71%	14.22%	16.46%	3.58%	13.88%
	11.50%	7.50%	N/A	7.50%	13.50%	N/A	9.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	25 years	30 years	30 years	30 years	30 years	30 years
Number of annuitants	3	2	1	5	150	150	1	11
Number of members	25	20	51	14	749	447	13	38
Number of contributing members	10	11	24	11	530	322	6	28
Average age of contributing members	39.7 years	52.6 years	46.0 years	48.5 years	43.9 years	44.3 years	44.9 years	44.6 years
Average length of service of contributing members	4.1 years	8.2 years	5.5 years	7.0 years	13.7 years	13.0 years	5.2 years	8.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Groesbeck	Groom	Groves	Groveton	Gruver	Gun Barrel City	Gunter	Hale Center
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$193,167	\$3,242	\$2,735,283	\$569	\$35,959	\$160,420	\$13,249	\$72,853
b. Annuitants	85,644	19,876	2,282,338	11,031	156,525	128,675	0	0
2. Current Service Liability (Present Members)	289,742	39,013	14,806,079	36,198	238,253	768,258	107,507	35,835
3. Total Actuarial Accrued Liability: (1) + (2)	\$568,553	\$62,131	\$19,823,700	\$47,798	\$430,737	\$1,057,353	\$120,756	\$108,688
4. Actuarial value of assets	296,233	52,062	15,380,890	43,296	359,979	984,417	123,155	26,396
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$272,320	\$10,069	\$4,442,810	\$4,502	\$70,758	\$72,936	(\$2,399)	\$82,292
6. Funded Ratio: (4) / (3)	52.1%	83.8%	77.6%	90.6%	83.6%	93.1%	102.0%	24.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	2.43%	3.15%	9.50%	2.63%	8.60%	3.99%	1.88%	3.48%
Prior Service	1.74%	0.51%	4.98%	0.24%	3.48%	0.34%	-0.08%	2.07%
Total Retirement	4.17%	3.66%	14.48%	2.87%	12.08%	4.33%	1.80%	5.55%
Supplemental Death	0.32%	0.00%	0.00%	0.26%	0.00%	0.22%	0.19%	0.15%
Total Rate	4.49%	3.66%	14.48%	3.13%	12.08%	4.55%	1.99%	5.70%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	3.20%	14.13%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	7.50%	12.50%	11.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	30 years	25 years	25 years	25 years	25 years	25 years
Number of annuitants	5	4	56	2	3	10	0	0
Number of members	41	5	130	10	9	62	8	12
Number of contributing members	36	4	101	5	4	44	6	8
Average age of contributing members	48.4 years	45.9 years	42.9 years	46.7 years	40.7 years	41.5 years	42.3 years	41.4 years
Average length of service of contributing members	10.5 years	4.0 years	15.6 years	4.2 years	9.6 years	6.6 years	10.1 years	6.3 years

	Hallettsville	Hallsville	Haltom City	Hamilton	Hamlin	Happy	Harker Heights	Harlingen
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$605,133	\$253,239	\$7,151,391	\$171,547	\$117,754	\$6,570	\$5,281,427	\$2,564,398
b. Annuitants	422,599	96,519	10,166,940	660,199	522,167	210,602	813,054	7,869,115
2. Current Service Liability (Present Members)	2,382,792	66,914	30,928,419	912,296	786,067	65,601	9,835,185	35,037,586
3. Total Actuarial Accrued Liability: (1) + (2)	\$3,410,524	\$416,672	\$48,246,750	\$1,744,042	\$1,425,988	\$282,773	\$15,929,666	\$45,471,099
4. Actuarial value of assets	2,444,740	86,836	27,249,137	1,027,762	1,042,975	177,147	9,762,880	35,715,969
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$965,784	\$329,836	\$20,997,613	\$716,280	\$383,013	\$105,626	\$6,166,786	\$9,755,130
6. Funded Ratio: (4) / (3)	71.7%	20.8%	56.5%	58.9%	73.1%	62.6%	61.3%	78.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	8.47%	3.87%	9.96%	8.44%	8.34%	5.58%	8.31%	7.86%
Prior Service	5.56%	5.20%	8.90%	7.37%	5.44%	8.85%	5.18%	4.15%
Total Retirement	14.03%	9.07%	18.86%	15.81%	13.78%	14.43%	13.49%	12.01%
Supplemental Death	0.33%	0.36%	0.19%	0.63%	0.63%	0.44%	0.18%	0.26%
Total Rate	14.36%	9.43%	19.05%	16.44%	14.41%	14.87%	13.67%	12.27%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	11.79%	8.58%	15.07%	13.44%	11.05%	9.82%	11.41%	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	13.50%	12.50%	N/A	13.50%	15.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	30 years	30 years	30 years	25 years
Number of annuitants	11	2	113	18	12	3	24	215
Number of members	51	13	428	28	24	4	251	572
Number of contributing members	35	12	283	19	14	3	167	440
Average age of contributing members	46.0 years	44.3 years	40.6 years	48.2 years	45.9 years	42.5 years	40.4 years	42.5 years
Average length of service of contributing members	14.5 years	10.4 years	11.2 years	10.0 years	8.4 years	0.8 years	12.0 years	11.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM  
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Harlingen Waterworks	Hart	Haskell	Haslet	Hawkins	Hays	Hearne	Heath
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$540,273	\$5,238	\$7,630	\$360,181	\$30,042	\$26,055	\$557,565	\$747,579
b. Annuitants	2,008,886	67,804	55,927	0	39,268	0	1,305,716	151,740
2. Current Service Liability (Present Members)	8,379,603	39,623	730,796	522,873	611,873	54,951	1,772,648	2,379,807
3. Total Actuarial Accrued Liability: (1) + (2)	\$10,928,762	\$112,665	\$794,353	\$883,054	\$681,183	\$81,006	\$3,635,929	\$3,279,126
4. Actuarial value of assets	9,519,938	34,833	857,466	600,187	693,157	58,161	2,383,541	2,169,897
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,408,824	\$77,832	(\$63,113)	\$282,867	(\$11,974)	\$22,845	\$1,252,388	\$1,109,229
6. Funded Ratio: (4) / (3)	87.1%	30.9%	107.9%	68.0%	101.8%	71.8%	65.6%	66.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.86%	3.13%	3.72%	7.89%	6.44%	13.11%	5.66%	6.78%
Prior Service	2.04%	5.44%	-0.74%	3.47%	-0.24%	45.65%	5.05%	2.86%
Total Retirement	7.90%	8.57%	2.98%	11.36%	6.20%	58.76%	10.71%	9.64%
Supplemental Death	0.28%	0.00%	0.21%	0.13%	0.46%	0.47%	0.34%	0.18%
Total Rate	8.18%	8.57%	3.19%	11.49%	6.66%	59.23%	11.05%	9.82%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	50.05%	8.98%	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	9.50%	15.50%	10.50%	N/A	11.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	25 years	25 years	25 years	1 year	30 years	25 years
Number of annuitants	61	2	8	0	7	0	19	4
Number of members	182	5	22	22	18	2	87	61
Number of contributing members	127	3	18	15	11	2	49	42
Average age of contributing members	46.4 years	43.9 years	41.0 years	39.7 years	47.3 years	58.6 years	43.6 years	42.4 years
Average length of service of contributing members	11.3 years	6.7 years	10.7 years	8.4 years	14.0 years	8.5 years	7.6 years	12.1 years

	Hedley	Hedwig Village	Helotes	Hemphill	Hempstead	Henderson	Henrietta	Hereford
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$7,223	\$492,784	\$203,933	\$39,417	\$453,058	\$2,739,034	\$518,205	\$2,603,335
b. Annuitants	3,144	195,513	19,033	0	997,939	1,702,557	193,072	2,856,942
2. Current Service Liability (Present Members)	65,894	1,457,746	1,338,488	963,355	2,623,847	8,254,338	769,976	5,412,307
3. Total Actuarial Accrued Liability: (1) + (2)	\$76,261	\$2,146,043	\$1,561,454	\$1,002,772	\$4,074,844	\$12,695,929	\$1,481,253	\$10,872,584
4. Actuarial value of assets	67,945	1,485,305	1,208,350	1,038,581	2,105,958	7,742,127	833,886	8,322,387
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$8,316	\$660,738	\$353,104	(\$35,809)	\$1,968,886	\$4,953,802	\$647,367	\$2,550,197
6. Funded Ratio: (4) / (3)	89.1%	69.2%	77.4%	103.6%	51.7%	61.0%	56.3%	76.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.92%	5.60%	4.84%	3.66%	6.78%	9.46%	9.74%	7.89%
Prior Service	1.18%	2.87%	1.50%	-0.32%	6.69%	6.52%	6.87%	4.52%
Total Retirement	9.10%	8.47%	6.34%	3.34%	13.47%	15.98%	16.61%	12.41%
Supplemental Death	0.57%	0.22%	0.14%	0.27%	0.20%	0.22%	0.29%	0.24%
Total Rate	9.67%	8.69%	6.48%	3.61%	13.67%	16.20%	16.90%	12.65%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	10.71%	12.04%	13.90%	9.68%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	12.50%	7.50%	N/A	13.50%	N/A	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	25 years	25 years	30 years	30 years	30 years	30 years
Number of annuitants	1	3	5	3	19	40	7	27
Number of members	3	35	46	29	75	153	30	114
Number of contributing members	3	30	36	21	49	111	18	85
Average age of contributing members	53.3 years	45.7 years	38.5 years	47.4 years	42.2 years	40.2 years	45.1 years	42.8 years
Average length of service of contributing members	11.8 years	11.1 years	11.1 years	11.4 years	10.8 years	10.3 years	10.5 years	11.6 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Hewitt	Hickory Creek	Hico	Hidalgo	Higgins	Highland Park	Highland Village	Hill Country Village
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,628,004	\$168,293	\$111,723	\$1,947,533	\$9,747	\$1,892,560	\$2,704,361	\$23,872
b. Annuitants	800,915	1,387	83,432	130,284	19,409	4,333,454	367,679	136,404
2. Current Service Liability (Present Members)	4,613,903	486,751	398,118	4,416,100	94,687	34,057,052	9,197,689	654,504
3. Total Actuarial Accrued Liability: (1) + (2)	\$7,042,822	\$656,431	\$593,273	\$6,493,917	\$123,843	\$40,283,066	\$12,269,729	\$814,780
4. Actuarial value of assets	4,836,204	587,774	439,893	4,949,989	114,636	35,020,220	9,409,958	700,101
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,206,618	\$68,657	\$153,380	\$1,543,928	\$9,207	\$5,262,846	\$2,859,771	\$114,679
6. Funded Ratio: (4) / (3)	68.7%	89.5%	74.1%	76.2%	92.6%	86.9%	76.7%	85.9%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	8.28%	5.45%	6.38%	6.62%	5.69%	10.08%	8.48%	3.93%
Prior Service	4.52%	0.38%	3.13%	1.76%	2.95%	3.81%	2.60%	1.27%
Total Retirement	12.80%	5.83%	9.51%	8.38%	8.64%	13.89%	11.08%	5.20%
Supplemental Death	0.20%	0.12%	0.51%	0.00%	0.32%	0.00%	0.22%	0.14%
Total Rate	13.00%	5.95%	10.02%	8.38%	8.96%	13.89%	11.30%	5.34%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.68%	5.51%	9.52%	6.63%	5.99%	N/A	10.25%	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	11.50%	13.50%	7.50%	N/A	13.50%	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	7 years	25 years	30 years	25 years
Number of annuitants	12	1	4	5	1	67	21	3
Number of members	116	44	15	210	2	157	187	23
Number of contributing members	80	24	11	156	2	120	122	15
Average age of contributing members	40.5 years	38.1 years	50.9 years	41.0 years	53.2 years	45.1 years	43.6 years	38.8 years
Average length of service of contributing members	11.4 years	6.1 years	9.0 years	6.3 years	14.0 years	17.3 years	10.5 years	10.7 years

	Hillsboro	Hitchcock	Holland	Holliday	Hollywood Park	Hondo	Honey Grove	Hooks
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,265,364	\$366,439	\$48,911	\$18,111	\$444,764	\$808,396	\$165,426	\$17,153
b. Annuitants	1,245,362	95,682	24,547	0	342,305	2,146,028	44,907	26,553
2. Current Service Liability (Present Members)	5,922,769	1,361,781	167,384	175,367	1,348,390	3,090,589	378,790	315,445
3. Total Actuarial Accrued Liability: (1) + (2)	\$8,433,495	\$1,823,902	\$240,842	\$193,478	\$2,135,459	\$6,045,013	\$589,123	\$359,151
4. Actuarial value of assets	5,296,944	1,707,723	180,188	196,807	1,486,169	3,798,752	419,788	336,105
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$3,136,551	\$116,179	\$60,654	(\$3,329)	\$649,290	\$2,246,261	\$169,335	\$23,046
6. Funded Ratio: (4) / (3)	62.8%	93.6%	74.8%	101.7%	69.6%	62.8%	71.3%	93.6%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.77%	3.41%	4.42%	3.15%	6.26%	5.87%	6.09%	2.10%
Prior Service	4.80%	0.72%	1.75%	-0.07%	3.16%	4.28%	3.12%	0.38%
Total Retirement	11.57%	4.13%	6.17%	3.08%	9.42%	10.15%	9.21%	2.48%
Supplemental Death	0.00%	0.22%	0.25%	0.00%	0.19%	0.21%	0.21%	0.23%
Total Rate	11.57%	4.35%	6.42%	3.08%	9.61%	10.36%	9.42%	2.71%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	9.32%	N/A	N/A	N/A	7.83%	7.94%	6.86%	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	7.50%	10.50%	9.50%	10.50%	11.50%	9.50%	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	25 years	25 years	30 years	30 years	30 years	25 years
Number of annuitants	31	4	1	0	6	31	3	4
Number of members	171	68	12	16	49	137	20	16
Number of contributing members	106	35	7	11	30	101	9	13
Average age of contributing members	41.0 years	45.7 years	47.1 years	37.4 years	39.7 years	42.1 years	41.9 years	38.0 years
Average length of service of contributing members	9.3 years	14.0 years	12.1 years	5.0 years	9.6 years	8.1 years	12.3 years	6.7 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Howe	Hubbard	Hudson	Hudson Oaks	Hughes Springs	Humble	Hunters Creek Village	Huntington
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$139,563	\$25,570	\$4,520	\$148,650	\$205,488	\$5,192,160	\$26,112	\$520,355
b. Annuitants	61,908	99,442	0	9,792	105,696	3,807,884	171,233	203,538
2. Current Service Liability (Present Members)	646,984	95,563	155,804	653,612	1,292,447	18,536,514	198,509	963,314
3. Total Actuarial Accrued Liability: (1) + (2)	\$848,455	\$220,575	\$160,324	\$812,054	\$1,603,631	\$27,536,558	\$395,854	\$1,687,207
4. Actuarial value of assets	768,461	98,962	163,857	731,564	1,377,524	18,722,117	146,648	1,073,363
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$79,994	\$121,613	(\$3,533)	\$80,490	\$226,107	\$8,814,441	\$249,206	\$613,844
6. Funded Ratio: (4) / (3)	90.6%	44.9%	102.2%	90.1%	85.9%	68.0%	37.0%	63.6%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.53%	2.26%	2.24%	5.66%	13.50%	10.06%	4.61%	11.70%
Prior Service	0.89%	2.02%	-0.05%	0.55%	3.02%	4.89%	4.93%	6.06%
Total Retirement	7.42%	4.28%	2.19%	6.21%	16.52%	14.95%	9.54%	17.76%
Supplemental Death	0.29%	0.22%	0.19%	0.13%	0.34%	0.17%	0.53%	0.26%
Total Rate	7.71%	4.50%	2.38%	6.34%	16.86%	15.12%	10.07%	18.02%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	14.03%	11.52%	N/A	14.68%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	11.50%	13.50%	12.50%	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	25 years	25 years	30 years	30 years	25 years	30 years
Number of annuitants	5	2	0	3	4	58	4	6
Number of members	28	21	19	33	15	208	10	24
Number of contributing members	16	14	15	20	12	185	8	18
Average age of contributing members	45.6 years	41.2 years	42.9 years	37.6 years	48.6 years	41.1 years	52.1 years	43.5 years
Average length of service of contributing members	7.3 years	5.0 years	4.3 years	7.9 years	12.5 years	11.4 years	12.7 years	10.8 years

	Huntsville	Hurst	Hutchins	Hutto	Huxley	Idalou	Ingleside	Ingram
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$11,690,826	\$13,334,568	\$584,545	\$566,232	\$3,614	\$21,972	\$367,371	\$56,528
b. Annuitants	14,187,971	17,901,219	200,791	154,136	97,686	0	988,426	18,620
2. Current Service Liability (Present Members)	21,885,866	56,196,910	1,842,092	1,674,241	304,444	19,930	2,241,715	223,889
3. Total Actuarial Accrued Liability: (1) + (2)	\$47,764,663	\$87,432,697	\$2,627,428	\$2,394,609	\$405,744	\$41,902	\$3,597,512	\$299,037
4. Actuarial value of assets	25,879,876	55,235,435	2,191,917	1,390,528	405,373	12,016	2,204,666	238,689
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$21,884,787	\$32,197,262	\$435,511	\$1,004,081	\$371	\$29,886	\$1,392,846	\$60,348
6. Funded Ratio: (4) / (3)	54.2%	63.2%	83.4%	58.1%	99.9%	28.7%	61.3%	79.8%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	10.31%	11.66%	6.21%	7.00%	2.46%	2.10%	5.03%	4.96%
Prior Service	11.41%	10.05%	1.28%	2.01%	0.01%	0.57%	3.95%	1.40%
Total Retirement	21.72%	21.71%	7.49%	9.01%	2.47%	2.67%	8.98%	6.36%
Supplemental Death	0.19%	0.22%	0.19%	0.13%	0.41%	0.08%	0.34%	0.00%
Total Rate	21.91%	21.93%	7.68%	9.14%	2.88%	2.75%	9.32%	6.36%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	17.06%	16.79%	6.32%	N/A	N/A	N/A	7.82%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	N/A	7.50%	N/A	11.50%	9.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	25 years	25 years	25 years	30 years	25 years
Number of annuitants	102	152	4	3	4	0	26	2
Number of members	378	463	84	85	16	15	98	15
Number of contributing members	268	327	54	69	8	12	66	10
Average age of contributing members	41.4 years	41.4 years	40.4 years	39.0 years	43.0 years	34.4 years	45.1 years	46.6 years
Average length of service of contributing members	11.3 years	13.7 years	7.2 years	7.2 years	8.4 years	2.7 years	10.0 years	8.6 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Iowa Park	Iraan	Irving	Italy	Itasca	Jacinto City	Jacksboro	Jacksonville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$894,427	\$44,095	\$55,466,798	\$159,781	\$282,631	\$452,491	\$1,116,272	\$2,100,623
b. Annuitants	139,165	440,778	58,322,778	0	83,744	799,743	536,166	2,470,951
2. Current Service Liability (Present Members)	2,308,292	222,029	261,023,712	88,822	476,089	2,871,331	2,194,631	8,596,192
3. Total Actuarial Accrued Liability: (1) + (2)	\$3,341,884	\$706,902	\$374,813,288	\$248,603	\$842,464	\$4,123,565	\$3,847,069	\$13,167,766
4. Actuarial value of assets	2,433,868	210,335	253,312,999	68,708	638,053	2,692,608	2,381,035	8,163,153
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$908,016	\$496,567	\$121,500,289	\$179,895	\$204,411	\$1,430,957	\$1,466,034	\$5,004,613
6. Funded Ratio: (4) / (3)	72.8%	29.8%	67.6%	27.6%	75.7%	65.3%	61.9%	62.0%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.01%	11.58%	12.96%	2.82%	10.02%	4.87%	7.34%	8.08%
Prior Service	3.93%	16.53%	8.60%	2.23%	2.65%	4.09%	5.42%	6.07%
Total Retirement	10.94%	28.11%	21.56%	5.05%	12.67%	8.96%	12.76%	14.15%
Supplemental Death	0.23%	0.40%	0.21%	0.26%	0.26%	0.31%	0.35%	0.25%
Total Rate	11.17%	28.51%	21.77%	5.31%	12.93%	9.27%	13.11%	14.40%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	8.37%	23.38%	16.08%	N/A	10.09%	7.24%	11.25%	11.29%
Statutory Maximum Rate (Total Retirement Only)	10.50%	N/A	15.50%	N/A	13.50%	9.50%	13.50%	12.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	25 years	30 years	30 years	30 years	30 years
Number of annuitants	11	4	521	0	3	20	6	64
Number of members	75	8	1,830	22	27	82	73	190
Number of contributing members	44	5	1,458	15	14	50	43	131
Average age of contributing members	43.1 years	49.2 years	43.2 years	44.8 years	46.6 years	45.0 years	43.5 years	41.4 years
Average length of service of contributing members	11.5 years	5.7 years	14.0 years	11.0 years	5.2 years	8.1 years	8.6 years	10.8 years

	Jasper	Jefferson	Jersey Village	Jewett	Joaquin	Johnson City	Jones Creek	Jonestown
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$303,697	\$503,220	\$3,589,880	\$146,999	\$31,939	\$177,887	\$1,833	\$114,565
b. Annuitants	2,577,299	183,255	1,469,103	6,854	48,694	101,375	45,716	0
2. Current Service Liability (Present Members)	7,050,205	479,191	5,085,404	271,889	56,155	395,823	92,716	161,525
3. Total Actuarial Accrued Liability: (1) + (2)	\$9,931,201	\$1,165,666	\$10,144,387	\$425,742	\$136,788	\$675,085	\$140,265	\$276,090
4. Actuarial value of assets	7,067,855	713,155	6,587,473	275,648	90,344	495,059	92,211	160,413
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,863,346	\$452,511	\$3,556,914	\$150,094	\$46,444	\$180,026	\$48,054	\$115,677
6. Funded Ratio: (4) / (3)	71.2%	61.2%	64.9%	64.7%	66.0%	73.3%	65.7%	58.1%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.84%	4.42%	8.97%	6.74%	3.96%	5.49%	4.90%	2.51%
Prior Service	4.57%	3.53%	5.38%	3.87%	6.95%	1.98%	2.30%	0.92%
Total Retirement	11.41%	7.95%	14.35%	10.61%	10.91%	7.47%	7.20%	3.43%
Supplemental Death	0.23%	0.26%	0.24%	0.25%	0.17%	0.20%	0.36%	0.32%
Total Rate	11.64%	8.21%	14.59%	10.86%	11.08%	7.67%	7.56%	3.75%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	7.38%	13.66%	8.44%	10.20%	6.24%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	15.50%	N/A	N/A	9.50%	N/A	9.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	30 years	30 years	18 years	30 years	25 years	25 years
Number of annuitants	58	3	11	1	1	3	2	1
Number of members	158	33	133	10	5	20	6	24
Number of contributing members	116	24	90	6	2	14	4	22
Average age of contributing members	42.3 years	46.3 years	43.9 years	48.0 years	42.7 years	43.8 years	52.5 years	47.6 years
Average length of service of contributing members	9.4 years	11.0 years	10.6 years	14.8 years	15.3 years	8.2 years	6.7 years	5.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Josephine	Joshua	Jourdanton	Junction	Justin	Karnes City	Katy	Kaufman
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$10,109	\$20,858	\$77,718	\$334,059	\$127,070	\$66,000	\$2,817,854	\$1,344,774
b. Annuitants	0	4,383	194,349	292,989	82,864	225,911	2,677,487	179,553
2. Current Service Liability (Present Members)	57,092	639,421	589,082	1,332,705	478,038	638,659	11,308,987	4,084,451
3. Total Actuarial Accrued Liability: (1) + (2)	\$67,201	\$664,662	\$861,149	\$1,959,753	\$687,972	\$930,570	\$16,804,328	\$5,608,778
4. Actuarial value of assets	42,291	819,026	599,013	1,425,443	511,430	513,087	11,789,075	3,999,143
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$24,910	(\$154,364)	\$262,136	\$534,310	\$176,542	\$417,483	\$5,015,253	\$1,609,635
6. Funded Ratio: (4) / (3)	62.9%	123.2%	69.6%	72.7%	74.3%	55.1%	70.2%	71.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	4.31%	3.57%	4.27%	11.74%	3.08%	3.32%	10.47%	9.44%
Prior Service	1.00%	-1.09%	1.89%	5.62%	1.27%	5.04%	4.58%	4.54%
Total Retirement	5.31%	2.48%	6.16%	17.36%	4.35%	8.36%	15.05%	13.98%
Supplemental Death	0.10%	0.11%	0.31%	0.33%	0.00%	0.23%	0.28%	0.25%
Total Rate	5.41%	2.59%	6.47%	17.69%	4.35%	8.59%	15.33%	14.23%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	4.98%	14.50%	N/A	7.06%	12.61%	12.87%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	9.50%	15.50%	7.50%	N/A	13.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	30 years	30 years	25 years	30 years	30 years	30 years
Number of annuitants	0	4	9	9	2	9	26	10
Number of members	9	48	54	29	29	25	151	100
Number of contributing members	5	26	29	19	21	16	128	61
Average age of contributing members	39.0 years	39.2 years	41.3 years	45.7 years	43.1 years	38.9 years	43.8 years	44.9 years
Average length of service of contributing members	6.7 years	6.7 years	4.6 years	12.0 years	5.8 years	5.3 years	10.9 years	13.4 years

