Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

Rate Pools

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	UAL (excluding Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
OPSRP	22,340.1	18,436.0	3,904.1	17,420.4	22%
School District Pool (Tier One/Tier Two)	32,385.6	26,119.4	6,266.2	5,423.5	116%
State & Local Government Rate Pool (Tier One/Tier Two)	49,179.4	35,522.6	13,656.8	10,494.6	130%
State Judiciary (Tier One/Tier Two)	414.7	302.7	112.0	39.7	282%

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)	32,385.6	26,119.4	1,983.3	4,282.9	5,423.5	79%
State & Local Government Rate Pool (Tier One/Tier Two)	49,179.4	35,522.6	1,444.4	12,212.4	10,494.6	116%

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	2,601,402	1,963,882	73,992	0	711,512	329,405	216%
2106	City of Beaverton	344,914,143	196,727,114	14,280,715	0	162,467,744	63,576,070	256%
2107	City of Bend	294,901,827	188,233,495	20,641,673	14,377,160	112,932,845	91,894,309	123%
2149	City of Canyonville	1,551,528	1,321,971	86,188	0	315,745	383,700	82%
2186	City of Chiloquin	351,677	323,395	54,656	0	82,938	243,324	34%
2162	City of Clatskanie	10,044,368	5,149,241	178,432	1,772,601	3,300,958	794,360	416%
2152	City of Coos Bay	73,570,498	40,936,802	2,498,767	0	35,132,463	11,124,217	316%
2165	City of Cornelius	26,568,718	18,052,189	911,499	0	9,428,028	4,057,889	232%
2127	City of Cottage Grove	53,561,824	36,075,843	1,514,597	0	19,000,578	6,742,809	282%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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	1,475,647	420,242	116,504	0	1,171,909	518,661	226%
2262	City of Dufur	810,427	643,609	36,561	0	203,379	162,764	125%
2282	City of Eagle Point	5,588,519	2,815,023	176,309	0	2,949,805	784,909	376%
2111	City of Eugene	1,168,988,317	801,192,987	37,331,726	16,208,939	388,918,117	166,196,471	234%
2112	City of Forest Grove	1,079,745	807,860	2,334,762	0	2,606,647	10,394,086	25%
2248	City of Fossil	573,200	519,490	38,511	0	92,221	171,449	54%
2309	City of Gearhart	4,678,013	1,816,819	267,163	0	3,128,357	1,189,378	263%
2264	City of Gervais	2,428,623	1,600,585	170,557	0	998,595	759,298	132%
2250	City of Gold Beach	5,507,279	3,888,211	199,091	0	1,818,159	886,328	205%
2114	City of Gresham	442,282,858	236,075,837	16,365,923	14,030,499	208,542,445	72,859,171	286%
2115	City of Hillsboro	387,464,419	230,417,314	25,399,250	6,703,299	175,743,056	113,074,488	155%
2222	City of Jacksonville	7,653,818	4,420,927	394,554	0	3,627,445	1,756,509	207%
2232	City of Joseph	989,717	1,097,603	120,634	0	12,748	537,048	2%
2279	City of Keizer	48,141,515	18,008,541	2,182,797	0	32,315,771	9,717,558	333%
2283	City of Maupin	1,695,964	451,878	138,280	0	1,382,366	615,608	225%
2246	City of Merrill	963,620	795,813	18,225	0	186,032	81,136	229%
2195	City of Metolius	484,194	907,955	35,515	0	(388,246)	158,108	(246%)
2290	City of Molalla	19,549,367	16,796,946	1,302,130	0	4,054,551	5,796,931	70%
2174	City of Mt Angel	7,424,066	5,546,806	293,773	0	2,171,033	1,307,844	166%
2118	City of Ontario	53,563,664	33,505,319	957,001	8,048,266	12,967,080	4,260,457	304%
2218	City of Prairie City	2,545,103	1,596,534	42,697	0	991,266	190,083	521%
2146	City of Prineville	30,420,480	17,475,677	1,674,686	6,241,402	8,378,087	7,455,505	112%
2297	City of Rainier	7,498,890	5,589,535	332,329	0	2,241,684	1,479,490	152%
2101	City of Salem	833,705,448	544,030,986	30,908,069	12,004,076	308,578,455	137,599,105	224%
2219	City of Sheridan	5,741,093	3,763,656	285,920	0	2,263,357	1,272,881	178%
2213	City of Stanfield	4,070,990	3,972,812	228,402	0	326,580	1,016,819	32%
2129	City of Sweet Home	14,742,905	8,882,238	346,233	0	6,206,900	1,541,388	403%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
2261	City of Waldport	5,004,699	4,365,641	274,602	0	913,660	1,222,496	75%
2189	City of Willamina	2,504,807	3,397,138	206,304	0	(686,027)	918,441	(75%)
2253	Town of Butte Falls	422,966	183,684	41,621	0	280,903	185,292	152%

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	1,189,000,605	796,789,905	56,106,185	0	448,316,885	249,778,164	179%
2002	Curry County	70,112,000	46,668,872	1,441,942	0	24,885,070	6,419,359	388%
2003	Douglas County	404,338,581	291,345,988	8,167,587	0	121,160,180	36,361,140	333%
2006	Jefferson County	46,642,401	37,293,766	2,550,536	8,500,773	3,398,398	11,354,687	30%
2008	Lane County	916,009,289	635,630,709	36,528,259	263,577,781	53,329,058	162,619,532	33%
2014	Linn County	333,774,687	208,792,087	12,626,361	0	137,608,961	56,211,079	245%
2039	Malheur County	57,784,249	45,020,631	2,471,141	0	15,234,759	11,001,230	138%
2897	Morrow County	3,103	100,500	474,240	0	376,843	2,111,259	18%
2037	Polk County	133,648,911	90,440,254	7,121,590	0	50,330,247	31,704,485	159%
2052	Tillamook County	33,606	(8,297)	215,003	0	256,906	957,170	27%
2050	Wallowa County	1,987,539	1,493,474	113,438	0	607,503	505,013	120%
2015	Yamhill County	128,715,691	86,522,501	11,351,285	0	53,544,475	50,534,589	106%

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	26,630	39,102	0	12,472	174,078	7%
2664	Applegate Valley Rural Fire Protection District #9	4,962,590	2,235,068	249,333	0	2,976,855	1,110,001	268%
2702	Banks Fire District #13	1,468,831	969,275	107,740	0	607,296	479,644	127%
2596	Bend Parks & Recreation	33,776,391	16,130,788	3,288,345	1,692,388	19,241,560	14,639,329	131%
2648	Black Butte Ranch Rural Fire Protection District	6,807,941	3,725,087	205,340	1,661,599	1,626,595	914,148	178%
2833	Boardman Fire & Rescue District	857,543	353,550	494,185	0	998,178	2,200,054	45%
2779	Brownsville Rural Fire Protection District	1,029,567	974,416	46,979	0	102,130	209,144	49%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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	90	27,329	0	27,239	121,665	22%
2403	Central Coos Fire and Rescue	526,750	172,552	32,186	0	386,384	143,291	270%
2678	Central Oregon Regional Housing Authority	3,488,777	2,715,200	407,356	262,738	918,195	1,813,501	51%
2645	Chiloquin Agency Lake Rural Fire Protection District	741,441	589,292	143,082	0	295,231	636,983	46%
2693	City-County Insurance Services	17,592,279	10,782,953	1,974,713	0	8,784,039	8,791,191	100%
2518	Clackamas County Housing Authority	21,826,713	15,841,764	1,111,761	0	7,096,710	4,949,431	143%
2870	Clackamas River Water Providers	386,189	253,976	54,031	0	186,244	240,538	77%
2679	Columbia River People's Utility District	30,019,356	16,356,328	1,400,190	1,840,557	13,222,661	6,233,483	212%
2828	Deschutes Public Library District	17,405,133	14,007,006	1,798,565	0	5,196,692	8,007,002	65%
2527	Deschutes Valley Water District	16,886,149	9,009,723	443,975	2,420,156	5,900,245	1,976,523	299%
2743	Douglas Soil & Water Conservation District	864,019	817,417	31,931	0	78,533	142,154	55%
2529	East Fork Irrigation District	2,855,389	1,878,304	123,410	0	1,100,495	549,407	200%
2410	East Umatilla Fire and Rescue	2,279	99	19,943	0	22,123	88,785	25%
2618	Estacada Cemetery District	194,558	600,188	12,742	0	(392,888)	56,726	(693%)
2623	Evans Valley Fire District #6	726,586	470,868	58,155	0	313,873	258,899	121%
2785	Fern Ridge Community Library	619,045	391,858	85,343	0	312,530	379,938	82%
2608	Gaston Rural Fire Protection District	552,297	264,912	70,880	0	358,265	315,550	114%
2400	Gilliam County Fire Services	0	28	18,678	0	18,650	83,151	22%
2891	Grant County Emergency Communications Agency	64,871	(55)	80,792	0	145,718	359,678	41%
2698	Halsey Shedd Rural Fire Protection District	1,129,802	626,506	57,483	0	560,779	255,906	219%
2771	Harbor Water PUD	1,476,423	721,922	62,771	0	817,272	279,450	292%
2717	Ice Fountain Water District	2,024,725	383,550	100,025	0	1,741,200	445,300	391%
2556	Jackson County Fire District #5	29,330,114	16,324,645	543,437	0	13,548,906	2,419,316	560%
2575	Jefferson County Fire & EMS	4,353,610	4,573,078	398,711	0	179,243	1,775,013	10%
2841	Jefferson County Soil & Water Conservation District	443,723	475,373	66,638	0	34,988	296,665	12%
2809	Juntura Road District #4	50,008	13,062	5,582	0	42,528	24,852	171%
2646	Keno Rural Fire Protection District	2,114,145	174,715	39,649	1,513,718	465,361	176,514	264%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
2402	Kernville Gleneden Beach Lincoln Beach Water District	22,060	24,396	108,798	0	106,462	484,356	22%
2515	Klamath County Fire District #1	63,852,693	35,918,815	1,746,063	0	29,679,941	7,773,270	382%
2760	Knappa Svensen Burnside Rural Fire Protection District	1,168,521	272,277	53,964	0	950,208	240,242	396%
2881	Lake Chinook Fire and Rescue District	0	254	26,811	0	26,557	119,361	22%
2644	Lakeside Water District	724,688	987,674	68,187	0	(194,799)	303,562	(64%)
2751	Lane Regional Air Protection Agency	27,313	27,164	376,317	0	376,466	1,675,319	22%
2521	League of Oregon Cities	11,241,600	7,699,809	517,335	0	4,059,126	2,303,115	176%
2597	Mapleton Water District	372,449	139,959	21,063	0	253,553	93,770	270%
2877	Mid-Columbia Fire and Rescue V1-801	344,648	96,913	915,201	0	1,162,936	4,074,367	29%
2861	Mt Angel Fire District	159,651	27,584	44,254	0	176,321	197,012	90%
2724	Nehalem Bay Wastewater Agency	2,206,742	1,480,825	118,320	0	844,237	526,747	160%
2740	Neskowin Regional Sanitary Authority	45,757	332,603	53,946	0	(232,900)	240,162	(97%)
2655	North Bay Rural Fire Protection District	0	(176,775)	25,850	0	202,625	115,082	176%
2835	North Clackamas County Water Commission	1,370,535	706,950	123,380	706,262	80,703	549,273	15%
2404	North Gilliam County Health District	0	30	96,483	0	96,453	429,532	22%
2637	Northeast Oregon Housing Authority	4,760,998	2,151,216	276,043	0	2,885,825	1,228,910	235%
2550	Nyssa Road Assessment District #2	1,286,553	1,273,152	61,406	0	74,807	273,373	27%
2685	Oregon Community College Association	3,041,657	1,993,903	155,137	0	1,202,891	690,652	174%
2876	Oregon Municipal Electric Utilities Association	114,888	109,268	41,346	0	46,966	184,067	26%
2533	Owyhee Irrigation District	9,697,331	8,173,416	396,628	0	1,920,543	1,765,743	109%
2688	Polk County Fire District #1	11,133,945	6,740,219	607,791	0	5,001,517	2,705,816	185%
2613	Polk Soil & Water Conservation District	619,229	537,924	88,913	0	170,218	395,832	43%
2507	Port of Astoria	6,488,256	6,234,067	473,537	0	727,726	2,108,131	35%
2633	Port of Cascade Locks	8,421,948	6,747,987	198,187	0	1,872,148	882,307	212%
2570	Port of Columbia County	2,295,141	2,258,535	413,212	0	449,818	1,839,572	24%
2788	Port of Hood River	4,839,008	3,410,463	436,205	1,524,222	340,528	1,941,933	18%
2581	Port of Umatilla	2,659,270	2,701,890	55,196	0	12,576	245,724	5%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
2689	Redmond Area Park & Recreation District	3,043,318	2,589,162	218,179	0	672,335	971,305	69%
2409	Riddle Fire Protection District	0	13	18,507	0	18,494	82,389	22%
2672	Rockwood Water PUD	11,315,906	8,719,965	548,255	0	3,144,196	2,440,769	129%
2411	Rogue Valley Sewer Services	6,668	7,203	146,355	0	145,820	651,557	22%
2747	Salem Housing Authority	19,548,422	14,396,209	944,775	0	6,096,988	4,206,029	145%
2885	Siletz Rural Fire Protection District	0	12,886	22,044	0	9,158	98,137	9%
2401	South Clackamas Transportation District	0	64	50,041	0	49,977	222,776	22%
2859	South Lane County Fire and Rescue	9,436,619	2,652,498	602,310	0	7,386,431	2,681,415	275%
2803	Southwestern Polk County Rural Fire Protection District	81,428	387,140	302,188	0	(3,524)	1,345,307	0%
2845	Sunrise Water Authority	6,914,831	5,027,258	632,561	1,576,790	943,344	2,816,087	34%
2643	Sweet Home Cemetery	692,044	471,086	41,508	0	262,466	184,791	142%
2722	Tillamook 9-1-1	4,021,872	2,551,364	219,909	0	1,690,417	979,011	173%
2821	Tillamook County Soil and Water Conservation District	906,124	970,477	46,915	0	(17,438)	208,858	(8%)
2783	Tillamook Fire District	1,823,775	1,676,257	34,553	0	182,071	153,825	118%
2865	Tri-County Cooperative Weed Management Area	0	(17,881)	48,450	0	66,331	215,695	31%
2610	Turner Fire District	2,609,064	917,009	187,120	0	1,879,175	833,037	226%
2887	Umatilla County Fire District #1	15,817,560	7,238,624	1,386,273	0	9,965,209	6,171,525	161%
2874	Umatilla-Morrow Radio and Data District	643,125	504,606	68,579	0	207,098	305,304	68%
2536	Valley View Cemetery	37,352	193,291	15,142	0	(140,797)	67,412	(209%)
2797	Vernonia Fire	185,619	252,662	77,973	0	10,930	347,126	3%
2796	West Side Rural Fire Protection District	742,523	461,260	122,898	0	404,161	547,126	74%
2714	Winchester Bay Sanitary District	522,101	555,537	48,449	0	15,013	215,687	7%
2878	Yamhill Fire Protection District	12,088	14,718	33,356	0	30,726	148,498	21%

