

**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

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