

Statistical



Statistical Section Overview

Information in this section is presented consistent with the provisions of GASB Statement No. 44, “Economic Condition Reporting: The Statistical Section.” The objectives of statistical section information are to provide statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to understand and assess a government’s economic condition.

The Schedule of Changes in Net Assets is presented for the ten-year period ending December 31, 2006. Trend information presented in this schedule is extracted from the Statements of Changes in Plan Net Assets located in the Financial Section of this report.

The Schedule of Average Benefit Payments over the last ten years provides information on the average monthly benefit and number of retired members categorized in five-year increments of credited service.

The Schedule of Retired Members by Type of Benefit presents data about the major plan options selected by current retired members. Numbers of retired members are organized by ranges of benefit levels and by major plan features or options.

For multiple-employer plans, a Schedule of Principal Participating Employers for the current period and nine years prior is required. This schedule shows each employer’s number of covered employees and each employer’s percentage of total covered employers for the top ten participating employers.

Schedule of Changes in Net Assets

Pension Trust Fund										
Schedule of Changes in Net Assets • Last Ten Fiscal Years										
For the Year Ended December 31										
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Additions to plan net assets by source										
Member contributions	\$136,790,865	\$149,093,700	\$161,456,141	\$176,011,086	\$192,905,967	\$207,927,871	\$218,080,501	\$230,042,992	\$241,695,424	\$257,268,310
Municipal contributions	230,743,630	252,049,747	276,662,817	294,249,041	323,861,835	353,646,144	371,308,541	401,399,639	446,302,458	470,710,457
Net investment income	1,015,442,271	669,972,983	(1,258,430,728)	1,071,131,388	904,693,712	1,457,375,052	254,518,524	1,271,844,834	1,217,136,035	129,429,912
Other	352,973	275,488	324,585	336,334	237,996	-	83,138	2,842	14,781	-
Total additions to plan net assets	1,383,329,739	1,071,391,918	(819,987,185)	1,541,727,849	1,421,699,510	2,018,949,067	843,990,704	1,903,290,307	1,905,148,698	857,408,679
Deductions from plan net assets by type										
Benefit payments										
Service retirements	154,824,619	174,804,054	196,926,920	222,388,037	250,335,873	280,980,552	313,384,008	350,260,214	391,279,705	435,307,270
Disability retirements	8,112,326	9,012,179	9,527,532	10,190,069	10,950,145	11,787,172	12,412,401	13,061,149	13,477,860	14,177,858
Distributive benefits	27,796,480	31,507,106	35,212,025	38,673,830	43,338,598	42,332,981	40,426,932	30,044,642	13,388,067	11,146,810
Partial lump-sum distributions	1,049,077	20,665,362	27,588,660	57,942,699	58,125,775	66,829,982	76,433,937	78,742,778	96,927,134	94,203,122
Total benefit payments	191,782,502	235,988,701	269,255,137	329,194,635	362,750,391	401,930,687	442,657,278	472,108,783	515,072,766	554,835,060
Refunds										
Withdrawal / Ineligibility	43,882,622	44,743,960	43,396,321	47,317,644	42,318,797	39,235,581	39,921,035	45,114,759	47,886,445	48,497,888
Death	1,922,062	2,731,133	982,191	1,246,198	996,508	613,826	577,140	529,808	674,821	493,236
Total refunds	45,804,684	47,475,093	44,378,512	48,563,842	43,315,305	39,849,407	40,498,175	45,644,567	48,561,266	48,991,124
Administrative expenses	3,594,756	4,468,998	5,680,732	6,291,737	6,768,047	7,526,877	8,190,041	8,454,435	9,677,961	11,176,096
Other	339,264	375,210	144,278	158,425	280,157	37,583	-	-	-	-
Total deductions to plan net assets	241,521,206	288,308,002	319,458,659	384,208,639	413,113,900	449,344,554	491,345,494	526,207,785	573,311,993	615,002,280
Change in plan net assets	\$1,141,808,533	\$783,083,916	\$(1,139,445,844)	\$1,157,519,210	\$1,008,585,610	\$1,569,604,513	\$352,645,210	\$1,377,082,522	\$1,331,836,705	\$242,406,399

Schedule of Changes in Net Assets

CONTINUED

Supplemental Death Benefits Fund Schedule of Changes in Net Assets • Last Ten Fiscal Years										
For the Year Ended December 31										
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Additions to plan net assets by source										
Municipal contributions	\$3,304,111	\$3,760,152	\$4,073,702	\$4,354,335	\$4,744,972	\$5,189,925	\$5,496,941	\$5,858,662	\$6,248,373	\$6,741,818
Net investment income	653,067	657,242	687,826	734,058	784,980	822,658	887,138	937,040	972,686	1,062,425
Total additions to plan net assets	3,957,178	4,417,394	4,761,528	5,088,393	5,529,952	6,012,583	6,384,079	6,795,702	7,221,059	7,804,243
Deductions from plan net assets by type										
Supplemental death benefits - active	2,686,077	2,887,664	2,134,025	2,915,656	2,435,473	3,422,445	3,301,594	3,485,271	3,008,086	2,895,317
Supplemental death benefits - retiree	1,365,000	1,495,000	1,370,000	1,550,212	1,724,650	1,724,484	1,705,515	2,669,725	2,847,500	2,871,616
Total deductions from plan net assets	4,051,077	4,382,664	3,504,025	4,465,868	4,160,123	5,146,929	5,007,109	6,154,996	5,855,586	5,766,933
Change in plan net assets	\$(93,899)	\$34,730	\$1,257,503	\$622,525	\$1,369,829	\$865,654	\$1,376,970	\$640,706	\$1,365,473	\$2,037,310

Schedule of Average Benefit Payments

For Year Ended December 31:	Retirement Effective Dates • Jan. 1, 1997 – Dec. 31, 2006						
	Years Credited Service						
	0-5	5-10	10-15	15-20	20-25	25-30	30 +
1997							
Average Monthly Benefit	\$73.26	\$331.16	\$468.65	\$803.42	\$1,082.21	\$1,571.26	\$2,394.68
Number of Active Retirees	8	40	243	204	242	300	207
1998							
Average Monthly Benefit	\$84.99	\$295.86	\$465.43	\$810.28	\$1,083.21	\$1,536.31	\$2,333.53
Number of Active Retirees	19	32	265	213	317	359	289
1999							
Average Monthly Benefit	\$131.63	\$298.15	\$486.12	\$818.79	\$1,102.93	\$1,585.70	\$2,248.33
Number of Active Retirees	13	36	221	242	320	367	281
2000							
Average Monthly Benefit	\$85.82	\$371.84	\$552.42	\$842.45	\$1,097.63	\$1,653.36	\$2,378.00
Number of Active Retirees	20	39	314	294	481	458	331
2001							
Average Monthly Benefit	\$100.40	\$336.40	\$538.37	\$919.84	\$1,130.96	\$1,671.67	\$2,298.83
Number of Active Retirees	24	47	256	235	500	405	341
2002							
Average Monthly Benefit	\$78.44	\$311.23	\$596.85	\$934.80	\$1,112.31	\$1,686.51	\$2,532.07
Number of Active Retirees	45	194	266	263	658	406	328
2003							
Average Monthly Benefit	\$99.08	\$290.68	\$652.19	\$945.88	\$1,114.81	\$1,893.98	\$2,680.15
Number of Active Retirees	57	183	257	233	641	469	359
2004							
Average Monthly Benefit	\$87.13	\$288.20	\$616.84	\$942.03	\$1,270.28	\$1,892.91	\$2,758.60
Number of Active Retirees	85	201	248	261	603	476	377
2005							
Average Monthly Benefit	\$153.90	\$312.70	\$664.48	\$1,004.01	\$1,260.53	\$1,975.37	\$2,904.19
Number of Active Retirees	43	190	234	267	660	503	448
2006							
Average Monthly Benefit	\$169.28	\$333.08	\$727.00	\$1,049.54	\$1,289.78	\$1,879.44	\$2,861.16
Number of Active Retirees	66	243	259	299	687	497	398

Schedule of Retired Members by Type of Benefit

Amount of Monthly Benefit	Annuity Recipients		Type of Benefit		Life Only		Survivor Lifetime Options				Guaranteed Term Options		
	Retirees	Beneficiary	Service	Disability	Retiree	Alternate	100%	75%	50%	2/3	5 yrs	10 yrs	15 yrs
\$ 0 -100	413	92	405	100	71	58	241	3	38	20	28	15	31
\$ 101 - 500	5,093	1,386	5,760	719	986	355	2,419	106	624	255	665	406	663
\$ 501 - 1,000	6,370	1,182	7,062	490	1,070	141	2,668	189	940	380	887	455	822
\$ 1,001 - 1,500	4,968	665	5,438	195	767	46	1,950	173	808	336	614	335	604
\$ 1,501 - 2,000	3,146	291	3,386	51	466	19	1,102	144	505	259	379	191	372
\$ 2,001 - 2,500	2,122	202	2,304	20	305	4	763	100	360	211	246	107	228
\$ 2,501 - 3,000	1,277	111	1,381	7	197	4	394	72	231	155	151	57	127
\$ 3,001 - 3,500	910	56	963	3	141	1	231	61	166	109	128	46	83
\$ 3,501 - 4,000	550	34	582	2	88	1	135	34	116	68	75	20	47
\$ 4,001 & Over	929	41	969	1	150	2	200	74	195	112	113	47	77
Subtotals	25,778	4,060	28,250	1,588	4,241	631	10,103	956	3,983	1,905	3,286	1,679	3,054
Totals		29,838		29,838									29,838

Note: Excluded from this schedule are 251 retirees who retired with a "Cash Out" in lieu of a monthly annuity.

Retiree Life – 100% Survivor Benefit — A retirement annuity payable throughout the life of the retiree. Upon the death of the retiree, the same amount is payable throughout the life of the designated beneficiary. If the beneficiary dies before the retiree, the monthly payments the retiree will receive after that will be increased to the amount that would have been payable throughout the retiree's lifetime only (Retiree Life Only).*

Retiree Life – 75% Survivor Benefit — A retirement annuity payable throughout the life of the retiree. Upon the death of the retiree, $\frac{3}{4}$ the amount is payable throughout the life of the designated beneficiary. If the beneficiary dies before the retiree, the monthly payments the retiree will receive after that will be increased to the amount that would have been payable throughout the retiree's lifetime only (Retiree Life Only).*

Retiree Life – 50% Survivor Benefit — A retirement annuity payable throughout the life of the retiree. Upon the death of the retiree, $\frac{1}{2}$ the amount is payable throughout the life of the designated beneficiary. If the beneficiary dies before the retiree, the monthly payments the retiree will receive after that will be increased to the amount that would have been payable throughout the retiree's lifetime only (Retiree Life Only).*

Retiree Life – 2/3 Survivor Benefit (no longer available) — A retirement annuity payable throughout the life of the retiree. Upon the death of the retiree, $\frac{2}{3}$ the amount is payable throughout the life of the designated beneficiary. If the beneficiary dies before the retiree, the monthly payments the retiree will receive after that will be increased to the amount that would have been payable throughout the retiree's lifetime only (Retiree Life Only).*

Retiree Life – 5 Years Guaranteed — A retirement annuity payable throughout the life of the retiree. If the retiree dies before the expiration of a 5-year period after the date of retirement, the designated beneficiary, or if one does not exist, the retiree's estate, will receive the same amount for the balance of the 5-year period, and then all payments cease.*

Retiree Life – 10 Years Guaranteed — A retirement annuity payable throughout the life of the retiree. If the retiree dies before the expiration of a 10-year period after the date of retirement, the designated beneficiary, or if one does not exist, the retiree's estate, will receive the same amount for the balance of the 10-year period, and then all payments cease.*

Retiree Life – 15 Years Guaranteed — A retirement annuity payable throughout the life of the retiree. If the retiree dies before the expiration of a 15-year period after the date of retirement, the designated beneficiary, or if one does not exist, the retiree's estate, will receive the same amount for the balance of the 15-year period, and then all payments cease.*

Retiree Life Only — A retirement annuity payable monthly as long as the retiree lives. Upon the retiree's death, all payments will cease even though the retiree may have received only one monthly payment.*

* If all eligible recipients die before receiving benefits at least equal to the member deposits and interest in the retiree's account at the time of retirement, the remaining balance will be paid to the retiree's estate or beneficiary. If the retiree elected to receive a partial lump-sum distribution, the amount of that distribution will reduce the member deposits and interest used for this calculation.

Schedule of Principal Participating Employers

Participating Municipality	Pension Trust Fund Current Year and Nine Years Ago					
	2006			1997		
	Rank	Current Employee Accounts	Percentage of Total	Rank	Current Employee Accounts	Percentage of Total
San Antonio	1	6,166	6.5 %	1	5,592	7.1 %
Corpus Christi	2	2,536	2.7	2	2,758	3.5
Arlington	3	2,271	2.4	3	2,229	2.8
Plano	4	2,149	2.2	6	1,521	1.9
Garland	5	1,999	2.1	4	1,762	2.2
Laredo	6	1,875	2.0	8	1,437	1.8
Lubbock	7	1,604	1.7	7	1,455	1.8
Amarillo	8	1,564	1.6	9	1,380	1.7
San Antonio Water System	9	1,559	1.6	5	1,605	2.0
Irving	10	1,456	1.5	11	1,325	1.7
All other		72,404	75.7		58,267	73.5
Total		95,583	100.0 %		79,331	100.0 %

Participating Municipality	Supplemental Death Benefits Fund Current Year and Nine Years Ago									
	2006					1997				
	Rank	Current Employee Accounts	Annuitant Accounts	Total Accounts	Percentage of Total	Rank	Current Employee Accounts	Annuitant Accounts	Total Accounts	Percentage of Total
Arlington	1	2,271	852	3,123	3.8 %	1	2,229	339	2,568	4.4 %
Garland	2	1,999	690	2,689	3.3	2	1,762	319	2,081	3.5
Laredo	3	1,875	457	2,332	2.8	3	1,437	203	1,640	2.8
Irving	4	1,456	421	1,877	2.3	4	1,325	153	1,478	2.5
Grand Prairie	5	1,109	287	1,396	1.7	9	874	155	1,029	1.8
Brownsville	6	1,059	245	1,304	1.6	10	804	143	947	1.6
Abilene	7	989	436	1,425	1.7	5	1,027	276	1,303	2.2
Pasadena	8	979	452	1,431	1.7	7	909	210	1,119	1.9
Denton	9	959	253	1,212	1.5	11	794	74	868	1.5
Wichita Falls	10	945	343	1,288	1.6	6	928	222	1,150	2.0
All other		51,408	12,940	64,348	78.0		38,862	5,639	44,501	75.8
Total		65,049	17,376	82,425	100.0 %		50,951	7,733	58,684	100.0 %

