

Actuarial Valuations Report  
June 2014

Plan Name	Plan Status (1)	Active members	Covered Payroll	Unfunded Actuarial Accrued Liability (UAAL)	UAAL as % of Payroll	UAAL Per Active Member	Old Amort period	as of	New Amort period	as of	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio
Employees Retirement System of Texas	Active	133,669	\$ 5,959,473,223	\$ 7,218,387,271	121.12%	\$ 54,002	Infinite	8/31/2012	Infinite	8/31/2013	\$ 24,667,639,104	\$ 31,886,026,375	77.36%
Houston Police Officers Pension System (2)	Active	5,364	\$ 391,957,000	\$ 939,010,000	239.57%	\$ 175,058	Infinite	7/1/2012	Infinite	7/1/2013	\$ 4,070,951,000	\$ 5,009,961,000	81.26%
Dallas Employees' Retirement Fund (3)	Active	6,864	\$ 309,536,340	\$ 672,232,000	217.17%	\$ 97,936	Infinite	12/31/2011	Infinite	12/31/2012	\$ 2,846,124,000	\$ 3,518,356,000	80.89%
Law Enforcement and Custodial Officer Sup. Ret. Fund	Active	37,415	\$ 1,627,699,122	\$ 354,147,039	21.76%	\$ 9,465	Infinite	8/31/2012	Infinite	8/31/2013	\$ 843,016,798	\$ 1,197,163,837	70.42%
El Paso Police Pension Fund	Active	1,044	\$ 66,953,641	\$ 174,514,074	260.65%	\$ 167,159	71	1/1/2010	Infinite	1/1/2012	\$ 626,346,104	\$ 800,860,178	78.21%
Judicial Retirement System of Texas Plan Two	Active	545	\$ 77,853,500	\$ 41,032,977	52.71%	\$ 75,290	Infinite	8/31/2012	Infinite	8/31/2013	\$ 318,025,658	\$ 359,058,635	88.57%
Irving Firemen's Relief and Retirement Fund	Active	311	\$ 20,637,744	\$ 65,253,147	316.18%	\$ 209,817	65.9	12/31/2009	Infinite	1/1/2012	\$ 134,886,668	\$ 200,139,815	67.40%
Texas Emergency Services Retirement System	Active	4,446	N/A	\$ 33,868,555	N/A	\$ 7,618	Infinite	8/31/2010	Infinite	8/31/2012	\$ 67,987,487	\$ 101,856,042	66.75%
Galveston Employees' Retirement Fund	Active	442	\$ 18,488,278	\$ 9,891,454	53.50%	\$ 22,379	Infinite	1/1/2013	Infinite	1/1/2014	\$ 43,289,975	\$ 53,181,429	81.40%
Odessa Firemen's Relief & Retirement Fund	Active	166	\$ 9,518,672	\$ 44,828,726	470.96%	\$ 270,053	71	1/1/2011	Infinite	1/1/2013	\$ 42,756,974	\$ 87,585,700	48.82%
Longview Firemen's Relief and Retirement Fund	Active	164	\$ 10,123,308	\$ 36,507,494	360.63%	\$ 222,607	88.6	12/31/2009	Infinite	12/31/2011	\$ 39,578,091	\$ 76,085,585	52.02%
Harlingen Firemen's Relief and Retirement Fund	Active	106	\$ 4,925,968	\$ 11,953,301	242.66%	\$ 112,767	Infinite	12/31/2009	Infinite	12/31/2011	\$ 22,270,694	\$ 34,223,995	65.07%
Greenville Firemen's Relief and Retirement Fund	Active	57	\$ 3,576,528	\$ 13,516,305	377.92%	\$ 237,128	45.7	12/31/2010	Infinite	12/31/2012	\$ 12,201,104	\$ 25,717,409	47.44%
Sweetwater Firemen's Relief and Retirement Fund	Active	24	\$ 1,264,151	\$ 3,163,694	250.26%	\$ 131,821	39.4	12/31/2010	Infinite	12/31/2012	\$ 7,217,289	\$ 10,380,983	69.52%
Atlanta Firemen's Relief and Retirement Fund	Active	32	\$ 569,671	\$ 1,104,539	193.89%	\$ 34,517	30	12/31/2009	Infinite	12/31/2012	\$ 2,988,348	\$ 4,092,887	73.01%
