

**Oregon
Summary for year 2016**

Variable	All State and Local Systems	All State Systems	Local Systems
Market Liability (thousands)	\$165,054,197	\$162,906,649	\$2,147,548
Value of Assets (thousands)	\$48,593,295	\$47,961,040	\$632,256
Market Pension Debt (thousands)	\$116,460,902	\$114,945,609	\$1,515,293
Market Funded Ratio	29.4%	29.4%	29.4%
Market Discount Rate	1.75%	1.75%	1.75%

Variable	All State and Local Systems	All State Systems	Local Systems
Actuarial Liability (thousands)	\$80,548,198	\$79,500,172	\$1,048,026
Actuarial Pension Debt (thousands)	\$31,954,903	\$31,539,132	\$415,771
Actuarial Funded Ratio	60.3%	60.3%	60.3%
Assumed Rate of Return	7.10%	7.10%	7.10%

Variable	All State and Local Systems	All State Systems	Local Systems
Market Pension Debt/Household	\$74,100	\$73,136	\$964
Market Pension Debt/Capita	\$28,450	\$28,080	\$370
Market Pension Debt/State General Fund Expenditures	12.95	12.78	0.17
Market Pension Debt/State Total Expenditures	3.14	3.10	0.04
Market Pension Debt/State Total General Fund Revenues	13.08	12.91	0.17

Variable	All State and Local Systems	All State Systems	Local Systems
Actuarial Pension Debt/Household	\$20,332	\$20,067	\$265

Actuarial Pension Debt/Capita	\$7,806	\$7,705	\$102
Actuarial Pension Debt/State General Fund Expenditures	3.55	3.51	0.05
Actuarial Pension Debt/State Total Expenditures	0.86	0.85	0.01
Actuarial Pension Debt/State Total General Fund Revenues	3.59	3.54	0.05