	Keene	Keller	Kemah	Kemp	Kenedy	Kennedale	Kermit	Kerrville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,240,708	\$11,387,707	\$237,871	\$2,719	\$100,984	\$1,833,626	\$904,390	\$8,149,996
b. Annuitants	459,629	2,507,906	36,197	321	313,059	760,099	1,003,855	5,640,383
2. Current Service Liability (Present Members)	2,124,023	23,819,119	1,274,112	155,998	573,908	3,015,579	2,940,789	26,236,774
3. Total Actuarial Accrued Liability: (1) + (2)	\$3,824,360	\$37,714,732	\$1,548,180	\$159,038	\$987,951	\$5,609,304	\$4,849,034	\$40,027,153
4. Actuarial value of assets	2,294,918	24,027,689	1,499,444	270,246	736,724	3,574,103	2,455,019	25,940,722
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,529,442	\$13,687,043	\$48,736	(\$111,208)	\$251,227	\$2,035,201	\$2,394,015	\$14,086,431
6. Funded Ratio: (4) / (3)	60.0%	63.7%	96.9%	169.9%	74.6%	63.7%	50.6%	64.8%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	9.14%	9.92%	3.78%	1.27%	2.78%	6.89%	9.70%	10.45%
Prior Service	5.51%	5.18%	0.19%	-1.27%	2.72%	3.89%	10.82%	6.67%
Total Retirement	14.65%	15.10%	3.97%	0.00%	5.50%	10.78%	20.52%	17.12%
Supplemental Death	0.18%	0.17%	0.17%	0.00%	0.26%	0.15%	0.27%	0.23%
Total Rate	14.83%	15.27%	4.14%	0.00%	5.76%	10.93%	20.79%	17.35%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	11.50%	12.73%	N/A	N/A	5.02%	N/A	16.38%	13.99%
Statutory Maximum Rate (Total Retirement Only)	13.50%	13.50%	9.50%	7.50%	7.50%	13.50%	N/A	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	25 years	30 years	25 years	30 years	30 years
Number of annuitants	7	30	4	4	7	13	24	106
Number of members	65	430	56	33	29	160	66	426
Number of contributing members	41	299	37	15	19	78	40	299
Average age of contributing members	40.4 years	41.2 years	42.1 years	40.2 years	40.5 years	38.6 years	41.7 years	42.8 years
Average length of service of contributing members	10.1 years	11.0 years	11.4 years	2.3 years	5.5 years	8.7 years	10.8 years	11.6 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Kerrville Public Utility	Kilgore	Killeen	Kingsville	Kirby	Kirbyville	Knox City	Kountze
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,491,531	\$3,685,822	\$6,375,443	\$3,804,904	\$1,013,384	\$40,557	\$423	\$59,687
b. Annuitants	693,023	3,231,701	8,125,823	5,190,424	124,057	314,557	21,387	0
2. Current Service Liability (Present Members)	9,473,766	13,265,600	51,844,896	20,871,615	2,005,250	321,683	229,995	175,907
3. Total Actuarial Accrued Liability: (1) + (2)	\$11,658,320	\$20,183,123	\$66,346,162	\$29,866,943	\$3,142,691	\$676,797	\$251,805	\$235,594
4. Actuarial value of assets	9,523,147	12,104,941	49,517,276	21,156,012	2,077,505	333,320	315,213	194,907
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,135,173	\$8,078,182	\$16,828,886	\$8,710,931	\$1,065,186	\$343,477	(\$63,408)	\$40,687
6. Funded Ratio: (4) / (3)	81.7%	60.0%	74.6%	70.8%	66.1%	49.2%	125.2%	82.7%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	9.39%	10.54%	6.57%	7.89%	8.04%	2.22%	5.34%	1.98%
Prior Service	4.41%	8.49%	3.37%	6.39%	4.51%	2.85%	-2.61%	0.38%
Total Retirement	13.80%	19.03%	9.94%	14.28%	12.55%	5.07%	2.73%	2.36%
Supplemental Death	0.26%	0.30%	0.20%	0.00%	0.13%	0.27%	0.47%	0.18%
Total Rate	14.06%	19.33%	10.14%	14.28%	12.68%	5.34%	3.20%	2.54%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.30%	15.66%	N/A	11.07%	10.37%	3.90%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	11.50%	13.50%	7.50%	9.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	30 years	30 years	30 years	25 years	25 years
Number of annuitants	16	77	251	103	7	14	2	0
Number of members	85	179	1,121	341	101	49	14	38
Number of contributing members	55	151	832	242	44	25	7	23
Average age of contributing members	45.1 years	44.2 years	41.6 years	40.9 years	39.4 years	42.1 years	52.3 years	39.7 years
Average length of service of contributing members	16.4 years	12.6 years	12.4 years	12.3 years	8.6 years	5.5 years	4.9 years	5.4 years

	Kress	Krugerville	Krum	Kyle	La Coste	La Feria	La Grange	La Grulla
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$14,109	\$1,668	\$113,327	\$631,853	\$934	\$941,287	\$735,399	\$122,686
b. Annuitants	16,159	0	0	902,899	0	513,936	974,009	5,011
2. Current Service Liability (Present Members)	151,111	19,517	339,962	2,203,865	107,796	1,299,350	4,496,593	212,321
3. Total Actuarial Accrued Liability: (1) + (2)	\$181,379	\$21,185	\$453,289	\$3,738,617	\$108,730	\$2,754,573	\$6,206,001	\$340,018
4. Actuarial value of assets	155,268	12,154	460,848	2,404,457	124,280	1,511,219	4,366,630	285,794
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$26,111	\$9,031	(\$7,559)	\$1,334,160	(\$15,550)	\$1,243,354	\$1,839,371	\$54,224
6. Funded Ratio: (4) / (3)	85.6%	57.4%	101.7%	64.3%	114.3%	54.9%	70.4%	84.1%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.21%	1.61%	1.56%	6.10%	2.56%	5.75%	8.21%	5.08%
Prior Service	1.67%	0.43%	-0.05%	2.74%	-0.58%	4.95%	5.95%	0.92%
Total Retirement	7.88%	2.04%	1.51%	8.84%	1.98%	10.70%	14.16%	6.00%
Supplemental Death	0.00%	0.10%	0.12%	0.16%	0.00%	0.20%	0.28%	0.17%
Total Rate	7.88%	2.14%	1.63%	9.00%	1.98%	10.90%	14.44%	6.17%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.06%	N/A	N/A	N/A	N/A	8.53%	12.25%	5.21%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	7.50%	13.50%	7.50%	9.50%	N/A	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	25 years	25 years	25 years	30 years	30 years	30 years
Number of annuitants	3	0	0	7	1	13	24	1
Number of members	3	5	49	120	9	104	77	29
Number of contributing members	3	4	25	81	6	49	51	14
Average age of contributing members	52.3 years	37.9 years	37.6 years	39.3 years	45.5 years	41.8 years	43.2 years	38.9 years
Average length of service of contributing members	12.4 years	7.8 years	4.4 years	6.8 years	5.2 years	9.9 years	11.4 years	3.6 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	La Marque	La Porte	Lacy-Lakeview	Ladonia	Lago Vista	Laguna Vista	Lake Dallas	Lake Jackson
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,411,607	\$9,183,605	\$794,618	\$0	\$908,644	\$54,959	\$513,961	\$4,435,361
b. Annuitants	2,164,013	9,629,516	374,996	16,999	69,035	0	355,209	3,503,500
2. Current Service Liability (Present Members)	7,143,614	50,769,686	1,692,040	2,644	2,757,918	139,266	2,483,382	20,015,448
3. Total Actuarial Accrued Liability: (1) + (2)	\$10,719,234	\$69,582,807	\$2,861,654	\$19,643	\$3,735,597	\$194,225	\$3,352,552	\$27,954,309
4. Actuarial value of assets	7,524,647	49,108,552	1,853,118	32,428	2,948,290	161,615	2,504,803	20,970,892
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$3,194,587	\$20,474,255	\$1,008,536	(\$12,785)	\$787,307	\$32,610	\$847,749	\$6,983,417
6. Funded Ratio: (4) / (3)	70.2%	70.6%	64.8%	165.1%	78.9%	83.2%	74.7%	75.0%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.86%	11.87%	8.00%	7.00%	7.11%	3.35%	8.12%	10.31%
Prior Service	3.90%	7.35%	4.36%	-1.85%	2.34%	0.49%	3.74%	4.95%
Total Retirement	9.76%	19.22%	12.36%	5.15%	9.45%	3.84%	11.86%	15.26%
Supplemental Death	0.20%	0.20%	0.20%	0.17%	0.30%	0.14%	0.38%	0.25%
Total Rate	9.96%	19.42%	12.56%	5.32%	9.75%	3.98%	12.24%	15.51%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	8.31%	14.71%	10.13%	N/A	N/A	N/A	10.60%	12.00%
	11.50%	13.50%	13.50%	N/A	12.50%	N/A	13.50%	12.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	14 years	25 years	25 years	30 years	30 years
Number of annuitants	50	104	11	2	9	0	15	80
Number of members	197	461	58	3	73	23	66	271
Number of contributing members	122	359	44	2	58	13	28	200
Average age of contributing members	39.8 years	42.8 years	39.7 years	40.2 years	46.2 years	41.7 years	46.0 years	43.3 years
Average length of service of contributing members	9.0 years	14.1 years	10.6 years	0.5 years	11.0 years	5.6 years	9.0 years	12.9 years

	Lake Worth	Lakeport	Lakeside	Lakeside City	Lakeway	Lamesa	Lampasas	Lancaster
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,685,623	\$756	\$55,264	\$685	\$1,140,109	\$1,146,806	\$1,570,757	\$10,322,614
b. Annuitants	1,047,621	0	65,883	1,421	725,252	2,095,525	1,736,461	6,797,812
2. Current Service Liability (Present Members)	4,261,495	61,964	174,222	31,027	2,973,615	6,547,071	5,745,202	24,897,441
3. Total Actuarial Accrued Liability: (1) + (2)	\$6,994,739	\$62,720	\$295,369	\$33,133	\$4,838,976	\$9,789,402	\$9,052,420	\$42,017,867
4. Actuarial value of assets	4,984,768	76,311	231,349	27,591	2,819,031	6,583,574	5,961,634	26,735,438
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,009,971	(\$13,591)	\$64,020	\$5,542	\$2,019,945	\$3,205,828	\$3,090,786	\$15,282,429
6. Funded Ratio: (4) / (3)	71.3%	121.7%	78.3%	83.3%	58.3%	67.3%	65.9%	63.6%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.26%	4.28%	4.10%	2.25%	7.55%	8.99%	8.82%	8.11%
Prior Service	3.24%	-0.89%	1.15%	0.36%	3.59%	6.85%	5.69%	6.46%
Total Retirement	10.50%	3.39%	5.25%	2.61%	11.14%	15.84%	14.51%	14.57%
Supplemental Death	0.18%	0.24%	0.18%	0.17%	0.22%	0.00%	0.26%	0.20%
Total Rate	10.68%	3.63%	5.43%	2.78%	11.36%	15.84%	14.77%	14.77%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	8.99%	N/A	N/A	N/A	10.62%	12.52%	12.56%	11.94%
	12.50%	N/A	11.50%	N/A	13.50%	13.50%	13.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	25 years	25 years	30 years	30 years	30 years	30 years
Number of annuitants	19	0	3	1	17	34	43	80
Number of members	144	4	22	3	128	111	139	434
Number of contributing members	90	4	9	3	80	79	93	259
Average age of contributing members	39.0 years	47.3 years	41.1 years	45.2 years	44.3 years	43.4 years	41.9 years	40.6 years
Average length of service of contributing members	8.8 years	7.3 years	8.5 years	6.8 years	8.8 years	11.2 years	10.2 years	10.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Laredo	Lavon	League City	Leander	Leon Valley	Leonard	Levelland	Lewisville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$82,900,890	\$7,910	\$13,766,995	\$2,284,167	\$2,798,673	\$56,057	\$1,667,838	\$28,504,546
b. Annuitants	53,353,633	0	4,490,563	351,725	3,099,893	0	1,504,744	16,981,817
2. Current Service Liability (Present Members)	119,654,120	180,748	35,335,318	4,064,147	14,541,559	294,323	9,362,930	80,772,968
3. Total Actuarial Accrued Liability: (1) + (2)	\$255,908,643	\$188,658	\$53,592,876	\$6,700,039	\$20,440,125	\$350,380	\$12,535,512	\$126,259,331
4. Actuarial value of assets	131,250,617	172,399	35,213,486	3,935,944	14,407,690	339,795	9,491,966	79,908,001
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$124,658,026	\$16,259	\$18,379,390	\$2,764,095	\$6,032,435	\$10,585	\$3,043,546	\$46,351,330
6. Funded Ratio: (4) / (3)	51.3%	91.4%	65.7%	58.7%	70.5%	97.0%	75.7%	63.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	11.80%	2.13%	10.29%	7.68%	10.48%	3.04%	9.97%	11.69%
Prior Service	9.16%	0.14%	5.62%	2.69%	8.50%	0.25%	5.95%	7.43%
Total Retirement	20.96%	2.27%	15.91%	10.37%	18.98%	3.29%	15.92%	19.12%
Supplemental Death	0.21%	0.13%	0.20%	0.20%	0.24%	0.29%	0.22%	0.19%
Total Rate	21.17%	2.40%	16.11%	10.57%	19.22%	3.58%	16.14%	19.31%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.39%	N/A	12.59%	9.33%	15.06%	N/A	12.85%	14.38%
Statutory Maximum Rate (Total Retirement Only)	15.50%	N/A	13.50%	13.50%	N/A	7.50%	N/A	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	30 years	30 years	30 years	25 years	30 years	30 years
Number of annuitants	553	0	73	11	47	1	29	177
Number of members	2,288	20	494	169	146	19	97	844
Number of contributing members	1,936	16	392	119	100	9	78	648
Average age of contributing members	41.7 years	39.7 years	42.4 years	41.8 years	44.3 years	46.7 years	42.4 years	41.9 years
Average length of service of contributing members	11.7 years	5.1 years	11.4 years	7.2 years	15.6 years	9.3 years	12.3 years	13.2 years

	Lexington	Liberty	Liberty Hill	Lindale	Linden	Lipan	Little Elm	Littlefield
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$88,579	\$1,464,481	\$3,150	\$1,394,467	\$34,213	\$29,833	\$1,436,382	\$422,788
b. Annuitants	428,794	535,958	0	974	35,051	0	255,284	587,782
2. Current Service Liability (Present Members)	353,106	2,077,238	22,743	687,562	254,906	23,168	3,760,702	2,623,057
3. Total Actuarial Accrued Liability: (1) + (2)	\$870,479	\$4,077,677	\$25,893	\$2,083,003	\$324,170	\$53,001	\$5,452,368	\$3,633,627
4. Actuarial value of assets	499,169	2,566,334	18,396	587,031	299,449	28,622	3,662,834	2,804,908
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$371,310	\$1,511,343	\$7,497	\$1,495,972	\$24,721	\$24,379	\$1,789,534	\$828,719
6. Funded Ratio: (4) / (3)	57.3%	62.9%	71.0%	28.2%	92.4%	54.0%	67.2%	77.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.02%	4.45%	3.07%	8.66%	3.35%	2.87%	6.41%	6.45%
Prior Service	6.88%	2.69%	0.21%	5.43%	0.43%	2.41%	1.76%	2.74%
Total Retirement	13.90%	7.14%	3.28%	14.09%	3.78%	5.28%	8.17%	9.19%
Supplemental Death	0.00%	0.00%	0.18%	0.00%	0.40%	0.07%	0.18%	0.40%
Total Rate	13.90%	7.14%	3.46%	14.09%	4.18%	5.35%	8.35%	9.59%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.81%	N/A	N/A	11.61%	N/A	N/A	N/A	7.32%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	7.50%	N/A	13.50%	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	25 years	30 years	25 years	25 years	25 years	30 years
Number of annuitants	7	12	0	1	2	0	10	28
Number of members	16	188	9	56	16	4	183	83
Number of contributing members	8	109	9	46	12	3	141	55
Average age of contributing members	48.5 years	41.7 years	46.0 years	43.4 years	51.5 years	35.9 years	40.6 years	44.8 years
Average length of service of contributing members	7.3 years	9.5 years	1.5 years	8.2 years	8.2 years	7.2 years	7.5 years	7.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Live Oak	Livingston	Llano	Lockhart	Lockney	Lone Star	Longview	Loraine
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$4,924,176	\$1,689,644	\$130,374	\$1,999,042	\$3,064	\$67,805	\$14,204,787	\$15,266
b. Annuitants	630,903	1,902,701	523,602	2,158,285	13,325	105,046	16,319,549	0
2. Current Service Liability (Present Members)	10,940,721	8,615,124	1,800,392	9,115,247	328,975	512,337	57,254,115	19,091
3. Total Actuarial Accrued Liability: (1) + (2)	\$16,495,800	\$12,207,469	\$2,454,368	\$13,272,574	\$345,364	\$685,188	\$87,778,451	\$34,357
4. Actuarial value of assets	10,521,988	8,609,108	1,817,068	9,100,291	416,995	627,871	53,397,882	20,996
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$5,973,812	\$3,598,361	\$637,300	\$4,172,283	(\$71,631)	\$57,317	\$34,380,569	\$13,361
6. Funded Ratio: (4) / (3)	63.8%	70.5%	74.0%	68.6%	120.7%	91.6%	60.8%	61.1%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	10.92%	12.15%	3.86%	7.61%	3.82%	3.59%	10.45%	1.73%
Prior Service	7.22%	7.73%	2.68%	5.24%	-2.17%	0.87%	9.00%	1.13%
Total Retirement	18.14%	19.88%	6.54%	12.85%	1.65%	4.46%	19.45%	2.86%
Supplemental Death	0.18%	0.34%	0.38%	0.26%	0.54%	0.16%	0.25%	0.16%
Total Rate	18.32%	20.22%	6.92%	13.11%	2.19%	4.62%	19.70%	3.02%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.93%	16.04%	N/A	11.27%	N/A	3.11%	15.57%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	15.50%	9.50%	12.50%	7.50%	7.50%	15.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	30 years	25 years	30 years	30 years	25 years
Number of annuitants	18	24	20	47	1	2	302	0
Number of members	149	83	73	223	11	21	844	6
Number of contributing members	110	75	48	134	7	12	597	3
Average age of contributing members	43.0 years	47.0 years	45.0 years	42.9 years	45.2 years	41.5 years	42.6 years	46.5 years
Average length of service of contributing members	14.5 years	14.2 years	8.1 years	10.2 years	10.5 years	6.8 years	11.7 years	8.8 years

	Lorena	Lorenzo	Los Fresnos	Lott	Lubbock	Lucas	Lufkin	Luling
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$137,899	\$22,311	\$73,770	\$314	\$49,902,886	\$180,712	\$9,356,257	\$464,294
b. Annuitants	14,870	5,975	31,277	0	74,575,849	0	9,689,115	688,268
2. Current Service Liability (Present Members)	347,578	138,564	1,284,249	38,187	201,535,327	478,330	28,284,589	2,603,432
3. Total Actuarial Accrued Liability: (1) + (2)	\$500,347	\$166,850	\$1,389,296	\$38,501	\$326,014,062	\$659,042	\$47,329,961	\$3,755,994
4. Actuarial value of assets	387,086	244,047	1,474,933	41,216	200,185,558	505,916	27,565,130	2,481,667
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$113,261	(\$77,197)	(\$85,637)	(\$2,715)	\$125,828,504	\$153,126	\$19,764,831	\$1,274,327
6. Funded Ratio: (4) / (3)	77.4%	146.3%	106.2%	107.1%	61.4%	76.8%	58.2%	66.1%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.34%	4.71%	3.52%	1.62%	11.68%	4.43%	10.30%	5.91%
Prior Service	1.51%	-4.60%	-0.42%	-0.08%	9.94%	1.54%	8.88%	3.12%
Total Retirement	6.85%	0.11%	3.10%	1.54%	21.62%	5.97%	19.18%	9.03%
Supplemental Death	0.18%	0.00%	0.19%	0.19%	0.00%	0.25%	0.25%	0.32%
Total Rate	7.03%	0.11%	3.29%	1.73%	21.62%	6.22%	19.43%	9.35%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.11%	N/A	N/A	N/A	16.83%	N/A	14.78%	7.92%
Statutory Maximum Rate (Total Retirement Only)	10.50%	9.50%	9.50%	N/A	N/A	13.50%	N/A	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	25 years	25 years	30 years	25 years	30 years	30 years
Number of annuitants	2	2	6	0	824	0	137	27
Number of members	27	9	82	25	2,062	47	467	103
Number of contributing members	15	4	46	10	1,617	16	356	76
Average age of contributing members	40.0 years	44.5 years	41.6 years	41.3 years	43.4 years	47.9 years	42.8 years	42.8 years
Average length of service of contributing members	6.3 years	4.4 years	9.6 years	4.2 years	13.0 years	10.4 years	12.5 years	9.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Lumberton	Lyford	Lytle	Madisonville	Magnolia	Malakoff	Manor	Mansfield
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$877,298	\$110,912	\$189,154	\$384,750	\$15,587	\$33,171	\$48,847	\$12,066,119
b. Annuitants	586,767	0	44,245	261,266	59,111	23,183	0	3,635,461
2. Current Service Liability (Present Members)	1,910,973	38,979	639,236	1,057,150	416,671	618,916	536,209	37,644,598
3. Total Actuarial Accrued Liability: (1) + (2)	\$3,375,038	\$149,891	\$872,635	\$1,703,166	\$491,369	\$675,270	\$585,056	\$53,346,178
4. Actuarial value of assets	1,977,433	26,838	799,682	1,100,092	493,031	676,731	526,652	37,341,099
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,397,605	\$123,053	\$72,953	\$603,074	(\$1,662)	(\$1,461)	\$58,404	\$16,005,079
6. Funded Ratio: (4) / (3)	58.6%	17.9%	91.6%	64.6%	100.3%	100.2%	90.0%	70.0%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	11.37%	4.23%	6.87%	6.09%	2.10%	3.56%	3.66%	9.40%
Prior Service	5.72%	3.66%	0.76%	3.77%	-0.01%	-0.01%	0.29%	3.88%
Total Retirement	17.09%	7.89%	7.63%	9.86%	2.09%	3.55%	3.95%	13.28%
Supplemental Death	0.22%	0.00%	0.20%	0.34%	0.30%	0.27%	0.17%	0.16%
Total Rate	17.31%	7.89%	7.83%	10.20%	2.39%	3.82%	4.12%	13.44%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	11.50%	7.50%	9.50%	N/A	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	30 years	30 years	25 years	25 years	25 years	30 years
Number of annuitants	9	0	2	12	4	3	0	69
Number of members	45	11	33	53	40	36	46	595
Number of contributing members	39	10	17	31	23	21	33	467
Average age of contributing members	41.8 years	41.9 years	41.1 years	47.1 years	44.5 years	46.5 years	39.2 years	40.4 years
Average length of service of contributing members	9.7 years	10.3 years	7.8 years	10.6 years	5.2 years	8.6 years	5.6 years	10.3 years