Amarillo Firemen's Relief and Retirement Fund	Active	243	\$ 15,058,726	\$ 33,581,721	223.01%	\$ 138,196	35.9	1/1/2010	102.1	1/1/2012	\$ 120,396,531	\$ 153,978,252	78.19%
Lufkin Firemen's Relief and Retirement Fund	Active	75	\$ 4,321,795	\$ 17,762,521	411.00%	\$ 236,834	53.7	12/31/2010	89.6	12/31/2012	\$ 11,265,138	\$ 29,027,659	38.81%
Midland Firemen's Relief and Retirement Fund	Active	190	\$ 12,720,349	\$ 28,091,967	220.84%	\$ 147,852	41.2	1/1/2010	86.3	1/1/2012	\$ 73,066,776	\$ 101,158,743	72.23%
Orange Firemen's Relief and Retirement Fund	Active	37	\$ 1,996,008	\$ 6,544,945	327.90%	\$ 176,890	34.3	12/31/2010	82.3	12/31/2012	\$ 8,766,374	\$ 15,311,319	57.25%
University Park Firemen's Relief and Retirement Fund	Active	34	\$ 2,874,862	\$ 10,776,761	374.86%	\$ 316,964	40.6	12/31/2010	81.3	12/31/2012	\$ 8,556,364	\$ 19,333,125	44.26%
El Paso Firemen's Pension Fund	Active	794	\$ 49,942,127	\$ 108,582,531	217.42%	\$ 136,754	49	1/1/2010	76	1/1/2012	\$ 431,209,946	\$ 539,792,477	79.88%
Houston Municipal Employees Pension System (4)	Active	11,781	\$ 549,971,000	\$ 1,746,998,000	317.65%	\$ 148,289	Infinite	7/1/2012	67.1	7/1/2013	\$ 2,382,585,000	\$ 4,129,583,000	57.70%
Galveston Firefighter's Relief & Retirement Fund	Active	113	\$ 6,778,800	\$ 16,858,357	248.69%	\$ 149,189	26.8	1/1/2010	64.6	1/1/2012	\$ 37,288,602	\$ 54,146,959	68.87%
Wichita Falls Firemen's Relief and Retirement Fund	Active	148	\$ 8,962,581	\$ 24,641,489	274.94%	\$ 166,497	38.9	12/31/2010	63.2	12/31/2012	\$ 41,964,674	\$ 66,606,163	63.00%
Galveston Employees Pension Plan for Police	Active	127	\$ 8,233,404	\$ 25,694,496	312.08%	\$ 202,319	30.4	1/1/2010	53.5	1/1/2012	\$ 22,695,097	\$ 48,389,593	46.90%
Beaumont Firemen's Relief and Retirement Fund	Active	234	\$ 17,889,017	\$ 42,804,466	239.28%	\$ 182,925	53.6	12/31/2010	49.6	12/31/2012	\$ 92,033,413	\$ 134,837,879	68.25%
San Angelo Firemen's Relief and Retirement Fund	Active	175	\$ 9,556,787	\$ 26,994,448	282.46%	\$ 154,254	32.4	12/31/2009	49	12/31/2011	\$ 49,895,449	\$ 76,889,897	64.89%
McAllen Firemen's Relief and Retirement Fund	Active	162	\$ 9,361,646	\$ 19,360,417	206.81%	\$ 119,509	39.6	9/30/2010	43.9	9/30/2012	\$ 37,841,858	\$ 57,202,275	66.15%
Marshall Firemen's Relief and Retirement Fund	Active	46	\$ 2,398,925	\$ 8,832,086	368.17%	\$ 192,002	23.5	12/31/2010	38.6	12/31/2012	\$ 6,990,904	\$ 15,822,990	44.18%
Conroe Fire Fighters' Retirement Fund	Active	78	\$ 4,993,826	\$ 10,016,819	200.58%	\$ 128,421	33.5	12/31/2009	38.2	12/31/2011	\$ 15,392,762	\$ 25,409,581	60.58%
Killeen Firemen's Relief and Retirement Fund	Active	204	\$ 11,025,643	\$ 13,613,668	123.47%	\$ 66,734	27	9/30/2010	36.1	9/30/2012	\$ 27,528,834	\$ 41,142,502	66.91%
Fort Worth Employees Retirement Fund	Active	6,278	\$ 384,236,510	\$ 1,077,422,249	280.41%	\$ 171,619	28.4	1/1/2012	36	1/1/2013	\$ 1,854,871,487	\$ 2,936,293,736	63.26%
Plainview Firemen's Relief and Retirement Fund	Active	36	\$ 1,654,550	\$ 7,729,513	467.17%	\$ 214,709	123.2	12/31/2009	35.2	12/31/2011	\$ 4,969,795	\$ 12,699,308	39.13%