Plan Provisions For Participating Municipalities

Participating Municipality	Employee Deposit Rate	Municipal Current Matching Ratio	Updated Service Credit		Increased Benefits to Retirees		Military Service Credit	Buyback Effective Date
			Rate (%)	Year Effective	Rate ^① (%)	Year Effective		
Abernathy	5%	1-1	100 T	1995R	30	1995R		
Abilene	7%	2-1	100 T	2004R	70	2005R	1-90	
Addison	7%	2-1	100 T	1994R	70	1994R	12-88	11-09-88
Alamo	5%	1.5-1	100 T	2007R	70	2007R		12-17-02
Alamo Heights	6%	2-1	100 T	2006R	70	2006R	1-99	
Alba	5%	1-1						
Albany	5%	1-1	70	1988			9-98	
Aledo	7%	2-1						
Alice	5%	2-1	100 T	1999R	70	1999R		
Allen	7%	2-1	100 T	1997R	70	1997R	1-88	5-11-04
Alpine	5%	2-1	100	1988	70	1988		
Alto	7%	2-1	100 T	1998R	70	1998R		
Alton	7%	2-1	100 T	2000R	70	2000R		8-15-00
Alvarado	5%	1-1						
Alvin	6%	2-1	100 T	2001R	70	2001R	10-87	10-01-92
Alvord	5%	1-1						
Amarillo	7%	2-1	100 T	1992R	70	1998R	1-86	9-19-06
Amherst	5%	1-1	100	2001R	70	2001R		
Anahuac	5%	2-1	100 T	2002R	70	2002R	10-06	
Andrews	7%	2-1	100 T	1997R	70	1997R	10-02	
Angleton	6%	2-1	100 T	2002R	70	2002R	1-04	8-17-93
Anna	7%	2-1	100 T	2007R	70	2007R		
Anson	5%	1-1						
Anthony	5%	1-1						
Aransas Pass	6%	2-1	100 T	2002R	70	2002R	10-89	
Archer City	5%	1-1						
Argyle	7%	2-1	100 T	2003R	70	2003R	12-02	6-28-05
Arlington	7%	2-1	100 T	1998R	70	1998R	1-89	3-13-01
Arp	5%	1-1	100	1994R				
Aspermont	5%	1-1	100	1989				
Athens	7%	2-1	100 T	2005R	70	2005R	6-84	12-26-89
Atlanta	5%	1-1	100 T	1994R	70	1999R		
Aubrey	7%	1-1	100	1990				
Avinger	7%	1-1						
Azle	6%	2-1	100 T	2001R	70	2001R		
Baird	5%	1-1						
Balch Springs	7%	2-1	100 T	2003R	70	2003R	4-99	
Balcones Heights	7%	2-1	100 T	2006R	70	2006R	11-93	2-14-94
Ballinger	5%	1-1	100 T	1993R	70	1993R		9-02-03
Balmorea	5%	1-1						
Bandera	7%	2-1	100 T	2000R	70	2000R		
Bangs	7%	2-1	100 T	1998R	70	1998R		
Bartlett	5%	1-1	100	1994R	70	1994R		
Bartonville	5%	2-1						12-20-05
Bastrop	6%	2-1	100 T	2004R	70	2004R		
Bay City	5%	2-1	100 T	1992R	70	1992R	1-84	
Bayou Vista	5%	1.5-1						
Baytown	7%	2-1	100 T	1993R	70	1993R	11-84	1-28-88
Beaumont	5% ^②	2-1	100 T	1992R	70	2003R	1-89	9-12-95
Bee Cave	7%	2-1	100 T	2001R				
Beeville	5%	1-1	30	1991				
Bellaire	7%	2-1	100 T	2001R	70	2001R		
Bellmead	6%	2-1	100 T	1998R	70	1998R		
Bells	5%	1-1	100	1993				
Bellville	5%	2-1	100 T	1996R	70	1996R	1-90	9-19-94
Belton	5%	2-1	100 T	2004R	30	2004R	9-91	
Benbrook	7%	2-1	100 T	2000R	70	2000R		
Berryville	6%	1-1						
Bertram	5%	1-1					10-01	
Big Lake	6%	2-1	100 T	2001R	70	2001R		
Big Sandy	5%	1-1						
Big Spring	7%	2-1	100 T	1999R	70	1999R	1-90	7-10-01
Bishop	5%	2-1	100 T	1992R	70	1992R		
Blanco	5%	1-1						
Blooming Grove	5%	2-1	100 T	2002R				
Blossom	5%	2-1	100 T	1996R				
Blue Mound	5%	1-1						
Blue Ridge	7%	1-1						
Boerne	7%	2-1	100 T	2006R	70	2006R	12-02	11-26-02

Plan Provisions For Participating Municipalities

CONTINUED

Vesting Requirement	Service Retirement Eligibilities	Restricted Prior Service Credit	Supplemental Death Benefits		Participating Municipality	City Number
			Employees	Retirees		
5 yrs	5 yrs/age 60, 25 yrs/any age	7-02	X	X	Abernathy	00004
5 yrs	5 yrs/age 60, 20 yrs/any age	1-95	X	X	Abilene	00006
5 yrs	5 yrs/age 60, 20 yrs/any age	5-92	X	X	Addison	00007
5 yrs	5 yrs/age 60, 20 yrs/any age	1-03	X	X	Alamo	00010
5 yrs	5 yrs/age 60, 20 yrs/any age	1-99	X	X	Alamo Heights	00012
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Alba	00014
10 yrs	10 yrs/age 60, 25 yrs/any age	9-98	X	X	Albany	00016
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Aledo	00017
5 yrs	5 yrs/age 60, 20 yrs/any age	1-98			Alice	00018
5 yrs	5 yrs/age 60, 20 yrs/any age	3-96	X	X	Allen	00019
5 yrs	5 yrs/age 60, 20 yrs/any age	4-99	X	X	Alpine	00020
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Alto	00022
5 yrs	5 yrs/age 60, 25 yrs/any age	4-99	X	X	Alton	00023
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Alvarado	00024
5 yrs	5 yrs/age 60, 20 yrs/any age	5-92	X	X	Alvin	00026
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Alvord	00028
10 yrs	10 yrs/age 60, 20 yrs/any age	1-92			Amarillo	00030
5 yrs	5 yrs/age 60, 20 yrs/any age	9-00			Amherst	00032
5 yrs	5 yrs/age 60, 25 yrs/any age	10-06	X	X	Anahuac	00034
10 yrs	10 yrs/age 60, 25 yrs/any age				Andrews	00036
10 yrs	10 yrs/age 60, 20 yrs/any age		X	X	Angleton	00038
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Anna	00040
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Anson	00044
5 yrs	5 yrs/age 60, 20 yrs/any age	12-05	X	X	Anthony	00045
10 yrs	10 yrs/age 60, 20 yrs/any age	10-91	X	X	Aransas Pass	00048
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Archer City	00050
5 yrs	5 yrs/age 60, 20 yrs/any age	12-02			Argyle	00051
5 yrs	5 yrs/age 60, 20 yrs/any age	1-93	X	X	Arlington	00052
5 yrs	5 yrs/age 60, 25 yrs/any age	1-92	X	X	Arp	00054
5 yrs	5 yrs/age 60, 25 yrs/any age				Aspermont	00060
5 yrs	5 yrs/age 60, 20 yrs/any age	1-00	X	X	Athens	00062
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Atlanta	00064
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Aubrey	00066
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Avinger	00074
5 yrs	5 yrs/age 60, 20 yrs/any age	5-96	X	X	Azle	00075
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Baird	00077
5 yrs	5 yrs/age 60, 20 yrs/any age	1-98	X	X	Balch Springs	00078
5 yrs	5 yrs/age 60, 25 yrs/any age	10-95	X	X	Balcones Heights	00079
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Ballinger	00080
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Balmorhea	00082
5 yrs	5 yrs/age 60, 25 yrs/any age	1-98	X	X	Bandera	00083
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Bangs	00084
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Bartlett	00090
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Bartonville	00091
5 yrs	5 yrs/age 60, 25 yrs/any age	10-01	X	X	Bastrop	00092
5 yrs	5 yrs/age 60, 25 yrs/any age	12-05	X	X	Bay City	00094
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Bayou Vista	00093
5 yrs	5 yrs/age 60, 20 yrs/any age	1-96	X	X	Baytown	00096
5 yrs	5 yrs/age 60, 20 yrs/any age	11-96			Beaumont	00098
5 yrs	5 yrs/age 60, 25 yrs/any age	10-99	X	X	Bee Cave	00101
5 yrs	5 yrs/age 60, 25 yrs/any age				Beeville	00102
5 yrs	5 yrs/age 60, 20 yrs/any age	3-00	X	X	Bellaire	00106
5 yrs	5 yrs/age 60, 25 yrs/any age				Bellmead	00109
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Bells	00110
5 yrs	5 yrs/age 60, 20 yrs/any age	7-92	X	X	Bellville	00112
5 yrs	5 yrs/age 60, 20 yrs/any age	1-98	X	X	Belton	00114
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Benbrook	00118
5 yrs	5 yrs/age 60, 25 yrs/any age				Berryville	00121
5 yrs	5 yrs/age 60, 20 yrs/any age	10-01	X	X	Bertram	00123
10 yrs	10 yrs/age 60, 20 yrs/any age	9-97	X	X	Big Lake	00124
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Big Sandy	00126
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Big Spring	00128
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Bishop	00132
5 yrs	5 yrs/age 60, 25 yrs/any age	10-05	X	X	Blanco	00134
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Blooming Grove	00140
5 yrs	5 yrs/age 60, 25 yrs/any age	11-00	X	X	Blossom	00142
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Blue Mound	00143
5 yrs	5 yrs/age 60, 20 yrs/any age	5-02	X	X	Blue Ridge	00144
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Boerne	00148

Plan Provisions For Participating Municipalities

CONTINUED

Participating Municipality	Employee Deposit Rate	Municipal Current Matching Ratio	Updated Service Credit		Increased Benefits to Retirees		Military Service Credit	Buyback Effective Date
			Rate (%)	Year Effective	Rate ^① (%)	Year Effective		
Bogata	5%	1-1						
Bonham	5%	1.5-1	100 T	1995R	50	1976		5-06-96
Booker	5%	1.5-1	100	1992R	70	1992R		
Borger	7%	2-1	100 T	1998R	70	2005R	5-99	1-04-88
Bovina	5%	1-1	50	1990				
Bowie	5%	2-1	100	1992R	70	1992R	10-00	
Boyd	5%	1-1						
Brady	5%	1.5-1	100 T	2002R	70	2002R		
Brazoria	5%	2-1	100 T	1997R	70	1997R		
Breckenridge	5%	1.5-1	100 T	1993R	70	1993R		
Bremond	5%	1-1						
Brenham	5%	2-1	100 T	2007	70	2007		
Bridge City	7%	2-1	100 T	2004R	70	2004R		12-04-90
Bridgeport	7%	2-1	100 T	2007R	70	2007R	11-03	
Bronte	5%	1-1						
Brookshire	5%	2-1	100	1992R	70	1992R	10-87	
Brownfield	5%	2-1	100 T	1992R	50	1992R	1-82	12-01-05
Brownsville	7%	2-1	100 T	1996R	70	1996R	10-89	
Brownsville PUB	7%	1.5-1	100 T	1996R	70	1996R	1-87	
Brownwood	7%	2-1	100 T	1994R	70	1994R		2-27-01
Brownwood Health Dept.	7%	2-1	70 T	1994R				
Brownwood Public Library	5%	2-1						
Bruceville-Eddy	7%	1.5-1	100 T	2000R				
Bryan	7%	2-1	100 T	2002R	70	2002R	12-89	8-23-05
Bryson	5%	1.5-1						
Buda	7%	2-1	100 T	2007R	70	2007R		
Buffalo	5%	1-1						2-14-00
Bullard	5%	1-1						8-11-05
Bulverde	6%	2-1	100 T	2005R				
Bunker Hill Village	7%	2-1	100 T	1998R	70	1998R		
Burkburnett	7%	2-1	100 T	2003R	70	1993	9-89	8-21-89
Burleson	7%	2-1	100 T	1996R	70	1996R	1-90	
Burnet	7%	2-1	100 T	1997R	70	1997R	6-90	
Burton ^③	5%	1-1						
Cactus	5%	1-1						
Caddo Mills	5%	1.5-1						
Caldwell	5%	2-1	100 T	2000R	50	2000R	2-04	
Calvert	5%	1-1						
Cameron	5%	1-1	100 T	2001R	70	2001R	5-93	
Canadian	7%	2-1	100 T	2001R	70	2001R		
Canton	7%	2-1	100 T	2006R	70	2006R	10-92	
Canyon	7%	2-1	100 T	1992R	70	1992R	9-87	8-23-99
Carmine	5%	1-1	100 T	1993R	70	1993R		
Carrizo Springs	5%	1.5-1	100 T	1992R	70	1992R		
Carrollton	7%	2-1	100 T	1993R	70	1993R	11-89	
Carthage	7%	2-1	100 T	1992R	70	1993R	2-01	5-08-06
Castle Hills	7%	1.5-1	100 T	2001R	70	2001R	1-91	
Castroville	5%	2-1	100	1994R	70	1994R		
Cedar Hill	7%	2-1	100 T	2000R	70	2000R	1-91	10-13-92
Cedar Park	7%	2-1	100 T	2002R				
Celina	7%	2-1						
Center	5%	2-1	100 T	1999R	70	1999R		
Centerville	7%	1-1						
Charlotte	3%	2-1	100 T	2003R	70	2003R		
Chester	6%	2-1	100	1988	70	1988		
Chico	5%	1-1						
Childress	7%	2-1	100 T	2005R	70	2005R	10-96	
Chireno	7%	2-1	100	2000R	70	2000R	7-89	
Christine	5%	1-1						
Cibolo	7%	2-1	100 T	2005R	70	2005R		
Cisco	5%	1.5-1	100 T	1999R	50	2000R	8-97	3-13-03
Clarendon	5%	1-1						
Clarksville	5%	2-1	100	1992R	70	1992R		4-18-00
Clarksville City	5%	2-1	100	1990				
Clear Lake Shores	5%	1.5-1	100 T	2006R	70	2006R		
Cleburne	7%	2-1	100 T	1992R	70	1992R	1-83	11-08-05
Cleveland	5%	1.5-1	100 T	1998R	70	1998R		
Clifton	5%	1-1	100 T	1992R				
Clute	7%	2-1	100 T	1992R	70	1992R	11-02	7-22-04

Plan Provisions For Participating Municipalities

CONTINUED

Vesting Requirement	Service Retirement Eligibilities	Restricted Prior Service Credit	Supplemental Death Benefits		Participating Municipality	City Number
			Employees	Retirees		
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Bogata	00150
5 yrs	5 yrs/age 60, 25 yrs/any age	6-96			Bonham	00152
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Booker	00154
10 yrs	10 yrs/age 60, 20 yrs/any age	1-98	X	X	Borger	00156
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Bovina	00158
5 yrs	5 yrs/age 60, 20 yrs/any age	5-02	X	X	Bowie	00160
5 yrs	5 yrs/age 60, 25 yrs/any age				Boyd	00162
5 yrs	5 yrs/age 60, 25 yrs/any age	7-01	X	X	Brady	00166
5 yrs	5 yrs/age 60, 25 yrs/any age	5-03	X	X	Brazoria	00170
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Breckenridge	00172
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Bremont	00174
5 yrs	5 yrs/age 60, 25 yrs/any age	1-98			Brenham	00176
10 yrs	10 yrs/age 60, 20 yrs/any age	3-95	X	X	Bridge City	00177
5 yrs	5 yrs/age 60, 20 yrs/any age	11-03	X	X	Bridgeport	00178
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Bronte	00180
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Brookshire	00182
10 yrs	10 yrs/age 60, 20 yrs/any age	1-06			Brownfield	00184
5 yrs	5 yrs/age 60, 20 yrs/any age	2-99	X	X	Brownsville	10188
5 yrs	5 yrs/age 60, 20 yrs/any age	6-96	X	X	Brownsville PUB	20188
5 yrs	5 yrs/age 60, 20 yrs/any age	4-98			Brownwood	10190
5 yrs	5 yrs/age 60, 20 yrs/any age				Brownwood Health Dept.	30190
5 yrs	5 yrs/age 60, 20 yrs/any age				Brownwood Public Library	20190
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Bruceville-Eddy	00195
5 yrs	5 yrs/age 60, 20 yrs/any age	8-95			Bryan	00192
5 yrs	5 yrs/age 60, 25 yrs/any age				Bryson	00193
5 yrs	5 yrs/age 60, 20 yrs/any age	4-03	X	X	Buda	00194
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Buffalo	00196
5 yrs	5 yrs/age 60, 25 yrs/any age				Bullard	00198
5 yrs	5 yrs/age 60, 20 yrs/any age	12-06	X	X	Bulverde	00203
5 yrs	5 yrs/age 60, 25 yrs/any age	10-94	X	X	Bunker Hill Village	00199
10 yrs	10 yrs/age 60, 20 yrs/any age	1-03	X	X	Burkburnett	00200
5 yrs	5 yrs/age 60, 20 yrs/any age	1-94	X	X	Burleson	00202
10 yrs	10 yrs/age 60, 20 yrs/any age	6-00	X	X	Burnet	00204
5 yrs	5 yrs/age 60, 28 yrs/any age ⁴		X	X	Burton ³	00206
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Cactus	00207
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Caddo Mills	00208
10 yrs	10 yrs/age 60, 20 yrs/any age		X	X	Caldwell	00210
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Calvert	00212
5 yrs	5 yrs/age 60, 20 yrs/any age	1-95	X	X	Cameron	00214
10 yrs	10 yrs/age 60, 20 yrs/any age	10-96	X	X	Canadian	00220
5 yrs	5 yrs/age 60, 20 yrs/any age	8-97	X	X	Canton	00222
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Canyon	00224
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Carmine	00227
10 yrs	10 yrs/age 60, 25 yrs/any age		X	X	Carrizo Springs	00228
5 yrs	5 yrs/age 60, 20 yrs/any age	12-91	X	X	Carrollton	00230
5 yrs	5 yrs/age 60, 20 yrs/any age	4-98	X	X	Carthage	00232
5 yrs	5 yrs/age 60, 20 yrs/any age	2-98	X	X	Castle Hills	00231
5 yrs	5 yrs/age 60, 20 yrs/any age	4-97	X	X	Castroville	00234
5 yrs	5 yrs/age 60, 20 yrs/any age	4-96	X	X	Cedar Hill	00238
5 yrs	5 yrs/age 60, 20 yrs/any age	6-94	X	X	Cedar Park	00239
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Celina	00242
5 yrs	5 yrs/age 60, 20 yrs/any age	5-06	X	X	Center	00244
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Centerville	00246
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Charlotte	00248
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Chester	00249
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Chico	00245
5 yrs	5 yrs/age 60, 20 yrs/any age	10-96	X	X	Childress	00250
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Chireno	00253
5 yrs	5 yrs/age 60, 25 yrs/any age				Christine	00254
5 yrs	5 yrs/age 60, 20 yrs/any age	6-98	X	X	Cibolo	00255
5 yrs	5 yrs/age 60, 20 yrs/any age		X		Cisco	00256
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Clarendon	00258
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Clarksville	00259
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Clarksville City	00260
5 yrs	5 yrs/age 60, 25 yrs/any age				Clear Lake Shores	00263
5 yrs	5 yrs/age 60, 20 yrs/any age	9-05	X	X	Cleburne	00264
5 yrs	5 yrs/age 60, 20 yrs/any age	8-96	X	X	Cleveland	00266
5 yrs	5 yrs/age 60, 25 yrs/any age	5-96	X	X	Clifton	00268
5 yrs	5 yrs/age 60, 20 yrs/any age	10-91	X	X	Clute	00271

