

**Oregon
Summary for year 2015**

| Variable | All State and Local Systems | All State Systems | Local Systems |
|---------------------------------|------------------------------------|--------------------------|----------------------|
| Market Liability (thousands) | \$145,103,618 | \$143,452,613 | \$1,651,005 |
| Value of Assets (thousands) | \$54,991,499 | \$54,365,800 | \$625,699 |
| Market Pension Debt (thousands) | \$90,112,119 | \$89,086,813 | \$1,025,306 |
| Market Funded Ratio | 37.9% | 37.9% | 37.9% |
| Market Discount Rate | 2.75% | 2.75% | 2.75% |

| Variable | All State and Local Systems | All State Systems | Local Systems |
|------------------------------------|------------------------------------|--------------------------|----------------------|
| Actuarial Liability (thousands) | \$77,073,551 | \$76,196,600 | \$876,951 |
| Actuarial Pension Debt (thousands) | \$22,082,052 | \$21,830,800 | \$251,252 |
| Actuarial Funded Ratio | 71.4% | 71.4% | 71.4% |
| Assumed Rate of Return | 7.50% | 7.50% | 7.50% |

| Variable | All State and Local Systems | All State Systems | Local Systems |
|---|------------------------------------|--------------------------|----------------------|
| Market Pension Debt/Household | \$57,844 | \$57,186 | \$658 |
| Market Pension Debt/Capita | \$22,366 | \$22,112 | \$254 |
| Market Pension Debt/State General Fund Expenditures | 11.32 | 11.19 | 0.13 |
| Market Pension Debt/State Total Expenditures | 2.69 | 2.66 | 0.03 |
| Market Pension Debt/State Total General Fund Revenues | 10.62 | 10.50 | 0.12 |

| Variable | All State and Local Systems | All State Systems | Local Systems |
|----------------------------------|------------------------------------|--------------------------|----------------------|
| Actuarial Pension Debt/Household | \$14,175 | \$14,013 | \$161 |

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|--|---------|---------|------|
| Actuarial Pension Debt/Capita | \$5,481 | \$5,418 | \$62 |
| Actuarial Pension Debt/State General Fund Expenditures | 2.77 | 2.74 | 0.03 |
| Actuarial Pension Debt/State Total Expenditures | 0.66 | 0.65 | 0.01 |
| Actuarial Pension Debt/State Total General Fund Revenues | 2.60 | 2.57 | 0.03 |