Individual School Districts

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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	175,253	34,072	0	209,325	151,684	138%
3707	Adrian School District #61	3,235,092	628,950	0	3,864,042	2,800,011	138%
4404	Alliance Charter Academy	2,316,438	450,350	286,852	2,479,936	2,004,905	124%
3037	Alsea School Dist 7J	3,121,375	606,842	0	3,728,217	2,701,588	138%
4306	Amity School District	7,018,370	1,364,475	2,388,259	5,994,586	6,074,484	99%
3696	Annex Elementary School	1,268,530	246,621	0	1,515,151	1,097,928	138%
4447	Arco Iris Spanish Immersion Charter School	1,687,825	328,138	0	2,015,963	1,460,833	138%
3361	Arlington Public Schools	1,374,385	267,201	0	1,641,586	1,189,547	138%
4352	Armadillo Technical Institute	595,532	115,780	0	711,312	515,440	138%
4367	Arthur Academy Charter School	6,566,362	1,276,598	0	7,842,960	5,683,266	138%
3415	Ashland Public Schools	24,664,838	4,795,210	0	29,460,048	21,347,714	138%
3446	Ashwood School	101,777	19,787	33,440	88,124	88,089	100%
3935	Athena-Weston School District #29Rj	5,610,897	1,090,842	0	6,701,739	4,856,299	138%
3003	Baker School District #5J	24,963,382	4,853,252	14,442,480	15,374,154	21,606,108	71%
4441	Baker Web Academy	26,387,672	5,130,155	0	31,517,827	22,838,847	138%
3264	Bandon School District	6,790,669	1,320,207	0	8,110,876	5,877,406	138%
4035	Banks School District	8,973,877	1,744,655	438,250	10,280,282	7,766,999	132%
4062	Beaverton School District	470,854,271	91,541,050	84,574,305	477,821,016	407,530,034	117%
4462	Bend International School	1,755,443	341,284	0	2,096,727	1,519,357	138%
3291	Bend-La Pine Public Schools	166,848,355	32,437,794	16,139,639	183,146,510	144,409,258	127%
3510	Bethel School District	51,850,099	10,080,428	56,149,444	5,781,083	44,876,884	13%
3451	Black Butte School District	484,729	94,239	268,374	310,594	419,539	74%
4465	Bridge Educational Foundation	155,245	30,182	0	185,427	134,366	138%
3283	Brookings-Harbor School District #17C	11,310,896	2,199,006	2,651,151	10,858,751	9,789,717	111%
3016	Burnt River High School	729,048	141,738	0	870,786	631,000	138%
3439	Butte Falls School District	2,230,413	433,625	0	2,664,038	1,930,450	138%
3320	Camas Valley School District #21	2,338,511	454,641	312,899	2,480,253	2,024,009	123%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
4333	Canby School District	41,580,799	8,083,924	8,878,459	40,786,264	35,988,681	113%
4467	Cannon Beach Academy	293,842	57,127	0	350,969	254,324	138%
4393	Cascade Heights Public Charter School	1,731,284	336,587	0	2,067,871	1,498,447	138%
4334	Cascade School District #5	25,151,327	4,889,791	921,808	29,119,310	21,768,776	134%
4324	Centennial School District #28	57,671,946	11,212,281	0	68,884,227	49,915,763	138%
4437	Center for Advanced Learning	1,906,392	370,631	0	2,277,023	1,650,005	138%
3288	Central Curry School District #1	4,107,972	798,651	0	4,906,623	3,555,499	138%
3615	Central Linn School District #552C	4,352,999	846,288	0	5,199,287	3,767,573	138%
3416	Central Point School District #6	43,836,809	8,522,525	0	52,359,334	37,941,285	138%
3859	Central School District #13J	30,806,449	5,989,230	4,993,912	31,801,767	26,663,352	119%
4383	City View Charter School	2,102,417	408,741	0	2,511,158	1,819,668	138%
4430	Clackamas Charter Alliance #2	132,642	25,787	0	158,429	114,803	138%
4259	Clackamas Education Service District	37,647,423	7,319,217	1,653,168	43,313,472	32,584,297	133%
4429	Clackamas Web Academy	31,039	6,035	0	37,074	26,865	138%
4347	Clatskanie School District #6J	8,548,405	1,661,937	0	10,210,342	7,398,747	138%
3179	Clatsop County School District #1C	18,890,753	3,672,642	4,277,779	18,285,616	16,350,174	112%
4446	Coburg Community Charter School	1,759,006	341,977	0	2,100,983	1,522,441	138%
3116	Colton School District #53	5,251,116	1,020,895	716,305	5,555,706	4,544,904	122%
4295	Columbia Gorge Education Service District (CGESD)	5,942,049	1,155,222	0	7,097,271	5,142,915	138%
3364	Condon Admin School District #25J	1,791,774	348,347	0	2,140,121	1,550,802	138%
3242	Coos Bay School District #9	28,345,999	5,510,882	1,828,176	32,028,705	24,533,803	131%
3241	Coquille School District #8	11,355,775	2,207,731	0	13,563,506	9,828,560	138%
3842	Corbett School District #39	10,054,469	1,954,738	0	12,009,207	8,702,264	138%
3039	Corvallis School District #509J	65,769,181	12,786,504	9,617,515	68,938,170	56,924,018	121%
3970	Cove School District	3,416,861	664,288	1,389,396	2,691,753	2,957,334	91%
3394	Crane Elementary School	1,503,747	292,351	0	1,796,098	1,301,511	138%
3407	Crane Union High School	1,628,822	316,667	0	1,945,489	1,409,765	138%

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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
4459	Crater Lake Charter Academy	2,968,335	577,088	0	3,545,423	2,569,130	138%
3502	Creswell School District #40	10,792,751	2,098,271	611,840	12,279,182	9,341,256	131%
3274	Crook County School District	30,541,708	5,937,761	3,726,729	32,752,740	26,434,215	124%
3517	Crow-Applegate-Lorane District #66	4,325,061	840,856	0	5,165,917	3,743,392	138%
3445	Culver School District #4	6,651,677	1,293,185	0	7,944,862	5,757,107	138%
4463	Dallas Community School-Community Innovation Partners	1,301,575	253,045	0	1,554,620	1,126,529	138%
3850	Dallas School District	24,513,235	4,765,736	32,242,115	(2,963,144)	21,216,500	(14%)
3843	David Douglas School District	132,834,995	25,825,092	4,937,928	153,722,159	114,970,286	134%
3318	Days Creek School District #15	2,476,264	481,422	0	2,957,686	2,143,236	138%
4291	Dayton Public Schools	8,883,176	1,727,021	1,335,034	9,275,163	7,688,496	121%
3375	Dayville School District #16J	857,373	166,686	0	1,024,059	742,067	138%
4469	Desert Sky Montessori	1,300,388	252,815	0	1,553,203	1,125,502	138%
3396	Diamond School District #7	200,752	39,029	0	239,781	173,753	138%
4273	Double O School District	150,341	29,229	0	179,570	130,122	138%
4237	Douglas Education Service District	21,536,953	4,187,103	677,926	25,046,130	18,640,492	134%
3398	Drewsey School	102,355	19,899	0	122,254	88,590	138%
4012	Dufur Schools	4,362,649	848,164	106,163	5,104,650	3,775,925	135%
4444	Eagle Charter School	1,003,071	195,012	0	1,198,083	868,170	138%
3417	Eagle Point School District #9	32,274,380	6,274,618	0	38,548,998	27,933,864	138%
3927	Echo School District	3,484,978	677,531	3,034,510	1,127,999	3,016,290	37%
4375	Eddyville Charter School	2,029,420	394,549	0	2,423,969	1,756,487	138%
3973	Elgin School District #23	3,866,754	751,754	0	4,618,508	3,346,722	138%
3325	Elkton School District #34	2,966,552	576,742	0	3,543,294	2,567,587	138%
3993	Enterprise School District #21	4,178,429	812,349	0	4,990,778	3,616,480	138%
4323	Estacada School District #108	22,989,261	4,469,453	1,480,888	25,977,826	19,897,482	131%
3473	Eugene School District 4J	199,452,060	38,776,437	6,276,562	231,951,935	172,628,156	134%
4420	Evergreen Virtual Academy	6,628,125	1,288,606	0	7,916,731	5,736,722	138%

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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
3887	Falls City School District	2,728,014	530,366	29,226	3,229,154	2,361,129	137%
3494	Fern Ridge School District	10,844,836	2,108,397	1,719,105	11,234,128	9,386,336	120%
3405	Fields-Trout Creek #33	238,835	46,433	0	285,268	206,714	138%
4405	Forest Grove Community School	1,439,625	279,884	57,701	1,661,808	1,246,013	133%
4313	Forest Grove School District	61,697,510	11,994,911	14,931,446	58,760,975	53,399,937	110%
4114	Fossil School District #21J	2,069,386	402,319	0	2,471,705	1,791,078	138%
4376	Four Rivers Community School	3,110,851	604,796	0	3,715,647	2,692,479	138%
3399	Frenchglen School District	146,889	28,557	0	175,446	127,134	138%
4468	Frontier Charter Academy	3,047,598	592,498	0	3,640,096	2,637,733	138%
4034	Gaston Public Schools	4,548,933	884,380	1,015,782	4,417,531	3,937,157	112%
4329	Gervais School District #1	10,651,036	2,070,719	6,598,535	6,123,220	9,218,599	66%
3160	Gladstone School District #115	16,365,593	3,181,714	3,044,847	16,502,460	14,164,617	117%
3338	Glendale #77	2,883,287	560,554	0	3,443,841	2,495,520	138%
3316	Glide School District #12	7,591,052	1,475,813	414,335	8,652,530	6,570,147	132%
4219	Grant County Education Service District	1,615,422	314,062	317,087	1,612,397	1,398,167	115%
3454	Grants Pass School District	55,505,122	10,791,019	0	66,296,141	48,040,351	138%
4260	Greater Albany School District #8J	81,910,216	15,924,560	8,261,317	89,573,459	70,894,277	126%
4332	Gresham-Barlow School District #10	99,764,420	19,395,682	16,485,429	102,674,673	86,347,305	119%
4479	Harmony Academy	1,299,339	252,611	0	1,551,950	1,124,594	138%
4326	Harney County School District #3	7,705,433	1,498,050	16,164,957	(6,961,474)	6,669,145	(104%)
4294	Harney Education Service District Region XVII	2,960,462	575,558	0	3,536,020	2,562,315	138%
3709	Harper School District #66	2,255,450	438,493	0	2,693,943	1,952,119	138%
4343	Harrisburg School District #7	9,002,286	1,750,178	0	10,752,464	7,791,587	138%
3957	Helix School District	1,894,076	368,237	0	2,262,313	1,639,346	138%
4258	Hermiston School District #8R	53,160,091	10,335,110	56,169,966	7,325,235	46,010,698	16%
4252	High Desert Education Service District	26,146,750	5,083,316	1,319,424	29,910,642	22,630,327	132%
4341	Hillsboro School District #1J	223,446,355	43,441,284	40,044,186	226,843,453	193,395,507	117%