Plan Provisions For Participating Municipalities

CONTINUED

Participating Municipality	Employee Deposit Rate	Municipal Current Matching Ratio	Updated Service Credit		Increased Benefits to Retirees		Military Service Credit	Buyback Effective Date
			Rate (%)	Year Effective	Rate ^① (%)	Year Effective		
Clyde	7%	2-1	100 T	2002R	70	2002R		
Coahoma	5%	2-1	100 T	1992R			6-91	
Cockrell Hill	7%	2-1	100 T	1996R	70	1996R	6-97	12-18-01
Coleman	7%	2-1	100 T	2003R	50	2003R		
College Station	7%	2-1	100 T	2004R	70	2004R	1-89	6-08-06
Colleyville	7%	2-1	100 T	2003R	70	2003R	1-86	
Collinsville	6%	1-1						
Colmesneil	5%	1-1						
Colorado City	6%	2-1	100 T	2002R	70	2002R	9-93	
Columbus	6%	1.5-1	100 T	2007R	70	2007R		
Comanche	5%	1-1	100 T	1992R	70	1992R		
Commerce	5%	2-1	100 T	1993R	70	1993R		
Conroe	7%	2-1	100 T	1992R	70	1992R		6-02-88
Converse	7%	2-1	100 T	1996R	70	1996R	5-94	
Cooper	6%	1-1	100	2007				
Coppell	7%	2-1	100 T	1995R	70	1995R	5-93	12-14-04
Copper Canyon	7%	2-1						
Copperas Cove	6%	2-1	100 T	2002R	70	2002R	11-93	10-05-93
Corinth	7%	2-1	100 T	2007R	70	2007R		3-02-06
Corpus Christi	6%	2-1	100	2005R	70	2005R	1-85	
Corrigan	5%	1-1						
Corsicana	7%	2-1	100 T	2007R	70	2007R	10-89	
Cotulla	5%	1-1	80 T	1997R				
Crandall	7%	2-1	100 T	2001R				
Crane	7%	2-1	100 T	1992R	40	1992R		7-15-87
Crawford	5%	1-1						
Crockett	5%	2-1	100 T	2001R	70	2001R	10-89	
Crosbyton	6%	1.5-1	100	1992R	40	1982		
Cross Plains	5%	1.5-1	100	1992R	70	1992R		
Crowley	6%	2-1	100 T	2002R	70	2002R	1-96	1-20-94
Crystal Beach ^③	5%	2-1						
Crystal City	5%	2-1						
Cuero	5%	1.5-1	100 T	1994R	70	1994R	1-99	
Daingerfield	5%	1.5-1	100 T	2000R	70	2000R		
Daisetta	5%	1-1						
Dalhart	5%	2-1	100	1992R	70	1985		
Dalworthington Gardens	7%	2-1	100 T	2007R	70	2007R	11-05	
Darrouzett	7%	1-1						
Dayton	5%	1.5-1	100 T	2001R	70	2001R		
De Leon	5%	1-1						
Decatur	7%	2-1	100 T	2006R	70	2006R	3-01	
Deer Park	7%	2-1	100 T	2003R	50	2003R	2-82	
Dekalb	6%	1-1	100	2001R				
Del Rio	5%	1-1					10-05	
Dell City	5%	2-1	100 T	1999R				
Denison	7%	2-1	100 T	1994R	70	1994R		9-19-88
Denton	7%	2-1	100 T	2000R	70	2000R	1-94	9-04-01
Denver City	5%	2-1	100	1999R	70	1999R	11-86	11-03-86
Deport	5%	1-1						
DeSoto	7%	2-1	100 T	1996R	70	1996R	1-90	
DeSoto EDC	7%	2-1						
Devine	5%	1-1	100 T	2007R	70	2007R		
Diboll	7%	2-1	100 T	1995R	70	1995R	1-90	
Dickens	7%	1-1						
Dickinson	7%	2-1	100 T	2004R			10-89	
Dilley	5%	1-1	100 T	1995R				
Dimmitt	6%	2-1	100 T	1998R	30	1998R		
Donna	5%	1-1	100 T	1992R	70	1992R		
Double Oak	5%	1-1						
Dripping Springs	5%	1-1						
Dublin	5%	1-1	100 T	1992R	70	1992R		
Dumas	5%	1.5-1	100 T	1997R	70	1997R	6-97	10-07-91
Duncanville	7%	2-1	100 T	1992R	70	1992R	9-90	9-04-01
Eagle Lake	6%	2-1	100 T	1999R	70	1999R		
Eagle Pass	5%	2-1	100 T	1998R	70	1998R	3-97	2-04-97
Early	5%	1.5-1	100 T	2007R				
Earth	5%	1-1	100	2007				
East Mountain	7%	2-1	100 T	2007R	70	2007R		
East Tawakoni	7%	2-1						

Plan Provisions For Participating Municipalities

CONTINUED

Vesting Requirement	Service Retirement Eligibilities	Restricted Prior Service Credit	Supplemental Death Benefits		Participating Municipality	City Number
			Employees	Retirees		
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Clyde	00272
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Coahoma	00274
5 yrs	5 yrs/age 60, 20 yrs/any age	3-98	X	X	Cockrell Hill	00276
5 yrs	5 yrs/age 60, 25 yrs/any age	1-98			Coleman	00278
5 yrs	5 yrs/age 60, 20 yrs/any age	6-95			College Station	00280
5 yrs	5 yrs/age 60, 20 yrs/any age	10-97	X	X	Colleyville	00281
10 yrs	10 yrs/age 60, 25 yrs/any age		X	X	Collinsville	00282
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Colmesneil	00283
5 yrs	5 yrs/age 60, 25 yrs/any age	10-91	X	X	Colorado City	00284
5 yrs	5 yrs/age 60, 25 yrs/any age	7-98	X	X	Columbus	00286
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Comanche	00288
5 yrs	5 yrs/age 60, 20 yrs/any age	1-94	X	X	Commerce	00290
5 yrs	5 yrs/age 60, 20 yrs/any age	1-02	X	X	Conroe	00294
5 yrs	5 yrs/age 60, 20 yrs/any age	1-98	X	X	Converse	00295
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Cooper	00298
5 yrs	5 yrs/age 60, 20 yrs/any age	5-93	X	X	Coppell	00299
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Copper Canyon	00297
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Copperas Cove	00300
5 yrs	5 yrs/age 60, 20 yrs/any age	5-96	X	X	Corinth	00301
5 yrs	5 yrs/age 60, 20 yrs/any age	11-95			Corpus Christi	00302
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Corrigan	00304
5 yrs	5 yrs/age 60, 20 yrs/any age	1-96	X	X	Corsicana	00306
5 yrs	5 yrs/age 60, 25 yrs/any age	8-04	X	X	Cotulla	00308
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Crandall	00310
5 yrs	5 yrs/age 60, 20 yrs/any age	12-95	X	X	Crane	00312
5 yrs	5 yrs/age 60, 25 yrs/any age				Crawford	00314
5 yrs	5 yrs/age 60, 25 yrs/any age	8-97	X	X	Crockett	00316
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Crosbyton	00318
5 yrs	5 yrs/age 60, 25 yrs/any age				Cross Plains	00320
5 yrs	5 yrs/age 60, 20 yrs/any age	1-94	X	X	Crowley	00323
5 yrs	5 yrs/age 60, 28 yrs/any age ^④		X	X	Crystal Beach ^③	00325
10 yrs	10 yrs/age 60, 25 yrs/any age	7-00			Crystal City	00324
10 yrs	10 yrs/age 60, 25 yrs/any age	7-96	X	X	Cuero	00326
5 yrs	5 yrs/age 60, 20 yrs/any age	9-97			Daingerfield	00332
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Daisetta	00334
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Dalhart	00336
5 yrs	5 yrs/age 60, 20 yrs/any age	1-07	X	X	Dalworthington Gardens	00339
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Darrouzett	00341
5 yrs	5 yrs/age 60, 25 yrs/any age	1-99	X	X	Dayton	00344
5 yrs	5 yrs/age 60, 25 yrs/any age	5-98	X	X	De Leon	00352
5 yrs	5 yrs/age 60, 20 yrs/any age	11-99	X	X	Decatur	00346
5 yrs	5 yrs/age 60, 20 yrs/any age	8-97	X	X	Deer Park	00348
5 yrs	5 yrs/age 60, 25 yrs/any age	10-91	X	X	Dekalb	00350
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Del Rio	00354
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Dell City	00353
5 yrs	5 yrs/age 60, 25 yrs/any age	10-93			Denison	00356
5 yrs	5 yrs/age 60, 20 yrs/any age	1-94	X	X	Denton	00358
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Denver City	00360
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Deport	00362
5 yrs	5 yrs/age 60, 20 yrs/any age	12-91	X	X	DeSoto	10366
5 yrs	5 yrs/age 60, 25 yrs/any age	2-99	X	X	DeSoto EDC	20366
5 yrs	5 yrs/age 60, 20 yrs/any age	1-04	X	X	Devine	00370
5 yrs	5 yrs/age 60, 20 yrs/any age	1-99	X	X	Diboll	00371
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Dickens	00372
10 yrs	10 yrs/age 60, 20 yrs/any age	4-97	X	X	Dickinson	00373
5 yrs	5 yrs/age 60, 20 yrs/any age	2-95	X	X	Dilley	00374
5 yrs	5 yrs/age 60, 25 yrs/any age	6-00			Dimmitt	00376
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Donna	00382
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Double Oak	00379
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Dripping Springs	00383
5 yrs	5 yrs/age 60, 20 yrs/any age	9-03	X	X	Dublin	00384
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Dumas	00386
5 yrs	5 yrs/age 60, 20 yrs/any age	11-95			Duncanville	00388
10 yrs	10 yrs/age 60, 25 yrs/any age	6-99	X	X	Eagle Lake	00394
5 yrs	5 yrs/age 60, 20 yrs/any age	9-98	X	X	Eagle Pass	00396
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Early	00397
5 yrs	5 yrs/age 60, 20 yrs/any age	1-07	X	X	Earth	00399
5 yrs	5 yrs/age 60, 20 yrs/any age	11-02	X	X	East Mountain	00401
10 yrs	10 yrs/age 60, 25 yrs/any age		X	X	East Tawakoni	00395

Plan Provisions For Participating Municipalities

CONTINUED

Participating Municipality	Employee Deposit Rate	Municipal Current Matching Ratio	Updated Service Credit		Increased Benefits to Retirees		Military Service Credit	Buyback Effective Date
			Rate (%)	Year Effective	Rate ^① (%)	Year Effective		
Eastland	5%	2-1	100 T	2004R	70	2004R		
Ector	5%	1-1						
Eden	5%	1-1	100	1992R	70	1992R		6-12-84
Edgewood	5%	1-1						
Edinburg	7%	2-1	100 T	2003R	70	2003R	1-85	
Edna	5%	1.5-1	100 T	1993R	70	1993R	10-89	11-05-92
El Campo	5%	1.5-1	100 T	1993R	70	1993R	10-90	11-07-77
Eldorado	5%	1-1	100 T	1995R	70	1995R	12-02	
Electra	5%	1-1						5-11-99
Elgin	6%	2-1	100 T	2001R	70	2001R	11-89	10-01-83
Elkhart	5%	1-1	100 T	2003R	70	2003R		
Emory	5%	2-1						
Ennis	7%	2-1	100 T	1998R	70	2001R		
Eules	7%	2-1	100 T	1992R	70	1992R	9-82	1-12-93
Eustace	5%	1.5-1						
Everman	5%	2-1	100 T	2000R	70	2000R		1-01-91
Fair Oaks Ranch	7%	2-1	100 T	2002R				
Fairfield	5%	2-1	100 T	1992R			10-88	
Fairview	6%	2-1	100 T	2004R				
Falfurrias	5%	1-1						
Falfurrias Utility Board	5%	1-1						
Falls City	6%	1-1	100 T	2001R	70	2001R		
Farmers Branch	7%	2-1	100 T	1996R	70	1996R	10-01	7-07-80
Farmersville	5%	2-1	100 T	2005R	70	2005R		7-14-92
Farwell	6%	2-1	100 T	2003R	70	2003R		
Fate	5%	2-1	100 T	2007R				
Fayetteville	5%	1-1						
Ferris	5%	1.5-1	100 T	2000R	70	2000R		
Flaton	7%	2-1	100	2003R	70	2003R		
Florence	5%	1-1						
Floresville	5%	2-1	100	2007R	70	2007R	10-02	
Flower Mound	6%	2-1	100 T	1997R	70	1997R	1-95	11-06-00
Floydada	5%	1.5-1	100 T	1992R	70	1992R	10-99	
Forest Hill	7%	2-1	100 T	2007R	70	2007R	1-92	10-03-06
Forney	7%	2-1	100 T	2007R	70	2007R		
Fort Stockton	5%	1-1	100 T	1992R	70	1992R	1-90	
Franklin	5%	1-1						
Frankston	5%	1-1						
Fredericksburg	5%	2-1	100 T	2005R	50	2005R	5-90	
Freeport	7%	2-1	100 T	2003R	70	2003R	7-90	11-17-80
Freer	5%	1-1	100 T	2005R	70	2005R		
Friendswood	7%	2-1	100 T	1999R	70	1999R	2-85	1-21-85
Friena	5%	2-1	100 T	2005R	70	2005R		
Frisco	7%	2-1	100 T	2000R	70	2000R		6-20-06
Fritch	7%	2-1	100 T	2005R	10	1981	2-86	
Frost	5%	1-1	100	1997R				
Gainesville	5%	1.5-1	100	1992R	70	1992R	10-97	8-16-94
Galena Park	7%	2-1	100 T	1994R	70	1994R	4-93	1-18-94
Ganado	7%	2-1	100 T	2000R	70	2000R		
Garden Ridge	5%	1-1	100 T	2001R			3-02	
Garland	7%	2-1	100 T	1999R	70	1999R	1-90	1-16-90
Garrison	6%	2-1	100 T	1992R	70	1992R		
Gary	5%	1-1	100 T	1999R	70	1999R		
Gatesville	7%	2-1	100 T	1997R	70	1997R		4-13-04
George West	5%	1-1						
Georgetown	7%	2-1	100 T	2006R	70	2006R		7-27-76
Giddings	6%	2-1	100 T	2003R	70	2003R	12-94	1-16-89
Gilmer	6%	2-1	100 T	2002R	70	2002R		
Gladewater	5%	1-1	100	1992R	70	1992R		
Glen Rose	7%	2-1	100 T	2002R	70	2002R		
Glenn Heights	6%	2-1	100 T	2000R	70	2000R	1-97	
Godley	5%	1-1						
Goldsmith	5%	1-1						
Goldthwaite	7%	2-1	100	2000R	70	2000R		
Goliad	5%	2-1	100 T	2002	50	2002		
Gonzales	5%	2-1	100	1999R	70	1999R	4-96	
Graham	5%	2-1	100 T	1993R	70	1993R	2-97	2-21-02
Graham Regional Med. Center	5%	1.5-1	100	1989	70	1989		
Granbury	7%	2-1	100 T	1997R	70	1997R	1-90	9-20-88

