



PERS UAL Task Force

Meeting Materials

July 24, 2017

2pm – 5pm

PSU Board Room, Academic Student and Recreation Center

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1. Charge from Governor Brown



KATE BROWN
Governor

July 18, 2017

PERS UAL Task Force Members,

Thank you for serving on this important Task Force. You don't have an easy charge to undertake, but I trust that with your collective experience and expertise you will be able to help advise me on the best path forward for Oregon.

Like many other states, Oregon's public employee retirement system (PERS) is a hybrid system, including both a defined benefit and a defined contribution portion of the plan. About 73.4 cents per dollar paid out in benefits comes from investments. When investments returns are low those dollars have to be made up with other contributions. In 2008, Oregon's system lost 27% of its value. Historically our returns have been higher than the market average, but there was no way to avoid the effects of the market crash and the interceding years of slow growth. That, along with other historical factors, have created a legacy liability wherein the cost of benefits for current retirees are driving rate increases in the system.

The best path forward for the state is to pay off some of the value of this debt early, and lower the arc of PERS rate increases the state, our schools, and other public service providers will face in years to come. Your charge is to consider what assets held by the state or other public employers might be monetized to allow us to pay up to \$5 billion of the PERS Unfunded Actuarial Liability (UAL) over the next five years.

I am also open to receiving recommendations for assets that might be monetized over a longer period of time, with the understanding that the current debt is expected to be paid off over a 20-year period and the impact of payments diminishes the closer we get to that mark. I am interested in your recommendations as to which assets could be sold, leased, or otherwise leveraged; one time funding streams that could be redirected; investments that could be made or dollars loaned from other accounts that would yield financial benefit; or any other suggestions you may have. Please be comprehensive and creative. Leave no idea unexamined and no rock unturned. Include ideas that are controversial, difficult, or will ultimately be rejected, rather than risk overlooking an opportunity.

I would like you to carefully consider the medium- and long-term financial cost of the recommendations you make. I am interested in your thoughts on the feasibility of ideas, but I hope that you will not reject potentially responsible financial decisions because they are difficult to achieve. Cutting school days and cutting families' access to healthcare is not acceptable. That is our alternative.



PERS UAL Task Force Members
July 18, 2017
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While an understanding of the financial mechanisms of the system are important to allow you to compare the costs of various actions with the cost of inaction, I hope that you will not be distracted by the conversations that will inevitably be taking place around you regarding benefit levels, rates of returns, and specific investments. Instead focus singularly on how we might pay off our debts faster than we are required in order to lower our overall payments.

Thank you for your service and advice,

A handwritten signature in black ink that reads "Kate Brown" with a long horizontal flourish extending to the right.

Governor Kate Brown

GKB/epg

2. UAL Growth: Effect of \$5 Billion Infusion

Employer rates within PERS vary greatly, but the uncollared and collared rates, before side accounts, are common to all employers. Rates vary over time based on system funded status and the assumed investment rate of return. The effect of an infusion of \$5 billion into the system either at one time or over a five year period varies depending on the assumed rate of return.

The following charts list the collared employer rate, described as a percent of payroll and before side accounts, that PERS-employers will pay over the next __ years based on three potential assumed rates. The assumed rate of return is set every two years. It is currently set at 7.5% and the PERS Board is expected to set the rate for the next two years on July 28.



Oregon

Kate Brown, Governor

Public Employees Retirement System

Headquarters:

11410 S.W. 68th Parkway, Tigard, OR

Mailing Address:

P.O. Box 23700

Tigard, OR 97281-3700

(503) 598-7377

TTY (503) 603-7766

<http://oregon.gov/pers>

July 14, 2017

To: Elana Pirtle-Guiney, Workforce and Labor Policy Advisor
Governor Kate Brown's Office

From: Steven Patrick Rodeman, Executive Director

Re: UAL Projections at Various Assumed Earning Rates and Returns

This memo addresses the possible impacts of Governor Brown's letter of April 27, 2017, to DAS Director Katy Coba directing her to convene a task force to evaluate financial methods and assets that might be available to reduce the PERS unfunded actuarial liability (UAL) by a target of \$5 billion. The charts and tables included on the following pages reflect the effects that these additional assets may have on the projected trajectory of employer contribution rates for the next 20 years under different investment return assumptions. These materials are derived from projections developed by Milliman, the actuarial firm retained by PERS.

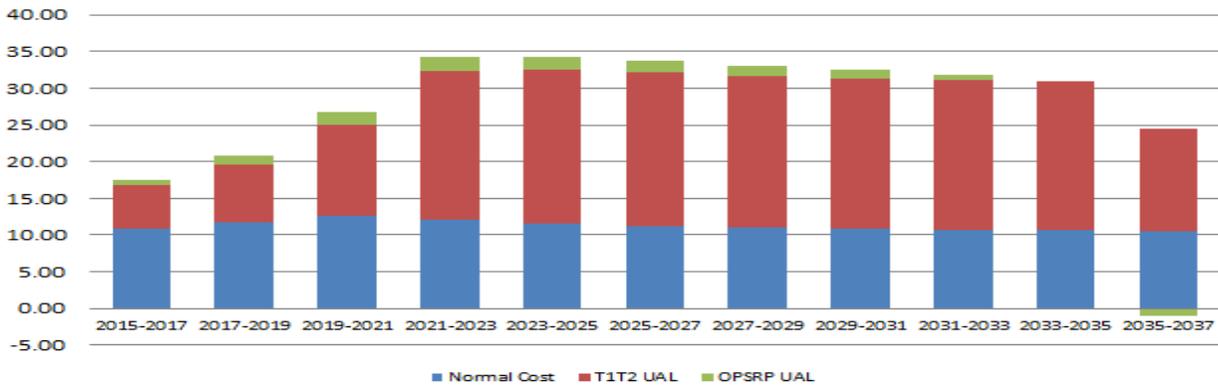
On each page, we present baseline projections of employer costs as if these funds were not received, under three different annual investment return scenarios of 7.00%, 7.25%, and 7.50%. In each scenario, the PERS Board's assumed rate is presumed to be the same as the returns used in that scenario; actual returns will not be affected by the assumption adopted by the Board. Then, those baseline rates are adjusted for the results if a \$5 billion UAL reduction occurred all in calendar year 2017 or in \$1 billion installments starting in 2017 for five consecutive years.

Key points to consider when reviewing the data:

- Projected employer rate increases over the next several biennia are constrained by the PERS Board's rate collaring policy, so the baseline projections are very consistent over this period despite the changing investment return assumptions
- The drop-off in employer rates for the 2035-37 biennium represents the end of amortizing a major portion of the UAL, the bulk of which is spread over a 20 year period
- A \$5 billion infusion of funds to offset UAL, whether in a lump sum or over five years, uniformly results in about a 4% of payroll reduction in employer rates

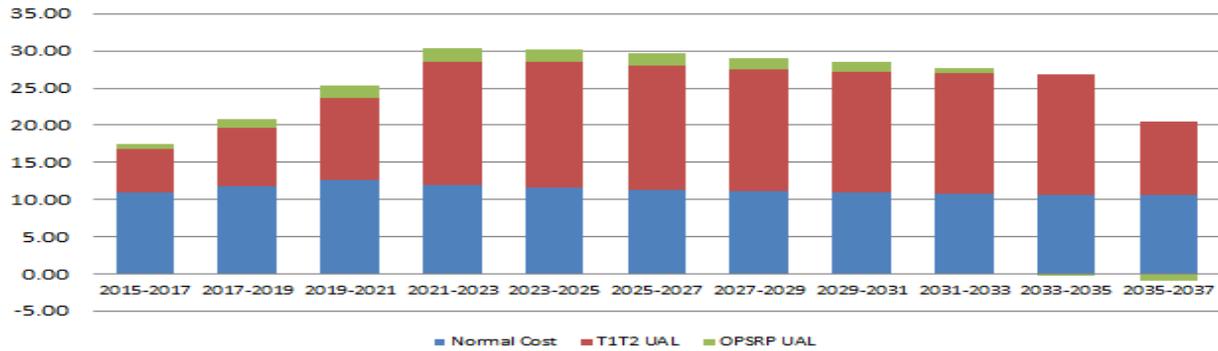
Please let me know if you need additional information or analysis of the impacts to PERS.

7.00% Assumption and 7.00% Return - Baseline Model



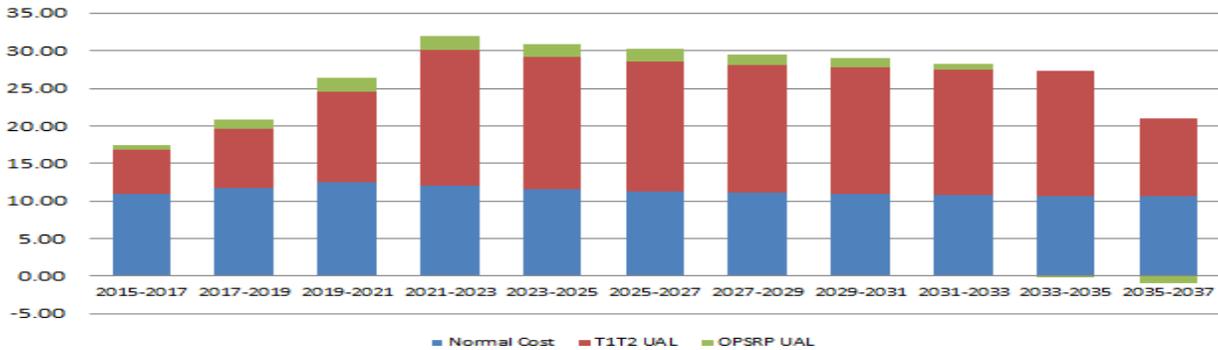
7.00% Assumption with 7.00% Actual Return - Baseline											
	2015-2017	2017-2019	2019-2021	2021-2023	2023-2025	2025-2027	2027-2029	2029-2031	2031-2033	2033-2035	2035-2037
Normal Cost	10.94	11.79	12.55	12.04	11.62	11.30	11.07	10.89	10.76	10.66	10.60
T1T2 UAL	5.91	7.79	12.49	20.37	20.98	20.84	20.64	20.47	20.38	20.26	13.97
OPSRP UAL	0.61	1.27	1.74	1.81	1.73	1.71	1.43	1.22	0.65	-0.20	-0.93
Employer Total	17.46	20.85	26.78	34.22	34.33	33.85	33.14	32.58	31.79	30.72	23.64

7.00% Assumption and 7.00% Return - \$5 Billion One-Time Policy



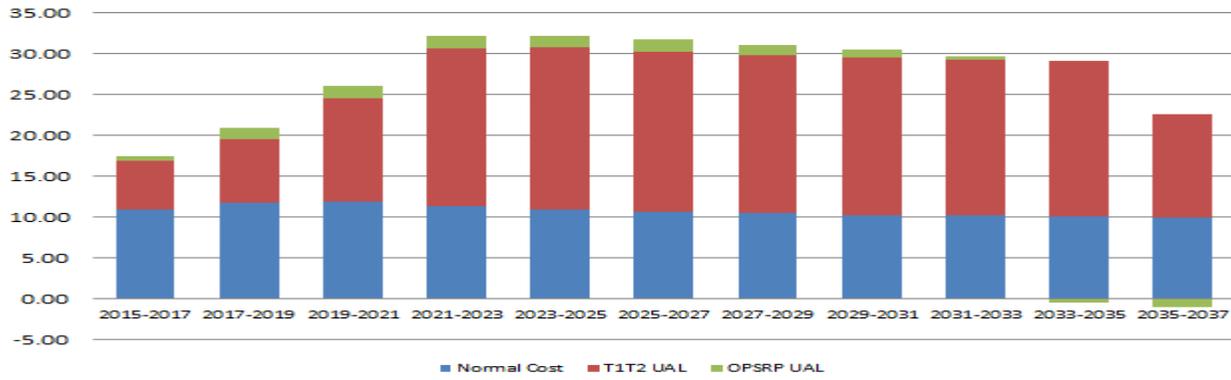
7.00% Assumption with 7.00% Actual Return - \$5 Billion One-Time Policy											
	2015-2017	2017-2019	2019-2021	2021-2023	2023-2025	2025-2027	2027-2029	2029-2031	2031-2033	2033-2035	2035-2037
Normal Cost	10.94	11.79	12.55	12.04	11.62	11.30	11.07	10.89	10.76	10.66	10.60
T1T2 UAL	5.91	7.79	11.12	16.54	16.89	16.72	16.52	16.35	16.25	16.14	9.84
OPSRP UAL	0.61	1.27	1.74	1.81	1.73	1.71	1.43	1.22	0.65	-0.20	-0.93
Employer Total	17.46	20.85	25.41	30.39	30.24	29.73	29.02	28.46	27.66	26.60	19.51

7.00% Assumption and 7.00% Return - \$5 Billion over 5 Years Policy



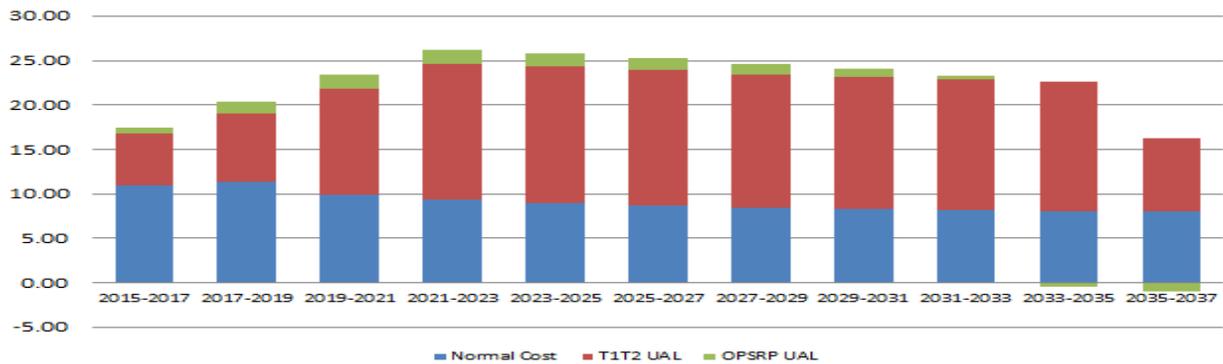
7.00% Assumption with 7.00% Actual Return - \$5 Billion Over 5 Years											
	2015-2017	2017-2019	2019-2021	2021-2023	2023-2025	2025-2027	2027-2029	2029-2031	2031-2033	2033-2035	2035-2037
Normal Cost	10.94	11.79	12.55	12.04	11.62	11.30	11.07	10.89	10.76	10.66	10.60
T1T2 UAL	5.91	7.79	12.04	18.04	17.52	17.26	17.05	16.87	16.78	16.66	10.37
OPSRP UAL	0.61	1.27	1.74	1.81	1.73	1.71	1.43	1.22	0.65	-0.20	-0.93
Employer Total	17.46	20.85	26.33	31.89	30.87	30.27	29.55	28.98	28.19	27.12	20.04

7.25% Assumption and 7.25% Return - Baseline Model



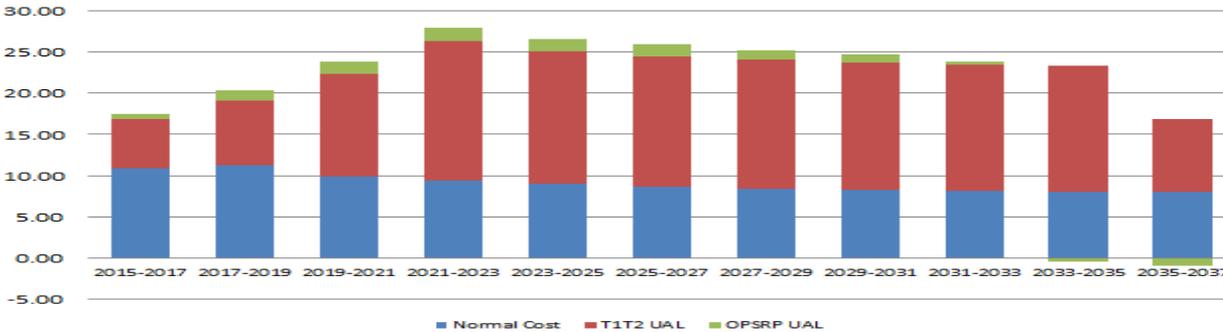
7.25% Assumption with 7.25% Actual Return - Baseline											
	2015-2017	2017-2019	2019-2021	2021-2023	2023-2025	2025-2027	2027-2029	2029-2031	2031-2033	2033-2035	2035-2037
Normal Cost	10.94	11.79	11.88	11.39	10.98	10.68	10.45	10.28	10.16	10.06	10.01
T1T2 UAL	5.91	7.79	12.64	19.23	19.71	19.56	19.35	19.18	19.09	18.97	12.56
OPSRP UAL	0.61	1.27	1.55	1.55	1.47	1.45	1.17	0.97	0.39	-0.47	-0.98
Employer Total	17.46	20.85	26.06	32.16	32.16	31.68	30.97	30.42	29.64	28.56	21.59

7.25% Assumption and 7.25% Return - \$5 Billion One-Time Policy



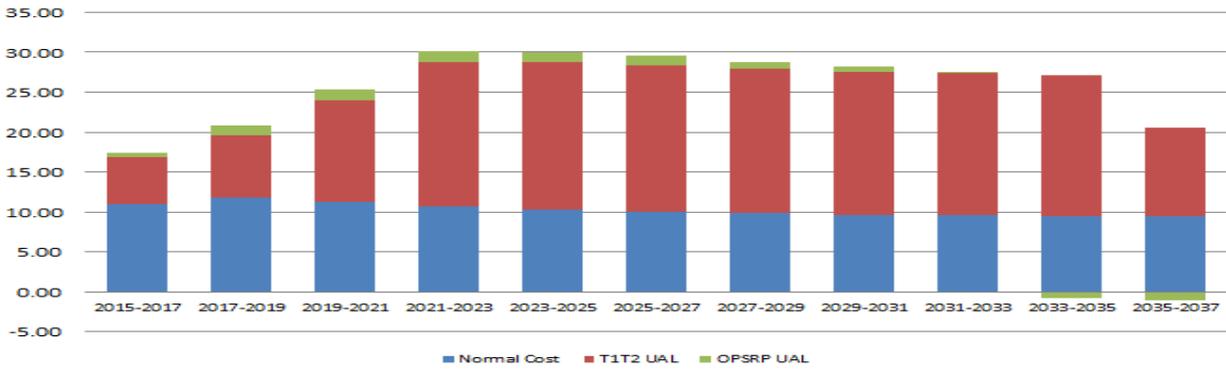
7.25% Assumption with 7.25% Actual Return - \$5 Billion One-Time Policy											
	2015-2017	2017-2019	2019-2021	2021-2023	2023-2025	2025-2027	2027-2029	2029-2031	2031-2033	2033-2035	2035-2037
Normal Cost	10.94	11.29	9.88	9.39	8.98	8.68	8.45	8.28	8.16	8.06	8.01
T1T2 UAL	5.91	7.79	11.96	15.28	15.41	15.21	15.01	14.83	14.73	14.62	8.21
OPSRP UAL	0.61	1.27	1.55	1.55	1.47	1.45	1.17	0.97	0.39	-0.47	-0.98
Employer Total	17.46	20.35	23.38	26.22	25.86	25.34	24.63	24.08	23.28	22.21	15.23

7.25% Assumption and 7.25% Return - \$5 Billion Over 5 Years Policy



7.25% Assumption with 7.25% Actual Return - \$5 Billion Over 5 Years											
	2015-2017	2017-2019	2019-2021	2021-2023	2023-2025	2025-2027	2027-2029	2029-2031	2031-2033	2033-2035	2035-2037
Normal Cost	10.94	11.29	9.88	9.39	8.98	8.68	8.45	8.28	8.16	8.06	8.01
T1T2 UAL	5.91	7.79	12.42	16.97	16.13	15.83	15.61	15.43	15.34	15.22	8.81
OPSRP UAL	0.61	1.27	1.55	1.55	1.47	1.45	1.17	0.97	0.39	-0.47	-0.98
Employer Total	17.46	20.35	23.84	27.91	26.58	25.95	25.23	24.68	23.89	22.81	15.84

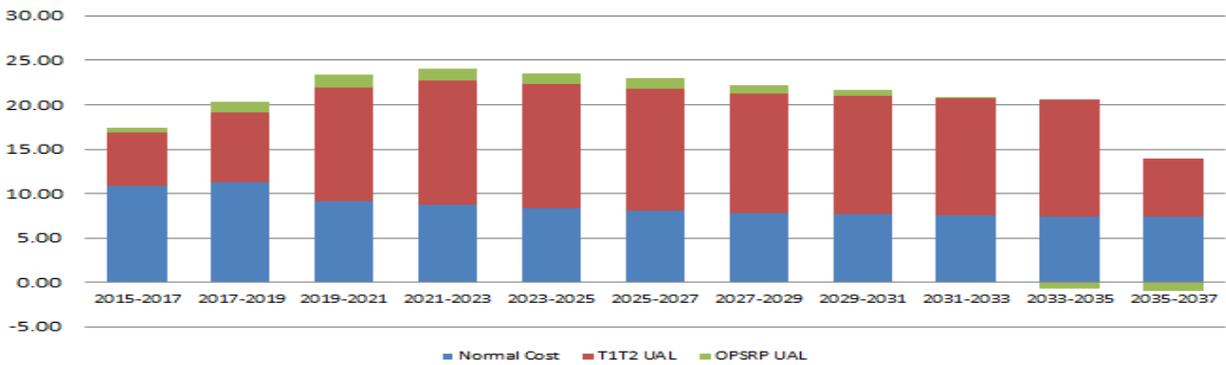
7.50% Assumption and 7.50% Return - Baseline Model



7.50% Assumption with 7.50% Actual Return - Baseline

	2015-2017	2017-2019	2019-2021	2021-2023	2023-2025	2025-2027	2027-2029	2029-2031	2031-2033	2033-2035	2035-2037
Normal Cost	10.94	11.79	11.20	10.73	10.34	10.05	9.83	9.67	9.56	9.46	9.41
T1T2 UAL	5.91	7.79	12.79	18.08	18.44	18.27	18.06	17.88	17.79	17.67	11.15
OPSRP UAL	0.61	1.27	1.35	1.29	1.21	1.19	0.91	0.71	0.13	-0.73	-1.03
Employer Total	17.46	20.85	25.34	30.10	29.99	29.51	28.80	28.26	27.48	26.40	19.53

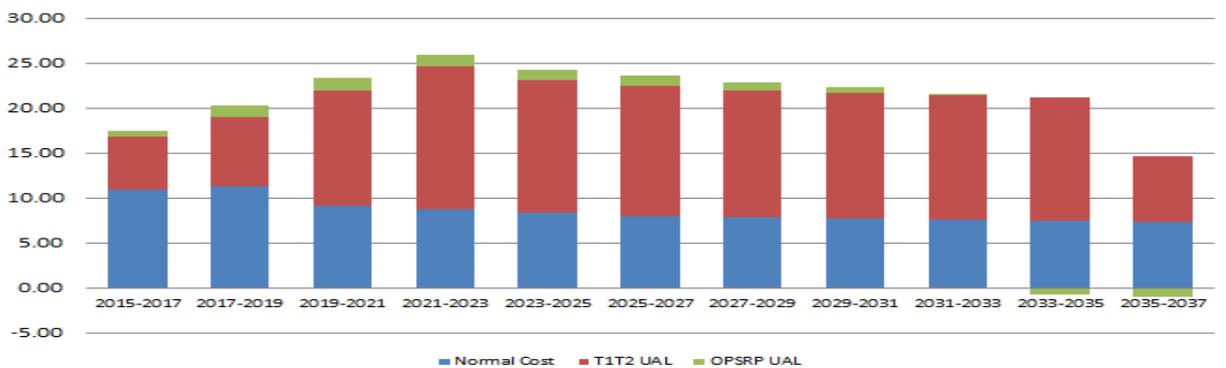
7.50% Assumption and 7.50% Return - \$5 Billion One-Time Policy



7.50% Assumption with 7.50% Actual Return - \$5 Billion One-Time Policy

	2015-2017	2017-2019	2019-2021	2021-2023	2023-2025	2025-2027	2027-2029	2029-2031	2031-2033	2033-2035	2035-2037
Normal Cost	10.94	11.29	9.20	8.73	8.34	8.05	7.83	7.67	7.56	7.46	7.41
T1T2 UAL	5.91	7.79	12.79	14.02	13.92	13.70	13.49	13.31	13.21	13.09	6.57
OPSRP UAL	0.61	1.27	1.35	1.29	1.21	1.19	0.91	0.71	0.13	-0.73	-1.03
Employer Total	17.46	20.35	23.34	24.04	23.47	22.94	22.23	21.69	20.90	19.82	12.95

7.50% Assumption and 7.50% Return - \$5 Billion Over 5 Years



7.50% Assumption with 7.50% Actual Return - \$5 Billion Over 5 Years

	2015-2017	2017-2019	2019-2021	2021-2023	2023-2025	2025-2027	2027-2029	2029-2031	2031-2033	2033-2035	2035-2037
Normal Cost	10.94	11.29	9.20	8.73	8.34	8.05	7.83	7.67	7.56	7.46	7.41
T1T2 UAL	5.91	7.79	12.79	15.90	14.73	14.39	14.17	13.99	13.89	13.77	7.25
OPSRP UAL	0.61	1.27	1.35	1.29	1.21	1.19	0.91	0.71	0.13	-0.73	-1.03
Employer Total	17.46	20.35	23.34	25.92	24.28	23.63	22.91	22.37	21.58	20.50	13.63

3. PERS By the Numbers

The Public Employee Retirement System provides retirement accounts, in three tiers based on the initial hire date of a system participant, to employees of over 900 public employers in Oregon.

PERS By the Numbers details who system participants and their employers are, what benefits are included in each retirement plan, and a historical look at changes to the system.



PERS: By The Numbers

May 2017

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Public Employees Retirement System

11410 SW 68th Parkway

Tigard, OR 97223

888-320-7377

<http://oregon.gov/PERS>

1. System Demographics (as of December 31, 2015)

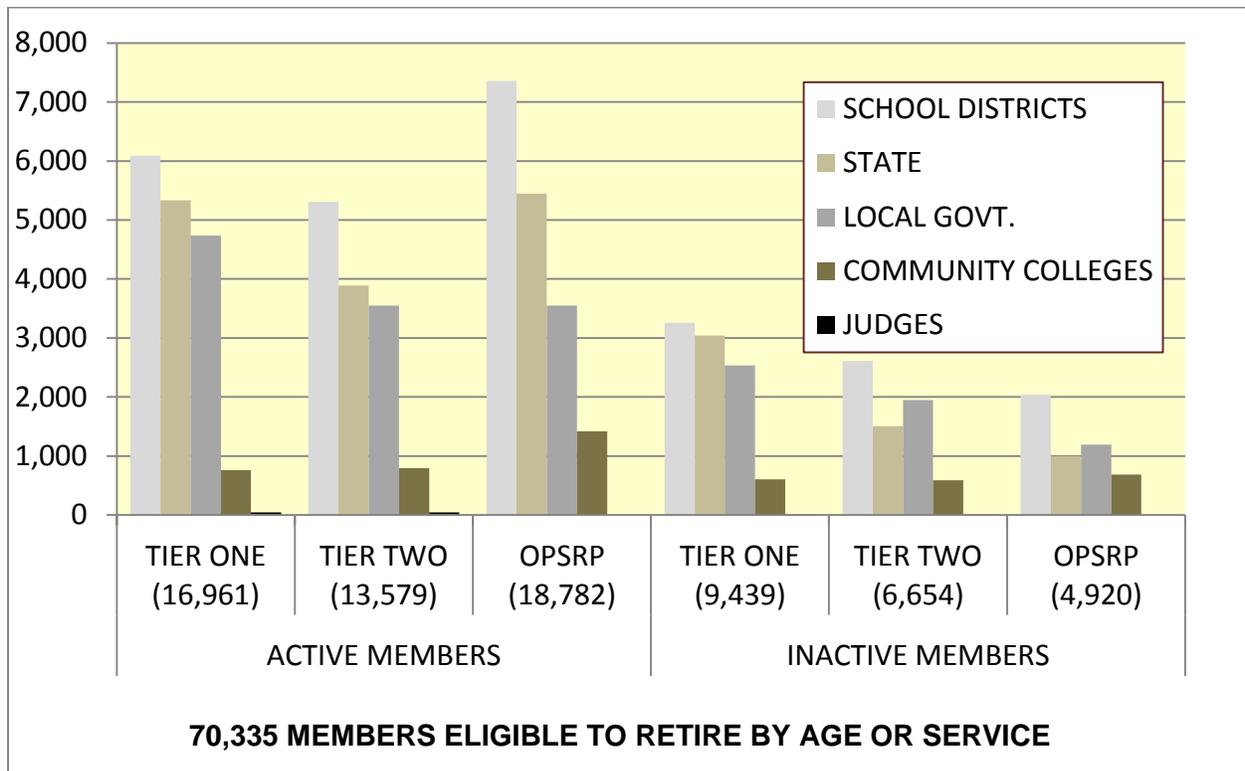
PERS employers: Approximately 925, including all state agencies, universities, and community colleges; all school districts; and almost all cities, counties, and other local government units.

Membership by category

		State Govt.	Local Govt.	School Districts	Total
Tier One	Active	8,577	9,986	11,732	30,295
	Inactive	3,818	5,236	6,146	15,199
Tier Two	Active	10,433	13,311	16,382	40,126
	Inactive	2,944	5,827	6,818	15,589
OPSRP	Active	28,321	31,365	38,070	97,756
	Inactive	3,228	4,393	4,440	12,061
Sub-total	Active	47,331	54,662	66,184	168,177
	Inactive	9,989	15,456	17,404	42,849
Retired*		31,767	38,905	65,626	136,298
TOTAL					347,324

* Includes beneficiaries but not members who received total lump-sum retirement or account withdrawal payouts.

Members eligible to retire (as of December 31, 2016)



Retirements by year

2000	2001	2002	2003	2004	2005	2006	2007	2008
3,286	4,881	6,809	12,488	5,960	4,559	5,058	5,749	5,574

2009	2010	2011	2012	2013	2014	2015	2016
5,933	5,561	8,202	6,590	9,546	7,621	7,529	6,704

2. System Benefits

PERS benefit component comparisons

The primary components and differences among the PERS Tier One and Tier Two programs, the Oregon Public Service Retirement Plan (OPSRP) Pension Program, and the Individual Account Program (IAP) are shown below. Tier One covers members hired before January 1, 1996; Tier Two covers members hired between January 1, 1996 and August 28, 2003; and OPSRP covers members hired on or after August 29, 2003. The IAP contains all member contributions (6% of covered salary) made on and after January 1, 2004.

	Tier One	Tier Two	OPSRP Pension	IAP
Normal retirement age	58 (or 30 yrs) P&F: age 55 or 50 w/25 yrs	60 (or 30 yrs) P&F: age 55 or 50 w/25 yrs	65 (58 w/30 yrs) P&F: age 60 or 53 w/25 yrs	Members retire from IAP when they retire from Tier One, Tier Two, or OPSRP
Early retirement	55 (50 for P&F)	55 (50 for P&F)	55, if vested (50 w/ 5 years of continuous service in a P&F position immediately preceding effective retirement date)	Members retire from IAP when they retire from Tier One, Tier Two, or OPSRP
Regular account earnings	Guaranteed assumed rate annually (currently 7.5%)	No guarantee; market returns	N/A; no member account	No guarantee; market returns
Variable account earnings	Market returns on 100% global equity portfolio	Market returns on 100% global equity portfolio	N/A; no member account	N/A
Retirement calculation methods	Money Match, Full Formula, or Formula + Annuity (if eligible)	Money Match or Full Formula	Formula	Various account pay-outs or rollover
Full Formula benefit factor	1.67% general; 2.00% P&F	1.67% general; 2.00% P&F	1.50% general; 1.80% P&F	N/A
Formula + Annuity benefit factor	1.00% general; 1.35% P&F	N/A	N/A	N/A
Oregon state income tax remedy	If eligible, higher of 9.89% on service time before Oct. 1, 1991 or 4% or less based on total service time. Not payable to benefit recipients that do not pay Oregon state income tax because they do not reside in Oregon	No tax remedy provided	No tax remedy provided	No tax remedy provided
Lump-sum vacation payout				
Included in covered salary (6%)	Yes	Yes	No	Yes for Tier One and Tier Two; no for OPSRP
Included in FAS	Yes	No	No	N/A
Unused sick leave included in FAS	Yes, if employer participates in the sick leave program	Yes, if employer participates in the sick leave program	No	N/A
6% contribution included in FAS	Yes	Yes	Only for Service Employee International Union members	N/A
Vesting	Active member in each of 5 calendar years	Active member in each of 5 calendar years	5 calendar years w/ at least 600 hours qualifying service or normal retirement age	Immediate
COLA (after retirement)	Up to 2% annually for service on or before October 1, 2013 and a blended COLA for subsequent service			N/A; no COLA provided

P&F = police and firefighters; FAS = final average salary; COLA = cost-of-living adjustment; N/A = not applicable

Note: PERS uses three methods to calculate Tier One retirement benefits: Full Formula, Formula + Annuity (for members who made contributions before August 21, 1981), and Money Match. PERS uses two methods to calculate Tier Two retirement benefits: Full Formula and Money Match. PERS uses the method (for which a member is eligible) that produces the highest benefit amount. OPSRP Pension Program benefits are based only on a formula method.

2. System Benefits (continued)

Summary of findings from PERS' Tier One/Tier Two Replacement Ratio Study (RRS) for 2015

The RRS population of 87,134 retirements was drawn from 143,180 retirements from January 1990 through December 2015, and covers retired members who selected comparable monthly benefit options. The techniques used in the 2015 PERS RRS are consistent with the techniques used in previous studies.

Characteristics of the Retired Members in the RRS Population¹

Average age at retirement: 62 years old

Average years of service at retirement: 24 years of service

Average monthly retirement benefit

- For all retirees from 1990-2015, the average monthly retirement benefit at time of retirement was \$2,342 per month, or about \$28,109 annually
- For those retirees in the most recent year (2015), the average monthly retirement benefit was \$2,692 per month, or about \$32,300 annually

Average public employee salaries at retirement

- For all retirees from 1990-2015, the final average salary at retirement was \$50,608 annually
- For 2015 retirees, the final average salary at retirement was \$72,133 annually

Average salary replacement ratio (see chart on following page)

- For all retirees from 1990-2015, the average annual retirement benefit equaled 54% of final average salary at the time of retirement
- For 2015 retirees, the average annual retirement benefit equaled 44% of final average salary
- For all retirees from 1990-2015, there were 6.6% who received annual benefits more than 100% of final average salary. The average years of service for this group was 31 years
- For 2015 retirees, there were 2.6% who received annual benefits more than 100% of final average salary. The average years of service for this group was 35 years

For members who retire with 30 years of service (see chart on following page)

- From 1990-2015, the average retirement benefit for 30-year members equaled 80% of final average salary and the average monthly benefit was \$3,718 per month
- The average replacement ratio for 30-year members peaked at 100% of final average salary in 2000 and their average monthly benefit was \$4,200 per month
- For 2015 only, the average retirement benefit for 30-year members equaled 57% of final average salary and the average monthly benefit was \$3,771 per month
- 10.6% of retirees from 1990-2015 had 30 years of service
- 8.9% of retirees in 2015 had 30 years of service

¹The exclusions and other factors applied to this population are explained in Appendix A on page 26. Generally, these exclusions remove about 35% of members who retire in a given year.

2. System Benefits (continued)

Summary of findings from PERS' Tier One/Tier Two RRS for 2015 (continued)

Average salary replacement ratio based on final average salary (FAS)

Calendar Year	Retirees with 30 Years of Service (does not include those w/ more than 30 years)		All Retirees in Study			# of Retirees with 31 or More Years of Service
	# of Retirees in Study*	Average Replacement Ratio Based on FAS	# of Retirees in Study*	Average Replacement Ratio Based on FAS	% of Retirees Receiving >100% of FAS	# of Retirees in Study*
1990	146	61%	1,866	44%	.0%	236
1991	217	61%	2,377	45%	.1%	261
1992	205	67%	2,432	48%	.5%	289
1993	289	66%	2,744	48%	.5%	319
1994	302	67%	3,298	49%	.3%	452
1995	304	66%	2,827	47%	1.0%	307
1996	281	70%	2,477	49%	1.4%	223
1997	295	83%	3,107	57%	7.5%	284
1998	465	89%	4,567	65%	12.0%	472
1999	548	93%	4,644	65%	14.0%	452
2000	273	100%	2,112	63%	15.8%	148
2001	391	99%	3,146	66%	16.5%	304
2002	670	96%	4,605	68%	17.4%	583
2003	942	93%	7,631	66%	14.4%	937
2004	471	84%	3,259	55%	5.5%	155
2005	393	84%	2,548	51%	4.4%	155
2006	347	83%	2,952	50%	4.3%	254
2007	372	84%	3,226	51%	4.9%	337
2008	417	80%	3,480	52%	5.0%	445
2009	432	77%	3,881	53%	6.2%	586
2010	414	75%	3,516	48%	4.3%	440
2011	464	74%	4,484	50%	5.3%	937
2012	272	70%	4,098	46%	4.3%	585
2013	389	69%	5,800	50%	5.6%	1,108
2014	262	66%	4,000	44%	2.8%	441
2015	430	57%	4,830	44%	2.6%	772
Total/Avg	9,991	80%	93,907	54%	6.6%	11,482

* Includes monthly benefit payments for members retiring from active service within the preceding 12 months. Benefits related to inactive, lump sum, judge and legislator retirements are excluded.

Retirement calculation method and average replacement ratio based on final salary at retirement for 2015 Tier One/Tier Two retirees with 30 years of service credit**

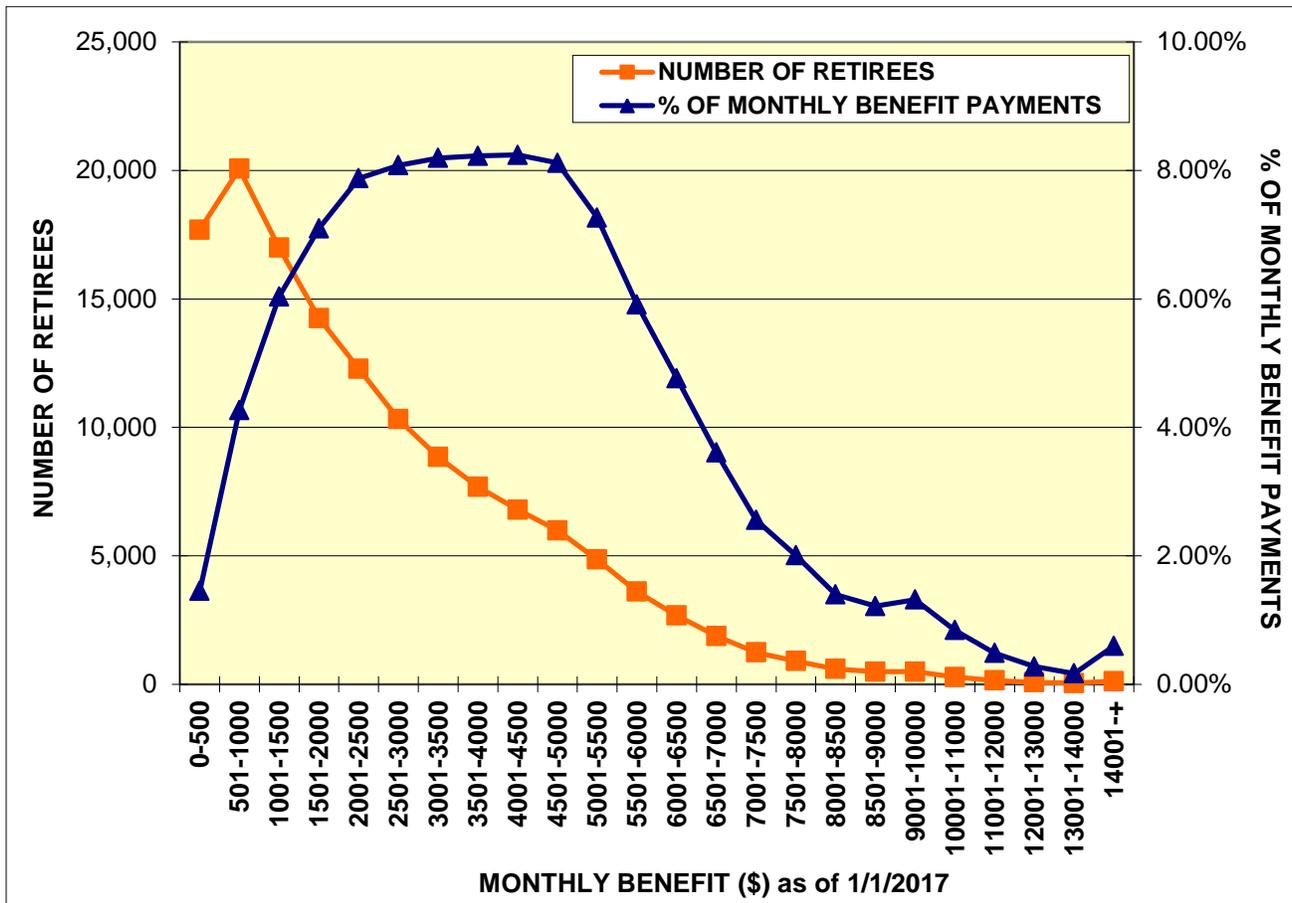
Calculation Method	Number of Retirees	Average Replacement Ratio	% of Retirees with 30 Years of Service Credit
Full Formula	145	50%	34.0%
Formula Plus	19	54%	4.0%
Money Match	266	61%	62.0%
TOTAL	430	57%	100%

** Includes Tier One/Tier Two retirees with between 30 years, 0 months and 30 years, 11 months of service credit who retired in 2015. Retirees who took a lump-sum option, retirees with greater than 365 days from their termination date to their retirement date, or retirees other than General Service or Police & Fire are not included.

