

Oregon Public Employees Retirement System
Estimated Transition Liability Balances
As of 6/30/2026

ER #	EMPLOYER NAME	Estimated 6/30/2025	Total Amortization	Interest Portion	Principal Portion	Estimated 6/30/2026
		Transition Liability Balance *				Transition Liability Balance
1000	STATE AGENCIES	86,621,714.93	29,890,910.46	5,205,366.51	24,685,543.95	61,936,170.98
2018	COOS COUNTY	270,977.08	75,001.07	16,558.93	58,442.14	212,534.94
2042	JOSEPHINE COUNTY	575,879.04	161,967.38	35,182.50	126,784.88	449,094.16
2104	ASHLAND, CITY OF	230,306.22	56,781.53	14,677.37	42,104.16	188,202.07
2105	ASTORIA, CITY OF	278,649.42	101,851.51	16,327.65	85,523.86	193,125.57
2110	COQUILLE, CITY OF	62,517.75	13,757.17	4,228.27	9,528.90	52,988.85
2123	ST HELENS, CITY OF	171,849.85	40,608.55	10,724.35	29,884.20	141,965.65
2143	OAKLAND, CITY OF	18,311.32	5,408.23	1,126.12	4,282.11	14,029.21
2145	VALE, CITY OF	79,635.70	16,526.66	5,537.25	10,989.41	68,646.29
2158	MILTON-FREEWATER, CITY OF	141,415.58	39,018.95	8,634.15	30,384.80	111,030.78
2161	PILOT ROCK, CITY OF	45,773.39	12,615.47	2,867.82	9,747.65	36,025.74
2168	OAKRIDGE, CITY OF	165,380.52	33,439.74	10,961.27	22,478.47	142,902.04
2179	ESTACADA, CITY OF	6,103.78	2,531.33	354.10	2,177.23	3,926.55
2182	CASCADE LOCKS, CITY OF	201,367.06	56,276.27	12,212.30	44,063.97	157,303.09
2191	HUNTINGTON, CITY OF	135,785.94	32,745.67	8,535.32	24,210.35	111,575.59
2207	MILL CITY, CITY OF	761.79	151.39	48.72	102.67	659.12
2220	GARIBALDI, CITY OF	2,649.96	2,690.76	108.41	2,582.35	67.61
2225	ECHO, CITY OF	25,750.68	7,578.63	1,551.69	6,026.94	19,723.75
2255	CANYON CITY, TOWN OF	3,598.17	1,959.39	233.83	1,725.56	1,725.61
2258	ADAIR VILLAGE, CITY OF	1,554.71	519.67	92.90	426.77	1,127.94
2305	CITY OF ELKTON	19.74	-	-	-	19.74
2407	URBAN FLOOD SAFETY & WATER QUALITY DISTRICT	24,597.00	-	-	-	24,597.00
2511	GRANTS PASS IRRIGATION DISTRICT	11,749.05	3,011.14	728.36	2,282.78	9,466.27
2531	OREGON SCHOOL BOARDS ASSOCIATION	7,650.62	2,039.37	465.29	1,574.08	6,076.53
2538	CLACKAMAS COUNTY VECTOR CNTRL DIST	23,076.33	4,679.06	1,776.26	2,902.80	20,173.53
2542	RAINBOW WATER & FIRE DISTRICT	25,432.10	7,445.96	1,577.47	5,868.49	19,563.61
2552	WINSTON-DILLARD RFPD #5	31,486,407.52	517,793.76	1,055,639.36	(537,845.60)	32,024,253.12
2563	CENTRAL OREGON IRRIGATION DISTRICT	109,884.59	32,273.60	6,912.27	25,361.33	84,523.26
2580	MARION COUNTY FIRE DIST #1	79,272.84	36,701.34	4,511.25	32,190.09	47,082.74
2582	TALENT IRRIGATION DISTRICT	13,754.31	3,789.76	848.77	2,940.99	10,813.32
2624	KLAMATH VECTOR CONTROL DISTRICT	6,408.01	1,533.89	426.95	1,106.94	5,301.07
