

## Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions,  
and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/21 - 6/30/23			Net Employer Contribution Rate 7/1/23 - 6/30/25		
		Tier One / Tier Two Payroll (reflects 2.45% member redirect offset)	OPSRP General Service Payroll (reflects 0.70% member redirect offset)	OPSRP Police and Fire Payroll	Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	OPSRP Police and Fire Payroll
..... Independent Employers ..... City							
2167	City of Athena	14.67%	14.75%	19.11%	16.33%	16.36%	21.15%
2106	City of Beaverton	24.42%	17.79%	22.15%	29.55%	23.10%	27.89%
2107	City of Bend	20.40%	13.59%	17.95%	21.64%	14.66%	19.45%
2149	City of Canyonville	20.29%	16.77%	21.13%	17.73%	14.08%	18.87%
2186	City of Chiloquin	11.56%	5.24%	9.60%	12.59%	6.62%	11.41%
2162	City of Clatskanie	27.32%	16.46%	20.82%	9.31%	5.57%	10.36%
2152	City of Coos Bay	26.88%	16.75%	21.11%	31.98%	22.06%	26.85%
2165	City of Cornelius	20.47%	15.83%	20.19%	24.86%	20.85%	25.64%
2127	City of Cottage Grove	27.80%	20.51%	24.87%	33.62%	25.36%	30.15%
2257	City of Culver	35.31%	30.26%	34.62%	37.87%	32.42%	37.21%
2262	City of Dufur	27.14%	20.61%	24.97%	28.22%	21.92%	26.71%
2282	City of Eagle Point	27.11%	18.80%	23.16%	31.37%	22.45%	27.24%
2111	City of Eugene	27.16%	20.70%	25.06%	29.64%	22.90%	27.69%
2112	City of Forest Grove	15.90%	10.15%	14.51%	17.92%	11.46%	16.25%
2248	City of Fossil	16.70%	10.17%	14.53%	21.78%	15.48%	20.27%
2309	City of Gearhart	20.54%	12.91%	17.27%	25.10%	18.22%	23.01%
2264	City of Gervais	16.65%	17.99%	22.35%	24.07%	20.32%	25.11%
2250	City of Gold Beach	16.13%	10.47%	14.83%	18.23%	13.06%	17.85%
2114	City of Gresham	23.21%	15.30%	19.66%	27.88%	20.01%	24.80%
2210	City of Helix	16.64%	10.11%	14.47%	21.72%	15.42%	20.21%
2115	City of Hillsboro	23.46%	17.45%	21.81%	24.68%	18.60%	23.39%
2222	City of Jacksonville	24.93%	19.50%	23.86%	32.12%	23.57%	28.36%
2232	City of Joseph	21.02%	14.49%	18.85%	20.36%	14.06%	18.85%
2279	City of Keizer	24.18%	15.04%	19.40%	30.05%	20.35%	25.14%
2283	City of Maupin	17.65%	10.64%	15.00%	22.25%	15.95%	20.74%
2246	City of Merrill	13.76%	2.34%	6.70%	51.03%	1.82%	6.61%
2195	City of Metolius	5.24%	0.00%	0.00%	0.00%	0.00%	0.00%
2290	City of Molalla	16.21%	11.97%	16.33%	14.67%	9.54%	14.33%
2174	City of Mt Angel	17.94%	9.03%	13.39%	15.11%	14.34%	19.13%
2118	City of Ontario	35.65%	26.32%	30.68%	34.46%	25.48%	30.27%
2218	City of Prairie City	18.51%	18.62%	22.98%	27.14%	26.73%	31.52%
2146	City of Prineville	17.46%	12.43%	16.79%	19.92%	14.62%	19.41%
2297	City of Rainier	20.54%	13.64%	18.00%	24.11%	18.25%	23.04%
2101	City of Salem	24.21%	17.40%	21.76%	25.07%	18.31%	23.10%
2219	City of Sheridan	18.96%	15.84%	20.20%	19.67%	17.15%	21.94%
2213	City of Stanfield	10.79%	0.94%	5.30%	13.58%	4.53%	9.32%

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<b>Independent Employers</b>							
<b>City</b>							
2129	City of Sweet Home	13.76%	5.66%	10.02%	21.12%	11.08%	15.87%
2261	City of Waldport	15.98%	10.53%	14.89%	18.17%	15.33%	20.12%
2189	City of Willamina	5.24%	1.05%	5.41%	0.00%	0.00%	3.15%
2253	Town of Butte Falls	16.70%	10.17%	14.53%	21.78%	15.48%	20.27%
<b>County</b>							
2001	Clackamas County	26.81%	21.26%	25.62%	27.59%	22.57%	27.36%
2002	Curry County	28.75%	21.66%	26.02%	34.15%	27.37%	32.16%
2003	Douglas County	43.08%	35.68%	40.04%	44.42%	36.99%	41.78%
2006	Jefferson County	20.10%	13.61%	17.97%	17.16%	11.19%	15.98%
2008	Lane County	22.19%	16.56%	20.92%	25.98%	20.69%	25.48%
2014	Linn County	29.86%	23.43%	27.79%	30.46%	24.74%	29.53%
2039	Malheur County	22.17%	16.33%	20.69%	22.21%	17.64%	22.43%
2897	Morrow County	N/A	N/A	N/A	17.12%	10.82%	15.61%
2037	Polk County	26.31%	20.83%	25.19%	27.68%	22.14%	26.93%
2050	Wallowa County	14.81%	0.00%	1.88%	20.95%	11.08%	15.87%
2015	Yamhill County	20.22%	14.11%	18.47%	21.30%	15.42%	20.21%
<b>Special Districts</b>							
2664	Applegate Valley Rural Fire Protection District #9	26.16%	14.42%	18.78%	35.66%	21.71%	26.50%
2702	Banks Fire District #13	26.54%	15.32%	19.68%	26.93%	20.63%	25.42%
2596	Bend Parks & Recreation	16.68%	13.50%	17.86%	18.44%	15.19%	19.98%
2648	Black Butte Ranch Rural Fire Protection District	17.36%	10.83%	15.19%	24.20%	17.90%	22.69%
2833	Boardman Fire & Rescue District	17.21%	10.68%	15.04%	22.29%	15.99%	20.78%
2779	Brownsville Rural Fire Protection District	20.41%	10.90%	15.26%	27.75%	16.21%	21.00%
2890	Central Cascades Fire & EMS	16.30%	9.77%	14.13%	17.38%	11.08%	15.87%
2678	Central Oregon Regional Housing Authority	14.92%	13.95%	18.31%	16.24%	15.26%	20.05%
2645	Chiloquin Agency Lake Rural Fire Protection District	26.51%	16.19%	20.55%	27.81%	19.01%	23.80%
2693	City-County Insurance Services	15.30%	13.14%	17.50%	15.75%	14.45%	19.24%
2518	Clackamas County Housing Authority	22.24%	17.54%	21.90%	19.54%	14.85%	19.64%
2870	Clackamas River Water Providers	11.12%	12.44%	16.80%	12.19%	13.78%	18.57%
2679	Columbia River People's Utility District	22.93%	20.21%	24.57%	24.31%	22.21%	27.00%
2828	Deschutes Public Library District	17.72%	14.48%	18.84%	18.42%	15.79%	20.58%
2527	Deschutes Valley Water District	20.76%	16.82%	21.18%	22.44%	18.25%	23.04%
2729	Douglas County Fire District #2	59.92%	49.78%	54.14%	66.19%	55.09%	59.88%
2529	East Fork Irrigation District	17.64%	3.84%	8.20%	14.01%	11.08%	15.87%
2618	Estacada Cemetery District	5.24%	0.00%	0.00%	0.00%	0.00%	0.00%
2623	Evans Valley Fire District #6	12.22%	5.69%	10.05%	17.61%	11.31%	16.10%