Cleburne Firemen's Relief and Retirement Fund	Active	53	\$ 3,878,009	\$ 12,110,818	312.29%	\$ 228,506	25	12/31/2010	34.1	12/31/2012	\$ 16,293,411	\$ 28,404,229	57.36%
Tyler Firemen's Relief and Retirement Fund	Active	154	\$ 10,300,425	\$ 21,250,910	206.31%	\$ 137,993	26.4	12/31/2009	34	12/31/2011	\$ 49,221,368	\$ 70,472,278	69.85%
Texas City Firemen's Relief and Retirement Fund	Active	68	\$ 4,454,223	\$ 13,203,613	296.43%	\$ 194,171	29.1	12/31/2010	33.6	12/31/2012	\$ 14,859,762	\$ 28,063,375	52.95%
Ablene Firemen's Relief and Retirement Fund	Active	182	\$ 11,473,060	\$ 38,982,852	339.78%	\$ 214,191	29	9/30/2009	32.9	9/30/2011	\$ 49,429,210	\$ 88,412,062	55.91%
Brownwood Firemen's Relief and Retirement Fund	Active	31	\$ 1,609,304	\$ 4,289,003	266.51%	\$ 138,355	27.2	12/31/2009	31.8	12/31/2011	\$ 2,848,174	\$ 7,137,177	39.91%
Denton Firemen's Relief and Retirement Fund	Active	161	\$ 12,938,426	\$ 21,059,268	162.77%	\$ 130,803	26.5	12/31/2009	31.7	12/31/2011	\$ 54,169,459	\$ 75,228,727	72.01%
Weslaco Firemen's Relief and Retirement Fund	Active	75	\$ 3,391,406	\$ 4,308,720	127.05%	\$ 57,450	17	9/30/2006	31	9/30/2009	\$ 4,977,251	\$ 9,285,971	53.60%
Temple Firemen's Relief and Retirement Fund	Active	114	\$ 6,503,608	\$ 10,747,775	165.28%	\$ 94,279	27.4	9/30/2010	30.8	9/30/2012	\$ 34,400,736	\$ 45,148,511	76.19%
Big Spring Firemen's Relief and Retirement Fund	Active	52	\$ 3,173,050	\$ 7,544,372	237.76%	\$ 145,084	27	1/1/2012	30.8	1/1/2013	\$ 9,889,540	\$ 17,433,912	56.73%
Texas Municipal Retirement System	Active	102,870	\$ 5,359,000,000	\$ 4,027,144,556	75.15%	\$ 39,148	30	12/31/2012	30	12/31/2013	\$ 21,292,991,289	\$ 25,320,135,845	84.10%
Houston Firefighter's Relief and Retirement Fund	Active	3,745	\$ 271,828,000	\$ 532,645,292	195.95%	\$ 142,228	30	7/1/2012	30	7/1/2013	\$ 3,430,436,708	\$ 3,963,082,000	86.56%
Dallas Co. Hospital Dist. Retirement Income Plan	Active	9,029	\$ 483,134,710	\$ 147,818,134	30.60%	\$ 16,371	30	1/1/2012	30	1/1/2013	\$ 590,113,209	\$ 737,931,343	79.97%

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Houston MTA Workers Union Pension Plan	Closed	2,504	\$ 94,043,000	\$ 81,715,182	86.89%	\$ 32,634	30	1/1/2010	30	1/1/2012	\$ 173,837,727	\$ 255,552,909	68.02%
University Health System Pension Plan	Active	4,181	\$ 218,571,232	\$ 74,903,587	34.27%	\$ 17,915	30	1/1/2011	30	1/1/2012	\$ 183,349,789	\$ 258,253,376	71.00%
DART Employees' Defined Benefit Retirement Plan	Closed	326	\$ 19,437,913	\$ 59,041,946	303.75%	\$ 181,110	30	10/1/2012	30	10/1/2013	\$ 142,863,799	\$ 201,705,745	70.73%
Houston MTA Non-Union Pension Plan	Active	902	\$ 47,184,896	\$ 31,775,580	67.34%	\$ 35,228	30	1/1/2010	30	1/1/2012	\$ 110,278,187	\$ 142,053,767	77.63%
Galveston Wharves Pension Plan	Frozen	68	\$ 3,627,781	\$ 3,939,421	108.59%	\$ 57,933	30	1/1/2011	30	1/1/2013	\$ 9,807,649	\$ 13,747,070	71.34%
Colorado River Municipal Water Dist. Pension Trust	Active	68	\$ 2,954,058	\$ 1,247,863	42.24%	\$ 18,351	30	1/1/2011	30	1/1/2012	\$ 8,273,581	\$ 9,521,444	86.89%
