

GASB 67 Disclosure
Net Pension Liability/Plan Fiduciary Net Position (1)
Based on Actuarial Valuations as of July 1, 2024
(In Millions)

Pension Plan	Plan Fiduciary Net Position	Total Pension Liability	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of TPL
State				
PERS	\$8,327.6	\$30,497.8	\$22,170.2	27.31%
TPAF	\$30,316.3	\$79,808.4	\$49,492.1	37.99%
PFRS	\$2,008.8	\$6,404.1	\$4,395.3	31.37%
CP&FPF	\$2.1	\$1.2	(\$0.9)	176.35%
SPRS	\$2,319.0	\$4,534.8	\$2,215.8	51.14%
JRS	\$246.2	\$947.1	\$700.9	26.00%
POPF	\$4.5	\$2.0	(\$2.5)	221.52%
Subtotal	\$43,224.5	\$122,195.4	\$78,970.9	35.37%
Local				
PERS	\$29,413.1	\$43,115.5	\$13,702.4	68.22%
PFRS	\$32,847.5	\$45,210.0	\$12,362.5	72.66%
Subtotal	\$62,260.6	\$88,325.5	\$26,064.9	70.49%
Total	\$105,485.1	\$210,520.9	\$105,035.8	50.11%

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Pension Plan	Plan Fiduciary Net Position	Total Pension Liability	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of TPL
State				
PERS	\$7,431.2	\$29,889.3	\$22,458.0	24.86%
TPAF	\$27,130.2	\$78,240.1	\$51,110.0	34.68%
PFRS	\$1,800.7	\$6,224.6	\$4,424.0	28.93%
CP&FPF	\$2.2	\$1.5	(\$0.7)	143.92%
SPRS	\$2,108.7	\$4,373.1	\$2,264.5	48.22%
JRS	\$212.6	\$923.5	\$710.8	23.02%
POPF	\$4.7	\$2.4	(\$2.2)	191.16%
Subtotal	\$38,690.3	\$119,654.5	\$80,964.4	32.34%
Local				
PERS	\$27,400.4	\$42,007.0	\$14,606.5	65.23%
PFRS	\$30,766.5	\$43,851.2	\$13,084.6	70.16%
Subtotal	\$58,166.9	\$85,858.2	\$27,691.1	67.75%
Total	\$96,857.2	\$205,512.7	\$108,655.5	47.13%

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Net Pension Liability/Plan Fiduciary Net Position (1)
Comparison of 2024 Valuations vs 2023 Valuations
(In Millions)

Pension Plan	Plan Fiduciary Net Position	Total Pension Liability	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of TPL
State				
PERS	\$896.4	\$608.5	(\$287.8)	2.45%
TPAF	\$3,186.1	\$1,568.3	(\$1,617.9)	3.31%
PFRS	\$208.1	\$179.5	(\$28.7)	2.44%
CP&FPF	(\$0.1)	(\$0.3)	(\$0.2)	32.43%
SPRS	\$210.3	\$161.7	(\$48.7)	2.92%
JRS	\$33.6	\$23.6	(\$9.9)	2.98%
POPF	(\$0.2)	(\$0.4)	(\$0.3)	30.36%
Subtotal	4,534.2	2,540.9	(1,993.5)	3.03%
Local				
PERS	\$2,012.7	\$1,108.5	(\$904.1)	2.99%
PFRS	\$2,081.0	\$1,358.8	(\$722.1)	2.50%
Subtotal	\$4,093.7	\$2,467.3	(\$1,626.2)	2.74%
Total	\$8,627.9	\$5,008.2	(\$3,619.7)	2.98%

(1) Based on Market Value. Does not take into consideration the contribution of the Lottery Enterprise.