Plan Provisions For Participating Municipalities

CONTINUED

Vesting Requirement	Service Retirement Eligibilities	Restricted Prior Service Credit	Supplemental Death Benefits		Participating Municipality	City Number
			Employees	Retirees		
5 yrs	5 yrs/age 60, 20 yrs/any age	2-96			Eastland	00398
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Ector	00402
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Eden	00406
5 yrs	5 yrs/age 60, 20 yrs/any age	11-03	X	X	Edgewood	00408
10 yrs	10 yrs/age 60, 20 yrs/any age	1-94	X	X	Edinburg	00410
10 yrs	10 yrs/age 60, 20 yrs/any age	1-99	X	X	Edna	00412
5 yrs	5 yrs/age 60, 20 yrs/any age	4-94	X	X	El Campo	00414
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Eldorado	00416
5 yrs	5 yrs/age 60, 20 yrs/any age	8-95	X	X	Electra	00418
5 yrs	5 yrs/age 60, 20 yrs/any age	5-94	X	X	Elgin	00420
5 yrs	5 yrs/age 60, 25 yrs/any age				Elkhart	00422
5 yrs	5 yrs/age 60, 20 yrs/any age	3-97	X	X	Emory	00432
5 yrs	5 yrs/age 60, 20 yrs/any age	1-93	X	X	Ennis	00436
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Euless	00439
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Eustace	00440
10 yrs	10 yrs/age 60, 20 yrs/any age		X	X	Everman	00441
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Fair Oaks Ranch	00443
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Fairfield	00442
5 yrs	5 yrs/age 60, 25 yrs/any age	9-03	X	X	Fairview	00445
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Falfurrias	20444
5 yrs	5 yrs/age 60, 25 yrs/any age	9-95	X	X	Falfurrias Utility Board	10444
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Falls City	00446
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Farmers Branch	00448
5 yrs	5 yrs/age 60, 25 yrs/any age	11-97	X	X	Farmersville	00450
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Farwell	00451
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Fate	00452
5 yrs	5 yrs/age 60, 25 yrs/any age				Fayetteville	00454
5 yrs	5 yrs/age 60, 20 yrs/any age	8-01	X	X	Ferris	00456
5 yrs	5 yrs/age 60, 20 yrs/any age	5-01	X	X	Flatonia	00458
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Florence	00460
5 yrs	5 yrs/age 60, 20 yrs/any age				Floresville	20462
5 yrs	5 yrs/age 60, 20 yrs/any age	1-95	X	X	Flower Mound	00463
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Floydada	00464
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Forest Hill	00468
5 yrs	5 yrs/age 60, 20 yrs/any age	1-97	X	X	Forney	00470
5 yrs	5 yrs/age 60, 20 yrs/any age	7-96	X	X	Fort Stockton	00472
5 yrs	5 yrs/age 60, 25 yrs/any age				Franklin	00476
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Frankston	00478
5 yrs	5 yrs/age 60, 20 yrs/any age	6-95			Fredericksburg	00480
5 yrs	5 yrs/age 60, 20 yrs/any age	9-97	X	X	Freeport	00482
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Freer	00481
5 yrs	5 yrs/age 60, 20 yrs/any age	11-91	X	X	Friendswood	00483
5 yrs	5 yrs/age 60, 20 yrs/any age	6-03	X	X	Friena	00484
5 yrs	5 yrs/age 60, 20 yrs/any age	1-97	X	X	Frisco	00486
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Fritch	00487
10 yrs	10 yrs/age 60, 25 yrs/any age				Frost	00488
5 yrs	5 yrs/age 60, 20 yrs/any age	10-97	X	X	Gainesville	00492
5 yrs	5 yrs/age 60, 20 yrs/any age	10-93	X	X	Galena Park	00494
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Ganado	00498
5 yrs	5 yrs/age 60, 25 yrs/any age	7-97	X	X	Garden Ridge	00499
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Garland	00500
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Garrison	00502
5 yrs	5 yrs/age 60, 25 yrs/any age				Gary	00503
5 yrs	5 yrs/age 60, 20 yrs/any age	9-91	X	X	Gatesville	00504
5 yrs	5 yrs/age 60, 20 yrs/any age	5-06	X	X	George West	00505
5 yrs	5 yrs/age 60, 20 yrs/any age		X		Georgetown	00506
5 yrs	5 yrs/age 60, 25 yrs/any age	10-97	X	X	Giddings	00510
5 yrs	5 yrs/age 60, 20 yrs/any age	10-98	X	X	Gilmer	00512
5 yrs	5 yrs/age 60, 20 yrs/any age	11-97	X	X	Gladewater	00514
5 yrs	5 yrs/age 60, 25 yrs/any age	8-99	X	X	Glen Rose	00516
5 yrs	5 yrs/age 60, 25 yrs/any age	1-95	X	X	Glenn Heights	00517
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Godley	00518
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Goldsmith	00519
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Goldthwaite	00520
10 yrs	10 yrs/age 60, 20 yrs/any age	9-01	X	X	Goliad	00522
10 yrs	10 yrs/age 60, 25 yrs/any age	4-96	X	X	Gonzales	00524
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Graham	10534
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Graham Regional Med. Center	20534
5 yrs	5 yrs/age 60, 20 yrs/any age	6-96	X	X	Granbury	00536

Plan Provisions For Participating Municipalities

CONTINUED

Participating Municipality	Employee Deposit Rate	Municipal Current Matching Ratio	Updated Service Credit		Increased Benefits to Retirees		Military Service Credit	Buyback Effective Date
			Rate (%)	Year Effective	Rate ^① (%)	Year Effective		
Grand Prairie	7%	2-1	100 T	1993R	70	1993R	1-89	11-21-89
Grand Saline	7%	1-1	100 T	2001R	70	2001R	1-90	
Grandview	7%	1.5-1	100 T	1998R	70	1988		
Granger	5%	1-1						
Granite Shoals	5%	1-1						
Grapeland	5%	1-1	100 T	2001R	70	2001R		
Grapevine	7%	2-1	100 T	1998R	70	1998R	10-88	10-19-99
Greenville	7%	2-1	100 T	1995R	70	1995R	1-88	2-10-04
Gregory	5%	1.5-1	100 T	1992R	70	1998R		
Grey Forest Utilities	7%	2-1	100 T	2001R	70	2001R	1-90	
Groesbeck	5%	1-1						
Groom	5%	1-1	100	1992R				
Groves	6%	2-1	100 T	2005R	70	1989	10-86	9-08-86
Groveton	5%	1-1						
Gruver	6%	2-1	100 T	1998R				
Gun Barrel City	5%	2-1	100 T	1998R				
Gunter	5%	1-1					10-04	
Hale Center	5%	1-1						
Hallettsville	5%	1.5-1	100 T	2001R	70	2001R	12-03	9-11-00
Hallsville	5%	1-1						
Haltom City	7%	2-1	100 T	1993R	70	2007R	2-83	1-08-01
Hamilton	6%	2-1	100 T	2002R	70	2002R		
Hamlin	6%	2-1	100	1992R	70	1992R	1-84	
Happy	7%	1.5-1	100 T	1999R	70	1999R		
Harker Heights	7%	2-1	100 T	2003R	70	2003R		10-11-05
Harlingen	7%	2-1	100 T	2006	70	2006	10-89	9-05-01
Harlingen Waterworks System	7%	1-1	100 T	2005	70	2005	4-97	8-12-02
Hart	5%	1-1						
Haskell	5%	1-1					9-89	
Haslet	7%	2-1	100 T	2002R				
Hawkins	6%	1.5-1	100	1998R	70	1988		1-16-95
Hays	7%	2-1	100 T	2004R				
Hearne	7%	1.5-1	100 T	1996R	70	1996R	10-85	10-01-85
Heath	7%	2-1	100 T	2005R				
Hedley	5%	2-1						
Hedwig Village	5%	2-1						
Helotes	6%	2-1	100	2007	70	2007	3-01	
Hemphill	5%	1-1	100 T	2002R	70	1992	5-95	
Hempstead	5%	2-1	100 T	1998R	70	1998R	11-89	
Henderson	6%	2-1	100 T	2005R	70	2005R	9-98	10-20-81
Henrietta	7%	2-1	100 T	2007R	70	2007R	12-03	11-10-03
Hereford	5%	2-1	100 T	1996R	70	1996R		
Hewitt	7%	2-1	100 T	1998R	70	1998R	12-91	2-18-02
Hickory Creek	7%	1-1						
Hico	5%	2-1	100	2002R				
Hidalgo	7%	2-1	100 T	2006R	70	2006R		
Higgins	5%	1-1	100	1999R	70	1999R		
Highland Park	7%	2-1	100	2004	30	2000	11-89	
Highland Village	7%	2-1	100 T	1994R	70	1994R		
Hill Country Village	5%	2-1	100 T	2005				
Hillsboro	5%	2-1	100 T	1992R	70	1992R		
Hitchcock	5%	1-1						
Holland	6%	1.5-1	100 T	1999R				
Holliday	5%	1.5-1	100	2007				
Hollywood Park	6%	1.5-1	100 T	2003R	70	2003R	5-89	
Hondo	5%	2-1	100 T	1996R	70	1996R		
Honey Grove	5%	1.5-1	100 T	1993R	70	1993R		
Hooks	5%	1-1	100	1992R				
Howe	5%	2-1	100	1992R				
Hubbard	5%	1-1						
Hudson	5%	1-1						
Hudson Oaks	5%	2-1	100 T	1993R	70	1999R		
Hughes Springs	7%	2-1	100	1998R	70	1998R		
Humble	6%	2-1	100 T	2000R	70	2000R	2-85	
Hunters Creek Village	5%	2-1	100 T	1998R				
Huntington	7%	2-1	100 T	1999R	70	1999R	7-99	
Huntsville	7%	2-1	100 T	2003R	70	2003R	10-89	1-01-99
Hurst	7%	2-1	100 T	1998R	70	1998R	4-87	3-24-87
Hutchins	7%	1.5-1	100 T	2001R	70	2001R		

Plan Provisions For Participating Municipalities

CONTINUED

Vesting Requirement	Service Retirement Eligibilities	Restricted Prior Service Credit	Supplemental Death Benefits		Participating Municipality	City Number
			Employees	Retirees		
5 yrs	5 yrs/age 60, 25 yrs/any age	1-92	X	X	Grand Prairie	00540
5 yrs	5 yrs/age 60, 20 yrs/any age	6-05	X	X	Grand Saline	00542
5 yrs	5 yrs/age 60, 20 yrs/any age				Grandview	00544
5 yrs	5 yrs/age 60, 25 yrs/any age				Granger	00546
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Granite Shoals	00547
5 yrs	5 yrs/age 60, 25 yrs/any age				Grapeland	00548
5 yrs	5 yrs/age 60, 20 yrs/any age	3-92			Grapevine	00550
5 yrs	5 yrs/age 60, 20 yrs/any age	9-93	X	X	Greenville	00552
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Gregory	00551
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Grey Forest Utilities	00553
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Groesbeck	00556
5 yrs	5 yrs/age 60, 25 yrs/any age				Groom	00558
10 yrs	10 yrs/age 60, 20 yrs/any age	1-01			Groves	00559
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Groveton	00560
5 yrs	5 yrs/age 60, 25 yrs/any age				Gruver	00562
5 yrs	5 yrs/age 60, 25 yrs/any age	9-94	X	X	Gun Barrel City	00563
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Gunter	00564
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Hale Center	00568
5 yrs	5 yrs/age 60, 25 yrs/any age	10-00	X	X	Hallettsville	00570
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Hallsville	00572
5 yrs	5 yrs/age 60, 20 yrs/any age	4-94	X	X	Haltom City	00574
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Hamilton	00576
5 yrs	5 yrs/age 60, 25 yrs/any age	1-05	X	X	Hamlin	00578
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Happy	00580
5 yrs	5 yrs/age 60, 20 yrs/any age	10-97	X	X	Harker Heights	00581
5 yrs	5 yrs/age 60, 20 yrs/any age	1-93	X	X	Harlingen	10582
5 yrs	5 yrs/age 60, 20 yrs/any age	4-97	X	X	Harlingen Waterworks System	20582
5 yrs	5 yrs/age 60, 20 yrs/any age				Hart	00583
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Haskell	00586
5 yrs	5 yrs/age 60, 25 yrs/any age	5-99	X	X	Haslet	00587
5 yrs	5 yrs/age 60, 20 yrs/any age	10-00	X	X	Hawkins	00588
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Hays	00585
5 yrs	5 yrs/age 60, 20 yrs/any age	10-95	X	X	Hearne	00590
5 yrs	5 yrs/age 60, 25 yrs/any age	3-98	X	X	Heath	00591
10 yrs	10 yrs/age 60, 25 yrs/any age		X	X	Hedley	00592
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Hedwig Village	00595
5 yrs	5 yrs/age 60, 20 yrs/any age	3-01	X	X	Helotes	00593
5 yrs	5 yrs/age 60, 25 yrs/any age	7-98	X	X	Hemphill	00594
10 yrs	10 yrs/age 60, 20 yrs/any age	1-92	X	X	Hempstead	00596
5 yrs	5 yrs/age 60, 25 yrs/any age	9-98	X	X	Henderson	00598
5 yrs	5 yrs/age 60, 20 yrs/any age	9-94	X	X	Henrietta	00600
5 yrs	5 yrs/age 60, 25 yrs/any age	1-96	X	X	Hereford	00602
5 yrs	5 yrs/age 60, 25 yrs/any age	12-91	X	X	Hewitt	00605
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Hickory Creek	00609
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Hico	00606
5 yrs	5 yrs/age 60, 25 yrs/any age				Hidalgo	00607
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Higgins	00608
5 yrs	5 yrs/age 60, 20 yrs/any age	6-95			Highland Park	00610
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Highland Village	00611
5 yrs	5 yrs/age 60, 25 yrs/any age	2-00	X	X	Hill Country Village	00613
5 yrs	5 yrs/age 60, 20 yrs/any age	6-96			Hillsboro	00612
5 yrs	5 yrs/age 60, 25 yrs/any age	7-98	X	X	Hitchcock	00614
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Holland	00615
5 yrs	5 yrs/age 60, 25 yrs/any age				Holliday	00616
5 yrs	5 yrs/age 60, 20 yrs/any age	7-95	X	X	Hollywood Park	00617
5 yrs	5 yrs/age 60, 20 yrs/any age	8-97	X	X	Hondo	00618
5 yrs	5 yrs/age 60, 25 yrs/any age	2-01	X	X	Honey Grove	00620
5 yrs	5 yrs/age 60, 25 yrs/any age	12-99	X	X	Hooks	00622
5 yrs	5 yrs/age 60, 25 yrs/any age	11-04	X	X	Howe	00626
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Hubbard	00627
5 yrs	5 yrs/age 60, 25 yrs/any age	4-01	X	X	Hudson	00628
5 yrs	5 yrs/age 60, 20 yrs/any age	2-98	X	X	Hudson Oaks	00629
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Hughes Springs	00630
5 yrs	5 yrs/age 60, 20 yrs/any age	3-96	X	X	Humble	00632
5 yrs	5 yrs/age 60, 25 yrs/any age	3-98	X	X	Hunters Creek Village	00633
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Huntington	00634
5 yrs	5 yrs/age 60, 20 yrs/any age	1-98	X	X	Huntsville	00636
5 yrs	5 yrs/age 60, 20 yrs/any age	2-92	X	X	Hurst	00637
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Hutchins	00638

Plan Provisions For Participating Municipalities

CONTINUED

Participating Municipality	Employee Deposit Rate	Municipal Current Matching Ratio	Updated Service Credit		Increased Benefits to Retirees		Military Service Credit	Buyback Effective Date
			Rate (%)	Year Effective	Rate ^① (%)	Year Effective		
Hutto	7%	2-1						
Huxley	5%	1-1	100	1998	70	1998		
Ingleside	5%	1-1	100 T	2007R	70	2007R		
Ingram	5%	1.5-1	100 T	1998R				
Iowa Park	6%	1.5-1	100 T	2005R	70	2005R		
Iraan	7%	2-1	100 T	1998R	70	2007R		7-21-04
Irving	7%	2-1	100 T	1992R	70	1999R	1-87	6-29-06
Italy	5%	1-1						
Itasca	7%	2-1	100 T	2002R	70	2002R	1-92	
Jacinto City	5%	1.5-1	100 T	1992R	70	1992R		9-24-81
Jacksboro	7%	2-1	100 T	2007R	70	2007R	6-98	8-14-90
Jacksonville	5%	2-1	100 T	2002R	70	2002R	4-91	
Jasper	7%	2-1	100 T	2007	70	2007	1-82	10-17-83
Jefferson	5%	1-1	100 T	2001R				
Jersey Village	7%	2-1	100 T	2000R	70	2000R	10-95	
Jewett	7%	1-1	100 T	1994R	70	1994R		
Joaquin	5%	1-1						
Johnson City	5%	1.5-1	100 T	2001R	70	2001R		8-08-05
Jones Creek	5%	1.5-1						
Jonestown	5%	1-1						
Josephine	6%	1.5-1	100 T	2007R				
Joshua	5%	2-1						
Jourdanton	5%	1.5-1	100	1992R	70	1992R		
Junction	7%	2-1	100 T	1997R	70	1997R		
Justin	5%	1-1	100	1998R				
Karnes City	5%	1-1	100 T	1999R	70	1999R		
Katy	7%	2-1	100 T	1992R	70	1992R	11-85	
Kaufman	6%	2-1	100 T	2001R	70	2001R	10-01	
Keene	7%	2-1	100 T	2001R	70	2001R		
Keller	7%	2-1	100 T	2002R	70	2002R	1-97	12-20-05
Kemah	5%	1.5-1					8-99	
Kemp	5%	1-1	100 T	2001R				
Kenedy	5%	1-1	100 T	1994R	70	1994R		
Kennedale	7%	2-1	100 T	2006R	70	2006R	9-01	8-09-01
Kermit	7%	2-1	100 T	2004R	70	2004R		11-20-90
Kerrville	7%	2-1	100 T	2000R	70	2000R	6-90	
Kerrville PUB	7%	2-1	100 T	1994R	70	2007R		
Kilgore	7%	2-1	100 T	2001R	70	2001R		
Killeen	7%	2-1	100 T	2007	70	2007	1-01	2-28-89
Kingsville	7%	1.5-1	100 T	2000R	70	2000R	3-85	
Kirby	6%	2-1	100 T	2005R	50	1976	3-99	
Kirbyville	5%	1-1	100	1992R	70	1992R		
Knox City	5%	1.5-1	100	1991	70	1991		
Kountze	5%	1-1						
Kress	7%	1-1	100	1995R				
Krugerville	5%	1-1						
Krum	5%	1-1	100	1997				
Kyle	7%	2-1	100 T	1999R	70	2000R		
La Coste	5%	1-1						
La Feria	7%	1-1	100 T	2004R	70	2004R	10-03	8-28-03
La Grange	7%	1.5-1	100 T	2006R	50	2006R	10-89	
La Grulla	5%	2-1	100 T	2007R	70	2007R		
La Marque	5%	2-1	100 T	1993R	70	1993R	1-97	4-24-06
La Porte	7%	2-1	100 T	2004R	70	2004R	1-83	12-22-97
Lacy-Lakeview	7%	2-1	100 T	2004R	70	2004R	10-89	
Ladonia	7%	2-1						
Lago Vista	6%	2-1	100 T	2003R			11-95	10-01-90
Laguna Vista	5%	1.5-1						
Lake Dallas	7%	2-1	100 T	2001R	70	2001R		
Lake Jackson	6%	2-1	100 T	2007R	70	2007R	10-93	
Lake Worth	6%	2-1	100 T	2000R	70	2000R	10-98	10-10-00
Lakeport	5%	1.5-1						
Lakeside	5%	2-1	100	2005R				
Lakeside City	5%	1-1						
Lakeway	7%	2-1	100 T	2007R	70	2007R		
Lamesa	7%	2-1	100 T	1992R	70	1992R	1-90	
Lampasas	7%	2-1	100 T	1992R	70	1992R	11-00	11-21-00
Lancaster	7%	2-1	100 T	1998R	70	1998R	10-89	
Laredo	7%	2-1	100	2007R	70	2007R	10-89	1-20-97