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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
4480	Holla School	1,325,208	257,640	0	1,582,848	1,146,983	138%
3409	Hood River County School District	45,925,038	8,928,508	4,656,745	50,196,801	39,748,672	126%
4455	Hope Chinese Charter School	3,374,356	656,025	0	4,030,381	2,920,546	138%
4370	Howard Street Charter School, Inc	1,018,053	197,925	0	1,215,978	881,137	138%
3008	Huntington School District #16J	1,521,687	295,839	0	1,817,526	1,317,039	138%
3969	Imbler School District	2,798,621	544,093	0	3,342,714	2,422,240	138%
4408	Inavale Community Partners	846,191	164,512	0	1,010,703	732,388	138%
4456	Insight School of Oregon Painted Hills	4,545,068	883,629	0	5,428,697	3,933,811	138%
4223	InterMountain Education Service District	19,464,281	3,784,145	12,527,707	10,720,719	16,846,569	64%
4374	Ione School District	1,958,062	380,676	0	2,338,738	1,694,727	138%
4220	Jefferson County Education Service District	1,516,187	294,769	1,920,030	(109,074)	1,312,278	(8%)
3729	Jefferson School District #14Cj	6,801,862	1,322,383	2,163,159	5,961,086	5,887,093	101%
3186	Jewell School District #8	3,212,371	624,532	0	3,836,903	2,780,345	138%
4315	John Day School District	6,563,650	1,276,071	486,537	7,353,184	5,680,918	129%
4327	Jordan Valley School District #3	1,049,125	203,965	0	1,253,090	908,030	138%
3986	Joseph School District #6	3,099,761	602,639	0	3,702,400	2,682,880	138%
3520	Junction City School District #69	13,671,864	2,658,013	12,681,109	3,648,768	11,833,162	31%
3687	Juntura Grade School	91,813	17,850	0	109,663	79,465	138%
4460	Kairos PDX	2,525,405	490,976	0	3,016,381	2,185,768	138%
4476	Kalmiopsis Community Arts High School	332,027	64,551	0	396,578	287,374	138%
4362	Kings Valley Charter School	137,236	26,681	0	163,917	118,779	138%
3456	Klamath County School District	70,092,502	13,627,022	0	83,719,524	60,665,904	138%
3457	Klamath Falls City Schools	32,094,623	6,239,670	0	38,334,293	27,778,282	138%
4346	Knappa School District #4	5,600,498	1,088,820	0	6,689,318	4,847,299	138%
4443	KNOVA Learning Oregon	3,225,424	627,070	0	3,852,494	2,791,643	138%
3965	La Grande Public Schools	19,813,390	3,852,017	18,608,709	5,056,698	17,148,728	29%
4293	Lake County Education Service District	1,023,556	198,995	0	1,222,551	885,900	138%

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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
3461	Lake County School District #7	7,836,510	1,523,534	8,235,530	1,124,514	6,782,594	17%
4268	Lake Oswego School District	78,535,286	15,268,424	6,758,688	87,045,022	67,973,234	128%
4276	Lane County Education Service District	20,103,593	3,908,437	494,037	23,517,993	17,399,902	135%
4454	Le Monde Immersion Charter School	2,752,291	535,086	0	3,287,377	2,382,141	138%
4339	Lebanon Community School District	35,226,903	6,848,632	0	42,075,535	30,489,309	138%
3579	Lincoln County School District	45,413,141	8,828,988	52,169,365	2,072,764	39,305,620	5%
4272	Linn-Benton-Lincoln Education Service District	23,128,412	4,496,506	0	27,624,918	20,017,919	138%
4434	Logos Public Charter School	7,089,871	1,378,376	0	8,468,247	6,136,368	138%
3376	Long Creek Schools	652,830	126,920	0	779,750	565,033	138%
4348	Lourdes Charter School	338,157	65,743	0	403,900	292,679	138%
3522	Lowell School District	5,155,058	1,002,220	0	6,157,278	4,461,765	138%
4360	Luckiamute Valley Charter School	1,776,171	345,314	0	2,121,485	1,537,298	138%
4418	Lupine Community Montessori Charter School	1,612,440	313,482	0	1,925,922	1,395,586	138%
3447	Madras School District	33,799,995	6,571,220	27,594,017	12,777,198	29,254,302	44%
4407	Madrone Trail Public Charter School	1,544,648	300,302	0	1,844,950	1,336,911	138%
4271	Malheur Education Service District Region 14	6,985,799	1,358,143	0	8,343,942	6,046,293	138%
3498	Mapleton School District	3,744,610	728,008	0	4,472,618	3,241,005	138%
3527	Marcola School District #79	4,832,137	939,439	0	5,771,576	4,182,273	138%
3519	McKenzie School District	3,536,685	687,584	0	4,224,269	3,061,043	138%
4142	McMinnville Schools	62,493,815	12,149,724	6,215,642	68,427,897	54,089,148	127%
4288	Medford School District #549C	107,789,111	20,955,801	5,047,737	123,697,175	93,292,772	133%
4448	Metro East Web Academy	5,763,100	1,120,432	0	6,883,532	4,988,032	138%
4335	Milton-Freewater Unified School District #7	15,336,755	2,981,692	10,026,167	8,292,280	13,274,146	62%
4365	Mitch Charter School	1,208,061	234,865	0	1,442,926	1,045,592	138%
4277	Mitchell School	1,395,591	271,324	0	1,666,915	1,207,901	138%
4423	Molalla River Academy	1,388,186	269,884	125,853	1,532,217	1,201,492	128%
4331	Molalla River School District	23,488,704	4,566,552	9,879,115	18,176,141	20,329,756	89%

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4340	Monroe School District #1J	3,555,179	691,179	474,371	3,771,987	3,077,050	123%
3372	Monument School District #8	830,344	161,431	1,087,467	(95,692)	718,673	(13%)
3809	Morrow County Schools	22,626,690	4,398,964	15,055,187	11,970,467	19,583,672	61%
4378	Mosier Community School	1,957,340	380,536	0	2,337,876	1,694,101	138%
3780	Mt Angel School District #91	6,964,277	1,353,959	0	8,318,236	6,027,665	138%
4238	Multnomah Education Service District	51,794,167	10,069,554	58,944,757	2,918,964	44,828,474	7%
4363	Multnomah Learning Academy	4,102,072	797,504	0	4,899,576	3,550,393	138%
3257	Myrtle Point School District #41	6,047,324	1,175,689	0	7,223,013	5,234,032	138%
3920	Neah-Kah-Nie School District	10,369,154	2,015,917	0	12,385,071	8,974,628	138%
4336	Nestucca Valley School District #101	6,475,376	1,258,909	240,316	7,493,969	5,604,516	134%
4135	Newberg School District #29Jt	38,665,861	7,517,217	9,953,198	36,229,880	33,465,768	108%
4386	Nixyaawii Community School	983,248	191,158	0	1,174,406	851,013	138%
3245	North Bend Public Schools	18,124,505	3,523,672	2,049,421	19,598,756	15,686,977	125%
4226	North Central Education Service District	2,288,964	445,009	0	2,733,973	1,981,126	138%
4321	North Clackamas School District #12	191,780,522	37,284,976	35,665,261	193,400,237	165,988,348	117%
3321	North Douglas School District #22	3,819,221	742,513	949,655	3,612,079	3,305,582	109%
3463	North Lake School District #14	3,633,295	706,366	256,341	4,083,320	3,144,661	130%
3730	North Marion School District #15	16,018,095	3,114,155	15,120,243	4,012,007	13,863,854	29%
3967	North Powder School District	3,072,219	597,285	0	3,669,504	2,659,043	138%
4342	North Santiam School District #29J	20,702,444	4,024,862	16,918,431	7,808,875	17,918,214	44%
4381	North Wasco County School District #21	27,864,145	5,417,203	1,753,512	31,527,836	24,116,753	131%
4280	Northwest Regional Education Service District	61,144,407	11,887,379	0	73,031,786	52,921,220	138%
3694	Nyssa School District #26	14,302,224	2,780,564	0	17,082,788	12,378,747	138%
3307	Oakland School District	6,085,490	1,183,110	591,160	6,677,440	5,267,065	127%
3524	Oakridge School District	4,896,031	951,861	5,640,019	207,873	4,237,574	5%
3684	Ontario School District #8C	24,627,105	4,787,874	1,964,884	27,450,095	21,315,056	129%
4390	Oregon Charter Academy	16,079,809	3,126,153	0	19,205,962	13,917,268	138%

