Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Rate Pools

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	UAL (excluding Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
OPSRP	19,529.6	15,192.1	4,337.5	16,670.4	26%
School District Pool (Tier One/Tier Two)	32,341.7	24,909.4	7,432.3	5,307.2	140%
State & Local Government Rate Pool (Tier One/Tier Two)	48,853.3	34,241.2	14,612.1	9,928.0	147%
State Judiciary (Tier One/Tier Two)	396.4	281.7	114.7	34.9	329%

Rate Pools With Side Accounts

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
School District Pool (Tier One/Tier Two)	32,341.7	24,909.4	2,348.4	5,084.0	5,307.2	96%
State & Local Government Rate Pool (Tier One/Tier Two)	48,853.3	34,241.2	1,701.8	12,910.3	9,928.0	130%

Independent Employers

City

Employer Number	Employer Name	Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2167	City of Athena	2,508,959	2,007,695	81,466	0	582,730	312,444	187%
2106	City of Beaverton	340,300,039	188,919,736	15,469,260	0	166,849,563	59,328,565	281%
2107	City of Bend	287,866,964	183,568,161	22,540,077	16,396,398	110,442,482	86,446,952	128%
2149	City of Canyonville	1,623,800	1,280,295	112,229	0	455,734	430,426	106%
2186	City of Chiloquin	387,233	324,292	43,646	0	106,587	167,394	64%
2162	City of Clatskanie	10,303,778	5,130,403	184,394	1,796,133	3,561,636	707,197	504%
2152	City of Coos Bay	72,685,659	42,382,723	3,037,745	0	33,340,681	11,650,529	286%
2165	City of Cornelius	26,432,793	17,578,668	973,353	0	9,827,478	3,733,057	263%
2127	City of Cottage Grove	56,318,357	35,928,870	1,684,860	0	22,074,347	6,461,868	342%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Independent Employers

City

Employer Number	Employer Name	Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2257	City of Culver	1,459,772	393,220	63,839	0	1,130,391	244,838	462%
2262	City of Dufur	817,948	630,309	26,252	0	213,891	100,683	212%
2282	City of Eagle Point	5,519,536	2,894,360	248,941	0	2,874,117	954,754	301%
2111	City of Eugene	1,164,505,286	794,112,768	44,080,859	6,268,411	408,204,966	169,061,356	241%
2112	City of Forest Grove	855,085	604,768	2,556,809	0	2,807,126	9,806,015	29%
2248	City of Fossil	584,134	494,977	41,742	0	130,899	160,093	82%
2309	City of Gearhart	4,612,544	1,745,655	338,971	0	3,205,860	1,300,041	247%
2264	City of Gervais	2,854,117	1,519,936	222,105	0	1,556,286	851,829	183%
2250	City of Gold Beach	5,269,686	3,967,242	281,683	0	1,584,127	1,080,328	147%
2114	City of Gresham	435,570,575	240,400,973	18,000,084	6,122,601	207,047,085	69,034,919	300%
2115	City of Hillsboro	379,133,377	222,327,806	27,729,111	6,904,705	177,629,977	106,348,226	167%
2222	City of Jacksonville	7,540,728	4,242,487	402,710	0	3,700,951	1,544,495	240%
2232	City of Joseph	1,007,349	1,032,527	203,152	0	177,974	779,139	23%
2279	City of Keizer	45,940,372	18,665,850	2,382,532	0	29,657,054	9,137,619	325%
2283	City of Maupin	1,703,590	477,268	151,454	0	1,377,776	580,865	237%
2246	City of Merrill	922,041	735,644	21,007	0	207,404	80,568	257%
2195	City of Metolius	482,136	883,023	40,974	0	(359,913)	157,145	(229%)
2290	City of Molalla	19,936,981	16,690,046	1,324,626	0	4,571,561	5,080,279	90%
2174	City of Mt Angel	7,313,311	5,405,583	312,404	0	2,220,132	1,198,150	185%
2118	City of Ontario	53,051,391	32,855,163	1,073,862	7,285,676	13,984,414	4,118,536	340%
2215	City of Powers	25,979	195,821	15,179	0	(154,663)	58,213	(266%)
2218	City of Prairie City	2,642,243	1,513,682	84,187	0	1,212,748	322,879	376%
2146	City of Prineville	29,960,729	16,536,966	1,852,663	3,422,910	11,853,516	7,105,438	167%
2297	City of Rainier	7,401,061	5,327,954	321,812	0	2,394,919	1,234,233	194%
2101	City of Salem	820,214,268	532,612,180	33,533,303	18,919,577	302,215,814	128,608,786	235%
2219	City of Sheridan	5,664,096	3,901,595	356,872	0	2,119,373	1,368,693	155%
2213	City of Stanfield	3,613,992	3,682,860	229,795	0	160,927	881,324	18%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Independent Employers

City

Employer Number	Employer Name	Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2129	City of Sweet Home	13,965,020	8,837,749	399,878	0	5,527,149	1,533,634	360%
2261	City of Waldport	4,929,082	4,066,684	293,966	0	1,156,364	1,127,436	103%
2189	City of Willamina	2,644,848	3,245,991	267,365	0	(333,778)	1,025,412	(33%)
2253	Town of Butte Falls	418,485	175,003	51,188	0	294,670	196,319	150%

County

Employer Number	Employer Name	Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2001	Clackamas County	1,180,018,283	782,540,886	61,456,576	0	458,933,973	235,701,669	195%
2002	Curry County	70,479,302	45,146,762	1,734,072	0	27,066,612	6,650,607	407%
2003	Douglas County	405,953,386	285,292,535	9,553,344	0	130,214,195	36,639,514	355%
2006	Jefferson County	45,817,029	35,306,627	2,726,856	8,079,956	5,157,302	10,458,188	49%
2008	Lane County	911,343,969	624,568,751	40,386,444	266,487,665	60,673,997	154,892,331	39%
2014	Linn County	330,373,134	209,465,898	13,753,818	0	134,661,054	52,749,406	255%
2039	Malheur County	57,834,432	43,133,263	2,754,001	0	17,455,170	10,562,296	165%
2897	Morrow County	0	85,192	262,584	0	177,392	1,007,076	18%
2037	Polk County	132,213,321	87,758,056	8,178,453	0	52,633,718	31,366,457	168%
2050	Wallowa County	1,945,196	1,411,375	95,307	0	629,128	365,528	172%
2015	Yamhill County	126,540,435	82,310,661	12,852,633	0	57,082,407	49,293,132	116%

Special Districts

Employer Number	Employer Name	Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2898	Adair Rural Fire Protection District	0	16,449	30,898	0	14,449	118,501	12%
2664	Applegate Valley Rural Fire Protection District #9	4,755,759	2,016,881	359,823	0	3,098,701	1,380,012	225%
2702	Banks Fire District #13	1,436,134	867,734	128,584	0	696,984	493,152	141%
2596	Bend Parks & Recreation	32,764,391	18,453,381	3,600,251	1,755,286	16,155,975	13,807,884	117%
2648	Black Butte Ranch Rural Fire Protection District	6,760,403	3,569,672	210,240	200,926	3,200,045	806,322	397%
2833	Boardman Fire & Rescue District	842,864	268,264	528,427	0	1,103,027	2,026,651	54%
2779	Brownsville Rural Fire Protection District	1,007,703	849,363	53,062	0	211,402	203,506	104%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Independent Employers

Special Districts

Employer Number	Employer Name	Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2890	Central Cascades Fire & EMS	0	49	32,293	0	32,244	123,853	26%
2403	Central Coos Fire and Rescue	530,998	167,042	61,783	0	425,739	236,955	180%
2678	Central Oregon Regional Housing Authority	3,291,647	2,536,478	362,930	261,777	856,322	1,391,928	62%
2645	Chiloquin Agency Lake Rural Fire Protection District	715,867	510,260	146,574	0	352,181	562,150	63%
2693	City-County Insurance Services	17,078,690	10,392,546	2,431,661	0	9,117,805	9,326,042	98%
2518	Clackamas County Housing Authority	21,740,000	15,430,301	1,239,991	0	7,549,690	4,755,682	159%
2870	Clackamas River Water Providers	352,024	210,510	61,668	0	203,182	236,512	86%
2679	Columbia River People's Utility District	29,262,221	16,459,828	1,692,663	1,861,323	12,633,733	6,491,793	195%
2828	Deschutes Public Library District	16,445,153	12,823,917	1,906,808	0	5,528,044	7,313,094	76%
2527	Deschutes Valley Water District	17,450,116	11,456,584	431,685	2,440,108	3,985,109	1,655,622	241%
2743	Douglas Soil & Water Conservation District	844,918	782,940	32,511	0	94,489	124,689	76%
2529	East Fork Irrigation District	3,201,327	1,865,108	128,810	0	1,465,029	494,019	297%
2618	Estacada Cemetery District	183,569	556,375	14,618	0	(358,188)	56,065	(639%)
2623	Evans Valley Fire District #6	696,345	454,278	55,834	0	297,901	214,137	139%
2785	Fern Ridge Community Library	577,448	373,235	93,689	0	297,902	359,322	83%
2608	Gaston Rural Fire Protection District	542,392	236,687	87,662	0	393,367	336,205	117%
2400	Gilliam County Fire Services	0	6	22,200	0	22,194	85,143	26%
2891	Grant County Emergency Communications Agency	64,694	1,572	93,220	0	156,342	357,522	44%
2698	Halsey Shedd Rural Fire Protection District	1,091,273	591,363	76,280	0	576,190	292,554	197%
2771	Harbor Water PUD	1,488,301	713,278	93,161	0	868,184	357,294	243%
2717	Ice Fountain Water District	2,019,126	411,588	67,533	0	1,675,071	259,008	647%
2556	Jackson County Fire District #5	28,846,331	19,454,082	1,145,837	0	10,538,086	4,394,579	240%
2575	Jefferson County Fire & EMS	4,350,623	4,193,643	588,279	0	745,259	2,256,201	33%
2841	Jefferson County Soil & Water Conservation District	412,527	413,078	69,110	0	68,559	265,055	26%
2809	Juntura Road District #4	51,118	13,649	8,104	0	45,573	31,082	147%
2646	Keno Rural Fire Protection District	2,063,562	167,176	46,712	0	1,943,098	179,153	1085%
2402	Kernville Gleneden Beach Lincoln Beach Water District	9,077	10,513	116,284	0	114,848	445,979	26%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Independent Employers

Special Districts

Employer Number	Employer Name	Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2515	Klamath County Fire District #1	63,416,569	35,225,150	2,085,550	0	30,276,969	7,998,619	379%
2760	Knappa Svensen Burnside Rural Fire Protection District	1,141,496	165,873	65,527	0	1,041,150	251,313	414%
2881	Lake Chinook Fire and Rescue District	0	129	39,842	0	39,713	152,804	26%
2644	Lakeside Water District	866,850	933,966	76,543	0	9,427	293,564	3%
2751	Lane Regional Air Protection Agency	2,723	1,345	382,659	0	384,037	1,467,593	26%
2521	League of Oregon Cities	11,498,608	7,315,506	655,626	0	4,838,728	2,514,494	192%
2597	Mapleton Water District	375,521	145,915	21,240	0	250,846	81,459	308%
2877	Mid-Columbia Fire and Rescue V1-801	346,711	64,978	899,711	0	1,181,444	3,450,623	34%
2861	Mt Angel Fire District	147,158	17,956	45,097	0	174,299	172,957	101%
2724	Nehalem Bay Wastewater Agency	2,536,908	1,477,373	119,344	0	1,178,879	457,716	258%
2740	Neskowin Regional Sanitary Authority	46,409	330,418	60,904	0	(223,105)	233,581	(96%)
2655	North Bay Rural Fire Protection District	0	(178,105)	28,016	0	206,121	107,450	192%
2835	North Clackamas County Water Commission	1,383,243	644,949	61,660	299,786	500,168	236,481	212%
2404	North Gilliam County Health District	0	(9)	77,099	0	77,108	295,695	26%
2637	Northeast Oregon Housing Authority	4,792,700	2,135,423	319,987	0	2,977,264	1,227,232	243%
2550	Nyssa Road Assessment District #2	1,275,395	1,161,918	71,018	0	184,495	272,372	68%
2685	Oregon Community College Association	2,885,643	2,305,227	186,942	0	767,358	716,970	107%
2876	Oregon Municipal Electric Utilities Association	107,323	100,183	46,116	0	53,256	176,868	30%
2533	Owyhee Irrigation District	9,933,287	7,757,860	437,658	0	2,613,085	1,678,531	156%
2688	Polk County Fire District #1	10,427,587	6,600,606	621,629	0	4,448,610	2,384,104	187%
2613	Polk Soil & Water Conservation District	534,956	495,674	100,276	0	139,558	384,585	36%
2507	Port of Astoria	6,609,340	5,971,960	546,413	0	1,183,793	2,095,634	56%
2633	Port of Cascade Locks	8,352,849	6,490,426	229,008	0	2,091,431	878,304	238%
2570	Port of Columbia County	2,242,447	2,161,398	501,785	0	582,834	1,924,475	30%
2788	Port of Hood River	4,845,035	3,119,431	477,830	0	2,203,434	1,832,600	120%
2581	Port of Umatilla	2,572,075	2,486,070	62,204	0	148,209	238,567	62%
2689	Redmond Area Park & Recreation District	2,952,416	2,359,859	252,651	0	845,208	968,982	87%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Independent Employers