	Manvel	Marble Falls	Marfa	Marion	Marlin	Marshall	Mart	Mason
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$86,102	\$67,247	\$5,188	\$42,935	\$147,932	\$4,049,260	\$112,100	\$92,897
b. Annuitants	18,486	79,438	31,043	18,975	1,118,550	7,447,671	54,270	147,291
2. Current Service Liability (Present Members)	379,124	8,202,349	1,222,775	207,667	1,019,700	16,645,092	485,549	852,769
3. Total Actuarial Accrued Liability: (1) + (2)	\$483,712	\$8,349,034	\$1,259,006	\$269,577	\$2,286,182	\$28,142,023	\$651,919	\$1,092,957
4. Actuarial value of assets	470,167	7,597,430	1,441,786	303,062	1,387,645	15,327,307	763,335	898,490
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$13,545	\$751,604	(\$182,780)	(\$33,485)	\$898,537	\$12,814,716	(\$111,416)	\$194,467
6. Funded Ratio: (4) / (3)	97.2%	91.0%	114.5%	112.4%	60.7%	54.5%	117.1%	82.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	2.23%	5.60%	5.88%	5.94%	3.12%	11.29%	4.57%	3.69%
Prior Service	0.10%	0.90%	-1.84%	-0.70%	3.09%	9.87%	-1.56%	1.60%
Total Retirement	2.33%	6.50%	4.04%	5.24%	6.21%	21.16%	3.01%	5.29%
Supplemental Death	0.20%	0.23%	0.43%	0.33%	0.29%	0.31%	0.18%	0.44%
Total Rate	2.53%	6.73%	4.47%	5.57%	6.50%	21.47%	3.19%	5.73%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	5.22%	17.19%	1.97%	4.66%
	7.50%	13.50%	11.50%	11.50%	11.50%	N/A	9.50%	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	25 years	25 years	30 years	30 years	30 years	30 years
Number of annuitants	2	27	11	1	40	126	3	6
Number of members	43	174	40	16	164	261	34	33
Number of contributing members	26	117	22	9	55	203	14	26
Average age of contributing members	41.6 years	43.1 years	46.6 years	45.9 years	39.2 years	44.8 years	41.4 years	49.5 years
Average length of service of contributing members	7.1 years	10.7 years	9.0 years	6.0 years	4.8 years	11.2 years	7.8 years	12.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Matador	Mathis	Maypearl	McAllen	McCamey	McGregor	McKinney	McLean
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$19,972	\$47,958	\$36,904	\$3,623,431	\$68,481	\$527,841	\$22,875,730	\$65,633
b. Annuitants	0	189,298	0	1,121,654	12,350	658,721	7,192,329	1,982
2. Current Service Liability (Present Members)	22,269	1,268,461	66,881	87,171,173	652,604	1,639,866	64,174,560	101,016
3. Total Actuarial Accrued Liability: (1) + (2)	\$42,241	\$1,505,717	\$103,785	\$91,916,258	\$733,435	\$2,826,428	\$94,242,619	\$168,631
4. Actuarial value of assets	18,580	1,554,443	90,728	90,516,206	791,119	1,989,037	60,301,582	127,599
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$23,661	(\$48,726)	\$13,057	\$1,400,052	(\$57,684)	\$837,391	\$33,941,037	\$41,032
6. Funded Ratio: (4) / (3)	44.0%	103.2%	87.4%	98.5%	107.9%	70.4%	64.0%	75.7%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	3.71%	2.91%	2.20%	6.04%	6.62%	5.58%	9.56%	2.79%
Prior Service	1.31%	-0.29%	0.49%	0.18%	-1.35%	3.73%	4.52%	1.42%
Total Retirement	5.02%	2.62%	2.69%	6.22%	5.27%	9.31%	14.08%	4.21%
Supplemental Death	0.25%	0.28%	0.19%	0.00%	0.65%	0.39%	0.16%	0.18%
Total Rate	5.27%	2.90%	2.88%	6.22%	5.92%	9.70%	14.24%	4.39%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	11.20%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	7.50%	12.50%	9.50%	12.50%	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	25 years	25 years	25 years	25 years	30 years	25 years
Number of annuitants	0	9	0	239	6	20	107	1
Number of members	4	91	14	1,689	8	83	939	8
Number of contributing members	4	41	6	1,371	7	45	740	6
Average age of contributing members	50.0 years	42.3 years	42.3 years	40.4 years	46.6 years	44.6 years	40.5 years	46.4 years
Average length of service of contributing members	6.1 years	8.0 years	2.6 years	11.1 years	15.9 years	10.8 years	10.3 years	9.0 years

	Meadowlakes	Meadows Place	Melissa	Memorial Villages Police	Memphis	Menard	Mercedes	Meridian
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$401	\$746,952	\$78,173	\$2,552,892	\$128,738	\$92,464	\$2,989,184	\$14,915
b. Annuitants	0	279,873	0	3,049,097	385,371	79,845	1,380,730	0
2. Current Service Liability (Present Members)	24,232	2,232,056	532,195	4,785,175	793,067	812,697	3,606,822	212,223
3. Total Actuarial Accrued Liability: (1) + (2)	\$24,633	\$3,258,881	\$610,368	\$10,387,164	\$1,307,176	\$985,006	\$7,976,736	\$227,138
4. Actuarial value of assets	27,482	2,329,450	461,689	5,114,925	955,128	797,866	4,482,183	258,712
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$2,849)	\$929,431	\$148,679	\$5,272,239	\$352,048	\$187,140	\$3,494,553	(\$31,574)
6. Funded Ratio: (4) / (3)	111.6%	71.5%	75.6%	49.2%	73.1%	81.0%	56.2%	113.9%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	2.70%	9.19%	4.07%	9.26%	6.52%	8.57%	7.73%	4.93%
Prior Service	-0.06%	4.13%	0.81%	12.30%	4.83%	4.17%	6.32%	-0.88%
Total Retirement	2.64%	13.32%	4.88%	21.56%	11.35%	12.74%	14.05%	4.05%
Supplemental Death	0.15%	0.19%	0.22%	0.25%	0.36%	0.00%	0.21%	0.10%
Total Rate	2.79%	13.51%	5.10%	21.81%	11.71%	12.74%	14.26%	4.15%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	11.28%	N/A	19.30%	9.34%	9.35%	10.86%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	N/A	9.50%	9.50%	11.50%	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	25 years	30 years	30 years	30 years	30 years	25 years
Number of annuitants	0	6	1	17	8	3	28	0
Number of members	9	61	48	47	26	9	141	15
Number of contributing members	8	29	32	39	18	9	103	8
Average age of contributing members	40.4 years	42.2 years	40.2 years	46.7 years	44.9 years	49.1 years	39.6 years	38.2 years
Average length of service of contributing members	0.9 years	9.6 years	6.1 years	18.5 years	12.7 years	18.0 years	10.0 years	8.7 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Merkel	Mertzon	Mesquite	Mexia	Midland	Midlothian	Miles	Milford
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$227,298	\$248,930	\$43,180,068	\$739,181	\$15,264,034	\$3,639,576	\$151	\$153,514
b. Annuitants	401,939	0	61,020,347	1,374,886	26,088,844	1,781,415	0	21,272
2. Current Service Liability (Present Members)	334,675	29,249	174,489,222	3,846,694	106,523,815	9,220,290	100,679	201,472
3. Total Actuarial Accrued Liability: (1) + (2)	\$963,912	\$278,179	\$278,689,637	\$5,960,761	\$147,876,693	\$14,641,281	\$100,830	\$376,258
4. Actuarial value of assets	434,991	44,586	165,879,358	4,118,173	98,110,437	9,171,206	124,047	245,639
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$528,921	\$233,593	\$112,810,279	\$1,842,588	\$49,766,256	\$5,470,075	(\$23,217)	\$130,619
6. Funded Ratio: (4) / (3)	45.1%	16.0%	59.5%	69.1%	66.3%	62.6%	123.0%	65.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	8.38%	6.73%	12.45%	7.24%	11.81%	8.76%	2.50%	5.92%
Prior Service	9.03%	11.20%	10.69%	3.43%	9.50%	4.35%	-2.45%	2.44%
Total Retirement	17.41%	17.93%	23.14%	10.67%	21.31%	13.11%	0.05%	8.36%
Supplemental Death	0.19%	0.42%	0.00%	0.21%	0.00%	0.23%	0.10%	0.36%
Total Rate	17.60%	18.35%	23.14%	10.88%	21.31%	13.34%	0.15%	8.72%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	15.05%	16.57%	16.93%	8.92%	17.29%	11.55%	N/A	7.76%
	N/A	N/A	N/A	13.50%	N/A	13.50%	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	30 years	30 years	19 years	30 years
Number of annuitants	4	0	422	35	372	35	0	1
Number of members	20	5	1,295	178	926	197	3	12
Number of contributing members	12	4	1,064	99	692	149	2	9
Average age of contributing members	42.6 years	54.1 years	42.0 years	39.4 years	43.0 years	41.6 years	41.1 years	44.5 years
Average length of service of contributing members	7.1 years	20.6 years	13.7 years	7.1 years	14.1 years	9.8 years	14.4 years	8.2 years

	Mineola	Mineral Wells	Mission	Missouri City	Monahans	Mont Belvieu	Montgomery	Moody
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$128,519	\$1,738,539	\$10,914,885	\$8,197,233	\$737,360	\$962,326	\$20,577	\$199,102
b. Annuitants	139,266	2,529,302	3,166,333	9,022,129	1,627,271	294,557	0	0
2. Current Service Liability (Present Members)	2,054,884	9,715,015	23,585,287	34,763,772	3,560,754	5,338,029	314,709	262,535
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,322,669	\$13,982,856	\$37,666,505	\$51,983,134	\$5,925,385	\$6,594,912	\$335,286	\$461,637
4. Actuarial value of assets	2,128,426	9,909,674	23,566,636	35,634,261	3,696,259	5,663,505	322,415	350,056
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$194,243	\$4,073,182	\$14,099,869	\$16,348,873	\$2,229,126	\$931,407	\$12,871	\$111,581
6. Funded Ratio: (4) / (3)	91.6%	70.9%	62.6%	68.5%	62.4%	85.9%	96.2%	75.8%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.00%	6.56%	8.78%	10.61%	6.65%	7.33%	2.61%	4.07%
Prior Service	0.82%	3.86%	4.49%	6.21%	6.00%	1.97%	0.15%	2.21%
Total Retirement	6.82%	10.42%	13.27%	16.82%	12.65%	9.30%	2.76%	6.28%
Supplemental Death	0.26%	0.30%	0.16%	0.18%	0.23%	0.23%	0.00%	0.41%
Total Rate	7.08%	10.72%	13.43%	17.00%	12.88%	9.53%	2.76%	6.69%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	N/A	8.16%	10.50%	13.06%	10.26%	8.33%	N/A	N/A
	11.50%	11.50%	12.50%	15.50%	11.50%	11.50%	9.50%	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	30 years	30 years	30 years	30 years	25 years	25 years
Number of annuitants	20	71	89	78	22	9	1	0
Number of members	63	263	659	399	70	70	33	9
Number of contributing members	44	166	508	301	52	55	16	9
Average age of contributing members	41.9 years	44.4 years	39.1 years	40.0 years	40.7 years	43.7 years	38.6 years	51.4 years
Average length of service of contributing members	8.4 years	9.6 years	10.3 years	11.1 years	11.5 years	11.6 years	5.6 years	17.1 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Morgan's Point	Morgan's Point Resort	Morton	Moulton	Mount Enterprise	Mt. Pleasant	Mt. Vernon	Muenster
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$615,546	\$346,029	\$171,019	\$95,142	\$27,799	\$3,561,220	\$181,309	\$1,677
b. Annuitants	179,095	120,222	239,447	108,032	0	1,872,217	256,498	3,721
2. Current Service Liability (Present Members)	1,729,002	893,791	734,628	910,542	25,671	9,191,007	996,342	918,261
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,523,643	\$1,360,042	\$1,145,094	\$1,113,716	\$53,470	\$14,624,444	\$1,434,149	\$923,659
4. Actuarial value of assets	1,814,326	883,090	826,634	937,799	48,563	8,918,216	985,012	973,406
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$709,317	\$476,952	\$318,460	\$175,917	\$4,907	\$5,706,228	\$449,137	(\$49,747)
6. Funded Ratio: (4) / (3)	71.9%	64.9%	72.2%	84.2%	90.8%	61.0%	68.7%	105.4%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	11.99%	8.09%	9.98%	6.10%	4.39%	9.93%	7.65%	9.21%
Prior Service	6.37%	3.46%	6.31%	3.02%	1.21%	6.49%	3.91%	-1.15%
Total Retirement	18.36%	11.55%	16.29%	9.12%	5.60%	16.42%	11.56%	8.06%
Supplemental Death	0.00%	0.27%	0.43%	0.37%	0.26%	0.23%	0.23%	0.00%
Total Rate	18.36%	11.82%	16.72%	9.49%	5.86%	16.65%	11.79%	8.06%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	15.44%	10.71%	13.75%	6.51%	N/A	13.52%	9.98%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	7.50%	N/A	13.50%	13.50%	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	9 years	30 years	30 years	25 years
Number of annuitants	4	8	8	5	0	54	13	6
Number of members	21	41	12	15	2	215	36	13
Number of contributing members	14	26	9	10	2	143	21	9
Average age of contributing members	47.1 years	44.1 years	42.8 years	52.6 years	50.6 years	40.7 years	40.5 years	52.9 years
Average length of service of contributing members	11.7 years	9.4 years	14.4 years	17.2 years	10.2 years	9.9 years	6.1 years	13.4 years

	Muleshoe	Murphy	Nacogdoches	Nacogdoches Mem Hosp	Naples	Nash	Nassau Bay	Navasota
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$555,657	\$1,234,988	\$8,894,051	\$0	\$417	\$5,900	\$1,320,637	\$717,960
b. Annuitants	897,007	879,339	9,485,029	700	0	38,636	146,460	738,975
2. Current Service Liability (Present Members)	2,376,203	3,405,311	30,548,574	0	146,977	505,168	1,707,885	3,658,016
3. Total Actuarial Accrued Liability: (1) + (2)	\$3,828,867	\$5,519,638	\$48,927,654	\$700	\$147,394	\$549,704	\$3,174,982	\$5,114,951
4. Actuarial value of assets	2,335,857	3,227,636	26,717,175	1,095,466	193,533	623,537	1,676,153	4,137,724
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,493,010	\$2,292,002	\$22,210,479	(\$1,094,766)	(\$46,139)	(\$73,833)	\$1,498,829	\$977,227
6. Funded Ratio: (4) / (3)	61.0%	58.5%	54.6%	156495.1%	131.3%	113.4%	52.8%	80.9%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	10.60%	6.53%	10.46%	0.00%	2.17%	4.40%	6.42%	5.59%
Prior Service	8.83%	3.19%	10.30%	0.00%	-1.09%	-0.79%	4.23%	2.42%
Total Retirement	19.43%	9.72%	20.76%	0.00%	1.08%	3.61%	10.65%	8.01%
Supplemental Death	0.26%	0.15%	0.21%	0.00%	0.23%	0.34%	0.32%	0.22%
Total Rate	19.69%	9.87%	20.97%	0.00%	1.31%	3.95%	10.97%	8.23%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	15.11%	N/A	15.79%	N/A	N/A	N/A	10.38%	6.29%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	7.50%	7.50%	11.50%	N/A	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	30 years	25 years	25 years	25 years	30 years	30 years
Number of annuitants	13	6	131	3	3	5	4	25
Number of members	48	130	383	0	20	26	63	127
Number of contributing members	32	101	305	0	11	18	46	78
Average age of contributing members	42.9 years	40.2 years	41.4 years	0.0 years	41.5 years	43.5 years	46.1 years	39.5 years
Average length of service of contributing members	11.5 years	9.1 years	12.9 years	0.0 years	2.5 years	9.1 years	14.2 years	8.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Nederland	Needville	New Boston	New Braunfels	New Braunfels Utilities	New Deal	New London	New Summerfield
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,147,378	\$135,805	\$196,666	\$13,215,634	\$9,995,468	\$13,430	\$63,072	\$13,538
b. Annuitants	2,715,851	51,720	219,221	11,234,151	7,036,449	0	65,356	180
2. Current Service Liability (Present Members)	21,585,630	1,221,620	1,565,687	29,178,848	18,530,076	138,652	302,255	98,817
3. Total Actuarial Accrued Liability: (1) + (2)	\$25,448,859	\$1,409,145	\$1,981,574	\$53,628,633	\$35,561,993	\$152,082	\$430,683	\$112,535
4. Actuarial value of assets	21,294,267	1,273,669	1,750,484	28,828,072	19,987,274	157,023	341,238	162,387
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$4,154,592	\$135,476	\$231,090	\$24,800,561	\$15,574,719	(\$4,941)	\$89,445	(\$49,852)
6. Funded Ratio: (4) / (3)	83.7%	90.4%	88.3%	53.8%	56.2%	103.2%	79.2%	144.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	12.19%	5.67%	5.29%	9.78%	9.96%	2.60%	4.51%	2.74%
Prior Service	5.04%	1.84%	1.76%	7.46%	9.93%	-0.20%	1.91%	-1.20%
Total Retirement	17.23%	7.51%	7.05%	17.24%	19.89%	2.40%	6.42%	1.54%
Supplemental Death	0.00%	0.39%	0.38%	0.17%	0.22%	0.00%	0.00%	0.00%
Total Rate	17.23%	7.90%	7.43%	17.41%	20.11%	2.40%	6.42%	1.54%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	5.00%	13.47%	14.65%	N/A	5.29%	0.95%
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	7.50%	13.50%	N/A	7.50%	7.50%	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	30 years	30 years	30 years	25 years	30 years	30 years
Number of annuitants	65	6	12	131	68	0	3	1
Number of members	124	31	34	588	250	11	17	24
Number of contributing members	103	13	29	430	201	5	8	10
Average age of contributing members	43.2 years	46.2 years	45.5 years	39.6 years	43.7 years	45.9 years	46.2 years	40.2 years
Average length of service of contributing members	16.4 years	11.3 years	14.0 years	10.4 years	12.8 years	5.3 years	9.3 years	3.4 years

	New Waverly	Newton	Nixon	Nocona	Normangee	North Richland Hills	Northlake	Oak Point
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$24,377	\$645,788	\$149,414	\$169,817	\$13,247	\$20,055,830	\$9,927	\$23,582
b. Annuitants	76,591	1,152,175	48,116	201,342	0	15,791,661	0	0
2. Current Service Liability (Present Members)	182,057	1,134,835	253,305	530,194	111,674	76,438,298	272,402	363,323
3. Total Actuarial Accrued Liability: (1) + (2)	\$283,025	\$2,932,798	\$450,835	\$901,353	\$124,921	\$112,285,789	\$282,329	\$386,905
4. Actuarial value of assets	251,973	1,511,761	319,429	675,265	127,115	79,089,871	229,692	357,991
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$31,052	\$1,421,037	\$131,406	\$226,088	(\$2,194)	\$33,195,918	\$52,637	\$28,914
6. Funded Ratio: (4) / (3)	89.0%	51.5%	70.9%	74.9%	101.8%	70.4%	81.4%	92.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	4.30%	12.86%	4.40%	6.39%	5.60%	11.44%	3.46%	2.58%
Prior Service	1.19%	12.40%	2.97%	1.78%	-0.13%	6.81%	0.60%	0.21%
Total Retirement	5.49%	25.26%	7.37%	8.17%	5.47%	18.25%	4.06%	2.79%
Supplemental Death	0.19%	0.23%	0.30%	0.29%	0.63%	0.18%	0.13%	0.12%
Total Rate	5.68%	25.49%	7.67%	8.46%	6.10%	18.43%	4.19%	2.91%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	20.30%	N/A	6.89%	N/A	14.26%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	11.50%	11.50%	13.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	25 years	30 years	25 years	30 years	25 years	25 years
Number of annuitants	1	10	3	9	1	156	3	0
Number of members	6	20	13	42	9	756	22	33
Number of contributing members	5	19	10	30	3	528	11	17
Average age of contributing members	45.1 years	42.7 years	46.5 years	45.6 years	54.2 years	41.6 years	41.7 years	37.5 years
Average length of service of contributing members	14.5 years	11.2 years	14.4 years	5.5 years	2.6 years	13.7 years	7.8 years	6.7 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Oak Ridge North	Odem	Odessa	O'Donnell	Oglesby	Old River- Winfree	Olmos Park	Olney
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$701,818	\$185,524	\$13,160,412	\$84,142	\$1,276	\$127	\$70,326	\$110,079
b. Annuitants	35,602	59,186	25,329,288	0	0	0	61,962	17,814
2. Current Service Liability (Present Members)	2,027,050	358,665	75,622,214	76,479	34,512	8,987	2,151,770	233,690
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,764,470	\$603,375	\$114,111,914	\$160,621	\$35,788	\$9,114	\$2,284,058	\$361,583
4. Actuarial value of assets	1,907,426	443,702	69,364,043	108,663	34,984	26,008	2,123,873	289,684
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$857,044	\$159,673	\$44,747,871	\$51,958	\$804	(\$16,894)	\$160,185	\$71,899
6. Funded Ratio: (4) / (3)	69.0%	73.5%	60.8%	67.7%	97.8%	285.4%	93.0%	80.1%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.88%	4.09%	11.33%	3.96%	3.07%	2.50%	3.76%	2.13%
Prior Service	3.04%	3.45%	10.77%	3.42%	1.69%	-2.50%	0.75%	0.75%
Total Retirement	9.92%	7.54%	22.10%	7.38%	4.76%	0.00%	4.51%	2.88%
Supplemental Death	0.27%	0.76%	0.28%	0.50%	0.47%	0.00%	0.00%	0.33%
Total Rate	10.19%	8.30%	22.38%	7.88%	5.23%	0.00%	4.51%	3.21%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	16.23%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	N/A	N/A	7.50%	11.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	30 years	25 years	1 year	23 years	25 years	25 years
Number of annuitants	3	4	346	0	0	0	25	2
Number of members	53	13	871	6	2	4	67	51
Number of contributing members	40	11	621	4	2	2	36	24
Average age of contributing members	42.4 years	56.8 years	43.3 years	51.3 years	57.9 years	36.7 years	36.8 years	42.9 years
Average length of service of contributing members	10.1 years	22.1 years	11.9 years	12.3 years	10.9 years	3.1 years	10.6 years	9.3 years

	Omaha	Onalaska	Orange	Orange Grove	Ore City	Overton	Ovilla	Oyster Creek
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$15,131	\$7,010	\$6,363,335	\$64,267	\$42,764	\$9,442	\$47,130	\$160,730
b. Annuitants	69,006	3,673	7,062,080	115,155	7,901	334	44,440	9,841
2. Current Service Liability (Present Members)	43,976	106,739	21,428,224	413,217	128,788	427,032	615,136	842,507
3. Total Actuarial Accrued Liability: (1) + (2)	\$128,113	\$117,422	\$34,853,639	\$592,639	\$179,453	\$436,808	\$706,706	\$1,013,078
4. Actuarial value of assets	37,255	121,849	22,466,956	583,137	126,210	609,500	590,205	925,633
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$90,858	(\$4,427)	\$12,386,683	\$9,502	\$53,243	(\$172,692)	\$116,501	\$87,445
6. Funded Ratio: (4) / (3)	29.1%	103.8%	64.5%	98.4%	70.3%	139.5%	83.5%	91.4%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	3.17%	1.62%	13.46%	5.50%	1.65%	3.78%	4.36%	5.58%
Prior Service	3.81%	-0.11%	10.71%	0.19%	1.37%	-2.79%	1.00%	1.02%
Total Retirement	6.98%	1.51%	24.17%	5.69%	3.02%	0.99%	5.36%	6.60%
Supplemental Death	0.21%	0.12%	0.00%	0.30%	0.14%	0.26%	0.15%	0.25%
Total Rate	7.19%	1.63%	24.17%	5.99%	3.16%	1.25%	5.51%	6.85%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	18.11%	3.97%	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	9.50%	7.50%	11.50%	11.50%	12.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	30 years	30 years	25 years	25 years	25 years	25 years
Number of annuitants	1	2	95	5	1	6	6	8
Number of members	6	26	200	12	17	29	43	26
Number of contributing members	6	10	149	10	8	15	21	17
Average age of contributing members	46.4 years	38.9 years	43.7 years	43.4 years	40.8 years	40.8 years	38.6 years	43.6 years
Average length of service of contributing members	6.1 years	2.6 years	14.6 years	8.9 years	6.5 years	6.0 years	9.5 years	8.0 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM  
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Paducah	Palacios	Palestine	Palmer	Palmhurst	Pampa	Panhandle	Panorama Village
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$29,392	\$313,511	\$4,509,778	\$118,805	\$1,400	\$1,438,037	\$106,618	\$45,254
b. Annuitants	127,040	333,132	4,312,293	65,210	0	6,843,276	200,825	36,851
2. Current Service Liability (Present Members)	630,550	1,168,316	14,673,026	248,105	61,517	9,339,250	771,616	893,272
3. Total Actuarial Accrued Liability: (1) + (2)	\$786,982	\$1,814,959	\$23,495,097	\$432,120	\$62,917	\$17,620,563	\$1,079,059	\$975,377
4. Actuarial value of assets	653,172	1,246,830	14,185,105	420,932	63,752	7,798,790	800,387	881,727
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$133,810	\$568,129	\$9,309,992	\$11,188	(\$835)	\$9,821,773	\$278,672	\$93,650
6. Funded Ratio: (4) / (3)	83.0%	68.7%	60.4%	97.4%	101.3%	44.3%	74.2%	90.4%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.67%	5.51%	8.69%	4.88%	1.81%	6.73%	3.63%	4.87%
Prior Service	2.69%	2.96%	8.76%	0.09%	-0.01%	11.18%	3.18%	1.35%
Total Retirement	8.36%	8.47%	17.45%	4.97%	1.80%	17.91%	6.81%	6.22%
Supplemental Death	0.45%	0.21%	0.34%	0.00%	0.12%	0.32%	0.00%	0.37%
Total Rate	8.81%	8.68%	17.79%	4.97%	1.92%	18.23%	6.81%	6.59%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.80%	6.81%	13.94%	4.28%	N/A	14.16%	5.07%	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	11.50%	N/A	11.50%	N/A	N/A	7.50%	9.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	25 years	30 years	30 years	25 years
Number of annuitants	10	8	93	3	0	118	5	3
Number of members	18	65	233	36	21	240	24	14
Number of contributing members	13	34	162	21	12	147	16	11
Average age of contributing members	45.0 years	43.2 years	43.8 years	35.1 years	36.8 years	41.6 years	38.0 years	52.9 years
Average length of service of contributing members	7.5 years	8.7 years	14.0 years	2.8 years	1.8 years	9.7 years	9.1 years	16.9 years