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3122	Oregon City School District #62	74,676,759	14,518,269	71,299,180	17,895,848	64,633,633	28%
4474	Oregon Connections Academy at Prairie City	2,550,586	495,872	0	3,046,458	2,207,563	138%
4470	Oregon Family School	5,207,397	1,012,395	0	6,219,792	4,507,065	138%
4345	Oregon Trail School District 46	39,701,198	7,718,502	1,419,285	46,000,415	34,361,865	134%
3462	Paisley School District	1,847,613	359,203	281,770	1,925,046	1,599,131	120%
3820	Parkrose School District	31,614,617	6,146,350	42,967,028	(5,206,061)	27,362,831	(19%)
3931	Pendleton School District #16R	26,725,174	5,195,770	7,784,554	24,136,390	23,130,959	104%
3865	Perrydale School District #21	3,312,386	643,977	0	3,956,363	2,866,910	138%
3043	Philomath School District #17J	16,028,082	3,116,097	974,577	18,169,602	13,872,497	131%
3414	Phoenix-Talent School District	22,541,046	4,382,313	5,712,892	21,210,467	19,509,546	109%
3958	Pilot Rock School District #2R	3,429,101	666,668	348,498	3,747,271	2,967,928	126%
3395	Pine Creek School	127,086	24,707	0	151,793	109,994	138%
3027	Pine-Eagle School District #61	2,952,849	574,078	0	3,526,927	2,555,727	138%
3440	Pinehurst School	272,331	52,945	0	325,276	235,705	138%
3470	Pleasant Hill School District	8,492,428	1,651,054	317,114	9,826,368	7,350,298	134%
3464	Plush School District	207,744	40,389	0	248,133	179,805	138%
3275	Port Orford-Langlois School District #2Cj	3,437,926	668,384	0	4,106,310	2,975,566	138%
3818	Portland Public Schools	607,281,358	118,064,498	517,616,838	207,729,018	525,609,318	40%
4403	Portland Village School	2,586,410	502,836	195,211	2,894,035	2,238,569	129%
4433	Powell Butte Community Charter School	1,420,135	276,095	0	1,696,230	1,229,144	138%
3252	Powers School District	1,944,042	377,951	0	2,321,993	1,682,591	138%
3370	Prairie City School District #4	2,570,384	499,721	959,485	2,110,620	2,224,698	95%
3432	Prospect School District	2,708,129	526,500	0	3,234,629	2,343,918	138%
4320	Rainier School District #13	8,625,546	1,676,934	1,321,942	8,980,538	7,465,514	120%
4422	Redmond Proficiency Academy	4,806,715	934,497	0	5,741,212	4,160,270	138%
4311	Redmond School District #2J	67,338,613	13,091,625	64,202,476	16,227,762	58,282,380	28%
4312	Reedsport School District	5,387,726	1,047,454	742,079	5,693,101	4,663,141	122%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
3824	Reynolds School District	105,310,252	20,473,874	20,730,379	105,053,747	91,147,290	115%
3335	Riddle School District	3,641,469	707,956	0	4,349,425	3,151,735	138%
4350	Ridgeline Montessori	1,882,598	366,005	0	2,248,603	1,629,411	138%
3847	Riverdale School	6,540,386	1,271,548	1,084,072	6,727,862	5,660,783	119%
4451	River's Edge Academy Charter School	1,139,485	221,533	0	1,361,018	986,238	138%
3424	Rogue River School District	7,714,808	1,499,873	0	9,214,681	6,677,259	138%
3310	Roseburg Public Schools	50,647,305	9,846,587	40,527,025	19,966,867	43,835,851	46%
3735	Salem-Keizer Public Schools	429,086,766	83,420,828	68,833,554	443,674,040	371,379,756	119%
4366	Sand Ridge Charter School	2,465,952	479,418	0	2,945,370	2,134,311	138%
3665	Santiam Canyon School District	5,833,064	1,134,034	800,302	6,166,796	5,048,587	122%
4450	Sauvie Island School	1,764,467	343,039	0	2,107,506	1,527,167	138%
4309	Scappoose School District	19,157,406	3,724,484	0	22,881,890	16,580,965	138%
3647	Scio School District #95C	6,392,313	1,242,760	3,736,116	3,898,957	5,532,624	70%
3187	Seaside Schools	16,985,709	3,302,274	1,567,153	18,720,830	14,701,336	127%
4440	Sheridan Allprep Academy	2,998,785	583,008	207,722	3,374,071	2,595,484	130%
4144	Sheridan School District #48J	7,669,177	1,491,002	487,595	8,672,584	6,637,765	131%
4337	Sherman County School District	3,123,573	607,269	1,684,473	2,046,369	2,703,490	76%
4411	Sherwood Charter School	1,316,007	255,851	0	1,571,858	1,139,020	138%
4317	Sherwood School District #88J	46,165,687	8,975,294	2,370,786	52,770,195	39,956,958	132%
4379	Siletz Valley School	2,513,718	488,704	0	3,002,422	2,175,654	138%
4270	Silver Falls School District	31,026,023	6,031,919	32,524,290	4,533,652	26,853,396	17%
4419	Silvies River Web Academy	7,278,071	1,414,965	0	8,693,036	6,299,258	138%
3296	Sisters School District	12,949,846	2,517,642	1,259,933	14,207,555	11,208,247	127%
3537	Siuslaw School District #97J	14,186,423	2,758,051	1,010,191	15,934,283	12,278,520	130%
4232	South Coast Education Service District Region #7	7,456,183	1,449,592	0	8,905,775	6,453,416	138%
4452	South Columbia Family School	384,229	74,700	0	458,929	332,555	138%
3506	South Lane School District	28,791,562	5,597,507	31,905,558	2,483,511	24,919,444	10%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
3319	South Umpqua School District	11,975,650	2,328,244	8,935,190	5,368,704	10,365,069	52%
4344	South Wasco County School District #1	3,629,928	705,712	0	4,335,640	3,141,746	138%
4286	Southern Oregon Education Service District	23,341,365	4,537,907	0	27,879,272	20,202,232	138%
4109	Spray School District #1	1,029,631	200,176	0	1,229,807	891,158	138%
3487	Springfield School District #19	95,660,789	18,597,876	97,693,056	16,565,609	82,795,564	20%
4397	Springwater Environmental Sciences School	1,230,757	239,277	0	1,470,034	1,065,235	138%
4279	St Helens School District #502	26,364,879	5,125,723	5,428,303	26,062,299	22,819,120	114%
3750	St Paul School District	2,754,194	535,456	0	3,289,650	2,383,788	138%
3942	Stanfield School District	5,233,357	1,017,442	997,657	5,253,142	4,529,533	116%
4481	Stellar Pines Virtual Academy	375,187	72,942	0	448,129	324,729	138%
4412	Summit Learning Charter	7,276,096	1,414,581	0	8,690,677	6,297,549	138%
4435	Sunny Wolf Charter School	1,264,091	245,758	0	1,509,849	1,094,086	138%
3397	Suntex School District	156,993	30,522	0	187,515	135,879	138%
3353	Sutherlin School District #130	12,173,446	2,366,698	2,282,142	12,258,002	10,536,264	116%
4396	Sweet Home Charter School	948,599	184,422	0	1,133,021	821,024	138%
3618	Sweet Home School District #55	20,302,238	3,947,056	10,228,466	14,020,828	17,571,831	80%
4475	Teach-NW	3,091,676	601,068	0	3,692,744	2,675,882	138%
4409	The Cottonwood School of Civics and Science	1,142,711	222,160	0	1,364,871	989,030	138%
4380	The Emerson School	922,058	179,262	102,448	998,872	798,052	125%
4424	The Ivy School	1,804,754	350,871	0	2,155,625	1,562,036	138%
4371	The Lighthouse School	1,689,259	328,417	0	2,017,676	1,462,074	138%
4464	The Valley School of Southern Oregon	585,479	113,826	0	699,305	506,739	138%
4351	The Village School	1,676,334	325,904	0	2,002,238	1,450,887	138%
4355	Three Rivers Charter School	1,079,366	209,845	0	1,289,211	934,205	138%
4338	Three Rivers U J School District	38,375,878	7,460,840	5,215,413	40,621,305	33,214,784	122%
4316	Tigard-Tualatin School District #23J	119,517,635	23,236,000	4,764,734	137,988,901	103,443,951	133%
3902	Tillamook Public Schools	20,997,724	4,082,269	16,156,355	8,923,638	18,173,783	49%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
3533	Triangle Lake Schools	3,639,336	707,541	0	4,346,877	3,149,889	138%
4003	Troy School District #54	113,220	22,012	0	135,232	97,993	138%
3944	Ukiah School	706,114	137,279	0	843,393	611,150	138%
3928	Umatilla School District #6R	15,350,403	2,984,346	8,706,883	9,627,866	13,285,959	72%
3966	Union County School District	3,515,905	683,544	200,550	3,998,899	3,043,058	131%
4330	Vale School District #84	10,402,507	2,022,401	0	12,424,908	9,003,495	138%
4472	Valley Inquiry Charter School	1,010,950	196,544	0	1,207,494	874,989	138%
3230	Vernonia School District	5,801,103	1,127,820	0	6,928,923	5,020,924	138%
4477	Virtual Preparatory Academy of Oregon	849,906	165,234	0	1,015,140	735,604	138%
3712	W W Jones School	194,086	37,733	0	231,819	167,984	138%
4224	Wallowa County Region 18	2,776,534	539,799	0	3,316,333	2,403,124	138%
3990	Wallowa School	2,479,219	481,997	0	2,961,216	2,145,794	138%
3195	Warrenton-Hammond School District	9,148,339	1,778,573	588,655	10,338,257	7,917,998	131%
4388	West Lane Tech	618,222	120,191	0	738,413	535,078	138%
3075	West Linn School District	95,380,483	18,543,380	99,918,048	14,005,815	82,552,955	17%
4473	Willamette Connections Academy	3,547,940	689,772	0	4,237,712	3,070,784	138%
4254	Willamette Education Service District	39,075,045	7,596,768	1,840,752	44,831,061	33,819,921	133%
4359	Willamette Leadership Academy	126,985	24,688	0	151,673	109,907	138%
4314	Willamina School District #30J	9,285,133	1,805,168	651,907	10,438,394	8,036,395	130%
3349	Winston-Dillard Schools	13,254,899	2,576,949	9,266,978	6,564,870	11,472,275	57%
3786	Woodburn School District	58,139,705	11,303,221	0	69,442,926	50,320,614	138%
4453	Woodland Charter School	975,569	189,665	0	1,165,234	844,367	138%
4166	Yamhill-Carlton School District #1	8,980,588	1,745,959	6,273,642	4,452,905	7,772,807	57%
3324	Yoncalla School District #32	2,958,430	575,163	0	3,533,593	2,560,557	138%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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	12,803,766	127,487	0	2,210,094	2,878,483	12,262,864	9,839,081	125%
2999	Central Oregon Community College	43,919,288	437,305	0	7,581,033	2,640,379	49,297,247	33,749,870	146%
2919	Chemeketa Community College	92,434,535	920,372	0	15,955,387	65,119,994	44,190,300	71,031,515	62%
2908	Clackamas Community College	59,880,143	596,227	0	10,336,081	44,727,085	26,085,366	46,015,024	57%
2900	Clatsop Community College	10,793,067	107,467	0	1,863,022	1,628,827	11,134,729	8,293,956	134%
2996	Columbia Gorge Community College	8,713,859	86,764	0	1,504,124	593,006	9,711,741	6,696,184	145%
2906	Klamath Community College	17,801,060	177,245	0	3,072,691	54,155	20,996,841	13,679,262	153%
2904	Lane Community College	78,528,581	781,910	0	13,555,041	82,246,548	10,618,984	60,345,455	18%
2910	Linn-Benton Community College	48,047,299	478,408	0	8,293,580	6,726,992	50,092,295	36,922,049	136%
2905	Mt Hood Community College	82,679,880	823,245	0	14,271,609	63,910,477	33,864,257	63,535,530	53%
2995	Oregon Coast Community College	5,736,026	57,114	0	990,112	292,556	6,490,696	4,407,862	147%
2918	Portland Community College	248,872,280	2,478,025	0	42,958,550	177,955,170	116,353,685	191,246,433	61%
2922	Rogue Community College	35,691,789	355,384	0	6,160,861	29,678,342	12,529,692	27,427,431	46%
2998	Southwestern Community College	15,898,363	158,300	0	2,744,262	3,555,652	15,245,273	12,217,131	125%
2997	Tillamook Bay Community College	6,420,851	63,932	0	1,108,321	-36,790	7,629,894	4,934,117	155%
2902	Treasure Valley Community College	14,351,810	142,901	0	2,477,307	3,820,918	13,151,100	11,028,679	119%
2903	Umpqua Community College	21,710,086	216,168	0	3,747,439	16,320,520	9,353,173	16,683,161	56%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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	627,593	(7,703)	1,321	108,331	0	729,542	482,275	151%
2103	City of Albany	56,814,930	0	(1,830,794)	9,806,986	0	64,791,122	43,659,554	148%
2235	City of Amity	454,767	0	(30,529)	78,499	0	502,737	349,467	144%
2104	City of Ashland	31,804,274	(390,346)	195,337	5,489,826	0	37,099,091	24,440,062	152%
2105	City of Astoria	12,918,375	(158,552)	231,091	2,229,877	0	15,220,791	9,927,153	153%
2234	City of Aumsville	2,300,814	(28,239)	(69,298)	397,150	0	2,600,427	1,768,066	147%
2272	City of Aurora	482,122	0	(30,867)	83,220	0	534,475	370,488	144%
2159	City of Baker City	5,947,230	(72,993)	(41,418)	1,026,568	0	6,859,387	4,570,162	150%
