

Ohio
Summary for year 2018

Variable	All State and Local Systems	All State Systems	Local Systems
Market Liability (thousands)	\$350,483,805	\$347,121,079	\$3,362,726
Value of Assets (thousands)	\$76,467,278	\$75,733,611	\$733,667
Market Pension Debt (thousands)	\$274,016,527	\$271,387,468	\$2,629,059
Market Funded Ratio	21.8%	21.8%	21.8%
Market Discount Rate	3.25%	3.25%	3.25%

Variable	All State and Local Systems	All State Systems	Local Systems
Actuarial Liability (thousands)	\$208,770,289	\$206,767,237	\$2,003,052
Actuarial Pension Debt (thousands)	\$132,303,011	\$131,033,626	\$1,269,385
Actuarial Funded Ratio	36.6%	36.6%	36.6%
Assumed Rate of Return	7.45%	7.45%	7.45%

Variable	All State and Local Systems	All State Systems	Local Systems
Market Pension Debt/Household	\$58,877	\$58,312	\$565
Market Pension Debt/Capita	\$23,441	\$23,216	\$225
Market Pension Debt/State General Fund Expenditures	8.64	8.55	0.08
Market Pension Debt/State Total Expenditures	3.93	3.89	0.04
Market Pension Debt/State Total General Fund Revenues	8.44	8.36	0.08

Variable	All State and Local Systems	All State Systems	Local Systems
Actuarial Pension Debt/Household	\$28,427	\$28,155	\$273

Actuarial Pension Debt/Capita	\$11,318	\$11,210	\$109
Actuarial Pension Debt/State General Fund Expenditures	4.17	4.13	0.04
Actuarial Pension Debt/State Total Expenditures	1.90	1.88	0.02
Actuarial Pension Debt/State Total General Fund Revenues	4.07	4.04	0.04