2. System Benefits (continued)

Monthly benefit payment amounts as of January 1, 2017

Based on 138,290 monthly benefit payments totaling \$349.9 million for the month (includes alternate payees and survivors; excludes lump sum and unit payments). Benefit payment amounts include compounded annual cost-of-living adjustments (COLAs) and other post-retirement benefit adjustments.



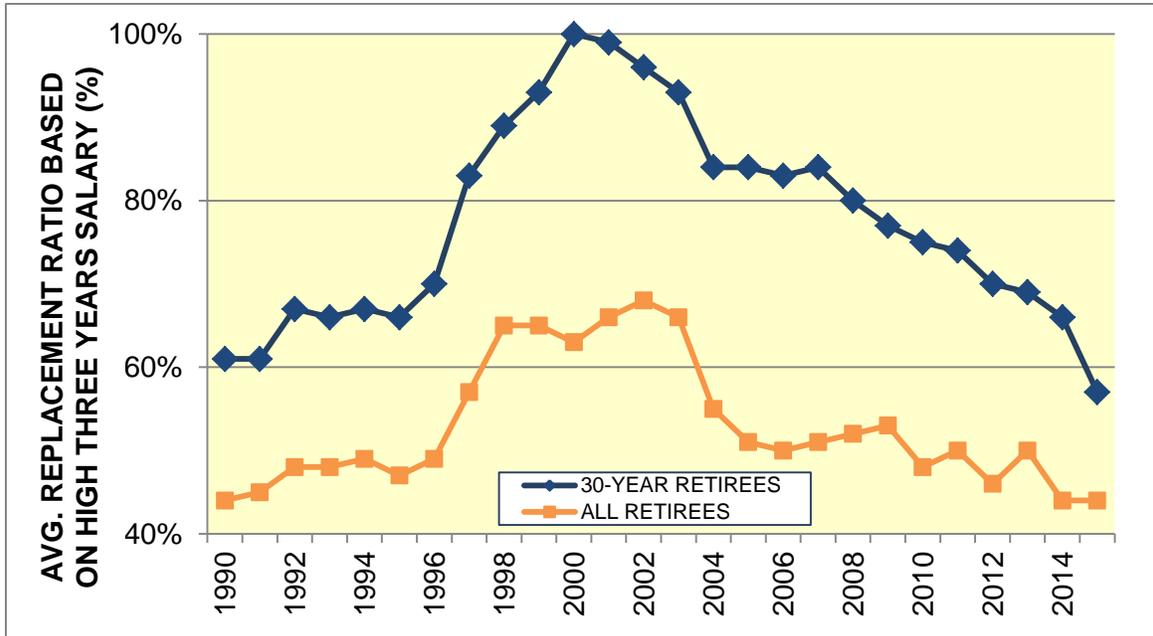
Monthly Benefit (\$)	Number of Retirees	Percent of Benefits Paid	Monthly Benefit (\$)	Number of Retirees	Percent of Benefits Paid
0 – 500	17,694	1.45%	3,001 - 3,500	8,841	8.19%
501 - 1,000	20,066	4.26%	3,501 - 4,000	7,686	8.23%
1,001 - 1,500	16,991	6.04%	4,001 - 4,500	6,792	8.24%
1,501 - 2,000	14,248	7.10%	4,501 - 5,000	5,988	8.12%
2,001 - 2,500	12,281	7.88%	5,001 - 5,500	4,853	7.27%
2,501 - 3,000	10,315	8.08%	5,501 - 6,000	3,607	5.91%
Subtotal	91,595		Subtotal	37,767	
% of total	66.23%	34.80%	% of total	27.31%	45.96%

Monthly Benefit (\$)	Number of Retirees	Percent of Benefits Paid	Monthly Benefit (\$)	Number of Retirees	Percent of Benefits Paid
6,001 - 6,500	2,673	4.76%	9,001 - 10,000	489	1.32%
6,501 - 7,000	1,874	3.61%	10,001 - 11,000	282	0.84%
7,001 - 7,500	1,236	2.56%	11,001 - 12,000	148	0.49%
7,501 - 8,000	907	2.01%	12,001 - 13,000	77	0.27%
8,001 - 8,500	594	1.40%	13,001 - 14,000	44	0.17%
8,501 - 9,000	487	1.22%	14,001 and up	117	0.60%
Subtotal	7,771		Subtotal	1,157	
% of total	5.62%	15.55%	% of total	0.84%	3.69%

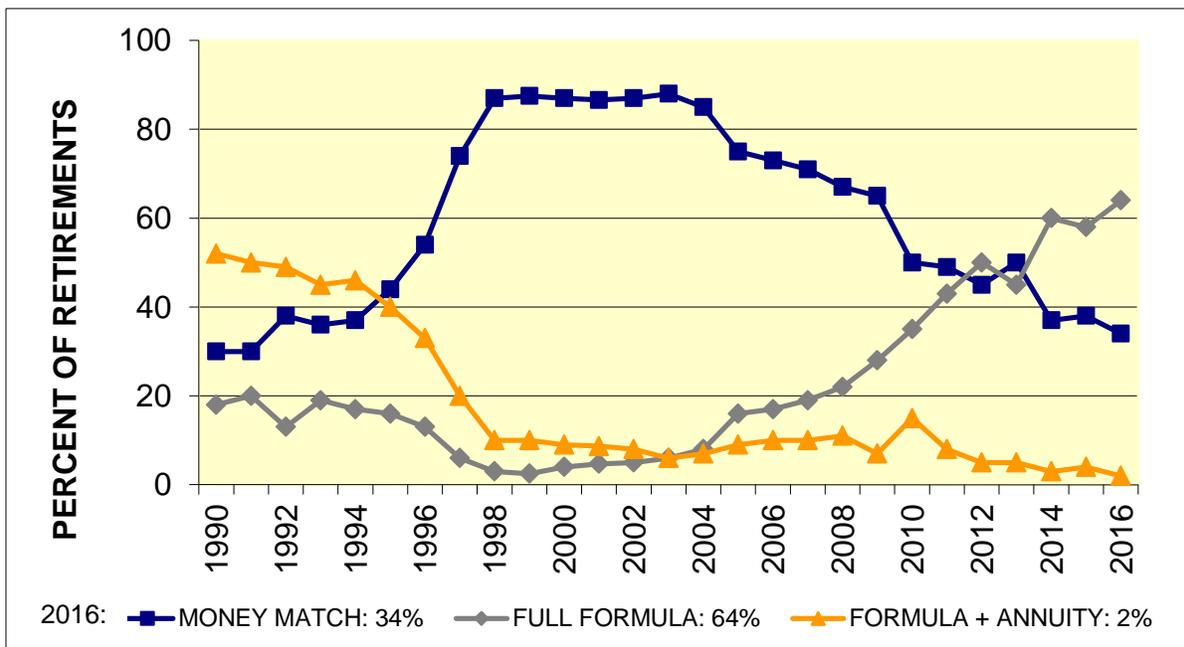
- Average annual benefit: \$30,363
- Median annual benefit: \$24,062

2. System Benefits (continued)

Tier One/Tier Two replacement ratio trends (data from PERS' Replacement Ratio Study)



Tier One/Tier Two retirement calculation method trends



Retired Tier One, Tier Two, and OPSRP members with hours reported working in a PERS-covered position in 2016 by employer group

Hours	State	Local Govt	K-12	Total
< 200	521	1,220	2,677	4,418
200 - 400	336	623	1,348	2,307
401 - 600	256	450	960	1,666
601 - 800	174	294	683	1,151
801 - 1039	293	399	757	1,449
> 1039	147	266	264	677
Total	1,727	3,252	6,689	11,668

2. System Benefits (continued)

Tier One/Tier Two benefit payment options selected in calendar year 2016

Option (definitions below)	Quantity	Percent
1	1,457	26.34
Refund Annuity	358	6.47
15-Year Certain	239	4.32
2	1,128	20.39
2A	1,228	22.20
3	170	3.07
3A	314	5.68
Lump Sum 1	73	1.32
Lump Sum 2	32	0.58
Lump Sum 2A	39	0.71
Lump Sum 3	6	0.11
Lump Sum 3A	16	0.29
Total Lump Sum	387	7.00
AS refund	84	1.52
Total	5,531	100%

Option 1 (non-refund): This option is paid for the member's lifetime. No benefit of any kind is paid to anyone after the member dies.

Refund Annuity Option: This option is paid for the member's lifetime. When the member dies, the designated beneficiary receives a lump-sum refund of any amount remaining in the member's account, if any.

15-Year Certain Option: This option is paid for the member's lifetime. If the member dies before receiving 180 monthly payments (15 years), the beneficiary is entitled to receive the remainder of the 180 monthly payments. Once the member has received at least 180 payments, no benefit is payable to the beneficiary.

Survivorship Options (Option 2, Option 2A, Option 3, and Option 3A): Under any of the survivorship options, the member may name only one beneficiary who must be a living person. The monthly benefit payment is paid to the member until his/her death, and then paid to the beneficiary if then living (under Options 2 and 2A, at the same base amount as the member; under Option 3 and 3A, at ½ the base amount of the member).

Lump-Sum Options (Lump-Sum Option 1, Lump-Sum Option 2, Lump-Sum Option 2A, Lump-Sum Option 3, and Lump-Sum Option 3A): These options provide a lump-sum payment of the member's account balance plus a lifetime monthly pension from the employer's contributions. The lifetime monthly pension options are the same as those for the non-refund and survivorship options described above.

Total Lump-Sum: The balance of the member's account and a matching amount funded by employers' contributions are paid out in total; there is no ongoing monthly benefit.

AS refund: a one-time payment based on an actuarial calculation if the Option 1 benefit is less than \$200 per month.

Average IAP account balances and distributions to retired members, withdrawals, and deceased

Year	Total IAP Account Balance After Earnings Crediting (\$M)	# of Members	Average IAP Account Balance (\$)	# of Distributions
2004	423.4	162,119	2,611	2
2005	928.9	181,055	5,130	4,131
2006	1,396.8	197,491	7,072	6,557
2007	2,120.5	210,133	10,091	6,705
2008	1,851.2	218,192	8,484	8,624
2009	2,742.8	231,256	11,847	7,727
2010	3,536.9	236,265	14,970	8,695
2011	3,939.7	238,062	16,549	11,479
2012	4,855.1	240,637	20,176	14,728
2013	5,127.3	242,516	21,142	14,994
2014	6,001.1	245,768	24,821	15,118
2015	6,906.1	255,896	26,988	15,644
2016	7,634.7	262,096	29,129	16,213

2. System Benefits (continued)

History of Key PERS Benefit Enhancements, Caps, and Reductions by Year

Year	Category	Action	Affected Members
1945	Administrative	The Public Employees Retirement System is signed into law and begins business July 1, 1946, as a money match retirement plan	All
1947	Retirement Age/Vesting	Requirement for employees to serve a six-month waiting period before becoming PERS members begins	All
1953	Administrative	By law, the PERS plan is terminated and immediately reopened the next day, allowing public employers to provide Social Security coverage	All
1967	Investment Risk Allocation	Legislature passes a bill that allows PERS to invest up to 10% of the retirement fund in common stock, creates the Oregon Investment Council, and establishes a defined benefit formula for employer-funded retirement benefits (formula plus annuity)	All
1969	Investment Risk Allocation	Participation in variable account program begins	All
1972	Cost-of-Living Adjustment	Implemented ad hoc COLA increase (12% to 25% benefit increase)	Existing retirees
1972	Cost-of-Living Adjustment	Initiated an annual COLA with a 1.5% cap	All retirees
1973	Benefit Calculation/Formula	Increased Formula Plus Annuity pension factors (General Service: .67 to 1.00; Police & Fire: 0.92 to 1.35)	Tier One
1973	Cost-of-Living Adjustment	Annual COLA cap raised from 1.5% to 2%	All retirees
1973	Cost-of-Living Adjustment	Capped COLA at actual inflation rate or 2%, whichever is less	All retirees
1973	Final Average Salary	Added accrued sick leave to retirement benefit calculation for participating employers	Tier One/Two
1974	Cost of Living Adjustment	Implemented ad hoc increase (0% to 25% benefit increase)	Existing retirees
1975	Investment Risk Allocation	Initiated member account assumed rate guarantee	Tier One
1975	Investment Risk Allocation	Increased assumed earnings rate from 5.5% to 7%	Tier One
1975	Investment Risk Allocation	Credited member regular accounts with more than the assumed earnings rate*	Tier One
1976	Investment Risk Allocation	Gain Loss Reserve established to "self-fund" assumed earnings rate crediting	Tier One
1979	Administrative	Employers allowed to "pick up" member 6% contribution	All
1979	Investment Risk Allocation	Increased assumed earnings rate from 7% to 7.5%	Tier One
1981	Benefit Calculation/Formula	Added Full Formula benefit calculation method	All
1981	Benefit Calculation/Formula	Consolidated member contributions from 1% to 7% salary based sliding scale to universal 6%	All
1981	Benefit Calculation/Formula	Eliminated Formula Plus Annuity benefit calculation method	Tier One
1981	Cost-of-Living Adjustment	Implemented ad hoc COLA increase (4% to 11.4% benefit increase)	Existing retirees
1985	Cost-of-Living Adjustment	Implemented ad hoc COLA increase (3% to 7.28% benefit increase)	Existing retirees
1985	Benefit Calculation/Formula	Added benefit option to allow lump-sum payment of member account	All
1987	Benefit Calculation/Formula	Members allowed to purchase six-month waiting period	All
1987	Benefit Calculation/Formula	New retirement benefit payout options added	All
1989	Cost-of-Living Adjustment	Implemented ad hoc COLA increase (0% to 25% benefit increase)	Existing retirees
1989	Investment Risk Allocation	Increased assumed earnings rate from 7.5% to 8%	Tier One
1989	Retiree Health Benefits	Established Medicare and state employee pre-Medicare insurance premium subsidies	Tier One/Two
1989	Retiree Health Benefits	Capped Medicare premium subsidy at \$60 per month	Tier One/Two
1989	Retirement Age/Vesting	Added "30 years of service" retirement regardless of age	Tier One/Two
1991	Benefit Calculation/Formula	Imposed state income tax on PERS benefits	All
1991	Benefit Calculation/Formula	Established service time based state income tax offset benefit of between 1% to 4% (SB 656)	Tier One
1993	Administrative	Divorced spouses entitled to separate account from member's	All

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*Tier One regular accounts were credited with earnings in excess of the assumed rate in the following years: 1975, 1976, 1979, 1980, 1982, 1983, 1985, 1986, 1988, 1989, 1991, 1993, 1995, 1996, 1997, 1998, and 1999. In all other years subsequent to 1975, these accounts were credited at the effective assumed rate.

Key:	Benefit enhancement	Benefit cap or reduction
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2. System Benefits (continued)

History of Key PERS Benefit Enhancements, Caps, and Reductions by Year (continued)

Year	Category	Action	Affected
1995	Benefit Calculation/Formula	Established state income tax offset benefit for pre-1991 service time (HB 3349)	Tier One
1995	Benefit Calculation/Formula	Eliminated tax remedy for anyone hired after July 14, 1995	All new hires
1996	Final Average Salary	Excluded lump-sum vacation payouts from final average salary	Tier Two
1996	Investment Risk Allocation	Eliminated guaranteed return on regular accounts for new members	Tier Two
1996	Retirement Age/Vesting	Increased normal retirement age for new members from 58 to 60 (General Service)	Tier Two
1997	Administrative	Married members must provide proof of spousal consent for retirement option choice	All
1997	Administrative	Reemployed retirees can work up to 1,040 hours for a PERS-covered employer without loss of benefits (up from 600 hours)	All
1997	Benefit Calculation/Formula	Out-of-state teaching service and some military purchases allowed	All
1999	Benefit Calculation/Formula	Locked in existing actuarial equivalency factor tables	Tier One
2000	Investment Risk Allocation	Eliminated 'Last Known Rate' member account crediting guarantee	Tier One
2003	Benefit Calculation/Formula	Decreased Full Formula benefit pension factor (General Service: 1.67 to 1.50; Police & Fire 2.00 to 1.80)	OPSRP
2003	Benefit Calculation/Formula	Eliminated Money Match benefit calculation method	OPSRP
2003	Benefit Calculation/Formula	Redirected member contributions to freeze Money Match benefit levels	Prospective MM retirees
2003	Benefit Calculation/Formula	Required regularly updated mortality assumptions and actuarial factors	All
2003	Cost-of-Living Adjustment	Pro-rated first year COLA	OPSRP
2003	Cost-of-Living Adjustment	Eliminated COLA 'bank' carryover	OPSRP
2003	Final Average Salary	Eliminated lump-sum vacation payouts from subject salary	OPSRP
2003	Final Average Salary	Eliminated accumulated sick leave from final average salary	OPSRP
2003	Investment Risk Allocation	Required members to self-fund guaranteed return on member accounts	Tier One
2003	Investment Risk Allocation	Subjected all future member contributions made on or after January 1, 2004 to actual earnings and losses with no guarantee	All
2003	Retiree Health Benefits	Eliminated post-retirement health insurance premium subsidies	OPSRP
2003	Retirement Age/Vesting	Increased normal retirement age from 60 to 65 (General Service) 55 to 60 (Police & Fire)	OPSRP
2003	Retirement Age/Vesting	Increased vesting from 5 years or age 50 to 5 years or age 65 (General Service) or age 60 (Police & Fire)	OPSRP
2005	Benefit Calculation/Formula	Adjusted member accounts and benefit payments to recapture 1999 earnings overcrediting	Tier One
2009	Retiree Health Benefits	Allowed OPSRP members to participate in PERS retiree health insurance pools without premium subsidy	OPSRP
2011	Benefit Calculation/Formula	Eliminated HB 3349 tax remedy for prospective retirees who move out of state on or after January 1, 2012	Tier One
2013	Cost-of-Living Adjustment	1.5% in 2013; COLA in 2014 and beyond is 1.25% on the first \$60,000 of an annual benefit; 0.15% on amounts above \$60,000	All
2013	Supplementary Payments	Annual supplementary payments of 0.25% to all benefit recipients (up to \$150) through 2019. Second annual supplementary payment of 0.25% through 2019 if benefit is \$20,000 or less annually	Retirees
2013	Benefit Calculation/Formula	Eliminated any tax remedy for retirees who do not pay income taxes in Oregon because they are not residents of Oregon	Tier One
2014	Investment Risk Allocation	Decreased assumed earnings rate from 8.0% to 7.75%	Tier One
2015	Supplementary Payments	Supplementary Payments invalidated by Oregon Supreme Court	
2015	Cost-of-Living Adjustment	Annual COLA of up to 2% restored for service time accrued before October 1, 2013. COLA for service time after that date uses a lower rate. Service time accrued in both periods is "blended."	
2016	Investment Risk Allocation	Decreased assumed earnings rate from 7.75% to 7.50%	Tier One

Key:	Benefit enhancement	Benefit cap or reduction
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2. System Benefits (continued)

PERS Retiree Health Insurance Program information

The Oregon PERS Health Insurance Program offers optional medical, dental, and long-term care insurance plans to eligible Tier One/Tier Two retirees, their spouses, and dependents. Upon retirement, these insurance options become a choice available to all PERS retirees. While primarily serving our Medicare-eligible (age 65 and over) population, the PERS Health Insurance Program also offers insurance coverage options for those not yet Medicare eligible.

There are two statutory trust funds administered by PERS as part of the Health Insurance Program that provide premium subsidies for eligible Tier One and Tier Two retirees or surviving spouses. These trusts are known as the Retirement Health Insurance Account (RHIA), serving all qualifying PERS Medicare-eligible retirees, and the Retiree Health Insurance Premium Account (RHIPA), serving qualifying state government pre-Medicare retirees. Both trusts are funded from employer contributions on an actuarial basis.

Program Enrollment (as of December 2016)

Medical Plans (four plans offered)	Totals	Medicare	Non-Medicare
Covered lives	59,674	57,298	2,376
Retirees (or surviving spouses)	48,421	46,950	1,471
Spouses/Dependents		10,348	905
Average age of enrolled retirees	75	75	57
Dental Plans (two plans offered)	37,444		
Long-Term Care Plan	2,091		

Statutory Health Insurance Premium Subsidies

Retirees receiving RHIA (trust fund held by PERS*)	44,899
Retirees receiving RHIPA (trust fund held by PERS**)	1,198
RHIA monthly payment total	\$2,693,940
RHIPA monthly payment total	\$ 359,275

Employer rates (effective July 1, 2017):

RHIA: 0.50%; RHIPA (state government only): 0.49%

Unfunded actuarial liabilities (as of December 31, 2015): \$46 million (RHIA); \$57 million (RHIPA)

* The RHIA subsidy is \$60 per month for Medicare-eligible retirees.

** The RHIPA subsidy is for state government pre-Medicare retirees only and varies depending on the employee's years of state service, from \$163.47 (8 years) to \$326.94 (30+ years) per month for Plan Year 2016.

3. System Funding Level and Status

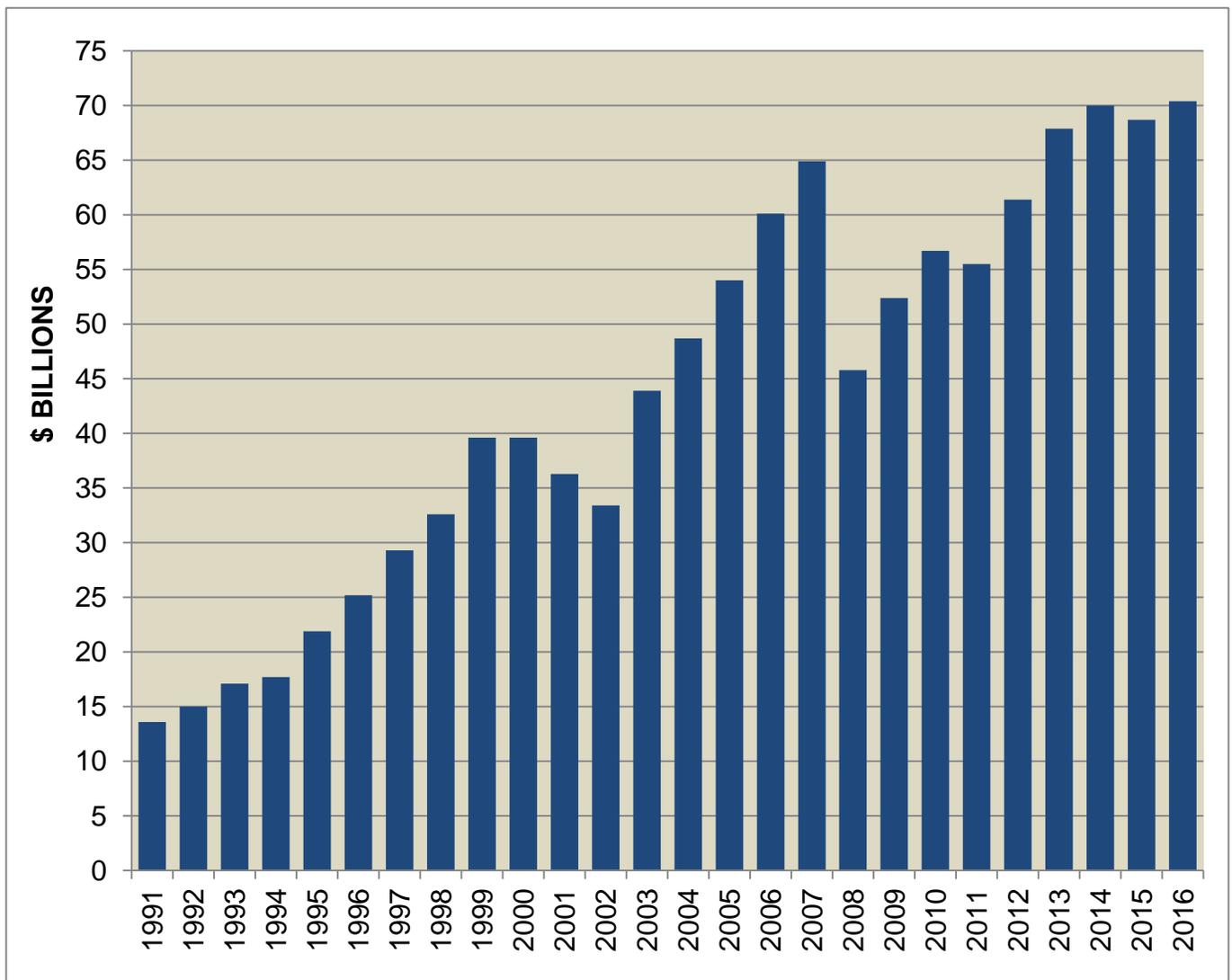
Funded status as of December 31, 2015

The Oregon Public Employees Retirement Fund (OPERF) is invested under the oversight and direction of the Oregon Investment Council with staff support from the Investment Division of Oregon State Treasury.

As of December 31, 2015, PERS was 71% funded (not including employer side accounts). Side accounts hold deposits from PERS employers of pension obligation bond proceeds and other advance lump-sum payments that are amortized to offset that employer's contribution.

As of December 31, 2015, the unfunded actuarial liability (UAL) (not including side accounts) was \$21.8 billion. The UAL fluctuates based on various factors including investment returns, Board reserving policies, statutory plan design changes, and litigation outcomes.

PERS fund value (calendar years ending December 31)



3. System Funding Level and Status (continued)

Unfunded actuarial liability history and funded ratio¹

Valuation ² Date	With Side Accounts ³ (starting in 2002)		Without Side Accounts	
	UAL (\$M)	Funded Ratio (%)	UAL (\$M)	Funded Ratio (%)
2000	1,545	96.4	1,545	96.4
2001	-2,031	105.4	-2,031	105.4
2002	3,204	92.0	3,983	89.9
2003	1,751	96.1	6,227	86.0
2004	2,122	95.6	7,678	84.0
2005	-1,751	104.0	4,919	91.0
2006	-5,019	109.7	2,229	95.7
2007	-6,120	111.5	1,538	97.1
2008	10,998	80.0	16,133	70.4
2009	8,108	86.0	13,598	76.0
2010 ⁴	7,700	87.0	13,300	78.0
2011	11,030	82.0	16,255	73.0
2012 ⁵	5,600	91.0	11,100	82.0
2013	2,600	96.0	8,500	86.0
2014 ⁶	12,100	84.0	18,000	76.0
2015	16,200	79.0	21,800	71.0

1 Includes RHIA/RHIPA.

2 2000-2003 UALs were calculated using actuarial value of assets (AVA) based on year-to-year changes in asset values smoothed over four-year periods. All other UALs since 1997 were calculated using an AVA based on fair market value.

3 The official PERS valuation UAL and funded ratio are based on accepted actuarial standards and methodologies. These methodologies are subject to review and revision every two years. A negative UAL amount represents a surplus.

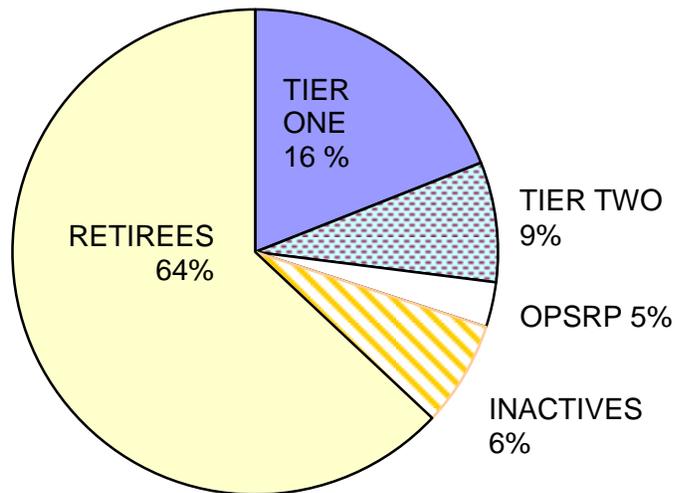
4 2010 and after includes the OPSRP Pension Program, 2000-2009 reflects only Tier One/Tier Two.

5 Includes liability reductions from Senate Bills 822 & 861 and new Board-adopted actuarial assumptions and methods from the 2012 Experience Study.

6 Includes the *Moro* decision and new Board-adopted actuarial assumptions and methods from the 2014 Experience Study.

Actuarial accrued liabilities (as of December 31, 2015)

Approximately 70% of PERS' total accrued liability is for members who are no longer working in PERS-covered employment (retired and inactive members).



4. System Revenue

Member and employer contributions and investment income for calendar years

Year	Member Contributions (\$M)	Employer Contributions (\$M)	Amortization of Employer Side Accounts (\$M)*	Total Employer (\$M)	Net Investment & Other Income (\$M)
1995	287	427	N/A	427	4,110
1996	296	463	N/A	463	4,358
1997	291	473	N/A	473	4,582
1998	318	488	N/A	488	3,978
1999	347	577	N/A	577	7,463
2000	359	654	N/A	654	143
2001	385	689	N/A	689	-2,708
2002	398	725	8	733	-3,460
2003	405	582	97	679	8,866
2004	371**	408	278	686	5,933
2005	434	504	357	861	6,179
2006	456	637	474	1,111	8,163
2007	468	633	466	1,099	5,808
2008	484	669	541	1,210	-17,235
2009	515	561	540	1,101	8,053
2010	502	435	558	993	6,444
2011	510	627	509	1,136	1,935
2012	513	915	443	1,358	7,859
2013	561	942	448	1,390	9,458
2014	524	994	472	1,466	4,819
2015	611	1,185	542	1,727	1,380
2016	610	1,021	628	1,649	4,840

* PERS' methodology to track amortization of side accounts began in 2002. Side accounts hold deposits by employers of pension obligation bond proceeds and other lump-sum payments that are amortized to offset that employer's PERS contributions.

** Since January 1, 2004, member contributions have been placed in the Individual Account Program (IAP), instead of the legacy Tier One/Tier Two member accounts.

- Member contributions equal 6% of covered salary and now go to the IAP. 65% of all PERS-covered employers currently assume and pay or “pick up” the member contribution for more than 50% of their employees. These employers cover approximately 72% of all PERS employees.
- PERS Reform legislation led to a reduction in employer rates beginning in 2003. Also, starting in 2002, employers were given the option to deposit lump-sum payments into side accounts, reducing subsequent “new dollar” annual contributions for the employers that make such deposits.
- Employer contribution amounts are from the calendar year-end records. Data for calendar year 2004 and beyond includes employer contributions for OPSRP Pension Program, Tier One/Tier Two, and post-retirement health care (RHIA, RHIPA).

4. System Revenue (continued)

PERS Fund investment earnings available for crediting and actual distributions to Tier One and Tier Two member regular, variable, and Individual Account Program (IAP) accounts

Year	Earnings (%)	Distributions (%)			
		Tier One	Tier Two	Variable Account	IAP
1970	5.09	5.09		7.47	
1971	6.27	6.27		9.47	
1972	7.46	7.46		13.87	
1973	0.00	0.00		-16.39	
1974	0.00	5.50		-18.16	
1975	9.19	7.50		18.94	
1976	10.38	7.75		18.58	
1977	4.79	7.00		-2.62	
1978	7.37	7.00		7.03	
1979	12.32	11.09		20.40	
1980	16.92	13.00		29.94	
1981	4.37	7.50		-2.25	
1982	15.31	11.50		22.39	
1983	18.37	13.00		23.12	
1984	7.33	7.50		4.00	
1985	21.38	15.00		27.99	
1986	22.70	18.37		18.98	
1987	9.00	7.50		4.54	
1988	16.86	13.50		18.62	
1989	19.74	14.50		26.84	
1990	-1.53	8.00		-7.84	
1991	22.45	15.00		35.05	
1992	6.94	8.00		10.54	
1993	15.04	12.00		12.65	
1994	2.16	8.00		-1.76	
1995	20.78	12.50		29.92	
1996	24.42	21.00	24.42	21.06	
1997	20.42	18.70	20.42	28.87	
1998	15.43	14.10	13.63	21.45	
1999	24.89	11.33*	21.97	28.83	
2000	0.63	8.00	0.54	-3.24	
2001	-7.17	8.00	-6.66	-11.19	
2002	-8.93	8.00	-8.93	-21.51	
2003	23.79	8.00	22.00	34.68	
2004	13.80	8.00	13.27	13.00	12.77
2005	13.04	8.00	18.31*	8.29	12.80
2006	15.57	8.00	15.45	15.61	14.98
2007	10.22	7.97***	9.47	1.75	9.46
2008	-27.18	8.00	-27.18	-43.71	-26.75
2009	19.12	8.00	19.12	35.57	18.47
2010	12.44	8.00	12.44	15.17	12.13
2011	2.21	8.00	2.21	-7.80	2.15
2012	14.29	8.00	14.68	18.43	14.09
2013	15.76	8.00	15.62	25.74	15.59
2014	7.29	7.75	7.24	4.29	7.05
2015	2.21	7.75	1.87	-1.61	1.85
2016	6.9	7.50	7.15	8.76	7.13

* The PERS Board originally credited these accounts at 20%. That allocation was later reduced to 11.33% to comply with subsequent court decisions and legislative findings.

** Tier Two regular account crediting, based solely on earnings, was 13.74%. However, the PERS Board deployed \$9 million from the Capital Preservation Reserve and \$17 million from the Contingency Reserve that was added to Tier Two earnings. As a result, Tier Two was credited with a total of 18.31%. The dollars allocated from the reserves were originally withheld from Tier Two regular account earnings.

*** After crediting Tier One accounts with the assumed rate of 8%, member attorney fees in the *Strunk* case were deducted by order of the Oregon Supreme Court resulting in an effective crediting rate of 7.97%.

■ In determining plan funding, the actuary must project future earnings of the PERS Fund. This is called the “assumed earnings rate.” Historical assumed earnings rates are:

- 5.0% for 1971 - 1974
- 7.0% for 1975 - 1978
- 7.5% for 1979 - 1988
- 8.0% for 1989 - 2013
- 7.75% for 2014-2015
- 7.5% beginning January 1, 2016.

■ Average earnings credited to IAP accounts from 2004 - 2016: 7.8%

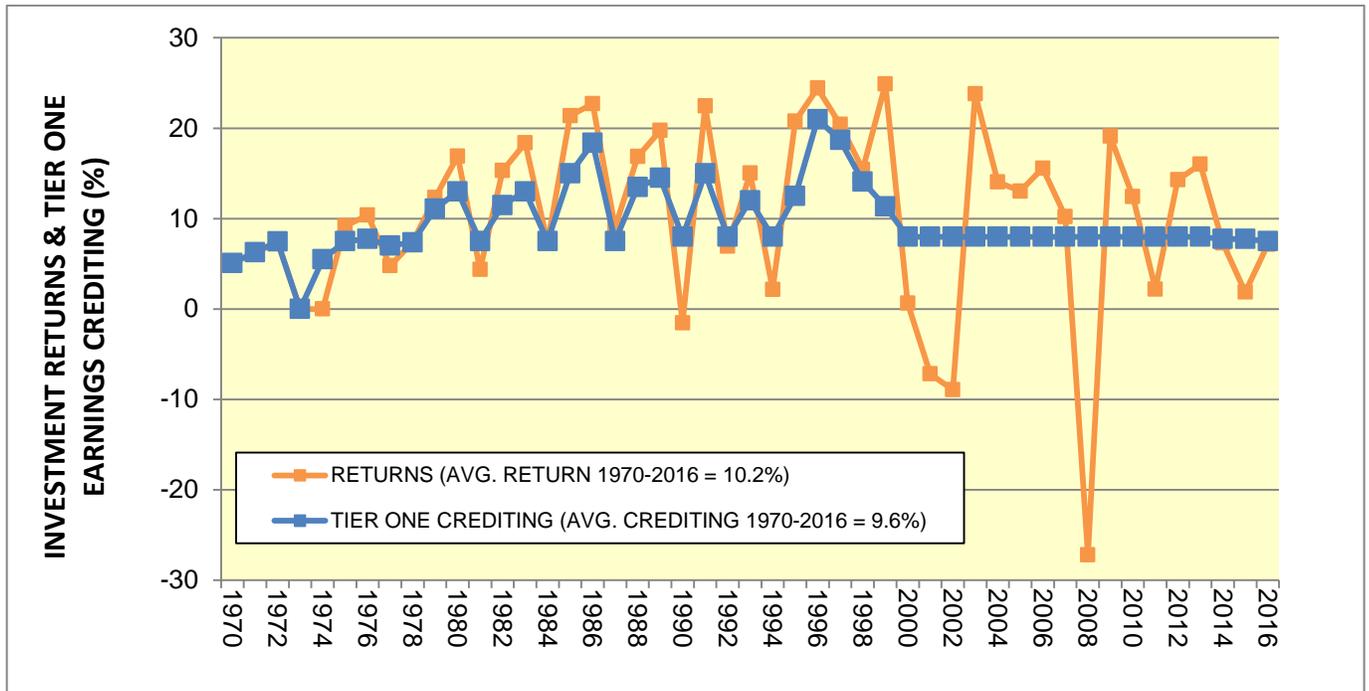
■ Average earnings credited to Tier Two accounts from 1996 – 2016: 9.4%

47-year averages (1970-2016)

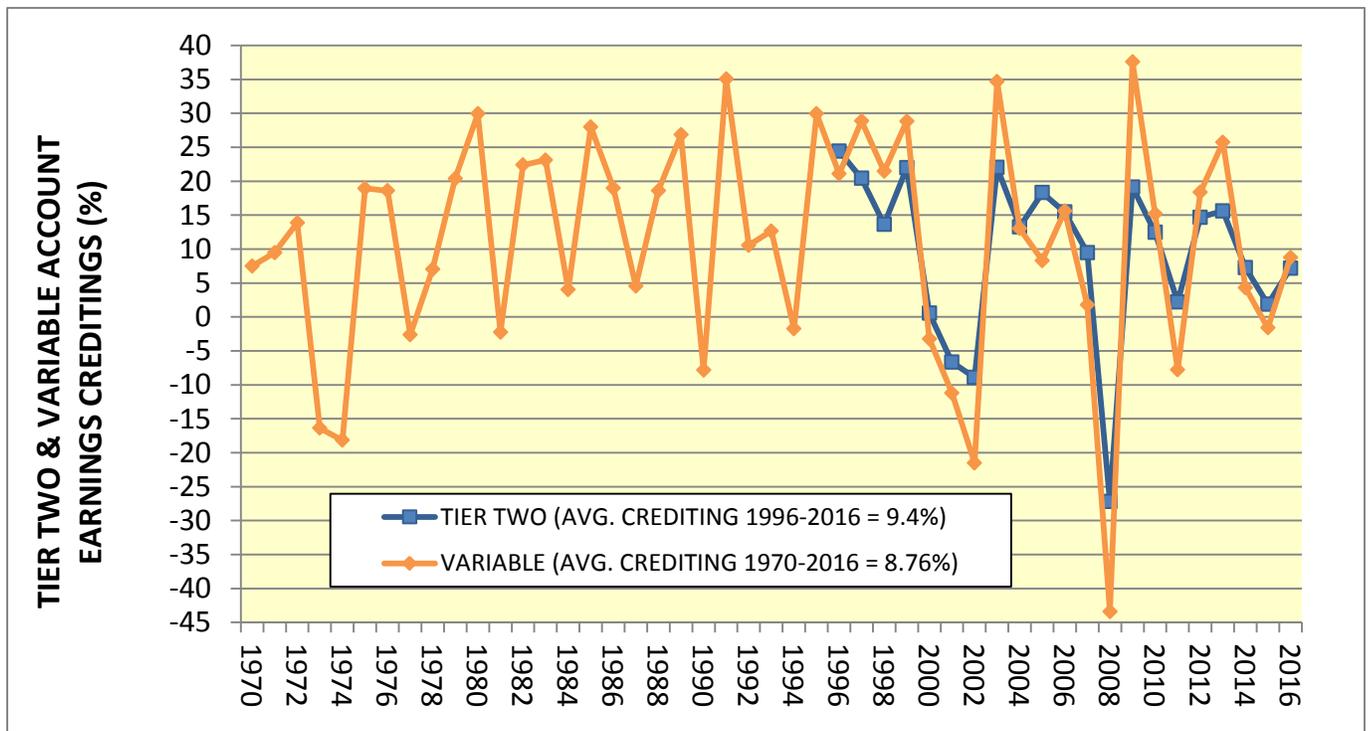
- Regular account earnings available for crediting: 10.2%.
- Earnings credited to Tier One regular accounts: 9.6%.
- Earnings credited to variable accounts: 10.7%.