2150	City of Bandon	4,946,969	(60,716)	(7,611)	853,910	0	5,732,552	3,801,509	151%
2231	City of Banks	757,967	0	(22,593)	130,835	0	866,209	582,462	149%
2241	City of Bay City	1,267,426	(15,556)	0	218,774	0	1,470,644	973,956	151%
2178	City of Boardman	3,904,794	(47,925)	(3,651)	674,018	1,348,132	3,179,104	3,000,647	106%
2216	City of Brookings	5,594,991	(68,669)	(49,388)	965,767	0	6,442,701	4,299,482	150%
2204	City of Burns	1,574,099	0	(98,226)	271,710	0	1,747,583	1,209,620	144%
2109	City of Canby	12,308,529	0	(658,665)	2,124,610	715,243	13,059,231	9,458,516	138%
2223	City of Cannon Beach	4,785,537	(58,735)	(66,190)	826,045	0	5,486,657	3,677,456	149%
2198	City of Carlton	1,455,039	0	(30,435)	251,158	0	1,675,762	1,118,128	150%
2182	City of Cascade Locks	1,246,501	(15,299)	174,760	215,162	0	1,621,124	957,876	169%
2194	City of Cave Junction	1,105,877	(13,573)	(8,183)	190,889	0	1,275,010	849,813	150%
2181	City of Central Point	9,811,591	0	(251,381)	1,693,607	0	11,253,817	7,539,738	149%
2201	City of Coburg	1,407,557	0	(42,302)	242,962	0	1,608,217	1,081,640	149%
2271	City of Columbia City	829,185	(10,177)	(456)	143,128	0	961,680	637,189	151%
2177	City of Condon	363,993	0	0	62,830	45,648	381,175	279,711	136%
2110	City of Coquille	3,481,693	(42,732)	50,656	600,985	0	4,090,602	2,675,514	153%
2155	City of Corvallis	66,680,210	0	(2,715,433)	11,509,860	7,018,087	68,456,550	51,240,549	134%
2236	City of Creswell	1,829,281	0	(25,131)	315,757	0	2,119,907	1,405,715	151%
2202	City of Dallas	12,234,975	(150,164)	0	2,111,914	260,703	13,936,022	9,401,993	148%
2252	City of Dayton	1,046,803	(12,848)	(30,302)	180,692	0	1,184,345	804,418	147%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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	1,441,417	(17,691)	(1,026)	248,807	0	1,671,507	1,107,660	151%
2131	City of Drain	706,891	(8,676)	0	122,019	0	820,234	543,212	151%
2245	City of Dundee	1,729,791	0	(10,103)	298,584	331,457	1,686,815	1,329,262	127%
2299	City of Dunes City	180,554	(2,216)	0	31,166	16,915	192,589	138,747	139%
2269	City of Durham	131,762	0	(3,405)	22,744	0	151,101	101,253	149%
2225	City of Echo	205,652	(2,524)	20,131	35,498	0	258,757	158,034	164%
2205	City of Elgin	1,019,657	(12,515)	(510,456)	176,006	0	672,692	783,557	86%
2305	City of Elkton	129,476	(1,589)	20	22,349	0	150,256	99,496	151%
2180	City of Enterprise	1,454,223	0	(899)	251,018	0	1,704,342	1,117,501	153%
2179	City of Estacada	3,102,682	(38,080)	4,813	535,563	0	3,604,978	2,384,263	151%
2208	City of Fairview	2,792,354	0	(319,204)	481,996	0	2,955,146	2,145,791	138%
2224	City of Falls City	380,329	0	(13,467)	65,650	0	432,512	292,264	148%
2291	City of Florence	6,876,362	0	(513,229)	1,186,948	0	7,550,081	5,284,155	143%
2220	City of Garibaldi	1,194,603	0	1,259	206,204	0	1,402,066	917,996	153%
2242	City of Gaston	78,377	(962)	(550,495)	13,529	0	(459,551)	60,229	(763%)
2304	City of Gladstone	6,501,241	0	(290,551)	1,122,198	0	7,332,888	4,995,893	147%
2274	City of Gold Hill	395,300	(4,852)	(52,222)	68,234	0	406,460	303,769	134%
2113	City of Grants Pass	27,489,530	0	(1,115,887)	4,745,046	2,442,646	28,676,043	21,124,388	136%
2284	City of Halsey	433,266	0	(32,984)	74,787	0	475,069	332,945	143%
2296	City of Happy Valley	9,338,640	(114,617)	0	1,611,969	1,926,245	8,909,747	7,176,298	124%
2268	City of Harrisburg	1,171,854	(14,383)	(17,195)	202,277	0	1,342,553	900,513	149%
2193	City of Heppner	718,965	(8,824)	(140,926)	124,103	0	693,318	552,490	125%
2160	City of Hermiston	13,318,627	0	(122,019)	2,298,966	0	15,495,574	10,234,727	151%
2226	City of Hines	906,148	(11,121)	(6,026)	156,413	0	1,045,414	696,331	150%
2138	City of Hood River	9,087,811	(111,538)	(83,356)	1,568,673	2,420,399	8,041,191	6,983,548	115%
2196	City of Hubbard	1,264,010	0	(251)	218,184	23,492	1,458,451	971,331	150%
2191	City of Huntington	144,009	(1,767)	124,433	24,858	0	291,533	110,664	263%
2267	City of Independence	6,456,219	(79,240)	(122,160)	1,114,426	0	7,369,245	4,961,295	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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	984,980	(12,089)	(15,318)	170,020	0	1,127,593	756,910	149%
2211	City of Jefferson	969,662	(11,901)	(1,214,704)	167,376	0	(89,567)	745,139	(12%)
2229	City of John Day	639,059	0	(312,284)	110,310	0	437,085	491,086	89%
2256	City of Jordan Valley	92,958	(1,141)	(231,388)	16,046	0	(123,525)	71,434	(173%)
2199	City of Junction City	4,646,915	(57,033)	(28,742)	802,117	0	5,363,257	3,570,932	150%
2287	City of King City	1,158,136	0	(26,741)	199,909	0	1,331,304	889,972	150%
2148	City of Klamath Falls	17,549,981	(215,397)	(1,613,213)	3,029,352	3,139,667	15,611,056	13,486,320	116%
2263	City of La Grande	4,035,374	(49,528)	(201,669)	696,557	0	4,480,734	3,100,992	144%
2233	City of Lafayette	1,046,997	0	(41,415)	180,725	0	1,186,307	804,567	147%
2120	City of Lake Oswego	50,369,446	0	(608,791)	8,694,413	0	58,455,068	38,706,508	151%
2244	City of Lakeside	397,293	(4,876)	0	68,578	0	460,995	305,301	151%
2140	City of Lebanon	11,964,622	0	(525,808)	2,065,247	0	13,504,061	9,194,239	147%
2298	City of Lincoln City	15,630,859	0	(685,163)	2,698,087	2,722,242	14,921,541	12,011,567	124%
2293	City of Lowell	504,219	0	(16,784)	87,035	0	574,470	387,468	148%
2270	City of Lyons	152,174	0	(3,133)	26,267	0	175,308	116,939	150%
2170	City of Madras	4,502,996	0	(97,222)	777,275	910,067	4,272,982	3,460,337	123%
2247	City of Malin	455,577	(5,591)	0	78,638	0	528,624	350,089	151%
2281	City of Manzanita	1,909,146	(23,432)	(6,320)	329,543	0	2,208,937	1,467,088	151%
2117	City of McMinnville	17,535,352	(215,218)	0	3,026,827	0	20,346,961	13,475,078	151%
2102	City of Medford	79,495,906	0	0	13,722,014	5,485,449	87,732,471	61,088,798	144%
2207	City of Mill City	509,717	(6,256)	690	87,984	0	592,135	391,693	151%
2286	City of Millersburg	1,109,708	0	0	191,550	0	1,301,258	852,757	153%
2158	City of Milton-Freewater	7,669,608	(94,132)	120,698	1,323,873	0	9,020,047	5,893,727	153%
2163	City of Milwaukie	19,967,386	(245,067)	(175,843)	3,446,627	828,961	22,164,142	15,343,981	144%
2157	City of Monmouth	7,777,008	0	0	1,342,411	754,053	8,365,366	5,976,258	140%
2209	City of Monroe	206,531	0	(14,855)	35,650	0	227,326	158,709	143%
2301	City of Moro	287,445	0	(7,306)	49,617	0	329,756	220,888	149%
2302	City of Mt. Vernon	71,856	0	(18,577)	12,403	0	65,682	55,218	119%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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	2,095,487	(25,719)	(80,032)	361,708	0	2,351,444	1,610,281	146%
2183	City of Myrtle Point	3,057,681	(37,528)	(126,625)	527,795	0	3,421,323	2,349,681	146%
2777	City of Newberg	11,870,180	(145,687)	(61,557)	2,048,945	358,898	13,352,983	9,121,665	146%
2276	City of Newport	4,702,706	(57,718)	(240,444)	811,747	0	5,216,291	3,613,804	144%
2292	City of North Bend	6,838,700	(83,934)	(229,995)	1,180,447	0	7,705,218	5,255,213	147%
2192	City of North Plains	1,853,833	(22,753)	(10,506)	319,995	0	2,140,569	1,424,582	150%
2166	City of Nyssa	1,176,170	(14,436)	(7,784)	203,022	0	1,356,972	903,830	150%
2143	City of Oakland	378,384	0	15,960	65,314	0	459,658	290,770	158%
2168	City of Oakridge	2,227,905	(27,344)	141,566	384,565	0	2,726,692	1,712,038	159%
2119	City of Oregon City	25,340,588	0	0	4,374,111	1,533,892	28,180,807	19,473,029	145%
2154	City of Pendleton	18,112,474	(222,301)	0	3,126,445	760,680	20,255,938	13,918,569	146%
2187	City of Philomath	3,313,767	(40,671)	(52,224)	571,999	1,007,220	2,785,651	2,546,471	109%
2249	City of Phoenix	2,862,234	0	(98,934)	494,058	0	3,257,358	2,199,490	148%
2161	City of Pilot Rock	556,495	(6,830)	40,415	96,058	0	686,138	427,640	160%
2184	City of Port Orford	1,066,323	(13,087)	(4,046)	184,061	0	1,233,251	819,418	151%
2121	City of Portland	994,443,370	(12,205,172)	(21,108,620)	171,653,690	0	1,132,783,268	764,182,123	148%
2122	City of Redmond	33,402,952	0	(769,156)	5,765,778	0	38,399,574	25,668,569	150%
2139	City of Reedsport	3,110,366	(38,175)	(381,502)	536,889	0	3,227,578	2,390,167	135%
2260	City of Riddle	454,940	0	(20,113)	78,528	0	513,355	349,599	147%
2203	City of Rockaway Beach	2,008,429	0	(42,956)	346,681	0	2,312,154	1,543,382	150%
2251	City of Rogue River	1,480,280	(18,168)	0	255,515	0	1,717,627	1,137,525	151%
2100	City of Roseburg	19,008,204	(233,295)	0	3,281,060	0	22,055,969	14,606,895	151%
2172	City of Sandy	9,871,621	(121,158)	(57,117)	1,703,968	0	11,397,314	7,585,868	150%
2176	City of Scappoose	4,597,105	0	(54,607)	793,519	0	5,336,017	3,532,655	151%
2254	City of Shady Cove	390,201	0	(89,861)	67,354	0	367,694	299,851	123%
2142	City of Sherwood	16,606,161	(203,814)	(25,334)	2,866,437	0	19,243,450	12,761,040	151%
2273	City of Silverton	5,748,391	(70,552)	(6,018)	992,246	1,339,577	5,324,490	4,417,363	121%
2221	City of Sisters	2,129,787	(26,140)	(53,950)	367,629	0	2,417,326	1,636,639	148%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
2278	City of Springfield	56,812,404	0	(5,124,835)	9,806,550	2,875,782	58,618,337	43,657,613	134%
2123	City of St Helens	8,519,766	0	154,958	1,470,621	0	10,145,345	6,547,033	155%
2757	City of Stayton	1,042,348	(12,793)	(5,832)	179,923	573,166	630,480	800,994	79%
2217	City of Sutherlin	4,805,647	(58,981)	(277,271)	829,516	0	5,298,911	3,692,910	143%
2188	City of Talent	2,723,735	0	(108,709)	470,152	0	3,085,178	2,093,060	147%
2295	City of Tigard	12,824,685	(157,402)	(718,433)	2,213,705	0	14,162,555	9,855,156	144%
2128	City of Tillamook	3,720,264	0	(140,397)	642,165	0	4,222,032	2,858,845	148%
2275	City of Toledo	3,344,030	(41,043)	(335,966)	577,222	640,695	2,903,548	2,569,727	113%
2237	City of Troutdale	8,405,347	0	(347,332)	1,450,871	0	9,508,886	6,459,107	147%
2288	City of Tualatin	21,088,407	(258,826)	0	3,640,130	924,664	23,545,047	16,205,431	145%
2228	City of Turner	872,484	0	(3,064)	150,602	0	1,020,022	670,463	152%
2175	City of Umatilla	7,043,978	(86,453)	(144,853)	1,215,881	0	8,028,553	5,412,960	148%
2145	City of Vale	875,483	(10,745)	63,674	151,120	0	1,079,532	672,767	160%
2285	City of Veneta	1,852,071	(22,731)	(56,877)	319,691	0	2,092,154	1,423,228	147%
2125	City of Vernonia	1,542,418	(18,931)	(68,527)	266,241	0	1,721,201	1,185,274	145%
2200	City of Wallowa	382,216	(4,691)	(19,910)	65,975	0	423,590	293,715	144%
2238	City of Warrenton	5,544,598	0	(109,331)	957,069	0	6,392,336	4,260,758	150%
2126	City of West Linn	16,756,051	0	(782,633)	2,892,310	0	18,865,728	12,876,223	147%
2265	City of Westfir	103,716	0	(33,392)	17,903	0	88,227	79,701	111%
2206	City of Weston	286,548	0	(175,964)	49,462	0	160,046	220,199	73%
2147	City of Wheeler	447,650	0	0	77,270	0	524,920	343,998	153%
2240	City of Wilsonville	18,616,148	(228,483)	(105,122)	3,213,386	4,359,794	17,136,135	14,305,618	120%
2280	City of Winston	3,046,152	(37,387)	(151,725)	525,805	0	3,382,845	2,340,822	145%
2185	City of Wood Village	1,585,365	(19,458)	(13,065)	273,654	807,218	1,019,278	1,218,277	84%
2303	City of Woodburn	18,017,783	(221,139)	(266,320)	3,110,101	2,936,580	17,703,845	13,845,804	128%
2300	City of Yachats	1,603,342	0	(26,912)	276,757	0	1,853,187	1,232,091	150%
2214	City of Yamhill	757,037	0	(49,619)	130,674	0	838,092	581,746	144%
2307	City of Yoncalla	450,191	(5,525)	(321)	77,709	0	522,054	345,950	151%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
2255	Town of Canyon City	325,718	(3,998)	2,567	56,223	0	380,510	250,299	152%
2212	Town of Lakeview	505,421	(6,203)	(230,625)	87,242	0	355,835	388,392	92%

