

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
ACTUARIAL VALUATION REPORT  
AS OF DECEMBER 31, 2009

May 7, 2010

Board of Trustees  
Texas Municipal Retirement System  
Austin, Texas

Dear Members of the Board:

**Subject: Actuarial Valuation Report (“our Report”) of the Texas Municipal Retirement System (“TMRS”) as of December 31, 2009**

This is the December 31, 2009 actuarial valuation of the Texas Municipal Retirement System (“TMRS” or the “System”) which determines the contribution rates for the calendar year beginning January 1, 2011. This report describes the current actuarial condition of TMRS, determines recommended employer contribution rates, and analyzes changes in these contribution rates. This report reflects the benefit provisions and contribution rates in effect for each of the 837 separate employer plans participating in TMRS. Separate liabilities and contribution rates are determined for each of the member cities. Valuations are prepared annually as of December 31<sup>st</sup>, the last day of the plan year.

The employer contribution rates for the units participating in TMRS are certified annually by the Board of Trustees (the “Board”). These rates are determined actuarially, based on the plan provisions in effect as of the valuation date and the actuarial assumptions and methodology adopted by the Board. The Board’s current policy is that the contribution rates determined by a given actuarial valuation become effective one (1) year after the valuation date. For example, the rates determined by this December 31, 2009 actuarial valuation will be applicable for the calendar year beginning January 1, 2011 and ending December 31, 2011.

**Financing objectives and funding policy**

The actuarial cost method and the amortization periods are set by Board policy. Contribution rates and liabilities are computed using the Projected Unit Credit actuarial cost method. This method was adopted effective December 31, 2007. In TMRS, a city’s actuarially determined contribution rate consists of two components: the employer normal cost contribution rate and the prior service contribution rate. Both rates are determined as a percentage of pay. In addition, a supplemental death benefit rate is determined annually for each participating employer, if applicable. These supplemental death benefit rates are listed in Section 5 of our Report.

### **Progress toward realization of financing objectives**

The funded ratio (the ratio of the value of assets to the actuarial accrued liability) is a standard measure of a plan's funded status. In the absence of benefit improvements, it should increase over time, until it reaches 100%. The funded ratio of TMRS, as a whole, is 75.8%, increased from 74.4% in the prior valuation. Please note that each city is responsible for its own assets and liabilities and will have its own funded ratio.

### **Benefit provisions and changes**

The benefit provisions reflected in this valuation are those which were in effect as of March 1, 2010. In addition to the 833 plans that are actively participating in TMRS, there are another four (4) plans that are in inactive status. No new plan provisions occurred during 2009 that impacted the valuation results, other than individual changes adopted by the various municipalities.

Of the 833 active cities, 578 (69%) have adopted annually repeating updated service credits. In addition, 465 (56%) of the cities have adopted annually repeating annuity increases.

However, the larger participating employers have almost all adopted annually repeating benefits. Therefore, of the 102,419 actively contributing members, 89% are covered under an annually repeating updated service credit benefit structure and 74% are covered under an annually repeating annuity increase structure.

There were 58 cities which modified their pension benefit provisions since the prior valuation. 38 of the cities adopted changes which increased their Unfunded Actuarial Accrued Liability (UAAL), while 20 adopted changes which decreased their liabilities. The aggregate benefit changes decreased the overall liability of the System by \$262.6 million. A summary of these changes is provided in Section 7 of our Report.

Four municipalities began participation in the System during 2009. Exhibit 5 in Section 1 of our Report shows these cities, the number of contributing members, compensation, and 2011 retirement rates.

### **Assumptions and methods**

All actuarial assumptions and methods are described under Section 6 of our Report. There were no changes to the assumptions since the prior valuation. There was an adoption of a 10-year smoothing method for determining the actuarial value of assets. However, the smoothing method is not applicable for this valuation because the Board granted a 7.50% interest credit to the MAF funds for 2009 which is exactly equal to the assumption.

The actuarial assumptions were initially developed from an actuarial investigation of the experience of TMRS over the four years 2003-2006 performed by The Segal Company.

They were adopted in 2007 and first used in the December 31, 2007 actuarial valuation as prepared by The Segal Company. Finally, Gabriel Roeder Smith & Company recommended additional changes to the actuarial assumptions that were adopted by the Board of Trustees in December 2008 and were first implemented with the December 31, 2008 actuarial valuation.

The results of the actuarial valuation are dependent on the actuarial assumptions used. Actual results can and almost certainly will differ, as actual experience deviates from the assumptions. Even seemingly minor changes in the assumptions can materially change the liabilities, calculated contribution rates and funding periods. The actuarial calculations presented in our Report are intended to provide information for rational decision making.

The actuarial assumptions and methods used in our Report comply with the parameters for disclosure that appear in Governmental Accounting Standards Board Statement Number 25.

### **Data**

The TMRS staff supplied data for retired, active and inactive members as of December 31, 2009. We did not audit this data, but we did apply a number of tests to the data, and we concluded that it was reasonable and consistent with the prior year's data. The TMRS staff also supplied asset and financial information as of December 31, 2009.

### **Actuarial Certification**

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

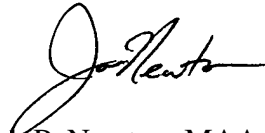
The undersigned are independent actuaries. Both are Members of the American Academy of Actuaries, both meet the Qualification Standards of the American Academy of Actuaries, and both are experienced in performing valuations for large public retirement systems.

Respectfully submitted,

**Gabriel, Roeder, Smith & Company**



Mark R. Randall, MAAA, FCA, EA  
Executive Vice President



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

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**SECTION 1**  
**EXECUTIVE SUMMARY**

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**Executive Summary**  
**Pension Trust**

Item	2009	2008
<b>Membership</b>		
• Member cities	837	833
• Number of		
- Active members	102,419	100,459
- Retirees and beneficiaries	38,980	36,863
- Inactive members	<u>39,564</u>	<u>39,029</u>
- Total	180,963	176,351
• Payroll	\$ 4.852 billion	\$ 4.592 billion
<b>Minimum Contribution Rates</b>	<b>FY 2011</b>	<b>FY 2010</b>
• Straight average	9.20%	9.07%
• Dollar weighted average	14.25%	13.98%
<b>Assets</b>		
• Market value	\$ 16.306 billion	\$ 14.610 billion
• Estimated yield on market value	10.0%	-1.8%
• Member contributions	\$ 313.5 million	\$ 298.0 million
• Employer contributions	641.7 million	567.2 million
• Benefit, refund, and expense payments	742.8 million	710.0 million
• Net external cash flow	212.4 million	155.1 million
<b>Actuarial Information - Pension Trust</b>		
• Actuarial accrued liability (AAL)	\$ 21.525 billion	\$ 20.361 billion
• Unfunded actuarial accrued liability (UAAL)	\$ 5.219 billion	\$ 5.211 billion
• UAAL as % of pay	107.6%	113.5%
• Funded ratio	75.8%	74.4%
• Employer normal cost % - Aggregate	9.84%	9.93%
• GASB Annual Required Contribution - Aggregate	16.41%	16.75%
<b>Number of Member Cities with:</b>		
• Increase in Full Rate	509	538
• Decrease in Full Rate	312	279
• No change in Full Rate	10	6
• New cities	4	6
• Benefit changes (retirement only)	58	54
<b>Changes in the UAAL (MAF Only)</b>		
• Interest	\$ 364.6 million	\$ 380.7 million
• Amortization payments	(297.1) million	(326.4) million
• Asset experience	0.0 million	128.8 million
• Assumption changes/Legislative changes	0.0 million	(162.2) million
• Liability experience	85.6 million	206.3 million
• Benefit modifications	(262.6) million	(230.6) million
• Contributions different than actuarially calculated	<u>102.8 million</u>	<u>139.4 million</u>
• Total	\$ (6.7) million	\$ 136.0 million

**Executive Summary**  
**Supplemental Death Trust**

Item	2009	2008
<b>Membership (TMRS Active Cities)</b>		
• Cities with only active coverage	3	3
• Cities with active and retiree coverage	720	717
• Number of members covered		
- Active members	68,180	66,510
- Retirees	18,110	17,198
- Inactive members	<u>5,872</u>	<u>5,768</u>
- Total	92,162	89,476
• Payroll	\$ 3.186 billion	\$ 3.025 billion
<b>Average Contribution Rates For Participating Cities</b>		
	FY 2011	FY 2010
• Straight Average		
- Active coverage	0.23%	0.20%
- Retiree coverage	0.05%	0.05%
• Dollar Weighted Average		
- Active coverage	0.19%	0.17%
- Retiree coverage	0.03%	0.03%
<b>Actuarial Information - OPEB Trust</b>		
• Actuarial accrued liability (AAL)	\$ 139.1 million	\$ 120.9 million
• Market value of assets	<u>27.2 million</u>	<u>26.1 million</u>
• Unfunded actuarial accrued liability (UAAL)	\$ 111.9 million	\$ 94.8 million
• UAAL as % of pay	3.5%	3.1%
• Funded ratio	19.6%	21.6%
• Employer normal cost	\$ 4.1 million	\$ 3.8 million
• GASB Annual Required Contribution \$	\$ 9.3 million	\$ 8.3 million
• GASB Annual Required Contribution % of Payroll	0.29%	0.27%



**Exhibit I**  
**Summary of Systemwide Actuarial Valuation Results**  
**(Pension Trust)**

<u>Valuation Results for Employer Plans</u>	<u>December 31, 2009</u>	<u>December 31, 2008</u>
1. Actuarial accrued liability		
Annuitants	\$2,324,048,397	\$2,322,717,215
Members	<u>13,582,585,749</u>	<u>12,809,609,506</u>
Total	\$15,906,634,146	\$15,132,326,721
2. Actuarial value of assets		
Employees Saving Fund	4,203,886,266	3,968,015,269
Municipality Accumulation Fund	5,903,685,644	5,431,371,022
Endowment Fund	668,266,457	595,032,830
Expense Fund	<u>13,761,036</u>	<u>13,098,578</u>
Total	<u>10,789,599,403</u>	<u>10,007,517,699</u>
3. Total unfunded actuarial accrued liability (UAAL) [1 - 2]	5,117,034,743	5,124,809,022
<u>Valuation Results for Pooled Benefits</u>		
4. Actuarial present value of future benefits from the Current Service Annuity Reserve Fund (CSARF) for annuities in effect	\$5,617,624,451	\$5,227,614,992
5. Actuarial value of assets of the CSARF	<u>5,515,200,698</u>	<u>5,141,243,171</u>
6. UAAL in CSARF [4 - 5]	102,423,753	86,371,821
7. Actuarial present value of future benefits from the Supplemental Disability Benefits Fund for annuities in effect	836,124	856,172
8. Actuarial value of assets of the Supplemental Disability Benefits Fund	<u>875,543</u>	<u>937,319</u>
9. Overfunded actuarial accrued liability (OAAL) in Supplemental Disability Benefits Fund [7 - 8]	<u>(39,419)</u>	<u>(81,147)</u>
10. Systemwide UAAL net of OAAL [3 + 6 + 9]	<u>\$5,219,419,077</u>	<u>\$5,211,099,695</u>

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

	Valuation of	
	December 31, 2009	December 31, 2008
	(1)	(2)
1. Market value of assets at beginning of year	\$ 14,609,961,771	\$ 14,715,861,381
2. Revenue for the year		
a. Contributions		
i. Employee	\$ 313,475,829	\$ 297,953,970
ii. Employer	641,747,222	567,236,252
iii. Total Contributions	<u>\$ 955,223,051</u>	<u>\$ 865,190,222</u>
b. Net investment income		
i. Interest and dividends	\$ 613,112,932	\$ 749,658,772
ii. Net apprec/(deprec) in fair value of investments	873,137,944	(1,008,385,370)
iii. Net securities lending income	3,326,522	1,850,968
iv. Investment expenses	<u>(6,268,446)</u>	<u>(4,167,578)</u>
v. Net investment income	1,483,308,952	(261,043,208)
c. Total revenue	\$ 2,438,532,003	\$ 604,147,014
3. Expenditures for the year		
a. Benefit payments		
i. Retirement benefits	\$ (580,156,863)	\$ (530,045,818)
ii. Disability benefits	(15,394,675)	(14,806,934)
iii. Partial lump sum payments	<u>(90,140,135)</u>	<u>(103,177,637)</u>
iv. Total benefit payments	\$ (685,691,673)	\$ (648,030,389)
b. Refund of contributions	(45,307,488)	(49,086,819)
c. Administrative expenses	(10,509,869)	(11,672,174)
d. Allocation to supplemental death benefits fund	(1,304,784)	(1,229,567)
e. Miscellaneous expenses	<u>(4,317)</u>	<u>(27,675)</u>
f. Total expenditures	\$ (742,818,131)	\$ (710,046,624)
4. Increase in net assets (Item 2c + Item 3f)	\$ 1,695,713,872	\$ (105,899,610)
5. Market value of assets at end of year (Item 1 + Item 4)	\$ 16,305,675,643	\$ 14,609,961,771

**EXHIBIT III**

**Texas Municipal Retirement System**

CHANGES IN CONTRIBUTION RATES FROM 2010 TO 2011,  
 WITHOUT IMPACT OF STATUTORY MAXIMUM OR PHASE-IN  
 CITIES WITH 500 OR MORE CONTRIBUTING MEMBERS

CITY NAME	RETIREMENT PLAN CONTRIBUTION RATES ONLY				TOTAL CHANGE
	NORMAL COST		PRIOR SERVICE		
	2010	2011	2010	2011	
Abilene	9.76%	9.80%	6.63%	6.61%	0.02%
Allen	9.91%	10.13%	4.37%	4.46%	0.31%
Amarillo	11.34%	11.35%	11.84%	11.94%	0.11%
Arlington	11.65%	11.66%	9.95%	10.19%	0.25%
Baytown	11.99%	11.74%	10.22%	10.29%	-0.18%
Beaumont	11.43%	10.97%	9.98%	9.45%	-0.99%
Brownsville	12.95%	13.32%	8.53%	9.02%	0.86%
Bryan	10.61%	10.57%	9.06%	9.46%	0.36%
Carrollton	10.52%	10.89%	5.53%	5.39%	0.23%
College Station	11.39%	11.43%	7.32%	7.43%	0.15%
Corpus Christi	10.75%	10.79%	11.65%	11.87%	0.26%
Denton	11.22%	11.57%	7.92%	8.64%	1.07%
Edinburg	9.00%	9.17%	5.75%	5.86%	0.28%
Flower Mound	8.27%	8.15%	2.88%	3.16%	0.16%
Frisco	8.84%	9.32%	3.13%	3.34%	0.69%
Garland	11.30%	11.44%	5.56%	5.75%	0.33%
Grand Prairie	12.38%	12.68%	7.88%	8.05%	0.47%
Grapevine	12.09%	12.39%	8.17%	8.69%	0.82%
Irving	10.94%	11.07%	4.37%	4.79%	0.55%
Killeen	6.81%	6.92%	3.49%	3.36%	-0.02%
Laredo	12.36%	12.77%	9.34%	9.87%	0.94%
Lewisville	12.29%	12.53%	7.99%	8.41%	0.66%
Longview	8.90%	9.01%	5.19%	5.31%	0.23%
Lubbock	12.29%	12.38%	10.84%	10.88%	0.13%
McAllen	6.92%	6.92%	1.72%	1.60%	-0.12%
McKinney	9.94%	10.36%	4.85%	4.88%	0.45%
Mesquite	9.40%	9.72%	5.49%	5.44%	0.27%
Midland	11.98%	11.83%	10.44%	10.18%	-0.41%
Mission	9.00%	9.16%	4.69%	4.77%	0.24%
North Richland Hills	12.32%	12.61%	7.68%	8.06%	0.67%
Odessa	11.52%	11.20%	10.97%	10.68%	-0.61%
Pasadena	11.92%	11.98%	7.49%	7.27%	-0.16%
Pearland	9.40%	9.61%	4.17%	4.03%	0.07%
Plano	12.98%	13.28%	7.18%	7.36%	0.48%
Port Arthur	9.12%	8.94%	9.09%	8.77%	-0.50%
Richardson	13.05%	13.49%	10.47%	10.76%	0.73%
Round Rock	10.83%	10.99%	5.44%	5.65%	0.37%
San Angelo	11.28%	11.03%	11.44%	11.17%	-0.52%
San Antonio	7.82%	7.99%	4.43%	4.43%	0.17%
San Antonio Water System	2.92%	2.95%	2.70%	2.92%	0.25%
San Marcos	11.35%	11.24%	8.52%	8.89%	0.26%
Sugar Land	11.33%	11.56%	5.19%	4.91%	-0.05%
Temple	10.68%	11.19%	8.50%	8.73%	0.74%
Tyler	11.75%	11.68%	11.45%	11.94%	0.42%
Victoria	9.40%	9.43%	11.13%	11.46%	0.36%
Waco	12.07%	12.16%	11.98%	12.31%	0.42%
Wichita Falls	8.01%	7.73%	8.47%	8.28%	-0.47%
Average - 47 Cities	10.51%	10.62%	7.47%	7.59%	0.23%

**EXHIBIT IV**

**TEXAS MUNICIPAL RETIREMENT SYSTEM**

CITIES WITH THE 2011 RETIREMENT RATE (INCLUDING PHASE-IN, IF APPLICABLE)  
AT THE STATUTORY MAXIMUM, BASED ON THE DECEMBER 31, 2009 VALUATION

CITY NAME	2010 RETIREMENT PLAN ONLY		2011 RETIREMENT PLAN ONLY		RATE LIMITED TO STATUTORY MAXIMUM
	FULL RATE	PHASE IN MINIMUM	FULL RATE	PHASE IN MINIMUM	
Alvin	17.19%	13.17%	17.64%	14.29%	13.50%
Balcones Heights	16.76%	13.37%	17.63%	14.80%	13.50%
Big Spring	17.49%	13.06%	17.56%	13.87%	13.50%
Burleson	14.86%	12.59%	15.74%	13.85%	13.50%
Colleyville	15.58%	13.45%	16.03%	14.25%	13.50%
Dell City	12.60%	11.41%	13.01%	12.02%	11.50%
Edna	12.98%	10.79%	13.83%	12.00%	11.50%
Gatesville	16.25%	13.50%	16.90%	14.61%	13.50%
Giddings	17.27%	13.19%	18.06%	14.66%	13.50%
Gonzales	13.65%	11.02%	13.70%	11.51%	11.50%
Graham	13.94%	10.85%	14.44%	11.86%	11.50%
Hamilton	16.40%	13.43%	17.01%	14.53%	13.50%
Hamlin	14.54%	11.66%	14.92%	12.52%	12.50%
Henderson	17.11%	13.13%	17.27%	13.96%	13.50%
Irving	15.31%	15.31%	15.86%	15.86%	15.50%
Jacksonville	15.86%	12.23%	15.86%	12.83%	12.50%
Junction	17.96%	14.81%	18.90%	16.27%	15.50%
Keller	15.81%	13.45%	17.00%	15.04%	13.50%
Kingsville	14.88%	11.42%	14.76%	11.87%	11.50%
La Feria	11.21%	8.96%	11.56%	9.68%	9.50%
Lake Jackson	15.34%	11.83%	16.14%	13.21%	12.50%
Lancaster	15.48%	13.05%	16.26%	14.23%	13.50%
Oak Ridge North	13.38%	13.38%	14.22%	14.22%	13.50%
Portland	13.96%	11.70%	15.00%	13.11%	12.50%
Richmond	16.04%	13.17%	16.22%	13.83%	13.50%
Shiner	9.84%	7.35%	9.98%	7.90%	7.50%
Stafford	17.12%	13.37%	16.68%	13.55%	13.50%
Temple	19.18%	15.39%	19.92%	16.76%	15.50%
Texarkana Water Utilities	19.27%	15.30%	20.08%	16.77%	15.50%
Tomball	13.80%	12.42%	14.67%	13.52%	13.50%
Trophy Club	13.11%	12.96%	13.99%	13.87%	13.50%
West Lake Hills	13.93%	13.00%	14.43%	13.65%	13.50%
Wharton	8.94%	7.67%	9.40%	8.34%	7.50%
White Oak	16.14%	13.01%	16.26%	13.65%	13.50%
Woodway	16.70%	13.24%	17.13%	14.24%	13.50%

**EXHIBIT V**

**TEXAS MUNICIPAL RETIREMENT SYSTEM**

**CITIES BEGINNING PARTICIPATION IN 2009**

CITY NUMBER	CITY NAME	PARTICIPATION DATE	CONTRIBUTING MEMBERS	ANNUAL COMPENSATION	NORMAL COST	PRIOR SERVICE	TOTAL
00100	Bedford	Nov-2009	345	17,681,857	3.66%	3.11%	6.77%
00385	Driscoll	Sep-2009	11	306,956	1.67%	0.31%	1.98%
00923	New Fairview	Oct-2009	3	99,788	4.03%	1.40%	5.43%
00971	Palmview	Feb-2009	37	1,224,051	2.61%	1.47%	4.08%

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## SECTION 2

### 2011 CONTRIBUTION RATES, INCLUDING A COMPARISON WITH 2010 RATES

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**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members LAST YEAR    THIS YEAR		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				RETIREMENT PLAN					RETIREMENT PLAN							
				NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL	NORMAL COST	PRIOR SERVICE	TOTAL	SUPPL DEATH	GRAND TOTAL			
4	Abernathy	13	14	3.40%	3.66%	7.06%	0.39%	7.45%	3.43%	3.73%	7.16%	0.40%	7.56%	0.11%	7.56%	7.50%
6	Abilene	1,011	989	9.76%	6.63%	16.39%	0.29%	16.68%	9.80%	6.61%	16.41%	0.30%	16.71%	0.03%	16.71%	NO MAX
7	Addison	261	259	9.97%	4.20%	14.17%	0.18%	14.35%	10.33%	4.47%	14.80%	0.21%	15.01%	0.66%	15.01%	15.50%
10	Alamo	102	109	5.85%	3.29%	9.14%	0.22%	9.36%	5.55%	3.19%	8.74%	0.24%	8.98%	-0.38%	8.11%	9.50%
12	Alamo Heights	95	96	8.11%	9.35%	17.46%	0.19%	17.65%	8.43%	9.61%	18.04%	0.20%	18.24%	0.59%	16.73%	NO MAX
14	Alba	5	6	3.36%	0.62%	3.98%	0.37%	4.35%	3.35%	0.64%	3.99%	0.44%	4.43%	0.08%	4.43%	NO MAX
16	Albany	11	15	2.37%	1.09%	3.46%	0.35%	3.81%	2.01%	0.92%	2.93%	0.31%	3.24%	-0.57%	3.24%	7.50%
17	Aledo	11	11	4.01%	2.47%	6.48%	0.16%	6.64%	4.44%	1.84%	6.28%	0.18%	6.46%	-0.18%	6.46%	NO MAX
18	Alice	230	228	7.76%	4.61%	12.37%	0.00%	12.37%	8.02%	4.57%	12.59%	0.00%	12.59%	0.22%	10.49%	11.50%
19	Allen	608	618	9.91%	4.37%	14.28%	0.15%	14.43%	10.13%	4.46%	14.59%	0.18%	14.77%	0.34%	12.79%	13.50%
20	Alpine	53	54	4.27%	-1.22%	3.05%	0.23%	3.28%	4.25%	-1.21%	3.04%	0.24%	3.28%	0.00%	3.28%	11.50%
22	Alto	12	11	8.39%	-0.40%	7.99%	0.35%	8.34%	8.00%	0.18%	8.18%	0.41%	8.59%	0.25%	7.53%	13.50%
23	Alton	40	43	7.31%	2.02%	9.33%	0.17%	9.50%	7.33%	2.01%	9.34%	0.16%	9.50%	0.00%	9.11%	13.50%
24	Alvarado	53	57	3.71%	0.99%	4.70%	0.15%	4.85%	3.75%	1.04%	4.79%	0.14%	4.93%	0.08%	4.93%	NO MAX
26	Alvin	209	207	10.02%	7.17%	17.19%	0.19%	17.38%	10.48%	7.16%	17.64%	0.22%	17.86%	0.48%	14.51%	13.50%
28	Alvord	7	7	4.41%	1.86%	6.27%	0.49%	6.76%	4.87%	1.33%	6.20%	0.51%	6.71%	-0.05%	6.71%	NO MAX
30	Amarillo	1,628	1,676	11.34%	11.84%	23.18%	0.00%	23.18%	11.35%	11.94%	23.29%	0.00%	23.29%	0.11%	18.83%	NO MAX
32	Amherst	6	5	3.41%	4.31%	7.72%	0.00%	7.72%	3.75%	4.82%	8.57%	0.00%	8.57%	0.85%	6.69%	7.50%
34	Anahuac	11	13	6.27%	2.38%	8.65%	0.17%	8.82%	5.71%	2.62%	8.33%	0.16%	8.49%	-0.33%	7.76%	NO MAX
36	Andrews	54	58	12.69%	10.05%	22.74%	0.00%	22.74%	12.42%	9.96%	22.38%	0.00%	22.38%	-0.36%	19.00%	NO MAX
38	Angleton	117	117	8.13%	5.20%	13.33%	0.25%	13.58%	8.34%	5.22%	13.56%	0.27%	13.83%	0.25%	12.05%	12.50%
40	Anna	35	36	8.19%	3.21%	11.40%	0.16%	11.56%	8.39%	3.41%	11.80%	0.17%	11.97%	0.41%	11.39%	NO MAX
44	Anson	16	19	3.81%	1.54%	5.35%	0.42%	5.77%	3.12%	1.10%	4.22%	0.31%	4.53%	-1.24%	4.53%	7.50%
45	Anthony	20	24	2.55%	2.36%	4.91%	0.18%	5.09%	2.42%	2.24%	4.66%	0.20%	4.86%	-0.23%	4.83%	NO MAX
48	Aransas Pass	92	96	6.73%	6.46%	13.19%	0.25%	13.44%	6.91%	6.52%	13.43%	0.25%	13.68%	0.24%	11.25%	NO MAX
50	Archer City	12	15	2.70%	1.34%	4.04%	0.25%	4.29%	2.75%	0.99%	3.74%	0.20%	3.94%	-0.35%	3.94%	9.50%
51	Argyle	21	20	8.11%	3.30%	11.41%	0.00%	11.41%	8.77%	4.32%	13.09%	0.00%	13.09%	1.68%	13.09%	13.50%
52	Arlington	2,442	2,469	11.65%	9.95%	21.60%	0.17%	21.77%	11.66%	10.19%	21.85%	0.18%	22.03%	0.26%	17.85%	NO MAX
54	Arp	8	7	3.61%	1.73%	5.34%	0.25%	5.59%	4.09%	1.89%	5.98%	0.31%	6.29%	0.70%	6.05%	7.50%
60	Aspermont	7	7	3.45%	-1.69%	1.76%	0.11%	1.87%	3.75%	-1.84%	1.91%	0.14%	2.05%	0.18%	2.05%	7.50%
62	Athens	120	121	11.61%	10.03%	21.64%	0.18%	21.82%	11.73%	10.28%	22.01%	0.20%	22.21%	0.39%	17.67%	NO MAX
64	Atlanta	45	45	4.82%	3.43%	8.25%	0.27%	8.52%	4.65%	3.39%	8.04%	0.30%	8.34%	-0.18%	7.03%	7.50%
66	Aubrey	62	52	2.02%	-0.47%	1.55%	0.12%	1.67%	2.13%	-0.47%	1.66%	0.12%	1.78%	0.11%	1.78%	9.50%

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members LAST YEAR THIS YEAR		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)		
				RETIREMENT PLAN				SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN							SUPPL DEATH	GRAND TOTAL
				NORMAL COST	PRIOR SERVICE	TOTAL				NORMAL COST	PRIOR SERVICE	TOTAL						
74	Avinger	1	1	7.00%	-2.11%	4.89%	0.26%	5.15%	7.00%	-2.16%	4.84%	0.30%	5.14%	-0.01%	5.14%	9.50%		
75	Azle	105	105	7.16%	3.74%	10.90%	0.19%	11.09%	7.48%	3.76%	11.24%	0.20%	11.44%	0.35%	9.81%	12.50%		
77	Baird	9	10	3.55%	3.54%	7.09%	0.42%	7.51%	3.42%	3.46%	6.88%	0.40%	7.28%	-0.23%	7.28%	NO MAX		
78	Balch Springs	145	146	8.07%	5.06%	13.13%	0.17%	13.30%	8.57%	5.52%	14.09%	0.19%	14.28%	0.98%	12.19%	13.50%		
79	Balcones Heights	50	51	8.13%	8.63%	16.76%	0.21%	16.97%	8.55%	9.08%	17.63%	0.21%	17.84%	0.87%	15.01%	13.50%		
80	Ballinger	40	36	4.48%	2.09%	6.57%	0.34%	6.91%	4.77%	2.36%	7.13%	0.41%	7.54%	0.63%	5.00%	7.50%		
82	Balmorhea	4	4	1.40%	-0.99%	0.41%	0.09%	0.50%	1.48%	-1.02%	0.46%	0.08%	0.54%	0.04%	0.54%	NO MAX		
83	Bandera	18	18	10.57%	2.15%	12.72%	0.56%	13.28%	11.30%	2.37%	13.67%	0.64%	14.31%	1.03%	11.97%	13.50%		
84	Bangs	10	10	12.19%	6.07%	18.26%	0.32%	18.58%	11.48%	6.87%	18.35%	0.23%	18.58%	0.00%	15.40%	NO MAX		
90	Bartlett	13	15	2.18%	-1.43%	0.75%	0.15%	0.90%	2.08%	-1.59%	0.49%	0.12%	0.61%	-0.29%	0.61%	7.50%		
91	Bartonville	6	7	5.45%	2.57%	8.02%	0.18%	8.20%	4.50%	4.22%	8.72%	0.21%	8.93%	0.73%	8.93%	NO MAX		
92	Bastrop	100	102	6.95%	2.99%	9.94%	0.19%	10.13%	6.99%	3.25%	10.24%	0.18%	10.42%	0.29%	9.38%	12.50%		
94	Bay City	162	175	8.34%	5.80%	14.14%	0.32%	14.46%	7.66%	5.85%	13.51%	0.33%	13.84%	-0.62%	11.20%	11.50%		
93	Bayou Vista	7	8	3.98%	0.28%	4.26%	0.33%	4.59%	3.95%	0.34%	4.29%	0.41%	4.70%	0.11%	4.70%	NO MAX		
96	Baytown	667	696	11.99%	10.22%	22.21%	0.19%	22.40%	11.74%	10.29%	22.03%	0.20%	22.23%	-0.17%	18.13%	NO MAX		
98	Beaumont	1,049	1,072	11.43%	9.98%	21.41%	0.00%	21.41%	10.97%	9.45%	20.42%	0.00%	20.42%	-0.99%	15.62%	NO MAX		
100	Bedford	N/A	345	3.94%	2.28%	6.22%	0.00%	6.22%	3.66%	3.11%	6.77%	0.00%	6.77%	0.55%	6.77%	NO MAX		
101	Bee Cave	38	32	5.93%	0.75%	6.68%	0.16%	6.84%	5.91%	1.17%	7.08%	0.20%	7.28%	0.44%	7.28%	13.50%		
102	Beeville	111	114	3.18%	-1.22%	1.96%	0.00%	1.96%	3.08%	-1.16%	1.92%	0.00%	1.92%	-0.04%	1.92%	7.50%		
106	Bellaire	152	151	13.84%	11.94%	25.78%	0.24%	26.02%	13.90%	11.92%	25.82%	0.28%	26.10%	0.08%	21.39%	NO MAX		
109	Bellmead	59	67	9.67%	3.19%	12.86%	0.31%	13.17%	9.18%	2.76%	11.94%	0.33%	12.27%	-0.90%	10.77%	12.50%		
110	Bells	7	6	1.93%	0.64%	2.57%	0.15%	2.72%	2.30%	0.37%	2.67%	0.16%	2.83%	0.11%	2.83%	NO MAX		
112	Bellville	54	56	7.56%	8.22%	15.78%	0.28%	16.06%	7.78%	7.90%	15.68%	0.31%	15.99%	-0.07%	13.43%	NO MAX		
114	Belton	138	149	5.96%	2.38%	8.34%	0.23%	8.57%	5.85%	2.38%	8.23%	0.27%	8.50%	-0.07%	8.04%	11.50%		
118	Benbrook	108	107	12.23%	7.97%	20.20%	0.19%	20.39%	12.79%	8.31%	21.10%	0.22%	21.32%	0.93%	18.03%	NO MAX		
121	Berryville	3	3	4.00%	0.05%	4.05%	0.00%	4.05%	4.06%	-0.07%	3.99%	0.00%	3.99%	-0.06%	3.99%	8.50%		
123	Bertram	9	11	3.23%	2.22%	5.45%	0.36%	5.81%	3.04%	2.04%	5.08%	0.41%	5.49%	-0.32%	5.49%	7.50%		
124	Big Lake	19	18	9.47%	10.45%	19.92%	0.28%	20.20%	10.04%	10.38%	20.42%	0.35%	20.77%	0.57%	17.84%	NO MAX		
126	Big Sandy	12	12	3.75%	2.17%	5.92%	0.34%	6.26%	3.62%	1.94%	5.56%	0.35%	5.91%	-0.35%	5.91%	7.50%		
128	Big Spring	206	220	10.81%	6.68%	17.49%	0.27%	17.76%	10.57%	6.99%	17.56%	0.29%	17.85%	0.09%	14.16%	13.50%		
132	Bishop	23	24	4.70%	2.31%	7.01%	0.21%	7.22%	4.92%	2.32%	7.24%	0.22%	7.46%	0.24%	7.46%	11.50%		
134	Blanco	14	13	2.57%	0.69%	3.26%	0.41%	3.67%	2.28%	0.56%	2.84%	0.26%	3.10%	-0.57%	3.10%	7.50%		
140	Blooming Grove	4	4	4.22%	1.72%	5.94%	0.12%	6.06%	4.94%	1.65%	6.59%	0.13%	6.72%	0.66%	6.72%	11.50%		



**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
142	Blossom	4	4	8.21%	0.15%	8.36%	0.42%	8.78%	8.35%	0.09%	8.44%	0.51%	8.95%	0.17%	8.95%	11.50%
143	Blue Mound	15	15	3.26%	1.16%	4.42%	0.17%	4.59%	3.39%	1.15%	4.54%	0.19%	4.73%	0.14%	4.73%	NO MAX
144	Blue Ridge	3	4	2.30%	0.64%	2.94%	0.23%	3.17%	2.00%	-0.48%	1.52%	0.19%	1.71%	-1.46%	1.71%	NO MAX
148	Boerne	191	198	10.60%	7.23%	17.83%	0.18%	18.01%	10.91%	7.63%	18.54%	0.20%	18.74%	0.73%	15.96%	NO MAX
150	Bogata	7	10	2.64%	-2.64%	0.00%	0.35%	0.35%	1.93%	-1.93%	0.00%	0.22%	0.22%	-0.13%	0.22%	7.50%
152	Bonham	114	113	5.27%	1.76%	7.03%	0.00%	7.03%	5.40%	1.79%	7.19%	0.00%	7.19%	0.16%	7.19%	10.50%
154	Booker	11	11	4.89%	0.73%	5.62%	0.19%	5.81%	4.66%	0.02%	4.68%	0.17%	4.85%	-0.96%	4.43%	9.50%
156	Borger	137	149	9.15%	11.32%	20.47%	0.26%	20.73%	8.79%	10.78%	19.57%	0.26%	19.83%	-0.90%	17.22%	NO MAX
158	Bovina	6	6	2.27%	-0.55%	1.72%	0.31%	2.03%	2.18%	-0.74%	1.44%	0.44%	1.88%	-0.15%	1.88%	7.50%
160	Bowie	89	90	7.77%	4.21%	11.98%	0.26%	12.24%	7.69%	4.52%	12.21%	0.30%	12.51%	0.27%	10.60%	11.50%
162	Boyd	12	13	3.33%	0.20%	3.53%	0.00%	3.53%	3.01%	0.39%	3.40%	0.00%	3.40%	-0.13%	3.40%	9.50%
166	Brady	84	83	5.16%	2.74%	7.90%	0.28%	8.18%	5.21%	2.96%	8.17%	0.30%	8.47%	0.29%	7.31%	9.50%
170	Brazoria	24	27	7.27%	2.42%	9.69%	0.23%	9.92%	6.72%	2.46%	9.18%	0.23%	9.41%	-0.51%	8.35%	11.50%
172	Breckenridge	77	76	5.67%	5.16%	10.83%	0.24%	11.07%	5.98%	5.17%	11.15%	0.28%	11.43%	0.36%	9.38%	9.50%
174	Bremond	5	6	2.94%	-0.52%	2.42%	0.42%	2.84%	2.52%	-0.55%	1.97%	0.42%	2.39%	-0.45%	2.39%	7.50%
176	Brenham	214	211	5.88%	2.86%	8.74%	0.00%	8.74%	5.91%	2.82%	8.73%	0.00%	8.73%	-0.01%	8.73%	11.50%
177	Bridge City	50	54	11.92%	10.11%	22.03%	0.25%	22.28%	10.64%	8.65%	19.29%	0.28%	19.57%	-2.71%	18.53%	NO MAX
178	Bridgeport	88	92	6.77%	2.92%	9.69%	0.16%	9.85%	7.01%	2.90%	9.91%	0.18%	10.09%	0.24%	9.03%	13.50%
180	Bronte	4	4	3.54%	1.91%	5.45%	0.20%	5.65%	3.68%	1.85%	5.53%	0.27%	5.80%	0.15%	5.80%	NO MAX
182	Brookshire	27	31	6.73%	3.75%	10.48%	0.19%	10.67%	6.44%	3.90%	10.34%	0.20%	10.54%	-0.13%	8.88%	11.50%
184	Brownfield	82	82	8.06%	7.60%	15.66%	0.00%	15.66%	7.79%	7.56%	15.35%	0.00%	15.35%	-0.31%	13.47%	NO MAX
10188	Brownsville	1,099	1,102	12.95%	8.53%	21.48%	0.18%	21.66%	13.32%	9.02%	22.34%	0.21%	22.55%	0.89%	18.87%	NO MAX
20188	Brownsville Public Utilit	463	480	9.93%	8.38%	18.31%	0.20%	18.51%	10.03%	7.96%	17.99%	0.21%	18.20%	-0.31%	14.39%	NO MAX
10190	Brownwood	226	227	10.09%	6.17%	16.26%	0.00%	16.26%	10.22%	6.37%	16.59%	0.00%	16.59%	0.33%	14.48%	NO MAX
30190	Brownwood Health Dept.	11	10	7.95%	1.36%	9.31%	0.00%	9.31%	7.92%	1.97%	9.89%	0.00%	9.89%	0.58%	9.89%	NO MAX
20190	Brownwood Public Library	2	9	5.46%	-5.46%	0.00%	0.00%	0.00%	4.80%	-2.04%	2.76%	0.00%	2.76%	2.76%	2.76%	11.50%
195	Bruceville-Eddy	9	10	3.76%	-1.11%	2.65%	0.16%	2.81%	5.14%	-0.89%	4.25%	0.25%	4.50%	1.69%	4.50%	11.50%
192	Bryan	846	861	10.61%	9.06%	19.67%	0.00%	19.67%	10.57%	9.46%	20.03%	0.00%	20.03%	0.36%	16.15%	NO MAX
193	Bryson	3	3	9.23%	-2.45%	6.78%	0.00%	6.78%	2.45%	-2.07%	0.38%	0.00%	0.38%	-6.40%	0.38%	9.50%
194	Buda	43	48	9.28%	3.43%	12.71%	0.21%	12.92%	9.34%	3.78%	13.12%	0.23%	13.35%	0.43%	12.21%	13.50%
196	Buffalo	19	18	4.35%	1.27%	5.62%	0.39%	6.01%	4.41%	0.88%	5.29%	0.48%	5.77%	-0.24%	5.77%	11.50%
198	Bullard	15	17	5.53%	3.12%	8.65%	0.20%	8.85%	5.63%	2.97%	8.60%	0.26%	8.86%	0.01%	8.86%	11.50%
203	Bulverde	23	22	5.03%	1.73%	6.76%	0.14%	6.90%	5.44%	2.13%	7.57%	0.15%	7.72%	0.82%	7.72%	NO MAX

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
199	Bunker Hill Village	8	7	10.71%	0.15%	10.86%	0.26%	11.12%	10.51%	0.41%	10.92%	0.34%	11.26%	0.14%	11.26%	NO MAX
200	Burkburnett	69	73	7.78%	7.65%	15.43%	0.26%	15.69%	7.97%	7.47%	15.44%	0.28%	15.72%	0.03%	15.72%	NO MAX
202	Burleson	286	290	9.36%	5.50%	14.86%	0.15%	15.01%	9.70%	6.04%	15.74%	0.17%	15.91%	0.90%	14.02%	13.50%
204	Burnet	112	117	7.73%	3.83%	11.56%	0.20%	11.76%	8.07%	3.94%	12.01%	0.22%	12.23%	0.47%	11.10%	13.50%
207	Cactus	14	18	1.94%	0.51%	2.45%	0.30%	2.75%	1.70%	0.28%	1.98%	0.28%	2.26%	-0.49%	2.26%	7.50%
208	Caddo Mills	10	10	2.80%	0.88%	3.68%	0.13%	3.81%	3.08%	0.46%	3.54%	0.13%	3.67%	-0.14%	3.67%	NO MAX
210	Caldwell	59	60	7.62%	3.61%	11.23%	0.29%	11.52%	7.85%	3.44%	11.29%	0.31%	11.60%	0.08%	10.12%	11.50%
212	Calvert	8	10	1.92%	-0.79%	1.13%	0.16%	1.29%	2.13%	-0.82%	1.31%	0.20%	1.51%	0.22%	1.51%	NO MAX
214	Cameron	43	34	4.20%	6.61%	10.81%	0.32%	11.13%	4.60%	7.48%	12.08%	0.42%	12.50%	1.37%	10.45%	NO MAX
220	Canadian	20	20	9.31%	6.93%	16.24%	0.20%	16.44%	9.43%	6.33%	15.76%	0.18%	15.94%	-0.50%	13.89%	NO MAX
222	Canton	65	60	9.94%	5.36%	15.30%	0.27%	15.57%	9.95%	5.44%	15.39%	0.30%	15.69%	0.12%	13.80%	NO MAX
224	Canyon	71	74	10.87%	8.15%	19.02%	0.18%	19.20%	10.85%	8.75%	19.60%	0.19%	19.79%	0.59%	16.41%	NO MAX
227	Carmine	3	3	4.89%	0.57%	5.46%	0.15%	5.61%	5.31%	1.09%	6.40%	0.16%	6.56%	0.95%	6.56%	7.50%
228	Carrizo Springs	41	40	6.33%	4.28%	10.61%	0.29%	10.90%	6.30%	3.91%	10.21%	0.33%	10.54%	-0.36%	7.94%	9.50%
230	Carrollton	816	810	10.52%	5.53%	16.05%	0.00%	16.05%	10.89%	5.39%	16.28%	0.00%	16.28%	0.23%	16.28%	NO MAX
232	Carthage	83	87	11.31%	11.57%	22.88%	0.23%	23.11%	11.31%	10.86%	22.17%	0.25%	22.42%	-0.69%	18.49%	NO MAX
231	Castle Hills	60	60	8.40%	7.14%	15.54%	0.19%	15.73%	8.51%	6.84%	15.35%	0.21%	15.56%	-0.17%	12.68%	NO MAX
234	Castroville	32	35	5.96%	3.91%	9.87%	0.33%	10.20%	6.06%	3.81%	9.87%	0.43%	10.30%	0.10%	8.86%	11.50%
238	Cedar Hill	316	323	10.38%	5.59%	15.97%	0.17%	16.14%	10.47%	5.65%	16.12%	0.18%	16.30%	0.16%	14.39%	NO MAX
239	Cedar Park	351	350	6.99%	2.05%	9.04%	0.15%	9.19%	7.33%	2.44%	9.77%	0.16%	9.93%	0.74%	9.93%	13.50%
242	Celina	35	41	4.85%	-0.12%	4.73%	0.16%	4.89%	5.01%	0.15%	5.16%	0.18%	5.34%	0.45%	5.34%	13.50%
244	Center	69	71	9.95%	7.09%	17.04%	0.24%	17.28%	9.70%	7.09%	16.79%	0.26%	17.05%	-0.23%	13.92%	NO MAX
246	Centerville	4	5	5.23%	2.45%	7.68%	0.00%	7.68%	4.97%	1.48%	6.45%	0.00%	6.45%	-1.23%	6.45%	9.50%
247	Chandler	14	15	4.12%	3.67%	7.79%	0.34%	8.13%	3.92%	3.42%	7.34%	0.34%	7.68%	-0.45%	7.68%	NO MAX
248	Charlotte	8	8	5.12%	0.99%	6.11%	0.12%	6.23%	5.43%	1.06%	6.49%	0.14%	6.63%	0.40%	5.74%	9.50%
249	Chester	3	3	12.92%	-0.70%	12.22%	0.46%	12.68%	13.52%	-1.05%	12.47%	0.60%	13.07%	0.39%	13.07%	NO MAX
245	Chico	8	8	2.78%	0.78%	3.56%	0.40%	3.96%	3.03%	0.75%	3.78%	0.50%	4.28%	0.32%	4.28%	NO MAX
250	Childress	50	56	8.65%	8.90%	17.55%	0.33%	17.88%	8.39%	8.99%	17.38%	0.27%	17.65%	-0.23%	14.46%	NO MAX
253	Chireno	6	6	8.68%	16.09%	24.77%	0.19%	24.96%	9.13%	9.60%	18.73%	0.20%	18.93%	-6.03%	18.93%	NO MAX
254	Christine	1	1	5.00%	-4.59%	0.41%	0.00%	0.41%	5.00%	-4.19%	0.81%	0.00%	0.81%	0.40%	0.81%	NO MAX
255	Cibolo	73	68	6.98%	1.95%	8.93%	0.19%	9.12%	7.72%	3.12%	10.84%	0.20%	11.04%	1.92%	11.04%	13.50%
256	Cisco	30	31	5.04%	0.93%	5.97%	0.16%	6.13%	4.81%	0.76%	5.57%	0.20%	5.77%	-0.36%	4.81%	9.50%
258	Clarendon	14	15	2.87%	0.51%	3.38%	0.42%	3.80%	2.35%	0.26%	2.61%	0.47%	3.08%	-0.72%	3.08%	7.50%

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
259	Clarksville	28	30	6.51%	-2.51%	4.00%	0.23%	4.23%	6.33%	-2.46%	3.87%	0.23%	4.10%	-0.13%	3.02%	11.50%
260	Clarksville City	4	4	8.52%	-0.87%	7.65%	0.34%	7.99%	9.13%	-1.16%	7.97%	0.47%	8.44%	0.45%	8.44%	NO MAX
263	Clear Lake Shores	12	13	7.44%	2.20%	9.64%	0.00%	9.64%	7.80%	2.06%	9.86%	0.00%	9.86%	0.22%	9.29%	12.50%
264	Cleburne	304	319	11.58%	9.06%	20.64%	0.24%	20.88%	11.82%	9.00%	20.82%	0.28%	21.10%	0.22%	17.17%	NO MAX
266	Cleveland	81	86	6.03%	3.88%	9.91%	0.25%	10.16%	5.27%	3.83%	9.10%	0.26%	9.36%	-0.80%	8.49%	11.50%
268	Clifton	26	28	3.09%	1.33%	4.42%	0.30%	4.72%	2.50%	1.38%	3.88%	0.26%	4.14%	-0.58%	4.14%	7.50%
271	Clute	99	98	9.31%	3.27%	12.58%	0.22%	12.80%	9.40%	3.37%	12.77%	0.23%	13.00%	0.20%	11.22%	13.50%
272	Clyde	28	30	8.54%	4.38%	12.92%	0.21%	13.13%	8.44%	4.55%	12.99%	0.18%	13.17%	0.04%	11.98%	13.50%
274	Coahoma	5	5	4.40%	0.75%	5.15%	0.32%	5.47%	4.86%	0.88%	5.74%	0.33%	6.07%	0.60%	6.07%	11.50%
276	Cockrell Hill	31	36	4.99%	-3.18%	1.81%	0.15%	1.96%	5.59%	-2.65%	2.94%	0.17%	3.11%	1.15%	2.42%	13.50%
278	Coleman	71	71	9.74%	7.67%	17.41%	0.00%	17.41%	10.54%	8.02%	18.56%	0.00%	18.56%	1.15%	16.33%	NO MAX
280	College Station	810	841	11.39%	7.32%	18.71%	0.00%	18.71%	11.43%	7.43%	18.86%	0.00%	18.86%	0.15%	15.31%	NO MAX
281	Colleyville	184	181	10.75%	4.83%	15.58%	0.18%	15.76%	11.09%	4.94%	16.03%	0.20%	16.23%	0.47%	14.45%	13.50%
282	Collinsville	8	7	3.37%	-0.38%	2.99%	0.38%	3.37%	3.73%	-0.42%	3.31%	0.54%	3.85%	0.48%	3.85%	8.50%
283	Colmesneil	3	4	3.17%	0.69%	3.86%	0.08%	3.94%	3.12%	0.54%	3.66%	0.08%	3.74%	-0.20%	3.74%	NO MAX
284	Colorado City	45	45	6.65%	2.77%	9.42%	0.33%	9.75%	6.82%	2.29%	9.11%	0.32%	9.43%	-0.32%	7.64%	12.50%
286	Columbus	37	39	9.05%	6.14%	15.19%	0.32%	15.51%	9.09%	5.44%	14.53%	0.38%	14.91%	-0.60%	12.30%	12.50%
288	Comanche	27	27	4.66%	4.14%	8.80%	0.42%	9.22%	4.82%	3.75%	8.57%	0.48%	9.05%	-0.17%	7.02%	7.50%
290	Commerce	84	86	6.11%	3.79%	9.90%	0.26%	10.16%	6.31%	3.78%	10.09%	0.29%	10.38%	0.22%	8.98%	11.50%
294	Conroe	363	384	10.95%	7.23%	18.18%	0.00%	18.18%	10.91%	7.01%	17.92%	0.00%	17.92%	-0.26%	15.04%	NO MAX
295	Converse	152	154	9.19%	4.42%	13.61%	0.17%	13.78%	9.22%	4.86%	14.08%	0.18%	14.26%	0.48%	11.95%	13.50%
298	Cooper	12	14	6.25%	2.75%	9.00%	0.28%	9.28%	6.06%	2.65%	8.71%	0.31%	9.02%	-0.26%	8.64%	8.50%
299	Coppell	361	373	10.99%	4.96%	15.95%	0.17%	16.12%	11.27%	5.32%	16.59%	0.18%	16.77%	0.65%	14.88%	NO MAX
297	Copper Canyon	2	3	7.00%	2.17%	9.17%	0.39%	9.56%	4.88%	2.98%	7.86%	0.41%	8.27%	-1.29%	8.27%	NO MAX
300	Copperas Cove	278	279	7.43%	5.20%	12.63%	0.20%	12.83%	7.59%	5.43%	13.02%	0.22%	13.24%	0.41%	11.36%	12.50%
301	Corinth	147	150	8.81%	3.32%	12.13%	0.13%	12.26%	9.07%	3.56%	12.63%	0.16%	12.79%	0.53%	12.56%	13.50%
302	Corpus Christi	2,622	2,649	10.75%	11.65%	22.40%	0.00%	22.40%	10.79%	11.87%	22.66%	0.00%	22.66%	0.26%	17.97%	NO MAX
304	Corrigan	21	22	3.58%	1.34%	4.92%	0.28%	5.20%	3.62%	1.28%	4.90%	0.29%	5.19%	-0.01%	5.19%	7.50%
306	Corsicana	215	221	11.72%	8.93%	20.65%	0.25%	20.90%	11.53%	9.06%	20.59%	0.27%	20.86%	-0.04%	17.68%	NO MAX
308	Cotulla	25	27	2.75%	1.67%	4.42%	0.36%	4.78%	2.84%	1.51%	4.35%	0.42%	4.77%	-0.01%	4.77%	7.50%
310	Crandall	24	27	6.17%	0.43%	6.60%	0.16%	6.76%	6.40%	0.41%	6.81%	0.16%	6.97%	0.21%	6.19%	13.50%
312	Crane	20	21	10.51%	6.03%	16.54%	0.23%	16.77%	10.44%	5.49%	15.93%	0.24%	16.17%	-0.60%	14.71%	15.50%
314	Crawford	4	4	2.23%	-0.68%	1.55%	0.00%	1.55%	2.44%	-0.65%	1.79%	0.00%	1.79%	0.24%	1.79%	7.50%

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
316	Crockett	69	69	8.16%	3.94%	12.10%	0.31%	12.41%	8.04%	4.32%	12.36%	0.34%	12.70%	0.29%	10.46%	11.50%
318	Crosbyton	10	10	4.20%	1.38%	5.58%	0.43%	6.01%	4.74%	1.39%	6.13%	0.48%	6.61%	0.60%	6.61%	10.50%
320	Cross Plains	6	7	6.92%	1.76%	8.68%	0.00%	8.68%	7.04%	1.54%	8.58%	0.00%	8.58%	-0.10%	7.12%	9.50%
323	Crowley	94	97	7.44%	2.56%	10.00%	0.17%	10.17%	7.65%	2.77%	10.42%	0.20%	10.62%	0.45%	9.54%	12.50%
324	Crystal City	52	37	4.63%	-1.01%	3.62%	0.00%	3.62%	5.48%	-1.51%	3.97%	0.00%	3.97%	0.35%	3.97%	11.50%
326	Cuero	76	85	6.82%	6.04%	12.86%	0.27%	13.13%	6.24%	6.06%	12.30%	0.28%	12.58%	-0.55%	11.17%	11.50%
328	Cumby	9	10	3.08%	1.23%	4.31%	0.21%	4.52%	2.60%	1.58%	4.18%	0.15%	4.33%	-0.19%	4.33%	NO MAX
332	Daingerfield	18	18	4.50%	2.06%	6.56%	0.00%	6.56%	4.95%	2.47%	7.42%	0.00%	7.42%	0.86%	6.02%	9.50%
334	Daisetta	8	10	2.25%	-0.66%	1.59%	0.20%	1.79%	1.96%	-0.71%	1.25%	0.18%	1.43%	-0.36%	1.43%	NO MAX
336	Dalhart	56	55	5.42%	2.07%	7.49%	0.22%	7.71%	5.52%	2.18%	7.70%	0.27%	7.97%	0.26%	7.97%	11.50%
339	Dalworthington Gardens	29	29	11.17%	8.57%	19.74%	0.12%	19.86%	12.18%	8.80%	20.98%	0.16%	21.14%	1.28%	17.46%	NO MAX
340	Danbury	8	9	2.37%	1.77%	4.14%	0.15%	4.29%	2.31%	1.64%	3.95%	0.11%	4.06%	-0.23%	4.06%	NO MAX
341	Darrouzett	2	3	3.53%	3.22%	6.75%	0.17%	6.92%	3.84%	2.56%	6.40%	0.22%	6.62%	-0.30%	6.62%	NO MAX
344	Dayton	69	74	6.83%	3.64%	10.47%	0.24%	10.71%	6.61%	3.74%	10.35%	0.26%	10.61%	-0.10%	9.95%	12.50%
352	De Leon	15	13	2.35%	1.09%	3.44%	0.29%	3.73%	2.21%	1.06%	3.27%	0.20%	3.47%	-0.26%	3.47%	7.50%
10366	DeSoto	295	305	9.47%	5.83%	15.30%	0.17%	15.47%	9.45%	5.90%	15.35%	0.18%	15.53%	0.06%	15.53%	NO MAX
20366	DeSoto Econ Dev Corp	1	2	14.00%	23.93%	37.93%	1.04%	38.97%	10.50%	36.05%	46.55%	0.59%	47.14%	8.17%	47.14%	NO MAX
346	Decatur	109	106	8.51%	5.01%	13.52%	0.20%	13.72%	8.98%	5.31%	14.29%	0.21%	14.50%	0.78%	13.42%	13.50%
348	Deer Park	267	284	12.38%	7.38%	19.76%	0.22%	19.98%	11.87%	7.33%	19.20%	0.23%	19.43%	-0.55%	16.86%	NO MAX
350	Dekalb	14	16	3.47%	-0.18%	3.29%	0.24%	3.53%	2.95%	-0.40%	2.55%	0.23%	2.78%	-0.75%	2.78%	8.50%
354	Del Rio	448	474	3.58%	3.11%	6.69%	0.21%	6.90%	3.50%	2.85%	6.35%	0.23%	6.58%	-0.32%	6.58%	NO MAX
353	Dell City	3	3	10.45%	2.15%	12.60%	0.58%	13.18%	10.86%	2.15%	13.01%	0.79%	13.80%	0.62%	12.81%	11.50%
356	Denison	221	216	11.21%	7.68%	18.89%	0.00%	18.89%	11.57%	8.05%	19.62%	0.00%	19.62%	0.73%	15.79%	NO MAX
358	Denton	1,014	1,035	11.22%	7.92%	19.14%	0.19%	19.33%	11.57%	8.64%	20.21%	0.22%	20.43%	1.10%	17.17%	NO MAX
360	Denver City	31	32	10.28%	6.63%	16.91%	0.23%	17.14%	10.12%	6.52%	16.64%	0.27%	16.91%	-0.23%	14.27%	NO MAX
362	Deport	1	1	5.00%	7.52%	12.52%	0.30%	12.82%	5.00%	8.89%	13.89%	0.37%	14.26%	1.44%	14.26%	NO MAX
370	Devine	38	36	5.70%	4.72%	10.42%	0.20%	10.62%	5.68%	4.97%	10.65%	0.20%	10.85%	0.23%	8.75%	NO MAX
371	Diboll	47	50	8.61%	5.70%	14.31%	0.18%	14.49%	8.26%	5.68%	13.94%	0.24%	14.18%	-0.31%	11.94%	13.50%
372	Dickens	3	1	1.98%	-0.45%	1.53%	0.03%	1.56%	7.00%	-0.82%	6.18%	0.03%	6.21%	4.65%	6.21%	NO MAX
373	Dickinson	90	96	7.73%	1.93%	9.66%	0.21%	9.87%	7.88%	2.37%	10.25%	0.21%	10.46%	0.59%	10.46%	13.50%
374	Dilley	25	24	3.04%	1.60%	4.64%	0.16%	4.80%	3.29%	1.65%	4.94%	0.17%	5.11%	0.31%	5.11%	7.50%
376	Dimmitt	28	29	9.19%	1.26%	10.45%	0.00%	10.45%	9.46%	1.32%	10.78%	0.00%	10.78%	0.33%	9.52%	12.50%
382	Donna	68	69	3.79%	0.24%	4.03%	0.24%	4.27%	3.75%	0.30%	4.05%	0.27%	4.32%	0.05%	3.62%	7.50%

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
379	Double Oak	10	10	2.16%	-0.07%	2.09%	0.26%	2.35%	2.17%	0.09%	2.26%	0.32%	2.58%	0.23%	2.58%	NO MAX
383	Dripping Springs	6	6	2.52%	0.31%	2.83%	0.14%	2.97%	2.70%	0.37%	3.07%	0.16%	3.23%	0.26%	3.23%	NO MAX
385	Driscoll	N/A	11	1.49%	0.34%	1.83%	0.07%	1.90%	1.67%	0.31%	1.98%	0.10%	2.08%	0.18%	2.08%	NO MAX
384	Dublin	33	30	4.92%	2.71%	7.63%	0.21%	7.84%	5.54%	2.71%	8.25%	0.28%	8.53%	0.69%	8.14%	11.50%
386	Dumas	111	113	4.81%	3.18%	7.99%	0.20%	8.19%	4.87%	3.17%	8.04%	0.19%	8.23%	0.04%	7.33%	9.50%
388	Duncanville	237	231	8.57%	3.55%	12.12%	0.00%	12.12%	8.72%	3.60%	12.32%	0.00%	12.32%	0.20%	12.32%	NO MAX
394	Eagle Lake	25	27	8.68%	2.00%	10.68%	0.31%	10.99%	7.98%	2.10%	10.08%	0.22%	10.30%	-0.69%	9.47%	12.50%
396	Eagle Pass	375	358	9.11%	3.34%	12.45%	0.23%	12.68%	9.48%	3.70%	13.18%	0.26%	13.44%	0.76%	11.09%	11.50%
397	Early	24	24	5.05%	0.40%	5.45%	0.27%	5.72%	5.29%	0.36%	5.65%	0.33%	5.98%	0.26%	5.98%	9.50%
399	Earth	5	5	2.73%	3.29%	6.02%	0.56%	6.58%	2.66%	2.89%	5.55%	0.44%	5.99%	-0.59%	5.99%	NO MAX
401	East Mountain	3	4	6.66%	4.29%	10.95%	0.24%	11.19%	7.14%	2.91%	10.05%	0.27%	10.32%	-0.87%	4.89%	NO MAX
395	East Tawakoni	7	7	8.80%	3.15%	11.95%	0.35%	12.30%	5.94%	3.08%	9.02%	0.32%	9.34%	-2.96%	9.34%	NO MAX
398	Eastland	34	33	6.30%	2.41%	8.71%	0.00%	8.71%	6.90%	2.58%	9.48%	0.00%	9.48%	0.77%	8.30%	11.50%
402	Ector	3	3	2.67%	-0.20%	2.47%	0.30%	2.77%	2.93%	-0.21%	2.72%	0.36%	3.08%	0.31%	3.08%	NO MAX
406	Eden	15	18	4.83%	3.11%	7.94%	0.35%	8.29%	3.66%	3.21%	6.87%	0.31%	7.18%	-1.11%	6.28%	7.50%
408	Edgewood	6	6	1.98%	1.80%	3.78%	0.22%	4.00%	2.42%	1.83%	4.25%	0.34%	4.59%	0.59%	4.59%	NO MAX
410	Edinburg	626	658	9.00%	5.75%	14.75%	0.17%	14.92%	9.17%	5.86%	15.03%	0.18%	15.21%	0.29%	12.70%	13.50%
412	Edna	41	41	7.48%	5.50%	12.98%	0.26%	13.24%	7.93%	5.90%	13.83%	0.24%	14.07%	0.83%	12.24%	11.50%
414	El Campo	99	106	7.64%	6.16%	13.80%	0.26%	14.06%	7.18%	6.00%	13.18%	0.28%	13.46%	-0.60%	10.74%	NO MAX
416	Eldorado	20	20	6.81%	4.34%	11.15%	0.31%	11.46%	6.48%	4.70%	11.18%	0.34%	11.52%	0.06%	9.89%	10.50%
418	Electra	32	33	3.19%	2.41%	5.60%	0.38%	5.98%	3.04%	2.31%	5.35%	0.44%	5.79%	-0.19%	5.79%	7.50%
420	Elgin	63	62	7.53%	2.22%	9.75%	0.22%	9.97%	7.41%	2.42%	9.83%	0.25%	10.08%	0.11%	8.54%	12.50%
422	Elkhart	6	8	5.83%	4.21%	10.04%	0.00%	10.04%	5.36%	3.23%	8.59%	0.00%	8.59%	-1.45%	8.33%	NO MAX
427	Elmendorf	7	7	2.33%	0.34%	2.67%	0.40%	3.07%	2.24%	0.29%	2.53%	0.48%	3.01%	-0.06%	2.45%	NO MAX
432	Emory	18	17	4.99%	-0.25%	4.74%	0.32%	5.06%	5.33%	-0.17%	5.16%	0.38%	5.54%	0.48%	5.54%	11.50%
436	Ennis	167	170	13.85%	8.15%	22.00%	0.26%	22.26%	14.06%	8.29%	22.35%	0.29%	22.64%	0.38%	17.81%	NO MAX
439	Eules	383	360	12.68%	7.92%	20.60%	0.19%	20.79%	13.23%	8.35%	21.58%	0.21%	21.79%	1.00%	18.20%	NO MAX
440	Eustace	12	11	2.92%	-0.66%	2.26%	0.25%	2.51%	3.24%	-0.68%	2.56%	0.31%	2.87%	0.36%	2.87%	9.50%
441	Everman	39	39	7.10%	2.75%	9.85%	0.26%	10.11%	7.29%	2.85%	10.14%	0.29%	10.43%	0.32%	9.09%	11.50%
443	Fair Oaks Ranch	36	36	9.21%	1.60%	10.81%	0.18%	10.99%	9.48%	1.87%	11.35%	0.19%	11.54%	0.55%	10.46%	13.50%
442	Fairfield	42	39	6.04%	-0.02%	6.02%	0.29%	6.31%	5.69%	-0.18%	5.51%	0.29%	5.80%	-0.51%	5.80%	11.50%
445	Fairview	32	39	5.53%	1.36%	6.89%	0.25%	7.14%	5.62%	1.55%	7.17%	0.27%	7.44%	0.30%	7.44%	NO MAX
20444	Falfurrias	22	30	3.17%	1.24%	4.41%	0.33%	4.74%	2.81%	0.89%	3.70%	0.35%	4.05%	-0.69%	4.05%	7.50%

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES					2011 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
		NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
10444	Falfurrias Utility Board	11	10	3.38%	4.92%	8.30%	0.34%	8.64%	3.73%	4.26%	7.99%	0.38%	8.37%	-0.27%	8.37%	NO MAX
446	Falls City	3	3	4.60%	6.65%	11.25%	0.42%	11.67%	5.13%	5.60%	10.73%	0.45%	11.18%	-0.49%	10.65%	NO MAX
448	Farmers Branch	405	427	12.25%	9.90%	22.15%	0.15%	22.30%	12.55%	9.75%	22.30%	0.18%	22.48%	0.18%	18.65%	NO MAX
450	Farmersville	22	19	8.93%	6.03%	14.96%	0.29%	15.25%	8.37%	6.90%	15.27%	0.34%	15.61%	0.36%	13.10%	NO MAX
451	Farwell	6	7	9.50%	11.79%	21.29%	0.14%	21.43%	8.62%	11.03%	19.65%	0.12%	19.77%	-1.66%	16.22%	NO MAX
452	Fate	13	17	5.20%	2.88%	8.08%	0.15%	8.23%	5.64%	3.25%	8.89%	0.20%	9.09%	0.86%	9.09%	NO MAX
454	Fayetteville	1	1	5.00%	-0.69%	4.31%	0.00%	4.31%	5.00%	-0.84%	4.16%	0.00%	4.16%	-0.15%	4.16%	NO MAX
456	Ferris	35	34	4.69%	2.50%	7.19%	0.30%	7.49%	4.86%	2.62%	7.48%	0.32%	7.80%	0.31%	6.70%	9.50%
458	Flatonia	16	17	12.42%	7.31%	19.73%	0.20%	19.93%	12.76%	7.01%	19.77%	0.22%	19.99%	0.06%	17.46%	NO MAX
460	Florence	8	9	3.84%	0.79%	4.63%	0.12%	4.75%	4.00%	0.87%	4.87%	0.13%	5.00%	0.25%	5.00%	NO MAX
20462	Floresville	55	54	6.99%	4.16%	11.15%	0.00%	11.15%	7.37%	4.12%	11.49%	0.00%	11.49%	0.34%	9.76%	11.50%
463	Flower Mound	485	533	8.27%	2.88%	11.15%	0.15%	11.30%	8.15%	3.16%	11.31%	0.16%	11.47%	0.17%	11.47%	13.50%
464	Floydada	20	22	7.96%	6.68%	14.64%	0.43%	15.07%	8.06%	6.73%	14.79%	0.45%	15.24%	0.17%	12.73%	NO MAX
468	Forest Hill	86	79	9.02%	4.72%	13.74%	0.13%	13.87%	9.23%	4.99%	14.22%	0.14%	14.36%	0.49%	12.66%	13.50%
470	Forney	85	99	8.53%	4.44%	12.97%	0.15%	13.12%	8.71%	4.59%	13.30%	0.14%	13.44%	0.32%	12.30%	13.50%
472	Fort Stockton	96	110	6.52%	5.50%	12.02%	0.26%	12.28%	6.30%	5.20%	11.50%	0.27%	11.77%	-0.51%	10.59%	11.50%
476	Franklin	11	15	2.47%	0.57%	3.04%	0.00%	3.04%	2.22%	0.27%	2.49%	0.00%	2.49%	-0.55%	2.49%	7.50%
478	Frankston	11	12	2.76%	2.47%	5.23%	0.46%	5.69%	2.73%	2.32%	5.05%	0.59%	5.64%	-0.05%	5.64%	NO MAX
480	Fredericksburg	158	157	6.76%	1.70%	8.46%	0.00%	8.46%	6.81%	1.56%	8.37%	0.00%	8.37%	-0.09%	8.37%	11.50%
482	Freeport	116	108	7.90%	5.10%	13.00%	0.22%	13.22%	8.31%	5.52%	13.83%	0.19%	14.02%	0.80%	11.41%	13.50%
481	Freer	21	21	3.83%	3.83%	7.66%	0.27%	7.93%	3.34%	3.55%	6.89%	0.29%	7.18%	-0.75%	6.52%	NO MAX
483	Friendswood	196	197	10.69%	7.20%	17.89%	0.20%	18.09%	11.23%	7.68%	18.91%	0.23%	19.14%	1.05%	16.74%	NO MAX
484	Friona	26	26	8.41%	7.57%	15.98%	0.22%	16.20%	8.51%	7.41%	15.92%	0.25%	16.17%	-0.03%	13.79%	NO MAX
486	Frisco	800	808	8.84%	3.13%	11.97%	0.13%	12.10%	9.32%	3.34%	12.66%	0.15%	12.81%	0.71%	11.62%	13.50%
487	Fritch	21	23	7.00%	-2.16%	4.84%	0.28%	5.12%	6.34%	-2.37%	3.97%	0.23%	4.20%	-0.92%	4.20%	13.50%
488	Frost	5	5	4.50%	1.15%	5.65%	0.00%	5.65%	3.35%	1.46%	4.81%	0.00%	4.81%	-0.84%	4.81%	7.50%
492	Gainesville	226	221	5.96%	5.56%	11.52%	0.25%	11.77%	6.16%	5.65%	11.81%	0.28%	12.09%	0.32%	9.68%	9.50%
494	Galena Park	69	73	10.09%	7.22%	17.31%	0.34%	17.65%	9.50%	7.49%	16.99%	0.36%	17.35%	-0.30%	14.87%	NO MAX
498	Ganado	11	10	9.60%	1.14%	10.74%	0.31%	11.05%	10.83%	1.55%	12.38%	0.38%	12.76%	1.71%	11.12%	13.50%
499	Garden Ridge	24	25	4.71%	2.35%	7.06%	0.19%	7.25%	4.55%	2.65%	7.20%	0.22%	7.42%	0.17%	7.42%	11.50%
500	Garland	1,977	1,972	11.30%	5.56%	16.86%	0.21%	17.07%	11.44%	5.75%	17.19%	0.23%	17.42%	0.35%	17.11%	NO MAX
502	Garrison	7	7	12.63%	3.60%	16.23%	0.47%	16.70%	13.18%	3.95%	17.13%	0.52%	17.65%	0.95%	16.54%	NO MAX
503	Gary	4	3	5.15%	2.37%	7.52%	0.00%	7.52%	3.44%	3.06%	6.50%	0.00%	6.50%	-1.02%	5.30%	7.50%

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
504	Gatesville	69	71	9.80%	6.45%	16.25%	0.26%	16.51%	10.15%	6.75%	16.90%	0.30%	17.20%	0.69%	14.91%	13.50%
505	George West	25	30	3.06%	2.80%	5.86%	0.18%	6.04%	2.98%	2.44%	5.42%	0.19%	5.61%	-0.43%	5.61%	NO MAX
506	Georgetown	443	459	9.37%	3.41%	12.78%	0.16%	12.94%	9.59%	3.49%	13.08%	0.16%	13.24%	0.30%	12.67%	13.50%
510	Giddings	66	68	9.09%	8.18%	17.27%	0.19%	17.46%	9.22%	8.84%	18.06%	0.22%	18.28%	0.82%	14.88%	13.50%
512	Gilmer	48	51	8.46%	5.79%	14.25%	0.24%	14.49%	8.43%	5.87%	14.30%	0.27%	14.57%	0.08%	13.63%	NO MAX
514	Gladewater	45	45	3.46%	1.78%	5.24%	0.19%	5.43%	3.69%	1.80%	5.49%	0.22%	5.71%	0.28%	4.23%	7.50%
516	Glen Rose	18	22	11.79%	6.09%	17.88%	0.39%	18.27%	10.64%	5.99%	16.63%	0.42%	17.05%	-1.22%	14.89%	NO MAX
517	Glenn Heights	63	64	5.90%	1.25%	7.15%	0.17%	7.32%	6.03%	1.43%	7.46%	0.19%	7.65%	0.33%	7.65%	12.50%
518	Godley	8	10	2.46%	2.20%	4.66%	0.30%	4.96%	1.93%	1.79%	3.72%	0.18%	3.90%	-1.06%	3.90%	7.50%
519	Goldsmith	4	4	3.19%	0.82%	4.01%	0.29%	4.30%	3.23%	0.88%	4.11%	0.34%	4.45%	0.15%	4.45%	7.50%
520	Goldthwaite	13	12	13.46%	16.25%	29.71%	0.39%	30.10%	13.06%	16.81%	29.87%	0.28%	30.15%	0.05%	24.27%	NO MAX
522	Goliad	14	13	6.84%	2.32%	9.16%	0.30%	9.46%	6.83%	2.29%	9.12%	0.37%	9.49%	0.03%	9.49%	NO MAX
524	Gonzales	90	89	6.74%	6.91%	13.65%	0.29%	13.94%	6.60%	7.10%	13.70%	0.30%	14.00%	0.06%	11.81%	11.50%
532	Graford	3	3	1.42%	-0.01%	1.41%	0.17%	1.58%	1.65%	-0.09%	1.56%	0.20%	1.76%	0.18%	1.76%	NO MAX
10534	Graham	90	87	8.04%	5.90%	13.94%	0.38%	14.32%	8.03%	6.41%	14.44%	0.41%	14.85%	0.53%	12.27%	11.50%
20534	Graham Regional Med Cntr	185	198	3.88%	-0.44%	3.44%	0.24%	3.68%	3.88%	-0.45%	3.43%	0.27%	3.70%	0.02%	3.70%	9.50%
536	Granbury	161	147	9.33%	5.78%	15.11%	0.19%	15.30%	9.96%	6.43%	16.39%	0.21%	16.60%	1.30%	14.49%	NO MAX
540	Grand Prairie	1,163	1,121	12.38%	7.88%	20.26%	0.19%	20.45%	12.68%	8.05%	20.73%	0.21%	20.94%	0.49%	17.46%	NO MAX
542	Grand Saline	30	31	4.74%	2.20%	6.94%	0.26%	7.20%	4.92%	2.21%	7.13%	0.26%	7.39%	0.19%	6.33%	9.50%
544	Grandview	14	13	4.26%	-0.34%	3.92%	0.00%	3.92%	5.00%	-0.29%	4.71%	0.00%	4.71%	0.79%	4.71%	11.50%
546	Granger	9	8	2.86%	-0.69%	2.17%	0.00%	2.17%	2.98%	-0.76%	2.22%	0.00%	2.22%	0.05%	2.22%	7.50%
547	Granite Shoals	25	26	2.01%	0.39%	2.40%	0.18%	2.58%	1.81%	0.27%	2.08%	0.14%	2.22%	-0.36%	2.22%	NO MAX
548	Grapeland	11	11	4.75%	3.15%	7.90%	0.00%	7.90%	5.00%	3.39%	8.39%	0.00%	8.39%	0.49%	7.06%	7.50%
550	Grapevine	547	552	12.09%	8.17%	20.26%	0.00%	20.26%	12.39%	8.69%	21.08%	0.00%	21.08%	0.82%	17.13%	NO MAX
552	Greenville	325	326	10.31%	5.35%	15.66%	0.24%	15.90%	10.59%	5.25%	15.84%	0.27%	16.11%	0.21%	16.11%	NO MAX
551	Gregory	7	7	5.09%	0.17%	5.26%	0.18%	5.44%	5.61%	0.28%	5.89%	0.20%	6.09%	0.65%	4.58%	9.50%
553	Grey Forest Utilities	29	29	10.88%	7.50%	18.38%	0.24%	18.62%	11.61%	7.65%	19.26%	0.24%	19.50%	0.88%	16.34%	NO MAX
556	Groesbeck	36	40	2.51%	1.50%	4.01%	0.30%	4.31%	2.53%	1.36%	3.89%	0.35%	4.24%	-0.07%	4.24%	NO MAX
558	Groom	4	4	3.25%	0.51%	3.76%	0.00%	3.76%	3.35%	0.55%	3.90%	0.00%	3.90%	0.14%	3.57%	7.50%
559	Groves	104	102	9.59%	5.72%	15.31%	0.00%	15.31%	9.91%	4.83%	14.74%	0.00%	14.74%	-0.57%	14.74%	NO MAX
560	Groveton	6	6	2.64%	0.22%	2.86%	0.23%	3.09%	2.84%	0.29%	3.13%	0.26%	3.39%	0.30%	3.39%	7.50%
562	Gruver	4	7	6.18%	3.09%	9.27%	0.00%	9.27%	5.86%	2.97%	8.83%	0.00%	8.83%	-0.44%	8.83%	12.50%
563	Gun Barrel City	47	47	4.17%	0.38%	4.55%	0.23%	4.78%	4.44%	0.65%	5.09%	0.25%	5.34%	0.56%	5.34%	11.50%

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
564	Gunter	7	9	1.89%	-0.63%	1.26%	0.16%	1.42%	1.91%	-0.56%	1.35%	0.18%	1.53%	0.11%	1.53%	NO MAX
568	Hale Center	8	9	2.91%	2.27%	5.18%	0.17%	5.35%	2.75%	1.82%	4.57%	0.14%	4.71%	-0.64%	4.71%	NO MAX
570	Hallettsville	34	35	8.93%	6.57%	15.50%	0.30%	15.80%	9.02%	6.56%	15.58%	0.35%	15.93%	0.13%	13.45%	NO MAX
572	Hallsville	14	14	3.51%	3.98%	7.49%	0.30%	7.79%	3.48%	3.74%	7.22%	0.29%	7.51%	-0.28%	7.05%	NO MAX
574	Haltom City	295	289	10.44%	9.26%	19.70%	0.18%	19.88%	11.00%	9.88%	20.88%	0.20%	21.08%	1.20%	17.95%	NO MAX
576	Hamilton	20	20	9.11%	7.29%	16.40%	0.54%	16.94%	9.60%	7.41%	17.01%	0.54%	17.55%	0.61%	15.07%	13.50%
578	Hamlin	14	16	8.33%	6.21%	14.54%	0.63%	15.17%	8.95%	5.97%	14.92%	0.62%	15.54%	0.37%	13.14%	12.50%
580	Happy	3	3	5.68%	7.48%	13.16%	0.40%	13.56%	6.32%	7.51%	13.83%	0.42%	14.25%	0.69%	10.64%	NO MAX
581	Harker Heights	176	195	8.93%	5.60%	14.53%	0.16%	14.69%	8.95%	5.65%	14.60%	0.19%	14.79%	0.10%	12.93%	13.50%
10582	Harlingen	395	360	8.37%	5.77%	14.14%	0.26%	14.40%	8.75%	6.09%	14.84%	0.26%	15.10%	0.70%	15.10%	15.50%
20582	Harlingen Waterworks	133	136	5.40%	1.58%	6.98%	0.27%	7.25%	5.69%	1.54%	7.23%	0.30%	7.53%	0.28%	7.53%	9.50%
583	Hart	3	4	3.13%	5.43%	8.56%	0.00%	8.56%	3.01%	4.17%	7.18%	0.00%	7.18%	-1.38%	7.18%	NO MAX
586	Haskell	18	18	3.71%	-1.18%	2.53%	0.21%	2.74%	3.95%	-1.24%	2.71%	0.25%	2.96%	0.22%	2.96%	9.50%
587	Haslet	15	17	7.63%	3.22%	10.85%	0.12%	10.97%	7.91%	3.02%	10.93%	0.12%	11.05%	0.08%	11.05%	15.50%
588	Hawkins	12	11	6.69%	-0.17%	6.52%	0.41%	6.93%	6.89%	-0.23%	6.66%	0.41%	7.07%	0.14%	7.07%	10.50%
585	Hays	2	2	14.42%	7.15%	21.57%	0.48%	22.05%	12.01%	4.08%	16.09%	0.64%	16.73%	-5.32%	14.34%	NO MAX
590	Hearne	50	51	5.57%	4.65%	10.22%	0.33%	10.55%	5.58%	4.93%	10.51%	0.37%	10.88%	0.33%	8.87%	11.50%
591	Heath	43	40	7.33%	3.17%	10.50%	0.16%	10.66%	7.53%	3.13%	10.66%	0.18%	10.84%	0.18%	10.84%	13.50%
592	Hedley	2	2	8.23%	1.43%	9.66%	0.39%	10.05%	8.79%	1.80%	10.59%	0.42%	11.01%	0.96%	11.01%	11.50%
595	Hedwig Village	30	29	5.56%	2.51%	8.07%	0.22%	8.29%	5.84%	2.69%	8.53%	0.27%	8.80%	0.51%	8.80%	NO MAX
593	Helotes	40	43	4.89%	1.08%	5.97%	0.14%	6.11%	5.03%	1.06%	6.09%	0.16%	6.25%	0.14%	6.25%	12.50%
594	Hemphill	23	23	3.80%	-0.19%	3.61%	0.27%	3.88%	3.67%	-0.13%	3.54%	0.37%	3.91%	0.03%	3.91%	7.50%
596	Hempstead	53	53	6.47%	6.04%	12.51%	0.18%	12.69%	6.24%	5.62%	11.86%	0.19%	12.05%	-0.64%	10.16%	NO MAX
598	Henderson	114	120	10.15%	6.96%	17.11%	0.21%	17.32%	10.10%	7.17%	17.27%	0.22%	17.49%	0.17%	14.18%	13.50%
600	Henrietta	18	19	8.34%	6.97%	15.31%	0.23%	15.54%	6.79%	6.16%	12.95%	0.24%	13.19%	-2.35%	12.84%	NO MAX
602	Hereford	87	92	8.02%	4.54%	12.56%	0.21%	12.77%	8.23%	4.74%	12.97%	0.23%	13.20%	0.43%	11.07%	11.50%
605	Hewitt	77	82	9.04%	5.65%	14.69%	0.16%	14.85%	8.91%	5.90%	14.81%	0.17%	14.98%	0.13%	13.15%	13.50%
609	Hickory Creek	25	23	5.76%	0.27%	6.03%	0.12%	6.15%	6.47%	0.40%	6.87%	0.14%	7.01%	0.86%	6.70%	11.50%
606	Hico	11	11	6.34%	1.90%	8.24%	0.51%	8.75%	6.12%	1.66%	7.78%	0.57%	8.35%	-0.40%	8.12%	11.50%
607	Hidalgo	163	155	7.33%	1.78%	9.11%	0.00%	9.11%	8.05%	1.86%	9.91%	0.00%	9.91%	0.80%	8.46%	13.50%
608	Higgins	2	2	6.65%	5.15%	11.80%	0.34%	12.14%	7.03%	6.39%	13.42%	0.38%	13.80%	1.66%	11.26%	NO MAX
610	Highland Park	119	121	9.54%	3.81%	13.35%	0.00%	13.35%	9.18%	3.56%	12.74%	0.00%	12.74%	-0.61%	12.74%	NO MAX
611	Highland Village	125	134	9.43%	3.24%	12.67%	0.21%	12.88%	9.64%	3.70%	13.34%	0.21%	13.55%	0.67%	12.59%	13.50%



**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
613	Hill Country Village	15	14	3.64%	0.79%	4.43%	0.12%	4.55%	3.82%	0.82%	4.64%	0.15%	4.79%	0.24%	4.79%	11.50%
612	Hillsboro	106	108	7.56%	5.13%	12.69%	0.00%	12.69%	7.47%	5.41%	12.88%	0.00%	12.88%	0.19%	11.15%	11.50%
614	Hitchcock	38	40	3.15%	0.35%	3.50%	0.21%	3.71%	2.97%	0.23%	3.20%	0.21%	3.41%	-0.30%	3.41%	7.50%
615	Holland	6	7	5.48%	2.99%	8.47%	0.23%	8.70%	5.59%	2.57%	8.16%	0.29%	8.45%	-0.25%	8.45%	10.50%
616	Holliday	10	11	3.12%	-0.30%	2.82%	0.00%	2.82%	3.14%	-0.28%	2.86%	0.00%	2.86%	0.04%	2.86%	9.50%
617	Hollywood Park	31	31	6.54%	3.17%	9.71%	0.17%	9.88%	6.81%	3.33%	10.14%	0.18%	10.32%	0.44%	9.04%	10.50%
618	Hondo	102	104	6.21%	4.44%	10.65%	0.22%	10.87%	6.50%	4.28%	10.78%	0.23%	11.01%	0.14%	9.27%	11.50%
620	Honey Grove	10	10	6.17%	2.58%	8.75%	0.21%	8.96%	6.60%	2.91%	9.51%	0.22%	9.73%	0.77%	7.67%	9.50%
622	Hooks	10	13	2.16%	-0.33%	1.83%	0.25%	2.08%	2.21%	-0.27%	1.94%	0.29%	2.23%	0.15%	2.23%	7.50%
626	Howe	14	14	6.86%	0.97%	7.83%	0.28%	8.11%	6.78%	0.84%	7.62%	0.30%	7.92%	-0.19%	7.92%	11.50%
627	Hubbard	13	12	2.29%	0.29%	2.58%	0.19%	2.77%	2.58%	0.13%	2.71%	0.23%	2.94%	0.17%	2.94%	NO MAX
628	Hudson	16	16	2.12%	-0.20%	1.92%	0.18%	2.10%	2.25%	-0.23%	2.02%	0.21%	2.23%	0.13%	2.23%	NO MAX
629	Hudson Oaks	22	20	5.51%	0.56%	6.07%	0.13%	6.20%	5.89%	0.44%	6.33%	0.10%	6.43%	0.23%	6.43%	11.50%
630	Hughes Springs	14	14	13.91%	3.27%	17.18%	0.25%	17.43%	14.64%	3.28%	17.92%	0.25%	18.17%	0.74%	14.86%	NO MAX
632	Humble	186	189	10.49%	5.39%	15.88%	0.17%	16.05%	10.84%	5.36%	16.20%	0.19%	16.39%	0.34%	13.63%	NO MAX
633	Hunters Creek Village	7	8	5.32%	5.69%	11.01%	0.48%	11.49%	6.03%	6.53%	12.56%	0.40%	12.96%	1.47%	12.96%	13.50%
634	Huntington	16	17	12.20%	7.27%	19.47%	0.24%	19.71%	12.53%	7.81%	20.34%	0.25%	20.59%	0.88%	18.05%	NO MAX
636	Huntsville	268	270	10.88%	11.67%	22.55%	0.19%	22.74%	10.89%	11.53%	22.42%	0.20%	22.62%	-0.12%	18.91%	NO MAX
637	Hurst	328	331	9.66%	5.71%	15.37%	0.00%	15.37%	10.08%	5.26%	15.34%	0.00%	15.34%	-0.03%	15.34%	NO MAX
638	Hutchins	63	65	5.68%	0.79%	6.47%	0.17%	6.64%	5.85%	0.67%	6.52%	0.19%	6.71%	0.07%	5.73%	11.50%
640	Hutto	81	79	7.80%	2.95%	10.75%	0.12%	10.87%	8.21%	2.76%	10.97%	0.13%	11.10%	0.23%	11.10%	NO MAX
641	Huxley	7	9	2.64%	-0.24%	2.40%	0.43%	2.83%	2.39%	-0.14%	2.25%	0.39%	2.64%	-0.19%	2.64%	7.50%
642	Idalou	10	12	2.78%	0.74%	3.52%	0.13%	3.65%	2.51%	0.70%	3.21%	0.09%	3.30%	-0.35%	3.30%	NO MAX
643	Ingleside	66	69	5.58%	4.33%	9.91%	0.27%	10.18%	5.62%	4.18%	9.80%	0.30%	10.10%	-0.08%	8.72%	11.50%
646	Ingram	11	10	4.99%	1.93%	6.92%	0.00%	6.92%	5.47%	2.16%	7.63%	0.00%	7.63%	0.71%	7.63%	9.50%
644	Iowa Park	45	48	9.70%	6.59%	16.29%	0.22%	16.51%	9.76%	6.59%	16.35%	0.26%	16.61%	0.10%	14.07%	NO MAX
645	Iraan	6	6	8.94%	10.09%	19.03%	0.38%	19.41%	9.36%	10.03%	19.39%	0.45%	19.84%	0.43%	19.84%	NO MAX
648	Irving	1,477	1,474	10.94%	4.37%	15.31%	0.19%	15.50%	11.07%	4.79%	15.86%	0.21%	16.07%	0.57%	16.07%	15.50%
650	Italy	16	15	2.33%	2.28%	4.61%	0.26%	4.87%	1.89%	2.48%	4.37%	0.41%	4.78%	-0.09%	4.78%	NO MAX
652	Itasca	15	16	10.67%	2.72%	13.39%	0.26%	13.65%	11.07%	2.82%	13.89%	0.30%	14.19%	0.54%	12.16%	13.50%
654	Jacinto City	47	56	5.61%	4.49%	10.10%	0.28%	10.38%	5.45%	4.31%	9.76%	0.31%	10.07%	-0.31%	8.24%	9.50%
656	Jacksboro	35	34	8.00%	6.97%	14.97%	0.35%	15.32%	8.26%	6.81%	15.07%	0.39%	15.46%	0.14%	13.75%	13.50%
658	Jacksonville	130	133	8.68%	7.18%	15.86%	0.22%	16.08%	8.36%	7.50%	15.86%	0.23%	16.09%	0.01%	13.06%	12.50%