Plan Provisions For Participating Municipalities

CONTINUED

Vesting Requirement	Service Retirement Eligibilities	Restricted Prior Service Credit	Supplemental Death Benefits		Participating Municipality	City Number
			Employees	Retirees		
5 yrs	5 yrs/age 60, 25 yrs/any age	8-01	X	X	Hutto	00640
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Huxley	00641
5 yrs	5 yrs/age 60, 20 yrs/any age	3-00	X	X	Ingleside	00643
5 yrs	5 yrs/age 60, 25 yrs/any age	11-96			Ingram	00646
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Iowa Park	00644
5 yrs	5 yrs/age 60, 20 yrs/any age	8-97	X	X	Iraan	00645
5 yrs	5 yrs/age 60, 20 yrs/any age	1-93	X	X	Irving	00648
5 yrs	5 yrs/age 60, 20 yrs/any age	12-06	X	X	Italy	00650
5 yrs	5 yrs/age 60, 25 yrs/any age	1-92	X	X	Itasca	00652
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Jacinto City	00654
5 yrs	5 yrs/age 60, 20 yrs/any age	11-95	X	X	Jacksboro	00656
5 yrs	5 yrs/age 60, 20 yrs/any age	5-96	X	X	Jacksonville	00658
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Jasper	00660
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Jefferson	00664
5 yrs	5 yrs/age 60, 25 yrs/any age	5-95	X	X	Jersey Village	00665
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Jewett	00666
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Joaquin	00668
5 yrs	5 yrs/age 60, 25 yrs/any age	3-02	X	X	Johnson City	00670
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Jones Creek	00673
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Jonestown	00675
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Josephine	00677
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Joshua	00671
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Jourdanton	00672
10 yrs	10 yrs/age 60, 25 yrs/any age		X	X	Junction	00674
5 yrs	5 yrs/age 60, 20 yrs/any age				Justin	00676
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Karnes City	00678
5 yrs	5 yrs/age 60, 20 yrs/any age	5-96	X	X	Katy	00680
5 yrs	5 yrs/age 60, 20 yrs/any age	6-97	X	X	Kaufman	00682
5 yrs	5 yrs/age 60, 25 yrs/any age	1-93	X	X	Keene	00683
5 yrs	5 yrs/age 60, 20 yrs/any age	1-94	X	X	Keller	00681
5 yrs	5 yrs/age 60, 25 yrs/any age	8-99	X	X	Kemah	00685
5 yrs	5 yrs/age 60, 25 yrs/any age	1-96			Kemp	00684
5 yrs	5 yrs/age 60, 25 yrs/any age	10-95	X	X	Kenedy	00686
5 yrs	5 yrs/age 60, 20 yrs/any age	9-01	X	X	Kennedale	00688
5 yrs	5 yrs/age 60, 25 yrs/any age	3-01	X	X	Kermit	00692
5 yrs	5 yrs/age 60, 20 yrs/any age	3-92	X	X	Kerrville	10694
5 yrs	5 yrs/age 60, 25 yrs/any age	11-93	X	X	Kerrville PUB	20694
5 yrs	5 yrs/age 60, 20 yrs/any age	1-97	X	X	Kilgore	10696
5 yrs	5 yrs/age 60, 20 yrs/any age	1-98	X	X	Killeen	00698
5 yrs	5 yrs/age 60, 20 yrs/any age	4-00			Kingsville	00700
5 yrs	5 yrs/age 60, 20 yrs/any age				Kirby	00701
5 yrs	5 yrs/age 60, 20 yrs/any age	11-91	X	X	Kirbyville	00702
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Knox City	00704
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Kountze	00708
10 yrs	10 yrs/age 60, 25 yrs/any age				Kress	00709
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Krugerville	00699
5 yrs	5 yrs/age 60, 20 yrs/any age	2-06		X	Krum	00707
10 yrs	10 yrs/age 60, 20 yrs/any age	3-00	X	X	Kyle	00710
5 yrs	5 yrs/age 60, 25 yrs/any age				La Coste	00725
5 yrs	5 yrs/age 60, 20 yrs/any age	10-03	X	X	La Feria	00714
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	La Grange	00716
5 yrs	5 yrs/age 60, 25 yrs/any age	10-03	X	X	La Grulla	00723
5 yrs	5 yrs/age 60, 20 yrs/any age	12-99	X	X	La Marque	00721
10 yrs	10 yrs/age 60, 20 yrs/any age	1-97	X	X	La Porte	00728
5 yrs	5 yrs/age 60, 20 yrs/any age	12-97	X	X	Lacy-Lakeview	00711
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Ladonia	00712
5 yrs	5 yrs/age 60, 20 yrs/any age	3-97	X	X	Lago Vista	00713
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Laguna Vista	00705
5 yrs	5 yrs/age 60, 20 yrs/any age	1-01	X	X	Lake Dallas	00717
5 yrs	5 yrs/age 60, 20 yrs/any age	2-98	X	X	Lake Jackson	00718
5 yrs	5 yrs/age 60, 20 yrs/any age	10-98	X	X	Lake Worth	00719
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Lakeport	00727
5 yrs	5 yrs/age 60, 25 yrs/any age	11-99	X	X	Lakeside	00715
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Lakeside City	00729
5 yrs	5 yrs/age 60, 20 yrs/any age	9-03	X	X	Lakeway	00720
5 yrs	5 yrs/age 60, 25 yrs/any age	6-94			Lamesa	00722
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Lampasas	00724
5 yrs	5 yrs/age 60, 25 yrs/any age	1-97	X	X	Lancaster	00726
5 yrs	5 yrs/age 60, 20 yrs/any age	7-93	X	X	Laredo	00730

Plan Provisions For Participating Municipalities

CONTINUED

Participating Municipality	Employee Deposit Rate	Municipal Current Matching Ratio	Updated Service Credit		Increased Benefits to Retirees		Military Service Credit	Buyback Effective Date
			Rate (%)	Year Effective	Rate ^① (%)	Year Effective		
Lavon	5%	1-1						
League City	7%	2-1	100 T	2001R	70	2001R	5-93	2-08-90
Leander	7%	2-1	100 T	2003R	70	2003R	11-87	10-04-02
Leon Valley	6%	2-1	100 T	2003R	70	2003R	10-88	9-20-88
Leonard	5%	1-1					1-03	
Levelland	6%	2-1	100 T	2000R	70	2000R		
Lewisville	7%	2-1	100 T	1997R	70	1997R	11-89	5-05-97
Lexington	6%	1.5-1	100 T	2000R	70	2000R	9-01	
Liberty	5%	2-1						
Lindale	6%	2-1						
Linden	5%	1-1						
Lipan	5%	1-1						
Little Elm	7%	2-1	100 T	2001R	70	2001R	11-03	
Littlefield	5%	2-1	100 T	1994R	70	1994R	6-98	
Live Oak	7%	2-1	100 T	2007R	70	2007R	1-95	
Livingston	7%	2-1	100 T	1992R	70	1992R	8-92	
Llano	7%	1-1	100 T	2005R	70	1999		
Lockhart	6%	2-1	100 T	1999R	70	1999R	11-90	1-06-98
Lockney	5%	1-1	100 T	2001R	50	1981		
Lone Star	5%	1-1	100 T	2001R	70	2001R		9-08-81
Longview	7%	2-1	100 T	2000R	70	2000R	1-88	2-11-93
Loraine	5%	1-1						
Lorena	6%	1.5-1	100 T	2006R	70	2006R		
Lorenzo	5%	1.5-1	100 T	1995R	70	1995R		
Los Fresnos	5%	1.5-1	10	1996R				
Lott	5%	1-1						
Lubbock	7%	2-1	100 T	1998R	70	2001R	1-90	
Lucas	7%	2-1	100	2006R				
Lufkin	7%	2-1	100 T	1998R	70	1998R	12-89	10-01-00
Luling	5%	2-1	100 T	1992R	70	1992R		
Lumberton	7%	2-1	100 T	2001R	70	2001R		
Lytle	5%	2-1	100	1992R	70	1992R		
Madisonville	5%	2-1	100	1992R	70	1992R		
Magnolia	5%	1-1						
Malakoff	5%	1.5-1	100 T	1993				
Manor	5%	2-1						7-19-06
Mansfield	7%	2-1	100 T	1992R	70	1992R	1-89	
Manvel	5%	1-1						
Marble Falls	7%	2-1	100 T	1996			7-03	5-23-90
Marfa	5%	2-1	100	1990	70	1990		
Marion	5%	1.5-1	100 T	2004R				
Marlin	5%	2-1	100 T	2000R	70	2000R		
Marshall	7%	2-1	100 T	1998R	70	1998R	1-90	6-09-88
Mart	5%	1.5-1	100	1992R	70	1992R		
Mason	5%	1-1	100	1992R	70	1992R		2-13-89
Matador	5%	1-1						
Mathis	7%	1-1	100	1991	70	1991	11-03	
Maypearl	5%	1-1						
McAllen	6%	2-1	100	2003				
McCamey	7%	1-1	100	1997R	70	1982		
McGregor	6%	2-1	100 T	1996R	70	1996R		
McKinney	7%	2-1	100 T	1996R	70	2003R		
McLean	5%	1-1						
Meadows Place	7%	2-1	100	2004R	70	2006R		
Melissa	5%	2-1						
Memorial Villages P.D.	7%	2-1	100 T	2000R	70	2000R		
Memphis	5%	1.5-1	100	1998R	70	1998R		
Menard	5%	1.5-1	100	1998R	70	1998R		
Mercedes	7%	1.5-1	100 T	2007R	70	2007R	4-97	7-06-99
Meridian	5%	2-1						
Merkel	6%	2-1	100 T	2004R	70	2004R	4-02	
Mertzson	5%	1-1						
Mesquite	7%	2-1	100 T	1992R	70	1992R	1-84	9-16-91
Mexia	7%	2-1	100 T	1992R	70	1992R	2-84	
Midland	7%	2-1	100 T	1992R	50	1992R	11-83	
Midlothian	7%	2-1	100 T	2003R	70	2003R	10-88	9-13-88
Miles	5%	1-1	100	1990				
Milford	7%	1-1	100 T	2002R				
Mineola	5%	2-1	100 T	2000R	70	1988	2-99	

Plan Provisions For Participating Municipalities

CONTINUED

Vesting Requirement	Service Retirement Eligibilities	Restricted Prior Service Credit	Supplemental Death Benefits		Participating Municipality	City Number
			Employees	Retirees		
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Lavon	00733
5 yrs	5 yrs/age 60, 20 yrs/any age	7-99	X	X	League City	00736
5 yrs	5 yrs/age 60, 20 yrs/any age	10-02	X	X	Leander	00737
10 yrs	10 yrs/age 60, 20 yrs/any age	10-91	X	X	Leon Valley	00739
5 yrs	5 yrs/age 60, 25 yrs/any age	1-03	X	X	Leonard	00738
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Levelland	00740
5 yrs	5 yrs/age 60, 20 yrs/any age	2-92	X	X	Lewisville	00742
5 yrs	5 yrs/age 60, 25 yrs/any age				Lexington	00744
5 yrs	5 yrs/age 60, 20 yrs/any age				Liberty	00746
5 yrs	5 yrs/age 60, 20 yrs/any age				Lindale	00748
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Linden	00750
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Lipan	00755
5 yrs	5 yrs/age 60, 20 yrs/any age	11-03	X	X	Little Elm	00751
5 yrs	5 yrs/age 60, 20 yrs/any age	6-98	X	X	Littlefield	00752
5 yrs	5 yrs/age 60, 20 yrs/any age	1-95	X	X	Live Oak	00753
10 yrs	10 yrs/age 60, 25 yrs/any age	3-98	X	X	Livingston	00754
5 yrs	5 yrs/age 60, 20 yrs/any age	1-99	X	X	Llano	00756
5 yrs	5 yrs/age 60, 20 yrs/any age	1-94	X	X	Lockhart	00758
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Lockney	00760
5 yrs	5 yrs/age 60, 25 yrs/any age	3-01	X	X	Lone Star	00765
5 yrs	5 yrs/age 60, 20 yrs/any age	2-93	X	X	Longview	00766
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Loraine	00768
5 yrs	5 yrs/age 60, 20 yrs/any age	4-04	X	X	Lorena	00769
5 yrs	5 yrs/age 60, 25 yrs/any age	8-03			Lorenzo	00770
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Los Fresnos	00771
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Lott	00773
5 yrs	5 yrs/age 60, 20 yrs/any age	10-95			Lubbock	00778
5 yrs	5 yrs/age 60, 20 yrs/any age	1-07	X	X	Lucas	00779
5 yrs	5 yrs/age 60, 20 yrs/any age	6-97	X	X	Lufkin	00782
10 yrs	10 yrs/age 60, 25 yrs/any age	9-95	X	X	Luling	00784
5 yrs	5 yrs/age 60, 20 yrs/any age	9-95	X	X	Lumberton	00785
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Lytle	00787
5 yrs	5 yrs/age 60, 20 yrs/any age	1-93	X	X	Madisonville	00790
5 yrs	5 yrs/age 60, 25 yrs/any age	4-98	X	X	Magnolia	00791
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Malakoff	00792
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Manor	00796
5 yrs	5 yrs/age 60, 20 yrs/any age	3-92	X	X	Mansfield	00798
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Manvel	00799
5 yrs	5 yrs/age 60, 20 yrs/any age	5-96	X	X	Marble Falls	00800
5 yrs	5 yrs/age 60, 25 yrs/any age	3-05	X	X	Marfa	00802
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Marion	00804
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Marlin	00806
5 yrs	5 yrs/age 60, 20 yrs/any age	1-94	X	X	Marshall	00810
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Mart	00812
5 yrs	5 yrs/age 60, 25 yrs/any age	5-97	X	X	Mason	00814
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Matador	00816
5 yrs	5 yrs/age 60, 20 yrs/any age	9-99	X	X	Mathis	00818
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Maypearl	00822
10 yrs	10 yrs/age 60, 25 yrs/any age	7-99			McAllen	00824
10 yrs	10 yrs/age 60, 25 yrs/any age		X	X	McCamey	00826
5 yrs	5 yrs/age 60, 20 yrs/any age	7-96	X	X	McGregor	00828
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	McKinney	00830
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	McLean	00832
5 yrs	5 yrs/age 60, 20 yrs/any age	10-97	X	X	Meadows Place	00835
5 yrs	5 yrs/age 60, 20 yrs/any age	3-03	X	X	Melissa	00837
5 yrs	5 yrs/age 60, 25 yrs/any age	6-96	X	X	Memorial Villages P.D.	01501
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Memphis	00840
5 yrs	5 yrs/age 60, 25 yrs/any age				Menard	00842
5 yrs	5 yrs/age 60, 20 yrs/any age	1-00	X	X	Mercedes	00844
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Meridian	00846
5 yrs	5 yrs/age 60, 25 yrs/any age	6-01	X	X	Merkel	00848
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Mertzton	00852
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92			Mesquite	00854
5 yrs	5 yrs/age 60, 20 yrs/any age	9-91	X	X	Mexia	00856
10 yrs	10 yrs/age 60, 25 yrs/any age	4-94			Midland	00860
5 yrs	5 yrs/age 60, 20 yrs/any age	10-91	X	X	Midlothian	00862
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Miles	00864
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Milford	00865
5 yrs	5 yrs/age 60, 25 yrs/any age	10-91	X	X	Mineola	00868