	Pantego	Paris	Parker	Pasadena	Pearland	Pearsall	Pecos City	Perryton
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,335,812	\$1,909,525	\$84,800	\$18,961,468	\$9,504,663	\$522,362	\$340,319	\$1,170,925
b. Annuitants	2,459,693	3,856,037	483,356	38,277,232	3,670,315	510,006	661,959	2,171,788
2. Current Service Liability (Present Members)	4,385,097	24,707,354	532,623	135,399,172	30,901,419	1,880,150	3,454,790	6,517,446
3. Total Actuarial Accrued Liability: (1) + (2)	\$8,180,602	\$30,472,916	\$1,100,779	\$192,637,872	\$44,076,397	\$2,912,518	\$4,457,068	\$9,860,159
4. Actuarial value of assets	4,505,381	24,203,647	780,905	135,115,802	31,242,862	2,388,719	3,850,478	6,658,972
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$3,675,221	\$6,269,269	\$319,874	\$57,522,070	\$12,833,535	\$523,799	\$606,590	\$3,201,187
6. Funded Ratio: (4) / (3)	55.1%	79.4%	70.9%	70.1%	70.9%	82.0%	86.4%	67.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	9.33%	7.43%	5.37%	11.40%	8.77%	4.06%	5.90%	10.86%
Prior Service	11.59%	3.91%	2.51%	7.19%	3.60%	2.11%	1.33%	7.86%
Total Retirement	20.92%	11.34%	7.88%	18.59%	12.37%	6.17%	7.23%	18.72%
Supplemental Death	0.16%	0.27%	0.13%	0.25%	0.17%	0.35%	0.35%	0.27%
Total Rate	21.08%	11.61%	8.01%	18.84%	12.54%	6.52%	7.58%	18.99%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	15.92%	N/A	N/A	16.04%	10.22%	4.60%	N/A	15.42%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	15.50%	13.50%	7.50%	11.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	25 years	30 years	30 years	30 years	25 years	30 years
Number of annuitants	19	132	3	538	54	14	44	25
Number of members	113	361	29	1,188	595	90	125	139
Number of contributing members	39	267	17	977	455	56	93	65
Average age of contributing members	37.8 years	43.4 years	40.8 years	43.1 years	40.4 years	44.5 years	44.9 years	42.9 years
Average length of service of contributing members	9.4 years	12.8 years	8.8 years	13.4 years	9.1 years	9.9 years	7.7 years	10.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Pflugerville	Pharr	Pilot Point	Pinehurst	Pineland	Piney Point Village	Pittsburg	Plains
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$5,300,983	\$14,300,356	\$399,654	\$478,624	\$237,012	\$41,828	\$761,806	\$174,293
b. Annuitants	656,997	7,491,411	207,714	561,397	97,615	26,306	707,615	13,991
2. Current Service Liability (Present Members)	10,657,908	22,441,939	889,943	1,309,631	795,151	91,387	2,217,158	628,504
3. Total Actuarial Accrued Liability: (1) + (2)	\$16,615,888	\$44,233,706	\$1,497,311	\$2,349,652	\$1,129,778	\$159,521	\$3,686,579	\$816,788
4. Actuarial value of assets	10,472,962	24,524,749	1,114,863	1,368,652	883,390	161,879	2,223,383	727,055
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$6,142,926	\$19,708,957	\$382,448	\$981,000	\$246,388	(\$2,358)	\$1,463,196	\$89,733
6. Funded Ratio: (4) / (3)	63.0%	55.4%	74.5%	58.2%	78.2%	101.5%	60.3%	89.0%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	8.77%	10.79%	6.10%	9.19%	8.93%	4.18%	7.76%	9.37%
Prior Service	3.93%	7.08%	1.76%	6.35%	4.50%	-0.06%	6.81%	2.48%
Total Retirement	12.70%	17.87%	7.86%	15.54%	13.43%	4.12%	14.57%	11.85%
Supplemental Death	0.16%	0.17%	0.16%	0.23%	0.45%	0.42%	0.35%	0.22%
Total Rate	12.86%	18.04%	8.02%	15.77%	13.88%	4.54%	14.92%	12.07%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	11.57%	14.04%	6.80%	12.90%	9.76%	N/A	12.32%	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	13.50%	11.50%	13.50%	N/A	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	30 years	25 years	30 years	25 years
Number of annuitants	13	89	4	15	4	2	19	2
Number of members	268	600	63	28	13	10	52	10
Number of contributing members	204	459	33	21	10	6	37	7
Average age of contributing members	40.6 years	38.9 years	40.1 years	41.7 years	51.4 years	47.4 years	43.6 years	44.9 years
Average length of service of contributing members	9.5 years	9.9 years	5.8 years	10.6 years	18.7 years	3.3 years	9.3 years	15.9 years

	Plainview	Plano	Pleasanton	Point	Ponder	Port Aransas	Port Arthur	Port Arthur Pleasure Island
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$3,049,600	\$88,718,302	\$917,594	\$456	\$35,779	\$1,365,441	\$10,871,083	\$30,781
b. Annuitants	2,957,814	47,644,672	272,339	74,535	0	535,206	22,792,808	0
2. Current Service Liability (Present Members)	14,884,046	311,507,997	3,804,607	55,733	232,041	3,172,575	59,174,812	556,962
3. Total Actuarial Accrued Liability: (1) + (2)	\$20,891,460	\$447,870,971	\$4,994,540	\$130,724	\$267,820	\$5,073,222	\$92,838,703	\$587,743
4. Actuarial value of assets	14,823,076	311,729,835	4,169,938	134,290	215,508	3,315,211	56,671,406	568,498
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$6,068,384	\$136,141,136	\$824,602	(\$3,566)	\$52,312	\$1,758,011	\$36,167,297	\$19,245
6. Funded Ratio: (4) / (3)	71.0%	69.6%	83.5%	102.7%	80.5%	65.3%	61.0%	96.7%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	9.62%	12.32%	5.75%	2.17%	5.29%	5.85%	9.07%	7.10%
Prior Service	6.74%	6.50%	1.89%	-0.13%	0.87%	3.27%	8.87%	0.43%
Total Retirement	16.36%	18.82%	7.64%	2.04%	6.16%	9.12%	17.94%	7.53%
Supplemental Death	0.00%	0.00%	0.20%	0.00%	0.37%	0.33%	0.29%	0.61%
Total Rate	16.36%	18.82%	7.84%	2.04%	6.53%	9.45%	18.23%	8.14%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.78%	14.06%	5.97%	N/A	N/A	7.63%	14.26%	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	13.50%	9.50%	7.50%	N/A	11.50%	N/A	9.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	25 years	25 years	30 years	30 years	25 years
Number of annuitants	67	472	12	1	0	15	345	3
Number of members	194	2,822	109	17	13	146	641	11
Number of contributing members	149	2,211	78	7	10	98	529	7
Average age of contributing members	44.7 years	43.1 years	42.7 years	45.8 years	47.9 years	45.5 years	44.8 years	53.6 years
Average length of service of contributing members	12.2 years	13.2 years	11.3 years	3.7 years	6.6 years	9.2 years	13.9 years	13.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Port Isabel	Port Lavaca	Port Neches	Portland	Post	Poteet	Poth	Pottsboro
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$303,584	\$561,409	\$4,600,085	\$3,130,175	\$213,653	\$95,805	\$62,104	\$1,440
b. Annuitants	523,642	1,167,356	5,892,721	2,225,781	243,917	15,247	45,056	99,523
2. Current Service Liability (Present Members)	1,587,574	3,763,036	16,613,367	4,454,055	599,344	550,827	174,928	190,631
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,414,800	\$5,491,801	\$27,106,173	\$9,810,011	\$1,056,914	\$661,879	\$282,088	\$291,594
4. Actuarial value of assets	2,300,369	3,983,301	16,090,451	5,579,277	620,350	758,292	201,093	331,469
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$114,431	\$1,508,500	\$11,015,722	\$4,230,734	\$436,564	(\$96,413)	\$80,995	(\$39,875)
6. Funded Ratio: (4) / (3)	95.3%	72.5%	59.4%	56.9%	58.7%	114.6%	71.3%	113.7%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	3.92%	4.37%	14.61%	7.90%	5.45%	3.66%	3.79%	1.67%
Prior Service	0.34%	2.98%	13.80%	6.22%	6.54%	-1.22%	1.65%	-0.53%
Total Retirement	4.26%	7.35%	28.41%	14.12%	11.99%	2.44%	5.44%	1.14%
Supplemental Death	0.23%	0.31%	0.00%	0.22%	0.62%	0.22%	0.62%	0.17%
Total Rate	4.49%	7.66%	28.41%	14.34%	12.61%	2.66%	6.06%	1.31%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	3.51%	6.14%	20.88%	11.70%	N/A	N/A	5.75%	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	9.50%	N/A	12.50%	N/A	9.50%	9.50%	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	25 years	25 years	30 years	25 years
Number of annuitants	9	36	51	36	9	3	2	4
Number of members	126	141	103	163	22	35	12	40
Number of contributing members	75	85	89	106	15	20	10	16
Average age of contributing members	39.3 years	42.2 years	43.7 years	41.8 years	47.9 years	42.6 years	49.2 years	40.7 years
Average length of service of contributing members	6.5 years	8.4 years	17.0 years	9.5 years	12.7 years	8.3 years	8.1 years	3.6 years

	Premont	Presidio	Primera	Princeton	Prosper	Quanah	Queen City	Quinlan
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$93,055	\$81,236	\$36,754	\$177,829	\$399,833	\$287,813	\$68,454	\$7,790
b. Annuitants	57,260	77,171	0	549,569	18,669	208,261	52,366	52,412
2. Current Service Liability (Present Members)	386,495	303,605	168,537	707,966	1,367,874	1,165,606	164,737	76,883
3. Total Actuarial Accrued Liability: (1) + (2)	\$536,810	\$462,012	\$205,291	\$1,435,364	\$1,786,376	\$1,661,680	\$285,557	\$137,085
4. Actuarial value of assets	544,168	372,982	220,838	1,153,470	1,174,250	1,265,662	224,851	126,325
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$7,358)	\$89,030	(\$15,547)	\$281,894	\$612,126	\$396,018	\$60,706	\$10,760
6. Funded Ratio: (4) / (3)	101.4%	80.7%	107.6%	80.4%	65.7%	76.2%	78.7%	92.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	2.92%	2.34%	2.81%	6.23%	6.79%	7.87%	2.74%	2.46%
Prior Service	-0.11%	0.69%	-0.30%	1.10%	1.62%	4.52%	1.27%	0.34%
Total Retirement	2.81%	3.03%	2.51%	7.33%	8.41%	12.39%	4.01%	2.80%
Supplemental Death	0.55%	0.20%	0.22%	0.18%	0.00%	0.71%	0.22%	0.12%
Total Rate	3.36%	3.23%	2.73%	7.51%	8.41%	13.10%	4.23%	2.92%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	6.70%	N/A	10.13%	N/A	2.31%
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	7.50%	13.50%	13.50%	9.50%	7.50%	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	25 years	30 years	25 years	30 years	25 years	30 years
Number of annuitants	5	4	0	6	4	8	1	2
Number of members	25	43	20	52	69	28	26	23
Number of contributing members	18	30	13	34	48	18	11	6
Average age of contributing members	50.4 years	40.6 years	46.4 years	39.3 years	38.7 years	49.2 years	43.3 years	33.6 years
Average length of service of contributing members	9.3 years	6.4 years	9.0 years	5.1 years	6.5 years	14.3 years	6.1 years	2.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Quintana	Quitague	Quitman	Ralls	Rancho Viejo	Ranger	Rankin	Ransom Canyon
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$10,082	\$33,955	\$177,438	\$40,519	\$239,936	\$202,335	\$40,520	\$410,628
b. Annuitants	0	0	333,139	250,946	0	81,092	45,403	0
2. Current Service Liability (Present Members)	6,014	45,688	1,267,396	370,074	976,451	530,598	321,035	144,997
3. Total Actuarial Accrued Liability: (1) + (2)	\$16,096	\$79,643	\$1,777,973	\$661,539	\$1,216,387	\$814,025	\$406,958	\$555,625
4. Actuarial value of assets	8,803	55,002	1,283,966	413,921	1,128,617	652,947	392,366	197,979
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$7,293	\$24,641	\$494,007	\$247,618	\$87,770	\$161,078	\$14,592	\$357,646
6. Funded Ratio: (4) / (3)	54.7%	69.1%	72.2%	62.6%	92.8%	80.2%	96.4%	35.6%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.00%	5.04%	8.02%	4.73%	8.30%	6.72%	5.09%	6.56%
Prior Service	2.51%	2.27%	4.08%	5.24%	1.54%	1.90%	0.64%	5.90%
Total Retirement	7.51%	7.31%	12.10%	9.97%	9.84%	8.62%	5.73%	12.46%
Supplemental Death	0.09%	0.31%	0.27%	0.34%	0.12%	0.00%	0.56%	0.23%
Total Rate	7.60%	7.62%	12.37%	10.31%	9.96%	8.62%	6.29%	12.69%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	10.05%	7.42%	9.16%	6.63%	N/A	11.02%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	11.50%	9.50%	11.50%	12.50%	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	17 years	25 years	30 years	30 years	30 years	30 years	25 years	30 years
Number of annuitants	0	0	11	8	0	5	1	0
Number of members	3	3	27	19	17	64	4	13
Number of contributing members	1	3	20	10	8	20	4	9
Average age of contributing members	43.0 years	51.4 years	44.3 years	40.7 years	38.0 years	41.6 years	53.4 years	46.3 years
Average length of service of contributing members	0.2 years	14.4 years	10.6 years	5.9 years	13.6 years	5.7 years	19.0 years	13.3 years

	Raymondville	Red Oak	Redwater	Refugio	Reklaw	Reno (Lamar County)	Reno (Parker County)	Rhame
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$168,374	\$445,337	\$19,664	\$4,742	\$111,819	\$45,861	\$2,252	\$5,578
b. Annuitants	600,804	56,675	0	297,335	74,993	0	0	43,185
2. Current Service Liability (Present Members)	4,135,711	1,384,442	24,656	561,162	296,359	315,835	35,613	290,199
3. Total Actuarial Accrued Liability: (1) + (2)	\$4,904,889	\$1,886,454	\$44,320	\$863,239	\$483,171	\$361,696	\$37,865	\$338,962
4. Actuarial value of assets	4,546,391	1,449,670	21,108	988,166	314,172	365,755	42,761	302,276
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$358,498	\$436,784	\$23,212	(\$124,927)	\$168,999	(\$4,059)	(\$4,896)	\$36,686
6. Funded Ratio: (4) / (3)	92.7%	76.8%	47.6%	114.5%	65.0%	101.1%	112.9%	89.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.47%	3.51%	2.67%	2.14%	9.64%	5.66%	2.96%	3.38%
Prior Service	1.46%	0.91%	0.91%	-1.17%	5.49%	-0.07%	-0.11%	0.53%
Total Retirement	8.93%	4.42%	3.58%	0.97%	15.13%	5.59%	2.85%	3.91%
Supplemental Death	0.34%	0.12%	0.10%	0.00%	0.32%	0.10%	0.14%	0.17%
Total Rate	9.27%	4.54%	3.68%	0.97%	15.45%	5.69%	2.99%	4.08%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	12.64%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	15.50%	12.50%	N/A	7.50%	N/A	11.50%	N/A	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	25 years	25 years	30 years	25 years	25 years	25 years
Number of annuitants	32	4	0	18	3	0	0	2
Number of members	83	131	8	32	10	14	18	35
Number of contributing members	65	79	6	29	6	10	8	12
Average age of contributing members	41.6 years	37.4 years	38.4 years	40.8 years	46.3 years	39.4 years	40.6 years	39.9 years
Average length of service of contributing members	10.6 years	5.9 years	5.1 years	7.3 years	10.1 years	9.2 years	2.0 years	7.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Rice	Richardson	Richland Hills	Richland Springs	Richmond	Richwood	Rio Grande City	Rio Vista
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$19,204	\$40,713,073	\$2,003,241	\$17,612	\$2,392,606	\$492,094	\$1,024,329	\$95,593
b. Annuitants	0	54,605,974	1,920,774	0	1,923,663	158,199	56,756	133,893
2. Current Service Liability (Present Members)	64,351	167,134,381	10,369,690	145,837	13,204,992	984,470	1,025,506	168,454
3. Total Actuarial Accrued Liability: (1) + (2)	\$83,555	\$262,453,428	\$14,293,705	\$163,449	\$17,521,261	\$1,634,763	\$2,106,591	\$397,940
4. Actuarial value of assets	94,616	169,208,373	9,974,159	167,535	12,954,882	1,158,207	1,074,398	189,477
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$11,061)	\$93,245,055	\$4,319,546	(\$4,086)	\$4,566,379	\$476,556	\$1,032,193	\$208,463
6. Funded Ratio: (4) / (3)	113.2%	64.5%	69.8%	102.5%	73.9%	70.8%	51.0%	47.6%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	1.66%	12.20%	9.67%	6.53%	10.32%	7.66%	5.27%	4.53%
Prior Service	-0.38%	9.53%	7.41%	-0.64%	4.85%	4.41%	1.96%	4.43%
Total Retirement	1.28%	21.73%	17.08%	5.89%	15.17%	12.07%	7.23%	8.96%
Supplemental Death	0.06%	0.00%	0.31%	1.20%	0.20%	0.27%	0.12%	0.39%
Total Rate	1.34%	21.73%	17.39%	7.09%	15.37%	12.34%	7.35%	9.35%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	16.77%	14.35%	N/A	12.67%	10.17%	6.61%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	13.50%	N/A	13.50%	11.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	30 years	1 year	30 years	30 years	30 years	25 years
Number of annuitants	0	406	45	0	18	4	2	2
Number of members	13	1,278	167	2	199	28	164	19
Number of contributing members	7	974	78	2	132	17	106	9
Average age of contributing members	33.8 years	43.0 years	45.7 years	65.5 years	40.7 years	47.1 years	36.3 years	46.3 years
Average length of service of contributing members	3.4 years	14.4 years	13.4 years	31.3 years	11.3 years	13.6 years	5.1 years	10.0 years

	Rising Star	River Oaks	Roanoke	Robert Lee	Robinson	Robstown	Robstown Utility Systems	Roby
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$24,701	\$868,848	\$1,946,565	\$10,247	\$917,767	\$840,204	\$1,388,412	\$667
b. Annuitants	0	1,345,194	436,814	65,833	146,185	950,694	1,743,774	71,208
2. Current Service Liability (Present Members)	25,862	4,234,867	4,844,134	25,816	2,176,753	5,121,888	3,854,670	95,557
3. Total Actuarial Accrued Liability: (1) + (2)	\$50,563	\$6,448,909	\$7,227,513	\$101,896	\$3,240,705	\$6,912,786	\$6,986,856	\$167,432
4. Actuarial value of assets	82,091	4,177,478	5,100,201	34,683	2,351,114	5,272,510	4,031,512	130,974
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$31,528)	\$2,271,431	\$2,127,312	\$67,213	\$889,591	\$1,640,276	\$2,955,344	\$36,458
6. Funded Ratio: (4) / (3)	162.4%	64.8%	70.6%	34.0%	72.5%	76.3%	57.7%	78.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	1.89%	9.35%	7.98%	2.80%	6.97%	5.24%	8.05%	5.03%
Prior Service	-1.56%	6.75%	2.38%	5.27%	2.50%	3.20%	9.96%	2.72%
Total Retirement	0.33%	16.10%	10.36%	8.07%	9.47%	8.44%	18.01%	7.75%
Supplemental Death	0.33%	0.35%	0.00%	0.15%	0.19%	0.22%	0.27%	0.33%
Total Rate	0.66%	16.45%	10.36%	8.22%	9.66%	8.66%	18.28%	8.08%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	14.06%	10.01%	N/A	9.35%	6.85%	13.97%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	13.50%	N/A	12.50%	9.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	30 years	25 years	30 years	30 years	30 years	25 years
Number of annuitants	0	34	11	2	7	29	30	3
Number of members	11	90	150	4	77	129	69	6
Number of contributing members	6	58	101	4	60	83	46	4
Average age of contributing members	44.3 years	42.7 years	38.2 years	33.8 years	40.8 years	40.1 years	42.3 years	35.1 years
Average length of service of contributing members	1.6 years	11.0 years	7.8 years	6.4 years	10.5 years	10.4 years	13.9 years	2.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Rockdale	Rockport	Rocksprings	Rockwall	Rogers	Rollingwood	Roma	Roscoe
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$387,525	\$1,877,559	\$72,669	\$9,126,596	\$65,149	\$49,025	\$1,484,662	\$54,171
b. Annuitants	607,278	1,295,432	18,899	4,421,192	74,250	97,892	519,643	0
2. Current Service Liability (Present Members)	1,019,042	9,246,127	180,081	19,248,239	224,687	511,851	2,648,905	135,782
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,013,845	\$12,419,118	\$271,649	\$32,796,027	\$364,086	\$658,768	\$4,653,210	\$189,953
4. Actuarial value of assets	1,148,635	8,814,820	227,812	20,486,755	299,919	603,893	3,390,675	163,046
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$865,210	\$3,604,298	\$43,837	\$12,309,272	\$64,167	\$54,875	\$1,262,535	\$26,907
6. Funded Ratio: (4) / (3)	57.0%	71.0%	83.9%	62.5%	82.4%	91.7%	72.9%	85.8%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.72%	10.69%	3.43%	10.49%	3.44%	5.02%	5.91%	3.35%
Prior Service	3.85%	6.24%	1.60%	5.56%	1.27%	0.74%	2.55%	0.79%
Total Retirement	9.57%	16.93%	5.03%	16.05%	4.71%	5.76%	8.46%	4.14%
Supplemental Death	0.27%	0.32%	0.00%	0.15%	0.00%	0.14%	0.22%	0.19%
Total Rate	9.84%	17.25%	5.03%	16.20%	4.71%	5.90%	8.68%	4.33%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	8.48%	14.23%	N/A	12.85%	4.30%	N/A	6.90%	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	15.50%	N/A	13.50%	N/A	12.50%	9.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	30 years	30 years	25 years	30 years	25 years
Number of annuitants	16	32	1	38	3	3	16	0
Number of members	71	129	9	287	22	25	151	10
Number of contributing members	45	97	7	231	10	12	114	7
Average age of contributing members	43.0 years	46.5 years	41.5 years	40.9 years	43.8 years	40.2 years	40.9 years	45.3 years
Average length of service of contributing members	7.6 years	13.1 years	13.9 years	11.0 years	7.7 years	5.8 years	10.2 years	8.9 years

	Rosebud	Rosenberg	Rotan	Round Rock	Rowlett	Roy H. Laird Mem Hospital	Royse City	Rule
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$11,681	\$4,513,517	\$25,814	\$25,190,589	\$15,503,391	\$754,602	\$547,771	\$34,968
b. Annuitants	0	4,935,185	53,475	9,588,452	2,660,943	2,070,222	110,893	0
2. Current Service Liability (Present Members)	73,576	17,621,094	183,812	56,860,241	39,909,454	5,841,865	1,175,936	83,759
3. Total Actuarial Accrued Liability: (1) + (2)	\$85,257	\$27,069,796	\$263,101	\$91,639,282	\$58,073,788	\$8,666,689	\$1,834,600	\$118,727
4. Actuarial value of assets	65,014	15,852,363	219,953	58,508,817	40,286,326	5,935,591	1,071,878	103,645
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$20,243	\$11,217,433	\$43,148	\$33,130,465	\$17,787,462	\$2,731,098	\$762,722	\$15,082
6. Funded Ratio: (4) / (3)	76.3%	58.6%	83.6%	63.8%	69.4%	68.5%	58.4%	87.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	2.40%	8.23%	2.58%	10.34%	10.92%	\$0	6.75%	7.81%
Prior Service	0.55%	6.77%	1.44%	5.18%	5.19%	249,877	2.03%	1.30%
Total Retirement	2.95%	15.00%	4.02%	15.52%	16.11%	\$249,877	8.78%	9.11%
Supplemental Death	0.26%	0.18%	0.24%	0.17%	0.18%	5,696	0.18%	0.21%
Total Rate	3.21%	15.18%	4.26%	15.69%	16.29%	\$255,573	8.96%	9.32%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	12.28%	N/A	12.88%	13.39%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	N/A	13.50%	13.50%	N/A	13.50%	11.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	25 years	30 years	30 years	25 years	25 years	25 years
Number of annuitants	0	92	3	105	50	55	7	0
Number of members	22	333	10	953	495	99	94	3
Number of contributing members	12	219	8	749	352	0	62	3
Average age of contributing members	45.7 years	39.3 years	48.3 years	40.6 years	41.9 years	0.0 years	40.2 years	47.1 years
Average length of service of contributing members	4.4 years	10.6 years	10.7 years	10.6 years	12.5 years	0.0 years	4.9 years	10.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Runaway Bay	Runge	Rusk	Sabinal	Sachse	Saginaw	Saint Jo	Salado
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$1,650	\$125,566	\$282,012	\$104,254	\$2,114,818	\$7,257,015	\$14,002	\$19,622
b. Annuitants	0	60,834	210,719	154,913	1,235,319	1,418,356	177,989	859
2. Current Service Liability (Present Members)	234,213	108,616	947,659	251,710	5,715,435	6,466,627	125,958	156,533
3. Total Actuarial Accrued Liability: (1) + (2)	\$235,863	\$295,016	\$1,440,390	\$510,877	\$9,065,572	\$15,141,998	\$317,949	\$177,014
4. Actuarial value of assets	292,132	136,835	1,187,432	447,351	5,876,105	7,143,550	279,836	124,767
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$56,269)	\$158,181	\$252,958	\$63,526	\$3,189,467	\$7,998,448	\$38,113	\$52,247
6. Funded Ratio: (4) / (3)	123.9%	46.4%	82.4%	87.6%	64.8%	47.2%	88.0%	70.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	2.07%	8.56%	5.11%	4.03%	7.59%	9.98%	4.11%	4.76%
Prior Service	-0.69%	9.35%	1.29%	1.10%	3.71%	7.59%	1.64%	1.24%
Total Retirement	1.38%	17.91%	6.40%	5.13%	11.30%	17.57%	5.75%	6.00%
Supplemental Death	0.27%	0.51%	0.27%	0.38%	0.20%	0.22%	0.37%	0.23%
Total Rate	1.65%	18.42%	6.67%	5.51%	11.50%	17.79%	6.12%	6.23%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	12.87%	5.42%	N/A	10.99%	14.56%	4.61%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	10.50%	9.50%	13.50%	N/A	10.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	30 years	25 years	30 years	30 years	30 years	25 years
Number of annuitants	2	2	9	4	18	17	4	1
Number of members	32	7	49	29	166	166	13	8
Number of contributing members	17	5	38	16	105	133	4	7
Average age of contributing members	45.3 years	49.0 years	41.3 years	46.7 years	41.8 years	42.3 years	42.2 years	47.1 years
Average length of service of contributing members	6.4 years	11.5 years	7.0 years	9.0 years	9.9 years	13.4 years	8.4 years	12.2 years