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
660	Jasper	116	117	6.62%	4.94%	11.56%	0.21%	11.77%	6.60%	4.85%	11.45%	0.22%	11.67%	-0.10%	11.67%	15.50%
664	Jefferson	24	20	4.72%	3.64%	8.36%	0.27%	8.63%	4.81%	3.41%	8.22%	0.36%	8.58%	-0.05%	8.01%	NO MAX
665	Jersey Village	91	93	9.38%	5.89%	15.27%	0.21%	15.48%	9.66%	5.92%	15.58%	0.24%	15.82%	0.34%	15.08%	NO MAX
666	Jewett	10	9	6.36%	3.18%	9.54%	0.20%	9.74%	7.20%	2.73%	9.93%	0.26%	10.19%	0.45%	7.83%	9.50%
668	Joaquin	5	6	3.06%	1.84%	4.90%	0.21%	5.11%	2.08%	1.53%	3.61%	0.25%	3.86%	-1.25%	3.60%	NO MAX
670	Johnson City	12	13	5.11%	2.35%	7.46%	0.19%	7.65%	5.79%	1.42%	7.21%	0.19%	7.40%	-0.25%	6.42%	9.50%
673	Jones Creek	4	4	4.99%	2.25%	7.24%	0.36%	7.60%	5.43%	2.36%	7.79%	0.43%	8.22%	0.62%	8.22%	NO MAX
675	Jonestown	22	23	4.14%	1.25%	5.39%	0.33%	5.72%	4.18%	1.26%	5.44%	0.41%	5.85%	0.13%	5.85%	NO MAX
677	Josephine	4	4	4.40%	1.19%	5.59%	0.11%	5.70%	4.75%	1.17%	5.92%	0.11%	6.03%	0.33%	6.03%	NO MAX
671	Joshua	27	31	4.83%	-1.42%	3.41%	0.11%	3.52%	4.55%	-0.45%	4.10%	0.12%	4.22%	0.70%	4.22%	13.50%
672	Jourdanton	26	28	4.52%	2.34%	6.86%	0.30%	7.16%	4.53%	2.24%	6.77%	0.32%	7.09%	-0.07%	5.93%	9.50%
674	Junction	21	19	10.93%	7.03%	17.96%	0.36%	18.32%	11.10%	7.80%	18.90%	0.38%	19.28%	0.96%	16.65%	15.50%
676	Justin	26	29	2.75%	1.18%	3.93%	0.00%	3.93%	2.86%	1.04%	3.90%	0.00%	3.90%	-0.03%	3.90%	7.50%
678	Karnes City	20	19	3.35%	4.29%	7.64%	0.21%	7.85%	3.71%	4.51%	8.22%	0.23%	8.45%	0.60%	7.24%	NO MAX
680	Katy	125	129	11.56%	5.12%	16.68%	0.24%	16.92%	11.86%	5.31%	17.17%	0.28%	17.45%	0.53%	15.11%	NO MAX
682	Kaufman	61	62	9.79%	5.67%	15.46%	0.23%	15.69%	9.82%	5.94%	15.76%	0.25%	16.01%	0.32%	14.56%	NO MAX
683	Keene	42	47	9.72%	6.20%	15.92%	0.17%	16.09%	9.59%	6.29%	15.88%	0.16%	16.04%	-0.05%	13.63%	13.50%
681	Keller	318	314	10.28%	5.53%	15.81%	0.14%	15.95%	10.88%	6.12%	17.00%	0.16%	17.16%	1.21%	15.20%	13.50%
685	Kemah	37	32	4.96%	1.09%	6.05%	0.15%	6.20%	5.36%	0.65%	6.01%	0.19%	6.20%	0.00%	6.20%	NO MAX
684	Kemp	14	14	1.44%	-1.44%	0.00%	0.00%	0.00%	1.41%	-1.41%	0.00%	0.00%	0.00%	0.00%	0.00%	7.50%
686	Kenedy	19	19	3.22%	3.09%	6.31%	0.26%	6.57%	3.22%	2.62%	5.84%	0.20%	6.04%	-0.53%	5.88%	7.50%
688	Kennedale	72	78	7.78%	4.57%	12.35%	0.16%	12.51%	7.58%	4.52%	12.10%	0.16%	12.26%	-0.25%	12.26%	13.50%
692	Kermit	38	41	10.53%	11.84%	22.37%	0.28%	22.65%	11.09%	11.76%	22.85%	0.29%	23.14%	0.49%	19.75%	NO MAX
10694	Kerrville	307	317	9.96%	5.98%	15.94%	0.19%	16.13%	9.74%	6.08%	15.82%	0.21%	16.03%	-0.10%	14.40%	15.50%
20694	Kerrville Public Utility	56	58	8.98%	4.94%	13.92%	0.19%	14.11%	9.49%	4.99%	14.48%	0.26%	14.74%	0.63%	13.53%	NO MAX
10696	Kilgore	158	156	11.47%	8.77%	20.24%	0.26%	20.50%	11.10%	8.96%	20.06%	0.29%	20.35%	-0.15%	17.02%	NO MAX
698	Killeen	888	895	6.81%	3.49%	10.30%	0.18%	10.48%	6.92%	3.36%	10.28%	0.20%	10.48%	0.00%	10.48%	13.50%
700	Kingsville	248	250	8.21%	6.67%	14.88%	0.00%	14.88%	8.28%	6.48%	14.76%	0.00%	14.76%	-0.12%	11.87%	11.50%
701	Kirby	47	49	8.67%	4.80%	13.47%	0.13%	13.60%	8.59%	4.46%	13.05%	0.13%	13.18%	-0.42%	11.62%	13.50%
702	Kirbyville	19	24	2.84%	3.80%	6.64%	0.32%	6.96%	2.46%	3.27%	5.73%	0.32%	6.05%	-0.91%	5.64%	7.50%
704	Knox City	8	7	5.27%	-2.06%	3.21%	0.42%	3.63%	5.50%	-1.97%	3.53%	0.51%	4.04%	0.41%	4.04%	9.50%
708	Kountze	21	26	2.08%	0.29%	2.37%	0.20%	2.57%	2.16%	0.27%	2.43%	0.21%	2.64%	0.07%	2.64%	NO MAX
709	Kress	3	3	6.84%	1.94%	8.78%	0.00%	8.78%	7.05%	1.99%	9.04%	0.00%	9.04%	0.26%	8.35%	9.50%

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
699	Krugerville	3	3	1.33%	0.17%	1.50%	0.12%	1.62%	1.54%	0.52%	2.06%	0.18%	2.24%	0.62%	2.24%	NO MAX
707	Krum	27	26	1.63%	-0.08%	1.55%	0.12%	1.67%	1.72%	-0.13%	1.59%	0.14%	1.73%	0.06%	1.73%	7.50%
710	Kyle	99	120	5.95%	2.37%	8.32%	0.16%	8.48%	6.02%	2.49%	8.51%	0.17%	8.68%	0.20%	8.68%	13.50%
725	La Coste	7	7	2.64%	-0.48%	2.16%	0.00%	2.16%	2.78%	-0.32%	2.46%	0.00%	2.46%	0.30%	2.46%	7.50%
714	La Feria	50	55	6.26%	4.95%	11.21%	0.20%	11.41%	6.38%	5.18%	11.56%	0.22%	11.78%	0.37%	9.90%	9.50%
716	La Grange	52	55	8.77%	6.10%	14.87%	0.29%	15.16%	8.96%	6.01%	14.97%	0.29%	15.26%	0.10%	13.32%	NO MAX
723	La Grulla	12	23	4.85%	0.93%	5.78%	0.16%	5.94%	5.08%	0.13%	5.21%	0.27%	5.48%	-0.46%	5.23%	11.50%
721	La Marque	123	122	6.48%	4.32%	10.80%	0.19%	10.99%	6.49%	4.15%	10.64%	0.18%	10.82%	-0.17%	9.49%	11.50%
728	La Porte	361	370	11.79%	8.23%	20.02%	0.17%	20.19%	11.90%	8.29%	20.19%	0.19%	20.38%	0.19%	16.72%	NO MAX
731	La Vernia	11	12	3.73%	2.80%	6.53%	0.29%	6.82%	3.41%	2.58%	5.99%	0.32%	6.31%	-0.51%	6.31%	NO MAX
711	Lacy-Lakeview	43	43	8.70%	4.67%	13.37%	0.20%	13.57%	8.63%	4.83%	13.46%	0.22%	13.68%	0.11%	11.69%	13.50%
712	Ladonia	2	2	7.00%	-2.43%	4.57%	0.20%	4.77%	10.50%	-2.49%	8.01%	0.23%	8.24%	3.47%	8.24%	NO MAX
713	Lago Vista	74	74	6.55%	2.10%	8.65%	0.26%	8.91%	6.87%	1.85%	8.72%	0.26%	8.98%	0.07%	8.98%	12.50%
705	Laguna Vista	11	12	3.38%	0.10%	3.48%	0.12%	3.60%	3.53%	0.13%	3.66%	0.15%	3.81%	0.21%	3.81%	NO MAX
717	Lake Dallas	34	33	8.76%	3.71%	12.47%	0.30%	12.77%	9.22%	4.21%	13.43%	0.33%	13.76%	0.99%	12.15%	13.50%
718	Lake Jackson	221	214	10.09%	5.25%	15.34%	0.20%	15.54%	10.56%	5.58%	16.14%	0.24%	16.38%	0.84%	13.45%	12.50%
719	Lake Worth	92	97	7.30%	3.60%	10.90%	0.17%	11.07%	7.63%	4.03%	11.66%	0.19%	11.85%	0.78%	10.62%	12.50%
727	Lakeport	5	5	3.82%	-0.67%	3.15%	0.23%	3.38%	3.76%	-1.17%	2.59%	0.25%	2.84%	-0.54%	2.84%	NO MAX
715	Lakeside	9	9	4.16%	0.94%	5.10%	0.19%	5.29%	4.37%	1.06%	5.43%	0.23%	5.66%	0.37%	5.66%	11.50%
729	Lakeside City	3	3	2.29%	0.29%	2.58%	0.18%	2.76%	2.44%	0.35%	2.79%	0.20%	2.99%	0.23%	2.99%	NO MAX
720	Lakeway	78	79	7.99%	3.75%	11.74%	0.21%	11.95%	8.43%	3.76%	12.19%	0.24%	12.43%	0.48%	11.73%	13.50%
722	Lamesa	73	71	6.99%	2.89%	9.88%	0.00%	9.88%	6.89%	2.84%	9.73%	0.00%	9.73%	-0.15%	9.73%	13.50%
724	Lampasas	95	98	9.98%	5.93%	15.91%	0.23%	16.14%	10.15%	6.47%	16.62%	0.22%	16.84%	0.70%	14.90%	NO MAX
726	Lancaster	276	254	8.58%	6.90%	15.48%	0.18%	15.66%	9.32%	6.94%	16.26%	0.21%	16.47%	0.81%	14.44%	13.50%
730	Laredo	1,989	1,956	12.36%	9.34%	21.70%	0.20%	21.90%	12.77%	9.87%	22.64%	0.22%	22.86%	0.96%	19.30%	NO MAX
733	Lavon	16	16	0.04%	4.40%	4.44%	0.14%	4.58%	3.75%	0.72%	4.47%	0.15%	4.62%	0.04%	4.62%	NO MAX
736	League City	418	448	10.48%	5.81%	16.29%	0.18%	16.47%	10.42%	5.64%	16.06%	0.21%	16.27%	-0.20%	13.36%	13.50%
737	Leander	142	144	8.12%	2.89%	11.01%	0.18%	11.19%	8.63%	3.25%	11.88%	0.20%	12.08%	0.89%	10.92%	13.50%
739	Leon Valley	101	99	10.77%	9.16%	19.93%	0.23%	20.16%	10.85%	9.31%	20.16%	0.26%	20.42%	0.26%	17.02%	NO MAX
738	Leonard	13	16	2.76%	-0.02%	2.74%	0.24%	2.98%	2.76%	-0.03%	2.73%	0.31%	3.04%	0.06%	3.04%	7.50%
740	Levelland	80	86	10.21%	6.66%	16.87%	0.20%	17.07%	9.96%	6.46%	16.42%	0.22%	16.64%	-0.43%	13.63%	NO MAX
742	Lewisville	669	674	12.29%	7.99%	20.28%	0.00%	20.28%	12.53%	8.41%	20.94%	0.00%	20.94%	0.66%	16.96%	NO MAX
744	Lexington	8	9	7.64%	7.16%	14.80%	0.00%	14.80%	7.18%	6.47%	13.65%	0.00%	13.65%	-1.15%	12.14%	NO MAX

**SECTION 2**  
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CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
746	Liberty	108	117	4.21%	1.98%	6.19%	0.00%	6.19%	4.32%	1.85%	6.17%	0.00%	6.17%	-0.02%	6.17%	NO MAX
745	Liberty Hill	9	12	2.54%	0.07%	2.61%	0.24%	2.85%	2.42%	0.04%	2.46%	0.22%	2.68%	-0.17%	2.68%	NO MAX
748	Lindale	45	44	9.19%	5.68%	14.87%	0.00%	14.87%	9.78%	5.78%	15.56%	0.00%	15.56%	0.69%	13.78%	NO MAX
750	Linden	13	15	3.52%	0.39%	3.91%	0.38%	4.29%	3.51%	0.38%	3.89%	0.47%	4.36%	0.07%	4.36%	7.50%
755	Lipan	3	3	2.63%	-0.91%	1.72%	0.27%	1.99%	2.63%	-1.09%	1.54%	0.12%	1.66%	-0.33%	1.66%	NO MAX
751	Little Elm	148	160	6.96%	2.04%	9.00%	0.18%	9.18%	7.34%	2.36%	9.70%	0.20%	9.90%	0.72%	9.90%	13.50%
752	Littlefield	56	54	6.88%	3.11%	9.99%	0.32%	10.31%	7.41%	3.38%	10.79%	0.38%	11.17%	0.86%	9.19%	11.50%
753	Live Oak	110	121	11.42%	8.28%	19.70%	0.17%	19.87%	11.27%	8.82%	20.09%	0.20%	20.29%	0.42%	17.31%	NO MAX
754	Livingston	76	78	11.47%	7.88%	19.35%	0.28%	19.63%	11.80%	8.14%	19.94%	0.29%	20.23%	0.60%	16.82%	NO MAX
756	Llano	45	48	4.24%	2.43%	6.67%	0.30%	6.97%	4.31%	2.82%	7.13%	0.33%	7.46%	0.49%	7.46%	9.50%
758	Lockhart	140	141	8.11%	5.13%	13.24%	0.23%	13.47%	8.42%	5.47%	13.89%	0.27%	14.16%	0.69%	12.43%	12.50%
760	Lockney	7	7	3.19%	-1.77%	1.42%	0.32%	1.74%	3.24%	-2.03%	1.21%	0.35%	1.56%	-0.18%	1.56%	7.50%
765	Lone Star	10	12	4.04%	1.53%	5.57%	0.20%	5.77%	4.36%	2.17%	6.53%	0.21%	6.74%	0.97%	5.53%	7.50%
766	Longview	613	620	8.90%	5.19%	14.09%	0.23%	14.32%	9.01%	5.31%	14.32%	0.25%	14.57%	0.25%	14.57%	15.50%
768	Loraine	3	3	2.63%	1.22%	3.85%	0.17%	4.02%	2.85%	1.26%	4.11%	0.18%	4.29%	0.27%	4.29%	NO MAX
769	Lorena	12	12	5.44%	2.18%	7.62%	0.19%	7.81%	5.76%	1.66%	7.42%	0.14%	7.56%	-0.25%	6.97%	10.50%
770	Lorenzo	3	8	5.40%	-4.89%	0.51%	0.00%	0.51%	4.38%	-2.35%	2.03%	0.00%	2.03%	1.52%	2.03%	9.50%
771	Los Fresnos	45	46	3.63%	-0.58%	3.05%	0.17%	3.22%	3.68%	-0.55%	3.13%	0.19%	3.32%	0.10%	3.32%	9.50%
773	Lott	7	9	1.58%	0.09%	1.67%	0.23%	1.90%	1.56%	-0.35%	1.21%	0.21%	1.42%	-0.48%	1.42%	NO MAX
778	Lubbock	1,612	1,649	12.29%	10.84%	23.13%	0.00%	23.13%	12.38%	10.88%	23.26%	0.00%	23.26%	0.13%	19.26%	NO MAX
779	Lucas	18	20	5.44%	1.57%	7.01%	0.17%	7.18%	5.67%	1.86%	7.53%	0.18%	7.71%	0.53%	7.71%	13.50%
782	Lufkin	363	368	11.20%	9.54%	20.74%	0.24%	20.98%	11.27%	9.89%	21.16%	0.25%	21.41%	0.43%	17.58%	NO MAX
784	Luling	74	75	6.28%	3.37%	9.65%	0.34%	9.99%	6.00%	3.64%	9.64%	0.36%	10.00%	0.01%	8.97%	11.50%
785	Lumberton	36	37	12.42%	6.62%	19.04%	0.20%	19.24%	12.65%	6.72%	19.37%	0.22%	19.59%	0.35%	17.45%	NO MAX
786	Lyford	12	13	3.45%	2.69%	6.14%	0.00%	6.14%	3.45%	2.68%	6.13%	0.00%	6.13%	-0.01%	6.13%	NO MAX
787	Lytle	18	17	7.35%	1.02%	8.37%	0.16%	8.53%	7.87%	1.28%	9.15%	0.15%	9.30%	0.77%	7.77%	11.50%
790	Madisonville	33	31	5.86%	2.66%	8.52%	0.26%	8.78%	6.17%	2.87%	9.04%	0.28%	9.32%	0.54%	6.81%	11.50%
791	Magnolia	26	24	2.18%	0.18%	2.36%	0.28%	2.64%	2.13%	0.27%	2.40%	0.25%	2.65%	0.01%	2.65%	8.50%
792	Malakoff	19	22	3.43%	0.08%	3.51%	0.25%	3.76%	3.29%	0.18%	3.47%	0.26%	3.73%	-0.03%	3.73%	9.50%
796	Manor	33	34	3.71%	-0.04%	3.67%	0.18%	3.85%	3.81%	0.02%	3.83%	0.19%	4.02%	0.17%	4.02%	NO MAX
798	Mansfield	483	474	10.13%	4.32%	14.45%	0.15%	14.60%	10.67%	4.53%	15.20%	0.17%	15.37%	0.77%	13.43%	13.50%
799	Manvel	24	25	2.28%	0.07%	2.35%	0.18%	2.53%	2.15%	0.04%	2.19%	0.18%	2.37%	-0.16%	2.37%	7.50%
800	Marble Falls	127	118	5.63%	0.72%	6.35%	0.21%	6.56%	5.75%	0.84%	6.59%	0.23%	6.82%	0.26%	6.82%	13.50%

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
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		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
802	Marfa	18	19	7.31%	-3.00%	4.31%	0.56%	4.87%	6.66%	-2.51%	4.15%	0.56%	4.71%	-0.16%	4.71%	11.50%
804	Marion	9	10	6.22%	-0.38%	5.84%	0.32%	6.16%	6.59%	-0.22%	6.37%	0.49%	6.86%	0.70%	6.86%	11.50%
806	Marlin	41	49	3.74%	4.16%	7.90%	0.32%	8.22%	3.28%	3.90%	7.18%	0.31%	7.49%	-0.73%	7.11%	11.50%
810	Marshall	203	203	12.02%	10.59%	22.61%	0.27%	22.88%	12.45%	11.04%	23.49%	0.30%	23.79%	0.91%	20.30%	NO MAX
812	Mart	15	14	4.51%	-1.44%	3.07%	0.21%	3.28%	4.33%	-1.28%	3.05%	0.19%	3.24%	-0.04%	2.29%	9.50%
814	Mason	29	25	5.65%	3.17%	8.82%	0.39%	9.21%	5.79%	3.33%	9.12%	0.40%	9.52%	0.31%	8.26%	9.50%
816	Matador	4	4	3.84%	1.45%	5.29%	0.27%	5.56%	4.15%	1.55%	5.70%	0.31%	6.01%	0.45%	6.01%	NO MAX
818	Mathis	40	42	2.69%	-0.59%	2.10%	0.28%	2.38%	2.33%	-0.49%	1.84%	0.33%	2.17%	-0.21%	2.17%	9.50%
822	Maypearl	6	6	2.24%	0.36%	2.60%	0.20%	2.80%	2.38%	0.40%	2.78%	0.23%	3.01%	0.21%	3.01%	7.50%
824	McAllen	1,425	1,453	6.92%	1.72%	8.64%	0.00%	8.64%	6.92%	1.60%	8.52%	0.00%	8.52%	-0.12%	8.52%	13.50%
826	McCamey	8	7	6.72%	-0.22%	6.50%	0.38%	6.88%	6.72%	-0.05%	6.67%	0.49%	7.16%	0.28%	7.16%	9.50%
828	McGregor	45	48	6.50%	3.54%	10.04%	0.36%	10.40%	6.30%	3.81%	10.11%	0.35%	10.46%	0.06%	10.46%	12.50%
830	McKinney	774	802	9.94%	4.85%	14.79%	0.15%	14.94%	10.36%	4.88%	15.24%	0.16%	15.40%	0.46%	13.11%	13.50%
832	McLean	6	6	2.43%	1.13%	3.56%	0.15%	3.71%	2.52%	1.11%	3.63%	0.16%	3.79%	0.08%	3.79%	NO MAX
831	Meadowlakes	19	11	1.63%	-0.23%	1.40%	0.12%	1.52%	2.01%	-0.39%	1.62%	0.13%	1.75%	0.23%	1.75%	NO MAX
835	Meadows Place	26	27	7.42%	1.25%	8.67%	0.20%	8.87%	7.50%	1.20%	8.70%	0.24%	8.94%	0.07%	8.94%	13.50%
837	Melissa	31	32	4.54%	0.78%	5.32%	0.20%	5.52%	4.68%	1.14%	5.82%	0.24%	6.06%	0.54%	6.06%	NO MAX
1501	Memorial Villages Police	41	38	6.70%	6.78%	13.48%	0.23%	13.71%	7.14%	6.67%	13.81%	0.29%	14.10%	0.39%	14.10%	NO MAX
840	Memphis	18	20	7.28%	5.25%	12.53%	0.36%	12.89%	6.82%	4.68%	11.50%	0.36%	11.86%	-1.03%	10.36%	NO MAX
842	Menard	9	10	8.40%	4.01%	12.41%	0.00%	12.41%	8.16%	4.11%	12.27%	0.00%	12.27%	-0.14%	10.16%	NO MAX
844	Mercedes	104	104	10.52%	8.66%	19.18%	0.20%	19.38%	11.09%	9.16%	20.25%	0.21%	20.46%	1.08%	18.03%	NO MAX
846	Meridian	8	8	5.23%	-1.18%	4.05%	0.17%	4.22%	6.55%	-0.90%	5.65%	0.17%	5.82%	1.60%	5.82%	11.50%
848	Merkel	12	12	8.46%	8.64%	17.10%	0.19%	17.29%	8.56%	8.81%	17.37%	0.21%	17.58%	0.29%	15.75%	NO MAX
852	Mertzon	5	3	6.04%	8.44%	14.48%	0.30%	14.78%	2.63%	8.50%	11.13%	0.13%	11.26%	-3.52%	11.26%	NO MAX
854	Mesquite	1,049	1,054	9.40%	5.49%	14.89%	0.00%	14.89%	9.72%	5.44%	15.16%	0.00%	15.16%	0.27%	15.16%	NO MAX
856	Mexia	101	107	7.20%	3.42%	10.62%	0.21%	10.83%	7.28%	3.48%	10.76%	0.23%	10.99%	0.16%	9.48%	13.50%
860	Midland	699	729	11.98%	10.44%	22.42%	0.00%	22.42%	11.83%	10.18%	22.01%	0.00%	22.01%	-0.41%	18.60%	NO MAX
862	Midlothian	157	171	9.24%	4.41%	13.65%	0.18%	13.83%	9.10%	4.45%	13.55%	0.19%	13.74%	-0.09%	12.25%	13.50%
864	Miles	3	4	1.64%	-1.60%	0.04%	0.09%	0.13%	1.45%	-1.45%	0.00%	0.05%	0.05%	-0.08%	0.05%	7.50%
865	Milford	9	8	6.11%	2.35%	8.46%	0.34%	8.80%	6.83%	2.50%	9.33%	0.49%	9.82%	1.02%	9.13%	NO MAX
868	Mineola	50	50	5.65%	0.61%	6.26%	0.22%	6.48%	5.68%	0.58%	6.26%	0.22%	6.48%	0.00%	6.48%	11.50%
870	Mineral Wells	163	169	7.39%	4.39%	11.78%	0.27%	12.05%	7.37%	4.44%	11.81%	0.29%	12.10%	0.05%	9.84%	11.50%
874	Mission	537	559	9.00%	4.69%	13.69%	0.15%	13.84%	9.16%	4.77%	13.93%	0.17%	14.10%	0.26%	11.96%	12.50%

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				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
875	Missouri City	306	307	10.87%	6.49%	17.36%	0.17%	17.53%	11.02%	6.85%	17.87%	0.19%	18.06%	0.53%	15.08%	15.50%
876	Monahans	51	57	7.32%	6.54%	13.86%	0.25%	14.11%	6.87%	6.14%	13.01%	0.25%	13.26%	-0.85%	11.83%	NO MAX
887	Mont Belvieu	57	57	7.58%	2.23%	9.81%	0.19%	10.00%	7.57%	2.43%	10.00%	0.20%	10.20%	0.20%	9.14%	11.50%
877	Montgomery	14	17	4.57%	0.68%	5.25%	0.00%	5.25%	4.34%	1.31%	5.65%	0.00%	5.65%	0.40%	5.65%	12.50%
878	Moody	9	8	4.47%	1.90%	6.37%	0.35%	6.72%	4.76%	1.82%	6.58%	0.54%	7.12%	0.40%	7.12%	7.50%
883	Morgan's Point	15	15	11.77%	6.15%	17.92%	0.33%	18.25%	12.63%	6.33%	18.96%	0.40%	19.36%	1.11%	17.02%	NO MAX
882	Morgan's Point Resort	26	26	7.70%	3.46%	11.16%	0.25%	11.41%	8.00%	3.47%	11.47%	0.29%	11.76%	0.35%	10.83%	13.50%
884	Morton	9	9	10.48%	6.49%	16.97%	0.44%	17.41%	10.92%	7.30%	18.22%	0.46%	18.68%	1.27%	16.55%	NO MAX
886	Moulton	10	11	7.11%	3.80%	10.91%	0.36%	11.27%	6.70%	3.79%	10.49%	0.36%	10.85%	-0.42%	7.71%	7.50%
890	Mount Enterprise	2	2	4.25%	0.82%	5.07%	0.27%	5.34%	5.00%	0.92%	5.92%	0.31%	6.23%	0.89%	6.23%	NO MAX
892	Mt. Pleasant	144	148	10.25%	6.73%	16.98%	0.22%	17.20%	10.37%	6.77%	17.14%	0.22%	17.36%	0.16%	14.95%	NO MAX
894	Mt. Vernon	20	22	8.48%	4.10%	12.58%	0.23%	12.81%	8.09%	2.58%	10.67%	0.25%	10.92%	-1.89%	10.92%	13.50%
896	Muenster	10	12	7.78%	-1.58%	6.20%	0.00%	6.20%	5.82%	-1.33%	4.49%	0.00%	4.49%	-1.71%	4.49%	11.50%
898	Muleshoe	34	36	11.26%	9.05%	20.31%	0.23%	20.54%	11.27%	9.07%	20.34%	0.26%	20.60%	0.06%	16.91%	NO MAX
903	Murphy	97	88	7.29%	3.51%	10.80%	0.14%	10.94%	7.26%	3.89%	11.15%	0.17%	11.32%	0.38%	11.32%	13.50%
10904	Nacogdoches	307	301	11.10%	11.26%	22.36%	0.20%	22.56%	11.37%	11.57%	22.94%	0.22%	23.16%	0.60%	18.92%	NO MAX
906	Naples	8	8	2.58%	-1.38%	1.20%	0.30%	1.50%	2.87%	-1.41%	1.46%	0.39%	1.85%	0.35%	1.85%	7.50%
907	Nash	19	16	4.56%	-0.74%	3.82%	0.32%	4.14%	4.93%	-0.88%	4.05%	0.35%	4.40%	0.26%	4.40%	11.50%
905	Nassau Bay	44	44	6.39%	4.40%	10.79%	0.26%	11.05%	5.66%	4.66%	10.32%	0.24%	10.56%	-0.49%	10.44%	NO MAX
909	Natalia	11	13	2.46%	0.79%	3.25%	0.23%	3.48%	2.50%	0.83%	3.33%	0.25%	3.58%	0.10%	3.58%	NO MAX
908	Navasota	78	82	6.17%	2.57%	8.74%	0.19%	8.93%	6.38%	2.53%	8.91%	0.22%	9.13%	0.20%	7.58%	11.50%
910	Nederland	105	108	12.18%	4.88%	17.06%	0.00%	17.06%	12.05%	4.64%	16.69%	0.00%	16.69%	-0.37%	16.69%	NO MAX
912	Needville	13	14	5.96%	2.15%	8.11%	0.38%	8.49%	5.79%	1.92%	7.71%	0.41%	8.12%	-0.37%	8.12%	9.50%
914	New Boston	33	33	5.04%	2.17%	7.21%	0.27%	7.48%	5.28%	2.07%	7.35%	0.31%	7.66%	0.18%	5.37%	7.50%
10916	New Braunfels	467	470	9.76%	7.46%	17.22%	0.15%	17.37%	10.03%	7.57%	17.60%	0.16%	17.76%	0.39%	14.83%	NO MAX
20916	New Braunfels Utilities	209	212	10.31%	9.33%	19.64%	0.22%	19.86%	10.46%	8.79%	19.25%	0.24%	19.49%	-0.37%	15.15%	NO MAX
915	New Deal	4	4	2.60%	-0.66%	1.94%	0.00%	1.94%	2.40%	-0.27%	2.13%	0.00%	2.13%	0.19%	2.13%	7.50%
923	New Fairview	N/A	3	2.59%	2.04%	4.63%	0.28%	4.91%	4.03%	1.40%	5.43%	0.23%	5.66%	0.75%	5.66%	NO MAX
918	New London	9	10	4.90%	2.07%	6.97%	0.00%	6.97%	4.97%	1.99%	6.96%	0.00%	6.96%	-0.01%	5.91%	7.50%
919	New Summerfield	8	7	2.78%	-1.54%	1.24%	0.00%	1.24%	2.59%	-1.74%	0.85%	0.00%	0.85%	-0.39%	0.73%	7.50%
917	New Waverly	5	5	4.43%	1.25%	5.68%	0.19%	5.87%	4.74%	1.34%	6.08%	0.22%	6.30%	0.43%	6.30%	9.50%
920	Newton	20	22	12.43%	12.10%	24.53%	0.21%	24.74%	12.11%	11.29%	23.40%	0.21%	23.61%	-1.13%	20.29%	NO MAX
922	Nixon	11	15	4.03%	2.42%	6.45%	0.36%	6.81%	2.81%	1.79%	4.60%	0.18%	4.78%	-2.03%	4.78%	NO MAX

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES					2011 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
		NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
924	Nocona	30	35	7.30%	2.07%	9.37%	0.28%	9.65%	6.97%	2.11%	9.08%	0.32%	9.40%	-0.25%	8.22%	11.50%
928	Normangee	2	3	5.02%	-0.10%	4.92%	0.27%	5.19%	3.93%	-0.06%	3.87%	0.17%	4.04%	-1.15%	4.04%	11.50%
931	North Richland Hills	522	512	12.32%	7.68%	20.00%	0.00%	20.00%	12.61%	8.06%	20.67%	0.00%	20.67%	0.67%	17.26%	NO MAX
930	Northlake	17	16	4.56%	0.75%	5.31%	0.12%	5.43%	5.10%	1.10%	6.20%	0.14%	6.34%	0.91%	6.34%	NO MAX
935	O'Donnell	4	5	4.51%	3.15%	7.66%	0.49%	8.15%	3.77%	2.47%	6.24%	0.52%	6.76%	-1.39%	6.76%	NO MAX
936	Oak Point	17	18	4.98%	1.43%	6.41%	0.11%	6.52%	5.08%	1.92%	7.00%	0.14%	7.14%	0.62%	7.14%	NO MAX
937	Oak Ridge North	43	46	8.95%	4.43%	13.38%	0.25%	13.63%	9.32%	4.90%	14.22%	0.31%	14.53%	0.90%	14.53%	13.50%
942	Odem	14	13	3.77%	2.69%	6.46%	0.61%	7.07%	3.22%	2.49%	5.71%	0.33%	6.04%	-1.03%	6.04%	NO MAX
944	Odessa	644	696	11.52%	10.97%	22.49%	0.24%	22.73%	11.20%	10.68%	21.88%	0.25%	22.13%	-0.60%	17.19%	NO MAX
945	Oglesby	2	2	3.50%	0.38%	3.88%	0.48%	4.36%	5.00%	0.29%	5.29%	0.58%	5.87%	1.51%	5.87%	NO MAX
949	Old River-Winfree	2	1	2.50%	-2.50%	0.00%	0.00%	0.00%	5.00%	-5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.50%
950	Olmos Park	35	35	3.84%	0.27%	4.11%	0.00%	4.11%	4.11%	0.25%	4.36%	0.00%	4.36%	0.25%	4.36%	11.50%
951	Olney	26	26	1.98%	0.68%	2.66%	0.29%	2.95%	2.06%	0.50%	2.56%	0.38%	2.94%	-0.01%	2.94%	NO MAX
953	Omaha	6	6	3.23%	3.54%	6.77%	0.22%	6.99%	3.37%	3.51%	6.88%	0.25%	7.13%	0.14%	7.13%	NO MAX
954	Onalaska	9	9	1.69%	-0.30%	1.39%	0.14%	1.53%	1.94%	-0.29%	1.65%	0.16%	1.81%	0.28%	1.81%	7.50%
958	Orange	148	150	14.23%	12.11%	26.34%	0.00%	26.34%	14.22%	11.66%	25.88%	0.00%	25.88%	-0.46%	21.29%	NO MAX
960	Orange Grove	10	10	5.71%	-0.03%	5.68%	0.27%	5.95%	5.81%	-0.61%	5.20%	0.35%	5.55%	-0.40%	4.26%	9.50%
959	Ore City	9	9	1.77%	1.16%	2.93%	0.15%	3.08%	1.76%	1.18%	2.94%	0.18%	3.12%	0.04%	3.12%	7.50%
962	Overton	14	17	3.47%	-3.21%	0.26%	0.16%	0.42%	3.28%	-2.71%	0.57%	0.16%	0.73%	0.31%	0.73%	11.50%
961	Ovilla	24	25	4.31%	0.96%	5.27%	0.16%	5.43%	4.54%	0.96%	5.50%	0.19%	5.69%	0.26%	5.69%	11.50%
963	Oyster Creek	16	17	6.53%	1.12%	7.65%	0.16%	7.81%	7.26%	1.43%	8.69%	0.17%	8.86%	1.05%	8.86%	13.50%
964	Paducah	13	10	6.01%	2.64%	8.65%	0.32%	8.97%	5.32%	3.43%	8.75%	0.37%	9.12%	0.15%	8.39%	9.50%
966	Palacios	34	34	5.81%	3.30%	9.11%	0.22%	9.33%	5.82%	3.33%	9.15%	0.23%	9.38%	0.05%	7.69%	11.50%
968	Palestine	173	178	8.88%	9.17%	18.05%	0.29%	18.34%	8.69%	9.12%	17.81%	0.32%	18.13%	-0.21%	14.60%	NO MAX
970	Palmer	20	20	5.45%	0.15%	5.60%	0.00%	5.60%	5.88%	0.27%	6.15%	0.00%	6.15%	0.55%	5.66%	11.50%
969	Palmhurst	13	16	1.82%	-0.05%	1.77%	0.14%	1.91%	1.90%	0.03%	1.93%	0.16%	2.09%	0.18%	2.09%	NO MAX
971	Palmview	N/A	37	2.90%	1.51%	4.41%	0.09%	4.50%	2.61%	1.47%	4.08%	0.09%	4.17%	-0.33%	4.17%	NO MAX
972	Pampa	149	149	6.98%	11.06%	18.04%	0.28%	18.32%	6.99%	11.01%	18.00%	0.29%	18.29%	-0.03%	14.98%	NO MAX
974	Panhandle	18	18	3.70%	3.27%	6.97%	0.00%	6.97%	3.70%	3.60%	7.30%	0.00%	7.30%	0.33%	5.80%	7.50%
973	Panorama Village	11	11	5.18%	1.17%	6.35%	0.36%	6.71%	5.47%	1.25%	6.72%	0.45%	7.17%	0.46%	7.17%	9.50%
975	Pantego	41	45	9.23%	10.39%	19.62%	0.16%	19.78%	9.32%	10.42%	19.74%	0.18%	19.92%	0.14%	16.23%	NO MAX
976	Paris	271	272	7.39%	3.68%	11.07%	0.25%	11.32%	7.34%	3.67%	11.01%	0.27%	11.28%	-0.04%	11.28%	NO MAX
977	Parker	18	19	6.32%	3.70%	10.02%	0.13%	10.15%	6.72%	3.97%	10.69%	0.14%	10.83%	0.68%	10.83%	13.50%

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
978	Pasadena	991	1,007	11.92%	7.49%	19.41%	0.24%	19.65%	11.98%	7.27%	19.25%	0.26%	19.51%	-0.14%	17.25%	NO MAX
983	Pearland	479	521	9.40%	4.17%	13.57%	0.16%	13.73%	9.61%	4.03%	13.64%	0.17%	13.81%	0.08%	12.05%	13.50%
984	Pearsall	60	53	4.32%	2.15%	6.47%	0.33%	6.80%	4.13%	2.26%	6.39%	0.27%	6.66%	-0.14%	4.95%	7.50%
988	Pecos City	105	108	5.73%	1.17%	6.90%	0.28%	7.18%	5.84%	1.08%	6.92%	0.28%	7.20%	0.02%	7.20%	11.50%
994	Perryton	66	76	10.76%	8.21%	18.97%	0.24%	19.21%	10.70%	8.16%	18.86%	0.26%	19.12%	-0.09%	16.48%	NO MAX
1000	Pflugerville	235	251	8.76%	3.88%	12.64%	0.14%	12.78%	8.77%	4.06%	12.83%	0.15%	12.98%	0.20%	11.97%	13.50%
1002	Pharr	469	477	7.21%	3.21%	10.42%	0.16%	10.58%	6.83%	3.15%	9.98%	0.16%	10.14%	-0.44%	10.14%	NO MAX
1004	Pilot Point	31	27	6.28%	1.80%	8.08%	0.16%	8.24%	6.07%	1.67%	7.74%	0.22%	7.96%	-0.28%	7.25%	11.50%
1005	Pinehurst	20	22	9.52%	7.62%	17.14%	0.21%	17.35%	8.94%	8.24%	17.18%	0.25%	17.43%	0.08%	15.10%	NO MAX
1003	Pineland	9	10	9.91%	5.74%	15.65%	0.29%	15.94%	9.56%	5.13%	14.69%	0.32%	15.01%	-0.93%	11.34%	NO MAX
1001	Piney Point Village	5	6	4.35%	-0.13%	4.22%	0.50%	4.72%	3.47%	0.35%	3.82%	0.41%	4.23%	-0.49%	4.23%	NO MAX
1006	Pittsburg	33	30	9.22%	8.17%	17.39%	0.23%	17.62%	10.12%	8.73%	18.85%	0.31%	19.16%	1.54%	16.97%	NO MAX
1007	Plains	7	7	9.73%	2.64%	12.37%	0.20%	12.57%	9.99%	3.01%	13.00%	0.25%	13.25%	0.68%	13.25%	NO MAX
1008	Plainview	146	148	10.70%	7.78%	18.48%	0.00%	18.48%	10.34%	7.93%	18.27%	0.00%	18.27%	-0.21%	14.97%	NO MAX
1010	Plano	2,205	2,180	12.98%	7.18%	20.16%	0.00%	20.16%	13.28%	7.36%	20.64%	0.00%	20.64%	0.48%	16.94%	NO MAX
1012	Pleasanton	90	87	5.97%	2.30%	8.27%	0.17%	8.44%	6.32%	2.26%	8.58%	0.19%	8.77%	0.33%	6.99%	9.50%
1013	Point	5	6	1.91%	-0.39%	1.52%	0.00%	1.52%	1.89%	-1.10%	0.79%	0.00%	0.79%	-0.73%	0.79%	7.50%
1017	Ponder	9	7	5.21%	0.83%	6.04%	0.24%	6.28%	5.33%	0.79%	6.12%	0.26%	6.38%	0.10%	6.38%	NO MAX
1014	Port Aransas	103	101	6.21%	3.60%	9.81%	0.25%	10.06%	6.69%	3.71%	10.40%	0.30%	10.70%	0.64%	9.04%	11.50%
11016	Port Arthur	529	556	9.12%	9.09%	18.21%	0.26%	18.47%	8.94%	8.77%	17.71%	0.29%	18.00%	-0.47%	14.86%	NO MAX
21016	Port Arthur Pleasure Isla	7	6	7.84%	0.55%	8.39%	0.54%	8.93%	8.28%	0.35%	8.63%	0.82%	9.45%	0.52%	9.45%	9.50%
1018	Port Isabel	72	76	4.27%	0.68%	4.95%	0.21%	5.16%	4.27%	0.60%	4.87%	0.23%	5.10%	-0.06%	4.31%	9.50%
1020	Port Lavaca	85	82	4.61%	3.12%	7.73%	0.24%	7.97%	4.38%	3.04%	7.42%	0.26%	7.68%	-0.29%	6.34%	9.50%
1022	Port Neches	93	91	12.29%	7.73%	20.02%	0.00%	20.02%	12.08%	7.60%	19.68%	0.00%	19.68%	-0.34%	19.68%	NO MAX
1019	Portland	111	110	7.97%	5.99%	13.96%	0.21%	14.17%	8.63%	6.37%	15.00%	0.23%	15.23%	1.06%	13.34%	12.50%
1024	Post	14	14	5.60%	5.60%	11.20%	0.49%	11.69%	5.61%	5.61%	11.22%	0.46%	11.68%	-0.01%	11.68%	NO MAX
1026	Poteet	20	18	3.85%	-1.41%	2.44%	0.18%	2.62%	4.17%	-1.46%	2.71%	0.18%	2.89%	0.27%	2.89%	9.50%
1028	Poth	9	9	3.06%	1.93%	4.99%	0.23%	5.22%	3.36%	1.68%	5.04%	0.26%	5.30%	0.08%	5.07%	9.50%
1030	Pottsboro	18	19	1.64%	-0.46%	1.18%	0.15%	1.33%	1.81%	-0.42%	1.39%	0.17%	1.56%	0.23%	1.56%	7.50%
1032	Premont	18	19	2.92%	0.34%	3.26%	0.50%	3.76%	2.65%	0.35%	3.00%	0.49%	3.49%	-0.27%	3.49%	7.50%
1029	Presidio	29	34	2.35%	0.37%	2.72%	0.23%	2.95%	2.22%	0.36%	2.58%	0.24%	2.82%	-0.13%	2.82%	NO MAX
1033	Primera	13	16	2.91%	-0.30%	2.61%	0.25%	2.86%	2.81%	-0.40%	2.41%	0.23%	2.64%	-0.22%	2.64%	7.50%
1034	Princeton	31	39	7.52%	1.36%	8.88%	0.18%	9.06%	7.76%	1.36%	9.12%	0.21%	9.33%	0.27%	8.75%	13.50%



**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
1036	Prosper	60	65	7.38%	1.85%	9.23%	0.00%	9.23%	7.77%	2.02%	9.79%	0.00%	9.79%	0.56%	9.79%	13.50%
1042	Quanah	18	18	8.50%	5.30%	13.80%	0.60%	14.40%	8.80%	5.52%	14.32%	0.72%	15.04%	0.64%	12.28%	NO MAX
1045	Queen City	10	12	2.88%	1.18%	4.06%	0.19%	4.25%	2.81%	1.16%	3.97%	0.21%	4.18%	-0.07%	4.18%	7.50%
1044	Quinlan	10	6	2.30%	0.29%	2.59%	0.10%	2.69%	2.88%	0.35%	3.23%	0.14%	3.37%	0.68%	2.93%	7.50%
1047	Quintana	1	2	5.00%	2.15%	7.15%	0.10%	7.25%	5.00%	0.55%	5.55%	0.11%	5.66%	-1.59%	5.66%	NO MAX
1046	Quitaque	3	3	5.32%	2.10%	7.42%	0.29%	7.71%	5.40%	2.12%	7.52%	0.37%	7.89%	0.18%	7.89%	NO MAX
1048	Quitman	24	21	7.34%	3.88%	11.22%	0.22%	11.44%	7.15%	4.22%	11.37%	0.22%	11.59%	0.15%	9.89%	11.50%
1050	Ralls	11	13	4.66%	5.04%	9.70%	0.33%	10.03%	4.84%	4.36%	9.20%	0.39%	9.59%	-0.44%	7.61%	9.50%
1051	Rancho Viejo	9	9	8.11%	1.89%	10.00%	0.11%	10.11%	8.75%	3.00%	11.75%	0.13%	11.88%	1.77%	11.30%	11.50%
1052	Ranger	23	20	6.77%	1.84%	8.61%	0.00%	8.61%	7.19%	1.72%	8.91%	0.00%	8.91%	0.30%	7.41%	12.50%
1054	Rankin	3	4	4.67%	0.85%	5.52%	0.31%	5.83%	4.28%	0.65%	4.93%	0.35%	5.28%	-0.55%	5.28%	7.50%
1055	Ransom Canyon	10	10	5.24%	5.25%	10.49%	0.16%	10.65%	5.53%	5.61%	11.14%	0.18%	11.32%	0.67%	10.13%	NO MAX
1058	Raymondville	68	63	7.27%	1.01%	8.28%	0.30%	8.58%	6.59%	1.15%	7.74%	0.31%	8.05%	-0.53%	8.05%	15.50%
1061	Red Oak	77	76	3.55%	0.70%	4.25%	0.12%	4.37%	3.77%	0.69%	4.46%	0.14%	4.60%	0.23%	4.60%	12.50%
1062	Redwater	6	7	3.17%	0.98%	4.15%	0.10%	4.25%	3.40%	0.97%	4.37%	0.14%	4.51%	0.26%	4.51%	NO MAX
1064	Refugio	28	28	2.04%	-1.06%	0.98%	0.00%	0.98%	1.80%	-1.07%	0.73%	0.00%	0.73%	-0.25%	0.73%	7.50%
1065	Reklaw	5	6	10.81%	6.51%	17.32%	0.37%	17.69%	9.37%	6.64%	16.01%	0.34%	16.35%	-1.34%	15.13%	NO MAX
1066	Reno (Lamar County)	8	13	4.91%	-2.14%	2.77%	0.11%	2.88%	4.76%	-1.58%	3.18%	0.11%	3.29%	0.41%	3.29%	11.50%
1069	Reno (Parker County)	9	15	2.99%	-0.20%	2.79%	0.15%	2.94%	2.98%	-0.13%	2.85%	0.15%	3.00%	0.06%	3.00%	NO MAX
1067	Rhome	10	10	4.19%	1.19%	5.38%	0.20%	5.58%	4.32%	1.08%	5.40%	0.28%	5.68%	0.10%	5.68%	13.50%
1068	Rice	5	5	1.89%	-0.68%	1.21%	0.14%	1.35%	1.80%	-0.91%	0.89%	0.11%	1.00%	-0.35%	1.00%	7.50%
1070	Richardson	982	975	13.05%	10.47%	23.52%	0.00%	23.52%	13.49%	10.76%	24.25%	0.00%	24.25%	0.73%	19.96%	NO MAX
1073	Richland Hills	76	81	10.97%	8.40%	19.37%	0.27%	19.64%	10.97%	8.81%	19.78%	0.30%	20.08%	0.44%	17.40%	NO MAX
1074	Richland Springs	2	1	8.71%	-0.92%	7.79%	1.03%	8.82%	11.29%	-0.39%	10.90%	1.67%	12.57%	3.75%	12.57%	NO MAX
1076	Richmond	136	137	10.67%	5.37%	16.04%	0.18%	16.22%	10.62%	5.60%	16.22%	0.21%	16.43%	0.21%	14.04%	13.50%
1077	Richwood	19	20	7.49%	4.61%	12.10%	0.25%	12.35%	7.97%	4.98%	12.95%	0.25%	13.20%	0.85%	11.26%	11.50%
1072	Riesel	6	8	3.58%	4.59%	8.17%	0.13%	8.30%	3.15%	3.67%	6.82%	0.12%	6.94%	-1.36%	6.94%	NO MAX
1075	Rio Grande City	107	110	5.74%	2.12%	7.86%	0.13%	7.99%	6.15%	2.24%	8.39%	0.14%	8.53%	0.54%	8.00%	NO MAX
1079	Rio Vista	11	10	3.96%	3.50%	7.46%	0.33%	7.79%	3.65%	4.02%	7.67%	0.36%	8.03%	0.24%	8.03%	NO MAX
1080	Rising Star	7	6	2.59%	-1.93%	0.66%	0.25%	0.91%	2.84%	-2.05%	0.79%	0.34%	1.13%	0.22%	1.13%	NO MAX
1082	River Oaks	61	63	9.94%	7.06%	17.00%	0.30%	17.30%	9.84%	7.64%	17.48%	0.34%	17.82%	0.52%	15.63%	NO MAX
1084	Roanoke	106	110	8.48%	2.67%	11.15%	0.00%	11.15%	8.80%	2.79%	11.59%	0.00%	11.59%	0.44%	11.34%	13.50%
1088	Robert Lee	5	5	2.51%	3.95%	6.46%	0.13%	6.59%	2.69%	4.05%	6.74%	0.15%	6.89%	0.30%	6.89%	NO MAX

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CITY NUMBER	CITY NAME	Contributing Members		2010 RATES					2011 RATES					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)
				WITHOUT MAXIMUM OR PHASE-IN					WITHOUT MAXIMUM OR PHASE-IN							
		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
		NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
1089	Robinson	57	60	8.62%	3.54%	12.16%	0.17%	12.33%	8.80%	4.66%	13.46%	0.22%	13.68%	1.35%	13.45%	13.50%
21090	Robstown	84	89	5.50%	3.30%	8.80%	0.19%	8.99%	5.49%	3.38%	8.87%	0.19%	9.06%	0.07%	7.38%	9.50%
11090	Robstown Utility Systems	48	46	8.83%	10.63%	19.46%	0.25%	19.71%	9.25%	11.31%	20.56%	0.27%	20.83%	1.12%	17.09%	NO MAX
1092	Roby	4	3	4.58%	2.67%	7.25%	0.36%	7.61%	5.29%	2.88%	8.17%	0.44%	8.61%	1.00%	8.61%	NO MAX
1096	Rockdale	44	45	6.53%	4.07%	10.60%	0.26%	10.86%	6.16%	4.38%	10.54%	0.27%	10.81%	-0.05%	9.80%	11.50%
1098	Rockport	106	110	10.64%	6.60%	17.24%	0.28%	17.52%	10.79%	6.70%	17.49%	0.34%	17.83%	0.31%	15.30%	15.50%
1100	Rocksprings	7	7	3.44%	1.44%	4.88%	0.00%	4.88%	3.72%	1.50%	5.22%	0.00%	5.22%	0.34%	5.22%	NO MAX
1102	Rockwall	236	252	10.84%	6.05%	16.89%	0.14%	17.03%	10.99%	6.08%	17.07%	0.15%	17.22%	0.19%	14.83%	NO MAX
1104	Rogers	9	10	5.77%	3.14%	8.91%	0.00%	8.91%	5.58%	3.27%	8.85%	0.00%	8.85%	-0.06%	8.56%	NO MAX
1105	Rollingwood	14	13	5.51%	0.59%	6.10%	0.19%	6.29%	5.84%	0.52%	6.36%	0.15%	6.51%	0.22%	6.51%	12.50%
1106	Roma	113	122	7.94%	4.04%	11.98%	0.23%	12.21%	7.93%	4.06%	11.99%	0.23%	12.22%	0.01%	10.94%	11.50%
1109	Roscoe	7	7	3.45%	0.62%	4.07%	0.27%	4.34%	3.56%	0.67%	4.23%	0.30%	4.53%	0.19%	4.53%	NO MAX
1112	Rosebud	13	12	1.92%	0.33%	2.25%	0.30%	2.55%	1.79%	0.33%	2.12%	0.24%	2.36%	-0.19%	2.36%	NO MAX
1114	Rosenberg	229	231	8.72%	6.83%	15.55%	0.16%	15.71%	8.83%	6.83%	15.66%	0.18%	15.84%	0.13%	13.53%	NO MAX
1116	Rotan	6	6	2.92%	1.70%	4.62%	0.34%	4.96%	2.86%	1.76%	4.62%	0.37%	4.99%	0.03%	4.99%	NO MAX
1118	Round Rock	784	789	10.83%	5.44%	16.27%	0.16%	16.43%	10.99%	5.65%	16.64%	0.16%	16.80%	0.37%	14.67%	NO MAX
1119	Rowlett	350	334	11.28%	5.72%	17.00%	0.17%	17.17%	11.49%	5.81%	17.30%	0.19%	17.49%	0.32%	15.18%	NO MAX
1120	Royse City	40	43	6.68%	2.56%	9.24%	0.17%	9.41%	6.55%	2.92%	9.47%	0.22%	9.69%	0.28%	9.69%	13.50%
1122	Rule	3	3	7.49%	1.27%	8.76%	0.24%	9.00%	8.18%	1.38%	9.56%	0.27%	9.83%	0.83%	9.83%	11.50%
1123	Runaway Bay	15	14	2.28%	-0.96%	1.32%	0.27%	1.59%	2.43%	-0.92%	1.51%	0.33%	1.84%	0.25%	1.84%	7.50%
1124	Runge	4	5	9.33%	10.57%	19.90%	0.51%	20.41%	8.19%	8.70%	16.89%	0.75%	17.64%	-2.77%	15.35%	NO MAX
1126	Rusk	35	39	5.82%	1.83%	7.65%	0.22%	7.87%	5.57%	1.81%	7.38%	0.24%	7.62%	-0.25%	6.54%	10.50%
1128	Sabinal	15	15	4.22%	0.96%	5.18%	0.27%	5.45%	4.19%	0.85%	5.04%	0.33%	5.37%	-0.08%	5.37%	9.50%
1129	Sachse	116	121	7.79%	3.54%	11.33%	0.15%	11.48%	8.17%	3.51%	11.68%	0.17%	11.85%	0.37%	11.47%	13.50%
1131	Saginaw	137	133	10.49%	7.60%	18.09%	0.19%	18.28%	10.62%	8.14%	18.76%	0.22%	18.98%	0.70%	16.60%	NO MAX
1130	Saint Jo	7	6	3.89%	1.18%	5.07%	0.29%	5.36%	4.18%	0.96%	5.14%	0.34%	5.48%	0.12%	4.40%	10.50%
1133	Salado	7	7	5.55%	1.01%	6.56%	0.27%	6.83%	5.58%	1.31%	6.89%	0.31%	7.20%	0.37%	7.20%	NO MAX
1132	San Angelo	726	742	11.28%	11.44%	22.72%	0.00%	22.72%	11.03%	11.17%	22.20%	0.00%	22.20%	-0.52%	19.01%	NO MAX
21136	San Antonio	6,311	6,225	7.82%	4.43%	12.25%	0.00%	12.25%	7.99%	4.43%	12.42%	0.00%	12.42%	0.17%	12.42%	NO MAX
11136	San Antonio Water System	1,564	1,648	2.92%	2.70%	5.62%	0.00%	5.62%	2.95%	2.92%	5.87%	0.00%	5.87%	0.25%	4.64%	5.50%
1138	San Augustine	32	36	8.08%	5.23%	13.31%	0.45%	13.76%	8.15%	4.94%	13.09%	0.49%	13.58%	-0.18%	11.72%	13.50%
1140	San Benito	158	163	4.30%	2.19%	6.49%	0.20%	6.69%	4.39%	2.03%	6.42%	0.23%	6.65%	-0.04%	6.65%	11.50%
1144	San Felipe	5	6	3.05%	1.44%	4.49%	0.20%	4.69%	2.98%	1.22%	4.20%	0.20%	4.40%	-0.29%	4.40%	NO MAX

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		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
		NORMAL COST	PRIOR SERVICE	TOTAL	NORMAL COST	PRIOR SERVICE			TOTAL							
1148	San Juan	176	184	3.16%	0.35%	3.51%	0.19%	3.70%	3.15%	0.27%	3.42%	0.19%	3.61%	-0.09%	3.61%	10.50%
1150	San Marcos	482	508	11.35%	8.52%	19.87%	0.18%	20.05%	11.24%	8.89%	20.13%	0.20%	20.33%	0.28%	16.77%	NO MAX
1152	San Saba	46	43	6.33%	3.11%	9.44%	0.32%	9.76%	5.99%	3.44%	9.43%	0.35%	9.78%	0.02%	7.27%	8.50%
1146	Sanger	58	52	6.25%	1.29%	7.54%	0.13%	7.67%	6.90%	1.53%	8.43%	0.16%	8.59%	0.92%	8.59%	12.50%
1153	Sansom Park	29	31	4.09%	1.17%	5.26%	0.10%	5.36%	4.23%	1.22%	5.45%	0.10%	5.55%	0.19%	5.55%	11.50%
1155	Santa Fe	61	67	8.24%	6.38%	14.62%	0.00%	14.62%	7.46%	5.97%	13.43%	0.00%	13.43%	-1.19%	12.68%	NO MAX
1158	Savoy	4	6	2.78%	-2.41%	0.37%	0.27%	0.64%	3.36%	-2.05%	1.31%	0.36%	1.67%	1.03%	1.67%	10.50%
1159	Schertz	267	285	9.73%	5.70%	15.43%	0.17%	15.60%	9.87%	5.78%	15.65%	0.20%	15.85%	0.25%	14.26%	NO MAX
1160	Schulenburg	40	41	14.23%	11.82%	26.05%	0.27%	26.32%	13.98%	11.82%	25.80%	0.27%	26.07%	-0.25%	21.02%	NO MAX
1161	Seabrook	91	92	12.23%	8.47%	20.70%	0.20%	20.90%	12.66%	8.01%	20.67%	0.23%	20.90%	0.00%	17.44%	NO MAX
1162	Seadrift	9	9	4.34%	2.27%	6.61%	0.25%	6.86%	4.13%	2.31%	6.44%	0.26%	6.70%	-0.16%	6.70%	NO MAX
1164	Seagoville	96	100	7.38%	3.15%	10.53%	0.19%	10.72%	7.68%	3.14%	10.82%	0.22%	11.04%	0.32%	11.04%	13.50%
1166	Seagraves	12	13	6.66%	7.43%	14.09%	0.59%	14.68%	5.92%	7.53%	13.45%	0.37%	13.82%	-0.86%	10.39%	11.50%
1167	Sealy	51	53	9.73%	6.60%	16.33%	0.18%	16.51%	10.15%	6.72%	16.87%	0.20%	17.07%	0.56%	14.28%	NO MAX
1168	Seguin	281	286	6.94%	5.18%	12.12%	0.23%	12.35%	6.84%	5.06%	11.90%	0.25%	12.15%	-0.20%	12.15%	NO MAX
1169	Selma	74	73	9.72%	3.62%	13.34%	0.12%	13.46%	10.35%	3.71%	14.06%	0.15%	14.21%	0.75%	12.62%	NO MAX
1170	Seminole	53	53	11.25%	8.03%	19.28%	0.28%	19.56%	11.36%	8.51%	19.87%	0.30%	20.17%	0.61%	17.04%	NO MAX
1171	Seven Points	14	19	4.97%	-2.27%	2.70%	0.14%	2.84%	4.41%	-2.15%	2.26%	0.16%	2.42%	-0.42%	1.75%	13.50%
1172	Seymour	34	35	5.42%	4.28%	9.70%	0.29%	9.99%	5.51%	4.13%	9.64%	0.32%	9.96%	-0.03%	8.01%	8.50%
1177	Shallowater	11	13	4.80%	-0.06%	4.74%	0.26%	5.00%	4.34%	-0.37%	3.97%	0.28%	4.25%	-0.75%	4.25%	9.50%
1174	Shamrock	17	18	5.45%	6.69%	12.14%	0.77%	12.91%	5.33%	6.56%	11.89%	0.74%	12.63%	-0.28%	10.47%	NO MAX
1173	Shavano Park	45	46	6.36%	3.02%	9.38%	0.19%	9.57%	6.75%	3.33%	10.08%	0.21%	10.29%	0.72%	10.29%	13.50%
1175	Shenandoah	66	68	9.44%	3.57%	13.01%	0.16%	13.17%	9.41%	4.63%	14.04%	0.18%	14.22%	1.05%	13.28%	NO MAX
1181	Shepherd	9	8	3.89%	-1.38%	2.51%	0.12%	2.63%	4.41%	-1.38%	3.03%	0.14%	3.17%	0.54%	3.17%	11.50%
1176	Sherman	386	393	10.89%	8.46%	19.35%	0.23%	19.58%	10.90%	8.31%	19.21%	0.24%	19.45%	-0.13%	17.51%	NO MAX
1178	Shiner	25	26	5.32%	4.52%	9.84%	0.29%	10.13%	5.42%	4.56%	9.98%	0.34%	10.32%	0.19%	8.24%	7.50%
1179	Shoreacres	11	13	5.06%	1.81%	6.87%	0.21%	7.08%	5.16%	1.40%	6.56%	0.23%	6.79%	-0.29%	6.65%	9.50%
1180	Silsbee	64	65	10.22%	9.90%	20.12%	0.00%	20.12%	10.13%	10.43%	20.56%	0.00%	20.56%	0.44%	17.78%	NO MAX
1182	Silverton	3	2	12.81%	10.15%	22.96%	0.78%	23.74%	9.06%	19.64%	28.70%	0.68%	29.38%	5.64%	23.74%	NO MAX
1184	Sinton	43	44	6.41%	3.07%	9.48%	0.31%	9.79%	6.32%	3.38%	9.70%	0.32%	10.02%	0.23%	8.33%	11.50%
1185	Skellytown	4	4	2.74%	-2.28%	0.46%	0.20%	0.66%	2.37%	-2.27%	0.10%	0.27%	0.37%	-0.29%	0.37%	7.50%
1186	Slaton	52	50	6.18%	1.74%	7.92%	0.34%	8.26%	6.64%	1.75%	8.39%	0.40%	8.79%	0.53%	8.79%	12.50%
1188	Smithville	59	58	4.61%	2.17%	6.78%	0.30%	7.08%	5.01%	2.21%	7.22%	0.35%	7.57%	0.49%	6.52%	9.50%

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		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
1189	Smyer	2	2	7.00%	2.36%	9.36%	0.14%	9.50%	10.50%	2.22%	12.72%	0.15%	12.87%	3.37%	12.87%	13.50%
1190	Snyder	81	86	11.89%	9.84%	21.73%	0.31%	22.04%	11.06%	10.18%	21.24%	0.29%	21.53%	-0.51%	17.45%	NO MAX
1191	Somerset	10	10	1.98%	0.90%	2.88%	0.13%	3.01%	2.24%	0.63%	2.87%	0.21%	3.08%	0.07%	3.08%	9.50%
1192	Somerville	15	13	5.51%	0.84%	6.35%	0.36%	6.71%	6.04%	0.98%	7.02%	0.38%	7.40%	0.69%	6.44%	9.50%
1194	Sonora	30	28	5.82%	6.14%	11.96%	0.19%	12.15%	5.53%	5.60%	11.13%	0.25%	11.38%	-0.77%	9.58%	NO MAX
1196	Sour Lake	14	14	2.46%	-0.06%	2.40%	0.18%	2.58%	2.70%	-0.09%	2.61%	0.24%	2.85%	0.27%	2.85%	7.50%
1198	South Houston	106	115	8.04%	5.72%	13.76%	0.25%	14.01%	8.01%	5.58%	13.59%	0.26%	13.85%	-0.16%	10.96%	11.50%
1199	South Padre Island	144	150	10.02%	2.33%	12.35%	0.19%	12.54%	9.97%	2.60%	12.57%	0.21%	12.78%	0.24%	11.45%	13.50%
1197	Southlake	271	282	8.82%	3.86%	12.68%	0.15%	12.83%	8.98%	4.16%	13.14%	0.16%	13.30%	0.47%	13.30%	13.50%
1202	Southside Place	19	19	7.96%	3.14%	11.10%	0.40%	11.50%	7.86%	3.83%	11.69%	0.30%	11.99%	0.49%	11.73%	12.50%
1204	Spearman	23	20	8.22%	9.04%	17.26%	0.21%	17.47%	6.79%	9.89%	16.68%	0.22%	16.90%	-0.57%	12.79%	13.50%
1205	Spring Valley	35	38	8.12%	3.81%	11.93%	0.27%	12.20%	7.66%	3.39%	11.05%	0.31%	11.36%	-0.84%	11.36%	NO MAX
1203	Springtown	38	42	6.92%	0.87%	7.79%	0.15%	7.94%	7.46%	1.00%	8.46%	0.18%	8.64%	0.70%	8.35%	13.50%
1206	Spur	10	11	3.00%	1.68%	4.68%	0.21%	4.89%	3.06%	1.61%	4.67%	0.24%	4.91%	0.02%	4.91%	NO MAX
1207	Stafford	119	129	11.95%	5.17%	17.12%	0.24%	17.36%	11.63%	5.05%	16.68%	0.27%	16.95%	-0.41%	13.82%	13.50%
1208	Stamford	30	29	4.14%	2.56%	6.70%	0.30%	7.00%	4.86%	2.28%	7.14%	0.39%	7.53%	0.53%	6.09%	9.50%
1210	Stanton	17	18	6.84%	2.97%	9.81%	0.29%	10.10%	6.76%	2.76%	9.52%	0.30%	9.82%	-0.28%	8.28%	9.50%
1211	Star Harbor	5	5	8.91%	3.69%	12.60%	0.73%	13.33%	9.37%	3.86%	13.23%	0.73%	13.96%	0.63%	11.82%	11.50%
1212	Stephenville	135	136	10.58%	7.02%	17.60%	0.22%	17.82%	10.73%	7.06%	17.79%	0.23%	18.02%	0.20%	15.38%	NO MAX
1213	Sterling City	6	6	3.56%	0.87%	4.43%	0.00%	4.43%	3.72%	0.87%	4.59%	0.00%	4.59%	0.16%	4.59%	7.50%
1214	Stinnett	12	12	4.43%	-1.38%	3.05%	0.24%	3.29%	4.70%	-1.39%	3.31%	0.31%	3.62%	0.33%	3.62%	9.50%
1218	Stratford	11	9	5.41%	5.86%	11.27%	0.69%	11.96%	5.41%	4.87%	10.28%	0.71%	10.99%	-0.97%	10.56%	NO MAX
1224	Sudan	8	9	2.54%	1.01%	3.55%	0.00%	3.55%	2.56%	0.91%	3.47%	0.00%	3.47%	-0.08%	3.47%	7.50%
1225	Sugar Land	577	609	11.33%	5.19%	16.52%	0.16%	16.68%	11.56%	4.91%	16.47%	0.18%	16.65%	-0.03%	14.26%	NO MAX
1226	Sulphur Springs	130	132	7.88%	3.73%	11.61%	0.25%	11.86%	7.85%	3.66%	11.51%	0.28%	11.79%	-0.07%	11.79%	NO MAX
1228	Sundown	14	15	6.83%	4.90%	11.73%	0.32%	12.05%	6.95%	5.43%	12.38%	0.39%	12.77%	0.72%	12.77%	NO MAX
1229	Sunnyvale	26	26	8.53%	4.71%	13.24%	0.26%	13.50%	9.05%	4.81%	13.86%	0.31%	14.17%	0.67%	12.37%	12.50%
1230	Sunray	12	12	9.27%	10.24%	19.51%	0.25%	19.76%	10.10%	10.34%	20.44%	0.27%	20.71%	0.95%	18.22%	NO MAX
1227	Sunrise Beach Village	4	7	2.81%	0.75%	3.56%	0.22%	3.78%	2.00%	0.26%	2.26%	0.14%	2.40%	-1.38%	2.40%	7.50%
1231	Sunset Valley	29	29	8.74%	2.09%	10.83%	0.13%	10.96%	8.42%	2.30%	10.72%	0.16%	10.88%	-0.08%	9.75%	13.50%
1233	Surfside Beach	18	18	2.05%	-0.10%	1.95%	0.17%	2.12%	2.21%	-0.10%	2.11%	0.19%	2.30%	0.18%	2.30%	7.50%
1232	Sweeny	21	20	12.97%	11.32%	24.29%	0.44%	24.73%	13.80%	11.60%	25.40%	0.57%	25.97%	1.24%	21.36%	NO MAX
1234	Sweetwater	100	105	11.89%	10.78%	22.67%	0.27%	22.94%	11.54%	11.06%	22.60%	0.29%	22.89%	-0.05%	18.69%	NO MAX

**SECTION 2**  
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		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
1264	T.M.R.S.	73	75	9.59%	6.22%	15.81%	0.18%	15.99%	10.20%	6.30%	16.50%	0.18%	16.68%	0.69%	14.45%	15.50%
1236	Taft	22	30	3.50%	1.86%	5.36%	0.53%	5.89%	3.06%	0.94%	4.00%	0.49%	4.49%	-1.40%	4.49%	9.50%
1238	Tahoka	15	15	6.13%	-1.87%	4.26%	0.31%	4.57%	6.31%	-2.02%	4.29%	0.36%	4.65%	0.08%	4.65%	11.50%
1241	Tatum	5	6	2.30%	2.11%	4.41%	0.22%	4.63%	2.50%	1.63%	4.13%	0.25%	4.38%	-0.25%	4.38%	7.50%
1246	Taylor	139	142	6.94%	6.00%	12.94%	0.23%	13.17%	7.21%	5.92%	13.13%	0.25%	13.38%	0.21%	11.95%	NO MAX
1248	Teague	30	31	6.20%	2.75%	8.95%	0.43%	9.38%	5.84%	2.86%	8.70%	0.40%	9.10%	-0.28%	7.64%	13.50%
1252	Temple	614	602	10.68%	8.50%	19.18%	0.22%	19.40%	11.19%	8.73%	19.92%	0.25%	20.17%	0.77%	17.01%	15.50%
1254	Tenaha	7	7	3.30%	0.11%	3.41%	0.47%	3.88%	3.29%	0.14%	3.43%	0.58%	4.01%	0.13%	3.66%	7.50%
1256	Terrell	160	161	10.63%	7.73%	18.36%	0.19%	18.55%	10.80%	8.11%	18.91%	0.20%	19.11%	0.56%	16.16%	NO MAX
1258	Terrell Hills	46	47	9.34%	6.07%	15.41%	0.17%	15.58%	8.41%	5.58%	13.99%	0.16%	14.15%	-1.43%	12.45%	12.50%
21260	Texarkana	232	235	10.41%	6.70%	17.11%	0.00%	17.11%	10.49%	6.93%	17.42%	0.00%	17.42%	0.31%	14.64%	15.50%
11260	Texarkana Police Dept	92	94	11.70%	11.19%	22.89%	0.00%	22.89%	12.13%	11.62%	23.75%	0.00%	23.75%	0.86%	20.14%	NO MAX
31260	Texarkana Water Utilities	162	157	11.13%	8.14%	19.27%	0.00%	19.27%	11.66%	8.42%	20.08%	0.00%	20.08%	0.81%	16.77%	15.50%
1262	Texas City	417	438	11.55%	9.51%	21.06%	0.00%	21.06%	11.40%	9.46%	20.86%	0.00%	20.86%	-0.20%	17.40%	NO MAX
11263	Texas Municipal League	33	32	10.49%	6.44%	16.93%	0.27%	17.20%	10.79%	6.83%	17.62%	0.35%	17.97%	0.77%	15.67%	NO MAX
31263	Texas Municipal League IE	115	122	5.35%	-0.95%	4.40%	0.20%	4.60%	5.46%	-1.01%	4.45%	0.24%	4.69%	0.09%	4.69%	12.50%
21263	Texas Municipal League IR	237	236	12.39%	4.13%	16.52%	0.22%	16.74%	12.89%	4.33%	17.22%	0.26%	17.48%	0.74%	16.07%	NO MAX
1265	Texhoma	2	2	3.55%	-0.87%	2.68%	0.41%	3.09%	5.00%	-0.96%	4.04%	0.45%	4.49%	1.40%	4.49%	7.50%
1267	The Colony	286	287	10.38%	6.09%	16.47%	0.17%	16.64%	10.89%	6.98%	17.87%	0.20%	18.07%	1.43%	16.01%	NO MAX
1269	Thompsons	3	3	3.62%	0.79%	4.41%	0.31%	4.72%	3.70%	0.83%	4.53%	0.40%	4.93%	0.21%	4.93%	NO MAX
1268	Thorndale	9	9	5.07%	0.73%	5.80%	0.60%	6.40%	5.20%	0.54%	5.74%	0.50%	6.24%	-0.16%	5.23%	7.50%
1274	Three Rivers	35	37	5.76%	2.34%	8.10%	0.47%	8.57%	5.66%	2.41%	8.07%	0.51%	8.58%	0.01%	6.57%	7.50%
1276	Throckmorton	5	5	4.91%	3.34%	8.25%	0.30%	8.55%	5.37%	3.64%	9.01%	0.32%	9.33%	0.78%	7.63%	9.50%
1277	Tiki Island	7	8	3.18%	0.74%	3.92%	0.24%	4.16%	3.08%	0.74%	3.82%	0.26%	4.08%	-0.08%	4.08%	NO MAX
1278	Timpson	7	8	4.25%	1.86%	6.11%	0.46%	6.57%	3.92%	1.22%	5.14%	0.55%	5.69%	-0.88%	5.69%	7.50%
1280	Tioga	6	6	2.76%	-0.79%	1.97%	0.22%	2.19%	2.75%	-1.14%	1.61%	0.22%	1.83%	-0.36%	1.83%	7.50%
1283	Tolar	5	5	6.02%	1.04%	7.06%	0.22%	7.28%	5.61%	0.84%	6.45%	0.20%	6.65%	-0.63%	6.65%	NO MAX
1286	Tom Bean	8	8	1.70%	0.72%	2.42%	0.08%	2.50%	1.94%	0.75%	2.69%	0.11%	2.80%	0.30%	2.80%	7.50%
1284	Tomball	141	133	9.20%	4.60%	13.80%	0.22%	14.02%	9.79%	4.88%	14.67%	0.25%	14.92%	0.90%	13.77%	13.50%
1290	Trent	2	2	5.25%	1.04%	6.29%	0.41%	6.70%	7.00%	1.33%	8.33%	0.43%	8.76%	2.06%	8.76%	11.50%
1292	Trenton	6	5	5.43%	0.99%	6.42%	0.22%	6.64%	3.43%	0.89%	4.32%	0.19%	4.51%	-2.13%	4.51%	9.50%
1293	Trinidad	8	7	3.04%	2.94%	5.98%	0.32%	6.30%	3.34%	3.01%	6.35%	0.40%	6.75%	0.45%	6.75%	7.50%
1294	Trinity	26	26	2.54%	0.36%	2.90%	0.18%	3.08%	2.63%	0.31%	2.94%	0.19%	3.13%	0.05%	2.22%	7.50%

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		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
1295	Trophy Club	74	74	8.49%	4.62%	13.11%	0.15%	13.26%	9.06%	4.93%	13.99%	0.17%	14.16%	0.90%	14.04%	13.50%
1296	Troup	20	19	2.54%	0.39%	2.93%	0.48%	3.41%	2.36%	0.68%	3.04%	0.50%	3.54%	0.13%	2.70%	7.50%
1297	Troy	7	8	2.55%	-0.38%	2.17%	0.52%	2.69%	2.63%	-0.19%	2.44%	0.58%	3.02%	0.33%	3.02%	7.50%
1298	Tulia	33	33	11.52%	7.63%	19.15%	0.28%	19.43%	11.33%	7.36%	18.69%	0.30%	18.99%	-0.44%	15.95%	NO MAX
1299	Turkey	3	3	6.30%	5.67%	11.97%	0.54%	12.51%	8.18%	5.75%	13.93%	0.75%	14.68%	2.17%	13.25%	NO MAX
1301	Tye	11	11	3.51%	3.37%	6.88%	0.27%	7.15%	3.49%	2.73%	6.22%	0.32%	6.54%	-0.61%	6.54%	NO MAX
1304	Tyler	630	651	11.75%	11.45%	23.20%	0.25%	23.45%	11.68%	11.94%	23.62%	0.25%	23.87%	0.42%	18.96%	NO MAX
1305	Universal City	121	124	6.53%	4.12%	10.65%	0.18%	10.83%	6.74%	4.29%	11.03%	0.21%	11.24%	0.41%	9.50%	11.50%
1306	University Park	208	208	8.77%	4.10%	12.87%	0.00%	12.87%	9.09%	4.01%	13.10%	0.00%	13.10%	0.23%	13.10%	NO MAX
1308	Uvalde	146	147	4.17%	2.61%	6.78%	0.28%	7.06%	3.97%	2.70%	6.67%	0.23%	6.90%	-0.16%	5.27%	7.50%
1314	Van	17	18	4.95%	-1.02%	3.93%	0.18%	4.11%	5.14%	-0.93%	4.21%	0.20%	4.41%	0.30%	4.41%	11.50%
1316	Van Alstyne	29	32	7.59%	2.54%	10.13%	0.13%	10.26%	7.82%	2.56%	10.38%	0.14%	10.52%	0.26%	9.71%	12.50%
1318	Van Horn	27	26	7.36%	2.00%	9.36%	0.20%	9.56%	5.90%	3.08%	8.98%	0.20%	9.18%	-0.38%	7.15%	9.50%
1320	Vega	6	6	18.68%	6.14%	24.82%	0.48%	25.30%	15.58%	7.17%	22.75%	0.59%	23.34%	-1.96%	19.98%	NO MAX
1324	Venus	13	13	8.30%	2.13%	10.43%	0.00%	10.43%	8.40%	2.63%	11.03%	0.00%	11.03%	0.60%	11.03%	13.50%
1326	Vernon	97	102	8.78%	9.91%	18.69%	0.29%	18.98%	9.13%	9.96%	19.09%	0.31%	19.40%	0.42%	16.37%	NO MAX
1328	Victoria	563	575	9.40%	11.13%	20.53%	0.20%	20.73%	9.43%	11.46%	20.89%	0.21%	21.10%	0.37%	17.06%	NO MAX
1329	Vidor	67	66	11.98%	8.55%	20.53%	0.22%	20.75%	11.93%	7.55%	19.48%	0.23%	19.71%	-1.04%	17.38%	NO MAX
1500	Village Fire Department	50	48	8.44%	4.73%	13.17%	0.18%	13.35%	8.58%	4.73%	13.31%	0.18%	13.49%	0.14%	13.49%	NO MAX
1330	Waco	1,478	1,514	12.07%	11.98%	24.05%	0.00%	24.05%	12.16%	12.31%	24.47%	0.00%	24.47%	0.42%	19.51%	NO MAX
1332	Waelder	15	16	2.70%	0.74%	3.44%	0.23%	3.67%	2.81%	0.72%	3.53%	0.27%	3.80%	0.13%	3.80%	7.50%
1334	Wake Village	20	21	6.12%	5.68%	11.80%	0.31%	12.11%	6.50%	5.78%	12.28%	0.32%	12.60%	0.49%	11.24%	13.50%
1336	Waller	21	23	5.22%	1.75%	6.97%	0.39%	7.36%	4.52%	2.09%	6.61%	0.38%	6.99%	-0.37%	6.99%	7.50%
1337	Wallis	9	9	4.32%	2.43%	6.75%	0.17%	6.92%	4.59%	2.17%	6.76%	0.23%	6.99%	0.07%	6.99%	8.50%
1338	Walnut Springs	2	2	3.15%	1.43%	4.58%	0.24%	4.82%	5.00%	1.48%	6.48%	0.26%	6.74%	1.92%	6.74%	NO MAX
1340	Waskom	18	19	5.64%	3.11%	8.75%	0.25%	9.00%	5.53%	3.16%	8.69%	0.28%	8.97%	-0.03%	7.31%	7.50%
1341	Watauga	180	185	8.52%	4.47%	12.99%	0.19%	13.18%	8.96%	4.65%	13.61%	0.21%	13.82%	0.64%	12.59%	13.50%
1342	Waxahachie	218	212	10.60%	7.27%	17.87%	0.22%	18.09%	11.06%	7.23%	18.29%	0.25%	18.54%	0.45%	15.36%	NO MAX
1344	Weatherford	326	333	11.45%	7.63%	19.08%	0.20%	19.28%	11.52%	8.02%	19.54%	0.22%	19.76%	0.48%	16.73%	NO MAX
1345	Webster	156	171	10.72%	6.66%	17.38%	0.19%	17.57%	10.89%	6.83%	17.72%	0.23%	17.95%	0.38%	15.65%	NO MAX
1346	Weimar	25	27	11.93%	9.39%	21.32%	0.35%	21.67%	12.10%	8.76%	20.86%	0.37%	21.23%	-0.44%	16.77%	NO MAX
1350	Wellington	12	12	10.10%	5.52%	15.62%	0.49%	16.11%	9.65%	4.97%	14.62%	0.54%	15.16%	-0.95%	15.16%	NO MAX
1352	Wells	3	4	5.44%	2.11%	7.55%	0.00%	7.55%	4.55%	1.49%	6.04%	0.00%	6.04%	-1.51%	5.30%	7.50%

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		LAST YEAR	THIS YEAR	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN			SUPPL DEATH	GRAND TOTAL			
				NORMAL COST	PRIOR SERVICE	TOTAL			NORMAL COST	PRIOR SERVICE	TOTAL					
1354	Weslaco	282	275	11.78%	6.68%	18.46%	0.20%	18.66%	12.05%	7.08%	19.13%	0.22%	19.35%	0.69%	15.84%	NO MAX
1356	West	19	19	5.46%	0.93%	6.39%	0.35%	6.74%	4.43%	0.69%	5.12%	0.34%	5.46%	-1.28%	5.46%	9.50%
1358	West Columbia	36	34	5.83%	-0.04%	5.79%	0.00%	5.79%	5.93%	-0.41%	5.52%	0.00%	5.52%	-0.27%	5.52%	11.50%
1359	West Lake Hills	27	28	9.24%	4.69%	13.93%	0.25%	14.18%	9.35%	5.08%	14.43%	0.30%	14.73%	0.55%	13.95%	13.50%
1361	West Orange	25	25	11.54%	11.34%	22.88%	0.00%	22.88%	11.63%	10.54%	22.17%	0.00%	22.17%	-0.71%	19.53%	NO MAX
1365	West Tawakoni	16	16	7.11%	3.92%	11.03%	0.29%	11.32%	7.51%	3.98%	11.49%	0.32%	11.81%	0.49%	11.81%	NO MAX
1364	West Univ. Place	110	116	11.16%	11.49%	22.65%	0.21%	22.86%	10.79%	11.45%	22.24%	0.23%	22.47%	-0.39%	18.93%	NO MAX
1363	Westlake	24	23	6.07%	1.73%	7.80%	0.14%	7.94%	6.78%	1.99%	8.77%	0.15%	8.92%	0.98%	8.92%	NO MAX
1362	Westover Hills	19	19	2.35%	1.47%	3.82%	0.40%	4.22%	1.85%	1.72%	3.57%	0.45%	4.02%	-0.20%	4.02%	7.50%
1366	Westworth Village	32	31	6.44%	2.19%	8.63%	0.16%	8.79%	7.08%	2.60%	9.68%	0.18%	9.86%	1.07%	9.43%	13.50%
1368	Wharton	86	90	5.56%	3.38%	8.94%	0.21%	9.15%	5.81%	3.59%	9.40%	0.23%	9.63%	0.48%	8.57%	7.50%
1370	Wheeler	6	5	10.71%	6.04%	16.75%	0.28%	17.03%	10.70%	6.17%	16.87%	0.36%	17.23%	0.20%	12.85%	NO MAX
1372	White Deer	8	9	3.87%	2.81%	6.68%	0.40%	7.08%	3.92%	2.75%	6.67%	0.43%	7.10%	0.02%	5.71%	7.50%
1377	White Oak	45	44	9.05%	7.09%	16.14%	0.19%	16.33%	9.09%	7.17%	16.26%	0.19%	16.45%	0.12%	13.84%	13.50%
1378	White Settlement	120	118	6.30%	4.26%	10.56%	0.21%	10.77%	6.43%	4.55%	10.98%	0.22%	11.20%	0.43%	9.72%	11.50%
1374	Whiteface	3	3	6.33%	6.82%	13.15%	0.31%	13.46%	6.72%	7.23%	13.95%	0.34%	14.29%	0.83%	12.36%	NO MAX
1375	Whitehouse	43	41	5.53%	0.95%	6.48%	0.18%	6.66%	5.79%	1.33%	7.12%	0.21%	7.33%	0.67%	6.76%	9.50%
1376	Whitesboro	48	48	5.59%	2.56%	8.15%	0.24%	8.39%	5.91%	2.70%	8.61%	0.27%	8.88%	0.49%	7.95%	9.50%
1380	Whitewright	17	19	2.85%	-0.21%	2.64%	0.17%	2.81%	3.31%	0.35%	3.66%	0.17%	3.83%	1.02%	3.83%	9.50%
1382	Whitney	18	17	2.93%	1.57%	4.50%	0.34%	4.84%	2.89%	1.20%	4.09%	0.26%	4.35%	-0.49%	4.35%	7.50%
1384	Wichita Falls	992	1,004	8.01%	8.47%	16.48%	0.25%	16.73%	7.73%	8.28%	16.01%	0.28%	16.29%	-0.44%	13.69%	NO MAX
1386	Willis	32	34	5.03%	2.22%	7.25%	0.24%	7.49%	5.08%	2.41%	7.49%	0.17%	7.66%	0.17%	6.41%	10.50%
1387	Willow Park	46	46	2.39%	0.87%	3.26%	0.16%	3.42%	2.46%	0.80%	3.26%	0.15%	3.41%	-0.01%	3.41%	NO MAX
1388	Wills Point	33	40	7.13%	5.96%	13.09%	0.34%	13.43%	6.97%	5.32%	12.29%	0.18%	12.47%	-0.96%	11.20%	NO MAX
1390	Wilmer	39	37	3.70%	0.11%	3.81%	0.15%	3.96%	3.65%	0.19%	3.84%	0.15%	3.99%	0.03%	3.99%	11.50%
1392	Wimberley	6	6	2.09%	0.49%	2.58%	0.44%	3.02%	1.97%	0.49%	2.46%	0.23%	2.69%	-0.33%	2.69%	NO MAX
1393	Windcrest	56	62	5.74%	2.53%	8.27%	0.24%	8.51%	5.93%	2.56%	8.49%	0.26%	8.75%	0.24%	7.51%	10.50%
1396	Wink	6	6	5.00%	0.81%	5.81%	0.31%	6.12%	5.58%	-0.20%	5.38%	0.37%	5.75%	-0.37%	5.75%	NO MAX
1398	Winnsboro	35	38	6.61%	4.54%	11.15%	0.29%	11.44%	6.57%	4.36%	10.93%	0.29%	11.22%	-0.22%	9.18%	11.50%
1399	Winona	5	7	10.93%	4.42%	15.35%	0.22%	15.57%	10.27%	4.01%	14.28%	0.19%	14.47%	-1.10%	12.33%	13.50%
1400	Winters	18	17	7.80%	4.12%	11.92%	0.30%	12.22%	8.42%	4.42%	12.84%	0.40%	13.24%	1.02%	10.29%	11.50%
1403	Wolfforth	27	27	5.88%	2.93%	8.81%	0.21%	9.02%	5.26%	2.97%	8.23%	0.14%	8.37%	-0.65%	7.02%	9.50%
1409	Woodcreek	1	1	5.00%	0.38%	5.38%	0.65%	6.03%	5.00%	-0.50%	4.50%	0.66%	5.16%	-0.87%	5.16%	NO MAX

**SECTION 2**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION RESULTS AS OF December 31, 2009**

CITY NUMBER	CITY NAME	Contributing Members LAST YEAR    THIS YEAR		2010 RATES WITHOUT MAXIMUM OR PHASE-IN					2011 RATES WITHOUT MAXIMUM OR PHASE-IN					GRAND TOTAL CHANGE	GRAND TOTAL WITH PHASE-IN	MAX RATE (RET ONLY)		
				RETIREMENT PLAN				SUPPL DEATH	GRAND TOTAL	RETIREMENT PLAN							SUPPL DEATH	GRAND TOTAL
				NORMAL COST	PRIOR SERVICE	TOTAL				NORMAL COST	PRIOR SERVICE	TOTAL						
1404	Woodsboro	10	10	3.93%	0.98%	4.91%	0.29%	5.20%	3.93%	0.85%	4.78%	0.29%	5.07%	-0.13%	3.89%	7.50%		
1406	Woodville	33	32	10.44%	4.80%	15.24%	0.23%	15.47%	11.48%	5.64%	17.12%	0.29%	17.41%	1.94%	16.01%	NO MAX		
1407	Woodway	72	72	10.22%	6.48%	16.70%	0.16%	16.86%	10.54%	6.59%	17.13%	0.15%	17.28%	0.42%	14.39%	13.50%		
1408	Wortham	8	8	5.27%	-1.76%	3.51%	0.08%	3.59%	5.23%	-1.74%	3.49%	0.09%	3.58%	-0.01%	3.58%	12.50%		
1410	Wylie	207	207	8.48%	4.09%	12.57%	0.15%	12.72%	8.93%	4.65%	13.58%	0.16%	13.74%	1.02%	12.26%	13.50%		
1412	Yoakum	81	81	10.80%	9.73%	20.53%	0.30%	20.83%	11.27%	10.02%	21.29%	0.39%	21.68%	0.85%	17.94%	NO MAX		
1414	Yorktown	14	16	2.97%	1.93%	4.90%	0.48%	5.38%	2.91%	1.71%	4.62%	0.41%	5.03%	-0.35%	5.03%	7.50%		
1415	Zavalla	10	8	6.06%	1.55%	7.61%	0.00%	7.61%	6.45%	2.49%	8.94%	0.00%	8.94%	1.33%	8.59%	9.50%		



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## SECTION 3

### RECONCILIATION OF FULL CONTRIBUTION RATES FROM PRIOR VALUATION REPORT

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### Section 3

#### Texas Municipal Retirement System

##### Changes in Full Retirement Rate from Prior Actuarial Valuation Report

The following Schedule provides detail of the reconciliation in the Full Rate for each participating employer from the prior valuation. Actuarial valuations are based on long term assumptions and actual results in a specific year can and almost certainly will differ, as actual experience deviates from the assumptions. The following is a brief explanation of the most common sources for deviation.