2651	IMBLER RFPD	841.00	-	-	-	841.00
2676	WOODBURN RFD #6	92,874.99	49,968.70	4,995.29	44,973.41	47,901.57
2684	PARKDALE RFPD	948.28	151.13	54.89	96.24	852.05
2687	COLUMBIA DRAINAGE VECTOR CNTRL DIST	36,516.12	6,351.70	2,542.42	3,809.28	32,706.85
2695	WASHINGTON CNTY CONSOL CMN AGENCY	121,617.79	36,933.22	7,333.40	29,599.82	92,017.97
2707	CLATSKANIE LIBRARY DISTRICT	1,269.22	373.47	75.84	297.63	971.59
2731	CANBY UTILITY BOARD	6,643.66	2,199.12	395.64	1,803.48	4,840.19
2768	LAKE COUNTY LIBRARY DISTRICT	2,615.09	675.47	166.64	508.83	2,106.26
2778	MULINO WATER DISTRICT #23	267.14	51.10	7.50	43.60	223.54
2781	NORTH BEND CITY HOUSING AUTHORITY	137,719.36	39,820.52	8,390.22	31,430.30	106,289.06
2802	RURAL ROAD ASSESSMENT DISTRICT #3	706.65	171.54	44.27	127.27	579.38
2811	MID COLUMBIA CENTER FOR LIVING	16,410.94	6,486.12	960.36	5,525.76	10,885.17
2838	HIGH DESERT PARKS & RECREATION DIST	186.00	-	-	-	186.00
2839	NORTH MORROW VECTOR CONTROL DIST	325.03	101.85	19.58	82.27	242.76
2900	CLATSOP COMMUNITY COLLEGE	133,727.09	45,238.91	9,288.24	35,950.67	97,776.42
2901	BLUE MOUNTAIN COMMUNITY COLLEGE	157,661.80	55,883.10	10,422.81	45,460.29	112,201.51
2902	TREASURE VALLEY COMMUNITY COLLEGE	183,585.67	55,179.48	11,941.13	43,238.35	140,347.32
2903	UMPUA COMMUNITY COLLEGE	277,789.39	88,414.65	17,167.88	71,246.77	206,542.62
2904	LANE COMMUNITY COLLEGE	989,399.25	328,516.30	56,950.38	271,565.92	717,833.33
2905	MT HOOD COMMUNITY COLLEGE	968,362.72	309,212.66	64,768.09	244,444.57	723,918.16
2906	KLAMATH COMMUNITY COLLEGE	218,776.64	60,852.11	14,935.15	45,916.96	172,859.68
2908	CLACKAMAS COMMUNITY COLLEGE	798,144.67	241,675.75	51,126.92	190,548.83	607,595.84
2910	LINN-BENTON COMMUNITY COLLEGE	595,037.11	169,101.58	40,910.54	128,191.04	466,846.07
2918	PORTLAND COMMUNITY COLLEGE	3,493,902.34	770,669.12	199,409.86	571,259.26	2,922,643.08
2919	CHEMEKETA COMMUNITY COLLEGE	954,380.74	396,197.14	57,736.53	338,460.61	615,920.13
2922	ROGUE COMMUNITY COLLEGE	410,113.14	154,464.68	24,299.58	130,165.10	279,948.04
2995	OREGON COAST COMMUNITY COLLEGE	73,966.61	23,991.19	4,417.45	19,573.74	54,392.87
2996	COLUMBIA GORGE COMMUNITY COLLEGE	118,847.50	34,037.97	7,976.91	26,061.06	92,786.44
2997	TILLAMOOK BAY COMMUNITY COLLEGE	81,387.15	26,661.66	3,140.54	23,521.12	57,866.04
2998	SOUTHWESTERN OREGON CMNTY COLLEGE	200,741.67	66,476.93	12,759.36	53,717.57	147,024.10
2999	CENTRAL OREGON CMNTY COLLEGE DIST	523,466.25	178,411.13	30,312.34	148,098.79	375,367.47

* The estimated 6/30/2025 balance reflects an adjustment made to reconcile PERS' balances with Milliman's 12/31/2024 Actuarial Valuation balances.