	San Angelo	San Antonio	San Antonio Water System	San Augustine	San Benito	San Felipe	San Juan	San Marcos
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$15,131,393	\$120,476,202	\$10,201,953	\$312,563	\$1,608,456	\$38,892	\$653,965	\$20,013,837
b. Annuitants	27,998,545	193,293,830	14,618,514	872,081	1,122,043	0	275,771	10,736,072
2. Current Service Liability (Present Members)	65,749,424	482,955,276	65,955,663	1,239,542	3,615,305	45,678	3,802,176	50,478,683
3. Total Actuarial Accrued Liability: (1) + (2)	\$108,879,362	\$796,725,308	\$90,776,130	\$2,424,186	\$6,345,804	\$84,570	\$4,731,912	\$81,228,592
4. Actuarial value of assets	53,863,649	479,005,209	62,023,246	1,582,697	4,551,740	43,228	4,183,527	50,085,654
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$55,015,713	\$317,720,099	\$28,752,884	\$841,489	\$1,794,064	\$41,342	\$548,385	\$31,142,938
6. Funded Ratio: (4) / (3)	49.5%	60.1%	68.3%	65.3%	71.7%	51.1%	88.4%	61.7%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	11.48%	9.08%	2.67%	7.92%	4.38%	3.41%	3.12%	10.72%
Prior Service	12.73%	7.56%	2.35%	5.68%	2.51%	1.95%	0.68%	7.94%
Total Retirement	24.21%	16.64%	5.02%	13.60%	6.89%	5.36%	3.80%	18.66%
Supplemental Death	0.00%	0.00%	0.00%	0.45%	0.21%	0.19%	0.19%	0.19%
Total Rate	24.21%	16.64%	5.02%	14.05%	7.10%	5.55%	3.99%	18.85%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	18.23%	13.07%	3.77%	11.44%	N/A	N/A	N/A	14.79%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	5.50%	13.50%	11.50%	N/A	10.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	25 years	25 years	25 years	30 years
Number of annuitants	427	2,919	720	13	25	0	16	140
Number of members	896	8,358	1,957	46	220	7	259	663
Number of contributing members	713	6,304	1,589	32	163	4	171	469
Average age of contributing members	42.3 years	44.5 years	45.6 years	45.6 years	41.9 years	46.6 years	39.4 years	42.6 years
Average length of service of contributing members	12.7 years	11.4 years	15.0 years	9.4 years	10.0 years	7.0 years	7.9 years	13.4 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	San Saba	Sanger	Sansom Park	Santa Anna	Santa Fe	Savoy	Schertz	Schulenburg
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$270,011	\$724,940	\$136,142	\$0	\$2,158,261	\$6,397	\$8,967,493	\$2,059,432
b. Annuitants	567,236	249,048	89,365	124	778,753	0	1,589,959	1,004,928
2. Current Service Liability (Present Members)	2,049,658	2,294,278	415,097	0	2,266,183	124,038	8,500,483	4,146,928
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,886,905	\$3,268,266	\$640,604	\$124	\$5,203,197	\$130,435	\$19,057,935	\$7,211,288
4. Actuarial value of assets	2,129,396	2,594,197	482,961	292,673	2,799,348	161,829	8,811,205	4,416,931
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$757,509	\$674,069	\$157,643	(\$292,549)	\$2,403,849	(\$31,394)	\$10,246,730	\$2,794,357
6. Funded Ratio: (4) / (3)	73.8%	79.4%	75.4%	236026.6%	53.8%	124.1%	46.2%	61.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.72%	6.05%	3.75%	0.00%	7.87%	2.05%	9.20%	13.83%
Prior Service	3.47%	1.73%	1.11%	0.00%	6.34%	-1.25%	5.71%	11.70%
Total Retirement	10.19%	7.78%	4.86%	0.00%	14.21%	0.80%	14.91%	25.53%
Supplemental Death	0.48%	0.13%	0.13%	0.00%	0.00%	0.00%	0.18%	0.31%
Total Rate	10.67%	7.91%	4.99%	0.00%	14.21%	0.80%	15.09%	25.84%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.88%	N/A	N/A	N/A	11.95%	N/A	12.86%	20.00%
Statutory Maximum Rate (Total Retirement Only)	12.50%	12.50%	11.50%	9.50%	N/A	7.50%	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	25 years	25 years	30 years	25 years	30 years	30 years
Number of annuitants	12	6	6	1	11	0	25	13
Number of members	51	80	78	0	104	13	336	45
Number of contributing members	42	62	29	0	61	6	249	37
Average age of contributing members	46.6 years	38.0 years	36.6 years	0.0 years	41.1 years	47.2 years	40.4 years	46.8 years
Average length of service of contributing members	9.8 years	8.8 years	5.9 years	0.0 years	10.7 years	9.8 years	9.5 years	17.4 years

	Seabrook	Seadrift	Seagoville	Seagraves	Sealy	Seguin	Selma	Seminole
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$3,802,413	\$107,263	\$1,975,186	\$66,684	\$1,877,946	\$2,241,223	\$1,692,259	\$1,191,763
b. Annuitants	1,928,769	0	174,063	318,948	590,383	3,409,538	414,468	1,395,913
2. Current Service Liability (Present Members)	9,855,185	77,343	4,687,235	349,550	3,349,772	24,473,025	3,260,730	4,706,277
3. Total Actuarial Accrued Liability: (1) + (2)	\$15,586,367	\$184,606	\$6,836,484	\$735,182	\$5,818,101	\$30,123,786	\$5,367,457	\$7,293,953
4. Actuarial value of assets	9,923,234	74,474	4,996,695	272,705	3,463,145	21,974,650	3,676,680	4,923,115
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$5,663,133	\$110,132	\$1,839,789	\$462,477	\$2,354,956	\$8,149,136	\$1,690,777	\$2,370,838
6. Funded Ratio: (4) / (3)	63.7%	40.3%	73.1%	37.1%	59.5%	72.9%	68.5%	67.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	11.42%	4.20%	7.39%	6.36%	10.20%	7.00%	9.31%	10.39%
Prior Service	7.46%	2.33%	3.16%	8.18%	6.85%	4.71%	3.00%	7.61%
Total Retirement	18.88%	6.53%	10.55%	14.54%	17.05%	11.71%	12.31%	18.00%
Supplemental Death	0.22%	0.26%	0.22%	0.69%	0.19%	0.27%	0.12%	0.30%
Total Rate	19.10%	6.79%	10.77%	15.23%	17.24%	11.98%	12.43%	18.30%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.89%	N/A	N/A	10.54%	13.82%	N/A	10.20%	14.49%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	11.50%	N/A	N/A	N/A	15.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	25 years	30 years	30 years	25 years	30 years	30 years
Number of annuitants	31	0	14	12	14	135	2	23
Number of members	120	9	143	26	70	394	99	83
Number of contributing members	89	9	93	11	46	283	75	51
Average age of contributing members	44.0 years	47.7 years	42.5 years	47.5 years	40.6 years	43.1 years	37.7 years	42.0 years
Average length of service of contributing members	13.3 years	9.4 years	10.8 years	6.5 years	11.4 years	12.9 years	7.9 years	10.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Seven Points	Seymour	Shallowater	Shamrock	Shavano Park	Shenandoah	Shepherd	Sherman
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$97,970	\$216,310	\$109,698	\$175,489	\$539,314	\$1,209,337	\$1,378	\$10,653,838
b. Annuitants	24,944	514,342	1,531	436,531	93,222	46,083	50,965	10,208,374
2. Current Service Liability (Present Members)	594,452	1,431,177	391,430	582,319	1,289,642	1,348,270	184,815	41,717,309
3. Total Actuarial Accrued Liability: (1) + (2)	\$717,366	\$2,161,829	\$502,659	\$1,194,339	\$1,922,178	\$2,603,690	\$237,158	\$62,579,521
4. Actuarial value of assets	855,627	1,453,951	511,539	656,151	1,280,176	1,110,797	235,870	37,352,987
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$138,261)	\$707,878	(\$8,880)	\$538,188	\$642,002	\$1,492,893	\$1,288	\$25,226,534
6. Funded Ratio: (4) / (3)	119.3%	67.3%	101.8%	54.9%	66.6%	42.7%	99.5%	59.7%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.55%	4.70%	4.65%	4.81%	5.73%	7.50%	4.05%	10.46%
Prior Service	-1.76%	4.04%	-0.15%	6.46%	2.70%	2.45%	0.04%	7.92%
Total Retirement	3.79%	8.74%	4.50%	11.27%	8.43%	9.95%	4.09%	18.38%
Supplemental Death	0.16%	0.31%	0.28%	0.84%	0.26%	0.17%	0.12%	0.25%
Total Rate	3.95%	9.05%	4.78%	12.11%	8.69%	10.12%	4.21%	18.63%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	2.65%	6.91%	N/A	9.92%	N/A	8.80%	N/A	16.13%
Statutory Maximum Rate (Total Retirement Only)	13.50%	8.50%	9.50%	N/A	13.50%	N/A	11.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	30 years	25 years	30 years	25 years	30 years
Number of annuitants	4	19	1	13	9	1	1	223
Number of members	42	53	21	23	118	85	13	503
Number of contributing members	18	34	12	16	42	65	8	399
Average age of contributing members	38.2 years	44.8 years	46.5 years	52.5 years	41.0 years	41.6 years	41.8 years	42.5 years
Average length of service of contributing members	4.4 years	10.0 years	7.9 years	15.1 years	9.4 years	6.6 years	6.9 years	12.0 years

	Shiner	Shoreacres	Silsbee	Silverton	Sinton	Skellytown	Slaton	Smithville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$122,186	\$126,595	\$1,182,510	\$103,297	\$491,525	\$6,682	\$163,536	\$373,285
b. Annuitants	565,478	122,270	2,582,262	90,975	506,060	0	247,905	448,860
2. Current Service Liability (Present Members)	1,088,051	522,172	4,353,447	449,089	1,917,527	87,634	3,178,149	1,765,715
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,775,715	\$771,037	\$8,118,219	\$643,361	\$2,915,112	\$94,316	\$3,589,590	\$2,587,860
4. Actuarial value of assets	1,297,215	645,468	4,457,126	510,597	2,310,576	124,304	3,171,563	2,065,160
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$478,500	\$125,569	\$3,661,093	\$132,764	\$604,536	(\$29,988)	\$418,027	\$522,700
6. Funded Ratio: (4) / (3)	73.1%	83.7%	54.9%	79.4%	79.3%	131.8%	88.4%	79.8%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	4.62%	4.42%	9.50%	11.04%	5.77%	2.71%	6.39%	4.35%
Prior Service	3.92%	1.35%	8.96%	9.22%	2.64%	-2.63%	1.63%	1.80%
Total Retirement	8.54%	5.77%	18.46%	20.26%	8.41%	0.08%	8.02%	6.15%
Supplemental Death	0.29%	0.20%	0.00%	0.86%	0.32%	0.18%	0.37%	0.33%
Total Rate	8.83%	5.97%	18.46%	21.12%	8.73%	0.26%	8.39%	6.48%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.58%	5.45%	15.31%	15.61%	6.76%	N/A	N/A	5.49%
Statutory Maximum Rate (Total Retirement Only)	7.50%	9.50%	15.50%	N/A	11.50%	7.50%	12.50%	9.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	30 years	25 years	25 years	30 years
Number of annuitants	10	4	35	3	15	1	23	16
Number of members	31	24	83	3	75	7	80	93
Number of contributing members	25	12	64	3	44	4	53	57
Average age of contributing members	43.9 years	44.9 years	41.1 years	57.5 years	41.3 years	42.4 years	46.2 years	45.1 years
Average length of service of contributing members	13.3 years	11.3 years	9.7 years	22.8 years	9.1 years	2.8 years	9.3 years	7.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Smyer	Snyder	Somerset	Somerville	Sonora	Sour Lake	South Houston	South Padre Island
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$3,987	\$1,467,128	\$16,711	\$73,376	\$241,685	\$74,827	\$2,038,130	\$2,428,902
b. Annuitants	0	3,590,860	52,596	72,240	561,118	0	2,235,682	751,495
2. Current Service Liability (Present Members)	65,174	8,821,530	107,388	381,701	1,542,090	310,357	6,891,997	7,821,169
3. Total Actuarial Accrued Liability: (1) + (2)	\$69,161	\$13,879,518	\$176,695	\$527,317	\$2,344,893	\$385,184	\$11,165,809	\$11,001,566
4. Actuarial value of assets	\$6,143	8,891,427	129,056	467,740	1,610,112	378,554	7,313,962	9,493,921
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$13,018	\$4,988,091	\$47,639	\$59,577	\$734,781	\$6,630	\$3,851,847	\$1,507,645
6. Funded Ratio: (4) / (3)	81.2%	64.1%	73.0%	88.7%	68.7%	98.3%	65.5%	86.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.00%	10.74%	2.55%	4.65%	6.14%	2.70%	7.46%	9.78%
Prior Service	2.83%	9.63%	1.19%	0.79%	4.96%	0.11%	5.56%	1.78%
Total Retirement	9.83%	20.37%	3.74%	5.44%	11.10%	2.81%	13.02%	11.56%
Supplemental Death	0.13%	0.32%	0.21%	0.33%	0.31%	0.21%	0.27%	0.20%
Total Rate	9.96%	20.69%	3.95%	5.77%	11.41%	3.02%	13.29%	11.76%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	15.48%	N/A	4.59%	9.07%	N/A	10.01%	10.09%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	9.50%	9.50%	9.50%	7.50%	11.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	14 years	30 years	25 years	30 years	30 years	25 years	30 years	30 years
Number of annuitants	0	36	2	4	17	0	45	17
Number of members	2	101	26	28	43	38	158	182
Number of contributing members	2	79	10	16	26	13	111	131
Average age of contributing members	43.5 years	43.1 years	41.4 years	47.7 years	46.6 years	40.7 years	42.9 years	42.4 years
Average length of service of contributing members	11.8 years	10.8 years	4.5 years	5.8 years	12.1 years	7.7 years	11.2 years	9.1 years

	Southlake	Southside Place	Spearman	Spring Valley	Springtown	Spur	Stafford	Stamford
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$8,135,356	\$260,209	\$432,263	\$1,759,107	\$226,983	\$82,084	\$3,329,795	\$231,399
b. Annuitants	3,573,670	46,643	545,570	833,801	164,610	0	1,552,729	540,067
2. Current Service Liability (Present Members)	24,087,419	1,100,986	1,923,727	4,482,597	903,167	292,507	12,413,097	1,248,066
3. Total Actuarial Accrued Liability: (1) + (2)	\$35,796,445	\$1,407,838	\$2,901,560	\$7,075,505	\$1,294,760	\$374,591	\$17,295,621	\$2,019,532
4. Actuarial value of assets	24,758,065	1,081,752	1,985,107	4,711,917	1,164,646	312,187	13,410,228	1,727,484
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$11,038,380	\$326,086	\$916,453	\$2,363,588	\$130,114	\$62,404	\$3,885,393	\$292,048
6. Funded Ratio: (4) / (3)	69.2%	76.8%	68.4%	66.6%	90.0%	83.3%	77.5%	85.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	9.31%	5.99%	8.62%	11.41%	6.57%	2.78%	11.59%	4.56%
Prior Service	4.59%	2.15%	9.60%	7.90%	0.66%	1.43%	4.43%	1.84%
Total Retirement	13.90%	8.14%	18.22%	19.31%	7.23%	4.21%	16.02%	6.40%
Supplemental Death	0.16%	0.45%	0.28%	0.40%	0.17%	0.20%	0.29%	0.35%
Total Rate	14.06%	8.59%	18.50%	19.71%	7.40%	4.41%	16.31%	6.75%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.02%	8.23%	13.45%	16.90%	6.99%	N/A	12.57%	5.11%
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	13.50%	N/A	13.50%	N/A	13.50%	9.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	30 years	25 years	30 years	30 years
Number of annuitants	37	7	12	7	6	0	28	15
Number of members	380	28	40	53	70	13	153	57
Number of contributing members	258	19	21	36	36	11	114	31
Average age of contributing members	40.8 years	42.4 years	43.9 years	49.9 years	39.8 years	45.3 years	44.2 years	44.5 years
Average length of service of contributing members	12.0 years	10.4 years	9.6 years	16.7 years	5.5 years	8.8 years	11.0 years	9.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Stanton	Star Harbor	Stephenville	Sterling City	Stinnett	Stratford	Sudan	Sugar Land
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$275,929	\$36,017	\$4,526,094	\$12,275	\$7,803	\$44,757	\$37,267	\$18,161,066
b. Annuitants	101,084	38,311	2,988,706	31,355	32,142	271,377	112,916	6,063,237
2. Current Service Liability (Present Members)	966,242	293,089	12,230,043	198,438	1,023,458	295,984	150,520	55,926,136
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,343,255	\$367,417	\$19,744,843	\$242,068	\$1,063,403	\$612,118	\$300,703	\$80,150,439
4. Actuarial value of assets	1,028,319	289,198	13,396,160	216,995	1,154,586	191,895	178,235	55,953,551
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$314,936	\$78,219	\$6,348,683	\$25,073	(\$91,183)	\$420,223	\$122,468	\$24,196,888
6. Funded Ratio: (4) / (3)	76.6%	78.7%	67.8%	89.6%	108.6%	31.3%	59.3%	69.8%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.28%	7.75%	10.00%	3.75%	4.42%	4.53%	4.42%	10.67%
Prior Service	2.39%	2.81%	6.91%	1.12%	-1.46%	5.17%	3.54%	4.65%
Total Retirement	8.67%	10.56%	16.91%	4.87%	2.96%	9.70%	7.96%	15.32%
Supplemental Death	0.28%	0.63%	0.23%	0.00%	0.27%	0.65%	0.00%	0.16%
Total Rate	8.95%	11.19%	17.14%	4.87%	3.23%	10.35%	7.96%	15.48%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.16%	8.41%	13.61%	N/A	N/A	9.11%	5.86%	12.37%
Statutory Maximum Rate (Total Retirement Only)	9.50%	11.50%	12.50%	7.50%	9.50%	9.50%	7.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	25 years	25 years	30 years	30 years	30 years
Number of annuitants	6	5	46	2	2	8	4	66
Number of members	22	9	172	6	22	30	10	723
Number of contributing members	18	6	124	5	11	12	7	558
Average age of contributing members	44.8 years	47.6 years	43.3 years	44.6 years	46.9 years	48.6 years	38.9 years	41.3 years
Average length of service of contributing members	11.8 years	4.6 years	13.9 years	15.1 years	11.6 years	6.4 years	8.9 years	11.8 years

	Sulphur Springs	Sundown	Sunnyvale	Sunray	Sunrise Beach Village	Sunset Valley	Surfside Beach	Sweeney
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$373,538	\$38,562	\$500,255	\$139,377	\$14,756	\$571,833	\$14,679	\$476,462
b. Annuitants	1,521,152	33,834	240,529	705,053	15,745	9,980	0	844,838
2. Current Service Liability (Present Members)	15,696,432	1,026,871	1,317,567	582,405	67,299	1,366,903	174,576	1,388,886
3. Total Actuarial Accrued Liability: (1) + (2)	\$17,591,122	\$1,099,267	\$2,058,351	\$1,426,835	\$97,800	\$1,948,716	\$189,255	\$2,710,186
4. Actuarial value of assets	14,107,417	946,076	1,255,609	637,844	79,516	1,510,020	186,752	1,317,007
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$3,483,705	\$153,191	\$802,742	\$788,991	\$18,284	\$438,696	\$2,503	\$1,393,179
6. Funded Ratio: (4) / (3)	80.2%	86.1%	61.0%	44.7%	81.3%	77.5%	98.7%	48.6%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.74%	5.24%	8.96%	9.97%	2.84%	9.53%	2.02%	11.83%
Prior Service	3.79%	2.23%	3.98%	12.52%	1.05%	2.11%	0.03%	11.76%
Total Retirement	11.53%	7.47%	12.94%	22.49%	3.89%	11.64%	2.05%	23.59%
Supplemental Death	0.26%	0.30%	0.32%	0.29%	0.20%	0.17%	0.17%	0.59%
Total Rate	11.79%	7.77%	13.26%	22.78%	4.09%	11.81%	2.22%	24.18%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	10.74%	19.29%	N/A	10.24%	N/A	19.56%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	12.50%	N/A	7.50%	13.50%	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	30 years	30 years	25 years	30 years	25 years	30 years
Number of annuitants	65	7	4	8	1	1	0	13
Number of members	168	25	36	19	7	46	36	21
Number of contributing members	132	15	24	10	4	29	21	19
Average age of contributing members	44.7 years	40.2 years	42.5 years	39.3 years	42.3 years	42.0 years	42.6 years	49.9 years
Average length of service of contributing members	14.5 years	9.5 years	7.7 years	7.7 years	6.2 years	7.1 years	3.8 years	10.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Sweetwater	T.M.R.S.	Taft	Tahoka	Tatum	Taylor	Teague	Temple
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$2,666,071	\$2,336,686	\$43,641	\$5,928	\$5,024	\$3,090,751	\$174,650	\$11,172,664
b. Annuitants	3,400,026	3,050,560	321,817	27,500	82,331	2,205,632	193,775	17,236,997
2. Current Service Liability (Present Members)	9,145,369	9,774,726	530,230	1,006,970	93,960	7,446,426	696,373	53,383,334
3. Total Actuarial Accrued Liability: (1) + (2)	\$15,211,466	\$15,161,972	\$895,688	\$1,040,398	\$181,315	\$12,742,809	\$1,064,798	\$81,792,995
4. Actuarial value of assets	8,961,675	9,868,559	717,887	1,139,661	117,685	7,120,843	804,245	49,247,868
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$6,249,791	\$5,293,413	\$177,801	(\$99,263)	\$63,630	\$5,621,966	\$260,553	\$32,545,127
6. Funded Ratio: (4) / (3)	58.9%	65.1%	80.1%	109.5%	64.9%	55.9%	75.5%	60.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	11.57%	9.64%	2.70%	6.08%	2.26%	6.85%	4.74%	10.09%
Prior Service	10.12%	5.91%	1.49%	-1.41%	1.95%	5.63%	2.44%	8.44%
Total Retirement	21.69%	15.55%	4.19%	4.67%	4.21%	12.48%	7.18%	18.53%
Supplemental Death	0.29%	0.28%	0.43%	0.32%	0.18%	0.27%	0.45%	0.24%
Total Rate	21.98%	15.83%	4.62%	4.99%	4.39%	12.75%	7.63%	18.77%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	16.63%	13.12%	N/A	N/A	N/A	10.76%	6.00%	14.93%
	N/A	15.50%	9.50%	11.50%	7.50%	11.50%	13.50%	15.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	25 years	25 years	30 years	30 years	30 years
Number of annuitants	54	13	11	6	5	56	12	247
Number of members	122	93	40	19	14	217	53	854
Number of contributing members	100	68	26	15	7	143	23	598
Average age of contributing members	43.8 years	45.8 years	41.8 years	43.3 years	42.9 years	41.1 years	45.6 years	42.9 years
Average length of service of contributing members	12.6 years	10.0 years	4.7 years	13.8 years	5.2 years	10.1 years	5.5 years	11.7 years