Special Districts

Employer Number	Employer Name	Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2409	Riddle Fire Protection District	0	(110)	21,122	0	21,232	81,007	26%
2672	Rockwood Water PUD	11,030,878	8,007,378	657,337	0	3,680,837	2,521,055	146%
2747	Salem Housing Authority	19,308,421	13,539,279	1,103,947	0	6,873,089	4,233,919	162%
2885	Siletz Rural Fire Protection District	0	(893)	21,915	0	22,808	84,049	27%
2401	South Clackamas Transportation District	0	(1)	58,201	0	58,202	223,217	26%
2859	South Lane County Fire and Rescue	9,042,079	2,217,223	743,159	0	7,568,015	2,850,203	266%
2803	Southwestern Polk County Rural Fire Protection District	79,078	357,311	320,646	0	42,413	1,229,759	3%
2845	Sunrise Water Authority	6,752,389	4,658,639	714,699	1,617,844	1,190,605	2,741,054	43%
2643	Sweet Home Cemetery	696,517	653,379	21,247	0	64,385	81,489	79%
2722	Tillamook 9-1-1	3,900,829	2,506,260	242,292	0	1,636,861	929,251	176%
2821	Tillamook County Soil and Water Conservation District	919,785	916,337	54,978	0	58,426	210,854	28%
2783	Tillamook Fire District	1,808,406	1,587,091	6,545	0	227,860	25,101	908%
2865	Tri-County Cooperative Weed Management Area	0	(19,082)	26,852	0	45,934	102,986	45%
2610	Turner Fire District	2,612,872	941,075	211,097	0	1,882,894	809,609	233%
2887	Umatilla County Fire District #1	15,210,449	7,162,120	1,233,487	0	9,281,816	4,730,739	196%
2874	Umatilla-Morrow Radio and Data District	585,178	427,365	77,851	0	235,664	298,579	79%
2536	Valley View Cemetery	32,964	184,316	18,427	0	(132,925)	70,672	(188%)
2797	Vernonia Fire	209,234	237,791	71,900	0	43,343	275,756	16%
2796	West Side Rural Fire Protection District	684,336	410,140	88,572	0	362,768	339,696	107%
2714	Winchester Bay Sanitary District	553,074	503,866	57,183	0	106,391	219,311	49%
2878	Yamhill Fire Protection District	6,280	9,057	63,353	0	60,576	242,973	25%

Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3465	Adel School District #21	196,783	36,638	0	233,421	140,518	166%
3707	Adrian School District #61	3,519,248	655,239	0	4,174,487	2,513,008	166%
4404	Alliance Charter Academy	2,609,837	485,918	285,356	2,810,399	1,863,620	151%
3037	Alsea School Dist 7J	4,114,826	766,128	0	4,880,954	2,938,295	166%
4306	Amity School District	8,305,490	1,546,375	3,176,552	6,675,313	5,930,743	113%
3696	Annex Elementary School	1,420,771	264,529	0	1,685,300	1,014,537	166%
4447	Arco Iris Spanish Immersion Charter School	2,160,398	402,238	0	2,562,636	1,542,686	166%
3361	Arlington Public Schools	1,557,252	289,940	0	1,847,192	1,111,995	166%
4352	Armadillo Technical Institute	669,425	124,638	0	794,063	478,019	166%
4367	Arthur Academy Charter School	7,843,662	1,460,389	0	9,304,051	5,600,963	166%
3415	Ashland Public Schools	30,799,147	5,734,404	0	36,533,551	21,992,904	166%
3446	Ashwood School	72,912	13,575	35,703	50,784	52,065	98%
3935	Athena-Weston School District #29Rj	6,984,798	1,300,479	0	8,285,277	4,987,670	166%
3003	Baker School District #5J	30,836,909	5,741,435	16,849,725	19,728,619	22,019,869	90%
4441	Baker Web Academy	22,970,674	4,276,843	0	27,247,517	16,402,786	166%
3264	Bandon School District	8,415,652	1,566,886	0	9,982,538	6,009,407	166%
4035	Banks School District	10,644,119	1,981,798	724,000	11,901,917	7,600,700	157%
4062	Beaverton School District	526,683,389	98,061,652	111,171,066	513,573,975	376,091,488	137%
4462	Bend International School	1,705,066	317,461	0	2,022,527	1,217,545	166%
3291	Bend-La Pine Public Schools	200,832,001	37,392,327	25,411,066	212,813,262	143,409,129	148%
3510	Bethel School District	63,637,098	11,848,407	56,859,560	18,625,945	45,441,667	41%
3451	Black Butte School District	508,045	94,591	144,237	458,399	362,782	126%
3283	Brookings-Harbor School District #17C	14,446,697	2,689,789	4,145,488	12,990,998	10,316,026	126%
3016	Burnt River High School	915,044	170,369	0	1,085,413	653,410	166%
3439	Butte Falls School District	2,865,232	533,469	0	3,398,701	2,045,991	166%
3320	Camas Valley School District #21	2,814,993	524,115	319,585	3,019,523	2,010,116	150%
4333	Canby School District	52,566,725	9,787,246	14,537,544	47,816,427	37,536,589	127%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4467	Cannon Beach Academy	176,423	32,848	0	209,271	125,979	166%
4393	Cascade Heights Public Charter School	2,088,177	388,792	0	2,476,969	1,491,115	166%
4334	Cascade School District #5	29,486,658	5,490,035	4,008,489	30,968,204	21,055,688	147%
4324	Centennial School District #28	65,817,039	12,254,284	0	78,071,323	46,998,308	166%
4437	Center for Advanced Learning	2,193,548	408,410	0	2,601,958	1,566,358	166%
3288	Central Curry School District #1	4,562,935	849,560	0	5,412,495	3,258,278	166%
3615	Central Linn School District #552C	6,125,126	1,140,419	0	7,265,545	4,373,800	166%
3416	Central Point School District #6	51,082,567	9,510,915	0	60,593,482	36,476,788	166%
3859	Central School District #13J	37,132,490	6,913,591	7,632,461	36,413,620	26,515,386	137%
4383	City View Charter School	2,831,659	527,218	0	3,358,877	2,022,017	166%
4430	Clackamas Charter Alliance #2	154,610	28,786	0	183,396	110,403	166%
4259	Clackamas Education Service District	43,145,022	8,033,046	4,128,447	47,049,621	30,808,785	153%
4429	Clackamas Web Academy	51,133	9,520	0	60,653	36,513	166%
4347	Clatskanie School District #6J	9,685,978	1,803,404	0	11,489,382	6,916,515	166%
3179	Clatsop County School District #1C	23,001,832	4,282,644	7,431,031	19,853,445	16,425,035	121%
4446	Coburg Community Charter School	1,832,163	341,125	0	2,173,288	1,308,302	166%
3116	Colton School District #53	5,536,019	1,030,735	725,831	5,840,923	3,953,133	148%
4295	Columbia Gorge Education Service District (CGESD)	7,023,631	1,307,710	0	8,331,341	5,015,400	166%
3364	Condon Admin School District #25J	1,894,229	352,681	0	2,246,910	1,352,622	166%
3242	Coos Bay School District #9	30,830,835	5,740,304	2,978,150	33,592,989	22,015,531	153%
3241	Coquille School District #8	14,373,631	2,676,185	0	17,049,816	10,263,852	166%
3842	Corbett School District #39	13,030,069	2,426,031	0	15,456,100	9,304,448	166%
3039	Corvallis School District #509J	78,440,816	14,604,668	13,882,239	79,163,245	56,012,633	141%
3970	Cove School District	3,791,287	705,889	863,985	3,633,191	2,707,264	134%
3394	Crane Elementary School	1,858,650	346,057	0	2,204,707	1,327,216	166%
3407	Crane Union High School	1,901,431	354,022	0	2,255,453	1,357,765	166%
4459	Crater Lake Charter Academy	3,384,858	630,217	0	4,015,075	2,417,043	166%

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Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3502	Creswell School District #40	12,568,423	2,340,078	1,014,023	13,894,478	8,974,798	155%
3274	Crook County School District	35,073,742	6,530,278	7,653,061	33,950,959	25,045,286	136%
3517	Crow-Applegate-Lorane District #66	5,043,040	938,949	0	5,981,989	3,601,110	166%
3445	Culver School District #4	8,573,405	1,596,257	0	10,169,662	6,122,055	166%
4463	Dallas Community School-Community Innovation Partners	1,643,184	305,940	0	1,949,124	1,173,357	166%
3850	Dallas School District	31,308,252	5,829,193	32,490,641	4,646,804	22,356,443	21%
3843	David Douglas School District	150,614,607	28,042,497	8,550,754	170,106,350	107,550,139	158%
3318	Days Creek School District #15	2,886,595	537,447	0	3,424,042	2,061,245	166%
4291	Dayton Public Schools	10,230,284	1,904,747	3,016,998	9,118,033	7,305,191	125%
3375	Dayville School District #16J	929,707	173,099	0	1,102,806	663,880	166%
4469	Desert Sky Montessori	1,169,005	217,654	0	1,386,659	834,757	166%
3396	Diamond School District #7	260,562	48,513	0	309,075	186,061	166%
4273	Double O School District	64,971	12,097	0	77,068	46,394	166%
4237	Douglas Education Service District	26,947,188	5,017,219	1,174,362	30,790,045	19,242,316	160%
3398	Drewsey School	234,962	43,747	0	278,709	167,780	166%
4012	Dufur Schools	4,941,526	920,048	111,089	5,750,485	3,528,620	163%
4444	Eagle Charter School	1,338,017	249,122	0	1,587,139	955,445	166%
3417	Eagle Point School District #9	41,749,682	7,773,252	0	49,522,934	29,812,408	166%
3927	Echo School District	3,647,338	679,087	3,314,800	1,011,625	2,604,473	39%
4375	Eddyville Charter School	2,655,614	494,441	0	3,150,055	1,896,308	166%
3973	Elgin School District #23	4,561,664	849,323	0	5,410,987	3,257,371	166%
3325	Elkton School District #34	3,170,576	590,320	0	3,760,896	2,264,029	166%
3993	Enterprise School District #21	4,587,593	854,151	0	5,441,744	3,275,886	166%
4323	Estacada School District #108	27,023,127	5,031,358	3,086,481	28,968,004	19,296,542	150%
3473	Eugene School District 4J	228,900,548	42,618,329	13,545,788	257,973,089	163,452,179	158%
3887	Falls City School District	4,430,868	824,970	309,189	4,946,649	3,163,973	156%
3494	Fern Ridge School District	12,540,787	2,334,933	2,780,703	12,095,017	8,955,064	135%

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3405	Fields-Trout Creek #33	270,632	50,388	0	321,020	193,251	166%
4405	Forest Grove Community School	1,463,609	272,505	60,227	1,675,887	1,045,126	160%
4313	Forest Grove School District	74,210,518	13,817,041	11,711,359	76,316,200	52,991,882	144%
4114	Fossil School District #21J	2,161,351	402,416	0	2,563,767	1,543,367	166%
4376	Four Rivers Community School	3,645,785	678,798	0	4,324,583	2,603,364	166%
3399	Frenchglen School District	199,577	37,159	0	236,736	142,513	166%
4468	Frontier Charter Academy	3,630,904	676,027	0	4,306,931	2,592,738	166%
4034	Gaston Public Schools	5,821,009	1,083,797	1,644,676	5,260,130	4,156,637	127%
4329	Gervais School District #1	12,482,586	2,324,097	8,266,232	6,540,451	8,913,504	73%
3160	Gladstone School District #115	22,585,922	4,205,207	5,762,937	21,028,192	16,128,044	130%
3338	Glendale #77	3,777,795	703,377	0	4,481,172	2,697,629	166%
3316	Glide School District #12	8,812,562	1,640,785	924,242	9,529,105	6,292,831	151%
4219	Grant County Education Service District	1,880,937	350,206	333,363	1,897,780	1,343,130	141%
3454	Grants Pass School District	66,860,119	12,448,491	0	79,308,610	47,743,145	166%
4260	Greater Albany School District #8J	99,843,371	18,589,548	12,598,554	105,834,365	71,295,664	148%
4332	Gresham-Barlow School District #10	117,003,903	21,784,617	26,335,273	112,453,247	83,549,573	135%
4479	Harmony Academy	1,492,945	277,967	0	1,770,912	1,066,075	166%
4326	Harney County School District #3	9,174,668	1,708,205	16,466,411	(5,583,538)	6,551,402	(85%)
4294	Harney Education Service District Region XVII	2,998,739	558,327	0	3,557,066	2,141,325	166%
3709	Harper School District #66	2,444,514	455,137	0	2,899,651	1,745,566	166%
4343	Harrisburg School District #7	8,511,803	1,584,788	0	10,096,591	6,078,067	166%
3957	Helix School District	2,256,253	420,085	0	2,676,338	1,611,134	166%
4258	Hermiston School District #8R	62,176,258	11,576,417	60,065,280	13,687,395	44,398,517	31%
4252	High Desert Education Service District	31,817,408	5,923,991	2,900,992	34,840,407	22,720,019	153%
4341	Hillsboro School District #1J	253,827,995	47,259,498	53,476,567	247,610,926	181,252,248	137%
4480	Holla School	1,494,082	278,179	0	1,772,261	1,066,887	166%
3409	Hood River County School District	56,460,055	10,512,134	8,482,384	58,489,805	40,316,719	145%

