

CITY OF HOUSTON

**PENSION FUND PAYMENTS AND  
UNFUNDED LIABILITY SUMMARY**

9/30/2007

**PAYMENTS**

	FY07 Actual (\$1,000)	FY 08			Year to Date (\$1,000)
		City Payment Rate	Employee Payment Rate	Annual Payment (\$1,000)	
<b>Firefighters Plan</b>					
General Fd. & Other Fds.	52,864	23.8%	9.00%	55,999	14,479
<b>Total Firefighters Plan</b>	<b>52,864</b>			<b>55,999</b>	<b>14,479</b>
<b>Police Plan</b>					
General Fd. & Other Fds.	28,000	Note 1	9.00% / 10.25%	28,000	14,538
Pension Bonds	30,000			35,000	0
<b>Total Police Plan</b>	<b>58,000</b>			<b>63,000</b>	<b>14,538</b>
<b>Municipal Plan</b>					
General Fund	1,289	Note 2	5.00%	36,668	9,872
Other Funds	37,711	Note 2	5.00%	38,332	10,320
Pension Bonds	33,000			0	0
<b>Total Municipal Plan (Note 2)</b>	<b>72,000</b>			<b>75,000</b>	<b>20,192</b>
<b>Total All Three Plans</b>	<b>182,864</b>			<b>193,999</b>	<b>49,209</b>

**UNFUNDED ACCRUED LIABILITY AND FUNDED STATUS**

	Date of Most Recent Valuation or Estimate	Unfunded Accrued Liability (\$ millions)	Assets as % of Liabilities
Firefighters Plan	7/1/2006	345.9	87%
Police Plan	7/1/2005	884.2	74%
Municipal Plan	7/1/2006	1,027.0	65%

Note 1: City contribution based on Meet and Confer Agreement with Houston Police Officers Pension System

(Agreement Between Houston Police Officers' Pension System and City of Houston,

Article II - Change in Member Contributions, September 18, 2004.)

Note 2: City contribution based on Meet and Confer Agreement with Houston Municipal Employees Pension System.