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	10,263,734	0	(456,014)	1,771,652	592,380	10,986,992	7,887,188	139%
2040	Benton County	64,970,840	0	(1,537,448)	11,214,801	6,600,474	68,047,719	49,926,980	136%
2036	Clatsop County	28,101,958	(344,906)	0	4,850,759	2,261,591	30,346,220	21,595,010	141%
2017	Columbia County	24,583,232	0	(498,080)	4,243,381	469,447	27,859,086	18,891,037	147%
2018	Coos County	30,074,053	0	237,943	5,191,168	0	35,503,164	23,110,470	154%
2044	Crook County	5,680,227	0	(35,661)	980,480	0	6,625,046	4,364,982	152%
2027	Deschutes County	148,677,427	0	(4,732,616)	25,663,632	22,041,652	147,566,791	114,251,485	129%
2022	Gilliam County	4,742,178	(58,203)	(28,647)	818,561	3,957,899	1,515,990	3,644,137	42%
2012	Grant County	5,496,958	(67,466)	(1,378,301)	948,846	0	5,000,037	4,224,149	118%
2004	Harney County	7,573,292	(92,950)	(181,209)	1,307,247	0	8,606,380	5,819,712	148%
2035	Hood River County	16,607,145	0	(565,409)	2,866,606	1,089,464	17,818,878	12,761,796	140%
2005	Jackson County	89,917,129	(1,103,586)	0	15,520,851	36,572,505	67,761,889	69,097,009	98%
2042	Josephine County	35,536,630	(436,154)	505,145	6,134,078	0	41,739,699	27,308,199	153%
2007	Klamath County	7,926,669	0	(1,063,289)	1,368,245	0	8,231,625	6,091,266	135%
2000	Lake County	7,031,032	(86,294)	(258,773)	1,213,646	1,622,964	6,276,647	5,403,011	116%
2043	Lincoln County	7,900,410	(96,965)	(1,110,911)	1,363,712	390,894	7,665,352	6,071,087	126%
2009	Marion County	170,221,505	0	(7,364,950)	29,382,417	4,087,947	188,151,025	130,807,078	144%
2038	Multnomah County	755,544,983	(9,273,083)	(15,747,340)	130,416,762	97,940,316	763,001,006	580,600,149	131%
2016	Sherman County	4,185,725	(51,373)	0	722,510	1,355,854	3,501,008	3,216,529	109%
2013	Umatilla County	32,069,740	(393,604)	0	5,535,649	4,033,607	33,178,178	24,644,060	135%
2020	Wasco County	15,711,831	(192,837)	(237,471)	2,712,064	14,202,840	3,790,747	12,073,790	31%
2011	Washington County	289,787,703	(3,556,672)	0	50,021,077	15,795,343	320,456,765	222,687,976	144%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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	295,827	(3,631)	0	51,064	0	343,260	227,329	151%
2631	Arch Cape Water-Sanitary District	126,886	0	(26,534)	21,902	0	122,254	97,506	125%
2602	Aumsville Rural Fire Protection District	430,128	0	(5,185)	74,246	0	499,189	330,533	151%
2804	Aurora Rural Fire Protection District	1,371,055	0	0	236,662	0	1,607,717	1,053,590	153%
2728	Baker County Library District	825,825	0	(17,460)	142,548	0	950,913	634,607	150%
2601	Baker Valley Irrigation District	88,975	0	(144,213)	15,358	0	(39,880)	68,373	(58%)
2749	Black Butte Ranch Police	461,113	(5,659)	0	79,594	0	535,048	354,344	151%
2595	Canby Fire District	4,892,558	0	(71,280)	844,518	0	5,665,796	3,759,697	151%
2731	Canby Utility Board	3,843,452	(47,172)	5,560	663,429	0	4,465,269	2,953,509	151%
2840	Cannon Beach Rural Fire Protection District	2,028,021	(24,891)	0	350,062	0	2,353,192	1,558,437	151%
2820	Central Oregon Coast Fire & Rescue District	892,656	0	0	154,084	0	1,046,740	685,964	153%
2569	Central Oregon Intergovernmental Council	11,442,117	0	(4,555,210)	1,975,056	0	8,861,963	8,792,720	101%
2563	Central Oregon Irrigation District	3,452,682	(42,376)	87,338	595,977	0	4,093,621	2,653,221	154%
2567	Charleston Rural Fire Protection District	542,383	0	0	93,622	0	636,005	416,796	153%
2699	Chetco Library Board	604,367	(7,418)	(1,518)	104,322	0	699,753	464,427	151%
2745	Clackamas County Fire District	65,110,134	0	(475,179)	11,238,845	3,505,028	72,368,772	50,034,021	145%
2761	Clackamas River Water	5,757,966	(70,670)	0	993,899	29,289	6,651,906	4,424,721	150%
2538	Clackamas Vector Control	565,770	(6,944)	18,981	97,659	0	675,466	434,767	155%
2707	Clatskanie Library	173,418	(2,128)	1,066	29,934	0	202,290	133,264	152%
2526	Clatskanie PUD	7,358,822	(90,318)	0	1,270,227	2,001,877	6,536,854	5,654,903	116%
2588	Clatskanie Rural Fire Protection District	3,006,784	0	(36,429)	519,009	0	3,489,364	2,310,569	151%
2617	Clean Water Services	71,066,364	0	(570,289)	12,266,967	18,006,869	64,756,173	54,611,099	119%
2681	Cloverdale Rural Fire Protection District	366,458	(4,498)	0	63,255	0	425,215	281,606	151%
2801	Coburg Rural Fire Protection District	524,065	0	(7,658)	90,460	0	606,867	402,719	151%
2649	Colton Fire Department	129,383	0	0	22,333	0	151,716	99,425	153%
2671	Columbia 911 Communications District	2,795,768	(34,314)	(24,815)	482,586	0	3,219,225	2,148,414	150%
2687	Columbia Drainage Vector Control District	346,765	(4,256)	30,068	59,856	0	432,433	266,472	162%
2528	Columbia River Fire & Rescue	6,674,812	(81,922)	(688,531)	1,152,158	0	7,056,517	5,129,273	138%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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	11,867,095	(145,649)	(70,057)	2,048,413	0	13,699,802	9,119,294	150%
2860	Coos County Airport District	1,476,727	0	(46,421)	254,902	0	1,685,208	1,134,794	149%
2806	Corbett Fire District No. 14	50,370	(618)	(168)	8,694	0	58,278	38,707	151%
2603	Corbett Water District	452,710	(5,556)	0	78,144	0	525,298	347,886	151%
2545	Council of Governments	20,132,908	(247,099)	(2,435)	3,475,198	0	23,358,572	15,471,176	151%
2834	Crescent Rural Fire Protection District	698,141	0	(1,037)	120,508	0	817,612	536,488	152%
2844	Crook County Rural Fire Protection District #1	5,025,869	(61,684)	(4,444)	867,529	0	5,827,270	3,862,139	151%
2647	Crooked River Ranch Rural Fire Protection District	557,904	(6,847)	(9,749)	96,301	0	637,609	428,723	149%
2571	Crystal Springs Water District	1,046,269	0	(6,388)	180,599	0	1,220,480	804,007	152%
2718	Curry Library	306,191	0	(56,209)	52,852	0	302,834	235,293	129%
2576	Depoe Bay Rural Fire Protection District	1,830,301	(22,464)	(3,418)	315,933	0	2,120,352	1,406,499	151%
2642	Dexter Rural Fire Protection District	475,505	(5,836)	0	82,078	0	551,747	365,403	151%
2557	Estacada Fire Department	2,623,246	(32,196)	(137,329)	452,806	0	2,906,527	2,015,839	144%
2132	Eugene Water & Electric Board	94,913,688	0	0	16,383,321	24,533,512	86,763,497	72,936,626	119%
2798	Fairview Water District	349,122	(4,285)	(1,231)	60,263	0	403,869	268,284	151%
2789	Farmers Irrigation District	1,020,782	0	(159,330)	176,200	0	1,037,652	784,422	132%
2824	Glide Fire Department	211,172	0	(3,059)	36,451	0	244,564	162,276	151%
2511	Grants Pass Irrigation District	906,588	(11,127)	10,459	156,489	0	1,062,409	696,670	153%
2784	Greater St. Helens Aquatic District	408,550	0	(21,277)	70,521	0	457,794	313,951	146%
2855	Harney Hospital	15,979,152	0	(830,825)	2,758,207	0	17,906,534	12,279,213	146%
2819	Harrisburg Fire-Rescue	410,891	(5,043)	(1,355)	70,925	0	475,418	315,750	151%
2838	High Desert Parks & Recreation District	64,668	(794)	37	11,163	0	75,074	49,694	151%
2519	Home Forward	47,046,873	0	(556,350)	8,120,894	0	54,611,417	36,153,270	151%
2607	Hoodland Fire District #74	2,221,149	(27,261)	(31,683)	383,399	0	2,545,604	1,706,847	149%
2510	Horsefly Irrigation District	306,391	0	0	52,887	0	359,278	235,447	153%
2773	Housing Authority of Jackson County	6,633,247	(81,412)	0	1,144,984	744,997	6,951,822	5,097,333	136%
2829	Hubbard Rural Fire Protection District	478,293	0	0	82,559	0	560,852	367,545	153%
2886	Idanha-Detroit Rural Fire Protection District	127,016	0	0	21,925	0	148,941	97,606	153%