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.....							
Independent Employers							
.....							
Special Districts							
2785	Fern Ridge Community Library	14.47%	7.94%	12.30%	19.49%	13.19%	17.98%
2608	Gaston Rural Fire Protection District	20.59%	14.06%	18.42%	22.82%	16.52%	21.31%
2891	Grant County Emergency Communications Agency	10.73%	10.01%	14.37%	16.52%	11.17%	15.96%
2894	Greater Toledo Pool Recreation District	16.30%	9.77%	14.13%	17.37%	11.07%	15.86%
2698	Halsey Shedd Rural Fire Protection District	19.97%	15.15%	19.51%	25.24%	20.46%	25.25%
2771	Harbor Water PUD	18.85%	14.12%	18.48%	25.19%	19.43%	24.22%
2717	Ice Fountain Water District	18.32%	14.00%	18.36%	25.61%	19.31%	24.10%
2556	Jackson County Fire District #5	40.42%	30.55%	34.91%	42.44%	31.86%	36.65%
2575	Jefferson County Rural Fire Protection District #1	20.67%	14.94%	19.30%	21.13%	14.18%	18.97%
2841	Jefferson County Soil & Water Conservation District	12.35%	11.59%	15.95%	12.56%	11.88%	16.67%
2809	Juntura Road District #4	21.44%	14.91%	19.27%	22.52%	16.22%	21.01%
2515	Klamath County Fire District #1	44.73%	35.45%	39.81%	45.51%	36.76%	41.55%
2760	Knappa Svensen Burnside Rural Fire Protection District	23.59%	23.11%	27.47%	63.48%	55.77%	60.56%
2881	Lake Chinook Fire and Rescue District	16.29%	9.76%	14.12%	17.37%	11.07%	15.86%
2644	Lakeside Water District	12.56%	10.90%	15.26%	10.67%	8.85%	13.64%
2521	League of Oregon Cities	25.87%	24.41%	28.77%	25.41%	25.72%	30.51%
2597	Mapleton Water District	12.78%	6.79%	11.15%	18.40%	12.10%	16.89%
2877	Mid-Columbia Fire And Rescue V1-801	16.94%	10.41%	14.77%	13.04%	11.84%	16.63%
2782	Millington Rural Fire Protection District	16.76%	10.23%	14.59%	30.86%	24.56%	29.35%
2861	Mt Angel Fire District	20.28%	10.50%	14.86%	21.26%	11.98%	16.77%
2724	Nehalem Bay Wastewater Agency	16.70%	10.91%	15.27%	22.52%	16.22%	21.01%
2740	Neskowin Regional Sanitary Authority	5.24%	0.00%	2.88%	6.14%	0.00%	4.63%
2835	North Clackamas County Water Commission	23.02%	18.96%	23.32%	30.57%	24.27%	29.06%
2637	Northeast Oregon Housing Authority	18.59%	13.12%	17.48%	24.73%	18.43%	23.22%
2550	Nyssa Road Assessment District #2	34.28%	30.86%	35.22%	32.53%	29.50%	34.29%
2685	Oregon Community College Association	13.45%	5.17%	9.53%	13.20%	11.08%	15.87%
2876	Oregon Municipal Electric Utilities Association	15.50%	8.97%	13.33%	17.07%	10.77%	15.56%
2533	Owyhee Irrigation District	28.70%	22.78%	27.14%	31.29%	24.09%	28.88%
2688	Polk County Fire District #1	25.76%	16.50%	20.86%	27.41%	17.81%	22.60%
2613	Polk Soil & Water Conservation District	14.70%	13.55%	17.91%	21.16%	14.86%	19.65%
2507	Port of Astoria	13.36%	11.64%	16.00%	13.27%	11.99%	16.78%
2633	Port of Cascade Locks	14.04%	10.43%	14.79%	17.32%	13.30%	18.09%
2570	Port of Columbia County	12.12%	5.59%	9.95%	15.13%	8.83%	13.62%
2788	Port of Hood River	19.55%	15.72%	20.08%	18.70%	17.03%	21.82%
2581	Port of Umatilla	28.59%	18.84%	23.20%	25.23%	16.15%	20.94%
2689	Redmond Area Park & Recreation District	14.80%	11.48%	15.84%	15.12%	11.65%	16.44%

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			General Service Payroll	Police and Fire Payroll		General Service Payroll	Police and Fire Payroll
.....							
Independent Employers							
.....							
Special Districts							
2672	Rockwood Water PUD	24.65%	20.50%	24.86%	23.13%	21.81%	26.60%
2747	Salem Housing Authority	26.52%	23.53%	27.89%	27.58%	24.84%	29.63%
2885	Siletz Rural Fire Protection District	16.24%	9.71%	14.07%	16.89%	10.59%	15.38%
2859	South Lane County Fire and Rescue	32.51%	21.93%	26.29%	35.58%	23.24%	28.03%
2803	Southwestern Polk County Rural Fire Protection District	N/A	N/A	N/A	9.51%	9.31%	14.10%
2845	Sunrise Water Authority	9.49%	8.20%	12.56%	9.50%	7.84%	12.63%
2643	Sweet Home Cemetery	17.45%	9.96%	14.32%	16.16%	8.74%	13.53%
2722	Tillamook 9-1-1	13.76%	11.57%	15.93%	16.02%	16.88%	21.67%
2821	Tillamook County Soil And Water Conservation District	15.26%	13.72%	18.08%	12.74%	11.03%	15.82%
2783	Tillamook Fire District	22.10%	14.62%	18.98%	24.94%	16.27%	21.06%
2865	Tri-County Cooperative Weed Management Area	17.26%	10.73%	15.09%	20.65%	14.35%	19.14%
2610	Turner Fire District	28.63%	0.00%	0.00%	71.57%	11.08%	15.87%
2887	Umatilla County Fire District #1	27.37%	17.31%	21.67%	31.12%	20.67%	25.46%
2874	Umatilla-Morrow Radio and Data District	12.47%	11.16%	15.52%	13.44%	12.10%	16.89%
2536	Valley View Cemetery	5.24%	0.00%	0.00%	0.00%	0.00%	0.00%
2797	Vernonia Fire	5.87%	3.51%	7.87%	8.46%	6.99%	11.78%
2796	West Side Rural Fire Protection District	10.48%	3.95%	8.31%	18.55%	11.08%	15.87%
2725	West Valley Fire District	21.66%	15.13%	19.49%	22.74%	16.44%	21.23%
2714	Winchester Bay Sanitary District	21.45%	16.49%	20.85%	19.46%	13.80%	18.59%
2878	Yamhill Fire Protection District	11.97%	9.81%	14.17%	14.27%	10.95%	15.74%

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..... Judiciary - member redirect offset does not apply .....						
2099    State Judiciary	24.89%	N/A	N/A	29.01%	N/A	N/A

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<b>School Districts</b>							
.....							
<b>School</b>							
4404	Alliance Charter Academy	25.44%	22.33%	26.69%	26.42%	23.58%	28.37%
4306	Amity School District	2.19%	0.00%	3.44%	1.18%	0.00%	3.13%
3446	Ashwood School	26.83%	23.72%	28.08%	24.27%	21.43%	26.22%
3003	Baker School District #5J	5.01%	1.90%	6.26%	5.27%	2.43%	7.22%
4035	Banks School District	21.96%	18.85%	23.21%	22.17%	19.33%	24.12%
4062	Beaverton School District	18.20%	15.09%	19.45%	17.93%	15.09%	19.88%
3291	Bend-La Pine Public Schools	18.10%	14.99%	19.35%	19.32%	16.48%	21.27%
3510	Bethel School District	11.37%	8.26%	12.62%	12.82%	9.98%	14.77%
3451	Black Butte School District	26.83%	23.72%	28.08%	24.32%	21.48%	26.27%
3283	Brookings-Harbor School District #17C	9.95%	6.84%	11.20%	8.18%	5.34%	10.13%
3320	Camas Valley School District #21	24.81%	21.70%	26.06%	25.80%	22.96%	27.75%
4333	Canby School District	8.04%	4.93%	9.29%	7.23%	4.39%	9.18%
4334	Cascade School District #5	11.59%	8.48%	12.84%	11.18%	8.34%	13.13%
3859	Central School District #13J	13.67%	10.56%	14.92%	14.00%	11.16%	15.95%
4259	Clackamas Education Service District	15.42%	12.31%	16.67%	16.38%	13.54%	18.33%
3179	Clatsop County School District #1C	0.05%	0.00%	0.94%	1.11%	0.00%	3.06%
3116	Colton School District #53	26.83%	23.72%	28.08%	26.09%	23.25%	28.04%
3242	Coos Bay School District #9	19.92%	16.81%	21.17%	20.81%	17.97%	22.76%
3039	Corvallis School District #509J	15.26%	12.15%	16.51%	16.13%	13.29%	18.08%
3970	Cove School District	26.83%	23.72%	28.08%	25.58%	22.74%	27.53%
3502	Creswell School District #40	22.17%	19.06%	23.42%	22.17%	19.33%	24.12%
3274	Crook County School District	5.65%	2.54%	6.90%	8.25%	5.41%	10.20%
3850	Dallas School District	11.07%	7.96%	12.32%	11.97%	9.13%	13.92%
3843	David Douglas School District	23.36%	20.25%	24.61%	23.86%	21.02%	25.81%
4291	Dayton Public Schools	7.51%	4.40%	8.76%	3.68%	0.84%	5.63%
4237	Douglas Education Service District	22.48%	19.37%	23.73%	24.19%	21.35%	26.14%
4012	Dufur Schools	26.42%	23.31%	27.67%	27.47%	24.63%	29.42%
3927	Echo School District	5.08%	1.97%	6.33%	6.75%	3.91%	8.70%
4323	Estacada School District #108	14.29%	11.18%	15.54%	15.97%	13.13%	17.92%
3473	Eugene School District 4J	21.27%	18.16%	22.52%	21.68%	18.84%	23.63%
3887	Falls City School District	9.04%	5.93%	10.29%	12.75%	9.91%	14.70%
3494	Fern Ridge School District	13.90%	10.79%	15.15%	13.37%	10.53%	15.32%
4405	Forest Grove Community School	26.21%	23.10%	27.46%	27.16%	24.32%	29.11%
4313	Forest Grove School District	19.01%	15.90%	20.26%	19.02%	16.18%	20.97%
4034	Gaston Public Schools	7.39%	4.28%	8.64%	7.82%	4.98%	9.77%
4329	Gervais School District #1	0.05%	0.00%	0.00%	0.00%	0.00%	1.67%