	Tenaha	Terrell	Terrell Hills	Texarkana	Texarkana Police Dept	Texarkana Water Utilities	Texas City	Texas Municipal
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$44,903	\$4,159,786	\$1,278,097	\$3,287,311	\$2,381,009	\$3,896,957	\$6,980,055	\$1,876,622
b. Annuitants	4,822	4,805,844	1,031,062	4,647,035	5,473,202	4,070,713	14,571,321	1,169,775
2. Current Service Liability (Present Members)	93,337	13,621,500	3,672,535	16,439,056	12,039,674	9,493,423	39,897,657	6,418,690
3. Total Actuarial Accrued Liability: (1) + (2)	\$143,062	\$22,587,130	\$5,981,694	\$24,373,402	\$19,893,885	\$17,461,093	\$61,449,033	\$9,465,087
4. Actuarial value of assets	137,801	12,962,443	4,221,815	16,414,877	11,080,432	9,530,929	37,758,420	7,000,144
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$5,261	\$9,624,687	\$1,759,879	\$7,958,525	\$8,813,453	\$7,930,164	\$23,690,613	\$2,464,943
6. Funded Ratio: (4) / (3)	96.3%	57.4%	70.6%	67.3%	55.7%	54.6%	61.4%	74.0%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	2.98%	10.07%	8.96%	9.85%	11.32%	10.39%	11.33%	9.48%
Prior Service	0.14%	7.40%	5.42%	6.13%	10.89%	7.70%	8.46%	5.88%
Total Retirement	3.12%	17.47%	14.38%	15.98%	22.21%	18.09%	19.79%	15.36%
Supplemental Death	0.49%	0.22%	0.18%	0.00%	0.00%	0.00%	0.00%	0.31%
Total Rate	3.61%	17.69%	14.56%	15.98%	22.21%	18.09%	19.79%	15.67%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	3.12%	13.81%	11.20%	12.75%	17.15%	13.89%	15.63%	13.13%
	7.50%	13.50%	12.50%	15.50%	N/A	15.50%	15.50%	12.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	30 years	30 years	30 years	30 years
Number of annuitants	2	78	14	96	51	76	212	11
Number of members	7	202	76	306	122	189	573	58
Number of contributing members	7	159	47	236	93	164	418	32
Average age of contributing members	51.4 years	40.9 years	39.9 years	46.1 years	36.5 years	43.2 years	42.1 years	47.7 years
Average length of service of contributing members	7.6 years	10.7 years	12.9 years	9.9 years	11.5 years	10.7 years	10.4 years	16.7 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Texas Municipal	Texas Municipal	Texhoma	The Colony	Thompsons	Thorndale	Three Rivers	Throckmorton
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$572,393	\$10,431,282	\$210	\$8,825,880	\$9,191	\$25,526	\$594,709	\$30,167
b. Annuitants	10,209	534,995	8,174	4,795,830	0	28,056	177,636	75,005
2. Current Service Liability (Present Members)	9,511,846	35,692,703	18,413	23,773,692	35,045	244,422	1,543,328	216,747
3. Total Actuarial Accrued Liability: (1) + (2)	\$10,094,448	\$46,658,980	\$26,797	\$37,395,402	\$44,236	\$298,004	\$2,315,673	\$321,919
4. Actuarial value of assets	10,790,558	36,150,901	29,512	23,573,010	31,880	286,075	1,899,542	245,847
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$696,110)	\$10,508,079	(\$2,715)	\$13,822,392	\$12,356	\$11,929	\$416,131	\$76,072
6. Funded Ratio: (4) / (3)	106.9%	77.5%	110.1%	63.0%	72.1%	96.0%	82.0%	76.4%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.39%	11.64%	3.41%	9.53%	3.50%	4.70%	5.09%	4.64%
Prior Service	-0.67%	3.56%	-0.75%	5.75%	0.82%	0.28%	2.07%	3.48%
Total Retirement	4.72%	15.20%	2.66%	15.28%	4.32%	4.98%	7.16%	8.12%
Supplemental Death	0.21%	0.27%	0.38%	0.19%	0.33%	0.60%	0.51%	0.29%
Total Rate	4.93%	15.47%	3.04%	15.47%	4.65%	5.58%	7.67%	8.41%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	N/A	13.56%	N/A	12.92%	N/A	4.50%	5.45%	6.03%
	12.50%	13.50%	7.50%	13.50%	N/A	7.50%	7.50%	9.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	8 years	30 years	25 years	30 years	30 years	30 years
Number of annuitants	6	11	1	67	0	3	5	4
Number of members	197	274	2	418	3	16	45	10
Number of contributing members	112	238	2	281	3	8	36	5
Average age of contributing members	45.9 years	47.5 years	51.6 years	41.9 years	48.3 years	48.7 years	48.6 years	38.6 years
Average length of service of contributing members	8.8 years	13.7 years	8.3 years	11.1 years	7.0 years	8.1 years	13.1 years	9.4 years

	Tiki Island	Timpson	Tioga	Tolar	Tom Bean	Tomball	Trent	Trenton
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$37,777	\$113,996	\$4,098	\$2,360	\$1,293	\$2,916,158	\$1,334	\$101,525
b. Annuitants	0	4,044	0	0	56,453	1,544,613	3,278	0
2. Current Service Liability (Present Members)	77,393	293,162	128,623	116,727	48,355	9,559,571	33,886	155,492
3. Total Actuarial Accrued Liability: (1) + (2)	\$115,170	\$411,202	\$132,721	\$119,087	\$106,101	\$14,020,342	\$38,498	\$257,017
4. Actuarial value of assets	78,316	348,034	137,485	91,416	78,570	9,288,904	34,223	229,689
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$36,854	\$63,168	(\$4,764)	\$27,671	\$27,531	\$4,731,438	\$4,275	\$27,328
6. Funded Ratio: (4) / (3)	68.0%	84.6%	103.6%	76.8%	74.1%	66.3%	88.9%	89.4%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	3.20%	4.82%	2.63%	5.82%	1.83%	8.41%	5.25%	5.50%
Prior Service	0.78%	1.46%	-0.20%	1.12%	0.90%	4.38%	1.30%	0.97%
Total Retirement	3.98%	6.28%	2.43%	6.94%	2.73%	12.79%	6.55%	6.47%
Supplemental Death	0.23%	0.53%	0.18%	0.21%	0.08%	0.26%	0.40%	0.20%
Total Rate	4.21%	6.81%	2.61%	7.15%	2.81%	13.05%	6.95%	6.67%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	N/A	5.74%	N/A	N/A	N/A	12.11%	N/A	5.92%
	N/A	7.50%	7.50%	N/A	7.50%	13.50%	11.50%	9.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	25 years	25 years	25 years	30 years	7 years	30 years
Number of annuitants	0	3	0	0	1	28	1	0
Number of members	10	12	14	10	18	168	2	14
Number of contributing members	8	8	5	5	8	131	2	6
Average age of contributing members	44.4 years	46.5 years	43.1 years	50.3 years	35.0 years	44.4 years	51.4 years	41.0 years
Average length of service of contributing members	5.8 years	13.3 years	6.6 years	8.8 years	2.1 years	11.2 years	8.1 years	8.6 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Trinidad	Trinity	Trophy Club	Troup	Troy	Tulia	Turkey	Tye
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$52,016	\$76,238	\$2,186,105	\$87,122	\$2,182	\$703,471	\$113,872	\$135,335
b. Annuitants	114,277	229,042	1,047,649	63,236	65,309	1,003,068	0	103,459
2. Current Service Liability (Present Members)	131,502	217,186	3,675,457	371,553	123,759	3,095,586	47,869	203,969
3. Total Actuarial Accrued Liability: (1) + (2)	\$297,795	\$522,466	\$6,909,211	\$521,911	\$191,250	\$4,802,125	\$161,741	\$442,763
4. Actuarial value of assets	185,419	496,454	4,131,103	489,697	209,545	3,413,650	90,068	248,720
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$112,376	\$26,012	\$2,778,108	\$32,214	(\$18,295)	\$1,388,475	\$71,673	\$194,043
6. Funded Ratio: (4) / (3)	62.3%	95.0%	59.8%	93.8%	109.6%	71.1%	55.7%	56.2%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	3.01%	2.51%	7.78%	2.30%	2.76%	10.69%	5.92%	3.37%
Prior Service	3.50%	0.29%	4.27%	0.37%	-0.77%	7.23%	6.67%	3.40%
Total Retirement	6.51%	2.80%	12.05%	2.67%	1.99%	17.92%	12.59%	6.77%
Supplemental Death	0.33%	0.26%	0.16%	0.44%	0.80%	0.28%	0.66%	0.29%
Total Rate	6.84%	3.06%	12.21%	3.11%	2.79%	18.20%	13.25%	7.06%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	1.86%	12.04%	2.11%	N/A	14.28%	11.88%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	7.50%	13.50%	7.50%	7.50%	13.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	30 years	30 years	25 years	30 years	30 years	25 years
Number of annuitants	4	4	6	3	6	22	0	2
Number of members	13	49	118	34	12	51	4	14
Number of contributing members	7	24	70	17	5	34	3	11
Average age of contributing members	46.9 years	44.3 years	40.2 years	42.6 years	53.7 years	42.2 years	58.4 years	47.4 years
Average length of service of contributing members	7.5 years	3.0 years	8.8 years	2.3 years	14.8 years	12.7 years	16.6 years	11.5 years

	Tyler	Universal City	University Park	Uvalde	Van	Van Alstyne	Van Horn	Vega
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$20,947,124	\$2,127,368	\$546,953	\$897,156	\$4,717	\$383,728	\$240,055	\$100,140
b. Annuitants	21,757,436	1,335,461	2,574,387	1,098,824	92,748	172,660	137,771	76,789
2. Current Service Liability (Present Members)	64,609,113	5,858,917	39,440,565	5,575,891	744,048	1,060,617	1,482,175	799,550
3. Total Actuarial Accrued Liability: (1) + (2)	\$107,313,673	\$9,321,746	\$42,561,905	\$7,571,871	\$841,513	\$1,617,005	\$1,860,001	\$976,479
4. Actuarial value of assets	58,149,263	6,205,784	35,355,395	5,803,055	811,072	1,174,427	1,648,044	814,013
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$49,164,410	\$3,115,962	\$7,206,510	\$1,768,816	\$30,441	\$442,578	\$211,957	\$162,466
6. Funded Ratio: (4) / (3)	54.2%	66.6%	83.1%	76.6%	96.4%	72.6%	88.6%	83.4%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	11.03%	6.18%	8.82%	4.02%	5.48%	6.85%	6.85%	17.03%
Prior Service	10.89%	3.85%	3.77%	2.35%	0.31%	2.09%	1.53%	5.01%
Total Retirement	21.92%	10.03%	12.59%	6.37%	5.79%	8.94%	8.38%	22.04%
Supplemental Death	0.27%	0.19%	0.00%	0.32%	0.23%	0.13%	0.19%	0.50%
Total Rate	22.19%	10.22%	12.59%	6.69%	6.02%	9.07%	8.57%	22.54%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.20%	8.08%	N/A	4.91%	N/A	7.94%	6.24%	17.99%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	7.50%	11.50%	12.50%	9.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	30 years	25 years	30 years	30 years	30 years
Number of annuitants	356	32	91	42	7	4	5	2
Number of members	812	186	248	184	20	73	37	6
Number of contributing members	615	118	207	146	17	33	29	6
Average age of contributing members	43.1 years	41.3 years	45.6 years	42.4 years	43.8 years	35.6 years	43.1 years	51.1 years
Average length of service of contributing members	12.6 years	10.6 years	16.5 years	9.9 years	8.2 years	7.0 years	12.2 years	14.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Venus	Vernon	Victoria	Vidor	Village Fire Department	Waco	Waelder	Wake Village
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$76,301	\$1,754,323	\$11,241,706	\$2,903,788	\$4,995,670	\$47,055,612	\$29,837	\$166,091
b. Annuitants	30,617	3,143,699	26,071,089	1,056,499	1,397,754	60,863,721	11,169	272,991
2. Current Service Liability (Present Members)	280,687	6,225,281	50,311,958	5,727,464	7,512,611	161,869,224	291,696	1,038,155
3. Total Actuarial Accrued Liability: (1) + (2)	\$387,605	\$11,123,303	\$87,624,753	\$9,687,751	\$13,906,035	\$269,788,557	\$332,702	\$1,477,237
4. Actuarial value of assets	343,255	5,845,375	46,442,240	6,316,026	8,470,384	150,189,783	260,214	966,373
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$44,350	\$5,277,928	\$41,182,513	\$3,371,725	\$5,435,651	\$119,598,774	\$72,488	\$510,864
6. Funded Ratio: (4) / (3)	88.6%	52.6%	53.0%	65.2%	60.9%	55.7%	78.2%	65.4%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.70%	8.42%	9.29%	12.27%	13.41%	11.23%	2.67%	6.47%
Prior Service	0.59%	9.30%	10.80%	8.19%	11.34%	11.32%	1.03%	5.18%
Total Retirement	7.29%	17.72%	20.09%	20.46%	24.75%	22.55%	3.70%	11.65%
Supplemental Death	0.00%	0.36%	0.22%	0.25%	0.19%	0.00%	0.23%	0.38%
Total Rate	7.29%	18.08%	20.31%	20.71%	24.94%	22.55%	3.93%	12.03%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	N/A	14.47%	15.04%	16.86%	18.83%	16.63%	N/A	10.81%
	13.50%	N/A	N/A	N/A	N/A	N/A	7.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	30 years	30 years	30 years	30 years	25 years	30 years
Number of annuitants	4	64	323	24	8	665	2	11
Number of members	27	148	736	84	70	1,845	23	33
Number of contributing members	14	95	545	64	49	1,439	15	20
Average age of contributing members	46.5 years	41.6 years	40.2 years	44.7 years	42.3 years	43.4 years	41.0 years	46.4 years
Average length of service of contributing members	4.7 years	9.7 years	11.7 years	13.6 years	17.1 years	13.5 years	6.3 years	10.5 years

	Waller	Wallis	Walnut Springs	Waskom	Watauga	Waxahachie	Weatherford	Webster
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$78,177	\$90,590	\$3,663	\$431,045	\$3,817,118	\$5,290,401	\$11,750,166	\$4,632,195
b. Annuitants	169,067	104,885	2,955	2,035	1,605,496	5,533,482	7,157,808	3,278,934
2. Current Service Liability (Present Members)	1,046,674	341,193	31,724	545,755	13,054,562	16,457,411	33,236,143	15,612,062
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,293,918	\$536,668	\$38,342	\$978,835	\$18,477,176	\$27,281,294	\$52,144,117	\$23,523,191
4. Actuarial value of assets	1,235,292	436,416	30,267	694,085	13,483,396	15,570,196	32,463,128	16,019,736
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$58,626	\$100,252	\$8,075	\$284,750	\$4,993,780	\$11,711,098	\$19,680,989	\$7,503,455
6. Funded Ratio: (4) / (3)	95.5%	81.3%	78.9%	70.9%	73.0%	57.1%	62.3%	68.1%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	3.36%	4.10%	3.18%	5.37%	7.96%	9.86%	11.13%	10.68%
Prior Service	0.49%	2.43%	1.66%	2.65%	4.08%	6.97%	7.16%	6.19%
Total Retirement	3.85%	6.53%	4.84%	8.02%	12.04%	16.83%	18.29%	16.87%
Supplemental Death	0.47%	0.18%	0.22%	0.26%	0.20%	0.23%	0.22%	0.23%
Total Rate	4.32%	6.71%	5.06%	8.28%	12.24%	17.06%	18.51%	17.10%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	6.08%	10.95%	13.19%	14.76%	14.09%
	7.50%	8.50%	N/A	7.50%	13.50%	13.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	25 years	11 years	30 years	30 years	30 years	30 years	30 years
Number of annuitants	9	3	1	1	30	68	111	43
Number of members	32	21	2	24	307	244	413	217
Number of contributing members	23	10	2	18	180	210	327	149
Average age of contributing members	49.7 years	41.8 years	47.5 years	46.0 years	40.8 years	42.5 years	42.0 years	42.5 years
Average length of service of contributing members	12.4 years	9.3 years	7.4 years	11.8 years	10.0 years	10.4 years	12.6 years	11.9 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Weimar	Wellington	Wells	Weslaco	West	West Columbia	West Lake Hills	West Orange
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$527,698	\$4,955	\$8,661	\$7,411,125	\$126,232	\$282,683	\$672,768	\$726,015
b. Annuitants	547,723	150,796	31,533	2,794,576	49,264	90,177	327,637	1,202,158
2. Current Service Liability (Present Members)	1,858,021	1,262,165	102,187	15,318,736	799,816	1,962,538	2,185,886	2,108,220
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,933,442	\$1,417,916	\$142,381	\$25,524,437	\$975,312	\$2,335,398	\$3,186,291	\$4,036,393
4. Actuarial value of assets	1,574,004	1,124,035	118,863	15,705,424	897,874	2,264,497	2,306,572	2,070,484
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,359,438	\$293,881	\$23,518	\$9,819,013	\$77,438	\$70,901	\$879,719	\$1,965,909
6. Funded Ratio: (4) / (3)	53.7%	79.3%	83.5%	61.5%	92.1%	97.0%	72.4%	51.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	10.86%	9.33%	4.83%	11.09%	5.33%	6.67%	9.05%	10.68%
Prior Service	9.60%	5.57%	1.63%	6.05%	1.02%	0.43%	3.81%	11.07%
Total Retirement	20.46%	14.90%	6.46%	17.14%	6.35%	7.10%	12.86%	21.75%
Supplemental Death	0.38%	0.47%	0.00%	0.21%	0.44%	0.00%	0.30%	0.00%
Total Rate	20.84%	15.37%	6.46%	17.35%	6.79%	7.10%	13.16%	21.75%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	18.25%	N/A	4.22%	12.77%	N/A	N/A	12.08%	17.84%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	13.50%	9.50%	11.50%	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	25 years	30 years	30 years	25 years	25 years	30 years	30 years
Number of annuitants	18	11	2	71	9	11	12	16
Number of members	36	19	4	364	23	43	47	33
Number of contributing members	25	13	3	285	17	33	28	24
Average age of contributing members	47.5 years	50.4 years	46.0 years	41.4 years	46.1 years	46.6 years	44.2 years	44.9 years
Average length of service of contributing members	10.9 years	18.0 years	8.7 years	10.9 years	12.4 years	11.2 years	9.3 years	13.3 years

	West Tawakoni	West Univ. Place	Westlake	Westover Hills	Westworth Village	Wharton	Wheeler	White Deer
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$267,433	\$5,843,743	\$107,291	\$28,997	\$214,562	\$633,911	\$69,474	\$9,093
b. Annuitants	37,006	4,127,644	69,990	262,559	133,931	522,427	111,089	159,833
2. Current Service Liability (Present Members)	246,128	18,158,127	881,854	514,326	1,001,678	5,033,799	387,430	60,864
3. Total Actuarial Accrued Liability: (1) + (2)	\$550,567	\$28,129,514	\$1,059,135	\$805,882	\$1,350,171	\$6,190,137	\$567,993	\$229,790
4. Actuarial value of assets	244,149	16,779,245	792,775	596,893	1,021,339	5,225,360	416,100	122,935
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$306,418	\$11,350,269	\$266,360	\$208,989	\$328,832	\$964,777	\$151,893	\$106,855
6. Funded Ratio: (4) / (3)	44.3%	59.6%	74.9%	74.1%	75.6%	84.4%	73.3%	53.5%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	6.34%	11.01%	6.18%	2.22%	4.57%	3.80%	10.74%	3.43%
Prior Service	3.43%	10.65%	1.32%	1.74%	1.54%	1.68%	6.52%	2.95%
Total Retirement	9.77%	21.66%	7.50%	3.96%	6.11%	5.48%	17.26%	6.38%
Supplemental Death	0.28%	0.24%	0.12%	0.41%	0.16%	0.22%	0.34%	0.44%
Total Rate	10.05%	21.90%	7.62%	4.37%	6.27%	5.70%	17.60%	6.82%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	17.60%	N/A	N/A	5.68%	4.51%	12.77%	5.13%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	7.50%	11.50%	7.50%	N/A	7.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	25 years	30 years	25 years	25 years	30 years	30 years	30 years	30 years
Number of annuitants	3	55	2	13	5	24	1	4
Number of members	35	182	36	22	60	117	5	14
Number of contributing members	19	112	25	19	31	84	5	7
Average age of contributing members	45.8 years	43.9 years	41.3 years	48.5 years	39.0 years	42.8 years	48.7 years	50.4 years
Average length of service of contributing members	7.1 years	14.2 years	8.2 years	13.3 years	6.0 years	11.5 years	14.9 years	3.0 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	White Oak	White Settlement	Whiteface	Whitehouse	Whitesboro	Whitewright	Whitney	Wichita Falls
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$640,253	\$1,886,833	\$48,319	\$317,477	\$391,131	\$38,840	\$42,833	\$11,933,014
b. Annuitants	1,051,544	1,703,271	59,264	85,961	424,473	40,754	138,424	25,753,083
2. Current Service Liability (Present Members)	3,392,068	9,497,435	157,132	1,469,498	2,116,523	383,104	290,730	82,688,604
3. Total Actuarial Accrued Liability: (1) + (2)	\$5,083,865	\$13,087,539	\$264,715	\$1,872,936	\$2,932,127	\$462,698	\$471,987	\$120,374,701
4. Actuarial value of assets	3,466,301	9,860,467	141,819	1,637,547	2,341,777	481,935	264,148	70,561,545
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,617,564	\$3,227,072	\$122,896	\$235,389	\$590,350	(\$19,237)	\$207,839	\$49,813,156
6. Funded Ratio: (4) / (3)	68.2%	75.3%	53.6%	87.4%	79.9%	104.2%	56.0%	58.6%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	9.77%	6.07%	6.11%	4.92%	5.22%	3.10%	2.58%	7.62%
Prior Service	6.27%	4.22%	6.75%	0.85%	2.20%	-0.25%	1.92%	7.78%
Total Retirement	16.04%	10.29%	12.86%	5.77%	7.42%	2.85%	4.50%	15.40%
Supplemental Death	0.22%	0.23%	0.30%	0.18%	0.25%	0.18%	0.39%	0.28%
Total Rate	16.26%	10.52%	13.16%	5.95%	7.67%	3.03%	4.89%	15.68%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.81%	8.91%	10.47%	5.14%	6.79%	N/A	4.58%	12.83%
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	N/A	9.50%	9.50%	9.50%	7.50%	12.01%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	30 years	30 years	30 years	25 years	30 years	30 years
Number of annuitants	16	29	3	5	17	4	8	432
Number of members	65	229	4	63	70	33	35	1,183
Number of contributing members	44	113	3	44	47	19	24	982
Average age of contributing members	44.1 years	43.2 years	43.4 years	40.8 years	43.9 years	35.5 years	43.7 years	43.7 years
Average length of service of contributing members	10.8 years	10.2 years	6.1 years	9.3 years	9.8 years	4.6 years	6.0 years	13.0 years

	Willis	Wills Point	Wilmer	Wimberley	Windcrest	Wink	Winnsboro	Winona
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$280,694	\$790,655	\$23,434	\$582	\$619,320	\$2,966	\$203,379	\$53,125
b. Annuitants	189,251	375,816	48,377	2,344	307,652	27,626	624,474	181,530
2. Current Service Liability (Present Members)	1,266,609	1,137,228	1,294,268	28,126	3,013,321	348,620	1,219,400	134,671
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,736,554	\$2,303,699	\$1,366,079	\$31,052	\$3,940,293	\$379,212	\$2,047,253	\$369,326
4. Actuarial value of assets	1,346,408	1,414,484	1,339,908	13,085	3,210,300	353,970	1,242,640	233,794
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$390,146	\$889,215	\$26,171	\$17,967	\$729,993	\$25,242	\$804,613	\$135,532
6. Funded Ratio: (4) / (3)	77.5%	61.4%	98.1%	42.1%	81.5%	93.3%	60.7%	63.3%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	5.16%	6.63%	3.94%	2.04%	5.23%	5.14%	5.95%	10.36%
Prior Service	1.85%	4.35%	0.15%	0.67%	2.06%	0.88%	4.18%	4.24%
Total Retirement	7.01%	10.98%	4.09%	2.71%	7.29%	6.02%	10.13%	14.60%
Supplemental Death	0.29%	0.23%	0.16%	0.28%	0.24%	0.36%	0.34%	0.20%
Total Rate	7.30%	11.21%	4.25%	2.99%	7.53%	6.38%	10.47%	14.80%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	5.82%	8.80%	N/A	N/A	6.33%	N/A	7.96%	11.06%
Statutory Maximum Rate (Total Retirement Only)	10.50%	9.50%	11.50%	N/A	10.50%	N/A	11.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	25 years	25 years	30 years	25 years	30 years	30 years
Number of annuitants	11	7	5	1	13	3	19	2
Number of members	38	48	57	5	90	5	58	7
Number of contributing members	32	36	35	4	53	5	35	7
Average age of contributing members	42.1 years	43.2 years	40.4 years	51.3 years	43.3 years	46.2 years	44.8 years	39.2 years
Average length of service of contributing members	9.5 years	10.8 years	8.2 years	6.8 years	9.8 years	14.7 years	6.8 years	5.7 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2007**