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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	1,385,575	0	(97,805)	239,168	0	1,526,938	1,064,748	143%
2549	Jackson County Fire District #1	2,042,930	(25,074)	(127,120)	352,636	0	2,243,372	1,569,894	143%
2715	Jackson County Fire District #3	11,898,752	(146,038)	(899,730)	2,053,877	0	12,906,861	9,143,621	141%
2620	Jackson County Fire District #4	1,141,650	0	0	197,063	0	1,338,713	877,304	153%
2541	Jackson County Vector Control District	452,814	0	(21,843)	78,162	0	509,133	347,966	146%
2846	Jefferson County Library District	655,471	0	0	113,143	63,828	704,786	503,698	140%
2561	Jefferson Rural Fire Protection District	1,127,230	0	0	194,574	0	1,321,804	866,223	153%
2763	Junction City Fire Department	981,736	0	0	169,460	0	1,151,196	754,417	153%
2559	Keizer Fire Department	8,343,616	0	(140,608)	1,440,215	0	9,643,223	6,411,670	150%
2710	Klamath County Emergency Communications District	2,048,082	(25,137)	0	353,525	153,219	2,223,251	1,573,853	141%
2721	Klamath Housing Authority	1,714,456	0	(20,386)	295,937	0	1,990,007	1,317,477	151%
2624	Klamath Vector Control	204,920	(2,515)	5,488	35,372	0	243,265	157,471	154%
2579	La Pine Rural Fire Protection District	4,161,282	0	(148,101)	718,291	0	4,731,472	3,197,746	148%
2768	Lake County Library District	117,694	(1,445)	2,225	20,316	0	138,790	90,443	153%
2522	Lane Council of Governments	31,006,468	0	(98,319)	5,352,114	0	36,260,263	23,826,986	152%
2883	Lane Fire Authority	6,419,300	0	(336,474)	1,108,054	0	7,190,880	4,932,925	146%
2849	Lebanon Aquatic District	443,085	0	(6,376)	76,482	0	513,191	340,490	151%
2705	Lebanon Fire District	5,429,526	0	(219,000)	937,206	0	6,147,732	4,172,330	147%
2753	Linn-Benton Housing Authority	2,374,612	0	(139,796)	409,889	374,066	2,270,639	1,824,776	124%
2700	Lowell Rural Fire Protection District	279,995	0	(23,074)	48,331	0	305,252	215,163	142%
2823	Lyons Fire District	263,492	0	0	45,482	0	308,974	202,481	153%
2580	Marion County Fire District #1	11,385,765	0	59,595	1,965,329	0	13,410,689	8,749,416	153%
2598	Marion County Housing Authority	2,072,606	0	(738,881)	357,758	0	1,691,483	1,592,699	106%
2628	McKenzie Fire and Rescue	924,844	(11,351)	(32,362)	159,640	0	1,040,771	710,698	146%
2405	McMinnville Fire District	8,216,051	(100,839)	0	1,418,196	0	9,533,408	6,313,642	151%
2135	McMinnville Water & Light Department	10,806,295	(132,630)	0	1,865,305	0	12,538,970	8,304,120	151%
2592	Medford Irrigation District	838,367	0	(20,777)	144,713	0	962,303	644,245	149%
2837	METCOM	2,826,348	0	(146,874)	487,864	0	3,167,338	2,171,913	146%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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	154,902,678	(1,901,178)	(948,528)	26,738,191	2,848,170	175,942,993	119,035,292	148%
2663	Metropolitan Area Communications Commission	1,319,899	(16,200)	(19,119)	227,832	0	1,512,412	1,014,279	149%
2811	Mid-Columbia Center For Living	12,222,436	(150,010)	13,430	2,109,749	0	14,195,605	9,392,357	151%
2853	Mill City Rural Fire Protection District	90,437	0	(11,649)	15,611	0	94,399	69,496	136%
2752	Mist-Birkenfeld Rural Fire Protection District	259,400	0	(24,955)	44,776	0	279,221	199,337	140%
2758	Mohawk Valley Rural Fire District	593,179	(7,280)	0	102,390	0	688,289	455,830	151%
2568	Molalla Rural Fire Protection District #73	2,523,087	0	0	435,517	46,267	2,912,337	1,938,871	150%
2555	Monroe Fire Department	353,085	0	0	60,947	0	414,032	271,329	153%
2873	Mosier Fire District	49,435	0	(55,390)	8,533	0	2,578	37,988	7%
2869	Nehalem Bay Fire & Rescue	932,566	0	0	160,973	0	1,093,539	716,633	153%
2858	Nesika Beach-Ophir Water District	283,355	0	(4,376)	48,911	0	327,890	217,745	151%
2716	Neskowin Water District	436,958	(5,363)	(67)	75,425	0	506,953	335,782	151%
2674	Nestucca Rural Fire District	1,111,105	(13,637)	0	191,791	0	1,289,259	853,831	151%
2818	Netarts Water District	454,597	(5,579)	0	78,469	0	527,487	349,336	151%
2830	Netarts-Oceanside Rural Fire Protection District	285,415	(3,503)	(1,379)	49,266	0	329,799	219,328	150%
2604	Netarts-Oceanside Sanitary District	855,802	0	(61,426)	147,722	0	942,098	657,643	143%
2899	New Carlton Fire District	367,845	0	0	63,495	0	431,340	282,672	153%
2781	North Bend Coos-Curry Housing Authority	1,341,239	(16,462)	119,576	231,515	0	1,675,868	1,030,678	163%
2884	North Central Public Health District	2,303,679	0	0	397,645	0	2,701,324	1,770,267	153%
2638	North Douglas County Fire and EMS	1,156,752	0	0	199,670	0	1,356,422	888,909	153%
2406	North Gilliam County Rural Fire Protection District	125,079	0	0	21,590	0	146,669	96,117	153%
2793	North Lincoln Fire & Rescue District #1	3,337,547	0	0	576,103	0	3,913,650	2,564,745	153%
2839	North Morrow Vector Control District	280,011	(3,437)	280	48,333	0	325,187	215,175	151%
2792	North Wasco County Parks and Recreation District	708,350	(8,694)	0	122,270	0	821,926	544,333	151%
2825	Northern Oregon Corrections	6,450,930	0	(455,394)	1,113,513	0	7,109,049	4,957,231	143%
2657	Northwest Senior & Disability Services	31,421,107	0	(563,853)	5,423,686	0	36,280,940	24,145,617	150%
2888	Oak Lodge Water Services District	4,905,328	0	(661,021)	846,722	1,625,814	3,465,215	3,769,509	92%
2852	Ochoco Irrigation District	903,547	(11,090)	(55,075)	155,964	0	993,346	694,333	143%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
2816	Odell Sanitary District	476,881	0	(4,159)	82,316	0	555,038	366,460	151%
2880	Oregon Health & Science University	625,667,892	0	(33,610,162)	107,998,309	28,404,782	671,651,257	480,795,822	140%
2531	Oregon School Boards Association	5,164,381	0	6,541	891,438	0	6,062,360	3,968,580	153%
2774	Oregon Trail Library District	559,674	(6,869)	(810)	96,607	0	648,602	430,082	151%
2684	Parkdale Fire District	268,797	0	893	46,398	0	316,088	206,558	153%
2694	Philomath Fire Department	1,291,058	(15,846)	(862)	222,853	0	1,497,203	992,116	151%
2408	Pleasant Hill Goshen Rural Fire Protection District	1,197,633	0	0	206,727	0	1,404,360	920,324	153%
2513	Port of Coos Bay	1,808,924	0	(64,378)	312,244	0	2,056,790	1,390,072	148%
2741	Port of Garibaldi	833,985	(10,236)	(3,130)	143,957	0	964,576	640,878	151%
2625	Port of Newport	3,039,474	0	0	524,652	0	3,564,126	2,335,690	153%
2512	Port of Portland	137,374,226	(1,686,045)	(180,785)	23,712,555	44,318,178	114,901,773	105,565,516	109%
2501	Port of The Dalles	348,617	(4,279)	(67,669)	60,176	0	336,845	267,895	126%
2713	Port of Tillamook Bay	1,489,453	(18,281)	(36,871)	257,099	0	1,691,400	1,144,573	148%
2673	Port Orford Library	132,397	(1,625)	0	22,853	0	153,625	101,741	151%
2542	Rainbow Water District	1,109,358	(13,616)	22,072	191,489	0	1,309,303	852,488	154%
2776	Rainier Cemetery District	151,155	0	(60,791)	26,091	0	116,455	116,156	100%
2590	Redmond Fire & Rescue	11,152,366	0	(403,082)	1,925,041	119,753	12,554,572	8,570,059	146%
2585	Rogue River Valley Irrigation District	537,272	0	0	92,740	25,613	604,399	412,868	146%
2669	Roseburg Urban Sanitary Authority	2,123,683	0	(98,732)	366,575	0	2,391,526	1,631,949	147%
2802	Rural Road Assessment District #3	368,402	(4,522)	634	63,591	0	428,105	283,100	151%
2709	Scappoose Public Library	238,893	0	(3,979)	41,236	0	276,150	183,578	150%
2739	Scappoose Rural Fire Protection District	4,768,297	(58,523)	(11,304)	823,069	0	5,521,539	3,664,208	151%
2605	Scio Fire District	273,673	0	0	47,239	0	320,912	210,305	153%
2786	Seal Rock Rural Fire Protection District	393,788	(4,833)	0	67,973	0	456,928	302,608	151%
2734	Seal Rock Water District	1,297,394	0	(37,479)	223,947	0	1,483,862	996,985	149%
2630	Sheridan Fire District	1,287,452	0	0	222,231	0	1,509,683	989,345	153%
2790	Silver Falls Library District	840,024	0	(17,142)	144,999	200,435	767,446	645,518	119%
2659	Silverton Fire District	1,207,858	(14,824)	(11,925)	208,492	0	1,389,601	928,181	150%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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2701	Sisters-Camp Sherman Rural Fire Protection District	2,450,164	0	0	422,930	2,795,553	77,541	1,882,834	4%
2692	Siuslaw Public Library	790,033	(9,696)	(13,278)	136,370	0	903,429	607,103	149%
2599	South Suburban Sanitary District	1,472,144	0	(28,950)	254,111	1,511,202	186,103	1,131,273	16%
2766	Southwest Lincoln County Water PUD	625,582	(7,678)	(7,752)	107,983	0	718,135	480,730	149%
2696	Stayton Fire District	1,250,624	0	0	215,874	0	1,466,498	961,045	153%
2799	Sublimity Fire District	349,834	0	(11,160)	60,386	0	399,060	268,831	148%
2641	Suburban East Salem Water District	499,527	0	(18,468)	86,225	0	567,284	383,863	148%
2857	Sunriver Service District	3,589,521	0	(204,401)	619,597	0	4,004,717	2,758,375	145%
2810	Sutherlin Water Control District	135,753	(1,666)	(2,310)	23,433	0	155,210	104,320	149%
2847	Sweet Home Fire and Ambulance District	3,975,415	(48,792)	(10,396)	686,208	0	4,602,435	3,054,916	151%
2582	Talent Irrigation District	1,200,395	(14,733)	12,073	207,204	0	1,404,939	922,446	152%
2553	Tangent Rural Fire Protection District	336,558	0	0	58,094	0	394,652	258,629	153%
2626	Tillamook People's Utility District	15,543,472	(190,771)	0	2,683,003	39,609	17,996,095	11,944,414	151%
2864	Tri City Joint Water & Sanitary Authority	688,533	(8,451)	(17,101)	118,850	0	781,831	529,105	148%
2660	Tualatin Valley Fire & Rescue	112,268,819	(1,377,917)	(2,634,382)	19,379,039	5,724,185	121,911,374	86,273,213	141%
2587	Tualatin Valley Irrigation District	750,091	0	(16,123)	129,475	0	863,443	576,409	150%
2842	Tualatin Valley Water District	22,253,527	0	(570,038)	3,841,244	9,881,993	15,642,740	17,100,770	91%
2772	Umatilla County Soil & Water District	132,766	(1,629)	(11,717)	22,917	0	142,337	102,024	140%
2732	Umatilla County Special Library District	291,760	0	(14,397)	50,361	0	327,724	224,203	146%
2653	Umatilla Fire Department	603,715	0	0	104,209	0	707,924	463,926	153%
2407	Urban Flood Safety & Water Quality District	5,168,234	(63,432)	12,989	892,104	0	6,009,895	3,971,541	151%
2826	Wasco County Soil-Water Conservation District	1,022,154	0	(26,906)	176,437	0	1,171,685	785,477	149%
2695	Washington County Consolidated Communications Agency	13,246,277	(162,576)	105,782	2,286,477	0	15,475,960	10,179,129	152%
2540	West Extension Irrigation District	463,981	(5,695)	(22,745)	80,089	0	515,630	356,547	145%
2867	West Multnomah Soil and Water Conservation District	1,230,672	0	0	212,430	28,518	1,414,584	945,712	150%
2589	West Slope Water District	1,052,189	0	0	181,621	0	1,233,810	808,557	153%
2606	West Valley Housing Authority	1,040,127	0	(114,568)	179,539	0	1,105,098	799,288	138%
2895	Western Lane Fire and EMS Authority	5,248,142	0	(31,232)	905,897	1,113,071	5,009,736	4,032,946	124%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
2817	Wickiup Water District	246,462	(3,025)	(187)	42,542	0	285,792	189,394	151%
2552	Winston-Dillard Fire District	8,679,920	(106,532)	32,262,971	1,498,266	0	42,334,625	6,670,103	635%
2600	Winston-Dillard Water District	1,006,494	0	(19,945)	173,734	0	1,160,283	773,443	150%
2676	Woodburn Fire District	4,760,986	0	69,097	821,807	0	5,651,890	3,658,590	154%
2562	Wy'East Fire District	114,374	(1,404)	0	19,742	0	132,712	87,891	151%
2843	Yachats Rural Fire Protection District	589,798	0	(10,112)	101,807	0	681,493	453,231	150%
2726	Yamhill Communications Agency	1,796,716	(22,052)	(2,779)	310,136	0	2,082,021	1,380,690	151%