Cypress-Fairbanks ISD Pension Plan	Active	1,672	\$ 9,058,830	\$ 2,108,152	23.27%	\$ 1,261	30	1/1/2008	30	1/1/2010	\$ 5,109,884	\$ 7,218,036	70.79%
Judicial Retirement System of Texas Plan One (5)	Closed	13	\$ 1,904,000	\$ 252,943,056	13284.82%	\$ 19,457,158	30	8/31/2012	30	8/31/2013	\$ -	\$ 252,943,056	0.00%
Laredo Firefighters Retirement System	Active	377	\$ 30,993,969	\$ 80,817,630	260.75%	\$ 214,370	23.5	3/31/2010	29.8	9/30/2012	\$ 95,140,202	\$ 175,957,832	54.07%
Austin Police Officers' Retirement Fund	Active	1,709	\$ 141,561,047	\$ 298,101,183	210.58%	\$ 174,430	25.2	12/31/2011	29.4	12/31/2012	\$ 558,475,643	\$ 856,576,826	65.20%
Paris Firefighters' Relief and Retirement Fund	Active	50	\$ 2,323,183	\$ 7,488,349	322.33%	\$ 149,767	27.9	1/1/2011	29.2	1/1/2013	\$ 6,111,951	\$ 13,600,300	44.94%
Corsicana Firemen's Relief and Retirement Fund	Active	58	\$ 3,338,447	\$ 7,567,902	226.69%	\$ 130,481	29	12/31/2010	28.6	12/31/2012	\$ 6,956,513	\$ 14,524,415	47.90%
Teacher Retirement System of Texas	Active	831,302	\$ 36,504,575,995	\$ 28,936,275,228	79.27%	\$ 34,808	Infinite	8/31/2012	28.0	8/31/2013	\$ 121,729,818,906	\$ 150,666,094,134	80.79%
San Antonio Metro. Transit Retirement Plan (VIA)	Active	1,439	\$ 78,085,731	\$ 145,599,001	186.46%	\$ 101,181	29	10/1/2012	28.0	10/1/2013	\$ 192,730,010	\$ 338,329,011	56.97%
Nacogdoches County Hosp. District Retirement Plan	Active	690	\$ 33,822,626	\$ 23,368,461	69.09%	\$ 33,867	20	7/1/2009	27.8	7/1/2011	\$ 28,293,893	\$ 51,662,354	54.77%
Irving Supplemental Benefit Plan	Active	1,363	\$ 90,725,413	\$ 12,768,984	14.07%	\$ 9,368	29.1	1/1/2013	27.2	1/1/2014	\$ 47,889,367	\$ 60,458,351	78.88%
Austin Employees' Retirement Fund	Active	8,387	\$ 470,231,696	\$ 1,070,656,825	227.69%	\$ 127,657	27.1	12/31/2011	27	12/31/2012	\$ 1,897,722,867	\$ 2,968,379,692	63.93%
Corpus Christi Fire Fighters' Retirement System	Active	408	\$ 29,459,098	\$ 86,516,036	293.68%	\$ 212,049	22.3	12/31/2010	26.7	12/31/2012	\$ 105,753,324	\$ 192,269,360	55.00%
Capital Metro Retirement Plan for Bargaining Units	Frozen	403	N/A	\$ 32,864,573	N/A	\$ 81,550	29	1/1/2010	26	1/1/2013	\$ 28,705,007	\$ 61,569,580	46.62%
Lubbock Fire Pension Fund	Active	362	\$ 24,740,222	\$ 55,358,443	223.76%	\$ 152,924	22.8	12/31/2010	24.3	1/1/2013	\$ 161,745,303	\$ 217,103,746	74.50%
Lower Colorado River Auth. Retirement Plan and Trust	Closed	1,613	\$ 123,339,338	\$ 153,909,945	124.79%	\$ 95,418	25	4/1/2012	24	4/1/2013	\$ 354,803,739	\$ 508,713,684	69.75%
Denison Firemen's Relief and Retirement Fund	Active	56	\$ 3,168,287	\$ 5,552,667	175.26%	\$ 99,155	9.9	1/1/2010	23.9	1/1/2012	\$ 13,680,826	\$ 19,233,493	71.13%
Dallas Police and Fire Pension System-Combined Plan	Active	5,400	\$ 361,043,989	\$ 1,063,181,047	294.47%	\$ 196,885	30	1/1/2012	23	1/1/2013	\$ 3,795,024,584	\$ 4,858,205,631	78.12%
Plano Retirement Security Plan	Active	1,957	\$ 108,860,210	\$ 2,478,252	2.28%	\$ 1,266	25	12/31/2009	23	12/31/2011	\$ 84,500,525	\$ 86,978,777	97.15%