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<b>School Districts</b>							
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<b>School</b>							
3160	Gladstone School District #115	0.05%	0.00%	0.64%	2.95%	0.11%	4.90%
3316	Glide School District #12	17.00%	13.89%	18.25%	17.72%	14.88%	19.67%
4219	Grant County Education Service District	26.83%	23.72%	28.08%	23.62%	20.78%	25.57%
4260	Greater Albany School District #8J	18.67%	15.56%	19.92%	19.17%	16.33%	21.12%
4332	Gresham-Barlow School District #10	12.93%	9.82%	14.18%	12.99%	10.15%	14.94%
4326	Harney County School District #3	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
4258	Hermiston School District #8R	17.98%	14.87%	19.23%	19.46%	16.62%	21.41%
4252	High Desert Education Service District	17.52%	14.41%	18.77%	17.87%	15.03%	19.82%
4341	Hillsboro School District #1J	17.08%	13.97%	18.33%	16.69%	13.85%	18.64%
3409	Hood River County School District	15.31%	12.20%	16.56%	15.95%	13.11%	17.90%
4223	InterMountain Education Service District	6.81%	3.70%	8.06%	8.84%	6.00%	10.79%
4220	Jefferson County Education Service District	11.07%	7.96%	12.32%	15.78%	12.94%	17.73%
3729	Jefferson School District #14Cj	7.18%	4.07%	8.43%	5.63%	2.79%	7.58%
4315	John Day School District	9.51%	6.40%	10.76%	8.81%	5.97%	10.76%
3520	Junction City School District #69	14.81%	11.70%	16.06%	15.73%	12.89%	17.68%
3965	La Grande Public Schools	4.43%	1.32%	5.68%	6.57%	3.73%	8.52%
3461	Lake County School District #7	11.07%	7.96%	12.32%	12.20%	9.36%	14.15%
4268	Lake Oswego School District	15.21%	12.10%	16.46%	15.15%	12.31%	17.10%
4276	Lane County Education Service District	19.40%	16.29%	20.65%	21.31%	18.47%	23.26%
3579	Lincoln County School District	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
3447	Madras School District	5.99%	2.88%	7.24%	7.36%	4.52%	9.31%
4142	McMinnville Schools	17.83%	14.72%	19.08%	18.26%	15.42%	20.21%
4288	Medford School District #549C	21.88%	18.77%	23.13%	23.16%	20.32%	25.11%
4335	Milton-Freewater Unified School District #7	1.19%	0.00%	2.44%	0.76%	0.00%	2.71%
4423	Molalla River Academy	25.86%	22.75%	27.11%	26.79%	23.95%	28.74%
4331	Molalla River School District	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
4340	Monroe School District #1J	15.83%	12.72%	17.08%	14.64%	11.80%	16.59%
3372	Monument School District #8	7.73%	4.62%	8.98%	5.89%	3.05%	7.84%
3809	Morrow County Schools	9.76%	6.65%	11.01%	11.72%	8.88%	13.67%
4238	Multnomah Education Service District	13.43%	10.32%	14.68%	16.18%	13.34%	18.13%
4336	Nestucca Valley School District #101	18.42%	15.31%	19.67%	20.14%	17.30%	22.09%
4135	Newberg School District #29Jt	9.06%	5.95%	10.31%	9.61%	6.77%	11.56%
3245	North Bend Public Schools	18.03%	14.92%	19.28%	19.59%	16.75%	21.54%
4321	North Clackamas School District #12	12.88%	9.77%	14.13%	13.53%	10.69%	15.48%
3463	North Lake School District #14	25.29%	22.18%	26.54%	26.54%	23.70%	28.49%
3730	North Marion School District #15	2.93%	0.00%	4.18%	1.38%	0.00%	3.33%

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<b>School Districts</b>							
-----							
<b>School</b>							
4342	North Santiam School District #29J	0.65%	0.00%	1.90%	0.24%	0.00%	2.19%
4381	North Wasco County School District #21	13.34%	10.23%	14.59%	13.33%	10.49%	15.28%
3307	Oakland School District	25.18%	22.07%	26.43%	25.93%	23.09%	27.88%
3524	Oakridge School District	11.07%	7.96%	12.32%	13.91%	11.07%	15.86%
3684	Ontario School District #8C	17.63%	14.52%	18.88%	18.21%	15.37%	20.16%
3122	Oregon City School District #62	4.75%	1.64%	6.00%	6.36%	3.52%	8.31%
4345	Oregon Trail School District 46	26.83%	23.72%	28.08%	27.38%	24.54%	29.33%
3462	Paisley School District	26.83%	23.72%	28.08%	25.61%	22.77%	27.56%
3820	Parkrose School District	18.05%	14.94%	19.30%	18.56%	15.72%	20.51%
3931	Pendleton School District #16R	3.30%	0.19%	4.55%	2.83%	0.00%	4.78%
3043	Philomath School District #17J	17.97%	14.86%	19.22%	19.18%	16.34%	21.13%
3414	Phoenix-Talent School District	13.33%	10.22%	14.58%	13.59%	10.75%	15.54%
3958	Pilot Rock School District #2R	11.13%	8.02%	12.38%	13.64%	10.80%	15.59%
3470	Pleasant Hill School District	26.26%	23.15%	27.51%	27.26%	24.42%	29.21%
3818	Portland Public Schools	0.05%	0.00%	0.27%	0.00%	0.00%	1.29%
4403	Portland Village School	25.34%	22.23%	26.59%	26.37%	23.53%	28.32%
3370	Prairie City School District #4	19.87%	16.76%	21.12%	20.48%	17.64%	22.43%
4320	Rainier School District #13	12.80%	9.69%	14.05%	12.44%	9.60%	14.39%
4311	Redmond School District #2J	6.31%	3.20%	7.56%	8.14%	5.30%	10.09%
4312	Reedsport School District	16.02%	12.91%	17.27%	15.82%	12.98%	17.77%
3824	Reynolds School District	8.97%	5.86%	10.22%	8.43%	5.59%	10.38%
3847	Riverdale School	14.67%	11.56%	15.92%	13.98%	11.14%	15.93%
3310	Roseburg Public Schools	2.18%	0.00%	3.43%	1.38%	0.00%	3.33%
3735	Salem-Keizer Public Schools	16.29%	13.18%	17.54%	16.31%	13.47%	18.26%
3665	Santiam Canyon School District	13.43%	10.32%	14.68%	14.43%	11.59%	16.38%
3000	School Districts	26.83%	23.72%	28.08%	27.87%	25.03%	29.82%
3647	Scio School District #95C	22.57%	19.46%	23.82%	23.35%	20.51%	25.30%
3187	Seaside Schools	16.11%	13.00%	17.36%	16.97%	14.13%	18.92%
4440	Sheridan AllPrep Academy	21.85%	18.74%	23.10%	24.16%	21.32%	26.11%
4144	Sheridan School District #48J	25.82%	22.71%	27.07%	26.93%	24.09%	28.88%
4337	Sherman County School District	26.83%	23.72%	28.08%	19.01%	16.17%	20.96%
4317	Sherwood School District #88J	22.29%	19.18%	23.54%	22.84%	20.00%	24.79%
4270	Silver Falls School District	5.06%	1.95%	6.31%	6.34%	3.50%	8.29%
3296	Sisters School District	6.41%	3.30%	7.66%	9.51%	6.67%	11.46%
3537	Siuslaw School District #97J	13.09%	9.98%	14.34%	14.41%	11.57%	16.36%
3506	South Lane School District	6.92%	3.81%	8.17%	8.06%	5.22%	10.01%