	Winters	Wolfforth	Woodcreek	Woodsboro	Woodville	Woodway	Wortham	Wylie
<b>SUMMARY OF ACTUARIAL INFORMATION</b>								
1. Prior Service Liability								
a. Present Members	\$286,889	\$415,522	\$13,305	\$21,573	\$449,475	\$1,852,086	\$34,451	\$5,012,241
b. Annuitants	238,374	62,557	0	124,229	333,305	1,136,100	0	1,166,525
2. Current Service Liability (Present Members)	1,337,835	939,731	26,810	120,945	1,801,711	6,387,371	137,819	12,623,324
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,863,098	\$1,417,810	\$40,115	\$266,747	\$2,584,491	\$9,375,557	\$172,270	\$18,802,090
4. Actuarial value of assets	1,488,520	1,005,528	38,184	221,459	1,842,579	6,025,432	238,669	11,674,717
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$374,578	\$412,282	\$1,931	\$45,288	\$741,912	\$3,350,125	(\$66,399)	\$7,127,373
6. Funded Ratio: (4) / (3)	79.9%	70.9%	95.2%	83.0%	71.3%	64.3%	138.5%	62.1%
<b>CITY CONTRIBUTION RATES FOR 2009</b>								
Retirement								
Normal Cost	7.45%	5.54%	5.00%	3.62%	9.21%	9.69%	6.01%	7.96%
Prior Service	4.46%	2.64%	6.91%	0.86%	4.21%	6.45%	-1.59%	3.83%
Total Retirement	11.91%	8.18%	11.91%	4.48%	13.42%	16.14%	4.42%	11.79%
Supplemental Death	0.39%	0.27%	0.58%	0.26%	0.20%	0.17%	0.09%	0.17%
Total Rate	12.30%	8.45%	12.49%	4.74%	13.62%	16.31%	4.51%	11.96%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death								
Statutory Maximum Rate (Total Retirement Only)	9.42%	6.60%	N/A	3.09%	11.91%	12.60%	N/A	9.96%
	11.50%	9.50%	N/A	7.50%	13.50%	13.50%	12.50%	13.50%
<b>ADDITIONAL INFORMATION</b>								
Amortization period as of 1/2009	30 years	30 years	1 year	30 years	30 years	30 years	25 years	30 years
Number of annuitants	8	3	0	4	7	23	1	33
Number of members	39	33	2	11	45	114	20	283
Number of contributing members	17	27	1	10	35	68	9	195
Average age of contributing members	45.6 years	41.6 years	60.0 years	46.7 years	40.3 years	40.0 years	37.2 years	39.4 years
Average length of service of contributing members	12.2 years	9.2 years	0.2 years	5.3 years	10.6 years	10.0 years	3.4 years	9.1 years

	Yoakum	Yorktown	Zavalla
<b>SUMMARY OF ACTUARIAL INFORMATION</b>			
1. Prior Service Liability			
a. Present Members	\$1,912,181	\$13,278	\$81,043
b. Annuitants	2,030,791	113,309	0
2. Current Service Liability (Present Members)	7,622,630	445,546	258,323
3. Total Actuarial Accrued Liability: (1) + (2)	\$11,565,602	\$572,133	\$339,366
4. Actuarial value of assets	7,385,418	448,370	284,073
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$4,180,184	\$123,763	\$55,293
6. Funded Ratio: (4) / (3)	63.9%	78.4%	83.7%
<b>CITY CONTRIBUTION RATES FOR 2009</b>			
Retirement			
Normal Cost	10.25%	2.88%	5.77%
Prior Service	9.53%	2.14%	1.31%
Total Retirement	19.78%	5.02%	7.08%
Supplemental Death	0.35%	0.40%	0.00%
Total Rate	20.13%	5.42%	7.08%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death			
Statutory Maximum Rate (Total Retirement Only)	15.77%	N/A	6.59%
	N/A	7.50%	9.50%
<b>ADDITIONAL INFORMATION</b>			
Amortization period as of 1/2009	30 years	25 years	30 years
Number of annuitants	42	10	0
Number of members	114	25	11
Number of contributing members	80	13	10
Average age of contributing members	44.8 years	46.5 years	43.3 years
Average length of service of contributing members	14.9 years	10.4 years	10.5 years

# TEXAS MUNICIPAL RETIREMENT SYSTEM

## CITY CONTRIBUTION RATES FOR 2009

### SUPPLEMENTAL DEATH BENEFITS

CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*	CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
4 Abernathy	0.19 %	0.43 %	3	118 Benbrook	0.17 %	0.19 %	3
6 Abilene	0.21 %	0.31 %	3	121 Berryville	0.50 %	0.71 %	1
7 Addison	0.18 %	0.19 %	3	123 Bertram	0.30 %	0.35 %	3
10 Alamo	0.21 %	0.23 %	3	124 Big Lake	0.17 %	0.37 %	3
12 Alamo Heights	0.14 %	0.20 %	3	126 Big Sandy	0.40 %	0.42 %	3
14 Alba	0.40 %	0.40 %	3	128 Big Spring	0.22 %	0.30 %	3
16 Albany	0.20 %	0.31 %	3	132 Bishop	0.15 %	0.28 %	3
17 Aledo	0.14 %	0.16 %	3	134 Blanco	0.39 %	0.39 %	3
18 Alice	0.18 %	0.25 %	1	140 Blooming Grove	0.09 %	0.13 %	3
19 Allen	0.16 %	0.17 %	3	142 Blossom	0.29 %	0.44 %	3
20 Alpine	0.19 %	0.27 %	3	143 Blue Mound	0.14 %	0.16 %	3
22 Alto	0.16 %	0.24 %	3	144 Blue Ridge	0.13 %	0.27 %	3
23 Alton	0.16 %	0.16 %	3	148 Boerne	0.19 %	0.20 %	3
24 Alvarado	0.16 %	0.16 %	3	150 Bogata	0.25 %	0.27 %	3
26 Alvin	0.18 %	0.22 %	3	152 Bonham	0.19 %	0.24 %	1
28 Alvord	0.33 %	0.33 %	3	154 Booker	0.23 %	0.32 %	3
30 Amarillo	0.21 %	0.28 %	1	156 Borger	0.19 %	0.27 %	3
32 Amherst	0.48 %	0.60 %	1	158 Bovina	0.74 %	0.88 %	3
34 Anahuac	0.12 %	0.16 %	3	160 Bowie	0.23 %	0.28 %	3
36 Andrews	0.20 %	0.26 %	1	162 Boyd	0.18 %	0.19 %	1
38 Angleton	0.19 %	0.26 %	3	166 Brady	0.24 %	0.33 %	3
40 Anna	0.15 %	0.15 %	3	170 Brazoria	0.19 %	0.24 %	3
44 Anson	0.33 %	0.40 %	3	172 Breckenridge	0.22 %	0.30 %	3
45 Anthony	0.16 %	0.17 %	3	174 Bremond	0.17 %	0.29 %	3
48 Aransas Pass	0.21 %	0.25 %	3	176 Brenham	0.21 %	0.26 %	1
50 Archer City	0.23 %	0.27 %	3	177 Bridge City	0.24 %	0.28 %	3
51 Argyle	0.24 %	0.26 %	1	178 Bridgeport	0.15 %	0.17 %	3
52 Arlington	0.15 %	0.18 %	3	180 Bronte	0.23 %	0.23 %	3
54 Arp	0.12 %	0.24 %	3	182 Brookshire	0.18 %	0.21 %	3
60 Aspermont	0.12 %	0.12 %	1	184 Brownfield	0.25 %	0.39 %	1
62 Athens	0.23 %	0.26 %	3	10188 Brownsville	0.16 %	0.20 %	3
64 Atlanta	0.22 %	0.28 %	3	20188 Brownsville Public Utility	0.15 %	0.21 %	3
66 Aubrey	0.14 %	0.14 %	3	10190 Brownwood	0.24 %	0.30 %	1
74 Avinger	0.24 %	0.24 %	3	30190 Brownwood Health Dept.	0.28 %	0.34 %	1
75 Azle	0.17 %	0.21 %	3	20190 Brownwood Public Library	0.09 %	0.15 %	1
77 Baird	0.36 %	0.42 %	3	195 Bruceville-Eddy	0.27 %	0.28 %	3
78 Balch Springs	0.16 %	0.20 %	3	192 Bryan	0.17 %	0.20 %	1
79 Balcones Heights	0.19 %	0.22 %	3	193 Bryson	0.26 %	0.26 %	1
80 Ballinger	0.33 %	0.40 %	3	194 Buda	0.22 %	0.22 %	3
82 Balmorhea	0.08 %	0.08 %	3	196 Buffalo	0.43 %	0.47 %	3
83 Bandera	0.38 %	0.51 %	3	198 Bullard	0.21 %	0.22 %	1
84 Bangs	0.22 %	0.29 %	3	203 Bulverde	0.12 %	0.12 %	3
90 Bartlett	0.12 %	0.14 %	3	199 Bunker Hill Village	0.24 %	0.27 %	3
91 Bartonville	0.20 %	0.20 %	3	200 Burkburnett	0.17 %	0.26 %	3
92 Bastrop	0.19 %	0.22 %	3	202 Burleson	0.15 %	0.17 %	3
94 Bay City	0.25 %	0.35 %	3	204 Burnet	0.17 %	0.21 %	3
93 Bayou Vista	0.34 %	0.34 %	3	207 Cactus	0.16 %	0.22 %	3
96 Baytown	0.15 %	0.20 %	3	208 Caddo Mills	0.13 %	0.14 %	3
98 Beaumont	0.21 %	0.28 %	1	210 Caldwell	0.23 %	0.32 %	3
101 Bee Cave	0.14 %	0.15 %	3	212 Calvert	0.30 %	0.30 %	3
102 Beeville	0.23 %	0.31 %	1	214 Cameron	0.39 %	0.46 %	3
106 Bellaire	0.22 %	0.28 %	3	220 Canadian	0.21 %	0.26 %	3
109 Bellmead	0.25 %	0.31 %	1	222 Canton	0.32 %	0.36 %	3
110 Bells	0.13 %	0.16 %	3	224 Canyon	0.25 %	0.27 %	3
112 Bellville	0.20 %	0.30 %	3	227 Carmine	0.12 %	0.26 %	3
114 Belton	0.20 %	0.26 %	3	228 Carrizo Springs	0.26 %	0.31 %	3

# TEXAS MUNICIPAL RETIREMENT SYSTEM

## CITY CONTRIBUTION RATES FOR 2009 SUPPLEMENTAL DEATH BENEFITS

CITY		ACTIVES	ACTIVES &		CITY		ACTIVES	ACTIVES &	
NO.	CITY NAME	ONLY	RETIREES	CODE*	NO.	CITY NAME	ONLY	RETIREES	CODE*
230	Carrollton	0.17 %	0.20 %	3	326	Cuero	0.25 %	0.36 %	3
232	Carthage	0.15 %	0.25 %	3	332	Daingerfield	0.16 %	0.18 %	1
231	Castle Hills	0.19 %	0.22 %	3	334	Daisetta	0.20 %	0.21 %	3
234	Castroville	0.27 %	0.37 %	3	336	Dalhart	0.20 %	0.27 %	3
238	Cedar Hill	0.17 %	0.18 %	3	339	Dalworthington Gardens	0.14 %	0.15 %	3
239	Cedar Park	0.15 %	0.16 %	3	340	Danbury	0.17 %	0.17 %	3
242	Celina	0.11 %	0.11 %	3	341	Darrouzett	0.16 %	0.16 %	3
244	Center	0.22 %	0.27 %	3	344	Dayton	0.23 %	0.27 %	3
246	Centerville	0.29 %	0.29 %	1	352	De Leon	0.31 %	0.33 %	3
248	Charlotte	0.10 %	0.12 %	3	346	Decatur	0.22 %	0.25 %	3
249	Chester	0.50 %	1.44 %	3	348	Deer Park	0.19 %	0.23 %	3
245	Chico	0.32 %	0.37 %	3	350	Dekalb	0.20 %	0.23 %	3
250	Childress	0.21 %	0.33 %	3	354	Del Rio	0.21 %	0.21 %	3
253	Chireno	0.09 %	0.18 %	3	353	Dell City	0.66 %	0.66 %	3
254	Christine	0.20 %	0.78 %	1	356	Denison	0.24 %	0.31 %	1
255	Cibolo	0.20 %	0.20 %	3	358	Denton	0.19 %	0.21 %	3
256	Cisco	0.26 %	0.33 %	2	360	Denver City	0.17 %	0.24 %	3
258	Clarendon	0.49 %	0.52 %	3	362	Deport	0.06 %	0.22 %	3
259	Clarksville	0.15 %	0.21 %	3	10366	DeSoto	0.17 %	0.19 %	3
260	Clarksville City	0.36 %	0.39 %	3	20366	DeSoto Econ Dev Corp	0.23 %	0.42 %	3
263	Clear Lake Shores	0.14 %	0.14 %	1	370	Devine	0.19 %	0.20 %	3
264	Cleburne	0.21 %	0.26 %	3	371	Diboll	0.17 %	0.19 %	3
266	Cleveland	0.21 %	0.28 %	3	372	Dickens	0.06 %	0.06 %	3
268	Clifton	0.26 %	0.33 %	3	373	Dickinson	0.20 %	0.21 %	3
271	Clute	0.18 %	0.22 %	3	374	Dilley	0.14 %	0.19 %	3
272	Clyde	0.18 %	0.21 %	3	376	Dimmitt	0.30 %	0.37 %	1
274	Coahoma	0.11 %	0.30 %	3	382	Donna	0.19 %	0.23 %	3
276	Cockrell Hill	0.12 %	0.14 %	3	379	Double Oak	0.19 %	0.21 %	3
278	Coleman	0.20 %	0.32 %	1	383	Dripping Springs	0.12 %	0.12 %	3
280	College Station	0.16 %	0.17 %	1	384	Dublin	0.16 %	0.21 %	3
281	Colleyville	0.19 %	0.20 %	3	386	Dumas	0.16 %	0.22 %	3
282	Collinsville	0.41 %	0.41 %	3	388	Duncanville	0.18 %	0.21 %	1
283	Colmesneil	0.08 %	0.08 %	3	394	Eagle Lake	0.32 %	0.35 %	3
284	Colorado City	0.24 %	0.33 %	3	396	Eagle Pass	0.19 %	0.24 %	3
286	Columbus	0.30 %	0.37 %	3	397	Early	0.29 %	0.33 %	3
288	Comanche	0.32 %	0.48 %	3	399	Earth	0.30 %	0.34 %	3
290	Commerce	0.24 %	0.30 %	3	401	East Mountain	0.38 %	0.38 %	3
294	Conroe	0.17 %	0.19 %	3	395	East Tawakoni	0.54 %	0.54 %	3
295	Converse	0.17 %	0.18 %	3	398	Eastland	0.34 %	0.39 %	1
298	Cooper	0.28 %	0.28 %	3	402	Ector	0.37 %	0.43 %	3
299	Coppell	0.17 %	0.18 %	3	406	Eden	0.29 %	0.35 %	3
297	Copper Canyon	0.38 %	0.38 %	3	408	Edgewood	0.19 %	0.27 %	3
300	Copperas Cove	0.16 %	0.21 %	3	410	Edinburg	0.14 %	0.17 %	3
301	Corinth	0.14 %	0.15 %	3	412	Edna	0.21 %	0.26 %	3
302	Corpus Christi	0.21 %	0.30 %	1	414	El Campo	0.24 %	0.33 %	3
304	Corrigan	0.25 %	0.30 %	3	416	Eldorado	0.29 %	0.39 %	3
306	Corsicana	0.19 %	0.28 %	3	418	Electra	0.36 %	0.49 %	3
308	Cotulla	0.16 %	0.31 %	3	420	Elgin	0.20 %	0.22 %	3
310	Crandall	0.14 %	0.17 %	3	422	Elkhart	0.40 %	0.40 %	1
312	Crane	0.21 %	0.34 %	3	427	Elmendorf	0.53 %	0.53 %	3
314	Crawford	0.10 %	0.10 %	1	432	Emory	0.29 %	0.31 %	3
316	Crockett	0.27 %	0.31 %	3	436	Ennis	0.24 %	0.30 %	3
318	Crosbyton	0.29 %	0.54 %	3	439	Eules	0.19 %	0.21 %	3
320	Cross Plains	0.48 %	0.53 %	1	440	Eustace	0.21 %	0.27 %	3
323	Crowley	0.18 %	0.19 %	3	441	Everman	0.26 %	0.28 %	3
324	Crystal City	0.19 %	0.23 %	1	443	Fair Oaks Ranch	0.19 %	0.19 %	3

# TEXAS MUNICIPAL RETIREMENT SYSTEM

## CITY CONTRIBUTION RATES FOR 2009 SUPPLEMENTAL DEATH BENEFITS

CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*	CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
442 Fairfield	0.28 %	0.32 %	3	546 Granger	0.37 %	0.41 %	1
445 Fairview	0.29 %	0.29 %	3	547 Granite Shoals	0.20 %	0.20 %	3
20444 Falfurrias	0.27 %	0.32 %	3	548 Grapeland	0.28 %	0.39 %	1
10444 Falfurrias Utility Board	0.30 %	0.43 %	3	550 Grapevine	0.21 %	0.23 %	1
446 Falls City	0.22 %	0.42 %	3	552 Greenville	0.20 %	0.26 %	3
448 Farmers Branch	0.18 %	0.22 %	3	551 Gregory	0.17 %	0.20 %	3
450 Farmersville	0.28 %	0.32 %	3	553 Grey Forest Utilities	0.24 %	0.26 %	3
451 Farwell	0.12 %	0.15 %	3	556 Groesbeck	0.31 %	0.32 %	3
452 Fate	0.22 %	0.22 %	3	558 Groom	0.22 %	0.49 %	1
454 Fayetteville	0.12 %	0.21 %	1	559 Groves	0.16 %	0.22 %	1
456 Ferris	0.28 %	0.32 %	3	560 Groveton	0.21 %	0.26 %	3
458 Flatonia	0.17 %	0.22 %	3	562 Gruver	0.10 %	0.18 %	1
460 Florence	0.14 %	0.15 %	3	563 Gun Barrel City	0.20 %	0.22 %	3
20462 Floresville	0.21 %	0.25 %	1	564 Gunter	0.19 %	0.19 %	3
463 Flower Mound	0.15 %	0.16 %	3	568 Hale Center	0.15 %	0.15 %	3
464 Floydada	0.22 %	0.42 %	3	570 Hallettsville	0.24 %	0.33 %	3
468 Forest Hill	0.13 %	0.15 %	3	572 Hallsville	0.35 %	0.36 %	3
470 Forney	0.15 %	0.16 %	3	574 Haltom City	0.16 %	0.19 %	3
472 Fort Stockton	0.17 %	0.26 %	3	576 Hamilton	0.31 %	0.63 %	3
476 Franklin	0.22 %	0.22 %	1	578 Hamlin	0.28 %	0.63 %	3
478 Frankston	0.53 %	0.57 %	3	580 Happy	0.12 %	0.44 %	3
480 Fredericksburg	0.21 %	0.27 %	1	581 Harker Heights	0.16 %	0.18 %	3
482 Freerport	0.18 %	0.24 %	3	10582 Harlingen	0.18 %	0.26 %	3
481 Freer	0.18 %	0.27 %	3	20582 Harlingen Waterworks	0.22 %	0.28 %	3
483 Friendswood	0.20 %	0.23 %	3	583 Hart	0.16 %	0.18 %	1
484 Friona	0.24 %	0.26 %	3	586 Haskell	0.15 %	0.21 %	3
486 Frisco	0.14 %	0.15 %	3	587 Haslet	0.13 %	0.13 %	3
487 Fritch	0.22 %	0.33 %	3	588 Hawkins	0.28 %	0.46 %	3
488 Frost	0.26 %	0.26 %	1	585 Hays	0.47 %	0.47 %	3
492 Gainesville	0.21 %	0.27 %	3	590 Hearne	0.25 %	0.34 %	3
494 Galena Park	0.24 %	0.37 %	3	591 Heath	0.17 %	0.18 %	3
498 Ganado	0.27 %	0.35 %	3	592 Hedley	0.43 %	0.57 %	3
499 Garden Ridge	0.18 %	0.18 %	3	595 Hedwig Village	0.21 %	0.22 %	3
500 Garland	0.19 %	0.22 %	3	593 Helotes	0.12 %	0.14 %	3
502 Garrison	0.24 %	0.46 %	3	594 Hemphill	0.26 %	0.27 %	3
503 Gary	0.12 %	0.25 %	1	596 Hempstead	0.15 %	0.20 %	3
504 Gatesville	0.28 %	0.32 %	3	598 Henderson	0.17 %	0.22 %	3
505 George West	0.18 %	0.18 %	3	600 Henrietta	0.22 %	0.29 %	3
506 Georgetown	0.16 %	0.18 %	2	602 Hereford	0.19 %	0.24 %	3
510 Giddings	0.24 %	0.26 %	3	605 Hewitt	0.19 %	0.20 %	3
512 Gilmer	0.20 %	0.27 %	3	609 Hickory Creek	0.12 %	0.12 %	3
514 Gladewater	0.14 %	0.23 %	3	606 Hico	0.41 %	0.51 %	3
516 Glen Rose	0.32 %	0.42 %	3	607 Hidalgo	0.22 %	0.22 %	1
517 Glenn Heights	0.18 %	0.19 %	3	608 Higgins	0.32 %	0.32 %	3
518 Godley	0.26 %	0.32 %	3	610 Highland Park	0.21 %	0.24 %	1
519 Goldsmith	0.29 %	0.29 %	3	611 Highland Village	0.21 %	0.22 %	3
520 Goldthwaite	0.23 %	0.50 %	3	613 Hill Country Village	0.10 %	0.14 %	3
522 Goliad	0.39 %	0.48 %	3	612 Hillsboro	0.19 %	0.25 %	1
524 Gonzales	0.23 %	0.32 %	3	614 Hitchcock	0.22 %	0.22 %	3
532 Graford	0.43 %	0.43 %	3	615 Holland	0.23 %	0.25 %	3
10534 Graham	0.33 %	0.45 %	3	616 Holliday	0.08 %	0.08 %	1
20534 Graham Regional Med Cntr	0.24 %	0.27 %	3	617 Hollywood Park	0.17 %	0.19 %	3
536 Granbury	0.16 %	0.20 %	3	618 Hondo	0.19 %	0.21 %	3
540 Grand Prairie	0.18 %	0.21 %	3	620 Honey Grove	0.15 %	0.21 %	3
542 Grand Saline	0.20 %	0.27 %	3	622 Hooks	0.11 %	0.23 %	3
544 Grandview	0.12 %	0.26 %	1	626 Howe	0.24 %	0.29 %	3