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4455	Hope Chinese Charter School	3,562,766	663,341	0	4,226,107	2,544,083	166%
4370	Howard Street Charter School, Inc	1,198,372	223,121	0	1,421,493	855,727	166%
3008	Huntington School District #16J	1,455,241	270,947	0	1,726,188	1,039,152	166%
3969	Imbler School District	3,216,617	598,893	0	3,815,510	2,296,906	166%
4408	Inavale Community Partners	1,033,279	192,383	0	1,225,662	737,839	166%
4456	Insight School of Oregon Painted Hills	4,321,940	804,690	0	5,126,630	3,086,190	166%
4223	InterMountain Education Service District	24,712,169	4,601,087	13,945,112	15,368,144	17,646,344	87%
4374	Ione School District	2,311,999	430,464	0	2,742,463	1,650,941	166%
4220	Jefferson County Education Service District	2,089,620	389,060	1,960,502	518,178	1,492,145	35%
3729	Jefferson School District #14Cj	8,222,113	1,530,851	3,108,438	6,644,526	5,871,206	113%
3186	Jewell School District #8	4,153,557	773,339	0	4,926,896	2,965,952	166%
4315	John Day School District	7,870,114	1,465,314	1,355,820	7,979,608	5,619,853	142%
4327	Jordan Valley School District #3	1,126,564	209,752	0	1,336,316	804,452	166%
3986	Joseph School District #6	3,659,878	681,422	0	4,341,300	2,613,428	166%
3520	Junction City School District #69	17,623,581	3,281,283	12,885,804	8,019,060	12,584,560	64%
3687	Juntura Grade School	153,358	28,553	0	181,911	109,509	166%
4460	Kairos PDX	3,564,519	663,667	0	4,228,186	2,545,334	166%
4476	Kalmiopsis Community Arts High School	310,778	57,863	0	368,641	221,919	166%
4362	Kings Valley Charter School	50,059	9,320	0	59,379	35,746	166%
3456	Klamath County School District	81,866,224	15,242,435	0	97,108,659	58,458,631	166%
3457	Klamath Falls City Schools	36,391,690	6,775,663	0	43,167,353	25,986,399	166%
4346	Knappa School District #4	6,346,565	1,181,649	0	7,528,214	4,531,924	166%
4443	KNOVA Learning Oregon	3,646,402	678,913	0	4,325,315	2,603,805	166%
3965	La Grande Public Schools	21,790,831	4,057,172	20,211,570	5,636,433	15,560,290	36%
4293	Lake County Education Service District	1,461,785	272,165	0	1,733,950	1,043,824	166%
3461	Lake County School District #7	10,287,556	1,915,410	8,423,117	3,779,849	7,346,087	51%
4268	Lake Oswego School District	97,327,838	18,121,188	12,946,836	102,502,190	69,499,385	147%

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4276	Lane County Education Service District	24,237,542	4,512,718	1,240,769	27,509,491	17,307,425	159%
4454	Le Monde Immersion Charter School	3,480,813	648,082	0	4,128,895	2,485,562	166%
4339	Lebanon Community School District	40,341,611	7,511,088	0	47,852,699	28,806,940	166%
3579	Lincoln County School District	53,321,490	9,927,774	57,436,078	5,813,186	38,075,548	15%
4272	Linn-Benton-Lincoln Education Service District	28,634,207	5,331,320	0	33,965,527	20,446,974	166%
4434	Logos Public Charter School	8,044,932	1,497,863	0	9,542,795	5,744,686	166%
3376	Long Creek Schools	709,393	132,080	0	841,473	506,560	166%
4348	Lourdes Charter School	345,735	64,371	0	410,106	246,881	166%
3522	Lowell School District	4,593,681	855,284	0	5,448,965	3,280,233	166%
4360	Luckiamute Valley Charter School	2,391,394	445,247	0	2,836,641	1,707,635	166%
4418	Lupine Community Montessori Charter School	1,816,268	338,166	0	2,154,434	1,296,951	166%
3447	Madras School District	41,737,574	7,770,998	30,632,190	18,876,382	29,803,762	63%
4407	Madrone Trail Public Charter School	1,616,524	300,976	0	1,917,500	1,154,319	166%
4271	Malheur Education Service District Region 14	7,976,248	1,485,074	0	9,461,322	5,695,640	166%
3498	Mapleton School District	3,646,843	678,995	0	4,325,838	2,604,120	166%
3527	Marcola School District #79	5,908,102	1,100,012	0	7,008,114	4,218,829	166%
3519	McKenzie School District	4,247,815	790,888	0	5,038,703	3,033,259	166%
4142	McMinnville Schools	73,642,763	13,711,332	9,760,143	77,593,952	52,586,462	148%
4288	Medford School District #549C	126,461,927	23,545,579	8,585,213	141,422,293	90,303,312	157%
4448	Metro East Web Academy	5,737,764	1,068,298	0	6,806,062	4,097,194	166%
4335	Milton-Freewater Unified School District #7	18,267,200	3,401,117	12,384,931	9,283,386	13,044,153	71%
4365	Mitch Charter School	1,366,551	254,434	0	1,620,985	975,820	166%
4277	Mitchell School	1,440,522	268,207	0	1,708,729	1,028,641	166%
4423	Molalla River Academy	1,744,835	324,866	126,734	1,942,967	1,245,943	156%
4331	Molalla River School District	28,201,752	5,250,802	13,782,331	19,670,223	20,138,169	98%
4340	Monroe School District #1J	3,870,652	720,665	804,949	3,786,368	2,763,936	137%
3372	Monument School District #8	1,082,457	201,540	1,136,513	147,484	772,956	19%

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3809	Morrow County Schools	29,523,799	5,496,950	16,481,262	18,539,487	21,082,209	88%
4378	Mosier Community School	2,057,760	383,128	0	2,440,888	1,469,395	166%
3780	Mt Angel School District #91	7,626,981	1,420,045	0	9,047,026	5,446,237	166%
4238	Multnomah Education Service District	61,866,974	11,518,832	61,466,624	11,919,182	44,177,665	27%
4363	Multnomah Learning Academy	4,422,942	823,495	0	5,246,437	3,158,313	166%
3257	Myrtle Point School District #41	7,487,777	1,394,128	0	8,881,905	5,346,835	166%
3920	Neah-Kah-Nie School District	11,993,552	2,233,045	0	14,226,597	8,564,297	166%
4336	Nestucca Valley School District #101	7,699,325	1,433,515	585,151	8,547,689	5,497,896	155%
4135	Newberg School District #29Jt	47,329,496	8,812,142	14,633,819	41,507,819	33,796,814	123%
4386	Nixyaawii Community School	1,236,516	230,223	0	1,466,739	882,966	166%
3245	North Bend Public Schools	22,204,050	4,134,108	3,170,797	23,167,361	15,855,359	146%
4226	North Central Education Service District	2,484,977	462,671	0	2,947,648	1,774,460	166%
4321	North Clackamas School District #12	222,313,589	41,391,922	37,894,457	225,811,054	158,748,596	142%
3321	North Douglas School District #22	3,955,648	736,491	0	4,692,139	2,824,630	166%
3463	North Lake School District #14	3,995,121	743,840	267,948	4,471,013	2,852,816	157%
3730	North Marion School District #15	20,665,875	3,847,719	17,012,624	7,500,970	14,756,986	51%
3967	North Powder School District	3,416,017	636,018	0	4,052,035	2,439,292	166%
4342	North Santiam School District #29J	23,729,216	4,418,074	19,641,725	8,505,565	16,944,442	50%
4381	North Wasco County School District #21	33,829,057	6,298,534	4,011,969	36,115,622	24,156,487	150%
4280	Northwest Regional Education Service District	74,262,504	13,826,720	0	88,089,224	53,029,004	166%
3694	Nyssa School District #26	14,893,682	2,773,011	0	17,666,693	10,635,207	166%
3307	Oakland School District	6,377,012	1,187,317	627,691	6,936,638	4,553,665	152%
3524	Oakridge School District	6,085,775	1,133,093	5,710,562	1,508,306	4,345,700	35%
3684	Ontario School District #8C	28,870,009	5,375,223	3,506,877	30,738,355	20,615,354	149%
4390	Oregon Charter Academy	16,421,489	3,057,469	0	19,478,958	11,726,176	166%
3122	Oregon City School District #62	89,869,691	16,732,577	76,340,637	30,261,631	64,173,708	47%
4474	Oregon Connections Academy at Prairie City	2,636,088	490,806	0	3,126,894	1,882,365	166%