Port Arthur Firemen's Relief and Retirement Fund	Active	104	\$ 7,301,320	\$ 13,522,937	185.21%	\$ 130,028	22.5	1/1/2010	22.5	1/1/2012	\$ 36,116,894	\$ 49,639,831	72.76%
Dallas/Ft. Worth Airport Board Retirement Plan	Active	1,056	\$ 65,637,501	\$ 127,088,153	193.62%	\$ 120,349	23	1/1/2012	22	1/1/2013	\$ 323,793,717	\$ 450,881,870	71.81%
Dallas/Ft. Worth Airport Board DPS Retirement Plan	Active	354	\$ 24,583,346	\$ 54,439,662	221.45%	\$ 153,784	23	1/1/2012	22	1/1/2013	\$ 111,365,683	\$ 165,805,345	67.17%
Austin Fire Fighters Relief and Retirement Fund	Active	955	\$ 76,700,157	\$ 94,585,998	123.32%	\$ 99,043	20.5	12/31/2009	20.91	12/31/2011	\$ 651,557,181	\$ 746,143,179	87.32%
City Public Service of San Antonio Pension Plan	Active	3458	\$ 246,908,095	\$ 198,336,500	80.33%	\$ 57,356	20	1/1/2011	20	1/1/2012	\$ 1,185,076,518	\$ 1,383,413,018	85.66%
Harris County Hospital District Pension Plan	Closed	3,507	\$ 220,398,000	\$ 182,378,903	82.75%	\$ 52,004	20	1/1/2012	20	1/1/2013	\$ 456,765,053	\$ 639,143,956	71.47%
Capital Metro Retirement Plan for Admin Employees	Active	229	\$ 14,593,722	\$ 5,029,327	34.46%	\$ 21,962	17.9	1/1/2012	20	1/1/2013	\$ 14,888,802	\$ 19,918,129	74.75%
Waxahachie Firemen's Relief and Retirement Fund	Active	48	\$ 3,188,426	\$ 5,763,840	180.77%	\$ 120,080	13.8	10/1/2010	19.8	10/1/2012	\$ 10,462,784	\$ 16,226,624	64.48%
Brazos River Authority Retirement Plan	Frozen	126	\$ 9,941,752	\$ 8,307,630	83.56%	\$ 65,934	20	3/1/2012	19	3/1/2013	\$ 19,332,217	\$ 27,639,847	69.94%
El Paso City Employees' Pension Fund	Active	4,134	\$ 147,740,362	\$ 216,517,008	146.55%	\$ 52,375	21	9/1/2012	17	9/1/2013	\$ 608,509,997	\$ 825,027,005	73.76%
Physicians Referral Service Retirement Benefit Plan	Active	1,396	\$ 357,049,746	\$ 184,679,474	51.72%	\$ 132,292	15	9/1/2012	15	9/1/2013	\$ 372,273,776	\$ 556,953,250	66.84%
Texas County & District Retirement System	Active	121,963	\$ 5,283,600,000	\$ 2,702,726,874	51.15%	\$ 22,160	15.3	12/31/2011	14.8	12/31/2012	\$ 20,250,275,202	\$ 22,953,002,076	88.22%
San Benito Firemen's Pension Fund	Active	26	\$ 1,194,813	\$ 1,719,561	143.92%	\$ 66,137	18.7	12/31/2008	14.8	12/31/2011	\$ 2,523,198	\$ 4,242,759	59.47%
Texarkana Firemen's Relief and Retirement Fund	Active	79	\$ 4,210,076	\$ 5,524,986	131.23%	\$ 69,937	10.3	12/31/2009	14.6	12/31/2011	\$ 26,721,817	\$ 32,246,803	82.87%
Refugio Co. Memorial Hosp. Dist. Retirement Plan (6)	Frozen	97	N/A	\$ 36,413	N/A	\$ 375	13.3	11/1/2010	13.6	11/1/2012	\$ 1,889,626	\$ 1,926,039	98.11%
Guadalupe-Blanco River Authority	Closed	119	\$ 7,661,304	\$ 5,118,163	66.81%	\$ 43,010	12.9	1/1/2012	11.3	1/1/2013	\$ 19,706,816	\$ 24,824,979	79.38%
Corpus Christi Regional Transportation Authority	Active	205	\$ 7,474,445	\$ 2,377,297	31.81%	\$ 11,597	12	1/1/2012	11	1/1/2013	\$ 25,566,845	\$ 27,944,142	91.49%