4. System Revenue (continued)

Regular account earnings available for crediting and actual distributions to Tier One member regular accounts based on 2016 earnings



Actual distributions to Tier Two member regular accounts and to Tier One/Tier Two member variable accounts (invested in an equity-only portfolio) based on 2016 earnings



4. System Revenue (continued)

2016 earnings crediting (\$ millions)

Reserve/Account	Balance Before Crediting	2016 Crediting	Reserves After Crediting	Crediting Rates
Contingency Reserve	\$583.7	-	\$583.7	N/A
Tier One Member Regular Accts	4,547.0	341.0	4,888.0	7.50%
Tier One Rate Guarantee Reserve	183.2	(2.4)	180.8	N/A
Benefits-In-Force (BIF) Reserve	20,550.4	1,461.3	22,011.7	7.15%
Tier Two Member Regular Accts	816.8	58.4	875.2	7.15%
Employer Reserves	23,235.6	1,663.0	24,898.6	7.15%
OPSRP Pension Program	2,807.8	198.8	3,006.6	7.08%
UAL Lump-Sum Payment Side Accts*	5,005.8	383.2	5,389.0	Various
IAP Accounts**	6,858.5	489.3	7,347.8	7.13%
Total	\$64,588.8	\$4,592.6	\$69,181.4	

* Side account earnings rates for lump sums on deposit vary depending on when the deposit was made within the calendar year and are not affected by Board reserving or crediting decisions.

** Informational only; not affected by Board reserving or crediting decisions.

Contingency Reserve: This reserve can be used for any purpose the Board determines is appropriate so long as the use of the funds furthers the trust's purpose. It is funded in years that investment income exceeds the assumed rate (currently 7.5 percent).

Tier One Rate Guarantee Reserve: This reserve is used to credit the assumed rate on Tier One member regular accounts in years when the fund earns below the assumed rate, and to hold excess earnings from the years when the fund earns more than the assumed rate (currently 7.5% percent).

Benefits-In-Force Reserve: This reserve is used to pay retired member's benefits and annuities. It is funded by earnings and fund transfers from member accounts and employer reserves associated with retirements processed during a calendar year.

System-wide average employer contribution rates excluding retiree health insurance (RHIA/RHIPA)

Valuation Year	Rate Effective Dates	Average Rate With Side Accounts (%)	Average Rate Without Side Accounts (%)	Annualized Salary (\$M)
1975	Various	11.21	11.21	1,014.5
1977	Various	11.87	11.87	1,226.8
1979	Various	10.97	10.97	1,488.0
1982	Various	10.13	10.13	2,062.1
1985	Various	10.87	10.87	2,428.3
1987	Various	11.30	11.30	2,764.7
1989	Various	9.74	9.74	3,199.4
1991	Various	9.19	9.19	3,887.5
1993	Various	9.15	9.15	4,466.8
1995	Various	9.42	9.42	4,848.1
1997	Various	11.40	11.40	5,161.6
1999	7/1/01 – 6/30/03	10.74	10.74	5,676.6
2001	7/1/03 – 6/30/05	10.64	10.64	6,256.5
2003*	7/1/05 – 6/30/07	14.47*	18.89*	6,248.5
2005**	7/1/07 – 6/30/09	8.22	15.01	6,792.0
2007	7/1/09 – 6/30/11	4.73	12.42	7,721.8
2009	7/1/11 – 6/30/13	10.8	16.3	8,512.0
2011***	7/1/13 – 6/30/15	10.8	16.5	8,600.0
2013	7/1/15 – 6/30/17	10.6	17.5	8,699.0
2015	7/1/17 – 6/30/19	14.23	20.85	10,100.0

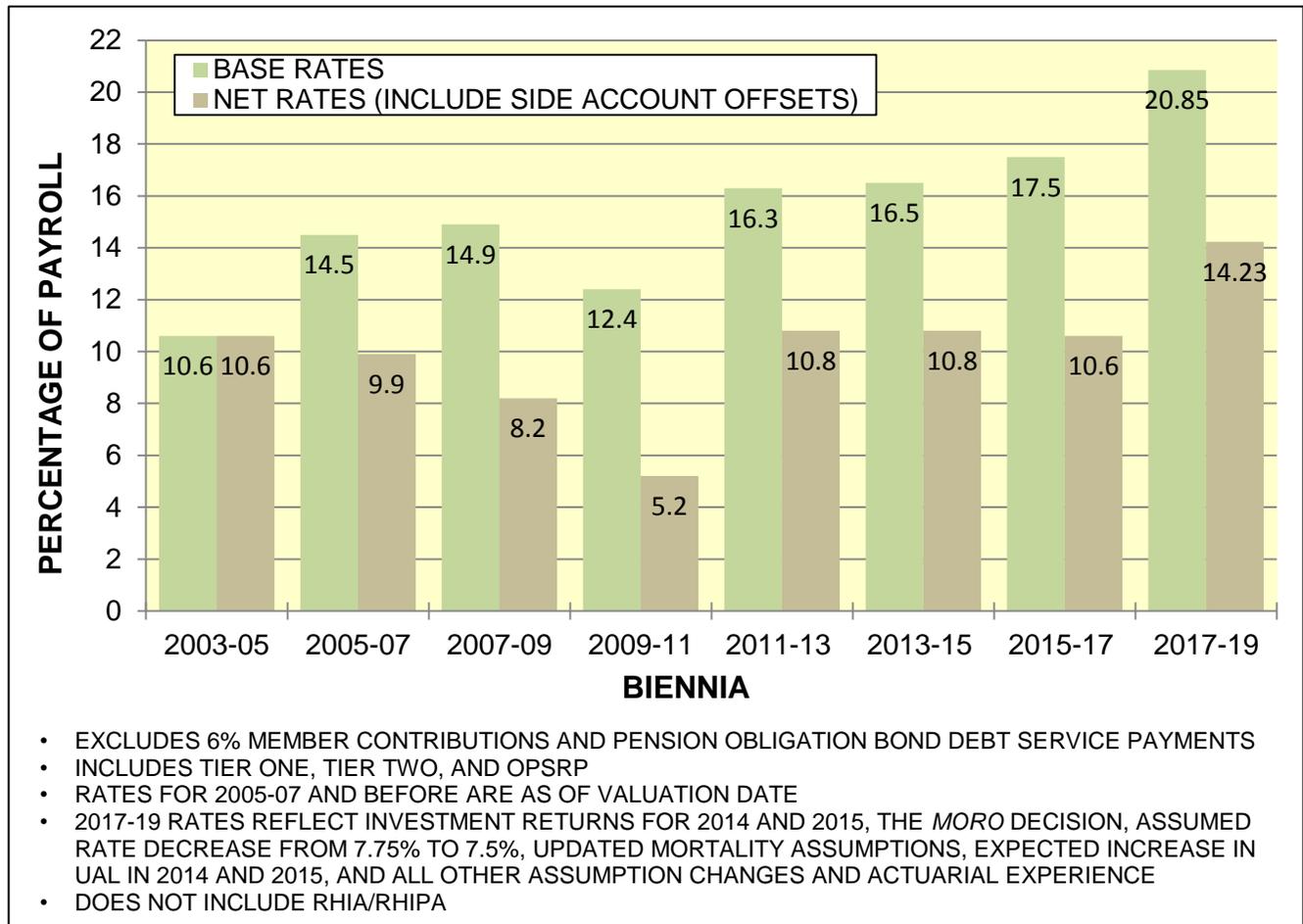
* December 31, 2003 rates were phased-in. Actual rate paid averaged 10.58% with employer side accounts and 15.10% without employer side accounts.

** Includes weighted average rate for Tier One/Tier Two and OPSRP beginning in 2005.

*** Includes liability reduction and rate deferral from Senate Bill 822 (2013).

4. System Revenue (continued)

System-wide average employer contribution rates as a percent of covered salary (net rates include side account offsets).



2017-19 employer contribution rate increase projections

(\$ millions)	Projected 2015-17 Payroll*	(A) Projected 2015-17 Contribution	Projected 2017-19 Payroll*	(B) Projected 2017-19 Contribution**	(B) - (A) Projected Contribution Increase
State Agencies	\$5,620	\$575	\$6,020	\$835	\$225
School Districts	\$6,120	\$560	\$6,560	\$910	\$335
All Others	<u>\$7,350</u>	<u>\$875</u>	<u>\$7,880</u>	<u>\$1,165</u>	<u>\$290</u>
Total	\$19,090	\$2,025	\$20,460	\$2,910	\$885

* Assumes payroll growth at 3.5% annually based on 12/31/2015 active member census, reflecting proportional payroll composition (Tier One/Tier Two vs. OPSRP) as of 12/31/2015.

** Collared net rates are used to project 2017-19 employer contributions.

4. System Revenue (continued)

Employer side accounts

When an employer makes a lump-sum payment to prepay part or all of its unfunded actuarial liability (UAL), the money is placed in a special account called a “side account.” This account is attributed solely to the employer making the payment and is held separate from other employer reserves.

Most employers with side accounts issued pension obligation bonds (POBs) and provided the bond proceeds to PERS as a UAL lump-sum deposit to fund their side account. A few employers funded their side accounts with lump-sum payments from other sources, such as savings from internal operations.

Administrative costs for side accounts are limited by statute. PERS assesses \$2,500 per side account in the first year and \$1,000 annually thereafter, regardless of the size of the side account.

As of December 31, 2015, 146 employers have established side accounts. Of these, 35 employers have multiple side accounts: one city, one special district, two community colleges, and 31 school districts.

Employer Type	# W/Side Accounts
Independent Locals (not a member of a pool)	5
State Agencies (all, including OUS)	1
Pooled Counties	8
Pooled Cities	9
Pooled Special Districts	8
Community Colleges	17
School Districts	98

As of December 31, 2015, side account assets totaled \$5.6 billion.

Employer Type	Balance (Millions)
Independent	\$90.1
State Agencies	\$1,898.2
Pooled Counties	\$62.2
Pooled Cities	\$49.0
Pooled Special Districts	\$89.7
Community Colleges	\$403.5
School Districts	\$3,041.6

Side accounts are generally amortized over the same time period as the employer’s associated UAL, providing the employer with an offset of its employer rate. The goal is for the side account to provide rate relief to the employer until the associated UAL is paid off. Side accounts are re-amortized every two years, taking into consideration how much of the side account has been used and what earnings have been credited. The rate offset is then adjusted based on the re-amortization over the original period.

4. System Revenue (continued)

Employer side accounts (continued)

Average Side Account Rate Offset 2005 -2019	
Rate Period	Average Rate Offset (% of Payroll)
2005 - 2007	-4.54%
2007 - 2009	-6.71%
2009 - 2011	-7.20%
2011 - 2013	-5.11%
2013 - 2015	-5.26%
2015 - 2017	-6.38%
2017 - 2019	TBD

The State of Oregon issued \$2.1 billion in POBs in 2003 to fund a side account. As of December 31, 2015, the State's side account balance was \$1.9 billion and the principal balance on the State's POBs was \$1.8 billion.

Historical Side Account and POB Balances 2004 - 2015		
Calendar Year	Side Accts (\$ millions)	Outstanding POBs (\$ millions)
2004	\$5,556	\$5,516
2005	\$6,667	\$6,202
2006	\$7,248	\$6,164
2007	\$7,658	\$6,249
2008	\$5,135	\$6,187
2009	\$5,490	\$6,109
2010	\$5,579	\$5,999
2011	\$5,225	\$5,896
2012	\$5,518	\$5,814
2013	\$5,924	\$5,520
2014	\$5,877	\$5,519
2015	\$5,634	\$5,535

Side account earnings

Side accounts are invested in the PERS Fund and receive the Fund's actual earnings or losses. These earnings or losses are posted to side accounts at the end of each year.

Average Side Account Earnings 2006 to 2015	
Calendar Year	Average Earnings/Loss
2006	14.98%
2007	9.46%
2008	-26.75%
2009	18.47%
2010	12.13%
2011	2.15%
2012	14.09%
2013	15.59%
2014	7.39%
2015	1.82%

5. Economic Impact of PERS Monthly Benefit Payments in 2015

Oregon PERS monthly benefits contribute to Oregon's economy

Oregon PERS paid approximately \$3.9 billion in total monthly benefits in 2015, with \$3.5 billion to PERS benefit recipients living in Oregon. Funding of these benefits came primarily from investment earnings on contributions previously paid by members and public employers. These benefit recipients spent a significant portion of this money on goods and services in Oregon, which helped support local businesses. These businesses then purchased goods, in part, from other local vendors, further supporting Oregon's workforce and economy.

Annual PERS monthly benefits generate \$3.9 billion in total economic value to Oregon

The \$3.5 billion in annual benefit payments multiply to \$3.9 billion in total economic value to Oregon when the full financial impact of these dollars spent in local communities is considered (based upon economic multipliers provided by the U.S. Department of Commerce's Bureau of Economic Analysis).

The economic activity generated by PERS monthly benefit payments sustain an estimated 36,427 Oregon jobs, and add approximately \$1.17 billion in wages to Oregon's economy.

Additionally, the State of Oregon collected an estimated \$184 million in income taxes on PERS retiree monthly benefits (based on 2013 income tax estimates).

Investment income provided 73.4% of total PERS' revenues from 1970-2015, with member contributions providing 5.5% and employer contributions providing 21.1%.

Money for PERS benefit payments comes from three sources (1970-2015)



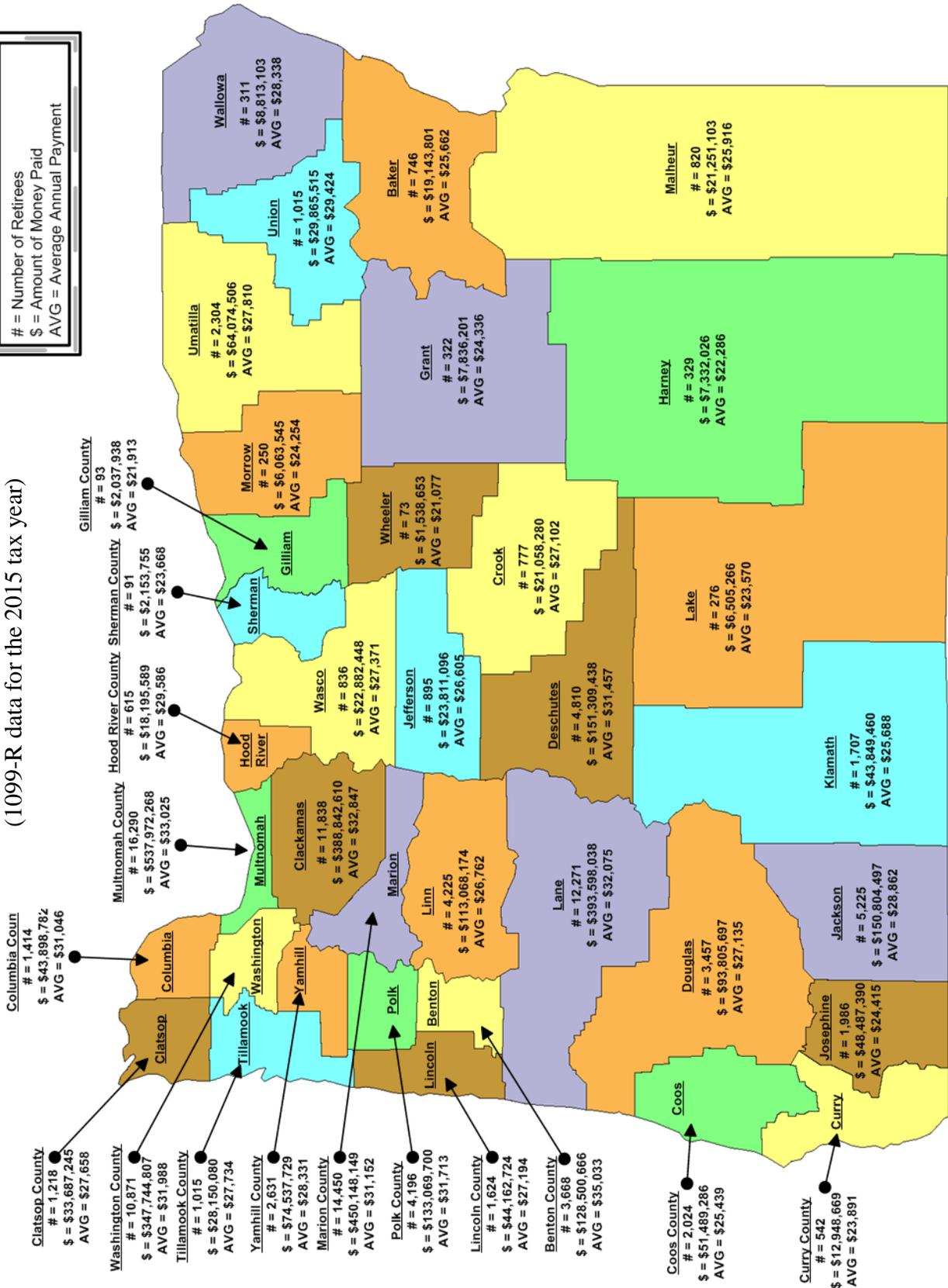
5. Economic Impact of PERS Benefit Payments in 2015 (continued)

Oregon PERS benefit payments by county (2015 calendar year)

LEGEND

- # = Number of Retirees
- \$ = Amount of Money Paid
- AVG = Average Annual Payment

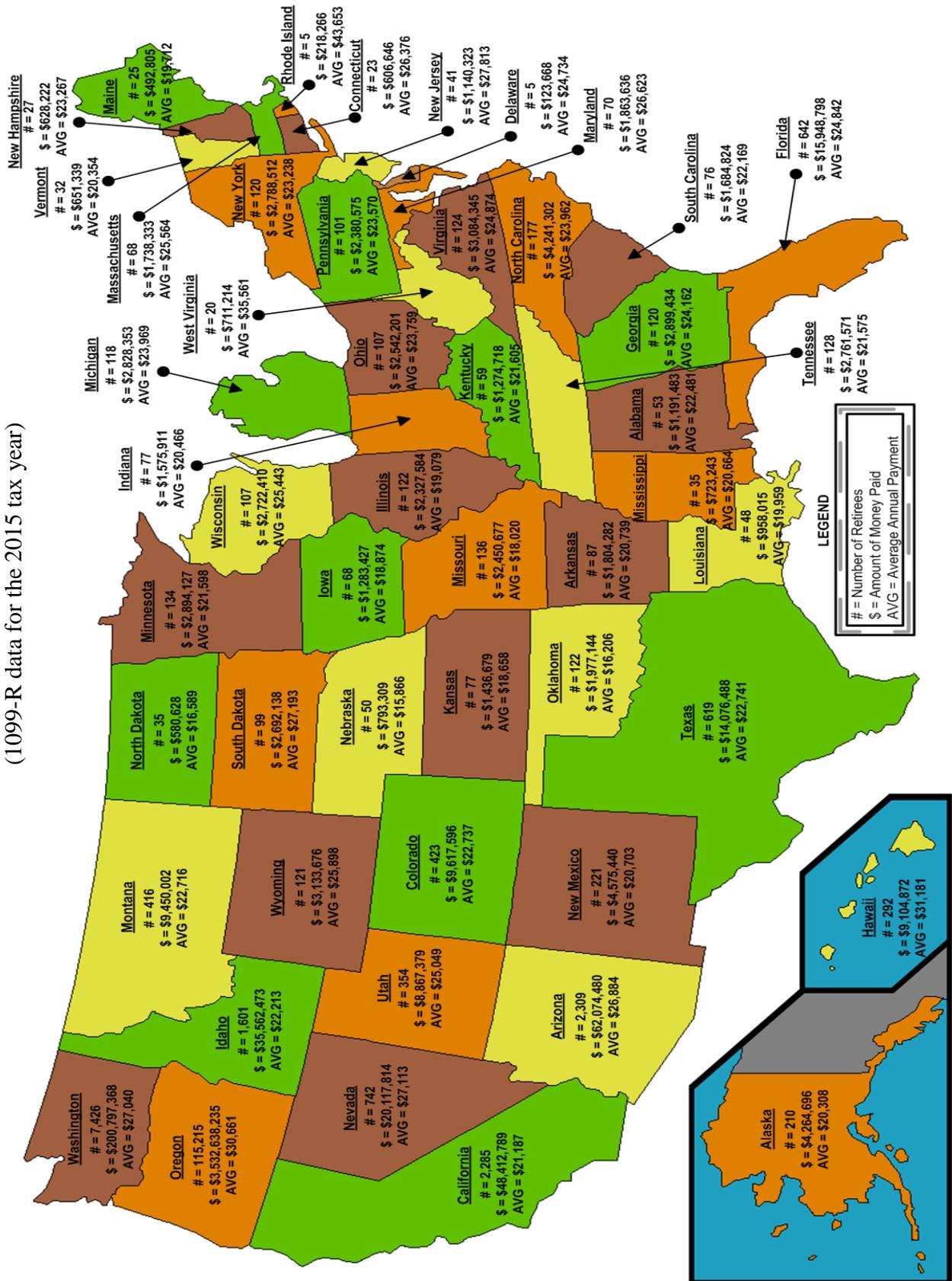
Total Oregon PERS Benefit Payments by County
(1099-R data for the 2015 tax year)



5. Economic Impact of PERS Benefit Payments in 2015 (continued)

Oregon PERS benefit payments by state (2015 calendar year)

Total Oregon PERS Benefit Payments by State
(1099-R data for the 2015 tax year)



Pension System Terms

Accrued liability: The net present value of projected future benefits allocated to service already completed in accordance with the actuarial cost method.

Actuarial asset value: The value of assets used in calculating the required contributions. The actuarial asset value may be equal to the fair market value of assets, or it may spread the recognition of certain investment gains or losses over a period of years in accordance with a smoothing method.

Actuarial assumptions: Assumptions as to the occurrence of future events affecting pension costs, such as: mortality, withdrawal, disablement, and retirement; rates of investment earnings and other relevant items. Actual experience will vary from assumption, and at times the variance will be substantial.

Actuarial cost method: A technique used by actuaries to allocate the amount and incidence of the annual actuarial cost of pension plan benefits, or normal cost, and the related unfunded actuarial liability (UAL). Ordinarily, the annual contribution to the plan comprises the normal cost and an amount for amortization of the unfunded actuarial accrued liability.

Base employer contribution rates: Consists of the normal cost rate plus the UAL rate. This is paid by a combination of employer contributions and side account transfers. Base rates do not reflect the effects of side account rate offsets.

Combined valuation payroll: Projected payroll for the calendar year following the valuation date for Tier One, Tier Two, and OPSRP active members. This payroll is used to calculate UAL rates.

Funded ratio or funded status: The actuarial value of assets expressed as a percentage of the accrued liability.

Individual Account Program (IAP): A defined contribution-like program that contains all member contributions (6% of covered payroll) made on or after January 1, 2004.

Net employer contribution rates: The rate funded by employer contributions, consisting of the base employer contribution rate minus the effect of side account rate offsets.

Normal cost: The annual cost assigned to the current year, under the actuarial cost method in use. The normal cost divided by the applicable payroll is the normal cost rate.

Oregon Public Service Retirement Plan (OPSRP) Pension Program: The program covering members hired on or after August 29, 2003.

Rate collar: A methodology that limits the maximum allowable period-to-period change in employer contribution rates. The width of the rate collar is determined by the current contribution rate and funded status.

Side accounts: Side accounts are established for employers who make supplemental payments (a lump-sum payment in excess of the required employer contribution). For State and Local Government Rate Pool (SLGRP) employers, this supplemental payment is first applied toward the employer's transition liability, if any, with the remainder going into a side account. Side accounts are treated as pre-paid contributions. Employer contribution rates are first determined excluding side accounts (base employer contribution rate). Then, an amortized portion of the side account is used to offset the contribution otherwise required for each individual employer that has a side account (net employer contribution rate). While side accounts are excluded from valuation assets in determining contribution rates for pools and non-pooled employers, side accounts are included in valuation assets for financial reporting purposes such as the reporting of funded status.

Total liability: The net present value of all projected future benefits attributable to all anticipated service (past *and* future) for current active and inactive members.

Tier One: The pension program covering members hired before January 1, 1996.

Tier Two: The pension program covering members hired from January 1, 1996 through August 28, 2003.

Unfunded actuarial liability (UAL): The excess of the actuarial accrued liability over the actuarial value of assets. The UAL is amortized over a fixed period of time to determine the UAL rate component of employer contribution rates.

Resources

Customer Service (Monday-Friday, 8:30 a.m. to 5 p.m.): 888-320-7377

PERS website: www.Oregon.gov/pers

PERS Facts: http://www.oregon.gov/PERS/docs/general_information/pers_facts.pdf

Online Member Services (secure site for benefit estimates and more):

https://orion.pers.state.or.us/SelfService/viewPage?component=/mhome.jsp&dialog_id=DState_44&mode=MBR

Actuarial/Financial information: <http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

PERS Board: <http://www.oregon.gov/pers/Pages/Board/PERS-Board-Information.aspx>

Tier One/Tier Two

I want to retire: <http://www.oregon.gov/pers/MEM/Pages/TierOne-TierTwo-Steps-to-Retire.aspx>

A-Z Quick Answers: <https://apps.pers.state.or.us/pers238/A-Z-Project-Chapter-238.htm>

Education sessions: <http://www.oregon.gov/pers/MEM/Pages/Tier-One-Tier-Two-Presentations-Index.aspx>

OPSRP

I want to retire: <http://www.oregon.gov/pers/MEM/Pages/OPSRP-and-IAP-Steps-to-Retire.aspx>

A-Z Quick Answers: <https://apps.pers.state.or.us/opsrp/A-Z-Project-Chapter-238a.htm>

Education sessions: <http://www.oregon.gov/pers/MEM/Pages/Presentations/All-About-the-OPSRP/OPSRP-Presentations-Index.aspx>

Retired members

Online Member Services (secure site to change your address, see benefit payment information, and view/request 1099Rs):

https://orion.pers.state.or.us/SelfService/viewPage?component=/mhome.jsp&dialog_id=DState_44&mode=MBR

A-Z Quick Answers (Tier One/Tier Two retirees): <https://apps.pers.state.or.us/238retirees/A-Z-Project-Chapter-238-Retirees.htm>

A-Z Quick Answers (OPSRP retirees): <https://apps.pers.state.or.us/opsrpretirees/A-Z-Project-Chapter-238a-Retirees.htm>

Working after retirement for a PERS-covered employer (Tier One/Tier Two retirees):

<http://www.oregon.gov/pers/RET/Pages/Work-After-Retirement.aspx>

Working after retirement for a PERS-covered employer (OPSRP retirees):

<http://www.oregon.gov/pers/RET/Pages/OPSRP-Work-After-Retirement.aspx>

PERS Health Insurance Program: <http://www.oregon.gov/pers/RET/Pages/PHIP.aspx>

Appendix A: Replacement Ratio Study (RRS) Exclusions and Assumptions

(see pages 4-5)

EXCLUSIONS

Job Class Exclusions

The study is limited to retirees in the General Service and Police & Fire job classes from January 1990 through December 2014. Beneficiaries and alternate payees were also excluded, as the inclusion of these populations would skew the results due to the wide range of payout scenarios related to death and divorce benefits.

Retirement Option Exclusions

All lump sum benefit types were excluded due to the distorting effect of significant payouts at one time on replacement ratio results.

Other Exclusions

- Any record that fell outside the January 1990 - December 2015 range.
- Any record that had a greater than one-year gap between termination date and retirement date.

ASSUMPTIONS

The following assumptions were used in this study:

- Any account with a variable balance at the date of retirement was considered a variable account member.
- For final average salary (FAS), the average salary of the three high calendar years of a member's career was used. This definition of FAS may not match the definition on which the member's actual benefit was calculated.
- Monthly gross benefit includes HB3349 benefits for qualifying retirees.

SPECIAL NOTES

The averages and percentages displayed on the Replacement Ratio sheets are based upon the respective actual source data. The calculations on each Replacement Ratio sheet are not directly derived from one another. For instance, if the Average Monthly Gross benefit column is divided by the Average Monthly Salary column, it will not equal the Average Replacement Ratio column because the Average Replacement Ratio is derived from the average of replacement ratios in the source data. This method avoids distortions resulting from averaging averages. This is also the case with all of the median calculations. This method of analyzing the data provides a more accurate picture of the actual dataset being used.

Records of members who retired in previous years and then returned to work only to retire again later will be counted in the year of original retirement and again in the year of the second retirement. Adjusting the historical record would distort the year to year results.

Records for members who have retired with both Class 1 (General Service) and Class 2 (Police and Fire) job segments had the General Service job segment removed. Removing these records avoids double counting salaries and members.

4. OIC Investment Returns

The Oregon Investment Council oversees the Investment Division in the State Treasurer's office. They invest a number of funds on behalf of the state, including the PERS accounts. Their returns have been higher than many state's systems, and their in-house investors have been very successful. The Investment Division will be growing by an addition 32 staff in the '17-'19 biennium.

OPERF Total Regular Account

Net Performance by Asset Class as March 31, 2017

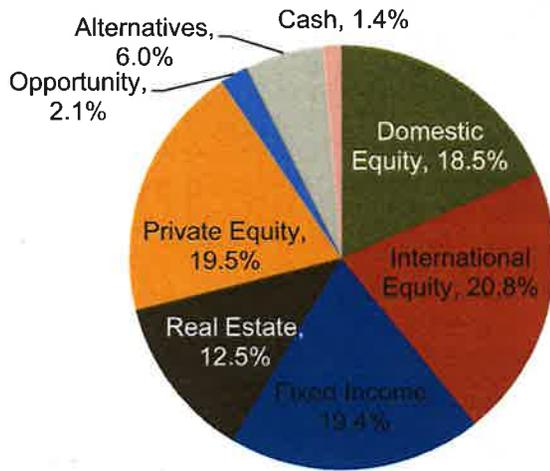
	Last Year	Last 3 Years	Last 5 Years	Last 10 Years
Total Regular Account	9.78	5.70	8.49	5.50
Total Regular Account ex-Overlay	9.65	5.62	8.39	5.49
OPERF Policy Benchmark*	10.90	6.51	9.17	6.08
Total Fixed Income	2.61	2.21	3.25	5.22
OPERF Total Custom FI Benchmark	1.53	1.81	2.60	4.28
Callan Public Fund \$10bn+ U.S. Fixed	3.44	3.32	3.16	4.86
Total Public Equity	16.54	5.43	9.34	4.61
MSCI ACWI IMI Net	15.37	5.07	8.55	4.23
U.S. Equity	19.22	8.89	12.68	7.25
Russell 3000 Index	18.07	9.76	13.18	7.54
Callan Large Public > \$10bn U.S. Equity	18.91	9.60	13.06	7.55
Non-U.S. Equity	13.80	2.07	6.12	2.95
MSCI ACWI ex USA IMI	13.01	0.82	4.66	1.59
Callan Large Public > \$10bn Non-U.S. Equity	13.45	1.84	5.59	2.31
Total Real Estate	6.80	10.37	11.50	4.69
Total Real Estate ex REITs	11.37	12.25	13.00	5.17
NCREIF Property Index Qtr Lag	8.52	11.21	11.03	6.99
Callan Public Plan - Real Estate	7.07	10.32	10.71	4.41
Opportunity Portfolio	9.37	4.08	8.16	6.26
Russell 3000 Index	18.07	9.76	13.18	7.54
CPI - 5%	7.35	5.73	5.99	6.72
Alternative Portfolio	11.63	3.72	2.83	--
CPI - 4%	6.48	5.09	5.27	--
Total Private Equity	7.05	7.88	11.59	8.69
OIC - Russell 3000 + 300 BPS Qtr Lag	16.08	11.67	18.07	10.70

*Policy Benchmark = 22.5% OPERF Total Custom FI Benchmark, 20.0% Russell 3000 Index, 20.0% MSCI ACWI ex US IMI, 20.0% Russell 3000 + 300 BPS Qtr Lag, 12.5% Oregon Custom Real Estate Benchmark and 5.0% CPI + 400 bps.

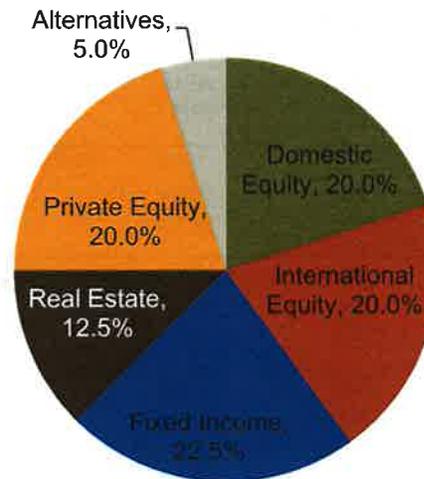
OPERF Total Regular Account

Asset Allocation as of March 31, 2017

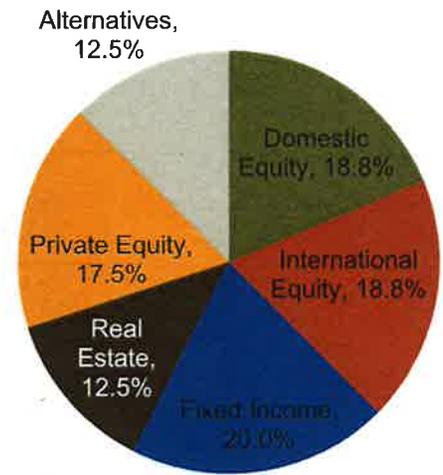
Actual Allocation



Interim Policy Target



Strategic Policy Target*



Asset Class	\$000s	Weight		Percent Difference	\$000s Difference
		Actual	Target		
Total Regular Account	71,427,987	100.0%	100.0%		
Total Fixed Income	13,853,470	19.4%	22.5%	(3.1%)	(\$2,217,827)
U.S. Equity Portfolio	13,231,594	18.5%	20.0%	(1.5%)	(\$1,054,003)
Non-U.S. Equity Portfolio	14,826,594	20.6%	20.0%	0.6%	\$540,996
Total Real Estate	8,900,194	12.5%	12.5%	0.0%	(\$28,305)
Opportunity Portfolio	1,477,260	2.1%	0.0%	2.1%	1,477,260
Alternative Portfolio	4,255,385	6.0%	5.0%	1.0%	683,986
Total Private Equity	13,895,366	19.5%	20.0%	(0.5%)	(\$390,231)
Cash	988,124	1.4%	0.0%	1.4%	988,124

*Target established in June 2015

5. PERS Employer Information

PERS covers employees at over 900 public employers in Oregon. Each employer pays a different rate based on whether or not they have side accounts, accounts where they have invested extra dollars in PERS and which directly offset their current rates.

Most side accounts were opened when an employer took out pension obligation bonds assuming they could beat the market by borrowing low and investing the dollars through the Treasurer's Investment Division along with other PERS accounts. Side accounts are not restricted to this use, and the PERS Board is considering a variety of changes to the side account structure which, along with a statutory change passed in the 2017 Legislative Session, would make side accounts more accessible to small employers or employers wishing to deposit smaller dollar amounts periodically.

2017-2019 ER Rates

ER Number	ER Name	UAL and Side Accounts		Total Rates w/out Healthcare or IAP				Total Rates with Healthcare not IAP			
		PERS UAL	Total Side Accounts	Total Pension PERS GS	Total Pension PERS P&F	Total Pension OPSRP GS	Total Pension OPSRP P&F	PERS GS	PERS P&F	OPSRP GS	OPSRP P&F
1000	State Agencies	7.79%	-7.11%	16.85%	21.84%	9.97%	14.74%	17.84%	22.83%	10.78%	15.55%
2000	Lake County	1.89%	0.00%	19.40%	19.40%	11.18%	15.95%	19.90%	19.90%	11.61%	16.38%
2001	Clackamas County	5.10%	0.00%	22.57%	22.57%	14.39%	19.16%	23.07%	23.07%	14.82%	19.59%
2002	Curry County	1.49%	0.00%	21.73%	21.73%	10.78%	15.55%	22.23%	22.23%	11.21%	15.98%
2003	Douglas County	10.83%	0.00%	31.68%	31.68%	20.12%	24.89%	32.18%	32.18%	20.55%	25.32%
2004	Harney County	2.17%	0.00%	19.15%	19.15%	11.46%	16.23%	19.65%	19.65%	11.89%	16.66%
2005	Jackson County	4.81%	-1.57%	19.20%	24.10%	12.53%	17.30%	19.70%	24.60%	12.96%	17.73%
2006	Jefferson County	0.85%	0.00%	19.35%	19.35%	10.14%	14.91%	19.85%	19.85%	10.57%	15.34%
2007	Klamath County	-9.18%	0.00%	11.74%	11.74%	0.11%	4.88%	12.24%	12.24%	0.54%	5.31%
2008	Lane County	0.62%	0.00%	18.24%	18.24%	9.91%	14.68%	18.74%	18.74%	10.34%	15.11%
2009	Marion County	1.41%	-2.37%	16.59%	16.59%	8.33%	13.10%	17.09%	17.09%	8.76%	13.53%
2011	Washington County	4.33%	0.00%	21.86%	21.86%	13.62%	18.39%	22.36%	22.36%	14.05%	18.82%
2012	Grant County	-12.37%	0.00%	5.05%	5.05%	-3.08%	1.69%	5.55%	5.55%	-2.65%	2.12%
2013	Umatilla County	4.30%	-6.41%	15.44%	15.44%	7.18%	11.95%	15.94%	15.94%	7.61%	12.38%
2014	Linn County	4.38%	0.00%	22.65%	22.65%	13.67%	18.44%	23.15%	23.15%	14.10%	18.87%
2015	Yamhill County	-0.98%	0.00%	15.98%	15.98%	8.31%	13.08%	16.48%	16.48%	8.74%	13.51%
2016	Sherman County	5.96%	0.00%	22.72%	22.72%	15.25%	20.02%	23.22%	23.22%	15.68%	20.45%
2017	Columbia County	1.31%	-3.84%	13.70%	18.39%	6.76%	11.53%	14.20%	18.89%	7.19%	11.96%
2018	Coos County	6.95%	0.00%	23.29%	28.22%	16.24%	21.01%	23.79%	28.72%	16.67%	21.44%
2020	Wasco County	1.80%	0.00%	19.30%	19.30%	11.09%	15.86%	19.80%	19.80%	11.52%	16.29%
2021	Baker County	1.52%	0.00%	18.50%	18.50%	10.81%	15.58%	19.00%	19.00%	11.24%	16.01%
2022	Gilliam County	3.50%	0.00%	20.21%	20.21%	12.79%	17.56%	20.71%	20.71%	13.22%	17.99%
2027	Deschutes County	0.98%	-1.02%	15.64%	21.12%	9.25%	14.02%	16.14%	21.62%	9.68%	14.45%
2035	Hood River County	1.60%	-7.81%	10.58%	10.58%	3.08%	7.85%	11.08%	11.08%	3.51%	8.28%
2036	Clatsop County	4.30%	-6.43%	15.78%	15.78%	7.16%	11.93%	16.28%	16.28%	7.59%	12.36%
2037	Polk County	2.72%	0.00%	20.46%	20.46%	12.01%	16.78%	20.96%	20.96%	12.44%	17.21%
2038	Multnomah County	1.57%	-0.55%	18.50%	18.50%	10.31%	15.08%	19.00%	19.00%	10.74%	15.51%
2039	Malheur County	-1.20%	0.00%	17.43%	17.43%	8.09%	12.86%	17.93%	17.93%	8.52%	13.29%
2040	Benton County	1.87%	-2.59%	14.69%	20.23%	8.57%	13.34%	15.19%	20.73%	9.00%	13.77%
2042	Josephine County	6.32%	0.00%	23.04%	23.04%	15.61%	20.38%	23.54%	23.54%	16.04%	20.81%
2043	Lincoln County	-5.49%	0.00%	16.09%	16.09%	3.80%	8.57%	16.59%	16.59%	4.23%	9.00%
2044	Crook County	-4.70%	0.00%	16.33%	16.33%	4.59%	9.36%	16.83%	16.83%	5.02%	9.79%
2050	Wallowa County	-9.64%	0.00%	10.79%	10.79%	-0.35%	4.42%	11.29%	11.29%	0.08%	4.85%
2099	State Judiciary	-1.28%	0.00%	17.06%	17.06%	6.74%	11.51%	18.05%	18.05%	7.55%	12.32%
2100	City of Roseburg	4.30%	0.00%	23.49%	23.49%	13.59%	18.36%	23.99%	23.99%	14.02%	18.79%
2101	City of Salem	9.50%	-7.25%	20.57%	20.57%	11.54%	16.31%	21.07%	21.07%	11.97%	16.74%
2102	City of Medford	6.03%	-6.81%	17.99%	17.99%	8.51%	13.28%	18.49%	18.49%	8.94%	13.71%
2103	City of Albany	3.07%	0.00%	21.37%	21.37%	12.36%	17.13%	21.87%	21.87%	12.79%	17.56%
2104	City of Ashland	4.77%	0.00%	20.93%	25.89%	14.06%	18.83%	21.43%	26.39%	14.49%	19.26%
2105	City of Astoria	6.07%	0.00%	24.16%	24.16%	15.36%	20.13%	24.66%	24.66%	15.79%	20.56%
2106	City of Beaverton	0.00%	0.00%	17.89%	17.89%	9.29%	14.06%	18.39%	18.39%	9.72%	14.49%
2107	City of Bend	5.27%	-2.86%	20.23%	20.23%	11.70%	16.47%	20.73%	20.73%	12.13%	16.90%

