

**Oregon
Summary for year 2015**

Variable	All State and Local Systems	All State Systems	Local Systems
Market Liability (thousands)	\$145,101,996	\$143,452,613	\$1,649,382
Value of Assets (thousands)	\$56,004,709	\$55,368,100	\$636,609
Market Pension Debt (thousands)	\$89,097,287	\$88,084,513	\$1,012,774
Market Funded Ratio	38.6%	38.6%	38.6%
Market Discount Rate	2.75%	2.75%	2.75%

Variable	All State and Local Systems	All State Systems	Local Systems
Actuarial Liability (thousands)	\$77,072,690	\$76,196,600	\$876,090
Actuarial Pension Debt (thousands)	\$21,067,981	\$20,828,500	\$239,481
Actuarial Funded Ratio	72.7%	72.7%	72.7%
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	\$57,192	\$56,542	\$650
Market Pension Debt/Capita	\$22,114	\$21,863	\$251
Market Pension Debt/State General Fund Expenditures	11.19	11.07	0.13
Market Pension Debt/State Total Expenditures	2.66	2.63	0.03
Market Pension Debt/State Total General Fund Revenues	10.50	10.38	0.12

Variable	All State and Local Systems	All State Systems	Local Systems
Actuarial Pension Debt/Household	\$13,524	\$13,370	\$154

Actuarial Pension Debt/Capita	\$5,229	\$5,170	\$59
Actuarial Pension Debt/State General Fund Expenditures	2.65	2.62	0.03
Actuarial Pension Debt/State Total Expenditures	0.63	0.62	0.01
Actuarial Pension Debt/State Total General Fund Revenues	2.48	2.45	0.03