# TEXAS MUNICIPAL RETIREMENT SYSTEM

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CITY		ACTIVES	ACTIVES &		CITY		ACTIVES	ACTIVES &	
NO.	CITY NAME	ONLY	RETIREES	CODE*	NO.	CITY NAME	ONLY	RETIREES	CODE*
627	Hubbard	0.20 %	0.22 %	3	699	Krugerville	0.10 %	0.10 %	3
628	Hudson	0.19 %	0.19 %	3	707	Krum	0.12 %	0.12 %	3
629	Hudson Oaks	0.12 %	0.13 %	3	710	Kyle	0.15 %	0.16 %	3
630	Hughes Springs	0.25 %	0.34 %	3	725	La Coste	0.20 %	0.20 %	1
632	Humble	0.15 %	0.17 %	3	714	La Feria	0.16 %	0.20 %	3
633	Hunters Creek Village	0.36 %	0.53 %	3	716	La Grange	0.17 %	0.28 %	3
634	Huntington	0.18 %	0.26 %	3	723	La Grulla	0.16 %	0.17 %	3
636	Huntsville	0.17 %	0.19 %	3	721	La Marque	0.16 %	0.20 %	3
637	Hurst	0.18 %	0.22 %	3	728	La Porte	0.17 %	0.20 %	3
638	Hutchins	0.18 %	0.19 %	3	711	Lacy-Lakeview	0.16 %	0.20 %	3
640	Hutto	0.12 %	0.13 %	3	712	Ladonia	0.14 %	0.17 %	3
641	Huxley	0.37 %	0.41 %	3	713	Lago Vista	0.29 %	0.30 %	3
642	Idalou	0.08 %	0.08 %	3	705	Laguna Vista	0.14 %	0.14 %	3
643	Ingleside	0.27 %	0.34 %	3	717	Lake Dallas	0.32 %	0.38 %	3
646	Ingram	0.18 %	0.26 %	1	718	Lake Jackson	0.19 %	0.25 %	3
644	Iowa Park	0.19 %	0.23 %	3	719	Lake Worth	0.14 %	0.18 %	3
645	Iraan	0.29 %	0.40 %	3	727	Lakeport	0.24 %	0.24 %	3
648	Irving	0.18 %	0.21 %	3	715	Lakeside	0.13 %	0.18 %	3
650	Italy	0.26 %	0.26 %	3	729	Lakeside City	0.15 %	0.17 %	3
652	Itasca	0.22 %	0.26 %	3	720	Lakeway	0.21 %	0.22 %	3
654	Jacinto City	0.26 %	0.31 %	3	722	Lamesa	0.22 %	0.30 %	1
656	Jacksboro	0.34 %	0.35 %	3	724	Lampasas	0.17 %	0.26 %	3
658	Jacksonville	0.20 %	0.25 %	3	726	Lancaster	0.17 %	0.20 %	3
660	Jasper	0.17 %	0.23 %	3	730	Laredo	0.17 %	0.21 %	3
664	Jefferson	0.25 %	0.26 %	3	733	Lavon	0.13 %	0.13 %	3
665	Jersey Village	0.23 %	0.24 %	3	736	League City	0.18 %	0.20 %	3
666	Jewett	0.25 %	0.25 %	3	737	Leander	0.19 %	0.20 %	3
668	Joaquin	0.12 %	0.17 %	3	739	Leon Valley	0.21 %	0.24 %	3
670	Johnson City	0.18 %	0.20 %	3	738	Leonard	0.26 %	0.29 %	3
673	Jones Creek	0.31 %	0.36 %	3	740	Levelland	0.18 %	0.22 %	3
675	Jonestown	0.31 %	0.32 %	3	742	Lewisville	0.17 %	0.19 %	3
677	Josephine	0.10 %	0.10 %	3	744	Lexington	0.34 %	0.45 %	1
671	Joshua	0.10 %	0.11 %	3	746	Liberty	0.18 %	0.19 %	1
672	Jourdanton	0.23 %	0.31 %	3	745	Liberty Hill	0.18 %	0.18 %	3
674	Junction	0.26 %	0.33 %	3	748	Lindale	0.18 %	0.18 %	1
676	Justin	0.18 %	0.19 %	1	750	Linden	0.37 %	0.40 %	3
678	Karnes City	0.10 %	0.23 %	3	755	Lipan	0.07 %	0.07 %	3
680	Katy	0.25 %	0.28 %	3	751	Little Elm	0.17 %	0.18 %	3
682	Kaufman	0.22 %	0.25 %	3	752	Littlefield	0.28 %	0.40 %	3
683	Keene	0.16 %	0.18 %	3	753	Live Oak	0.17 %	0.18 %	3
681	Keller	0.16 %	0.17 %	3	754	Livingston	0.29 %	0.34 %	3
685	Kemah	0.16 %	0.17 %	3	756	Llano	0.25 %	0.38 %	3
684	Kemp	0.14 %	0.18 %	1	758	Lockhart	0.19 %	0.26 %	3
686	Kenedy	0.13 %	0.26 %	3	760	Lockney	0.37 %	0.54 %	3
688	Kennedale	0.13 %	0.15 %	3	765	Lone Star	0.12 %	0.16 %	3
692	Kermit	0.15 %	0.27 %	3	766	Longview	0.19 %	0.25 %	3
10694	Kerrville	0.19 %	0.23 %	3	768	Loraine	0.16 %	0.16 %	3
20694	Kerrville Public Utility	0.24 %	0.26 %	3	769	Lorena	0.12 %	0.18 %	3
10696	Kilgore	0.23 %	0.30 %	3	770	Lorenzo	0.18 %	0.24 %	1
698	Killeen	0.17 %	0.20 %	3	771	Los Fresnos	0.17 %	0.19 %	3
700	Kingsville	0.17 %	0.24 %	1	773	Lott	0.19 %	0.19 %	3
701	Kirby	0.11 %	0.13 %	3	778	Lubbock	0.19 %	0.25 %	1
702	Kirbyville	0.18 %	0.27 %	3	779	Lucas	0.25 %	0.25 %	3
704	Knox City	0.42 %	0.47 %	3	782	Lufkin	0.19 %	0.25 %	3
708	Kountze	0.18 %	0.18 %	3	784	Luling	0.20 %	0.32 %	3
709	Kress	0.58 %	1.04 %	1	785	Lumberton	0.17 %	0.22 %	3

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CITY		ACTIVES	ACTIVES &		CITY		ACTIVES	ACTIVES &	
NO.	CITY NAME	ONLY	RETIREES	CODE*	NO.	CITY NAME	ONLY	RETIREES	CODE*
786	Lyford	0.12 %	0.12 %	1	903	Murphy	0.15 %	0.15 %	3
787	Lytle	0.15 %	0.20 %	3	10904	Nacogdoches	0.16 %	0.21 %	3
790	Madisonville	0.28 %	0.34 %	3	906	Naples	0.19 %	0.23 %	3
791	Magnolia	0.28 %	0.30 %	3	907	Nash	0.25 %	0.34 %	3
792	Malakoff	0.25 %	0.27 %	3	905	Nassau Bay	0.31 %	0.32 %	3
796	Manor	0.17 %	0.17 %	3	908	Navasota	0.15 %	0.22 %	3
798	Mansfield	0.15 %	0.16 %	3	910	Nederland	0.16 %	0.21 %	1
799	Manvel	0.19 %	0.20 %	3	912	Needville	0.29 %	0.39 %	3
800	Marble Falls	0.21 %	0.23 %	3	914	New Boston	0.26 %	0.38 %	3
802	Marfa	0.25 %	0.43 %	3	10916	New Braunfels	0.14 %	0.17 %	3
804	Marion	0.31 %	0.33 %	3	20916	New Braunfels Utilities	0.19 %	0.22 %	3
806	Marlin	0.15 %	0.29 %	3	915	New Deal	0.17 %	0.17 %	1
810	Marshall	0.22 %	0.31 %	3	918	New London	0.23 %	0.35 %	1
812	Mart	0.14 %	0.18 %	3	919	New Summerfield	0.15 %	0.15 %	1
814	Mason	0.37 %	0.44 %	3	917	New Waverly	0.16 %	0.19 %	3
816	Matador	0.25 %	0.25 %	3	920	Newton	0.16 %	0.23 %	3
818	Mathis	0.22 %	0.28 %	3	922	Nixon	0.24 %	0.30 %	3
822	Maypearl	0.19 %	0.19 %	3	924	Nocona	0.24 %	0.29 %	3
824	McAllen	0.15 %	0.19 %	1	928	Normangee	0.56 %	0.63 %	3
826	McCamey	0.29 %	0.65 %	3	931	North Richland Hills	0.16 %	0.18 %	3
828	McGregor	0.31 %	0.39 %	3	930	Northlake	0.13 %	0.13 %	3
830	McKinney	0.15 %	0.16 %	3	936	Oak Point	0.12 %	0.12 %	3
832	McLean	0.16 %	0.18 %	3	937	Oak Ridge North	0.26 %	0.27 %	3
831	Meadowlakes	0.15 %	0.15 %	3	942	Odem	0.69 %	0.76 %	3
835	Meadows Place	0.18 %	0.19 %	3	944	Odessa	0.21 %	0.28 %	3
837	Melissa	0.20 %	0.22 %	3	935	O'Donnell	0.50 %	0.50 %	3
1501	Memorial Villages Police	0.23 %	0.25 %	3	945	Oglesby	0.47 %	0.47 %	3
840	Memphis	0.21 %	0.36 %	3	949	Old River-Winfree	0.08 %	0.08 %	1
842	Menard	0.21 %	0.33 %	1	950	Olmos Park	0.10 %	0.14 %	1
844	Mercedes	0.15 %	0.21 %	3	951	Olney	0.33 %	0.33 %	3
846	Meridian	0.10 %	0.10 %	3	953	Omaha	0.18 %	0.21 %	3
848	Merkel	0.18 %	0.19 %	3	954	Onalaska	0.11 %	0.12 %	3
852	Mertzton	0.42 %	0.42 %	3	958	Orange	0.16 %	0.24 %	1
854	Mesquite	0.17 %	0.20 %	1	960	Orange Grove	0.28 %	0.30 %	3
856	Mexia	0.16 %	0.21 %	3	959	Ore City	0.11 %	0.14 %	3
860	Midland	0.19 %	0.26 %	1	962	Overton	0.15 %	0.26 %	3
862	Midlothian	0.21 %	0.23 %	3	961	Ovilla	0.11 %	0.15 %	3
864	Miles	0.10 %	0.10 %	3	963	Oyster Creek	0.20 %	0.25 %	3
865	Milford	0.35 %	0.36 %	3	964	Paducah	0.24 %	0.45 %	3
868	Mineola	0.18 %	0.26 %	3	966	Palacios	0.18 %	0.21 %	3
870	Mineral Wells	0.24 %	0.30 %	3	968	Palestine	0.24 %	0.34 %	3
874	Mission	0.13 %	0.16 %	3	970	Palmer	0.12 %	0.12 %	1
875	Missouri City	0.17 %	0.18 %	3	969	Palmhurst	0.12 %	0.12 %	3
876	Monahans	0.15 %	0.23 %	3	972	Pampa	0.19 %	0.32 %	3
887	Mont Belvieu	0.23 %	0.23 %	3	974	Panhandle	0.11 %	0.15 %	1
877	Montgomery	0.11 %	0.13 %	1	973	Panorama Village	0.33 %	0.37 %	3
878	Moody	0.41 %	0.41 %	3	975	Pantego	0.13 %	0.16 %	3
883	Morgan's Point	0.19 %	0.26 %	1	976	Paris	0.19 %	0.27 %	3
882	Morgan's Point Resort	0.21 %	0.27 %	3	977	Parker	0.12 %	0.13 %	3
884	Morton	0.13 %	0.43 %	3	978	Pasadena	0.20 %	0.25 %	3
886	Moulton	0.35 %	0.37 %	3	983	Pearland	0.15 %	0.17 %	3
890	Mount Enterprise	0.26 %	0.26 %	3	984	Pearsall	0.27 %	0.35 %	3
892	Mt. Pleasant	0.16 %	0.23 %	3	988	Pecos City	0.21 %	0.35 %	3
894	Mt. Vernon	0.15 %	0.23 %	3	994	Perryton	0.20 %	0.27 %	3
896	Muenster	0.41 %	0.60 %	1	1000	Pflugerville	0.15 %	0.16 %	3
898	Muleshoe	0.21 %	0.26 %	3	1002	Pharr	0.15 %	0.17 %	3



# TEXAS MUNICIPAL RETIREMENT SYSTEM

## CITY CONTRIBUTION RATES FOR 2009

### SUPPLEMENTAL DEATH BENEFITS

CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*	CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
1004 Pilot Point	0.14 %	0.16 %	3	1084 Roanoke	0.12 %	0.13 %	1
1005 Pinehurst	0.14 %	0.23 %	3	1088 Robert Lee	0.07 %	0.15 %	3
1003 Pineland	0.41 %	0.45 %	3	1089 Robinson	0.18 %	0.19 %	3
1001 Piney Point Village	0.34 %	0.42 %	3	21090 Robstown	0.17 %	0.22 %	3
1006 Pittsburg	0.24 %	0.35 %	3	11090 Robstown Utility Systems	0.18 %	0.27 %	3
1007 Plains	0.21 %	0.22 %	3	1092 Roby	0.08 %	0.33 %	3
1008 Plainview	0.23 %	0.32 %	1	1096 Rockdale	0.19 %	0.27 %	3
1010 Plano	0.19 %	0.20 %	1	1098 Rockport	0.26 %	0.32 %	3
1012 Pleasanton	0.18 %	0.20 %	3	1100 Rocksprings	0.16 %	0.22 %	1
1013 Point	0.20 %	0.21 %	1	1102 Rockwall	0.14 %	0.15 %	3
1017 Ponder	0.37 %	0.37 %	3	1104 Rogers	0.15 %	0.23 %	1
1014 Port Aransas	0.30 %	0.33 %	3	1105 Rollingwood	0.12 %	0.14 %	3
11016 Port Arthur	0.20 %	0.29 %	3	1106 Roma	0.16 %	0.22 %	3
21016 Port Arthur Pleasure Island	0.52 %	0.61 %	3	1109 Roscoe	0.19 %	0.19 %	3
1018 Port Isabel	0.18 %	0.23 %	3	1112 Rosebud	0.22 %	0.26 %	3
1020 Port Lavaca	0.23 %	0.31 %	3	1114 Rosenberg	0.15 %	0.18 %	3
1022 Port Neches	0.19 %	0.24 %	1	1116 Rotan	0.13 %	0.24 %	3
1019 Portland	0.18 %	0.22 %	3	1118 Round Rock	0.16 %	0.17 %	3
1024 Post	0.48 %	0.62 %	3	1119 Rowlett	0.17 %	0.18 %	3
1026 Poteet	0.20 %	0.22 %	3	1120 Royse City	0.16 %	0.18 %	3
1028 Poth	0.59 %	0.62 %	3	1122 Rule	0.21 %	0.21 %	3
1030 Pottsboro	0.12 %	0.17 %	3	1123 Runaway Bay	0.25 %	0.27 %	3
1032 Premont	0.46 %	0.55 %	3	1124 Runge	0.37 %	0.51 %	3
1029 Presidio	0.17 %	0.20 %	3	1126 Rusk	0.20 %	0.27 %	3
1033 Primera	0.22 %	0.22 %	3	1128 Sabinal	0.35 %	0.38 %	3
1034 Princeton	0.17 %	0.18 %	3	1129 Sachse	0.18 %	0.20 %	3
1036 Prosper	0.13 %	0.13 %	1	1131 Saginaw	0.20 %	0.22 %	3
1042 Quanah	0.41 %	0.71 %	3	1130 Saint Jo	0.19 %	0.37 %	3
1045 Queen City	0.21 %	0.22 %	3	1133 Salado	0.23 %	0.23 %	3
1044 Quinlan	0.07 %	0.12 %	3	1132 San Angelo	0.17 %	0.26 %	1
1047 Quintana	0.09 %	0.09 %	3	21136 San Antonio	0.21 %	0.28 %	1
1046 Quitaque	0.31 %	0.31 %	3	11136 San Antonio Water System	0.22 %	0.26 %	1
1048 Quitman	0.19 %	0.27 %	3	1138 San Augustine	0.37 %	0.45 %	3
1050 Ralls	0.15 %	0.34 %	3	1140 San Benito	0.19 %	0.21 %	3
1051 Rancho Viejo	0.12 %	0.12 %	3	1144 San Felipe	0.19 %	0.19 %	3
1052 Ranger	0.18 %	0.31 %	1	1148 San Juan	0.17 %	0.19 %	3
1054 Rankin	0.53 %	0.56 %	3	1150 San Marcos	0.17 %	0.19 %	3
1055 Ransom Canyon	0.23 %	0.23 %	3	1152 San Saba	0.39 %	0.48 %	3
1058 Raymondville	0.20 %	0.34 %	3	1146 Sanger	0.12 %	0.13 %	3
1061 Red Oak	0.12 %	0.12 %	3	1153 Sansom Park	0.11 %	0.13 %	3
1062 Redwater	0.10 %	0.10 %	3	1155 Santa Fe	0.17 %	0.20 %	1
1064 Refugio	0.17 %	0.42 %	1	1158 Savoy	0.23 %	0.23 %	1
1065 Reklaw	0.19 %	0.32 %	3	1159 Schertz	0.16 %	0.18 %	3
1066 Reno (Lamar County)	0.10 %	0.10 %	3	1160 Schulenburg	0.24 %	0.31 %	3
1069 Reno (Parker County)	0.14 %	0.14 %	3	1161 Seabrook	0.19 %	0.22 %	3
1067 Rhome	0.16 %	0.17 %	3	1162 Seadrift	0.26 %	0.26 %	3
1068 Rice	0.06 %	0.06 %	3	1164 Seagoville	0.20 %	0.22 %	3
1070 Richardson	0.17 %	0.21 %	1	1166 Seagraves	0.46 %	0.69 %	3
1073 Richland Hills	0.26 %	0.31 %	3	1167 Sealy	0.14 %	0.19 %	3
1074 Richland Springs	1.20 %	1.20 %	3	1168 Seguin	0.19 %	0.27 %	3
1076 Richmond	0.19 %	0.20 %	3	1169 Selma	0.12 %	0.12 %	3
1077 Richwood	0.26 %	0.27 %	3	1170 Seminole	0.20 %	0.30 %	3
1075 Rio Grande City	0.12 %	0.12 %	3	1171 Seven Points	0.15 %	0.16 %	3
1079 Rio Vista	0.33 %	0.39 %	3	1172 Seymour	0.21 %	0.31 %	3
1080 Rising Star	0.33 %	0.33 %	3	1177 Shallowater	0.28 %	0.28 %	3
1082 River Oaks	0.21 %	0.35 %	3	1174 Shamrock	0.44 %	0.84 %	3

# TEXAS MUNICIPAL RETIREMENT SYSTEM

## CITY CONTRIBUTION RATES FOR 2009

### SUPPLEMENTAL DEATH BENEFITS

CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*	CITY NO. CITY NAME	ACTIVES ONLY	ACTIVES & RETIREES	CODE*
1173 Shavano Park	0.23 %	0.26 %	3	11260 Texarkana Police Dept	0.11 %	0.14 %	1
1175 Shenandoah	0.17 %	0.17 %	3	31260 Texarkana Water Utilities	0.22 %	0.29 %	1
1181 Shepherd	0.12 %	0.12 %	3	1262 Texas City	0.19 %	0.27 %	1
1176 Sherman	0.17 %	0.25 %	3	11263 Texas Municipal League	0.28 %	0.31 %	3
1178 Shiner	0.19 %	0.29 %	3	31263 Texas Municipal League IEBP	0.21 %	0.21 %	3
1179 Shoreacres	0.18 %	0.20 %	3	21263 Texas Municipal League IRP	0.27 %	0.27 %	3
1180 Silsbee	0.16 %	0.28 %	1	1265 Texhoma	0.22 %	0.38 %	3
1182 Silverton	0.73 %	0.86 %	3	1267 The Colony	0.18 %	0.19 %	3
1184 Sinton	0.24 %	0.32 %	3	1269 Thompsons	0.33 %	0.33 %	3
1185 Skellytown	0.13 %	0.18 %	3	1268 Thorndale	0.28 %	0.60 %	3
1186 Slaton	0.27 %	0.37 %	3	1274 Three Rivers	0.47 %	0.51 %	3
1188 Smithville	0.28 %	0.33 %	3	1276 Throckmorton	0.13 %	0.29 %	3
1189 Smyer	0.13 %	0.13 %	3	1277 Tiki Island	0.23 %	0.23 %	3
1190 Snyder	0.21 %	0.32 %	3	1278 Timpson	0.41 %	0.53 %	3
1191 Somerset	0.18 %	0.21 %	3	1280 Tioga	0.18 %	0.18 %	3
1192 Somerville	0.30 %	0.33 %	3	1283 Tolar	0.21 %	0.21 %	3
1194 Sonora	0.23 %	0.31 %	3	1286 Tom Bean	0.08 %	0.08 %	3
1196 Sour Lake	0.21 %	0.21 %	3	1284 Tomball	0.24 %	0.26 %	3
1198 South Houston	0.20 %	0.27 %	3	1290 Trent	0.23 %	0.40 %	3
1199 South Padre Island	0.18 %	0.20 %	3	1292 Trenton	0.20 %	0.20 %	3
1197 Southlake	0.15 %	0.16 %	3	1293 Trinidad	0.29 %	0.33 %	3
1202 Southside Place	0.40 %	0.45 %	3	1294 Trinity	0.23 %	0.26 %	3
1204 Spearman	0.24 %	0.28 %	3	1295 Trophy Club	0.16 %	0.16 %	3
1205 Spring Valley	0.39 %	0.40 %	3	1296 Troup	0.39 %	0.44 %	3
1203 Springtown	0.15 %	0.17 %	3	1297 Troy	0.49 %	0.80 %	3
1206 Spur	0.20 %	0.20 %	3	1298 Tulia	0.18 %	0.28 %	3
1207 Stafford	0.27 %	0.29 %	3	1299 Turkey	0.66 %	0.66 %	3
1208 Stamford	0.23 %	0.35 %	3	1301 Tye	0.27 %	0.29 %	3
1210 Stanton	0.19 %	0.28 %	3	1304 Tyler	0.19 %	0.27 %	3
1211 Star Harbor	0.38 %	0.63 %	3	1305 Universal City	0.16 %	0.19 %	3
1212 Stephenville	0.18 %	0.23 %	3	1306 University Park	0.23 %	0.28 %	1
1213 Sterling City	0.15 %	0.25 %	1	1308 Uvalde	0.26 %	0.32 %	3
1214 Stinnett	0.25 %	0.27 %	3	1314 Van	0.17 %	0.23 %	3
1218 Stratford	0.40 %	0.65 %	3	1316 Van Alstyne	0.12 %	0.13 %	3
1224 Sudan	0.10 %	0.22 %	1	1318 Van Horn	0.18 %	0.19 %	3
1225 Sugar Land	0.16 %	0.16 %	3	1320 Vega	0.31 %	0.50 %	3
1226 Sulphur Springs	0.21 %	0.26 %	3	1324 Venus	0.36 %	0.39 %	1
1228 Sundown	0.20 %	0.30 %	3	1326 Vernon	0.23 %	0.36 %	3
1229 Sunnyvale	0.29 %	0.32 %	3	1328 Victoria	0.15 %	0.22 %	3
1230 Sunray	0.11 %	0.29 %	3	1329 Vidor	0.19 %	0.25 %	3
1227 Sunrise Beach Village	0.18 %	0.20 %	3	1500 Village Fire Department	0.18 %	0.19 %	3
1231 Sunset Valley	0.17 %	0.17 %	3	1330 Waco	0.19 %	0.26 %	1
1233 Surfside Beach	0.17 %	0.17 %	3	1332 Waelder	0.17 %	0.23 %	3
1232 Sweeny	0.36 %	0.59 %	3	1334 Wake Village	0.25 %	0.38 %	3
1234 Sweetwater	0.20 %	0.29 %	3	1336 Waller	0.42 %	0.47 %	3
1264 T.M.R.S.	0.27 %	0.28 %	3	1337 Wallis	0.16 %	0.18 %	3
1236 Taft	0.18 %	0.43 %	3	1338 Walnut Springs	0.21 %	0.22 %	3
1238 Tahoka	0.18 %	0.32 %	3	1340 Waskom	0.26 %	0.26 %	3
1241 Tatum	0.13 %	0.18 %	3	1341 Watauga	0.19 %	0.20 %	3
1246 Taylor	0.19 %	0.27 %	3	1342 Waxahachie	0.20 %	0.23 %	3
1248 Teague	0.30 %	0.45 %	3	1344 Weatherford	0.19 %	0.22 %	3
1252 Temple	0.18 %	0.24 %	3	1345 Webster	0.21 %	0.23 %	3
1254 Tenaha	0.48 %	0.49 %	3	1346 Weimar	0.23 %	0.38 %	3
1256 Terrell	0.16 %	0.22 %	3	1350 Wellington	0.31 %	0.47 %	3
1258 Terrell Hills	0.16 %	0.18 %	3	1352 Wells	0.25 %	0.40 %	1
21260 Texarkana	0.23 %	0.30 %	1	1354 Weslaco	0.16 %	0.21 %	3

# TEXAS MUNICIPAL RETIREMENT SYSTEM

## CITY CONTRIBUTION RATES FOR 2009 SUPPLEMENTAL DEATH BENEFITS

CITY <u>NO.</u> <u>CITY NAME</u>	ACTIVES <u>ONLY</u>	ACTIVES & <u>RETIREES</u>	<u>CODE*</u>	CITY <u>NO.</u> <u>CITY NAME</u>	ACTIVES <u>ONLY</u>	ACTIVES & <u>RETIREES</u>	<u>CODE*</u>
1356 West	0.33 %	0.44 %	3	1386 Willis	0.25 %	0.29 %	3
1358 West Columbia	0.22 %	0.32 %	1	1388 Willis Point	0.20 %	0.23 %	3
1359 West Lake Hills	0.23 %	0.30 %	3	1390 Wilmer	0.15 %	0.16 %	3
1361 West Orange	0.21 %	0.27 %	1	1392 Wimberley	0.27 %	0.28 %	3
1365 West Tawakoni	0.23 %	0.28 %	3	1393 Windcrest	0.22 %	0.24 %	3
1364 West Univ. Place	0.20 %	0.24 %	3	1396 Wink	0.24 %	0.36 %	3
1363 Westlake	0.12 %	0.12 %	3	1398 Winnsboro	0.28 %	0.34 %	3
1362 Westover Hills	0.30 %	0.41 %	3	1399 Winona	0.17 %	0.20 %	3
1366 Westworth Village	0.14 %	0.16 %	3	1400 Winters	0.26 %	0.39 %	3
1368 Wharton	0.18 %	0.22 %	3	1403 Wolfforth	0.25 %	0.27 %	3
1370 Wheeler	0.32 %	0.34 %	3	1409 Woodcreek	0.58 %	0.58 %	3
1372 White Deer	0.30 %	0.44 %	3	1404 Woodsboro	0.19 %	0.26 %	3
1377 White Oak	0.19 %	0.22 %	3	1406 Woodville	0.17 %	0.20 %	3
1378 White Settlement	0.20 %	0.23 %	3	1407 Woodway	0.14 %	0.17 %	3
1374 Whiteface	0.13 %	0.30 %	3	1408 Wortham	0.09 %	0.09 %	3
1375 Whitehouse	0.17 %	0.18 %	3	1410 Wylie	0.16 %	0.17 %	3
1376 Whitesboro	0.19 %	0.25 %	3	1412 Yoakum	0.27 %	0.35 %	3
1380 Whitewright	0.13 %	0.18 %	3	1414 Yorktown	0.20 %	0.40 %	3
1382 Whitney	0.20 %	0.39 %	3	1415 Zavalla	0.14 %	0.14 %	1
1384 Wichita Falls	0.22 %	0.28 %	3				

The model letter to TMRS cities will be provided under separate cover, following review by TMRS staff.