**Benefit Changes** - Shows the increase or decrease in the contribution rate associated with any modifications made to the member city's TMRS plan provisions. This will also include any changes to the amortization period by ordinance change.

**Assumption Changes** - Shows the increase or decrease in the contribution rate associated with actuarial assumption changes made, if any, as of December 31, 2009 and approved by the Board of Trustees. This column shows "0.00%" since there were no assumption changes since the prior valuation as of December 31, 2008.

**MAF Crediting** - Shows the increase in the contribution rate associated with the Municipality Accumulation Fund (MAF) crediting rate if different than the 7.50% annual assumed crediting rate. There is no impact from the MAF crediting rate since the prior valuation. This is because the 2009 rate was set at the assumed 7.50%.

**Phase In / Additional Contributions** - Shows the total increase or decrease in the contribution rate associated with the phase in of city contribution rates and any additional contributions that the city made to its plan. The affects of the "Contribution Lag" is included here, as well, and refers to the time delay between the actuarial valuation date and the date the contribution rate becomes effective. For TMRS member cities, the "Lag" is one year (i.e. the Actuarial Valuation as of December 31, 2008 set the rate effective for Calendar Year 2010.)

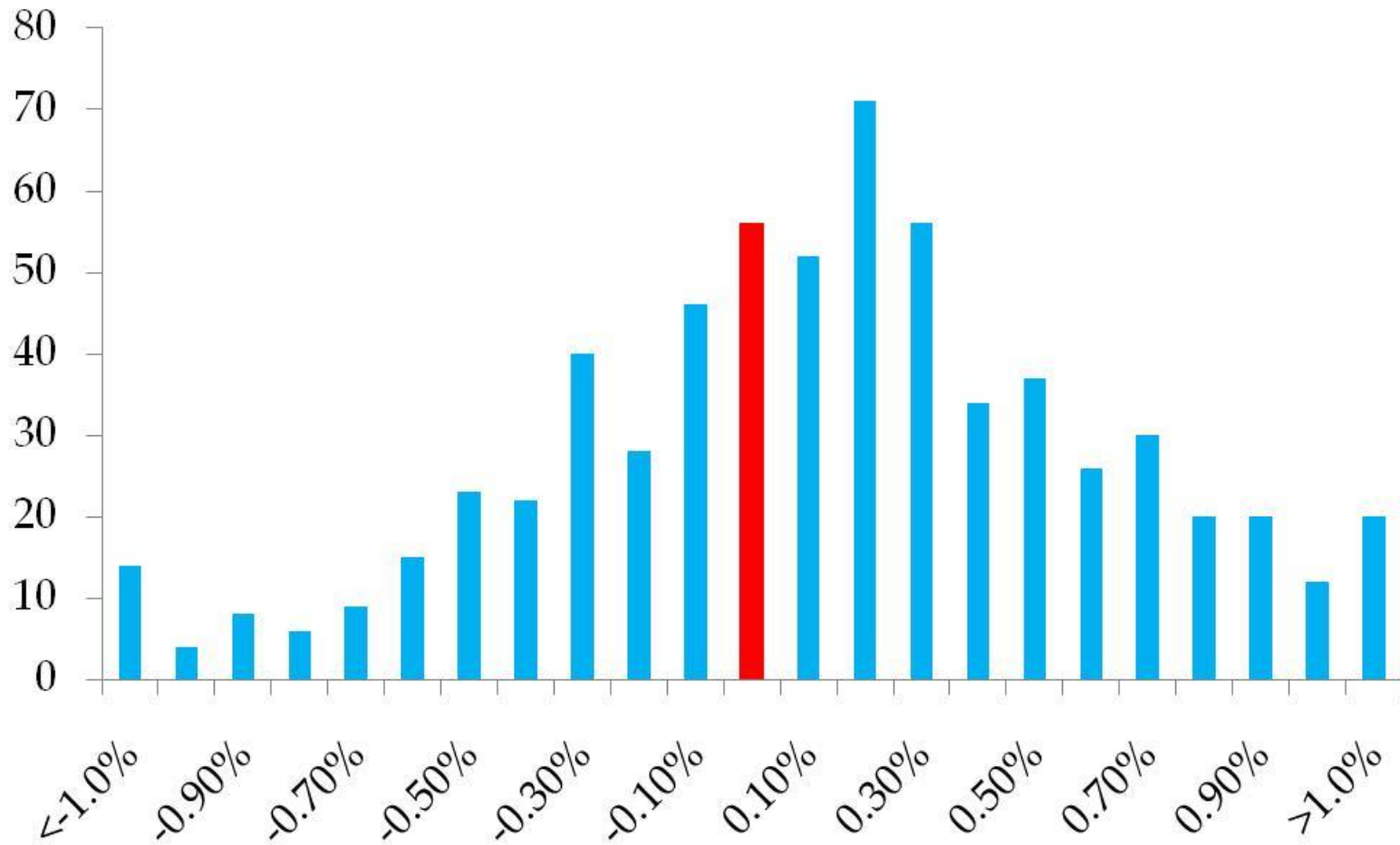
The Phase In amount reflects contributing a portion of the full rate increase phased in over an eight (8) year period.

**Payroll Growth** - Shows the increase or decrease in the contribution rate associated with larger or lower than expected growth in the member city's overall payroll. The amortization payments are calculated assuming payroll grows at 3.0% per year. Overall payroll growth in excess of 3.0% will typically cause a decrease in the amortization rate.

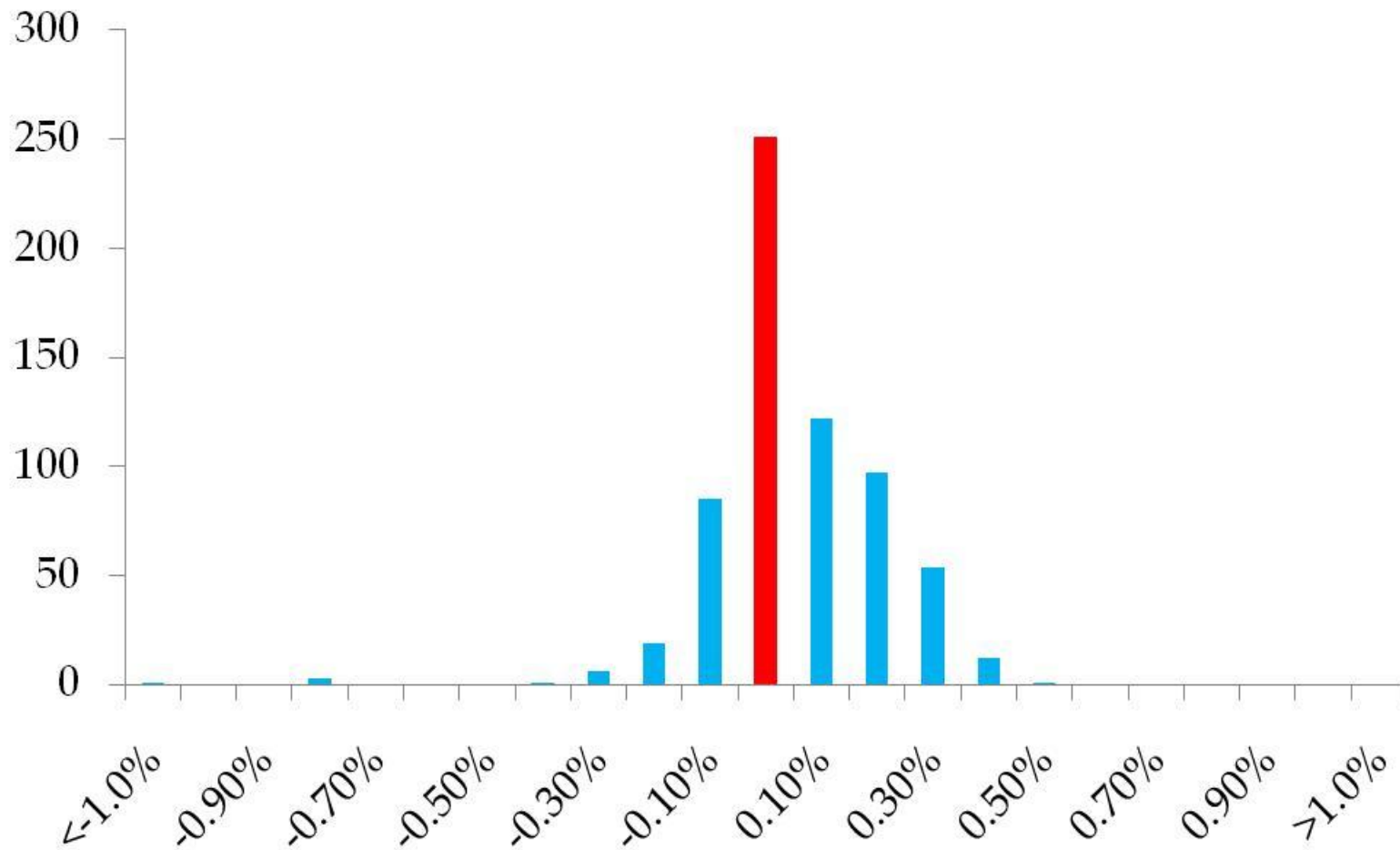
**Current Service** - Shows the increase or decrease in the contribution rate associated with changes in the average Current Service Rate for the individual city's population. The Current Service Rate is the allocated cost of next year's benefit accruals. Typically, the Current Service Rate will increase if the average age/service combination of the covered population increases and decrease if the average age/service combination decreases.

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

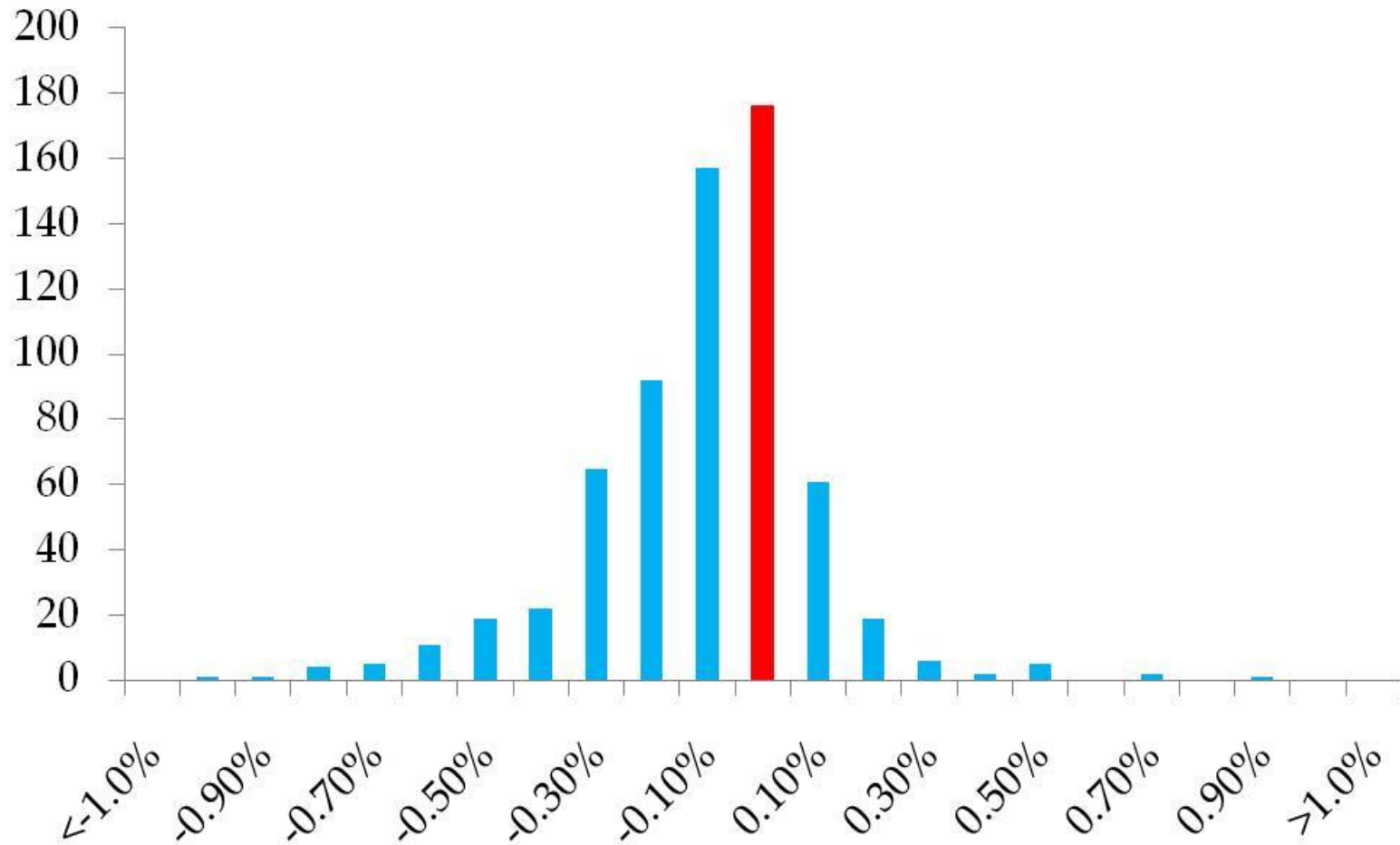
**Distribution of Changes**  
**Total Changes in Full Retirement Rate**



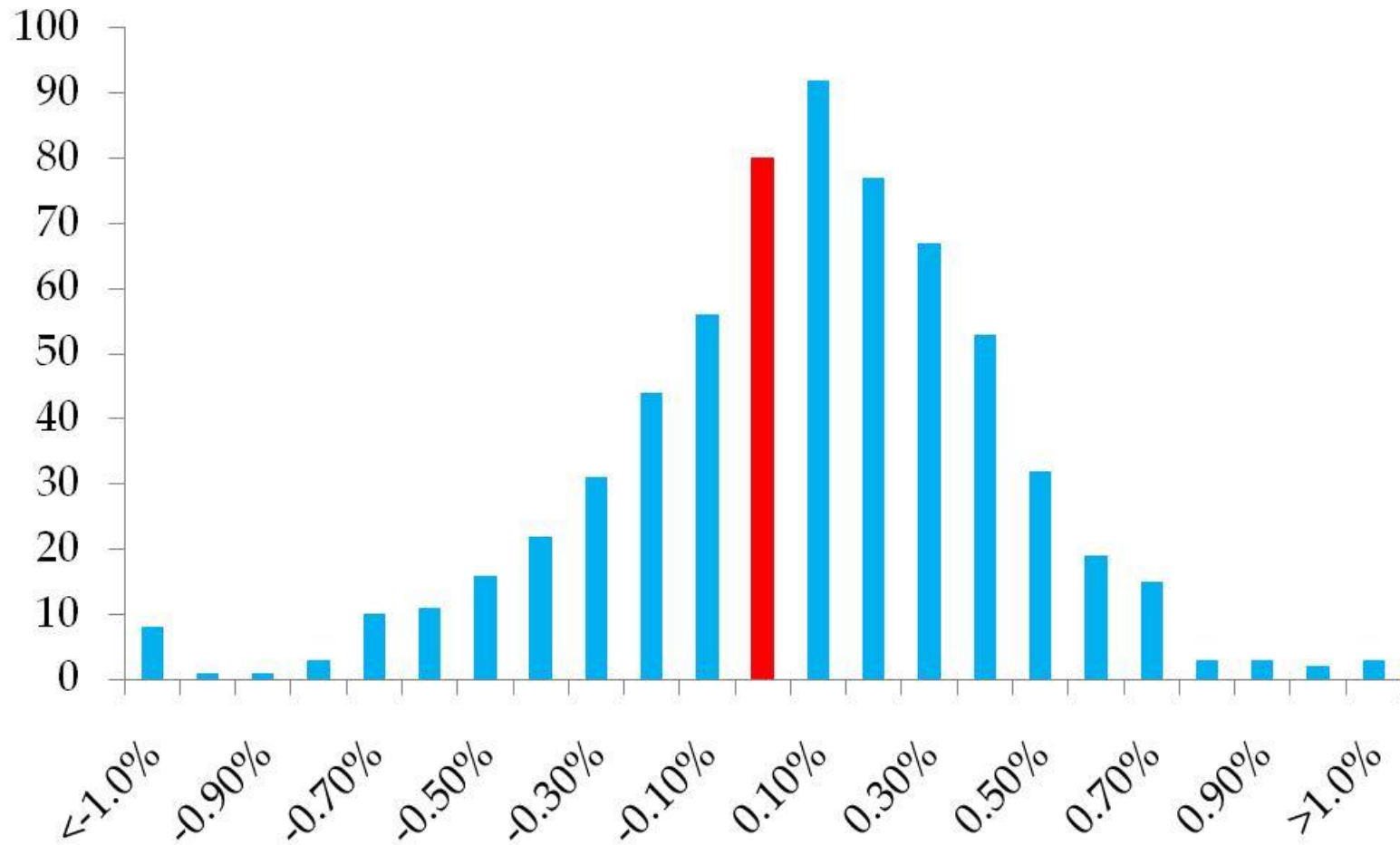
**Distribution of Changes**  
**Change Due to Contributions Different than Actuarial Rate**



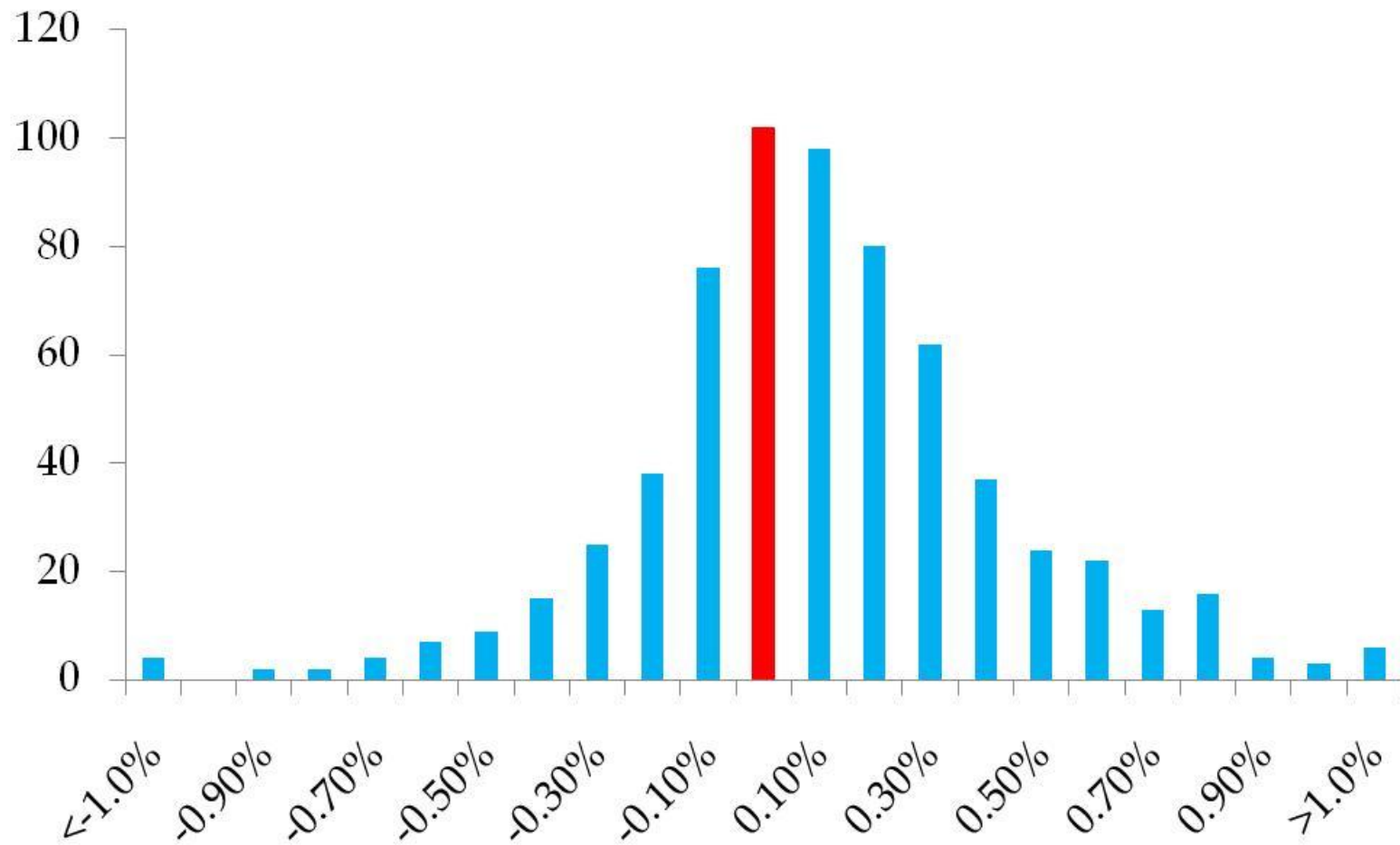
**Distribution of Changes**  
**Change Due to Payroll Growing Faster or Slower than Expected**



**Distribution of Changes**  
**Change in Current Service Rate**



**Distribution of Changes**  
**Change Due to Liability Experience**







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

CITY NUMBER	CITY NAME	2010 Rates	Benefit Changes	Assumption Changes	MAF Crediting	Contribution Lag/Phase In	Payroll Growth	Current Service	Liability Growth	Total Change	2011 Rates
112	Bellville	15.78%	0.00%	0.00%	0.00%	0.18%	-0.46%	0.22%	-0.04%	-0.10%	15.68%
114	Belton	8.34%	0.00%	0.00%	0.00%	0.01%	-0.07%	-0.11%	0.06%	-0.11%	8.23%
118	Benbrook	20.20%	0.00%	0.00%	0.00%	0.28%	0.00%	0.56%	0.06%	0.90%	21.10%
121	Berryville	4.05%	0.00%	0.00%	0.00%	-0.08%	0.00%	0.06%	-0.04%	-0.06%	3.99%
123	Bertram	5.45%	0.00%	0.00%	0.00%	-0.06%	-0.12%	-0.19%	0.00%	-0.37%	5.08%
124	Big Lake	19.92%	0.00%	0.00%	0.00%	0.01%	0.08%	0.57%	-0.16%	0.50%	20.42%
126	Big Sandy	5.92%	0.00%	0.00%	0.00%	-0.08%	-0.08%	-0.13%	-0.07%	-0.36%	5.56%
128	Big Spring	17.49%	0.00%	0.00%	0.00%	0.20%	-0.50%	-0.24%	0.61%	0.07%	17.56%
132	Bishop	9.80%	-2.79%	0.00%	0.00%	-0.07%	0.03%	0.22%	0.05%	-2.56%	7.24%
134	Blanco	3.26%	0.00%	0.00%	0.00%	-0.02%	0.01%	-0.29%	-0.12%	-0.42%	2.84%
140	Blooming Grove	5.94%	0.00%	0.00%	0.00%	-0.26%	-0.01%	0.72%	0.20%	0.65%	6.59%
142	Blossom	8.36%	0.00%	0.00%	0.00%	0.02%	0.00%	0.14%	-0.08%	0.08%	8.44%
143	Blue Mound	2.87%	1.55%	0.00%	0.00%	0.02%	-0.01%	0.13%	-0.02%	1.67%	4.54%
144	Blue Ridge	2.94%	0.00%	0.00%	0.00%	-0.21%	0.19%	-0.30%	-1.10%	-1.42%	1.52%
148	Boerne	17.83%	0.00%	0.00%	0.00%	0.07%	-0.18%	0.31%	0.51%	0.71%	18.54%
150	Bogata	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
152	Bonham	7.03%	0.00%	0.00%	0.00%	0.01%	0.01%	0.13%	0.01%	0.16%	7.19%
154	Booker	5.62%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.23%	-0.71%	-0.94%	4.68%
156	Borger	20.47%	0.00%	0.00%	0.00%	0.15%	-0.73%	-0.36%	0.04%	-0.90%	19.57%
158	Bovina	1.72%	0.00%	0.00%	0.00%	-0.11%	-0.05%	-0.09%	-0.03%	-0.28%	1.44%
160	Bowie	11.98%	0.00%	0.00%	0.00%	0.16%	-0.11%	-0.08%	0.26%	0.23%	12.21%
162	Boyd	3.53%	0.00%	0.00%	0.00%	-0.12%	-0.10%	-0.32%	0.41%	-0.13%	3.40%
166	Brady	6.14%	1.76%	0.00%	0.00%	0.21%	0.03%	0.05%	-0.02%	2.03%	8.17%
170	Brazoria	9.69%	0.00%	0.00%	0.00%	0.11%	-0.27%	-0.55%	0.20%	-0.51%	9.18%
172	Breckenridge	10.83%	0.00%	0.00%	0.00%	0.13%	-0.06%	0.31%	-0.06%	0.32%	11.15%
174	Bremond	2.42%	0.00%	0.00%	0.00%	0.00%	0.03%	-0.42%	-0.06%	-0.45%	1.97%
176	Brenham	8.51%	0.23%	0.00%	0.00%	0.00%	0.02%	0.03%	-0.06%	0.22%	8.73%
177	Bridge City	22.03%	0.00%	0.00%	0.00%	0.48%	-0.03%	-1.28%	-1.91%	-2.74%	19.29%
178	Bridgeport	9.69%	0.00%	0.00%	0.00%	0.09%	-0.23%	0.24%	0.12%	0.22%	9.91%
180	Bronte	5.45%	0.00%	0.00%	0.00%	-0.02%	-0.01%	0.14%	-0.03%	0.08%	5.53%
182	Brookshire	10.48%	0.00%	0.00%	0.00%	0.08%	-0.49%	-0.29%	0.56%	-0.14%	10.34%
184	Brownfield	15.66%	0.00%	0.00%	0.00%	0.03%	-0.01%	-0.27%	-0.06%	-0.31%	15.35%
10188	Brownsville	21.48%	0.00%	0.00%	0.00%	0.32%	-0.06%	0.37%	0.23%	0.86%	22.34%
20188	Brownsville Public Utility	18.31%	0.00%	0.00%	0.00%	0.09%	-0.07%	0.10%	-0.44%	-0.32%	17.99%
10190	Brownwood	16.26%	0.00%	0.00%	0.00%	0.13%	-0.27%	0.13%	0.34%	0.33%	16.59%
30190	Brownwood Health Dept.	9.31%	0.00%	0.00%	0.00%	-0.12%	-0.07%	-0.03%	0.80%	0.58%	9.89%
20190	Brownwood Public Library	0.00%	0.00%	0.00%	0.00%	0.00%	2.76%	0.00%	0.00%	2.76%	2.76%
195	Bruceville-Eddy	2.65%	0.00%	0.00%	0.00%	-0.36%	0.14%	1.38%	0.44%	1.60%	4.25%
192	Bryan	19.67%	0.00%	0.00%	0.00%	0.22%	-0.46%	-0.04%	0.64%	0.36%	20.03%
193	Bryson	6.78%	0.00%	0.00%	0.00%	0.16%	-0.31%	-6.78%	0.53%	-6.40%	0.38%
194	Buda	12.71%	0.00%	0.00%	0.00%	-0.03%	-0.40%	0.06%	0.78%	0.41%	13.12%
196	Buffalo	5.62%	0.00%	0.00%	0.00%	-0.02%	0.06%	0.06%	-0.43%	-0.33%	5.29%
198	Bullard	8.65%	0.00%	0.00%	0.00%	-0.08%	-0.30%	0.10%	0.23%	-0.05%	8.60%
203	Bulverde	6.76%	0.00%	0.00%	0.00%	0.02%	0.02%	0.41%	0.36%	0.81%	7.57%
199	Bunker Hill Village	16.46%	-5.60%	0.00%	0.00%	-0.08%	0.01%	-0.20%	0.33%	-5.54%	10.92%
200	Burkburnett	15.43%	0.00%	0.00%	0.00%	-0.07%	-0.27%	0.19%	0.16%	0.01%	15.44%
202	Burleson	14.86%	0.00%	0.00%	0.00%	0.14%	-0.25%	0.34%	0.65%	0.88%	15.74%
204	Burnet	11.56%	0.00%	0.00%	0.00%	-0.08%	-0.16%	0.34%	0.35%	0.45%	12.01%
207	Cactus	2.45%	0.00%	0.00%	0.00%	0.00%	-0.04%	-0.24%	-0.19%	-0.47%	1.98%
208	Caddo Mills	3.68%	0.00%	0.00%	0.00%	0.02%	0.04%	0.28%	-0.48%	-0.14%	3.54%
210	Caldwell	11.23%	0.00%	0.00%	0.00%	0.04%	-0.08%	0.23%	-0.13%	0.06%	11.29%
212	Calvert	1.13%	0.00%	0.00%	0.00%	-0.08%	0.06%	0.21%	-0.01%	0.18%	1.31%
214	Cameron	10.81%	0.00%	0.00%	0.00%	0.18%	0.89%	0.40%	-0.20%	1.27%	12.08%
220	Canadian	16.24%	0.00%	0.00%	0.00%	-0.25%	-0.26%	0.12%	-0.09%	-0.48%	15.76%

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

CITY NUMBER	CITY NAME	2010 Rates	Benefit Changes	Assumption Changes	MAF Crediting	Contribution Lag/Phase In	Payroll Growth	Current Service	Liability Growth	Total Change	2011 Rates
222	Canton	15.30%	0.00%	0.00%	0.00%	0.01%	-0.04%	0.01%	0.11%	0.09%	15.39%
224	Canyon	19.02%	0.00%	0.00%	0.00%	0.27%	-0.19%	-0.02%	0.52%	0.58%	19.60%
227	Carmine	5.46%	0.00%	0.00%	0.00%	0.10%	0.00%	0.42%	0.42%	0.94%	6.40%
228	Carrizo Springs	10.61%	0.00%	0.00%	0.00%	0.00%	0.12%	-0.03%	-0.49%	-0.40%	10.21%
230	Carrollton	18.02%	-1.97%	0.00%	0.00%	-0.10%	-0.07%	0.37%	0.03%	-1.74%	16.28%
232	Carthage	22.88%	0.00%	0.00%	0.00%	-0.02%	-0.25%	0.00%	-0.44%	-0.71%	22.17%
231	Castle Hills	15.54%	0.00%	0.00%	0.00%	0.25%	-0.13%	0.11%	-0.42%	-0.19%	15.35%
234	Castroville	9.87%	0.00%	0.00%	0.00%	-0.03%	-0.33%	0.10%	0.26%	0.00%	9.87%
238	Cedar Hill	15.97%	0.00%	0.00%	0.00%	0.17%	-0.10%	0.09%	-0.01%	0.15%	16.12%
239	Cedar Park	9.04%	0.00%	0.00%	0.00%	-0.04%	-0.06%	0.34%	0.49%	0.73%	9.77%
242	Celina	4.73%	0.00%	0.00%	0.00%	-0.06%	-0.03%	0.16%	0.36%	0.43%	5.16%
244	Center	17.04%	0.00%	0.00%	0.00%	-0.02%	-0.20%	-0.25%	0.22%	-0.25%	16.79%
246	Centerville	7.68%	0.00%	0.00%	0.00%	-0.04%	-0.24%	-0.26%	-0.69%	-1.23%	6.45%
247	Chandler	7.79%	0.00%	0.00%	0.00%	0.00%	-0.30%	-0.20%	0.05%	-0.45%	7.34%
248	Charlotte	6.11%	0.00%	0.00%	0.00%	0.10%	0.01%	0.31%	-0.04%	0.38%	6.49%
249	Chester	12.22%	0.00%	0.00%	0.00%	0.00%	-0.01%	0.60%	-0.34%	0.25%	12.47%
245	Chico	3.56%	0.00%	0.00%	0.00%	0.00%	-0.02%	0.25%	-0.01%	0.22%	3.78%
250	Childress	17.55%	0.00%	0.00%	0.00%	0.31%	-0.04%	-0.26%	-0.18%	-0.17%	17.38%
253	Chireno	24.77%	0.00%	0.00%	0.00%	0.33%	0.23%	0.45%	-7.05%	-6.04%	18.73%
254	Christine	0.41%	0.00%	0.00%	0.00%	-0.28%	0.81%	0.00%	-0.13%	0.40%	0.81%
255	Cibolo	8.93%	0.00%	0.00%	0.00%	0.00%	-0.01%	0.74%	1.18%	1.91%	10.84%
256	Cisco	5.97%	0.00%	0.00%	0.00%	-0.01%	-0.06%	-0.23%	-0.10%	-0.40%	5.57%
258	Clarendon	3.38%	0.00%	0.00%	0.00%	-0.02%	-0.02%	-0.52%	-0.21%	-0.77%	2.61%
259	Clarksville	4.00%	0.00%	0.00%	0.00%	0.10%	0.27%	-0.18%	-0.32%	-0.13%	3.87%
260	Clarksville City	7.65%	0.00%	0.00%	0.00%	0.08%	-0.01%	0.61%	-0.36%	0.32%	7.97%
263	Clear Lake Shores	9.64%	0.00%	0.00%	0.00%	0.04%	-0.26%	0.36%	0.08%	0.22%	9.86%
264	Cleburne	20.64%	0.00%	0.00%	0.00%	0.31%	-0.48%	0.24%	0.11%	0.18%	20.82%
266	Cleveland	9.91%	0.00%	0.00%	0.00%	0.01%	-0.20%	-0.76%	0.14%	-0.81%	9.10%
268	Clifton	4.42%	0.00%	0.00%	0.00%	-0.03%	-0.04%	-0.59%	0.12%	-0.54%	3.88%
271	Clute	12.58%	0.00%	0.00%	0.00%	0.13%	-0.11%	0.09%	0.08%	0.19%	12.77%
272	Clyde	12.92%	0.00%	0.00%	0.00%	0.11%	-0.24%	-0.10%	0.30%	0.07%	12.99%
274	Coahoma	5.15%	0.00%	0.00%	0.00%	-0.07%	-0.02%	0.46%	0.22%	0.59%	5.74%
276	Cockrell Hill	1.81%	0.00%	0.00%	0.00%	0.03%	0.27%	0.60%	0.23%	1.13%	2.94%
278	Coleman	17.41%	0.00%	0.00%	0.00%	0.13%	-0.14%	0.80%	0.36%	1.15%	18.56%
280	College Station	18.71%	0.00%	0.00%	0.00%	0.29%	-0.27%	0.04%	0.09%	0.15%	18.86%
281	Colleyville	15.58%	0.00%	0.00%	0.00%	0.11%	0.10%	0.34%	-0.10%	0.45%	16.03%
282	Collinsville	2.99%	0.00%	0.00%	0.00%	0.00%	-0.03%	0.36%	-0.01%	0.32%	3.31%
283	Colmesneil	3.86%	0.00%	0.00%	0.00%	-0.06%	-0.14%	-0.05%	0.05%	-0.20%	3.66%
284	Colorado City	9.42%	0.00%	0.00%	0.00%	-0.02%	-0.15%	0.17%	-0.31%	-0.31%	9.11%
286	Columbus	15.19%	0.00%	0.00%	0.00%	-0.11%	-0.29%	0.04%	-0.30%	-0.66%	14.53%
288	Comanche	8.80%	0.00%	0.00%	0.00%	0.13%	-0.12%	0.16%	-0.40%	-0.23%	8.57%
290	Commerce	9.90%	0.00%	0.00%	0.00%	0.14%	-0.06%	0.20%	-0.09%	0.19%	10.09%
294	Conroe	18.18%	0.00%	0.00%	0.00%	0.28%	-0.14%	-0.04%	-0.36%	-0.26%	17.92%
295	Converse	13.61%	0.00%	0.00%	0.00%	0.12%	-0.26%	0.03%	0.58%	0.47%	14.08%
298	Cooper	9.00%	0.00%	0.00%	0.00%	0.06%	-0.13%	-0.19%	-0.03%	-0.29%	8.71%
299	Coppell	15.95%	0.00%	0.00%	0.00%	0.00%	-0.25%	0.28%	0.61%	0.64%	16.59%
297	Copper Canyon	9.17%	0.00%	0.00%	0.00%	0.37%	0.54%	-2.12%	-0.10%	-1.31%	7.86%
300	Copperas Cove	12.63%	0.00%	0.00%	0.00%	0.18%	-0.14%	0.16%	0.19%	0.39%	13.02%
301	Corinth	12.13%	0.00%	0.00%	0.00%	0.06%	-0.13%	0.26%	0.31%	0.50%	12.63%
302	Corpus Christi	22.40%	0.00%	0.00%	0.00%	0.35%	-0.28%	0.04%	0.15%	0.26%	22.66%
304	Corrigan	4.92%	0.00%	0.00%	0.00%	-0.03%	-0.01%	0.04%	-0.02%	-0.02%	4.90%
306	Corsicana	20.65%	0.00%	0.00%	0.00%	0.28%	-0.30%	-0.19%	0.15%	-0.06%	20.59%
308	Cotulla	4.42%	0.00%	0.00%	0.00%	-0.01%	-0.10%	0.09%	-0.05%	-0.07%	4.35%
310	Crandall	6.60%	0.00%	0.00%	0.00%	0.04%	0.04%	0.23%	-0.10%	0.21%	6.81%

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

CITY NUMBER	CITY NAME	2010 Rates	Benefit Changes	Assumption Changes	MAF Crediting	Contribution Lag/Phase In	Payroll Growth	Current Service	Liability Growth	Total Change	2011 Rates
312	Crane	16.54%	0.00%	0.00%	0.00%	-0.07%	-0.18%	-0.07%	-0.29%	-0.61%	15.93%
314	Crawford	1.55%	0.00%	0.00%	0.00%	0.01%	-0.01%	0.21%	0.03%	0.24%	1.79%
316	Crockett	12.10%	0.00%	0.00%	0.00%	0.02%	-0.05%	-0.12%	0.41%	0.26%	12.36%
318	Crosbyton	5.58%	0.00%	0.00%	0.00%	-0.10%	0.02%	0.54%	0.09%	0.55%	6.13%
320	Cross Plains	8.68%	0.00%	0.00%	0.00%	0.08%	-0.24%	0.12%	-0.06%	-0.10%	8.58%
323	Crowley	10.00%	0.00%	0.00%	0.00%	0.08%	-0.15%	0.21%	0.28%	0.42%	10.42%
324	Crystal City	3.62%	0.00%	0.00%	0.00%	0.04%	-0.32%	0.85%	-0.22%	0.35%	3.97%
326	Cuero	10.48%	2.38%	0.00%	0.00%	0.18%	-0.83%	-0.58%	0.67%	1.82%	12.30%
328	Cumby	4.31%	0.00%	0.00%	0.00%	0.00%	-0.09%	-0.48%	0.44%	-0.13%	4.18%
332	Daingerfield	6.56%	0.00%	0.00%	0.00%	0.14%	-0.05%	0.45%	0.32%	0.86%	7.42%
334	Daisetta	1.59%	0.00%	0.00%	0.00%	-0.08%	0.13%	-0.29%	-0.10%	-0.34%	1.25%
336	Dalhart	7.49%	0.00%	0.00%	0.00%	-0.01%	0.02%	0.10%	0.10%	0.21%	7.70%
339	Dalworthington Gardens	19.74%	0.00%	0.00%	0.00%	0.23%	0.10%	1.01%	-0.10%	1.24%	20.98%
340	Danbury	4.14%	0.00%	0.00%	0.00%	-0.05%	0.00%	-0.06%	-0.08%	-0.19%	3.95%
341	Darrouzett	6.75%	0.00%	0.00%	0.00%	-0.26%	-0.67%	0.31%	0.27%	-0.35%	6.40%
344	Dayton	8.28%	2.19%	0.00%	0.00%	0.07%	-0.22%	-0.22%	0.25%	2.07%	10.35%
352	De Leon	3.44%	0.00%	0.00%	0.00%	0.01%	0.07%	-0.14%	-0.11%	-0.17%	3.27%
346	Decatur	13.52%	0.00%	0.00%	0.00%	0.03%	-0.06%	0.47%	0.33%	0.77%	14.29%
348	Deer Park	19.76%	0.00%	0.00%	0.00%	0.19%	-0.31%	-0.51%	0.07%	-0.56%	19.20%
350	Dekalb	3.29%	0.00%	0.00%	0.00%	-0.04%	0.05%	-0.52%	-0.23%	-0.74%	2.55%
354	Del Rio	6.69%	0.00%	0.00%	0.00%	-0.05%	-0.16%	-0.08%	-0.05%	-0.34%	6.35%
353	Dell City	12.60%	0.00%	0.00%	0.00%	0.08%	-0.01%	0.41%	-0.07%	0.41%	13.01%
356	Denison	18.89%	0.00%	0.00%	0.00%	0.32%	-0.06%	0.36%	0.11%	0.73%	19.62%
358	Denton	19.14%	0.00%	0.00%	0.00%	0.21%	-0.36%	0.35%	0.87%	1.07%	20.21%
360	Denver City	16.91%	0.00%	0.00%	0.00%	0.03%	-0.10%	-0.16%	-0.04%	-0.27%	16.64%
362	Deport	12.52%	0.00%	0.00%	0.00%	0.04%	-0.23%	0.00%	1.56%	1.37%	13.89%
10366	DeSoto	19.22%	-3.92%	0.00%	0.00%	0.04%	-0.15%	-0.02%	0.18%	-3.87%	15.35%
20366	DeSoto Econ Dev Corp	37.93%	0.00%	0.00%	0.00%	3.06%	7.57%	-3.50%	1.49%	8.62%	46.55%
370	Devine	10.42%	0.00%	0.00%	0.00%	-0.01%	-0.02%	-0.02%	0.28%	0.23%	10.65%
371	Diboll	14.31%	0.00%	0.00%	0.00%	0.15%	-0.54%	-0.35%	0.37%	-0.37%	13.94%
372	Dickens	1.53%	0.00%	0.00%	0.00%	-0.07%	-0.32%	5.02%	0.02%	4.65%	6.18%
373	Dickinson	9.66%	0.00%	0.00%	0.00%	0.00%	-0.05%	0.15%	0.49%	0.59%	10.25%
374	Dilley	4.64%	0.00%	0.00%	0.00%	0.00%	0.04%	0.25%	0.01%	0.30%	4.94%
376	Dimmitt	10.45%	0.00%	0.00%	0.00%	-0.04%	-0.11%	0.27%	0.21%	0.33%	10.78%
382	Donna	4.03%	0.00%	0.00%	0.00%	0.04%	0.00%	-0.04%	0.02%	0.02%	4.05%
379	Double Oak	2.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.16%	0.17%	2.26%
383	Dripping Springs	2.83%	0.00%	0.00%	0.00%	-0.01%	0.00%	0.18%	0.07%	0.24%	3.07%
384	Dublin	7.63%	0.00%	0.00%	0.00%	-0.01%	0.03%	0.62%	-0.02%	0.62%	8.25%
386	Dumas	7.99%	0.00%	0.00%	0.00%	0.01%	-0.09%	0.06%	0.07%	0.05%	8.04%
388	Duncanville	12.12%	0.00%	0.00%	0.00%	-0.02%	0.05%	0.15%	0.02%	0.20%	12.32%
394	Eagle Lake	10.68%	0.00%	0.00%	0.00%	0.02%	-0.09%	-0.70%	0.17%	-0.60%	10.08%
396	Eagle Pass	12.45%	0.00%	0.00%	0.00%	0.21%	0.05%	0.37%	0.10%	0.73%	13.18%
397	Early	5.45%	0.00%	0.00%	0.00%	-0.11%	-0.02%	0.24%	0.09%	0.20%	5.65%
399	Earth	6.02%	0.00%	0.00%	0.00%	0.00%	-0.59%	-0.07%	0.19%	-0.47%	5.55%
401	East Mountain	10.95%	0.00%	0.00%	0.00%	-0.79%	-0.91%	0.48%	0.32%	-0.90%	10.05%
395	East Tawakoni	11.95%	0.00%	0.00%	0.00%	-0.11%	-0.45%	-2.86%	0.49%	-2.93%	9.02%
398	Eastland	8.71%	0.00%	0.00%	0.00%	0.05%	-0.06%	0.60%	0.18%	0.77%	9.48%
402	Ector	2.47%	0.00%	0.00%	0.00%	-0.02%	-0.01%	0.26%	0.02%	0.25%	2.72%
406	Eden	7.94%	0.00%	0.00%	0.00%	0.14%	-0.29%	-1.17%	0.25%	-1.07%	6.87%
408	Edgewood	3.78%	0.00%	0.00%	0.00%	0.01%	-0.02%	0.44%	0.04%	0.47%	4.25%
410	Edinburg	14.75%	0.00%	0.00%	0.00%	0.18%	-0.24%	0.17%	0.17%	0.28%	15.03%
412	Edna	12.98%	0.00%	0.00%	0.00%	0.19%	-0.02%	0.45%	0.23%	0.85%	13.83%
414	El Campo	13.80%	0.00%	0.00%	0.00%	0.08%	-0.26%	-0.46%	0.02%	-0.62%	13.18%
416	Eldorado	11.15%	0.00%	0.00%	0.00%	-0.18%	-0.18%	-0.33%	0.72%	0.03%	11.18%

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

CITY NUMBER	CITY NAME	2010 Rates	Benefit Changes	Assumption Changes	MAF Crediting	Contribution Lag/Phase In	Payroll Growth	Current Service	Liability Growth	Total Change	2011 Rates
418	Electra	5.60%	0.00%	0.00%	0.00%	-0.04%	-0.04%	-0.15%	-0.02%	-0.25%	5.35%
420	Elgin	9.75%	0.00%	0.00%	0.00%	0.18%	-0.01%	-0.12%	0.03%	0.08%	9.83%
422	Elkhart	10.04%	0.00%	0.00%	0.00%	0.03%	-0.44%	-0.47%	-0.57%	-1.45%	8.59%
427	Elmendorf	2.67%	0.00%	0.00%	0.00%	-0.04%	0.00%	-0.09%	-0.01%	-0.14%	2.53%
432	Emory	4.74%	0.00%	0.00%	0.00%	0.00%	0.00%	0.34%	0.08%	0.42%	5.16%
436	Ennis	22.00%	0.00%	0.00%	0.00%	0.41%	-0.22%	0.21%	-0.05%	0.35%	22.35%
439	Eules	20.60%	0.00%	0.00%	0.00%	0.33%	0.17%	0.55%	-0.07%	0.98%	21.58%
440	Eustace	2.26%	0.00%	0.00%	0.00%	0.01%	-0.03%	0.32%	0.00%	0.30%	2.56%
441	Everman	9.85%	0.00%	0.00%	0.00%	0.15%	0.03%	0.19%	-0.08%	0.29%	10.14%
443	Fair Oaks Ranch	10.81%	0.00%	0.00%	0.00%	0.02%	0.03%	0.27%	0.22%	0.54%	11.35%
442	Fairfield	6.02%	0.00%	0.00%	0.00%	-0.07%	0.01%	-0.35%	-0.10%	-0.51%	5.51%
445	Fairview	6.89%	0.00%	0.00%	0.00%	-0.07%	-0.27%	0.09%	0.53%	0.28%	7.17%
20444	Falfurrias	4.41%	0.00%	0.00%	0.00%	-0.06%	-0.27%	-0.36%	-0.02%	-0.71%	3.70%
10444	Falfurrias Utility Board	8.30%	0.00%	0.00%	0.00%	-0.02%	0.09%	0.35%	-0.73%	-0.31%	7.99%
446	Falls City	11.25%	0.00%	0.00%	0.00%	-0.12%	-1.34%	0.53%	0.41%	-0.52%	10.73%
448	Farmers Branch	22.15%	0.00%	0.00%	0.00%	0.32%	-0.47%	0.30%	0.00%	0.15%	22.30%
450	Farmersville	14.70%	0.26%	0.00%	0.00%	0.33%	0.74%	-0.56%	-0.20%	0.57%	15.27%
451	Farwell	21.29%	0.00%	0.00%	0.00%	0.29%	-1.18%	-0.88%	0.13%	-1.64%	19.65%
452	Fate	5.59%	2.49%	0.00%	0.00%	-0.07%	-0.53%	0.44%	0.97%	3.30%	8.89%
454	Fayetteville	4.31%	0.00%	0.00%	0.00%	-0.01%	-0.01%	0.00%	-0.13%	-0.15%	4.16%
456	Ferris	7.19%	0.00%	0.00%	0.00%	0.02%	-0.09%	0.17%	0.19%	0.29%	7.48%
458	Flatonia	19.73%	0.00%	0.00%	0.00%	-0.06%	-0.36%	0.34%	0.12%	0.04%	19.77%
460	Florence	4.63%	0.00%	0.00%	0.00%	-0.06%	-0.08%	0.16%	0.22%	0.24%	4.87%
20462	Floresville	11.15%	0.00%	0.00%	0.00%	0.19%	0.10%	0.38%	-0.33%	0.34%	11.49%
463	Flower Mound	11.15%	0.00%	0.00%	0.00%	-0.12%	-0.28%	-0.12%	0.68%	0.16%	11.31%
464	Floydada	14.64%	0.00%	0.00%	0.00%	-0.02%	-0.27%	0.10%	0.34%	0.15%	14.79%
468	Forest Hill	13.74%	0.00%	0.00%	0.00%	0.09%	0.16%	0.21%	0.02%	0.48%	14.22%
470	Forney	12.97%	0.00%	0.00%	0.00%	-0.06%	-0.58%	0.18%	0.79%	0.33%	13.30%
472	Fort Stockton	12.02%	0.00%	0.00%	0.00%	0.02%	-0.24%	-0.22%	-0.08%	-0.52%	11.50%
476	Franklin	3.04%	0.00%	0.00%	0.00%	-0.09%	-0.05%	-0.25%	-0.16%	-0.55%	2.49%
478	Frankston	5.23%	0.00%	0.00%	0.00%	-0.03%	-0.06%	-0.03%	-0.06%	-0.18%	5.05%
480	Fredericksburg	13.55%	-5.09%	0.00%	0.00%	-0.15%	0.00%	0.05%	0.01%	-5.18%	8.37%
482	Freepport	13.00%	0.00%	0.00%	0.00%	0.18%	0.00%	0.41%	0.24%	0.83%	13.83%
481	Freer	7.66%	0.00%	0.00%	0.00%	-0.07%	-0.16%	-0.49%	-0.05%	-0.77%	6.89%
483	Friendswood	17.89%	0.00%	0.00%	0.00%	0.23%	-0.07%	0.54%	0.32%	1.02%	18.91%
484	Friona	15.98%	0.00%	0.00%	0.00%	0.16%	-0.10%	0.10%	-0.22%	-0.06%	15.92%
486	Frisco	11.97%	0.00%	0.00%	0.00%	0.12%	0.00%	0.48%	0.09%	0.69%	12.66%
487	Fritch	4.84%	0.00%	0.00%	0.00%	0.10%	0.15%	-0.66%	-0.46%	-0.87%	3.97%
488	Frost	5.65%	0.00%	0.00%	0.00%	0.04%	0.01%	-1.15%	0.26%	-0.84%	4.81%
492	Gainesville	11.52%	0.00%	0.00%	0.00%	0.17%	0.00%	0.20%	-0.08%	0.29%	11.81%
494	Galena Park	17.31%	0.00%	0.00%	0.00%	0.04%	-0.37%	-0.59%	0.60%	-0.32%	16.99%
498	Ganado	10.74%	0.00%	0.00%	0.00%	0.14%	0.09%	1.23%	0.18%	1.64%	12.38%
499	Garden Ridge	7.06%	0.00%	0.00%	0.00%	-0.03%	-0.17%	-0.16%	0.50%	0.14%	7.20%
500	Garland	16.86%	0.00%	0.00%	0.00%	-0.02%	-0.15%	0.14%	0.36%	0.33%	17.19%
502	Garrison	16.23%	0.00%	0.00%	0.00%	0.05%	-0.03%	0.55%	0.33%	0.90%	17.13%
503	Gary	7.52%	0.00%	0.00%	0.00%	0.22%	0.16%	-1.71%	0.31%	-1.02%	6.50%
504	Gatesville	16.25%	0.00%	0.00%	0.00%	0.01%	-0.20%	0.35%	0.49%	0.65%	16.90%
505	George West	5.86%	0.00%	0.00%	0.00%	-0.08%	-0.27%	-0.08%	-0.01%	-0.44%	5.42%
506	Georgetown	15.37%	-2.59%	0.00%	0.00%	-0.07%	-0.14%	0.22%	0.29%	-2.29%	13.08%
510	Giddings	17.27%	0.00%	0.00%	0.00%	0.19%	-0.28%	0.13%	0.75%	0.79%	18.06%
512	Gilmer	14.25%	0.00%	0.00%	0.00%	0.03%	-0.37%	-0.03%	0.42%	0.05%	14.30%
514	Gladewater	5.24%	0.00%	0.00%	0.00%	0.05%	0.03%	0.23%	-0.06%	0.25%	5.49%
516	Glen Rose	17.88%	0.00%	0.00%	0.00%	0.25%	-0.16%	-1.15%	-0.19%	-1.25%	16.63%
517	Glenn Heights	7.15%	0.00%	0.00%	0.00%	-0.03%	-0.06%	0.13%	0.27%	0.31%	7.46%

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

CITY NUMBER	CITY NAME	2010 Rates	Benefit Changes	Assumption Changes	MAF Crediting	Contribution Lag/Phase In	Payroll Growth	Current Service	Liability Growth	Total Change	2011 Rates
518	Godley	4.66%	0.00%	0.00%	0.00%	-0.07%	-0.29%	-0.53%	-0.05%	-0.94%	3.72%
519	Goldsmith	4.01%	0.00%	0.00%	0.00%	-0.03%	-0.02%	0.04%	0.11%	0.10%	4.11%
520	Goldthwaite	29.71%	0.00%	0.00%	0.00%	0.27%	0.03%	-0.40%	0.26%	0.16%	29.87%
522	Goliad	9.16%	0.00%	0.00%	0.00%	0.02%	0.08%	-0.01%	-0.13%	-0.04%	9.12%
524	Gonzales	13.65%	0.00%	0.00%	0.00%	-0.05%	-0.22%	-0.14%	0.46%	0.05%	13.70%
532	Graford	1.41%	0.00%	0.00%	0.00%	-0.09%	-0.01%	0.23%	0.02%	0.15%	1.56%
10534	Graham	13.94%	0.00%	0.00%	0.00%	0.23%	0.27%	-0.01%	0.01%	0.50%	14.44%
20534	Graham Regional Med Cntr	3.44%	0.00%	0.00%	0.00%	-0.02%	0.03%	0.00%	-0.02%	-0.01%	3.43%
536	Granbury	15.11%	0.00%	0.00%	0.00%	0.01%	0.11%	0.63%	0.53%	1.28%	16.39%
540	Grand Prairie	20.26%	0.00%	0.00%	0.00%	0.30%	0.14%	0.30%	-0.27%	0.47%	20.73%
542	Grand Saline	6.94%	0.00%	0.00%	0.00%	0.02%	-0.03%	0.18%	0.02%	0.19%	7.13%
544	Grandview	3.92%	0.00%	0.00%	0.00%	-0.01%	-0.02%	0.74%	0.08%	0.79%	4.71%
546	Granger	2.17%	0.00%	0.00%	0.00%	-0.02%	-0.02%	0.12%	-0.03%	0.05%	2.22%
547	Granite Shoals	2.40%	0.00%	0.00%	0.00%	-0.04%	-0.01%	-0.20%	-0.07%	-0.32%	2.08%
548	Grapeland	7.90%	0.00%	0.00%	0.00%	0.14%	0.08%	0.25%	0.02%	0.49%	8.39%
550	Grapevine	20.26%	0.00%	0.00%	0.00%	0.33%	-0.12%	0.30%	0.31%	0.82%	21.08%
552	Greenville	22.51%	-6.85%	0.00%	0.00%	-0.05%	-0.06%	0.28%	0.01%	-6.67%	15.84%
551	Gregory	5.26%	0.00%	0.00%	0.00%	0.11%	0.00%	0.52%	0.00%	0.63%	5.89%
553	Grey Forest Utilities	18.38%	0.00%	0.00%	0.00%	0.27%	-0.15%	0.73%	0.03%	0.88%	19.26%
556	Groesbeck	4.01%	0.00%	0.00%	0.00%	-0.04%	-0.14%	0.02%	0.04%	-0.12%	3.89%
558	Groom	3.76%	0.00%	0.00%	0.00%	0.04%	-0.01%	0.10%	0.01%	0.14%	3.90%
559	Groves	15.31%	0.00%	0.00%	0.00%	0.16%	0.20%	0.32%	-1.25%	-0.57%	14.74%
560	Groveton	2.86%	0.00%	0.00%	0.00%	-0.01%	-0.01%	0.20%	0.09%	0.27%	3.13%
562	Gruver	9.27%	0.00%	0.00%	0.00%	-0.63%	-1.14%	-0.32%	1.65%	-0.44%	8.83%
563	Gun Barrel City	4.55%	0.00%	0.00%	0.00%	-0.02%	-0.03%	0.27%	0.32%	0.54%	5.09%
564	Gunter	1.26%	0.00%	0.00%	0.00%	-0.05%	0.09%	0.02%	0.03%	0.09%	1.35%
568	Hale Center	5.18%	0.00%	0.00%	0.00%	-0.08%	-0.29%	-0.16%	-0.08%	-0.61%	4.57%
570	Hallettsville	15.50%	0.00%	0.00%	0.00%	0.03%	-0.25%	0.09%	0.21%	0.08%	15.58%
572	Hallsville	7.49%	0.00%	0.00%	0.00%	-0.12%	-0.07%	-0.03%	-0.05%	-0.27%	7.22%
574	Haltom City	19.70%	0.00%	0.00%	0.00%	0.27%	0.05%	0.56%	0.30%	1.18%	20.88%
576	Hamilton	16.40%	0.00%	0.00%	0.00%	0.05%	0.07%	0.49%	0.00%	0.61%	17.01%
578	Hamlin	14.54%	0.00%	0.00%	0.00%	0.17%	-0.70%	0.62%	0.29%	0.38%	14.92%
580	Happy	13.16%	0.00%	0.00%	0.00%	-0.10%	-0.08%	0.64%	0.21%	0.67%	13.83%
581	Harker Heights	14.53%	0.00%	0.00%	0.00%	0.17%	-0.39%	0.02%	0.27%	0.07%	14.60%
10582	Harlingen	14.14%	0.00%	0.00%	0.00%	0.13%	0.11%	0.38%	0.08%	0.70%	14.84%
20582	Harlingen Waterworks	6.98%	0.00%	0.00%	0.00%	-0.04%	-0.01%	0.29%	0.01%	0.25%	7.23%
583	Hart	8.56%	0.00%	0.00%	0.00%	-0.10%	-1.17%	-0.12%	0.01%	-1.38%	7.18%
586	Haskell	2.53%	0.00%	0.00%	0.00%	-0.03%	-0.01%	0.24%	-0.02%	0.18%	2.71%
587	Haslet	10.85%	0.00%	0.00%	0.00%	-0.14%	-0.33%	0.28%	0.27%	0.08%	10.93%
588	Hawkins	6.52%	0.00%	0.00%	0.00%	0.02%	-0.01%	0.20%	-0.07%	0.14%	6.66%
585	Hays	21.57%	0.00%	0.00%	0.00%	-3.35%	-0.43%	-2.41%	0.71%	-5.48%	16.09%
590	Hearne	10.22%	0.00%	0.00%	0.00%	0.10%	0.04%	0.01%	0.14%	0.29%	10.51%
591	Heath	10.50%	0.00%	0.00%	0.00%	0.09%	0.14%	0.20%	-0.27%	0.16%	10.66%
592	Hedley	9.66%	0.00%	0.00%	0.00%	0.10%	-0.05%	0.56%	0.32%	0.93%	10.59%
595	Hedwig Village	8.07%	0.00%	0.00%	0.00%	-0.02%	0.07%	0.28%	0.13%	0.46%	8.53%
593	Helotes	5.97%	0.00%	0.00%	0.00%	-0.09%	-0.07%	0.14%	0.14%	0.12%	6.09%
594	Hemphill	3.61%	0.00%	0.00%	0.00%	0.01%	0.00%	-0.13%	0.05%	-0.07%	3.54%
596	Hempstead	12.51%	0.00%	0.00%	0.00%	-0.12%	-0.16%	-0.23%	-0.14%	-0.65%	11.86%
598	Henderson	17.11%	0.00%	0.00%	0.00%	0.04%	-0.17%	-0.05%	0.34%	0.16%	17.27%
600	Henrietta	15.31%	0.00%	0.00%	0.00%	0.02%	-0.42%	-1.55%	-0.41%	-2.36%	12.95%
602	Hereford	12.56%	0.00%	0.00%	0.00%	0.17%	-0.08%	0.21%	0.11%	0.41%	12.97%
605	Hewitt	14.69%	0.00%	0.00%	0.00%	0.14%	-0.49%	-0.13%	0.60%	0.12%	14.81%
609	Hickory Creek	6.03%	0.00%	0.00%	0.00%	0.00%	0.01%	0.71%	0.12%	0.84%	6.87%
606	Hico	8.24%	0.00%	0.00%	0.00%	-0.20%	-0.09%	-0.22%	0.05%	-0.46%	7.78%

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

CITY NUMBER	CITY NAME	2010 Rates	Benefit Changes	Assumption Changes	MAF Crediting	Contribution Lag/Phase In	Payroll Growth	Current Service	Liability Growth	Total Change	2011 Rates
607	Hidalgo	9.11%	0.00%	0.00%	0.00%	0.14%	0.02%	0.72%	-0.08%	0.80%	9.91%
608	Higgins	11.80%	0.00%	0.00%	0.00%	1.49%	-0.14%	0.38%	-0.11%	1.62%	13.42%
610	Highland Park	13.35%	0.00%	0.00%	0.00%	-0.11%	-0.13%	-0.36%	-0.01%	-0.61%	12.74%
611	Highland Village	12.67%	0.00%	0.00%	0.00%	0.05%	-0.16%	0.21%	0.57%	0.67%	13.34%
613	Hill Country Village	4.43%	0.00%	0.00%	0.00%	-0.06%	0.02%	0.18%	0.07%	0.21%	4.64%
612	Hillsboro	12.69%	0.00%	0.00%	0.00%	0.16%	-0.19%	-0.09%	0.31%	0.19%	12.88%
614	Hitchcock	3.50%	0.00%	0.00%	0.00%	-0.06%	-0.01%	-0.18%	-0.05%	-0.30%	3.20%
615	Holland	8.47%	0.00%	0.00%	0.00%	0.11%	-0.41%	0.11%	-0.12%	-0.31%	8.16%
616	Holliday	2.82%	0.00%	0.00%	0.00%	-0.03%	0.02%	0.02%	0.03%	0.04%	2.86%
617	Hollywood Park	9.71%	0.00%	0.00%	0.00%	0.12%	-0.03%	0.27%	0.07%	0.43%	10.14%
618	Hondo	10.65%	0.00%	0.00%	0.00%	0.01%	-0.17%	0.29%	0.00%	0.13%	10.78%
620	Honey Grove	8.75%	0.00%	0.00%	0.00%	-0.08%	-0.10%	0.43%	0.51%	0.76%	9.51%
622	Hooks	1.83%	0.00%	0.00%	0.00%	-0.07%	0.05%	0.05%	0.08%	0.11%	1.94%
626	Howe	7.83%	0.00%	0.00%	0.00%	-0.02%	-0.03%	-0.08%	-0.08%	-0.21%	7.62%
627	Hubbard	2.58%	0.00%	0.00%	0.00%	-0.09%	0.00%	0.29%	-0.07%	0.13%	2.71%
628	Hudson	1.92%	0.00%	0.00%	0.00%	-0.02%	-0.01%	0.13%	0.00%	0.10%	2.02%
629	Hudson Oaks	6.07%	0.00%	0.00%	0.00%	0.01%	0.02%	0.38%	-0.15%	0.26%	6.33%
630	Hughes Springs	17.18%	0.00%	0.00%	0.00%	0.20%	0.00%	0.73%	-0.19%	0.74%	17.92%
632	Humble	15.88%	0.00%	0.00%	0.00%	0.05%	-0.05%	0.35%	-0.03%	0.32%	16.20%
633	Hunters Creek Village	11.01%	0.00%	0.00%	0.00%	0.07%	-0.10%	0.71%	0.87%	1.55%	12.56%
634	Huntington	19.47%	0.00%	0.00%	0.00%	0.22%	-0.45%	0.33%	0.77%	0.87%	20.34%
636	Huntsville	22.55%	0.00%	0.00%	0.00%	0.12%	0.24%	0.01%	-0.50%	-0.13%	22.42%
637	Hurst	22.28%	-6.91%	0.00%	0.00%	-0.02%	0.06%	0.42%	-0.49%	-6.94%	15.34%
638	Hutchins	6.47%	0.00%	0.00%	0.00%	-0.07%	0.00%	0.17%	-0.05%	0.05%	6.52%
640	Hutto	10.75%	0.00%	0.00%	0.00%	0.15%	0.06%	0.41%	-0.40%	0.22%	10.97%
641	Huxley	2.40%	0.00%	0.00%	0.00%	-0.13%	0.03%	-0.25%	0.20%	-0.15%	2.25%
642	Idalou	2.21%	1.31%	0.00%	0.00%	0.03%	-0.10%	-0.27%	0.03%	1.00%	3.21%
643	Ingleside	9.91%	0.00%	0.00%	0.00%	-0.06%	-0.48%	0.04%	0.39%	-0.11%	9.80%
646	Ingram	6.78%	0.14%	0.00%	0.00%	0.02%	0.02%	0.48%	0.19%	0.85%	7.63%
644	Iowa Park	12.26%	4.03%	0.00%	0.00%	0.31%	-0.11%	0.06%	-0.20%	4.09%	16.35%
645	Iraan	27.81%	-8.78%	0.00%	0.00%	-0.22%	0.05%	0.42%	0.11%	-8.42%	19.39%
648	Irving	15.31%	0.00%	0.00%	0.00%	-0.05%	-0.11%	0.13%	0.58%	0.55%	15.86%
650	Italy	4.61%	0.00%	0.00%	0.00%	-0.03%	0.11%	-0.44%	0.12%	-0.24%	4.37%
652	Itasca	13.16%	0.23%	0.00%	0.00%	-0.04%	-0.22%	0.40%	0.36%	0.73%	13.89%
654	Jacinto City	10.10%	0.00%	0.00%	0.00%	0.13%	-0.63%	-0.16%	0.32%	-0.34%	9.76%
656	Jacksboro	14.97%	0.00%	0.00%	0.00%	0.22%	-0.12%	0.26%	-0.26%	0.10%	15.07%
658	Jacksonville	15.86%	0.00%	0.00%	0.00%	0.25%	-0.13%	-0.32%	0.20%	0.00%	15.86%
660	Jasper	11.48%	0.08%	0.00%	0.00%	-0.04%	-0.05%	-0.02%	0.00%	-0.03%	11.45%
664	Jefferson	8.36%	0.00%	0.00%	0.00%	0.11%	0.27%	0.09%	-0.61%	-0.14%	8.22%
665	Jersey Village	15.27%	0.00%	0.00%	0.00%	0.03%	-0.14%	0.28%	0.14%	0.31%	15.58%
666	Jewett	9.54%	0.00%	0.00%	0.00%	-0.01%	0.15%	0.84%	-0.59%	0.39%	9.93%
668	Joaquin	4.90%	0.00%	0.00%	0.00%	-0.41%	-0.08%	-0.98%	0.18%	-1.29%	3.61%
670	Johnson City	7.46%	0.00%	0.00%	0.00%	-0.02%	-0.15%	0.68%	-0.76%	-0.25%	7.21%
673	Jones Creek	7.24%	0.00%	0.00%	0.00%	0.02%	0.03%	0.44%	0.06%	0.55%	7.79%
675	Jonestown	3.52%	1.87%	0.00%	0.00%	0.11%	-0.06%	0.04%	-0.04%	1.92%	5.44%
677	Josephine	5.59%	0.00%	0.00%	0.00%	0.04%	0.03%	0.35%	-0.09%	0.33%	5.92%
671	Joshua	3.41%	0.00%	0.00%	0.00%	-0.16%	0.10%	-0.28%	1.03%	0.69%	4.10%
672	Jourdanton	6.86%	0.00%	0.00%	0.00%	0.03%	-0.11%	0.01%	-0.02%	-0.09%	6.77%
674	Junction	17.96%	0.00%	0.00%	0.00%	0.21%	0.14%	0.17%	0.42%	0.94%	18.90%
676	Justin	3.93%	0.00%	0.00%	0.00%	-0.04%	-0.06%	0.11%	-0.04%	-0.03%	3.90%
678	Karnes City	7.64%	0.00%	0.00%	0.00%	-0.04%	0.04%	0.36%	0.22%	0.58%	8.22%
680	Katy	16.68%	0.00%	0.00%	0.00%	0.08%	-0.08%	0.30%	0.19%	0.49%	17.17%
682	Kaufman	15.46%	0.00%	0.00%	0.00%	0.13%	-0.08%	0.03%	0.22%	0.30%	15.76%
683	Keene	15.92%	0.00%	0.00%	0.00%	0.16%	-0.28%	-0.13%	0.21%	-0.04%	15.88%

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

CITY NUMBER	CITY NAME	2010 Rates	Benefit Changes	Assumption Changes	MAF Crediting	Contribution Lag/Phase In	Payroll Growth	Current Service	Liability Growth	Total Change	2011 Rates
681	Keller	15.81%	0.00%	0.00%	0.00%	0.15%	-0.08%	0.60%	0.52%	1.19%	17.00%
685	Kemah	3.52%	2.53%	0.00%	0.00%	0.18%	0.09%	0.40%	-0.71%	2.49%	6.01%
684	Kemp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
686	Kenedy	6.31%	0.00%	0.00%	0.00%	0.08%	-0.02%	0.00%	-0.53%	-0.47%	5.84%
688	Kennedale	12.35%	0.00%	0.00%	0.00%	0.03%	-0.31%	-0.20%	0.23%	-0.25%	12.10%
692	Kermit	22.37%	0.00%	0.00%	0.00%	0.29%	-0.98%	0.56%	0.61%	0.48%	22.85%
10694	Kerrville	17.61%	-1.67%	0.00%	0.00%	0.08%	-0.23%	-0.22%	0.25%	-1.79%	15.82%
20694	Kerrville Public Utility	13.92%	0.00%	0.00%	0.00%	-0.04%	-0.19%	0.51%	0.28%	0.56%	14.48%
10696	Kilgore	20.24%	0.00%	0.00%	0.00%	0.06%	0.02%	-0.37%	0.11%	-0.18%	20.06%
698	Killeen	9.91%	0.39%	0.00%	0.00%	-0.18%	-0.14%	0.11%	0.19%	0.37%	10.28%
700	Kingsville	14.88%	0.00%	0.00%	0.00%	0.21%	-0.11%	0.07%	-0.29%	-0.12%	14.76%
701	Kirby	13.47%	0.00%	0.00%	0.00%	0.02%	-0.29%	-0.08%	-0.07%	-0.42%	13.05%
702	Kirbyville	6.64%	0.00%	0.00%	0.00%	0.10%	-0.89%	-0.38%	0.26%	-0.91%	5.73%
704	Knox City	3.21%	0.00%	0.00%	0.00%	0.03%	-0.04%	0.23%	0.10%	0.32%	3.53%
708	Kountze	2.37%	0.00%	0.00%	0.00%	-0.01%	-0.04%	0.08%	0.03%	0.06%	2.43%
709	Kress	8.78%	0.00%	0.00%	0.00%	0.10%	0.00%	0.21%	-0.05%	0.26%	9.04%
699	Krugerville	1.50%	0.00%	0.00%	0.00%	-0.16%	0.00%	0.21%	0.51%	0.56%	2.06%
707	Krum	1.55%	0.00%	0.00%	0.00%	0.01%	0.00%	0.09%	-0.06%	0.04%	1.59%
710	Kyle	8.32%	0.00%	0.00%	0.00%	-0.17%	-0.42%	0.07%	0.71%	0.19%	8.51%
725	La Coste	2.16%	0.00%	0.00%	0.00%	0.00%	0.01%	0.14%	0.15%	0.30%	2.46%
714	La Feria	11.21%	0.00%	0.00%	0.00%	0.15%	-0.17%	0.12%	0.25%	0.35%	11.56%
716	La Grange	14.87%	0.00%	0.00%	0.00%	-0.01%	-0.33%	0.19%	0.25%	0.10%	14.97%
723	La Grulla	5.78%	0.00%	0.00%	0.00%	-0.24%	-0.08%	0.23%	-0.48%	-0.57%	5.21%
721	La Marque	10.80%	0.00%	0.00%	0.00%	0.17%	0.06%	0.01%	-0.40%	-0.16%	10.64%
728	La Porte	20.02%	0.00%	0.00%	0.00%	0.29%	-0.24%	0.11%	0.01%	0.17%	20.19%
731	La Vernia	6.53%	0.00%	0.00%	0.00%	0.06%	-0.39%	-0.32%	0.11%	-0.54%	5.99%
711	Lacy-Lakeview	13.37%	0.00%	0.00%	0.00%	0.03%	-0.20%	-0.07%	0.33%	0.09%	13.46%
712	Ladonia	4.57%	0.00%	0.00%	0.00%	-0.05%	0.00%	3.50%	-0.01%	3.44%	8.01%
713	Lago Vista	8.65%	0.00%	0.00%	0.00%	-0.05%	-0.04%	0.32%	-0.16%	0.07%	8.72%
705	Laguna Vista	3.48%	0.00%	0.00%	0.00%	-0.09%	-0.01%	0.15%	0.13%	0.18%	3.66%
717	Lake Dallas	12.47%	0.00%	0.00%	0.00%	0.14%	0.04%	0.46%	0.32%	0.96%	13.43%
718	Lake Jackson	15.34%	0.00%	0.00%	0.00%	0.25%	0.28%	0.47%	-0.20%	0.80%	16.14%
719	Lake Worth	10.90%	0.00%	0.00%	0.00%	0.07%	-0.22%	0.33%	0.58%	0.76%	11.66%
727	Lakeport	3.15%	0.00%	0.00%	0.00%	-0.75%	0.00%	-0.06%	0.25%	-0.56%	2.59%
715	Lakeside	5.10%	0.00%	0.00%	0.00%	-0.05%	-0.06%	0.21%	0.23%	0.33%	5.43%
729	Lakeside City	2.58%	0.00%	0.00%	0.00%	-0.01%	0.00%	0.15%	0.07%	0.21%	2.79%
720	Lakeway	11.74%	0.00%	0.00%	0.00%	0.06%	-0.13%	0.44%	0.08%	0.45%	12.19%
722	Lamesa	17.61%	-7.73%	0.00%	0.00%	-0.15%	0.00%	-0.10%	0.10%	-7.88%	9.73%
724	Lampasas	15.91%	0.00%	0.00%	0.00%	0.17%	-0.18%	0.17%	0.55%	0.71%	16.62%
726	Lancaster	15.48%	0.00%	0.00%	0.00%	0.22%	0.20%	0.74%	-0.38%	0.78%	16.26%
730	Laredo	21.70%	0.00%	0.00%	0.00%	0.29%	-0.08%	0.41%	0.32%	0.94%	22.64%
733	Lavon	2.30%	2.14%	0.00%	0.00%	0.15%	0.02%	3.71%	-3.85%	2.17%	4.47%
736	League City	16.29%	0.00%	0.00%	0.00%	0.09%	-0.32%	-0.06%	0.06%	-0.23%	16.06%
737	Leander	11.01%	0.00%	0.00%	0.00%	0.10%	-0.04%	0.51%	0.30%	0.87%	11.88%
739	Leon Valley	19.93%	0.00%	0.00%	0.00%	0.29%	0.02%	0.08%	-0.16%	0.23%	20.16%
738	Leonard	2.74%	0.00%	0.00%	0.00%	-0.06%	0.01%	0.00%	0.04%	-0.01%	2.73%
740	Levelland	16.87%	0.00%	0.00%	0.00%	-0.08%	-0.57%	-0.25%	0.45%	-0.45%	16.42%
742	Lewisville	20.28%	0.00%	0.00%	0.00%	0.34%	-0.08%	0.24%	0.16%	0.66%	20.94%
744	Lexington	14.80%	0.00%	0.00%	0.00%	0.01%	-0.66%	-0.46%	-0.04%	-1.15%	13.65%
746	Liberty	6.19%	0.00%	0.00%	0.00%	-0.05%	-0.05%	0.11%	-0.03%	-0.02%	6.17%
745	Liberty Hill	2.61%	0.00%	0.00%	0.00%	-0.13%	-0.01%	-0.12%	0.11%	-0.15%	2.46%
748	Lindale	14.87%	0.00%	0.00%	0.00%	0.04%	0.01%	0.59%	0.05%	0.69%	15.56%
750	Linden	3.91%	0.00%	0.00%	0.00%	-0.02%	-0.06%	-0.01%	0.07%	-0.02%	3.89%
755	Lipan	1.72%	0.00%	0.00%	0.00%	-0.37%	0.13%	0.00%	0.06%	-0.18%	1.54%

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

CITY NUMBER	CITY NAME	2010 Rates	Benefit Changes	Assumption Changes	MAF Crediting	Contribution Lag/Phase In	Payroll Growth	Current Service	Liability Growth	Total Change	2011 Rates
751	Little Elm	9.00%	0.00%	0.00%	0.00%	0.00%	-0.15%	0.38%	0.47%	0.70%	9.70%
752	Littlefield	9.99%	0.00%	0.00%	0.00%	0.18%	0.05%	0.53%	0.04%	0.80%	10.79%
753	Live Oak	19.70%	0.00%	0.00%	0.00%	0.18%	-0.78%	-0.15%	1.14%	0.39%	20.09%
754	Livingston	19.35%	0.00%	0.00%	0.00%	0.20%	-0.13%	0.33%	0.19%	0.59%	19.94%
756	Llano	6.67%	0.00%	0.00%	0.00%	-0.03%	-0.16%	0.07%	0.58%	0.46%	7.13%
758	Lockhart	13.24%	0.00%	0.00%	0.00%	0.08%	-0.19%	0.31%	0.45%	0.65%	13.89%
760	Lockney	1.42%	0.00%	0.00%	0.00%	-0.02%	-0.12%	0.05%	-0.12%	-0.21%	1.21%
765	Lone Star	5.57%	0.00%	0.00%	0.00%	0.08%	-0.23%	0.32%	0.79%	0.96%	6.53%
766	Longview	14.09%	0.00%	0.00%	0.00%	-0.02%	-0.10%	0.11%	0.24%	0.23%	14.32%
768	Loraine	3.85%	0.00%	0.00%	0.00%	-0.01%	0.00%	0.22%	0.05%	0.26%	4.11%
769	Lorena	7.62%	0.00%	0.00%	0.00%	0.06%	-0.07%	0.32%	-0.51%	-0.20%	7.42%
770	Lorenzo	0.51%	0.00%	0.00%	0.00%	0.02%	2.03%	-0.54%	0.01%	1.52%	2.03%
771	Los Fresnos	3.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.03%	0.08%	3.13%
773	Lott	1.67%	0.00%	0.00%	0.00%	0.01%	0.02%	-0.02%	-0.47%	-0.46%	1.21%
778	Lubbock	23.13%	0.00%	0.00%	0.00%	0.37%	-0.11%	0.09%	-0.22%	0.13%	23.26%
779	Lucas	7.01%	0.00%	0.00%	0.00%	0.02%	-0.15%	0.23%	0.42%	0.52%	7.53%
782	Lufkin	20.74%	0.00%	0.00%	0.00%	0.32%	-0.24%	0.07%	0.27%	0.42%	21.16%
784	Luling	9.65%	0.00%	0.00%	0.00%	0.07%	-0.08%	-0.28%	0.28%	-0.01%	9.64%
785	Lumberton	19.04%	0.00%	0.00%	0.00%	0.28%	-0.08%	0.23%	-0.10%	0.33%	19.37%
786	Lyford	6.14%	0.00%	0.00%	0.00%	-0.10%	0.02%	0.00%	0.07%	-0.01%	6.13%
787	Lytle	8.37%	0.00%	0.00%	0.00%	0.16%	-0.01%	0.52%	0.11%	0.78%	9.15%
790	Madisonville	8.52%	0.00%	0.00%	0.00%	0.10%	0.17%	0.31%	-0.06%	0.52%	9.04%
791	Magnolia	2.01%	0.35%	0.00%	0.00%	0.02%	0.00%	-0.05%	0.07%	0.39%	2.40%
792	Malakoff	3.51%	0.00%	0.00%	0.00%	-0.02%	-0.01%	-0.14%	0.13%	-0.04%	3.47%
796	Manor	3.67%	0.00%	0.00%	0.00%	-0.12%	0.00%	0.10%	0.18%	0.16%	3.83%
798	Mansfield	14.45%	0.00%	0.00%	0.00%	0.05%	0.00%	0.54%	0.16%	0.75%	15.20%
799	Manvel	2.35%	0.00%	0.00%	0.00%	0.01%	-0.01%	-0.13%	-0.03%	-0.16%	2.19%
800	Marble Falls	6.35%	0.00%	0.00%	0.00%	-0.02%	0.00%	0.12%	0.14%	0.24%	6.59%
802	Marfa	4.31%	0.00%	0.00%	0.00%	-0.03%	0.21%	-0.65%	0.31%	-0.16%	4.15%
804	Marion	5.84%	0.00%	0.00%	0.00%	0.03%	0.00%	0.37%	0.13%	0.53%	6.37%
806	Marlin	7.90%	0.00%	0.00%	0.00%	0.16%	-0.26%	-0.46%	-0.16%	-0.72%	7.18%
810	Marshall	22.61%	0.00%	0.00%	0.00%	0.26%	-0.41%	0.43%	0.60%	0.88%	23.49%
812	Mart	3.07%	0.00%	0.00%	0.00%	0.05%	0.18%	-0.18%	-0.07%	-0.02%	3.05%
814	Mason	6.00%	2.82%	0.00%	0.00%	0.28%	0.16%	0.14%	-0.28%	3.12%	9.12%
816	Matador	5.29%	0.00%	0.00%	0.00%	0.02%	0.00%	0.31%	0.08%	0.41%	5.70%
818	Mathis	2.10%	0.00%	0.00%	0.00%	-0.06%	0.06%	-0.36%	0.10%	-0.26%	1.84%
822	Maypearl	2.60%	0.00%	0.00%	0.00%	-0.01%	0.00%	0.14%	0.05%	0.18%	2.78%
824	McAllen	6.02%	2.62%	0.00%	0.00%	-0.14%	-0.06%	0.00%	0.08%	2.50%	8.52%
826	McCamey	6.50%	0.00%	0.00%	0.00%	0.10%	-0.01%	0.00%	0.08%	0.17%	6.67%
828	McGregor	10.04%	0.00%	0.00%	0.00%	0.03%	-0.05%	-0.20%	0.29%	0.07%	10.11%
830	McKinney	14.79%	0.00%	0.00%	0.00%	0.21%	-0.14%	0.42%	-0.04%	0.45%	15.24%
832	McLean	3.56%	0.00%	0.00%	0.00%	-0.05%	-0.02%	0.09%	0.05%	0.07%	3.63%
831	Meadowlakes	1.40%	0.00%	0.00%	0.00%	-0.07%	-0.03%	0.38%	-0.06%	0.22%	1.62%
835	Meadows Place	15.22%	-6.55%	0.00%	0.00%	-0.18%	-0.07%	0.08%	0.20%	-6.52%	8.70%
837	Melissa	5.32%	0.00%	0.00%	0.00%	-0.30%	-0.13%	0.14%	0.79%	0.50%	5.82%
1501	Memorial Villages Police	22.96%	-9.48%	0.00%	0.00%	-0.32%	0.09%	0.44%	0.12%	-9.15%	13.81%
840	Memphis	12.53%	0.00%	0.00%	0.00%	0.13%	-0.58%	-0.46%	-0.12%	-1.03%	11.50%
842	Menard	12.41%	0.00%	0.00%	0.00%	0.11%	0.11%	-0.24%	-0.12%	-0.14%	12.27%
844	Mercedes	19.18%	0.00%	0.00%	0.00%	0.23%	-0.12%	0.57%	0.39%	1.07%	20.25%
846	Meridian	3.93%	0.12%	0.00%	0.00%	-0.03%	0.10%	1.32%	0.21%	1.72%	5.65%
848	Merkel	17.10%	0.00%	0.00%	0.00%	-0.04%	0.13%	0.10%	0.08%	0.27%	17.37%
852	Mertzon	14.48%	0.00%	0.00%	0.00%	-0.21%	0.63%	-3.41%	-0.36%	-3.35%	11.13%
854	Mesquite	24.89%	-10.00%	0.00%	0.00%	-0.09%	0.06%	0.32%	-0.02%	-9.73%	15.16%
856	Mexia	10.62%	0.00%	0.00%	0.00%	0.04%	-0.29%	0.08%	0.31%	0.14%	10.76%