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2109	City of Canby	0.05%	0.00%	18.39%	18.39%	9.34%	14.11%	18.89%	18.89%	9.77%	14.54%
2110	City of Coquille	5.42%	0.00%	19.99%	26.42%	14.71%	19.48%	20.49%	26.92%	15.14%	19.91%
2111	City of Eugene	2.66%	0.00%	20.90%	20.90%	11.95%	16.72%	21.40%	21.40%	12.38%	17.15%
2112	City of Forest Grove	0.15%	0.00%	21.40%	21.40%	9.44%	14.21%	21.90%	21.90%	9.87%	14.64%
2113	City of Grants Pass	4.74%	0.00%	23.31%	23.31%	14.03%	18.80%	23.81%	23.81%	14.46%	19.23%
2114	City of Gresham	-0.68%	-4.08%	14.89%	14.89%	4.53%	9.30%	15.39%	15.39%	4.96%	9.73%
2115	City of Hillsboro	1.85%	0.00%	19.14%	19.14%	11.14%	15.91%	19.64%	19.64%	11.57%	16.34%
2117	City of McMinnville	4.30%	0.00%	22.49%	22.49%	13.59%	18.36%	22.99%	22.99%	14.02%	18.79%
2118	City of Ontario	8.00%	0.00%	27.99%	27.99%	17.29%	22.06%	28.49%	28.49%	17.72%	22.49%
2119	City of Oregon City	6.03%	-5.08%	17.68%	17.68%	10.24%	15.01%	18.18%	18.18%	10.67%	15.44%
2120	City of Lake Oswego	4.97%	0.00%	23.81%	23.81%	14.26%	19.03%	24.31%	24.31%	14.69%	19.46%
2121	City of Portland	0.97%	0.00%	17.12%	17.12%	10.26%	15.03%	17.62%	17.62%	10.69%	15.46%
2122	City of Redmond	0.66%	0.00%	17.96%	17.96%	9.95%	14.72%	18.46%	18.46%	10.38%	15.15%
2123	City of St Helens	8.29%	0.00%	25.22%	25.22%	17.58%	22.35%	25.72%	25.72%	18.01%	22.78%
2125	City of Vernonia	-1.74%	0.00%	15.28%	15.28%	7.55%	12.32%	15.78%	15.78%	7.98%	12.75%
2126	City of West Linn	1.96%	0.00%	19.98%	19.98%	11.25%	16.02%	20.48%	20.48%	11.68%	16.45%
2127	City of Cottage Grove	1.38%	0.00%	21.07%	21.07%	10.67%	15.44%	21.57%	21.57%	11.10%	15.87%
2128	City of Tillamook	2.55%	0.00%	19.58%	19.58%	11.84%	16.61%	20.08%	20.08%	12.27%	17.04%
2129	City of Sweet Home	-8.50%	0.00%	9.74%	9.74%	0.79%	5.56%	10.24%	10.24%	1.22%	5.99%
2131	City of Drain	4.30%	0.00%	19.98%	19.98%	13.59%	18.36%	20.48%	20.48%	14.02%	18.79%
2132	Eugene Water & Electric Board	12.83%	-1.22%	27.01%	27.01%	20.90%	25.67%	27.51%	27.51%	21.33%	26.10%
2134	Medford Water	6.03%	-6.81%	17.99%	17.99%	8.51%	13.28%	18.49%	18.49%	8.94%	13.71%
2135	McMinnville Water & Light	4.30%	0.00%	20.56%	25.45%	13.59%	18.36%	21.06%	25.95%	14.02%	18.79%
2138	City of Hood River	3.26%	0.00%	22.71%	22.71%	12.55%	17.32%	23.21%	23.21%	12.98%	17.75%
2139	City of Reedsport	-7.94%	0.00%	9.21%	9.21%	1.35%	6.12%	9.71%	9.71%	1.78%	6.55%
2140	City of Lebanon	0.23%	0.00%	18.74%	18.74%	9.52%	14.29%	19.24%	19.24%	9.95%	14.72%
2142	City of Sherwood	4.05%	0.00%	21.26%	21.26%	13.34%	18.11%	21.76%	21.76%	13.77%	18.54%
2143	City of Oakland	12.14%	0.00%	25.67%	25.67%	21.43%	26.20%	26.17%	26.17%	21.86%	26.63%
2145	City of Vale	9.88%	0.00%	25.90%	25.90%	19.17%	23.94%	26.40%	26.40%	19.60%	24.37%
2146	City of Prineville	0.25%	-6.03%	11.67%	11.67%	3.51%	8.28%	12.17%	12.17%	3.94%	8.71%
2147	City of Wheeler	6.03%	0.00%	23.08%	23.08%	15.32%	20.09%	23.58%	23.58%	15.75%	20.52%
2148	City of Klamath Falls	-2.63%	0.00%	15.59%	15.59%	6.66%	11.43%	16.09%	16.09%	7.09%	11.86%
2149	City of Canyonville	-0.09%	0.00%	17.41%	17.41%	9.20%	13.97%	17.91%	17.91%	9.63%	14.40%
2150	City of Bandon	4.02%	0.00%	20.15%	20.15%	13.31%	18.08%	20.65%	20.65%	13.74%	18.51%
2152	City of Coos Bay	0.02%	0.00%	20.43%	20.43%	9.31%	14.08%	20.93%	20.93%	9.74%	14.51%
2154	City of Pendleton	4.30%	-3.93%	16.89%	21.43%	9.66%	14.43%	17.39%	21.93%	10.09%	14.86%
2155	City of Corvallis	1.06%	-2.85%	14.61%	19.98%	7.50%	12.27%	15.11%	20.48%	7.93%	12.70%
2156	Portland Development Commission	0.97%	0.00%	17.12%	17.12%	10.26%	15.03%	17.62%	17.62%	10.69%	15.46%
2157	City of Monmouth	6.03%	-4.94%	17.65%	23.05%	10.38%	15.15%	18.15%	23.55%	10.81%	15.58%
2158	City of Milton-Freewater	5.86%	0.00%	22.71%	26.90%	15.15%	19.92%	23.21%	27.40%	15.58%	20.35%
2159	City of Baker City	3.91%	0.00%	22.27%	22.27%	13.20%	17.97%	22.77%	22.77%	13.63%	18.40%
2160	City of Hermiston	4.70%	0.00%	21.73%	21.73%	13.99%	18.76%	22.23%	22.23%	14.42%	19.19%

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2161	City of Pilot Rock	8.54%	0.00%	25.54%	25.54%	17.83%	22.60%	26.04%	26.04%	18.26%	23.03%
2162	City of Clatskanie	1.26%	0.00%	18.93%	18.93%	10.55%	15.32%	19.43%	19.43%	10.98%	15.75%
2163	City of Milwaukie	3.50%	-3.50%	18.64%	18.64%	9.29%	14.06%	19.14%	19.14%	9.72%	14.49%
2165	City of Cornelius	0.65%	0.00%	15.92%	15.92%	9.94%	14.71%	16.42%	16.42%	10.37%	15.14%
2166	City of Nyssa	3.80%	0.00%	22.92%	22.92%	13.09%	17.86%	23.42%	23.42%	13.52%	18.29%
2167	City of Athena	-0.80%	0.00%	10.65%	10.65%	8.49%	13.26%	11.15%	11.15%	8.92%	13.69%
2168	City of Oakridge	9.80%	0.00%	29.13%	29.13%	19.09%	23.86%	29.63%	29.63%	19.52%	24.29%
2170	City of Madras	2.61%	0.00%	21.79%	21.79%	11.90%	16.67%	22.29%	22.29%	12.33%	17.10%
2172	City of Sandy	3.56%	0.00%	21.36%	21.36%	12.85%	17.62%	21.86%	21.86%	13.28%	18.05%
2174	City of Mt Angel	-3.30%	0.00%	13.81%	13.81%	5.99%	10.76%	14.31%	14.31%	6.42%	11.19%
2175	City of Umatilla	-4.11%	0.00%	12.92%	12.92%	5.18%	9.95%	13.42%	13.42%	5.61%	10.38%
2176	City of Scappoose	4.60%	0.00%	21.93%	21.93%	13.89%	18.66%	22.43%	22.43%	14.32%	19.09%
2177	City of Condon	16.96%	0.00%	30.74%	30.74%	26.25%	31.02%	31.24%	31.24%	26.68%	31.45%
2178	City of Boardman	3.82%	0.00%	19.93%	19.93%	13.11%	17.88%	20.43%	20.43%	13.54%	18.31%
2179	City of Estacada	5.15%	0.00%	21.76%	21.76%	14.44%	19.21%	22.26%	22.26%	14.87%	19.64%
2180	City of Enterprise	5.96%	0.00%	21.84%	21.84%	15.25%	20.02%	22.34%	22.34%	15.68%	20.45%
2181	City of Central Point	3.29%	0.00%	18.26%	24.44%	12.58%	17.35%	18.76%	24.94%	13.01%	17.78%
2182	City of Cascade Locks	11.85%	0.00%	30.67%	30.67%	21.14%	25.91%	31.17%	31.17%	21.57%	26.34%
2183	City of Myrtle Point	-2.53%	0.00%	15.61%	15.61%	6.76%	11.53%	16.11%	16.11%	7.19%	11.96%
2184	City of Port Orford	3.45%	0.00%	20.51%	20.51%	12.74%	17.51%	21.01%	21.01%	13.17%	17.94%
2185	City of Wood Village	2.48%	0.00%	19.54%	19.54%	11.77%	16.54%	20.04%	20.04%	12.20%	16.97%
2186	City of Chiloquin	-3.16%	0.00%	14.09%	14.09%	6.13%	10.90%	14.59%	14.59%	6.56%	11.33%
2187	City of Philomath	1.34%	0.00%	19.45%	19.45%	10.63%	15.40%	19.95%	19.95%	11.06%	15.83%
2188	City of Talent	0.16%	0.00%	17.92%	20.38%	9.45%	14.22%	18.42%	20.88%	9.88%	14.65%
2189	City of Willamina	-10.97%	0.00%	6.77%	6.77%	-1.68%	3.09%	7.27%	7.27%	-1.25%	3.52%
2191	City of Huntington	33.04%	0.00%	50.09%	50.09%	42.33%	47.10%	50.59%	50.59%	42.76%	47.53%
2192	City of North Plains	1.87%	0.00%	17.35%	17.35%	11.16%	15.93%	17.85%	17.85%	11.59%	16.36%
2193	City of Heppner	-16.18%	0.00%	0.87%	0.87%	-6.89%	-2.12%	1.37%	1.37%	-6.46%	-1.69%
2194	City of Cave Junction	3.13%	0.00%	20.03%	20.03%	12.42%	17.19%	20.53%	20.53%	12.85%	17.62%
2195	City of Metolius	-14.55%	0.00%	6.77%	6.77%	-5.26%	-0.49%	7.27%	7.27%	-4.83%	-0.06%
2196	City of Hubbard	5.86%	0.00%	25.35%	25.35%	15.15%	19.92%	25.85%	25.85%	15.58%	20.35%
2197	City of Myrtle Creek	0.15%	0.00%	17.28%	17.28%	9.44%	14.21%	17.78%	17.78%	9.87%	14.64%
2198	City of Carlton	-5.46%	0.00%	9.84%	9.84%	3.83%	8.60%	10.34%	10.34%	4.26%	9.03%
2199	City of Junction City	3.62%	0.00%	20.66%	20.66%	12.91%	17.68%	21.16%	21.16%	13.34%	18.11%
2200	City of Wallowa	-1.53%	0.00%	13.16%	13.16%	7.76%	12.53%	13.66%	13.66%	8.19%	12.96%
2201	City of Coburg	-3.31%	0.00%	12.00%	12.00%	5.98%	10.75%	12.50%	12.50%	6.41%	11.18%
2202	City of Dallas	4.30%	-0.28%	21.53%	21.53%	13.31%	18.08%	22.03%	22.03%	13.74%	18.51%
2203	City of Rockaway Beach	2.26%	0.00%	16.82%	16.82%	11.55%	16.32%	17.32%	17.32%	11.98%	16.75%
2204	City of Burns	-0.92%	0.00%	16.68%	16.68%	8.37%	13.14%	17.18%	17.18%	8.80%	13.57%
2205	City of Elgin	-27.73%	0.00%	-11.61%	-11.61%	-18.44%	-13.67%	-11.11%	-11.11%	-18.01%	-13.24%
2206	City of Weston	-4.35%	0.00%	9.18%	9.18%	4.94%	9.71%	9.68%	9.68%	5.37%	10.14%
2207	City of Mill City	4.48%	0.00%	18.01%	18.01%	13.77%	18.54%	18.51%	18.51%	14.20%	18.97%

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2208	City of Fairview	2.51%	0.00%	20.05%	20.05%	11.80%	16.57%	20.55%	20.55%	12.23%	17.00%
2209	City of Monroe	-11.24%	0.00%	5.81%	5.81%	-1.95%	2.82%	6.31%	6.31%	-1.52%	3.25%
2210	City of Helix	-2.11%	0.00%	12.62%	12.62%	7.18%	11.95%	13.12%	13.12%	7.61%	12.38%
2211	City of Jefferson	-42.83%	0.00%	-26.36%	-26.36%	-33.54%	-28.77%	-25.86%	-25.86%	-33.11%	-28.34%
2212	Town of Lakeview	-5.94%	0.00%	12.72%	12.72%	3.35%	8.12%	13.22%	13.22%	3.78%	8.55%
2213	City of Stanfield	-9.27%	0.00%	6.77%	6.77%	0.02%	4.79%	7.27%	7.27%	0.45%	5.22%
2214	City of Yamhill	0.18%	0.00%	17.21%	17.21%	9.47%	14.24%	17.71%	17.71%	9.90%	14.67%
2215	City of Powers	-13.42%	0.00%	6.77%	6.77%	-4.13%	0.64%	7.27%	7.27%	-3.70%	1.07%
2216	City of Brookings	3.49%	0.00%	21.28%	21.28%	12.78%	17.55%	21.78%	21.78%	13.21%	17.98%
2217	City of Sutherlin	-4.80%	0.00%	12.92%	12.92%	4.49%	9.26%	13.42%	13.42%	4.92%	9.69%
2218	City of Prairie City	-0.19%	0.00%	12.39%	12.39%	9.10%	13.87%	12.89%	12.89%	9.53%	14.30%
2219	City of Sheridan	-2.41%	0.00%	14.66%	14.66%	6.88%	11.65%	15.16%	15.16%	7.31%	12.08%
2220	City of Garibaldi	7.28%	0.00%	22.58%	22.58%	16.57%	21.34%	23.08%	23.08%	17.00%	21.77%
2221	City of Sisters	0.25%	0.00%	13.78%	13.78%	9.54%	14.31%	14.28%	14.28%	9.97%	14.74%
2222	City of Jacksonville	-2.40%	0.00%	18.23%	18.23%	6.89%	11.66%	18.73%	18.73%	7.32%	12.09%
2223	City of Cannon Beach	2.01%	0.00%	18.76%	18.76%	11.30%	16.07%	19.26%	19.26%	11.73%	16.50%
2224	City of Falls City	0.47%	0.00%	16.55%	16.55%	9.76%	14.53%	17.05%	17.05%	10.19%	14.96%
2225	City of Echo	10.45%	0.00%	28.72%	28.72%	19.74%	24.51%	29.22%	29.22%	20.17%	24.94%
2226	City of Hines	2.98%	0.00%	16.51%	16.51%	12.27%	17.04%	17.01%	17.01%	12.70%	17.47%
2228	City of Turner	5.27%	0.00%	21.67%	21.67%	14.56%	19.33%	22.17%	22.17%	14.99%	19.76%
2229	City of John Day	-4.41%	0.00%	12.70%	12.70%	4.88%	9.65%	13.20%	13.20%	5.31%	10.08%
2231	City of Banks	-4.46%	0.00%	9.07%	9.07%	4.83%	9.60%	9.57%	9.57%	5.26%	10.03%
2232	City of Joseph	7.21%	0.00%	20.77%	20.77%	16.50%	21.27%	21.27%	21.27%	16.93%	21.70%
2233	City of Lafayette	1.75%	0.00%	16.84%	22.96%	11.04%	15.81%	17.34%	23.46%	11.47%	16.24%
2234	City of Aumsville	-0.77%	0.00%	16.02%	19.45%	8.52%	13.29%	16.52%	19.95%	8.95%	13.72%
2235	City of Amity	-5.70%	0.00%	7.83%	7.83%	3.59%	8.36%	8.33%	8.33%	4.02%	8.79%
2236	City of Creswell	3.53%	0.00%	17.89%	17.89%	12.82%	17.59%	18.39%	18.39%	13.25%	18.02%
2237	City of Troutdale	-5.33%	0.00%	10.61%	10.61%	3.96%	8.73%	11.11%	11.11%	4.39%	9.16%
2238	City of Warrenton	3.70%	0.00%	21.99%	21.99%	12.99%	17.76%	22.49%	22.49%	13.42%	18.19%
2240	City of Wilsonville	3.74%	0.00%	20.23%	20.23%	13.03%	17.80%	20.73%	20.73%	13.46%	18.23%
2241	City of Bay City	0.49%	0.00%	14.02%	14.02%	9.78%	14.55%	14.52%	14.52%	10.21%	14.98%
2242	City of Gaston	-81.16%	0.00%	-62.34%	-62.34%	-71.87%	-67.10%	-61.84%	-61.84%	-71.44%	-66.67%
2244	City of Lakeside	-3.92%	0.00%	9.61%	9.61%	5.37%	10.14%	10.11%	10.11%	5.80%	10.57%
2245	City of Dundee	2.96%	0.00%	19.89%	19.89%	12.25%	17.02%	20.39%	20.39%	12.68%	17.45%
2246	City of Merrill	-12.86%	0.00%	9.74%	9.74%	-3.57%	1.20%	10.24%	10.24%	-3.14%	1.63%
2247	City of Malin	0.74%	0.00%	16.87%	16.87%	10.03%	14.80%	17.37%	17.37%	10.46%	15.23%
2248	City of Fossil	-2.43%	0.00%	12.68%	12.68%	6.86%	11.63%	13.18%	13.18%	7.29%	12.06%
2249	City of Phoenix	-4.49%	0.00%	12.20%	12.20%	4.80%	9.57%	12.70%	12.70%	5.23%	10.00%
2250	City of Gold Beach	1.29%	0.00%	17.25%	17.25%	10.58%	15.35%	17.75%	17.75%	11.01%	15.78%
2251	City of Rogue River	8.25%	0.00%	24.85%	28.47%	17.54%	22.31%	25.35%	28.97%	17.97%	22.74%
2252	City of Dayton	-2.82%	0.00%	13.68%	13.68%	6.47%	11.24%	14.18%	14.18%	6.90%	11.67%
2253	Town of Butte Falls	-3.63%	0.00%	12.68%	12.68%	5.66%	10.43%	13.18%	13.18%	6.09%	10.86%

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2254	City of Shady Cove	-10.33%	0.00%	6.72%	6.72%	-1.04%	3.73%	7.22%	7.22%	-0.61%	4.16%
2255	Town of Canyon City	6.65%	0.00%	23.70%	23.70%	15.94%	20.71%	24.20%	24.20%	16.37%	21.14%
2256	City of Jordan Valley	-31.56%	0.00%	-18.03%	-18.03%	-22.27%	-17.50%	-17.53%	-17.53%	-21.84%	-17.07%
2257	City of Culver	6.00%	0.00%	20.28%	20.28%	15.29%	20.06%	20.78%	20.78%	15.72%	20.49%
2258	City of Adair Village	4.97%	0.00%	22.02%	22.02%	14.26%	19.03%	22.52%	22.52%	14.69%	19.46%
2260	City of Riddle	2.24%	0.00%	19.61%	19.61%	11.53%	16.30%	20.11%	20.11%	11.96%	16.73%
2261	City of Waldport	-4.65%	0.00%	11.96%	11.96%	4.64%	9.41%	12.46%	12.46%	5.07%	9.84%
2262	City of Dufur	3.26%	0.00%	19.69%	19.69%	12.55%	17.32%	20.19%	20.19%	12.98%	17.75%
2263	City of La Grande	-0.72%	0.00%	20.61%	20.61%	8.57%	13.34%	21.11%	21.11%	9.00%	13.77%
2264	City of Gervais	1.50%	0.00%	14.64%	14.64%	10.79%	15.56%	15.14%	15.14%	11.22%	15.99%
2265	City of Westfir	-3.88%	0.00%	13.17%	13.17%	5.41%	10.18%	13.67%	13.67%	5.84%	10.61%
2266	City of Irrigon	2.87%	0.00%	17.91%	17.91%	12.16%	16.93%	18.41%	18.41%	12.59%	17.36%
2267	City of Independence	1.71%	0.00%	20.60%	20.60%	11.00%	15.77%	21.10%	21.10%	11.43%	16.20%
2268	City of Harrisburg	3.39%	0.00%	18.06%	18.06%	12.68%	17.45%	18.56%	18.56%	13.11%	17.88%
2269	City of Durham	1.47%	0.00%	18.52%	18.52%	10.76%	15.53%	19.02%	19.02%	11.19%	15.96%
2270	City of Lyons	3.24%	0.00%	22.06%	22.06%	12.53%	17.30%	22.56%	22.56%	12.96%	17.73%
2271	City of Columbia City	4.23%	0.00%	23.05%	23.05%	13.52%	18.29%	23.55%	23.55%	13.95%	18.72%
2272	City of Aurora	-11.18%	0.00%	7.64%	7.64%	-1.89%	2.88%	8.14%	8.14%	-1.46%	3.31%
2273	City of Silverton	4.21%	-2.24%	19.91%	19.91%	11.26%	16.03%	20.41%	20.41%	11.69%	16.46%
2274	City of Gold Hill	-8.07%	0.00%	5.46%	5.46%	1.22%	5.99%	5.96%	5.96%	1.65%	6.42%
2275	City of Toledo	-5.23%	0.00%	13.24%	13.24%	4.06%	8.83%	13.74%	13.74%	4.49%	9.26%
2276	City of Newport	-2.24%	0.00%	18.93%	18.93%	7.05%	11.82%	19.43%	19.43%	7.48%	12.25%
2278	City of Springfield	-1.41%	0.00%	16.35%	16.35%	7.88%	12.65%	16.85%	16.85%	8.31%	13.08%
2279	City of Keizer	-2.42%	0.00%	17.22%	17.22%	6.87%	11.64%	17.72%	17.72%	7.30%	12.07%
2280	City of Winston	-5.29%	0.00%	14.15%	14.15%	4.00%	8.77%	14.65%	14.65%	4.43%	9.20%
2281	City of Manzanita	3.29%	0.00%	22.90%	22.90%	12.58%	17.35%	23.40%	23.40%	13.01%	17.78%
2282	City of Eagle Point	0.72%	0.00%	19.10%	19.10%	10.01%	14.78%	19.60%	19.60%	10.44%	15.21%
2283	City of Maupin	-5.82%	0.00%	12.73%	12.73%	3.47%	8.24%	13.23%	13.23%	3.90%	8.67%
2284	City of Halsey	-1.12%	0.00%	12.41%	12.41%	8.17%	12.94%	12.91%	12.91%	8.60%	13.37%
2285	City of Veneta	1.74%	0.00%	18.77%	18.77%	11.03%	15.80%	19.27%	19.27%	11.46%	16.23%
2286	City of Millersburg	4.47%	0.00%	20.98%	20.98%	13.76%	18.53%	21.48%	21.48%	14.19%	18.96%
2287	City of King City	1.57%	0.00%	21.79%	21.79%	10.86%	15.63%	22.29%	22.29%	11.29%	16.06%
2288	City of Tualatin	5.80%	0.00%	23.79%	23.79%	15.09%	19.86%	24.29%	24.29%	15.52%	20.29%
2290	City of Molalla	-1.68%	0.00%	14.69%	14.69%	7.61%	12.38%	15.19%	15.19%	8.04%	12.81%
2291	City of Florence	-3.79%	0.00%	14.48%	14.48%	5.50%	10.27%	14.98%	14.98%	5.93%	10.70%
2292	City of North Bend	1.44%	0.00%	20.07%	20.07%	10.73%	15.50%	20.57%	20.57%	11.16%	15.93%
2293	City of Lowell	1.78%	0.00%	18.83%	18.83%	11.07%	15.84%	19.33%	19.33%	11.50%	16.27%
2294	City of Depoe Bay	4.23%	0.00%	20.15%	20.15%	13.52%	18.29%	20.65%	20.65%	13.95%	18.72%
2295	City of Tigard	-1.10%	0.00%	20.01%	20.01%	8.19%	12.96%	20.51%	20.51%	8.62%	13.39%
2296	City of Happy Valley	4.30%	0.00%	19.57%	19.57%	13.59%	18.36%	20.07%	20.07%	14.02%	18.79%
2297	City of Rainier	-3.05%	0.00%	15.98%	15.98%	6.24%	11.01%	16.48%	16.48%	6.67%	11.44%
2298	City of Lincoln City	-0.39%	0.00%	17.39%	17.39%	8.90%	13.67%	17.89%	17.89%	9.33%	14.10%

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2299	City of Dunes City	16.52%	0.00%	33.57%	33.57%	25.81%	30.58%	34.07%	34.07%	26.24%	31.01%
2300	City of Yachats	0.21%	0.00%	16.98%	16.98%	9.50%	14.27%	17.48%	17.48%	9.93%	14.70%
2301	City of Moro	-3.35%	0.00%	15.47%	15.47%	5.94%	10.71%	15.97%	15.97%	6.37%	11.14%
2302	City of Mt. Vernon	-0.86%	0.00%	17.96%	17.96%	8.43%	13.20%	18.46%	18.46%	8.86%	13.63%
2303	City of Woodburn	2.26%	0.00%	18.36%	23.24%	11.55%	16.32%	18.86%	23.74%	11.98%	16.75%
2304	City of Gladstone	0.28%	0.00%	18.69%	18.69%	9.57%	14.34%	19.19%	19.19%	10.00%	14.77%
2305	City of Elkton	4.37%	0.00%	17.90%	17.90%	13.66%	18.43%	18.40%	18.40%	14.09%	18.86%
2306	City of Imbler	4.46%	0.00%	21.51%	21.51%	13.75%	18.52%	22.01%	22.01%	14.18%	18.95%
2307	City of Yoncalla	3.91%	0.00%	17.44%	17.44%	13.20%	17.97%	17.94%	17.94%	13.63%	18.40%
2308	City of North Powder	2.75%	0.00%	16.28%	16.28%	12.04%	16.81%	16.78%	16.78%	12.47%	17.24%
2309	City of Gearhart	-3.40%	0.00%	15.98%	15.98%	5.89%	10.66%	16.48%	16.48%	6.32%	11.09%
2501	Port of The Dalles	-6.92%	0.00%	7.78%	7.78%	2.37%	7.14%	8.28%	8.28%	2.80%	7.57%
2504	Oak Lodge Water District	8.22%	0.00%	24.75%	24.75%	17.51%	22.28%	25.25%	25.25%	17.94%	22.71%
2507	Port of Astoria	-0.02%	0.00%	14.51%	14.51%	9.27%	14.04%	15.01%	15.01%	9.70%	14.47%
2508	Multnomah Drainage	6.07%	0.00%	20.56%	20.56%	15.36%	20.13%	21.06%	21.06%	15.79%	20.56%
2510	Horsefly Irrigation District	12.99%	0.00%	30.04%	30.04%	22.28%	27.05%	30.54%	30.54%	22.71%	27.48%
2511	Grants Pass Irrigation District	5.30%	0.00%	24.12%	24.12%	14.59%	19.36%	24.62%	24.62%	15.02%	19.79%
2512	Port of Portland	4.17%	-5.10%	15.84%	15.84%	8.36%	13.13%	16.34%	16.34%	8.79%	13.56%
2513	Port of Coos Bay	4.28%	0.00%	20.67%	20.67%	13.57%	18.34%	21.17%	21.17%	14.00%	18.77%
2515	Klamath County Fire District #1	6.95%	0.00%	27.68%	27.68%	16.24%	21.01%	28.18%	28.18%	16.67%	21.44%
2518	Clackamas County Housing Authority	4.47%	0.00%	21.07%	21.07%	13.76%	18.53%	21.57%	21.57%	14.19%	18.96%
2519	Portland Housing Authority	1.22%	0.00%	16.51%	16.51%	10.51%	15.28%	17.01%	17.01%	10.94%	15.71%
2521	League of Oregon Cities	4.65%	0.00%	18.16%	18.16%	13.94%	18.71%	18.66%	18.66%	14.37%	19.14%
2522	Lane Council of Governments	4.39%	0.00%	20.96%	20.96%	13.68%	18.45%	21.46%	21.46%	14.11%	18.88%
2524	Oak Lodge Sanitary District	2.63%	0.00%	16.55%	16.55%	11.92%	16.69%	17.05%	17.05%	12.35%	17.12%
2526	Clatskanie PUD	10.01%	0.00%	25.79%	25.79%	19.30%	24.07%	26.29%	26.29%	19.73%	24.50%
2527	Deschutes Valley Water District	8.48%	0.00%	23.88%	23.88%	17.77%	22.54%	24.38%	24.38%	18.20%	22.97%
2528	Columbia River Fire & Rescue	-2.37%	0.00%	18.56%	18.56%	6.92%	11.69%	19.06%	19.06%	7.35%	12.12%
2529	East Fork Irrigation District	-8.47%	0.00%	13.56%	13.56%	0.82%	5.59%	14.06%	14.06%	1.25%	6.02%
2531	Oregon School Boards Association	6.13%	0.00%	23.03%	23.03%	15.42%	20.19%	23.53%	23.53%	15.85%	20.62%
2533	Owyhee Irrigation District	10.23%	0.00%	27.78%	27.78%	19.52%	24.29%	28.28%	28.28%	19.95%	24.72%
2536	Valley View Cemetery	-16.09%	0.00%	6.77%	6.77%	-6.80%	-2.03%	7.27%	7.27%	-6.37%	-1.60%
2538	Clackamas Vector Control	9.79%	0.00%	26.84%	26.84%	19.08%	23.85%	27.34%	27.34%	19.51%	24.28%
2540	West Extension Irrigation District	-3.17%	0.00%	10.36%	10.36%	6.12%	10.89%	10.86%	10.86%	6.55%	11.32%
2541	Jackson County Vector Control District	2.37%	0.00%	19.42%	19.42%	11.66%	16.43%	19.92%	19.92%	12.09%	16.86%
2542	Rainbow Water District	6.39%	0.00%	25.21%	25.21%	15.68%	20.45%	25.71%	25.71%	16.11%	20.88%
2544	Santa Clara Rural Fire Protection District	4.29%	0.00%	26.93%	26.93%	13.58%	18.35%	27.43%	27.43%	14.01%	18.78%
2545	Council of Governments	4.29%	0.00%	20.08%	20.08%	13.58%	18.35%	20.58%	20.58%	14.01%	18.78%
2549	Rogue River Fire District	-0.72%	0.00%	19.76%	19.76%	8.57%	13.34%	20.26%	20.26%	9.00%	13.77%
2550	Nyssa Road Assessment District #2	15.42%	0.00%	36.05%	36.05%	24.71%	29.48%	36.55%	36.55%	25.14%	29.91%
2551	Sandy Fire Department	-1.54%	0.00%	19.27%	19.27%	7.75%	12.52%	19.77%	19.77%	8.18%	12.95%
2552	Winston-Dillard Fire District	15.02%	0.00%	36.36%	36.36%	24.31%	29.08%	36.86%	36.86%	24.74%	29.51%

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2553	Tangent Rural Fire Protection District	18.66%	0.00%	41.26%	41.26%	27.95%	32.72%	41.76%	41.76%	28.38%	33.15%
2555	Monroe Fire Department	-2.99%	0.00%	17.23%	17.23%	6.30%	11.07%	17.73%	17.73%	6.73%	11.50%
2556	Jackson County Fire District #5	3.21%	0.00%	24.91%	24.91%	12.50%	17.27%	25.41%	25.41%	12.93%	17.70%
2557	Estacada Fire Department	-10.59%	0.00%	12.05%	12.05%	-1.30%	3.47%	12.55%	12.55%	-0.87%	3.90%
2559	Keizer Fire Department	1.10%	0.00%	21.98%	21.98%	10.39%	15.16%	22.48%	22.48%	10.82%	15.59%
2561	Jefferson Rural Fire Protection District	-4.89%	0.00%	15.97%	15.97%	4.40%	9.17%	16.47%	16.47%	4.83%	9.60%
2562	Odell Rural Fire Protection District	8.97%	0.00%	29.19%	29.19%	18.26%	23.03%	29.69%	29.69%	18.69%	23.46%
2563	Central Oregon Irrigation District	7.03%	0.00%	23.11%	23.11%	16.32%	21.09%	23.61%	23.61%	16.75%	21.52%
2564	Illinois Valley Fire District	-3.28%	0.00%	16.94%	16.94%	6.01%	10.78%	17.44%	17.44%	6.44%	11.21%
2567	Charleston Rural Fire Protection District	0.27%	0.00%	22.19%	22.19%	9.56%	14.33%	22.69%	22.69%	9.99%	14.76%
2568	Molalla Rural Fire Protection District #73	8.19%	0.00%	28.83%	28.83%	17.48%	22.25%	29.33%	29.33%	17.91%	22.68%
2569	Central Oregon Intergovernmental Council	-4.75%	0.00%	10.28%	10.28%	4.54%	9.31%	10.78%	10.78%	4.97%	9.74%
2570	Port of St Helens	-0.01%	0.00%	12.26%	12.26%	9.28%	14.05%	12.76%	12.76%	9.71%	14.48%
2571	Crystal Springs Water District	4.23%	0.00%	17.76%	17.76%	13.52%	18.29%	18.26%	18.26%	13.95%	18.72%
2572	Local Government Personnel Institute	5.04%	0.00%	18.57%	18.57%	14.33%	19.10%	19.07%	19.07%	14.76%	19.53%
2573	Goshen Fire District	26.45%	0.00%	43.50%	43.50%	35.74%	40.51%	44.00%	44.00%	36.17%	40.94%
2575	Jefferson County Rural Fire Protection District #1	1.22%	0.00%	17.33%	17.33%	10.51%	15.28%	17.83%	17.83%	10.94%	15.71%
2576	Depoe Bay Rural Fire Protection District	3.45%	0.00%	26.09%	26.09%	12.74%	17.51%	26.59%	26.59%	13.17%	17.94%
2578	Washington County Fire District #2	6.03%	0.00%	26.62%	26.62%	15.32%	20.09%	27.12%	27.12%	15.75%	20.52%
2579	La Pine Rural Fire Protection District	0.43%	0.00%	20.95%	20.95%	9.72%	14.49%	21.45%	21.45%	10.15%	14.92%
2580	Marion County Fire District #1	7.69%	0.00%	28.46%	28.46%	16.98%	21.75%	28.96%	28.96%	17.41%	22.18%
2581	Port of Umatilla	0.40%	0.00%	21.62%	21.62%	9.69%	14.46%	22.12%	22.12%	10.12%	14.89%
2582	Talent Irrigation District	5.51%	0.00%	23.32%	23.32%	14.80%	19.57%	23.82%	23.82%	15.23%	20.00%
2585	Rogue River Valley Irrigation District	14.19%	0.00%	27.72%	27.72%	23.48%	28.25%	28.22%	28.22%	23.91%	28.68%
2587	Tualatin Valley Irrigation District	-1.65%	0.00%	11.88%	11.88%	7.64%	12.41%	12.38%	12.38%	8.07%	12.84%
2588	Clatskanie Rural Fire Protection District	0.57%	0.00%	22.31%	22.31%	9.86%	14.63%	22.81%	22.81%	10.29%	15.06%
2589	West Slope Water District	11.66%	0.00%	30.48%	30.48%	20.95%	25.72%	30.98%	30.98%	21.38%	26.15%
2590	Redmond Fire & Rescue	0.98%	0.00%	21.96%	21.96%	10.27%	15.04%	22.46%	22.46%	10.70%	15.47%
2592	Medford Irrigation District	2.95%	0.00%	20.79%	20.79%	12.24%	17.01%	21.29%	21.29%	12.67%	17.44%
2594	Metro	3.22%	-3.23%	15.80%	15.80%	9.28%	14.05%	16.30%	16.30%	9.71%	14.48%
2595	Canby Fire District	3.18%	0.00%	23.50%	23.50%	12.47%	17.24%	24.00%	24.00%	12.90%	17.67%
2596	Bend Parks & Recreation	1.22%	0.00%	15.58%	15.58%	10.51%	15.28%	16.08%	16.08%	10.94%	15.71%
2597	Mapleton Water District	-1.56%	0.00%	16.29%	16.29%	7.73%	12.50%	16.79%	16.79%	8.16%	12.93%
2598	Marion County Housing Authority	-21.84%	0.00%	-7.49%	-7.49%	-12.55%	-7.78%	-6.99%	-6.99%	-12.12%	-7.35%
2599	South Suburban Sanitary District	4.17%	0.00%	20.98%	20.98%	13.46%	18.23%	21.48%	21.48%	13.89%	18.66%
2600	Winston-Dillard Water District	3.15%	0.00%	18.77%	18.77%	12.44%	17.21%	19.27%	19.27%	12.87%	17.64%
2601	Baker Valley Irrigation District	-25.08%	0.00%	-6.26%	-6.26%	-15.79%	-11.02%	-5.76%	-5.76%	-15.36%	-10.59%
2602	Aumsville Rural Fire Protection District	-0.02%	0.00%	16.06%	22.62%	9.27%	14.04%	16.56%	23.12%	9.70%	14.47%
2603	Corbett Water District	4.30%	0.00%	21.35%	21.35%	13.59%	18.36%	21.85%	21.85%	14.02%	18.79%
2604	Netarts-Oceanside Sanitary District	-3.04%	0.00%	10.49%	10.49%	6.25%	11.02%	10.99%	10.99%	6.68%	11.45%
2605	Scio Fire District	-6.11%	0.00%	15.50%	15.50%	3.18%	7.95%	16.00%	16.00%	3.61%	8.38%
2606	West Valley Housing Authority	1.84%	0.00%	16.00%	16.00%	11.13%	15.90%	16.50%	16.50%	11.56%	16.33%

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2607	Hoodland Fire District #74	2.54%	0.00%	23.75%	23.75%	11.83%	16.60%	24.25%	24.25%	12.26%	17.03%
2608	Gaston Rural Fire Protection District	3.15%	0.00%	18.18%	18.18%	12.44%	17.21%	18.68%	18.68%	12.87%	17.64%
2610	Turner Fire District	-10.99%	0.00%	18.74%	18.74%	-1.70%	3.07%	19.24%	19.24%	-1.27%	3.50%
2612	Community Services Consortium	2.54%	0.00%	17.86%	17.86%	11.83%	16.60%	18.36%	18.36%	12.26%	17.03%
2613	Polk Soil & Water Conservation District	-0.20%	0.00%	17.78%	17.78%	9.09%	13.86%	18.28%	18.28%	9.52%	14.29%
2617	Clean Water Services	4.77%	-5.16%	16.29%	16.29%	8.90%	13.67%	16.79%	16.79%	9.33%	14.10%
2618	Estacada Cemetery District	-15.72%	0.00%	6.77%	6.77%	-6.43%	-1.66%	7.27%	7.27%	-6.00%	-1.23%
2620	Jackson County Fire District #4	6.03%	0.00%	28.67%	28.67%	15.32%	20.09%	29.17%	29.17%	15.75%	20.52%
2623	Evans Valley Fire District #6	-11.54%	0.00%	10.22%	10.22%	-2.25%	2.52%	10.72%	10.72%	-1.82%	2.95%
2624	Klamath Vector Control	8.64%	0.00%	25.69%	25.69%	17.93%	22.70%	26.19%	26.19%	18.36%	23.13%
2625	Port of Newport	-5.11%	0.00%	13.04%	13.04%	4.18%	8.95%	13.54%	13.54%	4.61%	9.38%
2626	Tillamook Peoples Utility District	4.30%	-0.22%	20.69%	20.69%	13.37%	18.14%	21.19%	21.19%	13.80%	18.57%
2628	McKenzie Fire And Rescue	-1.93%	0.00%	18.29%	18.29%	7.36%	12.13%	18.79%	18.79%	7.79%	12.56%
2630	Sheridan Fire District	1.48%	0.00%	22.32%	22.32%	10.77%	15.54%	22.82%	22.82%	11.20%	15.97%
2631	Arch Cape Water-Sanitary District	-0.20%	0.00%	13.33%	13.33%	9.09%	13.86%	13.83%	13.83%	9.52%	14.29%
2633	Port of Cascade Locks	-5.01%	0.00%	10.02%	10.02%	4.28%	9.05%	10.52%	10.52%	4.71%	9.48%
2637	Northeast Oregon Housing Authority	-4.94%	0.00%	13.84%	13.84%	4.35%	9.12%	14.34%	14.34%	4.78%	9.55%
2638	North Douglas County Fire and EMS	-8.13%	0.00%	12.42%	12.42%	1.16%	5.93%	12.92%	12.92%	1.59%	6.36%
2641	Suburban East Salem Water District	3.73%	0.00%	20.40%	20.40%	13.02%	17.79%	20.90%	20.90%	13.45%	18.22%
2642	Dexter Rural Fire Protection District	-0.24%	0.00%	16.81%	16.81%	9.05%	13.82%	17.31%	17.31%	9.48%	14.25%
2643	Sweet Home Cemetery	3.66%	0.00%	21.66%	21.66%	12.95%	17.72%	22.16%	22.16%	13.38%	18.15%
2644	Lakeside Water District	3.24%	0.00%	16.48%	16.48%	12.53%	17.30%	16.98%	16.98%	12.96%	17.73%
2645	Chiloquin Agency Lake Rural Fire Protection District	-2.01%	0.00%	18.68%	18.68%	7.28%	12.05%	19.18%	19.18%	7.71%	12.48%
2646	Keno Rural Fire Protection District	0.12%	0.00%	18.59%	18.59%	9.41%	14.18%	19.09%	19.09%	9.84%	14.61%
2647	Crooked River Ranch Rural Fire Protection District	2.54%	0.00%	19.59%	19.59%	11.83%	16.60%	20.09%	20.09%	12.26%	17.03%
2648	Black Butte Ranch Rural Fire Protection District	-6.57%	0.00%	15.98%	15.98%	2.72%	7.49%	16.48%	16.48%	3.15%	7.92%
2649	Colton Fire Department	0.09%	0.00%	22.73%	22.73%	9.38%	14.15%	23.23%	23.23%	9.81%	14.58%
2650	Pleasant Hill Fire Department	1.79%	0.00%	18.84%	18.84%	11.08%	15.85%	19.34%	19.34%	11.51%	16.28%
2651	Imbler Rural Fire Protection District	4.73%	0.00%	27.37%	27.37%	14.02%	18.79%	27.87%	27.87%	14.45%	19.22%
2652	The Oregon Consortium	6.03%	0.00%	24.85%	24.85%	15.32%	20.09%	25.35%	25.35%	15.75%	20.52%
2653	Umatilla Fire Department	0.82%	0.00%	23.46%	23.46%	10.11%	14.88%	23.96%	23.96%	10.54%	15.31%
2657	Mid-Willamette Valley Senior Service Agency	1.79%	0.00%	17.38%	17.38%	11.08%	15.85%	17.88%	17.88%	11.51%	16.28%
2659	Silverton Fire District	1.44%	0.00%	22.33%	22.33%	10.73%	15.50%	22.83%	22.83%	11.16%	15.93%
2660	Tualatin Valley Fire & Rescue	0.76%	0.00%	21.54%	21.54%	10.05%	14.82%	22.04%	22.04%	10.48%	15.25%
2663	Metropolitan Area Communications Commission	3.03%	0.00%	21.85%	21.85%	12.32%	17.09%	22.35%	22.35%	12.75%	17.52%
2664	Applegate Valley Rural Fire Protection District #9	-1.71%	0.00%	17.26%	17.26%	7.58%	12.35%	17.76%	17.76%	8.01%	12.78%
2669	Roseburg Urban Sanitary Authority	1.01%	0.00%	17.82%	17.82%	10.30%	15.07%	18.32%	18.32%	10.73%	15.50%
2671	Columbia 911 Communications District	3.41%	0.00%	18.72%	18.72%	12.70%	17.47%	19.22%	19.22%	13.13%	17.90%
2672	Rockwood Water PUD	3.78%	0.00%	18.89%	18.89%	13.07%	17.84%	19.39%	19.39%	13.50%	18.27%
2673	Port Orford Library	-10.22%	0.00%	3.31%	3.31%	-0.93%	3.84%	3.81%	3.81%	-0.50%	4.27%
2674	Nestucca Rural Fire District	-3.28%	0.00%	16.96%	16.96%	6.01%	10.78%	17.46%	17.46%	6.44%	11.21%
2675	Salmon Harbor-Douglas County	-0.44%	0.00%	12.68%	12.68%	8.85%	13.62%	13.18%	13.18%	9.28%	14.05%