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4470	Oregon Family School	6,121,453	1,139,736	0	7,261,189	4,371,177	166%
4345	Oregon Trail School District 46	46,831,202	8,719,366	1,442,683	54,107,885	33,440,995	162%
4420	Oregon Virtual Academy	7,015,913	1,306,273	0	8,322,186	5,009,889	166%
3462	Paisley School District	1,985,644	369,701	291,169	2,064,176	1,417,899	146%
3820	Parkrose School District	36,654,477	6,824,591	43,700,664	(221,596)	26,174,049	(1%)
3931	Pendleton School District #16R	31,308,793	5,829,293	11,343,645	25,794,441	22,356,829	115%
3865	Perrydale School District #21	3,953,718	736,131	0	4,689,849	2,823,252	166%
3043	Philomath School District #17J	18,822,630	3,504,531	1,825,012	20,502,149	13,440,771	153%
3414	Phoenix-Talent School District	28,221,152	5,254,414	5,873,725	27,601,841	20,152,022	137%
3958	Pilot Rock School District #2R	4,302,636	801,095	712,765	4,390,966	3,072,405	143%
3395	Pine Creek School	148,188	27,591	0	175,779	105,817	166%
3027	Pine-Eagle School District #61	3,247,011	604,552	0	3,851,563	2,318,610	166%
3440	Pinehurst School	144,528	26,909	0	171,437	103,204	166%
3470	Pleasant Hill School District	9,829,089	1,830,050	329,315	11,329,824	7,018,707	161%
3464	Plush School District	243,161	45,274	0	288,435	173,635	166%
3275	Port Orford-Langlois School District #2Cj	3,607,222	671,618	0	4,278,840	2,575,827	166%
3818	Portland Public Schools	729,367,763	135,798,867	590,461,383	274,705,247	520,823,350	53%
4403	Portland Village School	2,966,388	552,303	204,177	3,314,514	2,118,224	156%
4433	Powell Butte Community Charter School	1,694,516	315,497	0	2,010,013	1,210,012	166%
3252	Powers School District	2,252,055	419,304	0	2,671,359	1,608,136	166%
3370	Prairie City School District #4	3,177,903	591,684	1,015,826	2,753,761	2,269,261	121%
3432	Prospect School District	3,055,008	568,803	0	3,623,811	2,181,505	166%
4320	Rainier School District #13	9,578,982	1,783,483	2,145,598	9,216,867	6,840,112	135%
4422	Redmond Proficiency Academy	6,313,769	1,175,542	0	7,489,311	4,508,505	166%
4311	Redmond School District #2J	79,586,316	14,817,945	68,626,467	25,777,794	56,830,605	45%
4312	Reedsport School District	6,348,384	1,181,987	1,139,614	6,390,757	4,533,223	141%
3824	Reynolds School District	134,705,713	25,080,466	34,603,121	125,183,058	96,189,994	130%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3335	Riddle School District	3,819,322	711,109	0	4,530,431	2,727,283	166%
4350	Ridgeline Montessori	2,109,801	392,818	0	2,502,619	1,506,556	166%
3847	Riverdale School	8,863,757	1,650,317	1,644,081	8,869,993	6,329,388	140%
4451	River's Edge Academy Charter School	1,517,537	282,546	0	1,800,083	1,083,635	166%
3424	Rogue River School District	9,344,776	1,739,877	0	11,084,653	6,672,872	166%
3310	Roseburg Public Schools	59,790,716	11,132,260	47,181,859	23,741,117	42,695,061	56%
3735	Salem-Keizer Public Schools	542,989,972	101,097,727	95,274,369	548,813,330	387,735,613	142%
4366	Sand Ridge Charter School	2,469,618	459,811	0	2,929,429	1,763,493	166%
3665	Santiam Canyon School District	6,864,203	1,278,026	1,367,593	6,774,636	4,901,556	138%
4450	Sauvie Island School	2,139,741	398,392	0	2,538,133	1,527,936	166%
4309	Scappoose School District	22,668,804	4,220,639	0	26,889,443	16,187,228	166%
3647	Scio School District #95C	7,176,488	1,336,169	2,193,487	6,319,170	5,124,551	123%
3187	Seaside Schools	19,869,344	3,699,415	2,792,463	20,776,296	14,188,204	146%
4440	Sheridan Allprep Academy	2,961,147	551,327	240,089	3,272,385	2,114,481	155%
4144	Sheridan School District #48J	8,584,962	1,598,409	507,717	9,675,654	6,130,308	158%
4337	Sherman County School District	3,504,866	652,561	1,745,484	2,411,943	2,502,737	96%
4411	Sherwood Charter School	1,660,022	309,075	0	1,969,097	1,185,380	166%
4317	Sherwood School District #88J	53,234,672	9,911,609	3,839,554	59,306,727	38,013,553	156%
4379	Siletz Valley School	2,739,748	510,106	0	3,249,854	1,956,386	166%
4270	Silver Falls School District	36,322,611	6,762,801	34,541,409	8,544,003	25,937,072	33%
4419	Silvies River Web Academy	6,900,847	1,284,849	0	8,185,696	4,927,723	166%
3296	Sisters School District	14,971,462	2,787,493	2,745,883	15,013,072	10,690,748	140%
3537	Siuslaw School District #97J	17,397,917	3,239,268	2,172,965	18,464,220	12,423,419	149%
4232	South Coast Education Service District Region #7	12,209,464	2,273,245	0	14,482,709	8,718,474	166%
4452	South Columbia Family School	399,224	74,330	0	473,554	285,076	166%
3506	South Lane School District	34,492,140	6,421,991	35,075,595	5,838,536	24,629,978	24%
3319	South Umpqua School District	13,459,425	2,505,971	10,699,916	5,265,480	9,611,040	55%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4344	South Wasco County School District #1	4,034,964	751,258	0	4,786,222	2,881,267	166%
4286	Southern Oregon Education Service District	29,058,742	5,410,363	0	34,469,105	20,750,124	166%
4109	Spray School District #1	1,240,740	231,010	0	1,471,750	885,982	166%
3487	Springfield School District #19	115,140,339	21,437,646	107,517,816	29,060,169	82,218,848	35%
4397	Springwater Environmental Sciences School	1,634,407	304,305	0	1,938,712	1,167,089	166%
4279	St Helens School District #502	33,400,370	6,218,718	9,782,243	29,836,845	23,850,372	125%
3750	St Paul School District	3,622,609	674,483	0	4,297,092	2,586,815	166%
3942	Stanfield School District	6,040,518	1,124,666	1,552,051	5,613,133	4,313,383	130%
4412	Summit Learning Charter	7,187,413	1,338,204	0	8,525,617	5,132,353	166%
4435	Sunny Wolf Charter School	1,649,766	307,165	0	1,956,931	1,178,057	166%
3397	Suntex School District	124,831	23,242	0	148,073	89,139	166%
3353	Sutherlin School District #130	14,599,459	2,718,231	4,251,133	13,066,557	10,425,110	125%
4396	Sweet Home Charter School	1,160,079	215,992	0	1,376,071	828,384	166%
3618	Sweet Home School District #55	24,366,485	4,536,725	10,559,791	18,343,419	17,399,500	105%
4475	Teach-NW	3,077,357	572,964	0	3,650,321	2,197,464	166%
4409	The Cottonwood School of Civics and Science	1,238,245	230,545	0	1,468,790	884,200	166%
4380	The Emerson School	1,072,167	199,624	104,720	1,167,071	765,608	152%
4424	The Ivy School	1,917,602	357,033	0	2,274,635	1,369,311	166%
4371	The Lighthouse School	1,906,061	354,884	0	2,260,945	1,361,071	166%
4400	The Phoenix School	1,018,530	189,637	0	1,208,167	727,307	166%
4464	The Valley School of Southern Oregon	833,290	155,148	0	988,438	595,032	166%
4351	The Village School	774,557	144,212	0	918,769	553,092	166%
4355	Three Rivers Charter School	1,324,521	246,609	0	1,571,130	945,807	166%
4338	Three Rivers U J School District	47,159,497	8,780,490	8,620,224	47,319,763	33,675,422	141%
4316	Tigard-Tualatin School District #23J	141,490,838	26,343,769	7,902,461	159,932,146	101,035,083	158%
3902	Tillamook Public Schools	23,138,886	4,308,162	19,000,766	8,446,282	16,522,902	51%
3533	Triangle Lake Schools	3,966,544	738,519	0	4,705,063	2,832,410	166%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4003	Troy School District #54	96,250	17,921	0	114,171	68,730	166%
3944	Ukiah School	711,607	132,492	0	844,099	508,141	166%
3928	Umatilla School District #6R	17,690,806	3,293,800	9,728,151	11,256,455	12,632,564	89%
3966	Union County School District	4,271,797	795,354	476,286	4,590,865	3,050,384	151%
4330	Vale School District #84	12,314,588	2,292,817	0	14,607,405	8,793,541	166%
4472	Valley Inquiry Charter School	529,786	98,639	0	628,425	378,307	166%
3230	Vernonia School District	6,781,376	1,262,605	0	8,043,981	4,842,412	166%
4477	Virtual Preparatory Academy of Oregon	761,112	141,709	0	902,821	543,491	166%
3712	W W Jones School	302,476	56,317	0	358,793	215,991	166%
4224	Wallowa County Region 18	3,062,482	570,195	0	3,632,677	2,186,842	166%
3990	Wallowa School	2,626,824	489,081	0	3,115,905	1,875,749	166%
3195	Warrenton-Hammond School District	10,701,863	1,992,549	1,014,906	11,679,506	7,641,934	153%
4388	West Lane Tech	790,375	147,158	0	937,533	564,387	166%
3075	West Linn School District	121,762,753	22,670,654	103,487,768	40,945,639	86,947,748	47%
4478	Whitmore Academy	178,570	33,247	0	211,817	127,512	166%
4473	Willamette Connections Academy	3,954,148	736,211	0	4,690,359	2,823,558	166%
4254	Willamette Education Service District	43,507,143	8,100,469	5,316,405	46,291,207	31,067,367	149%
4359	Willamette Leadership Academy	129,539	24,119	0	153,658	92,501	166%
4314	Willamina School District #30J	10,922,403	2,033,611	891,894	12,064,120	7,799,416	155%
3349	Winston-Dillard Schools	15,443,343	2,875,351	11,142,024	7,176,670	11,027,706	65%
3786	Woodburn School District	71,178,089	13,252,442	0	84,430,531	50,826,500	166%
4453	Woodland Charter School	1,468,413	273,400	0	1,741,813	1,048,557	166%
4166	Yamhill-Carlton School District #1	9,865,922	1,836,907	7,800,771	3,902,058	7,045,009	55%
3324	Yoncalla School District #32	3,326,749	619,398	0	3,946,147	2,375,548	166%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

Individual Community Colleges

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2901	Blue Mountain Community College	14,618,193	226,702	0	2,589,703	4,220,838	13,213,760	9,932,172	133%
2999	Central Oregon Community College	46,981,200	728,594	0	8,323,009	4,470,292	51,562,511	31,920,864	162%
2919	Chemeketa Community College	86,572,492	1,342,584	0	15,336,850	75,104,228	28,147,698	58,820,736	48%
2908	Clackamas Community College	65,653,204	1,018,163	0	11,630,869	50,948,815	27,353,421	44,607,354	61%
2900	Clatsop Community College	11,802,449	183,035	0	2,090,876	2,313,475	11,762,885	8,019,045	147%
2996	Columbia Gorge Community College	10,464,650	162,288	0	1,853,877	1,079,591	11,401,224	7,110,093	160%
2906	Klamath Community College	18,036,356	279,712	0	3,195,251	90,887	21,420,432	12,254,606	175%
2904	Lane Community College	87,512,654	1,357,164	0	15,503,405	90,117,356	14,255,867	59,459,519	24%
2910	Linn-Benton Community College	52,985,651	821,712	0	9,386,734	10,556,713	52,637,384	36,000,523	146%
2905	Mt Hood Community College	86,464,489	1,340,909	0	15,317,716	73,327,209	29,795,905	58,747,355	51%
2995	Oregon Coast Community College	6,361,860	98,661	0	1,127,043	526,199	7,061,365	4,322,496	163%
2918	Portland Community College	289,648,498	4,491,929	0	51,313,013	198,646,948	146,806,492	196,798,515	75%
2922	Rogue Community College	37,045,397	574,508	0	6,562,820	33,073,094	11,109,631	25,170,091	44%
2998	Southwestern Community College	17,795,497	275,976	0	3,152,582	5,171,920	16,052,135	12,090,957	133%
2997	Tillamook Bay Community College	7,186,340	111,447	0	1,273,104	184,764	8,386,127	4,882,680	172%
2902	Treasure Valley Community College	15,950,807	247,368	0	2,825,784	5,894,609	13,129,350	10,837,602	121%
2903	Umpqua Community College	24,426,136	378,806	0	4,327,240	18,768,544	10,363,638	16,596,072	62%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

City

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2258	City of Adair Village	618,839	(10,614)	2,209	109,631	0	720,065	420,464	171%
2103	City of Albany	59,129,023	0	(2,625,366)	10,475,070	0	66,978,727	40,174,570	167%
2235	City of Amity	598,368	0	(63,717)	106,005	0	640,656	406,554	158%
2104	City of Ashland	35,379,302	(606,812)	274,185	6,267,661	0	41,314,336	24,038,081	172%
2105	City of Astoria	14,627,053	(250,877)	354,597	2,591,273	0	17,322,046	9,938,192	174%
2234	City of Aumsville	2,109,306	(36,178)	(102,490)	373,677	0	2,344,315	1,433,145	164%
2272	City of Aurora	600,465	0	(47,477)	106,376	0	659,364	407,980	162%
2159	City of Baker City	5,879,253	(100,839)	(56,469)	1,041,546	0	6,763,491	3,994,594	169%
2150	City of Bandon	4,911,252	(84,236)	(13,536)	870,059	0	5,683,539	3,336,897	170%
2231	City of Banks	732,896	0	(47,330)	129,837	0	815,403	497,958	164%
2241	City of Bay City	1,454,976	(24,955)	(5,203)	257,758	0	1,682,576	988,568	170%
2178	City of Boardman	4,178,829	(71,674)	(9,569)	740,305	1,404,945	3,432,946	2,839,260	121%
2216	City of Brookings	5,761,300	(98,816)	(77,344)	1,020,650	0	6,605,790	3,914,453	169%
2204	City of Burns	1,535,958	0	(151,602)	272,104	0	1,656,460	1,043,590	159%
2109	City of Canby	14,096,095	0	(1,030,827)	2,497,210	729,921	14,832,557	9,577,438	155%
2223	City of Cannon Beach	5,409,206	(92,777)	(103,580)	958,274	0	6,171,123	3,675,226	168%
2198	City of Carlton	1,730,531	0	(75,590)	306,574	0	1,961,515	1,175,791	167%
2182	City of Cascade Locks	1,136,082	(19,486)	223,614	201,264	0	1,541,474	771,899	200%
2194	City of Cave Junction	1,118,300	(19,181)	(13,278)	198,114	0	1,283,955	759,817	169%
2181	City of Central Point	10,744,609	0	(352,515)	1,903,474	0	12,295,568	7,300,308	168%
2201	City of Coburg	1,663,858	0	(73,448)	294,763	0	1,885,173	1,130,490	167%
2271	City of Columbia City	873,157	(14,976)	(808)	154,685	0	1,012,058	593,257	171%
2177	City of Condon	560,384	0	0	99,276	49,556	610,104	380,747	160%
2110	City of Coquille	4,539,122	(77,853)	71,403	804,133	0	5,336,805	3,084,057	173%
2155	City of Corvallis	71,962,069	0	(3,972,224)	12,748,523	8,193,025	72,545,343	48,893,843	148%
2236	City of Creswell	1,893,414	0	(35,646)	335,430	0	2,193,198	1,286,460	170%
2202	City of Dallas	13,601,588	(233,289)	0	2,409,605	288,009	15,489,895	9,241,451	168%
2252	City of Dayton	1,139,009	(19,536)	(47,731)	201,782	0	1,273,524	773,887	165%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