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

CITY NUMBER	CITY NAME	2010 Rates	Benefit Changes	Assumption Changes	MAF Crediting	Contribution Lag/Phase In	Payroll Growth	Current Service	Liability Growth	Total Change	2011 Rates
860	Midland	22.42%	0.00%	0.00%	0.00%	-0.02%	-0.62%	-0.15%	0.38%	-0.41%	22.01%
862	Midlothian	13.65%	0.00%	0.00%	0.00%	-0.04%	-0.28%	-0.14%	0.36%	-0.10%	13.55%
864	Miles	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.04%	0.00%	-0.04%	0.00%
865	Milford	8.46%	0.00%	0.00%	0.00%	0.05%	0.24%	0.72%	-0.14%	0.87%	9.33%
868	Mineola	6.26%	0.00%	0.00%	0.00%	-0.03%	0.00%	0.03%	0.00%	0.00%	6.26%
870	Mineral Wells	11.78%	0.00%	0.00%	0.00%	0.02%	-0.21%	-0.02%	0.24%	0.03%	11.81%
874	Mission	13.69%	0.00%	0.00%	0.00%	0.12%	-0.19%	0.16%	0.15%	0.24%	13.93%
875	Missouri City	17.36%	0.00%	0.00%	0.00%	0.21%	-0.04%	0.15%	0.19%	0.51%	17.87%
876	Monahans	13.86%	0.00%	0.00%	0.00%	-0.03%	-0.69%	-0.45%	0.32%	-0.85%	13.01%
887	Mont Belvieu	9.81%	0.00%	0.00%	0.00%	0.08%	-0.08%	-0.01%	0.20%	0.19%	10.00%
877	Montgomery	4.55%	0.70%	0.00%	0.00%	-0.10%	-0.37%	-0.23%	1.10%	1.10%	5.65%
878	Moody	6.37%	0.00%	0.00%	0.00%	0.00%	-0.01%	0.29%	-0.07%	0.21%	6.58%
883	Morgan's Point	17.92%	0.00%	0.00%	0.00%	0.09%	-0.12%	0.86%	0.21%	1.04%	18.96%
882	Morgan's Point Resort	11.16%	0.00%	0.00%	0.00%	-0.06%	-0.16%	0.30%	0.23%	0.31%	11.47%
884	Morton	16.97%	0.00%	0.00%	0.00%	-0.02%	-0.15%	0.44%	0.98%	1.25%	18.22%
886	Moulton	10.91%	0.00%	0.00%	0.00%	0.29%	-0.02%	-0.41%	-0.28%	-0.42%	10.49%
890	Mount Enterprise	5.07%	0.00%	0.00%	0.00%	-0.12%	-0.03%	0.75%	0.25%	0.85%	5.92%
892	Mt. Pleasant	16.98%	0.00%	0.00%	0.00%	-0.07%	-0.34%	0.12%	0.45%	0.16%	17.14%
894	Mt. Vernon	12.58%	0.00%	0.00%	0.00%	0.06%	-0.34%	-0.39%	-1.24%	-1.91%	10.67%
896	Muenster	6.20%	0.00%	0.00%	0.00%	-0.18%	0.15%	-1.96%	0.28%	-1.71%	4.49%
898	Muleshoe	20.31%	0.00%	0.00%	0.00%	0.02%	-0.15%	0.01%	0.15%	0.03%	20.34%
903	Murphy	10.80%	0.00%	0.00%	0.00%	0.08%	0.15%	-0.03%	0.15%	0.35%	11.15%
10904	Nacogdoches	22.36%	0.00%	0.00%	0.00%	0.32%	0.05%	0.27%	-0.06%	0.58%	22.94%
906	Naples	1.20%	0.00%	0.00%	0.00%	0.00%	0.03%	0.29%	-0.06%	0.26%	1.46%
907	Nash	3.82%	0.00%	0.00%	0.00%	0.02%	-0.03%	0.37%	-0.13%	0.23%	4.05%
905	Nassau Bay	10.79%	0.00%	0.00%	0.00%	-0.02%	-0.10%	-0.73%	0.38%	-0.47%	10.32%
909	Natalia	3.25%	0.00%	0.00%	0.00%	-0.04%	-0.09%	0.04%	0.17%	0.08%	3.33%
908	Navasota	8.74%	0.00%	0.00%	0.00%	0.00%	-0.22%	0.21%	0.18%	0.17%	8.91%
910	Nederland	17.06%	0.00%	0.00%	0.00%	0.02%	0.01%	-0.13%	-0.27%	-0.37%	16.69%
912	Needville	8.11%	0.00%	0.00%	0.00%	0.00%	-0.12%	-0.17%	-0.11%	-0.40%	7.71%
914	New Boston	7.21%	0.00%	0.00%	0.00%	0.13%	-0.07%	0.24%	-0.16%	0.14%	7.35%
10916	New Braunfels	17.22%	0.00%	0.00%	0.00%	0.24%	0.05%	0.27%	-0.18%	0.38%	17.60%
20916	New Braunfels Utilities	19.64%	0.00%	0.00%	0.00%	-1.24%	-0.11%	0.15%	0.81%	-0.39%	19.25%
915	New Deal	1.94%	0.00%	0.00%	0.00%	-0.04%	0.01%	-0.20%	0.42%	0.19%	2.13%
918	New London	6.97%	0.00%	0.00%	0.00%	0.00%	-0.20%	0.07%	0.12%	-0.01%	6.96%
919	New Summerfield	1.24%	0.00%	0.00%	0.00%	0.02%	-0.01%	-0.19%	-0.21%	-0.39%	0.85%
917	New Waverly	5.68%	0.00%	0.00%	0.00%	0.01%	0.01%	0.31%	0.07%	0.40%	6.08%
920	Newton	24.53%	0.00%	0.00%	0.00%	-0.15%	-0.81%	-0.32%	0.15%	-1.13%	23.40%
922	Nixon	6.45%	0.00%	0.00%	0.00%	-0.21%	-0.53%	-1.22%	0.11%	-1.85%	4.60%
924	Nocona	9.37%	0.00%	0.00%	0.00%	0.10%	-0.31%	-0.33%	0.25%	-0.29%	9.08%
928	Normangee	4.92%	0.00%	0.00%	0.00%	-0.11%	0.01%	-1.09%	0.14%	-1.05%	3.87%
931	North Richland Hills	20.00%	0.00%	0.00%	0.00%	0.35%	0.11%	0.29%	-0.08%	0.67%	20.67%
930	Northlake	5.31%	0.00%	0.00%	0.00%	-0.20%	-0.08%	0.54%	0.63%	0.89%	6.20%
936	Oak Point	2.57%	3.84%	0.00%	0.00%	0.22%	-0.07%	0.10%	0.34%	4.43%	7.00%
937	Oak Ridge North	13.38%	0.00%	0.00%	0.00%	0.03%	-0.09%	0.37%	0.53%	0.84%	14.22%
942	Odem	6.46%	0.00%	0.00%	0.00%	-0.11%	-0.02%	-0.55%	-0.07%	-0.75%	5.71%
944	Odessa	22.49%	0.00%	0.00%	0.00%	0.32%	-0.61%	-0.32%	0.00%	-0.61%	21.88%
935	O'Donnell	7.66%	0.00%	0.00%	0.00%	0.02%	-0.03%	-0.74%	-0.67%	-1.42%	6.24%
945	Oglesby	3.88%	0.00%	0.00%	0.00%	-0.25%	-0.01%	1.50%	0.17%	1.41%	5.29%
949	Old River-Winfree	0.00%	0.00%	0.00%	0.00%	0.00%	-2.02%	2.28%	-0.26%	0.00%	0.00%
950	Olmos Park	4.11%	0.00%	0.00%	0.00%	-0.04%	-0.01%	0.27%	0.03%	0.25%	4.36%
951	Olney	2.66%	0.00%	0.00%	0.00%	-0.01%	-0.01%	0.08%	-0.16%	-0.10%	2.56%
953	Omaha	6.77%	0.00%	0.00%	0.00%	-0.03%	-0.04%	0.14%	0.04%	0.11%	6.88%

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

CITY NUMBER	CITY NAME	2010 Rates	Benefit Changes	Assumption Changes	MAF Crediting	Contribution Lag/Phase In	Payroll Growth	Current Service	Liability Growth	Total Change	2011 Rates
954	Onalaska	1.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.25%	0.01%	0.26%	1.65%
958	Orange	26.34%	0.00%	0.00%	0.00%	0.08%	-0.28%	-0.01%	-0.25%	-0.46%	25.88%
960	Orange Grove	5.68%	0.00%	0.00%	0.00%	0.01%	0.00%	0.10%	-0.59%	-0.48%	5.20%
959	Ore City	2.93%	0.00%	0.00%	0.00%	-0.02%	-0.02%	-0.01%	0.06%	0.01%	2.94%
962	Overton	0.26%	0.00%	0.00%	0.00%	-0.06%	0.37%	-0.19%	0.19%	0.31%	0.57%
961	Ovilla	5.27%	0.00%	0.00%	0.00%	0.00%	0.02%	0.23%	-0.02%	0.23%	5.50%
963	Oyster Creek	7.51%	0.14%	0.00%	0.00%	-0.14%	-0.12%	0.73%	0.57%	1.18%	8.69%
964	Paducah	8.65%	0.00%	0.00%	0.00%	0.14%	0.48%	-0.69%	0.17%	0.10%	8.75%
966	Palacios	9.11%	0.00%	0.00%	0.00%	0.14%	-0.01%	0.01%	-0.10%	0.04%	9.15%
968	Palestine	18.05%	0.00%	0.00%	0.00%	0.22%	-0.22%	-0.19%	-0.05%	-0.24%	17.81%
970	Palmer	5.60%	0.00%	0.00%	0.00%	0.02%	0.00%	0.43%	0.10%	0.55%	6.15%
969	Palmhurst	1.77%	0.00%	0.00%	0.00%	-0.01%	0.00%	0.08%	0.09%	0.16%	1.93%
972	Pampa	18.04%	0.00%	0.00%	0.00%	-0.02%	-0.11%	0.01%	0.08%	-0.04%	18.00%
974	Panhandle	6.97%	0.00%	0.00%	0.00%	0.11%	0.10%	0.00%	0.12%	0.33%	7.30%
973	Panorama Village	6.35%	0.00%	0.00%	0.00%	0.02%	0.01%	0.29%	0.05%	0.37%	6.72%
975	Pantego	19.62%	0.00%	0.00%	0.00%	0.26%	-0.12%	0.09%	-0.11%	0.12%	19.74%
976	Paris	11.07%	0.00%	0.00%	0.00%	0.00%	0.04%	-0.05%	-0.05%	-0.06%	11.01%
977	Parker	10.02%	0.00%	0.00%	0.00%	0.11%	-0.20%	0.40%	0.36%	0.67%	10.69%
978	Pasadena	19.41%	0.00%	0.00%	0.00%	-0.01%	-0.24%	0.06%	0.03%	-0.16%	19.25%
983	Pearland	13.57%	0.00%	0.00%	0.00%	0.20%	-0.17%	0.21%	-0.17%	0.07%	13.64%
984	Pearsall	6.47%	0.00%	0.00%	0.00%	0.14%	0.14%	-0.19%	-0.17%	-0.08%	6.39%
988	Pecos City	6.90%	0.00%	0.00%	0.00%	-0.03%	-0.04%	0.11%	-0.02%	0.02%	6.92%
994	Perryton	18.97%	0.00%	0.00%	0.00%	-0.10%	-0.68%	-0.06%	0.73%	-0.11%	18.86%
1000	Pflugerville	12.64%	0.00%	0.00%	0.00%	-0.10%	-0.30%	0.01%	0.58%	0.19%	12.83%
1002	Pharr	10.42%	0.00%	0.00%	0.00%	-0.10%	-0.08%	-0.38%	0.12%	-0.44%	9.98%
1004	Pilot Point	8.08%	0.00%	0.00%	0.00%	0.02%	0.03%	-0.21%	-0.18%	-0.34%	7.74%
1005	Pinehurst	17.14%	0.00%	0.00%	0.00%	0.04%	-0.24%	-0.58%	0.82%	0.04%	17.18%
1003	Pineland	15.65%	0.00%	0.00%	0.00%	0.36%	-0.23%	-0.35%	-0.74%	-0.96%	14.69%
1001	Piney Point Village	4.22%	0.00%	0.00%	0.00%	-0.03%	-0.05%	-0.88%	0.56%	-0.40%	3.82%
1006	Pittsburg	17.39%	0.00%	0.00%	0.00%	0.15%	0.15%	0.90%	0.26%	1.46%	18.85%
1007	Plains	12.37%	0.00%	0.00%	0.00%	0.00%	-0.04%	0.26%	0.41%	0.63%	13.00%
1008	Plainview	18.48%	0.00%	0.00%	0.00%	0.27%	-0.11%	-0.36%	-0.01%	-0.21%	18.27%
1010	Plano	20.16%	0.00%	0.00%	0.00%	0.36%	0.05%	0.30%	-0.23%	0.48%	20.64%
1012	Pleasanton	8.27%	0.00%	0.00%	0.00%	0.02%	-0.02%	0.35%	-0.04%	0.31%	8.58%
1013	Point	1.52%	0.00%	0.00%	0.00%	-0.01%	-0.15%	-0.02%	-0.55%	-0.73%	0.79%
1017	Ponder	6.04%	0.00%	0.00%	0.00%	-0.03%	0.01%	0.12%	-0.02%	0.08%	6.12%
1014	Port Aransas	9.81%	0.00%	0.00%	0.00%	-0.02%	-0.11%	0.48%	0.24%	0.59%	10.40%
11016	Port Arthur	18.21%	0.00%	0.00%	0.00%	0.03%	-0.36%	-0.18%	0.01%	-0.50%	17.71%
21016	Port Arthur Pleasure Island	8.39%	0.00%	0.00%	0.00%	0.15%	0.06%	0.44%	-0.41%	0.24%	8.63%
1018	Port Isabel	4.95%	0.00%	0.00%	0.00%	0.07%	-0.05%	0.00%	-0.10%	-0.08%	4.87%
1020	Port Lavaca	7.73%	0.00%	0.00%	0.00%	0.00%	-0.08%	-0.23%	0.00%	-0.31%	7.42%
1022	Port Neches	28.92%	-8.90%	0.00%	0.00%	-0.03%	0.18%	-0.21%	-0.28%	-9.24%	19.68%
1019	Portland	13.96%	0.00%	0.00%	0.00%	0.02%	-0.19%	0.66%	0.55%	1.04%	15.00%
1024	Post	11.20%	0.00%	0.00%	0.00%	-0.03%	0.20%	0.01%	-0.16%	0.02%	11.22%
1026	Poteet	2.44%	0.00%	0.00%	0.00%	0.00%	-0.01%	0.32%	-0.04%	0.27%	2.71%
1028	Poth	4.99%	0.00%	0.00%	0.00%	-0.02%	-0.02%	0.30%	-0.21%	0.05%	5.04%
1030	Pottsboro	1.18%	0.00%	0.00%	0.00%	0.00%	0.03%	0.17%	0.01%	0.21%	1.39%
1032	Premont	3.26%	0.00%	0.00%	0.00%	0.03%	0.01%	-0.27%	-0.03%	-0.26%	3.00%
1029	Presidio	2.72%	0.00%	0.00%	0.00%	-0.04%	-0.03%	-0.13%	0.06%	-0.14%	2.58%
1033	Primera	2.61%	0.00%	0.00%	0.00%	-0.01%	0.03%	-0.10%	-0.12%	-0.20%	2.41%
1034	Princeton	8.88%	0.00%	0.00%	0.00%	0.00%	-0.31%	0.24%	0.31%	0.24%	9.12%
1036	Prosper	9.23%	0.00%	0.00%	0.00%	-0.04%	-0.10%	0.39%	0.31%	0.56%	9.79%
1042	Quanah	13.80%	0.00%	0.00%	0.00%	0.25%	-0.01%	0.30%	-0.02%	0.52%	14.32%
1045	Queen City	4.06%	0.00%	0.00%	0.00%	-0.01%	-0.08%	-0.07%	0.07%	-0.09%	3.97%









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

CITY NUMBER	CITY NAME	2010 Rates	Benefit Changes	Assumption Changes	MAF Crediting	Contribution Lag/Phase In	Payroll Growth	Current Service	Liability Growth	Total Change	2011 Rates
1386	Willis	7.25%	0.00%	0.00%	0.00%	0.00%	-0.08%	0.05%	0.27%	0.24%	7.49%
1387	Willow Park	3.26%	0.00%	0.00%	0.00%	-0.02%	-0.03%	0.07%	-0.02%	0.00%	3.26%
1388	Wills Point	13.09%	0.00%	0.00%	0.00%	-0.19%	-0.81%	-0.16%	0.36%	-0.80%	12.29%
1390	Wilmer	3.81%	0.00%	0.00%	0.00%	-0.12%	0.01%	-0.05%	0.19%	0.03%	3.84%
1392	Wimberley	2.58%	0.00%	0.00%	0.00%	-0.02%	-0.03%	-0.12%	0.05%	-0.12%	2.46%
1393	Windcrest	8.27%	0.00%	0.00%	0.00%	0.08%	-0.09%	0.19%	0.04%	0.22%	8.49%
1396	Wink	5.81%	0.00%	0.00%	0.00%	-0.01%	-0.01%	0.58%	-0.99%	-0.43%	5.38%
1398	Winnsboro	11.15%	0.00%	0.00%	0.00%	0.21%	-0.19%	-0.04%	-0.20%	-0.22%	10.93%
1399	Winona	15.35%	0.00%	0.00%	0.00%	0.10%	-1.10%	-0.66%	0.59%	-1.07%	14.28%
1400	Winters	11.92%	0.00%	0.00%	0.00%	0.17%	0.05%	0.62%	0.08%	0.92%	12.84%
1403	Wolfforth	8.81%	0.00%	0.00%	0.00%	0.11%	-0.07%	-0.62%	0.00%	-0.58%	8.23%
1409	Woodcreek	5.38%	0.00%	0.00%	0.00%	-0.50%	-0.18%	0.00%	-0.20%	-0.88%	4.50%
1404	Woodsboro	4.91%	0.00%	0.00%	0.00%	0.04%	0.01%	0.00%	-0.18%	-0.13%	4.78%
1406	Woodville	15.24%	0.00%	0.00%	0.00%	0.06%	-0.06%	1.04%	0.84%	1.88%	17.12%
1407	Woodway	16.70%	0.00%	0.00%	0.00%	0.02%	-0.02%	0.32%	0.11%	0.43%	17.13%
1408	Wortham	3.51%	0.00%	0.00%	0.00%	-0.10%	0.09%	-0.04%	0.03%	-0.02%	3.49%
1410	Wylie	12.57%	0.00%	0.00%	0.00%	0.12%	-0.15%	0.45%	0.59%	1.01%	13.58%
1412	Yoakum	20.53%	0.00%	0.00%	0.00%	0.30%	0.06%	0.47%	-0.07%	0.76%	21.29%
1414	Yorktown	4.90%	0.00%	0.00%	0.00%	-0.03%	-0.12%	-0.06%	-0.07%	-0.28%	4.62%
1415	Zavalla	7.61%	0.00%	0.00%	0.00%	0.10%	0.59%	0.39%	0.25%	1.33%	8.94%

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## SECTION 4

### COMPARISON OF EXPECTED CITY CONTRIBUTION DOLLAR AMOUNTS FOR 2010 AND 2011

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
4	Abernathy	\$466,486	7.06%	\$32,934	\$480,481	7.16%	\$34,402
6	Abilene	\$39,193,715	16.39%	\$6,423,850	\$40,369,526	16.41%	\$6,624,639
7	Addison	\$16,810,483	14.17%	\$2,382,045	\$17,314,797	14.80%	\$2,562,590
10	Alamo	\$3,218,889	7.87%	\$253,327	\$3,315,456	7.87%	\$260,926
12	Alamo Heights	\$4,705,754	15.65%	\$736,451	\$4,846,927	16.53%	\$801,197
14	Alba	\$192,828	3.98%	\$7,675	\$198,613	3.99%	\$7,925
16	Albany	\$402,971	3.46%	\$13,943	\$415,060	2.93%	\$12,161
17	Aledo	\$455,435	6.48%	\$29,512	\$469,098	6.28%	\$29,459
18	Alice	\$8,470,012	9.85%	\$834,296	\$8,724,112	10.49%	\$915,159
19	Allen	\$33,147,218	11.91%	\$3,947,834	\$34,141,635	12.61%	\$4,305,260
20	Alpine	\$1,956,503	3.05%	\$59,673	\$2,015,198	3.04%	\$61,262
22	Alto	\$359,193	6.72%	\$24,138	\$369,969	7.12%	\$26,342
23	Alton	\$1,211,388	8.86%	\$107,329	\$1,247,730	8.95%	\$111,672
24	Alvarado	\$2,113,261	4.70%	\$99,323	\$2,176,659	4.79%	\$104,262
26	Alvin	\$8,820,498	13.17%	\$1,161,660	\$9,085,113	14.29%	\$1,298,263
28	Alvord	\$219,110	6.27%	\$13,738	\$225,683	6.20%	\$13,992
30	Amarillo	\$67,772,908	17.83%	\$12,083,909	\$69,806,095	18.83%	\$13,144,488
32	Amherst	\$145,654	5.47%	\$7,967	\$150,024	6.69%	\$10,037
34	Anahuac	\$380,347	7.60%	\$28,906	\$391,757	7.60%	\$29,774
36	Andrews	\$2,795,065	18.69%	\$522,398	\$2,878,917	19.00%	\$546,994
38	Angleton	\$4,904,580	11.20%	\$549,313	\$5,051,717	11.78%	\$595,092
40	Anna	\$1,674,364	10.71%	\$179,324	\$1,724,595	11.22%	\$193,500
44	Anson	\$557,892	5.35%	\$29,847	\$574,629	4.22%	\$24,249
45	Anthony	\$837,592	4.63%	\$38,781	\$862,720	4.63%	\$39,944
48	Aransas Pass	\$3,187,676	10.28%	\$327,693	\$3,283,306	11.00%	\$361,164
50	Archer City	\$475,440	4.04%	\$19,208	\$489,703	3.74%	\$18,315
51	Argyle	\$1,118,696	11.41%	\$127,643	\$1,152,257	13.09%	\$150,830
52	Arlington	\$150,591,588	16.59%	\$24,983,144	\$155,109,336	17.67%	\$27,407,820
54	Arp	\$229,365	5.05%	\$11,583	\$236,246	5.74%	\$13,561
60	Aspermont	\$190,807	1.76%	\$3,358	\$196,531	1.91%	\$3,754
62	Athens	\$5,529,429	16.19%	\$895,215	\$5,695,312	17.47%	\$994,971
64	Atlanta	\$1,453,017	6.68%	\$97,062	\$1,496,608	6.73%	\$100,722
66	Aubrey	\$1,426,635	1.55%	\$22,113	\$1,469,434	1.66%	\$24,393
74	Avinger	\$25,146	4.89%	\$1,230	\$25,900	4.84%	\$1,254
75	Azle	\$4,914,511	8.95%	\$439,849	\$5,061,946	9.61%	\$486,453
77	Baird	\$286,403	7.09%	\$20,306	\$294,995	6.88%	\$20,296
78	Balch Springs	\$6,083,910	10.63%	\$646,720	\$6,266,427	12.00%	\$751,971
79	Balcones Heights	\$2,091,237	13.37%	\$279,598	\$2,153,974	14.80%	\$318,788
80	Ballinger	\$1,026,550	3.52%	\$36,135	\$1,057,347	4.59%	\$48,532
82	Balmorhea	\$71,736	0.41%	\$294	\$73,888	0.46%	\$340
83	Bandera	\$526,659	9.91%	\$52,192	\$542,459	11.33%	\$61,461
84	Bangs	\$292,993	14.45%	\$42,337	\$301,783	15.17%	\$45,780
90	Bartlett	\$538,070	0.75%	\$4,036	\$554,212	0.49%	\$2,716
91	Bartonville	\$260,308	8.02%	\$20,877	\$268,117	8.72%	\$23,380
92	Bastrop	\$4,128,074	8.69%	\$358,730	\$4,251,916	9.20%	\$391,176

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
94	Bay City	\$6,080,615	10.87%	\$660,963	\$6,263,033	10.87%	\$680,792
93	Bayou Vista	\$359,435	4.26%	\$15,312	\$370,218	4.29%	\$15,882
96	Baytown	\$36,371,560	17.29%	\$6,288,643	\$37,462,707	17.93%	\$6,717,063
98	Beaumont	\$54,918,192	15.62%	\$8,578,222	\$56,565,738	15.62%	\$8,835,568
100	Bedford	\$17,681,857	0.00%	\$0	\$18,212,313	6.77%	\$1,232,974
101	Bee Cave	\$1,894,486	6.68%	\$126,552	\$1,951,321	7.08%	\$138,154
102	Beeville	\$3,585,521	1.96%	\$70,276	\$3,693,087	1.92%	\$70,907
106	Bellaire	\$8,772,538	20.12%	\$1,765,035	\$9,035,714	21.11%	\$1,907,439
109	Bellmead	\$2,678,191	10.44%	\$279,603	\$2,758,537	10.44%	\$287,991
110	Bells	\$219,300	2.57%	\$5,636	\$225,879	2.67%	\$6,031
112	Bellville	\$2,173,652	12.70%	\$276,054	\$2,238,862	13.12%	\$293,739
114	Belton	\$5,758,326	7.77%	\$447,422	\$5,931,076	7.77%	\$460,845
118	Benbrook	\$6,988,082	16.25%	\$1,135,563	\$7,197,724	17.81%	\$1,281,915
121	Berryville	\$91,461	4.05%	\$3,704	\$94,205	3.99%	\$3,759
123	Bertram	\$332,046	5.45%	\$18,097	\$342,007	5.08%	\$17,374
124	Big Lake	\$656,557	16.41%	\$107,741	\$676,254	17.49%	\$118,277
126	Big Sandy	\$377,450	5.71%	\$21,552	\$388,774	5.56%	\$21,616
128	Big Spring	\$8,630,524	13.06%	\$1,127,146	\$8,889,440	13.87%	\$1,232,965
132	Bishop	\$661,660	7.01%	\$46,382	\$681,510	7.24%	\$49,341
134	Blanco	\$423,302	3.26%	\$13,800	\$436,001	2.84%	\$12,382
140	Blooming Grove	\$106,729	5.94%	\$6,340	\$109,931	6.59%	\$7,244
142	Blossom	\$140,856	8.36%	\$11,776	\$145,082	8.44%	\$12,245
143	Blue Mound	\$541,600	4.42%	\$23,939	\$557,848	4.54%	\$25,326
144	Blue Ridge	\$139,166	2.94%	\$4,091	\$143,341	1.52%	\$2,179
148	Boerne	\$8,918,141	14.50%	\$1,293,130	\$9,185,685	15.76%	\$1,447,664
150	Bogata	\$189,524	0.00%	\$0	\$195,210	0.00%	\$0
152	Bonham	\$4,584,164	7.03%	\$322,267	\$4,721,689	7.19%	\$339,489
154	Booker	\$326,191	4.26%	\$13,896	\$335,977	4.26%	\$14,313
156	Borger	\$5,637,083	16.96%	\$956,049	\$5,806,195	16.96%	\$984,731
158	Bovina	\$173,964	1.72%	\$2,992	\$179,183	1.44%	\$2,580
160	Bowie	\$3,213,765	9.69%	\$311,414	\$3,310,178	10.30%	\$340,948
162	Boyd	\$411,563	3.53%	\$14,528	\$423,910	3.40%	\$14,413
166	Brady	\$2,974,600	6.54%	\$194,539	\$3,063,838	7.01%	\$214,775
170	Brazoria	\$964,988	8.12%	\$78,357	\$993,938	8.12%	\$80,708
172	Breckenridge	\$2,099,675	8.37%	\$175,743	\$2,162,665	9.10%	\$196,803
174	Bremond	\$164,330	2.42%	\$3,977	\$169,260	1.97%	\$3,334
176	Brenham	\$9,313,674	8.74%	\$814,015	\$9,593,084	8.73%	\$837,476
177	Bridge City	\$2,748,007	18.25%	\$501,511	\$2,830,447	18.25%	\$516,557
178	Bridgeport	\$4,119,453	8.42%	\$346,858	\$4,243,037	8.85%	\$375,509
180	Bronte	\$115,531	5.45%	\$6,296	\$118,997	5.53%	\$6,581
182	Brookshire	\$833,354	8.48%	\$70,668	\$858,355	8.68%	\$74,505
184	Brownfield	\$2,823,710	13.41%	\$378,660	\$2,908,421	13.47%	\$391,764
10188	Brownsville	\$50,482,815	17.07%	\$8,617,417	\$51,997,299	18.66%	\$9,702,696
20188	Brownsville Public Utilit	\$21,490,418	13.73%	\$2,950,634	\$22,135,131	14.18%	\$3,138,762
10190	Brownwood	\$8,252,883	13.73%	\$1,133,121	\$8,500,469	14.48%	\$1,230,868

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
30190	Brownwood Health Dept.	\$341,582	9.31%	\$31,801	\$351,829	9.89%	\$34,796
20190	Brownwood Public Library	\$200,887	0.00%	\$0	\$206,914	2.76%	\$5,711
195	Bruceville-Eddy	\$314,606	2.65%	\$8,337	\$324,044	4.25%	\$13,772
192	Bryan	\$45,183,796	15.02%	\$6,786,606	\$46,539,310	16.15%	\$7,516,099
193	Bryson	\$66,339	5.52%	\$3,662	\$68,329	0.38%	\$260
194	Buda	\$1,778,314	11.35%	\$201,839	\$1,831,663	11.98%	\$219,433
196	Buffalo	\$689,070	5.62%	\$38,726	\$709,742	5.29%	\$37,545
198	Bullard	\$628,447	8.65%	\$54,361	\$647,300	8.60%	\$55,668
203	Bulverde	\$1,085,170	6.76%	\$73,357	\$1,117,725	7.57%	\$84,612
199	Bunker Hill Village	\$491,020	10.86%	\$53,325	\$505,751	10.92%	\$55,228
200	Burkburnett	\$2,396,099	15.43%	\$369,718	\$2,467,982	15.44%	\$381,056
202	Burleson	\$16,148,346	12.59%	\$2,033,077	\$16,632,796	13.85%	\$2,303,642
204	Burnet	\$4,665,129	10.21%	\$476,310	\$4,805,083	10.88%	\$522,793
207	Cactus	\$537,879	2.45%	\$13,178	\$554,015	1.98%	\$10,969
208	Caddo Mills	\$408,134	3.68%	\$15,019	\$420,378	3.54%	\$14,881
210	Caldwell	\$1,970,581	9.46%	\$186,417	\$2,029,698	9.81%	\$199,113
212	Calvert	\$272,219	1.13%	\$3,076	\$280,386	1.31%	\$3,673
214	Cameron	\$1,200,760	8.35%	\$100,263	\$1,236,783	10.03%	\$124,049
220	Canadian	\$723,444	13.71%	\$99,184	\$745,147	13.71%	\$102,160
222	Canton	\$2,311,292	13.04%	\$301,392	\$2,380,631	13.50%	\$321,385
224	Canyon	\$3,171,707	14.97%	\$474,805	\$3,266,858	16.22%	\$529,884
227	Carmine	\$46,973	5.46%	\$2,565	\$48,382	6.40%	\$3,096
228	Carrizo Springs	\$1,007,155	7.49%	\$75,436	\$1,037,370	7.61%	\$78,944
230	Carrollton	\$47,701,199	16.05%	\$7,656,042	\$49,132,235	16.28%	\$7,998,728
232	Carthage	\$3,928,867	18.17%	\$713,875	\$4,046,733	18.24%	\$738,124
231	Castle Hills	\$2,674,416	12.09%	\$323,337	\$2,754,648	12.47%	\$343,505
234	Castroville	\$1,408,874	8.15%	\$114,823	\$1,451,140	8.43%	\$122,331
238	Cedar Hill	\$17,587,417	13.68%	\$2,405,959	\$18,115,040	14.21%	\$2,574,147
239	Cedar Park	\$17,822,137	9.04%	\$1,611,121	\$18,356,801	9.77%	\$1,793,459
242	Celina	\$2,136,703	4.73%	\$101,066	\$2,200,804	5.16%	\$113,561
244	Center	\$2,448,820	13.29%	\$325,448	\$2,522,285	13.66%	\$344,544
246	Centerville	\$177,269	7.68%	\$13,614	\$182,587	6.45%	\$11,777
247	Chandler	\$505,543	7.79%	\$39,382	\$520,709	7.34%	\$38,220
248	Charlotte	\$188,325	5.05%	\$9,510	\$193,975	5.60%	\$10,863
249	Chester	\$34,945	12.22%	\$4,270	\$35,993	12.47%	\$4,488
245	Chico	\$251,383	3.56%	\$8,949	\$258,924	3.78%	\$9,787
250	Childress	\$1,340,707	13.72%	\$183,945	\$1,380,928	14.19%	\$195,954
253	Chireno	\$233,694	19.26%	\$45,009	\$240,705	18.73%	\$45,084
254	Christine	\$16,566	0.41%	\$68	\$17,063	0.81%	\$138
255	Cibolo	\$2,800,505	8.93%	\$250,085	\$2,884,520	10.84%	\$312,682
256	Cisco	\$851,510	4.61%	\$39,255	\$877,055	4.61%	\$40,432
258	Clarendon	\$388,837	3.38%	\$13,143	\$400,502	2.61%	\$10,453
259	Clarksville	\$893,246	2.71%	\$24,207	\$920,043	2.79%	\$25,669
260	Clarksville City	\$172,816	7.65%	\$13,220	\$178,000	7.97%	\$14,187
263	Clear Lake Shores	\$636,842	8.95%	\$56,997	\$655,947	9.29%	\$60,937

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
264	Cleburne	\$15,040,589	15.93%	\$2,395,966	\$15,491,807	16.89%	\$2,616,566
266	Cleveland	\$3,090,809	8.23%	\$254,374	\$3,183,533	8.23%	\$262,005
268	Clifton	\$937,039	4.42%	\$41,417	\$965,150	3.88%	\$37,448
271	Clute	\$4,017,042	10.45%	\$419,781	\$4,137,553	10.99%	\$454,717
272	Clyde	\$882,723	11.49%	\$101,425	\$909,205	11.80%	\$107,286
274	Coahoma	\$171,552	5.15%	\$8,835	\$176,699	5.74%	\$10,143
276	Cockrell Hill	\$1,160,258	0.98%	\$11,371	\$1,195,066	2.25%	\$26,889
278	Coleman	\$2,218,704	14.74%	\$327,037	\$2,285,265	16.33%	\$373,184
280	College Station	\$43,071,892	14.45%	\$6,223,888	\$44,364,049	15.31%	\$6,792,136
281	Colleyville	\$10,436,244	13.45%	\$1,403,675	\$10,749,331	14.25%	\$1,531,780
282	Collinsville	\$261,317	2.99%	\$7,813	\$269,157	3.31%	\$8,909
283	Colmesneil	\$137,445	3.86%	\$5,305	\$141,568	3.66%	\$5,181
284	Colorado City	\$1,296,309	7.28%	\$94,371	\$1,335,198	7.32%	\$97,736
286	Columbus	\$1,380,148	11.92%	\$164,514	\$1,421,552	11.92%	\$169,449
288	Comanche	\$869,950	6.37%	\$55,416	\$896,049	6.54%	\$58,602
290	Commerce	\$2,854,363	8.22%	\$234,629	\$2,939,994	8.69%	\$255,485
294	Conroe	\$20,744,505	14.73%	\$3,055,666	\$21,366,840	15.04%	\$3,213,573
295	Converse	\$5,496,792	10.83%	\$595,303	\$5,661,696	11.77%	\$666,382
298	Cooper	\$400,286	8.33%	\$33,344	\$412,295	8.33%	\$34,344
299	Coppell	\$23,333,722	13.69%	\$3,194,387	\$24,033,734	14.70%	\$3,532,959
297	Copper Canyon	\$139,057	9.17%	\$12,752	\$143,229	7.86%	\$11,258
300	Copperas Cove	\$11,308,749	10.38%	\$1,173,848	\$11,648,011	11.14%	\$1,297,588
301	Corinth	\$8,281,317	11.86%	\$982,164	\$8,529,757	12.40%	\$1,057,690
302	Corpus Christi	\$114,395,501	16.77%	\$19,184,126	\$117,827,366	17.97%	\$21,173,578
304	Corrigan	\$626,466	4.92%	\$30,822	\$645,260	4.90%	\$31,618
306	Corsicana	\$9,414,035	16.84%	\$1,585,323	\$9,696,456	17.41%	\$1,688,153
308	Cotulla	\$661,956	4.42%	\$29,258	\$681,815	4.35%	\$29,659
310	Crandall	\$860,700	5.67%	\$48,802	\$886,521	6.03%	\$53,457
312	Crane	\$893,297	14.47%	\$129,260	\$920,096	14.47%	\$133,138
314	Crawford	\$121,964	1.55%	\$1,890	\$125,623	1.79%	\$2,249
316	Crockett	\$2,199,068	9.42%	\$207,152	\$2,265,040	10.12%	\$229,222
318	Crosbyton	\$303,085	5.58%	\$16,912	\$312,178	6.13%	\$19,137
320	Cross Plains	\$250,133	6.93%	\$17,334	\$257,637	7.12%	\$18,344
323	Crowley	\$4,041,908	8.71%	\$352,050	\$4,163,165	9.34%	\$388,840
324	Crystal City	\$885,652	3.62%	\$32,061	\$912,222	3.97%	\$36,215
326	Cuero	\$2,829,596	10.89%	\$308,143	\$2,914,484	10.89%	\$317,387
328	Cumby	\$228,823	4.31%	\$9,862	\$235,688	4.18%	\$9,852
332	Daingerfield	\$659,927	4.88%	\$32,204	\$679,725	6.02%	\$40,919
334	Daisetta	\$214,335	1.59%	\$3,408	\$220,765	1.25%	\$2,760
336	Dalhart	\$1,941,205	7.49%	\$145,396	\$1,999,441	7.70%	\$153,957
339	Dalworthington Gardens	\$1,550,145	15.33%	\$237,637	\$1,596,649	17.30%	\$276,220
340	Danbury	\$279,250	4.14%	\$11,561	\$287,628	3.95%	\$11,361
341	Darrouzett	\$81,673	6.75%	\$5,513	\$84,123	6.40%	\$5,384
344	Dayton	\$2,511,284	9.67%	\$242,841	\$2,586,623	9.69%	\$250,644
352	De Leon	\$434,208	3.44%	\$14,937	\$447,234	3.27%	\$14,625

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
10366	DeSoto	\$17,942,147	15.30%	\$2,745,148	\$18,480,411	15.35%	\$2,836,743
20366	DeSoto Econ Dev Corp	\$91,733	37.93%	\$34,794	\$94,485	46.55%	\$43,983
346	Decatur	\$4,984,508	12.23%	\$609,605	\$5,134,043	13.21%	\$678,207
348	Deer Park	\$15,631,107	16.63%	\$2,599,453	\$16,100,040	16.63%	\$2,677,437
350	Dekalb	\$410,263	3.29%	\$13,498	\$422,571	2.55%	\$10,776
354	Del Rio	\$15,836,183	6.48%	\$1,026,185	\$16,311,268	6.35%	\$1,035,766
353	Dell City	\$107,598	11.41%	\$12,277	\$110,826	12.02%	\$13,321
356	Denison	\$9,258,055	14.30%	\$1,323,902	\$9,535,797	15.79%	\$1,505,702
358	Denton	\$59,975,500	15.22%	\$9,128,271	\$61,774,765	16.95%	\$10,470,823
360	Denver City	\$1,192,095	13.75%	\$163,913	\$1,227,858	14.00%	\$171,900
362	Deport	\$35,190	12.52%	\$4,406	\$36,246	13.89%	\$5,035
370	Devine	\$1,202,489	7.90%	\$94,997	\$1,238,564	8.55%	\$105,897
371	Diboll	\$1,681,465	11.62%	\$195,386	\$1,731,909	11.70%	\$202,633
372	Dickens	\$33,440	1.53%	\$512	\$34,443	6.18%	\$2,129
373	Dickinson	\$3,917,420	9.66%	\$378,423	\$4,034,943	10.25%	\$413,582
374	Dilley	\$735,631	4.64%	\$34,133	\$757,700	4.94%	\$37,430
376	Dimmitt	\$774,173	8.94%	\$69,211	\$797,398	9.52%	\$75,912
382	Donna	\$2,229,296	3.19%	\$71,115	\$2,296,175	3.35%	\$76,922
379	Double Oak	\$455,608	2.09%	\$9,522	\$469,276	2.26%	\$10,606
383	Dripping Springs	\$302,394	2.83%	\$8,558	\$311,466	3.07%	\$9,562
385	Driscoll	\$306,956	0.00%	\$0	\$316,165	1.98%	\$6,260
384	Dublin	\$983,314	7.16%	\$70,405	\$1,012,813	7.86%	\$79,607
386	Dumas	\$4,561,219	6.91%	\$315,180	\$4,698,056	7.14%	\$335,441
388	Duncanville	\$13,721,040	12.12%	\$1,662,990	\$14,132,671	12.32%	\$1,741,145
394	Eagle Lake	\$844,034	9.25%	\$78,073	\$869,355	9.25%	\$80,415
396	Eagle Pass	\$12,179,329	9.63%	\$1,172,869	\$12,544,709	10.83%	\$1,358,592
397	Early	\$851,058	5.45%	\$46,383	\$876,590	5.65%	\$49,527
399	Earth	\$125,448	6.02%	\$7,552	\$129,211	5.55%	\$7,171
401	East Mountain	\$136,853	4.44%	\$6,076	\$140,959	4.62%	\$6,512
395	East Tawakoni	\$263,676	11.95%	\$31,509	\$271,586	9.02%	\$24,497
398	Eastland	\$1,113,185	7.30%	\$81,263	\$1,146,581	8.30%	\$95,166
402	Ector	\$118,149	2.47%	\$2,918	\$121,693	2.72%	\$3,310
406	Eden	\$488,826	5.97%	\$29,183	\$503,491	5.97%	\$30,058
408	Edgewood	\$203,147	3.78%	\$7,679	\$209,241	4.25%	\$8,893
410	Edinburg	\$22,934,188	11.73%	\$2,690,180	\$23,622,214	12.52%	\$2,957,501
412	Edna	\$1,594,544	10.79%	\$172,051	\$1,642,380	12.00%	\$197,086
414	El Campo	\$4,478,185	10.46%	\$468,418	\$4,612,531	10.46%	\$482,471
416	Eldorado	\$465,314	9.20%	\$42,809	\$479,273	9.55%	\$45,771
418	Electra	\$972,421	5.60%	\$54,456	\$1,001,594	5.35%	\$53,585
420	Elgin	\$2,571,202	7.90%	\$203,125	\$2,648,338	8.29%	\$219,547
422	Elkhart	\$241,465	8.33%	\$20,114	\$248,709	8.33%	\$20,717
427	Elmendorf	\$199,743	1.97%	\$3,935	\$205,735	1.97%	\$4,053
432	Emory	\$666,002	4.74%	\$31,568	\$685,982	5.16%	\$35,397
436	Ennis	\$8,389,495	16.21%	\$1,359,937	\$8,641,180	17.52%	\$1,513,935
439	Eules	\$22,894,046	16.30%	\$3,731,729	\$23,580,867	17.99%	\$4,242,198

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
440	Eustace	\$325,466	2.26%	\$7,356	\$335,230	2.56%	\$8,582
441	Everman	\$1,469,330	8.25%	\$121,220	\$1,513,410	8.80%	\$133,180
443	Fair Oaks Ranch	\$1,522,360	9.52%	\$144,929	\$1,568,031	10.27%	\$161,037
442	Fairfield	\$1,698,166	6.02%	\$102,230	\$1,749,111	5.51%	\$96,376
445	Fairview	\$1,897,219	6.89%	\$130,718	\$1,954,136	7.17%	\$140,112
20444	Falfurrias	\$835,854	4.41%	\$36,861	\$860,930	3.70%	\$31,854
10444	Falfurrias Utility Board	\$357,365	8.30%	\$29,661	\$368,086	7.99%	\$29,410
446	Falls City	\$84,068	10.20%	\$8,575	\$86,590	10.20%	\$8,832
448	Farmers Branch	\$28,533,575	17.56%	\$5,010,496	\$29,389,582	18.47%	\$5,428,256
450	Farmersville	\$965,419	11.94%	\$115,271	\$994,382	12.76%	\$126,883
451	Farwell	\$174,929	16.10%	\$28,164	\$180,177	16.10%	\$29,008
452	Fate	\$618,221	8.08%	\$49,952	\$636,768	8.89%	\$56,609
454	Fayetteville	\$45,461	4.31%	\$1,959	\$46,825	4.16%	\$1,948
456	Ferris	\$1,213,096	5.87%	\$71,209	\$1,249,489	6.38%	\$79,717
458	Flatonina	\$619,144	16.70%	\$103,397	\$637,718	17.24%	\$109,943
460	Florence	\$294,957	4.63%	\$13,657	\$303,806	4.87%	\$14,795
20462	Floresville	\$1,967,111	9.08%	\$178,614	\$2,026,124	9.76%	\$197,750
463	Flower Mound	\$26,672,691	11.15%	\$2,974,005	\$27,472,872	11.31%	\$3,107,182
464	Floydada	\$923,251	11.63%	\$107,374	\$950,949	12.28%	\$116,777
468	Forest Hill	\$4,244,981	11.70%	\$496,663	\$4,372,330	12.52%	\$547,416
470	Forney	\$4,876,824	11.60%	\$565,712	\$5,023,129	12.16%	\$610,812
472	Fort Stockton	\$4,209,228	10.32%	\$434,392	\$4,335,505	10.32%	\$447,424
476	Franklin	\$462,989	3.04%	\$14,075	\$476,879	2.49%	\$11,874
478	Frankston	\$323,880	5.23%	\$16,939	\$333,596	5.05%	\$16,847
480	Fredericksburg	\$6,994,120	8.46%	\$591,703	\$7,203,944	8.37%	\$602,970
482	Freeport	\$4,490,797	9.87%	\$443,242	\$4,625,521	11.22%	\$518,983
481	Freer	\$528,911	6.23%	\$32,951	\$544,778	6.23%	\$33,940
483	Friendswood	\$11,312,246	15.01%	\$1,697,968	\$11,651,613	16.51%	\$1,923,681
484	Friona	\$887,838	13.13%	\$116,573	\$914,473	13.54%	\$123,820
486	Frisco	\$49,003,185	10.54%	\$5,164,936	\$50,473,281	11.47%	\$5,789,285
487	Fritch	\$843,521	4.84%	\$40,826	\$868,827	3.97%	\$34,492
488	Frost	\$144,804	5.00%	\$7,240	\$149,148	4.81%	\$7,174
492	Gainesville	\$9,939,705	8.63%	\$857,797	\$10,237,896	9.40%	\$962,362
494	Galena Park	\$2,966,226	14.34%	\$425,357	\$3,055,213	14.51%	\$443,311
498	Ganado	\$421,504	8.77%	\$36,966	\$434,149	10.74%	\$46,628
499	Garden Ridge	\$1,098,921	7.06%	\$77,584	\$1,131,889	7.20%	\$81,496
500	Garland	\$125,871,786	16.48%	\$20,743,670	\$129,647,940	16.88%	\$21,884,572
502	Garrison	\$279,653	14.90%	\$41,668	\$288,043	16.02%	\$46,144
503	Gary	\$161,512	5.30%	\$8,560	\$166,357	5.30%	\$8,817
504	Gatesville	\$2,738,217	13.50%	\$369,659	\$2,820,364	14.61%	\$412,055
505	George West	\$817,254	5.86%	\$47,891	\$841,772	5.42%	\$45,624
506	Georgetown	\$25,250,743	12.09%	\$3,052,815	\$26,008,265	12.51%	\$3,253,634
510	Giddings	\$2,311,123	13.19%	\$304,837	\$2,380,457	14.66%	\$348,975
512	Gilmer	\$1,792,510	13.12%	\$235,177	\$1,846,285	13.36%	\$246,664
514	Gladewater	\$1,731,044	3.47%	\$60,067	\$1,782,975	4.01%	\$71,497

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
516	Glen Rose	\$738,319	14.47%	\$106,835	\$760,469	14.47%	\$110,040
517	Glenn Heights	\$2,769,322	7.15%	\$198,007	\$2,852,402	7.46%	\$212,789
518	Godley	\$278,825	4.66%	\$12,993	\$287,190	3.72%	\$10,683
519	Goldsmith	\$111,451	4.01%	\$4,469	\$114,795	4.11%	\$4,718
520	Goldthwaite	\$554,421	22.66%	\$125,632	\$571,054	23.99%	\$136,996
522	Goliad	\$426,939	9.16%	\$39,108	\$439,747	9.12%	\$40,105
524	Gonzales	\$3,061,063	11.02%	\$337,329	\$3,152,895	11.51%	\$362,898
532	Graford	\$88,591	1.41%	\$1,249	\$91,249	1.56%	\$1,423
10534	Graham	\$3,294,114	10.85%	\$357,411	\$3,392,937	11.86%	\$402,402
20534	Graham Regional Med Cntr	\$8,365,423	3.44%	\$287,771	\$8,616,386	3.43%	\$295,542
536	Granbury	\$6,781,055	12.57%	\$852,379	\$6,984,487	14.28%	\$997,385
540	Grand Prairie	\$67,855,419	16.09%	\$10,917,937	\$69,891,082	17.25%	\$12,056,212
542	Grand Saline	\$1,061,160	5.66%	\$60,062	\$1,092,995	6.07%	\$66,345
544	Grandview	\$537,934	3.92%	\$21,087	\$554,072	4.71%	\$26,097
546	Granger	\$302,395	2.17%	\$6,562	\$311,467	2.22%	\$6,915
547	Granite Shoals	\$1,029,034	2.40%	\$24,697	\$1,059,905	2.08%	\$22,046
548	Grapeland	\$342,777	6.31%	\$21,629	\$353,060	7.06%	\$24,926
550	Grapevine	\$35,896,603	15.52%	\$5,571,153	\$36,973,501	17.13%	\$6,333,561
552	Greenville	\$15,572,126	15.66%	\$2,438,595	\$16,039,290	15.84%	\$2,540,624
551	Gregory	\$254,452	3.45%	\$8,779	\$262,086	4.38%	\$11,479
553	Grey Forest Utilities	\$1,595,875	14.58%	\$232,679	\$1,643,751	16.10%	\$264,644
556	Groesbeck	\$1,298,532	4.01%	\$52,071	\$1,337,488	3.89%	\$52,028
558	Groom	\$125,803	3.37%	\$4,240	\$129,577	3.57%	\$4,626
559	Groves	\$6,158,168	15.01%	\$924,341	\$6,342,913	14.74%	\$934,945
560	Groveton	\$155,283	2.86%	\$4,441	\$159,941	3.13%	\$5,006
562	Gruver	\$185,605	9.27%	\$17,206	\$191,173	8.83%	\$16,881
563	Gun Barrel City	\$1,546,989	4.55%	\$70,388	\$1,593,399	5.09%	\$81,104
564	Gunter	\$330,135	1.26%	\$4,160	\$340,039	1.35%	\$4,591
568	Hale Center	\$317,120	5.18%	\$16,427	\$326,634	4.57%	\$14,927
570	Hallettsville	\$1,142,396	12.53%	\$143,142	\$1,176,668	13.10%	\$154,144
572	Hallsville	\$495,201	6.76%	\$33,476	\$510,057	6.76%	\$34,480
574	Haltom City	\$15,324,943	15.95%	\$2,444,328	\$15,784,691	17.75%	\$2,801,783
576	Hamilton	\$659,168	13.43%	\$88,526	\$678,943	14.53%	\$98,650
578	Hamlin	\$415,876	11.66%	\$48,491	\$428,352	12.52%	\$53,630
580	Happy	\$87,133	8.83%	\$7,694	\$89,747	10.22%	\$9,172
581	Harker Heights	\$8,755,614	12.29%	\$1,076,065	\$9,018,282	12.74%	\$1,148,929
10582	Harlingen	\$14,109,850	14.14%	\$1,995,133	\$14,533,146	14.84%	\$2,156,719
20582	Harlingen Waterworks	\$5,371,991	6.98%	\$374,965	\$5,533,151	7.23%	\$400,047
583	Hart	\$127,875	8.56%	\$10,946	\$131,711	7.18%	\$9,457
586	Haskell	\$524,360	2.53%	\$13,266	\$540,091	2.71%	\$14,636
587	Haslet	\$649,564	10.85%	\$70,478	\$669,051	10.93%	\$73,127
588	Hawkins	\$375,122	6.52%	\$24,458	\$386,376	6.66%	\$25,733
585	Hays	\$60,145	13.70%	\$8,240	\$61,949	13.70%	\$8,487
590	Hearne	\$1,681,746	7.80%	\$131,176	\$1,732,198	8.50%	\$147,237
591	Heath	\$2,808,742	10.50%	\$294,918	\$2,893,004	10.66%	\$308,394

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
592	Hedley	\$37,812	9.66%	\$3,653	\$38,946	10.59%	\$4,124
595	Hedwig Village	\$1,656,617	8.07%	\$133,689	\$1,706,316	8.53%	\$145,549
593	Helotes	\$1,851,327	5.97%	\$110,524	\$1,906,867	6.09%	\$116,128
594	Hemphill	\$891,823	3.61%	\$32,195	\$918,578	3.54%	\$32,518
596	Hempstead	\$2,024,320	9.97%	\$201,825	\$2,085,050	9.97%	\$207,879
598	Henderson	\$5,020,184	13.13%	\$659,150	\$5,170,790	13.96%	\$721,842
600	Henrietta	\$638,886	12.60%	\$80,500	\$658,053	12.60%	\$82,915
602	Hereford	\$3,658,696	10.01%	\$366,235	\$3,768,457	10.84%	\$408,501
605	Hewitt	\$3,116,029	12.50%	\$389,504	\$3,209,510	12.98%	\$416,594
609	Hickory Creek	\$1,075,275	5.65%	\$60,753	\$1,107,533	6.56%	\$72,654
606	Hico	\$290,332	7.55%	\$21,920	\$299,042	7.55%	\$22,578
607	Hidalgo	\$5,672,487	7.37%	\$418,062	\$5,842,662	8.46%	\$494,289
608	Higgins	\$62,129	8.76%	\$5,443	\$63,993	10.88%	\$6,962
610	Highland Park	\$9,870,856	13.35%	\$1,317,759	\$10,166,982	12.74%	\$1,295,274
611	Highland Village	\$7,480,357	11.52%	\$861,737	\$7,704,768	12.38%	\$953,850
613	Hill Country Village	\$617,856	4.43%	\$27,371	\$636,392	4.64%	\$29,529
612	Hillsboro	\$4,174,378	10.62%	\$443,319	\$4,299,609	11.15%	\$479,406
614	Hitchcock	\$1,247,918	3.50%	\$43,677	\$1,285,356	3.20%	\$41,131
615	Holland	\$231,709	8.47%	\$19,626	\$238,660	8.16%	\$19,475
616	Holliday	\$344,575	2.82%	\$9,717	\$354,912	2.86%	\$10,150
617	Hollywood Park	\$1,349,293	8.18%	\$110,372	\$1,389,772	8.86%	\$123,134
618	Hondo	\$3,354,980	8.56%	\$287,186	\$3,455,629	9.04%	\$312,389
620	Honey Grove	\$349,395	6.27%	\$21,907	\$359,877	7.45%	\$26,811
622	Hooks	\$442,799	1.83%	\$8,103	\$456,083	1.94%	\$8,848
626	Howe	\$532,285	7.83%	\$41,678	\$548,254	7.62%	\$41,777
627	Hubbard	\$411,901	2.58%	\$10,627	\$424,258	2.71%	\$11,497
628	Hudson	\$535,604	1.92%	\$10,284	\$551,672	2.02%	\$11,144
629	Hudson Oaks	\$992,775	6.07%	\$60,261	\$1,022,558	6.33%	\$64,728
630	Hughes Springs	\$518,543	13.21%	\$68,500	\$534,099	14.61%	\$78,032
632	Humble	\$11,353,732	12.57%	\$1,427,164	\$11,694,344	13.44%	\$1,571,720
633	Hunters Creek Village	\$336,911	11.01%	\$37,094	\$347,018	12.56%	\$43,585
634	Huntington	\$623,844	16.42%	\$102,435	\$642,559	17.80%	\$114,376
636	Huntsville	\$12,319,292	18.09%	\$2,228,560	\$12,688,871	18.71%	\$2,374,088
637	Hurst	\$20,875,785	15.37%	\$3,208,608	\$21,502,059	15.34%	\$3,298,416
638	Hutchins	\$2,430,106	5.30%	\$128,796	\$2,503,009	5.54%	\$138,667
640	Hutto	\$4,497,526	10.75%	\$483,484	\$4,632,452	10.97%	\$508,180
641	Huxley	\$279,589	2.40%	\$6,710	\$287,977	2.25%	\$6,479
642	Idalou	\$375,895	3.52%	\$13,232	\$387,172	3.21%	\$12,428
643	Ingleside	\$2,397,698	8.26%	\$198,050	\$2,469,629	8.42%	\$207,943
646	Ingram	\$350,512	6.92%	\$24,255	\$361,027	7.63%	\$27,546
644	Iowa Park	\$1,476,341	13.25%	\$195,615	\$1,520,631	13.81%	\$209,999
645	Iraan	\$202,288	19.03%	\$38,495	\$208,357	19.39%	\$40,400
648	Irving	\$91,616,207	15.31%	\$14,026,441	\$94,364,693	15.86%	\$14,966,240
650	Italy	\$510,112	4.61%	\$23,516	\$525,415	4.37%	\$22,961
652	Itasca	\$537,622	10.96%	\$58,923	\$553,751	11.86%	\$65,675

\*Reflects phase-in, when applicable.



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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
654	Jacinto City	\$2,461,285	7.91%	\$194,688	\$2,535,124	7.93%	\$201,035
656	Jacksboro	\$1,292,735	12.91%	\$166,892	\$1,331,517	13.36%	\$177,891
658	Jacksonville	\$5,069,255	12.23%	\$619,970	\$5,221,333	12.83%	\$669,897
660	Jasper	\$4,400,880	11.56%	\$508,742	\$4,532,906	11.45%	\$519,018
664	Jefferson	\$778,692	7.65%	\$59,570	\$802,053	7.65%	\$61,357
665	Jersey Village	\$4,363,684	14.39%	\$627,934	\$4,494,595	14.84%	\$666,998
666	Jewett	\$374,738	6.70%	\$25,107	\$385,980	7.57%	\$29,219
668	Joaquin	\$149,543	3.35%	\$5,010	\$154,029	3.35%	\$5,160
670	Johnson City	\$539,165	6.23%	\$33,590	\$555,340	6.23%	\$34,598
673	Jones Creek	\$147,682	7.24%	\$10,692	\$152,112	7.79%	\$11,850
675	Jonestown	\$997,489	5.39%	\$53,765	\$1,027,414	5.44%	\$55,891
677	Josephine	\$163,729	5.59%	\$9,152	\$168,641	5.92%	\$9,984
671	Joshua	\$950,091	3.41%	\$32,398	\$978,594	4.10%	\$40,122
672	Jourdanton	\$811,832	5.47%	\$44,407	\$836,187	5.61%	\$46,910
674	Junction	\$601,979	14.81%	\$89,153	\$620,038	16.27%	\$100,880
676	Justin	\$1,291,375	3.93%	\$50,751	\$1,330,116	3.90%	\$51,875
678	Karnes City	\$622,830	6.18%	\$38,491	\$641,515	7.01%	\$44,970
680	Katy	\$6,841,180	13.88%	\$949,556	\$7,046,415	14.83%	\$1,044,983
682	Kaufman	\$2,421,179	13.72%	\$332,186	\$2,493,814	14.31%	\$356,865
683	Keene	\$1,802,447	13.02%	\$234,679	\$1,856,520	13.47%	\$250,073
681	Keller	\$18,072,675	13.45%	\$2,430,775	\$18,614,855	15.04%	\$2,799,674
685	Kemah	\$1,719,518	6.05%	\$104,031	\$1,771,104	6.01%	\$106,443
684	Kemp	\$464,070	0.00%	\$0	\$477,992	0.00%	\$0
686	Kenedy	\$583,371	5.68%	\$33,135	\$600,872	5.68%	\$34,130
688	Kennedale	\$3,737,989	12.35%	\$461,642	\$3,850,129	12.10%	\$465,866
692	Kermit	\$1,452,357	18.30%	\$265,781	\$1,495,928	19.46%	\$291,108
10694	Kerrville	\$14,214,842	13.99%	\$1,988,656	\$14,641,287	14.19%	\$2,077,599
20694	Kerrville Public Utility	\$2,994,995	12.46%	\$373,176	\$3,084,845	13.27%	\$409,359
10696	Kilgore	\$6,528,893	16.25%	\$1,060,945	\$6,724,760	16.73%	\$1,125,052
698	Killeen	\$37,340,457	10.30%	\$3,846,067	\$38,460,671	10.28%	\$3,953,757
700	Kingsville	\$8,882,110	11.42%	\$1,014,337	\$9,148,573	11.87%	\$1,085,936
701	Kirby	\$1,720,631	11.49%	\$197,701	\$1,772,250	11.49%	\$203,632
702	Kirbyville	\$719,934	5.32%	\$38,300	\$741,532	5.32%	\$39,450
704	Knox City	\$207,257	3.21%	\$6,653	\$213,475	3.53%	\$7,536
708	Kountze	\$818,530	2.37%	\$19,399	\$843,086	2.43%	\$20,487
709	Kress	\$93,259	7.95%	\$7,414	\$96,057	8.35%	\$8,021
699	Krugerville	\$121,905	1.50%	\$1,829	\$125,562	2.06%	\$2,587
707	Krum	\$1,067,293	1.55%	\$16,543	\$1,099,312	1.59%	\$17,479
710	Kyle	\$5,273,086	8.32%	\$438,721	\$5,431,279	8.51%	\$462,202
725	La Coste	\$202,637	2.16%	\$4,377	\$208,716	2.46%	\$5,134
714	La Feria	\$1,725,382	8.96%	\$154,594	\$1,777,143	9.68%	\$172,027
716	La Grange	\$2,045,802	12.55%	\$256,748	\$2,107,176	13.03%	\$274,565
723	La Grulla	\$458,048	4.96%	\$22,719	\$471,789	4.96%	\$23,401
721	La Marque	\$5,494,998	9.21%	\$506,089	\$5,659,848	9.31%	\$526,932
728	La Porte	\$19,258,959	15.63%	\$3,010,175	\$19,836,728	16.53%	\$3,279,011

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
731	La Vernia	\$351,543	6.53%	\$22,956	\$362,089	5.99%	\$21,689
711	Lacy-Lakeview	\$1,500,999	10.98%	\$164,810	\$1,546,029	11.47%	\$177,330
712	Ladonia	\$45,493	4.57%	\$2,079	\$46,858	8.01%	\$3,753
713	Lago Vista	\$2,922,878	8.65%	\$252,829	\$3,010,564	8.72%	\$262,521
705	Laguna Vista	\$416,601	3.48%	\$14,498	\$429,099	3.66%	\$15,705
717	Lake Dallas	\$1,784,210	10.53%	\$187,877	\$1,837,736	11.82%	\$217,220
718	Lake Jackson	\$9,570,019	11.83%	\$1,132,133	\$9,857,120	13.21%	\$1,302,126
719	Lake Worth	\$4,061,497	9.43%	\$382,999	\$4,183,342	10.43%	\$436,323
727	Lakeport	\$150,407	3.15%	\$4,738	\$154,919	2.59%	\$4,012
715	Lakeside	\$375,977	5.10%	\$19,175	\$387,256	5.43%	\$21,028
729	Lakeside City	\$105,514	2.58%	\$2,722	\$108,679	2.79%	\$3,032
720	Lakeway	\$4,024,067	10.90%	\$438,623	\$4,144,789	11.49%	\$476,236
722	Lamesa	\$2,735,353	9.88%	\$270,253	\$2,817,414	9.73%	\$274,134
724	Lampasas	\$3,648,448	13.59%	\$495,824	\$3,757,901	14.68%	\$551,660
726	Lancaster	\$14,525,485	13.05%	\$1,895,576	\$14,961,250	14.23%	\$2,128,986
730	Laredo	\$86,968,989	17.43%	\$15,158,695	\$89,578,059	19.08%	\$17,091,494
733	Lavon	\$758,161	4.44%	\$33,662	\$780,906	4.47%	\$34,906
736	League City	\$22,877,988	12.79%	\$2,926,095	\$23,564,328	13.15%	\$3,098,709
737	Leander	\$7,706,516	9.62%	\$741,367	\$7,937,711	10.72%	\$850,923
739	Leon Valley	\$4,434,636	15.85%	\$702,890	\$4,567,675	16.76%	\$765,542
738	Leonard	\$494,431	2.74%	\$13,547	\$509,264	2.73%	\$13,903
740	Levelland	\$3,554,360	13.26%	\$471,308	\$3,660,991	13.41%	\$490,939
742	Lewisville	\$39,760,683	15.51%	\$6,166,882	\$40,953,503	16.96%	\$6,945,714
744	Lexington	\$337,512	12.14%	\$40,974	\$347,637	12.14%	\$42,203
746	Liberty	\$4,429,813	6.19%	\$274,205	\$4,562,707	6.17%	\$281,519
745	Liberty Hill	\$373,764	2.61%	\$9,755	\$384,977	2.46%	\$9,470
748	Lindale	\$1,697,882	12.74%	\$216,310	\$1,748,818	13.78%	\$240,987
750	Linden	\$461,260	3.91%	\$18,035	\$475,098	3.89%	\$18,481
755	Lipan	\$80,194	1.72%	\$1,379	\$82,600	1.54%	\$1,272
751	Little Elm	\$7,767,744	9.00%	\$699,097	\$8,000,776	9.70%	\$776,075
752	Littlefield	\$1,872,774	7.62%	\$142,705	\$1,928,957	8.81%	\$169,941
753	Live Oak	\$5,390,180	16.13%	\$869,436	\$5,551,885	17.11%	\$949,928
754	Livingston	\$3,073,230	15.26%	\$468,975	\$3,165,427	16.53%	\$523,245
756	Llano	\$1,694,289	6.67%	\$113,009	\$1,745,118	7.13%	\$124,427
758	Lockhart	\$5,527,866	11.17%	\$617,463	\$5,693,702	12.16%	\$692,354
760	Lockney	\$239,692	1.42%	\$3,404	\$246,883	1.21%	\$2,987
765	Lone Star	\$357,183	4.12%	\$14,716	\$367,898	5.32%	\$19,572
766	Longview	\$27,001,534	14.09%	\$3,804,516	\$27,811,580	14.32%	\$3,982,618
768	Loraine	\$83,378	3.85%	\$3,210	\$85,879	4.11%	\$3,530
769	Lorena	\$348,129	6.83%	\$23,777	\$358,573	6.83%	\$24,491
770	Lorenzo	\$194,581	0.51%	\$992	\$200,418	2.03%	\$4,068
771	Los Fresnos	\$1,386,208	3.05%	\$42,279	\$1,427,794	3.13%	\$44,690
773	Lott	\$203,064	1.67%	\$3,391	\$209,156	1.21%	\$2,531
778	Lubbock	\$79,214,557	18.33%	\$14,520,028	\$81,590,994	19.26%	\$15,714,425
779	Lucas	\$753,951	7.01%	\$52,852	\$776,570	7.53%	\$58,476

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
782	Lufkin	\$14,471,497	16.15%	\$2,337,147	\$14,905,642	17.33%	\$2,583,148
784	Luling	\$2,479,565	8.42%	\$208,779	\$2,553,952	8.61%	\$219,895
785	Lumberton	\$1,550,135	16.47%	\$255,307	\$1,596,639	17.23%	\$275,101
786	Lyford	\$275,721	6.14%	\$16,929	\$283,993	6.13%	\$17,409
787	Lytle	\$631,799	6.54%	\$41,320	\$650,753	7.62%	\$49,587
790	Madisonville	\$1,068,090	5.51%	\$58,852	\$1,100,133	6.53%	\$71,839
791	Magnolia	\$1,035,478	2.36%	\$24,437	\$1,066,542	2.40%	\$25,597
792	Malakoff	\$713,090	3.51%	\$25,029	\$734,483	3.47%	\$25,487
796	Manor	\$1,331,916	3.67%	\$48,881	\$1,371,873	3.83%	\$52,543
798	Mansfield	\$26,487,955	12.13%	\$3,212,989	\$27,282,594	13.26%	\$3,617,672
799	Manvel	\$1,055,271	2.35%	\$24,799	\$1,086,929	2.19%	\$23,804
800	Marble Falls	\$5,848,861	6.35%	\$371,403	\$6,024,327	6.59%	\$397,003
802	Marfa	\$587,348	4.31%	\$25,315	\$604,968	4.15%	\$25,106
804	Marion	\$359,320	5.84%	\$20,984	\$370,100	6.37%	\$23,575
806	Marlin	\$1,304,890	6.80%	\$88,733	\$1,344,037	6.80%	\$91,395
810	Marshall	\$8,103,017	18.42%	\$1,492,576	\$8,346,108	20.00%	\$1,669,222
812	Mart	\$518,173	1.93%	\$10,001	\$533,718	2.10%	\$11,208
814	Mason	\$831,019	7.30%	\$60,664	\$855,950	7.86%	\$67,278
816	Matador	\$126,787	5.29%	\$6,707	\$130,591	5.70%	\$7,444
818	Mathis	\$1,218,515	2.10%	\$25,589	\$1,255,070	1.84%	\$23,093
822	Maypearl	\$182,114	2.60%	\$4,735	\$187,577	2.78%	\$5,215
824	McAllen	\$57,440,380	8.64%	\$4,962,849	\$59,163,591	8.52%	\$5,040,738
826	McCamey	\$283,361	6.50%	\$18,418	\$291,862	6.67%	\$19,467
828	McGregor	\$1,656,856	10.04%	\$166,348	\$1,706,562	10.11%	\$172,533
830	McKinney	\$50,024,000	12.04%	\$6,022,890	\$51,524,720	12.95%	\$6,672,451
832	McLean	\$173,981	3.56%	\$6,194	\$179,200	3.63%	\$6,505
831	Meadowlakes	\$623,575	1.40%	\$8,730	\$642,282	1.62%	\$10,405
835	Meadows Place	\$1,384,331	8.67%	\$120,021	\$1,425,861	8.70%	\$124,050
837	Melissa	\$1,251,765	5.32%	\$66,594	\$1,289,318	5.82%	\$75,038
1501	Memorial Villages Police	\$2,834,500	13.48%	\$382,091	\$2,919,535	13.81%	\$403,188
840	Memphis	\$489,539	10.00%	\$48,954	\$504,225	10.00%	\$50,423
842	Menard	\$272,587	9.88%	\$26,932	\$280,765	10.16%	\$28,526
844	Mercedes	\$3,642,413	16.27%	\$592,621	\$3,751,685	17.82%	\$668,550
846	Meridian	\$280,854	4.05%	\$11,375	\$289,280	5.65%	\$16,344
848	Merkel	\$350,059	14.91%	\$52,194	\$360,561	15.54%	\$56,031
852	Mertzton	\$149,186	12.51%	\$18,663	\$153,662	11.13%	\$17,103
854	Mesquite	\$63,103,316	14.89%	\$9,396,084	\$64,996,415	15.16%	\$9,853,457
856	Mexia	\$3,461,620	8.81%	\$304,969	\$3,565,469	9.25%	\$329,806
860	Midland	\$35,011,987	18.32%	\$6,414,196	\$36,062,347	18.60%	\$6,707,597
862	Midlothian	\$8,725,096	11.87%	\$1,035,669	\$8,986,849	12.06%	\$1,083,814
864	Miles	\$119,752	0.04%	\$48	\$123,345	0.00%	\$0
865	Milford	\$297,232	7.64%	\$22,709	\$306,149	8.64%	\$26,451
868	Mineola	\$1,810,969	6.26%	\$113,367	\$1,865,298	6.26%	\$116,768
870	Mineral Wells	\$6,834,248	9.06%	\$619,183	\$7,039,275	9.55%	\$672,251
874	Mission	\$20,855,033	11.13%	\$2,321,165	\$21,480,684	11.79%	\$2,532,573

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
875	Missouri City	\$17,240,400	13.79%	\$2,377,451	\$17,757,612	14.89%	\$2,644,108
876	Monahans	\$2,663,447	11.58%	\$308,427	\$2,743,350	11.58%	\$317,680
887	Mont Belvieu	\$3,218,725	8.53%	\$274,557	\$3,315,287	8.94%	\$296,387
877	Montgomery	\$638,517	5.25%	\$33,522	\$657,673	5.65%	\$37,159
878	Moody	\$345,483	6.37%	\$22,007	\$355,847	6.58%	\$23,415
883	Morgan's Point	\$776,686	15.11%	\$117,357	\$799,987	16.62%	\$132,958
882	Morgan's Point Resort	\$858,230	10.05%	\$86,252	\$883,977	10.54%	\$93,171
884	Morton	\$322,816	14.42%	\$46,550	\$332,500	16.09%	\$53,499
886	Moulton	\$375,446	7.14%	\$26,807	\$386,709	7.35%	\$28,423
890	Mount Enterprise	\$71,954	5.07%	\$3,648	\$74,113	5.92%	\$4,387
892	Mt. Pleasant	\$5,698,583	14.08%	\$802,360	\$5,869,540	14.73%	\$864,583
894	Mt. Vernon	\$808,015	11.03%	\$89,124	\$832,255	10.67%	\$88,802
896	Muenster	\$355,268	6.20%	\$22,027	\$365,926	4.49%	\$16,430
898	Muleshoe	\$1,061,273	15.88%	\$168,530	\$1,093,111	16.65%	\$182,003
903	Murphy	\$5,014,187	10.80%	\$541,532	\$5,164,613	11.15%	\$575,854
10904	Nacogdoches	\$14,188,733	17.28%	\$2,451,813	\$14,614,395	18.70%	\$2,732,892
906	Naples	\$244,180	1.20%	\$2,930	\$251,505	1.46%	\$3,672
907	Nash	\$705,773	3.82%	\$26,961	\$726,946	4.05%	\$29,441
905	Nassau Bay	\$2,257,130	10.20%	\$230,227	\$2,324,844	10.20%	\$237,134
909	Natalia	\$378,647	3.25%	\$12,306	\$390,006	3.33%	\$12,987
908	Navasota	\$2,865,902	6.88%	\$197,174	\$2,951,879	7.36%	\$217,258
910	Nederland	\$5,944,480	17.06%	\$1,014,128	\$6,122,814	16.69%	\$1,021,898
912	Needville	\$544,527	8.11%	\$44,161	\$560,863	7.71%	\$43,243
914	New Boston	\$1,019,711	4.46%	\$45,479	\$1,050,302	5.06%	\$53,145
10916	New Braunfels	\$23,664,127	13.71%	\$3,244,352	\$24,374,051	14.67%	\$3,575,673
20916	New Braunfels Utilities	\$10,369,558	14.43%	\$1,496,327	\$10,680,645	14.91%	\$1,592,484
915	New Deal	\$153,562	1.94%	\$2,979	\$158,169	2.13%	\$3,369
923	New Fairview	\$99,788	0.00%	\$0	\$102,782	5.43%	\$5,581
918	New London	\$359,356	5.71%	\$20,519	\$370,137	5.91%	\$21,875
919	New Summerfield	\$228,231	0.73%	\$1,666	\$235,078	0.73%	\$1,716
917	New Waverly	\$187,749	5.68%	\$10,664	\$193,381	6.08%	\$11,758
920	Newton	\$810,701	20.08%	\$162,789	\$835,022	20.08%	\$167,672
922	Nixon	\$420,072	6.45%	\$27,095	\$432,674	4.60%	\$19,903
924	Nocona	\$914,843	7.90%	\$72,273	\$942,288	7.90%	\$74,441
928	Normangee	\$103,145	4.92%	\$5,075	\$106,239	3.87%	\$4,111
931	North Richland Hills	\$29,618,737	15.90%	\$4,709,379	\$30,507,299	17.26%	\$5,265,560
930	Northlake	\$770,062	5.31%	\$40,890	\$793,164	6.20%	\$49,176
935	O'Donnell	\$105,166	7.66%	\$8,056	\$108,321	6.24%	\$6,759
936	Oak Point	\$841,365	6.41%	\$53,931	\$866,606	7.00%	\$60,662
937	Oak Ridge North	\$2,116,408	13.38%	\$283,175	\$2,179,900	14.22%	\$309,982
942	Odem	\$396,988	6.46%	\$25,645	\$408,898	5.71%	\$23,348
944	Odessa	\$29,707,629	16.56%	\$4,919,583	\$30,598,858	16.94%	\$5,183,447
945	Oglesby	\$53,991	3.88%	\$2,095	\$55,611	5.29%	\$2,942
949	Old River-Winfree	\$23,966	0.00%	\$0	\$24,685	0.00%	\$0
950	Olmos Park	\$1,468,699	4.11%	\$60,364	\$1,512,760	4.36%	\$65,956

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
951	Olney	\$704,849	2.66%	\$18,749	\$725,994	2.56%	\$18,585
953	Omaha	\$167,784	6.77%	\$11,359	\$172,818	6.88%	\$11,890
954	Onalaska	\$302,276	1.39%	\$4,202	\$311,344	1.65%	\$5,137
958	Orange	\$7,378,224	20.83%	\$1,536,884	\$7,599,571	21.29%	\$1,617,949
960	Orange Grove	\$332,484	3.91%	\$13,000	\$342,459	3.91%	\$13,390
959	Ore City	\$295,565	2.93%	\$8,660	\$304,432	2.94%	\$8,950
962	Overton	\$470,934	0.26%	\$1,224	\$485,062	0.57%	\$2,765
961	Ovilla	\$864,653	5.27%	\$45,567	\$890,593	5.50%	\$48,983
963	Oyster Creek	\$617,217	7.65%	\$47,217	\$635,734	8.69%	\$55,245
964	Paducah	\$254,563	7.78%	\$19,805	\$262,200	8.02%	\$21,028
966	Palacios	\$1,258,162	7.09%	\$89,204	\$1,295,907	7.46%	\$96,675
968	Palestine	\$7,509,706	13.82%	\$1,037,841	\$7,734,997	14.28%	\$1,104,558
970	Palmer	\$748,090	5.01%	\$37,479	\$770,533	5.66%	\$43,612
969	Palmhurst	\$476,070	1.77%	\$8,426	\$490,352	1.93%	\$9,464
971	Palmview	\$1,224,051	0.00%	\$0	\$1,260,773	4.08%	\$51,440
972	Pampa	\$5,781,511	14.07%	\$813,459	\$5,954,956	14.69%	\$874,783
974	Panhandle	\$621,023	5.17%	\$32,107	\$639,654	5.80%	\$37,100
973	Panorama Village	\$484,407	6.35%	\$30,760	\$498,939	6.72%	\$33,529
975	Pantego	\$2,219,903	15.20%	\$337,425	\$2,286,500	16.05%	\$366,983
976	Paris	\$10,995,495	11.07%	\$1,217,201	\$11,325,360	11.01%	\$1,246,922
977	Parker	\$991,274	10.02%	\$99,326	\$1,021,012	10.69%	\$109,146
978	Pasadena	\$53,321,738	16.69%	\$8,899,398	\$54,921,390	16.99%	\$9,331,144
983	Pearland	\$26,988,242	11.46%	\$3,092,853	\$27,797,889	11.88%	\$3,302,389
984	Pearsall	\$1,500,073	4.42%	\$66,303	\$1,545,075	4.68%	\$72,310
988	Pecos City	\$4,162,571	6.90%	\$287,217	\$4,287,448	6.92%	\$296,691
994	Perryton	\$2,575,664	15.81%	\$407,212	\$2,652,934	16.22%	\$430,306
1000	Pflugerville	\$11,948,573	11.42%	\$1,364,527	\$12,307,030	11.82%	\$1,454,691
1002	Pharr	\$17,393,357	10.42%	\$1,812,388	\$17,915,158	9.98%	\$1,787,933
1004	Pilot Point	\$1,250,257	7.03%	\$87,893	\$1,287,765	7.03%	\$90,530
1005	Pinehurst	\$885,179	14.35%	\$127,023	\$911,734	14.85%	\$135,392
1003	Pineland	\$319,275	11.02%	\$35,184	\$328,853	11.02%	\$36,240
1001	Piney Point Village	\$258,740	4.22%	\$10,919	\$266,502	3.82%	\$10,180
1006	Pittsburg	\$1,109,052	14.77%	\$163,807	\$1,142,324	16.66%	\$190,311
1007	Plains	\$260,712	12.37%	\$32,250	\$268,533	13.00%	\$34,909
1008	Plainview	\$5,487,198	14.52%	\$796,741	\$5,651,814	14.97%	\$846,077
1010	Plano	\$127,975,977	15.72%	\$20,117,824	\$131,815,256	16.94%	\$22,329,504
1012	Pleasanton	\$3,160,407	6.14%	\$194,049	\$3,255,219	6.80%	\$221,355
1013	Point	\$135,860	1.52%	\$2,065	\$139,936	0.79%	\$1,105
1017	Ponder	\$322,952	6.04%	\$19,506	\$332,641	6.12%	\$20,358
1014	Port Aransas	\$3,858,663	7.82%	\$301,747	\$3,974,423	8.74%	\$347,365
11016	Port Arthur	\$27,547,731	14.44%	\$3,977,892	\$28,374,163	14.57%	\$4,134,116
21016	Port Arthur Pleasure Isla	\$251,986	8.39%	\$21,142	\$259,546	8.63%	\$22,399
1018	Port Isabel	\$2,005,737	4.01%	\$80,430	\$2,065,909	4.08%	\$84,289
1020	Port Lavaca	\$3,240,926	6.08%	\$197,048	\$3,338,154	6.08%	\$202,960
1022	Port Neches	\$5,210,343	20.02%	\$1,043,111	\$5,366,653	19.68%	\$1,056,157

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1019	Portland	\$4,573,830	11.70%	\$535,138	\$4,711,045	13.11%	\$617,618
1024	Post	\$470,413	11.20%	\$52,686	\$484,525	11.22%	\$54,364
1026	Poteet	\$523,880	2.44%	\$12,783	\$539,596	2.71%	\$14,623
1028	Poth	\$273,139	4.72%	\$12,892	\$281,333	4.81%	\$13,532
1030	Pottsboro	\$679,729	1.18%	\$8,021	\$700,121	1.39%	\$9,732
1032	Premont	\$474,506	3.26%	\$15,469	\$488,741	3.00%	\$14,662
1029	Presidio	\$966,486	2.72%	\$26,288	\$995,481	2.58%	\$25,683
1033	Primera	\$387,227	2.61%	\$10,107	\$398,844	2.41%	\$9,612
1034	Princeton	\$1,770,113	8.19%	\$144,972	\$1,823,216	8.54%	\$155,703
1036	Prosper	\$3,592,674	9.23%	\$331,604	\$3,700,454	9.79%	\$362,274
1042	Quanah	\$531,385	10.48%	\$55,689	\$547,327	11.56%	\$63,271
1045	Queen City	\$341,827	4.06%	\$13,878	\$352,082	3.97%	\$13,978
1044	Quinlan	\$265,942	2.07%	\$5,505	\$273,920	2.79%	\$7,642
1047	Quintana	\$64,254	7.15%	\$4,594	\$66,182	5.55%	\$3,673
1046	Quitaque	\$73,525	7.42%	\$5,456	\$75,731	7.52%	\$5,695
1048	Quitman	\$739,291	9.18%	\$67,867	\$761,470	9.67%	\$73,634
1050	Ralls	\$383,603	7.22%	\$27,696	\$395,111	7.22%	\$28,527
1051	Rancho Viejo	\$406,257	9.31%	\$37,823	\$418,445	11.17%	\$46,740
1052	Ranger	\$533,926	6.81%	\$36,360	\$549,944	7.41%	\$40,751
1054	Rankin	\$145,818	5.52%	\$8,049	\$150,193	4.93%	\$7,405
1055	Ransom Canyon	\$385,701	9.06%	\$34,945	\$397,272	9.95%	\$39,529
1058	Raymondville	\$1,713,244	8.28%	\$141,857	\$1,764,641	7.74%	\$136,583
1061	Red Oak	\$3,637,934	4.25%	\$154,612	\$3,747,072	4.46%	\$167,119
1062	Redwater	\$194,407	4.15%	\$8,068	\$200,239	4.37%	\$8,750
1064	Refugio	\$792,032	0.98%	\$7,762	\$815,793	0.73%	\$5,955
1065	Reklaw	\$193,084	14.79%	\$28,557	\$198,877	14.79%	\$29,414
1066	Reno (Lamar County)	\$418,371	2.77%	\$11,589	\$430,922	3.18%	\$13,703
1069	Reno (Parker County)	\$346,675	2.79%	\$9,672	\$357,075	2.85%	\$10,177
1067	Rhome	\$428,159	5.38%	\$23,035	\$441,004	5.40%	\$23,814
1068	Rice	\$162,457	1.21%	\$1,966	\$167,331	0.89%	\$1,489
1070	Richardson	\$60,480,354	18.37%	\$11,110,241	\$62,294,765	19.96%	\$12,434,035
1073	Richland Hills	\$3,816,538	16.16%	\$616,753	\$3,931,034	17.10%	\$672,207
1074	Richland Springs	\$38,271	7.79%	\$2,981	\$39,419	10.90%	\$4,297
1076	Richmond	\$6,258,589	13.17%	\$824,256	\$6,446,347	13.83%	\$891,530
1077	Richwood	\$798,673	9.77%	\$78,030	\$822,633	11.01%	\$90,572
1072	Riesel	\$249,620	8.17%	\$20,394	\$257,109	6.82%	\$17,535
1075	Rio Grande City	\$3,634,622	7.23%	\$262,783	\$3,743,661	7.86%	\$294,252
1079	Rio Vista	\$344,795	7.46%	\$25,722	\$355,139	7.67%	\$27,239
1080	Rising Star	\$158,929	0.66%	\$1,049	\$163,697	0.79%	\$1,293
1082	River Oaks	\$2,186,322	14.37%	\$314,174	\$2,251,912	15.29%	\$344,317
1084	Roanoke	\$6,012,886	10.85%	\$652,398	\$6,193,273	11.34%	\$702,317
1088	Robert Lee	\$104,622	6.46%	\$6,759	\$107,761	6.74%	\$7,263
1089	Robinson	\$2,043,501	11.89%	\$242,972	\$2,104,806	13.23%	\$278,466
21090	Robstown	\$3,499,666	6.79%	\$237,627	\$3,604,656	7.19%	\$259,175
11090	Robstown Utility Systems	\$1,937,690	14.97%	\$290,072	\$1,995,821	16.82%	\$335,697

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1092	Roby	\$93,150	7.25%	\$6,753	\$95,945	8.17%	\$7,839
1096	Rockdale	\$1,493,687	9.39%	\$140,257	\$1,538,498	9.53%	\$146,619
1098	Rockport	\$4,127,112	14.21%	\$586,463	\$4,250,925	14.96%	\$635,938
1100	Rocksprings	\$176,850	4.88%	\$8,630	\$182,156	5.22%	\$9,509
1102	Rockwall	\$14,764,935	14.02%	\$2,070,044	\$15,207,883	14.68%	\$2,232,517
1104	Rogers	\$301,099	8.56%	\$25,774	\$310,132	8.56%	\$26,547
1105	Rollingwood	\$591,815	6.10%	\$36,101	\$609,569	6.36%	\$38,769
1106	Roma	\$3,147,076	10.45%	\$328,869	\$3,241,488	10.71%	\$347,163
1109	Roscoe	\$237,465	4.07%	\$9,665	\$244,589	4.23%	\$10,346
1112	Rosebud	\$269,305	2.25%	\$6,059	\$277,384	2.12%	\$5,881
1114	Rosenberg	\$11,323,103	12.77%	\$1,445,960	\$11,662,796	13.35%	\$1,556,983
1116	Rotan	\$197,714	4.62%	\$9,134	\$203,645	4.62%	\$9,408
1118	Round Rock	\$42,535,486	13.72%	\$5,835,869	\$43,811,551	14.51%	\$6,357,056
1119	Rowlett	\$19,896,182	14.22%	\$2,829,237	\$20,493,067	14.99%	\$3,071,911
1120	Royse City	\$1,881,668	9.24%	\$173,866	\$1,938,118	9.47%	\$183,540
1122	Rule	\$68,369	8.76%	\$5,989	\$70,420	9.56%	\$6,732
1123	Runaway Bay	\$537,342	1.32%	\$7,093	\$553,462	1.51%	\$8,357
1124	Runge	\$109,550	14.60%	\$15,994	\$112,837	14.60%	\$16,474
1126	Rusk	\$1,352,574	6.30%	\$85,212	\$1,393,151	6.30%	\$87,769
1128	Sabinal	\$364,795	5.18%	\$18,896	\$375,739	5.04%	\$18,937
1129	Sachse	\$6,233,446	10.88%	\$678,199	\$6,420,449	11.30%	\$725,511
1131	Saginaw	\$6,830,866	15.24%	\$1,041,024	\$7,035,792	16.38%	\$1,152,463
1130	Saint Jo	\$202,603	3.78%	\$7,658	\$208,681	4.06%	\$8,472
1133	Salado	\$249,137	6.56%	\$16,343	\$256,611	6.89%	\$17,680
1132	San Angelo	\$29,012,197	18.89%	\$5,480,404	\$29,882,563	19.01%	\$5,680,675
21136	San Antonio	\$263,651,933	12.25%	\$32,297,362	\$271,561,491	12.42%	\$33,727,937
11136	San Antonio Water System	\$81,821,385	4.15%	\$3,395,587	\$84,276,027	4.64%	\$3,910,408
1138	San Augustine	\$1,019,572	11.07%	\$112,867	\$1,050,159	11.23%	\$117,933
1140	San Benito	\$5,427,401	6.49%	\$352,238	\$5,590,223	6.42%	\$358,892
1144	San Felipe	\$226,246	4.49%	\$10,158	\$233,033	4.20%	\$9,787
1148	San Juan	\$6,068,641	3.51%	\$213,009	\$6,250,700	3.42%	\$213,774
1150	San Marcos	\$26,140,021	15.59%	\$4,075,229	\$26,924,222	16.57%	\$4,461,344
1152	San Saba	\$1,568,866	6.42%	\$100,721	\$1,615,932	6.92%	\$111,822
1146	Sanger	\$2,501,612	7.54%	\$188,622	\$2,576,660	8.43%	\$217,212
1153	Sansom Park	\$955,993	5.26%	\$50,285	\$984,673	5.45%	\$53,665
1155	Santa Fe	\$2,694,779	12.68%	\$341,698	\$2,775,622	12.68%	\$351,949
1158	Savoy	\$140,024	0.37%	\$518	\$144,225	1.31%	\$1,889
1159	Schertz	\$12,487,761	13.52%	\$1,688,345	\$12,862,394	14.06%	\$1,808,453
1160	Schulenburg	\$1,548,535	19.99%	\$309,552	\$1,594,991	20.75%	\$330,961
1161	Seabrook	\$5,537,104	16.54%	\$915,837	\$5,703,217	17.21%	\$981,524
1162	Seadrift	\$326,324	6.61%	\$21,570	\$336,114	6.44%	\$21,646
1164	Seagoville	\$4,258,039	10.53%	\$448,372	\$4,385,780	10.82%	\$474,541
1166	Seagraves	\$407,554	9.98%	\$40,674	\$419,781	10.02%	\$42,062
1167	Sealy	\$2,517,910	12.98%	\$326,825	\$2,593,447	14.08%	\$365,157
1168	Seguin	\$12,441,376	12.12%	\$1,507,895	\$12,814,617	11.90%	\$1,524,939

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1169	Selma	\$3,606,847	11.43%	\$412,263	\$3,715,052	12.47%	\$463,267
1170	Seminole	\$2,130,270	15.53%	\$330,831	\$2,194,178	16.74%	\$367,305
1171	Seven Points	\$471,576	1.59%	\$7,498	\$485,723	1.59%	\$7,723
1172	Seymour	\$1,142,808	7.36%	\$84,111	\$1,177,092	7.69%	\$90,518
1177	Shallowater	\$411,635	4.74%	\$19,511	\$423,984	3.97%	\$16,832
1174	Shamrock	\$557,915	9.55%	\$53,281	\$574,652	9.73%	\$55,914
1173	Shavano Park	\$1,880,559	9.38%	\$176,396	\$1,936,976	10.08%	\$195,247
1175	Shenandoah	\$3,676,547	11.88%	\$436,774	\$3,786,843	13.10%	\$496,076
1181	Shepherd	\$294,739	2.51%	\$7,398	\$303,581	3.03%	\$9,199
1176	Sherman	\$19,343,544	17.02%	\$3,292,271	\$19,923,850	17.27%	\$3,440,849
1178	Shiner	\$783,747	7.35%	\$57,605	\$807,259	7.90%	\$63,773
1179	Shoreacres	\$681,390	6.42%	\$43,745	\$701,832	6.42%	\$45,058
1180	Silsbee	\$2,574,719	16.79%	\$432,295	\$2,651,961	17.78%	\$471,519
1182	Silverton	\$89,914	16.19%	\$14,557	\$92,611	23.06%	\$21,356
1184	Sinton	\$1,431,391	7.46%	\$106,782	\$1,474,333	8.01%	\$118,094
1185	Skellytown	\$81,530	0.46%	\$375	\$83,976	0.10%	\$84
1186	Slaton	\$1,781,712	7.92%	\$141,112	\$1,835,163	8.39%	\$153,970
1188	Smithville	\$1,806,939	5.52%	\$99,743	\$1,861,147	6.17%	\$114,833
1189	Smyer	\$55,581	9.36%	\$5,202	\$57,248	12.72%	\$7,282
1190	Snyder	\$3,516,568	16.84%	\$592,190	\$3,622,065	17.16%	\$621,546
1191	Somerset	\$273,053	2.88%	\$7,864	\$281,245	2.87%	\$8,072
1192	Somerville	\$453,393	5.19%	\$23,531	\$466,995	6.06%	\$28,300
1194	Sonora	\$1,005,303	9.33%	\$93,795	\$1,035,462	9.33%	\$96,609
1196	Sour Lake	\$497,221	2.40%	\$11,933	\$512,138	2.61%	\$13,367
1198	South Houston	\$4,315,489	10.30%	\$444,495	\$4,444,954	10.70%	\$475,610
1199	South Padre Island	\$6,315,834	10.76%	\$679,584	\$6,505,309	11.24%	\$731,197
1197	Southlake	\$16,151,505	12.68%	\$2,048,011	\$16,636,050	13.14%	\$2,185,977
1202	Southside Place	\$865,002	10.79%	\$93,334	\$890,952	11.43%	\$101,836
1204	Spearmen	\$681,053	12.32%	\$83,906	\$701,485	12.57%	\$88,177
1205	Spring Valley	\$1,892,428	11.93%	\$225,767	\$1,949,201	11.05%	\$215,387
1203	Springtown	\$1,377,177	7.44%	\$102,462	\$1,418,492	8.17%	\$115,891
1206	Spur	\$293,141	4.68%	\$13,719	\$301,935	4.67%	\$14,100
1207	Stafford	\$5,849,748	13.37%	\$782,111	\$6,025,240	13.55%	\$816,420
1208	Stamford	\$935,650	4.97%	\$46,502	\$963,720	5.70%	\$54,932
1210	Stanton	\$796,106	7.96%	\$63,370	\$819,989	7.98%	\$65,435
1211	Star Harbor	\$157,838	10.03%	\$15,831	\$162,573	11.09%	\$18,029
1212	Stephenville	\$6,113,889	14.44%	\$882,846	\$6,297,306	15.15%	\$954,042
1213	Sterling City	\$172,411	4.43%	\$7,638	\$177,583	4.59%	\$8,151
1214	Stinnett	\$446,753	3.05%	\$13,626	\$460,156	3.31%	\$15,231
1218	Stratford	\$488,721	9.85%	\$48,139	\$503,383	9.85%	\$49,583
1224	Sudan	\$267,106	3.55%	\$9,482	\$275,119	3.47%	\$9,547
1225	Sugar Land	\$34,769,947	13.65%	\$4,746,098	\$35,813,045	14.08%	\$5,042,477
1226	Sulphur Springs	\$6,418,530	11.61%	\$745,191	\$6,611,086	11.51%	\$760,936
1228	Sundown	\$485,156	11.73%	\$56,909	\$499,711	12.38%	\$61,864
1229	Sunnyvale	\$1,389,865	11.08%	\$153,997	\$1,431,561	12.06%	\$172,646

\*Reflects phase-in, when applicable.