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..... School Districts ..... School							
3319	South Umpqua School District	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
3487	Springfield School District #19	5.07%	1.96%	6.32%	4.19%	1.35%	6.14%
4279	St Helens School District #502	5.09%	1.98%	6.34%	3.97%	1.13%	5.92%
3942	Stanfield School District	10.35%	7.24%	11.60%	10.01%	7.17%	11.96%
3353	Sutherlin School District #130	6.21%	3.10%	7.46%	4.26%	1.42%	6.21%
3618	Sweet Home School District #55	7.00%	3.89%	8.25%	5.01%	2.17%	6.96%
4380	The Emerson School	24.93%	21.82%	26.18%	26.15%	23.31%	28.10%
4338	Three Rivers U J School District	16.24%	13.13%	17.49%	15.99%	13.15%	17.94%
4316	Tigard-Tualatin School District #23J	22.82%	19.71%	24.07%	23.69%	20.85%	25.64%
3902	Tillamook Public Schools	0.05%	0.00%	0.00%	0.00%	0.00%	0.65%
3928	Umatilla School District #6R	10.14%	7.03%	11.39%	11.33%	8.49%	13.28%
3966	Union County School District	12.45%	9.34%	13.70%	16.42%	13.58%	18.37%
3195	Warrenton-Hammond School District	19.43%	16.32%	20.68%	20.94%	18.10%	22.89%
3075	West Linn School District	7.05%	3.94%	8.30%	7.92%	5.08%	9.87%
4254	Willamette Education Service District	9.11%	6.00%	10.36%	12.79%	9.95%	14.74%
4314	Willamina School District #30J	22.62%	19.51%	23.87%	23.59%	20.75%	25.54%
3349	Winston-Dillard Schools	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
4166	Yamhill-Carlton School District #1	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%

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SLGRP (Default Tier 1/Tier 2 Rates)							
CC							
2901	Blue Mountain Community College	17.38%	13.69%	18.05%	14.20%	11.01%	15.80%
2999	Central Oregon Community College	21.60%	17.91%	22.27%	20.73%	17.54%	22.33%
2919	Chemeketa Community College	6.74%	3.05%	7.41%	5.40%	2.21%	7.00%
2908	Clackamas Community College	7.09%	3.40%	7.76%	6.24%	3.05%	7.84%
2900	Clatsop Community College	16.68%	12.99%	17.35%	16.31%	13.12%	17.91%
2996	Columbia Gorge Community College	18.53%	14.84%	19.20%	17.96%	14.77%	19.56%
2906	Klamath Community College	27.02%	23.33%	27.69%	27.61%	24.42%	29.21%
2904	Lane Community College	11.35%	7.66%	12.02%	8.73%	5.54%	10.33%
2910	Linn-Benton Community College	16.85%	13.16%	17.52%	16.06%	12.87%	17.66%
2905	Mt Hood Community College	3.80%	0.11%	4.47%	0.60%	0.00%	2.20%
2995	Oregon Coast Community College	19.32%	15.63%	19.99%	20.00%	16.81%	21.60%
2918	Portland Community College	6.83%	3.14%	7.50%	4.63%	1.44%	6.23%
2922	Rogue Community College	6.77%	3.08%	7.44%	3.31%	0.12%	4.91%
2998	Southwestern Community College	15.51%	11.82%	16.18%	11.11%	7.92%	12.71%
2997	Tillamook Bay Community College	20.82%	17.13%	21.49%	22.72%	19.53%	24.32%
2902	Treasure Valley Community College	8.10%	4.41%	8.77%	2.58%	0.00%	4.18%
2903	Umpqua Community College	6.35%	2.66%	7.02%	3.58%	0.39%	5.18%
City							
2258	City of Adair Village	26.23%	21.16%	25.52%	27.19%	22.48%	27.27%
2103	City of Albany	26.19%	19.46%	23.82%	27.06%	20.66%	25.45%
2235	City of Amity	10.28%	3.98%	8.34%	19.48%	13.42%	18.21%
2104	City of Ashland	27.35%	21.20%	25.56%	28.58%	22.66%	27.45%
2105	City of Astoria	28.41%	22.52%	26.88%	29.70%	23.89%	28.68%
2234	City of Aumsville	22.74%	17.19%	21.55%	25.01%	18.80%	23.59%
2272	City of Aurora	18.00%	12.93%	17.29%	20.24%	15.53%	20.32%
2159	City of Baker City	26.80%	20.33%	24.69%	27.45%	21.72%	26.51%
2150	City of Bandon	25.16%	20.45%	24.81%	25.85%	21.87%	26.66%
2231	City of Banks	20.35%	15.28%	19.64%	20.59%	15.88%	20.67%
2241	City of Bay City	22.58%	17.51%	21.87%	24.85%	20.52%	25.31%
2178	City of Boardman	25.88%	20.29%	24.65%	27.53%	21.81%	26.60%
2216	City of Brookings	25.93%	19.65%	24.01%	28.09%	21.17%	25.96%
2204	City of Burns	20.68%	15.64%	20.00%	23.46%	17.98%	22.77%
2109	City of Canby	22.33%	16.40%	20.76%	22.80%	16.89%	21.68%
2223	City of Cannon Beach	24.20%	19.02%	23.38%	25.31%	20.62%	25.41%
2198	City of Carlton	16.73%	14.40%	18.76%	19.60%	17.58%	22.37%
2182	City of Cascade Locks	34.77%	28.47%	32.83%	35.49%	29.43%	34.22%

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SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2194	City of Cave Junction	25.77%	19.47%	23.83%	27.25%	21.19%	25.98%
2181	City of Central Point	25.08%	19.79%	24.15%	26.42%	21.30%	26.09%
2201	City of Coburg	17.54%	15.21%	19.57%	20.34%	18.32%	23.11%
2271	City of Columbia City	32.11%	20.69%	25.05%	33.56%	22.08%	26.87%
2177	City of Condon	22.32%	19.99%	24.35%	23.22%	21.20%	25.99%
2110	City of Coquille	28.61%	22.12%	26.48%	30.92%	23.29%	28.08%
2155	City of Corvallis	19.30%	13.39%	17.75%	21.04%	15.30%	20.09%
2236	City of Creswell	23.67%	20.74%	25.10%	24.96%	22.38%	27.17%
2202	City of Dallas	26.36%	20.21%	24.57%	26.85%	21.51%	26.30%
2252	City of Dayton	19.42%	15.52%	19.88%	21.97%	18.33%	23.12%
2294	City of Depoe Bay	25.18%	20.67%	25.03%	28.14%	22.08%	26.87%
2131	City of Drain	27.05%	20.75%	25.11%	28.21%	22.15%	26.94%
2245	City of Dundee	20.07%	15.28%	19.64%	17.20%	15.18%	19.97%
2299	City of Dunes City	21.20%	16.13%	20.49%	20.73%	16.02%	20.81%
2269	City of Durham	22.56%	17.49%	21.85%	23.72%	19.01%	23.80%
2225	City of Echo	42.83%	36.53%	40.89%	35.99%	29.93%	34.72%
2205	City of Elgin	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
2305	City of Elkton	23.14%	20.81%	25.17%	24.20%	22.18%	26.97%
2180	City of Enterprise	25.64%	22.16%	26.52%	25.49%	23.47%	28.26%
2179	City of Estacada	26.23%	21.26%	25.62%	25.88%	22.63%	27.42%
2208	City of Fairview	18.68%	14.72%	19.08%	18.44%	15.08%	19.87%
2224	City of Falls City	24.69%	18.39%	22.75%	24.12%	19.41%	24.20%
2291	City of Florence	16.82%	13.18%	17.54%	19.75%	15.56%	20.35%
2220	City of Garibaldi	26.34%	24.01%	28.37%	29.19%	24.48%	29.27%
2242	City of Gaston	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
2304	City of Gladstone	24.43%	18.38%	22.74%	25.16%	20.11%	24.90%
2274	City of Gold Hill	1.54%	0.00%	0.83%	0.00%	0.00%	0.00%
2113	City of Grants Pass	28.24%	21.08%	25.44%	29.48%	22.35%	27.14%
2284	City of Halsey	19.00%	16.67%	21.03%	20.06%	18.04%	22.83%
2296	City of Happy Valley	21.02%	17.52%	21.88%	22.15%	19.00%	23.79%
2268	City of Harrisburg	22.22%	19.75%	24.11%	23.27%	21.14%	25.93%
2193	City of Heppner	5.67%	3.35%	7.71%	4.33%	0.00%	4.41%
2160	City of Hermiston	26.85%	21.06%	25.42%	28.10%	22.40%	27.19%
2226	City of Hines	24.77%	19.70%	24.06%	30.91%	21.18%	25.97%
2138	City of Hood River	28.27%	19.92%	24.28%	25.46%	17.83%	22.62%
2196	City of Hubbard	28.05%	21.74%	26.10%	29.13%	23.07%	27.86%