City

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2294	City of Depoe Bay	1,503,796	(25,793)	(1,452)	266,407	0	1,742,958	1,021,738	171%
2131	City of Drain	933,569	(16,012)	0	165,388	0	1,082,945	634,303	171%
2245	City of Dundee	1,708,199	0	(30,401)	302,618	346,927	1,633,489	1,160,617	141%
2299	City of Dunes City	138,977	(2,384)	0	24,621	22,194	139,020	94,426	147%
2269	City of Durham	191,037	0	(6,233)	33,843	0	218,647	129,798	168%
2225	City of Echo	336,549	(5,772)	34,629	59,622	0	425,028	228,665	186%
2205	City of Elgin	1,225,865	(21,026)	(602,408)	217,169	0	819,600	832,900	98%
2305	City of Elkton	133,202	(2,285)	33	23,598	0	154,548	90,503	171%
2180	City of Enterprise	1,531,225	0	(1,358)	271,266	0	1,801,133	1,040,374	173%
2179	City of Estacada	3,279,021	(56,240)	11,064	580,899	0	3,814,744	2,227,895	171%
2208	City of Fairview	3,093,311	0	(455,640)	547,999	0	3,185,670	2,101,716	152%
2224	City of Falls City	379,165	0	(21,800)	67,171	0	424,536	257,619	165%
2291	City of Florence	7,365,715	0	(788,800)	1,304,882	0	7,881,797	5,004,555	157%
2220	City of Garibaldi	1,115,850	0	5,946	197,680	0	1,319,476	758,152	174%
2242	City of Gaston	95,475	(1,638)	(528,355)	16,914	0	(417,604)	64,870	(644%)
2304	City of Gladstone	5,975,316	0	(418,773)	1,058,564	0	6,615,107	4,059,863	163%
2274	City of Gold Hill	353,424	(6,062)	(93,355)	62,611	0	316,618	240,130	132%
2113	City of Grants Pass	30,280,354	0	(1,251,140)	5,364,351	2,430,384	31,963,181	20,573,656	155%
2284	City of Halsey	485,455	0	(44,920)	86,001	0	526,536	329,837	160%
2296	City of Happy Valley	10,410,025	(178,549)	0	1,844,200	1,959,137	10,116,539	7,072,978	143%
2268	City of Harrisburg	1,420,579	(24,365)	(22,950)	251,664	0	1,624,928	965,197	168%
2193	City of Heppner	698,603	(11,982)	(242,961)	123,762	0	567,422	474,658	120%
2160	City of Hermiston	14,179,549	0	(193,023)	2,511,994	0	16,498,520	9,634,140	171%
2226	City of Hines	980,179	(16,812)	(10,218)	173,645	0	1,126,794	665,972	169%
2138	City of Hood River	9,805,196	(168,175)	(120,195)	1,737,051	2,445,944	8,807,933	6,662,033	132%
2196	City of Hubbard	1,749,188	0	(1,235)	309,879	26,087	2,031,745	1,188,467	171%
2191	City of Huntington	263,975	(4,528)	155,662	46,765	0	461,874	179,355	258%
2267	City of Independence	6,460,551	(110,809)	(181,802)	1,144,526	0	7,312,466	4,389,551	167%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

City

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2266	City of Irrigon	1,027,100	(17,616)	(22,206)	181,957	0	1,169,235	697,852	168%
2211	City of Jefferson	994,304	(17,054)	(1,314,077)	176,147	0	(160,680)	675,569	(24%)
2229	City of John Day	844,792	0	(362,901)	149,660	0	631,551	573,984	110%
2256	City of Jordan Valley	79,414	(1,362)	(231,279)	14,069	0	(139,158)	53,957	(258%)
2199	City of Junction City	5,390,919	(92,463)	(46,095)	955,034	0	6,207,395	3,662,801	169%
2287	City of King City	939,722	0	(44,903)	166,477	0	1,061,296	638,484	166%
2148	City of Klamath Falls	20,374,592	(349,457)	(2,235,884)	3,609,484	3,113,752	18,284,983	13,843,295	132%
2263	City of La Grande	4,594,076	(78,796)	(329,066)	813,869	0	5,000,083	3,121,395	160%
2233	City of Lafayette	949,008	0	(56,756)	168,123	0	1,060,375	644,793	164%
2120	City of Lake Oswego	54,557,701	0	(853,164)	9,665,232	0	63,369,769	37,068,635	171%
2244	City of Lakeside	386,138	(6,623)	(27,481)	68,407	0	420,441	262,357	160%
2140	City of Lebanon	13,866,186	0	(815,053)	2,456,480	0	15,507,613	9,421,229	165%
2298	City of Lincoln City	16,872,632	0	(1,131,791)	2,989,091	2,826,316	15,903,616	11,463,926	139%
2293	City of Lowell	471,938	0	(22,093)	83,607	0	533,452	320,653	166%
2270	City of Lyons	130,034	0	(4,988)	23,036	0	148,082	88,351	168%
2170	City of Madras	4,616,455	0	(161,802)	817,833	461,129	4,811,357	3,136,600	153%
2247	City of Malin	469,437	(8,052)	0	83,164	0	544,549	318,954	171%
2281	City of Manzanita	2,043,046	(35,042)	(12,368)	361,938	0	2,357,574	1,388,125	170%
2117	City of McMinnville	19,464,273	(333,844)	0	3,448,216	0	22,578,645	13,224,788	171%
2102	City of Medford	85,787,246	0	0	15,197,738	8,999,677	91,985,307	58,287,210	158%
2207	City of Mill City	678,614	(11,639)	1,029	120,221	0	788,225	461,077	171%
2286	City of Millersburg	1,131,195	0	0	200,398	0	1,331,593	768,578	173%
2158	City of Milton-Freewater	8,564,416	(146,894)	174,656	1,517,239	0	10,109,417	5,818,999	174%
2163	City of Milwaukie	19,817,537	(339,903)	(240,865)	3,510,799	1,239,663	21,507,905	13,464,809	160%
2157	City of Monmouth	8,358,373	0	0	1,480,737	952,741	8,886,369	5,679,005	156%
2209	City of Monroe	312,840	0	(33,929)	55,422	0	334,333	212,556	157%
2301	City of Moro	301,549	0	(17,542)	53,421	0	337,428	204,885	165%
2302	City of Mt. Vernon	152,356	0	(30,928)	26,991	0	148,419	103,516	143%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

City

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2197	City of Myrtle Creek	2,378,878	(40,802)	(117,382)	421,433	0	2,642,127	1,616,303	163%
2183	City of Myrtle Point	3,184,046	(54,612)	(210,896)	564,073	0	3,482,611	2,163,366	161%
2777	City of Newberg	12,907,047	(221,377)	(106,719)	2,286,563	733,495	14,132,019	8,769,552	161%
2276	City of Newport	4,859,170	(83,343)	(376,629)	860,832	0	5,260,030	3,301,510	159%
2292	City of North Bend	7,458,857	(127,931)	(336,212)	1,321,382	0	8,316,096	5,067,839	164%
2192	City of North Plains	2,127,991	(36,498)	(27,687)	376,987	0	2,440,793	1,445,840	169%
2308	City of North Powder	191,988	0	0	34,012	0	226,000	130,444	173%
2166	City of Nyssa	1,185,998	(20,342)	(12,678)	210,107	0	1,363,085	805,814	169%
2143	City of Oakland	432,206	0	27,759	76,568	0	536,533	293,658	183%
2168	City of Oakridge	2,438,754	(41,829)	191,247	432,040	0	3,020,212	1,656,985	182%
2119	City of Oregon City	28,619,355	0	0	5,070,095	2,343,601	31,345,849	19,445,109	161%
2154	City of Pendleton	19,692,814	(337,763)	0	3,488,703	1,231,629	21,612,125	13,380,068	162%
2187	City of Philomath	3,410,370	(58,493)	(96,234)	604,168	1,056,612	2,803,199	2,317,139	121%
2249	City of Phoenix	2,660,158	0	(243,436)	471,263	0	2,887,985	1,807,416	160%
2161	City of Pilot Rock	725,732	(12,447)	54,792	128,568	0	896,645	493,091	182%
2184	City of Port Orford	1,100,028	(18,867)	(8,957)	194,877	0	1,267,081	747,402	170%
2121	City of Portland	1,073,645,083	(18,414,739)	(34,399,627)	190,202,831	0	1,211,033,548	729,476,451	166%
2122	City of Redmond	34,124,262	0	(1,271,059)	6,045,323	0	38,898,526	23,185,358	168%
2139	City of Reedsport	3,067,396	(52,611)	(563,260)	543,408	0	2,994,933	2,084,109	144%
2260	City of Riddle	558,101	0	(33,951)	98,871	0	623,021	379,196	164%
2203	City of Rockaway Beach	2,152,167	0	(80,208)	381,270	0	2,453,229	1,462,267	168%
2251	City of Rogue River	1,550,827	(26,599)	0	274,738	0	1,798,966	1,053,692	171%
2100	City of Roseburg	20,165,285	(345,867)	0	3,572,404	0	23,391,822	13,701,083	171%
2172	City of Sandy	10,809,119	(185,394)	(82,539)	1,914,902	0	12,456,088	7,344,138	170%
2176	City of Scappoose	4,891,554	0	(79,138)	866,569	0	5,678,985	3,323,513	171%
2254	City of Shady Cove	522,389	0	(124,681)	92,544	0	490,252	354,932	138%
2142	City of Sherwood	19,701,699	(337,916)	(41,381)	3,490,277	0	22,812,679	13,386,104	170%
2273	City of Silverton	5,694,313	(97,667)	(9,131)	1,008,783	833,809	5,762,489	3,868,939	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

City

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2221	City of Sisters	2,409,925	(41,334)	(91,073)	426,933	0	2,704,451	1,637,397	165%
2278	City of Springfield	62,520,256	0	(7,262,311)	11,075,848	2,744,395	63,589,398	42,478,706	150%
2123	City of St Helens	10,407,102	0	218,365	1,843,682	0	12,469,149	7,070,992	176%
2757	City of Stayton	1,589,621	(27,265)	(16,673)	281,611	591,964	1,235,330	1,080,050	114%
2217	City of Sutherlin	4,812,047	(82,534)	(410,870)	852,484	0	5,171,127	3,269,493	158%
2188	City of Talent	2,839,901	0	(190,696)	503,106	0	3,152,311	1,929,540	163%
2295	City of Tigard	14,034,867	(240,721)	(1,074,255)	2,486,363	0	15,206,254	9,535,838	159%
2128	City of Tillamook	3,870,687	0	(200,451)	685,716	0	4,355,952	2,629,896	166%
2275	City of Toledo	4,784,573	(82,063)	(489,958)	847,617	647,925	4,412,244	3,250,826	136%
2237	City of Troutdale	8,476,266	0	(646,655)	1,501,623	0	9,331,234	5,759,107	162%
2288	City of Tualatin	23,019,429	(394,820)	0	4,078,034	943,095	25,759,548	15,640,300	165%
2228	City of Turner	1,009,450	0	(5,036)	178,830	0	1,183,244	685,860	173%
2175	City of Umatilla	7,116,374	(122,057)	(286,564)	1,260,709	0	7,968,462	4,835,143	165%
2145	City of Vale	1,057,359	(18,135)	89,291	187,318	0	1,315,833	718,411	183%
2285	City of Veneta	2,082,631	(35,720)	(79,279)	368,951	0	2,336,583	1,415,021	165%
2125	City of Vernonia	1,607,226	(27,567)	(104,132)	284,730	0	1,760,257	1,092,012	161%
2200	City of Wallowa	380,350	(6,524)	(27,698)	67,381	0	413,509	258,425	160%
2238	City of Warrenton	5,763,835	0	(166,309)	1,021,099	0	6,618,625	3,916,175	169%
2126	City of West Linn	18,375,711	0	(1,157,588)	3,255,370	0	20,473,493	12,485,177	164%
2265	City of Westfir	112,327	0	(37,526)	19,899	0	94,700	76,319	124%
2206	City of Weston	250,198	0	(190,105)	44,324	0	104,417	169,994	61%
2147	City of Wheeler	315,622	0	0	55,914	0	371,536	214,446	173%
2240	City of Wilsonville	22,760,152	(390,373)	(152,212)	4,032,101	4,411,376	21,838,292	15,464,137	141%
2280	City of Winston	2,977,169	(51,063)	(261,736)	527,424	0	3,191,794	2,022,805	158%
2185	City of Wood Village	1,844,706	(31,640)	(24,147)	326,801	428,860	1,686,860	1,253,365	135%
2303	City of Woodburn	20,990,388	(360,019)	(444,904)	3,718,576	3,056,716	20,847,325	14,261,690	146%
2300	City of Yachats	1,423,183	0	(83,358)	252,126	0	1,591,951	966,966	165%
2214	City of Yamhill	1,103,502	0	(74,221)	195,492	0	1,224,773	749,762	163%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