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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1230	Sunray	\$448,650	16.52%	\$74,117	\$462,110	17.95%	\$82,949
1227	Sunrise Beach Village	\$173,737	3.56%	\$6,185	\$178,949	2.26%	\$4,044
1231	Sunset Valley	\$1,347,424	9.48%	\$127,736	\$1,387,847	9.59%	\$133,095
1233	Surfside Beach	\$606,243	1.95%	\$11,822	\$624,430	2.11%	\$13,175
1232	Sweeny	\$816,647	18.75%	\$153,121	\$841,146	20.79%	\$174,874
1234	Sweetwater	\$3,899,835	17.63%	\$687,541	\$4,016,830	18.40%	\$739,097
1264	T.M.R.S.	\$5,819,847	13.14%	\$764,728	\$5,994,442	14.27%	\$855,407
1236	Taft	\$871,855	5.36%	\$46,731	\$898,011	4.00%	\$35,920
1238	Tahoka	\$483,081	4.26%	\$20,579	\$497,573	4.29%	\$21,346
1241	Tatum	\$250,707	4.41%	\$11,056	\$258,228	4.13%	\$10,665
1246	Taylor	\$6,139,181	11.23%	\$689,430	\$6,323,356	11.70%	\$739,833
1248	Teague	\$871,904	7.20%	\$62,777	\$898,061	7.24%	\$65,020
1252	Temple	\$25,179,120	15.39%	\$3,875,067	\$25,934,494	16.76%	\$4,346,621
1254	Tenaha	\$235,407	2.99%	\$7,039	\$242,469	3.08%	\$7,468
1256	Terrell	\$8,091,992	14.82%	\$1,199,233	\$8,334,752	15.96%	\$1,330,226
1258	Terrell Hills	\$2,073,385	12.29%	\$254,819	\$2,135,587	12.29%	\$262,464
21260	Texarkana	\$8,245,198	13.78%	\$1,136,188	\$8,492,554	14.64%	\$1,243,310
11260	Texarkana Police Dept	\$5,351,593	18.55%	\$992,721	\$5,512,141	20.14%	\$1,110,145
31260	Texarkana Water Utilities	\$6,368,173	15.30%	\$974,330	\$6,559,218	16.77%	\$1,099,981
1262	Texas City	\$18,231,872	16.91%	\$3,083,010	\$18,778,828	17.40%	\$3,267,516
11263	Texas Municipal League	\$2,572,726	14.17%	\$364,555	\$2,649,908	15.32%	\$405,966
31263	Texas Municipal League IE	\$7,713,679	4.40%	\$339,402	\$7,945,089	4.45%	\$353,556
21263	Texas Municipal League IR	\$18,784,287	14.83%	\$2,785,710	\$19,347,816	15.81%	\$3,058,890
1265	Texhoma	\$25,017	2.68%	\$670	\$25,768	4.04%	\$1,041
1267	The Colony	\$15,617,975	13.99%	\$2,184,955	\$16,086,514	15.81%	\$2,543,278
1269	Thompsons	\$104,306	4.41%	\$4,600	\$107,435	4.53%	\$4,867
1268	Thorndale	\$277,278	4.59%	\$12,727	\$285,596	4.73%	\$13,509
1274	Three Rivers	\$1,234,257	5.68%	\$70,106	\$1,271,285	6.06%	\$77,040
1276	Throckmorton	\$139,533	6.21%	\$8,665	\$143,719	7.31%	\$10,506
1277	Tiki Island	\$331,048	3.92%	\$12,977	\$340,979	3.82%	\$13,025
1278	Timpson	\$335,317	5.19%	\$17,403	\$345,377	5.14%	\$17,752
1280	Tioga	\$178,185	1.97%	\$3,510	\$183,531	1.61%	\$2,955
1283	Tolar	\$193,453	7.06%	\$13,658	\$199,257	6.45%	\$12,852
1286	Tom Bean	\$217,224	2.42%	\$5,257	\$223,741	2.69%	\$6,019
1284	Tomball	\$7,187,738	12.42%	\$892,717	\$7,403,370	13.52%	\$1,000,936
1290	Trent	\$65,570	6.29%	\$4,124	\$67,537	8.33%	\$5,626
1292	Trenton	\$148,212	5.78%	\$8,567	\$152,658	4.32%	\$6,595
1293	Trinidad	\$232,981	5.98%	\$13,932	\$239,970	6.35%	\$15,238
1294	Trinity	\$658,964	1.81%	\$11,927	\$678,733	2.03%	\$13,778
1295	Trophy Club	\$4,222,331	12.96%	\$547,214	\$4,349,001	13.87%	\$603,206
1296	Troup	\$641,361	1.93%	\$12,378	\$660,602	2.20%	\$14,533
1297	Troy	\$265,684	2.17%	\$5,765	\$273,655	2.44%	\$6,677
1298	Tulia	\$1,143,276	15.51%	\$177,322	\$1,177,574	15.65%	\$184,290
1299	Turkey	\$66,066	10.26%	\$6,778	\$68,048	12.50%	\$8,506
1301	Tye	\$374,245	6.88%	\$25,748	\$385,472	6.22%	\$23,976

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1304	Tyler	\$30,159,173	17.30%	\$5,217,537	\$31,063,948	18.71%	\$5,812,065
1305	Universal City	\$5,448,621	8.56%	\$466,402	\$5,612,080	9.29%	\$521,362
1306	University Park	\$13,715,598	12.87%	\$1,765,197	\$14,127,066	13.10%	\$1,850,646
1308	Uvalde	\$4,963,068	4.83%	\$239,716	\$5,111,960	5.04%	\$257,643
1314	Van	\$736,472	3.93%	\$28,943	\$758,566	4.21%	\$31,936
1316	Van Alstyne	\$1,253,651	9.16%	\$114,834	\$1,291,261	9.57%	\$123,574
1318	Van Horn	\$835,290	6.93%	\$57,886	\$860,349	6.95%	\$59,794
1320	Vega	\$214,490	19.39%	\$41,590	\$220,925	19.39%	\$42,837
1324	Venus	\$504,184	10.43%	\$52,586	\$519,310	11.03%	\$57,280
1326	Vernon	\$3,760,609	15.06%	\$566,348	\$3,873,427	16.06%	\$622,072
1328	Victoria	\$24,738,609	15.68%	\$3,879,014	\$25,480,767	16.85%	\$4,293,509
1329	Vidor	\$2,887,034	17.15%	\$495,126	\$2,973,645	17.15%	\$509,980
1500	Village Fire Department	\$3,097,441	13.17%	\$407,933	\$3,190,364	13.31%	\$424,637
1330	Waco	\$67,865,687	18.09%	\$12,276,903	\$69,901,658	19.51%	\$13,637,813
1332	Waelder	\$475,423	3.44%	\$16,355	\$489,686	3.53%	\$17,286
1334	Wake Village	\$681,794	10.16%	\$69,270	\$702,248	10.92%	\$76,685
1336	Waller	\$811,331	6.97%	\$56,550	\$835,671	6.61%	\$55,238
1337	Wallis	\$316,794	6.75%	\$21,384	\$326,298	6.76%	\$22,058
1338	Walnut Springs	\$73,810	4.58%	\$3,380	\$76,024	6.48%	\$4,926
1340	Waskom	\$697,890	6.75%	\$47,108	\$718,827	7.03%	\$50,534
1341	Watauga	\$7,910,616	11.52%	\$911,303	\$8,147,934	12.38%	\$1,008,714
1342	Waxahachie	\$11,092,840	14.06%	\$1,559,653	\$11,425,625	15.11%	\$1,726,412
1344	Weatherford	\$17,587,671	15.45%	\$2,717,295	\$18,115,301	16.51%	\$2,990,836
1345	Webster	\$8,787,706	14.62%	\$1,284,763	\$9,051,337	15.42%	\$1,395,716
1346	Weimar	\$1,081,865	15.96%	\$172,666	\$1,114,321	16.40%	\$182,749
1350	Wellington	\$376,533	15.62%	\$58,814	\$387,829	14.62%	\$56,701
1352	Wells	\$138,273	5.30%	\$7,328	\$142,421	5.30%	\$7,548
1354	Weslaco	\$10,083,824	14.24%	\$1,435,937	\$10,386,339	15.62%	\$1,622,346
1356	West	\$611,351	6.39%	\$39,065	\$629,692	5.12%	\$32,240
1358	West Columbia	\$1,312,346	5.79%	\$75,985	\$1,351,716	5.52%	\$74,615
1359	West Lake Hills	\$1,542,387	13.00%	\$200,510	\$1,588,659	13.65%	\$216,852
1361	West Orange	\$1,200,012	19.53%	\$234,362	\$1,236,012	19.53%	\$241,393
1365	West Tawakoni	\$559,764	11.03%	\$61,742	\$576,557	11.49%	\$66,246
1364	West Univ. Place	\$7,040,294	18.41%	\$1,296,118	\$7,251,503	18.70%	\$1,356,031
1363	Westlake	\$1,632,025	7.80%	\$127,298	\$1,680,986	8.77%	\$147,422
1362	Westover Hills	\$868,532	3.82%	\$33,178	\$894,588	3.57%	\$31,937
1366	Westworth Village	\$1,426,808	8.12%	\$115,857	\$1,469,612	9.25%	\$135,939
1368	Wharton	\$3,695,460	7.67%	\$283,442	\$3,806,324	8.34%	\$317,447
1370	Wheeler	\$152,724	11.50%	\$17,563	\$157,306	12.49%	\$19,648
1372	White Deer	\$277,313	5.01%	\$13,893	\$285,632	5.28%	\$15,081
1377	White Oak	\$1,671,707	13.01%	\$217,489	\$1,721,858	13.65%	\$235,034
1378	White Settlement	\$5,037,021	8.79%	\$442,754	\$5,188,132	9.50%	\$492,873
1374	Whiteface	\$114,539	10.84%	\$12,416	\$117,975	12.02%	\$14,181
1375	Whitehouse	\$1,583,289	5.79%	\$91,672	\$1,630,788	6.55%	\$106,817
1376	Whitesboro	\$1,665,222	7.04%	\$117,232	\$1,715,179	7.68%	\$131,726

\*Reflects phase-in, when applicable.

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

CITY #	CITY NAME	2010 EXPECTED CONTRIBUTIONS			2011 EXPECTED CONTRIBUTIONS		
		EXPECTED COMPENSATION	TOTAL RATE	EXPECTED CONTRIBUTIONS	EXPECTED COMPENSATION	TOTAL RATE*	EXPECTED CONTRIBUTIONS
1380	Whitewright	\$566,936	2.64%	\$14,967	\$583,944	3.66%	\$21,372
1382	Whitney	\$608,307	4.19%	\$25,488	\$626,556	4.09%	\$25,626
1384	Wichita Falls	\$40,385,869	13.36%	\$5,395,552	\$41,597,445	13.41%	\$5,578,217
1386	Willis	\$1,389,851	5.75%	\$79,916	\$1,431,547	6.24%	\$89,329
1387	Willow Park	\$1,717,603	3.26%	\$55,994	\$1,769,131	3.26%	\$57,674
1388	Wills Point	\$1,295,646	11.02%	\$142,780	\$1,334,515	11.02%	\$147,064
1390	Wilmer	\$1,261,049	3.81%	\$48,046	\$1,298,880	3.84%	\$49,877
1392	Wimberley	\$256,706	2.58%	\$6,623	\$264,407	2.46%	\$6,504
1393	Windcrest	\$2,581,946	6.78%	\$175,056	\$2,659,404	7.25%	\$192,807
1396	Wink	\$216,592	5.81%	\$12,584	\$223,090	5.38%	\$12,002
1398	Winnboro	\$1,324,765	8.70%	\$115,255	\$1,364,508	8.89%	\$121,305
1399	Winona	\$216,928	12.14%	\$26,335	\$223,436	12.14%	\$27,125
1400	Winters	\$571,350	8.38%	\$47,879	\$588,491	9.89%	\$58,202
1403	Wolforth	\$994,089	6.88%	\$68,393	\$1,023,912	6.88%	\$70,445
1409	Woodcreek	\$27,792	5.38%	\$1,495	\$28,626	4.50%	\$1,288
1404	Woodsboro	\$323,840	3.50%	\$11,334	\$333,555	3.60%	\$12,008
1406	Woodville	\$1,136,908	13.56%	\$154,165	\$1,171,015	15.72%	\$184,084
1407	Woodway	\$3,488,272	13.24%	\$461,847	\$3,592,920	14.24%	\$511,632
1408	Wortham	\$269,766	3.51%	\$9,469	\$277,859	3.49%	\$9,697
1410	Wylie	\$12,816,513	10.80%	\$1,384,183	\$13,201,008	12.10%	\$1,597,322
1412	Yoakum	\$3,009,343	16.05%	\$483,000	\$3,099,623	17.55%	\$543,984
1414	Yorktown	\$439,237	4.90%	\$21,523	\$452,414	4.62%	\$20,902
1415	Zavalla	\$215,380	7.19%	\$15,486	\$221,841	8.59%	\$19,056

\*Reflects phase-in, when applicable.

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**SECTION 5**  
**SUPPLEMENTAL DEATH RATES**

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**Section 5**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**CITY CONTRIBUTION RATES FOR 2011**  
**SUPPLEMENTAL DEATH BENEFITS**

CITY				CITY					
<u>NO.</u>	<u>CITY NAME</u>	<u>ACTIVES ONLY</u>	<u>ACTIVES &amp; RETIREES</u>	<u>CODE*</u>	<u>NO.</u>	<u>CITY NAME</u>	<u>ACTIVES ONLY</u>	<u>ACTIVES &amp; RETIREES</u>	<u>CODE*</u>
4	Abernathy	0.20 %	0.40 %	3	114	Belton	0.22 %	0.27 %	3
6	Abilene	0.20 %	0.30 %	3	118	Benbrook	0.20 %	0.22 %	3
7	Addison	0.20 %	0.21 %	3	121	Berryville	0.49 %	0.67 %	1
10	Alamo	0.22 %	0.24 %	3	123	Bertram	0.36 %	0.41 %	3
12	Alamo Heights	0.14 %	0.20 %	3	124	Big Lake	0.23 %	0.35 %	3
14	Alba	0.44 %	0.44 %	3	126	Big Sandy	0.32 %	0.35 %	3
16	Albany	0.21 %	0.31 %	3	128	Big Spring	0.23 %	0.29 %	3
17	Aledo	0.15 %	0.18 %	3	132	Bishop	0.15 %	0.22 %	3
18	Alice	0.20 %	0.28 %	1	134	Blanco	0.25 %	0.26 %	3
19	Allen	0.17 %	0.18 %	3	140	Blooming Grove	0.10 %	0.13 %	3
20	Alpine	0.18 %	0.24 %	3	142	Blossom	0.35 %	0.51 %	3
22	Alto	0.33 %	0.41 %	3	143	Blue Mound	0.18 %	0.19 %	3
23	Alton	0.16 %	0.16 %	3	144	Blue Ridge	0.06 %	0.19 %	3
24	Alvarado	0.14 %	0.14 %	3	148	Boerne	0.18 %	0.20 %	3
26	Alvin	0.19 %	0.22 %	3	150	Bogata	0.20 %	0.22 %	3
28	Alvord	0.51 %	0.51 %	3	152	Bonham	0.17 %	0.21 %	1
30	Amarillo	0.22 %	0.28 %	1	154	Booker	0.12 %	0.17 %	3
32	Amherst	0.39 %	0.59 %	1	156	Borger	0.18 %	0.26 %	3
34	Anahuac	0.13 %	0.16 %	3	158	Bovina	0.19 %	0.44 %	3
36	Andrews	0.22 %	0.26 %	1	160	Bowie	0.25 %	0.30 %	3
38	Angleton	0.21 %	0.27 %	3	162	Boyd	0.27 %	0.29 %	1
40	Anna	0.17 %	0.17 %	3	166	Brady	0.23 %	0.30 %	3
44	Anson	0.22 %	0.31 %	3	170	Brazoria	0.19 %	0.23 %	3
45	Anthony	0.19 %	0.20 %	3	172	Breckenridge	0.24 %	0.28 %	3
48	Aransas Pass	0.21 %	0.25 %	3	174	Bremond	0.29 %	0.42 %	3
50	Archer City	0.17 %	0.20 %	3	176	Brenham	0.23 %	0.27 %	1
51	Argyle	0.25 %	0.27 %	1	177	Bridge City	0.24 %	0.28 %	3
52	Arlington	0.15 %	0.18 %	3	178	Bridgeport	0.17 %	0.18 %	3
54	Arp	0.15 %	0.31 %	3	180	Bronte	0.27 %	0.27 %	3
60	Aspermont	0.14 %	0.14 %	3	182	Brookshire	0.17 %	0.20 %	3
62	Athens	0.17 %	0.20 %	3	184	Brownfield	0.26 %	0.38 %	1
64	Atlanta	0.26 %	0.30 %	3	10188	Brownsville	0.17 %	0.21 %	3
66	Aubrey	0.12 %	0.12 %	3	20188	Brownsville Public Utilit	0.16 %	0.21 %	3
74	Avinger	0.30 %	0.30 %	3	10190	Brownwood	0.25 %	0.29 %	1
75	Azle	0.16 %	0.20 %	3	30190	Brownwood Health Dept.	0.24 %	0.30 %	1
77	Baird	0.33 %	0.40 %	3	20190	Brownwood Public Library	0.40 %	0.44 %	1
78	Balch Springs	0.16 %	0.19 %	3	195	Bruceville-Eddy	0.21 %	0.25 %	3
79	Balcones Heights	0.18 %	0.21 %	3	192	Bryan	0.16 %	0.19 %	1
80	Ballinger	0.34 %	0.41 %	3	193	Bryson	0.07 %	0.10 %	1
82	Balморhea	0.08 %	0.08 %	3	194	Buda	0.21 %	0.23 %	3
83	Bandera	0.50 %	0.64 %	3	196	Buffalo	0.45 %	0.48 %	3
84	Bangs	0.15 %	0.23 %	3	198	Bullard	0.25 %	0.26 %	3
90	Bartlett	0.10 %	0.12 %	3	203	Bulverde	0.15 %	0.15 %	3
91	Bartonville	0.21 %	0.21 %	3	199	Bunker Hill Village	0.30 %	0.34 %	3
92	Bastrop	0.16 %	0.18 %	3	200	Burkburnett	0.20 %	0.28 %	3
94	Bay City	0.25 %	0.33 %	3	202	Burleson	0.16 %	0.17 %	3
93	Bayou Vista	0.41 %	0.41 %	3	204	Burnet	0.19 %	0.22 %	3
96	Baytown	0.16 %	0.20 %	3	207	Cactus	0.22 %	0.28 %	3
98	Beaumont	0.21 %	0.27 %	1	208	Caddo Mills	0.12 %	0.13 %	3
100	Bedford	0.19 %	0.19 %	1	210	Caldwell	0.24 %	0.31 %	3
101	Bee Cave	0.19 %	0.20 %	3	212	Calvert	0.20 %	0.20 %	3
102	Beeville	0.25 %	0.34 %	1	214	Cameron	0.33 %	0.42 %	3
106	Bellaire	0.23 %	0.28 %	3	220	Canadian	0.15 %	0.18 %	3
109	Bellmead	0.28 %	0.33 %	3	222	Canton	0.25 %	0.30 %	3
110	Bells	0.13 %	0.16 %	3	224	Canyon	0.17 %	0.19 %	3
112	Bellville	0.21 %	0.31 %	3	227	Carmine	0.16 %	0.16 %	3

\*Codes indicating provision adopted as of March 1, 2010: 1 = None, 2 = Actives only, 3 = Actives and Retirees

**Section 5**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**CITY CONTRIBUTION RATES FOR 2011**  
**SUPPLEMENTAL DEATH BENEFITS**

CITY				CITY					
<u>NO.</u>	<u>CITY NAME</u>	<u>ACTIVES ONLY</u>	<u>ACTIVES &amp; RETIREES</u>	<u>CODE*</u>	<u>NO.</u>	<u>CITY NAME</u>	<u>ACTIVES ONLY</u>	<u>ACTIVES &amp; RETIREES</u>	<u>CODE*</u>
228	Carrizo Springs	0.27 %	0.33 %	3	323	Crowley	0.19 %	0.20 %	3
230	Carrollton	0.19 %	0.21 %	1	324	Crystal City	0.23 %	0.32 %	1
232	Carthage	0.16 %	0.25 %	3	326	Cuero	0.21 %	0.28 %	3
231	Castle Hills	0.18 %	0.21 %	3	328	Cumby	0.15 %	0.15 %	3
234	Castroville	0.34 %	0.43 %	3	332	Daingerfield	0.20 %	0.21 %	1
238	Cedar Hill	0.17 %	0.18 %	3	334	Daisetta	0.16 %	0.18 %	3
239	Cedar Park	0.16 %	0.16 %	3	336	Dalhart	0.23 %	0.27 %	3
242	Celina	0.18 %	0.18 %	3	339	Dalworthington Gardens	0.15 %	0.16 %	3
244	Center	0.20 %	0.26 %	3	340	Danbury	0.10 %	0.11 %	3
246	Centerville	0.20 %	0.20 %	1	341	Darrouzett	0.22 %	0.22 %	3
247	Chandler	0.33 %	0.34 %	3	344	Dayton	0.23 %	0.26 %	3
248	Charlotte	0.12 %	0.14 %	3	352	De Leon	0.16 %	0.20 %	3
249	Chester	0.60 %	0.60 %	3	10366	DeSoto	0.16 %	0.18 %	3
245	Chico	0.42 %	0.50 %	3	20366	DeSoto Econ Dev Corp	0.34 %	0.59 %	3
250	Childress	0.18 %	0.27 %	3	346	Decatur	0.19 %	0.21 %	3
253	Chireno	0.10 %	0.20 %	3	348	Deer Park	0.19 %	0.23 %	3
254	Christine	0.02 %	1.52 %	1	350	Dekalb	0.18 %	0.23 %	3
255	Cibolo	0.20 %	0.20 %	3	354	Del Rio	0.22 %	0.23 %	3
256	Cisco	0.20 %	0.27 %	2	353	Dell City	0.79 %	0.79 %	3
258	Clarendon	0.44 %	0.47 %	3	356	Denison	0.25 %	0.31 %	1
259	Clarksville	0.20 %	0.23 %	3	358	Denton	0.20 %	0.22 %	3
260	Clarksville City	0.43 %	0.47 %	3	360	Denver City	0.20 %	0.27 %	3
263	Clear Lake Shores	0.17 %	0.17 %	1	362	Deport	0.13 %	0.37 %	3
264	Cleburne	0.24 %	0.28 %	3	370	Devine	0.19 %	0.20 %	3
266	Cleveland	0.19 %	0.26 %	3	371	Diboll	0.21 %	0.24 %	3
268	Clifton	0.18 %	0.26 %	3	372	Dickens	0.03 %	0.03 %	3
271	Clute	0.20 %	0.23 %	3	373	Dickinson	0.20 %	0.21 %	3
272	Clyde	0.15 %	0.18 %	3	374	Dilley	0.12 %	0.17 %	3
274	Coahoma	0.13 %	0.33 %	3	376	Dimmitt	0.29 %	0.33 %	1
276	Cockrell Hill	0.16 %	0.17 %	3	382	Donna	0.23 %	0.27 %	3
278	Coleman	0.22 %	0.34 %	1	379	Double Oak	0.30 %	0.32 %	3
280	College Station	0.15 %	0.17 %	1	383	Dripping Springs	0.16 %	0.16 %	3
281	Colleyville	0.19 %	0.20 %	3	385	Driscoll	0.10 %	0.10 %	3
282	Collinsville	0.54 %	0.54 %	3	384	Dublin	0.25 %	0.28 %	3
283	Colmesneil	0.08 %	0.08 %	3	386	Dumas	0.15 %	0.19 %	3
284	Colorado City	0.23 %	0.32 %	3	388	Duncanville	0.18 %	0.21 %	1
286	Columbus	0.32 %	0.38 %	3	394	Eagle Lake	0.16 %	0.22 %	3
288	Comanche	0.36 %	0.48 %	3	396	Eagle Pass	0.20 %	0.26 %	3
290	Commerce	0.22 %	0.29 %	3	397	Early	0.32 %	0.33 %	3
294	Conroe	0.18 %	0.19 %	1	399	Earth	0.39 %	0.44 %	3
295	Converse	0.17 %	0.18 %	3	401	East Mountain	0.27 %	0.27 %	3
298	Cooper	0.30 %	0.31 %	3	395	East Tawakoni	0.28 %	0.32 %	3
299	Coppell	0.17 %	0.18 %	3	398	Eastland	0.38 %	0.43 %	1
297	Copper Canyon	0.41 %	0.41 %	3	402	Ector	0.32 %	0.36 %	3
300	Copperas Cove	0.17 %	0.22 %	3	406	Eden	0.28 %	0.31 %	3
301	Corinth	0.15 %	0.16 %	3	408	Edgewood	0.28 %	0.34 %	3
302	Corpus Christi	0.22 %	0.30 %	1	410	Edinburg	0.15 %	0.18 %	3
304	Corrigan	0.23 %	0.29 %	3	412	Edna	0.17 %	0.24 %	3
306	Corsicana	0.20 %	0.27 %	3	414	El Campo	0.21 %	0.28 %	3
308	Cotulla	0.28 %	0.42 %	3	416	Eldorado	0.24 %	0.34 %	3
310	Crandall	0.13 %	0.16 %	3	418	Electra	0.32 %	0.44 %	3
312	Crane	0.17 %	0.24 %	3	420	Elgin	0.23 %	0.25 %	3
314	Crawford	0.20 %	0.20 %	1	422	Elkhart	0.46 %	0.46 %	1
316	Crockett	0.29 %	0.34 %	3	427	Elmendorf	0.48 %	0.48 %	3
318	Crosbyton	0.18 %	0.48 %	3	432	Emory	0.36 %	0.38 %	3
320	Cross Plains	0.47 %	0.52 %	1	436	Ennis	0.24 %	0.29 %	3

\*Codes indicating provision adopted as of March 1, 2010: 1 = None, 2 = Actives only, 3 = Actives and Retirees

**Section 5**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**CITY CONTRIBUTION RATES FOR 2011**  
**SUPPLEMENTAL DEATH BENEFITS**

CITY	ACTIVES	ACTIVES &		CITY	ACTIVES	ACTIVES &	
<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>	<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>
439 Eules	0.19 %	0.21 %	3	536 Granbury	0.18 %	0.21 %	3
440 Eustace	0.25 %	0.31 %	3	540 Grand Prairie	0.18 %	0.21 %	3
441 Everman	0.27 %	0.29 %	3	542 Grand Saline	0.20 %	0.26 %	3
443 Fair Oaks Ranch	0.18 %	0.19 %	3	544 Grandview	0.28 %	0.36 %	1
442 Fairfield	0.25 %	0.29 %	3	546 Granger	0.56 %	0.61 %	1
445 Fairview	0.26 %	0.27 %	3	547 Granite Shoals	0.14 %	0.14 %	3
20444 Falfurrias	0.31 %	0.35 %	3	548 Grapeland	0.38 %	0.50 %	1
10444 Falfurrias Utility Board	0.38 %	0.38 %	3	550 Grapevine	0.22 %	0.23 %	1
446 Falls City	0.26 %	0.45 %	3	552 Greenville	0.22 %	0.27 %	3
448 Farmers Branch	0.18 %	0.21 %	2	551 Gregory	0.17 %	0.20 %	3
450 Farmersville	0.28 %	0.34 %	3	553 Grey Forest Utilities	0.21 %	0.24 %	3
451 Farwell	0.08 %	0.12 %	3	556 Groesbeck	0.34 %	0.35 %	3
452 Fate	0.20 %	0.20 %	3	558 Groom	0.27 %	0.46 %	1
454 Fayetteville	0.14 %	0.24 %	1	559 Groves	0.18 %	0.24 %	1
456 Ferris	0.28 %	0.32 %	3	560 Groveton	0.24 %	0.26 %	3
458 Flatonia	0.19 %	0.22 %	3	562 Gruver	0.09 %	0.14 %	1
460 Florence	0.12 %	0.13 %	3	563 Gun Barrel City	0.23 %	0.25 %	3
20462 Floresville	0.22 %	0.25 %	1	564 Gunter	0.18 %	0.18 %	3
463 Flower Mound	0.15 %	0.16 %	3	568 Hale Center	0.14 %	0.14 %	3
464 Floydada	0.25 %	0.45 %	3	570 Hallettsville	0.28 %	0.35 %	3
468 Forest Hill	0.12 %	0.14 %	3	572 Hallsville	0.28 %	0.29 %	3
470 Forney	0.12 %	0.14 %	3	574 Haltom City	0.17 %	0.20 %	3
472 Fort Stockton	0.18 %	0.27 %	3	576 Hamilton	0.36 %	0.54 %	3
476 Franklin	0.18 %	0.18 %	1	578 Hamlin	0.24 %	0.62 %	3
478 Frankston	0.55 %	0.59 %	3	580 Happy	0.13 %	0.42 %	3
480 Fredericksburg	0.21 %	0.27 %	1	581 Harker Heights	0.17 %	0.19 %	3
482 Freeport	0.14 %	0.19 %	3	10582 Harlingen	0.18 %	0.26 %	3
481 Freer	0.23 %	0.29 %	3	20582 Harlingen Waterworks	0.24 %	0.30 %	3
483 Friendswood	0.20 %	0.23 %	3	583 Hart	0.15 %	0.17 %	1
484 Friona	0.24 %	0.25 %	3	586 Haskell	0.20 %	0.25 %	3
486 Frisco	0.15 %	0.15 %	3	587 Haslet	0.12 %	0.12 %	3
487 Fritch	0.17 %	0.23 %	3	588 Hawkins	0.21 %	0.41 %	3
488 Frost	0.23 %	0.24 %	1	585 Hays	0.61 %	0.64 %	3
492 Gainesville	0.22 %	0.28 %	3	590 Hearne	0.28 %	0.37 %	3
494 Galena Park	0.23 %	0.36 %	3	591 Heath	0.17 %	0.18 %	3
498 Ganado	0.29 %	0.38 %	3	592 Hedley	0.22 %	0.42 %	3
499 Garden Ridge	0.22 %	0.22 %	3	595 Hedwig Village	0.26 %	0.27 %	3
500 Garland	0.20 %	0.23 %	3	593 Helotes	0.15 %	0.16 %	3
502 Garrison	0.28 %	0.52 %	3	594 Hemphill	0.36 %	0.37 %	3
503 Gary	0.11 %	0.34 %	1	596 Hempstead	0.15 %	0.19 %	3
504 Gatesville	0.26 %	0.30 %	3	598 Henderson	0.17 %	0.22 %	3
505 George West	0.19 %	0.19 %	3	600 Henrietta	0.18 %	0.24 %	3
506 Georgetown	0.15 %	0.16 %	3	602 Hereford	0.18 %	0.23 %	3
510 Giddings	0.19 %	0.22 %	3	605 Hewitt	0.15 %	0.17 %	3
512 Gilmer	0.23 %	0.27 %	3	609 Hickory Creek	0.14 %	0.14 %	3
514 Gladewater	0.16 %	0.22 %	3	606 Hico	0.49 %	0.57 %	3
516 Glen Rose	0.33 %	0.42 %	3	607 Hidalgo	0.26 %	0.27 %	1
517 Glenn Heights	0.18 %	0.19 %	3	608 Higgins	0.38 %	0.38 %	3
518 Godley	0.11 %	0.18 %	3	610 Highland Park	0.20 %	0.22 %	1
519 Goldsmith	0.34 %	0.34 %	3	611 Highland Village	0.20 %	0.21 %	3
520 Goldthwaite	0.25 %	0.28 %	3	613 Hill Country Village	0.11 %	0.15 %	3
522 Goliad	0.28 %	0.37 %	3	612 Hillsboro	0.17 %	0.20 %	1
524 Gonzales	0.22 %	0.30 %	3	614 Hitchcock	0.21 %	0.21 %	3
532 Graford	0.20 %	0.20 %	3	615 Holland	0.26 %	0.29 %	3
10534 Graham	0.30 %	0.41 %	3	616 Holliday	0.10 %	0.10 %	1
20534 Graham Regional Med Cntr	0.24 %	0.27 %	3	617 Hollywood Park	0.16 %	0.18 %	3

\*Codes indicating provision adopted as of March 1, 2010: 1 = None, 2 = Actives only, 3 = Actives and Retirees

**Section 5**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**CITY CONTRIBUTION RATES FOR 2011**  
**SUPPLEMENTAL DEATH BENEFITS**

CITY				CITY					
<u>NO.</u>	<u>CITY NAME</u>	<u>ACTIVES ONLY</u>	<u>ACTIVES &amp; RETIREES</u>	<u>CODE*</u>	<u>NO.</u>	<u>CITY NAME</u>	<u>ACTIVES ONLY</u>	<u>ACTIVES &amp; RETIREES</u>	<u>CODE*</u>
618	Hondo	0.20 %	0.23 %	3	702	Kirbyville	0.20 %	0.32 %	3
620	Honey Grove	0.17 %	0.22 %	3	704	Knox City	0.51 %	0.51 %	3
622	Hooks	0.16 %	0.29 %	3	708	Kountze	0.21 %	0.21 %	3
626	Howe	0.24 %	0.30 %	3	709	Kress	0.72 %	1.25 %	1
627	Hubbard	0.23 %	0.23 %	3	699	Krugerville	0.18 %	0.18 %	3
628	Hudson	0.21 %	0.21 %	3	707	Krum	0.14 %	0.14 %	3
629	Hudson Oaks	0.09 %	0.10 %	3	710	Kyle	0.16 %	0.17 %	3
630	Hughes Springs	0.20 %	0.25 %	3	725	La Coste	0.27 %	0.27 %	1
632	Humble	0.17 %	0.19 %	3	714	La Feria	0.18 %	0.22 %	3
633	Hunters Creek Village	0.22 %	0.40 %	3	716	La Grange	0.21 %	0.29 %	3
634	Huntington	0.17 %	0.25 %	3	723	La Grulla	0.25 %	0.27 %	3
636	Huntsville	0.17 %	0.20 %	3	721	La Marque	0.14 %	0.18 %	3
637	Hurst	0.17 %	0.21 %	1	728	La Porte	0.17 %	0.19 %	3
638	Hutchins	0.19 %	0.19 %	3	731	La Vernia	0.32 %	0.32 %	3
640	Hutto	0.13 %	0.13 %	3	711	Lacy-Lakeview	0.18 %	0.22 %	3
641	Huxley	0.33 %	0.39 %	3	712	Ladonia	0.20 %	0.23 %	3
642	Idalou	0.09 %	0.09 %	3	713	Lago Vista	0.25 %	0.26 %	3
643	Ingleside	0.25 %	0.30 %	3	705	Laguna Vista	0.15 %	0.15 %	3
646	Ingram	0.21 %	0.24 %	1	717	Lake Dallas	0.29 %	0.33 %	3
644	Iowa Park	0.22 %	0.26 %	3	718	Lake Jackson	0.18 %	0.24 %	3
645	Iraan	0.33 %	0.45 %	3	719	Lake Worth	0.17 %	0.19 %	3
648	Irving	0.18 %	0.21 %	3	727	Lakeport	0.25 %	0.25 %	3
650	Italy	0.41 %	0.41 %	3	715	Lakeside	0.18 %	0.23 %	3
652	Itasca	0.26 %	0.30 %	3	729	Lakeside City	0.17 %	0.20 %	3
654	Jacinto City	0.26 %	0.31 %	3	720	Lakeway	0.22 %	0.24 %	3
656	Jacksboro	0.36 %	0.39 %	3	722	Lamesa	0.24 %	0.33 %	1
658	Jacksonville	0.18 %	0.23 %	3	724	Lampasas	0.16 %	0.22 %	3
660	Jasper	0.16 %	0.22 %	3	726	Lancaster	0.19 %	0.21 %	3
664	Jefferson	0.33 %	0.36 %	3	730	Laredo	0.18 %	0.22 %	3
665	Jersey Village	0.23 %	0.24 %	3	733	Lavon	0.15 %	0.15 %	3
666	Jewett	0.26 %	0.26 %	3	736	League City	0.19 %	0.21 %	3
668	Joaquin	0.22 %	0.25 %	3	737	Leander	0.19 %	0.20 %	3
670	Johnson City	0.18 %	0.19 %	3	739	Leon Valley	0.23 %	0.26 %	3
673	Jones Creek	0.37 %	0.43 %	3	738	Leonard	0.29 %	0.31 %	3
675	Jonestown	0.39 %	0.41 %	3	740	Levelland	0.18 %	0.22 %	3
677	Josephine	0.11 %	0.11 %	3	742	Lewisville	0.18 %	0.20 %	1
671	Joshua	0.12 %	0.12 %	3	744	Lexington	0.31 %	0.43 %	1
672	Jourdanton	0.25 %	0.32 %	3	746	Liberty	0.18 %	0.19 %	1
674	Junction	0.34 %	0.38 %	3	745	Liberty Hill	0.22 %	0.22 %	3
676	Justin	0.17 %	0.18 %	1	748	Lindale	0.22 %	0.22 %	1
678	Karnes City	0.11 %	0.23 %	3	750	Linden	0.45 %	0.47 %	3
680	Katy	0.25 %	0.28 %	3	755	Lipan	0.12 %	0.12 %	3
682	Kaufman	0.23 %	0.25 %	3	751	Little Elm	0.19 %	0.20 %	3
683	Keene	0.13 %	0.16 %	3	752	Littlefield	0.29 %	0.38 %	3
681	Keller	0.16 %	0.16 %	3	753	Live Oak	0.19 %	0.20 %	3
685	Kemah	0.17 %	0.19 %	3	754	Livingston	0.23 %	0.29 %	3
684	Kemp	0.11 %	0.15 %	1	756	Llano	0.24 %	0.33 %	3
686	Kenedy	0.16 %	0.20 %	3	758	Lockhart	0.21 %	0.27 %	3
688	Kennedale	0.14 %	0.16 %	3	760	Lockney	0.18 %	0.35 %	3
692	Kermit	0.16 %	0.29 %	3	765	Lone Star	0.17 %	0.21 %	3
10694	Kerrville	0.18 %	0.21 %	3	766	Longview	0.19 %	0.25 %	3
20694	Kerrville Public Utility	0.24 %	0.26 %	3	768	Lorraine	0.18 %	0.18 %	3
10696	Kilgore	0.22 %	0.29 %	3	769	Lorena	0.11 %	0.14 %	3
698	Killeen	0.17 %	0.20 %	3	770	Lorenzo	0.16 %	0.16 %	1
700	Kingsville	0.18 %	0.26 %	1	771	Los Fresnos	0.17 %	0.19 %	3
701	Kirby	0.12 %	0.13 %	3	773	Lott	0.21 %	0.21 %	3

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**Section 5**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**CITY CONTRIBUTION RATES FOR 2011**  
**SUPPLEMENTAL DEATH BENEFITS**

CITY	ACTIVES	ACTIVES &		CITY	ACTIVES	ACTIVES &	
<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>	<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>
778 Lubbock	0.20 %	0.26 %	1	890 Mount Enterprise	0.31 %	0.31 %	3
779 Lucas	0.18 %	0.18 %	3	892 Mt. Pleasant	0.17 %	0.22 %	3
782 Lufkin	0.20 %	0.25 %	3	894 Mt. Vernon	0.20 %	0.25 %	3
784 Luling	0.22 %	0.36 %	3	896 Muenster	0.42 %	0.58 %	1
785 Lumberton	0.18 %	0.22 %	3	898 Muleshoe	0.24 %	0.26 %	3
786 Lyford	0.16 %	0.16 %	1	903 Murphy	0.16 %	0.17 %	3
787 Lytle	0.14 %	0.15 %	3	10904 Nacogdoches	0.17 %	0.22 %	3
790 Madisonville	0.23 %	0.28 %	3	906 Naples	0.34 %	0.39 %	3
791 Magnolia	0.23 %	0.25 %	3	907 Nash	0.29 %	0.35 %	3
792 Malakoff	0.23 %	0.26 %	3	905 Nassau Bay	0.23 %	0.24 %	3
796 Manor	0.19 %	0.19 %	3	909 Natalia	0.25 %	0.25 %	3
798 Mansfield	0.16 %	0.17 %	3	908 Navasota	0.18 %	0.22 %	3
799 Marvel	0.17 %	0.18 %	3	910 Nederland	0.16 %	0.21 %	1
800 Marble Falls	0.21 %	0.23 %	3	912 Needville	0.33 %	0.41 %	3
802 Marfa	0.34 %	0.56 %	3	914 New Boston	0.28 %	0.31 %	3
804 Marion	0.47 %	0.49 %	3	10916 New Braunfels	0.14 %	0.16 %	3
806 Marlin	0.16 %	0.31 %	3	20916 New Braunfels Utilities	0.20 %	0.24 %	3
810 Marshall	0.23 %	0.30 %	3	915 New Deal	0.19 %	0.19 %	1
812 Mart	0.15 %	0.19 %	3	923 New Fairview	0.23 %	0.23 %	3
814 Mason	0.31 %	0.40 %	3	918 New London	0.26 %	0.37 %	1
816 Matador	0.31 %	0.31 %	3	919 New Summerfield	0.21 %	0.21 %	1
818 Mathis	0.27 %	0.33 %	3	917 New Waverly	0.19 %	0.22 %	3
822 Maypearl	0.23 %	0.23 %	3	920 Newton	0.15 %	0.21 %	3
824 McAllen	0.15 %	0.18 %	1	922 Nixon	0.13 %	0.18 %	3
826 McCamey	0.34 %	0.49 %	3	924 Nocona	0.29 %	0.32 %	3
828 McGregor	0.28 %	0.35 %	3	928 Normangee	0.13 %	0.17 %	3
830 McKinney	0.15 %	0.16 %	3	931 North Richland Hills	0.16 %	0.18 %	1
832 McLean	0.14 %	0.16 %	3	930 Northlake	0.13 %	0.14 %	3
831 Meadowlakes	0.13 %	0.13 %	3	935 O'Donnell	0.52 %	0.52 %	3
835 Meadows Place	0.23 %	0.24 %	3	936 Oak Point	0.14 %	0.14 %	3
837 Melissa	0.23 %	0.24 %	3	937 Oak Ridge North	0.30 %	0.31 %	3
1501 Memorial Villages Police	0.27 %	0.29 %	3	942 Odem	0.28 %	0.33 %	3
840 Memphis	0.23 %	0.36 %	3	944 Odessa	0.20 %	0.25 %	3
842 Menard	0.25 %	0.28 %	1	945 Oglesby	0.58 %	0.58 %	3
844 Mercedes	0.17 %	0.21 %	3	949 Old River-Winfree	0.14 %	0.14 %	1
846 Meridian	0.17 %	0.17 %	3	950 Olmos Park	0.14 %	0.15 %	1
848 Merkel	0.20 %	0.21 %	3	951 Olney	0.37 %	0.38 %	3
852 Mertzson	0.08 %	0.13 %	3	953 Omaha	0.21 %	0.25 %	3
854 Mesquite	0.18 %	0.21 %	1	954 Onalaska	0.13 %	0.16 %	3
856 Mexia	0.18 %	0.23 %	3	958 Orange	0.19 %	0.26 %	1
860 Midland	0.19 %	0.25 %	1	960 Orange Grove	0.34 %	0.35 %	3
862 Midlothian	0.17 %	0.19 %	3	959 Ore City	0.14 %	0.18 %	3
864 Miles	0.05 %	0.05 %	3	962 Overton	0.11 %	0.16 %	3
865 Milford	0.47 %	0.49 %	3	961 Ovilla	0.16 %	0.19 %	3
868 Mineola	0.17 %	0.22 %	3	963 Oyster Creek	0.14 %	0.17 %	3
870 Mineral Wells	0.24 %	0.29 %	3	964 Paducah	0.28 %	0.37 %	3
874 Mission	0.15 %	0.17 %	3	966 Palacios	0.20 %	0.23 %	3
875 Missouri City	0.18 %	0.19 %	3	968 Palestine	0.24 %	0.32 %	3
876 Monahans	0.18 %	0.25 %	3	970 Palmer	0.17 %	0.18 %	1
887 Mont Belvieu	0.19 %	0.20 %	3	969 Palmhurst	0.16 %	0.16 %	3
877 Montgomery	0.13 %	0.15 %	1	971 Palmview	0.09 %	0.09 %	3
878 Moody	0.54 %	0.54 %	3	972 Pampa	0.18 %	0.29 %	3
883 Morgan's Point	0.40 %	0.47 %	2	974 Panhandle	0.13 %	0.17 %	1
882 Morgan's Point Resort	0.22 %	0.29 %	3	973 Panorama Village	0.40 %	0.45 %	3
884 Morton	0.15 %	0.46 %	3	975 Pantego	0.16 %	0.18 %	3
886 Moulton	0.35 %	0.36 %	3	976 Paris	0.20 %	0.27 %	3

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**Section 5**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**CITY CONTRIBUTION RATES FOR 2011**  
**SUPPLEMENTAL DEATH BENEFITS**

CITY	ACTIVES	ACTIVES &		CITY	ACTIVES	ACTIVES &	
<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>	<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>
977 Parker	0.13 %	0.14 %	3	1073 Richland Hills	0.26 %	0.30 %	3
978 Pasadena	0.21 %	0.26 %	3	1074 Richland Springs	1.06 %	1.67 %	3
983 Pearland	0.16 %	0.17 %	3	1076 Richmond	0.20 %	0.21 %	3
984 Pearsall	0.21 %	0.27 %	3	1077 Richwood	0.24 %	0.25 %	3
988 Pecos City	0.21 %	0.28 %	3	1072 Riesel	0.11 %	0.12 %	3
994 Perryton	0.19 %	0.26 %	3	1075 Rio Grande City	0.14 %	0.14 %	3
1000 Pflugerville	0.14 %	0.15 %	3	1079 Rio Vista	0.29 %	0.36 %	3
1002 Pharr	0.14 %	0.16 %	3	1080 Rising Star	0.34 %	0.34 %	3
1004 Pilot Point	0.20 %	0.22 %	3	1082 River Oaks	0.20 %	0.34 %	3
1005 Pinehurst	0.19 %	0.25 %	3	1084 Roanoke	0.13 %	0.14 %	1
1003 Pineland	0.24 %	0.32 %	3	1088 Robert Lee	0.08 %	0.15 %	3
1001 Piney Point Village	0.32 %	0.41 %	3	1089 Robinson	0.21 %	0.22 %	3
1006 Pittsburg	0.24 %	0.31 %	3	21090 Robstown	0.16 %	0.19 %	3
1007 Plains	0.25 %	0.25 %	3	11090 Robstown Utility Systems	0.22 %	0.27 %	3
1008 Plainview	0.25 %	0.32 %	1	1092 Roby	0.11 %	0.44 %	3
1010 Plano	0.20 %	0.22 %	1	1096 Rockdale	0.20 %	0.27 %	3
1012 Pleasanton	0.17 %	0.19 %	3	1098 Rockport	0.28 %	0.34 %	3
1013 Point	0.40 %	0.43 %	1	1100 Rocksprings	0.19 %	0.26 %	1
1017 Ponder	0.22 %	0.26 %	3	1102 Rockwall	0.14 %	0.15 %	3
1014 Port Aransas	0.28 %	0.30 %	3	1104 Rogers	0.21 %	0.30 %	1
11016 Port Arthur	0.21 %	0.29 %	3	1105 Rollingwood	0.12 %	0.15 %	3
21016 Port Arthur Pleasure Isla	0.72 %	0.82 %	3	1106 Roma	0.17 %	0.23 %	3
1018 Port Isabel	0.18 %	0.23 %	3	1109 Roscoe	0.30 %	0.30 %	3
1020 Port Lavaca	0.19 %	0.26 %	3	1112 Rosebud	0.21 %	0.24 %	3
1022 Port Neches	0.18 %	0.22 %	1	1114 Rosenberg	0.15 %	0.18 %	3
1019 Portland	0.20 %	0.23 %	3	1116 Rotan	0.18 %	0.37 %	3
1024 Post	0.28 %	0.46 %	3	1118 Round Rock	0.15 %	0.16 %	3
1026 Poteet	0.18 %	0.18 %	3	1119 Rowlett	0.18 %	0.19 %	3
1028 Poth	0.20 %	0.26 %	3	1120 Royse City	0.19 %	0.22 %	3
1030 Pottsboro	0.13 %	0.17 %	3	1122 Rule	0.27 %	0.27 %	3
1032 Premont	0.42 %	0.49 %	3	1123 Runaway Bay	0.32 %	0.33 %	3
1029 Presidio	0.22 %	0.24 %	3	1124 Runge	0.59 %	0.75 %	3
1033 Primera	0.23 %	0.23 %	3	1126 Rusk	0.20 %	0.24 %	3
1034 Princeton	0.20 %	0.21 %	3	1128 Sabinal	0.30 %	0.33 %	3
1036 Prosper	0.12 %	0.12 %	1	1129 Sachse	0.16 %	0.17 %	3
1042 Quanah	0.46 %	0.72 %	3	1131 Saginaw	0.20 %	0.22 %	3
1045 Queen City	0.20 %	0.21 %	3	1130 Saint Jo	0.18 %	0.34 %	3
1044 Quinlan	0.09 %	0.14 %	3	1133 Salado	0.30 %	0.31 %	3
1047 Quintana	0.11 %	0.11 %	3	1132 San Angelo	0.17 %	0.26 %	1
1046 Quitaque	0.37 %	0.37 %	3	21136 San Antonio	0.21 %	0.27 %	1
1048 Quitman	0.15 %	0.22 %	3	11136 San Antonio Water System	0.23 %	0.27 %	1
1050 Ralls	0.22 %	0.39 %	3	1138 San Augustine	0.41 %	0.49 %	3
1051 Rancho Viejo	0.13 %	0.13 %	3	1140 San Benito	0.20 %	0.23 %	3
1052 Ranger	0.20 %	0.28 %	1	1144 San Felipe	0.20 %	0.20 %	3
1054 Rankin	0.29 %	0.35 %	3	1148 San Juan	0.17 %	0.19 %	3
1055 Ransom Canyon	0.18 %	0.18 %	3	1150 San Marcos	0.18 %	0.20 %	3
1058 Raymondville	0.16 %	0.31 %	3	1152 San Saba	0.28 %	0.35 %	3
1061 Red Oak	0.13 %	0.14 %	3	1146 Sanger	0.15 %	0.16 %	3
1062 Redwater	0.14 %	0.14 %	3	1153 Sansom Park	0.08 %	0.10 %	3
1064 Refugio	0.13 %	0.30 %	1	1155 Santa Fe	0.18 %	0.20 %	1
1065 Reklaw	0.21 %	0.34 %	3	1158 Savoy	0.35 %	0.36 %	3
1066 Reno (Lamar County)	0.11 %	0.11 %	3	1159 Schertz	0.19 %	0.20 %	3
1069 Reno (Parker County)	0.15 %	0.15 %	3	1160 Schulenburg	0.23 %	0.27 %	3
1067 Rhome	0.27 %	0.28 %	3	1161 Seabrook	0.21 %	0.23 %	3
1068 Rice	0.11 %	0.11 %	3	1162 Seadrift	0.25 %	0.26 %	3
1070 Richardson	0.19 %	0.22 %	1	1164 Seagoville	0.20 %	0.22 %	3

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**Section 5**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**CITY CONTRIBUTION RATES FOR 2011**  
**SUPPLEMENTAL DEATH BENEFITS**

CITY	ACTIVES	ACTIVES &		CITY	ACTIVES	ACTIVES &	
<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>	<u>NO.</u> <u>CITY NAME</u>	<u>ONLY</u>	<u>RETIREEES</u>	<u>CODE*</u>
1166 Seagraves	0.18 %	0.37 %	3	1238 Tahoka	0.21 %	0.36 %	3
1167 Sealy	0.16 %	0.20 %	3	1241 Tatum	0.19 %	0.25 %	3
1168 Seguin	0.18 %	0.25 %	3	1246 Taylor	0.19 %	0.25 %	3
1169 Selma	0.15 %	0.15 %	3	1248 Teague	0.30 %	0.40 %	3
1170 Seminole	0.21 %	0.30 %	3	1252 Temple	0.20 %	0.25 %	3
1171 Seven Points	0.13 %	0.16 %	3	1254 Tenaha	0.57 %	0.58 %	3
1172 Seymour	0.24 %	0.32 %	3	1256 Terrell	0.16 %	0.20 %	3
1177 Shallowater	0.28 %	0.28 %	3	1258 Terrell Hills	0.14 %	0.16 %	3
1174 Shamrock	0.48 %	0.74 %	3	21260 Texarkana	0.25 %	0.32 %	1
1173 Shavano Park	0.18 %	0.21 %	3	11260 Texarkana Police Dept	0.13 %	0.16 %	1
1175 Shenandoah	0.18 %	0.18 %	3	31260 Texarkana Water Utilities	0.23 %	0.29 %	1
1181 Shepherd	0.14 %	0.14 %	3	1262 Texas City	0.18 %	0.26 %	1
1176 Sherman	0.17 %	0.24 %	3	11263 Texas Municipal League	0.33 %	0.35 %	3
1178 Shiner	0.24 %	0.34 %	3	31263 Texas Municipal League IE	0.24 %	0.24 %	3
1179 Shoreacres	0.21 %	0.23 %	3	21263 Texas Municipal League IR	0.26 %	0.26 %	3
1180 Silsbee	0.17 %	0.26 %	1	1265 Texhoma	0.27 %	0.45 %	3
1182 Silverton	0.32 %	0.68 %	3	1267 The Colony	0.19 %	0.20 %	3
1184 Sinton	0.24 %	0.32 %	3	1269 Thompsons	0.40 %	0.40 %	3
1185 Skellytown	0.23 %	0.27 %	3	1268 Thorndale	0.33 %	0.50 %	3
1186 Slaton	0.29 %	0.40 %	3	1274 Three Rivers	0.48 %	0.51 %	3
1188 Smithville	0.30 %	0.35 %	3	1276 Throckmorton	0.16 %	0.32 %	3
1189 Smyer	0.15 %	0.15 %	3	1277 Tiki Island	0.26 %	0.26 %	3
1190 Snyder	0.23 %	0.29 %	3	1278 Timpson	0.38 %	0.55 %	3
1191 Somerset	0.13 %	0.21 %	3	1280 Tioga	0.22 %	0.22 %	3
1192 Somerville	0.34 %	0.38 %	3	1283 Tolar	0.20 %	0.20 %	3
1194 Sonora	0.17 %	0.25 %	3	1286 Tom Bean	0.10 %	0.11 %	3
1196 Sour Lake	0.24 %	0.24 %	3	1284 Tomball	0.23 %	0.25 %	3
1198 South Houston	0.20 %	0.26 %	3	1290 Trent	0.27 %	0.43 %	3
1199 South Padre Island	0.19 %	0.21 %	3	1292 Trenton	0.11 %	0.19 %	3
1197 Southlake	0.15 %	0.16 %	3	1293 Trinidad	0.35 %	0.40 %	3
1202 Southside Place	0.25 %	0.30 %	3	1294 Trinity	0.17 %	0.19 %	3
1204 Spearman	0.17 %	0.22 %	3	1295 Trophy Club	0.16 %	0.17 %	3
1205 Spring Valley	0.30 %	0.31 %	3	1296 Troup	0.44 %	0.50 %	3
1203 Springtown	0.17 %	0.18 %	3	1297 Troy	0.39 %	0.58 %	3
1206 Spur	0.24 %	0.24 %	3	1298 Tulia	0.19 %	0.30 %	3
1207 Stafford	0.25 %	0.27 %	3	1299 Turkey	0.75 %	0.75 %	3
1208 Stamford	0.28 %	0.39 %	3	1301 Tye	0.31 %	0.32 %	3
1210 Stanton	0.22 %	0.30 %	3	1304 Tyler	0.18 %	0.25 %	3
1211 Star Harbor	0.48 %	0.73 %	3	1305 Universal City	0.18 %	0.21 %	3
1212 Stephenville	0.19 %	0.23 %	3	1306 University Park	0.25 %	0.30 %	1
1213 Sterling City	0.20 %	0.30 %	1	1308 Uvalde	0.18 %	0.23 %	3
1214 Stinnett	0.27 %	0.31 %	3	1314 Van	0.17 %	0.20 %	3
1218 Stratford	0.51 %	0.71 %	3	1316 Van Alstyne	0.13 %	0.14 %	3
1224 Sudan	0.10 %	0.21 %	1	1318 Van Horn	0.18 %	0.20 %	3
1225 Sugar Land	0.17 %	0.18 %	3	1320 Vega	0.35 %	0.59 %	3
1226 Sulphur Springs	0.23 %	0.28 %	3	1324 Venus	0.45 %	0.47 %	1
1228 Sundown	0.28 %	0.39 %	3	1326 Vernon	0.19 %	0.31 %	3
1229 Sunnyvale	0.27 %	0.31 %	3	1328 Victoria	0.14 %	0.21 %	3
1230 Sunray	0.11 %	0.27 %	3	1329 Vidor	0.17 %	0.23 %	3
1227 Sunrise Beach Village	0.13 %	0.14 %	3	1500 Village Fire Department	0.17 %	0.18 %	3
1231 Sunset Valley	0.15 %	0.16 %	3	1330 Waco	0.20 %	0.26 %	1
1233 Surfside Beach	0.19 %	0.19 %	3	1332 Waelder	0.21 %	0.27 %	3
1232 Sweeny	0.44 %	0.57 %	3	1334 Wake Village	0.20 %	0.32 %	3
1234 Sweetwater	0.20 %	0.29 %	3	1336 Waller	0.32 %	0.38 %	3
1264 T.M.R.S.	0.17 %	0.18 %	3	1337 Wallis	0.21 %	0.23 %	3
1236 Taft	0.29 %	0.49 %	3	1338 Walnut Springs	0.25 %	0.26 %	3

**Section 5**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**CITY CONTRIBUTION RATES FOR 2011**  
**SUPPLEMENTAL DEATH BENEFITS**

CITY				CITY					
<u>NO.</u>	<u>CITY NAME</u>	<u>ACTIVES ONLY</u>	<u>ACTIVES &amp; RETIREES</u>	<u>CODE*</u>	<u>NO.</u>	<u>CITY NAME</u>	<u>ACTIVES ONLY</u>	<u>ACTIVES &amp; RETIREES</u>	<u>CODE*</u>
1340	Waskom	0.28 %	0.28 %	3	1376	Whitesboro	0.21 %	0.27 %	3
1341	Watauga	0.20 %	0.21 %	3	1380	Whitewright	0.11 %	0.17 %	3
1342	Waxahachie	0.21 %	0.25 %	3	1382	Whitney	0.12 %	0.26 %	3
1344	Weatherford	0.18 %	0.22 %	3	1384	Wichita Falls	0.22 %	0.28 %	3
1345	Webster	0.21 %	0.23 %	3	1386	Willis	0.13 %	0.17 %	3
1346	Weimar	0.29 %	0.37 %	3	1387	Willow Park	0.15 %	0.15 %	3
1350	Wellington	0.36 %	0.54 %	3	1388	Wills Point	0.15 %	0.18 %	3
1352	Wells	0.26 %	0.36 %	1	1390	Wilmer	0.15 %	0.15 %	3
1354	Weslaco	0.18 %	0.22 %	3	1392	Wimberley	0.23 %	0.23 %	3
1356	West	0.23 %	0.34 %	3	1393	Windcrest	0.24 %	0.26 %	3
1358	West Columbia	0.17 %	0.26 %	1	1396	Wink	0.37 %	0.37 %	3
1359	West Lake Hills	0.23 %	0.30 %	3	1398	Winnsboro	0.24 %	0.29 %	3
1361	West Orange	0.26 %	0.33 %	1	1399	Winona	0.17 %	0.19 %	3
1365	West Tawakoni	0.29 %	0.32 %	3	1400	Winters	0.31 %	0.40 %	3
1364	West Univ. Place	0.19 %	0.23 %	3	1403	Wolfforth	0.12 %	0.14 %	3
1363	Westlake	0.15 %	0.15 %	3	1409	Woodcreek	0.66 %	0.66 %	3
1362	Westover Hills	0.33 %	0.45 %	3	1404	Woodsboro	0.21 %	0.29 %	3
1366	Westworth Village	0.15 %	0.18 %	3	1406	Woodville	0.25 %	0.29 %	3
1368	Wharton	0.20 %	0.23 %	3	1407	Woodway	0.13 %	0.15 %	3
1370	Wheeler	0.35 %	0.36 %	3	1408	Wortham	0.09 %	0.09 %	3
1372	White Deer	0.31 %	0.43 %	3	1410	Wylie	0.15 %	0.16 %	3
1377	White Oak	0.15 %	0.19 %	3	1412	Yoakum	0.31 %	0.39 %	3
1378	White Settlement	0.19 %	0.22 %	3	1414	Yorktown	0.22 %	0.41 %	3
1374	Whiteface	0.15 %	0.34 %	3	1415	Zavalla	0.19 %	0.19 %	1
1375	Whitehouse	0.20 %	0.21 %	3					

\*Codes indicating provision adopted as of March 1, 2010: 1 = None, 2 = Actives only, 3 = Actives and Retirees

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## SECTION 6

### SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHODS

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## Section 6

### Texas Municipal Retirement System (“TMRS”)

#### Summary of Actuarial Assumptions

The actuarial assumptions were initially developed from an actuarial investigation of the experience of TMRS over the four years 2003-2006 performed by The Segal Company. They were adopted in 2007 and first used in the December 31, 2007 actuarial valuation as prepared by The Segal Company. In addition, Gabriel Roeder Smith & Company recommended additional changes that were adopted by the Board of Trustees in December 2008, which were first implemented with the December 31, 2008 actuarial valuation. There were no changes to the assumptions since the prior valuation. There was the adoption of a 10-year smoothing method for determining the actuarial value of assets. However, the smoothing method is not applicable for this valuation because the Board granted a 7.50% interest credit to the MAF funds for 2009 which is exactly equal to the assumption. Finally, the Board adopted additional assumptions for closed plans and the granting of ad hoc benefits.

#### *I. Economic Assumptions*

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

#### B. Discount/Crediting Rates

1. System-wide Investment Return Assumption: 7.00% per year, compounded annually, composed of an assumed 3.00% inflation rate and a 4.00% net real rate of return. This rate represents the assumed return, net of all investment and administrative expenses. For the Supplemental Death Benefits Fund, the rate is 4.25% per year, compounded annually, and derived as a blend of 5.00% for the portion of the benefits financed by advance funding contributions and a short-term interest rate for the portion of the benefits financed by current contributions.
2. Assumed discount/crediting rate for guaranteed asset pools (CSARF, ESF, Supplemental Disability Benefits Fund): an annual rate of 5.00% for (1) accumulating prior service credit and updated service credit after the valuation date, (2) accumulating the employee current service balances, (3) determining the amount of the monthly benefit at future dates of retirement or disability, and (4) calculating the actuarial liability of the system-wide Current Service Annuity Reserve Fund (CSARF) and of the system-wide Supplemental Disability Benefits Fund.
3. Assumed discount/crediting rate for Individual Employer MAF Valuations: an annual rate of 7.50% for calculating the actuarial liability and the contribution rates for the retirement plan of each participating city. The 7.50% is derived from the expectation that the assumed 7.00% earnings on the total fund will outpace the long term crediting rate to the CSARF and ESF funds, enabling the MAF crediting rates to exceed the average return of the fund.

C. Overall Payroll Growth – 3.00% per year, which is used to calculate the contribution rates for the retirement plan of each participating city as a level percentage of payroll. This represents the expected increase in total payroll. This increase rate is solely due to the effect of wage inflation on salaries, with no allowance for future membership growth.

D. Individual Salary Increases –

Salary increases are assumed to occur once a year, on January 1. Therefore, the pay used for the period year following the valuation date is equal to the reported pay for the prior year, increased by the salary increase assumption.

<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

E. Annuity Increase – The Consumer Price Index (CPI) is assumed to be 3.00% per year prospectively. Annuity Increases, when applicable, are 30%, 50%, or 70% of CPI, according to the provisions adopted by each city.

**II. Demographic Assumptions**

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

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

Duration	<u>Male</u>					<u>Female</u>				
	Low	Mid-Low	Mid	Mid-High	High	Low	Mid-Low	Mid	Mid-High	High
0	.184	.230	.299	.351	.403	.186	.233	.308	.358	.408
3	.078	.101	.130	.158	.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

- 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 end at first eligibility for retirement

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

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

Duration	<u>Male</u>					<u>Female</u>				
	Low	Mid-Low	Mid	Mid-High	High	Low	Mid-Low	Mid	Mid-High	High
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



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

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

Turnover rates end at first eligibility for retirement.

C. Pre-Retirement Mortality Rates-Gender-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

Age	Male			Female		
	Entry Age Groups			Entry Age Groups		
	Ages 32 & Under	Ages 33-47	Ages 48 & Over	Ages 32 & Under	Ages 33-47	Ages 48 & Over
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 Retirees and Beneficiary Mortality Rates

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

**III. Methods and Assumptions**

- A. Valuation of Assets – The actuarial value of assets is based on the market value of assets with ten-year smoothing applied. This is accomplished by recognizing each year 10% of

- the difference between the market value of assets and the expected actuarial value of assets, based upon the assumed valuation rate of return. The actuarial value of assets is further adjusted by 33% of any difference between the initial value and a 25% corridor around the market value of assets, if necessary.
- B. Small City Methodology – For cities with fewer than three employees, more conservative methods and assumptions are used. These effectively shorten the amortization period to be the average service years remaining and the normal cost has a minimum applied based on the deposit ratio and employer match.
- C. Actuarial Cost Method: The actuarial cost method being used is known as the 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 member. The normal cost is the present value of the portion of projected benefits that is attributable to service accrued in the current year. The unfunded actuarial liability reflects the difference between the portion of projected benefits attributable to service credited prior to the valuation date and assets already accumulated. The unfunded actuarial accrued liability is paid off in accordance with a specified amortization procedure. For cities with three or more employees, the amortization as of the valuation date is a level percentage of payroll over a closed period of either 25 or 30 years from January 1, 2008.

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

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**SECTION 7**  
**SUMMARY OF BENEFIT PROVISIONS**

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## Section 7

### Texas Municipal Retirement System

#### Summary of Plan Benefit Provisions

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

Upon retirement, benefits depend on the sum of the employee's contributions, with interest, and the city-financed monetary credits, with interest. City-financed monetary credits are composed of three sources: prior service credits, current service credits, and updated service credits. The available member deposit rates are 5%, 6%, or 7% (some cities were grandfathered at a 3% rate), while the city's matching ratio will be 100%, 150%, or 200%. The balance at the beginning of each year is granted an interest credit as determined by the Board.

- **Prior Service Credits:** At the inception of each city's plan, the city granted monetary credits for service rendered before the plan began of a 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.
- **Current Service Credits:** Monetary credits for service since each plan began are a percent of the employee's accumulated contributions based on the city's matching rate in effect at the time the employee contributions are made.
- **Updated Service Credit (USC):** This monetary credit is determined by recalculating the member's account balance by assuming that the current member deposit rate of the currently employing city has always been in effect to create a hypothetical balance. The computation also assumes that the member's salary has always been the member's average salary during the 36-month period ending a year before the effective date of calculation. This hypothetical account balance is increased by 3% each year (not the actual interest credited to member accounts in previous years), and increased by the city match currently in effect. The resulting sum is then compared to the member's actual

account balance increased by the actual city match and actual interest credited. If the hypothetical balance exceeds the actual balance and the difference between them exceeds the current USC or Prior Service Credit, the member is granted a monetary credit (the new USC) equal to the difference between the hypothetical balance and the actual balance. The calculation may be done on a repeating or an ad hoc basis.

At retirement, the benefit is calculated as if the sum of the employee's contributions with interest and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options: retiree life only; one of three lifetime survivor options; or one of three guaranteed term options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution (PLSD) in an amount equal to 12, 24, or 36 monthly payments under the retiree life only option, which cannot exceed 75% of the total member 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. Cities may adopt annuity increases at a rate equal to either 30%, 50%, or 70% of the increase (if any) in the Consumer Price Index — all Urban Consumers (CPI-U) between the December preceding the member's retirement date and the December one year before the effective date of the increase, minus any previously granted increases.

## Section 7

### Texas Municipal Retirement System

#### Summary of Benefit Provision Changes Relected in 12/31/2009 Valuation

CITY	Changes
Addison	Granted 70% CPI ad hoc COLA.
Archer City	Increased municipal matching ratio from 1 - 1 to 1.5 - 1.
Arlington	Removed statutory max.
Aspermont	Adopted the supplemental death benefit for actives and retirees.
Atlanta	Adopted restricted prior service credits. *
Balcones Heights	Adopted 20 yr, any age retirement eligibility.
Benbrook	Removed statutory max.
Big Sandy	Adopted restricted prior service credits. *
Bishop	Decreased municipal matching ratio from 2 - 1 to 1 - 1.
Blue Mound	Increased municipal matching ratio from 1 - 1 to 2 - 1.
Bovina	Adopted restricted prior service credits. *
Brady	Increased municipal matching ratio from 1.5 - 1 to 2 - 1.
Brenham	1) Granted 100% ad hoc USC with transfer. 2) Granted 70% CPI ad hoc COLA.
Brownwood	Removed statutory max.
Brownwood Health Dept.	Adopted restricted prior service credits. *
Bunker Hill Village	Rescinded repeating 70% CPI annuity increases.
Carrollton	Decreased repeating CPI annuity increases from 70% to 50%.
Castle Hills	Removed statutory max.
Cedar Hill	Removed statutory max.
Childress	Removed statutory max.
Cleburne	Removed statutory max.
College Station	Removed statutory max.
Conroe	Removed statutory max.
Cuero	Increased municipal matching ratio from 1.5 - 1 to 2 - 1.
Dayton	Increased employee contribution rate from 5% to 6%.
DeSoto	Decreased municipal matching ratio from 2 - 1 to 1.5 - 1.
Farmersville	Adopted 20 yr, any age retirement eligibility.
Fate	Increased employee contribution rate from 5% to 7%.
Fredericksburg	1) Rescinded repeating 100% USC with transfer. 2) Rescinded repeating 50% CPI annuity increases.
Georgetown	1) Dropped transfer provision from recurring USC. 2) Decreased repeating CPI annuity increases from 70% to 30%. 3) Extended the supplemental death benefit to retirees.
Gilmer	Removed statutory max.
Greenville	Rescinded repeating 70% CPI annuity increases.
Hallettsville	Removed statutory max.
Higgins	Removed statutory max.
Humble	Removed statutory max.
Hurst	1) Rescinded repeating 70% CPI annuity increases. 2) Granted 70% CPI ad hoc COLA.
Idalou	Increased municipal matching ratio from 1 - 1 to 2 - 1.
Ingram	Adopted 20 yr, any age retirement eligibility.
Iowa Park	1) Increased municipal matching ratio from 1.5 - 1 to 2 - 1. 2) Removed statutory max.
Iraan	1) Rescinded repeating 100% USC with transfer. 2) Rescinded repeating 70% CPI annuity increases.
Itasca	Adopted 20 yr, any age retirement eligibility.
Jasper	1) Granted 100% ad hoc USC. 2) Granted 70% CPI ad hoc COLA.
Jonestown	Increased municipal matching ratio from 1 - 1 to 2 - 1.
Katy	Removed statutory max.
Kaufman	Removed statutory max.

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

## Section 7

### Texas Municipal Retirement System

#### Summary of Benefit Provision Changes Relected in 12/31/2009 Valuation

CITY	Changes
Kemah	1) Increased employee contribution rate from 5% to 7%. 2) Increased municipal matching ratio from 1.5 - 1 to 2 - 1. 3) Removed statutory max.
Kerrville	Decreased repeating CPI annuity increases from 70% to 50%.
Killeen	Granted 100% ad hoc USC with transfer.
Lamesa	1) Decreased municipal matching ratio from 2 - 1 to 1.5 - 1. 2) Rescinded repeating 70% CPI annuity increases.
Lampasas	Removed statutory max.
Lavon	Increased municipal matching ratio from 1 - 1 to 2 - 1.
Lexington	Adopted restricted prior service credits. *
Liberty Hill	Adopted restricted prior service credits. *
Magnolia	Increased employee contribution rate from 5% to 6%.
Mason	Increased municipal matching ratio from 1 - 1 to 1.5 - 1.
McAllen	1) Increased employee contribution rate from 6% to 7%. 2) Granted 100% ad hoc USC with transfer. 3) Adopted 20 yr, any age retirement eligibility.
Meadows Place	1) Rescinded repeating 100% USC. 2) Granted 100% ad hoc USC. 3) Rescinded repeating 70% CPI annuity increases. 4) Granted 70% CPI ad hoc COLA.
Memorial Villages PD	1) Rescinded repeating 100% USC with transfer. 2) Rescinded repeating 70% CPI annuity increases.
Memphis	Removed statutory max.
Menard	Removed statutory max.
Meridian	Adopted 20 yr, any age retirement eligibility.
Mesquite	1) Rescinded repeating 100% USC with transfer. 2) Granted 100% ad hoc USC with transfer. 3) Rescinded repeating 70% CPI annuity increases. 4) Granted 70% CPI ad hoc COLA.
Montgomery	Increased employee contribution rate from 6% to 7%.
Morgan's Point	Adopted the supplemental death benefit for actives.
Mt. Pleasant	Removed statutory max.
Natalia	Adopted restricted prior service credits. *
New Braunfels	Removed statutory max.
North Richland Hills	1) Removed statutory max. 2) Dropped the supplemental death benefit for actives and retirees.
Oak Point	1) Increased employee contribution rate from 5% to 7%. 2) Increased municipal matching ratio from 1.5 - 1 to 2 - 1. 3) Granted 100% ad hoc USC.
Oyster Creek	Adopted 20 yr, any age retirement eligibility.
Pasadena	Adopted buy-back provision.*
Pinehurst	Removed statutory max.
Plainview	Removed statutory max.
Port Neches	1) Rescinded repeating 70% CPI annuity increases. 2) Granted 70% CPI ad hoc COLA.
Quanah	Removed statutory max.
Ransom Canyon	Adopted military service credit.
Redwater	Increased employee contribution rate from 5% to 7%.
Rhome	Increased employee contribution rate from 5% to 7%.
Rockwall	Removed statutory max.
Rogers	1) Increased employee contribution rate from 5% to 7%. 2) Adopted restricted prior service credits. *
Rosenberg	Removed statutory max.
Round Rock	Removed statutory max.
Rowlett	Removed statutory max.
Roy H. Laird Mem Hospital	1) Rescinded repeating 100% USC. 2) Rescinded repeating 70% CPI annuity increases.

