

Oregon Public Employees Retirement System
Estimated Transition Liability Balances
As of 6/30/2025

ER #	EMPLOYER NAME	Estimated 6/30/2024			Estimated 6/30/2025	
		Transition Liability Balance *	Total Amortization	Interest Portion	Principal Portion	Transition Liability Balance
1000	STATE AGENCIES	152,545,748.95	71,745,985.02	8,357,408.27	63,388,576.75	89,157,172.20
2018	COOS COUNTY	420,449.88	166,812.76	23,775.35	143,037.41	277,412.47
2042	JOSEPHINE COUNTY	912,540.85	373,150.46	51,216.42	321,934.04	590,606.82
2104	ASHLAND, CITY OF	334,156.82	106,718.11	19,691.03	87,027.08	247,129.74
2105	ASTORIA, CITY OF	438,810.74	176,267.45	24,723.34	151,544.11	287,266.63
2110	COQUILLE, CITY OF	89,352.26	22,046.65	5,480.86	16,565.79	72,786.48
2123	ST HELENS, CITY OF	271,461.99	110,878.65	15,188.74	95,689.91	175,772.08
2143	OAKLAND, CITY OF	37,891.25	20,733.10	1,962.55	18,770.55	19,120.70
2145	VALE, CITY OF	113,253.08	24,408.82	7,062.31	17,346.51	95,906.57
2158	MILTON-FREEWATER, CITY OF	211,775.17	79,120.44	12,108.20	67,012.24	144,762.93
2161	PILOT ROCK, CITY OF	64,819.71	19,917.39	3,876.68	16,040.71	48,779.00
2168	OAKRIDGE, CITY OF	238,265.15	69,434.82	14,174.17	55,260.65	183,004.50
2179	ESTACADA, CITY OF	16,068.19	10,362.97	787.69	9,575.28	6,492.91
2182	CASCADE LOCKS, CITY OF	248,342.53	57,619.06	15,356.38	42,262.68	206,079.84
2191	HUNTINGTON, CITY OF	172,383.52	45,670.54	10,535.41	35,135.13	137,248.40
2207	MILL CITY, CITY OF	1,320.65	606.76	71.97	534.79	785.86
2220	GARIBALDI, CITY OF	9,389.83	6,914.19	431.61	6,482.58	2,907.25
2225	ECHO, CITY OF	41,228.80	16,818.95	2,371.04	14,447.91	26,780.89
2255	CANYON CITY, TOWN OF	12,514.21	8,130.62	612.81	7,517.81	4,996.40
2258	ADAIR VILLAGE, CITY OF	2,824.24	1,373.13	153.09	1,220.04	1,604.20
2305	CITY OF ELKTON	56.00	-	-	-	56.00
2508	MULTNOMAH CNTY DRAINAGE DIST #1	33,423.97	666.38	1,124.54	(458.16)	33,882.13
2511	GRANTS PASS IRRIGATION DISTRICT	15,677.59	4,501.55	947.69	3,553.86	12,123.73
2531	OREGON SCHOOL BOARDS ASSOCIATION	9,958.19	2,895.78	592.78	2,303.00	7,655.19
2538	CLACKAMAS COUNTY VECTOR CNTRL DIST	37,765.53	7,864.17	2,363.75	5,500.42	32,265.12
2542	RAINBOW WATER & FIRE DISTRICT	39,241.36	14,334.02	2,251.49	12,082.53	27,158.84
2552	WINSTON-DILLARD RFPD #5	438,227.84	449,258.10	11,030.26	438,227.84	-
2563	CENTRAL OREGON IRRIGATION DISTRICT	177,059.36	68,503.57	9,966.01	58,537.56	118,521.80
2580	MARION COUNTY FIRE DIST #1	203,216.98	127,665.48	10,044.22	117,621.26	85,595.72
2582	TALENT IRRIGATION DISTRICT	26,503.95	13,638.57	1,404.74	12,233.83	14,270.12
2624	KLAMATH VECTOR CONTROL DISTRICT	10,604.57	3,933.40	614.99	3,318.41	7,286.16
2651	IMBLER RFPD	923.00	-	-	-	923.00
2676	WOODBURN RFD #6	181,847.88	94,960.38	9,617.03	85,343.35	96,504.53