Plan Provisions For Participating Municipalities

CONTINUED

Participating Municipality	Employee Deposit Rate	Municipal Current Matching Ratio	Updated Service Credit		Increased Benefits to Retirees		Military Service Credit	Buyback Effective Date
			Rate (%)	Year Effective	Rate ^① (%)	Year Effective		
Mineral Wells	5%	2-1	100	1992R	70	1992R	12-90	10-18-88
Mission	6%	2-1	100 T	2007R	70	2007R		
Missouri City	7%	2-1	100 T	1998R	70	1998R	3-93	8-06-01
Monahans	5%	2-1	100 T	1992R	70	1992R	11-94	
Mont Belvieu	5%	2-1	100 T	1992R	70	1992R		5-29-79
Montgomery	5%	1-1						
Moody	5%	1-1						
Morgan's Point	7%	2-1	100 T	1998R	70	1998R		
Morgan's Point Resort	7%	2-1	100 T	2006R	70	2003R	1-90	
Morton	5%	2-1	100 T	1999R	70	1999R		
Moulton	5%	1-1	100 T	1993R	70	1993R	12-97	
Mount Enterprise	5%	1-1						
Mt. Pleasant	7%	2-1	100 T	2005R	70	2005R		
Mt. Vernon	7%	2-1	100	1992R	70	1992R		1-13-98
Muenster	5%	2-1	100	1981	20	1981		
Muleshoe	7%	2-1	100 T	1992R	70	1992R	2-96	10-18-83
Murphy	7%	2-1	100 T	2002R	70	2002R		
Nacogdoches	7%	2-1	100 T	2000R	70	2000R	11-89	3-09-99
Nacogdoches Mem. Hospital ^③	5%	1-1						
Naples	5%	1-1						
Nash	5%	2-1	100	1993	70	1993		
Nassau Bay	5%	2-1	50	2005R	70	2007R	9-02	7-08-02
Navasota	5%	2-1	100	1992R	70	1992R		5-08-89
Nederland	7%	2-1	100	2000R	30	1984	3-82	12-13-83
Needville	7%	1-1	100 T	1996R	70	1989		
New Boston	5%	1-1	100 T	1993R	70	1993R		
New Braunfels	7%	2-1	100 T	2005R	70	2005R	1-90	1-11-93
New Braunfels Utilities	7%	1.5-1	100 T	2002R	70	2002R	4-04	
New Deal	5%	1-1						
New London	5%	1-1	100 T	1997R	70	1997R		
New Summerfield	5%	1-1	100	1992R				
New Waverly	5%	1.5-1	100	2004R				
Newton	7%	2-1	100 T	2001R	70	2001R		12-10-91
Nixon	5%	1-1						
Nocona	5%	1.5-1	100	1992R	70	2001R		
Normangee	5%	2-1						
North Richland Hills	7%	2-1	100 T	1992R	70	1992R	1-90	12-12-88
Northlake	5%	2-1						
Oak Point	5%	1.5-1						
Oak Ridge North	7%	2-1	100	2007R				
Odem	6%	1-1						
Odessa	7%	2-1	100 T	2000R	70	2000R	10-89	
O'Donnell	5%	1-1						
Oglesby	5%	1-1					12-03	
Old River-Winfree	5%	1-1						
Olmos Park	5%	1.5-1	100 T	2005	70	1998		
Olney	5%	1-1						
Omaha	5%	1-1						
Onalaska	5%	1-1						
Orange	7%	2-1	100 T	1997R	70	1997R	1-88	
Orange Grove	5%	1.5-1	100	1992R	50	1992R		
Ore City	5%	1-1						
Overton	5%	2-1	100 T	1993	70	1993		
Ovilla	7%	1.5-1	100 T	1998R				
Oyster Creek	6%	1-1	100 T	2002R				
Paducah	5%	1.5-1	100	1998R				
Palacios	5%	2-1	100 T	1998R	70	1998R		
Palestine	6%	2-1	100 T	2005R	70	2005R	12-03	6-27-78
Palmer	5%	2-1	100 T	2002R	70	2002R		
Palmhurst	5%	1-1						
Pampa	5%	2-1	100 T	1995R	70	1995R	10-88	12-08-87
Panhandle	5%	1-1	100 T	1993R	70	1993R		8-26-93
Panorama Village	5%	1.5-1	100	1990				
Pantego	7%	2-1	100 T	1998R	70	1998R	1-93	
Paris	6%	2-1	100 T	2007	70	2007	9-88	10-09-95
Parker	6%	2-1	100 T	1998R				
Pasadena	7%	2-1	100 T	1993R	40	1993R	1-82	10-29-96
Pearland	7%	2-1	100 T	1998R	70	1998R	10-89	2-11-91
Pearsall	5%	1-1	100	1992R	70	1992R		

Plan Provisions For Participating Municipalities

CONTINUED

Vesting Requirement	Service Retirement Eligibilities	Restricted Prior Service Credit	Supplemental Death Benefits		Participating Municipality	City Number
			Employees	Retirees		
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Mineral Wells	00870
5 yrs	5 yrs/age 60, 20 yrs/any age	9-98	X	X	Mission	00874
5 yrs	5 yrs/age 60, 20 yrs/any age	6-93	X	X	Missouri City	00875
10 yrs	10 yrs/age 60, 25 yrs/any age	11-95	X	X	Monahans	00876
5 yrs	5 yrs/age 60, 25 yrs/any age	11-95	X	X	Mont Belvieu	00887
5 yrs	5 yrs/age 60, 25 yrs/any age				Montgomery	00877
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Moody	00878
5 yrs	5 yrs/age 60, 25 yrs/any age	1-98			Morgan's Point	00883
5 yrs	5 yrs/age 60, 20 yrs/any age	1-03	X	X	Morgan's Point Resort	00882
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Morton	00884
5 yrs	5 yrs/age 60, 20 yrs/any age	11-97	X	X	Moulton	00886
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Mount Enterprise	00890
5 yrs	5 yrs/age 60, 20 yrs/any age	1-96	X	X	Mt. Pleasant	00892
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Mt. Vernon	00894
5 yrs	5 yrs/age 60, 25 yrs/any age				Muenster	00896
5 yrs	5 yrs/age 60, 20 yrs/any age	2-96	X	X	Muleshoe	00898
5 yrs	5 yrs/age 60, 20 yrs/any age	1-05	X	X	Murphy	00903
5 yrs	5 yrs/age 60, 20 yrs/any age	1-98	X	X	Nacogdoches	10904
NONE	15 yrs/age 60, 28 yrs/any age				Nacogdoches Mem. Hospital ³	20904
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Naples	00906
5 yrs	5 yrs/age 60, 25 yrs/any age	6-96	X	X	Nash	00907
5 yrs	5 yrs/age 60, 25 yrs/any age	1-07	X	X	Nassau Bay	00905
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Navasota	00908
10 yrs	10 yrs/age 60, 20 yrs/any age	1-00			Nederland	00910
5 yrs	5 yrs/age 60, 20 yrs/any age	2-98	X	X	Needville	00912
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	New Boston	00914
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	New Braunfels	10916
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	New Braunfels Utilities	20916
5 yrs	5 yrs/age 60, 25 yrs/any age				New Deal	00915
5 yrs	5 yrs/age 60, 20 yrs/any age				New London	00918
5 yrs	5 yrs/age 60, 25 yrs/any age				New Summerfield	00919
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	New Waverly	00917
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Newton	00920
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Nixon	00922
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Nocona	00924
5 yrs	5 yrs/age 60, 25 yrs/any age				Normangee	00928
5 yrs	5 yrs/age 60, 20 yrs/any age	2-92	X	X	North Richland Hills	00931
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Northlake	00930
5 yrs	5 yrs/age 60, 25 yrs/any age	5-03	X	X	Oak Point	00936
5 yrs	5 yrs/age 60, 25 yrs/any age	7-99	X	X	Oak Ridge North	00937
10 yrs	10 yrs/age 60, 25 yrs/any age		X	X	Odem	00942
5 yrs	5 yrs/age 60, 20 yrs/any age	12-93	X	X	Odessa	00944
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	O'Donnell	00935
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Oglesby	00945
5 yrs	5 yrs/age 60, 25 yrs/any age				Old River-Winfree	00949
5 yrs	5 yrs/age 60, 25 yrs/any age				Olmos Park	00950
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Olney	00951
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Omaha	00953
5 yrs	5 yrs/age 60, 25 yrs/any age	4-04	X	X	Onalaska	00954
10 yrs	10 yrs/age 60, 20 yrs/any age	3-96			Orange	00958
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Orange Grove	00960
5 yrs	5 yrs/age 60, 25 yrs/any age	10-01	X	X	Ore City	00959
5 yrs	5 yrs/age 60, 25 yrs/any age	3-96	X	X	Overton	00962
5 yrs	5 yrs/age 60, 25 yrs/any age	1-92	X	X	Ovilla	00961
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Oyster Creek	00963
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Paducah	00964
5 yrs	5 yrs/age 60, 20 yrs/any age	1-98	X	X	Palacios	00966
5 yrs	5 yrs/age 60, 20 yrs/any age	11-01	X	X	Palestine	00968
5 yrs	5 yrs/age 60, 25 yrs/any age				Palmer	00970
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Palmhurst	00969
5 yrs	5 yrs/age 60, 20 yrs/any age	2-96	X	X	Pampa	00972
5 yrs	5 yrs/age 60, 25 yrs/any age				Panhandle	00974
5 yrs	5 yrs/age 60, 20 yrs/any age	1-98	X	X	Panorama Village	00973
5 yrs	5 yrs/age 60, 20 yrs/any age	7-94	X	X	Pantego	00975
5 yrs	5 yrs/age 60, 20 yrs/any age	11-95	X	X	Paris	00976
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Parker	00977
5 yrs	5 yrs/age 60, 20 yrs/any age	4-94	X	X	Pasadena	00978
5 yrs	5 yrs/age 60, 20 yrs/any age	3-95	X	X	Pearland	00983
5 yrs	5 yrs/age 60, 25 yrs/any age	2-04	X	X	Pearsall	00984

Plan Provisions For Participating Municipalities

CONTINUED

Participating Municipality	Employee Deposit Rate	Municipal Current Matching Ratio	Updated Service Credit		Increased Benefits to Retirees		Military Service Credit	Buyback Effective Date
			Rate (%)	Year Effective	Rate ^① (%)	Year Effective		
Pecos City	5%	2-1	100 T	1992R	30	1992R	11-90	8-08-96
Perryton	7%	2-1	100 T	1992R	70	1992R	10-84	10-01-02
Pflugerville	7%	2-1	100 T	2002R	70	2002R	9-89	
Pharr	7%	2-1	100 T	2005R	70	2005R	4-84	11-19-02
Pilot Point	5%	2-1	100 T	2005R	70	2005R	2-00	
Pinehurst	7%	2-1	100 T	2004R	70	2004R	4-03	3-08-90
Pineland	5%	1.5-1	100	1992R	70	1992R	8-94	8-20-91
Piney Point Village	5%	2-1	100	1999				
Pittsburg	7%	2-1	100 T	1999R	70	1999R		9-08-88
Plains	7%	1.5-1	100 T	1996R				
Plainview	7%	2-1	100 T	1997R	70	1997R	9-95	12-13-77
Plano	7%	2-1	100 T	1994R	70	1994R	1-92	12-27-93
Pleasanton	5%	1.5-1	100 T	1993R	70	1993R	5-91	9-21-87
Point	5%	1-1						
Ponder	5%	2-1						
Port Aransas	5%	2-1	100 T	2005R	70	2005R	2-00	
Port Arthur	5%	2-1	100 T	1999R	70	1999R	10-85	9-27-79
Port Arthur Pleasure Island	5%	1.5-1	100 T	2007R				
Port Isabel	5%	1.5-1	100	1992R	70	1992R		
Port Lavaca	5%	1.5-1	100 T	2003R	70	2003R		
Port Neches	7%	2-1	100 T	2001R	70	2001R	12-87	11-19-87
Portland	6%	2-1	100 T	2006R	70	2006R	5-91	
Post	5%	2-1	50 T	2004R				
Poteet	5%	1.5-1	100	2007R				
Poth	7%	1-1	100	2004				
Pottsboro	5%	1-1						
Premont	5%	1-1						
Presidio	5%	1-1						
Primera	5%	1-1						
Princeton	7%	2-1	100 T	1992R	70	1992R	1-90	
Prosper	7%	2-1	100	2005R	70	2005R		
Quanah	5%	1.5-1	100 T	1995R	70	1995R		
Queen City	5%	1-1	100 T	2000R				5-11-06
Quinlan	5%	1-1	100 T	2004R	70	2004R		
Quintana	5%	1-1						
Quitaque	5%	1-1						
Quitman	5%	2-1	100	1992R	70	1992R		
Ralls	5%	1.5-1	100 T	1997R	70	1997R		
Rancho Viejo	7%	1.5-1	100	1999R				11-13-01
Ranger	6%	2-1	100 T	2005R	70	2005R		
Rankin	5%	1-1	100 T	1993			1-90	
Ransom Canyon	6%	1-1	100 T	2007R				
Raymondville	7%	2-1	90 T	1988	70	1988	1-86	
Red Oak	6%	2-1	100 T	2007	70	2007		
Redwater	5%	1-1						
Refugio	5%	1-1	100	1991				
Reklaw	7%	1.5-1	100 T	2001R	70	2001R		
Reno (Lamar County)	5%	2-1	100	1994R				
Reno (Parker County)	5%	1.5-1						
Rhame	5%	2-1						
Rice	5%	1-1						
Richardson	7%	2-1	100 T	1992R	70	1992R	1-87	9-28-87
Richland Hills	7%	2-1	100 T	1992R	70	1992R	1-90	12-10-91
Richland Springs	5%	2-1	20	1997				
Richmond	7%	2-1	100 T	1992R	70	1992R	1-90	4-18-05
Richwood	5%	2-1	100 T	1998R	70	1998R	4-90	
Rio Grande City	6%	1.5-1	100 T	2007R	70	2007R		9-07-06
Rio Vista	7%	1-1						
Rising Star	5%	1-1						
River Oaks	7%	2-1	100 T	1992R	70	1992R	8-88	
Roanoke	7%	2-1	100 T	1993R	70	1993R		
Robert Lee	5%	1-1						
Robinson	6%	2-1	100 T	2006R	30	2006R		
Robstown	5%	1.5-1	100	2004R	70	2004R		
Robstown Utility Systems	5%	2-1	100 T	2004R	70	2004R	11-03	3-07-91
Roby	7%	2-1	100	1994	70	1994		
Rockdale	5%	2-1	100	2004R	70	2004R		
Rockport	7%	2-1	100 T	1993R	70	1993R	6-92	
Rocksprings	5%	1-1						

