

**SECTION I**  
**Actuarial valuation results for your TCDRS plan**  
**as of Dec. 31, 2025**

**RATES EFFECTIVE 2027**

The following shows some key results of the actuarial valuation as of Dec. 31, 2025. For comparison purposes, the results of the prior valuation are also shown. All the results are based on your Jan. 1, 2026 plan provisions and 2026 elected rate. To the extent that you make changes in plan provisions effective Jan. 1, 2027, change your elected rate for 2027, or make an additional elective contribution during 2026, the Dec. 31, 2025 results and 2027 rates will be adjusted in next year's summary valuation report. Please refer to the bottom of the section titled "Reasons for Rate Change" in the Retirement Plan Assessment for an analysis of what caused the changes in your required rate.

**Employer Name:** Fort Bend County

**Employer Number:** 178

| <b>Plan Assets &amp; Liabilities</b>  | <b>Dec. 31, 2025</b> | <b>Dec. 31, 2024</b> |
|---|----------------------|----------------------|
| 1. Present value of future benefits:  |                      |                      |
| Benefit recipients  | \$471,833,312        | \$447,636,184        |
| Members   | \$1,059,660,255      | \$971,266,071        |
| Total   | \$1,531,493,567      | \$1,418,902,255      |
| 2. Present value of future normal cost contributions                                    | \$327,339,963        | \$294,703,887        |
| 3. Actuarial accrued liability (line 1 – line 2)  | \$1,204,153,604      | \$1,124,198,368      |
| 4. Actuarial value of assets  | \$1,077,811,387      | \$996,010,484        |
| 5. Unfunded/(Overfunded) actuarial accrued liability<br>[UAAL/(OAAL)] (line 3 – line 4) | \$126,342,217        | \$128,187,884        |
| 6. Funded ratio (line 4 / line 3)*  | 89.5%                | 88.6%                |
| 7. Effective amortization period (in years)**   | 15.1                 | 16.0                 |

| <b>Retirement Plan Funding</b>                             | <b>2027</b> | <b>2026</b> |
|--|-------------|-------------|
| Total normal cost rate                                     | 14.99%      | 14.98%      |
| Member deposit rate  | 7.00%       | 7.00%       |
| Employer-paid normal cost rate                             | 7.99%       | 7.98%       |
| UAAL/(OAAL) rate   | 4.02%       | 4.37%       |
| Required rate  | 12.01%      | 12.35%      |
| <br>   |             |             |
| Elected rate   | N/A         | N/A         |
| <br>   |             |             |
| Retirement plan rate (greater of required or elected rate) | 12.01%      | 12.35%      |

\* The funded ratio assumes on-going TCDRS plan participation. The funded ratio does not represent the financial status for a terminating plan.

\*\* This is the period it would take for the UAAL to be fully paid down assuming the retirement plan rate shown is paid each year in the future and all future experience emerges exactly as assumed.