City

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2307	City of Yoncalla	536,351	(9,199)	(1,115)	95,018	0	621,055	364,418	170%
2255	Town of Canyon City	353,373	(6,061)	7,563	62,602	0	417,477	240,096	174%
2212	Town of Lakeview	1,547,438	(26,541)	(263,363)	274,138	0	1,531,672	1,051,390	146%

County

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2021	Baker County	11,688,531	0	(666,490)	2,070,695	597,205	12,495,531	7,941,645	157%
2040	Benton County	70,640,915	0	(2,481,113)	12,514,473	7,593,666	73,080,609	47,996,200	152%
2036	Clatsop County	31,678,498	(543,337)	0	5,612,041	3,331,103	33,416,099	21,523,610	155%
2017	Columbia County	28,085,955	0	(798,911)	4,975,600	853,452	31,409,192	19,082,696	165%
2018	Coos County	35,130,447	0	343,210	6,223,575	0	41,697,232	23,869,000	175%
2044	Crook County	6,899,586	0	(139,967)	1,222,304	0	7,981,923	4,687,848	170%
2027	Deschutes County	162,098,915	0	(7,126,099)	28,716,820	17,205,271	166,484,365	110,136,341	151%
2022	Gilliam County	5,043,302	(86,501)	(42,332)	893,452	4,009,577	1,798,344	3,426,616	52%
2012	Grant County	6,426,596	(110,226)	(1,974,143)	1,138,511	0	5,480,738	4,366,481	126%
2004	Harney County	8,337,216	(142,997)	(254,611)	1,476,989	0	9,416,597	5,664,630	166%
2035	Hood River County	18,045,191	0	(881,735)	3,196,817	1,838,707	18,521,566	12,260,608	151%
2005	Jackson County	98,101,960	(1,682,606)	0	17,379,366	22,909,647	90,889,073	66,654,307	136%
2042	Josephine County	43,682,221	(749,220)	737,400	7,738,574	0	51,408,975	29,679,409	173%
2007	Klamath County	8,572,435	0	(1,643,320)	1,518,660	0	8,447,775	5,824,448	145%
2000	Lake County	7,838,802	(134,448)	(331,473)	1,388,692	1,587,174	7,174,399	5,325,988	135%
2043	Lincoln County	8,872,004	(152,169)	(1,513,908)	1,571,730	399,345	8,378,312	6,027,986	139%
2009	Marion County	184,889,228	0	(10,729,565)	32,754,264	6,532,639	200,381,288	125,620,971	160%
2038	Multnomah County	831,134,001	(14,255,284)	(23,331,283)	147,240,501	109,860,820	830,927,115	564,704,939	147%
2016	Sherman County	5,178,020	(88,811)	0	917,318	1,381,266	4,625,261	3,518,149	131%
2013	Umatilla County	35,663,528	(611,687)	0	6,318,013	2,704,457	38,665,397	24,231,195	160%
2020	Wasco County	15,940,491	(273,405)	(373,937)	2,823,956	11,542,318	6,574,787	10,830,593	61%
2011	Washington County	324,275,781	(5,561,851)	0	57,447,449	16,222,493	359,938,886	220,325,646	163%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2742	Amity Fire District	378,035	(6,484)	0	66,971	0	438,522	256,852	171%
2631	Arch Cape Water-Sanitary District	194,105	0	(31,014)	34,387	0	197,478	131,882	150%
2602	Aumsville Rural Fire Protection District	588,997	0	(18,169)	104,345	0	675,173	400,188	169%
2804	Aurora Rural Fire Protection District	1,433,276	0	0	253,914	0	1,687,190	973,824	173%
2728	Baker County Library District	1,023,289	0	(27,733)	181,282	0	1,176,838	695,262	169%
2601	Baker Valley Irrigation District	129,246	0	(177,150)	22,897	0	(25,007)	87,815	(28%)
2749	Black Butte Ranch Police	351,945	(6,036)	(7,014)	62,349	0	401,244	239,125	168%
2595	Canby Fire District	5,530,480	0	(119,788)	979,759	0	6,390,451	3,757,625	170%
2731	Canby Utility Board	4,324,335	(74,169)	8,551	766,083	0	5,024,800	2,938,122	171%
2840	Cannon Beach Rural Fire Protection District	2,106,734	(36,134)	0	373,221	0	2,443,821	1,431,398	171%
2820	Central Oregon Coast Fire & Rescue District	1,056,487	0	0	187,163	0	1,243,650	717,819	173%
2569	Central Oregon Intergovernmental Council	11,566,300	0	(5,176,215)	2,049,041	0	8,439,126	7,858,597	107%
2563	Central Oregon Irrigation District	3,804,231	(65,249)	136,714	673,943	0	4,549,639	2,584,744	176%
2567	Charleston Rural Fire Protection District	618,733	0	0	109,612	0	728,345	420,391	173%
2699	Chetco Library Board	650,054	(11,149)	(2,166)	115,161	0	751,900	441,672	170%
2745	Clackamas County Fire District	72,093,155	0	(606,340)	12,771,746	2,758,931	81,499,630	48,982,909	166%
2761	Clackamas River Water	5,556,123	(95,296)	0	984,301	30,703	6,414,425	3,775,047	170%
2538	Clackamas Vector Control	548,204	(9,403)	26,279	97,118	0	662,198	372,471	178%
2707	Clatskanie Library	202,504	(3,473)	1,410	35,875	0	236,316	137,589	172%
2526	Clatskanie PUD	8,734,208	(149,806)	0	1,547,319	2,049,580	8,082,141	5,934,362	136%
2588	Clatskanie Rural Fire Protection District	3,235,210	0	(66,187)	573,137	0	3,742,160	2,198,128	170%
2617	Clean Water Services	76,112,494	0	(876,705)	13,483,796	20,335,776	68,383,809	51,713,804	132%
2681	Cloverdale Rural Fire Protection District	674,916	(11,576)	0	119,566	0	782,906	458,565	171%
2801	Coburg Rural Fire Protection District	509,146	0	(12,846)	90,198	0	586,498	345,934	170%
2649	Colton Fire Department	116,281	0	0	20,600	0	136,881	79,006	173%
2671	Columbia 911 Communications District	2,760,689	(47,350)	(35,036)	489,073	0	3,167,376	1,875,720	169%
2687	Columbia Drainage Vector Control District	434,794	(7,457)	41,470	77,026	0	545,833	295,416	185%
2528	Columbia River Fire & Rescue	6,945,447	(119,126)	(821,358)	1,230,429	0	7,235,392	4,719,008	153%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2612	Community Services Consortium	11,732,026	(201,223)	(114,657)	2,078,401	0	13,494,547	7,971,197	169%
2860	Coos County Airport District	1,730,003	0	(81,783)	306,481	0	1,954,701	1,175,432	166%
2806	Corbett Fire District No. 14	55,860	(958)	(234)	9,896	0	64,564	37,953	170%
2603	Corbett Water District	689,774	(11,831)	0	122,198	0	800,141	468,659	171%
2545	Council of Governments	21,309,395	(365,490)	(2,970)	3,775,090	0	24,716,025	14,478,436	171%
2834	Crescent Rural Fire Protection District	713,305	0	(2,723)	126,366	0	836,948	484,647	173%
2844	Crook County Rural Fire Protection District #1	5,516,045	(94,609)	(6,972)	977,201	0	6,391,665	3,747,817	171%
2647	Crooked River Ranch Rural Fire Protection District	760,258	(13,040)	(13,535)	134,684	0	868,367	516,549	168%
2571	Crystal Springs Water District	1,182,083	0	(9,441)	209,413	0	1,382,055	803,153	172%
2718	Curry Library	347,670	0	(76,442)	61,592	0	332,820	236,221	141%
2576	Depoe Bay Rural Fire Protection District	2,002,216	(34,341)	(4,650)	354,705	0	2,317,930	1,360,384	170%
2642	Dexter Rural Fire Protection District	480,414	(8,240)	0	85,108	0	557,282	326,412	171%
2557	Estacada Fire Department	2,898,991	(49,722)	(387,872)	513,574	0	2,974,971	1,969,688	151%
2132	Eugene Water & Electric Board	107,787,639	0	0	19,095,243	26,043,227	100,839,655	73,235,137	138%
2798	Fairview Water District	177,465	(3,044)	(2,367)	31,439	0	203,493	120,577	169%
2789	Farmers Irrigation District	1,004,695	0	(207,850)	177,988	0	974,833	682,629	143%
2824	Glide Fire Department	294,924	0	(4,421)	52,248	0	342,751	200,383	171%
2511	Grants Pass Irrigation District	675,094	(11,579)	13,759	119,597	0	796,871	458,685	174%
2784	Greater St. Helens Aquatic District	366,864	0	(29,954)	64,992	0	401,902	249,262	161%
2855	Harney Hospital	16,731,489	0	(1,094,761)	2,964,086	0	18,600,814	11,368,028	164%
2819	Harrisburg Fire-Rescue	485,958	(8,335)	(1,940)	86,090	0	561,773	330,179	170%
2838	High Desert Parks & Recreation District	74,732	(1,282)	186	13,239	0	86,875	50,776	171%
2519	Home Forward	50,490,389	0	(1,311,225)	8,944,683	0	58,123,847	34,305,145	169%
2607	Hoodland Fire District #74	2,374,100	(40,720)	(45,597)	420,586	0	2,708,369	1,613,056	168%
2510	Horsefly Irrigation District	268,107	0	0	47,497	0	315,604	182,162	173%
2773	Housing Authority of Jackson County	7,017,261	(120,357)	0	1,243,151	760,909	7,379,146	4,767,801	155%
2829	Hubbard Rural Fire Protection District	469,622	0	0	83,197	0	552,819	319,080	173%
2886	Idanha-Detroit Rural Fire Protection District	140,327	0	0	24,860	0	165,187	95,344	173%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2564	Illinois Valley Fire District	1,454,477	0	(124,336)	257,670	0	1,587,811	988,229	161%
2651	Imbler Rural Fire Protection District	26,519	(455)	841	4,698	0	31,603	18,018	175%
2715	Jackson County Fire District #3	14,314,847	(245,523)	(1,258,781)	2,535,963	0	15,346,506	9,726,067	158%
2620	Jackson County Fire District #4	1,181,159	0	0	209,250	0	1,390,409	802,526	173%
2541	Jackson County Vector Control District	514,098	0	(32,050)	91,076	0	573,124	349,298	164%
2846	Jefferson County Library District	681,784	0	0	120,782	66,181	736,385	463,231	159%
2561	Jefferson Rural Fire Protection District	853,201	0	0	151,150	0	1,004,351	579,698	173%
2763	Junction City Fire Department	1,199,845	0	0	212,560	0	1,412,405	815,221	173%
2559	Keizer Fire Department	8,951,729	0	(247,132)	1,585,854	0	10,290,451	6,082,155	169%
2710	Klamath County Emergency Communications District	1,600,955	(27,459)	0	283,619	159,391	1,697,724	1,087,752	156%
2721	Klamath Housing Authority	1,612,184	0	(42,089)	285,608	0	1,855,703	1,095,381	169%
2624	Klamath Vector Control	216,974	(3,721)	8,302	38,438	0	259,993	147,420	176%
2579	La Pine Rural Fire Protection District	4,920,934	0	(235,333)	871,774	0	5,557,375	3,343,475	166%
2768	Lake County Library District	194,793	(3,341)	3,001	34,509	0	228,962	132,350	173%
2522	Lane Council of Governments	33,847,262	0	(228,135)	5,996,251	0	39,615,378	22,997,153	172%
2883	Lane Fire Authority	7,767,321	0	(386,901)	1,376,029	0	8,756,449	5,277,421	166%
2849	Lebanon Aquatic District	633,526	0	(8,433)	112,233	0	737,326	430,443	171%
2705	Lebanon Fire District	6,925,521	0	(295,276)	1,226,899	0	7,857,144	4,705,470	167%
2753	Linn-Benton Housing Authority	2,636,266	0	(212,759)	467,031	0	2,890,538	1,791,183	161%
2700	Lowell Rural Fire Protection District	338,916	0	(32,210)	60,041	0	366,747	230,273	159%