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2676	Woodburn Fire District	10.59%	0.00%	31.43%	31.43%	19.88%	24.65%	31.93%	31.93%	20.31%	25.08%
2678	Central Oregon Regional Housing Authority	1.12%	0.00%	12.25%	12.25%	10.41%	15.18%	12.75%	12.75%	10.84%	15.61%
2679	Columbia River Public Utility District	2.52%	0.00%	16.81%	16.81%	11.81%	16.58%	17.31%	17.31%	12.24%	17.01%
2681	Cloverdale Rural Fire Protection District	7.60%	0.00%	30.24%	30.24%	16.89%	21.66%	30.74%	30.74%	17.32%	22.09%
2684	Parkdale Fire District	6.56%	0.00%	26.78%	26.78%	15.85%	20.62%	27.28%	27.28%	16.28%	21.05%
2685	Oregon Community College Association	-3.13%	0.00%	9.74%	9.74%	6.16%	10.93%	10.24%	10.24%	6.59%	11.36%
2686	Weston Cemetery	-5.09%	0.00%	8.44%	8.44%	4.20%	8.97%	8.94%	8.94%	4.63%	9.40%
2687	Columbia Drainage Vector Control District	17.75%	0.00%	31.28%	31.28%	27.04%	31.81%	31.78%	31.78%	27.47%	32.24%
2688	Polk County Fire District #1	2.19%	0.00%	22.03%	22.03%	11.48%	16.25%	22.53%	22.53%	11.91%	16.68%
2689	Redmond Area Park & Recreation District	-1.53%	0.00%	13.23%	13.23%	7.76%	12.53%	13.73%	13.73%	8.19%	12.96%
2692	Siuslaw Public Library	2.01%	0.00%	17.43%	17.43%	11.30%	16.07%	17.93%	17.93%	11.73%	16.50%
2693	City/County Insurance Services	4.65%	0.00%	18.16%	18.16%	13.94%	18.71%	18.66%	18.66%	14.37%	19.14%
2694	Philomath Fire Department	0.48%	0.00%	20.70%	20.70%	9.77%	14.54%	21.20%	21.20%	10.20%	14.97%
2695	Washington County Consolidated Communications Agency	5.02%	0.00%	21.25%	21.25%	14.31%	19.08%	21.75%	21.75%	14.74%	19.51%
2696	Stayton Fire District	4.40%	0.00%	23.95%	23.95%	13.69%	18.46%	24.45%	24.45%	14.12%	18.89%
2698	Halsey Shedd Rural Fire Protection District	-9.34%	0.00%	12.65%	12.65%	-0.05%	4.72%	13.15%	13.15%	0.38%	5.15%
2699	Chetco Library Board	3.85%	0.00%	22.07%	22.07%	13.14%	17.91%	22.57%	22.57%	13.57%	18.34%
2700	Lowell RFPD	-48.10%	0.00%	-26.89%	-26.89%	-38.81%	-34.04%	-26.39%	-26.39%	-38.38%	-33.61%
2701	Sisters-Camp Sherman Rural Fire Protection District	8.18%	0.00%	28.80%	28.80%	17.47%	22.24%	29.30%	29.30%	17.90%	22.67%
2702	Banks Fire District #13	1.69%	0.00%	22.53%	22.53%	10.98%	15.75%	23.03%	23.03%	11.41%	16.18%
2705	Lebanon Fire District	2.44%	0.00%	24.54%	24.54%	11.73%	16.50%	25.04%	25.04%	12.16%	16.93%
2706	Stanfield Fire District	-139.40%	0.00%	-116.77%	-116.77%	-130.11%	-125.34%	-116.27%	-116.27%	-129.68%	-124.91%
2707	Clatskanie Library	4.79%	0.00%	22.22%	22.22%	14.08%	18.85%	22.72%	22.72%	14.51%	19.28%
2709	Scappoose Public Library	-3.57%	0.00%	14.79%	14.79%	5.72%	10.49%	15.29%	15.29%	6.15%	10.92%
2710	Klamath County Emergency Communications District	6.08%	0.00%	21.69%	21.69%	15.37%	20.14%	22.19%	22.19%	15.80%	20.57%
2712	Jefferson County EMS	4.68%	0.00%	18.21%	18.21%	13.97%	18.74%	18.71%	18.71%	14.40%	19.17%
2713	Port of Tillamook Bay	2.34%	0.00%	17.65%	17.65%	11.63%	16.40%	18.15%	18.15%	12.06%	16.83%
2714	Winchester Bay Sanitary District	2.64%	0.00%	18.18%	18.18%	11.93%	16.70%	18.68%	18.68%	12.36%	17.13%
2715	Jackson County Fire District #3	-1.38%	0.00%	19.41%	19.41%	7.91%	12.68%	19.91%	19.91%	8.34%	13.11%
2716	Neskowin Water District	4.26%	0.00%	21.31%	21.31%	13.55%	18.32%	21.81%	21.81%	13.98%	18.75%
2717	Ice Fountain Water District	-0.01%	0.00%	15.98%	15.98%	9.28%	14.05%	16.48%	16.48%	9.71%	14.48%
2718	Curry Library	-11.05%	0.00%	2.48%	2.48%	-1.76%	3.01%	2.98%	2.98%	-1.33%	3.44%
2721	Klamath Housing Authority	0.68%	0.00%	14.21%	14.21%	9.97%	14.74%	14.71%	14.71%	10.40%	15.17%
2722	Tillamook 9-1-1	-5.13%	0.00%	9.74%	9.74%	4.16%	8.93%	10.24%	10.24%	4.59%	9.36%
2724	Nehalem Bay Wastewater Agency	-5.24%	0.00%	12.68%	12.68%	4.05%	8.82%	13.18%	13.18%	4.48%	9.25%
2725	West Valley Fire District	-5.54%	0.00%	18.23%	18.23%	3.75%	8.52%	18.73%	18.73%	4.18%	8.95%
2726	Yamhill Communications Agency	4.15%	0.00%	19.96%	19.96%	13.44%	18.21%	20.46%	20.46%	13.87%	18.64%
2728	Baker County Library District	4.24%	0.00%	20.62%	20.62%	13.53%	18.30%	21.12%	21.12%	13.96%	18.73%
2729	Douglas County Fire District #2	11.32%	0.00%	32.20%	32.20%	20.61%	25.38%	32.70%	32.70%	21.04%	25.81%
2731	Canby Utility Board	4.46%	0.00%	21.36%	21.36%	13.75%	18.52%	21.86%	21.86%	14.18%	18.95%
2732	Umatilla County Special Library District	-2.24%	0.00%	16.58%	16.58%	7.05%	11.82%	17.08%	17.08%	7.48%	12.25%
2733	Wiard Memorial Park District	66.48%	0.00%	79.72%	79.72%	75.77%	80.54%	80.22%	80.22%	76.20%	80.97%

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2734	Seal Rock Water District	0.99%	0.00%	16.71%	16.71%	10.28%	15.05%	17.21%	17.21%	10.71%	15.48%
2739	Scappoose Rural Fire Protection District	3.66%	0.00%	24.37%	24.37%	12.95%	17.72%	24.87%	24.87%	13.38%	18.15%
2740	Neskowin Regional Sanitary Authority	-2.49%	0.00%	12.30%	12.30%	6.80%	11.57%	12.80%	12.80%	7.23%	12.00%
2741	Port of Garibaldi	1.77%	0.00%	17.76%	17.76%	11.06%	15.83%	18.26%	18.26%	11.49%	16.26%
2742	Amity Fire District	-3.18%	0.00%	19.12%	19.12%	6.11%	10.88%	19.62%	19.62%	6.54%	11.31%
2743	Douglas Soil & Water Conservation District	-16.48%	0.00%	6.77%	6.77%	-7.19%	-2.42%	7.27%	7.27%	-6.76%	-1.99%
2744	Ashland Parks	4.77%	0.00%	20.93%	25.89%	14.06%	18.83%	21.43%	26.39%	14.49%	19.26%
2745	Clackamas County Fire District	6.03%	-3.74%	23.33%	23.33%	11.58%	16.35%	23.83%	23.83%	12.01%	16.78%
2747	Salem Housing Authority	4.39%	0.00%	19.87%	19.87%	13.68%	18.45%	20.37%	20.37%	14.11%	18.88%
2749	Black Butte Ranch Police	-3.11%	0.00%	17.11%	17.11%	6.18%	10.95%	17.61%	17.61%	6.61%	11.38%
2752	Mist-Birkenfeld Rural Fire Protection District	-9.19%	0.00%	8.49%	8.49%	0.10%	4.87%	8.99%	8.99%	0.53%	5.30%
2753	Linn-Benton Housing Authority	-2.32%	0.00%	12.56%	12.56%	6.97%	11.74%	13.06%	13.06%	7.40%	12.17%
2754	Western Lane Ambulance District	4.07%	0.00%	19.18%	19.18%	13.36%	18.13%	19.68%	19.68%	13.79%	18.56%
2757	City of Stayton	3.35%	0.00%	23.57%	23.57%	12.64%	17.41%	24.07%	24.07%	13.07%	17.84%
2758	Mohawk Valley Rural Fire District	-5.36%	0.00%	11.69%	11.69%	3.93%	8.70%	12.19%	12.19%	4.36%	9.13%
2760	Knappa Svensen Burnside Rural Fire Protection District	-5.46%	0.00%	15.63%	15.63%	3.83%	8.60%	16.13%	16.13%	4.26%	9.03%
2761	Clackamas River Water	7.45%	0.00%	22.37%	22.37%	16.74%	21.51%	22.87%	22.87%	17.17%	21.94%
2763	Junction City Fire Department	1.47%	0.00%	19.26%	19.26%	10.76%	15.53%	19.76%	19.76%	11.19%	15.96%
2765	Green Sanitary	2.92%	0.00%	18.95%	18.95%	12.21%	16.98%	19.45%	19.45%	12.64%	17.41%
2766	Southwest Lincoln County Water District	3.11%	0.00%	17.70%	17.70%	12.40%	17.17%	18.20%	18.20%	12.83%	17.60%
2767	Springfield Utility Board	-4.46%	0.00%	12.68%	12.68%	4.83%	9.60%	13.18%	13.18%	5.26%	10.03%
2768	Lake County Library District	5.05%	0.00%	23.15%	23.15%	14.34%	19.11%	23.65%	23.65%	14.77%	19.54%
2769	South Fork Water Board	6.03%	-5.08%	17.68%	17.68%	10.24%	15.01%	18.18%	18.18%	10.67%	15.44%
2771	Harbor Water PUD	-5.94%	0.00%	13.31%	13.31%	3.35%	8.12%	13.81%	13.81%	3.78%	8.55%
2772	Umatilla County Soil & Water District	-1.57%	0.00%	15.48%	15.48%	7.72%	12.49%	15.98%	15.98%	8.15%	12.92%
2773	Housing Authority of Jackson County	5.97%	0.00%	20.48%	20.48%	15.26%	20.03%	20.98%	20.98%	15.69%	20.46%
2774	Oregon Trail Library District	3.22%	0.00%	20.27%	20.27%	12.51%	17.28%	20.77%	20.77%	12.94%	17.71%
2776	Rainier Cemetery District	-14.69%	0.00%	2.36%	2.36%	-5.40%	-0.63%	2.86%	2.86%	-4.97%	-0.20%
2777	City of Newberg	3.69%	-3.39%	19.82%	19.82%	9.59%	14.36%	20.32%	20.32%	10.02%	14.79%
2778	Mulino Water District #23	4.49%	0.00%	18.02%	18.02%	13.78%	18.55%	18.52%	18.52%	14.21%	18.98%
2779	Brownsville Rural Fire Protection District	-4.94%	0.00%	15.87%	15.87%	4.35%	9.12%	16.37%	16.37%	4.78%	9.55%
2780	Nehalem Bay Health District	1.38%	0.00%	18.43%	18.43%	10.67%	15.44%	18.93%	18.93%	11.10%	15.87%
2781	North Bend/Coos-Curry Housing Authority	38.03%	0.00%	56.85%	56.85%	47.32%	52.09%	57.35%	57.35%	47.75%	52.52%
2782	Millington Rural Fire Protection District	-14.04%	0.00%	9.74%	9.74%	-4.75%	0.02%	10.24%	10.24%	-4.32%	0.45%
2783	Tillamook Fire District	-4.05%	0.00%	17.11%	17.11%	5.24%	10.01%	17.61%	17.61%	5.67%	10.44%
2784	Eisenschmidt Pool	2.20%	0.00%	15.73%	15.73%	11.49%	16.26%	16.23%	16.23%	11.92%	16.69%
2785	Fern Ridge Community Library	-8.28%	0.00%	10.45%	10.45%	1.01%	5.78%	10.95%	10.95%	1.44%	6.21%
2786	Seal Rock RFPD	-6.84%	0.00%	10.21%	10.21%	2.45%	7.22%	10.71%	10.71%	2.88%	7.65%
2788	Port of Hood River	1.75%	0.00%	15.89%	15.89%	11.04%	15.81%	16.39%	16.39%	11.47%	16.24%
2789	Farmers Irrigation District	-9.61%	0.00%	7.65%	7.65%	-0.32%	4.45%	8.15%	8.15%	0.11%	4.88%
2790	Silver Falls Library District	3.96%	0.00%	18.34%	18.34%	13.25%	18.02%	18.84%	18.84%	13.68%	18.45%
2791	Clackamas County Fair	5.10%	0.00%	22.57%	22.57%	14.39%	19.16%	23.07%	23.07%	14.82%	19.59%

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2792	North Wasco County Parks And Recreation District	4.30%	0.00%	20.60%	20.60%	13.59%	18.36%	21.10%	21.10%	14.02%	18.79%
2793	North Lincoln Fire & Rescue District #1	2.43%	0.00%	23.44%	23.44%	11.72%	16.49%	23.94%	23.94%	12.15%	16.92%
2794	Siuslaw Rural Fire Protection District #1	5.63%	0.00%	28.23%	28.23%	14.92%	19.69%	28.73%	28.73%	15.35%	20.12%
2796	West Side Rural Fire Protection District	-4.95%	0.00%	13.03%	13.03%	4.34%	9.11%	13.53%	13.53%	4.77%	9.54%
2797	Vernonia Fire	-2.35%	0.00%	9.74%	9.74%	6.94%	11.71%	10.24%	10.24%	7.37%	12.14%
2798	Fairview Water District	1.59%	0.00%	20.41%	20.41%	10.88%	15.65%	20.91%	20.91%	11.31%	16.08%
2799	Sublimity Fire District	-4.48%	0.00%	9.05%	9.05%	4.81%	9.58%	9.55%	9.55%	5.24%	10.01%
2801	Coburg Rural Fire Protection District	-0.47%	0.00%	19.74%	19.74%	8.82%	13.59%	20.24%	20.24%	9.25%	14.02%
2802	Rural Road Assessment District #3	4.53%	0.00%	18.06%	18.06%	13.82%	18.59%	18.56%	18.56%	14.25%	19.02%
2803	Southwestern Polk County Rural Fire Protection District	-3.10%	0.00%	14.88%	14.88%	6.19%	10.96%	15.38%	15.38%	6.62%	11.39%
2804	Aurora Rural Fire Protection District	-4.38%	0.00%	15.84%	15.84%	4.91%	9.68%	16.34%	16.34%	5.34%	10.11%
2806	Multnomah County Rural Fire Protection District #14	4.20%	0.00%	17.73%	17.73%	13.49%	18.26%	18.23%	18.23%	13.92%	18.69%
2810	Sutherlin Water Control District	2.74%	0.00%	19.79%	19.79%	12.03%	16.80%	20.29%	20.29%	12.46%	17.23%
2811	Mid-Columbia Center For Living	4.48%	0.00%	19.70%	19.70%	13.77%	18.54%	20.20%	20.20%	14.20%	18.97%
2815	Hermiston Rural Fire Protection District	0.09%	0.00%	21.18%	21.18%	9.38%	14.15%	21.68%	21.68%	9.81%	14.58%
2816	Odell Sanitary District	5.24%	0.00%	18.77%	18.77%	14.53%	19.30%	19.27%	19.27%	14.96%	19.73%
2817	Wickiup Water District	4.17%	0.00%	21.22%	21.22%	13.46%	18.23%	21.72%	21.72%	13.89%	18.66%
2818	Netarts Water District	2.28%	0.00%	15.81%	15.81%	11.57%	16.34%	16.31%	16.31%	12.00%	16.77%
2819	Harrisburg Fire/Rescue	3.48%	0.00%	23.70%	23.70%	12.77%	17.54%	24.20%	24.20%	13.20%	17.97%
2820	Central Oregon Coast Fire & Rescue District	-1.13%	0.00%	15.92%	15.92%	8.16%	12.93%	16.42%	16.42%	8.59%	13.36%
2821	Tillamook County Soil And Water Conservation District	2.21%	0.00%	16.55%	16.55%	11.50%	16.27%	17.05%	17.05%	11.93%	16.70%
2822	Deschutes County Rural Fire Protection District #2	3.90%	0.00%	17.43%	17.43%	13.19%	17.96%	17.93%	17.93%	13.62%	18.39%
2823	Lyons Fire District	7.00%	0.00%	24.05%	24.05%	16.29%	21.06%	24.55%	24.55%	16.72%	21.49%
2824	Glide Fire Department	1.95%	0.00%	24.59%	24.59%	11.24%	16.01%	25.09%	25.09%	11.67%	16.44%
2825	Northern Oregon Corrections	-3.28%	0.00%	14.07%	14.07%	6.01%	10.78%	14.57%	14.57%	6.44%	11.21%
2826	Wasco County Soil-Water Conservation District	-0.53%	0.00%	13.00%	13.00%	8.76%	13.53%	13.50%	13.50%	9.19%	13.96%
2828	Deschutes Public Library District	1.46%	0.00%	16.15%	16.15%	10.75%	15.52%	16.65%	16.65%	11.18%	15.95%
2829	Hubbard Rural Fire Protection District	-320.83%	0.00%	-298.18%	-298.18%	-311.54%	-306.77%	-297.68%	-297.68%	-311.11%	-306.34%
2830	Netarts-Oceanside Rural Fire Protection District	3.73%	0.00%	23.95%	23.95%	13.02%	17.79%	24.45%	24.45%	13.45%	18.22%
2833	Boardman Rural Fire Protection District	-0.38%	0.00%	21.80%	21.80%	8.91%	13.68%	22.30%	22.30%	9.34%	14.11%
2834	Crescent Rural Fire Protection District	3.32%	0.00%	20.37%	20.37%	12.61%	17.38%	20.87%	20.87%	13.04%	17.81%
2835	North Clackamas County Water Commission	-0.04%	0.00%	15.70%	15.70%	9.25%	14.02%	16.20%	16.20%	9.68%	14.45%
2837	NORCOM	0.98%	0.00%	16.68%	16.68%	10.27%	15.04%	17.18%	17.18%	10.70%	15.47%
2838	High Desert Parks & Recreation District	4.72%	0.00%	21.77%	21.77%	14.01%	18.78%	22.27%	22.27%	14.44%	19.21%
2839	North Morrow Vector Control District	4.43%	0.00%	17.96%	17.96%	13.72%	18.49%	18.46%	18.46%	14.15%	18.92%
2840	Cannon Beach Rural Fire Protection District	4.25%	0.00%	24.47%	24.47%	13.54%	18.31%	24.97%	24.97%	13.97%	18.74%
2841	Jefferson County Soil & Water Conservation District	1.13%	0.00%	12.68%	12.68%	10.42%	15.19%	13.18%	13.18%	10.85%	15.62%
2842	Tualatin Valley Water District	2.77%	-1.29%	17.28%	17.28%	10.77%	15.54%	17.78%	17.78%	11.20%	15.97%
2843	Yachats Rural Fire Protection District	4.92%	0.00%	25.14%	25.14%	14.21%	18.98%	25.64%	25.64%	14.64%	19.41%
2844	Crook County Rural Fire Protection District #1	4.07%	0.00%	23.10%	23.10%	13.36%	18.13%	23.60%	23.60%	13.79%	18.56%
2845	Sunrise Water Authority	8.22%	0.00%	20.43%	20.43%	17.51%	22.28%	20.93%	20.93%	17.94%	22.71%
2846	Jefferson County Library District	5.34%	0.00%	19.47%	19.47%	14.63%	19.40%	19.97%	19.97%	15.06%	19.83%

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2847	Sweet Home Fire and Ambulance District	3.41%	0.00%	25.08%	25.08%	12.70%	17.47%	25.58%	25.58%	13.13%	17.90%
2849	Lebanon Aquatic District	4.44%	0.00%	20.38%	20.38%	13.73%	18.50%	20.88%	20.88%	14.16%	18.93%
2851	East Umatilla County Rural Fire Protection District	0.46%	0.00%	20.68%	20.68%	9.75%	14.52%	21.18%	21.18%	10.18%	14.95%
2852	Ochoco Irrigation District	-0.80%	0.00%	12.73%	12.73%	8.49%	13.26%	13.23%	13.23%	8.92%	13.69%
2853	Mill City Rural Fire Protection District	-4.59%	0.00%	15.63%	15.63%	4.70%	9.47%	16.13%	16.13%	5.13%	9.90%
2855	Harney Hospital	2.16%	0.00%	17.58%	17.58%	11.45%	16.22%	18.08%	18.08%	11.88%	16.65%
2857	Sunriver Service District	-2.74%	0.00%	17.34%	17.34%	6.55%	11.32%	17.84%	17.84%	6.98%	11.75%
2858	Nesika Beach-Ophir Water District	2.69%	0.00%	20.21%	20.21%	11.98%	16.75%	20.71%	20.71%	12.41%	17.18%
2859	South Lane County Fire and Rescue	12.35%	0.00%	33.53%	33.53%	21.64%	26.41%	34.03%	34.03%	22.07%	26.84%
2860	Coos County Airport District	0.52%	0.00%	14.05%	14.05%	9.81%	14.58%	14.55%	14.55%	10.24%	15.01%
2861	Mt Angel Fire District	-3.47%	0.00%	16.41%	16.41%	5.82%	10.59%	16.91%	16.91%	6.25%	11.02%
2864	Tri-City Water and Sanitary Authority	2.30%	0.00%	15.83%	15.83%	11.59%	16.36%	16.33%	16.33%	12.02%	16.79%
2865	Tri-County Cooperative Weed Management Area	-2.24%	0.00%	15.74%	15.74%	7.05%	11.82%	16.24%	16.24%	7.48%	12.25%
2867	West Multnomah Soil And Water Conservation District	6.03%	0.00%	19.56%	19.56%	15.32%	20.09%	20.06%	20.06%	15.75%	20.52%
2869	Nehalem Bay Fire & Rescue	6.03%	0.00%	28.65%	28.65%	15.32%	20.09%	29.15%	29.15%	15.75%	20.52%
2870	Clackamas River Water Providers	1.48%	0.00%	11.17%	11.17%	10.77%	15.54%	11.67%	11.67%	11.20%	15.97%
2873	Mosier Fire District	-8.38%	0.00%	8.67%	8.67%	0.91%	5.68%	9.17%	9.17%	1.34%	6.11%
2874	Umatilla-Morrow Radio and Data District	0.17%	0.00%	11.99%	11.99%	9.46%	14.23%	12.49%	12.49%	9.89%	14.66%
2876	Oregon Municipal Electric Utilities Association	-0.35%	0.00%	12.94%	12.94%	8.94%	13.71%	13.44%	13.44%	9.37%	14.14%
2877	Mid-Columbia Fire And Rescue V1-801	0.26%	0.00%	18.22%	18.22%	9.55%	14.32%	18.72%	18.72%	9.98%	14.75%
2878	Yamhill Fire Protection District	0.15%	0.00%	18.13%	18.13%	9.44%	14.21%	18.63%	18.63%	9.87%	14.64%
2879	LaGrande Rural Fire Protection District	0.15%	0.00%	18.13%	18.13%	9.44%	14.21%	18.63%	18.63%	9.87%	14.64%
2880	Oregon Health & Science University	-1.07%	-0.36%	14.98%	14.98%	7.86%	12.63%	15.48%	15.48%	8.29%	13.06%
2881	Lake Chinook Fire and Rescue District	0.15%	0.00%	18.13%	18.13%	9.44%	14.21%	18.63%	18.63%	9.87%	14.64%
2883	Lane Fire Authority	3.66%	0.00%	24.95%	24.95%	12.95%	17.72%	25.45%	25.45%	13.38%	18.15%
2884	North Central Public Health District	6.03%	0.00%	24.07%	24.07%	15.32%	20.09%	24.57%	24.57%	15.75%	20.52%
2885	Siletz Rural Fire Protection District	0.15%	0.00%	18.13%	18.13%	9.44%	14.21%	18.63%	18.63%	9.87%	14.64%
2886	Idanha-Detroit Rural Fire Protection District	6.03%	0.00%	23.08%	23.08%	15.32%	20.09%	23.58%	23.58%	15.75%	20.52%
2887	Umatilla County Fire District #1	0.15%	0.00%	18.49%	18.49%	9.44%	14.21%	18.99%	18.99%	9.87%	14.64%
2888	Oak Lodge Water Services District	3.96%	0.00%	20.05%	20.05%	13.25%	18.02%	20.55%	20.55%	13.68%	18.45%
2900	Clatsop Community College	7.79%	-11.69%	11.90%	11.90%	5.39%	10.16%	12.40%	12.40%	5.82%	10.59%
2901	Blue Mountain Community College	7.79%	-9.34%	14.25%	14.25%	7.74%	12.51%	14.75%	14.75%	8.17%	12.94%
2902	Treasure Valley Community College	7.79%	-12.09%	11.50%	11.50%	4.99%	9.76%	12.00%	12.00%	5.42%	10.19%
2903	Umpqua Community College	7.79%	-8.54%	15.05%	15.05%	8.54%	13.31%	15.55%	15.55%	8.97%	13.74%
2904	Lane Community College	7.79%	-12.30%	11.29%	11.29%	4.78%	9.55%	11.79%	11.79%	5.21%	9.98%
2905	Mt Hood Community College	7.79%	-15.94%	7.65%	7.65%	1.14%	5.91%	8.15%	8.15%	1.57%	6.34%
2906	Klamath Community College	7.79%	-0.69%	22.90%	22.90%	16.39%	21.16%	23.40%	23.40%	16.82%	21.59%
2908	Clackamas Community College	7.79%	-9.60%	13.99%	13.99%	7.48%	12.25%	14.49%	14.49%	7.91%	12.68%
2910	Linn-Benton Community College	7.79%	-10.28%	13.31%	13.31%	6.80%	11.57%	13.81%	13.81%	7.23%	12.00%
2918	Portland Community College	7.79%	-9.10%	14.49%	14.49%	7.98%	12.75%	14.99%	14.99%	8.41%	13.18%
2919	Chemeketa Community College	7.79%	-11.21%	12.38%	12.38%	5.87%	10.64%	12.88%	12.88%	6.30%	11.07%
2922	Rogue Community College	7.79%	-8.85%	14.74%	14.74%	8.23%	13.00%	15.24%	15.24%	8.66%	13.43%

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2995	Oregon Coast Community College	7.79%	-10.84%	12.75%	12.75%	6.24%	11.01%	13.25%	13.25%	6.67%	11.44%
2996	Columbia Gorge Community College	7.79%	-7.37%	16.22%	16.22%	9.71%	14.48%	16.72%	16.72%	10.14%	14.91%
2997	Tillamook Bay Community College	7.79%	-8.32%	15.27%	15.27%	8.76%	13.53%	15.77%	15.77%	9.19%	13.96%
2998	Southwestern Community College	7.79%	-11.31%	12.28%	12.28%	5.77%	10.54%	12.78%	12.78%	6.20%	10.97%
2999	Central Oregon Community College	7.79%	-5.00%	18.59%	18.59%	12.08%	16.85%	19.09%	19.09%	12.51%	17.28%
3000	School Districts	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3003	Baker School District #5J	12.15%	-11.52%	15.18%	15.18%	9.92%	14.69%	15.68%	15.68%	10.35%	15.12%
3008	Huntington School District #16J	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3016	Burnt River High School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3027	Pine-Eagle School District #61	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3037	Alsea School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3039	Corvallis School District #509J	12.15%	-12.64%	14.06%	14.06%	8.80%	13.57%	14.56%	14.56%	9.23%	14.00%
3043	Philomath School District #17J	12.15%	-11.88%	14.82%	14.82%	9.56%	14.33%	15.32%	15.32%	9.99%	14.76%
3075	West Linn School District	12.15%	-8.64%	18.06%	18.06%	12.80%	17.57%	18.56%	18.56%	13.23%	18.00%
3116	Colton School District #53	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3122	Oregon City School District #62	12.15%	-10.20%	16.50%	16.50%	11.24%	16.01%	17.00%	17.00%	11.67%	16.44%
3160	Gladstone School District #115	12.15%	-24.25%	2.45%	2.45%	-2.81%	1.96%	2.95%	2.95%	-2.38%	2.39%
3179	Clatsop County School District #1C	12.15%	-24.02%	2.68%	2.68%	-2.58%	2.19%	3.18%	3.18%	-2.15%	2.62%
3186	Jewell School District #8	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3187	Seaside Schools	12.15%	-10.56%	16.14%	16.14%	10.88%	15.65%	16.64%	16.64%	11.31%	16.08%
3195	Warrenton-Hammond School District	12.15%	-8.38%	18.32%	18.32%	13.06%	17.83%	18.82%	18.82%	13.49%	18.26%
3230	Vernonia School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3241	Coquille School District #8	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3242	Coos Bay School District #9	12.15%	-7.02%	19.68%	19.68%	14.42%	19.19%	20.18%	20.18%	14.85%	19.62%
3245	North Bend Public Schools	12.15%	-9.30%	17.40%	17.40%	12.14%	16.91%	17.90%	17.90%	12.57%	17.34%
3252	Powers School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3257	Myrtle Point School District #41	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3264	Bandon School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3274	Crook County School District	12.15%	-20.92%	5.78%	5.78%	0.52%	5.29%	6.28%	6.28%	0.95%	5.72%
3275	Port Orford-Langlois School District #2Cj	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3283	Brookings-Harbor School District #17C	12.15%	-16.62%	10.08%	10.08%	4.82%	9.59%	10.58%	10.58%	5.25%	10.02%
3288	Central Curry School District #1	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3291	Bend-La Pine Public Schools	12.15%	-9.21%	17.49%	17.49%	12.23%	17.00%	17.99%	17.99%	12.66%	17.43%
3296	Sisters School District	12.15%	-18.54%	8.16%	8.16%	2.90%	7.67%	8.66%	8.66%	3.33%	8.10%
3307	Oakland School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3310	Roseburg Public Schools	12.15%	-14.73%	11.97%	11.97%	6.71%	11.48%	12.47%	12.47%	7.14%	11.91%
3316	Glide School District #12	12.15%	-11.48%	15.22%	15.22%	9.96%	14.73%	15.72%	15.72%	10.39%	15.16%
3318	Days Creek School District #15	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3319	South Umpqua School District	12.15%	-29.87%	-3.17%	-3.17%	-8.43%	-3.66%	-2.67%	-2.67%	-8.00%	-3.23%
3320	Camas Valley School District #21	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3321	North Douglas School District #22	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3324	Yoncalla School District #32	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%

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3325	Elkton School District #34	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3335	Riddle School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3338	Glendale #77	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3349	Winston-Dillard Schools	12.15%	-32.69%	-5.99%	-5.99%	-11.25%	-6.48%	-5.49%	-5.49%	-10.82%	-6.05%
3353	Sutherlin School District #130	12.15%	-20.14%	6.56%	6.56%	1.30%	6.07%	7.06%	7.06%	1.73%	6.50%
3361	Arlington Public Schools	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3364	Condon Admin School District #25J	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3370	Prairie City School District #4	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3372	Monument School District #8	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3375	Dayville School District #16J	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3376	Long Creek Schools	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3394	Crane Elementary School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3395	Pine Creek School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3396	Diamond School District #7	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3397	Suntex School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3399	Frenchglen School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3405	Fields-Trout Creek #33	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3407	Crane Union High School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3409	Hood River County School District	12.15%	-11.17%	15.53%	15.53%	10.27%	15.04%	16.03%	16.03%	10.70%	15.47%
3414	City of Phoenix School District	12.15%	-12.48%	14.22%	14.22%	8.96%	13.73%	14.72%	14.72%	9.39%	14.16%
3415	Ashland Public Schools	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3416	Central Point School District #6	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3417	Eagle Point School District #9	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3424	Rogue River School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3432	Prospect School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3439	Butte Falls School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3440	Pinehurst School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3445	Culver School District #4	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3446	Ashwood School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3447	Madras School District	12.15%	-8.41%	18.29%	18.29%	13.03%	17.80%	18.79%	18.79%	13.46%	18.23%
3451	Black Butte School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3454	Grants Pass School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3456	Klamath County School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3457	Klamath Falls City Schools	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3461	Lake County School District #7	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3462	Paisley School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3463	North Lake School District #14	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3464	Plush School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3465	Adel School District #21	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3470	Pleasant Hill School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3473	Eugene School District 4J	12.15%	-5.63%	21.07%	21.07%	15.81%	20.58%	21.57%	21.57%	16.24%	21.01%
3487	Springfield School District #19	12.15%	-10.60%	16.10%	16.10%	10.84%	15.61%	16.60%	16.60%	11.27%	16.04%

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3494	Fern Ridge School District	12.15%	-13.24%	13.46%	13.46%	8.20%	12.97%	13.96%	13.96%	8.63%	13.40%
3498	Mapleton School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3502	Creswell School District #40	12.15%	-4.72%	21.98%	21.98%	16.72%	21.49%	22.48%	22.48%	17.15%	21.92%
3506	South Lane School District	12.15%	-17.61%	9.09%	9.09%	3.83%	8.60%	9.59%	9.59%	4.26%	9.03%
3510	Bethel School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3517	Crow-Applegate-Lorane District #66	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3519	McKenzie School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3520	Junction City School District #69	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3522	Lowell School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3524	Oakridge School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3527	Marcola School District #79	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3533	Triangle Lake Schools	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3537	Siuslaw School District #97J	12.15%	-13.04%	13.66%	13.66%	8.40%	13.17%	14.16%	14.16%	8.83%	13.60%
3579	Lincoln County School District	12.15%	-36.74%	-10.04%	-10.04%	-15.30%	-10.53%	-9.54%	-9.54%	-14.87%	-10.10%
3615	Central Linn School District #552C	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3618	Sweet Home School District #55	12.15%	-21.31%	5.39%	5.39%	0.13%	4.90%	5.89%	5.89%	0.56%	5.33%
3647	Scio School District #95C	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3665	Santiam Canyon School District	12.15%	-19.02%	7.68%	7.68%	2.42%	7.19%	8.18%	8.18%	2.85%	7.62%
3684	Ontario School District #8C	12.15%	-9.22%	17.48%	17.48%	12.22%	16.99%	17.98%	17.98%	12.65%	17.42%
3687	Juntura Grade School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3694	Nyssa School District #26	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3696	Annex Elementary School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3707	Adrian School District #61	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3709	Harper School District #66	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3712	W W Jones School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3729	Jefferson School District #14Cj	12.15%	-17.84%	8.86%	8.86%	3.60%	8.37%	9.36%	9.36%	4.03%	8.80%
3730	North Marion School District #15	12.15%	-13.44%	13.26%	13.26%	8.00%	12.77%	13.76%	13.76%	8.43%	13.20%
3735	Salem-Keizer Public Schools	12.15%	-10.82%	15.88%	15.88%	10.62%	15.39%	16.38%	16.38%	11.05%	15.82%
3750	St Paul School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3780	Mt Angel School District #91	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3786	Woodburn School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3809	Morrow County Schools	12.15%	-8.65%	18.05%	18.05%	12.79%	17.56%	18.55%	18.55%	13.22%	17.99%
3818	Portland Public Schools	12.15%	-20.54%	6.16%	6.16%	0.90%	5.67%	6.66%	6.66%	1.33%	6.10%
3820	Parkrose School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3824	Reynolds School District	12.15%	-14.00%	12.70%	12.70%	7.44%	12.21%	13.20%	13.20%	7.87%	12.64%
3842	Corbett School District #39	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3843	David Douglas School District	12.15%	-3.55%	23.15%	23.15%	17.89%	22.66%	23.65%	23.65%	18.32%	23.09%
3847	Riverdale School	12.15%	-11.15%	15.55%	15.55%	10.29%	15.06%	16.05%	16.05%	10.72%	15.49%
3850	Dallas School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3859	Central School District #13J	12.15%	-14.73%	11.97%	11.97%	6.71%	11.48%	12.47%	12.47%	7.14%	11.91%
3865	Perrydale School District #21	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3887	Falls City School District	12.15%	-20.61%	6.09%	6.09%	0.83%	5.60%	6.59%	6.59%	1.26%	6.03%