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SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2191	City of Huntington	60.45%	55.38%	59.74%	59.24%	54.53%	59.32%
2306	City of Imbler	N/A	N/A	N/A	27.05%	22.34%	27.13%
2267	City of Independence	25.61%	18.76%	23.12%	26.69%	20.17%	24.96%
2266	City of Irrigon	22.95%	19.48%	23.84%	22.69%	20.67%	25.46%
2211	City of Jefferson	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
2229	City of John Day	10.73%	8.40%	12.76%	11.85%	9.83%	14.62%
2256	City of Jordan Valley	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
2199	City of Junction City	24.38%	20.05%	24.41%	25.61%	21.47%	26.26%
2287	City of King City	27.69%	18.34%	22.70%	29.11%	19.38%	24.17%
2148	City of Klamath Falls	20.34%	13.52%	17.88%	21.23%	14.86%	19.65%
2263	City of La Grande	24.72%	15.00%	19.36%	26.32%	16.19%	20.98%
2233	City of Lafayette	21.54%	17.45%	21.81%	23.43%	19.62%	24.41%
2120	City of Lake Oswego	28.39%	21.20%	25.56%	29.54%	22.55%	27.34%
2244	City of Lakeside	6.40%	1.33%	5.69%	6.96%	2.25%	7.04%
2140	City of Lebanon	23.25%	16.64%	21.00%	25.16%	18.90%	23.69%
2298	City of Lincoln City	21.85%	15.96%	20.32%	19.86%	14.67%	19.46%
2293	City of Lowell	24.70%	19.63%	23.99%	25.85%	21.14%	25.93%
2270	City of Lyons	25.62%	19.32%	23.68%	26.53%	20.47%	25.26%
2170	City of Madras	25.01%	17.62%	21.98%	26.18%	19.19%	23.98%
2247	City of Malin	18.21%	15.44%	19.80%	20.78%	18.76%	23.55%
2281	City of Manzanita	29.07%	19.72%	24.08%	28.95%	21.30%	26.09%
2117	City of McMinnville	27.81%	20.75%	25.11%	28.74%	22.15%	26.94%
2102	City of Medford	22.34%	15.00%	19.36%	22.73%	15.58%	20.37%
2207	City of Mill City	23.23%	20.90%	25.26%	24.31%	22.29%	27.08%
2286	City of Millersburg	23.64%	21.31%	25.67%	24.66%	22.64%	27.43%
2158	City of Milton-Freewater	27.57%	22.46%	26.82%	27.75%	23.63%	28.42%
2163	City of Milwaukie	23.32%	16.70%	21.06%	22.62%	17.40%	22.19%
2157	City of Monmouth	21.26%	16.42%	20.78%	21.69%	18.07%	22.86%
2209	City of Monroe	17.20%	12.13%	16.49%	17.51%	12.80%	17.59%
2301	City of Moro	15.96%	10.89%	15.25%	18.98%	14.27%	19.06%
2302	City of Mt. Vernon	21.69%	15.39%	19.75%	23.36%	17.30%	22.09%
2197	City of Myrtle Creek	20.34%	16.21%	20.57%	20.26%	18.24%	23.03%
2183	City of Myrtle Point	19.42%	13.00%	17.36%	18.95%	16.16%	20.95%
2777	City of Newberg	22.49%	15.07%	19.43%	22.87%	15.83%	20.62%
2276	City of Newport	25.07%	15.20%	19.56%	26.09%	16.07%	20.86%
2292	City of North Bend	24.91%	18.16%	22.52%	27.25%	19.32%	24.11%

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SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2192	City of North Plains	20.62%	18.29%	22.65%	24.40%	19.69%	24.48%
2308	City of North Powder	18.09%	13.02%	17.38%	26.20%	21.49%	26.28%
2166	City of Nyssa	27.10%	20.06%	24.42%	28.44%	21.40%	26.19%
2143	City of Oakland	32.68%	30.35%	34.71%	37.16%	31.10%	35.89%
2168	City of Oakridge	34.11%	26.26%	30.62%	35.42%	27.42%	32.21%
2119	City of Oregon City	23.13%	17.44%	21.80%	23.42%	18.09%	22.88%
2154	City of Pendleton	24.13%	16.57%	20.93%	25.14%	17.54%	22.33%
2187	City of Philomath	16.27%	11.08%	15.44%	18.41%	13.61%	18.40%
2249	City of Phoenix	15.48%	10.35%	14.71%	16.39%	11.44%	16.23%
2161	City of Pilot Rock	29.94%	25.35%	29.71%	31.65%	27.36%	32.15%
2184	City of Port Orford	26.46%	20.06%	24.42%	25.89%	21.18%	25.97%
2121	City of Portland	22.35%	18.36%	22.72%	23.60%	20.12%	24.91%
2122	City of Redmond	24.07%	18.29%	22.65%	25.56%	20.08%	24.87%
2139	City of Reedsport	12.53%	6.69%	11.05%	17.20%	10.70%	15.49%
2260	City of Riddle	22.72%	18.23%	22.59%	24.38%	20.09%	24.88%
2203	City of Rockaway Beach	23.07%	18.43%	22.79%	25.04%	18.68%	23.47%
2251	City of Rogue River	26.31%	20.75%	25.11%	27.46%	22.15%	26.94%
2100	City of Roseburg	27.94%	20.75%	25.11%	29.33%	22.15%	26.94%
2172	City of Sandy	26.54%	20.21%	24.57%	27.70%	21.58%	26.37%
2176	City of Scappoose	26.62%	21.06%	25.42%	26.92%	22.33%	27.12%
2254	City of Shady Cove	9.59%	4.52%	8.88%	9.14%	4.43%	9.22%
2142	City of Sherwood	26.54%	20.53%	24.89%	27.52%	21.96%	26.75%
2273	City of Silverton	22.88%	16.83%	21.19%	22.16%	17.26%	22.05%
2221	City of Sisters	19.38%	17.05%	21.41%	20.49%	18.47%	23.26%
2278	City of Springfield	21.68%	14.92%	19.28%	23.11%	16.28%	21.07%
2123	City of St Helens	28.88%	24.08%	28.44%	30.30%	25.08%	29.87%
2757	City of Stayton	25.87%	16.52%	20.88%	26.20%	16.47%	21.26%
2217	City of Sutherlin	20.05%	14.86%	19.22%	21.55%	17.34%	22.13%
2188	City of Talent	23.08%	16.71%	21.07%	24.79%	17.48%	22.27%
2295	City of Tigard	24.74%	15.08%	19.44%	26.22%	16.39%	21.18%
2128	City of Tillamook	23.93%	18.31%	22.67%	26.10%	20.07%	24.86%
2275	City of Toledo	15.34%	8.91%	13.27%	17.84%	11.37%	16.16%
2237	City of Troutdale	16.34%	13.06%	17.42%	18.85%	15.99%	20.78%
2288	City of Tualatin	26.85%	20.13%	24.49%	28.01%	21.43%	26.22%
2228	City of Turner	26.46%	21.76%	26.12%	29.22%	23.10%	27.89%
2175	City of Umatilla	20.63%	13.86%	18.22%	25.30%	17.29%	22.08%