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



## Section 7

### Texas Municipal Retirement System

#### Summary of Benefit Provision Changes Relected in 12/31/2009 Valuation

CITY	Changes
San Angelo	Decreased repeating CPI annuity increases from 70% to 50%.
San Antonio	Rescinded repeating 70% CPI annuity increases.
Schertz	Removed statutory max.
Seguin	1) Granted 100% ad hoc USC with transfer. 2) Granted 70% CPI ad hoc COLA.
Seminole	Removed statutory max.
Silsbee	Removed statutory max.
Southlake	1) Dropped transfer provision from recurring USC. 2) Decreased repeating CPI annuity increases from 70% to 50%.
Spring Valley Village	1) Rescinded repeating 100% USC with transfer. 2) Rescinded repeating 70% CPI annuity increases.
Stratford	Removed statutory max.
Sudan	1) Granted 100% ad hoc USC. 2) Granted 70% CPI ad hoc COLA.
Sugar Land	Removed statutory max.
Sundown	Increased employee contribution rate from 5% to 7%.
Tex Municipal League IEBP	Granted 100% ad hoc USC.
Tex Municipal League IRP	Removed statutory max.
The Colony	Removed statutory max.
Venus	Adopted repeating 70% CPI annuity increases.
Village Fire Department	Decreased municipal matching ratio from 2 - 1 to 1.5 - 1.
Waller	Increased municipal matching ratio from 1 - 1 to 1.5 - 1.
Waxahachie	Removed statutory max.
Weslaco	Removed statutory max.
Westworth Village	Increased municipal matching ratio from 1.5 - 1 to 2 - 1.
Wharton	Increased municipal matching ratio from 1 - 1 to 1.5 - 1.
Whitehouse	Adopted 20 yr, any age retirement eligibility.
Woodville	Removed statutory max.
Zavalla	Adopted restricted prior service credits. *

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

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**SECTION 8**  
**INDIVIDUAL CITY REPORTS**

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**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Abernathy	Abilene	Addison	Alamo	Alamo Heights	Alba	Albany
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$80,956	\$9,945,647	\$7,775,540	\$2,054,381	\$3,482,704	\$28,456	\$16,860
b. Annuitants	132,983	20,948,272	5,051,154	256,815	3,090,755	0	71,970
2. Current Service Liability (Present Members)	473,774	109,485,137	52,440,251	2,579,848	5,867,645	84,099	356,113
3. Total Actuarial Accrued Liability: (1) + (2)	\$687,713	\$140,379,056	\$65,266,945	\$4,891,044	\$12,441,104	\$112,555	\$444,943
4. Actuarial value of assets	435,509	98,703,516	53,138,426	3,239,222	5,144,233	94,834	391,318
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$252,204	\$41,675,540	\$12,128,519	\$1,651,822	\$7,296,871	\$17,721	\$53,625
6. Funded Ratio: (4) / (3)	63.3%	70.3%	81.4%	66.2%	41.3%	84.3%	87.9%
7. Annual Payroll	\$466,486	\$39,193,715	\$16,810,483	\$3,218,889	\$4,705,754	\$192,828	\$402,971
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	3.43%	9.80%	10.33%	5.55%	8.43%	3.35%	2.01%
Prior Service	3.73%	6.61%	4.47%	3.19%	9.61%	0.64%	0.92%
Total Retirement	7.16%	16.41%	14.80%	8.74%	18.04%	3.99%	2.93%
Supplemental Death	0.40%	0.30%	0.21%	0.24%	0.20%	0.44%	0.31%
Total Rate	7.56%	16.71%	15.01%	8.98%	18.24%	4.43%	3.24%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	8.11%	16.73%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	15.50%	9.50%	N/A	N/A	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.2 years	28.0 years	28.2 years	28.0 years	28.2 years	22.8 years	23.1 years
Number of annuitants	7	607	112	10	54	0	6
Number of active contributing members	14	989	259	109	96	6	15
Number of inactive members	9	375	135	78	48	2	12
Average age of contributing members	39.2 years	43.6 years	42.0 years	40.7 years	40.7 years	51.4 years	45.5 years
Average length of service of contributing members	9.1 years	10.2 years	12.3 years	9.1 years	11.2 years	6.4 years	6.0 years

	Aledo	Alice	Allen	Alpine	Alto	Alton	Alvarado
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$5,904	\$4,775,145	\$20,165,266	\$2,796	\$52,372	\$640,302	\$115,976
b. Annuitants	39,115	3,483,932	6,036,624	54,254	91,527	2,920	85,340
2. Current Service Liability (Present Members)	306,877	14,808,521	53,366,047	2,972,675	288,429	995,974	1,031,503
3. Total Actuarial Accrued Liability: (1) + (2)	\$351,896	\$23,067,598	\$79,567,937	\$3,029,725	\$432,328	\$1,639,196	\$1,232,819
4. Actuarial value of assets	232,882	16,843,897	55,724,219	3,370,940	420,878	1,245,195	915,288
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$119,014	\$6,223,701	\$23,843,718	(\$341,215)	\$11,450	\$394,001	\$317,531
6. Funded Ratio: (4) / (3)	66.2%	73.0%	70.0%	111.3%	97.4%	76.0%	74.2%
7. Annual Payroll	\$455,435	\$8,470,012	\$33,147,218	\$1,956,503	\$359,193	\$1,211,388	\$2,113,261
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.44%	8.02%	10.13%	4.25%	8.00%	7.33%	3.75%
Prior Service	1.84%	4.57%	4.46%	-1.21%	0.18%	2.01%	1.04%
Total Retirement	6.28%	12.59%	14.59%	3.04%	8.18%	9.34%	4.79%
Supplemental Death	0.18%	0.00%	0.18%	0.24%	0.41%	0.16%	0.14%
Total Rate	6.46%	12.59%	14.77%	3.28%	8.59%	9.50%	4.93%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	10.49%	12.79%	N/A	7.53%	9.11%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	13.50%	11.50%	13.50%	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	22.4 years	28.0 years	28.1 years	23.0 years	34.2 years	28.3 years	23.1 years
Number of annuitants	2	99	76	22	4	1	5
Number of active contributing members	11	228	618	54	11	43	57
Number of inactive members	8	67	259	29	13	56	31
Average age of contributing members	40.9 years	43.3 years	41.1 years	40.6 years	43.2 years	40.1 years	37.4 years
Average length of service of contributing members	7.2 years	10.2 years	8.4 years	8.8 years	6.4 years	4.4 years	5.1 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Alvin	Alvord	Amarillo	Amherst	Anahuac	Andrews	Angleton
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$6,308,077	\$53,581	\$50,838,146	\$12,203	\$87,393	\$2,232,605	\$2,245,586
b. Annuitants	3,041,581	0	57,803,572	114,669	296,394	2,545,668	1,952,998
2. Current Service Liability (Present Members)	19,609,526	83,507	168,870,486	50,346	244,698	9,281,589	7,851,393
3. Total Actuarial Accrued Liability: (1) + (2)	\$28,959,184	\$137,088	\$277,512,204	\$177,218	\$628,485	\$14,059,862	\$12,049,977
4. Actuarial value of assets	18,794,261	95,331	147,138,927	64,000	467,068	9,573,275	7,933,625
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$10,164,923	\$41,757	\$130,373,277	\$113,218	\$161,417	\$4,486,587	\$4,116,352
6. Funded Ratio: (4) / (3)	64.9%	69.5%	53.0%	36.1%	74.3%	68.1%	65.8%
7. Annual Payroll	\$8,820,498	\$219,110	\$67,772,908	\$145,654	\$380,347	\$2,795,065	\$4,904,580
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	10.48%	4.87%	11.35%	3.75%	5.71%	12.42%	8.34%
Prior Service	7.16%	1.33%	11.94%	4.82%	2.62%	9.96%	5.22%
Total Retirement	17.64%	6.20%	23.29%	8.57%	8.33%	22.38%	13.56%
Supplemental Death	0.22%	0.51%	0.00%	0.00%	0.16%	0.00%	0.27%
Total Rate	17.86%	6.71%	23.29%	8.57%	8.49%	22.38%	13.83%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.51%	N/A	18.83%	6.69%	7.76%	19.00%	12.05%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	N/A	7.50%	N/A	N/A	12.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	22.7 years	28.1 years	28.1 years	28.4 years	28.1 years	28.0 years
Number of annuitants	67	1	752	4	3	25	41
Number of active contributing members	207	7	1,676	5	13	58	117
Number of inactive members	116	6	686	1	17	23	29
Average age of contributing members	41.0 years	50.3 years	44.0 years	53.3 years	40.6 years	39.4 years	42.4 years
Average length of service of contributing members	8.9 years	3.2 years	9.7 years	6.3 years	5.3 years	10.6 years	8.6 years

	Anna	Anson	Anthony	Aransas Pass	Archer City	Argyle	Arlington
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$778,219	\$155,532	\$175,079	\$1,620,367	\$39,373	\$669,422	\$105,897,841
b. Annuitants	26,180	155,700	194,630	2,364,979	79,986	20,660	129,981,670
2. Current Service Liability (Present Members)	1,024,497	369,497	265,643	3,603,435	191,887	1,230,357	385,297,411
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,828,896	\$680,729	\$635,352	\$7,588,781	\$311,246	\$1,920,439	\$621,176,922
4. Actuarial value of assets	907,556	592,630	333,531	4,238,802	243,526	1,214,333	373,896,491
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$921,340	\$88,099	\$301,821	\$3,349,979	\$67,720	\$706,106	\$247,280,431
6. Funded Ratio: (4) / (3)	49.6%	87.1%	52.5%	55.9%	78.2%	63.2%	60.2%
7. Annual Payroll	\$1,674,364	\$557,892	\$837,592	\$3,187,676	\$475,440	\$1,118,696	\$150,591,588
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	8.39%	3.12%	2.42%	6.91%	2.75%	8.77%	11.66%
Prior Service	3.41%	1.10%	2.24%	6.52%	0.99%	4.32%	10.19%
Total Retirement	11.80%	4.22%	4.66%	13.43%	3.74%	13.09%	21.85%
Supplemental Death	0.17%	0.31%	0.20%	0.25%	0.20%	0.00%	0.18%
Total Rate	11.97%	4.53%	4.86%	13.68%	3.94%	13.09%	22.03%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	11.39%	N/A	4.83%	11.25%	N/A	N/A	17.85%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	N/A	9.50%	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.2 years	22.8 years	28.0 years	28.1 years	22.9 years	23.5 years	28.1 years
Number of annuitants	1	7	4	28	4	3	1,141
Number of active contributing members	36	19	24	96	15	20	2,469
Number of inactive members	10	9	11	86	11	17	818
Average age of contributing members	39.2 years	43.5 years	40.5 years	41.0 years	42.4 years	43.8 years	41.4 years
Average length of service of contributing members	6.6 years	8.5 years	6.5 years	7.1 years	3.1 years	10.5 years	10.6 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Arp	Aspermont	Athens	Atlanta	Aubrey	Avinger	Azle
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$68,414	\$81,242	\$5,673,864	\$546,071	\$0	\$0	\$2,192,098
b. Annuitants	80,915	0	4,257,327	659,882	0	0	1,125,918
2. Current Service Liability (Present Members)	244,819	307,367	8,166,672	1,453,717	1,025,360	33,419	6,613,223
3. Total Actuarial Accrued Liability: (1) + (2)	\$394,148	\$388,609	\$18,097,863	\$2,659,670	\$1,025,360	\$33,419	\$9,931,239
4. Actuarial value of assets	324,369	439,422	8,935,739	1,867,006	1,121,523	41,253	6,958,699
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$69,779	(\$50,813)	\$9,162,124	\$792,664	(\$96,163)	(\$7,834)	\$2,972,540
6. Funded Ratio: (4) / (3)	82.3%	113.1%	49.4%	70.2%	109.4%	123.4%	70.1%
7. Annual Payroll	\$229,365	\$190,807	\$5,529,429	\$1,453,017	\$1,426,635	\$25,146	\$4,914,511
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.09%	3.75%	11.73%	4.65%	2.13%	7.00%	7.48%
Prior Service	1.89%	-1.84%	10.28%	3.39%	-0.47%	-2.16%	3.76%
Total Retirement	5.98%	1.91%	22.01%	8.04%	1.66%	4.84%	11.24%
Supplemental Death	0.31%	0.14%	0.20%	0.30%	0.12%	0.30%	0.20%
Total Rate	6.29%	2.05%	22.21%	8.34%	1.78%	5.14%	11.44%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.05%	N/A	17.67%	7.03%	N/A	N/A	9.81%
Statutory Maximum Rate (Total Retirement Only)	7.50%	7.50%	N/A	7.50%	9.50%	9.50%	12.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	23.1 years	28.1 years	28.0 years	22.8 years	23.0 years	28.0 years
Number of annuitants	3	0	42	11	5	0	44
Number of active contributing members	7	7	121	45	52	1	105
Number of inactive members	7	1	31	8	78	0	76
Average age of contributing members	42.9 years	50.8 years	41.3 years	47.5 years	36.3 years	56.0 years	40.5 years
Average length of service of contributing members	9.2 years	13.8 years	10.0 years	10.3 years	4.7 years	10.1 years	8.1 years

	Baird	Balch Springs	Balcones Heights	Ballinger	Balmorhea	Bandera	Bangs
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$97,797	\$3,736,159	\$1,285,660	\$381,081	\$0	\$335,212	\$184,113
b. Annuitants	129,775	2,121,271	2,021,377	128,703	0	50,580	269,858
2. Current Service Liability (Present Members)	297,320	7,884,031	3,455,872	1,724,318	8,930	866,363	578,379
3. Total Actuarial Accrued Liability: (1) + (2)	\$524,892	\$13,741,461	\$6,762,909	\$2,234,102	\$8,930	\$1,252,155	\$1,032,350
4. Actuarial value of assets	382,232	8,318,922	3,705,140	1,844,530	19,564	1,050,653	708,287
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$142,660	\$5,422,539	\$3,057,769	\$389,572	(\$10,634)	\$201,502	\$324,063
6. Funded Ratio: (4) / (3)	72.8%	60.5%	54.8%	82.6%	219.1%	83.9%	68.6%
7. Annual Payroll	\$286,403	\$6,083,910	\$2,091,237	\$1,026,550	\$71,736	\$526,659	\$292,993
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	3.42%	8.57%	8.55%	4.77%	1.48%	11.30%	11.48%
Prior Service	3.46%	5.52%	9.08%	2.36%	-1.02%	2.37%	6.87%
Total Retirement	6.88%	14.09%	17.63%	7.13%	0.46%	13.67%	18.35%
Supplemental Death	0.40%	0.19%	0.21%	0.41%	0.08%	0.64%	0.23%
Total Rate	7.28%	14.28%	17.84%	7.54%	0.54%	14.31%	18.58%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	12.19%	15.01%	5.00%	N/A	11.97%	15.40%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	13.50%	7.50%	N/A	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	22.9 years	28.2 years	28.1 years	28.0 years	23.3 years	28.2 years	28.0 years
Number of annuitants	3	51	35	9	0	5	6
Number of active contributing members	10	146	51	36	4	18	10
Number of inactive members	5	83	45	13	2	10	5
Average age of contributing members	45.7 years	39.5 years	42.6 years	46.6 years	37.2 years	51.0 years	44.3 years
Average length of service of contributing members	9.3 years	7.3 years	8.7 years	9.0 years	1.1 years	8.6 years	7.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Bartlett	Bartonville	Bastrop	Bay City	Bayou Vista	Baytown	Beaumont
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$22,989	\$2,738	\$1,664,984	\$2,150,141	\$3,972	\$27,758,683	\$36,326,809
b. Annuitants	111,260	0	591,733	3,403,512	0	33,013,858	44,409,536
2. Current Service Liability (Present Members)	176,594	352,270	4,520,315	12,165,307	186,649	87,297,263	148,083,488
3. Total Actuarial Accrued Liability: (1) + (2)	\$310,843	\$355,008	\$6,777,032	\$17,718,960	\$190,621	\$148,069,804	\$228,819,833
4. Actuarial value of assets	434,933	192,698	4,607,917	11,981,037	173,170	87,798,679	145,470,240
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$124,090)	\$162,310	\$2,169,115	\$5,737,923	\$17,451	\$60,271,125	\$83,349,593
6. Funded Ratio: (4) / (3)	139.9%	54.3%	68.0%	67.6%	90.8%	59.3%	63.6%
7. Annual Payroll	\$538,070	\$260,308	\$4,128,074	\$6,080,615	\$359,435	\$36,371,560	\$54,918,192
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	2.08%	4.50%	6.99%	7.66%	3.95%	11.74%	10.97%
Prior Service	-1.59%	4.22%	3.25%	5.85%	0.34%	10.29%	9.45%
Total Retirement	0.49%	8.72%	10.24%	13.51%	4.29%	22.03%	20.42%
Supplemental Death	0.12%	0.21%	0.18%	0.33%	0.41%	0.20%	0.00%
Total Rate	0.61%	8.93%	10.42%	13.84%	4.70%	22.23%	20.42%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	9.38%	11.20%	N/A	18.13%	15.62%
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	12.50%	11.50%	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.2 years	24.0 years	28.3 years	28.2 years	22.6 years	28.1 years	27.9 years
Number of annuitants	4	0	28	79	0	320	597
Number of active contributing members	15	7	102	175	8	696	1,072
Number of inactive members	19	3	44	76	6	202	311
Average age of contributing members	38.4 years	47.2 years	41.1 years	44.6 years	49.0 years	40.5 years	44.5 years
Average length of service of contributing members	2.6 years	18.8 years	8.0 years	9.0 years	5.1 years	9.9 years	12.1 years

	Bedford	Bee Cave	Beeville	Bellaire	Bellmead	Bells	Belville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$4,322,616	\$311,888	\$163,979	\$11,853,359	\$1,483,276	\$42,272	\$1,398,813
b. Annuitants	51,490	8,414	309,660	8,586,097	460,473	13,986	1,843,694
2. Current Service Liability (Present Members)	4,279,813	1,186,445	5,504,159	25,257,844	5,705,425	172,953	3,344,355
3. Total Actuarial Accrued Liability: (1) + (2)	\$8,653,919	\$1,506,747	\$5,977,798	\$45,697,300	\$7,649,174	\$229,211	\$6,586,862
4. Actuarial value of assets	320,805	1,181,338	6,574,987	28,865,794	6,463,660	218,125	3,822,809
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$8,333,114	\$325,409	(\$597,189)	\$16,831,506	\$1,185,514	\$11,086	\$2,764,053
6. Funded Ratio: (4) / (3)	3.7%	78.4%	110.0%	63.2%	84.5%	95.2%	58.0%
7. Annual Payroll	\$17,681,857	\$1,894,486	\$3,585,521	\$8,772,538	\$2,678,191	\$219,300	\$2,173,652
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	3.66%	5.91%	3.08%	13.90%	9.18%	2.30%	7.78%
Prior Service	3.11%	1.17%	-1.16%	11.92%	2.76%	0.37%	7.90%
Total Retirement	6.77%	7.08%	1.92%	25.82%	11.94%	2.67%	15.68%
Supplemental Death	0.00%	0.20%	0.00%	0.28%	0.33%	0.16%	0.31%
Total Rate	6.77%	7.28%	1.92%	26.10%	12.27%	2.83%	15.99%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	21.39%	10.77%	N/A	13.43%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	7.50%	N/A	12.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	25.1 years	23.7 years	22.8 years	28.0 years	27.8 years	21.0 years	28.0 years
Number of annuitants	1	4	38	89	12	3	23
Number of active contributing members	345	32	114	151	67	6	56
Number of inactive members	1	16	44	70	43	7	32
Average age of contributing members	40.9 years	42.5 years	45.3 years	44.7 years	42.6 years	38.0 years	43.5 years
Average length of service of contributing members	10.3 years	6.0 years	12.0 years	13.4 years	8.5 years	4.9 years	9.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Belton	Benbrook	Berryville	Bertram	Big Lake	Big Sandy	Big Spring
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$1,330,684	\$6,318,402	\$0	\$108,476	\$542,112	\$279,928	\$7,263,785
b. Annuitants	681,682	3,357,428	13,947	60,784	455,033	0	3,959,215
2. Current Service Liability (Present Members)	7,174,969	18,198,762	101,088	260,970	1,626,846	230,758	17,475,884
3. Total Actuarial Accrued Liability: (1) + (2)	\$9,187,335	\$27,874,592	\$115,035	\$430,230	\$2,623,991	\$510,686	\$28,698,884
4. Actuarial value of assets	6,983,507	18,522,260	116,024	332,559	1,528,222	393,179	18,962,029
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,203,828	\$9,352,332	(\$989)	\$97,671	\$1,095,769	\$117,507	\$9,736,855
6. Funded Ratio: (4) / (3)	76.0%	66.4%	100.9%	77.3%	58.2%	77.0%	66.1%
7. Annual Payroll	\$5,758,326	\$6,988,082	\$91,461	\$332,046	\$656,557	\$377,450	\$8,630,524
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	5.85%	12.79%	4.06%	3.04%	10.04%	3.62%	10.57%
Prior Service	2.38%	8.31%	-0.07%	2.04%	10.38%	1.94%	6.99%
Total Retirement	8.23%	21.10%	3.99%	5.08%	20.42%	5.56%	17.56%
Supplemental Death	0.27%	0.22%	0.00%	0.41%	0.35%	0.29%	0.29%
Total Rate	8.50%	21.32%	3.99%	5.49%	20.77%	5.91%	17.85%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	8.04%	18.03%	N/A	N/A	17.84%	N/A	14.16%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	8.50%	7.50%	N/A	7.50%	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	28.1 years	25.9 years	23.0 years	28.0 years	27.9 years	28.2 years
Number of annuitants	53	40	2	3	9	1	91
Number of active contributing members	149	107	3	11	18	12	220
Number of inactive members	87	24	0	7	6	12	90
Average age of contributing members	41.6 years	41.3 years	49.9 years	47.5 years	42.6 years	47.5 years	41.4 years
Average length of service of contributing members	8.3 years	12.4 years	8.2 years	8.6 years	10.2 years	11.9 years	7.9 years

	Bishop	Blanco	Blooming Grove	Blossom	Blue Mound	Blue Ridge	Boerne
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$159,425	\$9,537	\$14,357	\$7,930	\$54,249	\$0	\$8,469,209
b. Annuitants	320,116	63,424	58,247	19,175	31,360	11,480	3,065,229
2. Current Service Liability (Present Members)	939,716	265,268	102,719	364,580	205,004	16,530	11,594,125
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,419,257	\$338,229	\$175,323	\$391,685	\$290,613	\$28,010	\$23,128,563
4. Actuarial value of assets	1,172,393	304,286	149,915	389,930	200,856	38,599	12,155,042
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$246,864	\$33,943	\$25,408	\$1,755	\$89,757	(\$10,589)	\$10,973,521
6. Funded Ratio: (4) / (3)	82.6%	90.0%	85.5%	99.6%	69.1%	137.8%	52.6%
7. Annual Payroll	\$661,660	\$423,302	\$106,729	\$140,856	\$541,600	\$139,166	\$8,918,141
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.92%	2.28%	4.94%	8.35%	3.39%	2.00%	10.91%
Prior Service	2.32%	0.56%	1.65%	0.09%	1.15%	-0.48%	7.63%
Total Retirement	7.24%	2.84%	6.59%	8.44%	4.54%	1.52%	18.54%
Supplemental Death	0.22%	0.26%	0.13%	0.51%	0.19%	0.19%	0.20%
Total Rate	7.46%	3.10%	6.72%	8.95%	4.73%	1.71%	18.74%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	N/A	15.96%
Statutory Maximum Rate (Total Retirement Only)	11.50%	7.50%	11.50%	11.50%	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	22.7 years	23.0 years	21.5 years	23.0 years	27.2 years	28.1 years
Number of annuitants	11	2	1	2	1	2	46
Number of active contributing members	24	13	4	4	15	4	198
Number of inactive members	19	13	4	1	17	1	41
Average age of contributing members	41.7 years	43.0 years	40.8 years	48.8 years	41.6 years	34.3 years	42.0 years
Average length of service of contributing members	7.7 years	5.4 years	3.8 years	15.7 years	6.0 years	1.2 years	8.6 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Bogata	Bonham	Booker	Borger	Bovina	Bowie	Boyd
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$1,510,299	\$39,943	\$2,490,110	\$0	\$1,269,346	\$76,739
b. Annuitants	12,526	210,018	109,317	6,568,905	78,189	1,213,696	0
2. Current Service Liability (Present Members)	47,398	6,519,917	153,200	11,257,131	110,412	5,183,253	287,583
3. Total Actuarial Accrued Liability: (1) + (2)	\$59,924	\$8,240,234	\$302,460	\$20,316,146	\$188,601	\$7,666,295	\$364,322
4. Actuarial value of assets	116,139	7,055,118	302,727	10,534,156	207,373	5,323,911	340,643
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$56,215)	\$1,185,116	(\$267)	\$9,781,990	(\$18,772)	\$2,342,384	\$23,679
6. Funded Ratio: (4) / (3)	193.8%	85.6%	100.1%	51.9%	110.0%	69.4%	93.5%
7. Annual Payroll	\$189,524	\$4,584,164	\$326,191	\$5,637,083	\$173,964	\$3,213,765	\$411,563
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	1.93%	5.40%	4.66%	8.79%	2.18%	7.69%	3.01%
Prior Service	-1.93%	1.79%	0.02%	10.78%	-0.74%	4.52%	0.39%
Total Retirement	0.00%	7.19%	4.68%	19.57%	1.44%	12.21%	3.40%
Supplemental Death	0.22%	0.00%	0.17%	0.26%	0.44%	0.30%	0.00%
Total Rate	0.22%	7.19%	4.85%	19.83%	1.88%	12.51%	3.40%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	4.43%	17.22%	N/A	10.60%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	10.50%	9.50%	N/A	7.50%	11.50%	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	25.7 years	23.0 years	3.8 years	28.0 years	23.4 years	28.1 years	23.9 years
Number of annuitants	2	27	4	79	4	40	2
Number of active contributing members	10	113	11	149	6	90	13
Number of inactive members	1	63	7	47	3	47	9
Average age of contributing members	38.6 years	40.7 years	37.0 years	40.8 years	42.1 years	43.1 years	42.9 years
Average length of service of contributing members	3.1 years	9.2 years	5.3 years	7.9 years	5.3 years	7.9 years	11.1 years

	Brady	Brazoria	Breckenridge	Bremond	Brenham	Bridge City	Bridgeport
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$890,633	\$382,020	\$1,112,634	\$1,304	\$1,975,662	\$2,613,485	\$1,472,617
b. Annuitants	581,609	208,688	933,015	6,031	2,109,617	1,841,001	832,215
2. Current Service Liability (Present Members)	2,517,356	1,415,769	3,495,082	139,562	18,460,680	5,351,106	3,701,552
3. Total Actuarial Accrued Liability: (1) + (2)	\$3,989,598	\$2,006,477	\$5,540,731	\$146,897	\$22,545,959	\$9,805,592	\$6,006,384
4. Actuarial value of assets	2,568,462	1,622,828	3,794,543	159,947	18,760,400	6,006,202	4,081,096
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,421,136	\$383,649	\$1,746,188	(\$13,050)	\$3,785,559	\$3,799,390	\$1,925,288
6. Funded Ratio: (4) / (3)	64.4%	80.9%	68.5%	108.9%	83.2%	61.3%	67.9%
7. Annual Payroll	\$2,974,600	\$964,988	\$2,099,675	\$164,330	\$9,313,674	\$2,748,007	\$4,119,453
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	5.21%	6.72%	5.98%	2.52%	5.91%	10.64%	7.01%
Prior Service	2.96%	2.46%	5.17%	-0.55%	2.82%	8.65%	2.90%
Total Retirement	8.17%	9.18%	11.15%	1.97%	8.73%	19.29%	9.91%
Supplemental Death	0.30%	0.23%	0.28%	0.42%	0.00%	0.28%	0.18%
Total Rate	8.47%	9.41%	11.43%	2.39%	8.73%	19.57%	10.09%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.31%	8.35%	9.38%	N/A	N/A	18.53%	9.03%
Statutory Maximum Rate (Total Retirement Only)	9.50%	11.50%	9.50%	7.50%	11.50%	N/A	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.2 years	28.3 years	28.0 years	23.0 years	23.0 years	27.7 years	28.1 years
Number of annuitants	33	10	28	2	75	31	18
Number of active contributing members	83	27	76	6	211	54	92
Number of inactive members	70	23	31	7	83	26	57
Average age of contributing members	43.0 years	44.2 years	42.3 years	47.4 years	44.0 years	45.5 years	40.7 years
Average length of service of contributing members	5.9 years	9.5 years	8.9 years	4.4 years	12.1 years	11.3 years	6.6 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Bronte	Brookshire	Brownfield	Brownsville	Brownsville Public Utiliti	Brownwood	Brownwood Health Dept.
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$58,531	\$448,637	\$836,924	\$48,368,038	\$13,874,256	\$4,579,751	\$17,798
b. Annuitants	0	358,989	1,900,728	24,231,546	16,126,081	4,044,015	148,537
2. Current Service Liability (Present Members)	98,881	1,875,564	6,244,470	117,595,359	46,474,155	16,549,610	364,706
3. Total Actuarial Accrued Liability: (1) + (2)	\$157,412	\$2,683,190	\$8,982,122	\$190,194,943	\$76,474,492	\$25,173,376	\$531,041
4. Actuarial value of assets	126,586	2,158,235	5,548,424	116,802,130	48,992,937	16,697,195	432,558
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$30,826	\$524,955	\$3,433,698	\$73,392,813	\$27,481,555	\$8,476,181	\$98,483
6. Funded Ratio: (4) / (3)	80.4%	80.4%	61.8%	61.4%	64.1%	66.3%	81.5%
7. Annual Payroll	\$115,531	\$833,354	\$2,823,710	\$50,482,815	\$21,490,418	\$8,252,883	\$341,582
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	3.68%	6.44%	7.79%	13.32%	10.03%	10.22%	7.92%
Prior Service	1.85%	3.90%	7.56%	9.02%	7.96%	6.37%	1.97%
Total Retirement	5.53%	10.34%	15.35%	22.34%	17.99%	16.59%	9.89%
Supplemental Death	0.27%	0.20%	0.00%	0.21%	0.21%	0.00%	0.00%
Total Rate	5.80%	10.54%	15.35%	22.55%	18.20%	16.59%	9.89%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	8.88%	13.47%	18.87%	14.39%	14.48%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	N/A	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.0 years	28.2 years	28.0 years	28.1 years	27.9 years	28.1 years	23.6 years
Number of annuitants	0	6	44	334	194	72	5
Number of active contributing members	4	31	82	1,102	480	227	10
Number of inactive members	1	30	29	178	70	58	4
Average age of contributing members	48.6 years	41.6 years	42.1 years	42.1 years	41.1 years	43.0 years	46.9 years
Average length of service of contributing members	18.5 years	5.2 years	9.5 years	10.8 years	10.9 years	9.1 years	7.0 years

	Brownwood Public Library	Bruceville-Eddy	Bryan	Bryson	Buda	Buffalo	Bullard
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$23,568	\$37,969,528	\$0	\$879,118	\$62,223	\$256,764
b. Annuitants	0	26,002	30,421,557	410	180,970	56,895	17,412
2. Current Service Liability (Present Members)	78,029	285,248	96,044,016	26,818	1,537,058	615,241	377,537
3. Total Actuarial Accrued Liability: (1) + (2)	\$78,029	\$334,818	\$164,435,101	\$27,228	\$2,597,146	\$734,359	\$651,713
4. Actuarial value of assets	137,206	374,887	95,477,625	49,026	1,510,254	649,314	382,160
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$59,177)	(\$40,069)	\$68,957,476	(\$21,798)	\$1,086,892	\$85,045	\$269,553
6. Funded Ratio: (4) / (3)	175.8%	112.0%	58.1%	180.1%	58.2%	88.4%	58.6%
7. Annual Payroll	\$200,887	\$314,606	\$45,183,796	\$66,339	\$1,778,314	\$689,070	\$628,447
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.80%	5.14%	10.57%	2.45%	9.34%	4.41%	5.63%
Prior Service	-2.04%	-0.89%	9.46%	-2.07%	3.78%	0.88%	2.97%
Total Retirement	2.76%	4.25%	20.03%	0.38%	13.12%	5.29%	8.60%
Supplemental Death	0.00%	0.25%	0.00%	0.00%	0.23%	0.48%	0.26%
Total Rate	2.76%	4.50%	20.03%	0.38%	13.35%	5.77%	8.86%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	16.15%	N/A	12.21%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	11.50%	N/A	9.50%	13.50%	11.50%	11.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.0 years	22.7 years	28.2 years	27.3 years	28.3 years	21.9 years	23.0 years
Number of annuitants	1	4	377	1	4	3	1
Number of active contributing members	9	10	861	3	48	18	17
Number of inactive members	3	9	352	1	12	9	5
Average age of contributing members	46.1 years	46.4 years	40.2 years	34.2 years	44.2 years	47.8 years	41.7 years
Average length of service of contributing members	2.5 years	5.0 years	9.9 years	3.0 years	5.4 years	9.3 years	9.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Bulverde	Bunker Hill Village	Burkburnett	Burleson	Burnet	Cactus	Caddo Mills
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$196,505	\$382,846	\$592,746	\$11,923,703	\$2,132,922	\$4,610	\$445
b. Annuitants	0	70,047	1,841,360	4,838,597	1,478,264	164,237	48,031
2. Current Service Liability (Present Members)	701,336	1,006,153	4,622,712	25,733,805	6,686,913	224,465	90,812
3. Total Actuarial Accrued Liability: (1) + (2)	\$897,841	\$1,459,046	\$7,056,818	\$42,496,105	\$10,298,099	\$393,312	\$139,288
4. Actuarial value of assets	560,722	1,426,002	4,473,099	26,743,000	7,336,977	372,146	113,751
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$337,119	\$33,044	\$2,583,719	\$15,753,105	\$2,961,122	\$21,166	\$25,537
6. Funded Ratio: (4) / (3)	62.5%	97.7%	63.4%	62.9%	71.2%	94.6%	81.7%
7. Annual Payroll	\$1,085,170	\$491,020	\$2,396,099	\$16,148,346	\$4,665,129	\$537,879	\$408,134
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	5.44%	10.51%	7.97%	9.70%	8.07%	1.70%	3.08%
Prior Service	2.13%	0.41%	7.47%	6.04%	3.94%	0.28%	0.46%
Total Retirement	7.57%	10.92%	15.44%	15.74%	12.01%	1.98%	3.54%
Supplemental Death	0.15%	0.34%	0.28%	0.17%	0.22%	0.28%	0.13%
Total Rate	7.72%	11.26%	15.72%	15.91%	12.23%	2.26%	3.67%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	14.02%	11.10%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	13.50%	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.4 years	29.1 years	23.0 years	28.2 years	28.1 years	22.0 years	20.9 years
Number of annuitants	1	4	40	56	31	8	1
Number of active contributing members	22	7	73	290	117	18	10
Number of inactive members	7	4	21	106	72	18	8
Average age of contributing members	41.9 years	47.6 years	43.8 years	41.4 years	42.4 years	44.2 years	40.9 years
Average length of service of contributing members	8.7 years	13.8 years	9.2 years	10.2 years	7.2 years	6.2 years	3.2 years

	Caldwell	Calvert	Cameron	Canadian	Canton	Canyon	Carmine
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$823,406	\$9,490	\$626,186	\$828,961	\$1,640,551	\$2,103,993	\$18,436
b. Annuitants	536,368	0	834,508	444,148	1,030,569	2,725,491	1,059
2. Current Service Liability (Present Members)	4,055,397	102,616	1,695,824	858,229	2,503,200	7,892,933	74,729
3. Total Actuarial Accrued Liability: (1) + (2)	\$5,415,171	\$112,106	\$3,156,518	\$2,131,338	\$5,174,320	\$12,722,417	\$94,224
4. Actuarial value of assets	4,324,350	144,309	1,712,734	1,396,439	3,152,021	8,245,929	86,693
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,090,821	(\$32,203)	\$1,443,784	\$734,899	\$2,022,299	\$4,476,488	\$7,531
6. Funded Ratio: (4) / (3)	79.9%	128.7%	54.3%	65.5%	60.9%	64.8%	92.0%
7. Annual Payroll	\$1,970,581	\$272,219	\$1,200,760	\$723,444	\$2,311,292	\$3,171,707	\$46,973
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	7.85%	2.13%	4.60%	9.43%	9.95%	10.85%	5.31%
Prior Service	3.44%	-0.82%	7.48%	6.33%	5.44%	8.75%	1.09%
Total Retirement	11.29%	1.31%	12.08%	15.76%	15.39%	19.60%	6.40%
Supplemental Death	0.31%	0.20%	0.42%	0.18%	0.30%	0.19%	0.16%
Total Rate	11.60%	1.51%	12.50%	15.94%	15.69%	19.79%	6.56%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.12%	N/A	10.45%	13.89%	13.80%	16.41%	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	N/A	N/A	N/A	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	23.0 years	28.0 years	27.9 years	28.0 years	28.1 years	23.8 years
Number of annuitants	16	0	21	6	21	25	2
Number of active contributing members	60	10	34	20	60	74	3
Number of inactive members	16	10	26	6	29	31	1
Average age of contributing members	45.8 years	46.3 years	47.7 years	38.1 years	42.8 years	41.4 years	49.5 years
Average length of service of contributing members	10.1 years	4.6 years	13.3 years	6.7 years	7.7 years	10.1 years	8.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM  
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Carrizo Springs	Carrollton	Carthage	Castle Hills	Castroville	Cedar Hill	Cedar Park
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$879,688	\$24,952,511	\$2,722,239	\$1,483,275	\$577,363	\$12,750,590	\$5,855,776
b. Annuitants	651,315	23,189,600	4,193,328	1,795,532	352,974	5,414,277	1,395,092
2. Current Service Liability (Present Members)	<u>1,871,369</u>	<u>160,782,751</u>	<u>7,847,574</u>	<u>4,735,263</u>	<u>2,180,669</u>	<u>29,401,877</u>	<u>21,216,793</u>
3. Total Actuarial Accrued Liability: (1) + (2)	\$3,402,372	\$208,924,862	\$14,763,141	\$8,014,070	\$3,111,006	\$47,566,744	\$28,467,661
4. Actuarial value of assets	<u>2,772,586</u>	<u>161,328,186</u>	<u>7,908,749</u>	<u>5,076,075</u>	<u>2,245,502</u>	<u>31,571,105</u>	<u>22,143,037</u>
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$629,786	\$47,596,676	\$6,854,392	\$2,937,995	\$865,504	\$15,995,639	\$6,324,624
6. Funded Ratio: (4) / (3)	81.5%	77.2%	53.6%	63.3%	72.2%	66.4%	77.8%
7. Annual Payroll	\$1,007,155	\$47,701,199	\$3,928,867	\$2,674,416	\$1,408,874	\$17,587,417	\$17,822,137
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	6.30%	10.89%	11.31%	8.51%	6.06%	10.47%	7.33%
Prior Service	<u>3.91%</u>	<u>5.39%</u>	<u>10.86%</u>	<u>6.84%</u>	<u>3.81%</u>	<u>5.65%</u>	<u>2.44%</u>
Total Retirement	10.21%	16.28%	22.17%	15.35%	9.87%	16.12%	9.77%
Supplemental Death	<u>0.33%</u>	<u>0.00%</u>	<u>0.25%</u>	<u>0.21%</u>	<u>0.43%</u>	<u>0.18%</u>	<u>0.16%</u>
Total Rate	10.54%	16.28%	22.42%	15.56%	10.30%	16.30%	9.93%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.94%	N/A	18.49%	12.68%	8.86%	14.39%	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	N/A	11.50%	N/A	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	27.7 years	38.0 years	27.9 years	27.9 years	28.1 years	28.0 years	23.3 years
Number of annuitants	15	329	51	33	14	74	38
Number of active contributing members	40	810	87	60	35	323	350
Number of inactive members	4	488	32	20	38	131	147
Average age of contributing members	46.5 years	43.2 years	40.8 years	41.1 years	47.1 years	41.1 years	39.4 years
Average length of service of contributing members	11.4 years	11.4 years	8.1 years	11.4 years	12.1 years	9.4 years	8.5 years

	Celina	Center	Centerville	Chandler	Charlotte	Chester	Chico
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$1,715,754	\$91,909	\$192,610	\$43,639	\$9,044	\$6,752
b. Annuitants	0	1,256,292	0	56,024	13,259	0	32,859
2. Current Service Liability (Present Members)	<u>1,709,146</u>	<u>3,226,389</u>	<u>245,334</u>	<u>70,759</u>	<u>190,859</u>	<u>255,382</u>	<u>122,107</u>
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,709,146	\$6,198,435	\$337,243	\$319,393	\$247,757	\$264,426	\$161,718
4. Actuarial value of assets	<u>1,657,639</u>	<u>3,404,371</u>	<u>300,298</u>	<u>69,727</u>	<u>215,575</u>	<u>269,795</u>	<u>134,552</u>
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$51,507	\$2,794,064	\$36,945	\$249,666	\$32,182	(\$5,369)	\$27,166
6. Funded Ratio: (4) / (3)	97.0%	54.9%	89.0%	21.8%	87.0%	102.0%	83.2%
7. Annual Payroll	\$2,136,703	\$2,448,820	\$177,269	\$505,543	\$188,325	\$34,945	\$251,383
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	5.01%	9.70%	4.97%	3.92%	5.43%	13.52%	3.03%
Prior Service	<u>0.15%</u>	<u>7.09%</u>	<u>1.48%</u>	<u>3.42%</u>	<u>1.06%</u>	<u>-1.05%</u>	<u>0.75%</u>
Total Retirement	5.16%	16.79%	6.45%	7.34%	6.49%	12.47%	3.78%
Supplemental Death	<u>0.18%</u>	<u>0.26%</u>	<u>0.00%</u>	<u>0.34%</u>	<u>0.14%</u>	<u>0.60%</u>	<u>0.50%</u>
Total Rate	5.34%	17.05%	6.45%	7.68%	6.63%	13.07%	4.28%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	13.92%	N/A	N/A	5.74%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	9.50%	N/A	9.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	27.9 years	28.0 years	22.1 years	23.0 years	28.1 years	23.6 years	23.0 years
Number of annuitants	1	26	0	1	1	0	2
Number of active contributing members	41	71	5	15	8	3	8
Number of inactive members	17	14	0	3	3	1	0
Average age of contributing members	39.4 years	41.6 years	40.0 years	47.7 years	41.9 years	55.2 years	54.5 years
Average length of service of contributing members	6.5 years	9.5 years	13.9 years	5.9 years	9.7 years	17.3 years	6.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Childress	Chireno	Christine	Cibolo	Cisco	Clarendon	Clarkville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$446,274	\$124,661	\$7,797	\$1,087,967	\$160,751	\$37,720	\$273,924
b. Annuitants	917,734	307,901	3,192	149,723	227,750	45,126	89,274
2. Current Service Liability (Present Members)	1,783,907	312,327	4,864	2,272,144	874,015	312,844	1,053,615
3. Total Actuarial Accrued Liability: (1) + (2)	\$3,147,915	\$744,889	\$15,853	\$3,509,834	\$1,262,516	\$395,690	\$1,416,813
4. Actuarial value of assets	1,207,874	393,282	25,906	2,225,512	1,158,749	381,886	1,771,013
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,940,041	\$351,607	(\$10,053)	\$1,284,322	\$103,767	\$13,804	(\$354,200)
6. Funded Ratio: (4) / (3)	38.4%	52.8%	163.4%	63.4%	91.8%	96.5%	125.0%
7. Annual Payroll	\$1,340,707	\$233,694	\$16,566	\$2,800,505	\$851,510	\$388,837	\$893,246
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	8.39%	9.13%	5.00%	7.72%	4.81%	2.35%	6.33%
Prior Service	8.99%	9.60%	-4.19%	3.12%	0.76%	0.26%	-2.46%
Total Retirement	17.38%	18.73%	0.81%	10.84%	5.57%	2.61%	3.87%
Supplemental Death	0.27%	0.20%	0.00%	0.20%	0.47%	0.23%	0.23%
Total Rate	17.65%	18.93%	0.81%	11.04%	5.77%	3.08%	4.10%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.46%	N/A	N/A	N/A	4.81%	N/A	3.02%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	9.50%	7.50%	11.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	26.7 years	23.2 years	23.8 years	27.8 years	21.0 years	28.1 years
Number of annuitants	27	4	1	9	15	3	6
Number of active contributing members	56	6	1	68	31	15	30
Number of inactive members	30	3	3	56	25	9	27
Average age of contributing members	42.6 years	39.4 years	26.9 years	42.8 years	42.4 years	46.9 years	43.4 years
Average length of service of contributing members	6.7 years	4.5 years	0.3 years	6.7 years	6.1 years	7.8 years	5.5 years

	Clarkville City	Clear Lake Shores	Cleburne	Cleveland	Clifton	Clute	Clyde
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$130,962	\$265,476	\$11,009,650	\$1,106,929	\$113,256	\$1,611,320	\$367,183
b. Annuitants	0	0	10,390,134	1,228,054	186,592	1,184,070	298,235
2. Current Service Liability (Present Members)	686,443	486,600	29,287,381	3,288,390	840,339	7,615,187	1,102,144
3. Total Actuarial Accrued Liability: (1) + (2)	\$817,405	\$752,076	\$50,687,165	\$5,623,373	\$1,140,187	\$10,410,577	\$1,767,562
4. Actuarial value of assets	846,671	540,764	28,871,191	3,714,745	952,875	8,229,496	1,119,046
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$29,266)	\$211,312	\$21,815,974	\$1,908,628	\$187,312	\$2,181,081	\$648,516
6. Funded Ratio: (4) / (3)	103.6%	71.9%	57.0%	66.1%	83.6%	79.0%	63.3%
7. Annual Payroll	\$172,816	\$636,842	\$15,040,589	\$3,090,809	\$937,039	\$4,017,042	\$882,723
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	9.13%	7.80%	11.82%	5.27%	2.50%	9.40%	8.44%
Prior Service	-1.16%	2.06%	9.00%	3.83%	1.38%	3.37%	4.55%
Total Retirement	7.97%	9.86%	20.82%	9.10%	3.88%	12.77%	12.99%
Supplemental Death	0.47%	0.00%	0.28%	0.26%	0.26%	0.23%	0.18%
Total Rate	8.44%	9.86%	21.10%	9.36%	4.14%	13.00%	13.17%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	9.29%	17.17%	8.49%	N/A	11.22%	11.98%
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	N/A	11.50%	7.50%	13.50%	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.5 years	28.1 years	28.1 years	28.1 years	23.2 years	28.1 years	28.2 years
Number of annuitants	2	0	120	32	13	36	6
Number of active contributing members	4	13	319	86	28	98	30
Number of inactive members	1	12	89	47	11	81	20
Average age of contributing members	54.8 years	38.9 years	43.9 years	42.7 years	41.6 years	42.6 years	42.8 years
Average length of service of contributing members	28.3 years	7.3 years	8.5 years	7.6 years	6.0 years	7.4 years	8.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM  
ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Coahoma	Cockrell Hill	Coleman	College Station	Colleyville	Collinsville	Colmesneil
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$10,889	\$199,736	\$1,822,037	\$36,580,441	\$7,321,264	\$15,693	\$17,570
b. Annuitants	35,832	104,116	1,343,404	16,095,699	2,099,850	0	0
2. Current Service Liability (Present Members)	213,948	1,072,270	3,958,177	96,228,096	23,446,035	267,495	58,384
3. Total Actuarial Accrued Liability: (1) + (2)	\$260,669	\$1,376,122	\$7,123,618	\$148,904,236	\$32,867,149	\$283,188	\$75,954
4. Actuarial value of assets	238,811	1,868,895	4,255,443	97,331,034	24,573,182	298,935	65,274
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$21,858	(\$492,773)	\$2,868,175	\$51,573,202	\$8,293,967	(\$15,747)	\$10,680
6. Funded Ratio: (4) / (3)	91.6%	135.8%	59.7%	65.4%	74.8%	105.6%	85.9%
7. Annual Payroll	\$171,552	\$1,160,258	\$2,218,704	\$43,071,892	\$10,436,244	\$261,317	\$137,445
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.86%	5.59%	10.54%	11.43%	11.09%	3.73%	3.12%
Prior Service	0.88%	-2.65%	8.02%	7.43%	4.94%	-0.42%	0.54%
Total Retirement	5.74%	2.94%	18.56%	18.86%	16.03%	3.31%	3.66%
Supplemental Death	0.33%	0.17%	0.00%	0.00%	0.20%	0.54%	0.08%
Total Rate	6.07%	3.11%	18.56%	18.86%	16.23%	3.85%	3.74%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	2.42%	16.33%	15.31%	14.45%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	13.50%	N/A	N/A	13.50%	8.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.1 years	27.8 years	28.1 years	28.1 years	28.0 years	22.8 years	22.9 years
Number of annuitants	4	6	37	223	44	0	0
Number of active contributing members	5	36	71	841	181	7	4
Number of inactive members	4	35	29	343	86	1	0
Average age of contributing members	45.4 years	38.6 years	45.0 years	40.2 years	43.3 years	52.5 years	35.4 years
Average length of service of contributing members	6.6 years	5.1 years	9.4 years	10.8 years	11.9 years	9.9 years	7.8 years

	Colorado City	Columbus	Comanche	Commerce	Conroe	Converse	Cooper
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$395,050	\$896,091	\$250,465	\$750,599	\$14,172,052	\$3,334,105	\$248,632
b. Annuitants	410,411	377,153	332,274	912,715	8,229,713	1,084,637	75,345
2. Current Service Liability (Present Members)	1,778,697	2,477,762	1,343,170	3,550,698	39,862,934	7,795,903	537,372
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,584,158	\$3,751,006	\$1,925,909	\$5,214,012	\$62,264,699	\$12,214,645	\$861,349
4. Actuarial value of assets	2,108,410	2,546,306	1,403,101	3,476,951	38,889,241	7,897,813	690,508
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$475,748	\$1,204,700	\$522,808	\$1,737,061	\$23,375,458	\$4,316,832	\$170,841
6. Funded Ratio: (4) / (3)	81.6%	67.9%	72.9%	66.7%	62.5%	64.7%	80.2%
7. Annual Payroll	\$1,296,309	\$1,380,148	\$869,950	\$2,854,363	\$20,744,505	\$5,496,792	\$400,286
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	6.82%	9.09%	4.82%	6.31%	10.91%	9.22%	6.06%
Prior Service	2.29%	5.44%	3.75%	3.78%	7.01%	4.86%	2.65%
Total Retirement	9.11%	14.53%	8.57%	10.09%	17.92%	14.08%	8.71%
Supplemental Death	0.32%	0.38%	0.48%	0.29%	0.00%	0.18%	0.31%
Total Rate	9.43%	14.91%	9.05%	10.38%	17.92%	14.26%	9.02%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.64%	12.30%	7.02%	8.98%	15.04%	11.95%	8.64%
Statutory Maximum Rate (Total Retirement Only)	12.50%	12.50%	7.50%	11.50%	N/A	13.50%	8.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	27.8 years	27.9 years	27.8 years	28.0 years	28.0 years	28.2 years	28.1 years
Number of annuitants	20	15	15	38	98	22	2
Number of active contributing members	45	39	27	86	384	154	14
Number of inactive members	42	30	12	55	91	85	2
Average age of contributing members	42.5 years	47.6 years	46.6 years	43.4 years	41.2 years	38.4 years	45.8 years
Average length of service of contributing members	6.2 years	8.7 years	11.3 years	7.5 years	9.9 years	6.8 years	11.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Coppell	Copper Canyon	Copperas Cove	Corinth	Corpus Christi	Corrigan	Corsicana
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$19,034,822	\$3,056	\$5,870,444	\$3,509,365	\$76,772,592	\$209,689	\$8,350,879
b. Annuitants	5,243,049	0	4,392,321	1,524,910	103,916,672	89,805	5,194,744
2. Current Service Liability (Present Members)	46,072,835	130,810	18,669,185	9,668,842	284,432,871	577,062	17,476,541
3. Total Actuarial Accrued Liability: (1) + (2)	\$70,350,706	\$133,866	\$28,931,950	\$14,703,117	\$465,122,135	\$876,556	\$31,022,164
4. Actuarial value of assets	50,303,348	111,306	19,032,818	9,947,186	246,315,526	761,399	17,274,408
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$20,047,358	\$22,560	\$9,899,132	\$4,755,931	\$218,806,609	\$115,157	\$13,747,756
6. Funded Ratio: (4) / (3)	71.5%	83.1%	65.8%	67.7%	53.0%	86.9%	55.7%
7. Annual Payroll	\$23,333,722	\$139,057	\$11,308,749	\$8,281,317	\$114,395,501	\$626,466	\$9,414,035
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
<b>Retirement</b>							
Normal Cost	11.27%	4.88%	7.59%	9.07%	10.79%	3.62%	11.53%
Prior Service	5.32%	2.98%	5.43%	3.56%	11.87%	1.28%	9.06%
Total Retirement	16.59%	7.86%	13.02%	12.63%	22.66%	4.90%	20.59%
Supplemental Death	0.18%	0.41%	0.22%	0.16%	0.00%	0.29%	0.27%
Total Rate	16.77%	8.27%	13.24%	12.79%	22.66%	5.19%	20.86%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.88%	N/A	11.36%	12.56%	17.97%	N/A	17.68%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	12.50%	13.50%	N/A	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.2 years	6.3 years	28.1 years	28.2 years	28.1 years	22.8 years	28.1 years
Number of annuitants	88	0	131	31	1,569	7	106
Number of active contributing members	373	3	279	150	2,649	22	221
Number of inactive members	173	3	180	58	729	10	55
Average age of contributing members	41.8 years	56.8 years	41.8 years	39.8 years	45.4 years	44.3 years	42.9 years
Average length of service of contributing members	11.0 years	11.6 years	11.2 years	9.1 years	11.6 years	10.8 years	10.0 years

	Cotulla	Crandall	Crane	Crawford	Crockett	Crosbyton	Cross Plains
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$53,431	\$207,089	\$239,701	\$0	\$1,006,218	\$12,699	\$73,217
b. Annuitants	319,336	129,396	753,027	0	682,963	97,299	65,820
2. Current Service Liability (Present Members)	435,157	848,800	1,925,452	50,658	4,281,741	363,631	373,242
3. Total Actuarial Accrued Liability: (1) + (2)	\$807,924	\$1,185,285	\$2,918,180	\$50,658	\$5,970,922	\$473,629	\$512,279
4. Actuarial value of assets	664,126	1,128,758	2,131,324	62,009	4,439,061	412,858	450,178
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$143,798	\$56,527	\$786,856	(\$11,351)	\$1,531,861	\$60,771	\$62,101
6. Funded Ratio: (4) / (3)	82.2%	95.2%	73.0%	122.4%	74.3%	87.2%	87.9%
7. Annual Payroll	\$661,956	\$860,700	\$893,297	\$121,964	\$2,199,068	\$303,085	\$250,133
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
<b>Retirement</b>							
Normal Cost	2.84%	6.40%	10.44%	2.44%	8.04%	4.74%	7.04%
Prior Service	1.51%	0.41%	5.49%	-0.65%	4.32%	1.39%	1.54%
Total Retirement	4.35%	6.81%	15.93%	1.79%	12.36%	6.13%	8.58%
Supplemental Death	0.42%	0.16%	0.24%	0.00%	0.34%	0.48%	0.00%
Total Rate	4.77%	6.97%	16.17%	1.79%	12.70%	6.61%	8.58%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	6.19%	14.71%	N/A	10.46%	N/A	7.12%
Statutory Maximum Rate (Total Retirement Only)	7.50%	13.50%	15.50%	7.50%	11.50%	10.50%	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	22.9 years	27.8 years	27.9 years	22.7 years	28.1 years	23.0 years	28.1 years
Number of annuitants	13	7	15	0	27	12	1
Number of active contributing members	27	27	21	4	69	10	7
Number of inactive members	25	30	6	0	26	9	4
Average age of contributing members	44.5 years	40.9 years	42.9 years	45.2 years	47.2 years	44.9 years	48.0 years
Average length of service of contributing members	6.4 years	3.8 years	10.6 years	5.3 years	10.3 years	4.7 years	6.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Crowley	Crystal City	Cuero	Cumby	Daingerfield	Daisetta	Dalhart
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$2,107,213	\$0	\$1,182,593	\$25,556	\$153,416	\$0	\$149,773
b. Annuitants	386,058	9,376	1,368,769	17,262	157,679	0	120,508
2. Current Service Liability (Present Members)	5,635,923	1,290,856	3,415,923	46,342	759,282	83,460	3,456,050
3. Total Actuarial Accrued Liability: (1) + (2)	\$8,129,194	\$1,300,232	\$5,967,285	\$89,160	\$1,070,377	\$83,460	\$3,726,331
4. Actuarial value of assets	6,323,287	1,493,978	3,196,386	36,217	806,415	105,732	3,115,326
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,805,907	(\$193,746)	\$2,770,899	\$52,943	\$263,962	(\$22,272)	\$611,005
6. Funded Ratio: (4) / (3)	77.8%	114.9%	53.6%	40.6%	75.3%	126.7%	83.6%
7. Annual Payroll	\$4,041,908	\$885,652	\$2,829,596	\$228,823	\$659,927	\$214,335	\$1,941,205
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	7.65%	5.48%	6.24%	2.60%	4.95%	1.96%	5.52%
Prior Service	2.77%	-1.51%	6.06%	1.58%	2.47%	-0.71%	2.18%
Total Retirement	10.42%	3.97%	12.30%	4.18%	7.42%	1.25%	7.70%
Supplemental Death	0.20%	0.00%	0.28%	0.15%	0.00%	0.18%	0.27%
Total Rate	10.62%	3.97%	12.58%	4.33%	7.42%	1.43%	7.97%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	9.54%	N/A	11.17%	N/A	6.02%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	12.50%	11.50%	11.50%	N/A	9.50%	N/A	11.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	23.2 years	28.2 years	23.6 years	28.4 years	23.6 years	23.0 years
Number of annuitants	15	15	41	1	8	1	22
Number of active contributing members	97	37	85	10	18	10	55
Number of inactive members	53	29	23	3	7	12	40
Average age of contributing members	41.3 years	45.3 years	42.7 years	44.7 years	44.5 years	43.9 years	42.3 years
Average length of service of contributing members	8.4 years	8.8 years	8.8 years	6.9 years	7.2 years	2.6 years	8.0 years

	Dalworthington Gardens	Danbury	Darrrouzett	Dayton	De Leon	DeSoto	DeSoto Econ Dev Corp
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$2,534,110	\$67,881	\$62,481	\$1,279,051	\$3,880	\$12,838,292	\$31,632
b. Annuitants	121,968	0	0	271,838	169,698	9,231,423	36,167
2. Current Service Liability (Present Members)	1,393,607	58,682	63,192	2,358,995	195,138	43,869,218	168,099
3. Total Actuarial Accrued Liability: (1) + (2)	\$4,049,685	\$126,563	\$125,673	\$3,909,884	\$368,716	\$65,938,933	\$235,898
4. Actuarial value of assets	1,855,428	60,799	110,728	2,394,018	302,340	48,891,048	126,029
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,194,257	\$65,764	\$14,945	\$1,515,866	\$66,376	\$17,047,885	\$109,869
6. Funded Ratio: (4) / (3)	45.8%	48.0%	88.1%	61.2%	82.0%	74.1%	53.4%
7. Annual Payroll	\$1,550,145	\$279,250	\$81,673	\$2,511,284	\$434,208	\$17,942,147	\$91,733
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	12.18%	2.31%	3.84%	6.61%	2.21%	9.45%	10.50%
Prior Service	8.80%	1.64%	2.56%	3.74%	1.06%	5.90%	36.05%
Total Retirement	20.98%	3.95%	6.40%	10.35%	3.27%	15.35%	46.55%
Supplemental Death	0.16%	0.11%	0.22%	0.26%	0.20%	0.18%	0.59%
Total Rate	21.14%	4.06%	6.62%	10.61%	3.47%	15.53%	47.14%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	17.46%	N/A	N/A	9.95%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	12.50%	7.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	22.8 years	8.7 years	28.2 years	23.0 years	28.1 years	3.8 years
Number of annuitants	3	1	0	19	5	117	2
Number of active contributing members	29	9	3	74	13	305	2
Number of inactive members	24	4	2	77	16	158	1
Average age of contributing members	38.1 years	39.0 years	50.8 years	42.2 years	40.0 years	41.4 years	52.3 years
Average length of service of contributing members	9.4 years	5.3 years	4.1 years	6.2 years	5.9 years	12.0 years	9.0 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Decatur	Deer Park	Dekalb	Del Rio	Dell City	Denison	Denton
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$2,863,724	\$8,290,035	\$59,137	\$6,562,346	\$77,737	\$6,113,224	\$52,156,554
b. Annuitants	926,114	8,442,161	2,364	2,159,944	0	5,716,936	27,824,598
2. Current Service Liability (Present Members)	6,495,000	42,654,096	270,093	5,269,716	238,148	24,374,915	141,041,754
3. Total Actuarial Accrued Liability: (1) + (2)	\$10,284,838	\$59,386,292	\$331,594	\$13,992,006	\$315,885	\$36,205,075	\$221,022,906
4. Actuarial value of assets	6,019,453	40,944,323	356,197	6,740,294	278,586	24,188,335	137,336,828
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$4,265,385	\$18,441,969	(\$24,603)	\$7,251,712	\$37,299	\$12,016,740	\$83,686,078
6. Funded Ratio: (4) / (3)	58.5%	68.9%	107.4%	48.2%	88.2%	66.8%	62.1%
7. Annual Payroll	\$4,984,508	\$15,631,107	\$410,263	\$15,836,183	\$107,598	\$9,258,055	\$59,975,500
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
<b>Retirement</b>							
Normal Cost	8.98%	11.87%	2.95%	3.50%	10.86%	11.57%	11.57%
Prior Service	5.31%	7.33%	-0.40%	2.85%	2.15%	8.05%	8.64%
Total Retirement	14.29%	19.20%	2.55%	6.35%	13.01%	19.62%	20.21%
Supplemental Death	0.21%	0.23%	0.23%	0.23%	0.79%	0.00%	0.22%
Total Rate	14.50%	19.43%	2.78%	6.58%	13.80%	19.62%	20.43%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.42%	16.86%	N/A	N/A	12.81%	15.79%	17.17%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	8.50%	N/A	11.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.0 years	24.6 years	27.9 years	28.1 years	28.1 years	28.2 years
Number of annuitants	24	140	6	32	0	98	337
Number of active contributing members	106	284	16	474	3	216	1,035
Number of inactive members	51	62	9	103	0	82	342
Average age of contributing members	42.3 years	40.8 years	46.3 years	42.3 years	55.3 years	44.1 years	42.7 years
Average length of service of contributing members	9.3 years	11.5 years	4.1 years	7.9 years	17.6 years	11.2 years	11.1 years

	Denver City	Deport	Devine	Diboll	Dickens	Dickinson	Dilley
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$794,228	\$0	\$882,641	\$853,565	\$34	\$2,010,184	\$122,947
b. Annuitants	1,494,070	74,677	328,704	1,109,951	0	76,873	218,393
2. Current Service Liability (Present Members)	3,196,181	3,315	567,372	3,026,802	9,263	5,548,535	632,142
3. Total Actuarial Accrued Liability: (1) + (2)	\$5,484,479	\$77,992	\$1,778,717	\$4,990,318	\$9,297	\$7,635,592	\$973,482
4. Actuarial value of assets	4,233,780	49,347	816,133	3,448,515	13,901	6,285,300	798,261
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,250,699	\$28,645	\$962,584	\$1,541,803	(\$4,604)	\$1,350,292	\$175,221
6. Funded Ratio: (4) / (3)	77.2%	63.3%	45.9%	69.1%	149.5%	82.3%	82.0%
7. Annual Payroll	\$1,192,095	\$35,190	\$1,202,489	\$1,681,465	\$33,440	\$3,917,420	\$735,631
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
<b>Retirement</b>							
Normal Cost	10.12%	5.00%	5.68%	8.26%	7.00%	7.88%	3.29%
Prior Service	6.52%	8.89%	4.97%	5.68%	-0.82%	2.37%	1.65%
Total Retirement	16.64%	13.89%	10.65%	13.94%	6.18%	10.25%	4.94%
Supplemental Death	0.27%	0.37%	0.20%	0.24%	0.03%	0.21%	0.17%
Total Rate	16.91%	14.26%	10.85%	14.18%	6.21%	10.46%	5.11%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.27%	N/A	8.75%	11.94%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	13.50%	N/A	13.50%	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	15.0 years	28.1 years	28.2 years	30.5 years	23.3 years	23.0 years
Number of annuitants	13	2	5	19	0	10	11
Number of active contributing members	32	1	36	50	1	96	24
Number of inactive members	19	0	14	33	3	56	18
Average age of contributing members	43.4 years	44.4 years	43.3 years	40.2 years	30.6 years	42.7 years	40.8 years
Average length of service of contributing members	11.4 years	1.3 years	8.9 years	8.7 years	3.6 years	8.5 years	10.8 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Dimmitt	Donna	Double Oak	Dripping Springs	Driscoll	Dublin	Dumas
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$209,041	\$740,810	\$51	\$15,745	\$4,434	\$396,547	\$1,112,717
b. Annuitants	218,769	109,419	10,530	0	0	112,849	2,004,412
2. Current Service Liability (Present Members)	1,735,305	1,906,340	166,401	109,491	15,990	1,082,246	5,321,759
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,163,115	\$2,756,569	\$176,982	\$125,236	\$20,424	\$1,591,642	\$8,438,888
4. Actuarial value of assets	1,998,150	2,647,155	170,438	109,072	6,237	1,162,817	6,111,029
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$164,965	\$109,414	\$6,544	\$16,164	\$14,187	\$428,825	\$2,327,859
6. Funded Ratio: (4) / (3)	92.4%	96.0%	96.3%	87.1%	30.5%	73.1%	72.4%
7. Annual Payroll	\$774,173	\$2,229,296	\$455,608	\$302,394	\$306,956	\$983,314	\$4,561,219
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	9.46%	3.75%	2.17%	2.70%	1.67%	5.54%	4.87%
Prior Service	1.32%	0.30%	0.09%	0.37%	0.31%	2.71%	3.17%
Total Retirement	10.78%	4.05%	2.26%	3.07%	1.98%	8.25%	8.04%
Supplemental Death	0.00%	0.27%	0.32%	0.16%	0.10%	0.28%	0.19%
Total Rate	10.78%	4.32%	2.58%	3.23%	2.08%	8.53%	8.23%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	9.52%	3.62%	N/A	N/A	N/A	8.14%	7.33%
Statutory Maximum Rate (Total Retirement Only)	12.50%	7.50%	N/A	N/A	N/A	11.50%	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.2 years	28.9 years	27.6 years	23.1 years	24.3 years	28.0 years	28.0 years
Number of annuitants	12	12	1	0	0	7	48
Number of active contributing members	29	69	10	6	11	30	113
Number of inactive members	9	58	6	1	3	44	63
Average age of contributing members	49.6 years	44.1 years	44.3 years	42.6 years	36.3 years	41.3 years	39.2 years
Average length of service of contributing members	8.4 years	8.3 years	6.4 years	5.5 years	5.0 years	7.1 years	7.6 years

	Duncanville	Eagle Lake	Eagle Pass	Early	Earth	East Mountain	East Tawakoni
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$1,094,588	\$424,007	\$5,082,381	\$252,450	\$20,376	\$46,600	\$14,551
b. Annuitants	6,442,614	301,850	4,859,710	58,962	54,226	0	197,419
2. Current Service Liability (Present Members)	41,170,611	1,410,819	22,147,513	994,907	56,525	112,751	111,283
3. Total Actuarial Accrued Liability: (1) + (2)	\$48,707,813	\$2,136,676	\$32,089,604	\$1,306,319	\$131,127	\$159,351	\$323,253
4. Actuarial value of assets	40,772,620	1,851,164	24,812,410	1,261,631	78,777	102,294	205,330
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$7,935,193	\$285,512	\$7,277,194	\$44,688	\$52,350	\$57,057	\$117,923
6. Funded Ratio: (4) / (3)	83.7%	86.6%	77.3%	96.6%	60.1%	64.2%	63.5%
7. Annual Payroll	\$13,721,040	\$844,034	\$12,179,329	\$851,058	\$125,448	\$136,853	\$263,676
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	8.72%	7.98%	9.48%	5.29%	2.66%	7.14%	5.94%
Prior Service	3.60%	2.10%	3.70%	0.36%	2.89%	2.91%	3.08%
Total Retirement	12.32%	10.08%	13.18%	5.65%	5.55%	10.05%	9.02%
Supplemental Death	0.00%	0.22%	0.26%	0.33%	0.44%	0.27%	0.32%
Total Rate	12.32%	10.30%	13.44%	5.98%	5.99%	10.32%	9.34%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	9.47%	11.09%	N/A	N/A	4.89%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	12.50%	11.50%	9.50%	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	27.9 years	28.1 years	28.2 years	23.4 years	23.0 years	22.7 years	23.3 years
Number of annuitants	140	8	115	7	1	0	3
Number of active contributing members	231	27	358	24	5	4	7
Number of inactive members	109	21	68	6	5	1	2
Average age of contributing members	41.8 years	41.2 years	42.8 years	43.2 years	53.0 years	49.0 years	52.7 years
Average length of service of contributing members	11.7 years	8.1 years	10.0 years	8.7 years	3.6 years	16.4 years	2.6 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Eastland	Ector	Eden	Edgewood	Edinburg	Edna	El Campo
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$437,048	\$1,478	\$70,543	\$25,383	\$16,637,008	\$821,722	\$2,111,423
b. Annuitants	208,667	3,623	168,441	46,382	7,368,790	587,487	2,003,844
2. Current Service Liability (Present Members)	1,167,690	51,924	413,529	95,169	34,004,870	2,506,355	10,604,399
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,813,405	\$57,025	\$652,513	\$166,934	\$58,010,668	\$3,915,564	\$14,719,666
4. Actuarial value of assets	1,350,298	60,557	398,866	113,138	36,349,847	2,398,846	10,391,825
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$463,107	(\$3,532)	\$253,647	\$53,796	\$21,660,821	\$1,516,718	\$4,327,841
6. Funded Ratio: (4) / (3)	74.5%	106.2%	61.1%	67.8%	62.7%	61.3%	70.6%
7. Annual Payroll	\$1,113,185	\$118,149	\$488,826	\$203,147	\$22,934,188	\$1,594,544	\$4,478,185
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	6.90%	2.93%	3.66%	2.42%	9.17%	7.93%	7.18%
Prior Service	2.58%	-0.21%	3.21%	1.83%	5.86%	5.90%	6.00%
Total Retirement	9.48%	2.72%	6.87%	4.25%	15.03%	13.83%	13.18%
Supplemental Death	0.00%	0.36%	0.31%	0.34%	0.18%	0.24%	0.28%
Total Rate	9.48%	3.08%	7.18%	4.59%	15.21%	14.07%	13.46%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	8.30%	N/A	6.28%	N/A	12.70%	12.24%	10.74%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	7.50%	N/A	13.50%	11.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	22.5 years	28.3 years	23.1 years	28.1 years	28.1 years	28.1 years
Number of annuitants	10	1	9	5	111	20	44
Number of active contributing members	33	3	18	6	658	41	106
Number of inactive members	24	0	7	5	197	17	40
Average age of contributing members	45.2 years	52.2 years	48.7 years	49.3 years	40.3 years	41.9 years	43.2 years
Average length of service of contributing members	7.8 years	6.1 years	7.1 years	4.7 years	8.0 years	10.7 years	12.3 years

	Eldorado	Electra	Elgin	Elkhart	Elmendorf	Emory	Ennis
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$339,235	\$212,968	\$891,712	\$177,529	\$10,599	\$30,216	\$9,075,570
b. Annuitants	125,486	275,125	210,931	0	0	8,727	3,600,986
2. Current Service Liability (Present Members)	906,203	929,973	3,080,944	329,249	29,403	549,298	23,668,170
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,370,924	\$1,418,066	\$4,183,587	\$506,778	\$40,002	\$588,241	\$36,344,726
4. Actuarial value of assets	1,017,334	1,094,784	3,179,337	382,117	30,814	604,199	25,136,115
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$353,590	\$323,282	\$1,004,250	\$124,661	\$9,188	(\$15,958)	\$11,208,611
6. Funded Ratio: (4) / (3)	74.2%	77.2%	76.0%	75.4%	77.0%	102.7%	69.2%
7. Annual Payroll	\$465,314	\$972,421	\$2,571,202	\$241,465	\$199,743	\$666,002	\$8,389,495
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	6.48%	3.04%	7.41%	5.36%	2.24%	5.33%	14.06%
Prior Service	4.70%	2.31%	2.42%	3.23%	0.29%	-0.17%	8.29%
Total Retirement	11.18%	5.35%	9.83%	8.59%	2.53%	5.16%	22.35%
Supplemental Death	0.34%	0.44%	0.25%	0.00%	0.48%	0.38%	0.29%
Total Rate	11.52%	5.79%	10.08%	8.59%	3.01%	5.54%	22.64%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	9.89%	N/A	8.54%	8.33%	2.45%	N/A	17.81%
Statutory Maximum Rate (Total Retirement Only)	10.50%	7.50%	12.50%	N/A	N/A	11.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.3 years	22.9 years	28.2 years	27.7 years	27.3 years	22.1 years	28.1 years
Number of annuitants	6	12	9	0	0	1	82
Number of active contributing members	20	33	62	8	7	17	170
Number of inactive members	6	33	38	5	3	5	33
Average age of contributing members	37.5 years	43.8 years	46.3 years	49.9 years	46.9 years	52.2 years	44.8 years
Average length of service of contributing members	7.0 years	8.4 years	7.4 years	9.5 years	3.3 years	9.0 years	13.0 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Eules	Eustace	Everman	Fair Oaks Ranch	Fairfield	Fairview	Falfurrias
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$18,866,442	\$0	\$999,832	\$586,694	\$181,392	\$293,285	\$153,918
b. Annuitants	13,892,214	0	335,131	38,923	202,048	13,265	86,394
2. Current Service Liability (Present Members)	69,530,381	225,842	2,097,302	1,648,582	1,580,836	1,464,153	651,849
3. Total Actuarial Accrued Liability: (1) + (2)	\$102,289,037	\$225,842	\$3,432,265	\$2,274,199	\$1,964,276	\$1,770,703	\$892,161
4. Actuarial value of assets	71,502,626	257,889	2,757,602	1,813,855	2,010,886	1,340,280	784,725
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$30,786,411	(\$32,047)	\$674,663	\$460,344	(\$46,610)	\$430,423	\$107,436
6. Funded Ratio: (4) / (3)	69.9%	114.2%	80.3%	79.8%	102.4%	75.7%	88.0%
7. Annual Payroll	\$22,894,046	\$325,466	\$1,469,330	\$1,522,360	\$1,698,166	\$1,897,219	\$835,854
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	13.23%	3.24%	7.29%	9.48%	5.69%	5.62%	2.81%
Prior Service	8.35%	-0.68%	2.85%	1.87%	-0.18%	1.55%	0.89%
Total Retirement	21.58%	2.56%	10.14%	11.35%	5.51%	7.17%	3.70%
Supplemental Death	0.21%	0.31%	0.29%	0.19%	0.29%	0.27%	0.35%
Total Rate	21.79%	2.87%	10.43%	11.54%	5.80%	7.44%	4.05%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	18.20%	N/A	9.09%	10.46%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	11.50%	13.50%	11.50%	N/A	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	23.1 years	28.1 years	28.3 years	25.3 years	23.6 years	23.0 years
Number of annuitants	132	4	12	3	15	2	4
Number of active contributing members	360	11	39	36	39	39	30
Number of inactive members	147	8	41	25	29	17	8
Average age of contributing members	43.2 years	40.6 years	43.1 years	40.1 years	45.1 years	43.5 years	47.2 years
Average length of service of contributing members	12.9 years	5.3 years	9.9 years	4.7 years	5.9 years	6.9 years	9.9 years

	Falfurrias Utility Board	Falls City	Farmers Branch	Farmersville	Farwell	Fate	Fayetteville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$47,755	\$12,151	\$21,163,439	\$802,501	\$107,370	\$131,975	\$0
b. Annuitants	167,342	45,777	23,809,736	525,502	256,230	86,152	10,263
2. Current Service Liability (Present Members)	405,615	83,886	89,635,326	1,857,265	216,929	328,805	21,895
3. Total Actuarial Accrued Liability: (1) + (2)	\$620,712	\$141,814	\$134,608,501	\$3,185,268	\$580,529	\$546,932	\$32,158
4. Actuarial value of assets	402,978	65,989	89,792,751	2,111,629	269,842	254,073	37,690
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$217,734	\$75,825	\$44,815,750	\$1,073,639	\$310,687	\$292,859	(\$5,532)
6. Funded Ratio: (4) / (3)	64.9%	46.5%	66.7%	66.3%	46.5%	46.5%	117.2%
7. Annual Payroll	\$357,365	\$84,068	\$28,533,575	\$965,419	\$174,929	\$618,221	\$45,461
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	3.73%	5.13%	12.55%	8.37%	8.62%	5.64%	5.00%
Prior Service	4.26%	5.60%	9.75%	6.90%	11.03%	3.25%	-0.84%
Total Retirement	7.99%	10.73%	22.30%	15.27%	19.65%	8.89%	4.16%
Supplemental Death	0.38%	0.45%	0.18%	0.34%	0.12%	0.20%	0.00%
Total Rate	8.37%	11.18%	22.48%	15.61%	19.77%	9.09%	4.16%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	10.65%	18.65%	13.10%	16.22%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	22.7 years	28.1 years	28.1 years	28.1 years	28.1 years	23.4 years	23.2 years
Number of annuitants	4	1	210	11	2	1	1
Number of active contributing members	10	3	427	19	7	17	1
Number of inactive members	6	6	177	11	4	10	0
Average age of contributing members	49.5 years	52.1 years	42.0 years	45.7 years	34.1 years	42.2 years	44.5 years
Average length of service of contributing members	14.3 years	3.4 years	11.7 years	11.6 years	6.8 years	7.0 years	6.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Ferris	Flatonia	Florence	Floresville	Flower Mound	Floydada	Forest Hill
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$462,671	\$653,448	\$13,910	\$831,091	\$12,265,062	\$499,612	\$2,391,152
b. Annuitants	251,333	239,115	4,398	431,132	2,753,650	814,015	1,511,426
2. Current Service Liability (Present Members)	1,452,080	1,323,326	159,532	1,989,610	40,474,613	1,549,029	6,580,069
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,166,084	\$2,215,889	\$177,840	\$3,251,833	\$55,493,325	\$2,862,656	\$10,482,647
4. Actuarial value of assets	1,653,010	1,517,219	140,535	1,949,037	43,234,187	1,861,777	7,075,413
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$513,074	\$698,670	\$37,305	\$1,302,796	\$12,259,138	\$1,000,879	\$3,407,234
6. Funded Ratio: (4) / (3)	76.3%	68.5%	79.0%	59.9%	77.9%	65.0%	67.5%
7. Annual Payroll	\$1,213,096	\$619,144	\$294,957	\$1,967,111	\$26,672,691	\$923,251	\$4,244,981
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.86%	12.76%	4.00%	7.37%	8.15%	8.06%	9.23%
Prior Service	2.62%	7.01%	0.87%	4.12%	3.16%	6.73%	4.99%
Total Retirement	7.48%	19.77%	4.87%	11.49%	11.31%	14.79%	14.22%
Supplemental Death	0.32%	0.22%	0.13%	0.00%	0.16%	0.45%	0.14%
Total Rate	7.80%	19.99%	5.00%	11.49%	11.47%	15.24%	14.36%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.70%	17.46%	N/A	9.76%	N/A	12.73%	12.66%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	11.50%	13.50%	N/A	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.2 years	28.0 years	23.3 years	28.0 years	23.3 years	28.1 years	28.0 years
Number of annuitants	11	8	1	15	83	16	44
Number of active contributing members	34	17	9	54	533	22	79
Number of inactive members	27	6	9	16	261	3	59
Average age of contributing members	43.5 years	45.6 years	42.5 years	44.5 years	39.3 years	42.9 years	38.7 years
Average length of service of contributing members	7.8 years	10.0 years	5.4 years	7.9 years	8.2 years	11.9 years	8.1 years

	Forney	Fort Stockton	Franklin	Frankston	Fredericksburg	Freeport	Freer
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$3,267,622	\$1,862,983	\$260	\$9,725	\$618,340	\$2,540,172	\$115,163
b. Annuitants	658,430	1,439,650	76,014	116,748	927,757	2,554,102	240,682
2. Current Service Liability (Present Members)	4,517,947	4,687,702	202,631	145,948	16,170,173	6,556,274	217,826
3. Total Actuarial Accrued Liability: (1) + (2)	\$8,443,999	\$7,990,335	\$278,905	\$272,421	\$17,716,270	\$11,650,548	\$573,671
4. Actuarial value of assets	4,822,645	4,471,869	261,601	164,256	15,969,366	7,649,676	271,614
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$3,621,354	\$3,518,466	\$17,304	\$108,165	\$1,746,904	\$4,000,872	\$302,057
6. Funded Ratio: (4) / (3)	57.1%	56.0%	93.8%	60.3%	90.1%	65.7%	47.3%
7. Annual Payroll	\$4,876,824	\$4,209,228	\$462,989	\$323,880	\$6,994,120	\$4,490,797	\$528,911
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	8.71%	6.30%	2.22%	2.73%	6.81%	8.31%	3.34%
Prior Service	4.59%	5.20%	0.27%	2.32%	1.56%	5.52%	3.55%
Total Retirement	13.30%	11.50%	2.49%	5.05%	8.37%	13.83%	6.89%
Supplemental Death	0.14%	0.27%	0.00%	0.59%	0.00%	0.19%	0.29%
Total Rate	13.44%	11.77%	2.49%	5.64%	8.37%	14.02%	7.18%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.30%	10.59%	N/A	N/A	N/A	11.41%	6.52%
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	7.50%	N/A	11.50%	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.3 years	28.0 years	21.5 years	22.9 years	27.7 years	28.2 years	28.0 years
Number of annuitants	11	42	3	4	59	49	6
Number of active contributing members	99	110	15	12	157	108	21
Number of inactive members	29	47	6	3	36	106	10
Average age of contributing members	37.7 years	40.3 years	42.0 years	44.2 years	45.5 years	40.1 years	45.9 years
Average length of service of contributing members	7.0 years	6.0 years	4.1 years	4.4 years	13.1 years	6.5 years	5.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Friendswood	Friona	Frisco	Fritch	Frost	Gainesville	Galena Park
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$10,620,998	\$595,023	\$24,055,905	\$105,317	\$7,524	\$3,845,802	\$1,842,286
b. Annuitants	5,598,631	493,115	3,055,258	20,888	69,983	4,039,022	2,052,456
2. Current Service Liability (Present Members)	22,734,937	1,923,040	53,427,647	517,250	87,091	14,557,657	6,056,200
3. Total Actuarial Accrued Liability: (1) + (2)	\$38,954,566	\$3,011,178	\$80,538,810	\$643,455	\$164,598	\$22,442,481	\$9,950,942
4. Actuarial value of assets	24,941,996	1,953,577	54,166,659	934,024	130,349	13,399,998	6,368,779
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$14,012,570	\$1,057,601	\$26,372,151	(\$290,569)	\$34,249	\$9,042,483	\$3,582,163
6. Funded Ratio: (4) / (3)	64.0%	64.9%	67.3%	145.2%	79.2%	59.7%	64.0%
7. Annual Payroll	\$11,312,246	\$887,838	\$49,003,185	\$843,521	\$144,804	\$9,939,705	\$2,966,226
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	11.23%	8.51%	9.32%	6.34%	3.35%	6.16%	9.50%
Prior Service	7.68%	7.41%	3.34%	-2.37%	1.46%	5.65%	7.49%
Total Retirement	18.91%	15.92%	12.66%	3.97%	4.81%	11.81%	16.99%
Supplemental Death	0.23%	0.25%	0.15%	0.23%	0.00%	0.28%	0.36%
Total Rate	19.14%	16.17%	12.81%	4.20%	4.81%	12.09%	17.35%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.74%	13.79%	11.62%	N/A	N/A	9.68%	14.87%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	13.50%	7.50%	9.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.0 years	28.1 years	23.3 years	28.4 years	28.1 years	28.1 years
Number of annuitants	62	14	43	6	1	96	44
Number of active contributing members	197	26	808	23	5	221	73
Number of inactive members	83	20	243	15	1	84	45
Average age of contributing members	42.2 years	43.5 years	39.2 years	38.6 years	47.6 years	42.9 years	40.9 years
Average length of service of contributing members	10.5 years	12.0 years	7.6 years	3.4 years	6.5 years	9.8 years	8.9 years

	Ganado	Garden Ridge	Garland	Garrison	Gary	Gatesville	George West
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$225,982	\$295,353	\$54,778,910	\$181,295	\$6,373	\$1,562,928	\$221,063
b. Annuitants	89,849	0	57,541,878	54,035	111,312	1,523,443	136,135
2. Current Service Liability (Present Members)	1,209,010	899,639	371,196,446	911,392	31,765	4,794,888	233,121
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,524,841	\$1,194,992	\$483,517,234	\$1,146,722	\$149,450	\$7,881,259	\$590,319
4. Actuarial value of assets	1,419,063	770,807	366,884,729	968,480	69,548	4,902,072	303,047
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$105,778	\$424,185	\$116,632,505	\$178,242	\$79,902	\$2,979,187	\$287,272
6. Funded Ratio: (4) / (3)	93.1%	64.5%	75.9%	84.5%	46.5%	62.2%	51.3%
7. Annual Payroll	\$421,504	\$1,098,921	\$125,871,786	\$279,653	\$161,512	\$2,738,217	\$817,254
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	10.83%	4.55%	11.44%	13.18%	3.44%	10.15%	2.98%
Prior Service	1.55%	2.65%	5.75%	3.95%	3.06%	6.75%	2.44%
Total Retirement	12.38%	7.20%	17.19%	17.13%	6.50%	16.90%	5.42%
Supplemental Death	0.38%	0.22%	0.23%	0.52%	0.00%	0.30%	0.19%
Total Rate	12.76%	7.42%	17.42%	17.65%	6.50%	17.20%	5.61%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	11.12%	N/A	17.11%	16.54%	5.30%	14.91%	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	N/A	N/A	7.50%	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.4 years	23.4 years	28.1 years	28.2 years	28.3 years	28.1 years	22.9 years
Number of annuitants	6	1	934	2	3	33	2
Number of active contributing members	10	25	1,972	7	3	71	30
Number of inactive members	6	20	424	6	4	20	14
Average age of contributing members	49.2 years	44.1 years	43.8 years	53.6 years	38.7 years	43.9 years	44.0 years
Average length of service of contributing members	8.0 years	11.9 years	12.7 years	13.9 years	3.6 years	10.1 years	6.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Georgetown	Giddings	Gilmer	Gladewater	Glen Rose	Glenn Heights	Godley
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$13,351,312	\$1,902,933	\$1,140,603	\$584,452	\$558,998	\$777,009	\$2,401
b. Annuitants	2,620,586	1,414,986	1,083,428	355,666	265,756	239,056	72,542
2. Current Service Liability (Present Members)	36,880,089	3,157,406	2,703,281	2,588,870	1,215,424	3,091,770	102,346
3. Total Actuarial Accrued Liability: (1) + (2)	\$52,851,987	\$6,475,325	\$4,927,312	\$3,528,988	\$2,040,178	\$4,107,835	\$177,289
4. Actuarial value of assets	38,645,252	3,176,874	3,231,396	3,027,170	1,328,071	3,533,695	105,294
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$14,206,735	\$3,298,451	\$1,695,916	\$501,818	\$712,107	\$574,140	\$71,995
6. Funded Ratio: (4) / (3)	73.1%	49.1%	65.6%	85.8%	65.1%	86.0%	59.4%
7. Annual Payroll	\$25,250,743	\$2,311,123	\$1,792,510	\$1,731,044	\$738,319	\$2,769,322	\$278,825
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	9.59%	9.22%	8.43%	3.69%	10.64%	6.03%	1.93%
Prior Service	3.49%	8.84%	5.87%	1.80%	5.99%	1.43%	1.79%
Total Retirement	13.08%	18.06%	14.30%	5.49%	16.63%	7.46%	3.72%
Supplemental Death	0.16%	0.22%	0.27%	0.22%	0.42%	0.19%	0.18%
Total Rate	13.24%	18.28%	14.57%	5.71%	17.05%	7.65%	3.90%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.67%	14.88%	13.63%	4.23%	14.89%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	13.50%	N/A	7.50%	N/A	12.50%	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.2 years	28.1 years	28.1 years	28.1 years	23.2 years	23.0 years
Number of annuitants	84	22	18	22	8	17	4
Number of active contributing members	459	68	51	45	22	64	10
Number of inactive members	140	35	33	54	5	77	8
Average age of contributing members	40.9 years	42.5 years	44.8 years	42.5 years	42.2 years	41.3 years	40.3 years
Average length of service of contributing members	8.0 years	8.5 years	10.3 years	9.0 years	7.8 years	6.3 years	2.9 years

	Goldsmith	Goldthwaite	Goliad	Gonzales	Graford	Graham	Graham Regional Med Cntr
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$31,603	\$391,335	\$0	\$1,298,578	\$245	\$1,036,474	\$0
b. Annuitants	0	1,266,502	26,272	1,813,571	0	2,154,152	82,868
2. Current Service Liability (Present Members)	103,078	1,276,857	955,831	5,596,015	12,853	5,155,737	10,455,887
3. Total Actuarial Accrued Liability: (1) + (2)	\$134,681	\$2,934,694	\$982,103	\$8,708,164	\$13,098	\$8,346,363	\$10,538,755
4. Actuarial value of assets	120,407	1,434,031	841,638	5,204,614	14,239	4,947,417	11,086,319
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$14,274	\$1,500,663	\$140,465	\$3,503,550	(\$1,141)	\$3,398,946	(\$547,564)
6. Funded Ratio: (4) / (3)	89.4%	48.9%	85.7%	59.8%	108.7%	59.3%	105.2%
7. Annual Payroll	\$111,451	\$554,421	\$426,939	\$3,061,063	\$88,591	\$3,294,114	\$8,365,423
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	3.23%	13.06%	6.83%	6.60%	1.65%	8.03%	3.88%
Prior Service	0.88%	16.81%	2.29%	7.10%	-0.09%	6.41%	-0.45%
Total Retirement	4.11%	29.87%	9.12%	13.70%	1.56%	14.44%	3.43%
Supplemental Death	0.34%	0.28%	0.37%	0.30%	0.20%	0.41%	0.27%
Total Rate	4.45%	30.15%	9.49%	14.00%	1.76%	14.85%	3.70%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	24.27%	N/A	11.81%	N/A	12.27%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	N/A	11.50%	N/A	11.50%	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.3 years	28.1 years	22.8 years	28.1 years	22.7 years	28.0 years	23.3 years
Number of annuitants	0	6	5	36	0	53	37
Number of active contributing members	4	12	13	89	3	87	198
Number of inactive members	1	3	4	50	3	30	133
Average age of contributing members	50.1 years	45.6 years	49.7 years	41.8 years	47.6 years	46.1 years	44.8 years
Average length of service of contributing members	8.2 years	10.2 years	13.0 years	9.7 years	1.6 years	8.7 years	7.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Granbury	Grand Prairie	Grand Saline	Grandview	Granger	Granite Shoals	Grapeland
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$4,666,682	\$56,762,946	\$314,337	\$49,897	\$4,729	\$84,301	\$65,860
b. Annuitants	3,165,989	41,810,670	217,660	87,528	2,289	12,555	137,415
2. Current Service Liability (Present Members)	11,245,443	185,080,812	1,227,962	432,464	246,727	353,554	294,198
3. Total Actuarial Accrued Liability: (1) + (2)	\$19,078,114	\$283,654,428	\$1,759,959	\$569,889	\$253,745	\$450,410	\$497,473
4. Actuarial value of assets	12,048,438	195,807,917	1,382,721	592,409	286,861	411,024	310,471
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$7,029,676	\$87,846,511	\$377,238	(\$22,520)	(\$33,116)	\$39,386	\$187,002
6. Funded Ratio: (4) / (3)	63.2%	69.0%	78.6%	104.0%	113.1%	91.3%	62.4%
7. Annual Payroll	\$6,781,055	\$67,855,419	\$1,061,160	\$537,934	\$302,395	\$1,029,034	\$342,777
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	9.96%	12.68%	4.92%	5.00%	2.98%	1.81%	5.00%
Prior Service	6.43%	8.05%	2.21%	-0.29%	-0.76%	0.27%	3.39%
Total Retirement	16.39%	20.73%	7.13%	4.71%	2.22%	2.08%	8.39%
Supplemental Death	0.21%	0.21%	0.26%	0.00%	0.00%	0.14%	0.00%
Total Rate	16.60%	20.94%	7.39%	4.71%	2.22%	2.22%	8.39%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.49%	17.46%	6.33%	N/A	N/A	N/A	7.06%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	9.50%	11.50%	7.50%	N/A	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.0 years	28.0 years	23.0 years	23.0 years	22.3 years	28.0 years
Number of annuitants	48	430	11	6	2	1	5
Number of active contributing members	147	1,121	31	13	8	26	11
Number of inactive members	61	341	16	16	8	25	3
Average age of contributing members	42.1 years	42.7 years	43.0 years	39.3 years	53.4 years	43.4 years	50.7 years
Average length of service of contributing members	8.3 years	12.1 years	8.6 years	6.9 years	6.4 years	4.4 years	7.6 years