2823	Lyons Fire District	176,022	0	0	31,183	0	207,205	119,596	173%
2580	Marion County Fire District #1	11,903,557	0	139,592	2,108,788	0	14,151,937	8,087,742	175%
2598	Marion County Housing Authority	2,195,772	0	(974,699)	388,995	0	1,610,068	1,491,893	108%
2628	McKenzie Fire and Rescue	1,193,259	(20,466)	(52,709)	211,393	0	1,331,477	810,747	164%
2405	McMinnville Fire District	9,013,065	(154,589)	0	1,596,720	0	10,455,196	6,123,829	171%
2135	McMinnville Water & Light Department	11,590,579	(198,797)	0	2,053,342	0	13,445,124	7,875,093	171%
2592	Medford Irrigation District	929,083	0	(35,148)	164,593	0	1,058,528	631,255	168%
2837	METCOM	2,580,964	0	(199,097)	457,234	0	2,839,101	1,753,608	162%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2594	Metro	173,899,012	(2,982,648)	(1,698,503)	30,807,280	5,955,858	194,069,283	118,153,788	164%
2663	Metropolitan Area Communications Commission	1,509,206	(25,885)	(27,632)	267,365	0	1,723,054	1,025,414	168%
2811	Mid-Columbia Center For Living	12,630,065	(216,626)	25,945	2,237,494	0	14,676,878	8,581,360	171%
2853	Mill City Rural Fire Protection District	73,204	0	(24,872)	12,969	0	61,301	49,738	123%
2752	Mist-Birkenfeld Rural Fire Protection District	359,391	0	(32,932)	63,668	0	390,127	244,184	160%
2758	Mohawk Valley Rural Fire District	739,079	(12,676)	0	130,932	0	857,335	502,159	171%
2568	Molalla Rural Fire Protection District #73	2,933,796	0	0	519,740	48,637	3,404,899	1,993,336	171%
2555	Monroe Fire Department	515,222	0	(252)	91,275	0	606,245	350,062	173%
2873	Mosier Fire District	130,450	0	(56,437)	23,110	0	97,123	88,633	110%
2778	Mulino Water District #23	165,392	(2,837)	355	29,300	0	192,210	112,374	171%
2869	Nehalem Bay Fire & Rescue	986,608	0	0	174,784	0	1,161,392	670,340	173%
2858	Nesika Beach-Ophir Water District	313,799	0	(9,073)	55,592	0	360,318	213,208	169%
2716	Neskowin Water District	428,561	(7,351)	(110)	75,922	0	497,022	291,181	171%
2674	Nestucca Rural Fire District	1,341,694	(23,012)	0	237,689	0	1,556,371	911,600	171%
2818	Netarts Water District	427,005	(7,324)	0	75,647	0	495,328	290,124	171%
2830	Netarts-Oceanside Rural Fire Protection District	199,312	(3,419)	(1,777)	35,309	0	229,425	135,421	169%
2604	Netarts-Oceanside Sanitary District	852,166	0	(87,238)	150,966	0	915,894	578,995	158%
2899	New Carlton Fire District	424,901	0	0	75,274	0	500,175	288,695	173%
2781	North Bend Coos-Curry Housing Authority	1,574,469	(27,005)	187,877	278,927	0	2,014,268	1,069,756	188%
2884	North Central Public Health District	2,577,650	0	0	456,646	0	3,034,296	1,751,356	173%
2638	North Douglas County Fire and EMS	1,016,768	0	0	180,127	0	1,196,895	690,832	173%
2406	North Gilliam County Rural Fire Protection District	130,936	0	0	23,196	0	154,132	88,963	173%
2793	North Lincoln Fire & Rescue District #1	4,017,148	0	0	711,662	0	4,728,810	2,729,407	173%
2839	North Morrow Vector Control District	293,766	(5,039)	400	52,042	0	341,169	199,596	171%
2792	North Wasco County Parks and Recreation District	879,969	(15,093)	0	155,892	0	1,020,768	597,885	171%
2825	Northern Oregon Corrections	7,260,055	0	(722,553)	1,286,163	0	7,823,665	4,932,766	159%
2657	Northwest Senior & Disability Services	32,885,760	0	(961,127)	5,825,915	0	37,750,548	22,343,871	169%
2888	Oak Lodge Water Services District	6,431,117	0	(695,962)	1,139,312	1,627,106	5,247,361	4,369,552	120%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2852	Ochoco Irrigation District	1,029,726	(17,661)	(81,838)	182,422	0	1,112,649	699,636	159%
2816	Odell Sanitary District	569,561	0	(5,643)	100,901	0	664,819	386,982	172%
2880	Oregon Health & Science University	676,725,456	0	(52,697,927)	119,886,077	39,235,444	704,678,162	459,793,736	153%
2531	Oregon School Boards Association	5,520,406	0	8,710	977,974	0	6,507,090	3,750,780	173%
2774	Oregon Trail Library District	616,152	(10,568)	(1,640)	109,155	0	713,099	418,638	170%
2684	Parkdale Fire District	297,011	0	1,314	52,617	0	350,942	201,801	174%
2694	Philomath Fire Department	1,047,081	(17,959)	(2,175)	185,497	0	1,212,444	711,427	170%
2408	Pleasant Hill Goshen Rural Fire Protection District	1,114,551	0	60,302	197,450	0	1,372,303	757,269	181%
2513	Port of Coos Bay	2,513,735	0	(78,604)	445,324	0	2,880,455	1,707,930	169%
2741	Port of Garibaldi	758,830	(13,015)	(7,226)	134,431	0	873,020	515,579	169%
2625	Port of Newport	3,216,829	0	(25,242)	569,881	0	3,761,468	2,185,640	172%
2512	Port of Portland	147,905,953	(2,536,825)	(267,586)	26,202,449	48,691,604	122,612,387	100,493,088	122%
2501	Port of The Dalles	336,919	(5,779)	(99,064)	59,687	0	291,763	228,916	127%
2713	Port of Tillamook Bay	1,512,474	(25,941)	(49,969)	267,944	0	1,704,508	1,027,634	166%
2673	Port Orford Library	132,670	(2,276)	(179)	23,503	0	153,718	90,141	171%
2542	Rainbow Water District	1,235,839	(21,197)	31,390	218,936	0	1,464,968	839,677	174%
2776	Rainier Cemetery District	165,192	0	(62,642)	29,265	0	131,815	112,238	117%
2590	Redmond Fire & Rescue	12,121,997	0	(617,511)	2,147,486	125,727	13,526,245	8,236,159	164%
2549	Rogue River Fire District	2,343,792	(40,200)	(170,958)	415,217	0	2,547,851	1,592,464	160%
2585	Rogue River Valley Irrigation District	687,714	0	0	121,833	26,231	783,316	467,260	168%
2669	Roseburg Urban Sanitary Authority	2,193,459	0	(143,472)	388,585	0	2,438,572	1,490,322	164%
2802	Rural Road Assessment District #3	437,817	(7,509)	1,016	77,562	0	508,886	297,470	171%
2709	Scappoose Public Library	246,078	0	(9,930)	43,594	0	279,742	167,195	167%
2739	Scappoose Rural Fire Protection District	4,855,473	(83,279)	(18,898)	860,177	0	5,613,473	3,298,998	170%
2605	Scio Fire District	363,423	0	0	64,383	0	427,806	246,924	173%
2786	Seal Rock Rural Fire Protection District	580,121	(9,950)	0	102,772	0	672,943	394,157	171%
2734	Seal Rock Water District	1,286,337	0	(62,969)	227,882	0	1,451,250	873,988	166%
2630	Sheridan Fire District	2,410,413	0	0	427,019	0	2,837,432	1,637,729	173%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2790	Silver Falls Library District	926,043	0	(23,163)	164,054	203,975	862,959	629,190	137%
2659	Silverton Fire District	1,293,960	(22,193)	(26,776)	229,233	0	1,474,224	879,167	168%
2701	Sisters-Camp Sherman Rural Fire Protection District	2,555,976	0	0	452,807	1,367,394	1,641,389	1,736,630	95%
2692	Siuslaw Public Library	867,161	(14,873)	(22,326)	153,623	0	983,585	589,183	167%
2599	South Suburban Sanitary District	1,471,209	0	(44,356)	260,634	0	1,687,487	999,597	169%
2766	Southwest Lincoln County Water PUD	675,824	(11,591)	(11,607)	119,726	0	772,352	459,181	168%
2696	Stayton Fire District	1,651,750	0	(4,536)	292,618	0	1,939,832	1,122,264	173%
2799	Sublimity Fire District	411,999	0	(23,569)	72,988	0	461,418	279,928	165%
2641	Suburban East Salem Water District	568,620	0	(24,642)	100,735	0	644,713	386,343	167%
2857	Sunriver Service District	4,506,266	0	(352,856)	798,313	0	4,951,723	3,061,733	162%
2810	Sutherlin Water Control District	143,475	(2,461)	(3,015)	25,418	0	163,417	97,483	168%
2847	Sweet Home Fire and Ambulance District	3,367,096	(57,751)	(22,223)	596,502	0	3,883,624	2,287,737	170%
2582	Talent Irrigation District	1,467,324	(25,167)	20,051	259,946	0	1,722,154	996,958	173%
2553	Tangent Rural Fire Protection District	365,568	0	0	64,763	0	430,331	248,381	173%
2626	Tillamook Peoples Utility District	17,713,427	(303,814)	0	3,138,043	59,671	20,487,985	12,035,195	170%
2864	Tri City Joint Water & Sanitary Authority	861,103	(14,769)	(24,628)	152,550	0	974,256	585,067	167%
2660	Tualatin Valley Fire & Rescue	120,939,288	(2,074,303)	(4,044,493)	21,425,139	5,776,622	130,469,009	82,170,881	159%
2587	Tualatin Valley Irrigation District	802,547	0	(25,814)	142,176	0	918,909	545,282	169%
2842	Tualatin Valley Water District	24,366,617	0	(842,719)	4,316,696	10,284,151	17,556,443	16,555,632	106%
2772	Umatilla County Soil & Water District	138,292	(2,372)	(15,293)	24,499	0	145,126	93,961	154%
2732	Umatilla County Special Library District	307,054	0	(23,478)	54,396	0	337,972	208,624	162%
2653	Umatilla Fire Department	1,001,440	0	0	177,411	0	1,178,851	680,417	173%
2407	Urban Flood Safety & Water Quality District	3,674,723	(63,027)	24,597	651,000	0	4,287,293	2,496,751	172%
2826	Wasco County Soil-Water Conservation District	1,108,153	0	(45,168)	196,316	0	1,259,301	752,923	167%
2695	Washington County Consolidated Communications Agency	14,061,154	(241,171)	147,094	2,491,020	0	16,458,097	9,553,698	172%
2540	West Extension Irrigation District	578,754	(9,927)	(44,718)	102,530	0	626,639	393,228	159%
2867	West Multnomah Soil and Water Conservation District	1,672,684	0	0	296,326	29,579	1,939,431	1,136,487	171%
2589	West Slope Water District	1,131,562	0	0	200,463	0	1,332,025	768,827	173%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2606	West Valley Housing Authority	1,289,218	0	(142,134)	228,393	0	1,375,477	875,945	157%
2895	Western Lane Fire and EMS Authority	5,741,124	0	(34,613)	1,017,075	940,475	5,783,111	3,900,744	148%
2817	Wickiup Water District	257,543	(4,417)	(255)	45,625	0	298,496	174,985	171%
2552	Winston-Dillard Fire District	8,990,660	(154,204)	30,853,249	1,592,751	0	41,282,456	6,108,606	676%
2600	Winston-Dillard Water District	1,064,397	0	(33,046)	188,565	0	1,219,916	723,193	169%
2676	Woodburn Fire District	3,650,680	0	137,434	646,740	0	4,434,854	2,480,415	179%
2562	Wy'East Fire District	110,599	(1,897)	0	19,593	0	128,295	75,145	171%
2843	Yachats Rural Fire Protection District	728,235	0	(13,950)	129,011	0	843,296	494,792	170%
2726	Yamhill Communications Agency	1,862,408	(31,943)	(3,830)	329,937	0	2,156,572	1,265,393	170%