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<b>SLGRP (Default Tier 1/Tier 2 Rates)</b>							
<b>City</b>							
2145	City of Vale	31.49%	27.34%	31.70%	33.94%	27.77%	32.56%
2285	City of Veneta	24.32%	18.54%	22.90%	23.81%	19.76%	24.55%
2125	City of Vernonia	21.65%	14.91%	19.27%	23.43%	17.37%	22.16%
2200	City of Wallowa	18.20%	15.13%	19.49%	18.99%	16.97%	21.76%
2238	City of Warrenton	25.72%	20.03%	24.39%	27.17%	21.30%	26.09%
2126	City of West Linn	22.65%	17.77%	22.13%	22.91%	19.02%	23.81%
2265	City of Westfir	10.35%	5.28%	9.64%	18.64%	13.93%	18.72%
2206	City of Weston	13.28%	10.95%	15.31%	15.40%	13.38%	18.17%
2147	City of Wheeler	27.30%	22.23%	26.59%	28.25%	23.54%	28.33%
2240	City of Wilsonville	21.46%	17.40%	21.76%	22.12%	18.29%	23.08%
2280	City of Winston	18.89%	11.34%	15.70%	22.50%	14.87%	19.66%
2185	City of Wood Village	23.21%	18.38%	22.74%	23.15%	17.09%	21.88%
2303	City of Woodburn	21.29%	15.73%	20.09%	22.23%	16.67%	21.46%
2300	City of Yachats	21.78%	15.48%	19.84%	21.57%	15.51%	20.30%
2214	City of Yamhill	23.96%	16.74%	21.10%	25.75%	18.22%	23.01%
2307	City of Yoncalla	22.74%	20.41%	24.77%	26.47%	21.76%	26.55%
2255	Town of Canyon City	27.86%	22.79%	27.15%	30.38%	25.67%	30.46%
2212	Town of Lakeview	10.28%	4.27%	8.63%	13.35%	8.38%	13.17%
<b>County</b>							
2021	Baker County	23.06%	17.62%	21.98%	23.05%	18.23%	23.02%
2040	Benton County	19.94%	14.88%	19.24%	21.22%	16.43%	21.22%
2036	Clatsop County	20.23%	14.17%	18.53%	19.62%	14.72%	19.51%
2017	Columbia County	21.54%	16.03%	20.39%	23.29%	17.85%	22.64%
2018	Coos County	28.82%	23.00%	27.36%	30.13%	24.25%	29.04%
2044	Crook County	26.21%	16.47%	20.83%	29.38%	19.65%	24.44%
2027	Deschutes County	20.99%	15.40%	19.76%	22.30%	17.00%	21.79%
2022	Gilliam County	11.72%	6.83%	11.19%	12.63%	7.47%	12.26%
2012	Grant County	9.97%	3.62%	7.98%	10.80%	4.03%	8.82%
2004	Harney County	24.21%	18.68%	23.04%	24.44%	20.23%	25.02%
2035	Hood River County	14.14%	9.14%	13.50%	14.48%	10.03%	14.82%
2005	Jackson County	21.76%	15.95%	20.31%	22.34%	16.67%	21.46%
2042	Josephine County	27.54%	22.42%	26.78%	28.31%	23.45%	28.24%
2007	Klamath County	17.61%	7.72%	12.08%	19.18%	9.38%	14.17%
2000	Lake County	24.74%	18.02%	22.38%	26.27%	19.80%	24.59%
2043	Lincoln County	21.78%	11.54%	15.90%	23.30%	12.98%	17.77%
2009	Marion County	21.07%	15.39%	19.75%	22.15%	16.74%	21.53%

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<b>SLGRP (Default Tier 1/Tier 2 Rates)</b>							
<b>County</b>							
2038	Multnomah County	20.91%	15.26%	19.62%	21.62%	16.49%	21.28%
2016	Sherman County	21.76%	16.88%	21.24%	21.89%	17.31%	22.10%
2013	Umatilla County	20.46%	14.31%	18.67%	21.46%	15.30%	20.09%
2020	Wasco County	15.83%	10.73%	15.09%	15.81%	11.12%	15.91%
2011	Washington County	25.47%	19.88%	24.24%	26.51%	21.22%	26.01%
<b>Special Districts</b>							
2742	Amity Fire District	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
2631	Arch Cape Water-Sanitary District	18.35%	16.02%	20.38%	19.55%	17.53%	22.32%
2602	Aumsville Rural Fire Protection District	17.40%	15.07%	19.43%	22.98%	20.96%	25.75%
2804	Aurora Rural Fire Protection District	24.19%	14.84%	19.20%	26.75%	22.04%	26.83%
2728	Baker County Library District	26.44%	20.14%	24.50%	27.43%	21.37%	26.16%
2601	Baker Valley Irrigation District	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
2749	Black Butte Ranch Police	22.17%	12.82%	17.18%	12.93%	8.22%	13.01%
2595	Canby Fire District	27.87%	19.95%	24.31%	29.57%	21.64%	26.43%
2731	Canby Utility Board	25.68%	20.87%	25.23%	25.62%	22.30%	27.09%
2840	Cannon Beach Rural Fire Protection District	29.93%	20.69%	25.05%	31.87%	22.14%	26.93%
2820	Central Oregon Coast Fire & Rescue District	13.13%	8.06%	12.42%	20.54%	15.83%	20.62%
2569	Central Oregon Intergovernmental Council	10.34%	7.66%	12.02%	11.68%	9.24%	14.03%
2563	Central Oregon Irrigation District	27.39%	23.34%	27.70%	28.33%	25.19%	29.98%
2567	Charleston Rural Fire Protection District	29.03%	17.64%	22.00%	32.36%	22.63%	27.42%
2699	Chetco Library Board	26.78%	20.48%	24.84%	27.97%	21.91%	26.70%
2745	Clackamas County Fire District	27.60%	18.54%	22.90%	29.32%	20.07%	24.86%
2761	Clackamas River Water	24.06%	20.68%	25.04%	24.99%	22.06%	26.85%
2538	Clackamas Vector Control	28.99%	23.92%	28.28%	30.77%	26.06%	30.85%
2707	Clatskanie Library	27.51%	21.21%	25.57%	27.24%	22.53%	27.32%
2526	Clatskanie PUD	18.38%	16.05%	20.41%	19.73%	17.71%	22.50%
2588	Clatskanie Rural Fire Protection District	30.27%	19.45%	23.81%	32.13%	21.15%	25.94%
2617	Clean Water Services	16.58%	12.34%	16.70%	17.48%	13.60%	18.39%
2681	Cloverdale Rural Fire Protection District	35.59%	24.17%	28.53%	35.68%	24.20%	28.99%
2801	Coburg Rural Fire Protection District	29.25%	19.69%	24.05%	31.58%	21.69%	26.48%
2649	Colton Fire Department	25.39%	13.97%	18.33%	0.85%	0.00%	0.00%
2671	Columbia 911 Communications District	22.98%	19.87%	24.23%	24.23%	21.28%	26.07%
2687	Columbia Drainage Vector Control District	31.03%	28.70%	33.06%	32.18%	30.16%	34.95%
2528	Columbia River Fire & Rescue	24.29%	14.34%	18.70%	27.17%	17.00%	21.79%
2612	Community Services Consortium	22.96%	19.28%	23.64%	23.64%	21.16%	25.95%
2860	Coos County Airport District	18.49%	16.16%	20.52%	20.06%	18.04%	22.83%