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	7,326,336,808	72,948,432	0	1,264,619,771	289,408,197	8,374,496,814	5,629,939,104	149%

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	690,057	6,871	0	119,113	27,259	0	788,782	530,276	149%
1198	Architect Examiners Board	472,074	4,700	0	81,486	18,648	0	539,612	362,766	149%
1240	Aviation Department	2,136,687	21,275	0	368,820	84,404	0	2,442,378	1,641,942	149%
1243	Board of Clinical Social Workers	873,116	8,694	0	150,711	34,490	0	998,031	670,948	149%
1200	Board of Geologist Examiners	261,858	2,607	0	45,200	10,344	0	299,321	201,225	149%
1238	Board of Massage Therapists	695,109	6,921	0	119,985	27,459	0	794,556	534,158	149%
1171	Board of Nursing	7,468,172	74,361	0	1,289,102	295,011	0	8,536,625	5,738,933	149%
1180	Board of Parole	4,241,575	42,233	0	732,150	167,553	0	4,848,406	3,259,447	149%
1266	Board of Pharmacy	3,290,891	32,767	0	568,050	129,998	0	3,761,710	2,528,892	149%
1041	Bureau of Labor and Industries	19,429,376	193,459	0	3,353,760	767,508	0	22,209,086	14,930,545	149%
1217	Chiropractic Board	656,728	6,539	0	113,360	25,942	0	750,684	504,664	149%
1138	Commission on Judicial Fitness and Disability	191,037	1,902	0	32,975	7,546	0	218,368	146,803	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
1196	Construction Contractors' Board	6,886,818	68,572	0	1,188,753	272,046	0	7,872,097	5,292,190	149%
1172	Crab Commission	224,911	2,239	0	38,822	8,885	0	257,088	172,833	149%
1187	Criminal Justice Commission	3,862,589	38,460	0	666,733	152,582	0	4,415,200	2,968,215	149%
1095	Dairy Products Commission	1,056,905	10,524	0	182,435	41,750	0	1,208,114	812,181	149%
1223	Department of Administrative Services	139,066,793	1,384,690	0	24,004,714	5,493,478	0	158,962,719	106,866,173	149%
1192	Department of Consumer and Business Service	128,878,438	1,283,244	0	22,246,073	5,091,013	0	147,316,742	99,036,910	149%
1050	Department of Corrections	618,010,423	6,153,538	0	106,676,532	24,412,921	0	706,427,571	474,911,424	149%
1274	Department of Early Learning and Care	41,327,773	411,501	0	7,133,704	1,632,548	0	47,240,430	31,758,415	149%
1146	Department of Environmental Quality	107,352,596	1,068,911	0	18,530,436	4,240,690	0	122,711,254	82,495,331	149%
1246	Department of Human Services	1,232,785,681	12,274,863	0	212,794,632	48,698,045	0	1,409,157,131	947,336,779	149%
1261	Department of Military-Federal Employees	11,428	114	0	1,973	451	0	13,063	8,782	149%
1121	Department of Public Safety Standards and Training	21,540,997	214,484	0	3,718,253	850,922	0	24,622,812	16,553,225	149%
1064	Department of Revenue	116,343,013	1,158,429	0	20,082,297	4,595,833	0	132,987,906	89,404,036	149%
1224	Department of Transportation	555,546,631	5,531,585	0	95,894,479	21,945,449	0	635,027,246	426,910,990	149%
1073	Department of Veteran Affairs	12,813,543	127,585	0	2,211,782	506,166	0	14,646,743	9,846,594	149%
1020	District Attorneys	6,176,370	61,498	0	1,066,121	243,982	0	7,060,008	4,746,245	149%
1042	Division of State Lands	16,388,217	163,178	0	2,828,817	647,375	0	18,732,836	12,593,560	149%
1250	Eastern Oregon University	31,080,117	309,465	0	5,364,827	1,227,741	0	35,526,669	23,883,582	149%
1070	Employment Department	194,911,050	1,940,732	0	33,644,149	7,699,463	0	222,796,468	149,779,811	149%
1137	Employment Relations Board	2,677,305	26,658	0	462,137	105,760	0	3,060,340	2,057,381	149%
1201	Engineering Examiners Board	1,435,471	14,293	0	247,781	56,705	0	1,640,840	1,103,091	149%
1028	Forestry Department	110,350,540	1,098,762	0	19,047,920	4,359,116	0	126,138,105	84,799,107	149%
1031	Geology and Mineral Industries	5,583,523	55,595	0	963,788	220,563	0	6,382,343	4,290,670	149%
1139	Governors Office	11,765,300	117,147	0	2,030,842	464,758	0	13,448,531	9,041,070	149%
1247	Health Related Licensing Boards	2,907,749	28,952	0	501,915	114,863	0	3,323,753	2,234,466	149%
1271	Higher Education Coordinating Commission	26,036,395	259,245	0	4,494,216	1,028,501	0	29,761,354	20,007,723	149%
1235	Inside Oregon Enterprises	14,539,057	144,766	0	2,509,628	574,328	0	16,619,122	11,172,569	149%
1136	Judicial Department	225,009,050	2,240,418	0	38,839,450	8,888,407	0	257,200,511	172,908,683	149%

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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
1155	Land Conservation and Development Commission	14,078,688	140,182	0	2,430,162	556,143	0	16,092,890	10,818,798	149%
1175	Land Use Board of Appeals	1,277,459	12,720	0	220,506	50,463	0	1,460,222	981,666	149%
1197	Landscape Contractor Advisory Board	650,297	6,475	0	112,250	25,688	0	743,333	499,722	149%
1141	Legislative Administration Committee	11,713,923	116,636	0	2,021,973	462,729	0	13,389,804	9,001,589	149%
1258	Legislative Commission on Indian Services	581,017	5,785	0	100,291	22,952	0	664,142	446,484	149%
1154	Legislative Committees	1,681,913	16,747	0	290,320	66,440	0	1,922,540	1,292,470	149%
1101	Legislative Counsel	9,742,918	97,010	0	1,681,753	384,869	0	11,136,812	7,486,966	149%
1114	Legislative Fiscal Office	5,598,821	55,748	0	966,428	221,167	0	6,399,830	4,302,426	149%
1272	Legislative Policy and Research Committee	8,709,473	86,720	0	1,503,367	344,045	0	9,955,515	6,692,813	149%
1150	Legislature	23,153,152	230,536	0	3,996,531	914,606	0	26,465,614	17,792,089	149%
1185	Long Term Care Ombudsman	5,969,635	59,440	0	1,030,436	235,815	0	6,823,696	4,587,379	149%
1116	Marine Board	4,879,785	48,588	0	842,313	192,763	0	5,577,923	3,749,881	149%
1242	Mental Health Regulatory Agency	1,828,103	18,202	0	315,554	72,215	0	2,089,645	1,404,810	149%
1046	Military Department	45,416,769	452,215	0	7,839,517	1,794,073	0	51,914,429	34,900,613	149%
1275	Office of the Public Records Advocate	408,110	4,064	0	70,445	16,121	0	466,497	313,613	149%
1264	Oregon Advocacy Commissions Office	638,580	6,358	0	110,227	25,225	0	729,940	490,718	149%
1117	Oregon Beef Council	227,013	2,260	0	39,185	8,968	0	259,492	174,449	149%
1262	Oregon Board of Dentistry	964,091	9,599	0	166,415	38,084	0	1,102,021	740,858	149%
1233	Oregon Board of Optometry	170,242	1,695	0	29,386	6,725	0	194,598	130,823	149%
1097	Oregon Business Development Department	28,093,062	279,723	0	4,849,223	1,109,745	0	32,112,263	21,588,173	149%
1008	Oregon Commission for the Blind	7,836,080	78,024	0	1,352,608	309,544	0	8,957,167	6,021,652	149%
1002	Oregon Department of Agriculture	44,087,034	438,975	0	7,609,988	1,741,546	0	50,394,452	33,878,775	149%
1021	Oregon Department of Education	87,991,717	876,135	0	15,188,500	3,475,888	0	100,580,464	67,617,422	149%
1273	Oregon Department of Emergency Management	16,128,108	160,588	0	2,783,918	637,100	0	18,435,515	12,393,679	149%
1029	Oregon Department of Fish and Wildlife	106,308,533	1,058,515	0	18,350,217	4,199,447	0	121,517,819	81,693,018	149%
1004	Oregon Department of Justice	221,165,017	2,202,143	0	38,175,921	8,736,558	0	252,806,523	169,954,728	149%
1276	Oregon Department of the State Fire Marshal	21,367,063	212,752	0	3,688,229	844,051	0	24,423,993	16,419,565	149%
1228	Oregon Film and Video	540,575	5,383	0	93,310	21,354	0	617,914	415,406	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
1222	Oregon Forest Resources Institute	1,304,162	12,986	0	225,115	51,518	0	1,490,745	1,002,186	149%
1157	Oregon Government Ethics Commission	1,712,019	17,047	0	295,517	67,629	0	1,956,954	1,315,605	149%
1267	Oregon Health Authority	740,600,896	7,374,173	0	127,837,221	29,255,544	0	846,556,746	569,116,334	149%
1215	Oregon Hop Commission	62,330	621	0	10,759	2,462	0	71,248	47,898	149%
1194	Oregon Housing and Community Service	57,872,101	576,233	0	9,989,467	2,286,089	0	66,151,712	44,471,939	149%
1251	Oregon Institute of Technology	29,757,155	296,292	0	5,136,467	1,175,480	0	34,014,434	22,866,949	149%
1044	Oregon Liquor & Cannabis Commission	40,996,654	408,204	0	7,076,549	1,619,468	0	46,861,939	31,503,966	149%
1184	Oregon Lottery Commission	68,764,327	684,687	0	11,869,605	2,716,359	7,163,910	71,438,350	52,842,093	135%
1045	Oregon Medical Board	5,089,478	50,676	0	878,509	201,047	0	5,817,616	3,911,020	149%
1159	Oregon Office of Energy	16,326,075	162,559	0	2,818,090	644,920	0	18,661,804	12,545,807	149%
1237	Oregon Physical Therapist Licensing Board	540,886	5,386	0	93,364	21,366	0	618,269	415,645	149%
1245	Oregon Public Defense Commission	30,286,248	301,561	0	5,227,795	1,196,381	0	34,619,223	23,273,532	149%
1059	Oregon Racing Commission	1,036,808	10,324	0	178,966	40,956	0	1,185,141	796,737	149%
1115	Oregon State Bar	12,394,285	123,410	0	2,139,413	489,605	0	14,167,504	9,524,415	149%
1252	Oregon State University	499,413,958	4,972,671	0	86,205,259	19,728,071	6,698,030	564,165,787	383,775,718	147%
1248	Oregon Tourism Commission	10,207,945	101,641	0	1,762,022	403,239	0	11,668,369	7,844,317	149%
1129	Oregon Trawl Commission	179,742	1,790	0	31,026	7,100	0	205,457	138,123	149%
1277	Oregon Utility Notification Center	202,511	2,016	0	34,956	8,000	0	231,484	155,620	149%
1236	Oregon Watershed Enhancement Board	6,468,121	64,403	0	1,116,481	255,507	0	7,393,498	4,970,441	149%
1085	Oregon Wheat Commission	285,608	2,844	0	49,300	11,282	0	326,469	219,476	149%
1227	Oregon Youth Authority	107,772,137	1,073,089	0	18,602,854	4,257,263	0	123,190,817	82,817,728	149%
1210	Parks and Recreation Department	59,778,983	595,220	0	10,318,620	2,361,416	0	68,331,408	45,937,287	149%
1263	Patient Safety Commission	1,240,270	12,349	0	214,086	48,994	0	1,417,712	953,088	149%
1253	Portland State University	186,918,678	1,861,152	0	32,264,563	7,383,744	0	213,660,649	143,638,056	149%
1087	Potato Commission	273,275	2,721	0	47,171	10,795	0	312,372	209,999	149%
1179	Professional Liability Fund	8,033,185	79,987	0	1,386,631	317,330	671,408	8,511,064	6,173,118	138%
1165	Psychiatric Security Review Board	1,365,576	13,597	0	235,716	53,944	0	1,560,946	1,049,380	149%
1061	Public Employees Retirement System	50,286,235	500,701	0	8,680,050	1,986,429	0	57,480,556	38,642,564	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2025

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
1057	Public Utility Commission	18,889,207	188,080	0	3,260,520	746,170	0	21,591,636	14,515,451	149%
1195	Real Estate Agency	4,091,170	40,736	0	706,188	161,611	0	4,676,483	3,143,868	149%
1062	Secretary of State	38,561,284	383,955	0	6,656,173	1,523,265	0	44,078,147	29,632,501	149%
1256	Southern Oregon University	37,057,971	368,987	0	6,396,682	1,463,880	0	42,359,759	28,477,277	149%
1039	State Accident Insurance Fund Corporation	170,514,250	1,697,813	0	29,432,948	6,735,729	73,577,124	121,332,158	131,032,038	93%
1230	State Board of Accountancy	729,664	7,265	0	125,949	28,824	0	834,055	560,712	149%
1231	State Board of Tax Practitioners	231,335	2,303	0	39,931	9,138	0	264,432	177,770	149%
1043	State Library	4,681,912	46,618	0	808,158	184,947	0	5,351,741	3,597,825	149%
1054	State Police	194,341,881	1,935,065	0	33,545,903	7,676,979	0	222,145,870	149,342,432	149%
1066	State Treasury	35,497,794	353,452	0	6,127,375	1,402,250	0	40,576,371	27,278,355	149%
1166	Teacher Standards and Practices Commission	3,659,433	36,437	0	631,665	144,557	0	4,182,978	2,812,099	149%
1190	Travel Information Council	5,854,564	58,294	0	1,010,573	231,270	0	6,692,161	4,498,952	149%
1254	University of Oregon	449,668,170	4,477,352	0	77,618,498	17,762,991	155,032,636	358,968,393	345,548,462	104%
1160	Water Resources Department	29,652,201	295,247	0	5,118,351	1,171,334	0	33,894,465	22,786,297	149%
1255	Western Oregon University	47,553,778	473,494	0	8,208,392	1,878,490	0	54,357,174	36,542,802	149%