State

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1000	State Agencies	7,697,975,976	119,381,797	0	1,363,743,798	541,385,152	8,639,716,419	5,230,305,881	165%

Individual SLGRP Employers

State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1244	Appraiser Cert. and Licensure Board	795,044	12,330	0	140,847	55,914	0	892,307	540,184	165%
1198	Architect Examiners Board	514,730	7,983	0	91,188	36,200	0	577,701	349,728	165%
1240	Aviation Department	2,404,430	37,288	0	425,960	169,099	0	2,698,579	1,633,664	165%
1243	Board of Clinical Social Workers	861,203	13,356	0	152,567	60,567	0	966,559	585,135	165%
1200	Board of Geologist Examiners	269,683	4,182	0	47,776	18,966	0	302,675	183,233	165%
1238	Board of Massage Therapists	801,739	12,434	0	142,033	56,385	0	899,821	544,733	165%
1171	Board of Nursing	7,855,923	121,831	0	1,391,725	552,493	0	8,816,986	5,337,621	165%
1180	Board of Parole	4,226,973	65,553	0	748,834	297,276	0	4,744,085	2,871,971	165%
1266	Board of Pharmacy	3,442,438	53,386	0	609,849	242,101	0	3,863,573	2,338,927	165%
1041	Bureau of Labor and Industries	16,837,160	261,114	0	2,982,807	1,184,128	0	18,896,953	11,439,825	165%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1217	Chiropractic Board	773,129	11,990	0	136,965	54,373	0	867,710	525,294	165%
1138	Commission on Judicial Fitness and Disability	139,546	2,164	0	24,721	9,814	0	156,618	94,813	165%
1196	Construction Contractors' Board	7,318,095	113,491	0	1,296,446	514,669	0	8,213,362	4,972,200	165%
1172	Crab Commission	200,402	3,108	0	35,502	14,094	0	224,918	136,161	165%
1187	Criminal Justice Commission	4,064,760	63,037	0	720,097	285,867	0	4,562,027	2,761,757	165%
1095	Dairy Products Commission	1,228,800	19,056	0	217,690	86,419	0	1,379,127	834,895	165%
1223	Department of Administrative Services	150,213,106	2,329,536	0	26,611,176	10,564,224	0	168,589,594	102,060,658	165%
1192	Department of Consumer and Business Service	134,516,762	2,086,114	0	23,830,472	9,460,328	0	150,973,020	91,395,948	165%
1050	Department of Corrections	657,056,596	10,189,769	0	116,401,618	46,209,638	0	737,438,344	446,429,943	165%
1274	Department of Early Learning and Care	41,577,876	644,798	0	7,365,777	2,924,099	0	46,664,352	28,249,635	165%
1146	Department of Environmental Quality	109,651,194	1,700,493	0	19,425,384	7,711,576	0	123,065,495	74,501,309	165%
1246	Department of Human Services	1,272,564,274	19,735,189	0	225,442,589	89,497,214	0	1,428,244,838	864,629,927	165%
1261	Department of Military-Federal Employees	262,219	4,067	0	46,454	18,441	0	294,298	178,162	165%
1121	Department of Public Safety Standards and Training	23,550,980	365,233	0	4,172,201	1,656,299	0	26,432,116	16,001,457	165%
1064	Department of Revenue	120,313,058	1,865,840	0	21,314,198	8,461,406	0	135,031,690	81,745,396	165%
1224	Department of Transportation	609,868,805	9,457,971	0	108,042,010	42,891,004	0	684,477,783	414,368,713	165%
1073	Department of Veteran Affairs	12,789,380	198,340	0	2,265,717	899,455	0	14,353,983	8,689,605	165%
1020	District Attorneys	7,594,457	117,776	0	1,345,405	534,105	0	8,523,533	5,159,971	165%
1042	Division of State Lands	16,591,396	257,303	0	2,939,268	1,166,844	0	18,621,123	11,272,843	165%
1250	Eastern Oregon University	34,735,156	538,680	0	6,153,547	2,442,863	0	38,984,520	23,600,423	165%
1070	Employment Department	198,124,011	3,072,548	0	35,098,887	13,933,714	0	222,361,732	134,613,200	165%
1137	Employment Relations Board	3,005,894	46,616	0	532,513	211,399	0	3,373,624	2,042,322	165%
1201	Engineering Examiners Board	1,582,398	24,540	0	280,332	111,287	0	1,775,982	1,075,143	165%
1028	Forestry Department	124,548,750	1,931,528	0	22,064,577	8,759,295	0	139,785,560	84,623,291	165%
1031	Geology and Mineral Industries	5,683,353	88,139	0	1,006,841	399,700	0	6,378,632	3,861,492	165%
1139	Governors Office	12,198,497	189,177	0	2,161,039	857,899	0	13,690,814	8,288,136	165%
1247	Health Related Licensing Boards	3,193,272	49,522	0	565,708	224,577	0	3,583,925	2,169,634	165%
1271	Higher Education Coordinating Commission	27,503,661	426,532	0	4,872,443	1,934,284	0	30,868,352	18,687,063	165%

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Individual SLGRP Employers

State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1235	Inside Oregon Enterprises	13,039,754	202,223	0	2,310,073	917,063	0	14,634,987	8,859,719	165%
1136	Judicial Department	230,652,770	3,577,011	0	40,861,557	16,221,405	0	258,869,933	156,714,511	165%
1155	Land Conservation and Development Commission	12,816,486	198,761	0	2,270,519	901,361	0	14,384,405	8,708,022	165%
1175	Land Use Board of Appeals	1,379,915	21,400	0	244,460	97,047	0	1,548,728	937,568	165%
1197	Landscape Contractor Advisory Board	777,275	12,054	0	137,699	54,664	0	872,364	528,111	165%
1141	Legislative Administration Committee	11,722,697	181,798	0	2,076,748	824,437	0	13,156,807	7,964,859	165%
1258	Legislative Commission on Indian Services	625,448	9,700	0	110,802	43,987	0	701,963	424,954	165%
1154	Legislative Committees	1,821,170	28,243	0	322,631	128,080	0	2,043,965	1,237,374	165%
1101	Legislative Counsel	10,019,887	155,390	0	1,775,085	704,681	0	11,245,681	6,807,903	165%
1114	Legislative Fiscal Office	5,862,598	90,918	0	1,038,595	412,306	0	6,579,805	3,983,278	165%
1272	Legislative Policy and Research Committee	8,932,007	138,519	0	1,582,360	628,172	0	10,024,714	6,068,755	165%
1150	Legislature	22,690,140	351,883	0	4,019,698	1,595,758	0	25,465,963	15,416,568	165%
1185	Long Term Care Ombudsman	5,836,794	90,518	0	1,034,024	410,491	0	6,550,845	3,965,746	165%
1116	Marine Board	5,334,095	82,722	0	944,968	375,138	0	5,986,648	3,624,193	165%
1242	Mental Health Regulatory Agency	1,742,137	27,017	0	308,630	122,521	0	1,955,263	1,183,676	165%
1046	Military Department	46,458,206	720,483	0	8,230,357	3,267,324	0	52,141,723	31,565,522	165%
1275	Office of the Public Records Advocate	488,184	7,571	0	86,485	34,333	0	547,906	331,691	165%
1264	Oregon Advocacy Commissions Office	849,705	13,177	0	150,531	59,758	0	953,655	577,323	165%
1117	Oregon Beef Council	275,467	4,272	0	48,801	19,373	0	309,166	187,163	165%
1262	Oregon Board of Dentistry	1,043,197	16,178	0	184,809	73,366	0	1,170,818	708,789	165%
1233	Oregon Board of Optometry	261,613	4,057	0	46,346	18,399	0	293,618	177,750	165%
1097	Oregon Business Development Department	27,536,378	427,040	0	4,878,239	1,936,585	0	30,905,072	18,709,292	165%
1008	Oregon Commission for the Blind	7,850,558	121,748	0	1,390,775	552,116	0	8,810,965	5,333,976	165%
1002	Oregon Department of Agriculture	46,949,334	728,100	0	8,317,363	3,301,864	0	52,692,932	31,899,213	165%
1021	Oregon Department of Education	93,441,784	1,449,114	0	16,553,787	6,571,597	0	104,873,089	63,488,002	165%
1273	Oregon Department of Emergency Management	15,088,572	233,997	0	2,673,033	1,061,153	0	16,934,450	10,251,766	165%
1029	Oregon Department of Fish and Wildlife	112,351,304	1,742,367	0	19,903,725	7,901,470	0	126,095,926	76,335,869	165%
1004	Oregon Department of Justice	223,802,894	3,470,781	0	39,648,059	15,739,665	0	251,182,069	152,060,437	165%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1276	Oregon Department of the State Fire Marshal	23,038,436	357,285	0	4,081,401	1,620,253	0	25,856,868	15,653,214	165%
1228	Oregon Film and Video	601,501	9,328	0	106,560	42,302	0	675,086	408,683	165%
1222	Oregon Forest Resources Institute	1,431,610	22,202	0	253,619	100,683	0	1,606,748	972,692	165%
1157	Oregon Government Ethics Commission	1,477,394	22,912	0	261,729	103,903	0	1,658,132	1,003,799	165%
1267	Oregon Health Authority	744,332,934	11,543,268	0	131,863,158	52,347,630	0	835,391,730	505,728,900	165%
1215	Oregon Hop Commission	108,033	1,675	0	19,139	7,598	0	121,250	73,402	165%
1194	Oregon Housing and Community Service	52,968,335	821,444	0	9,383,666	3,725,170	0	59,448,275	35,988,758	165%
1251	Oregon Institute of Technology	31,177,869	483,513	0	5,523,351	2,192,685	0	34,992,048	21,183,463	165%
1044	Oregon Liquor & Cannabis Commission	44,868,226	695,826	0	7,948,682	3,155,504	0	50,357,230	30,485,227	165%
1184	Oregon Lottery Commission	73,616,281	1,141,656	0	13,041,577	5,177,304	0	82,622,211	50,017,780	165%
1045	Oregon Medical Board	5,468,921	84,813	0	968,853	384,620	0	6,137,968	3,715,799	165%
1159	Oregon Office of Energy	14,676,273	227,603	0	2,599,992	1,032,157	0	16,471,712	9,971,634	165%
1237	Oregon Physical Therapist Licensing Board	580,034	8,995	0	102,757	40,793	0	650,993	394,098	165%
1245	Oregon Public Defense Commission	26,138,752	405,365	0	4,630,641	1,838,293	0	29,336,465	17,759,690	165%
1059	Oregon Racing Commission	1,240,043	19,231	0	219,681	87,210	0	1,391,746	842,534	165%
1115	Oregon State Bar	13,021,148	201,935	0	2,306,776	915,754	0	14,614,104	8,847,077	165%
1252	Oregon State University	536,319,164	8,317,348	0	95,012,239	37,718,386	8,351,250	593,579,115	364,396,211	163%
1248	Oregon Tourism Commission	8,761,414	135,874	0	1,552,138	616,175	0	9,833,251	5,952,847	165%
1129	Oregon Trawl Commission	176,755	2,741	0	31,313	12,431	0	198,378	120,094	165%
1277	Oregon Utility Notification Center	296,333	4,596	0	52,497	20,841	0	332,585	201,340	165%
1236	Oregon Watershed Enhancement Board	6,177,092	95,796	0	1,094,310	434,424	0	6,932,774	4,196,958	165%
1085	Oregon Wheat Commission	326,700	5,067	0	57,877	22,976	0	366,668	221,973	165%
1227	Oregon Youth Authority	114,622,654	1,777,592	0	20,306,108	8,061,210	0	128,645,144	77,879,113	165%
1210	Parks and Recreation Department	62,899,337	975,456	0	11,143,004	4,423,600	0	70,594,197	42,736,269	165%
1263	Patient Safety Commission	1,175,322	18,227	0	208,216	82,658	0	1,319,107	798,560	165%
1253	Portland State University	217,090,030	3,366,677	0	38,458,834	15,267,561	0	243,647,980	147,499,455	165%
1087	Potato Commission	317,833	4,929	0	56,306	22,353	0	356,715	215,948	165%
1179	Professional Liability Fund	8,946,109	138,738	0	1,584,858	629,164	667,509	9,373,032	6,078,336	154%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2024

Individual SLGRP Employers

State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1165	Psychiatric Security Review Board	1,429,411	22,168	0	253,229	100,528	0	1,604,280	971,198	165%
1061	Public Employees Retirement System	52,433,360	813,147	0	9,288,892	3,687,546	0	58,847,853	35,625,275	165%
1057	Public Utility Commission	19,618,981	304,255	0	3,475,623	1,379,769	0	22,019,091	13,329,903	165%
1195	Real Estate Agency	4,141,284	64,224	0	733,654	291,249	0	4,647,912	2,813,750	165%
1062	Secretary of State	40,590,718	629,489	0	7,190,895	2,854,674	0	45,556,429	27,578,921	165%
1256	Southern Oregon University	41,700,982	646,707	0	7,387,586	2,932,757	0	46,802,518	28,333,278	165%
1039	State Accident Insurance Fund Corporation	183,948,055	2,852,704	0	32,587,529	12,936,744	78,209,969	128,241,575	124,981,501	103%
1230	State Board of Accountancy	776,588	12,043	0	137,577	54,616	0	871,592	527,644	165%
1231	State Board of Tax Practitioners	252,416	3,915	0	44,717	17,752	0	283,295	171,501	165%
1043	State Library	4,846,517	75,161	0	858,590	340,847	0	5,439,421	3,292,913	165%
1054	State Police	209,399,562	3,247,412	0	37,096,420	14,726,704	0	235,016,690	142,274,250	165%
1066	State Treasury	36,766,793	570,187	0	6,513,464	2,585,744	0	41,264,700	24,980,797	165%
1166	Teacher Standards and Practices Commission	3,923,011	60,839	0	694,986	275,898	0	4,402,937	2,665,447	165%
1190	Travel Information Council	6,421,622	99,588	0	1,137,630	451,621	0	7,207,218	4,363,101	165%
1254	University of Oregon	487,822,844	7,565,257	0	86,420,818	34,307,725	68,934,318	478,566,876	331,445,915	144%
1160	Water Resources Department	30,131,682	467,288	0	5,338,013	2,119,108	0	33,817,875	20,472,643	165%
1255	Western Oregon University	53,408,099	828,264	0	9,461,573	3,756,098	0	59,941,838	36,287,551	165%