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SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2806	Corbett Fire District No. 14	25.52%	20.45%	24.81%	26.55%	21.84%	26.63%
2603	Corbett Water District	25.82%	20.75%	25.11%	26.86%	22.15%	26.94%
2545	Council of Governments	24.92%	20.74%	25.10%	27.34%	22.14%	26.93%
2834	Crescent Rural Fire Protection District	26.11%	21.04%	25.40%	27.44%	22.73%	27.52%
2844	Crook County Rural Fire Protection District #1	28.52%	20.61%	24.97%	30.19%	22.03%	26.82%
2647	Crooked River Ranch Rural Fire Protection District	24.85%	19.78%	24.14%	26.02%	21.31%	26.10%
2571	Crystal Springs Water District	23.87%	21.54%	25.90%	24.97%	22.95%	27.74%
2718	Curry Library	14.54%	9.47%	13.83%	14.19%	9.48%	14.27%
2576	Depoe Bay Rural Fire Protection District	31.95%	20.53%	24.89%	26.73%	22.02%	26.81%
2642	Dexter Rural Fire Protection District	24.62%	19.55%	23.91%	26.73%	22.02%	26.81%
2557	Estacada Fire Department	N/A	N/A	N/A	0.00%	0.00%	0.00%
2132	Eugene Water & Electric Board	19.16%	15.94%	20.30%	19.44%	16.82%	21.61%
2798	Fairview Water District	24.24%	19.17%	23.53%	26.13%	21.42%	26.21%
2789	Farmers Irrigation District	16.10%	11.04%	15.40%	13.53%	9.40%	14.19%
2824	Glide Fire Department	29.50%	20.15%	24.51%	31.91%	22.18%	26.97%
2511	Grants Pass Irrigation District	26.96%	21.89%	26.25%	27.73%	23.02%	27.81%
2784	Greater St. Helens Aquatic District	21.16%	18.83%	23.19%	20.90%	18.88%	23.67%
2855	Harney Hospital	21.70%	18.99%	23.35%	22.17%	20.15%	24.94%
2819	Harrisburg Fire-Rescue	30.57%	20.10%	24.46%	31.58%	21.85%	26.64%
2838	High Desert Parks & Recreation District	26.29%	21.22%	25.58%	27.48%	22.77%	27.56%
2519	Home Forward	21.06%	17.54%	21.90%	23.03%	19.79%	24.58%
2607	Hoodland Fire District #74	29.25%	19.70%	24.06%	29.35%	21.21%	26.00%
2510	Horsefly Irrigation District	27.30%	22.23%	26.59%	28.25%	23.54%	28.33%
2773	Housing Authority of Jackson County	21.82%	19.13%	23.49%	22.59%	20.16%	24.95%
2829	Hubbard Rural Fire Protection District	20.35%	15.28%	19.64%	27.58%	22.87%	27.66%
2886	Idanha-Detroit Rural Fire Protection District	27.30%	22.23%	26.59%	28.25%	23.54%	28.33%
2564	Illinois Valley Fire District	23.62%	14.27%	18.63%	28.70%	18.97%	23.76%
2651	Imbler Rural Fire Protection District	32.82%	21.40%	25.76%	28.38%	23.67%	28.46%
2715	Jackson County Fire District #3	24.17%	14.46%	18.82%	25.94%	16.31%	21.10%
2620	Jackson County Fire District #4	27.30%	22.23%	26.59%	28.25%	23.54%	28.33%
2541	Jackson County Vector Control District	24.53%	19.46%	23.82%	25.46%	20.75%	25.54%
2712	Jefferson County EMS	23.26%	20.93%	25.29%	24.28%	22.26%	27.05%
2846	Jefferson County Library District	23.48%	21.15%	25.51%	23.21%	21.19%	25.98%
2561	Jefferson Rural Fire Protection District	18.43%	10.59%	14.95%	10.67%	5.96%	10.75%
2763	Junction City Fire Department	21.43%	19.10%	23.46%	23.67%	21.65%	26.44%
2559	Keizer Fire Department	28.39%	18.41%	22.77%	31.41%	20.81%	25.60%



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SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2710	Klamath County Emergency Communications District	22.18%	18.74%	23.10%	23.82%	20.70%	25.49%
2721	Klamath Housing Authority	21.25%	18.92%	23.28%	23.04%	21.02%	25.81%
2624	Klamath Vector Control	29.13%	24.06%	28.42%	29.79%	25.08%	29.87%
2579	La Pine Rural Fire Protection District	27.54%	18.08%	22.44%	29.14%	18.78%	23.57%
2768	Lake County Library District	26.35%	21.49%	25.85%	27.70%	22.99%	27.78%
2522	Lane Council of Governments	25.40%	20.78%	25.14%	26.71%	22.50%	27.29%
2883	Lane Fire Authority	30.25%	20.56%	24.92%	31.86%	21.94%	26.73%
2849	Lebanon Aquatic District	27.26%	21.29%	25.65%	27.98%	22.60%	27.39%
2705	Lebanon Fire District	29.99%	19.33%	23.69%	31.95%	21.14%	25.93%
2753	Linn-Benton Housing Authority	16.61%	13.35%	17.71%	19.51%	16.58%	21.37%
2700	Lowell Rural Fire Protection District	12.62%	3.27%	7.63%	26.70%	16.97%	21.76%
2823	Lyons Fire District	27.46%	22.39%	26.75%	28.25%	23.54%	28.33%
2580	Marion County Fire District #1	32.92%	23.62%	27.98%	34.36%	25.08%	29.87%
2598	Marion County Housing Authority	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
2628	McKenzie Fire And Rescue	25.58%	16.23%	20.59%	28.23%	18.50%	23.29%
2135	McMinnville Water & Light Department	24.39%	20.75%	25.11%	25.50%	22.15%	26.94%
2592	Medford Irrigation District	23.13%	18.82%	23.18%	23.61%	19.61%	24.40%
2837	METCOM	22.23%	17.77%	22.13%	23.70%	19.67%	24.46%
2594	Metro	20.50%	16.76%	21.12%	20.19%	16.97%	21.76%
2663	Metropolitan Area Communications Commission	24.14%	19.07%	23.43%	25.53%	20.82%	25.61%
2811	Mid-Columbia Center For Living	24.39%	20.90%	25.26%	25.93%	22.40%	27.19%
2853	Mill City Rural Fire Protection District	20.77%	11.42%	15.78%	23.08%	13.35%	18.14%
2752	Mist-Birkenfeld Rural Fire Protection District	25.77%	16.42%	20.78%	24.11%	19.40%	24.19%
2758	Mohawk Valley Rural Fire District	23.02%	17.95%	22.31%	26.04%	21.33%	26.12%
2568	Molalla Rural Fire Protection District #73	31.63%	21.89%	26.25%	32.94%	23.21%	28.00%
2555	Monroe Fire Department	28.01%	18.66%	23.02%	32.69%	21.25%	26.04%
2873	Mosier Fire District	21.68%	12.33%	16.69%	23.58%	13.85%	18.64%
2778	Mulino Water District #23	23.28%	20.95%	25.31%	24.37%	22.35%	27.14%
2508	Multnomah Drainage	23.88%	21.55%	25.91%	24.65%	22.63%	27.42%
2869	Nehalem Bay Fire & Rescue	27.30%	22.23%	26.59%	28.25%	23.54%	28.33%
2780	Nehalem Bay Health District	25.82%	20.75%	25.11%	23.14%	18.43%	23.22%
2858	Nesika Beach-Ophir Water District	21.02%	18.69%	23.05%	23.69%	18.98%	23.77%
2716	Neskowin Water District	25.80%	20.73%	25.09%	26.84%	22.13%	26.92%
2674	Nestucca Rural Fire District	25.71%	16.35%	20.71%	30.75%	21.01%	25.80%
2818	Netarts Water District	20.68%	18.35%	22.71%	21.94%	19.92%	24.71%
2830	Netarts-Oceanside Rural Fire Protection District	29.90%	20.55%	24.91%	26.49%	21.78%	26.57%