2681	CLOVERDALE RFPD	2,408.54	2,463.75	55.21	2,408.54	-
2684	PARKDALE RFPD	1,586.75	890.13	80.30	809.83	776.92
2687	COLUMBIA DRAINAGE VECTOR CNTRL DIST	53,296.14	13,822.28	3,223.60	10,598.68	42,697.46
2695	WASHINGTON CNTY CONSOL CMN AGENCY	175,639.94	61,743.61	10,161.57	51,582.04	124,057.91
2701	SISTERS-CAMP SHERMAN RURAL FIRE PROTECTION DISTRICT	1,419,575.46	1,453,727.96	34,152.50	1,419,575.46	0.00
2707	CLATSKANIE LIBRARY DISTRICT	1,644.57	453.12	97.90	355.22	1,289.34
2731	CANBY UTILITY BOARD	10,367.20	4,157.66	588.47	3,569.19	6,798.01
2768	LAKE COUNTY LIBRARY DISTRICT	3,681.91	1,035.15	220.45	814.70	2,867.21
2781	NORTH BEND CITY HOUSING AUTHORITY	240,528.26	111,664.24	13,104.75	98,559.49	141,968.76
2802	RURAL ROAD ASSESSMENT DISTRICT #3	1,296.91	636.59	70.31	566.28	730.63
2811	MID COLUMBIA CENTER FOR LIVING	35,975.51	20,629.75	1,836.20	18,793.55	17,181.96
2838	HIGH DESERT PARKS & RECREATION DIST	462.00	-	-	-	462.00
2839	NORTH MORROW VECTOR CONTROL DIST	494.30	187.32	28.04	159.28	335.02
2900	CLATSOP COMMUNITY COLLEGE	267,230.51	106,168.48	15,179.03	90,989.45	176,241.07
2901	BLUE MOUNTAIN COMMUNITY COLLEGE	308,450.61	134,521.49	17,369.31	117,152.18	191,298.43
2902	TREASURE VALLEY COMMUNITY COLLEGE	335,337.01	138,722.27	18,866.40	119,855.87	215,481.14
2903	UMPQUA COMMUNITY COLLEGE	494,659.14	222,363.77	27,222.08	195,141.69	299,517.45
2904	LANE COMMUNITY COLLEGE	1,655,981.11	794,473.94	89,812.97	704,660.97	951,320.14
2905	MT HOOD COMMUNITY COLLEGE	1,792,096.30	719,004.73	103,004.49	616,000.24	1,176,096.06
2906	KLAMATH COMMUNITY COLLEGE	389,205.63	140,687.93	22,428.75	118,259.18	270,946.45
2908	CLACKAMAS COMMUNITY COLLEGE	1,356,955.63	532,674.80	76,460.57	456,214.23	900,741.40
2910	LINN-BENTON COMMUNITY COLLEGE	1,167,405.61	488,243.66	65,533.81	422,709.85	744,695.76
2918	PORTLAND COMMUNITY COLLEGE	5,121,189.70	2,408,822.34	275,695.12	2,133,127.22	2,988,062.48
2919	CHEMEKETA COMMUNITY COLLEGE	1,792,331.62	806,471.66	99,316.51	707,155.15	1,085,176.47
2922	ROGUE COMMUNITY COLLEGE	741,073.38	349,436.28	40,444.02	308,992.26	432,081.12
2995	OREGON COAST COMMUNITY COLLEGE	124,084.53	55,494.25	6,824.73	48,669.52	75,415.01
2996	COLUMBIA GORGE COMMUNITY COLLEGE	223,426.92	94,500.61	12,498.88	82,001.73	141,425.18
2997	TILLAMOOK BAY COMMUNITY COLLEGE	93,200.73	64,409.01	4,458.63	59,950.38	33,250.35
2998	SOUTHWESTERN OREGON CMNTY COLLEGE	372,148.49	164,318.54	20,587.81	143,730.73	228,417.76
2999	CENTRAL OREGON CMNTY COLLEGE DIST	895,599.17	430,971.01	48,715.55	382,255.46	513,343.71

* The estimated 6/30/2024 balance reflects an adjustment made to reconcile PERS' balances with Milliman's 12/31/2023 Actuarial Valuation balances.