	Grapevine	Greenville	Gregory	Grey Forest Utilities	Groesbeck	Groom	Groves
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$32,566,017	\$6,403,701	\$28,791	\$1,208,099	\$212,570	\$4,594	\$3,611,874
b. Annuitants	16,311,742	7,158,650	98,936	890,120	79,505	17,749	2,208,838
2. Current Service Liability (Present Members)	84,568,509	45,906,155	173,300	3,626,060	496,353	61,241	16,167,252
3. Total Actuarial Accrued Liability: (1) + (2)	\$133,446,268	\$59,468,506	\$301,027	\$5,724,279	\$788,428	\$83,584	\$21,987,964
4. Actuarial value of assets	83,121,394	46,305,791	289,309	3,758,398	533,661	72,503	17,244,164
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$50,324,874	\$13,162,715	\$11,718	\$1,965,881	\$254,767	\$11,081	\$4,743,800
6. Funded Ratio: (4) / (3)	62.3%	77.9%	96.1%	65.7%	67.7%	86.7%	78.4%
7. Annual Payroll	\$35,896,603	\$15,572,126	\$254,452	\$1,595,875	\$1,298,532	\$125,803	\$6,158,168
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	12.39%	10.59%	5.61%	11.61%	2.53%	3.35%	9.91%
Prior Service	8.69%	5.25%	0.28%	7.65%	1.36%	0.55%	4.83%
Total Retirement	21.08%	15.84%	5.89%	19.26%	3.89%	3.90%	14.74%
Supplemental Death	0.00%	0.27%	0.20%	0.24%	0.35%	0.00%	0.00%
Total Rate	21.08%	16.11%	6.09%	19.50%	4.24%	3.90%	14.74%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	17.13%	N/A	4.58%	16.34%	N/A	3.57%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	9.50%	N/A	N/A	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.2 years	28.0 years	29.2 years	28.1 years	23.0 years	27.8 years	27.5 years
Number of annuitants	190	163	1	12	6	4	62
Number of active contributing members	552	326	7	29	40	4	102
Number of inactive members	201	124	8	10	9	2	29
Average age of contributing members	44.5 years	44.8 years	42.9 years	44.8 years	47.1 years	50.3 years	43.9 years
Average length of service of contributing members	11.9 years	11.5 years	5.3 years	8.4 years	8.8 years	5.2 years	15.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Groveton	Gruver	Gun Barrel City	Gunter	Hale Center	Hallettsville	Hallsville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$52,872	\$198,524	\$12,951	\$97,165	\$838,146	\$278,549
b. Annuitants	10,208	144,765	120,834	0	0	440,139	89,948
2. Current Service Liability (Present Members)	66,143	306,394	1,036,140	113,215	71,144	2,632,999	143,229
3. Total Actuarial Accrued Liability: (1) + (2)	\$76,351	\$504,031	\$1,355,498	\$126,166	\$168,309	\$3,911,284	\$511,726
4. Actuarial value of assets	69,733	423,599	1,207,189	152,692	85,224	2,703,988	214,486
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$6,618	\$80,432	\$148,309	(\$26,526)	\$83,085	\$1,207,296	\$297,240
6. Funded Ratio: (4) / (3)	91.3%	84.0%	89.1%	121.0%	50.6%	69.1%	41.9%
7. Annual Payroll	\$155,283	\$185,605	\$1,546,989	\$330,135	\$317,120	\$1,142,396	\$495,201
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	2.84%	5.86%	4.44%	1.91%	2.75%	9.02%	3.48%
Prior Service	0.29%	2.97%	0.65%	-0.56%	1.82%	6.56%	3.74%
Total Retirement	3.13%	8.83%	5.09%	1.35%	4.57%	15.58%	7.22%
Supplemental Death	0.26%	0.00%	0.25%	0.18%	0.14%	0.35%	0.29%
Total Rate	3.39%	8.83%	5.34%	1.53%	4.71%	15.93%	7.51%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	13.45%	7.05%
Statutory Maximum Rate (Total Retirement Only)	7.50%	12.50%	11.50%	N/A	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.7 years	23.4 years	23.9 years	22.8 years	22.9 years	28.1 years	27.9 years
Number of annuitants	2	3	11	0	0	15	2
Number of active contributing members	6	7	47	9	9	35	14
Number of inactive members	2	5	24	2	9	14	3
Average age of contributing members	47.5 years	32.6 years	44.4 years	40.5 years	40.8 years	47.3 years	41.4 years
Average length of service of contributing members	5.4 years	4.9 years	6.1 years	8.6 years	5.5 years	14.8 years	9.9 years

	Haltom City	Hamilton	Hamlin	Happy	Harker Heights	Harlingen	Harlingen Waterworks
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$10,186,919	\$284,811	\$154,311	\$15,084	\$7,565,994	\$2,523,914	\$489,245
b. Annuitants	10,387,997	617,611	490,971	199,517	927,758	7,262,807	1,892,501
2. Current Service Liability (Present Members)	34,356,275	1,166,583	906,294	92,945	12,896,439	39,692,043	9,686,244
3. Total Actuarial Accrued Liability: (1) + (2)	\$54,931,191	\$2,069,005	\$1,551,576	\$307,546	\$21,390,191	\$49,478,764	\$12,067,990
4. Actuarial value of assets	30,534,403	1,283,263	1,151,241	202,293	13,416,439	39,879,169	10,875,238
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$24,396,788	\$785,742	\$400,335	\$105,253	\$7,973,752	\$9,599,595	\$1,192,752
6. Funded Ratio: (4) / (3)	55.6%	62.0%	74.2%	65.8%	62.7%	80.6%	90.1%
7. Annual Payroll	\$15,324,943	\$659,168	\$415,876	\$87,133	\$8,755,614	\$14,109,850	\$5,371,991
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	11.00%	9.60%	8.95%	6.32%	8.95%	8.75%	5.69%
Prior Service	9.88%	7.41%	5.97%	7.51%	5.65%	6.09%	1.54%
Total Retirement	20.88%	17.01%	14.92%	13.83%	14.60%	14.84%	7.23%
Supplemental Death	0.20%	0.54%	0.62%	0.42%	0.19%	0.26%	0.30%
Total Rate	21.08%	17.55%	15.54%	14.25%	14.79%	15.10%	7.53%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	17.95%	15.07%	13.14%	10.64%	12.93%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	12.50%	N/A	13.50%	15.50%	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.0 years	28.1 years	28.0 years	28.1 years	22.8 years	23.0 years
Number of annuitants	131	18	12	3	27	238	69
Number of active contributing members	289	20	16	3	195	360	136
Number of inactive members	140	6	8	1	100	127	43
Average age of contributing members	41.4 years	47.9 years	44.8 years	44.8 years	39.6 years	43.9 years	45.7 years
Average length of service of contributing members	10.1 years	9.8 years	7.9 years	2.9 years	9.8 years	12.1 years	10.4 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Hart	Haskell	Haslet	Hawkins	Hays	Hearne	Heath
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$6,114	\$5,143	\$436,398	\$42,825	\$14,936	\$676,640	\$875,422
b. Annuitants	59,257	45,384	0	36,452	18,484	1,268,365	319,446
2. Current Service Liability (Present Members)	60,284	871,112	731,467	692,972	46,867	1,827,938	3,216,672
3. Total Actuarial Accrued Liability: (1) + (2)	\$125,655	\$921,639	\$1,167,865	\$772,249	\$80,287	\$3,772,943	\$4,411,540
4. Actuarial value of assets	48,745	1,015,249	884,350	784,583	87,731	2,437,029	3,148,532
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$76,910	(\$93,610)	\$283,515	(\$12,334)	(\$7,444)	\$1,335,914	\$1,263,008
6. Funded Ratio: (4) / (3)	38.8%	110.2%	75.7%	101.6%	109.3%	64.6%	71.4%
7. Annual Payroll	\$127,875	\$524,360	\$649,564	\$375,122	\$60,145	\$1,681,746	\$2,808,742
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	3.01%	3.95%	7.91%	6.89%	12.01%	5.58%	7.53%
Prior Service	4.17%	-1.24%	3.02%	-0.23%	4.08%	4.93%	3.13%
Total Retirement	7.18%	2.71%	10.93%	6.66%	16.09%	10.51%	10.66%
Supplemental Death	0.00%	0.25%	0.12%	0.41%	0.64%	0.37%	0.18%
Total Rate	7.18%	2.96%	11.05%	7.07%	16.73%	10.88%	10.84%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	14.34%	8.87%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	9.50%	15.50%	10.50%	N/A	11.50%	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.0 years	22.9 years	23.1 years	22.6 years	2.9 years	28.1 years	22.8 years
Number of annuitants	2	7	0	9	1	22	5
Number of active contributing members	4	18	17	11	2	51	40
Number of inactive members	2	3	8	5	0	42	29
Average age of contributing members	40.1 years	44.5 years	37.7 years	45.5 years	60.8 years	40.9 years	41.8 years
Average length of service of contributing members	6.8 years	9.3 years	7.8 years	10.8 years	5.0 years	5.9 years	10.3 years

	Hedley	Hedwig Village	Helotes	Hemphill	Hempstead	Henderson	Henrietta
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$7,437	\$556,205	\$233,300	\$60,718	\$598,826	\$3,570,683	\$221,621
b. Annuitants	2,855	182,970	22,818	1,475	954,542	1,988,222	582,224
2. Current Service Liability (Present Members)	77,605	1,993,871	1,844,927	1,043,927	2,708,764	9,263,647	539,935
3. Total Actuarial Accrued Liability: (1) + (2)	\$87,897	\$2,733,046	\$2,101,045	\$1,106,120	\$4,262,132	\$14,822,552	\$1,343,780
4. Actuarial value of assets	83,473	2,088,971	1,816,789	1,122,589	2,434,813	9,018,917	712,532
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$4,424	\$644,075	\$284,256	(\$16,469)	\$1,827,319	\$5,803,635	\$631,248
6. Funded Ratio: (4) / (3)	95.0%	76.4%	86.5%	101.5%	57.1%	60.8%	53.0%
7. Annual Payroll	\$37,812	\$1,656,617	\$1,851,327	\$891,823	\$2,024,320	\$5,020,184	\$638,886
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	8.79%	5.84%	5.03%	3.67%	6.24%	10.10%	6.79%
Prior Service	1.80%	2.69%	1.06%	-0.13%	5.62%	7.17%	6.16%
Total Retirement	10.59%	8.53%	6.09%	3.54%	11.86%	17.27%	12.95%
Supplemental Death	0.42%	0.27%	0.16%	0.37%	0.19%	0.22%	0.24%
Total Rate	11.01%	8.80%	6.25%	3.91%	12.05%	17.49%	13.19%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	10.16%	14.18%	12.84%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	12.50%	7.50%	N/A	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	8.8 years	23.1 years	23.2 years	22.4 years	27.9 years	28.1 years	27.8 years
Number of annuitants	1	3	5	3	18	45	9
Number of active contributing members	2	29	43	23	53	120	19
Number of inactive members	0	8	16	8	26	44	15
Average age of contributing members	52.9 years	47.2 years	39.9 years	50.7 years	42.1 years	38.8 years	44.5 years
Average length of service of contributing members	13.1 years	11.9 years	9.5 years	10.2 years	7.6 years	8.9 years	4.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Hereford	Hewitt	Hickory Creek	Hico	Hidalgo	Higgins	Highland Park
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$2,891,479	\$1,912,205	\$221,968	\$122,383	\$2,460,423	\$16,651	\$1,382,472
b. Annuitants	3,010,016	1,234,654	12,703	39,133	158,308	18,991	4,341,498
2. Current Service Liability (Present Members)	6,369,410	4,862,711	699,568	468,131	5,660,947	119,023	35,125,306
3. Total Actuarial Accrued Liability: (1) + (2)	\$12,270,905	\$8,009,570	\$934,239	\$629,647	\$8,279,678	\$154,665	\$40,849,276
4. Actuarial value of assets	9,474,438	5,041,526	864,187	552,269	6,580,967	137,992	35,783,310
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,796,467	\$2,968,044	\$70,052	\$77,378	\$1,698,711	\$16,673	\$5,065,966
6. Funded Ratio: (4) / (3)	77.2%	62.9%	92.5%	87.7%	79.5%	89.2%	87.6%
7. Annual Payroll	\$3,658,696	\$3,116,029	\$1,075,275	\$290,332	\$5,672,487	\$62,129	\$9,870,856
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	8.23%	8.91%	6.47%	6.12%	8.05%	7.03%	9.18%
Prior Service	4.74%	5.90%	0.40%	1.66%	1.86%	6.39%	3.56%
Total Retirement	12.97%	14.81%	6.87%	7.78%	9.91%	13.42%	12.74%
Supplemental Death	0.23%	0.17%	0.14%	0.57%	0.00%	0.38%	0.00%
Total Rate	13.20%	14.98%	7.01%	8.35%	9.91%	13.80%	12.74%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	11.07%	13.15%	6.70%	8.12%	8.46%	11.26%	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	13.50%	11.50%	11.50%	13.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.2 years	28.7 years	27.9 years	28.0 years	5.0 years	23.0 years
Number of annuitants	28	16	3	3	8	1	76
Number of active contributing members	92	82	23	11	155	2	121
Number of inactive members	31	40	18	6	68	0	34
Average age of contributing members	41.1 years	38.8 years	38.7 years	53.9 years	42.3 years	55.0 years	44.2 years
Average length of service of contributing members	10.2 years	8.3 years	6.3 years	6.4 years	6.8 years	17.2 years	14.6 years

	Highland Village	Hill Country Village	Hillsboro	Hitchcock	Holland	Holiday	Hollywood Park
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$4,382,447	\$18,886	\$1,839,261	\$353,473	\$95,275	\$17,053	\$544,194
b. Annuitants	462,515	123,773	1,240,457	133,747	22,390	0	413,492
2. Current Service Liability (Present Members)	12,248,916	825,239	6,716,575	1,430,106	198,835	239,791	1,429,448
3. Total Actuarial Accrued Liability: (1) + (2)	\$17,093,878	\$967,898	\$9,796,293	\$1,917,326	\$316,500	\$256,844	\$2,387,134
4. Actuarial value of assets	12,611,227	894,885	6,151,982	1,876,700	230,694	270,530	1,663,927
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$4,482,651	\$73,013	\$3,644,311	\$40,626	\$85,806	(\$13,686)	\$723,207
6. Funded Ratio: (4) / (3)	73.8%	92.5%	62.8%	97.9%	72.9%	105.3%	69.7%
7. Annual Payroll	\$7,480,357	\$617,856	\$4,174,378	\$1,247,918	\$231,709	\$344,575	\$1,349,293
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	9.64%	3.82%	7.47%	2.97%	5.59%	3.14%	6.81%
Prior Service	3.70%	0.82%	5.41%	0.23%	2.57%	-0.28%	3.33%
Total Retirement	13.34%	4.64%	12.88%	3.20%	8.16%	2.86%	10.14%
Supplemental Death	0.21%	0.15%	0.00%	0.21%	0.29%	0.00%	0.18%
Total Rate	13.55%	4.79%	12.88%	3.41%	8.45%	2.86%	10.32%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.59%	N/A	11.15%	N/A	N/A	N/A	9.04%
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	11.50%	7.50%	10.50%	9.50%	10.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.4 years	23.0 years	28.2 years	22.3 years	23.0 years	22.4 years	28.0 years
Number of annuitants	23	3	39	6	1	0	9
Number of active contributing members	134	14	108	40	7	11	31
Number of inactive members	69	14	68	36	3	9	17
Average age of contributing members	43.6 years	40.2 years	41.9 years	43.2 years	47.3 years	39.8 years	39.6 years
Average length of service of contributing members	10.1 years	9.8 years	8.4 years	9.5 years	12.3 years	5.7 years	8.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Hondo	Honey Grove	Hooks	Howe	Hubbard	Hudson	Hudson Oaks
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$1,089,202	\$204,272	\$19,097	\$157,351	\$28,760	\$2,932	\$219,328
b. Annuitants	2,121,657	43,639	23,939	56,323	685	0	9,364
2. Current Service Liability (Present Members)	3,658,590	442,742	322,125	799,838	159,718	225,290	829,241
3. Total Actuarial Accrued Liability: (1) + (2)	\$6,869,449	\$690,653	\$365,161	\$1,013,512	\$189,163	\$228,222	\$1,057,933
4. Actuarial value of assets	4,558,595	526,502	382,121	949,643	181,659	246,023	995,482
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,310,854	\$164,151	(\$16,960)	\$63,869	\$7,504	(\$17,801)	\$62,451
6. Funded Ratio: (4) / (3)	66.4%	76.2%	104.6%	93.7%	96.0%	107.8%	94.1%
7. Annual Payroll	\$3,354,980	\$349,395	\$442,799	\$532,285	\$411,901	\$535,604	\$992,775
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	6.50%	6.60%	2.21%	6.78%	2.58%	2.25%	5.89%
Prior Service	4.28%	2.91%	-0.27%	0.84%	0.13%	-0.23%	0.44%
Total Retirement	10.78%	9.51%	1.94%	7.62%	2.71%	2.02%	6.33%
Supplemental Death	0.23%	0.22%	0.29%	0.30%	0.23%	0.21%	0.10%
Total Rate	11.01%	9.73%	2.23%	7.92%	2.94%	2.23%	6.43%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	9.27%	7.67%	N/A	N/A	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	9.50%	7.50%	11.50%	N/A	N/A	11.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	28.2 years	22.4 years	22.6 years	21.9 years	23.1 years	22.6 years
Number of annuitants	35	3	4	6	2	0	4
Number of active contributing members	104	10	13	14	12	16	20
Number of inactive members	51	9	6	17	7	4	17
Average age of contributing members	41.0 years	43.4 years	42.5 years	45.1 years	43.7 years	40.4 years	36.4 years
Average length of service of contributing members	6.9 years	9.1 years	5.7 years	7.3 years	7.4 years	4.7 years	6.4 years

	Hughes Springs	Humble	Hunters Creek Village	Huntington	Huntsville	Hurst	Hutchins
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$310,852	\$6,912,677	\$81,719	\$551,369	\$13,292,009	\$6,745,431	\$705,572
b. Annuitants	86,010	3,972,975	158,394	365,551	15,002,978	10,694,203	163,161
2. Current Service Liability (Present Members)	1,595,625	21,854,469	301,418	1,071,028	24,628,940	59,684,221	2,201,481
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,992,487	\$32,740,121	\$541,531	\$1,987,948	\$52,923,927	\$77,123,855	\$3,070,214
4. Actuarial value of assets	1,718,896	22,957,209	221,748	1,200,425	30,111,640	59,517,927	2,810,010
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$273,591	\$9,782,912	\$319,783	\$787,523	\$22,812,287	\$17,605,928	\$260,204
6. Funded Ratio: (4) / (3)	86.3%	70.1%	40.9%	60.4%	56.9%	77.2%	91.5%
7. Annual Payroll	\$518,543	\$11,353,732	\$336,911	\$623,844	\$12,319,292	\$20,875,785	\$2,430,106
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	14.64%	10.84%	6.03%	12.53%	10.89%	10.08%	5.85%
Prior Service	3.28%	5.36%	6.53%	7.81%	11.53%	5.26%	0.67%
Total Retirement	17.92%	16.20%	12.56%	20.34%	22.42%	15.34%	6.52%
Supplemental Death	0.25%	0.19%	0.40%	0.25%	0.20%	0.00%	0.19%
Total Rate	18.17%	16.39%	12.96%	20.59%	22.62%	15.34%	6.71%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.86%	13.63%	N/A	18.05%	18.91%	N/A	5.73%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	N/A	N/A	N/A	11.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	28.0 years	23.3 years	28.3 years	27.9 years	27.8 years	27.7 years
Number of annuitants	4	62	5	7	117	170	4
Number of active contributing members	14	189	8	17	270	331	65
Number of inactive members	2	31	3	7	114	135	32
Average age of contributing members	44.9 years	41.5 years	47.5 years	43.2 years	40.2 years	41.0 years	39.7 years
Average length of service of contributing members	11.4 years	10.8 years	11.1 years	9.2 years	9.7 years	11.9 years	6.5 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Hutto	Huxley	Idalou	Ingleside	Ingram	Iowa Park	Iraan
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$1,473,941	\$0	\$30,609	\$692,600	\$92,743	\$1,574,864	\$10,799
b. Annuitants	161,382	92,421	0	918,135	18,970	172,817	288,137
2. Current Service Liability (Present Members)	2,951,461	264,711	76,334	2,777,570	319,092	2,796,093	316,042
3. Total Actuarial Accrued Liability: (1) + (2)	\$4,586,784	\$357,132	\$106,943	\$4,388,305	\$430,805	\$4,543,774	\$614,978
4. Actuarial value of assets	2,801,380	362,472	68,815	2,770,226	320,967	2,979,296	288,728
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,785,404	(\$5,340)	\$38,128	\$1,618,079	\$109,838	\$1,564,478	\$326,250
6. Funded Ratio: (4) / (3)	61.1%	101.5%	64.3%	63.1%	74.5%	65.6%	46.9%
7. Annual Payroll	\$4,497,526	\$279,589	\$375,895	\$2,397,698	\$350,512	\$1,476,341	\$202,288
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	8.21%	2.39%	2.51%	5.62%	5.47%	9.76%	9.36%
Prior Service	2.76%	-0.14%	0.70%	4.18%	2.16%	6.59%	10.03%
Total Retirement	10.97%	2.25%	3.21%	9.80%	7.63%	16.35%	19.39%
Supplemental Death	0.13%	0.39%	0.09%	0.30%	0.00%	0.26%	0.45%
Total Rate	11.10%	2.64%	3.30%	10.10%	7.63%	16.61%	19.84%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	8.72%	N/A	14.07%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	11.50%	9.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	22.9 years	21.0 years	23.2 years	28.2 years	23.2 years	28.0 years	28.0 years
Number of annuitants	4	5	0	27	2	13	4
Number of active contributing members	79	9	12	69	10	48	6
Number of inactive members	30	9	8	44	7	31	3
Average age of contributing members	39.0 years	40.4 years	38.1 years	44.4 years	48.3 years	43.9 years	50.3 years
Average length of service of contributing members	7.3 years	7.7 years	3.1 years	8.8 years	11.2 years	9.8 years	6.6 years

	Irving	Italy	Itasca	Jacinto City	Jacksboro	Jacksonville	Jasper
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$36,376,986	\$119,798	\$220,718	\$773,131	\$1,181,028	\$2,765,029	\$229,613
b. Annuitants	27,567,158	87,363	204,122	767,114	624,784	2,878,982	2,742,535
2. Current Service Liability (Present Members)	279,508,297	125,596	523,231	3,490,802	2,373,066	8,161,550	6,391,302
3. Total Actuarial Accrued Liability: (1) + (2)	\$343,452,441	\$332,757	\$948,071	\$5,031,047	\$4,178,878	\$13,805,561	\$9,363,450
4. Actuarial value of assets	272,568,332	150,100	703,698	3,317,510	2,762,364	7,674,944	6,284,889
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$70,884,109	\$182,657	\$244,373	\$1,713,537	\$1,416,514	\$6,130,617	\$3,078,561
6. Funded Ratio: (4) / (3)	79.4%	45.1%	74.2%	65.9%	66.1%	55.6%	67.1%
7. Annual Payroll	\$91,616,207	\$510,112	\$537,622	\$2,461,285	\$1,292,735	\$5,069,255	\$4,400,880
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	11.07%	1.89%	11.07%	5.45%	8.26%	8.36%	6.60%
Prior Service	4.79%	2.48%	2.82%	4.31%	6.81%	7.50%	4.85%
Total Retirement	15.86%	4.37%	13.89%	9.76%	15.07%	15.86%	11.45%
Supplemental Death	0.21%	0.41%	0.30%	0.31%	0.39%	0.23%	0.22%
Total Rate	16.07%	4.78%	14.19%	10.07%	15.46%	16.09%	11.67%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	12.16%	8.24%	13.75%	13.06%	N/A
Statutory Maximum Rate (Total Retirement Only)	15.50%	N/A	13.50%	9.50%	13.50%	12.50%	15.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.2 years	23.0 years	28.1 years	28.2 years	28.0 years	28.1 years	23.0 years
Number of annuitants	616	1	4	20	8	77	67
Number of active contributing members	1,474	15	16	56	34	133	117
Number of inactive members	400	13	12	35	40	57	50
Average age of contributing members	42.8 years	44.7 years	45.9 years	40.9 years	47.4 years	39.6 years	40.8 years
Average length of service of contributing members	12.5 years	5.3 years	5.5 years	7.0 years	8.3 years	8.9 years	8.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Jefferson	Jersey Village	Jewett	Joaquin	Johnson City	Jones Creek	Jonestown
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$457,219	\$3,903,966	\$208,381	\$44,272	\$213,256	\$964	\$125,183
b. Annuitants	283,387	2,173,302	6,611	44,323	45,745	41,411	0
2. Current Service Liability (Present Members)	525,259	6,284,029	369,699	73,727	404,401	129,416	387,446
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,265,865	\$12,361,297	\$584,691	\$162,322	\$663,402	\$171,791	\$512,629
4. Actuarial value of assets	840,853	8,198,413	421,259	129,594	542,118	121,457	331,085
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$425,012	\$4,162,884	\$163,432	\$32,728	\$121,284	\$50,334	\$181,544
6. Funded Ratio: (4) / (3)	66.4%	66.3%	72.0%	79.8%	81.7%	70.7%	64.6%
7. Annual Payroll	\$778,692	\$4,363,684	\$374,738	\$149,543	\$539,165	\$147,682	\$997,489
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.81%	9.66%	7.20%	2.08%	5.79%	5.43%	4.18%
Prior Service	3.41%	5.92%	2.73%	1.53%	1.42%	2.36%	1.26%
Total Retirement	8.22%	15.58%	9.93%	3.61%	7.21%	7.79%	5.44%
Supplemental Death	0.36%	0.24%	0.26%	0.25%	0.19%	0.43%	0.41%
Total Rate	8.58%	15.82%	10.19%	3.86%	7.40%	8.22%	5.85%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	8.01%	15.08%	7.83%	3.60%	6.42%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	9.50%	N/A	9.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	27.7 years	28.1 years	27.6 years	22.7 years	27.2 years	23.0 years	23.0 years
Number of annuitants	5	15	1	1	4	2	1
Number of active contributing members	20	93	9	6	13	4	23
Number of inactive members	11	48	8	4	5	0	4
Average age of contributing members	48.9 years	44.4 years	43.8 years	43.9 years	44.2 years	55.3 years	47.6 years
Average length of service of contributing members	11.8 years	9.9 years	8.2 years	1.7 years	7.3 years	9.4 years	5.9 years

	Josephine	Joshua	Jourdanton	Junction	Justin	Karnes City	Katy
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$14,565	\$10,638	\$126,909	\$424,053	\$162,660	\$109,233	\$3,984,308
b. Annuitants	0	4,031	182,267	375,604	75,390	240,733	2,804,825
2. Current Service Liability (Present Members)	88,219	1,040,718	731,661	1,204,183	665,694	627,492	13,415,801
3. Total Actuarial Accrued Liability: (1) + (2)	\$102,784	\$1,055,387	\$1,040,837	\$2,003,840	\$903,744	\$977,458	\$20,204,934
4. Actuarial value of assets	75,189	1,112,114	748,471	1,246,649	710,453	524,776	14,349,054
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$27,595	(\$56,727)	\$292,366	\$757,191	\$193,291	\$452,682	\$5,855,880
6. Funded Ratio: (4) / (3)	73.2%	105.4%	71.9%	62.2%	78.6%	53.7%	71.0%
7. Annual Payroll	\$163,729	\$950,091	\$811,832	\$601,979	\$1,291,375	\$622,830	\$6,841,180
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.75%	4.55%	4.53%	11.10%	2.86%	3.71%	11.86%
Prior Service	1.17%	-0.45%	2.24%	7.80%	1.04%	4.51%	5.31%
Total Retirement	5.92%	4.10%	6.77%	18.90%	3.90%	8.22%	17.17%
Supplemental Death	0.11%	0.12%	0.32%	0.38%	0.00%	0.23%	0.28%
Total Rate	6.03%	4.22%	7.09%	19.28%	3.90%	8.45%	17.45%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	5.93%	16.65%	N/A	7.24%	15.11%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	9.50%	15.50%	7.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	22.9 years	20.1 years	28.0 years	28.1 years	22.9 years	28.1 years	28.1 years
Number of annuitants	0	4	10	11	3	10	29
Number of active contributing members	4	31	28	19	29	19	129
Number of inactive members	4	21	27	9	10	8	25
Average age of contributing members	42.6 years	40.2 years	43.4 years	50.4 years	40.4 years	40.5 years	43.7 years
Average length of service of contributing members	8.3 years	6.4 years	4.9 years	12.2 years	5.6 years	7.2 years	10.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Kaufman	Keene	Keller	Kemah	Kemp	Kenedy	Kennedale
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$1,804,162	\$1,556,345	\$16,143,385	\$249,554	\$4,468	\$157,407	\$2,164,109
b. Annuitants	472,929	554,135	3,115,327	32,988	295	237,756	1,173,934
2. Current Service Liability (Present Members)	4,445,355	2,642,751	30,042,610	1,807,979	214,167	709,932	3,778,272
3. Total Actuarial Accrued Liability: (1) + (2)	\$6,722,446	\$4,753,231	\$49,301,322	\$2,090,521	\$218,930	\$1,105,095	\$7,116,315
4. Actuarial value of assets	4,406,168	2,926,075	31,447,480	1,938,129	338,109	860,329	4,670,569
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,316,278	\$1,827,156	\$17,853,842	\$152,392	(\$119,179)	\$244,766	\$2,445,746
6. Funded Ratio: (4) / (3)	65.5%	61.6%	63.8%	92.7%	154.4%	77.9%	65.6%
7. Annual Payroll	\$2,421,179	\$1,802,447	\$18,072,675	\$1,719,518	\$464,070	\$583,371	\$3,737,989
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	9.82%	9.59%	10.88%	5.36%	1.41%	3.22%	7.58%
Prior Service	5.94%	6.29%	6.12%	0.65%	-1.41%	2.62%	4.52%
Total Retirement	15.76%	15.88%	17.00%	6.01%	0.00%	5.84%	12.10%
Supplemental Death	0.25%	0.16%	0.16%	0.19%	0.00%	0.20%	0.16%
Total Rate	16.01%	16.04%	17.16%	6.20%	0.00%	6.04%	12.26%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.56%	13.63%	15.20%	N/A	N/A	5.88%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	13.50%	N/A	7.50%	7.50%	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.1 years	28.2 years	20.9 years	36.5 years	27.8 years	23.1 years
Number of annuitants	19	10	43	4	5	6	20
Number of active contributing members	62	47	314	32	14	19	78
Number of inactive members	32	27	131	24	16	12	84
Average age of contributing members	44.0 years	39.9 years	41.4 years	42.3 years	38.7 years	44.4 years	39.4 years
Average length of service of contributing members	11.1 years	8.3 years	10.1 years	10.7 years	2.6 years	8.0 years	7.9 years

	Kermit	Kerrville	Kerrville Public Utility	Kilgore	Killeen	Kingsville	Kirby
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$1,195,548	\$8,796,386	\$1,900,964	\$4,985,344	\$8,477,187	\$5,036,208	\$1,392,334
b. Annuitants	1,075,255	5,635,300	890,352	3,877,902	8,642,351	5,237,394	153,035
2. Current Service Liability (Present Members)	3,030,197	27,061,703	9,775,618	13,622,221	59,682,808	22,110,252	2,427,272
3. Total Actuarial Accrued Liability: (1) + (2)	\$5,301,000	\$41,493,389	\$12,566,934	\$22,485,467	\$76,802,346	\$32,383,854	\$3,972,641
4. Actuarial value of assets	2,546,740	27,570,274	10,156,946	13,068,509	58,701,014	23,123,074	2,738,002
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,754,260	\$13,923,115	\$2,409,988	\$9,416,958	\$18,101,332	\$9,260,780	\$1,234,639
6. Funded Ratio: (4) / (3)	48.0%	66.4%	80.8%	58.1%	76.4%	71.4%	68.9%
7. Annual Payroll	\$1,452,357	\$14,214,842	\$2,994,995	\$6,528,893	\$37,340,457	\$8,882,110	\$1,720,631
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	11.09%	9.74%	9.49%	11.10%	6.92%	8.28%	8.59%
Prior Service	11.76%	6.08%	4.99%	8.96%	3.36%	6.48%	4.46%
Total Retirement	22.85%	15.82%	14.48%	20.06%	10.28%	14.76%	13.05%
Supplemental Death	0.29%	0.21%	0.26%	0.29%	0.20%	0.00%	0.13%
Total Rate	23.14%	16.03%	14.74%	20.35%	10.48%	14.76%	13.18%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	19.75%	14.40%	13.53%	17.02%	N/A	11.87%	11.62%
Statutory Maximum Rate (Total Retirement Only)	N/A	15.50%	N/A	N/A	13.50%	11.50%	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.1 years	28.1 years	28.0 years	23.0 years	28.0 years	28.0 years
Number of annuitants	27	138	19	89	287	112	11
Number of active contributing members	41	317	58	156	895	250	49
Number of inactive members	26	143	34	38	314	110	58
Average age of contributing members	41.7 years	42.3 years	43.0 years	43.0 years	41.1 years	40.6 years	37.8 years
Average length of service of contributing members	9.8 years	9.4 years	11.4 years	10.2 years	10.4 years	10.4 years	6.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Kirbyville	Knox City	Kountze	Kress	Krugerville	Krum	Kyle
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$72,392	\$0	\$69,269	\$18,939	\$598	\$121,754	\$1,491,100
b. Annuitants	307,699	18,810	0	14,553	0	0	649,041
2. Current Service Liability (Present Members)	400,580	299,544	279,584	185,741	41,976	486,957	3,748,082
3. Total Actuarial Accrued Liability: (1) + (2)	\$780,671	\$318,354	\$348,853	\$219,233	\$42,574	\$608,711	\$5,888,223
4. Actuarial value of assets	401,345	377,029	317,304	189,411	33,066	629,873	3,976,613
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$379,326	(\$58,675)	\$31,549	\$29,822	\$9,508	(\$21,162)	\$1,911,610
6. Funded Ratio: (4) / (3)	51.4%	118.4%	91.0%	86.4%	77.7%	103.5%	67.5%
7. Annual Payroll	\$719,934	\$207,257	\$818,530	\$93,259	\$121,905	\$1,067,293	\$5,273,086
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	2.46%	5.50%	2.16%	7.05%	1.54%	1.72%	6.02%
Prior Service	3.27%	-1.97%	0.27%	1.99%	0.52%	-0.13%	2.49%
Total Retirement	5.73%	3.53%	2.43%	9.04%	2.06%	1.59%	8.51%
Supplemental Death	0.32%	0.51%	0.21%	0.00%	0.18%	0.14%	0.17%
Total Rate	6.05%	4.04%	2.64%	9.04%	2.24%	1.73%	8.68%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	5.64%	N/A	N/A	8.35%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	9.50%	N/A	9.50%	N/A	7.50%	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	22.8 years	22.6 years	27.9 years	24.6 years	25.4 years	23.4 years
Number of annuitants	15	2	0	3	0	0	8
Number of active contributing members	24	7	26	3	3	26	120
Number of inactive members	24	9	19	0	3	18	44
Average age of contributing members	45.0 years	57.8 years	43.4 years	57.7 years	47.2 years	38.8 years	39.8 years
Average length of service of contributing members	6.4 years	5.9 years	5.0 years	11.5 years	9.7 years	5.6 years	5.9 years

	La Coste	La Feria	La Grange	La Grulla	La Marque	La Porte	La Vernia
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$1,254,121	\$1,014,722	\$64,393	\$1,880,415	\$13,832,245	\$117,385
b. Annuitants	0	481,392	911,710	48,731	2,248,345	10,437,281	0
2. Current Service Liability (Present Members)	143,848	1,780,072	5,176,685	214,265	7,952,508	54,075,553	53,489
3. Total Actuarial Accrued Liability: (1) + (2)	\$143,848	\$3,515,585	\$7,103,117	\$327,389	\$12,081,268	\$78,345,079	\$170,874
4. Actuarial value of assets	153,028	2,073,349	5,121,942	318,939	8,423,904	52,637,477	39,599
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$9,180)	\$1,442,236	\$1,981,175	\$8,450	\$3,657,364	\$25,707,602	\$131,275
6. Funded Ratio: (4) / (3)	106.4%	59.0%	72.1%	97.4%	69.7%	67.2%	23.2%
7. Annual Payroll	\$202,637	\$1,725,382	\$2,045,802	\$458,048	\$5,494,998	\$19,258,959	\$351,543
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	2.78%	6.38%	8.96%	5.08%	6.49%	11.90%	3.41%
Prior Service	-0.32%	5.18%	6.01%	0.13%	4.15%	8.29%	2.58%
Total Retirement	2.46%	11.56%	14.97%	5.21%	10.64%	20.19%	5.99%
Supplemental Death	0.00%	0.22%	0.29%	0.27%	0.18%	0.19%	0.32%
Total Rate	2.46%	11.78%	15.26%	5.48%	10.82%	20.38%	6.31%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	9.90%	13.32%	5.23%	9.49%	16.72%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	9.50%	N/A	11.50%	11.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	22.3 years	28.2 years	28.1 years	22.4 years	27.8 years	28.1 years	23.1 years
Number of annuitants	1	13	24	3	57	124	0
Number of active contributing members	7	55	55	23	122	370	12
Number of inactive members	2	52	27	11	78	124	0
Average age of contributing members	51.8 years	41.9 years	45.9 years	43.5 years	41.6 years	42.3 years	43.7 years
Average length of service of contributing members	9.1 years	7.6 years	10.6 years	4.4 years	7.3 years	11.4 years	6.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Lacy-Lakeview	Ladonia	Lago Vista	Laguna Vista	Lake Dallas	Lake Jackson	Lake Worth
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$1,017,616	\$0	\$950,201	\$59,986	\$906,964	\$6,099,527	\$1,865,416
b. Annuitants	422,300	15,319	188,351	0	371,129	3,838,071	1,563,159
2. Current Service Liability (Present Members)	2,102,082	15,752	3,124,148	203,937	2,990,230	21,516,507	4,844,949
3. Total Actuarial Accrued Liability: (1) + (2)	\$3,541,998	\$31,071	\$4,262,700	\$263,923	\$4,268,323	\$31,454,105	\$8,273,524
4. Actuarial value of assets	2,371,925	47,408	3,487,326	256,257	3,055,077	22,856,959	5,625,144
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,170,073	(\$16,337)	\$775,374	\$7,666	\$1,213,246	\$8,597,146	\$2,648,380
6. Funded Ratio: (4) / (3)	67.0%	152.6%	81.8%	97.1%	71.6%	72.7%	68.0%
7. Annual Payroll	\$1,500,999	\$45,493	\$2,922,878	\$416,601	\$1,784,210	\$9,570,019	\$4,061,497
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
<b>Retirement</b>							
Normal Cost	8.63%	10.50%	6.87%	3.53%	9.22%	10.56%	7.63%
Prior Service	4.83%	-2.49%	1.85%	0.13%	4.21%	5.58%	4.03%
Total Retirement	13.46%	8.01%	8.72%	3.66%	13.43%	16.14%	11.66%
Supplemental Death	0.22%	0.23%	0.26%	0.15%	0.33%	0.24%	0.19%
Total Rate	13.68%	8.24%	8.98%	3.81%	13.76%	16.38%	11.85%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	11.69%	N/A	N/A	N/A	12.15%	13.45%	10.62%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	12.50%	N/A	13.50%	12.50%	12.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.2 years	23.0 years	22.8 years	22.3 years	28.2 years	28.0 years	28.3 years
Number of annuitants	12	2	17	0	17	90	23
Number of active contributing members	43	2	74	12	33	214	97
Number of inactive members	20	0	20	12	36	88	55
Average age of contributing members	38.3 years	47.8 years	45.9 years	44.0 years	45.0 years	41.1 years	40.4 years
Average length of service of contributing members	8.7 years	2.8 years	7.5 years	4.9 years	8.2 years	10.7 years	8.3 years

	Lakeport	Lakeside	Lakeside City	Lakeway	Lamesa	Lampasas	Lancaster
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$58,944	\$275	\$1,706,797	\$247,406	\$2,322,251	\$10,514,068
b. Annuitants	0	59,976	1,304	804,889	1,175,504	1,765,300	8,176,148
2. Current Service Liability (Present Members)	93,000	233,772	50,796	4,009,425	6,025,378	6,678,637	26,868,319
3. Total Actuarial Accrued Liability: (1) + (2)	\$93,000	\$352,692	\$52,375	\$6,521,111	\$7,448,288	\$10,766,188	\$45,558,535
4. Actuarial value of assets	118,918	294,491	47,033	4,081,961	6,197,131	6,955,524	29,362,600
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$25,918)	\$58,201	\$5,342	\$2,439,150	\$1,251,157	\$3,810,664	\$16,195,935
6. Funded Ratio: (4) / (3)	127.9%	83.5%	89.8%	62.6%	83.2%	64.6%	64.5%
7. Annual Payroll	\$150,407	\$375,977	\$105,514	\$4,024,067	\$2,735,353	\$3,648,448	\$14,525,485
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
<b>Retirement</b>							
Normal Cost	3.76%	4.37%	2.44%	8.43%	6.89%	10.15%	9.32%
Prior Service	-1.17%	1.06%	0.35%	3.76%	2.84%	6.47%	6.94%
Total Retirement	2.59%	5.43%	2.79%	12.19%	9.73%	16.62%	16.26%
Supplemental Death	0.25%	0.23%	0.20%	0.24%	0.00%	0.22%	0.21%
Total Rate	2.84%	5.66%	2.99%	12.43%	9.73%	16.84%	16.47%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	11.73%	N/A	14.90%	14.44%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	13.50%	13.50%	N/A	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.8 years	23.5 years	23.1 years	28.1 years	28.1 years	28.2 years	27.9 years
Number of annuitants	0	3	1	22	39	47	91
Number of active contributing members	5	9	3	79	71	98	254
Number of inactive members	0	12	0	63	34	41	180
Average age of contributing members	47.1 years	43.5 years	48.2 years	43.9 years	42.6 years	41.9 years	40.0 years
Average length of service of contributing members	6.5 years	8.4 years	8.2 years	7.6 years	9.2 years	8.4 years	8.9 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Laredo	Lavon	League City	Leander	Leon Valley	Leonard	Levelland
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$99,606,889	\$6,794	\$16,628,895	\$3,556,152	\$3,478,931	\$59,821	\$2,522,609
b. Annuitants	58,014,616	0	5,812,289	347,256	3,405,787	0	1,596,466
2. Current Service Liability (Present Members)	147,590,744	348,426	40,229,008	6,619,969	15,055,226	378,877	10,155,366
3. Total Actuarial Accrued Liability: (1) + (2)	\$305,212,249	\$355,220	\$62,670,192	\$10,523,377	\$21,939,944	\$438,698	\$14,274,441
4. Actuarial value of assets	166,772,840	276,767	41,885,807	6,474,611	15,296,196	441,182	10,571,356
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$138,439,409	\$78,453	\$20,784,385	\$4,048,766	\$6,643,748	(\$2,484)	\$3,703,085
6. Funded Ratio: (4) / (3)	54.6%	77.9%	66.8%	61.5%	69.7%	100.6%	74.1%
7. Annual Payroll	\$86,968,989	\$758,161	\$22,877,988	\$7,706,516	\$4,434,636	\$494,431	\$3,554,360
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	12.77%	3.75%	10.42%	8.63%	10.85%	2.76%	9.96%
Prior Service	9.87%	0.72%	5.64%	3.25%	9.31%	-0.03%	6.46%
Total Retirement	22.64%	4.47%	16.06%	11.88%	20.16%	2.73%	16.42%
Supplemental Death	0.22%	0.15%	0.21%	0.20%	0.26%	0.31%	0.22%
Total Rate	22.86%	4.62%	16.27%	12.08%	20.42%	3.04%	16.64%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	19.30%	N/A	13.36%	10.92%	17.02%	N/A	13.63%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	13.50%	N/A	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	22.9 years	28.1 years	28.3 years	28.0 years	30.3 years	28.1 years
Number of annuitants	602	0	90	14	55	1	33
Number of active contributing members	1,956	16	448	144	99	16	86
Number of inactive members	361	3	113	55	49	9	23
Average age of contributing members	42.6 years	41.6 years	41.8 years	40.4 years	44.9 years	43.7 years	41.9 years
Average length of service of contributing members	10.6 years	5.9 years	9.2 years	6.4 years	14.0 years	7.1 years	10.9 years

	Lewisville	Lexington	Liberty	Liberty Hill	Lindale	Linden	Lipan
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$35,516,674	\$114,487	\$1,443,302	\$4,171	\$1,656,016	\$37,349	\$5,824
b. Annuitants	19,228,634	407,034	617,515	0	53,181	27,470	0
2. Current Service Liability (Present Members)	92,937,979	445,534	2,811,277	81,896	1,109,371	351,609	24,305
3. Total Actuarial Accrued Liability: (1) + (2)	\$147,683,287	\$967,055	\$4,872,094	\$86,067	\$2,818,568	\$416,428	\$30,129
4. Actuarial value of assets	93,785,332	615,600	3,693,760	84,211	1,238,626	390,927	42,919
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$53,897,955	\$351,455	\$1,178,334	\$1,856	\$1,579,942	\$25,501	(\$12,790)
6. Funded Ratio: (4) / (3)	63.5%	63.7%	75.8%	97.8%	43.9%	93.9%	142.5%
7. Annual Payroll	\$39,760,683	\$337,512	\$4,429,813	\$373,764	\$1,697,882	\$461,260	\$80,194
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	12.53%	7.18%	4.32%	2.42%	9.78%	3.51%	2.63%
Prior Service	8.41%	6.47%	1.85%	0.04%	5.78%	0.38%	-1.09%
Total Retirement	20.94%	13.65%	6.17%	2.46%	15.56%	3.89%	1.54%
Supplemental Death	0.00%	0.00%	0.00%	0.22%	0.00%	0.47%	0.12%
Total Rate	20.94%	13.65%	6.17%	2.68%	15.56%	4.36%	1.66%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.96%	12.14%	N/A	N/A	13.78%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	N/A	N/A	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.0 years	22.9 years	18.1 years	28.0 years	23.3 years	23.6 years
Number of annuitants	207	7	14	0	2	2	0
Number of active contributing members	674	9	117	12	44	15	3
Number of inactive members	191	14	88	1	14	5	1
Average age of contributing members	42.1 years	43.5 years	41.6 years	46.5 years	44.9 years	49.7 years	43.9 years
Average length of service of contributing members	12.1 years	6.1 years	8.7 years	2.2 years	8.3 years	7.7 years	5.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Little Elm	Littlefield	Live Oak	Livingston	Llano	Lockhart	Lockney
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$2,509,601	\$646,529	\$6,558,786	\$2,188,792	\$224,096	\$3,122,687	\$6,077
b. Annuitants	252,364	532,951	1,088,623	2,069,275	405,678	2,011,251	11,944
2. Current Service Liability (Present Members)	6,113,343	3,224,030	12,701,871	8,658,170	2,129,014	10,364,275	272,576
3. Total Actuarial Accrued Liability: (1) + (2)	\$8,875,308	\$4,403,510	\$20,349,280	\$12,916,237	\$2,758,788	\$15,498,213	\$290,597
4. Actuarial value of assets	6,204,659	3,382,342	12,661,863	8,883,996	2,062,324	10,617,782	361,201
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,670,649	\$1,021,168	\$7,687,417	\$4,032,241	\$696,464	\$4,880,431	(\$70,604)
6. Funded Ratio: (4) / (3)	69.9%	76.8%	62.2%	68.8%	74.8%	68.5%	124.3%
7. Annual Payroll	\$7,767,744	\$1,872,774	\$5,390,180	\$3,073,230	\$1,694,289	\$5,527,866	\$239,692
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	7.34%	7.41%	11.27%	11.80%	4.31%	8.42%	3.24%
Prior Service	2.36%	3.38%	8.82%	8.14%	2.82%	5.47%	-2.03%
Total Retirement	9.70%	10.79%	20.09%	19.94%	7.13%	13.89%	1.21%
Supplemental Death	0.20%	0.38%	0.20%	0.29%	0.33%	0.27%	0.35%
Total Rate	9.90%	11.17%	20.29%	20.23%	7.46%	14.16%	1.56%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	9.19%	17.31%	16.82%	N/A	12.43%	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	N/A	N/A	9.50%	12.50%	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.4 years	28.2 years	28.3 years	28.1 years	23.4 years	28.2 years	23.2 years
Number of annuitants	12	25	25	31	21	50	2
Number of active contributing members	160	54	121	78	48	141	7
Number of inactive members	53	30	43	10	26	90	4
Average age of contributing members	41.9 years	44.0 years	43.5 years	44.5 years	47.3 years	41.9 years	41.4 years
Average length of service of contributing members	7.5 years	8.2 years	12.8 years	11.4 years	8.7 years	9.0 years	6.2 years

	Lone Star	Longview	Loraine	Lorena	Lorenzo	Los Fresnos	Lott
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$136,058	\$10,211,924	\$15,839	\$153,099	\$38,819	\$69,024	\$0
b. Annuitants	103,073	8,841,390	0	24,760	4,946	38,294	0
2. Current Service Liability (Present Members)	601,733	60,019,937	39,365	402,269	180,845	1,518,565	57,721
3. Total Actuarial Accrued Liability: (1) + (2)	\$840,864	\$79,073,251	\$55,204	\$580,128	\$224,610	\$1,625,883	\$57,721
4. Actuarial value of assets	714,743	55,991,402	39,989	488,299	290,268	1,736,139	68,738
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$126,121	\$23,081,849	\$15,215	\$91,829	(\$65,658)	(\$110,256)	(\$11,017)
6. Funded Ratio: (4) / (3)	85.0%	70.8%	72.4%	84.2%	129.2%	106.8%	119.1%
7. Annual Payroll	\$357,183	\$27,001,534	\$83,378	\$348,129	\$194,581	\$1,386,208	\$203,064
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.36%	9.01%	2.85%	5.76%	4.38%	3.68%	1.56%
Prior Service	2.17%	5.31%	1.26%	1.66%	-2.35%	-0.55%	-0.35%
Total Retirement	6.53%	14.32%	4.11%	7.42%	2.03%	3.13%	1.21%
Supplemental Death	0.21%	0.25%	0.18%	0.14%	0.00%	0.19%	0.21%
Total Rate	6.74%	14.57%	4.29%	7.56%	2.03%	3.32%	1.42%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	5.53%	N/A	N/A	6.97%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	15.50%	N/A	10.50%	9.50%	9.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.6 years	28.0 years	23.2 years	27.4 years	22.8 years	23.1 years	26.1 years
Number of annuitants	3	342	0	2	2	8	0
Number of active contributing members	12	620	3	12	8	46	9
Number of inactive members	12	240	3	17	6	34	25
Average age of contributing members	42.3 years	43.1 years	49.0 years	41.8 years	34.9 years	41.0 years	43.2 years
Average length of service of contributing members	7.2 years	9.9 years	10.4 years	5.2 years	2.9 years	8.5 years	0.7 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Lubbock	Lucas	Lufkin	Luling	Lumberton	Lyford	Lytle
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$60,528,366	\$98,903	\$11,562,269	\$612,582	\$1,196,591	\$122,605	\$283,831
b. Annuitants	77,538,500	104,776	10,996,526	720,886	624,947	0	27,762
2. Current Service Liability (Present Members)	216,026,164	693,050	30,505,623	2,827,261	2,427,002	80,612	824,038
3. Total Actuarial Accrued Liability: (1) + (2)	\$354,093,030	\$896,729	\$53,064,418	\$4,160,729	\$4,248,540	\$203,217	\$1,135,631
4. Actuarial value of assets	215,364,273	692,369	29,983,066	2,702,903	2,570,293	96,729	1,004,960
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$138,728,757	\$204,360	\$23,081,352	\$1,457,826	\$1,678,247	\$106,488	\$130,671
6. Funded Ratio: (4) / (3)	60.8%	77.2%	56.5%	65.0%	60.5%	47.6%	88.5%
7. Annual Payroll	\$79,214,557	\$753,951	\$14,471,497	\$2,479,565	\$1,550,135	\$275,721	\$631,799
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	12.38%	5.67%	11.27%	6.00%	12.65%	3.45%	7.87%
Prior Service	10.88%	1.86%	9.89%	3.64%	6.72%	2.68%	1.28%
Total Retirement	23.26%	7.53%	21.16%	9.64%	19.37%	6.13%	9.15%
Supplemental Death	0.00%	0.18%	0.25%	0.36%	0.22%	0.00%	0.15%
Total Rate	23.26%	7.71%	21.41%	10.00%	19.59%	6.13%	9.30%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	19.26%	N/A	17.58%	8.97%	17.45%	N/A	7.77%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	11.50%	N/A	N/A	11.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	23.4 years	28.1 years	28.2 years	28.1 years	23.0 years	28.2 years
Number of annuitants	893	3	149	33	11	0	1
Number of active contributing members	1,649	20	368	75	37	13	17
Number of inactive members	479	29	113	35	8	1	13
Average age of contributing members	43.8 years	43.4 years	42.5 years	43.1 years	43.6 years	45.9 years	39.4 years
Average length of service of contributing members	11.4 years	5.7 years	10.1 years	7.8 years	9.4 years	9.9 years	7.1 years

	Madisonville	Magnolia	Malakoff	Manor	Mansfield	Manvel	Marble Falls
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$309,551	\$13,981	\$29,680	\$28,844	\$16,614,831	\$98,392	\$19,553
b. Annuitants	259,394	54,322	21,650	17,906	4,603,604	21,280	66,817
2. Current Service Liability (Present Members)	1,188,526	599,243	727,716	736,614	45,040,480	493,264	9,064,689
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,757,471	\$667,546	\$779,046	\$783,364	\$66,258,915	\$612,936	\$9,151,059
4. Actuarial value of assets	1,264,652	626,305	760,531	778,695	46,933,448	606,559	8,434,203
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$492,819	\$41,241	\$18,515	\$4,669	\$19,325,467	\$6,377	\$716,856
6. Funded Ratio: (4) / (3)	72.0%	93.8%	97.6%	99.4%	70.8%	99.0%	92.2%
7. Annual Payroll	\$1,068,090	\$1,035,478	\$713,090	\$1,331,916	\$26,487,955	\$1,055,271	\$5,848,861
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	6.17%	2.13%	3.29%	3.81%	10.67%	2.15%	5.75%
Prior Service	2.87%	0.27%	0.18%	0.02%	4.53%	0.04%	0.84%
Total Retirement	9.04%	2.40%	3.47%	3.83%	15.20%	2.19%	6.59%
Supplemental Death	0.28%	0.25%	0.26%	0.19%	0.17%	0.18%	0.23%
Total Rate	9.32%	2.65%	3.73%	4.02%	15.37%	2.37%	6.82%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.81%	N/A	N/A	N/A	13.43%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	8.50%	9.50%	N/A	13.50%	7.50%	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	23.9 years	23.0 years	33.4 years	28.1 years	24.9 years	23.4 years
Number of annuitants	15	5	6	1	87	4	37
Number of active contributing members	31	24	22	34	474	25	118
Number of inactive members	26	17	11	25	128	20	56
Average age of contributing members	44.0 years	45.5 years	45.7 years	38.1 years	40.5 years	40.0 years	42.6 years
Average length of service of contributing members	6.7 years	8.0 years	9.9 years	5.3 years	8.9 years	6.9 years	9.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Marfa	Marion	Marlin	Marshall	Mart	Mason	Matador
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$60,698	\$125,632	\$5,666,751	\$152,583	\$318,991	\$26,329
b. Annuitants	28,202	22,050	1,088,065	7,566,802	50,757	155,722	0
2. Current Service Liability (Present Members)	1,427,186	281,131	838,982	18,861,820	578,546	1,007,649	45,693
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,455,388	\$363,879	\$2,052,679	\$32,095,373	\$781,886	\$1,482,362	\$72,022
4. Actuarial value of assets	1,666,971	374,923	1,233,851	17,671,205	888,641	1,037,148	43,676
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$211,583)	(\$11,044)	\$818,828	\$14,424,168	(\$106,755)	\$445,214	\$28,346
6. Funded Ratio: (4) / (3)	114.5%	103.0%	60.1%	55.1%	113.7%	70.0%	60.6%
7. Annual Payroll	\$587,348	\$359,320	\$1,304,890	\$8,103,017	\$518,173	\$831,019	\$126,787
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	6.66%	6.59%	3.28%	12.45%	4.33%	5.79%	4.15%
Prior Service	-2.51%	-0.22%	3.90%	11.04%	-1.28%	3.33%	1.55%
Total Retirement	4.15%	6.37%	7.18%	23.49%	3.05%	9.12%	5.70%
Supplemental Death	0.56%	0.49%	0.31%	0.30%	0.19%	0.40%	0.31%
Total Rate	4.71%	6.86%	7.49%	23.79%	3.24%	9.52%	6.01%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	7.11%	20.30%	2.29%	8.26%	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	11.50%	11.50%	N/A	9.50%	9.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	22.8 years	21.8 years	28.0 years	28.1 years	28.0 years	28.0 years	23.0 years
Number of annuitants	12	2	44	130	3	10	0
Number of active contributing members	19	10	49	203	14	25	4
Number of inactive members	19	7	97	54	30	8	0
Average age of contributing members	51.1 years	52.4 years	38.3 years	45.0 years	41.8 years	47.7 years	51.8 years
Average length of service of contributing members	12.0 years	6.3 years	3.8 years	10.1 years	5.7 years	9.6 years	7.2 years

	Mathis	Maypearl	McAllen	McCamey	McGregor	McKinney	McLean
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$12,139	\$39,267	\$13,093,081	\$84,506	\$729,975	\$28,668,566	\$70,992
b. Annuitants	193,031	0	1,148,947	52,648	612,826	8,946,739	1,828
2. Current Service Liability (Present Members)	1,293,454	87,505	104,008,967	648,019	2,054,293	79,037,779	125,788
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,498,624	\$126,772	\$118,250,995	\$785,173	\$3,397,094	\$116,653,084	\$198,608
4. Actuarial value of assets	1,585,048	116,123	105,016,856	786,668	2,482,122	77,363,412	170,826
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$86,424)	\$10,649	\$13,234,139	(\$1,495)	\$914,972	\$39,289,672	\$27,782
6. Funded Ratio: (4) / (3)	105.8%	91.6%	88.8%	100.2%	73.1%	66.3%	86.0%
7. Annual Payroll	\$1,218,515	\$182,114	\$57,440,380	\$283,361	\$1,656,856	\$50,024,000	\$173,981
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	2.33%	2.38%	6.92%	6.72%	6.30%	10.36%	2.52%
Prior Service	-0.49%	0.40%	1.60%	-0.05%	3.81%	4.88%	1.11%
Total Retirement	1.84%	2.78%	8.52%	6.67%	10.11%	15.24%	3.63%
Supplemental Death	0.33%	0.23%	0.00%	0.49%	0.35%	0.16%	0.16%
Total Rate	2.17%	3.01%	8.52%	7.16%	10.46%	15.40%	3.79%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	13.11%	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	7.50%	13.50%	9.50%	12.50%	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.1 years	23.5 years	22.9 years	14.3 years	23.2 years	28.0 years	22.9 years
Number of annuitants	12	0	269	7	21	125	1
Number of active contributing members	42	6	1,453	7	48	802	6
Number of inactive members	58	6	324	3	40	225	5
Average age of contributing members	42.3 years	43.1 years	40.3 years	41.2 years	40.9 years	40.7 years	40.4 years
Average length of service of contributing members	6.8 years	3.9 years	9.6 years	12.3 years	7.0 years	9.5 years	5.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Meadowlakes	Meadows Place	Melissa	Memorial Villages Police	Memphis	Menard	Mercedes
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$290	\$337,006	\$81,916	\$1,262,251	\$184,486	\$122,365	\$5,194,477
b. Annuitants	0	139,953	1,135	2,309,189	363,549	77,985	1,308,046
2. Current Service Liability (Present Members)	106,680	2,843,907	957,537	5,456,917	918,942	946,062	4,981,790
3. Total Actuarial Accrued Liability: (1) + (2)	\$106,970	\$3,320,866	\$1,040,588	\$9,028,357	\$1,466,977	\$1,146,412	\$11,484,313
4. Actuarial value of assets	142,316	3,053,231	831,223	5,987,934	1,098,734	966,282	6,101,882
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$35,346)	\$267,635	\$209,365	\$3,040,423	\$368,243	\$180,130	\$5,382,431
6. Funded Ratio: (4) / (3)	133.0%	91.9%	79.9%	66.3%	74.9%	84.3%	53.1%
7. Annual Payroll	\$623,575	\$1,384,331	\$1,251,765	\$2,834,500	\$489,539	\$272,587	\$3,642,413
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	2.01%	7.50%	4.68%	7.14%	6.82%	8.16%	11.09%
Prior Service	-0.39%	1.20%	1.14%	6.67%	4.68%	4.11%	9.16%
Total Retirement	1.62%	8.70%	5.82%	13.81%	11.50%	12.27%	20.25%
Supplemental Death	0.13%	0.24%	0.24%	0.29%	0.36%	0.00%	0.21%
Total Rate	1.75%	8.94%	6.06%	14.10%	11.86%	12.27%	20.46%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	10.36%	10.16%	18.03%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	N/A	N/A	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.3 years	28.1 years	23.7 years	28.0 years	28.0 years	28.0 years	28.2 years
Number of annuitants	0	6	2	20	8	3	28
Number of active contributing members	11	27	32	38	20	10	104
Number of inactive members	12	32	13	9	5	1	35
Average age of contributing members	37.8 years	45.7 years	41.5 years	47.5 years	44.4 years	49.5 years	41.4 years
Average length of service of contributing members	2.1 years	10.5 years	7.0 years	17.9 years	10.8 years	15.6 years	10.1 years

	Meridian	Merkel	Mertzon	Mesquite	Mexia	Midland	Midlothian
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$15,275	\$274,008	\$30,133	\$7,822,643	\$1,001,720	\$22,052,182	\$4,622,146
b. Annuitants	0	373,653	240,465	39,477,062	1,376,131	27,334,343	2,175,930
2. Current Service Liability (Present Members)	275,810	427,276	22,518	187,746,509	4,337,099	105,186,940	11,317,379
3. Total Actuarial Accrued Liability: (1) + (2)	\$291,085	\$1,074,937	\$293,116	\$235,046,214	\$6,714,950	\$154,573,465	\$18,115,455
4. Actuarial value of assets	327,127	578,743	89,741	179,836,315	4,769,945	97,184,684	11,855,574
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$36,042)	\$496,194	\$203,375	\$55,209,899	\$1,945,005	\$57,388,781	\$6,259,881
6. Funded Ratio: (4) / (3)	112.4%	53.8%	30.6%	76.5%	71.0%	62.9%	65.4%
7. Annual Payroll	\$280,854	\$350,059	\$149,186	\$63,103,316	\$3,461,620	\$35,011,987	\$8,725,096
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	6.55%	8.56%	2.63%	9.72%	7.28%	11.83%	9.10%
Prior Service	-0.90%	8.81%	8.50%	5.44%	3.48%	10.18%	4.45%
Total Retirement	5.65%	17.37%	11.13%	15.16%	10.76%	22.01%	13.55%
Supplemental Death	0.17%	0.21%	0.13%	0.00%	0.23%	0.00%	0.19%
Total Rate	5.82%	17.58%	11.26%	15.16%	10.99%	22.01%	13.74%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	15.75%	N/A	N/A	9.48%	18.60%	12.25%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	N/A	13.50%	N/A	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	22.5 years	28.0 years	27.8 years	28.0 years	28.2 years	28.1 years	28.1 years
Number of annuitants	1	4	2	476	39	432	46
Number of active contributing members	8	12	3	1,054	107	729	171
Number of inactive members	6	9	2	234	95	293	51
Average age of contributing members	42.3 years	40.6 years	33.2 years	42.6 years	39.4 years	41.6 years	40.2 years
Average length of service of contributing members	7.9 years	6.7 years	5.5 years	12.0 years	5.6 years	10.7 years	8.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Miles	Millford	Mineola	Mineral Wells	Mission	Missouri City	Monahans
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$176,728	\$167,993	\$2,806,924	\$13,609,086	\$10,564,245	\$1,161,032
b. Annuitants	0	19,720	109,213	2,465,561	3,945,891	10,027,918	1,619,158
2. Current Service Liability (Present Members)	116,318	282,911	2,276,341	10,917,495	28,551,392	36,742,215	3,960,015
3. Total Actuarial Accrued Liability: (1) + (2)	\$116,318	\$479,359	\$2,553,547	\$16,189,980	\$46,106,369	\$57,334,378	\$6,740,205
4. Actuarial value of assets	147,897	360,201	2,402,071	11,296,570	30,080,949	38,309,280	4,105,337
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$31,579)	\$119,158	\$151,476	\$4,893,410	\$16,025,420	\$19,025,098	\$2,634,868
6. Funded Ratio: (4) / (3)	127.1%	75.1%	94.1%	69.8%	65.2%	66.8%	60.9%
7. Annual Payroll	\$119,752	\$297,232	\$1,810,969	\$6,834,248	\$20,855,033	\$17,240,400	\$2,663,447
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	1.45%	6.83%	5.68%	7.37%	9.16%	11.02%	6.87%
Prior Service	-1.45%	2.50%	0.58%	4.44%	4.77%	6.85%	6.14%
Total Retirement	0.00%	9.33%	6.26%	11.81%	13.93%	17.87%	13.01%
Supplemental Death	0.05%	0.49%	0.22%	0.29%	0.17%	0.19%	0.25%
Total Rate	0.05%	9.82%	6.48%	12.10%	14.10%	18.06%	13.26%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	9.13%	N/A	9.84%	11.96%	15.08%	11.83%
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	11.50%	11.50%	12.50%	15.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	36.4 years	27.8 years	23.0 years	28.1 years	28.1 years	28.1 years	28.1 years
Number of annuitants	0	1	18	75	98	95	24
Number of active contributing members	4	8	50	169	559	307	57
Number of inactive members	2	3	22	107	185	111	19
Average age of contributing members	33.4 years	48.8 years	42.0 years	45.0 years	40.0 years	39.9 years	41.5 years
Average length of service of contributing members	1.5 years	10.4 years	7.5 years	8.5 years	8.7 years	9.8 years	10.4 years

	Mont Belvieu	Montgomery	Moody	Morgan's Point	Morgan's Point Resort	Morton	Moulton
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$1,333,536	\$18,887	\$214,820	\$610,625	\$401,586	\$258,491	\$151,692
b. Annuitants	353,664	3,353	0	366,755	145,274	227,067	115,497
2. Current Service Liability (Present Members)	6,110,145	533,982	339,750	1,452,069	1,054,809	894,085	986,958
3. Total Actuarial Accrued Liability: (1) + (2)	\$7,797,345	\$556,222	\$554,570	\$2,429,449	\$1,601,669	\$1,379,643	\$1,254,147
4. Actuarial value of assets	6,534,134	432,354	463,943	1,636,791	1,121,667	998,945	1,025,382
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,263,211	\$123,868	\$90,627	\$792,658	\$480,002	\$380,698	\$228,765
6. Funded Ratio: (4) / (3)	83.8%	77.7%	83.7%	67.4%	70.0%	72.4%	81.8%
7. Annual Payroll	\$3,218,725	\$638,517	\$345,483	\$776,686	\$858,230	\$322,816	\$375,446
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	7.57%	4.34%	4.76%	12.63%	8.00%	10.92%	6.70%
Prior Service	2.43%	1.31%	1.82%	6.33%	3.47%	7.30%	3.79%
Total Retirement	10.00%	5.65%	6.58%	18.96%	11.47%	18.22%	10.49%
Supplemental Death	0.20%	0.00%	0.54%	0.40%	0.29%	0.46%	0.36%
Total Rate	10.20%	5.65%	7.12%	19.36%	11.76%	18.68%	10.85%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	9.14%	N/A	N/A	17.02%	10.83%	16.55%	7.71%
Statutory Maximum Rate (Total Retirement Only)	11.50%	12.50%	7.50%	N/A	13.50%	N/A	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.2 years	24.1 years	23.0 years	28.1 years	28.1 years	28.2 years	28.0 years
Number of annuitants	10	2	0	6	11	8	6
Number of active contributing members	57	17	8	15	26	9	11
Number of inactive members	16	15	1	6	14	3	3
Average age of contributing members	44.0 years	39.6 years	52.8 years	51.2 years	44.2 years	43.6 years	50.6 years
Average length of service of contributing members	11.2 years	6.8 years	18.4 years	9.4 years	8.4 years	14.9 years	16.7 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Mount Enterprise	Mt. Pleasant	Mt. Vernon	Muenster	Muleshoe	Murphy	Nacogdoches
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$33,611	\$4,428,259	\$252,369	\$0	\$729,353	\$1,726,244	\$11,468,731
b. Annuitants	0	2,174,090	249,694	3,329	861,341	1,080,473	11,155,749
2. Current Service Liability (Present Members)	40,373	10,264,816	849,517	588,459	2,915,678	4,678,699	30,440,691
3. Total Actuarial Accrued Liability: (1) + (2)	\$73,984	\$16,867,165	\$1,351,580	\$591,788	\$4,506,372	\$7,485,416	\$53,065,171
4. Actuarial value of assets	70,359	10,649,882	1,021,552	659,706	2,956,335	4,660,163	26,640,543
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$3,625	\$6,217,283	\$330,028	(\$67,918)	\$1,550,037	\$2,825,253	\$26,424,628
6. Funded Ratio: (4) / (3)	95.1%	63.1%	75.6%	111.5%	65.6%	62.3%	50.2%
7. Annual Payroll	\$71,954	\$5,698,583	\$808,015	\$355,268	\$1,061,273	\$5,014,187	\$14,188,733
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	5.00%	10.37%	8.09%	5.82%	11.27%	7.26%	11.37%
Prior Service	0.92%	6.77%	2.58%	-1.33%	9.07%	3.89%	11.57%
Total Retirement	5.92%	17.14%	10.67%	4.49%	20.34%	11.15%	22.94%
Supplemental Death	0.31%	0.22%	0.25%	0.00%	0.26%	0.17%	0.22%
Total Rate	6.23%	17.36%	10.92%	4.49%	20.60%	11.32%	23.16%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	14.95%	N/A	N/A	16.91%	N/A	18.92%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	11.50%	N/A	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	7.0 years	28.1 years	27.2 years	22.9 years	28.1 years	23.2 years	28.0 years
Number of annuitants	0	59	13	8	13	11	149
Number of active contributing members	2	148	22	12	36	88	301
Number of inactive members	0	70	12	6	14	43	94
Average age of contributing members	53.5 years	41.2 years	42.1 years	50.6 years	43.1 years	40.8 years	41.5 years
Average length of service of contributing members	12.8 years	8.3 years	5.8 years	4.6 years	9.8 years	9.6 years	11.2 years

	Naples	Nash	Nassau Bay	Natalia	Navasota	Nederland	Needville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$0	\$1,091,847	\$27,033	\$1,110,861	\$1,421,871	\$130,795
b. Annuitants	0	21,470	679,741	0	693,128	2,487,118	70,637
2. Current Service Liability (Present Members)	185,868	628,231	1,968,365	58,352	4,495,676	23,907,255	1,220,495
3. Total Actuarial Accrued Liability: (1) + (2)	\$185,868	\$649,701	\$3,739,953	\$85,385	\$6,299,665	\$27,816,244	\$1,421,927
4. Actuarial value of assets	235,581	739,402	2,043,040	39,495	5,128,744	23,845,576	1,271,723
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$49,713)	(\$89,701)	\$1,696,913	\$45,890	\$1,170,921	\$3,970,668	\$150,204
6. Funded Ratio: (4) / (3)	126.7%	113.8%	54.6%	46.3%	81.4%	85.7%	89.4%
7. Annual Payroll	\$244,180	\$705,773	\$2,257,130	\$378,647	\$2,865,902	\$5,944,480	\$544,527
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	2.87%	4.93%	5.66%	2.50%	6.38%	12.05%	5.79%
Prior Service	-1.41%	-0.88%	4.66%	0.83%	2.53%	4.64%	1.92%
Total Retirement	1.46%	4.05%	10.32%	3.33%	8.91%	16.69%	7.71%
Supplemental Death	0.39%	0.35%	0.24%	0.25%	0.22%	0.00%	0.41%
Total Rate	1.85%	4.40%	10.56%	3.58%	9.13%	16.69%	8.12%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	10.44%	N/A	7.58%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	11.50%	N/A	N/A	11.50%	N/A	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.0 years	23.0 years	28.2 years	23.5 years	28.2 years	22.9 years	22.8 years
Number of annuitants	3	5	8	0	23	69	6
Number of active contributing members	8	16	44	13	82	108	14
Number of inactive members	9	5	28	0	53	26	14
Average age of contributing members	48.3 years	43.7 years	42.3 years	43.3 years	41.1 years	42.9 years	45.0 years
Average length of service of contributing members	3.8 years	9.0 years	11.1 years	6.2 years	7.9 years	14.9 years	10.7 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	New Boston	New Braunfels	New Braunfels Utilities	New Deal	New Fairview	New London	New Summerfield
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$328,292	\$15,536,467	\$12,306,635	\$13,161	\$11,814	\$105,804	\$5,881
b. Annuitants	206,410	13,781,988	7,055,964	0	0	61,325	167
2. Current Service Liability (Present Members)	1,718,889	32,179,354	21,422,193	176,617	12,094	378,436	112,610
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,253,591	\$61,497,809	\$40,784,792	\$189,778	\$23,908	\$545,565	\$118,658
4. Actuarial value of assets	1,913,993	32,679,235	26,105,885	195,436	2,816	430,101	182,911
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$339,598	\$28,818,574	\$14,678,907	(\$5,658)	\$21,092	\$115,464	(\$64,253)
6. Funded Ratio: (4) / (3)	84.9%	53.1%	64.0%	103.0%	11.8%	78.8%	154.1%
7. Annual Payroll	\$1,019,711	\$23,664,127	\$10,369,558	\$153,562	\$99,788	\$359,356	\$228,231
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	5.28%	10.03%	10.46%	2.40%	4.03%	4.97%	2.59%
Prior Service	2.07%	7.57%	8.79%	-0.27%	1.40%	1.99%	-1.74%
Total Retirement	7.35%	17.60%	19.25%	2.13%	5.43%	6.96%	0.85%
Supplemental Death	0.31%	0.16%	0.24%	0.00%	0.23%	0.00%	0.00%
Total Rate	7.66%	17.76%	19.49%	2.13%	5.66%	6.96%	0.85%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	5.37%	14.83%	15.15%	N/A	N/A	5.91%	0.73%
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	N/A	7.50%	N/A	7.50%	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	28.0 years	28.1 years	21.0 years	24.9 years	28.2 years	28.3 years
Number of annuitants	12	153	74	0	0	3	2
Number of active contributing members	33	470	212	4	3	10	7
Number of inactive members	3	171	53	8	0	7	14
Average age of contributing members	47.1 years	40.2 years	42.1 years	48.7 years	40.6 years	46.0 years	40.9 years
Average length of service of contributing members	11.5 years	9.1 years	10.8 years	12.3 years	4.1 years	8.6 years	2.6 years

	New Waverly	Newton	Nixon	Nocona	Normangee	North Richland Hills	Northlake
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$33,053	\$677,829	\$123,174	\$240,713	\$14,348	\$25,061,749	\$94,348
b. Annuitants	70,134	1,312,971	91,062	198,841	0	17,986,803	0
2. Current Service Liability (Present Members)	237,765	1,303,009	256,637	682,721	111,753	82,983,971	477,948
3. Total Actuarial Accrued Liability: (1) + (2)	\$340,952	\$3,293,809	\$470,873	\$1,122,275	\$126,101	\$126,032,523	\$572,296
4. Actuarial value of assets	304,594	1,821,233	362,584	809,992	126,913	87,571,726	448,449
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$36,358	\$1,472,576	\$108,289	\$312,283	(\$812)	\$38,460,797	\$123,847
6. Funded Ratio: (4) / (3)	89.3%	55.3%	77.0%	72.2%	100.6%	78.4%	78.4%
7. Annual Payroll	\$187,749	\$810,701	\$420,072	\$914,843	\$103,145	\$29,618,737	\$770,062
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.74%	12.11%	2.81%	6.97%	3.93%	12.61%	5.10%
Prior Service	1.34%	11.29%	1.79%	2.11%	-0.06%	8.06%	1.10%
Total Retirement	6.08%	23.40%	4.60%	9.08%	3.87%	20.67%	6.20%
Supplemental Death	0.22%	0.21%	0.18%	0.32%	0.17%	0.00%	0.14%
Total Rate	6.30%	23.61%	4.78%	9.40%	4.04%	20.67%	6.34%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	20.29%	N/A	8.22%	N/A	17.26%	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	11.50%	11.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.1 years	28.0 years	22.9 years	28.3 years	19.7 years	28.1 years	23.5 years
Number of annuitants	1	11	4	10	2	187	3
Number of active contributing members	5	22	15	35	3	512	16
Number of inactive members	1	3	9	15	5	225	14
Average age of contributing members	46.0 years	41.3 years	39.5 years	47.5 years	43.7 years	41.6 years	40.0 years
Average length of service of contributing members	15.1 years	9.0 years	7.7 years	5.2 years	5.1 years	12.3 years	7.5 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	O'Donnell	Oak Point	Oak Ridge North	Odem	Odessa	Oglesby	Old River-Winfree
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$57,046	\$101,097	\$1,465,153	\$210,162	\$18,686,257	\$1,224	\$0
b. Annuitants	27,566	12,560	60,357	53,496	26,067,515	0	0
2. Current Service Liability (Present Members)	92,633	620,621	2,858,625	446,505	79,032,802	48,292	11,899
3. Total Actuarial Accrued Liability: (1) + (2)	\$177,245	\$734,278	\$4,384,135	\$710,163	\$123,786,574	\$49,516	\$11,899
4. Actuarial value of assets	140,260	498,058	2,879,491	568,065	72,702,578	48,974	31,345
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$36,985	\$236,220	\$1,504,644	\$142,098	\$51,083,996	\$542	(\$19,446)
6. Funded Ratio: (4) / (3)	79.1%	67.8%	65.7%	80.0%	58.7%	98.9%	263.4%
7. Annual Payroll	\$105,166	\$841,365	\$2,116,408	\$396,988	\$29,707,629	\$53,991	\$23,966
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	3.77%	5.08%	9.32%	3.22%	11.20%	5.00%	5.00%
Prior Service	2.47%	1.92%	4.90%	2.49%	10.68%	0.29%	-5.00%
Total Retirement	6.24%	7.00%	14.22%	5.71%	21.88%	5.29%	0.00%
Supplemental Death	0.52%	0.14%	0.31%	0.33%	0.25%	0.58%	0.00%
Total Rate	6.76%	7.14%	14.53%	6.04%	22.13%	5.87%	0.00%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	17.19%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	N/A	N/A	N/A	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	22.5 years	23.5 years	23.2 years	22.9 years	28.1 years	4.0 years	28.5 years
Number of annuitants	1	1	3	4	377	0	0
Number of active contributing members	5	18	46	13	696	2	1
Number of inactive members	1	20	16	2	277	0	2
Average age of contributing members	48.7 years	39.7 years	40.3 years	53.6 years	42.1 years	60.8 years	48.2 years
Average length of service of contributing members	12.1 years	7.9 years	7.6 years	15.4 years	9.0 years	14.9 years	3.6 years

	Olmos Park	Olney	Omaha	Onalaska	Orange	Orange Grove	Ore City
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$27,374	\$104,119	\$18,459	\$4,429	\$8,275,541	\$74,119	\$45,721
b. Annuitants	81,866	27,104	63,971	4,570	7,405,187	98,268	7,090
2. Current Service Liability (Present Members)	2,290,608	255,554	75,619	121,369	23,682,355	475,284	156,722
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,399,848	\$386,777	\$158,049	\$130,368	\$39,363,083	\$647,671	\$209,533
4. Actuarial value of assets	2,345,941	336,436	72,973	143,131	25,536,784	681,587	158,940
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$53,907	\$50,341	\$85,076	(\$12,763)	\$13,826,299	(\$33,916)	\$50,593
6. Funded Ratio: (4) / (3)	97.8%	87.0%	46.2%	109.8%	64.9%	105.2%	75.9%
7. Annual Payroll	\$1,468,699	\$704,849	\$167,784	\$302,276	\$7,378,224	\$332,484	\$295,565
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.11%	2.06%	3.37%	1.94%	14.22%	5.81%	1.76%
Prior Service	0.25%	0.50%	3.51%	-0.29%	11.66%	-0.61%	1.18%
Total Retirement	4.36%	2.56%	6.88%	1.65%	25.88%	5.20%	2.94%
Supplemental Death	0.00%	0.38%	0.25%	0.16%	0.00%	0.35%	0.18%
Total Rate	4.36%	2.94%	7.13%	1.81%	25.88%	5.55%	3.12%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	21.29%	4.26%	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	7.50%	N/A	9.50%	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.7 years	22.6 years	23.1 years	23.4 years	28.0 years	30.2 years	23.2 years
Number of annuitants	26	4	1	4	99	5	2
Number of active contributing members	35	26	6	9	150	10	9
Number of inactive members	31	19	0	16	64	4	11
Average age of contributing members	38.8 years	43.6 years	48.3 years	41.0 years	44.9 years	45.9 years	43.8 years
Average length of service of contributing members	10.8 years	7.1 years	7.7 years	4.3 years	13.4 years	7.1 years	6.7 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Overton	Ovilla	Oyster Creek	Paducah	Palacios	Palestine	Palmer
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$4,974	\$65,023	\$163,244	\$21,252	\$368,716	\$5,755,197	\$102,483
b. Annuitants	846	40,868	75,023	128,012	384,565	5,019,810	114,630
2. Current Service Liability (Present Members)	435,636	870,813	833,718	453,305	1,252,360	14,771,253	355,643
3. Total Actuarial Accrued Liability: (1) + (2)	\$441,456	\$976,704	\$1,071,985	\$602,569	\$2,005,641	\$25,546,260	\$572,756
4. Actuarial value of assets	625,306	857,209	942,672	461,750	1,330,616	14,523,310	540,317
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$183,850)	\$119,495	\$129,313	\$140,819	\$675,025	\$11,022,950	\$32,439
6. Funded Ratio: (4) / (3)	141.6%	87.8%	87.9%	76.6%	66.3%	56.9%	94.3%
7. Annual Payroll	\$470,934	\$864,653	\$617,217	\$254,563	\$1,258,162	\$7,509,706	\$748,090
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	3.28%	4.54%	7.26%	5.32%	5.82%	8.69%	5.88%
Prior Service	-2.71%	0.96%	1.43%	3.43%	3.33%	9.12%	0.27%
Total Retirement	0.57%	5.50%	8.69%	8.75%	9.15%	17.81%	6.15%
Supplemental Death	0.16%	0.19%	0.17%	0.37%	0.23%	0.32%	0.00%
Total Rate	0.73%	5.69%	8.86%	9.12%	9.38%	18.13%	6.15%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	8.39%	7.69%	14.60%	5.66%
Statutory Maximum Rate (Total Retirement Only)	11.50%	11.50%	13.50%	9.50%	11.50%	N/A	11.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	22.9 years	22.9 years	23.6 years	28.1 years	28.1 years	28.0 years	27.9 years
Number of annuitants	8	7	10	10	12	107	4
Number of active contributing members	17	25	17	10	34	178	20
Number of inactive members	16	25	9	8	36	78	19
Average age of contributing members	41.9 years	41.8 years	40.8 years	46.4 years	43.3 years	42.4 years	39.8 years
Average length of service of contributing members	4.1 years	9.0 years	5.9 years	5.7 years	7.4 years	10.6 years	4.2 years

	Palmhurst	Palmview	Pampa	Panhandle	Panorama Village	Pantego	Paris
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$1,150	\$187,496	\$2,033,858	\$198,554	\$44,347	\$1,622,347	\$1,622,089
b. Annuitants	0	0	6,617,946	192,915	32,792	2,391,912	3,781,119
2. Current Service Liability (Present Members)	125,865	196,994	9,207,744	950,335	1,093,438	4,696,827	26,255,546
3. Total Actuarial Accrued Liability: (1) + (2)	\$127,015	\$384,490	\$17,859,548	\$1,341,804	\$1,170,577	\$8,711,086	\$31,658,754
4. Actuarial value of assets	124,811	111,828	7,619,527	981,496	1,083,140	4,988,121	25,841,641
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,204	\$272,662	\$10,240,021	\$360,308	\$87,437	\$3,722,965	\$5,817,113
6. Funded Ratio: (4) / (3)	98.3%	29.1%	42.7%	73.1%	92.5%	57.3%	81.6%
7. Annual Payroll	\$476,070	\$1,224,051	\$5,781,511	\$621,023	\$484,407	\$2,219,903	\$10,995,495
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	1.90%	2.61%	6.99%	3.70%	5.47%	9.32%	7.34%
Prior Service	0.03%	1.47%	11.01%	3.60%	1.25%	10.42%	3.67%
Total Retirement	1.93%	4.08%	18.00%	7.30%	6.72%	19.74%	11.01%
Supplemental Death	0.16%	0.09%	0.29%	0.00%	0.45%	0.18%	0.27%
Total Rate	2.09%	4.17%	18.29%	7.30%	7.17%	19.92%	11.28%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	14.98%	5.80%	N/A	16.23%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	7.50%	9.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	25.9 years	25.1 years	28.0 years	28.1 years	23.0 years	28.0 years	23.0 years
Number of annuitants	0	0	125	5	3	24	149
Number of active contributing members	16	37	149	18	11	45	272
Number of inactive members	12	3	85	11	3	76	94
Average age of contributing members	38.1 years	33.7 years	40.2 years	40.7 years	55.3 years	37.2 years	43.4 years
Average length of service of contributing members	3.0 years	5.4 years	8.1 years	9.2 years	18.7 years	7.4 years	11.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Parker	Pasadena	Pearland	Pearsall	Pecos City	Perryton	Pflugerville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$362,400	\$27,528,674	\$14,522,503	\$605,519	\$497,796	\$1,466,974	\$7,710,380
b. Annuitants	440,336	36,640,364	4,048,903	548,488	597,816	2,147,016	825,524
2. Current Service Liability (Present Members)	805,293	152,979,015	39,074,016	1,909,926	4,134,728	6,869,591	14,472,668
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,608,029	\$217,148,053	\$57,645,422	\$3,063,933	\$5,230,340	\$10,483,581	\$23,008,572
4. Actuarial value of assets	1,036,616	154,782,882	40,139,722	2,519,783	4,580,866	7,095,868	15,166,551
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$571,413	\$62,365,171	\$17,505,700	\$544,150	\$649,474	\$3,387,713	\$7,842,021
6. Funded Ratio: (4) / (3)	64.5%	71.3%	69.6%	82.2%	87.6%	67.7%	65.9%
7. Annual Payroll	\$991,274	\$53,321,738	\$26,988,242	\$1,500,073	\$4,162,571	\$2,575,664	\$11,948,573
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	6.72%	11.98%	9.61%	4.13%	5.84%	10.70%	8.77%
Prior Service	3.97%	7.27%	4.03%	2.26%	1.08%	8.16%	4.06%
Total Retirement	10.69%	19.25%	13.64%	6.39%	6.92%	18.86%	12.83%
Supplemental Death	0.14%	0.26%	0.17%	0.27%	0.28%	0.26%	0.15%
Total Rate	10.83%	19.51%	13.81%	6.66%	7.20%	19.12%	12.98%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	17.25%	12.05%	4.95%	N/A	16.48%	11.97%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	13.50%	7.50%	11.50%	N/A	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.3 years	28.0 years	28.0 years	27.9 years	23.1 years	28.1 years	28.3 years
Number of annuitants	3	576	65	17	43	26	23
Number of active contributing members	19	1,007	521	53	108	76	251
Number of inactive members	12	222	171	54	55	71	87
Average age of contributing members	42.1 years	43.3 years	41.2 years	42.0 years	43.7 years	40.7 years	39.3 years
Average length of service of contributing members	8.0 years	11.8 years	8.0 years	8.8 years	7.2 years	8.4 years	7.9 years