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		Tier One / Tier Two Payroll (reflects 2.45% member redirect offset)	OPSRP General Service Payroll (reflects 0.70% member redirect offset)	OPSRP Police and Fire Payroll	Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	OPSRP Police and Fire Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2604	Netarts-Oceanside Sanitary District	17.65%	15.32%	19.68%	18.49%	16.47%	21.26%
2781	North Bend Coos-Curry Housing Authority	45.24%	40.17%	44.53%	39.10%	34.39%	39.18%
2884	North Central Public Health District	28.53%	22.23%	26.59%	27.48%	23.54%	28.33%
2638	North Douglas County Fire and EMS	30.21%	20.86%	25.22%	33.03%	23.30%	28.09%
2793	North Lincoln Fire & Rescue District #1	30.31%	20.96%	25.32%	32.81%	23.04%	27.83%
2839	North Morrow Vector Control District	23.19%	20.86%	25.22%	24.26%	22.24%	27.03%
2792	North Wasco County Parks And Recreation District	25.82%	20.75%	25.11%	26.86%	22.15%	26.94%
2825	Northern Oregon Corrections	17.19%	12.35%	16.71%	19.01%	13.79%	18.58%
2657	Northwest Senior & Disability Services	23.05%	19.21%	23.57%	24.04%	20.75%	25.54%
2888	Oak Lodge Water Services District	21.94%	17.92%	22.28%	21.90%	18.72%	23.51%
2852	Ochoco Irrigation District	20.76%	15.36%	19.72%	22.33%	16.27%	21.06%
2816	Odell Sanitary District	23.83%	21.50%	25.86%	24.87%	22.85%	27.64%
2880	Oregon Health & Science University	16.81%	12.62%	16.98%	17.40%	13.58%	18.37%
2531	Oregon School Boards Association	26.92%	22.31%	26.67%	28.43%	23.62%	28.41%
2774	Oregon Trail Library District	22.68%	20.35%	24.71%	26.54%	21.83%	26.62%
2684	Parkdale Fire District	32.02%	22.67%	27.03%	33.67%	23.94%	28.73%
2694	Philomath Fire Department	25.31%	20.24%	24.60%	26.59%	21.88%	26.67%
2893	Pleasant Hill Goshen Fire & Rescue	35.59%	30.52%	34.88%	35.28%	30.57%	35.36%
2513	Port of Coos Bay	26.08%	21.04%	25.40%	26.87%	22.11%	26.90%
2741	Port of Garibaldi	19.72%	15.32%	19.68%	25.09%	20.38%	25.17%
2625	Port of Newport	19.69%	15.56%	19.92%	23.58%	20.22%	25.01%
2512	Port of Portland	17.39%	12.49%	16.85%	16.67%	11.80%	16.59%
2501	Port of The Dalles	5.65%	3.32%	7.68%	6.22%	4.20%	8.99%
2713	Port of Tillamook Bay	21.09%	18.76%	23.12%	22.19%	20.17%	24.96%
2673	Port Orford Library	20.97%	18.64%	23.00%	23.37%	21.35%	26.14%
2542	Rainbow Water District	28.67%	22.37%	26.73%	30.01%	23.95%	28.74%
2590	Redmond Fire & Rescue	26.57%	17.26%	21.62%	29.20%	19.37%	24.16%
2549	Rogue River Fire District	25.21%	16.06%	20.42%	26.18%	17.63%	22.42%
2585	Rogue River Valley Irrigation District	23.93%	21.60%	25.96%	24.98%	22.96%	27.75%
2669	Roseburg Urban Sanitary Authority	21.81%	17.46%	21.82%	22.95%	18.84%	23.63%
2802	Rural Road Assessment District #3	26.11%	21.04%	25.40%	27.09%	22.38%	27.17%
2551	Sandy Fire Department	26.89%	17.08%	21.44%	28.58%	18.91%	23.70%
2709	Scappoose Public Library	20.81%	15.74%	20.10%	22.95%	18.24%	23.03%
2739	Scappoose Rural Fire Protection District	29.57%	20.37%	24.73%	31.12%	21.80%	26.59%
2605	Scio Fire District	20.16%	11.83%	16.19%	31.60%	21.87%	26.66%
2786	Seal Rock Rural Fire Protection District	24.39%	19.32%	23.68%	26.86%	22.15%	26.94%

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SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2734	Seal Rock Water District	21.64%	17.59%	21.95%	21.70%	18.65%	23.44%
2630	Sheridan Fire District	29.42%	20.07%	24.43%	33.25%	23.52%	28.31%
2790	Silver Falls Library District	22.33%	18.02%	22.38%	23.93%	19.55%	24.34%
2659	Silverton Fire District	27.39%	18.00%	22.36%	29.26%	19.61%	24.40%
2701	Sisters-Camp Sherman	32.46%	23.32%	27.68%	30.33%	22.44%	27.23%
2692	Siuslaw Public Library	21.83%	18.59%	22.95%	21.79%	19.77%	24.56%
2794	Siuslaw Rural Fire Protection District #1	23.92%	18.85%	23.21%	22.30%	17.59%	22.38%
2599	South Suburban Sanitary District	25.67%	20.51%	24.87%	25.27%	21.08%	25.87%
2766	Southwest Lincoln County Water PUD	22.99%	19.43%	23.79%	24.99%	21.01%	25.80%
2696	Stayton Fire District	27.89%	19.83%	24.19%	31.13%	22.31%	27.10%
2799	Sublimity Fire District	14.59%	12.26%	16.62%	16.63%	14.61%	19.40%
2641	Suburban East Salem Water District	24.99%	19.61%	23.97%	26.49%	21.38%	26.17%
2857	Sunriver Service District	22.31%	12.96%	17.32%	26.08%	16.35%	21.14%
2810	Sutherlin Water Control District	24.89%	19.82%	24.18%	25.80%	21.09%	25.88%
2847	Sweet Home Fire and Ambulance District	30.47%	20.05%	24.41%	31.78%	21.50%	26.29%
2582	Talent Irrigation District	27.28%	21.74%	26.10%	29.82%	23.76%	28.55%
2553	Tangent Rural Fire Protection District	29.23%	17.79%	22.15%	35.02%	23.54%	28.33%
2626	Tillamook Peoples Utility District	24.32%	20.50%	24.86%	25.52%	21.89%	26.68%
2864	Tri City Joint Water & Sanitary Authority	23.58%	18.51%	22.87%	24.79%	20.08%	24.87%
2660	Tualatin Valley Fire & Rescue	27.51%	17.99%	22.35%	28.32%	18.81%	23.60%
2587	Tualatin Valley Irrigation District	20.05%	17.72%	22.08%	22.65%	20.63%	25.42%
2842	Tualatin Valley Water District	14.77%	11.36%	15.72%	14.55%	11.61%	16.40%
2772	Umatilla County Soil & Water District	22.57%	17.50%	21.86%	22.33%	17.62%	22.41%
2732	Umatilla County Special Library District	18.87%	12.57%	16.93%	22.83%	16.77%	21.56%
2653	Umatilla Fire Department	30.02%	18.60%	22.96%	33.96%	22.48%	27.27%
2826	Wasco County Soil-Water Conservation District	19.56%	17.23%	21.59%	20.97%	18.95%	23.74%
2695	Washington County Consolidated Communications Agency	25.13%	21.47%	25.83%	25.15%	22.82%	27.61%
2540	West Extension Irrigation District	17.77%	15.44%	19.80%	17.77%	15.75%	20.54%
2867	West Multnomah Soil And Water Conservation District	24.29%	21.96%	26.32%	25.23%	23.21%	28.00%
2589	West Slope Water District	28.53%	22.23%	26.59%	29.60%	23.54%	28.33%
2606	West Valley Housing Authority	20.66%	17.19%	21.55%	20.72%	17.98%	22.77%
2754	Western Lane Ambulance District	23.59%	20.58%	24.94%	24.95%	21.97%	26.76%
2895	Western Lane Fire And Ems Authority	27.30%	22.23%	26.59%	33.27%	23.54%	28.33%
2817	Wickiup Water District	25.73%	20.66%	25.02%	26.78%	22.07%	26.86%
2552	Winston-Dillard Fire District	44.75%	34.97%	39.33%	44.70%	34.60%	39.39%
2600	Winston-Dillard Water District	21.70%	19.37%	23.73%	22.61%	20.59%	25.38%

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..... SLGRP (Default Tier 1/Tier 2 Rates) .....							
..... Special Districts .....							
2676	Woodburn Fire District	36.00%	26.37%	30.73%	36.81%	26.73%	31.52%
2562	WyEast Fire District	31.27%	21.92%	26.28%	31.88%	22.15%	26.94%
2843	Yachats Rural Fire Protection District	30.52%	21.06%	25.42%	33.38%	22.29%	27.08%
2726	Yamhill Communications Agency	24.54%	20.62%	24.98%	28.07%	22.01%	26.80%
..... State (excluding Agency specific side accounts) .....							
1000	State Agencies	22.38%	17.29%	21.65%	22.91%	18.28%	23.07%