Plan Provisions For Participating Municipalities

CONTINUED

Vesting Requirement	Service Retirement Eligibilities	Restricted Prior Service Credit	Supplemental Death Benefits		Participating Municipality	City Number
			Employees	Retirees		
5 yrs	5 yrs/age 60, 20 yrs/any age	4-95	X	X	Pecos City	00988
10 yrs	10 yrs/age 60, 20 yrs/any age	2-97	X	X	Perryton	00994
5 yrs	5 yrs/age 60, 20 yrs/any age	1-95	X	X	Pflugerville	01000
5 yrs	5 yrs/age 60, 20 yrs/any age	12-99	X	X	Pharr	01002
5 yrs	5 yrs/age 60, 20 yrs/any age	4-96	X	X	Pilot Point	01004
5 yrs	5 yrs/age 60, 20 yrs/any age	12-92	X	X	Pinehurst	01005
5 yrs	5 yrs/age 60, 20 yrs/any age	5-05	X	X	Pineland	01003
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Piney Point Village	01001
5 yrs	5 yrs/age 60, 25 yrs/any age	2-94	X	X	Pittsburg	01006
5 yrs	5 yrs/age 60, 25 yrs/any age	11-00	X	X	Plains	01007
5 yrs	5 yrs/age 60, 25 yrs/any age	1-92			Plainview	01008
5 yrs	5 yrs/age 60, 20 yrs/any age	1-94			Plano	01010
5 yrs	5 yrs/age 60, 25 yrs/any age	12-96	X	X	Pleasanton	01012
10 yrs	10 yrs/age 60, 20 yrs/any age				Point	01013
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Ponder	01017
10 yrs	10 yrs/age 60, 20 yrs/any age	2-00	X	X	Port Aransas	01014
10 yrs	10 yrs/age 60, 20 yrs/any age	1-92	X	X	Port Arthur	11016
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Port Arthur Pleasure Island	21016
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Port Isabel	01018
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Port Lavaca	01020
10 yrs	10 yrs/age 60, 20 yrs/any age	3-97			Port Neches	01022
10 yrs	10 yrs/age 60, 20 yrs/any age		X	X	Portland	01019
10 yrs	10 yrs/age 60, 25 yrs/any age	1-97	X	X	Post	01024
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Poteet	01026
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Poth	01028
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Pottsboro	01030
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Premont	01032
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Presidio	01029
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Primera	01033
5 yrs	5 yrs/age 60, 20 yrs/any age	2-02	X	X	Princeton	01034
5 yrs	5 yrs/age 60, 25 yrs/any age				Prosper	01036
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Quanah	01042
5 yrs	5 yrs/age 60, 25 yrs/any age	11-01	X	X	Queen City	01045
5 yrs	5 yrs/age 60, 25 yrs/any age	8-97	X	X	Quinlan	01044
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Quintana	01047
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Quitaque	01046
10 yrs	10 yrs/age 60, 25 yrs/any age		X	X	Quitman	01048
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Ralls	01050
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Rancho Viejo	01051
5 yrs	5 yrs/age 60, 20 yrs/any age				Ranger	01052
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Rankin	01054
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Ransom Canyon	01055
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Raymondville	01058
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Red Oak	01061
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Redwater	01062
5 yrs	5 yrs/age 60, 25 yrs/any age				Refugio	01064
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Reklaw	01065
5 yrs	5 yrs/age 60, 20 yrs/any age	2-01	X	X	Reno (Lamar County)	01066
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Reno (Parker County)	01069
5 yrs	5 yrs/age 60, 25 yrs/any age	10-02	X	X	Rhome	01067
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Rice	01068
5 yrs	5 yrs/age 60, 25 yrs/any age	10-91			Richardson	01070
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Richland Hills	01073
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Richland Springs	01074
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Richmond	01076
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Richwood	01077
5 yrs	5 yrs/age 60, 20 yrs/any age	1-07	X	X	Rio Grande City	01075
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Rio Vista	01079
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Rising Star	01080
5 yrs	5 yrs/age 60, 20 yrs/any age	11-95	X	X	River Oaks	01082
5 yrs	5 yrs/age 60, 20 yrs/any age	11-97			Roanoke	01084
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Robert Lee	01088
5 yrs	5 yrs/age 60, 25 yrs/any age	12-97	X	X	Robinson	01089
5 yrs	5 yrs/age 60, 20 yrs/any age	1-98	X	X	Robstown	21090
5 yrs	5 yrs/age 60, 20 yrs/any age	11-97	X	X	Robstown Utility Systems	11090
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Roby	01092
5 yrs	5 yrs/age 60, 20 yrs/any age	7-01	X	X	Rockdale	01096
10 yrs	10 yrs/age 60, 20 yrs/any age	3-97	X	X	Rockport	01098
5 yrs	5 yrs/age 60, 25 yrs/any age				Rocksprings	01100

Plan Provisions For Participating Municipalities

CONTINUED

Participating Municipality	Employee Deposit Rate	Municipal Current Matching Ratio	Updated Service Credit		Increased Benefits to Retirees		Military Service Credit	Buyback Effective Date
			Rate (%)	Year Effective	Rate ^① (%)	Year Effective		
Rockwall	7%	2-1	100 T	2001R	70	2001R	7-93	8-02-83
Rogers	5%	1-1	100 T	1999R				
Rollingwood	6%	2-1	100 T	2002R				
Roma	5%	1.5-1	100 T	2002R	70	2002R		
Roscoe	5%	1-1						
Rosebud	5%	1-1						
Rosenberg	6%	2-1	100 T	2003R	70	2003R	2-91	5-18-99
Rotan	5%	1-1						
Round Rock	7%	2-1	100 T	1999R	70	1999R	1-90	6-08-06
Rowlett	7%	2-1	100 T	1999R	70	1999R	1-90	
Roy H. Laird Mem. Hospital	5%	2-1	100	1993R	70	1993R		
Royse City	5%	2-1	100 T	2006R				
Rule	7%	1.5-1						
Runaway Bay	5%	1-1						
Runge	7%	1-1	100 T	2003R	70	2003R		
Rusk	6%	1.5-1	100 T	2004R	70	2004R		12-19-02
Sabinal	3%	2-1	100 T	1996R			4-95	
Sachse	7%	2-1	100 T	1998R	70	1998R		
Saginaw	5%	2-1	100	2005R				
Saint Jo	6%	1.5-1	100	1992R	70	1998R		
Salado	5%	2-1	100 T	2005R			7-02	
San Angelo	7%	2-1	100 T	1995R	70	1995R	1-82	11-13-79
San Antonio	6%	2-1	100 T	2000R	70	2000R	10-96	1-01-00
San Antonio Water System	3%	1-1	100	1992R	70	1992R	9-89	
San Augustine	7%	2-1	100 T	1995R	70	1995R	9-99	3-14-00
San Benito	5%	2-1	100 T	2001			6-98	
San Felipe	5%	1-1						
San Juan	5%	1-1					4-01	
San Marcos	7%	2-1	100 T	1999R	70	1999R	4-84	7-09-01
San Saba	6%	1-1	100 T	2004R	70	2004R		7-11-78
Sanger	6%	2-1	100	2007R			12-95	
Sansom Park	5%	1-1	100 T	1994R				
Santa Anna	5%	1.5-1	100 T	1992R	70	1992R		
Santa Fe	7%	1.5-1	100 T	2005R	70	2005R		
Savoy	5%	1-1						
Schertz	6%	2-1	100 T	2007R	70	2007R	9-94	8-16-94
Schulenburg	7%	2-1	100 T	2001R	70	2001R		3-09-89
Seabrook	7%	2-1	100 T	2005R	70	2005R	1-88	5-03-88
Seadrift	5%	1-1						
Seagoville	7%	2-1	100 T	2007R	70	1988		
Seagraves	5%	2-1	100	1992R	70	1992R		
Sealy	7%	2-1	100 T	2007R	70	2007R	1-90	
Seguin	5%	2-1	100 T	1992R	70	1992R	2-96	
Selma	7%	2-1	100 T	1993R	70	1996R	7-95	
Seminole	7%	2-1	100 T	2000R	70	2000R	7-96	3-23-92
Seven Points	7%	2-1	100 T	1998R	70	1998R		
Seymour	6%	1-1	100 T	1995R	70	1995R	9-89	
Shallowater	5%	1.5-1	100 T	1999R				
Shamrock	5%	1-1	100 T	1992R	70	1992R		
Shavano Park	7%	2-1	100 T	2006R	70	2006R		
Shenandoah	5%	2-1	100	2005R				
Shepherd	7%	1.5-1	100	1998				
Sherman	7%	2-1	100 T	2007R	30	2007R	1-91	10-01-00
Shiner	5%	1-1	100 T	2005R	70	2005R		
Shoreacres	5%	1.5-1	100 T	1993R	70	1993R		3-26-01
Silsbee	7%	2-1	100	1996R	70	1996R	10-89	11-08-83
Silverton	6%	1.5-1	100	1998R	70	1998R		
Sinton	5%	2-1	100	2005R	70	2005R	5-88	
Skellytown	5%	1-1	100	1992R				
Slaton	6%	2-1	100 T	1992R	70	1996		
Smithville	5%	1.5-1	100 T	2001R	70	2001R	12-95	4-11-94
Smyer	7%	2-1						
Snyder	7%	2-1	100 T	1992R	70	1992R		
Somerset	5%	1-1						
Somerville	5%	1.5-1	100 T	2000R	70	2000R		
Sonora	5%	1.5-1	100 T	1993R	70	1993R		
Sour Lake	5%	1-1						
South Houston	5%	2-1	100 T	2007R	70	2007R	12-91	
South Padre Island	7%	2-1	100 T	2002R	70	2002R	1-90	7-01-78

Plan Provisions For Participating Municipalities

CONTINUED

Vesting Requirement	Service Retirement Eligibilities	Restricted Prior Service Credit	Supplemental Death Benefits		Participating Municipality	City Number
			Employees	Retirees		
5 yrs	5 yrs/age 60, 20 yrs/any age	11-95	X	X	Rockwall	01102
5 yrs	5 yrs/age 60, 25 yrs/any age				Rogers	01104
5 yrs	5 yrs/age 60, 25 yrs/any age	1-07	X	X	Rollingwood	01105
5 yrs	5 yrs/age 60, 20 yrs/any age	5-02	X	X	Roma	01106
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Roscoe	01109
5 yrs	5 yrs/age 60, 20 yrs/any age	10-05	X	X	Rosebud	01112
5 yrs	5 yrs/age 60, 20 yrs/any age	10-96	X	X	Rosenberg	01114
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Rotan	01116
5 yrs	5 yrs/age 60, 20 yrs/any age	2-96	X	X	Round Rock	01118
5 yrs	5 yrs/age 60, 25 yrs/any age	5-94	X	X	Rowlett	01119
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Roy H. Laird Mem. Hospital	20696
5 yrs	5 yrs/age 60, 25 yrs/any age	8-92	X	X	Royse City	01120
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Rule	01122
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Runaway Bay	01123
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Runge	01124
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Rusk	01126
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Sabinal	01128
5 yrs	5 yrs/age 60, 20 yrs/any age	9-95	X	X	Sachse	01129
5 yrs	5 yrs/age 60, 20 yrs/any age	11-97	X	X	Saginaw	01131
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Saint Jo	01130
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Salado	01133
10 yrs	10 yrs/age 60, 20 yrs/any age	10-94			San Angelo	01132
5 yrs	5 yrs/age 60, 20 yrs/any age	10-96			San Antonio	21136
5 yrs	5 yrs/age 60, 20 yrs/any age	4-97			San Antonio Water System	11136
10 yrs	10 yrs/age 60, 25 yrs/any age	9-99	X	X	San Augustine	01138
5 yrs	5 yrs/age 60, 20 yrs/any age	6-98	X	X	San Benito	01140
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	San Felipe	01144
5 yrs	5 yrs/age 60, 25 yrs/any age	12-00	X	X	San Juan	01148
5 yrs	5 yrs/age 60, 20 yrs/any age	2-96	X	X	San Marcos	01150
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	San Saba	01152
5 yrs	5 yrs/age 60, 20 yrs/any age	3-99	X	X	Sanger	01146
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Sansom Park	01153
5 yrs	5 yrs/age 60, 25 yrs/any age	1-92	X	X	Santa Anna	01154
10 yrs	10 yrs/age 60, 20 yrs/any age	2-97			Santa Fe	01155
5 yrs	5 yrs/age 60, 25 yrs/any age				Savoy	01158
5 yrs	5 yrs/age 60, 20 yrs/any age	2-93	X	X	Schertz	01159
5 yrs	5 yrs/age 60, 20 yrs/any age	1-01	X	X	Schulenburg	01160
5 yrs	5 yrs/age 60, 20 yrs/any age	12-94	X	X	Seabrook	01161
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Seadrift	01162
5 yrs	5 yrs/age 60, 20 yrs/any age	11-95	X	X	Seagoville	01164
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Seagraves	01166
5 yrs	5 yrs/age 60, 20 yrs/any age	1-05	X	X	Sealy	01167
5 yrs	5 yrs/age 60, 20 yrs/any age	6-95	X	X	Seguin	01168
5 yrs	5 yrs/age 60, 20 yrs/any age	1-98	X	X	Selma	01169
5 yrs	5 yrs/age 60, 25 yrs/any age	9-96	X	X	Seminole	01170
10 yrs	10 yrs/age 60, 20 yrs/any age	5-00	X	X	Seven Points	01171
5 yrs	5 yrs/age 60, 20 yrs/any age	4-98	X	X	Seymour	01172
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Shallowater	01177
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Shamrock	01174
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Shavano Park	01173
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Shenandoah	01175
5 yrs	5 yrs/age 60, 25 yrs/any age	7-00	X	X	Shepherd	01181
5 yrs	5 yrs/age 60, 20 yrs/any age	10-00	X	X	Sherman	01176
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Shiner	01178
5 yrs	5 yrs/age 60, 20 yrs/any age	11-93	X	X	Shoreacres	01179
5 yrs	5 yrs/age 60, 20 yrs/any age	5-98			Silsbee	01180
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Silverton	01182
5 yrs	5 yrs/age 60, 25 yrs/any age	11-91	X	X	Sinton	01184
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Skellytown	01185
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Slaton	01186
5 yrs	5 yrs/age 60, 20 yrs/any age	1-94	X	X	Smithville	01188
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Smyer	01189
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Snyder	01190
5 yrs	5 yrs/age 60, 25 yrs/any age	10-01	X	X	Somerset	01191
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Somerville	01192
5 yrs	5 yrs/age 60, 20 yrs/any age	4-00	X	X	Sonora	01194
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Sour Lake	01196
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	South Houston	01198
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	South Padre Island	01199

Plan Provisions For Participating Municipalities

CONTINUED

Participating Municipality	Employee Deposit Rate	Municipal Current Matching Ratio	Updated Service Credit		Increased Benefits to Retirees		Military Service Credit	Buyback Effective Date
			Rate (%)	Year Effective	Rate ^① (%)	Year Effective		
Southlake	7%	2-1	100 T	2000R	70	2000R	1-95	6-20-00
Southside Place	5%	2-1	100 T	2005R	70	1988	1-03	
Spearman	7%	2-1	100 T	1992R	70	1992R		12-16-86
Spring Valley	7%	2-1	100 T	2001R	70	2001R		
Springtown	7%	2-1	100 T	2007R	70	2007R		
Spur	5%	1-1						
Stafford	7%	2-1	100 T	2005R	70	2005R		
Stamford	5%	1.5-1	100 T	1994R	70	1994R	2-89	
Stanton	5%	1.5-1	100	1992R	70	1992R	5-89	
Star Harbor	5%	2-1	100	1992R	70	1992R	9-82	
Stephenville	6%	2-1	100 T	2000R	70	2000R	10-89	12-04-01
Sterling City	5%	1-1						
Stinnett	5%	1.5-1	100	1995	60	1995		3-18-02
Stratford	5%	1.5-1	100 T	2006R	70	2006R	1-00	
Sudan	5%	1-1	100	1994R	70	1994R		
Sugar Land	7%	2-1	100 T	2002R	70	2002R		
Sulphur Springs	6%	2-1	100 T	2007	50	2007		
Sundown	5%	2-1	100 T	2000R	50	1996		
Sunnyvale	6%	2-1	100 T	2004R	70	2004R	5-04	
Sunray	7%	2-1	100 T	2000R	70	2000R	2-99	
Sunrise Beach Village	5%	1-1						
Sunset Valley	7%	2-1	100 T	2004R	70	2004R	7-01	
Surfside Beach	5%	1-1						
Sweeny	5%	2-1	100 T	1999R	70	1999R		
Sweetwater	7%	2-1	100 T	2000R	70	2000R		9-10-91
T.M.R.S.	7%	2-1	100 T	1992R	70	2000R	1-82	12-12-81
Taft	5%	1.5-1	100 T	2002R	30	2002R	11-94	3-08-88
Tahoka	5%	2-1	100	1990	50	1976	12-03	
Tatum	5%	1-1						
Taylor	7%	1.5-1	100 T	2007R	70	2007R	2-92	
Teague	7%	2-1	100 T	2007R	70	2007R		
Temple	7%	2-1	100 T	1992R	70	1992R	1-90	
Tenaha	5%	1-1						
Terrell	7%	2-1	100 T	1996R	70	1996R	1-96	
Terrell Hills	6%	2-1	100 T	1999R	70	1999R	3-02	
Texarkana	7%	2-1	100 T	1992R	70	1992R	10-88	
Texarkana Police Dept.	7%	2-1	100 T	1998R	70	1998R	10-88	
Texarkana Water Utilities	7%	2-1	100 T	1992R	70	1992R	10-88	
Texas City	7%	2-1	100 T	2003R	70	2003R	6-90	1-01-03
Texas Municipal League	6%	2-1	100 T	2005R	70	2005R	11-91	
Texas Municipal League IEBP	6%	2-1	100 T	2007				
Texas Municipal League IRP	7%	2-1	100	1993R	70	2003R	3-92	10-19-02
Texhoma	5%	1-1						
The Colony	7%	2-1	100 T	2002R	70	2002R	10-93	
Thompsons	5%	1-1						
Thorndale	5%	1-1	100 T	2002R	70	2002R		
Three Rivers	5%	1-1	100	1992R	70	1992R		
Throckmorton	5%	1.5-1	100	2004R	70	2004R		12-08-87
Tiki Island	5%	1-1						
Timpson	5%	1-1	100	1996R				
Tioga	5%	1-1						
Tolar	7%	2-1						
Tom Bean	5%	1-1						
Tomball	7%	2-1	100 T	1995R	70	1995R	11-89	6-20-88
Trent	7%	1-1						
Trenton	5%	1.5-1	100 T	1998R				4-07-94
Trinidad	5%	1-1						
Trinity	5%	1-1	100	1995R	70	1995R		
Trophy Club	7%	2-1	100 T	2001R	70	2001R		
Troup	5%	1-1	100 T	1993R	70	1993R		
Troy	5%	1-1	100	1992R				
Tulia	6%	2-1	100 T	1997R	70	1997R		5-05-87
Turkey	5%	1-1						
Tye	5%	1-1						
Tyler	7%	2-1	100 T	2005R	70	2005R	2-94	5-24-00
Universal City	5%	2-1	100 T	2006R	70	2006R	3-94	
University Park	7%	2-1	100 T	2005	70	2005		
Uvalde	5%	1-1	100 T	1992R	70	1992R	6-90	
Van	5%	2-1	100	1990	70	1990		