Dallas Police and Fire Pension System-Supp	Active	39	\$ 449,726	\$ 15,702,369	3491.54%	\$ 402,625	10	1/1/2012	10	1/1/2012	\$ 21,562,556	\$ 37,264,925	57.86%
Northeast Medical Center Hospital Retirement Plan	Frozen	0	N/A	\$ 2,466,317	N/A	-	10	7/1/2012	10	7/1/2013	\$ 9,321,452	\$ 11,787,769	79.08%
Northwest Texas Healthcare System Retirement Plan	Frozen	193	N/A	\$ 12,194,877	N/A	\$ 63,186	10.5	10/1/2011	9.2	10/1/2012	\$ 17,190,249	\$ 29,385,126	58.50%
San Antonio Fire and Police Pension Fund	Active	3,955	\$ 306,055,572	\$ 232,888,694	76.09%	\$ 58,885	7.12	10/1/2012	7.25	10/1/2013	\$ 2,588,307,109	\$ 2,821,195,803	91.75%

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Port of Houston Authority Retirement Plan	Closed	494	\$ 33,689,999	\$ 2,995,759	8.89%	\$ 6,064	2	8/1/2012	4	8/1/2013	\$ 151,454,771	\$ 154,450,530	98.06%
Travis Cty ESD #6 Firemen's Relief & Retirement Fund	Active	59	\$ 4,418,018	\$ 2,465,415	55.80%	\$ 41,787	9.1	1/1/2010	2.9	1/1/2012	\$ 3,877,699	\$ 6,343,114	61.13%
Arlington Employees Deferred Income Plan	Active	690	\$ 2,791,558	\$ (363,388)	-13.02%	\$ (527)	0	7/1/2012	0	7/1/2013	\$ 2,448,438	\$ 2,085,050	117.43%
Subtotal: Plans with amortization periods > 40 years				\$ 11,728,102,695							\$ 37,062,844,516	\$ 48,790,947,211	75.96%
Subtotal: Plans with amortization periods > 25 years < 40 years				\$ 37,168,418,607							\$ 152,790,102,198	\$ 189,962,520,805	80.43%
Subtotal: Plans with amortization periods < 25 years				\$ 5,356,983,123							\$ 31,320,743,377	\$ 36,677,726,500	85.39%
Grand Totals		1,336,532	\$ 61,004,876,822	\$ 54,253,504,425							\$ 221,173,690,091	\$ 275,431,194,516	80.30%
Source: Pension Review Board, June 2014													

Counts:

Subtotal: Plans with infinite amortization periods	15
Subtotal: Plans with amortization periods > 40 years, but not infinite	13
Subtotal: Plans with amortization periods > 25 years < 40 years	36
Subtotal: Plans with amortization periods > 15 years < 25 years	16
Subtotal: Plans with amortization periods > 0 years < 15 years	12
Subtotal: Plans with amortization periods = 0 years	1
Grand Total	93

Notes:

- (1) Plan status indicates whether plan is active (admitting new hires), closed to new hires (but still accruing benefits), or frozen (not accruing benefits).
- (2) Houston Police amortization period calculated by the PRB assuming a total contribution rate of 35.61% of payroll.
- (3) Dallas Employees' amortization period calculated by the PRB assuming a total contribution rate of 26.00% of payroll.
- (4) Houston Municipal Employees amortization period calculated by the PRB assuming a total contribution rate of 26.32% of payroll.
- (5) JRS I is a pay-as-you go system with no assets devoted to the plan
- (6) Refugio County Memorial Hospital District uses the individual aggregate method. The plan's present value of future normal cost is shown as its unfunded liability, and the amortization period is derived from the payroll, the present value of future payroll, and the plan's assumed interest rate of 6.5%.