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3902	Tillamook Public Schools	12.15%	-21.65%	5.05%	5.05%	-0.21%	4.56%	5.55%	5.55%	0.22%	4.99%
3920	Neah-Kah-Nie School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3927	Echo School District	12.15%	-11.68%	15.02%	15.02%	9.76%	14.53%	15.52%	15.52%	10.19%	14.96%
3928	Umatilla School District #6R	12.15%	-7.00%	19.70%	19.70%	14.44%	19.21%	20.20%	20.20%	14.87%	19.64%
3931	Pendleton School District #16R	12.15%	-21.52%	5.18%	5.18%	-0.08%	4.69%	5.68%	5.68%	0.35%	5.12%
3935	Athena-Weston School District #29Rj	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3942	Stanfield School District	12.15%	-19.03%	7.67%	7.67%	2.41%	7.18%	8.17%	8.17%	2.84%	7.61%
3944	Ukiah School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3957	Helix School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3958	Pilot Rock School District #2R	12.15%	-14.51%	12.19%	12.19%	6.93%	11.70%	12.69%	12.69%	7.36%	12.13%
3965	La Grande Public Schools	12.15%	-12.66%	14.04%	14.04%	8.78%	13.55%	14.54%	14.54%	9.21%	13.98%
3966	Union County School District	12.15%	-14.31%	12.39%	12.39%	7.13%	11.90%	12.89%	12.89%	7.56%	12.33%
3967	North Powder School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3969	Imbler School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3970	Cove School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3973	Elgin School District #23	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3986	Joseph School District #6	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3990	Wallowa School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
3993	Enterprise School District #21	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4003	Troy School District #54	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4012	Dufur Schools	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4034	Gaston Public Schools	12.15%	-15.92%	10.78%	10.78%	5.52%	10.29%	11.28%	11.28%	5.95%	10.72%
4035	Banks School District	12.15%	-4.93%	21.77%	21.77%	16.51%	21.28%	22.27%	22.27%	16.94%	21.71%
4062	Beaverton School District	12.15%	-9.68%	17.02%	17.02%	11.76%	16.53%	17.52%	17.52%	12.19%	16.96%
4109	Spray School District #1	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4114	Fossil School District #21J	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4135	Newberg School District #29Jt	12.15%	-15.51%	11.19%	11.19%	5.93%	10.70%	11.69%	11.69%	6.36%	11.13%
4142	McMinnville Schools	12.15%	-8.87%	17.83%	17.83%	12.57%	17.34%	18.33%	18.33%	13.00%	17.77%
4144	Sheridan School District #48J	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4166	Yamhill-Carlton School District #1	12.15%	-25.64%	1.06%	1.06%	-4.20%	0.57%	1.56%	1.56%	-3.77%	1.00%
4219	Grant County Education Service District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4220	Jefferson County Education Service District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4223	InterMountain Education Service District	12.15%	-13.39%	13.31%	13.31%	8.05%	12.82%	13.81%	13.81%	8.48%	13.25%
4224	Wallowa County Region 18	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4226	North Central Education Service District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4232	South Coast Education Service District Region #7	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4237	Douglas Education Service District	12.15%	-5.02%	21.68%	21.68%	16.42%	21.19%	22.18%	22.18%	16.85%	21.62%
4238	Multnomah Education Service District	12.15%	-17.97%	8.73%	8.73%	3.47%	8.24%	9.23%	9.23%	3.90%	8.67%
4252	High Desert Education Service District	12.15%	-10.44%	16.26%	16.26%	11.00%	15.77%	16.76%	16.76%	11.43%	16.20%
4254	Willamette Education Service District	12.15%	-19.26%	7.44%	7.44%	2.18%	6.95%	7.94%	7.94%	2.61%	7.38%
4258	Hermiston School District #8R	12.15%	-10.08%	16.62%	16.62%	11.36%	16.13%	17.12%	17.12%	11.79%	16.56%
4259	Clackamas Education Service District	12.15%	-12.11%	14.59%	14.59%	9.33%	14.10%	15.09%	15.09%	9.76%	14.53%

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4260	Greater Albany School District #8J	12.15%	-8.93%	17.77%	17.77%	12.51%	17.28%	18.27%	18.27%	12.94%	17.71%
4268	Lake Oswego School District	12.15%	-14.18%	12.52%	12.52%	7.26%	12.03%	13.02%	13.02%	7.69%	12.46%
4270	Silver Falls School District	12.15%	-10.12%	16.58%	16.58%	11.32%	16.09%	17.08%	17.08%	11.75%	16.52%
4271	Malheur Education Service District Region 14	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4272	Linn-Benton-Lincoln Education Service District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4273	Double O School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4276	Lane County Education Service District	12.15%	-8.56%	18.14%	18.14%	12.88%	17.65%	18.64%	18.64%	13.31%	18.08%
4277	Mitchell School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4279	St Helens School District #502	12.15%	-21.59%	5.11%	5.11%	-0.15%	4.62%	5.61%	5.61%	0.28%	5.05%
4280	Northwest Regional Education Service District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4286	Southern Oregon Education Service District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4288	Medford School District #549C	12.15%	-4.85%	21.85%	21.85%	16.59%	21.36%	22.35%	22.35%	17.02%	21.79%
4291	Dayton Public Schools	12.15%	-18.47%	8.23%	8.23%	2.97%	7.74%	8.73%	8.73%	3.40%	8.17%
4293	Lake County Education Service District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4294	Harney Education Service District Region XVII	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4295	Wasco County Education Service District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4306	Amity School District	12.15%	-22.10%	4.60%	4.60%	-0.66%	4.11%	5.10%	5.10%	-0.23%	4.54%
4309	Scappoose School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4311	Redmond School District #2J	12.15%	-8.68%	18.02%	18.02%	12.76%	17.53%	18.52%	18.52%	13.19%	17.96%
4312	Reedsport School District	12.15%	-16.23%	10.47%	10.47%	5.21%	9.98%	10.97%	10.97%	5.64%	10.41%
4313	Forest Grove School District	12.15%	-8.00%	18.70%	18.70%	13.44%	18.21%	19.20%	19.20%	13.87%	18.64%
4314	Willamina School District #30J	12.15%	-4.50%	22.20%	22.20%	16.94%	21.71%	22.70%	22.70%	17.37%	22.14%
4315	John Day School District	12.15%	-13.02%	13.68%	13.68%	8.42%	13.19%	14.18%	14.18%	8.85%	13.62%
4316	Tigard-Tualatin School District #23J	12.15%	-4.51%	22.19%	22.19%	16.93%	21.70%	22.69%	22.69%	17.36%	22.13%
4317	Sherwood School District #88J	12.15%	-4.73%	21.97%	21.97%	16.71%	21.48%	22.47%	22.47%	17.14%	21.91%
4320	Rainier School District #13	12.15%	-14.43%	12.27%	12.27%	7.01%	11.78%	12.77%	12.77%	7.44%	12.21%
4321	North Clackamas School District #12	12.15%	-16.11%	10.59%	10.59%	5.33%	10.10%	11.09%	11.09%	5.76%	10.53%
4323	Estacada School District #108	12.15%	-13.38%	13.32%	13.32%	8.06%	12.83%	13.82%	13.82%	8.49%	13.26%
4324	Centennial School District #28	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4326	Harney County School District #3	12.15%	-44.53%	-17.83%	-17.83%	-23.09%	-18.32%	-17.33%	-17.33%	-22.66%	-17.89%
4327	Jordan Valley School District #3	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4329	Gervais School District #1	12.15%	-21.21%	5.49%	5.49%	0.23%	5.00%	5.99%	5.99%	0.66%	5.43%
4330	Vale School District #84	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4331	Molalla River School District	12.15%	-27.16%	-0.46%	-0.46%	-5.72%	-0.95%	0.04%	0.04%	-5.29%	-0.52%
4332	Gresham-Barlow School District #10	12.15%	-13.31%	13.39%	13.39%	8.13%	12.90%	13.89%	13.89%	8.56%	13.33%
4333	Canby School District	12.15%	-20.27%	6.43%	6.43%	1.17%	5.94%	6.93%	6.93%	1.60%	6.37%
4334	Cascade School District #5	12.15%	-17.85%	8.85%	8.85%	3.59%	8.36%	9.35%	9.35%	4.02%	8.79%
4335	Milton-Freewater Unified School District #7	12.15%	-21.34%	5.36%	5.36%	0.10%	4.87%	5.86%	5.86%	0.53%	5.30%
4336	Nestucca Valley School District #101	12.15%	-8.05%	18.65%	18.65%	13.39%	18.16%	19.15%	19.15%	13.82%	18.59%
4337	Sherman County School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4338	Three Rivers U J School District	12.15%	-10.83%	15.87%	15.87%	10.61%	15.38%	16.37%	16.37%	11.04%	15.81%
4339	Lebanon Community School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%

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4340	Monroe School District #1J	12.15%	-8.28%	18.42%	18.42%	13.16%	17.93%	18.92%	18.92%	13.59%	18.36%
4341	Hillsboro School District #1J	12.15%	-10.32%	16.38%	16.38%	11.12%	15.89%	16.88%	16.88%	11.55%	16.32%
4342	North Santiam School District #29J	12.15%	-17.05%	9.65%	9.65%	4.39%	9.16%	10.15%	10.15%	4.82%	9.59%
4343	Harrisburg School District #7	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4344	South Wasco County School District #1	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4345	Oregon Trail School District #46	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4346	Knappa School District #4	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4347	Clatskanie School District #6J	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4348	Lourdes Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4350	Ridgeline Montessori	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4351	The Village School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4352	Armadillo Technical Institute	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4354	Opal Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4355	Three Rivers Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4360	Luckiamute Valley Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4362	Kings Valley Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4363	Multisensory Learning Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4365	Mitch Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4366	Sand Ridge Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4367	Arthur Academy Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4369	Trillium Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4370	Howard Street Charter School, Inc	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4371	The Lighthouse School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4373	Sheridan Japanese School Foundation	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4374	Ione School District	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4375	Eddyville Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4376	Four Rivers Community School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4378	Mosier Community School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4379	Siletz Valley School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4380	The Emerson School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4381	North Wasco County School District #21	12.15%	-12.51%	14.19%	14.19%	8.93%	13.70%	14.69%	14.69%	9.36%	14.13%
4382	Self Enhancement Inc	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4383	City View Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4386	Nixyaawii Community School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4388	West Lane Tech	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4390	Oregon Connections Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4392	Eagleridge High School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4393	Cascade Heights Public Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4395	Siletz Valley Early College Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4396	Sweet Home Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4397	Springwater Environmental Sciences School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4400	Phoenix School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%

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4401	Ballston Community School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4402	Sage Community School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4403	Portland Village School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4404	Alliance Charter Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4405	Forest Grove Community School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4407	Madrone Trail Public Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4408	Muddy Creek Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4409	Southwest Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4410	Ace Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4411	Sherwood Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4412	Estacada Web Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4418	Lewis And Clark Montessori Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4419	Silvies River Web Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4420	Oregon Virtual Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4422	Redmond Proficiency Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4423	Molalla River Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4424	The Ivy School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4429	Clackamas Web Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4430	Clackamas Charter Alliance #2	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4432	Renaissance Public Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4433	Powell Butte Community Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4434	Logos Public Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4435	Sunny Wolf Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4436	Academy Of Arts & Academics	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4437	Center for Advance Learning	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4440	Sheridan Allprep Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4441	Baker Web Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4443	KNOVA Learning Oregon	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4444	Bennett Pearson Academy, Inc.	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4446	Coburg Community Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4447	Arco Iris Spanish Immersion Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4448	Gresham Barlow Web Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4449	Mosier Middle School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4450	Sauvie Island Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4451	River's Edge Academy Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4452	South Columbia Family School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4453	Woodland Educational Initiative	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4454	Le Monde Immersion Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4455	Hope Chinese Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4456	Insight School of Oregon Charter	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4457	Oregon Virtual Education East	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4458	Oregon Virtual Education West	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%

2017-2019 ER Rates

ER Number	ER Name	UAL and Side Accounts		Total Rates w/out Healthcare or IAP				Total Rates with Healthcare not IAP			
		PERS UAL	Total Side Accounts	Total Pension PERS GS	Total Pension PERS P&F	Total Pension OPSRP GS	Total Pension OPSRP P&F	PERS GS	PERS P&F	OPSRP GS	OPSRP P&F
4459	Crater Lake Charter Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4459	Crater Lake Charter Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4460	Kairos Pdx	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4460	Kairos PDX	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4461	Mountain View Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4461	Mt View Academy	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4462	Bend International School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4462	Bend International School Inc	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4463	Dallas Community School-Community Innovation Partners	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4463	Dallas Community School-Community Innovation Partners	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4464	The Valley School Of Southern Oregon	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4464	Valley School of Southern Oregon	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4465	Bridge Educational Foundation	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%
4466	Twin Rivers Charter School	12.15%	0.00%	26.70%	26.70%	21.44%	26.21%	27.20%	27.20%	21.87%	26.64%

***All employers will be charged at least the rates for retiree healthcare, even if their net rates are negative.**

****Employers with a net rate below the rate for retiree healthcare in one payroll category and above it in another will have some or all of the credit from the lower rate applied to the amount due for the higher rate.**

	UAL (reflecting Side Accounts)
Cities	1,988,668,110
Counties	1,959,548,494
Special Districts	1,360,086,274
Community Colleges	521,678,751
Universities	1,093,754,146
State	3,255,481,797
School Districts	<u>5,376,945,897</u>
	<u>15,556,163,469</u>
Value of side accounts	5,634,261,307
UAL Grand Total	<u><u>21,190,424,776</u></u>

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Employer Number	Employer Name	Employer Type	Tier 1/Tier 2	Tier 1/Tier 2	Allocated OPSRP UAL	Side Accounts	UAL (reflecting)		Combined Valuation Payroll	UAL as a % of Payroll
			Actuarial Accrued Liability	Actuarial Asset Value			Side Accounts	Side Accounts		
2167	City of Athena	City	1,852,973	1,502,601	37,568	-	387,940	264,259	147%	
2106	City of Beaverton	City	240,245,999	172,778,254	5,404,251	-	72,871,996	38,014,220	192%	
2107	City of Bend	City	187,768,848	130,847,032	5,947,493	11,359,982	51,509,327	41,835,451	123%	
2149	City of Canyonville	City	1,758,563	1,377,386	34,470	-	415,647	242,470	171%	
2186	City of Chiloquin	City	324,903	350,569	24,779	-	(887)	174,300	-1%	
2162	City of Clatskanie	City	8,367,608	5,868,422	136,211	-	2,635,397	958,127	275%	
2152	City of Coos Bay	City	55,360,000	41,835,830	1,016,942	-	14,541,112	7,153,305	203%	
2165	City of Cornelius	City	18,608,088	15,857,678	313,735	-	3,064,145	2,206,856	139%	
2127	City of Cottage Grove	City	45,963,462	36,599,494	584,620	-	9,948,588	4,112,295	242%	
2257	City of Culver	City	966,826	493,991	13,955	-	486,790	98,164	496%	
2262	City of Dufur	City	869,514	693,501	16,946	-	192,959	119,198	162%	
2282	City of Eagle Point	City	3,480,090	2,329,063	104,866	-	1,255,893	737,638	170%	
2111	City of Eugene	City	897,120,008	697,822,159	14,621,459	-	213,919,308	102,849,280	208%	
2248	City of Fossil	City	582,368	443,152	11,371	-	150,587	79,984	188%	
2309	City of Gearhart	City	2,437,415	1,947,561	81,710	-	571,564	574,759	99%	
2264	City of Gervais	City	1,454,329	1,199,137	82,140	-	337,332	577,782	58%	
2250	City of Gold Beach	City	3,361,294	3,100,733	113,169	-	373,730	796,047	47%	
2114	City of Gresham	City	303,426,971	218,870,766	6,103,626	16,639,452	74,020,379	42,933,712	172%	
2210	City of Helix	City	140,938	135,744	5,236	-	10,430	36,832	28%	
2115	City of Hillsboro	City	232,879,662	170,451,345	8,392,547	-	70,820,864	59,034,284	120%	
2222	City of Jacksonville	City	5,147,899	4,229,016	159,181	-	1,078,064	1,119,701	96%	
2232	City of Joseph	City	1,208,192	844,192	20,081	-	384,081	141,255	272%	
2279	City of Keizer	City	24,863,283	18,807,213	942,448	-	6,998,518	6,629,305	106%	
2283	City of Maupin	City	1,247,218	881,909	41,098	-	406,407	289,091	141%	
2246	City of Merrill	City	481,897	504,843	13,188	-	(9,758)	92,769	-11%	
2195	City of Metolius	City	410,943	728,525	15,021	-	(302,561)	105,658	-286%	
2290	City of Molalla	City	13,254,903	12,644,969	379,154	-	989,088	2,667,019	37%	
2174	City of Mt Angel	City	5,588,943	4,741,713	108,067	-	955,297	760,161	126%	
2118	City of Ontario	City	45,363,359	31,068,639	407,703	-	14,702,423	2,867,836	513%	
2215	City of Powers	City	44,578	134,574	7,313	-	(82,683)	51,440	-161%	
2218	City of Prairie City	City	1,984,239	1,698,113	27,297	-	313,423	192,008	163%	
2146	City of Prineville	City	21,263,318	15,540,028	575,667	3,140,201	3,158,756	4,049,315	78%	
2297	City of Rainier	City	5,608,244	4,399,799	126,344	-	1,334,789	888,719	150%	
2101	City of Salem	City	598,989,240	413,741,101	11,107,142	53,843,926	142,511,355	78,129,106	182%	
2219	City of Sheridan	City	4,677,824	4,128,792	143,000	-	692,032	1,005,883	69%	
2213	City of Stanfield	City	2,106,399	2,670,874	68,610	-	(495,865)	482,612	-103%	
2129	City of Sweet Home	City	7,913,088	7,977,353	135,310	-	71,045	951,790	7%	
2261	City of Waldport	City	3,546,561	3,514,763	107,911	-	139,709	759,059	18%	
2189	City of Willamina	City	1,854,422	2,582,736	45,459	-	(682,855)	319,766	-214%	
2253	Town of Butte Falls	City	296,657	283,012	5,402	-	19,047	37,997	50%	
2001	Clackamas County	County	890,605,763	652,139,641	19,936,832	-	258,402,954	140,238,319	184%	
2002	Curry County	County	63,349,580	47,469,556	663,272	-	16,543,296	4,665,540	355%	
2003	Douglas County	County	363,015,387	262,352,745	3,545,031	-	104,207,673	24,936,214	418%	
2006	Jefferson County	County	37,234,295	30,378,123	845,735	-	7,701,907	5,949,011	129%	
2008	Lane County	County	751,433,938	583,497,280	11,646,168	-	179,582,826	81,920,691	219%	
2014	Linn County	County	242,098,001	176,031,314	5,138,006	-	71,204,693	36,141,418	197%	
2039	Malheur County	County	46,633,086	39,964,309	1,072,458	-	7,741,235	7,543,812	103%	
2037	Polk County	County	95,739,939	69,808,717	2,134,501	-	28,065,723	15,014,365	187%	
2050	Wallowa County	County	1,365,970	1,455,430	37,817	-	(51,643)	266,007	-19%	
2015	Yamhill County	County	79,347,419	63,565,447	3,733,832	-	19,515,804	26,264,266	74%	
2664	Applegate Valley Rural Fire Protection District #9	Special Districts	2,653,532	2,240,228	89,054	-	502,358	626,420	80%	
2702	Banks Fire District #13	Special Districts	846,963	578,918	30,886	-	298,931	217,257	138%	
2596	Bend Parks & Recreation	Special Districts	20,375,765	15,168,590	1,014,409	-	6,221,224	7,132,955	87%	
2648	Black Butte Ranch Rural Fire Protection District	Special Districts	5,051,937	4,197,702	112,501	-	966,736	791,350	122%	
2833	Boardman Rural Fire Protection District	Special Districts	430,058	382,453	63,513	-	111,118	446,761	25%	
2779	Brownsville Rural Fire Protection District	Special Districts	591,506	425,260	13,002	-	179,248	91,460	196%	
2678	Central Oregon Regional Housing Authority	Special Districts	2,427,624	2,101,985	140,079	-	465,718	985,333	47%	
2645	Chiloquin Agency Lake Rural Fire Protection District	Special Districts	479,440	323,028	11,090	-	167,502	78,010	215%	
2518	Clackamas County Housing Authority	Special Districts	16,500,427	12,441,069	301,341	-	4,360,699	2,119,669	206%	
2870	Clackamas River Water Providers	Special Districts	51,168	24,106	21,466	-	48,528	150,995	32%	
2679	Columbia River Public Utility District	Special Districts	20,145,336	14,549,491	545,695	-	6,141,540	3,838,488	160%	
2828	Deschutes Public Library District	Special Districts	8,982,090	6,485,989	601,430	-	3,097,531	4,230,537	73%	
2527	Deschutes Valley Water District	Special Districts	13,131,220	8,920,468	221,902	-	4,432,654	1,560,891	284%	
2729	Douglas County Fire District #2	Special Districts	40,579,043	22,565,194	901,198	-	18,915,047	6,339,143	298%	
2743	Douglas Soil & Water Conservation District	Special Districts	510,214	707,135	13,278	-	(183,643)	93,397	-197%	
2529	East Fork Irrigation District	Special Districts	2,080,117	1,976,598	35,215	-	138,734	247,706	56%	
2618	Estacada Cemetery District	Special Districts	87,875	333,829	7,950	-	(238,004)	55,920	-426%	
2132	Eugene Water & Electric Board	Special Districts	356,594,144	245,297,272	6,275,286	5,113,852	112,458,306	44,141,193	255%	
2623	Evans Valley Fire District #6	Special Districts	426,611	566,105	13,606	-	(125,888)	95,709	-132%	
2785	Fern Ridge Community Library	Special Districts	411,856	547,918	18,012	-	(118,050)	126,701	-93%	
2608	Gaston Rural Fire Protection District	Special Districts	502,365	400,927	20,194	-	121,633	142,046	86%	
2698	Halsey Shedd Rural Fire Protection District	Special Districts	684,803	761,391	21,814	-	(54,774)	153,442	-36%	
2771	Harbor Water PUD	Special Districts	916,708	1,030,209	54,751	-	(58,750)	385,126	-15%	
2815	Hermiston Rural Fire Protection District	Special Districts	7,676,772	5,059,626	390,798	-	3,007,944	2,748,928	109%	
2717	Ice Fountain Water District	Special Districts	960,165	823,241	47,087	-	184,011	331,215	56%	
2556	Jackson County Fire District #5	Special Districts	19,673,311	13,145,707	338,351	-	6,865,955	2,380,009	288%	
2575	Jefferson County Rural Fire Protection District #1	Special Districts	2,189,466	1,748,017	47,057	-	488,506	331,004	148%	
2841	Jefferson County Soil & Water Conservation District	Special Districts	225,571	174,898	28,730	-	79,403	202,093	39%	
2646	Keno Rural Fire Protection District	Special Districts	1,297,196	1,006,075	21,167	-	312,288	148,894	210%	
2515	Klamath County Fire District #1	Special Districts	47,964,445	32,653,714	692,651	-	16,003,382	4,872,201	328%	
2760	Knappa Svensen Burnside Rural Fire Protection District	Special Districts	631,796	512,926	22,922	-	141,792	161,233	88%	
2879	LaGrande Rural Fire Protection District	Special Districts	-	(3)	12,980	-	12,983	91,304	14%	
2881	Lake Chinook Fire and Rescue District	Special Districts	-	(1)	5,331	-	5,332	37,501	14%	
2644	Lakeside Water District	Special Districts	724,912	575,421	22,798	-	172,289	160,366	107%	
2521	League of Oregon Cities	Special Districts	20,654,485	14,158,626	1,027,600	-	7,523,459	7,228,275	104%	
2597	Mapleton Water District	Special Districts	235,890	228,376	9,813	-	17,327	69,025	25%	
2877	Mid-Columbia Fire And Rescue V1-801	Special Districts	83,767	48,957	319,407	-	354,217	2,246,752	16%	
2782	Millington Rural Fire Protection District	Special Districts	319,423	388,614	8,277	-	(60,914)	58,225	-105%	
2861	Mt Angel Fire District	Special Districts	12,500	10,084	9,559	-	11,975	67,239	18%	

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Employer Number	Employer Name	Employer Type	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (after Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4436	Academy Of Arts & Academics	School	1,268,152	69,119	-	1,337,271	486,190	275%
4410	Ace Academy	School	903,521	49,245	-	952,766	346,396	275%
3465	Adel School District #21	School	219,738	11,976	-	231,714	84,244	275%
3707	Adrian School District #61	School	3,483,817	189,880	-	3,673,697	1,335,642	275%
4404	Alliance Charter Academy	School	3,968,503	216,297	-	4,184,800	1,521,463	275%
3037	Alsea School	School	2,638,429	143,804	-	2,782,233	1,011,533	275%
4306	Amity School District	School	9,924,951	540,944	7,992,225	2,473,670	3,805,074	65%
3696	Annex Elementary School	School	573,596	31,263	-	604,859	219,908	275%
4447	Arco Iris Spanish Immersion Charter School	School	1,819,040	99,144	-	1,918,184	697,392	275%
3361	Arlington Public Schools	School	2,464,632	134,331	-	2,598,963	944,902	275%
4352	Armadillo Technical Institute	School	1,122,132	61,160	-	1,183,292	430,208	275%
4367	Arthur Academy Charter School	School	6,082,359	331,510	-	6,413,869	2,331,883	275%
3415	Ashland Public Schools	School	37,600,971	2,049,384	-	39,650,355	14,415,635	275%
3446	Ashwood School	School	91,842	5,006	-	96,848	35,211	275%
3935	Athena-Weston School District #29Rj	School	8,422,421	459,051	-	8,881,472	3,229,027	275%
3003	Baker School District #5J	School	22,774,217	1,241,274	9,557,121	14,458,370	8,731,285	166%
4441	Baker Web Academy	School	5,540,357	301,969	-	5,842,326	2,124,088	275%
4401	Ballston Community School	School	617,218	33,641	-	650,859	236,632	275%
3264	Bandon School District	School	7,831,730	426,856	-	8,258,586	3,002,565	275%
4035	Banks School District	School	12,306,416	670,742	2,210,282	10,766,876	4,718,091	228%
4062	Beaverton School District	School	589,693,186	32,140,327	227,217,283	394,616,230	226,079,315	175%
4462	Bend International School	School	663,237	36,149	-	699,386	254,275	275%
3291	Bend-La Pine Public Schools	School	217,008,287	11,827,705	72,828,894	156,007,098	83,197,646	188%
4444	Bennett Pearson Academy, Inc.	School	948,045	51,672	-	999,717	363,466	275%
3510	Bethel School District	School	71,139,424	3,877,346	-	75,016,770	27,273,763	275%
3451	Black Butte School District	School	435,750	23,750	-	459,500	167,060	275%
3283	Brookings-Harbor School District #17C	School	19,208,758	1,046,944	11,632,862	8,622,840	7,364,343	117%
3016	Burnt River High School	School	1,257,995	68,565	-	1,326,560	482,296	275%
3439	Butte Falls School District	School	2,839,579	154,767	-	2,994,346	1,088,651	275%
3320	Camas Valley School District #21	School	2,698,407	147,073	-	2,845,480	1,034,528	275%
4333	Canby School District	School	59,136,997	3,223,172	43,677,576	18,682,593	22,672,217	82%
4393	Cascade Heights Public Charter School	School	1,723,666	93,946	-	1,817,612	660,827	275%
4334	Cascade School District #5	School	25,807,163	1,406,580	16,789,219	10,424,524	9,894,070	105%
4324	Centennial School District #28	School	89,620,842	4,884,647	-	94,505,489	34,359,255	275%
4437	Center for Advance Learning	School	1,720,270	93,761	-	1,814,031	659,525	275%
3288	Central Curry School District #1	School	5,205,894	283,739	-	5,489,633	1,995,860	275%
3615	Central Linn School District #552C	School	9,428,140	513,866	-	9,942,006	3,614,604	275%
3416	Central Point School District #6	School	52,424,540	2,857,320	-	55,281,860	20,098,764	275%
3859	Central School District #13J	School	41,237,447	2,247,584	22,134,930	21,350,101	15,809,804	135%
3414	City of Phoenix School District	School	28,769,451	1,568,035	13,086,449	17,251,037	11,029,766	156%
4383	City View Charter School	School	1,712,484	93,336	-	1,805,820	656,540	275%
4430	Clackamas Charter Alliance #2	School	203,198	11,075	-	214,273	77,903	275%
4259	Clackamas Education Service District	School	36,074,214	1,966,170	15,918,426	22,121,958	13,830,300	160%
4429	Clackamas Web Academy	School	35,920	1,958	-	37,878	13,771	275%
4347	Clatskanie School District #6J	School	9,928,475	541,136	-	10,469,611	3,806,425	275%
3179	Clatsop County School District #1C	School	24,874,441	1,355,743	21,766,094	4,464,090	9,536,479	47%
4446	Coburg Community Charter School	School	2,040,773	111,229	-	2,152,002	782,401	275%
3116	Colton School District #53	School	7,332,179	399,629	-	7,731,808	2,811,045	275%
3364	Condon Admin School District #25J	School	1,620,229	88,308	-	1,708,537	621,171	275%
3242	Coos Bay School District #9	School	33,016,134	1,799,494	8,441,148	26,374,480	12,657,879	208%
3241	Coquille School District #8	School	10,928,145	595,622	-	11,523,767	4,189,683	275%
3842	Corbett School District #39	School	14,912,066	812,759	-	15,724,825	5,717,057	275%
3039	Corvallis School District #509J	School	80,221,313	4,372,340	37,621,340	46,972,313	30,755,620	153%
3970	Cove School District	School	3,525,958	192,177	-	3,718,135	1,351,798	275%
3394	Crane Elementary School	School	649,489	35,399	-	684,888	249,004	275%
3407	Crane Union High School	School	1,478,526	80,585	-	1,559,111	566,844	275%
4459	Crater Lake Charter Academy	School	1,226,844	66,867	-	1,293,711	470,353	275%
3502	Creswell School District #40	School	16,112,494	878,187	2,769,038	14,221,643	6,177,283	230%
3274	Crook County School District	School	35,880,970	1,955,637	27,352,240	10,484,367	13,756,213	76%
3517	Crow-Applegate-Lorane District #66	School	4,609,105	251,212	-	4,860,317	1,767,060	275%
3445	Culver School District #4	School	9,502,483	517,918	-	10,020,401	3,643,106	275%
4463	Dallas Community School-Community Innovation Partners	School	435,831	23,754	-	459,585	167,091	275%
3850	Dallas School District	School	37,952,250	2,068,529	-	40,020,779	14,550,310	275%
3843	David Douglas School District	School	179,885,648	9,804,393	23,238,571	166,451,470	68,965,396	241%
3318	Days Creek School District #15	School	2,647,673	144,307	-	2,791,980	1,015,077	275%
4291	Dayton Public Schools	School	12,431,212	677,544	8,366,046	4,742,710	4,765,936	100%
3375	Dayville School District #16J	School	1,423,930	77,609	-	1,501,539	545,913	275%
3396	Diamond School District #7	School	292,383	15,936	-	308,319	112,095	275%
4273	Double O School District	School	131,450	7,164	-	138,614	50,396	275%
4237	Douglas Education Service District	School	23,428,604	1,276,940	4,282,207	20,423,337	8,982,167	227%
4012	Dufur Schools	School	4,160,360	226,754	-	4,387,114	1,595,018	275%
3417	Eagle Point School District #9	School	44,828,276	2,443,297	-	47,271,573	17,186,473	275%
4392	Eagleridge High School	School	1,864,386	101,616	-	1,966,002	714,777	275%
3927	Echo School District	School	4,093,304	223,099	1,741,617	2,574,786	1,569,310	164%
4375	Eddyville Charter School	School	1,659,855	90,468	-	1,750,323	636,363	275%
3973	Elgin School District #23	School	4,995,834	272,290	-	5,268,124	1,915,326	275%
3325	Elkton School District #34	School	3,007,377	163,912	-	3,171,289	1,152,982	275%
3993	Enterprise School District #21	School	4,560,052	248,539	-	4,808,591	1,748,254	275%
4323	Estacada School District #108	School	23,076,511	1,257,750	11,248,659	13,085,602	8,847,180	148%
4412	Estacada Web Academy	School	3,501,682	190,854	-	3,692,536	1,342,491	275%
3473	Eugene School District 4J	School	228,198,623	12,437,618	46,835,207	193,801,034	87,487,849	222%
3887	Falls City School District	School	2,896,305	157,859	2,174,938	879,226	1,110,399	79%
3494	Fern Ridge School District	School	15,760,469	859,000	7,601,744	9,017,725	6,042,322	149%

Employer Number	Employer Name	Employer Type	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (after Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3405	Fields-Trout Creek #33	School	334,145	18,212	-	352,357	128,106	275%
4405	Forest Grove Community School	School	1,845,645	100,594	-	1,946,239	707,592	275%
4313	Forest Grove School District	School	81,745,973	4,455,439	23,833,313	62,368,099	31,340,151	199%
4114	Fossil School District #21J	School	2,849,840	155,326	-	3,005,166	1,092,585	275%
4376	Four Rivers Community School	School	2,411,698	131,446	-	2,543,144	924,608	275%
3399	Frenchglen School District	School	265,605	14,476	-	280,081	101,829	275%
4034	Gaston Public Schools	School	8,067,832	439,725	4,680,066	3,827,491	3,093,083	124%
4329	Gervais School District #1	School	14,523,996	791,608	11,222,949	4,092,655	5,568,277	74%
3160	Gladstone School District #115	School	23,308,677	1,270,404	20,591,556	3,987,525	8,936,189	45%
3338	Glendale #77	School	4,022,086	219,218	-	4,241,304	1,542,006	275%
3316	Glide School District #12	School	8,628,551	470,286	3,609,738	5,489,099	3,308,054	166%
4219	Grant County Education Service District	School	1,543,033	84,101	-	1,627,134	591,575	275%
3454	Grants Pass School District	School	82,433,501	4,492,912	-	86,926,413	31,603,739	275%
4260	Greater Albany School District #8J	School	116,026,884	6,323,868	37,737,895	84,612,857	44,482,926	190%
4448	Gresham Barlow Web Academy	School	3,062,559	166,920	-	3,229,479	1,174,138	275%
4332	Gresham-Barlow School District #10	School	141,156,747	7,693,533	68,452,279	80,398,001	54,117,330	149%
4326	Harney County School District #3	School	9,707,486	529,092	15,752,128	(5,515,550)	3,721,701	-148%
4294	Harney Education Service District Region XVII	School	2,884,393	157,209	-	3,041,602	1,105,832	275%
3709	Harper School District #66	School	1,834,014	99,960	-	1,933,974	703,133	275%
4343	Harrisburg School District #7	School	11,438,228	623,423	-	12,061,651	4,385,241	275%
3957	Helix School District	School	2,452,396	133,664	-	2,586,060	940,211	275%
4258	Hermiston School District #8R	School	57,883,335	3,154,843	21,271,952	39,766,226	22,191,582	179%
4252	High Desert Education Service District	School	27,504,998	1,499,118	10,463,325	18,540,791	10,544,994	176%
4341	Hillsboro School District #1J	School	292,205,203	15,926,198	119,579,992	188,551,409	112,026,989	168%
3409	Hood River County School District	School	61,048,874	3,327,376	24,853,319	39,522,931	23,405,201	169%
4455	Hope Chinese Charter School	School	1,322,541	72,083	-	1,394,624	507,042	275%
4370	Howard Street Charter School, Inc	School	790,175	43,067	-	833,242	302,941	275%
3008	Huntington School District #16J	School	1,256,253	68,470	-	1,324,723	481,628	275%
3969	Imbler School District	School	4,207,412	229,319	-	4,436,731	1,613,057	275%
4456	Insight School of Oregon Charter	School	1,521,404	82,922	-	1,604,326	583,283	275%
4223	InterMountain Education Service District	School	22,924,457	1,249,463	11,183,083	12,990,837	8,788,885	148%
4374	Ione School District	School	3,833,982	208,965	-	4,042,947	1,469,890	275%
4220	Jefferson County Education Service District	School	2,517,811	137,229	-	2,655,040	965,290	275%
3729	Jefferson School District #14Cj	School	11,947,761	651,194	7,766,273	4,832,682	4,580,588	106%
3186	Jewell School District #8	School	4,056,683	221,103	-	4,277,786	1,555,270	275%
4315	John Day School District	School	9,194,703	501,143	4,363,039	5,332,807	3,525,108	151%
4327	Jordan Valley School District #3	School	878,076	47,858	-	925,934	336,641	275%
3986	Joseph School District #6	School	3,973,109	216,548	-	4,189,657	1,523,229	275%
3520	Junction City School District #69	School	19,029,134	1,037,154	-	20,066,288	7,295,478	275%
3687	Juntura Grade School	School	164,670	8,975	-	173,645	63,132	275%
4460	Kairos Pdx	School	684,404	37,302	-	721,706	262,390	275%
4362	Kings Valley Charter School	School	216,086	11,777	-	227,863	82,844	275%
3456	Klamath County School District	School	88,937,359	4,847,395	-	93,784,754	34,097,218	275%
3457	Klamath Falls City Schools	School	40,971,583	2,233,094	-	43,204,677	15,707,876	275%
4346	Knappa School District #4	School	6,627,535	361,224	-	6,988,759	2,540,895	275%
4443	KNOVA Learning Oregon	School	2,222,932	121,158	-	2,344,090	852,238	275%
3965	La Grande Public Schools	School	24,055,817	1,311,126	11,096,495	14,270,448	9,222,631	155%
4293	Lake County Education Service District	School	1,267,795	69,099	-	1,336,894	486,053	275%
3461	Lake County School District #7	School	10,124,704	551,832	-	10,676,536	3,881,656	275%
4268	Lake Oswego School District	School	88,491,530	4,823,096	45,727,543	47,587,083	33,926,294	140%
4276	Lane County Education Service District	School	18,445,407	1,005,339	5,754,850	13,695,896	7,071,686	194%
4454	Le Monde Immersion Charter School	School	1,608,395	87,663	-	1,696,058	616,634	275%
4339	Lebanon Community School District	School	45,880,833	2,500,665	-	48,381,498	17,590,007	275%
4418	Lewis And Clark Montessori Charter School	School	2,435,510	132,744	-	2,568,254	933,737	275%
3579	Lincoln County School District	School	53,147,840	2,896,742	71,155,167	(15,110,585)	20,376,066	-74%
4272	Linn-Benton-Lincoln Education Service District	School	27,970,697	1,524,500	-	29,495,197	10,723,536	275%
4434	Logos Public Charter School	School	6,365,344	346,933	-	6,712,277	2,440,375	275%
3376	Long Creek Schools	School	900,130	49,060	-	949,190	345,096	275%
4348	Lourdes Charter School	School	440,018	23,982	-	464,000	168,696	275%
3522	Lowell School District	School	4,320,653	235,491	-	4,556,144	1,656,472	275%
4360	Luckiamute Valley Charter School	School	2,016,074	109,883	-	2,125,957	772,932	275%
3447	Madras School District	School	43,433,826	2,367,294	13,309,391	32,491,729	16,651,862	195%
4407	Madrone Trail Public Charter School	School	1,951,578	106,368	-	2,057,946	748,205	275%
4271	Malheur Education Service District Region 14	School	4,737,957	258,235	-	4,996,192	1,816,460	275%
3498	Mapleton School District	School	3,396,881	185,142	-	3,582,023	1,302,312	275%
3527	Marcola School District #79	School	3,575,240	194,863	-	3,770,103	1,370,692	275%
3519	McKenzie School District	School	4,100,655	223,500	-	4,324,155	1,572,128	275%
4142	McMinnville Schools	School	87,324,412	4,759,484	28,217,005	63,866,891	33,478,839	191%
4288	Medford School District #549C	School	149,872,521	8,168,573	26,469,712	131,571,382	57,458,824	229%
4335	Milton-Freewater Unified School District #7	School	20,009,643	1,090,595	15,557,869	5,542,369	7,671,390	72%
4365	Mitch Charter School	School	1,944,567	105,986	-	2,050,553	745,517	275%
4277	Mitchell School	School	1,486,817	81,037	-	1,567,854	570,023	275%
4423	Molalla River Academy	School	1,381,276	75,284	-	1,456,560	529,560	275%
4331	Molalla River School District	School	28,605,780	1,559,114	28,307,900	1,856,994	10,967,017	17%
4340	Monroe School District #1J	School	6,231,833	339,657	1,880,560	4,690,930	2,389,189	196%
3372	Monument School District #8	School	1,316,631	71,761	-	1,388,392	504,776	275%
3809	Morrow County Schools	School	26,524,017	1,445,651	8,355,845	19,613,823	10,168,901	193%
4378	Mosier Community School	School	1,425,790	77,711	-	1,503,501	546,626	275%
4449	Mosier Middle School	School	700,052	38,155	-	738,207	268,389	275%
4461	Mountain View Academy	School	765,565	41,726	-	807,291	293,506	275%
3780	Mt Angel School District #91	School	10,504,476	572,530	-	11,077,006	4,027,255	275%
4408	Muddy Creek Charter School	School	884,785	48,224	-	933,009	339,213	275%
4363	Multisensory Learning Academy	School	3,165,831	172,549	-	3,338,380	1,213,731	275%
4238	Multnomah Education Service District	School	47,311,159	2,578,622	30,975,208	18,914,573	18,138,372	104%