Plan Provisions For Participating Municipalities

CONTINUED

Vesting Requirement	Service Retirement Eligibilities	Restricted Prior Service Credit	Supplemental Death Benefits		Participating Municipality	City Number
			Employees	Retirees		
5 yrs	5 yrs/age 60, 25 yrs/any age	1-95	X	X	Southlake	01197
5 yrs	5 yrs/age 60, 20 yrs/any age	1-03	X	X	Southside Place	01202
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Spearmen	01204
5 yrs	5 yrs/age 60, 25 yrs/any age	4-97	X	X	Spring Valley	01205
5 yrs	5 yrs/age 60, 20 yrs/any age	10-04	X	X	Springtown	01203
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Spur	01206
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Stafford	01207
5 yrs	5 yrs/age 60, 25 yrs/any age	9-96	X	X	Stamford	01208
5 yrs	5 yrs/age 60, 25 yrs/any age	10-99	X	X	Stanton	01210
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Star Harbor	01211
5 yrs	5 yrs/age 60, 20 yrs/any age	10-91	X	X	Stephenville	01212
5 yrs	5 yrs/age 60, 25 yrs/any age				Sterling City	01213
5 yrs	5 yrs/age 60, 25 yrs/any age	9-98	X	X	Stinnett	01214
5 yrs	5 yrs/age 60, 20 yrs/any age	1-00	X	X	Stratford	01218
5 yrs	5 yrs/age 60, 25 yrs/any age	10-99			Sudan	01224
5 yrs	5 yrs/age 60, 20 yrs/any age	7-98	X	X	Sugar Land	01225
5 yrs	5 yrs/age 60, 20 yrs/any age	11-95	X	X	Sulphur Springs	01226
5 yrs	5 yrs/age 60, 20 yrs/any age	4-00	X	X	Sundown	01228
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Sunnyvale	01229
5 yrs	5 yrs/age 60, 20 yrs/any age	2-99	X	X	Sunray	01230
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Sunrise Beach Village	01227
5 yrs	5 yrs/age 60, 25 yrs/any age	6-06	X	X	Sunset Valley	01231
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Surfside Beach	01233
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Sweeny	01232
5 yrs	5 yrs/age 60, 25 yrs/any age	1-96	X	X	Sweetwater	01234
5 yrs	5 yrs/age 60, 20 yrs/any age	1-97	X	X	T.M.R.S.	01264
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Taft	01236
5 yrs	5 yrs/age 60, 25 yrs/any age	3-04	X	X	Tahoka	01238
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Tatum	01241
10 yrs	10 yrs/age 60, 20 yrs/any age	10-91	X	X	Taylor	01246
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Teague	01248
5 yrs	5 yrs/age 60, 25 yrs/any age	1-94	X	X	Temple	01252
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Tenaha	01254
5 yrs	5 yrs/age 60, 20 yrs/any age	1-96	X	X	Terrell	01256
5 yrs	5 yrs/age 60, 20 yrs/any age	8-97	X	X	Terrell Hills	01258
5 yrs	5 yrs/age 60, 20 yrs/any age	6-95			Texarkana	21260
5 yrs	5 yrs/age 60, 20 yrs/any age	6-95			Texarkana Police Dept.	11260
5 yrs	5 yrs/age 60, 20 yrs/any age	6-95			Texarkana Water Utilities	31260
5 yrs	5 yrs/age 60, 20 yrs/any age				Texas City	01262
10 yrs	10 yrs/age 60, 20 yrs/any age	11-91	X	X	Texas Municipal League	11263
10 yrs	10 yrs/age 60, 25 yrs/any age	1-99	X	X	Texas Municipal League IEBP	31263
10 yrs	10 yrs/age 60, 25 yrs/any age	3-92	X	X	Texas Municipal League IRP	21263
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Texhoma	01265
5 yrs	5 yrs/age 60, 20 yrs/any age	1-96	X	X	The Colony	01267
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Thompsons	01269
5 yrs	5 yrs/age 60, 25 yrs/any age	9-99	X	X	Thorndale	01268
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Three Rivers	01274
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Throckmorton	01276
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Tiki Island	01277
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Timpson	01278
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Tioga	01280
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Tolar	01283
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Tom Bean	01286
5 yrs	5 yrs/age 60, 20 yrs/any age	9-94	X	X	Tomball	01284
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Trent	01290
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Trenton	01292
5 yrs	5 yrs/age 60, 25 yrs/any age	10-96	X	X	Trinidad	01293
5 yrs	5 yrs/age 60, 25 yrs/any age	4-06	X	X	Trinity	01294
5 yrs	5 yrs/age 60, 20 yrs/any age	3-01	X	X	Trophy Club	01295
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Troup	01296
5 yrs	5 yrs/age 60, 25 yrs/any age	3-98	X	X	Troy	01297
5 yrs	5 yrs/age 60, 20 yrs/any age	12-96	X	X	Tulia	01298
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Turkey	01299
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Tye	01301
5 yrs	5 yrs/age 60, 20 yrs/any age	1-94	X	X	Tyler	01304
5 yrs	5 yrs/age 60, 20 yrs/any age	4-97	X	X	Universal City	01305
10 yrs	10 yrs/age 60, 20 yrs/any age	12-91			University Park	01306
5 yrs	5 yrs/age 60, 20 yrs/any age	1-98	X	X	Uvalde	01308
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Van	01314

Plan Provisions For Participating Municipalities

CONTINUED

Participating Municipality	Employee Deposit Rate	Municipal Current Matching Ratio	Updated Service Credit		Increased Benefits to Retirees		Military Service Credit	Buyback Effective Date
			Rate (%)	Year Effective	Rate ^① (%)	Year Effective		
Van Alstyne	6%	2-1	100 T	2000R	70	2000R		
Van Horn	5%	1.5-1	100	1994R	70	1994R		12-10-96
Vega	7%	2-1	100 T	1994	60	1994		
Venus	7%	2-1	100	2007R				
Vernon	7%	2-1	100 T	2002R	70	2002R	5-91	
Victoria	6%	2-1	100 T	1993R	70	1993R	11-84	8-16-82
Vidor	7%	2-1	100 T	2006R	70	2006R	1-92	
Village Fire Dept.	7%	2-1	100 T	2000R	70	2000R		
Waco	7%	2-1	100 T	2005R	70	2005R	9-89	4-01-03
Waelder	5%	1-1	100	1992R	30	1988		
Wake Village	7%	2-1	100	1995R	70	1995R		
Waller	5%	1-1	100 T	1992R				
Wallis	6%	1-1	100	2001R				
Walnut Springs	5%	1-1						
Waskom	5%	1-1	100 T	2005R	70	2005R		
Watauga	7%	2-1	100 T	1999R	70	1999R	11-89	
Waxahachie	7%	2-1	100 T	1997R	70	1997R	1-90	12-16-85
Weatherford	7%	2-1	100 T	2000R	70	2000R	10-88	3-28-89
Webster	7%	2-1	100 T	1998R	70	1998R	2-95	
Weimar	5%	2-1	100	1995R	50	1995R		
Wellington	5%	2-1	100 T	1999R	70	1999R	10-89	
Wells	5%	1-1	100	1992R	70	1992R		
Weslaco	7%	2-1	100 T	2007R	70	2007R		8-18-05
West	5%	1.5-1	100	2003R	50	1981		
West Columbia	5%	2-1	100 T	2003R	50	1976		
West Lake Hills	7%	2-1	100 T	2000R	70	2000R		5-13-92
West Orange	7%	2-1	100	2003R	70	2003R	11-89	
West Tawakoni	5%	2-1	100 T	2007R				9-13-05
West Univ. Place	7%	2-1	100 T	2004R	70	2004R	1-91	11-26-90
Westlake	7%	2-1	100 T	2006R				
Westover Hills	5%	1-1	90	1991	30	1991		
Westworth Village	7%	1.5-1	100 T	1992R	70	2001R		
Wharton	5%	1-1	100 T	1993R	70	1993R	1-97	
Wheeler	5%	2-1	100	1999R	70	1999R		
White Deer	5%	1-1	100	1992R	70	1992R		
White Oak	7%	2-1	100 T	1992R	70	1992R	12-00	
White Settlement	5%	2-1	100 T	1992R	70	1992R	6-90	12-21-99
Whiteface	5%	1.5-1	100 T	1996R	70	1996R	10-01	
Whitehouse	5%	1.5-1	100	1996R	70	2003R		
Whitesboro	5%	1.5-1	100 T	1998R	70	1998R		
Whitewright	5%	1.5-1	100 T	1992R				
Whitney	5%	1-1	100 T	2002R	70	2002R		
Wichita Falls	5% ^②	2-1	50 T	1997R	70	1997R		
Willis	6%	1.5-1	100 T	1995R	70	1995R		
Wills Point	5%	1.5-1	100 T	2002R	70	2002R		
Wilmer	5%	2-1	100	1991	70	1991		
Wimberley	5%	1-1						
Windcrest	6%	1.5-1	100 T	2004R	70	2004R		
Wink	5%	1.5-1	100	1991	70	1991		
Winnsboro	5%	2-1	100 T	2002R	70	2002R	1-89	6-08-04
Winona	7%	2-1	100	2006R	70	2007R		
Winters	5%	2-1	100 T	2001R	70	2001R		
Wolfforth	5%	1.5-1	100 T	2004R	70	2004R	1-00	
Woodcreek	5%	1-1						
Woodsboro	5%	1-1	100	1992R	70	1992R		
Woodville	7%	2-1	100 T	2000R	70	2000R		
Woodway	7%	2-1	100 T	1992R	70	1992R	1-91	
Wortham	6%	2-1	100 T	2004R				
Wylie	7%	2-1	100 T	1995R	70	1995R	2-89	12-12-00
Yoakum	6%	2-1	100	1992R	70	1992R	5-82	
Yorktown	5%	1-1	100	1988	70	1988		
Zavalla	7%	1-1	100 T	2001R			9-05	

① For years prior to 1982, the rate is the actual percentage in annuities. For 1982 and later, the rate is the percentage of the change in the CPI-U since retirement date granted to each annuitant as an increase of the original annuity.

② Police Department — 7%

③ All plans include Vested Employee Survivor benefits and Occupational Disability benefits except for these three inactive cities.

Plan Provisions For Participating Municipalities

CONTINUED

Vesting Requirement	Service Retirement Eligibilities	Restricted Prior Service Credit	Supplemental Death Benefits		Participating Municipality	City Number
			Employees	Retirees		
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Van Alstyne	01316
5 yrs	5 yrs/age 60, 20 yrs/any age	1-97	X	X	Van Horn	01318
5 yrs	5 yrs/age 60, 20 yrs/any age	1-03	X	X	Vega	01320
5 yrs	5 yrs/age 60, 25 yrs/any age				Venus	01324
5 yrs	5 yrs/age 60, 25 yrs/any age	12-96	X	X	Vernon	01326
5 yrs	5 yrs/age 60, 20 yrs/any age	1-92	X	X	Victoria	01328
10 yrs	10 yrs/age 60, 20 yrs/any age	7-97	X	X	Vidor	01329
5 yrs	5 yrs/age 60, 20 yrs/any age	6-96	X	X	Village Fire Dept.	01500
5 yrs	5 yrs/age 60, 20 yrs/any age	11-91			Waco	01330
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Waelder	01332
5 yrs	5 yrs/age 60, 25 yrs/any age	1-92	X	X	Wake Village	01334
5 yrs	5 yrs/age 60, 25 yrs/any age	6-02	X	X	Waller	01336
10 yrs	10 yrs/age 60, 20 yrs/any age		X	X	Wallis	01337
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Walnut Springs	01338
10 yrs	10 yrs/age 60, 20 yrs/any age	5-00	X	X	Waskom	01340
5 yrs	5 yrs/age 60, 20 yrs/any age	3-92	X	X	Watauga	01341
5 yrs	5 yrs/age 60, 20 yrs/any age	11-91	X	X	Waxahachie	01342
5 yrs	5 yrs/age 60, 20 yrs/any age	11-92	X	X	Weatherford	01344
5 yrs	5 yrs/age 60, 20 yrs/any age	2-95	X	X	Webster	01345
5 yrs	5 yrs/age 60, 25 yrs/any age	5-98	X	X	Weimar	01346
10 yrs	10 yrs/age 60, 25 yrs/any age	12-98	X	X	Wellington	01350
5 yrs	5 yrs/age 60, 25 yrs/any age				Wells	01352
5 yrs	5 yrs/age 60, 20 yrs/any age	10-95	X	X	Weslaco	01354
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	West	01356
5 yrs	5 yrs/age 60, 25 yrs/any age				West Columbia	01358
10 yrs	10 yrs/age 60, 25 yrs/any age	11-96	X	X	West Lake Hills	01359
10 yrs	10 yrs/age 60, 20 yrs/any age	10-95			West Orange	01361
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	West Tawakoni	01365
5 yrs	5 yrs/age 60, 20 yrs/any age	1-96	X	X	West Univ. Place	01364
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Westlake	01363
5 yrs	5 yrs/age 60, 25 yrs/any age	10-93	X	X	Westover Hills	01362
5 yrs	5 yrs/age 60, 25 yrs/any age	8-00	X	X	Westworth Village	01366
10 yrs	10 yrs/age 60, 20 yrs/any age	11-97	X	X	Wharton	01368
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Wheeler	01370
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	White Deer	01372
5 yrs	5 yrs/age 60, 20 yrs/any age	5-00	X	X	White Oak	01377
5 yrs	5 yrs/age 60, 25 yrs/any age	11-91	X	X	White Settlement	01378
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Whiteface	01374
5 yrs	5 yrs/age 60, 25 yrs/any age	3-95	X	X	Whitehouse	01375
5 yrs	5 yrs/age 60, 20 yrs/any age	8-98	X	X	Whitesboro	01376
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Whitewright	01380
5 yrs	5 yrs/age 60, 20 yrs/any age	4-02	X	X	Whitney	01382
10 yrs	10 yrs/age 60, 25 yrs/any age	10-96	X	X	Wichita Falls	01384
5 yrs	5 yrs/age 60, 20 yrs/any age	8-97	X	X	Willis	01386
10 yrs	10 yrs/age 60, 25 yrs/any age		X	X	Wills Point	01388
5 yrs	5 yrs/age 60, 20 yrs/any age	10-97	X	X	Wilmer	01390
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Wimberley	01392
5 yrs	5 yrs/age 60, 20 yrs/any age	6-00	X	X	Windcrest	01393
5 yrs	5 yrs/age 60, 20 yrs/any age	11-99	X	X	Wink	01396
5 yrs	5 yrs/age 60, 25 yrs/any age	1-96	X	X	Winnsboro	01398
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Winona	01399
5 yrs	5 yrs/age 60, 20 yrs/any age	10-00	X	X	Winters	01400
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Wolfforth	01403
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Woodcreek	01409
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Woodsboro	01404
5 yrs	5 yrs/age 60, 25 yrs/any age	5-99	X	X	Woodville	01406
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Woodway	01407
5 yrs	5 yrs/age 60, 25 yrs/any age		X	X	Wortham	01408
5 yrs	5 yrs/age 60, 20 yrs/any age	9-91	X	X	Wylie	01410
5 yrs	5 yrs/age 60, 25 yrs/any age	3-98	X	X	Yoakum	01412
5 yrs	5 yrs/age 60, 20 yrs/any age		X	X	Yorktown	01414
5 yrs	5 yrs/age 60, 20 yrs/any age				Zavalla	01415

④ Also includes 25 yrs/age 50 retirement eligibility.

T — Includes Transfer Credits.

R — Annually Repeating.