	Pharr	Pilot Point	Pinchurst	Pineland	Piney Point Village	Pittsburg	Plains
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$5,841,550	\$383,092	\$466,662	\$283,851	\$0	\$1,099,773	\$226,044
b. Annuitants	6,552,598	276,723	742,696	101,721	67,832	596,639	12,811
2. Current Service Liability (Present Members)	24,882,769	1,005,998	1,368,371	831,159	115,981	2,572,299	779,482
3. Total Actuarial Accrued Liability: (1) + (2)	\$37,276,917	\$1,665,813	\$2,577,729	\$1,216,731	\$183,813	\$4,268,711	\$1,018,337
4. Actuarial value of assets	28,465,143	1,330,159	1,399,933	953,934	169,781	2,708,088	904,220
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$8,811,774	\$335,654	\$1,177,796	\$262,797	\$14,032	\$1,560,623	\$114,117
6. Funded Ratio: (4) / (3)	76.4%	79.9%	54.3%	78.4%	92.4%	63.4%	88.8%
7. Annual Payroll	\$17,393,357	\$1,250,257	\$885,179	\$319,275	\$258,740	\$1,109,052	\$260,712
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	6.83%	6.07%	8.94%	9.56%	3.47%	10.12%	9.99%
Prior Service	3.15%	1.67%	8.24%	5.13%	0.35%	8.73%	3.01%
Total Retirement	9.98%	7.74%	17.18%	14.69%	3.82%	18.85%	13.00%
Supplemental Death	0.16%	0.22%	0.25%	0.32%	0.41%	0.31%	0.25%
Total Rate	10.14%	7.96%	17.43%	15.01%	4.23%	19.16%	13.25%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	7.25%	15.10%	11.34%	N/A	16.97%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	N/A	N/A	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	28.0 years	28.2 years	27.9 years	26.1 years	28.1 years	23.3 years
Number of annuitants	115	5	17	5	3	19	2
Number of active contributing members	477	27	22	10	6	30	7
Number of inactive members	146	35	13	2	3	27	3
Average age of contributing members	38.8 years	44.5 years	43.3 years	48.3 years	52.2 years	44.7 years	46.7 years
Average length of service of contributing members	8.0 years	6.2 years	11.7 years	16.6 years	10.3 years	8.7 years	16.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Plainview	Plano	Pleasanton	Point	Ponder	Port Aransas	Port Arthur
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$3,840,864	\$103,662,310	\$1,459,063	\$0	\$36,884	\$1,894,128	\$14,600,856
b. Annuitants	3,383,028	56,345,245	225,377	68,752	8,670	728,782	23,285,877
2. Current Service Liability (Present Members)	14,415,015	338,296,678	4,451,764	53,355	207,652	3,796,593	59,870,431
3. Total Actuarial Accrued Liability: (1) + (2)	\$21,638,907	\$498,304,233	\$6,136,204	\$122,107	\$253,206	\$6,419,503	\$97,757,164
4. Actuarial value of assets	14,635,017	346,665,548	4,989,545	144,319	216,649	4,111,312	58,868,681
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$7,003,890	\$151,638,685	\$1,146,659	(\$22,212)	\$36,557	\$2,308,191	\$38,888,483
6. Funded Ratio: (4) / (3)	67.6%	69.6%	81.3%	118.2%	85.6%	64.0%	60.2%
7. Annual Payroll	\$5,487,198	\$127,975,977	\$3,160,407	\$135,860	\$322,952	\$3,858,663	\$27,547,731
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	10.34%	13.28%	6.32%	1.89%	5.33%	6.69%	8.94%
Prior Service	7.93%	7.36%	2.26%	-1.10%	0.79%	3.71%	8.77%
Total Retirement	18.27%	20.64%	8.58%	0.79%	6.12%	10.40%	17.71%
Supplemental Death	0.00%	0.00%	0.19%	0.00%	0.26%	0.30%	0.29%
Total Rate	18.27%	20.64%	8.77%	0.79%	6.38%	10.70%	18.00%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	14.97%	16.94%	6.99%	N/A	N/A	9.04%	14.86%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	9.50%	7.50%	N/A	11.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	28.0 years	27.9 years	24.2 years	22.7 years	28.1 years	28.0 years
Number of annuitants	72	579	14	1	1	22	375
Number of active contributing members	148	2,180	87	6	7	101	556
Number of inactive members	49	668	32	9	5	44	116
Average age of contributing members	44.7 years	43.3 years	41.9 years	51.3 years	42.8 years	44.1 years	44.9 years
Average length of service of contributing members	9.9 years	11.6 years	8.8 years	1.7 years	5.1 years	7.7 years	12.0 years

	Port Arthur Pleasure Isla	Port Isabel	Port Lavaca	Port Neches	Portland	Post	Poteet
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$24,908	\$423,884	\$829,317	\$2,389,481	\$4,132,049	\$182,926	\$107,528
b. Annuitants	0	517,335	1,075,226	3,737,875	2,129,574	241,922	14,238
2. Current Service Liability (Present Members)	686,512	1,753,005	4,120,345	16,968,314	5,916,467	560,881	691,765
3. Total Actuarial Accrued Liability: (1) + (2)	\$711,420	\$2,694,224	\$6,024,888	\$23,095,670	\$12,178,090	\$985,729	\$813,531
4. Actuarial value of assets	699,384	2,500,159	4,439,359	16,734,863	7,479,403	605,615	924,331
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$12,036	\$194,065	\$1,585,529	\$6,360,807	\$4,698,687	\$380,114	(\$110,800)
6. Funded Ratio: (4) / (3)	98.3%	92.8%	73.7%	72.5%	61.4%	61.4%	113.6%
7. Annual Payroll	\$251,986	\$2,005,737	\$3,240,926	\$5,210,343	\$4,573,830	\$470,413	\$523,880
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	8.28%	4.27%	4.38%	12.08%	8.63%	5.61%	4.17%
Prior Service	0.35%	0.60%	3.04%	7.60%	6.37%	5.61%	-1.46%
Total Retirement	8.63%	4.87%	7.42%	19.68%	15.00%	11.22%	2.71%
Supplemental Death	0.82%	0.23%	0.26%	0.00%	0.23%	0.46%	0.18%
Total Rate	9.45%	5.10%	7.68%	19.68%	15.23%	11.68%	2.89%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	4.31%	6.34%	N/A	13.34%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	9.50%	9.50%	N/A	12.50%	N/A	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	21.0 years	28.1 years	28.0 years	27.9 years	28.1 years	22.9 years	23.2 years
Number of annuitants	3	14	37	57	34	11	3
Number of active contributing members	6	76	82	91	110	14	18
Number of inactive members	4	60	66	14	70	8	22
Average age of contributing members	59.0 years	40.1 years	42.3 years	42.9 years	42.7 years	47.2 years	40.8 years
Average length of service of contributing members	14.4 years	6.8 years	7.8 years	15.0 years	9.4 years	10.9 years	7.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Poth	Pottshoro	Premont	Presidio	Primera	Princeton	Prosper
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$9,320	\$0	\$46,294	\$83,293	\$40,502	\$378,235	\$952,413
b. Annuitants	83,546	91,338	123,193	71,744	0	528,013	28,557
2. Current Service Liability (Present Members)	160,518	236,051	362,963	400,218	225,020	1,060,116	2,362,447
3. Total Actuarial Accrued Liability: (1) + (2)	\$253,384	\$327,389	\$532,450	\$555,255	\$265,522	\$1,966,364	\$3,343,417
4. Actuarial value of assets	179,974	368,339	508,633	505,588	287,962	1,577,061	2,288,445
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$73,410	(\$40,950)	\$23,817	\$49,667	(\$22,440)	\$389,303	\$1,054,972
6. Funded Ratio: (4) / (3)	71.0%	112.5%	95.5%	91.1%	108.5%	80.2%	68.4%
7. Annual Payroll	\$273,139	\$679,729	\$474,506	\$966,486	\$387,227	\$1,770,113	\$3,592,674
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	3.36%	1.81%	2.65%	2.22%	2.81%	7.76%	7.77%
Prior Service	1.68%	-0.42%	0.35%	0.36%	-0.40%	1.36%	2.02%
Total Retirement	5.04%	1.39%	3.00%	2.58%	2.41%	9.12%	9.79%
Supplemental Death	0.26%	0.17%	0.49%	0.24%	0.23%	0.21%	0.00%
Total Rate	5.30%	1.56%	3.49%	2.82%	2.64%	9.33%	9.79%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	5.07%	N/A	N/A	N/A	N/A	8.75%	N/A
Statutory Maximum Rate (Total Retirement Only)	9.50%	7.50%	7.50%	N/A	7.50%	13.50%	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	27.7 years	22.8 years	22.8 years	22.6 years	23.2 years	28.3 years	23.3 years
Number of annuitants	4	5	8	4	1	7	5
Number of active contributing members	9	19	19	34	16	39	65
Number of inactive members	3	15	9	21	10	19	24
Average age of contributing members	43.4 years	41.4 years	46.9 years	42.8 years	45.2 years	41.3 years	38.2 years
Average length of service of contributing members	5.7 years	5.5 years	6.6 years	5.2 years	6.9 years	4.5 years	5.0 years

	Quanah	Queen City	Quinlan	Quintana	Quitaque	Quitman	Ralls
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$347,924	\$80,339	\$11,196	\$10,807	\$39,049	\$225,880	\$89,249
b. Annuitants	225,417	48,993	52,685	0	0	337,528	228,394
2. Current Service Liability (Present Members)	1,266,474	229,315	87,049	10,772	63,004	1,371,598	448,122
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,839,815	\$358,647	\$150,930	\$21,579	\$102,053	\$1,935,006	\$765,765
4. Actuarial value of assets	1,367,454	301,257	135,751	18,562	79,517	1,433,557	496,440
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$472,361	\$57,390	\$15,179	\$3,017	\$22,536	\$501,449	\$269,325
6. Funded Ratio: (4) / (3)	74.3%	84.0%	89.9%	86.0%	77.9%	74.1%	64.8%
7. Annual Payroll	\$531,385	\$341,827	\$265,942	\$64,254	\$73,525	\$739,291	\$383,603
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	8.80%	2.81%	2.88%	5.00%	5.40%	7.15%	4.84%
Prior Service	5.52%	1.16%	0.35%	0.55%	2.12%	4.22%	4.36%
Total Retirement	14.32%	3.97%	3.23%	5.55%	7.52%	11.37%	9.20%
Supplemental Death	0.72%	0.21%	0.14%	0.11%	0.37%	0.22%	0.39%
Total Rate	15.04%	4.18%	3.37%	5.66%	7.89%	11.59%	9.59%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.28%	N/A	2.93%	N/A	N/A	9.89%	7.61%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	7.50%	N/A	N/A	11.50%	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	23.1 years	28.8 years	13.3 years	23.1 years	28.0 years	28.1 years
Number of annuitants	8	1	3	0	0	12	8
Number of active contributing members	18	12	6	2	3	21	13
Number of inactive members	7	15	13	1	0	9	11
Average age of contributing members	50.6 years	42.2 years	36.6 years	43.9 years	55.8 years	43.2 years	43.1 years
Average length of service of contributing members	14.2 years	6.1 years	3.9 years	1.6 years	16.4 years	7.7 years	5.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Rancho Viejo	Ranger	Rankin	Ransom Canyon	Raymondville	Red Oak	Redwater
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$383,264	\$261,571	\$43,309	\$329,939	\$72,653	\$401,670	\$24,019
b. Annuitants	1,594	70,764	41,670	128,045	623,260	160,076	0
2. Current Service Liability (Present Members)	982,020	625,235	232,482	186,440	3,376,314	2,110,748	56,924
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,366,878	\$957,570	\$317,461	\$644,424	\$4,072,227	\$2,672,494	\$80,943
4. Actuarial value of assets	1,168,312	811,030	303,918	295,650	3,787,587	2,310,213	53,830
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$198,566	\$146,540	\$13,543	\$348,774	\$284,640	\$362,281	\$27,113
6. Funded Ratio: (4) / (3)	85.5%	84.7%	95.7%	45.9%	93.0%	86.4%	66.5%
7. Annual Payroll	\$406,257	\$533,926	\$145,818	\$385,701	\$1,713,244	\$3,637,934	\$194,407
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	8.75%	7.19%	4.28%	5.53%	6.59%	3.77%	3.40%
Prior Service	3.00%	1.72%	0.65%	5.61%	1.15%	0.69%	0.97%
Total Retirement	11.75%	8.91%	4.93%	11.14%	7.74%	4.46%	4.37%
Supplemental Death	0.13%	0.00%	0.35%	0.18%	0.31%	0.14%	0.14%
Total Rate	11.88%	8.91%	5.28%	11.32%	8.05%	4.60%	4.51%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	11.30%	7.41%	N/A	10.13%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	12.50%	7.50%	N/A	15.50%	12.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.7 years	27.6 years	22.6 years	28.1 years	23.1 years	23.0 years	22.9 years
Number of annuitants	1	4	2	1	33	5	0
Number of active contributing members	9	20	4	10	63	76	7
Number of inactive members	7	46	0	3	20	59	1
Average age of contributing members	35.6 years	41.1 years	51.3 years	43.4 years	42.6 years	39.2 years	42.9 years
Average length of service of contributing members	10.9 years	4.8 years	14.7 years	10.4 years	9.0 years	5.9 years	4.3 years

	Refugio	Reklaw	Reno (Lamar County)	Reno (Parker County)	Rhame	Rice	Richardson
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$166,122	\$31,850	\$2,038	\$4,349	\$23,536	\$51,984,666
b. Annuitants	267,161	70,720	0	0	39,724	0	55,865,407
2. Current Service Liability (Present Members)	643,374	376,099	311,538	82,497	414,156	66,283	187,519,706
3. Total Actuarial Accrued Liability: (1) + (2)	\$910,535	\$612,941	\$343,388	\$84,535	\$458,229	\$89,819	\$295,369,779
4. Actuarial value of assets	1,032,556	405,759	438,865	91,094	391,535	111,419	190,620,271
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$122,021)	\$207,182	(\$95,477)	(\$6,559)	\$66,694	(\$21,600)	\$104,749,508
6. Funded Ratio: (4) / (3)	113.4%	66.2%	127.8%	107.8%	85.4%	124.0%	64.5%
7. Annual Payroll	\$792,032	\$193,084	\$418,371	\$346,675	\$428,159	\$162,457	\$60,480,354
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	1.80%	9.37%	4.76%	2.98%	4.32%	1.80%	13.49%
Prior Service	-1.07%	6.64%	-1.58%	-0.13%	1.08%	-0.91%	10.76%
Total Retirement	0.73%	16.01%	3.18%	2.85%	5.40%	0.89%	24.25%
Supplemental Death	0.00%	0.34%	0.11%	0.15%	0.28%	0.11%	0.00%
Total Rate	0.73%	16.35%	3.29%	3.00%	5.68%	1.00%	24.25%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	15.13%	N/A	N/A	N/A	N/A	19.96%
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	11.50%	N/A	13.50%	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	22.9 years	28.3 years	23.0 years	23.3 years	23.0 years	23.5 years	28.0 years
Number of annuitants	18	3	0	0	2	0	438
Number of active contributing members	28	6	13	15	10	5	975
Number of inactive members	6	5	5	15	22	7	311
Average age of contributing members	39.3 years	46.4 years	40.7 years	37.5 years	44.8 years	39.6 years	43.6 years
Average length of service of contributing members	6.7 years	7.8 years	6.0 years	1.5 years	10.9 years	3.4 years	13.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Richland Hills	Richland Springs	Richmond	Richwood	Riesel	Rio Grande City	Rio Vista
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$3,182,749	\$115	\$3,267,460	\$632,151	\$67,207	\$1,544,764	\$66,058
b. Annuitants	2,033,706	20,166	2,269,402	259,179	54,723	67,659	164,836
2. Current Service Liability (Present Members)	11,676,062	22,949	14,344,554	1,078,973	41,827	1,771,251	198,038
3. Total Actuarial Accrued Liability: (1) + (2)	\$16,892,517	\$43,230	\$19,881,416	\$1,970,303	\$163,757	\$3,383,674	\$428,932
4. Actuarial value of assets	11,470,121	45,234	14,225,103	1,326,950	31,739	2,068,315	229,121
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$5,422,396	(\$2,004)	\$5,656,313	\$643,353	\$132,018	\$1,315,359	\$199,811
6. Funded Ratio: (4) / (3)	67.9%	104.6%	71.5%	67.3%	19.4%	61.1%	53.4%
7. Annual Payroll	\$3,816,538	\$38,271	\$6,258,589	\$798,673	\$249,620	\$3,634,622	\$344,795
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	10.97%	11.29%	10.62%	7.97%	3.15%	6.15%	3.65%
Prior Service	8.81%	-0.39%	5.60%	4.98%	3.67%	2.24%	4.02%
Total Retirement	19.78%	10.90%	16.22%	12.95%	6.82%	8.39%	7.67%
Supplemental Death	0.30%	1.67%	0.21%	0.25%	0.12%	0.14%	0.36%
Total Rate	20.08%	12.57%	16.43%	13.20%	6.94%	8.53%	8.03%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	17.40%	N/A	14.04%	11.26%	N/A	8.00%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	11.50%	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	20.4 years	28.2 years	28.3 years	23.0 years	28.2 years	23.0 years
Number of annuitants	54	1	25	5	1	4	3
Number of active contributing members	81	1	137	20	8	110	10
Number of inactive members	88	0	70	16	1	69	9
Average age of contributing members	45.1 years	66.0 years	41.1 years	44.2 years	37.6 years	38.3 years	43.8 years
Average length of service of contributing members	10.8 years	17.2 years	10.0 years	8.8 years	6.0 years	5.6 years	7.3 years

	Rising Star	River Oaks	Roanoke	Robert Lee	Robinson	Robstown	Robstown Utility Systems
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$18,760	\$1,064,736	\$2,824,691	\$12,139	\$1,652,149	\$1,332,574	\$2,010,454
b. Annuitants	0	1,516,000	523,238	60,878	147,884	984,003	1,746,166
2. Current Service Liability (Present Members)	53,708	4,238,178	6,483,340	37,267	3,018,569	5,396,447	4,238,015
3. Total Actuarial Accrued Liability: (1) + (2)	\$72,468	\$6,818,914	\$9,831,269	\$110,284	\$4,818,602	\$7,713,024	\$7,994,635
4. Actuarial value of assets	119,498	4,124,590	7,123,817	49,320	3,269,629	5,803,816	4,460,839
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$47,030)	\$2,694,324	\$2,707,452	\$60,964	\$1,548,973	\$1,909,208	\$3,533,796
6. Funded Ratio: (4) / (3)	164.9%	60.5%	72.5%	44.7%	67.9%	75.2%	55.8%
7. Annual Payroll	\$158,929	\$2,186,322	\$6,012,886	\$104,622	\$2,043,501	\$3,499,666	\$1,937,690
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	2.84%	9.84%	8.80%	2.69%	8.80%	5.49%	9.25%
Prior Service	-2.05%	7.64%	2.79%	4.05%	4.66%	3.38%	11.31%
Total Retirement	0.79%	17.48%	11.59%	6.74%	13.46%	8.87%	20.56%
Supplemental Death	0.34%	0.34%	0.00%	0.15%	0.22%	0.19%	0.27%
Total Rate	1.13%	17.82%	11.59%	6.89%	13.68%	9.06%	20.83%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	15.63%	11.34%	N/A	13.45%	7.38%	17.09%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	13.50%	N/A	13.50%	9.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.0 years	28.2 years	28.2 years	22.9 years	28.6 years	28.2 years	28.1 years
Number of annuitants	0	40	15	2	8	30	30
Number of active contributing members	6	63	110	5	60	89	46
Number of inactive members	7	30	54	0	24	55	24
Average age of contributing members	46.9 years	42.2 years	38.7 years	37.3 years	42.0 years	39.2 years	41.4 years
Average length of service of contributing members	5.2 years	7.6 years	7.2 years	5.3 years	9.7 years	8.3 years	12.8 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Roby	Rockdale	Rockport	Rocksprings	Rockwall	Rogers	Rollingwood
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$525,177	\$2,703,074	\$79,561	\$11,612,730	\$160,865	\$80,956
b. Annuitants	65,287	665,661	1,442,369	16,951	4,933,150	67,932	90,674
2. Current Service Liability (Present Members)	124,235	1,247,561	10,051,494	225,269	23,710,008	303,848	655,852
3. Total Actuarial Accrued Liability: (1) + (2)	\$189,522	\$2,438,399	\$14,196,937	\$321,781	\$40,255,888	\$532,645	\$827,482
4. Actuarial value of assets	150,847	1,382,422	9,739,357	283,481	25,780,417	373,677	783,702
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$38,675	\$1,055,977	\$4,457,580	\$38,300	\$14,475,471	\$158,968	\$43,780
6. Funded Ratio: (4) / (3)	79.6%	56.7%	68.6%	88.1%	64.0%	70.2%	94.7%
7. Annual Payroll	\$93,150	\$1,493,687	\$4,127,112	\$176,850	\$14,764,935	\$301,099	\$591,815
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	5.29%	6.16%	10.79%	3.72%	10.99%	5.58%	5.84%
Prior Service	2.88%	4.38%	6.70%	1.50%	6.08%	3.27%	0.52%
Total Retirement	8.17%	10.54%	17.49%	5.22%	17.07%	8.85%	6.36%
Supplemental Death	0.44%	0.27%	0.34%	0.00%	0.15%	0.00%	0.15%
Total Rate	8.61%	10.81%	17.83%	5.22%	17.22%	8.85%	6.51%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	9.80%	15.30%	N/A	14.83%	8.56%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	15.50%	N/A	N/A	N/A	12.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.0 years	28.2 years	28.1 years	23.0 years	28.1 years	28.2 years	22.5 years
Number of annuitants	3	18	34	1	44	3	4
Number of active contributing members	3	45	110	7	252	10	13
Number of inactive members	3	25	36	1	67	11	14
Average age of contributing members	38.0 years	43.8 years	46.2 years	40.7 years	40.6 years	46.9 years	40.3 years
Average length of service of contributing members	5.3 years	7.5 years	10.5 years	11.3 years	10.3 years	10.5 years	5.2 years

	Roma	Roscoe	Rosebud	Rosenberg	Rotan	Round Rock	Rowlett
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$2,265,712	\$60,817	\$6,707	\$6,624,577	\$29,211	\$31,984,055	\$16,462,266
b. Annuitants	635,057	0	5,705	4,742,370	49,200	12,410,444	4,655,619
2. Current Service Liability (Present Members)	3,483,200	188,374	87,815	21,151,862	172,251	68,547,960	43,839,715
3. Total Actuarial Accrued Liability: (1) + (2)	\$6,383,969	\$249,191	\$100,227	\$32,518,809	\$250,662	\$112,942,459	\$64,957,600
4. Actuarial value of assets	4,324,170	226,223	87,327	20,082,486	200,247	74,225,983	46,369,748
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,059,799	\$22,968	\$12,900	\$12,436,323	\$50,415	\$38,716,476	\$18,587,852
6. Funded Ratio: (4) / (3)	67.7%	90.8%	87.1%	61.8%	79.9%	65.7%	71.4%
7. Annual Payroll	\$3,147,076	\$237,465	\$269,305	\$11,323,103	\$197,714	\$42,535,486	\$19,896,182
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	7.93%	3.56%	1.79%	8.83%	2.86%	10.99%	11.49%
Prior Service	4.06%	0.67%	0.33%	6.83%	1.76%	5.65%	5.81%
Total Retirement	11.99%	4.23%	2.12%	15.66%	4.62%	16.64%	17.30%
Supplemental Death	0.23%	0.30%	0.24%	0.18%	0.37%	0.16%	0.19%
Total Rate	12.22%	4.53%	2.36%	15.84%	4.99%	16.80%	17.49%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.94%	N/A	N/A	13.53%	N/A	14.67%	15.18%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	N/A	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	23.0 years	23.2 years	28.0 years	23.2 years	28.1 years	28.0 years
Number of annuitants	19	0	1	95	4	139	72
Number of active contributing members	122	7	12	231	6	789	334
Number of inactive members	36	4	14	136	4	220	189
Average age of contributing members	42.2 years	51.0 years	46.5 years	38.9 years	41.8 years	40.6 years	42.8 years
Average length of service of contributing members	9.0 years	9.8 years	5.1 years	9.3 years	9.8 years	9.2 years	11.3 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Royse City	Rule	Runaway Bay	Runge	Rusk	Sabinal	Sachse
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$570,769	\$40,176	\$0	\$136,016	\$384,390	\$118,250	\$2,955,961
b. Annuitants	194,477	0	0	56,471	276,713	143,846	1,166,545
2. Current Service Liability (Present Members)	1,630,775	111,756	297,501	129,532	1,072,723	310,576	7,671,886
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,396,021	\$151,932	\$297,501	\$322,019	\$1,733,826	\$572,672	\$11,794,392
4. Actuarial value of assets	1,597,312	138,286	368,753	168,664	1,339,626	528,114	8,272,045
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$798,709	\$13,646	(\$71,252)	\$153,355	\$394,200	\$44,558	\$3,522,347
6. Funded Ratio: (4) / (3)	66.7%	91.0%	124.0%	52.4%	77.3%	92.2%	70.1%
7. Annual Payroll	\$1,881,668	\$68,369	\$537,342	\$109,550	\$1,352,574	\$364,795	\$6,233,446
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	6.55%	8.18%	2.43%	8.19%	5.57%	4.19%	8.17%
Prior Service	2.92%	1.38%	-0.92%	8.70%	1.81%	0.85%	3.51%
Total Retirement	9.47%	9.56%	1.51%	16.89%	7.38%	5.04%	11.68%
Supplemental Death	0.22%	0.27%	0.35%	0.75%	0.24%	0.33%	0.17%
Total Rate	9.69%	9.83%	1.84%	17.64%	7.62%	5.37%	11.85%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	15.35%	6.54%	N/A	11.47%
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	7.50%	N/A	10.50%	9.50%	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.3 years	23.1 years	23.0 years	28.0 years	28.1 years	22.8 years	28.0 years
Number of annuitants	10	0	2	2	11	4	23
Number of active contributing members	43	3	14	5	39	15	121
Number of inactive members	45	1	15	3	11	16	65
Average age of contributing members	41.2 years	50.5 years	48.1 years	53.9 years	42.8 years	45.7 years	41.6 years
Average length of service of contributing members	6.9 years	9.3 years	7.0 years	7.7 years	7.4 years	9.7 years	8.8 years

	Saginaw	Saint Jo	Salado	San Angelo	San Antonio	San Antonio Water System	San Augustine
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$7,840,187	\$15,356	\$14,831	\$16,103,684	\$70,534,985	\$19,234,256	\$430,169
b. Annuitants	2,636,298	178,311	8,987	23,739,371	115,237,430	15,169,408	825,379
2. Current Service Liability (Present Members)	8,199,591	107,819	121,334	68,304,564	518,080,572	72,907,543	1,479,506
3. Total Actuarial Accrued Liability: (1) + (2)	\$18,676,076	\$301,486	\$145,152	\$108,147,619	\$703,852,987	\$107,311,207	\$2,735,054
4. Actuarial value of assets	9,707,228	270,550	97,386	55,995,595	515,884,277	68,756,465	1,924,252
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$8,968,848	\$30,936	\$47,766	\$52,152,024	\$187,968,710	\$38,554,742	\$810,802
6. Funded Ratio: (4) / (3)	52.0%	89.7%	67.1%	51.8%	73.3%	64.1%	70.4%
7. Annual Payroll	\$6,830,866	\$202,603	\$249,137	\$29,012,197	\$263,651,933	\$81,821,385	\$1,019,572
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	10.62%	4.18%	5.58%	11.03%	7.99%	2.95%	8.15%
Prior Service	8.14%	0.96%	1.31%	11.17%	4.43%	2.92%	4.94%
Total Retirement	18.76%	5.14%	6.89%	22.20%	12.42%	5.87%	13.09%
Supplemental Death	0.22%	0.34%	0.31%	0.00%	0.00%	0.00%	0.49%
Total Rate	18.98%	5.48%	7.20%	22.20%	12.42%	5.87%	13.58%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.60%	4.40%	N/A	19.01%	N/A	4.64%	11.72%
Statutory Maximum Rate (Total Retirement Only)	N/A	10.50%	N/A	N/A	N/A	5.50%	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	27.4 years	23.6 years	28.0 years	28.0 years	28.2 years	28.0 years
Number of annuitants	24	5	3	462	3,260	795	12
Number of active contributing members	133	6	7	742	6,225	1,648	36
Number of inactive members	37	10	3	217	2,167	400	13
Average age of contributing members	42.5 years	40.1 years	46.5 years	42.4 years	44.8 years	45.1 years	46.6 years
Average length of service of contributing members	11.9 years	6.5 years	5.5 years	10.0 years	10.9 years	13.9 years	7.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	San Benito	San Felipe	San Juan	San Marcos	San Saba	Sanger	Sansom Park
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$1,534,388	\$46,255	\$584,436	\$26,975,251	\$361,528	\$835,647	\$200,110
b. Annuitants	1,236,894	0	321,158	11,891,682	601,129	228,776	88,573
2. Current Service Liability (Present Members)	4,586,808	80,393	4,774,008	58,712,188	1,928,752	2,908,942	575,148
3. Total Actuarial Accrued Liability: (1) + (2)	\$7,358,090	\$126,648	\$5,679,602	\$97,579,121	\$2,891,409	\$3,973,365	\$863,831
4. Actuarial value of assets	5,768,429	86,910	5,446,269	60,086,015	2,021,293	3,419,092	694,240
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,589,661	\$39,738	\$233,333	\$37,493,106	\$870,116	\$554,273	\$169,591
6. Funded Ratio: (4) / (3)	78.4%	68.6%	95.9%	61.6%	69.9%	86.1%	80.4%
7. Annual Payroll	\$5,427,401	\$226,246	\$6,068,641	\$26,140,021	\$1,568,866	\$2,501,612	\$955,993
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.39%	2.98%	3.15%	11.24%	5.99%	6.90%	4.23%
Prior Service	2.03%	1.22%	0.27%	8.89%	3.44%	1.53%	1.22%
Total Retirement	6.42%	4.20%	3.42%	20.13%	9.43%	8.43%	5.45%
Supplemental Death	0.23%	0.20%	0.19%	0.20%	0.35%	0.16%	0.10%
Total Rate	6.65%	4.40%	3.61%	20.33%	9.78%	8.59%	5.55%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	16.77%	7.27%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	10.50%	N/A	8.50%	12.50%	11.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.0 years	22.9 years	22.5 years	28.2 years	28.1 years	23.1 years	23.3 years
Number of annuitants	31	0	22	164	17	6	7
Number of active contributing members	163	6	184	508	43	52	31
Number of inactive members	76	3	97	218	9	20	59
Average age of contributing members	42.4 years	47.1 years	40.4 years	41.7 years	42.5 years	39.2 years	36.5 years
Average length of service of contributing members	9.1 years	6.4 years	7.5 years	10.7 years	7.4 years	9.5 years	4.3 years

	Santa Fe	Savoy	Schertz	Schulenburg	Seabrook	Seadrift	Seagoville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$2,374,265	\$0	\$11,168,581	\$2,210,013	\$5,589,715	\$87,685	\$2,101,833
b. Annuitants	1,081,734	5,952	2,323,270	1,212,075	2,008,048	41,878	403,416
2. Current Service Liability (Present Members)	2,882,233	105,777	12,092,216	4,519,425	11,680,502	127,174	5,768,466
3. Total Actuarial Accrued Liability: (1) + (2)	\$6,338,232	\$111,729	\$25,584,067	\$7,941,513	\$19,278,265	\$256,737	\$8,273,715
4. Actuarial value of assets	3,751,559	153,544	13,946,029	5,002,225	12,164,651	147,896	6,344,356
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,586,673	(\$41,815)	\$11,638,038	\$2,939,288	\$7,113,614	\$108,841	\$1,929,359
6. Funded Ratio: (4) / (3)	59.2%	137.4%	54.5%	63.0%	63.1%	57.6%	76.7%
7. Annual Payroll	\$2,694,779	\$140,024	\$12,487,761	\$1,548,535	\$5,537,104	\$326,324	\$4,258,039
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	7.46%	3.36%	9.87%	13.98%	12.66%	4.13%	7.68%
Prior Service	5.97%	-2.05%	5.78%	11.82%	8.01%	2.31%	3.14%
Total Retirement	13.43%	1.31%	15.65%	25.80%	20.67%	6.44%	10.82%
Supplemental Death	0.00%	0.36%	0.20%	0.27%	0.23%	0.26%	0.22%
Total Rate	13.43%	1.67%	15.85%	26.07%	20.90%	6.70%	11.04%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.68%	N/A	14.26%	21.02%	17.44%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	10.50%	N/A	N/A	N/A	N/A	13.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	23.4 years	28.1 years	27.9 years	27.8 years	23.0 years	23.0 years
Number of annuitants	13	1	31	15	33	1	18
Number of active contributing members	67	6	285	41	92	9	100
Number of inactive members	44	7	106	11	28	0	58
Average age of contributing members	40.8 years	47.5 years	40.1 years	45.6 years	44.6 years	48.8 years	41.8 years
Average length of service of contributing members	8.8 years	5.2 years	8.2 years	14.9 years	11.6 years	9.7 years	9.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Seagraves	Sealy	Seguin	Selma	Seminole	Seven Points	Seymour
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$108,169	\$2,575,377	\$2,599,548	\$2,274,870	\$2,009,784	\$84,587	\$341,437
b. Annuitants	317,515	562,231	4,352,262	570,701	1,297,442	64,482	474,849
2. Current Service Liability (Present Members)	295,659	4,416,714	23,796,061	3,979,943	5,544,469	489,673	1,662,706
3. Total Actuarial Accrued Liability: (1) + (2)	\$721,343	\$7,554,322	\$30,747,871	\$6,825,514	\$8,851,695	\$638,742	\$2,478,992
4. Actuarial value of assets	226,629	4,825,802	21,658,711	4,668,886	5,927,521	802,585	1,720,264
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$494,714	\$2,728,520	\$9,089,160	\$2,156,628	\$2,924,174	(\$163,843)	\$758,728
6. Funded Ratio: (4) / (3)	31.4%	63.9%	70.4%	68.4%	67.0%	125.7%	69.4%
7. Annual Payroll	\$407,554	\$2,517,910	\$12,441,376	\$3,606,847	\$2,130,270	\$471,576	\$1,142,808
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	5.92%	10.15%	6.84%	10.35%	11.36%	4.41%	5.51%
Prior Service	7.53%	6.72%	5.06%	3.71%	8.51%	-2.15%	4.13%
Total Retirement	13.45%	16.87%	11.90%	14.06%	19.87%	2.26%	9.64%
Supplemental Death	0.37%	0.20%	0.25%	0.15%	0.30%	0.16%	0.32%
Total Rate	13.82%	17.07%	12.15%	14.21%	20.17%	2.42%	9.96%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.39%	14.28%	N/A	12.62%	17.04%	1.75%	8.01%
Statutory Maximum Rate (Total Retirement Only)	11.50%	N/A	N/A	N/A	N/A	13.50%	8.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.1 years	23.0 years	28.1 years	28.1 years	28.3 years	28.0 years
Number of annuitants	12	14	160	7	22	5	17
Number of active contributing members	13	53	286	73	53	19	35
Number of inactive members	15	31	117	23	37	31	15
Average age of contributing members	37.8 years	41.3 years	42.1 years	38.6 years	41.2 years	36.4 years	43.2 years
Average length of service of contributing members	3.9 years	9.7 years	10.4 years	8.2 years	8.7 years	3.0 years	9.8 years

	Shallowater	Shamrock	Shavano Park	Shenandoah	Shepherd	Sherman	Shiner
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$116,839	\$255,952	\$854,541	\$2,503,941	\$0	\$12,332,634	\$234,673
b. Annuitants	1,414	397,083	93,143	50,378	0	10,213,024	532,786
2. Current Service Liability (Present Members)	500,935	724,129	1,924,956	2,642,268	240,507	45,523,827	1,324,155
3. Total Actuarial Accrued Liability: (1) + (2)	\$619,188	\$1,377,164	\$2,872,640	\$5,196,587	\$240,507	\$68,069,485	\$2,091,614
4. Actuarial value of assets	642,202	788,146	1,963,051	2,434,300	299,551	42,232,451	1,515,441
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$23,014)	\$589,018	\$909,589	\$2,762,287	(\$59,044)	\$25,837,034	\$576,173
6. Funded Ratio: (4) / (3)	103.7%	57.2%	68.3%	46.8%	124.5%	62.0%	72.5%
7. Annual Payroll	\$411,635	\$557,915	\$1,880,559	\$3,676,547	\$294,739	\$19,343,544	\$783,747
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.34%	5.33%	6.75%	9.41%	4.41%	10.90%	5.42%
Prior Service	-0.37%	6.56%	3.33%	4.63%	-1.38%	8.31%	4.56%
Total Retirement	3.97%	11.89%	10.08%	14.04%	3.03%	19.21%	9.98%
Supplemental Death	0.28%	0.74%	0.21%	0.18%	0.14%	0.24%	0.34%
Total Rate	4.25%	12.63%	10.29%	14.22%	3.17%	19.45%	10.32%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	10.47%	N/A	13.28%	N/A	17.51%	8.24%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	13.50%	N/A	11.50%	N/A	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	24.9 years	28.0 years	23.3 years	28.5 years	23.2 years	28.0 years	28.1 years
Number of annuitants	1	13	11	2	0	246	10
Number of active contributing members	13	18	46	68	8	393	26
Number of inactive members	9	4	84	27	5	109	5
Average age of contributing members	41.4 years	50.9 years	39.4 years	43.4 years	45.1 years	42.9 years	46.3 years
Average length of service of contributing members	5.8 years	12.6 years	7.3 years	8.2 years	7.3 years	10.8 years	13.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Shoreacres	Silsbee	Silverton	Sinton	Skellytown	Slaton	Smithville
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$190,734	\$1,776,106	\$9,250	\$771,666	\$6,706	\$206,699	\$483,125
b. Annuitants	118,557	2,484,559	235,152	492,961	0	238,554	475,688
2. Current Service Liability (Present Members)	652,732	5,215,538	63,550	2,249,793	104,650	3,134,363	2,041,568
3. Total Actuarial Accrued Liability: (1) + (2)	\$962,023	\$9,476,203	\$307,952	\$3,514,420	\$111,356	\$3,579,616	\$3,000,381
4. Actuarial value of assets	809,579	5,147,098	114,030	2,734,257	137,905	3,128,797	2,356,143
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$152,444	\$4,329,105	\$193,922	\$780,163	(\$26,549)	\$450,819	\$644,238
6. Funded Ratio: (4) / (3)	84.2%	54.3%	37.0%	77.8%	123.8%	87.4%	78.5%
7. Annual Payroll	\$681,390	\$2,574,719	\$89,914	\$1,431,391	\$81,530	\$1,781,712	\$1,806,939
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	5.16%	10.13%	9.06%	6.32%	2.37%	6.64%	5.01%
Prior Service	1.40%	10.43%	19.64%	3.38%	-2.27%	1.75%	2.21%
Total Retirement	6.56%	20.56%	28.70%	9.70%	0.10%	8.39%	7.22%
Supplemental Death	0.23%	0.00%	0.68%	0.32%	0.27%	0.40%	0.35%
Total Rate	6.79%	20.56%	29.38%	10.02%	0.37%	8.79%	7.57%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	6.65%	17.78%	23.74%	8.33%	N/A	N/A	6.52%
Statutory Maximum Rate (Total Retirement Only)	9.50%	N/A	N/A	11.50%	7.50%	12.50%	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	27.6 years	28.1 years	21.9 years	28.1 years	22.8 years	23.1 years	28.2 years
Number of annuitants	4	35	4	17	1	26	17
Number of active contributing members	13	65	2	44	4	50	58
Number of inactive members	11	22	0	30	6	31	42
Average age of contributing members	46.1 years	41.5 years	53.4 years	40.5 years	51.5 years	44.3 years	45.1 years
Average length of service of contributing members	10.6 years	9.0 years	8.8 years	8.2 years	3.5 years	8.0 years	7.3 years

	Smyer	Snyder	Somerset	Somerville	Sonora	Sour Lake	South Houston
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$3,455	\$2,163,125	\$13,111	\$89,248	\$312,162	\$79,074	\$1,890,539
b. Annuitants	0	3,647,172	52,260	80,515	643,944	0	2,538,987
2. Current Service Liability (Present Members)	88,357	9,191,083	73,978	420,759	986,837	410,525	7,468,831
3. Total Actuarial Accrued Liability: (1) + (2)	\$91,812	\$15,001,380	\$139,349	\$590,522	\$1,942,943	\$489,599	\$11,898,357
4. Actuarial value of assets	82,442	9,226,327	114,832	519,138	1,040,690	496,152	8,022,080
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$9,370	\$5,775,053	\$24,517	\$71,384	\$902,253	(\$6,553)	\$3,876,277
6. Funded Ratio: (4) / (3)	89.8%	61.5%	82.4%	87.9%	53.6%	101.3%	67.4%
7. Annual Payroll	\$55,581	\$3,516,568	\$273,053	\$453,393	\$1,005,303	\$497,221	\$4,315,489
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	10.50%	11.06%	2.24%	6.04%	5.53%	2.70%	8.01%
Prior Service	2.22%	10.18%	0.63%	0.98%	5.60%	-0.09%	5.58%
Total Retirement	12.72%	21.24%	2.87%	7.02%	11.13%	2.61%	13.59%
Supplemental Death	0.15%	0.29%	0.21%	0.38%	0.25%	0.24%	0.26%
Total Rate	12.87%	21.53%	3.08%	7.40%	11.38%	2.85%	13.85%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	17.45%	N/A	6.44%	9.58%	N/A	10.96%
Statutory Maximum Rate (Total Retirement Only)	13.50%	N/A	9.50%	9.50%	N/A	7.50%	11.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	11.0 years	28.2 years	22.5 years	27.9 years	27.8 years	23.6 years	28.0 years
Number of annuitants	0	37	4	5	23	0	50
Number of active contributing members	2	86	10	13	28	14	115
Number of inactive members	0	33	10	13	16	29	48
Average age of contributing members	48.0 years	44.1 years	38.8 years	49.8 years	40.9 years	43.1 years	44.2 years
Average length of service of contributing members	13.5 years	9.6 years	2.7 years	6.9 years	7.4 years	7.7 years	9.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	South Padre Island	Southlake	Southside Place	Spearman	Spring Valley	Springtown	Spur
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$3,436,997	\$9,104,890	\$486,872	\$178,455	\$580,239	\$362,684	\$98,898
b. Annuitants	1,010,302	3,781,510	43,489	973,659	846,595	172,271	0
2. Current Service Liability (Present Members)	9,831,704	29,298,477	1,266,992	866,432	4,549,561	1,233,248	369,690
3. Total Actuarial Accrued Liability: (1) + (2)	\$14,279,003	\$42,184,877	\$1,797,353	\$2,018,546	\$5,976,395	\$1,768,203	\$468,588
4. Actuarial value of assets	11,621,877	31,327,058	1,260,568	932,440	4,945,956	1,546,236	400,619
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,657,126	\$10,857,819	\$536,785	\$1,086,106	\$1,030,439	\$221,967	\$67,969
6. Funded Ratio: (4) / (3)	81.4%	74.3%	70.1%	46.2%	82.8%	87.4%	85.5%
7. Annual Payroll	\$6,315,834	\$16,151,505	\$865,002	\$681,053	\$1,892,428	\$1,377,177	\$293,141
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	9.97%	8.98%	7.86%	6.79%	7.66%	7.46%	3.06%
Prior Service	2.60%	4.16%	3.83%	9.89%	3.39%	1.00%	1.61%
Total Retirement	12.57%	13.14%	11.69%	16.68%	11.05%	8.46%	4.67%
Supplemental Death	0.21%	0.16%	0.30%	0.22%	0.31%	0.18%	0.24%
Total Rate	12.78%	13.30%	11.99%	16.90%	11.36%	8.64%	4.91%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	11.45%	N/A	11.73%	12.79%	N/A	8.35%	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	13.50%	12.50%	13.50%	N/A	13.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.3 years	28.3 years	28.4 years	28.1 years	27.9 years	28.1 years	22.9 years
Number of annuitants	22	47	8	18	10	8	0
Number of active contributing members	150	282	19	20	38	42	11
Number of inactive members	55	117	8	24	19	37	4
Average age of contributing members	42.6 years	40.1 years	42.0 years	43.6 years	45.9 years	40.6 years	49.9 years
Average length of service of contributing members	8.4 years	9.9 years	9.8 years	6.4 years	13.2 years	5.7 years	8.6 years

	Stafford	Stamford	Stanton	Star Harbor	Stephenville	Sterling City	Stinnett
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$4,096,302	\$184,530	\$362,849	\$61,748	\$5,939,439	\$12,260	\$3,389
b. Annuitants	2,048,178	634,863	77,764	28,224	3,068,740	28,751	28,683
2. Current Service Liability (Present Members)	12,921,726	979,092	1,216,379	367,991	14,079,275	250,732	1,212,963
3. Total Actuarial Accrued Liability: (1) + (2)	\$19,066,206	\$1,798,485	\$1,656,992	\$457,963	\$23,087,454	\$291,743	\$1,245,035
4. Actuarial value of assets	14,309,760	1,456,076	1,303,976	359,879	16,141,135	270,198	1,334,647
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$4,756,446	\$342,409	\$353,016	\$98,084	\$6,946,319	\$21,545	(\$89,612)
6. Funded Ratio: (4) / (3)	75.1%	81.0%	78.7%	78.6%	69.9%	92.6%	107.2%
7. Annual Payroll	\$5,849,748	\$935,650	\$796,106	\$157,838	\$6,113,889	\$172,411	\$446,753
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	11.63%	4.86%	6.76%	9.37%	10.73%	3.72%	4.70%
Prior Service	5.05%	2.28%	2.76%	3.86%	7.06%	0.87%	-1.39%
Total Retirement	16.68%	7.14%	9.52%	13.23%	17.79%	4.59%	3.31%
Supplemental Death	0.27%	0.39%	0.30%	0.73%	0.23%	0.00%	0.31%
Total Rate	16.95%	7.53%	9.82%	13.96%	18.02%	4.59%	3.62%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.82%	6.09%	8.28%	11.82%	15.38%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	9.50%	9.50%	11.50%	N/A	7.50%	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	27.9 years	27.9 years	28.0 years	28.0 years	22.8 years	23.0 years
Number of annuitants	37	15	5	4	50	2	3
Number of active contributing members	129	29	18	5	136	6	12
Number of inactive members	44	31	6	4	53	1	11
Average age of contributing members	43.2 years	49.1 years	43.5 years	50.6 years	43.0 years	47.8 years	48.0 years
Average length of service of contributing members	9.1 years	7.0 years	11.8 years	6.7 years	12.0 years	14.5 years	11.0 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Stratford	Sudan	Sugar Land	Sulphur Springs	Sundown	Sunnyvale	Sunray
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$58,552	\$3,249	\$24,148,149	\$338,190	\$244,271	\$698,222	\$181,747
b. Annuitants	196,680	63,015	6,732,863	1,323,200	30,895	337,636	664,202
2. Current Service Liability (Present Members)	340,401	199,278	67,768,066	16,801,179	1,212,336	1,518,072	705,498
3. Total Actuarial Accrued Liability: (1) + (2)	\$595,633	\$265,542	\$98,649,078	\$18,462,569	\$1,487,502	\$2,553,930	\$1,551,447
4. Actuarial value of assets	214,893	226,579	71,221,777	15,070,853	1,104,379	1,475,686	805,473
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$380,740	\$38,963	\$27,427,301	\$3,391,716	\$383,123	\$1,078,244	\$745,974
6. Funded Ratio: (4) / (3)	36.1%	85.3%	72.2%	81.6%	74.2%	57.8%	51.9%
7. Annual Payroll	\$488,721	\$267,106	\$34,769,947	\$6,418,530	\$485,156	\$1,389,865	\$448,650
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	5.41%	2.56%	11.56%	7.85%	6.95%	9.05%	10.10%
Prior Service	4.87%	0.91%	4.91%	3.66%	5.43%	4.81%	10.34%
Total Retirement	10.28%	3.47%	16.47%	11.51%	12.38%	13.86%	20.44%
Supplemental Death	0.71%	0.00%	0.18%	0.28%	0.39%	0.31%	0.27%
Total Rate	10.99%	3.47%	16.65%	11.79%	12.77%	14.17%	20.71%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	10.56%	N/A	14.26%	N/A	N/A	12.37%	18.22%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	N/A	N/A	12.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	27.7 years	27.8 years	27.9 years	23.0 years	23.3 years	28.1 years	28.0 years
Number of annuitants	8	3	82	78	8	7	8
Number of active contributing members	9	9	609	132	15	26	12
Number of inactive members	22	1	186	31	13	16	11
Average age of contributing members	48.1 years	38.3 years	41.3 years	45.0 years	44.2 years	43.1 years	38.1 years
Average length of service of contributing members	6.5 years	8.0 years	10.4 years	13.1 years	9.9 years	8.0 years	6.9 years

	Sunrise Beach Village	Sunset Valley	Surfside Beach	Sweeny	Sweetwater	T.M.R.S.	Taft
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$17,517	\$522,705	\$14,995	\$666,717	\$3,112,038	\$3,006,939	\$61,409
b. Annuitants	14,653	248,170	0	795,958	3,616,322	3,223,521	248,633
2. Current Service Liability (Present Members)	61,101	1,546,499	268,963	1,783,608	8,494,825	10,144,253	633,702
3. Total Actuarial Accrued Liability: (1) + (2)	\$93,271	\$2,317,374	\$283,958	\$3,246,283	\$15,223,185	\$16,374,713	\$943,744
4. Actuarial value of assets	87,011	1,817,304	293,068	1,723,133	8,271,668	10,468,636	828,161
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$6,260	\$500,070	(\$9,110)	\$1,523,150	\$6,951,517	\$5,906,077	\$115,583
6. Funded Ratio: (4) / (3)	93.3%	78.4%	103.2%	53.1%	54.3%	63.9%	87.8%
7. Annual Payroll	\$173,737	\$1,347,424	\$606,243	\$816,647	\$3,899,835	\$5,819,847	\$871,855
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	2.00%	8.42%	2.21%	13.80%	11.54%	10.20%	3.06%
Prior Service	0.26%	2.30%	-0.10%	11.60%	11.06%	6.30%	0.94%
Total Retirement	2.26%	10.72%	2.11%	25.40%	22.60%	16.50%	4.00%
Supplemental Death	0.14%	0.16%	0.19%	0.57%	0.29%	0.18%	0.49%
Total Rate	2.40%	10.88%	2.30%	25.97%	22.89%	16.68%	4.49%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	9.75%	N/A	21.36%	18.69%	14.45%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	13.50%	7.50%	N/A	N/A	15.50%	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	21.5 years	28.2 years	24.7 years	28.0 years	28.1 years	28.1 years	22.1 years
Number of annuitants	1	3	0	13	61	18	10
Number of active contributing members	7	29	18	20	105	75	30
Number of inactive members	3	24	24	3	21	24	30
Average age of contributing members	37.3 years	40.8 years	42.2 years	49.7 years	43.2 years	43.0 years	43.5 years
Average length of service of contributing members	3.4 years	6.4 years	3.9 years	9.6 years	10.0 years	9.2 years	4.4 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Tahoka	Tatum	Taylor	Teague	Temple	Tenaha	Terrell
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$3,391	\$3,719,279	\$304,037	\$15,181,367	\$49,904	\$4,909,204
b. Annuitants	24,774	75,314	2,389,029	198,670	17,280,080	4,481	5,102,813
2. Current Service Liability (Present Members)	1,049,136	136,079	8,711,381	933,443	59,415,349	139,577	15,337,352
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,073,910	\$214,784	\$14,819,689	\$1,436,150	\$91,876,796	\$193,962	\$25,349,369
4. Actuarial value of assets	1,215,062	155,838	8,973,722	1,033,161	56,517,812	188,522	14,765,212
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$141,152)	\$58,946	\$5,845,967	\$402,989	\$35,358,984	\$5,440	\$10,584,157
6. Funded Ratio: (4) / (3)	113.1%	72.6%	60.6%	71.9%	61.5%	97.2%	58.2%
7. Annual Payroll	\$483,081	\$250,707	\$6,139,181	\$871,904	\$25,179,120	\$235,407	\$8,091,992
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
<b>Retirement</b>							
Normal Cost	6.31%	2.50%	7.21%	5.84%	11.19%	3.29%	10.80%
Prior Service	-2.02%	1.63%	5.92%	2.86%	8.73%	0.14%	8.11%
Total Retirement	4.29%	4.13%	13.13%	8.70%	19.92%	3.43%	18.91%
Supplemental Death	0.36%	0.25%	0.25%	0.40%	0.25%	0.58%	0.20%
Total Rate	4.65%	4.38%	13.38%	9.10%	20.17%	4.01%	19.11%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	11.95%	7.64%	17.01%	3.66%	16.16%
Statutory Maximum Rate (Total Retirement Only)	11.50%	7.50%	N/A	13.50%	15.50%	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.1 years	23.0 years	28.0 years	28.3 years	28.0 years	29.5 years	28.1 years
Number of annuitants	7	5	56	14	264	2	84
Number of active contributing members	15	6	142	31	602	7	161
Number of inactive members	3	11	80	26	291	2	52
Average age of contributing members	42.9 years	49.2 years	41.3 years	47.3 years	43.4 years	51.1 years	40.7 years
Average length of service of contributing members	12.1 years	5.7 years	9.0 years	6.0 years	9.9 years	6.8 years	9.9 years

	Terrell Hills	Texarkana	Texarkana Police Dept	Texarkana Water Utilities	Texas City	Texas Municipal League	Texas Municipal League IE
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$1,457,696	\$4,373,404	\$4,059,346	\$4,815,095	\$9,896,730	\$2,532,896	\$648,432
b. Annuitants	1,124,808	4,788,979	5,264,825	4,165,756	14,859,357	1,200,885	9,380
2. Current Service Liability (Present Members)	3,665,513	18,350,437	14,551,467	11,682,551	41,974,886	7,387,389	11,615,276
3. Total Actuarial Accrued Liability: (1) + (2)	\$6,248,017	\$27,512,820	\$23,875,638	\$20,663,402	\$66,730,973	\$11,121,170	\$12,273,088
4. Actuarial value of assets	4,388,874	18,309,284	13,842,840	12,032,748	38,936,510	8,290,997	13,404,990
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,859,143	\$9,203,536	\$10,032,798	\$8,630,654	\$27,794,463	\$2,830,173	(\$1,131,902)
6. Funded Ratio: (4) / (3)	70.2%	66.5%	58.0%	58.2%	58.3%	74.6%	109.2%
7. Annual Payroll	\$2,073,385	\$8,245,198	\$5,351,593	\$6,368,173	\$18,231,872	\$2,572,726	\$7,713,679
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
<b>Retirement</b>							
Normal Cost	8.41%	10.49%	12.13%	11.66%	11.40%	10.79%	5.46%
Prior Service	5.58%	6.93%	11.62%	8.42%	9.46%	6.83%	-1.01%
Total Retirement	13.99%	17.42%	23.75%	20.08%	20.86%	17.62%	4.45%
Supplemental Death	0.16%	0.00%	0.00%	0.00%	0.00%	0.35%	0.24%
Total Rate	14.15%	17.42%	23.75%	20.08%	20.86%	17.97%	4.69%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	12.45%	14.64%	20.14%	16.77%	17.40%	15.67%	N/A
Statutory Maximum Rate (Total Retirement Only)	12.50%	15.50%	N/A	15.50%	N/A	N/A	12.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	27.9 years	28.1 years	28.2 years	28.0 years	28.1 years	28.1 years	23.3 years
Number of annuitants	17	103	51	79	232	12	6
Number of active contributing members	47	235	94	157	438	32	122
Number of inactive members	36	85	32	24	194	24	70
Average age of contributing members	37.7 years	45.8 years	37.6 years	43.3 years	41.0 years	45.9 years	46.3 years
Average length of service of contributing members	9.1 years	9.3 years	11.6 years	10.6 years	8.6 years	13.6 years	8.1 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Texas Municipal League IR	Texhoma	The Colony	Thompsons	Thorndale	Three Rivers	Throckmorton
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$14,666,266	\$0	\$13,288,092	\$10,508	\$47,034	\$757,995	\$50,251
b. Annuitants	797,168	7,576	4,942,283	0	11,001	162,831	72,663
2. Current Service Liability (Present Members)	44,238,829	24,937	29,819,661	56,593	317,580	1,830,654	255,747
3. Total Actuarial Accrued Liability: (1) + (2)	\$59,702,263	\$32,513	\$48,050,036	\$67,101	\$375,615	\$2,751,480	\$378,661
4. Actuarial value of assets	46,585,166	35,991	30,412,675	54,605	351,730	2,272,095	296,623
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$13,117,097	(\$3,478)	\$17,637,361	\$12,496	\$23,885	\$479,385	\$82,038
6. Funded Ratio: (4) / (3)	78.0%	110.7%	63.3%	81.4%	93.6%	82.6%	78.3%
7. Annual Payroll	\$18,784,287	\$25,017	\$15,617,975	\$104,306	\$277,278	\$1,234,257	\$139,533
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
<b>Retirement</b>							
Normal Cost	12.89%	5.00%	10.89%	3.70%	5.20%	5.66%	5.37%
Prior Service	4.33%	-0.96%	6.98%	0.83%	0.54%	2.41%	3.64%
Total Retirement	17.22%	4.04%	17.87%	4.53%	5.74%	8.07%	9.01%
Supplemental Death	0.26%	0.45%	0.20%	0.40%	0.50%	0.51%	0.32%
Total Rate	17.48%	4.49%	18.07%	4.93%	6.24%	8.58%	9.33%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.07%	N/A	16.01%	N/A	5.23%	6.57%	7.63%
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	N/A	N/A	7.50%	7.50%	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	23.1 years	28.3 years	23.0 years	27.6 years	28.1 years	28.2 years
Number of annuitants	17	1	77	0	2	5	4
Number of active contributing members	236	2	287	3	9	37	5
Number of inactive members	38	0	138	0	6	7	5
Average age of contributing members	47.0 years	54.5 years	42.4 years	53.4 years	50.6 years	49.0 years	41.2 years
Average length of service of contributing members	12.4 years	8.6 years	10.3 years	8.9 years	8.6 years	12.4 years	8.8 years

	Tiki Island	Timpson	Tioga	Tolar	Tom Bean	Tomball	Trent
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$45,769	\$116,983	\$3,571	\$1,247	\$768	\$3,899,540	\$1,247
b. Annuitants	0	37,201	0	0	52,424	1,889,814	3,074
2. Current Service Liability (Present Members)	135,226	299,273	116,091	170,221	81,532	11,401,333	55,137
3. Total Actuarial Accrued Liability: (1) + (2)	\$180,995	\$453,457	\$119,662	\$171,468	\$134,724	\$17,190,687	\$59,458
4. Actuarial value of assets	145,585	388,504	149,337	148,288	111,165	11,538,535	54,661
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$35,410	\$64,953	(\$29,675)	\$23,180	\$23,559	\$5,652,152	\$4,797
6. Funded Ratio: (4) / (3)	80.4%	85.7%	124.8%	86.5%	82.5%	67.1%	91.9%
7. Annual Payroll	\$331,048	\$335,317	\$178,185	\$193,453	\$217,224	\$7,187,738	\$65,570
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
<b>Retirement</b>							
Normal Cost	3.08%	3.92%	2.75%	5.61%	1.94%	9.79%	7.00%
Prior Service	0.74%	1.22%	-1.14%	0.84%	0.75%	4.88%	1.33%
Total Retirement	3.82%	5.14%	1.61%	6.45%	2.69%	14.67%	8.33%
Supplemental Death	0.26%	0.55%	0.22%	0.20%	0.11%	0.25%	0.43%
Total Rate	4.08%	5.69%	1.83%	6.65%	2.80%	14.92%	8.76%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	N/A	N/A	N/A	13.77%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	7.50%	7.50%	N/A	7.50%	13.50%	11.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	23.1 years	27.3 years	23.5 years	22.6 years	23.1 years	28.1 years	7.0 years
Number of annuitants	0	5	0	0	1	35	1
Number of active contributing members	8	8	6	5	8	133	2
Number of inactive members	4	6	7	6	12	40	0
Average age of contributing members	44.7 years	44.9 years	47.2 years	50.2 years	37.4 years	43.6 years	54.7 years
Average length of service of contributing members	6.4 years	8.9 years	6.0 years	8.2 years	3.0 years	10.0 years	13.0 years



**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Trenton	Trinidad	Trinity	Trophy Club	Troup	Troy	Tulia
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$9,925	\$52,644	\$71,987	\$2,761,011	\$113,350	\$8,887	\$902,929
b. Annuitants	97,112	104,899	247,629	1,394,609	75,885	59,202	961,869
2. Current Service Liability (Present Members)	94,837	143,351	229,623	4,714,081	344,115	168,411	3,411,492
3. Total Actuarial Accrued Liability: (1) + (2)	\$201,874	\$300,894	\$549,239	\$8,869,701	\$533,350	\$236,500	\$5,276,290
4. Actuarial value of assets	180,779	199,690	516,254	5,511,201	462,365	243,365	3,923,987
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$21,095	\$101,204	\$32,985	\$3,358,500	\$70,985	(\$6,865)	\$1,352,303
6. Funded Ratio: (4) / (3)	89.6%	66.4%	94.0%	62.1%	86.7%	102.9%	74.4%
7. Annual Payroll	\$148,212	\$232,981	\$658,964	\$4,222,331	\$641,361	\$265,684	\$1,143,276
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	3.43%	3.34%	2.63%	9.06%	2.36%	2.63%	11.33%
Prior Service	0.89%	3.01%	0.31%	4.93%	0.68%	-0.19%	7.36%
Total Retirement	4.32%	6.35%	2.94%	13.99%	3.04%	2.44%	18.69%
Supplemental Death	0.19%	0.40%	0.19%	0.17%	0.50%	0.58%	0.30%
Total Rate	4.51%	6.75%	3.13%	14.16%	3.54%	3.02%	18.99%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	N/A	2.22%	14.04%	2.70%	N/A	15.95%
Statutory Maximum Rate (Total Retirement Only)	9.50%	7.50%	7.50%	13.50%	7.50%	7.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	27.7 years	23.0 years	28.2 years	28.2 years	28.6 years	20.9 years	28.0 years
Number of annuitants	1	5	6	12	6	6	23
Number of active contributing members	5	7	26	74	19	8	33
Number of inactive members	10	2	26	53	12	4	21
Average age of contributing members	35.2 years	48.3 years	40.3 years	41.1 years	39.8 years	48.9 years	41.2 years
Average length of service of contributing members	1.7 years	8.9 years	2.9 years	8.5 years	4.5 years	9.4 years	11.3 years

	Turkey	Tye	Tyler	Universal City	University Park	Uvalde	Van
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$119,490	\$147,468	\$26,985,532	\$3,236,024	\$603,486	\$1,162,969	\$0
b. Annuitants	0	65,415	23,895,205	1,346,613	3,411,189	1,296,736	78,170
2. Current Service Liability (Present Members)	63,500	264,339	69,623,761	7,046,675	44,853,571	5,269,573	812,477
3. Total Actuarial Accrued Liability: (1) + (2)	\$182,990	\$477,222	\$120,504,498	\$11,629,312	\$48,868,246	\$7,729,278	\$890,647
4. Actuarial value of assets	122,096	331,362	62,444,549	7,856,113	40,945,370	5,567,600	988,954
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$60,894	\$145,860	\$58,059,949	\$3,773,199	\$7,922,876	\$2,161,678	(\$98,307)
6. Funded Ratio: (4) / (3)	66.7%	69.4%	51.8%	67.6%	83.8%	72.0%	111.0%
7. Annual Payroll	\$66,066	\$374,245	\$30,159,173	\$5,448,621	\$13,715,598	\$4,963,068	\$736,472
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	8.18%	3.49%	11.68%	6.74%	9.09%	3.97%	5.14%
Prior Service	5.75%	2.73%	11.94%	4.29%	4.01%	2.70%	-0.93%
Total Retirement	13.93%	6.22%	23.62%	11.03%	13.10%	6.67%	4.21%
Supplemental Death	0.75%	0.32%	0.25%	0.21%	0.00%	0.23%	0.20%
Total Rate	14.68%	6.54%	23.87%	11.24%	13.10%	6.90%	4.41%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.25%	N/A	18.96%	9.50%	N/A	5.27%	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	N/A	11.50%	N/A	7.50%	11.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	27.8 years	22.6 years	28.1 years	28.2 years	22.9 years	28.2 years	22.8 years
Number of annuitants	0	1	392	35	102	46	6
Number of active contributing members	3	11	651	124	208	147	18
Number of inactive members	1	4	188	75	43	47	4
Average age of contributing members	60.3 years	44.9 years	43.5 years	41.8 years	46.0 years	41.9 years	42.1 years
Average length of service of contributing members	15.8 years	11.0 years	10.2 years	8.5 years	16.0 years	8.4 years	7.2 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Van Alstyne	Van Horn	Vega	Venus	Vernon	Victoria	Vidor
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$548,914	\$201,277	\$100,155	\$167,674	\$2,180,040	\$14,638,159	\$3,166,021
b. Annuitants	164,637	327,675	116,902	69,022	3,381,652	26,498,870	1,493,683
2. Current Service Liability (Present Members)	1,350,356	726,501	536,710	464,976	6,126,083	52,403,795	5,945,990
3. Total Actuarial Accrued Liability: (1) + (2)	\$2,063,907	\$1,255,453	\$753,767	\$701,672	\$11,687,775	\$93,540,824	\$10,605,694
4. Actuarial value of assets	1,546,282	836,666	504,489	509,150	5,656,030	47,863,557	7,120,513
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$517,625	\$418,787	\$249,278	\$192,522	\$6,031,745	\$45,677,267	\$3,485,181
6. Funded Ratio: (4) / (3)	74.9%	66.6%	66.9%	72.6%	48.4%	51.2%	67.1%
7. Annual Payroll	\$1,253,651	\$835,290	\$214,490	\$504,184	\$3,760,609	\$24,738,609	\$2,887,034
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	7.82%	5.90%	15.58%	8.40%	9.13%	9.43%	11.93%
Prior Service	2.56%	3.08%	7.17%	2.63%	9.96%	11.46%	7.55%
Total Retirement	10.38%	8.98%	22.75%	11.03%	19.09%	20.89%	19.48%
Supplemental Death	0.14%	0.20%	0.59%	0.00%	0.31%	0.21%	0.23%
Total Rate	10.52%	9.18%	23.34%	11.03%	19.40%	21.10%	19.71%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	9.71%	7.15%	19.98%	N/A	16.37%	17.06%	17.38%
Statutory Maximum Rate (Total Retirement Only)	12.50%	9.50%	N/A	13.50%	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.7 years	28.4 years	23.3 years	28.1 years	28.1 years	27.7 years
Number of annuitants	5	11	2	4	67	352	29
Number of active contributing members	32	26	6	13	102	575	66
Number of inactive members	40	6	0	15	62	215	22
Average age of contributing members	36.6 years	42.2 years	46.2 years	46.3 years	40.8 years	39.9 years	44.0 years
Average length of service of contributing members	6.1 years	7.2 years	10.7 years	6.7 years	8.0 years	9.6 years	12.1 years

	Village Fire Department	Waco	Waelder	Wake Village	Waller	Wallis	Walnut Springs
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$2,616,208	\$59,300,817	\$26,296	\$196,012	\$238,453	\$114,366	\$4,278
b. Annuitants	1,546,611	62,762,715	9,911	346,108	158,210	96,801	2,762
2. Current Service Liability (Present Members)	8,055,890	176,019,128	354,574	918,771	1,183,519	423,944	47,952
3. Total Actuarial Accrued Liability: (1) + (2)	\$12,218,709	\$298,082,660	\$390,781	\$1,460,891	\$1,580,182	\$635,111	\$54,992
4. Actuarial value of assets	9,863,636	163,485,757	341,569	824,709	1,332,927	535,740	47,777
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$2,355,073	\$134,596,903	\$49,212	\$636,182	\$247,255	\$99,371	\$7,215
6. Funded Ratio: (4) / (3)	80.7%	54.8%	87.4%	56.5%	84.4%	84.4%	86.9%
7. Annual Payroll	\$3,097,441	\$67,865,687	\$475,423	\$681,794	\$811,331	\$316,794	\$73,810
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	8.58%	12.16%	2.81%	6.50%	4.52%	4.59%	5.00%
Prior Service	4.73%	12.31%	0.72%	5.78%	2.09%	2.17%	1.48%
Total Retirement	13.31%	24.47%	3.53%	12.28%	6.61%	6.76%	6.48%
Supplemental Death	0.18%	0.00%	0.27%	0.32%	0.38%	0.23%	0.26%
Total Rate	13.49%	24.47%	3.80%	12.60%	6.99%	6.99%	6.74%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	19.51%	N/A	11.24%	N/A	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	13.50%	7.50%	8.50%	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	28.1 years	22.9 years	28.2 years	23.4 years	23.1 years	9.0 years
Number of annuitants	10	720	2	13	13	3	1
Number of active contributing members	48	1,514	16	21	23	9	2
Number of inactive members	22	406	11	14	13	12	0
Average age of contributing members	41.5 years	43.3 years	41.2 years	45.5 years	47.9 years	45.6 years	51.1 years
Average length of service of contributing members	15.3 years	11.0 years	5.3 years	9.6 years	9.5 years	10.8 years	9.7 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Waskom	Watauga	Waxahachie	Weatherford	Webster	Weimar	Wellington
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$565,264	\$5,117,853	\$6,994,874	\$14,486,535	\$6,114,183	\$872,219	\$0
b. Annuitants	2,051	1,896,729	5,491,354	8,697,081	4,204,369	470,540	138,566
2. Current Service Liability (Present Members)	693,148	15,313,584	19,935,766	35,217,770	16,472,415	2,309,566	1,471,518
3. Total Actuarial Accrued Liability: (1) + (2)	\$1,260,463	\$22,328,166	\$32,421,994	\$58,401,386	\$26,790,967	\$3,652,325	\$1,610,084
4. Actuarial value of assets	904,760	16,405,520	19,529,740	35,653,368	17,119,133	2,130,301	1,340,733
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$355,703	\$5,922,646	\$12,892,254	\$22,748,018	\$9,671,834	\$1,522,024	\$269,351
6. Funded Ratio: (4) / (3)	71.8%	73.5%	60.2%	61.0%	63.9%	58.3%	83.3%
7. Annual Payroll	\$697,890	\$7,910,616	\$11,092,840	\$17,587,671	\$8,787,706	\$1,081,865	\$376,533
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	5.53%	8.96%	11.06%	11.52%	10.89%	12.10%	9.65%
Prior Service	3.16%	4.65%	7.23%	8.02%	6.83%	8.76%	4.97%
Total Retirement	8.69%	13.61%	18.29%	19.54%	17.72%	20.86%	14.62%
Supplemental Death	0.28%	0.21%	0.25%	0.22%	0.23%	0.37%	0.54%
Total Rate	8.97%	13.82%	18.54%	19.76%	17.95%	21.23%	15.16%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	7.31%	12.59%	15.36%	16.73%	15.65%	16.77%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	13.50%	N/A	N/A	N/A	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.1 years	28.0 years	28.1 years	28.1 years	27.9 years	22.9 years
Number of annuitants	1	43	72	132	56	17	12
Number of active contributing members	19	185	212	333	171	27	12
Number of inactive members	11	143	34	121	72	10	7
Average age of contributing members	46.1 years	39.9 years	43.5 years	41.5 years	41.5 years	51.8 years	53.5 years
Average length of service of contributing members	9.2 years	8.1 years	9.8 years	10.3 years	9.9 years	11.1 years	18.2 years

	Wells	Weslaco	West	West Columbia	West Lake Hills	West Orange	West Tawakoni
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$17,639	\$9,758,579	\$77,024	\$302,868	\$895,666	\$952,576	\$328,968
b. Annuitants	30,515	2,963,257	105,738	111,747	547,615	1,208,800	32,072
2. Current Service Liability (Present Members)	133,622	17,975,242	457,757	1,771,916	2,465,264	2,381,692	376,097
3. Total Actuarial Accrued Liability: (1) + (2)	\$181,776	\$30,697,078	\$640,519	\$2,186,531	\$3,908,545	\$4,543,068	\$737,137
4. Actuarial value of assets	148,402	19,199,534	580,699	2,267,920	2,641,859	2,513,204	415,912
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$33,374	\$11,497,544	\$59,820	(\$81,389)	\$1,266,686	\$2,029,864	\$321,225
6. Funded Ratio: (4) / (3)	81.6%	62.5%	90.7%	103.7%	67.6%	55.3%	56.4%
7. Annual Payroll	\$138,273	\$10,083,824	\$611,351	\$1,312,346	\$1,542,387	\$1,200,012	\$559,764
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	4.55%	12.05%	4.43%	5.93%	9.35%	11.63%	7.51%
Prior Service	1.49%	7.08%	0.69%	-0.41%	5.08%	10.54%	3.98%
Total Retirement	6.04%	19.13%	5.12%	5.52%	14.43%	22.17%	11.49%
Supplemental Death	0.00%	0.22%	0.34%	0.00%	0.30%	0.00%	0.32%
Total Rate	6.04%	19.35%	5.46%	5.52%	14.73%	22.17%	11.81%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	5.30%	15.84%	N/A	N/A	13.95%	19.53%	N/A
Statutory Maximum Rate (Total Retirement Only)	7.50%	N/A	9.50%	11.50%	13.50%	N/A	N/A
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.4 years	28.1 years	22.3 years	25.0 years	28.3 years	27.9 years	23.0 years
Number of annuitants	2	78	11	14	14	17	3
Number of active contributing members	4	275	19	34	28	25	16
Number of inactive members	3	92	6	13	22	10	15
Average age of contributing members	48.4 years	42.2 years	44.1 years	42.6 years	45.2 years	45.4 years	46.1 years
Average length of service of contributing members	7.6 years	10.1 years	7.9 years	8.1 years	8.7 years	10.4 years	8.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	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	\$7,214,414	\$238,670	\$0	\$444,047	\$1,755,969	\$94,100	\$20,546
b. Annuitants	5,033,217	65,443	274,869	143,988	524,509	106,589	151,895
2. Current Service Liability (Present Members)	18,142,346	1,506,316	550,227	1,367,558	5,944,976	469,104	108,793
3. Total Actuarial Accrued Liability: (1) + (2)	\$30,389,977	\$1,810,429	\$825,096	\$1,955,593	\$8,225,454	\$669,793	\$281,234
4. Actuarial value of assets	17,408,411	1,337,183	607,211	1,354,142	6,082,674	518,499	158,191
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$12,981,566	\$473,246	\$217,885	\$601,451	\$2,142,780	\$151,294	\$123,043
6. Funded Ratio: (4) / (3)	57.3%	73.9%	73.6%	69.2%	73.9%	77.4%	56.2%
7. Annual Payroll	\$7,040,294	\$1,632,025	\$868,532	\$1,426,808	\$3,695,460	\$152,724	\$277,313
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	10.79%	6.78%	1.85%	7.08%	5.81%	10.70%	3.92%
Prior Service	11.45%	1.99%	1.72%	2.60%	3.59%	6.17%	2.75%
Total Retirement	22.24%	8.77%	3.57%	9.68%	9.40%	16.87%	6.67%
Supplemental Death	0.23%	0.15%	0.45%	0.18%	0.23%	0.36%	0.43%
Total Rate	22.47%	8.92%	4.02%	9.86%	9.63%	17.23%	7.10%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	18.93%	N/A	N/A	9.43%	8.57%	12.85%	5.71%
Statutory Maximum Rate (Total Retirement Only)	N/A	N/A	7.50%	13.50%	7.50%	N/A	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	23.4 years	23.4 years	28.4 years	28.2 years	27.9 years	28.2 years
Number of annuitants	66	2	15	7	25	1	4
Number of active contributing members	116	23	19	31	90	5	9
Number of inactive members	74	15	7	31	30	1	6
Average age of contributing members	41.7 years	42.3 years	47.3 years	40.5 years	43.1 years	48.3 years	50.3 years
Average length of service of contributing members	10.5 years	8.6 years	10.7 years	7.0 years	11.1 years	12.0 years	3.9 years

	White Oak	White Settlement	Whiteface	Whitehouse	Whitesboro	Whitewright	Whitney
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$701,262	\$2,042,091	\$65,824	\$493,213	\$593,540	\$60,329	\$58,989
b. Annuitants	1,387,337	2,214,171	49,081	70,409	402,625	57,142	61,609
2. Current Service Liability (Present Members)	2,290,494	8,615,671	195,589	1,869,619	2,439,372	381,324	318,674
3. Total Actuarial Accrued Liability: (1) + (2)	\$4,379,093	\$12,871,933	\$310,494	\$2,433,241	\$3,435,537	\$498,795	\$439,272
4. Actuarial value of assets	2,446,070	9,177,247	177,086	2,090,187	2,712,251	467,717	322,555
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,933,023	\$3,694,686	\$133,408	\$343,054	\$723,286	\$31,078	\$116,717
6. Funded Ratio: (4) / (3)	55.9%	71.3%	57.0%	85.9%	78.9%	93.8%	73.4%
7. Annual Payroll	\$1,671,707	\$5,037,021	\$114,539	\$1,583,289	\$1,665,222	\$566,936	\$608,307
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	9.09%	6.43%	6.72%	5.79%	5.91%	3.31%	2.89%
Prior Service	7.17%	4.55%	7.23%	1.33%	2.70%	0.35%	1.20%
Total Retirement	16.26%	10.98%	13.95%	7.12%	8.61%	3.66%	4.09%
Supplemental Death	0.19%	0.22%	0.34%	0.21%	0.27%	0.17%	0.26%
Total Rate	16.45%	11.20%	14.29%	7.33%	8.88%	3.83%	4.35%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.84%	9.72%	12.36%	6.76%	7.95%	N/A	N/A
Statutory Maximum Rate (Total Retirement Only)	13.50%	11.50%	N/A	9.50%	9.50%	9.50%	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.1 years	28.1 years	28.1 years	28.7 years	28.0 years	26.6 years	27.7 years
Number of annuitants	24	45	2	4	17	6	7
Number of active contributing members	44	118	3	41	48	19	17
Number of inactive members	27	110	1	28	26	14	11
Average age of contributing members	40.6 years	41.3 years	44.2 years	41.6 years	44.9 years	37.5 years	39.2 years
Average length of service of contributing members	6.5 years	7.8 years	7.4 years	8.6 years	9.5 years	5.1 years	5.9 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Wichita Falls	Willis	Willow Park	Wills Point	Wilmer	Wimberley	Windcrest
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$14,561,305	\$380,090	\$123,185	\$1,137,066	\$5,669	\$465	\$1,063,945
b. Annuitants	26,505,962	255,856	25,893	417,413	51,962	2,195	279,571
2. Current Service Liability (Present Members)	84,258,034	1,288,524	217,427	1,327,633	1,448,829	64,295	3,655,245
3. Total Actuarial Accrued Liability: (1) + (2)	\$125,325,301	\$1,924,470	\$366,505	\$2,882,112	\$1,506,460	\$66,955	\$4,998,761
4. Actuarial value of assets	71,505,945	1,383,009	169,526	1,771,367	1,471,718	48,587	3,934,275
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$53,819,356	\$541,461	\$196,979	\$1,110,745	\$34,742	\$18,368	\$1,064,486
6. Funded Ratio: (4) / (3)	57.1%	71.9%	46.3%	61.5%	97.7%	72.6%	78.7%
7. Annual Payroll	\$40,385,869	\$1,389,851	\$1,717,603	\$1,295,646	\$1,261,049	\$256,706	\$2,581,946
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	7.73%	5.08%	2.46%	6.97%	3.65%	1.97%	5.93%
Prior Service	8.28%	2.41%	0.80%	5.32%	0.19%	0.49%	2.56%
Total Retirement	16.01%	7.49%	3.26%	12.29%	3.84%	2.46%	8.49%
Supplemental Death	0.28%	0.17%	0.15%	0.18%	0.15%	0.23%	0.26%
Total Rate	16.29%	7.66%	3.41%	12.47%	3.99%	2.69%	8.75%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	13.69%	6.41%	N/A	11.20%	N/A	N/A	7.51%
Statutory Maximum Rate (Total Retirement Only)	N/A	10.50%	N/A	N/A	11.50%	N/A	10.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.0 years	28.3 years	22.8 years	28.1 years	23.2 years	23.5 years	28.1 years
Number of annuitants	471	14	1	9	8	1	16
Number of active contributing members	1,004	34	46	40	37	6	62
Number of inactive members	235	12	12	24	36	2	39
Average age of contributing members	44.3 years	39.2 years	40.2 years	41.9 years	39.8 years	43.1 years	43.5 years
Average length of service of contributing members	10.8 years	8.6 years	3.9 years	7.4 years	7.1 years	4.2 years	9.7 years

	Wink	Winnsboro	Winona	Winters	Wolforth	Woodcreek	Woodsboro
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$2,346	\$401,201	\$75,272	\$428,611	\$303,179	\$14,608	\$29,703
b. Annuitants	0	562,040	171,670	216,806	294,332	0	118,944
2. Current Service Liability (Present Members)	418,531	1,467,754	191,964	1,468,409	904,402	32,377	167,361
3. Total Actuarial Accrued Liability: (1) + (2)	\$420,877	\$2,430,995	\$438,906	\$2,113,826	\$1,501,913	\$46,985	\$316,008
4. Actuarial value of assets	428,574	1,500,963	298,199	1,706,943	1,026,858	50,492	272,203
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$7,697)	\$930,032	\$140,707	\$406,883	\$475,055	(\$3,507)	\$43,805
6. Funded Ratio: (4) / (3)	101.8%	61.7%	67.9%	80.8%	68.4%	107.5%	86.1%
7. Annual Payroll	\$216,592	\$1,324,765	\$216,928	\$571,350	\$994,089	\$27,792	\$323,840
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	5.58%	6.57%	10.27%	8.42%	5.26%	5.00%	3.93%
Prior Service	-0.20%	4.36%	4.01%	4.42%	2.97%	-0.50%	0.85%
Total Retirement	5.38%	10.93%	14.28%	12.84%	8.23%	4.50%	4.78%
Supplemental Death	0.37%	0.29%	0.19%	0.40%	0.14%	0.66%	0.29%
Total Rate	5.75%	11.22%	14.47%	13.24%	8.37%	5.16%	5.07%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	N/A	9.18%	12.33%	10.29%	7.02%	N/A	3.89%
Statutory Maximum Rate (Total Retirement Only)	N/A	11.50%	13.50%	11.50%	9.50%	N/A	7.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	34.5 years	28.1 years	28.3 years	28.1 years	28.0 years	100.0 years	27.4 years
Number of annuitants	2	21	2	7	4	0	4
Number of active contributing members	6	38	7	17	27	1	10
Number of inactive members	0	18	2	26	9	1	1
Average age of contributing members	51.8 years	42.6 years	41.1 years	46.5 years	37.1 years	61.4 years	47.1 years
Average length of service of contributing members	10.5 years	6.5 years	5.0 years	9.7 years	6.4 years	0.7 years	6.3 years

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF PARTICIPATING MUNICIPALITIES - DECEMBER 31, 2009**

	Woodville	Woodway	Wortham	Wylie	Yoakum	Yorktown	Zavalla
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$795,272	\$2,539,955	\$37,306	\$7,506,242	\$2,821,940	\$0	\$125,010
b. Annuitants	319,571	1,135,045	0	1,431,863	1,913,539	116,041	0
2. Current Service Liability (Present Members)	2,322,481	7,513,984	202,552	16,506,739	9,076,106	520,611	325,848
3. Total Actuarial Accrued Liability: (1) + (2)	\$3,437,324	\$11,188,984	\$239,858	\$25,444,844	\$13,811,585	\$636,652	\$450,858
4. Actuarial value of assets	2,399,245	7,488,702	307,712	15,801,341	8,958,103	528,596	364,111
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	\$1,038,079	\$3,700,282	(\$67,854)	\$9,643,503	\$4,853,482	\$108,056	\$86,747
6. Funded Ratio: (4) / (3)	69.8%	66.9%	128.3%	62.1%	64.9%	83.0%	80.8%
7. Annual Payroll	\$1,136,908	\$3,488,272	\$269,766	\$12,816,513	\$3,009,343	\$439,237	\$215,380
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost	11.48%	10.54%	5.23%	8.93%	11.27%	2.91%	6.45%
Prior Service	5.64%	6.59%	-1.74%	4.65%	10.02%	1.71%	2.49%
Total Retirement	17.12%	17.13%	3.49%	13.58%	21.29%	4.62%	8.94%
Supplemental Death	0.29%	0.15%	0.09%	0.16%	0.39%	0.41%	0.00%
Total Rate	17.41%	17.28%	3.58%	13.74%	21.68%	5.03%	8.94%
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death	16.01%	14.39%	N/A	12.26%	17.94%	N/A	8.59%
Statutory Maximum Rate (Total Retirement Only)	N/A	13.50%	12.50%	13.50%	N/A	7.50%	9.50%
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011	28.4 years	28.0 years	23.1 years	28.3 years	28.0 years	22.9 years	28.3 years
Number of annuitants	8	28	1	40	40	10	0
Number of active contributing members	32	72	8	207	81	16	8
Number of inactive members	10	43	18	93	34	15	2
Average age of contributing members	44.0 years	38.1 years	36.5 years	39.1 years	44.2 years	44.2 years	45.5 years
Average length of service of contributing members	9.5 years	8.0 years	6.3 years	8.6 years	13.4 years	7.7 years	13.7 years

<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members							
b. Annuitants							
2. Current Service Liability (Present Members)							
3. Total Actuarial Accrued Liability: (1) + (2)							
4. Actuarial value of assets							
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)							
6. Funded Ratio: (4) / (3)							
7. Annual Payroll							
<b>CITY CONTRIBUTION RATES FOR 2011</b>							
Retirement							
Normal Cost							
Prior Service							
Total Retirement							
Supplemental Death							
Total Rate							
Phase-In Rate (Minimum Contribution), Incl. Supplemental Death							
Statutory Maximum Rate (Total Retirement Only)							
<b>ADDITIONAL INFORMATION</b>							
GASB 25 Equivalent Single Amortization Period as of 1/2011							
Number of annuitants							
Number of active contributing members							
Number of inactive members							
Average age of contributing members							
Average length of service of contributing members							

**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**ACTUARIAL VALUATION OF INACTIVE MUNICIPALITIES - DECEMBER 31, 2009**

	Crystal Beach	Nacogdoches Mem Hosp	Roy H. Laird Mem Hospital	Santa Anna			
<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members	\$0	\$0	\$174,635	\$0			
b. Annuitants	51,552	0	1,318,871	115			
2. Current Service Liability (Present Members)	509	0	5,989,651	0			
3. Total Actuarial Accrued Liability: (1) + (2)	\$52,061	\$0	\$7,483,157	\$115			
4. Actuarial value of assets	256,744	1,236,176	6,195,650	330,354			
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)	(\$204,683)	(\$1,236,176)	\$1,287,507	(\$330,239)			
6. Funded Ratio: (4) / (3)	493.2%	N/A	82.8%	287264.3%			
<b>CITY CONTRIBUTION AMOUNT FOR 2011</b>							
Amortization Period	N/A	N/A	18 Years	N/A			
<b>ADDITIONAL INFORMATION</b>							
Number of annuitants	1	2	54	1			
Number of inactive members	1	0	59	0			

<b>SUMMARY OF ACTUARIAL INFORMATION</b>							
1. Prior Service Liability							
a. Present Members							
b. Annuitants							
2. Current Service Liability (Present Members)							
3. Total Actuarial Accrued Liability: (1) + (2)							
4. Actuarial value of assets							
5. Unfunded/(overfunded) actuarial accrued liability: (3) - (4)							
6. Funded Ratio: (4) / (3)							
<b>CITY CONTRIBUTION AMOUNT FOR 2011</b>							
Amortization Period							
<b>ADDITIONAL INFORMATION</b>							
Number of annuitants							
Number of inactive members							