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3257	Myrtle Point School District #41	School	10,333,447	563,209	-	10,896,656	3,961,685	275%
3920	Neah-Kah-Nie School District	School	13,985,364	762,251	-	14,747,615	5,361,774	275%
4336	Nestucca Valley School District #101	School	7,561,829	412,146	2,218,525	5,755,450	2,899,089	199%
4135	Newberg School District #29Jt	School	68,663,649	3,742,407	38,793,015	33,613,041	26,324,589	128%
4386	Nixyaawii Community School	School	909,802	49,587	-	959,389	348,804	275%
3245	North Bend Public Schools	School	26,723,981	1,456,550	9,057,874	19,122,657	10,245,564	187%
4226	North Central Education Service District	School	1,474,723	80,378	-	1,555,101	565,386	275%
4321	North Clackamas School District #12	School	213,641,616	11,644,210	125,429,625	99,856,201	81,906,916	122%
3321	North Douglas School District #22	School	4,355,691	237,400	-	4,593,091	1,669,905	275%
3463	North Lake School District #14	School	2,975,351	162,167	-	3,137,518	1,140,704	275%
3730	North Marion School District #15	School	24,929,118	1,358,723	12,211,835	14,076,006	9,557,441	147%
3967	North Powder School District	School	2,691,981	146,722	-	2,838,703	1,032,064	275%
4342	North Santiam School District #29J	School	27,492,081	1,498,414	17,080,664	11,909,831	10,540,042	113%
4381	North Wasco County School District #21	School	36,220,663	1,974,153	16,505,921	21,688,915	13,886,454	156%
4280	Northwest Regional Education Service District	School	63,063,326	3,437,170	-	66,500,496	24,177,511	275%
3694	Nyssa School District #26	School	15,076,183	821,704	-	15,897,887	5,779,977	275%
3307	Oakland School District	School	6,664,526	363,240	-	7,027,766	2,555,077	275%
3524	Oakridge School District	School	7,001,245	381,592	-	7,382,837	2,684,170	275%
3684	Ontario School District #8C	School	32,765,253	1,785,820	11,006,476	23,544,597	12,561,695	187%
4354	Opal Charter School	School	959,785	52,312	-	1,012,097	367,967	275%
3122	Oregon City School District #62	School	104,971,099	5,721,290	39,025,344	71,667,045	40,244,308	178%
4390	Oregon Connections Academy	School	17,488,123	953,163	-	18,441,286	6,704,678	275%
4345	Oregon Trail School District #46	School	48,470,603	2,641,816	-	51,112,419	18,582,885	275%
4420	Oregon Virtual Academy	School	7,740,026	421,858	-	8,161,884	2,967,407	275%
4457	Oregon Virtual Education East	School	127,645	6,957	-	134,602	48,937	275%
4458	Oregon Virtual Education West	School	127,645	6,957	-	134,602	48,937	275%
3462	Paisley School District	School	1,809,934	98,648	-	1,908,582	693,901	275%
3820	Parkrose School District	School	42,033,986	2,290,998	-	44,324,984	16,115,185	275%
3931	Pendleton School District #16R	School	39,131,277	2,132,791	30,683,021	10,581,047	15,002,331	71%
3865	Perrydale School District #21	School	3,884,412	211,714	-	4,096,126	1,489,224	275%
3043	Philomath School District #17J	School	15,718,444	856,710	6,806,825	9,768,329	6,026,210	162%
4400	Phoenix School	School	697,667	38,025	-	735,692	267,475	275%
3958	Pilot Rock School District #2R	School	4,285,878	233,595	2,265,612	2,253,861	1,643,140	137%
3395	Pine Creek School	School	82,807	4,513	-	87,320	31,747	275%
3027	Pine-Eagle School District #61	School	3,037,573	165,558	-	3,203,131	1,164,559	275%
3440	Pinehurst School	School	272,405	14,847	-	287,252	104,436	275%
3470	Pleasant Hill School District	School	10,831,414	590,350	-	11,421,764	4,152,598	275%
3464	Plush School District	School	241,715	13,174	-	254,889	92,670	275%
3275	Port Orford-Langlois School District #2CJ	School	4,269,485	232,702	-	4,502,187	1,636,855	275%
3818	Portland Public Schools	School	812,911,698	44,306,511	608,675,766	248,542,443	311,657,866	80%
4403	Portland Village School	School	2,852,010	155,444	-	3,007,454	1,093,417	275%
4433	Powell Butte Community Charter School	School	1,008,374	54,960	-	1,063,334	386,595	275%
3252	Powers School District	School	1,693,868	92,322	-	1,786,190	649,403	275%
3370	Prairie City School District #4	School	2,504,725	136,516	-	2,641,241	960,273	275%
3432	Prospect School District	School	3,026,994	164,982	-	3,191,976	1,160,503	275%
4320	Rainier School District #13	School	11,393,771	621,000	5,992,574	6,022,197	4,368,197	138%
4422	Redmond Proficiency Academy	School	5,457,657	297,461	-	5,755,118	2,092,382	275%
4311	Redmond School District #2J	School	85,171,944	4,642,167	26,938,096	62,876,015	32,653,616	193%
4312	Reedsport School District	School	6,265,866	341,511	3,704,638	2,902,739	2,402,237	121%
4432	Renaissance Public Academy	School	676,493	36,871	-	713,364	259,357	275%
3824	Reynolds School District	School	176,095,927	9,597,840	89,856,159	95,837,608	67,512,475	142%
3335	Riddle School District	School	5,080,240	276,891	-	5,357,131	1,947,686	275%
4350	Ridgeline Montessori	School	1,909,325	104,065	-	2,013,390	732,006	275%
3847	Riverdale School	School	11,357,067	619,000	4,615,581	7,360,486	4,354,125	169%
4451	River's Edge Academy Charter School	School	1,361,223	74,191	-	1,435,414	521,872	275%
3424	Rogue River School District	School	8,798,339	479,540	-	9,277,879	3,373,148	275%
3310	Roseburg Public Schools	School	68,005,297	3,706,525	36,504,218	35,207,604	26,072,187	135%
4402	Sage Community School	School	376,963	20,546	-	397,509	144,522	275%
3735	Salem-Keizer Public Schools	School	581,919,293	31,716,623	242,130,970	371,504,946	223,098,924	167%
4366	Sand Ridge Charter School	School	2,289,398	124,780	-	2,414,178	877,720	275%
3665	Santiam Canyon School District	School	6,686,874	364,458	4,634,876	2,416,456	2,563,645	94%
4450	Sauvie Island Academy	School	1,908,107	103,998	-	2,012,105	731,539	275%
4309	Scappoose School District	School	25,021,857	1,363,778	-	26,385,635	9,592,996	275%
3647	Scio School District #95C	School	8,380,122	456,746	-	8,836,868	3,212,810	275%
3187	Seaside Schools	School	21,697,222	1,182,574	8,350,764	14,529,032	8,318,382	175%
4382	Self Enhancement Inc	School	1,030,699	56,177	-	1,086,876	395,154	275%
4440	Sheridan Allprep Academy	School	829,240	45,196	-	874,436	317,918	275%
4373	Sheridan Japanese School Foundation	School	611,662	33,338	-	645,000	234,502	275%
4144	Sheridan School District #48J	School	10,715,111	584,011	-	11,299,122	4,108,009	275%
4337	Sherman County School District	School	3,600,089	196,217	-	3,796,306	1,380,219	275%
4411	Sherwood Charter School	School	1,639,849	89,377	-	1,729,226	628,693	275%
4317	Sherwood School District #88J	School	63,378,151	3,454,329	10,917,713	55,914,767	24,298,210	230%
4395	Siletz Valley Early College Academy	School	681,031	37,119	-	718,150	261,097	275%
4379	Siletz Valley School	School	2,303,246	125,535	-	2,428,781	883,029	275%
4270	Silver Falls School District	School	46,894,288	2,555,902	17,296,064	32,154,126	17,978,550	179%
4419	Silvies River Web Academy	School	700,771	38,194	-	738,965	268,665	275%
3296	Sisters School District	School	14,587,684	795,079	9,855,462	5,527,301	5,592,694	99%
3537	Siuslaw School District #97J	School	18,704,844	1,019,479	8,885,788	10,838,535	7,171,150	151%
4232	South Coast Education Service District Region #7	School	11,284,088	615,022	-	11,899,110	4,326,146	275%
4452	South Columbia Family School	School	335,412	18,281	-	353,693	128,592	275%
3506	South Lane School District	School	40,052,381	2,182,994	25,698,502	16,536,873	15,355,468	108%
3319	South Umpqua School District	School	15,525,400	846,188	16,900,111	(528,523)	5,952,200	-9%
4344	South Wasco County School District #1	School	3,842,804	209,446	-	4,052,250	1,473,272	275%
4286	Southern Oregon Education Service District	School	26,299,879	1,433,435	-	27,733,314	10,082,970	275%

Employer Number	Employer Name	Employer Type	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (after Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4409	Southwest Charter School	School	1,631,500	88,922	-	1,720,422	625,492	275%
4109	Spray School District #1	School	1,317,953	71,833	-	1,389,786	505,283	275%
3487	Springfield School District #19	School	135,288,651	7,373,701	52,233,619	90,428,733	51,867,592	174%
4397	Springwater Environmental Sciences School	School	1,583,973	86,332	-	1,670,305	607,271	275%
4279	St Helens School District #502	School	37,899,441	2,065,651	29,819,613	10,145,479	14,530,064	70%
3750	St Paul School District	School	4,131,934	225,205	-	4,357,139	1,584,120	275%
3942	Stanfield School District	School	5,799,708	316,104	4,021,024	2,094,788	2,223,519	94%
4435	Sunny Wolf Charter School	School	760,628	41,457	-	802,085	291,613	275%
3397	Suntex School District	School	282,174	15,379	-	297,553	108,181	275%
3353	Sutherlin School District #130	School	17,353,835	945,844	12,732,516	5,567,163	6,653,194	84%
4396	Sweet Home Charter School	School	714,259	38,930	-	753,189	273,836	275%
3618	Sweet Home School District #55	School	26,769,637	1,459,038	20,788,489	7,440,186	10,263,068	72%
4380	The Emerson School	School	914,705	49,855	-	964,560	350,684	275%
4424	The Ivy School	School	746,488	40,686	-	787,174	286,192	275%
4371	The Lighthouse School	School	1,785,544	97,318	-	1,882,862	684,550	275%
4464	The Valley School Of Southern Oregon	School	241,217	13,147	-	254,364	92,479	275%
4351	The Village School	School	465,772	25,386	-	491,158	178,570	275%
4355	Three Rivers Charter School	School	1,500,501	81,783	-	1,582,284	575,269	275%
4338	Three Rivers U J School District	School	59,372,536	3,236,009	23,421,452	39,187,093	22,762,519	172%
4316	Tigard-Tualatin School District #23J	School	156,589,840	8,534,690	25,756,178	139,368,352	60,034,141	232%
3902	Tillamook Public Schools	School	25,331,656	1,380,663	19,980,235	6,732,084	9,711,768	69%
3533	Triangle Lake Schools	School	4,023,549	219,297	-	4,242,846	1,542,567	275%
4369	Trillium Charter School	School	3,075,765	167,640	-	3,243,405	1,179,201	275%
4003	Troy School District #54	School	135,039	7,360	-	142,399	51,772	275%
3944	Ukiah School	School	933,968	50,905	-	984,873	358,069	275%
3928	Umatilla School District #6R	School	16,421,560	895,032	4,187,667	13,128,925	6,295,774	209%
3966	Union County School District	School	4,062,990	221,447	2,118,912	2,165,525	1,557,688	139%
4330	Vale School District #84	School	12,936,196	705,068	-	13,641,264	4,959,539	275%
3230	Vernonia School District	School	7,884,142	429,713	-	8,313,855	3,022,659	275%
3712	W W Jones School	School	318,784	17,375	-	336,159	122,217	275%
4224	Wallowa County Region 18	School	2,405,798	131,124	-	2,536,922	922,346	275%
3990	Wallowa School	School	3,475,416	189,422	-	3,664,838	1,332,421	275%
3195	Warrenton-Hammond School District	School	11,937,940	650,659	3,646,683	8,941,916	4,576,823	195%
4295	Wasco County Education Service District	School	3,622,852	197,458	-	3,820,310	1,388,946	275%
4388	West Lane Tech	School	474,393	25,856	-	500,249	181,875	275%
3075	West Linn School District	School	112,402,951	6,126,351	35,400,482	83,128,820	43,093,566	193%
4254	Willamette Education Service District	School	37,534,528	2,045,762	26,329,899	13,250,391	14,390,162	92%
4314	Willamina School District #30J	School	10,872,212	592,573	1,781,298	9,683,487	4,168,239	232%
3349	Winston-Dillard Schools	School	13,927,443	759,094	16,590,824	(1,904,287)	5,339,568	-36%
3786	Woodburn School District	School	76,919,319	4,192,370	-	81,111,689	29,489,686	275%
4453	Woodland Educational Initiative	School	1,084,994	59,136	-	1,144,130	415,970	275%
4166	Yamhill-Carlton School District #1	School	12,895,086	702,827	12,048,626	1,549,287	4,943,778	31%
3324	Yoncalla School District #32	School	3,645,960	198,717	-	3,844,677	1,397,805	275%
			7,983,376,275	435,121,726	3,041,552,107	5,376,945,897	3,060,703,911	

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Employer Number	Employer Name	Employer Type	Allocated Pre-				Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
			Allocated Tier 1/Tier 2 UAL	SLGRP Pooled Liability	Liability	Liability						
2901	Blue Mountain Community College	CC	19,292,376	1,685,732	-	-	1,432,067	8,940,970	13,469,205	10,073,351	134%	
2999	Central Oregon Community College	CC	43,977,766	3,842,696	-	-	3,264,456	10,918,433	40,166,485	22,962,619	175%	
2919	Chemeketa Community College	CC	87,635,956	7,657,467	-	-	6,505,191	48,747,947	53,050,667	45,758,374	116%	
2908	Clackamas Community College	CC	52,146,857	4,556,496	-	-	3,870,846	24,849,805	35,724,394	27,228,041	131%	
2900	Clatsop Community College	CC	10,611,299	927,196	-	-	787,674	6,153,574	6,172,595	5,540,600	111%	
2996	Columbia Gorge Community College	CC	8,861,289	774,283	-	-	657,771	3,242,578	7,050,765	4,626,847	152%	
2906	Klamath Community College	CC	10,503,483	917,775	-	-	779,670	358,238	11,842,690	5,484,305	216%	
2904	Lane Community College	CC	90,688,908	7,924,228	-	-	6,731,811	55,371,862	49,973,085	47,352,447	106%	
2910	Linn-Benton Community College	CC	48,759,328	4,260,499	-	-	3,619,390	24,868,567	31,770,650	25,459,271	125%	
2905	Mt Hood Community College	CC	72,009,035	6,292,016	-	-	5,345,209	56,963,380	26,682,880	37,598,909	71%	
2995	Oregon Coast Community College	CC	3,513,614	307,013	-	-	260,815	1,889,201	2,192,241	1,834,604	119%	
2918	Portland Community College	CC	244,477,688	21,362,006	-	-	18,147,506	110,417,812	173,569,388	127,651,959	136%	
2922	Rogue Community College	CC	38,351,776	3,351,107	-	-	2,846,841	16,838,323	27,711,401	20,025,056	138%	
2998	Southwestern Community College	CC	20,084,684	1,754,962	-	-	1,490,880	11,272,729	12,057,797	10,487,048	115%	
2997	Tillamook Bay Community College	CC	3,204,177	279,975	-	-	237,845	1,323,237	2,398,760	1,673,034	143%	
2902	Treasure Valley Community College	CC	19,180,596	1,675,965	-	-	1,423,770	11,507,379	10,772,952	10,014,986	108%	
2903	Umpqua Community College	CC	23,134,801	2,021,775	-	-	1,717,289	9,800,770	17,072,796	12,079,641	141%	
2258	City of Adair Village	City	321,330	(27,581)	-	10,727	23,852	-	328,328	167,780	196%	
2103	City of Albany	City	53,482,325	-	(7,863,322)	3,969,977	-	-	49,588,980	27,925,344	178%	
2235	City of Amity	City	471,949	-	(274,695)	35,033	-	-	232,287	246,424	94%	
2104	City of Ashland	City	33,626,098	(2,886,205)	-	786,825	2,496,055	-	34,022,773	17,557,583	194%	
2105	City of Astoria	City	12,932,823	(1,110,054)	-	1,138,371	960,000	-	13,921,140	6,752,764	206%	
2234	City of Aumsville	City	1,661,526	(142,613)	-	(417,890)	123,335	-	1,224,358	867,552	141%	
2272	City of Aurora	City	317,186	-	-	(270,918)	23,545	-	69,813	165,616	42%	
2159	City of Baker City	City	7,104,595	(609,804)	-	(138,955)	527,372	-	6,883,208	3,709,604	186%	
2150	City of Bandon	City	3,854,725	(330,860)	-	(52,660)	286,135	-	3,757,540	2,012,712	187%	
2231	City of Banks	City	594,266	-	-	(309,222)	44,112	-	329,156	310,291	106%	
2241	City of Bay City	City	634,975	(54,501)	-	(120,080)	47,134	-	507,528	331,547	153%	
2178	City of Boardman	City	2,472,625	(212,231)	-	(159,188)	183,542	-	2,384,748	1,291,060	185%	
2216	City of Brookings	City	5,741,619	(492,816)	-	(229,839)	426,199	-	5,445,163	2,997,938	182%	
2204	City of Burns	City	1,210,748	-	-	(417,491)	89,873	-	833,130	632,182	140%	
2109	City of Canby	City	11,960,038	-	-	(3,549,185)	887,790	-	9,298,643	6,244,833	149%	
2223	City of Cannon Beach	City	3,787,322	(325,074)	-	(430,972)	281,132	-	3,312,408	1,977,518	168%	
2198	City of Carlton	City	910,224	-	-	(519,162)	67,566	-	458,628	475,266	97%	
2182	City of Cascade Locks	City	1,422,411	(122,089)	-	532,685	105,585	-	1,938,592	742,700	261%	
2194	City of Cave Junction	City	895,133	(76,831)	-	(51,811)	66,445	-	832,933	467,386	178%	
2181	City of Central Point	City	8,485,191	-	-	(1,153,891)	629,853	-	7,961,153	4,430,471	180%	
2201	City of Coburg	City	1,235,224	-	-	(572,378)	91,690	-	754,536	644,962	117%	
2271	City of Columbia City	City	857,997	(73,644)	-	(2,957)	63,689	-	845,085	447,996	189%	
2177	City of Condon	City	396,925	-	-	215,287	29,464	-	641,766	207,251	310%	
2110	City of Coquille	City	3,146,070	(270,034)	-	174,262	233,532	-	3,283,830	1,642,694	200%	
2155	City of Corvallis	City	55,656,580	-	-	(13,732,665)	4,131,371	7,876,452	38,178,834	29,060,613	131%	
2236	City of Creswell	City	1,383,284	-	-	(171,596)	102,681	-	1,314,369	722,270	182%	
2202	City of Dallas	City	8,601,101	(738,252)	-	-	638,457	120,106	8,381,200	4,490,992	187%	
2252	City of Dayton	City	719,736	(61,777)	-	(254,454)	53,426	-	456,931	375,804	122%	
2294	City of Depoe Bay	City	1,250,582	(107,340)	-	(4,392)	92,830	-	1,231,680	652,981	189%	
2131	City of Drain	City	1,152,544	(98,925)	-	-	85,553	-	1,139,172	601,791	189%	
2245	City of Dundee	City	1,120,725	-	-	(170,749)	83,191	-	1,033,167	585,177	177%	
2269	City of Durham	City	167,922	-	-	(38,004)	12,465	-	142,383	87,679	162%	
2225	City of Echo	City	399,032	(34,250)	-	121,832	29,620	-	516,234	208,351	248%	
2205	City of Elgin	City	666,122	(57,175)	-	(1,058,713)	49,446	-	(400,320)	347,810	-115%	
2305	City of Elkton	City	70,075	(6,015)	-	255	5,202	-	69,517	36,589	190%	
2180	City of Enterprise	City	1,254,926	-	-	(4,352)	93,153	-	1,343,727	655,249	205%	
2179	City of Estacada	City	1,771,068	(152,015)	-	74,818	131,466	-	1,825,337	924,748	197%	
2208	City of Fairview	City	5,039,162	-	-	(918,560)	374,056	-	4,494,658	2,631,156	171%	
2224	City of Falls City	City	274,472	-	-	(75,698)	20,374	-	203,148	143,313	153%	
2291	City of Florence	City	5,771,021	-	-	(2,810,952)	428,381	-	3,388,450	3,013,290	112%	
2220	City of Garibaldi	City	836,949	-	-	52,010	62,126	-	951,085	437,006	218%	
2242	City of Gaston	City	91,843	(7,883)	-	(389,504)	6,817	-	(298,727)	47,955	-623%	
2304	City of Gladstone	City	5,031,819	-	-	(1,435,610)	373,510	-	3,969,719	2,627,322	151%	
2274	City of Gold Hill	City	387,696	(33,277)	-	(238,021)	28,779	-	455,177	202,432	72%	
2113	City of Grants Pass	City	25,510,113	-	-	(2,028,244)	1,893,608	-	25,375,477	13,319,890	191%	
2284	City of Halsey	City	428,520	-	-	(152,131)	31,809	-	308,198	223,748	138%	
2296	City of Happy Valley	City	6,861,672	(588,953)	-	-	509,340	-	6,782,059	3,582,764	189%	
2268	City of Harrisburg	City	1,368,698	(117,478)	-	(61,943)	101,598	-	1,290,875	714,654	181%	
2193	City of Heppner	City	470,388	(40,374)	-	(478,069)	34,917	-	(13,138)	245,609	-5%	
2160	City of Hermiston	City	11,064,402	-	-	(728,571)	821,307	-	11,157,138	5,777,184	193%	
2226	City of Hines	City	559,412	(48,016)	-	(36,765)	41,525	-	516,156	292,092	177%	
2138	City of Hood River	City	7,826,464	(671,763)	-	(403,709)	580,956	-	7,331,948	4,086,522	179%	
2196	City of Hubbard	City	1,273,666	-	-	(10,678)	94,544	-	1,357,532	665,034	204%	
2191	City of Huntington	City	223,725	(19,203)	-	319,111	16,607	-	540,240	116,816	462%	
2267	City of Independence	City	5,121,967	(439,630)	-	(657,484)	380,202	-	4,405,055	2,674,392	165%	
2266	City of Irrigon	City	881,200	(75,635)	-	(62,384)	65,411	-	808,592	460,111	176%	
2211	City of Jefferson	City	568,949	(48,834)	-	(1,330,632)	42,233	-	(768,284)	297,072	-259%	
2229	City of John Day	City	1,458,365	-	-	(755,355)	108,254	-	811,264	761,473	107%	
2256	City of Jordan Valley	City	114,837	(9,857)	-	(204,358)	8,524	-	(90,854)	59,961	-152%	
2199	City of Junction City	City	4,641,651	(398,404)	-	(156,617)	344,548	-	4,441,178	2,423,599	183%	
2287	City of King City	City	708,371	-	-	(156,795)	52,582	-	604,158	369,870	163%	
2148	City of Klamath Falls	City	17,984,045	(1,543,612)	-	(6,180,707)	1,334,950	-	11,594,676	9,390,217	123%	
2263	City of La Grande	City	4,347,547	(373,160)	-	(1,082,033)	322,177	-	3,215,071	2,270,035	142%	
2233	City of Lafayette	City	989,188	-	-	(209,871)	73,427	-	852,744	516,496	165%	
2120	City of Lake Oswego	City	49,091,104	-	-	(2,582,729)	3,644,018	-	50,152,393	25,632,505	196%	
2244	City of Lakeside	City	719,667	(61,771)	-	(293,489)	53,421	-	417,828	375,768	111%	
2140	City of Lebanon	City	10,778,658	-	-	(3,104,143)	800,997	-	8,474,612	5,627,985	151%	
2298	City of Lincoln City	City	13,340,141	-	-	(4,247,599)	990,235	-	10,082,777	6,965,442	145%	
2293	City of Lowell	City	368,820	-	-	(77,704)	27,377	-	318,493	192,576	165%	
2270	City of Lyons	City	130,840	-	-	(18,095)	9,712	-	122,457	68,317	179%	
2170	City of Madras	City	3,397,232	-	-	(575,750)	252,176	-	3,073,658	1,773,836	173%	
2247	City of Malin	City	202,190	(17,354)	-	(35,676)	15,009	-	164,169	105,572	156%	
2281	City of Manzanita	City	1,230,023	(105,576)	-	(61,609)	91,304	-	1,154,142	642,246	180%	
2117	City of McMinnville	City	33,421,156	(2,868,614)	-	4,959,923	2,480,842	-	37,993,307	17,450,574	218%	
2102	City of Medford	City	71,335,051	-	-	-	5,295,180	24,099,918	52,530,313	37,246,994	141%	

Employer Number	Employer Name	Employer Type	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2207	City of Mill City	City	455,298	(39,079)	4,031	33,797	-	454,047	237,730	191%
2286	City of Millersburg	City	429,131	-	(33,208)	31,854	-	427,777	224,067	191%
2158	City of Milton-Freewater	City	8,044,501	(690,478)	624,003	597,141	-	8,575,167	4,200,368	204%
2163	City of Milwaukie	City	18,322,112	(1,572,629)	(723,067)	1,360,045	3,186,510	14,199,951	9,566,736	148%
2157	City of Monmouth	City	6,288,617	-	-	466,802	1,540,700	5,214,719	3,283,548	159%
2209	City of Monroe	City	195,185	-	(167,275)	14,488	-	42,398	101,914	42%
2301	City of Moro	City	184,772	-	(85,970)	13,716	-	112,518	96,477	117%
2302	City of Mt. Vernon	City	282,814	-	(96,762)	20,993	-	207,045	147,669	140%
2197	City of Myrtle Creek	City	1,928,002	(165,485)	(397,328)	143,115	-	1,508,304	1,006,690	150%
2183	City of Myrtle Point	City	2,469,825	(211,991)	(837,404)	183,334	-	1,603,764	1,289,598	124%
2777	City of Newberg	City	12,736,789	(1,093,228)	(382,525)	945,448	2,142,104	10,064,380	6,650,407	151%
2276	City of Newport	City	4,068,822	(349,236)	(1,320,312)	302,027	-	2,701,301	2,124,501	127%
2292	City of North Bend	City	6,870,196	(589,685)	(976,471)	509,973	-	5,814,013	3,587,215	162%
2192	City of North Plains	City	1,287,421	(110,502)	(155,113)	95,565	-	1,117,371	672,216	166%
2308	City of North Powder	City	123,262	-	(20,035)	9,150	-	112,377	64,360	175%
2166	City of Nyssa	City	1,496,355	(128,436)	(37,365)	111,074	-	1,441,628	781,309	185%
2143	City of Oakland	City	384,587	-	116,541	28,548	-	529,676	200,809	264%
2168	City of Oakridge	City	2,182,381	(187,319)	595,642	161,998	-	2,752,702	1,139,512	242%
2119	City of Oregon City	City	24,291,097	-	-	1,803,121	6,123,589	19,970,629	12,683,391	157%
2154	City of Pendleton	City	16,991,994	(1,458,462)	-	1,261,311	3,313,409	13,881,434	8,872,226	152%
2187	City of Philomath	City	2,989,888	(256,629)	(439,257)	221,939	-	2,515,941	1,561,145	161%
2249	City of Phoenix	City	2,240,990	-	(1,170,042)	166,348	-	1,237,296	1,170,114	106%
2161	City of Pilot Rock	City	634,096	(54,426)	133,473	47,069	-	760,212	331,088	230%
2184	City of Port Orford	City	977,511	(83,902)	(41,349)	72,560	-	924,820	510,399	181%
2121	City of Portland	City	670,620,667	(57,560,903)	(147,978,097)	49,779,972	-	514,861,639	350,158,915	147%
2122	City of Redmond	City	19,904,781	-	(5,299,818)	1,477,526	-	16,082,489	10,393,113	155%
2139	City of Reedsport	City	2,775,726	(238,247)	(1,686,598)	206,041	-	1,056,922	1,449,322	73%
2260	City of Riddle	City	590,355	-	(111,060)	43,822	-	523,117	308,249	170%
2203	City of Rockaway Beach	City	1,664,849	-	(311,357)	123,581	-	1,477,073	869,287	170%
2251	City of Rogue River	City	1,248,788	(107,186)	244,973	92,697	-	1,479,272	652,044	227%
2100	City of Roseburg	City	20,004,928	(1,717,069)	-	1,484,960	-	19,772,819	10,445,404	189%
2172	City of Sandy	City	7,684,027	(659,538)	(281,027)	570,383	-	7,313,845	4,012,150	182%
2176	City of Scappoose	City	3,926,004	-	(279,280)	291,426	-	3,938,150	2,049,930	192%
2254	City of Shady Cove	City	407,596	-	(330,828)	30,256	-	107,024	212,823	50%
2142	City of Sherwood	City	13,317,620	(1,143,082)	(165,229)	988,563	-	12,997,872	6,953,683	187%
2273	City of Silverton	City	5,536,675	(475,225)	(25,638)	410,986	614,164	4,832,634	2,890,928	167%
2221	City of Sisters	City	1,681,310	(144,311)	(338,129)	124,803	-	1,323,673	877,882	151%
2278	City of Springfield	City	56,161,661	-	(20,737,710)	4,168,863	-	39,592,814	29,324,337	135%
2123	City of St Helens	City	7,615,941	-	852,876	565,329	-	9,034,146	3,976,599	227%
2757	City of Stayton	City	1,822,592	(156,437)	(86,000)	135,290	-	1,515,445	951,651	180%
2217	City of Sutherlin	City	3,824,921	(328,302)	(1,727,909)	283,923	-	2,052,633	1,997,150	103%
2188	City of Talent	City	2,524,202	-	(735,008)	187,371	-	1,779,565	1,317,991	150%
2295	City of Tigard	City	11,864,945	(1,018,395)	(3,181,057)	880,731	-	8,546,224	6,195,181	138%
2128	City of Tillamook	City	3,674,954	-	(634,081)	272,791	-	3,313,664	1,918,846	173%
2275	City of Toledo	City	4,128,808	(354,385)	(1,952,231)	306,480	-	2,128,672	2,155,822	99%
2237	City of Troutdale	City	4,982,063	-	(2,844,975)	369,817	-	2,506,905	2,601,342	96%
2288	City of Tualatin	City	19,711,770	(1,691,906)	1,462,875	1,463,199	-	20,945,938	10,292,334	204%
2228	City of Turner	City	639,809	-	(24,141)	47,493	-	663,161	334,071	199%
2175	City of Umatilla	City	3,596,509	(308,697)	(1,500,258)	266,968	-	2,054,522	1,877,887	109%
2145	City of Vale	City	928,470	(79,693)	257,191	68,920	-	1,174,888	484,793	242%
2285	City of Veneta	City	1,704,291	(146,283)	(216,135)	126,509	-	1,468,382	889,881	165%
2125	City of Vernonia	City	1,244,268	(106,798)	(373,044)	92,362	-	856,788	649,684	132%
2200	City of Wallowa	City	290,869	(24,966)	(84,124)	21,591	-	203,370	151,875	134%
2238	City of Warrenton	City	5,103,174	-	(589,960)	378,807	-	4,892,021	2,664,579	184%
2126	City of West Linn	City	17,221,625	-	(3,480,299)	1,278,356	-	15,019,682	8,992,126	167%
2265	City of Westfir	City	105,818	-	(64,764)	7,855	-	48,909	55,252	89%
2206	City of Weston	City	344,646	-	(240,128)	25,583	-	130,101	179,953	72%
2147	City of Wheeler	City	305,999	-	-	22,714	-	328,713	159,775	206%
2240	City of Wilsonville	City	17,377,736	(1,491,571)	(485,360)	1,289,944	-	16,890,749	9,073,638	184%
2280	City of Winston	City	2,356,599	(202,272)	(1,121,287)	174,930	-	1,207,970	1,230,478	98%
2185	City of Wood Village	City	1,568,058	(134,590)	(153,106)	116,396	-	1,396,758	818,748	171%
2303	City of Woodburn	City	16,379,622	(1,405,900)	(1,657,206)	1,215,854	-	14,552,370	8,552,481	170%
2300	City of Yachats	City	995,203	-	(287,273)	73,874	-	781,804	519,637	150%
2214	City of Yamhill	City	797,500	-	(231,666)	59,198	-	625,032	416,408	150%
2307	City of Yoncalla	City	333,507	(28,626)	(6,463)	24,756	-	323,174	174,138	186%
2255	Town of Canyon City	City	274,397	(23,552)	31,932	20,368	-	303,145	143,274	212%
2212	Town of Lakeview	City	1,920,876	(164,873)	(975,847)	142,586	-	922,742	1,002,969	92%
2021	Baker County	County	10,049,267	-	(2,251,187)	745,954	-	8,544,034	5,247,140	163%
2040	Benton County	County	49,302,793	-	(10,182,211)	3,659,732	6,339,129	36,441,185	25,743,037	142%
2036	Clatsop County	County	22,666,319	(1,945,502)	-	1,682,514	7,237,061	15,166,270	11,835,027	128%
2017	Columbia County	County	16,171,276	-	(3,790,607)	1,200,389	3,082,486	10,498,572	8,443,695	124%
2018	Coos County	County	28,148,898	-	1,278,304	2,089,484	-	31,516,686	14,697,709	214%
2044	Crook County	County	2,481,440	-	(1,321,819)	184,197	-	1,343,818	1,295,663	104%
2027	Deschutes County	County	114,378,363	-	(28,678,693)	8,490,272	5,771,216	88,418,726	59,721,696	148%
2022	Gilliam County	County	3,923,733	(336,783)	(156,567)	291,258	-	3,721,641	2,048,744	182%
2012	Grant County	County	6,443,530	(553,063)	(5,330,179)	478,301	-	1,038,589	3,364,435	31%
2004	Harney County	County	8,005,685	(687,146)	(844,585)	594,260	-	7,068,214	4,180,101	169%
2035	Hood River County	County	13,192,723	-	(2,899,476)	979,292	5,115,286	6,157,253	6,888,469	89%
2005	Jackson County	County	95,853,546	(8,227,329)	2,405,067	7,115,180	7,476,694	89,669,770	50,049,119	179%
2042	Josephine County	County	27,375,182	(2,349,674)	2,738,713	2,032,052	-	29,796,273	14,293,720	208%
2007	Klamath County	County	7,220,778	-	(5,448,564)	535,996	-	2,308,210	3,770,268	61%
2000	Lake County	County	8,198,445	(703,691)	(980,727)	608,568	-	7,122,595	4,280,749	166%
2043	Lincoln County	County	8,441,510	(724,554)	(4,100,549)	626,611	-	4,243,018	4,407,663	96%
2009	Marion County	County	153,066,066	-	(35,087,566)	11,362,048	18,034,492	111,306,056	79,922,153	139%
2038	Multnomah County	County	632,950,824	(54,327,615)	(85,758,014)	46,983,751	-	539,848,946	330,489,925	163%
2016	Sherman County	County	4,483,562	(384,834)	368,964	332,813	-	4,800,505	2,341,054	205%
2013	Umatilla County	County	28,796,823	(2,471,697)	-	2,137,580	9,159,025	19,303,681	15,036,018	128%
2020	Wasco County	County	10,768,741	(924,306)	(1,333,773)	799,360	-	9,310,022	5,622,807	166%
2011	Washington County	County	241,402,671	(20,720,143)	408,186	17,919,248	-	239,009,962	126,046,365	190%
2742	Amity Fire District	Special	153,721	(13,194)	(57,022)	11,411	-	94,916	80,264	118%
2631	Arch Cape Water-Sanitary District	Special	223,001	-	(68,964)	16,553	-	170,590	116,438	147%
2602	Aumsville Rural Fire Protection District	Special	425,231	-	(127,672)	31,565	-	329,124	222,031	148%
2804	Aurora Rural Fire Protection District	Special	582,779	-	(301,058)	43,259	-	324,980	304,293	107%

Employer Number	Employer Name	Employer Type	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2728	Baker County Library District	Special	1,066,310	-	(94,967)	79,152	-	1,050,495	556,765	189%
2601	Baker Valley Irrigation District	Special	136,070	-	(210,039)	10,100	-	(63,869)	71,048	-90%
2749	Black Butte Ranch Police	Special	772,616	(66,315)	(284,270)	57,351	-	499,382	403,415	119%
2595	Canby Fire District	Special	3,391,858	-	(480,124)	251,777	-	3,163,511	1,771,030	179%
2731	Canby Utility Board	Special	3,292,896	(282,637)	26,318	244,431	-	3,281,008	1,719,358	191%
2840	Cannon Beach Rural Fire Protection District	Special	248,157	(21,300)	(565)	18,421	-	244,713	129,573	189%
2820	Central Oregon Coast Fire & Rescue District	Special	791,871	-	(281,276)	58,780	-	569,375	413,469	138%
2569	Central Oregon Intergovernmental Council	Special	9,946,746	-	(7,203,707)	738,340	-	3,481,379	5,193,581	67%
2563	Central Oregon Irrigation District	Special	3,241,203	(278,200)	438,336	240,594	-	3,641,933	1,692,367	215%
2567	Charleston Rural Fire Protection District	Special	356,490	-	(101,947)	26,462	-	281,005	186,138	151%
2699	Chetco Library Board	Special	430,609	(36,960)	(9,637)	31,964	-	415,976	224,839	185%
2745	Clackamas County Fire District	Special	50,514,744	-	-	3,749,694	9,371,605	44,892,833	26,375,847	170%
2761	Clackamas River Water	Special	5,027,024	(431,481)	786,607	373,154	-	5,755,304	2,624,818	219%
2538	Clackamas Vector Control	Special	355,509	(30,514)	96,858	26,389	-	448,242	185,626	241%
2707	Clatskanie Library	Special	155,240	(13,325)	3,809	11,523	-	157,247	81,057	194%
2526	Clatskanie PUD	Special	6,481,691	(556,338)	1,837,087	481,134	-	8,243,574	3,384,360	244%
2588	Clatskanie Rural Fire Protection District	Special	1,598,115	-	(433,087)	118,628	-	1,283,656	834,442	154%
2617	Clean Water Services	Special	52,917,528	-	(3,306,688)	3,928,052	13,557,837	39,981,055	27,630,440	145%
2681	Cloverdale Rural Fire Protection District	Special	256,392	(22,007)	42,015	19,032	-	295,432	133,873	221%
2801	Coburg Rural Fire Protection District	Special	257,206	-	(82,902)	19,092	-	193,396	134,298	144%
2649	Colton Fire Department	Special	179,273	-	(52,885)	13,307	-	139,695	93,606	149%
2671	Columbia 911 Communications District	Special	2,426,265	(208,252)	(107,744)	180,101	-	2,290,370	1,266,854	181%
2687	Columbia Drainage Vector Control District	Special	259,880	(22,306)	173,430	19,291	-	430,295	135,694	317%
2528	Columbia River Fire & Rescue	Special	7,716,473	(662,322)	(2,555,094)	572,791	-	5,071,848	4,029,091	126%
2612	Community Services Consortium	Special	7,074,199	(607,195)	(617,278)	525,116	-	6,374,842	3,693,733	173%
2860	Coos County Airport District	Special	1,350,896	-	(369,355)	100,277	-	1,081,818	705,359	153%
2603	Corbett Water District	Special	414,160	(35,548)	-	30,743	-	409,355	216,250	189%
2545	Council of Governments	Special	13,844,273	(1,188,286)	(7,686)	1,027,656	-	13,675,957	7,228,670	189%
2834	Crescent Rural Fire Protection District	Special	236,177	-	(31,806)	17,531	-	221,902	123,318	180%
2844	Crook County Rural Fire Protection District #1	Special	3,282,640	(281,757)	(37,341)	243,669	-	3,207,211	1,714,003	187%
2647	Crooked River Ranch Rural Fire Protection District	Special	484,870	(41,618)	(42,277)	35,992	-	436,967	253,171	173%
2571	Crystal Springs Water District	Special	620,253	-	(55,356)	46,041	-	610,938	323,860	189%
2718	Curry Library	Special	265,895	-	(225,386)	19,737	-	60,246	138,835	43%
2576	Depoe Bay Rural Fire Protection District	Special	925,770	(79,461)	(39,116)	68,720	-	875,913	483,383	181%
2822	Deschutes County Rural Fire Protection District #2	Special	237,348	(20,372)	(4,754)	17,618	-	229,840	123,929	185%
2642	Dexter Rural Fire Protection District	Special	85,938	(7,376)	(19,375)	6,379	-	65,566	44,872	146%
2851	East Umatilla County Rural Fire Protection District	Special	131,110	(11,253)	(25,009)	9,732	-	104,580	68,458	153%
2784	Eisenschmidt Pool	Special	393,930	-	(74,844)	29,241	-	348,327	205,687	169%
2557	Estacada Fire Department	Special	1,947,083	(167,123)	(1,438,982)	144,531	-	485,509	1,016,653	48%
2798	Fairview Water District	Special	103,508	(8,884)	(13,898)	7,683	-	88,409	54,046	164%
2789	Farmers Irrigation District	Special	778,791	-	(604,492)	57,809	-	232,108	406,639	57%
2824	Glide Fire Department	Special	124,474	-	(25,203)	9,240	-	108,511	64,993	167%
2573	Goshen Fire District	Special	188,378	-	190,932	13,983	-	393,293	98,360	400%
2511	Grants Pass Irrigation District	Special	946,307	(81,224)	47,002	70,244	-	982,329	494,106	199%
2765	Green Sanitary	Special	591,280	(50,751)	(40,518)	43,891	-	543,902	308,732	176%
2855	Harney Hospital	Special	17,514,415	-	(3,361,992)	1,300,090	-	15,452,513	9,145,004	169%
2819	Harrisburg Fire/Rescue	Special	261,578	(22,452)	(10,580)	19,417	-	247,963	136,581	182%
2838	High Desert Parks & Recreation District	Special	48,472	(4,160)	1,001	3,598	-	48,911	25,309	193%
2607	Hoodland Fire District #74	Special	1,757,238	(150,828)	(153,042)	130,439	-	1,583,807	917,527	173%
2510	Horsefly Irrigation District	Special	110,135	-	38,065	8,175	-	156,375	57,506	272%
2773	Housing Authority of Jackson County	Special	5,126,884	(440,052)	424,676	380,567	-	5,497,075	2,676,959	205%
2829	Hubbard Rural Fire Protection District	Special	4,370	-	(70,890)	324	-	(66,196)	2,282	-2901%
2564	Illinois Valley Fire District	Special	834,820	-	(434,371)	61,968	-	462,417	435,894	106%
2651	Imbler Rural Fire Protection District	Special	55,887	(4,797)	1,192	4,148	-	56,430	29,181	193%
2715	Jackson County Fire District #3	Special	12,887,699	(1,106,181)	(3,630,277)	956,650	-	9,107,891	6,729,203	135%
2620	Jackson County Fire District #4	Special	580,400	-	-	43,083	-	623,483	303,051	206%
2541	Jackson County Vector Control District	Special	365,673	-	(66,435)	27,144	-	326,382	190,933	171%
2712	Jefferson County EMS	Special	860,249	(73,837)	16,339	63,856	-	866,607	449,172	193%
2846	Jefferson County Library District	Special	362,612	-	(12,384)	26,917	-	377,145	189,335	199%
2561	Jefferson Rural Fire Protection District	Special	718,926	-	(389,629)	53,366	-	382,663	375,381	102%
2763	Junction City Fire Department	Special	406,139	-	(91,899)	30,148	-	344,388	212,062	162%
2559	Keizer Fire Department	Special	4,781,274	-	(1,169,513)	354,913	-	3,966,674	2,496,502	159%
2710	Klamath County Emergency Communications District	Special	1,266,182	(108,679)	111,557	93,988	-	1,363,048	661,126	206%
2721	Klamath Housing Authority	Special	805,864	-	(214,084)	59,819	-	651,599	420,775	155%
2624	Klamath Vector Control	Special	134,148	(11,514)	28,913	9,958	-	161,505	70,044	231%
2579	La Pine Rural Fire Protection District	Special	3,501,658	-	(973,962)	259,927	-	2,787,623	1,828,361	152%
2768	Lake County Library District	Special	244,344	(20,973)	9,087	18,138	-	250,596	127,582	196%
2522	Lane Council of Governments	Special	19,008,778	-	(1,545,380)	1,411,016	-	18,874,414	9,925,273	190%
2883	Lane Fire Authority	Special	4,727,607	-	(691,373)	350,929	-	4,387,163	2,468,480	178%
2849	Lebanon Aquatic District	Special	362,649	-	(28,556)	26,919	-	361,012	189,354	191%
2705	Lebanon Fire District	Special	5,847,485	-	(1,042,011)	434,057	-	5,239,531	3,053,215	172%
2753	Linn-Benton Housing Authority	Special	2,272,275	-	(941,082)	168,670	-	1,499,863	1,186,449	126%
2572	Local Government Personnel Institute	Special	556,523	(47,768)	20,554	41,311	-	570,620	290,584	196%
2580	Marion County Fire District #1	Special	7,746,612	-	639,396	575,029	-	8,961,037	4,044,828	222%
2598	Marion County Housing Authority	Special	1,240,807	-	(1,716,288)	92,105	-	(383,376)	647,877	-59%
2628	McKenzie Fire And Rescue	Special	710,936	(61,021)	(219,929)	52,773	-	482,759	371,209	130%
2592	Medford Irrigation District	Special	842,777	-	(128,918)	62,559	-	776,418	440,049	176%
2594	Metro	Special	115,928,646	(9,950,420)	(6,228,221)	8,605,349	18,565,514	89,789,840	60,531,163	148%
2663	Metropolitan Area Communications Commission	Special	1,617,477	(138,832)	(101,881)	120,065	-	1,496,829	844,552	177%
2811	Mid-Columbia Center For Living	Special	11,075,303	(950,619)	97,305	822,116	-	11,044,105	5,782,876	191%
2657	Mid-Willamette Valley Senior Service Agency	Special	21,028,160	-	(4,424,489)	1,560,914	-	18,164,585	10,979,676	165%
2853	Mill City Rural Fire Protection District	Special	101,698	-	(53,606)	7,549	-	55,641	53,101	105%
2752	Mist-Birkenfeld Rural Fire Protection District	Special	243,555	-	(183,900)	18,079	-	77,734	127,170	61%
2758	Mohawk Valley Rural Fire District	Special	171,182	(14,693)	(82,026)	12,707	-	89,381	89,381	98%
2568	Molalla Rural Fire Protection District #73	Special	2,054,391	-	220,609	152,497	-	2,427,497	1,072,683	226%
2555	Monroe Fire Department	Special	126,343	-	(56,568)	9,378	-	79,153	65,969	120%
2873	Mosier Fire District	Special	76,717	-	(74,220)	5,695	-	8,192	40,057	20%
2778	Mulino Water District #23	Special	123,051	(10,562)	1,187	9,134	-	122,810	64,250	191%
2806	Multnomah County Rural Fire Protection District #14	Special	107,703	(9,244)	(513)	7,995	-	105,941	56,236	188%
2508	Multnomah Drainage	Special	2,877,572	(246,989)	253,275	213,601	-	3,097,459	1,502,500	206%
2869	Nehalem Bay Fire & Rescue	Special	460,471	-	-	34,181	-	494,652	240,431	206%
2780	Nehalem Bay Health District	Special	104,485	(8,968)	(15,159)	7,756	-	88,114	54,556	162%
2858	Nesika Beach-Ophir Water District	Special	183,383	-	(30,435)	13,612	-	166,560	95,752	174%

