

**City of Brisbane  
Summary for year 2015**

<b>Variable</b>	<b>CalPERS Plans</b>	<b>Independent Plans</b>	<b>All Plans</b>	<b>All Plans, Including POB</b>
POB Liability	NA		NA	NA
Market Liability	\$115,481,190		\$115,481,190	\$115,481,190
Value of Assets	\$54,247,153		\$54,247,153	\$54,247,153
Market Pension Debt	\$61,234,037		\$61,234,037	\$61,234,037
Discount Rate for Market Liability	3.250%		3.250%	3.250%
Market Funded Ratio	47.0%		47.0%	47.0%

<b>Variable</b>	<b>CalPERS Plans</b>	<b>Independent Plans</b>	<b>All Plans</b>	<b>All Plans, Including POB</b>
Actuarial Liability	\$69,592,067		\$69,592,067	\$69,592,067
Actuarial Pension Debt	\$15,344,914		\$15,344,914	\$15,344,914
Actuarial Funded Ratio	78.0%		78.0%	78.0%

<b>Variable</b>	<b>CalPERS Plans</b>	<b>Independent Plans</b>	<b>All Plans</b>	<b>All Plans, Including POB</b>
Market Pension Debt/Household	\$32,502		\$32,502	\$32,502
Market Pension Debt/Capita	\$12,982		\$12,982	\$12,982
Actuarial Pension Debt/Household	\$8,145		\$8,145	\$8,145
Actuarial Pension Debt/Capita	\$3,253		\$3,253	\$3,253