Employer Number	Employer Name	Employer Type	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2716	Neskowin Water District	Special	231,426	(19,864)	(455)	17,179	-	228,286	120,837	189%
2674	Nestucca Rural Fire District	Special	470,020	(40,343)	(176,698)	34,889	-	287,868	245,417	117%
2818	Netarts Water District	Special	266,495	(22,874)	(26,656)	19,782	-	236,747	139,148	170%
2830	Netarts-Oceanside Rural Fire Protection District	Special	218,598	(18,763)	(6,144)	16,226	-	209,917	114,139	184%
2604	Netarts-Oceanside Sanitary District	Special	650,481	-	(292,677)	48,285	-	406,089	339,643	120%
2837	NORCOM	Special	2,378,294	-	(595,634)	176,540	-	1,959,200	1,241,806	158%
2781	North Bend/Coos-Curry Housing Authority	Special	678,963	(58,277)	1,136,508	50,399	-	1,807,593	354,515	510%
2884	North Central Public Health District	Special	1,649,832	-	-	122,467	-	1,772,299	861,446	206%
2638	North Douglas County Fire and EMS	Special	210,475	-	(147,892)	15,624	-	78,207	109,898	71%
2793	North Lincoln Fire & Rescue District #1	Special	1,164,516	-	(208,230)	86,442	-	1,042,728	608,042	171%
2839	North Morrow Vector Control District	Special	230,351	(19,772)	1,446	17,099	-	229,124	120,276	191%
2792	North Wasco County Parks And Recreation District	Special	645,246	(55,383)	-	47,896	-	637,759	336,910	189%
2825	Northern Oregon Corrections	Special	6,043,373	-	(2,791,002)	448,598	-	3,700,969	3,155,496	117%
2504	Oak Lodge Water District	Special	1,769,943	-	192,409	131,382	-	2,093,734	924,161	227%
2852	Ochoco Irrigation District	Special	947,258	(81,305)	(239,521)	70,315	-	696,747	494,603	141%
2562	Odell Rural Fire Protection District	Special	77,148	(6,622)	17,893	5,727	-	94,146	40,282	234%
2816	Odell Sanitary District	Special	455,129	-	(17,955)	33,784	-	470,958	237,642	198%
2880	Oregon Health & Science University	Special	642,059,964	-	(226,284,710)	47,659,623	14,781,832	448,649,045	335,244,097	134%
2531	Oregon School Boards Association	Special	5,597,141	-	27,538	415,474	-	6,040,153	2,922,500	207%
2774	Oregon Trail Library District	Special	212,709	(18,257)	(11,450)	15,789	-	198,791	111,064	179%
2684	Parkdale Fire District	Special	219,695	-	5,787	16,308	-	241,790	114,712	211%
2694	Philomath Fire Department	Special	291,383	(25,010)	(55,186)	21,629	-	232,816	152,143	153%
2650	Pleasant Hill Fire Department	Special	109,463	(9,395)	(13,616)	8,125	-	94,577	57,155	165%
2513	Port of Coos Bay	Special	2,477,684	-	(215,443)	183,918	-	2,446,159	1,293,702	189%
2741	Port of Garibaldi	Special	612,001	(52,529)	(76,741)	45,429	-	528,160	319,551	165%
2625	Port of Newport	Special	1,346,903	-	(744,310)	99,980	-	702,573	703,274	100%
2512	Port of Portland	Special	126,777,001	(10,881,560)	(824,465)	9,410,619	32,065,256	92,416,339	66,195,540	140%
2501	Port of The Dalles	Special	420,451	(36,088)	(234,052)	31,210	-	181,521	219,535	83%
2713	Port of Tillamook Bay	Special	1,613,591	(138,498)	(156,593)	119,776	-	1,438,276	842,523	171%
2673	Port Orford Library	Special	53,024	(4,551)	(38,197)	3,936	-	14,212	27,686	51%
2519	Portland Housing Authority	Special	28,776,323	-	(6,867,312)	2,136,058	-	24,045,069	15,025,314	160%
2542	Rainbow Water District	Special	951,516	(81,671)	98,674	70,631	-	1,039,150	496,826	209%
2776	Rainier Cemetery District	Special	85,724	-	(88,130)	6,363	-	3,957	44,760	9%
2590	Redmond Fire & Rescue	Special	8,416,758	-	(2,107,892)	624,773	-	6,933,639	4,394,739	158%
2549	Rogue River Fire District	Special	1,910,093	(163,948)	(475,417)	141,786	-	1,412,514	997,339	142%
2585	Rogue River Valley Irrigation District	Special	573,354	-	232,230	42,560	-	848,144	299,372	283%
2669	Roseburg Urban Sanitary Authority	Special	1,813,650	-	(451,553)	134,627	-	1,496,724	946,982	158%
2802	Rural Road Assessment District #3	Special	332,061	(28,502)	3,735	24,649	-	331,943	173,383	191%
2551	Sandy Fire Department	Special	2,126,037	(182,483)	(616,563)	157,815	-	1,484,806	1,110,092	134%
2544	Santa Clara Rural Fire Protection District	Special	290,356	-	(25,060)	21,553	-	286,849	151,607	189%
2709	Scappoose Public Library	Special	230,256	-	(109,748)	17,092	-	137,600	120,226	114%
2739	Scappoose Rural Fire Protection District	Special	2,653,196	(227,730)	(84,519)	196,946	-	2,537,893	1,385,344	183%
2605	Scio Fire District	Special	225,414	-	(135,747)	16,732	-	106,399	117,698	90%
2734	Seal Rock Water District	Special	927,208	-	(231,878)	68,826	-	764,156	484,134	158%
2630	Sheridan Fire District	Special	668,326	-	(150,912)	49,610	-	567,024	348,961	162%
2790	Silver Falls Library District	Special	890,065	-	(91,413)	66,069	-	864,721	464,740	186%
2659	Silverton Fire District	Special	748,875	(64,278)	(106,464)	55,589	-	633,722	391,019	162%
2692	Siuslaw Public Library	Special	702,865	(60,329)	(79,759)	52,173	-	614,950	369,995	168%
2794	Siuslaw Rural Fire Protection District #1	Special	1,235,998	-	(24,447)	91,748	-	1,303,299	645,366	202%
2599	South Suburban Sanitary District	Special	1,488,474	-	(137,069)	110,489	-	1,461,894	777,194	188%
2766	Southwest Lincoln County Water District	Special	618,350	(53,074)	(36,466)	45,900	-	574,710	322,866	178%
2706	Stanfield Fire District	Special	7,521	(646)	(53,632)	558	-	(46,199)	3,927	-117%
2696	Stayton Fire District	Special	869,546	-	(70,177)	64,546	-	863,915	454,026	190%
2799	Sublimity Fire District	Special	206,036	-	(107,472)	15,294	-	113,858	107,580	106%
2641	Suburban East Salem Water District	Special	635,207	-	(72,427)	47,151	-	609,931	331,668	184%
2857	Sunriver Service District	Special	3,428,019	-	(1,492,458)	254,461	-	2,190,022	1,789,911	122%
2810	Sutherland Water Control District	Special	112,383	(9,646)	(8,676)	8,342	-	102,403	58,680	175%
2847	Sweet Home Fire and Ambulance District	Special	1,908,050	(163,772)	(84,148)	141,634	-	1,801,764	996,272	181%
2582	Talent Irrigation District	Special	1,084,332	(93,071)	64,983	80,490	-	1,136,734	566,175	201%
2553	Tangent Rural Fire Protection District	Special	287,956	-	224,499	21,375	-	533,830	150,354	355%
2652	The Oregon Consortium	Special	369,047	-	-	27,394	-	396,441	192,695	206%
2626	Tillamook Peoples Utility District	Special	14,997,247	(1,287,248)	-	1,113,241	164,864	14,658,376	7,830,686	187%
2864	Tri-City Water and Sanitary Authority	Special	744,867	(63,934)	(74,046)	55,291	-	662,178	388,926	170%
2660	Tualatin Valley Fire & Rescue	Special	95,736,574	(8,217,289)	(16,833,926)	7,106,497	-	77,791,856	49,988,043	156%
2587	Tualatin Valley Irrigation District	Special	370,717	-	(141,275)	27,518	-	256,960	193,567	133%
2842	Tualatin Valley Water District	Special	18,564,677	-	(2,999,894)	1,378,050	1,185,115	15,757,718	9,693,389	163%
2772	Umatilla County Soil & Water District	Special	132,368	(11,361)	(38,568)	9,826	-	92,265	69,115	133%
2732	Umatilla County Special Library District	Special	323,521	-	(132,745)	24,015	-	214,791	168,924	127%
2653	Umatilla Fire Department	Special	251,620	-	(65,073)	18,678	-	205,225	131,381	156%
2826	Wasco County Soil-Water Conservation District	Special	651,682	-	(212,264)	48,374	-	487,792	340,270	143%
2695	Washington County Consolidated Communications Agency	Special	12,912,680	(1,108,325)	461,977	958,504	-	13,224,836	6,742,247	196%
2578	Washington County Fire District #2	Special	2,559,722	-	95,763	190,007	-	2,845,492	1,336,537	213%
2540	West Extension Irrigation District	Special	501,004	(43,002)	(185,755)	37,189	-	309,436	261,595	118%
2867	West Multnomah Soil And Water Conservation District	Special	910,491	-	-	67,585	-	978,076	475,405	206%
2589	West Slope Water District	Special	736,613	-	205,890	54,679	-	997,182	384,616	259%
2606	West Valley Housing Authority	Special	1,756,895	-	(365,368)	130,414	-	1,521,941	917,348	166%
2754	Western Lane Ambulance District	Special	2,488,741	(213,614)	(28,534)	184,738	-	2,431,331	1,299,475	187%
2686	Weston Cemetery	Special	52,626	-	(39,295)	3,906	-	17,237	27,478	63%
2817	Wickiup Water District	Special	185,293	(15,904)	(1,233)	13,754	-	181,910	96,749	188%
2552	Winston-Dillard Fire District	Special	1,764,803	(151,477)	938,571	131,001	-	2,682,898	921,477	291%
2600	Winston-Dillard Water District	Special	808,491	-	(115,631)	60,014	-	752,874	422,147	178%
2676	Woodburn Fire District	Special	2,738,231	-	620,052	203,258	-	3,561,541	1,429,744	249%
2843	Yachats Rural Fire Protection District	Special	838,700	-	(46,002)	62,256	-	854,954	437,920	195%
2726	Yamhill Communications Agency	Special	1,541,775	(132,334)	(11,208)	114,446	-	1,512,679	805,025	188%
1000	State Agencies	State	5,378,285,447	469,944,593	-	399,228,524	1,898,222,621	4,349,235,943	2,808,226,304	155%
cc			796,433,633	69,590,892	-	59,119,031	403,464,804	521,678,751	415,851,092	
city			1,580,627,851	(92,163,734)	(257,801,962)	117,329,534	49,016,953	1,298,974,697	825,311,475	
county			1,493,322,175	(94,356,337)	(180,965,283)	110,848,860	62,215,388	1,266,634,026	779,725,557	
special			1,465,474,623	(42,471,317)	(305,900,215)	108,781,735	89,692,022	1,136,192,803	765,185,165	
State			5,378,285,447	469,944,593	-	399,228,524	1,898,222,621	4,349,235,943	2,808,226,304	

ER No	ER Name	2015 Val Payroll (Est.)	% of State Agcy 2015 Val Payroll	Share of State Agcy 2015 Val UAL
1249	OUS Chancellor's Office	\$1,217,028	0.04%	\$1,884,870
1250	Eastern Oregon University	\$14,302,182	0.51%	\$22,150,481
1251	Oregon Institute of Technology	\$14,794,746	0.53%	\$22,913,339
1252	Oregon State University	\$255,590,488	9.10%	\$395,845,355
1253	Portland State University	\$126,905,984	4.52%	\$196,545,437
1254	University of Oregon	\$236,435,277	8.42%	\$366,178,753
1255	Western Oregon University	\$30,038,722	1.07%	\$46,522,422
1256	Southern Oregon University	\$26,933,677	0.96%	\$41,713,489
		\$706,218,104	\$0	\$1,093,754,146

6. Agenda Overview

Meeting 1:

- Review scope
- Overview assets the State has identified
- Add Task Force member ideas and identify areas where more information is needed

Outcomes – Initial direction on what assets the taskforce feels are not viable and which members would like to learn more about

Meeting 2:

- Deep dive on high-value assets and other areas of member interest
- Discuss new information and assets added during Meeting 1
- Begin to analyze assets that present the highest potential

Outcomes – In depth discussion on value proposition of high-value assets leading to further direction from members on assets to remove from consideration

Meeting 3:

- Guidance from Task Force members to staff on final report

Outcomes – Final paring of asset list to include in the report to the Governor and direction from members on what details they'd like included in the final report

Meeting 4:

- Review any final information gathered since previous meetings
- Review report draft
- Get direction from members on report changes

Outcomes – Clear guidance on changes to the report

Optional Meeting 5:

- Phone call to approve final report to the Governor

Outcomes – Final report approval

7. Dollars Already Identified

Through a series of Executive and Legislative actions just over \$500,000,000 in cost savings or direct payments have already been identified.

In March of this year PERS announced that they had excess dollars in their reserves that could be credited to a series of accounts. Traditionally excess dollars such as these have been credited equitably between accounts. The Governor directed the PERS Board to credit the excess dollars solely to the Benefits in Force Reserve, where it had the greatest impact on the UAL. Crediting the total excess amount to this account decreased the UAL by \$345.8M.

SB 1067, the cost containment bill passed at the end of the Legislative Session, lowered the maximum amount PERS is allowed to hold in reserves. This freed up additional dollars which will be used to directly fund benefits, lowering the UAL by an additional \$187.9M.

The Governor and the Treasurer jointly supported a proposal to increase direct staff within the Treasury's Investment Division. Historically in-house staff have managed funds to better returns, and they cost less than contracts with investors. Bringing on more in-house positions is predicted to decrease fees and increase returns, lowering the UAL over time.

Finally, through an amendment to SB 1067 and direction from the Governor to the PERS Board Side Accounts are becoming more accessible. Employers can now add to a side account instead of opening a new account each time they want to invest extra dollars in PERS, and the PERS Board is expected to reduce the fees associated with adding dollars to side accounts. We expect to see an increase in the use of side accounts during the next period of economic growth due to these changes.

Total dollars directed to paying down the UAL since the announcement of this Task Force: \$533.7M

8. Dollar Distribution Options

The taskforce will be considering a variety of revenue sources. Some sources will be common to multiple public entities and some will be employer-specific. There will be significant interest by public entities and others in discussions around how assets are credited to PERS. There are a number of options available including:

- Crediting all dollars realized to the Benefits in Force Reserve for the payment of benefits and the even lowering of all employers' rates;
- The creation of a system-wide side account that would offset all employers rates;
- The creation of individual side accounts which would strengthen the health of the system as a whole but have no effect on the rates paid by other employers; or
- Some combination of these approaches such as saying that the proceeds from actions taken will be credited in part to an employer's individual side account to benefit total system health and their individual rates, and in part to the broader system to benefit base rates for all employers.

The Task Force may choose to identify assets and not asses the appropriate crediting of the assets but may choose to make recommendations as to appropriate ways to credit various assets as it relates to the financial and policy soundness of recommendations.

9. Asset Lists

Staff have compiled initial lists of assets which could be monetized to pay down a portion of the PERS UAL. The lists are broken into three categories: state assets that could be monetized in a variety of manners, one time state revenue streams, and assets or revenue streams held by local governments. An appendix is also included which details assets considered that staff believe are not worth further consideration by the Task Force.

Department of Administrative Services

Chief Financial Office

155 Cottage Street NE U10

Salem, OR 97301

PHONE: 503-378-3106

FAX: 503-373-7643

MEMORANDUM

To: PERS UAL Task Force
From: George Naughton, Chief Financial Officer
Date: July 13, 2017
Subject: Potential Funding Options

At the request of the Governor's Office, the Chief Financial Office has assembled a list of ideas of state assets and/or revenue streams that could potentially be monetized. The purpose of preparing this list was to provide the Task Force with a list of options that could potentially be used to reduce the PERS Unfunded Actuarial Liability and, ultimately, reduce the cost of public pension contributions. After reviewing a variety of potential sources, the Chief Financial Office has summarized the most likely options in the attached list. It should be noted that further analysis will need to be done on each of these options to determine viability of any particular transaction.

As a general overview, the Chief Financial Office (CFO) began by surveying recent asset sales that have been proposed or successfully executed in other states. There have been several similar efforts across the country focused on raising capital for a variety of state funding needs. In general, other states and municipalities have looked at asset sales and other forms of monetizing assets for three main purposes: first, to fill budgetary gaps; second, to entice increased investment in aging infrastructure; and third, to divest the entity of lines of business that could be provided by external sources.

During the month of June, CFO analysts began researching states that had recently engaged in similar activities and found that 17 other states had explored some form of asset conversion, including: Arizona, California, Colorado, Illinois, Indiana, Iowa, Massachusetts, Michigan, Nevada, New Jersey, Ohio, Oklahoma, Pennsylvania, Utah, Virginia, Washington, and West Virginia. Not all of the state efforts were successful, or even fully implemented, but all 17 of these states had performed some level of review of maximizing the monetary value of their assets. CFO staff reviewed reports from these 17 states and catalogued the various ideas that had the most potential for Oregon.

After reviewing the various options, CFO analysts focused on the states that had the most experience, which included Illinois, Indiana, Massachusetts, Pennsylvania, and Virginia, all of which have had recent experience with large-scale asset sales or long-term leases. CFO staff contacted representatives from these states to get more information on their efforts. In addition, CFO analysts looked at recent activity for the city of Chicago which explored various financial options. Finally, this larger list was refined by eliminating transactions involving state parks, state-owned forests, and correctional facilities, which the Governor had removed from consideration.

Examples of asset sales / leases include Utah selling its workers' compensation insurer and the City of Chicago providing a long-term lease on its parking garages. Asset sales or long-term leases by other governments have different motivations, including raising money, avoiding costs, building new infrastructure, and serving political purposes. The context is very important for understanding the sales

or lease price for the asset as well as how the transaction was structured and will be part of any deeper analysis that must be performed on these options.

In addition to developing a list of assets for possible sale or lease, other ideas were considered to generate additional revenue or dedicate existing one-time or ongoing revenue sources to the PERS UAL. These ideas were more varied and many of them are actions either this state or other states have taken to manage their obligations. These ideas include bonding, fund sweeps, and dedicating one-time revenues.

None of the ideas presented in the draft are explicitly endorsed; all of them have positive and negative elements that are worth the task force's consideration. The attached list includes the options CFO staff believe have the most potential applicability to Oregon, but excludes certain topics CFO staff believe are less feasible. For instance, while other states have shifted to private vendors managing their lotteries, Oregon's lottery is significantly different in the scope of its activities and its bonding commitments. Because Oregon maintains a mature bonding program tied to lottery revenues, CFO staff believe shifting the management of this revenue stream could have negative market impacts to Oregon's system.

Finally, the attached list is a preliminary summary of the options before the task force. Further analysis will be required for the options the task force is most interested in pursuing. This list should be considered a starting point for further conversation and discovery.

Monetizing State Assets

Sale or Lease of State Real Estate

Real estate that is currently vacant

1. OYA Buffer Zones: MacLaren Youth Correctional Facility in Woodburn – Total land owned by the state at the facility is roughly 271 acres which is spread over two parcels of land. It is estimated that the maximum net area available for disposition would be roughly 150 acres. It appears that the excess land at the facility is currently being used for farming/agriculture.
2. DOC Buffer Zones: Coffee Creek Correctional Facility in Wilsonville – Total land owned by the state at the facility is roughly 106 acres which is spread over three parcels of land. It is estimated the maximum net area available for disposition would be roughly 47 acres. It is important to note there may be riparian areas and right-of-way easement on the site.
3. Oregon State Hospital – North Campus: The total land at the site is roughly 43 acres, however DAS would retain ownership of the Dome Building and its parking for the Department of Corrections. Net area available for disposition would be approximately 33 acres. Recently DAS has spent roughly \$8.3 million to rehabilitate the site and the projected market value after rehabilitation is estimated at between \$8.3 and \$8.6 million.
4. OYA Hillcrest Property: The facility is located atop a hill in SE Salem. OYA was directed to close the facility and relocate youth and staff to an expanded campus at MacLaren. This move will be complete by the fall of 2017 and the facility will no longer be needed for agency operations. The facility has been used as Oregon’s second largest Youth Correctional Facility and consists 17 buildings including an administration building, a school, several housing units, field space, etc. The current estimated replacement value of the facility is roughly \$36.0 million, however several of the buildings are in poor shape and the actual value would likely be significantly lower.

Real estate currently operational and occupants would need to be relocated

5. Portland State Office Building: This option would sell the current Portland State Office building located in the Lloyd District of Portland. The building currently includes 252,105 square feet spread over 11 stories. The current replacement value of the building is estimated at \$60.0 million. State employees currently located in the building would need to be relocated to another building, potentially constructed on lower value land already owned by the state.
6. OLCC Warehouse in Milwaukie: OLCC owns two large warehouse facilities located in the industrial area of Milwaukie. The estimated current replacement value of the warehouses is roughly \$37.0 million
 - a. The Milport warehouse was constructed in 1975 and has a footprint of 107,000 square feet, of which roughly 105,000 is warehouse space and the remainder is

office space. The Milport facility is used primarily for receiving large orders of distilled spirits from manufacturers and housing those spirits until they are ready to be distributed. Distilled spirits are then transferred to the McLoughlin warehouse to be shipped. A new roof was installed on the warehouse during the 2015-17 biennium.

- b. The Mclaughlin warehouse has a footprint of roughly 175,000 square feet, of which roughly 124,000 is warehouse space and 50,000 square feet is office space. This facility serves two purposes; first it is the agency headquarters and houses the majority of the agencies personnel; second it serves as the shipping and distribution center for all distilled spirits sold in Oregon. A new distribution conveyor system was installed in the facility during the 2015-17 biennium and a new roof was installed on the warehouse portion of the facility.

Sale of State Going Concerns

Lines of business the state could fully turn over to an external party

7. OLCC Liquor Operations: 2017-19 gross margin is projected at \$652.2 million. 2017-19 alcohol related expenditures are estimated at \$141.4 million. Net available resources available to distribute total \$510.8 million. Of this amount, 56% is dedicated to the State General Fund, 34% is dedicated to cities and 10% is dedicated to counties. Several states have privatized various components of liquor operations with various impacts and results.
8. State Employee Parking: DAS Fleet and Parking manages 4,600 parking spaces at state owned facilities in Salem, Portland and Eugene. These spaces include spaces rented to agencies, state employees and the general public.
9. Concessions in State Office Buildings: Currently administered by the Commission for the Blind as the Business Enterprise Program. As currently administered under the federal Randolph-Sheppard Act, the program serves 14 clients who are legally blind and provides them with management training to operate concessions in Oregon government buildings. The program currently operates 648 vending locations with seven coffee carts, four snack bars and seven full-service cafeterias.
10. Public Universities: There are seven public universities in Oregon that manage each of their operations separately and coordinate activities through the Higher Education Coordinating Commission. While these public universities are autonomous, they are still required to receive HECC approval for various decisions, such as tuition levels, and are required to abide by state rules related to public entities. While there has been no conversation about any of these universities transitioning to a fully private model, there could be potential financial advantages to explore such an arrangement.

Lines of business that could be privatized, but the state would still need to purchase the service

11. SAIF: This option would privatize the State Accident Insurance Fund which provides workers compensation insurance to over 51,000 employers in Oregon. SAIF manages

approximately 50.1 percent of the workers compensation market in Oregon. The 2015 Financial Report available on SAIF's website lists admitted assets of \$4.8 billion, with total liabilities of \$3.4 billion. The 2015 unassigned surplus was reported at \$1.4 billion. For multiple reasons, this option requires additional financial and legal analysis to determine potential options for monetization and associated policy considerations for each option.

12. State Data Center: 2017-19 Biennial budget of \$148.6 million and 159.00 FTE. Includes Network, Midrange and Mainframe services to state agency and local customers. The data center houses over 3,400 servers and maintains 17,948 terabytes of stored information. The data center is currently housed in a 32,000 square foot building.
13. State Motor Pool: 2017-19 Biennial budget of \$43.7 million and 31.50 FTE. Fleet includes 4,100 vehicles for day use or that are permanently assigned to state agencies.
14. State Surplus Program: 2017-19 Biennial budget of \$4.3 million and 15.00 FTE. 2017-19 projected revenues of \$4.6 million.

Monetizing State Assets

15. Rest Areas on Highways: Several states have shifted management of highway rest areas over to private firms. For most of these states, they have allowed the private company to sell conveniences and services in exchange for maintenance and infrastructure upgrades to the rest area facilities. Beginning in 2010, the Legislature shifted management of the rest areas to the Oregon Travel Information Council dba Oregon Travel Experience (OTE). Currently OTE manages a total of 29 rest areas stretching across the state. The highest value rest areas are likely located along Interstate highways, which require special application of federal law. Under Oregon's Constitution, any proceeds from the sale of highway assets would likely need to be deposited into the State Highway Fund.
16. Using ODOT rights of way: As part of the state highway system, ODOT maintains numerous rights of way that could be marketed to private companies who might be interested in purchasing easements along those same parcels. Under Oregon's Constitution, any proceeds from the sale of highway assets would likely need to be deposited into the State Highway Fund.
17. Putting solar panels on surplus ODOT or other state owned land: This concept would locate solar panels along surplus ODOT and other state owned land, then sell the surplus energy to utility companies. Under Oregon's Constitution, any proceeds from the sale of highway assets would likely need to be deposited into the State Highway Fund. Selling advertising space on state websites: State agencies maintain websites related to their basic operations and to conduct transactions with various customer groups. The state could potentially sell advertising space on these webpages to industries who have a nexus with the particular state line of business. For example, outdoor retailers might be willing to pay to advertise their products on the website for the Oregon Department of Fish and Wildlife.

18. Sale of Water Rights: The sale of a water rights can take a long time but is an increasingly valuable commodity even in the wet parts of the state. However, the impact on state operations would have to be weighed. For natural resource agencies, the water right is held to protect or support aquatic species, many of which are threatened or endangered. Agency also hold water rights for public recreation, irrigation, road construction, manufacturing purposes, and generic “commercial uses.” The following agencies own water rights across the state for various reasons:

- a. Oregon Department of Administrative Services (DAS)
- b. Oregon Parks and Recreation Department (OPRD)
- c. Oregon Department of State Lands (DSL)
- d. Oregon Department of Fish and Wildlife (ODFW)
- e. Oregon Department of Forestry (ODF)
- f. Oregon Military Department (OMD)
- g. Oregon Department of Transportation (ODOT)
- h. Oregon Department of Corrections (DOC)
- i. Oregon Health Authority—State Hospital (OHA)
- j. Oregon Department of Public Safety Standards and Training (DPSST)
- k. Oregon Youth Authority (OYA)
- l. Oregon State Police

One Time State Revenues

Each biennium, the Legislature uses one time resources to support agency programs or transfers these one-time resources into the state General Fund in order to support the statewide budget. Several of the items listed below represent one time settlements or the over-collection of charges made by central administrative agencies in state government. Examples of one-times revenues/fund sweeps that have come in over the past 5 biennia include:

- a. 2017-19 Biennium
 - i. Tobacco Master Settlement Agreement Catch-Up: \$64 million
 - ii. Alternative Energy Fuel Vehicle Revolving Fund: \$3 million
 - iii. DAS Risk Fund: \$33 million
 - iv. DAS Operating Funds: \$18 million
 - v. DAS IT Funds: \$10 million
 - vi. DOJ Protection & Education Fund (Legal Settlements): \$46 million
- b. 2015-17 Biennium
 - i. SOS Business Registration Fees: \$6 million
 - ii. OLCC Liquor Surcharge: \$15 million
 - iii. Supplemental Employment Department Administrative Fund: \$13 million
 - iv. Public Employees Revolving Fund (PEBB): \$120 million
- c. 2013-15 Biennium
 - i. SOS Business Registration Fees: \$4 million
 - ii. DOR Tax Amnesty Fund: \$5 million
 - iii. DEQ Assessment Deferral Loan Program Fund: \$2 million
 - iv. DAS Risk Fund: \$10 million
 - v. Supplemental Employment Department Administrative Fund: \$10 million
 - vi. DOJ Protection & Education Fund (Legal Settlements): \$5 million
- d. 2011-13 Biennium
 - i. SOS Business Registration Fees: \$5 million
 - ii. OLCC Liquor Surcharge: \$29 million
 - iii. DOR Tax Amnesty Fund: \$3 million
 - iv. DAS Risk Fund: \$5 million
 - v. DAS Operating Funds: \$9 million
 - vi. OHA Tobacco Use Reduction Account: \$2 million
- e. 2009-11 Biennium
 - i. OLCC Liquor Surcharge: \$24 million
 - ii. DAS Risk Fund: \$30 million
 - iii. DAS Operating Funds: \$1 million
 - iv. DOJ Protection & Education Fund (Legal Settlements): \$2 million

Other State Options

1. **Bonding:** Based on prior bonds issued for similar purposes, a \$3.0 billion Article XI-O pension obligation bond would cost about \$455.8 million per biennia in debt service paid each biennium for 13 biennia. Total debt service would total about \$5.7 billion over the life of the bond and a taxable interest rate ranging from 4.46 to 5.8 percent.
2. **Delinquent Debt Collection dedicated to PERS:** With recent Executive Orders by the Governor and legislation passed during the last session, the state has an increased focus on collecting outstanding liquidated and delinquent debt. For state fiscal year 2016, the statewide ending balance of liquidated and delinquent debt was \$3.3 billion across all fund types and programs. For the same period, statewide collections were just under \$625 million. With an increased focus on collection, some of those proceeds could be dedicated to paying down the PERS UAL.
3. **Adding a Surcharge to all state licenses and fees:** This option would add a flat surcharge to all licenses issued by the state dedicated to paying down the PERS UAL. While this option would generate additional resources, it could also create push back from a multitude of licensee groups. In practice, these costs are already built into agency fees as part of the PERS employer rate established for each licensing agency.

APPENDIX: Major items that have been suggested but we are not recommending for further consideration:

1. Public University land: The education and general capital portfolio for Oregon's seven public universities total almost 600 buildings and include over 15 million gross square feet. These buildings and the land on which they are located are owned by the state of Oregon, but managed and maintained by the specific universities that occupy the space. It is possible that some of this land could be liquidated or monetized in some other ways.
2. Port of Portland Industrial Land and airport leasing: The Port of Portland manages five industrial parks, four marine facilities and three airports with access to two mainline railroads and two interstate highways. There is potential to liquidate some of these assets, or enter into long term leases for their management and operation. Because the Port of Portland is not owned by the State, this option would take further legal analysis of how the transaction could occur.
3. Toll Roads: Numerous states have used public private partnerships to implement toll fees on state highways. With the passage of a transportation package during the 2017 meeting of the Legislature, toll roads have been a frequent discussion point. ODOT is already charged with researching congestion pricing and tolling to fund major road projects, so this committee doing anything further would be duplicative.
4. Lottery Expansion: Currently Oregon operates traditional scratch-it tickets and line games, which have both reached a level of market maturity tied to demographic trends within the state. There are options available to expand new opportunities in gaming managed by the state lottery that are not tied to traditional fixed machines. The Lottery Commission is already actively looking at expanded gaming options.
5. State owned airports: The state of Oregon owns 12 FAA funded airports across the state. Some of these airports could potentially enter into long term leases, or other public private partnerships, but there has not been significant demand to operate smaller regional airports. In addition, the operation of these airports along the coast are a critical planning component for disaster recovery and resiliency efforts.

Local Government Assets

Cities

- **Increased Taxing Authority**
Cities are not allowed to tax, or are allowed to tax at a limited level, a number of consumables including alcohol, cigarettes, and marijuana. The state could lift restrictions or increase limits and direct the increased revenues to PERS for the first set number of years, after which point cities would realize the additional revenue.
- **Franchise Fees**
Some cities assess a franchise fee on utilities operating within their jurisdiction. A surcharge could be leveraged on these fees.

Counties

- **Tax-Foreclosed Properties**
Counties are responsible for the foreclosure and resale of properties foreclosed on due to failure to pay property taxes. The number of properties a county retains in a year varies greatly. Counties may retain the cost of foreclosing and selling a property but the additional sale value is distributed to all taxing districts. In a few counties special programs maintaining county parks or affordable housing are funded through these proceeds. Instead, the profits beyond county costs could be directed to PERS.
- **Real Estate Transaction Fee**
Counties may collect a fee on every real estate transaction to be used for location property boundaries. Some counties have excess revenues collected from these fees. The Legislature could designate pension payments as an additional allowed use.
- **County Timber Harvests**
Each year the State Forester determines how much logging will be allowed on public lands. The revenue from this source varies greatly year to year and could be directed in part to pension payments.

Special Districts

Special districts encompass a wide variety of services providers. Some are fee based and could tack a surcharge on to fees. Others receive revenue through property taxes and changes in property taxes that affect all taxation districts would affect them. We are continuing to gather information about special district revenue streams and will gather more information as the taskforce hones in on assets and revenue streams of interest.

School Districts

- **Unexpected increases in the state school fund**

Occasionally there is a significant increase in property tax collection that leads to a jump in State School Fund revenue beyond projections and formula allocations. These could be considered one time dollars and, rather than being distributed to schools, could be directed to paying down the UAL.

- **Change urban renewal district property tax discounts**
Much like the proposal to allow cities to increase certain taxes if the increase were directed to PERS for a period of time, the state could prospectively lower the tax benefit for locating in an urban renewal district and direct the increased tax revenue to PERS for a period of time after which the increased revenue would be distributed among taxing districts with other property taxes.
- **Limit school district ending fund balances or reserve accounts**
There is a significant range of reserve and ending fund balances among school districts. In part this reflects the different ways of budgeting and saving dollars undertaken by each school district. The legislature could cap school district ending fund balances and direct any excess funds to PERS
- **Redirect May Rebalance dollars**
School budgets are based on a series of projections including enrollment numbers by student type and a number of economic factors. Each May a final payment for the year is made from the State to school districts which “rebalances” payments based on real conditions. Some schools give back dollars, and others see an increase in funding. These rebalance dollars could be redirected to PERS.
- **Timber Payments**
Secure Rural Schools Act and Common School Fund dollars support schools in addition to state and local funds. A portion of these funds could be redirected.

All

- **Pay Portion of Bonding Savings**
Many employers took out bonds to cover PERS costs, investing the proceeds in side accounts. The savings employers realize when interest rates are lower than returns on their side accounts could be paid, in part, into PERS. Employers would still realize some, although a smaller, cost savings, and the system would benefit as a whole from the well-timed bond purchases.
- **Self-Insured Pool Dividends**
There are a number of local government self-insurance pools including re-insurance and liability insurance pools. The assets from these insurance pools, including potential dividends, and gains currently credited to lower the next year' could be redirected to PERS.
- **Settlement Dollars**
A variety of lawsuit settlements fund local governments and special districts. In the coming years Comcast and VW settlements are both expected to impact local budgets.



GOVERNOR KATE BROWN PERS UAL TASK FORCE

Addendum to the Asset Lists

The following list of state and local government assets are areas where more information was obtained or ideas were proposed after the production of the original meeting packet. Where applicable, explanations included are the reasons for consideration given by the various entities and individuals, not explanations given by Task Force members or staff.

Tri-Met

Some parties have suggested that the state should monetize or sell Tri-Met. Tri-Met is not an entity of the State.

New Fees and Taxes

A body of proposed revenue sources consists of a number of new ways to raise revenue. They include:

- **Pollution Fees** levied on heavy polluters, the proceeds from which could be dedicated to paying down retirement accounts for a period of time.
- **Temporary Statewide Property Tax** to be levied and dedicated to PERS until the account reaches 100% funded, and which is renewed whenever funded status dips below a certain level (70%?). Many PERS-employers are revenue-constrained due to property tax limitations and see this as a solution when rates get high.

Land Owned by Economic Development Entities Like PDC

This is land which could be directly sold and would not need to be replaced with leased land.

Rainy Day Funds

A number of entities have savings set aside in rainy day funds, and could avoid PERS rates reaching a level which would warrant use of these funds by using funds to pay down the UAL early.

Urban Renewal Areas

Urban renewal areas might be phased out and the revenues redirected, or the revenue collected for the first number of years after an area expires could be directed to paying down the UAL.

Fee for Service Employers

There are a number of employers in PERS who provide a tangible service for a fee, and who can set rates without legislative action. These include water, electrical, and other utility boards and service areas. These entities could raise their rates by a very small amount and increase their contributions to PERS.