

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 7/1/23 - 6/30/25			Net Employer Contribution Rate 7/1/25 - 6/30/27		
		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	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	16.33%	16.36%	21.15%	21.80%	21.85%	27.12%
2106	City of Beaverton	29.55%	23.10%	27.89%	34.33%	28.59%	33.86%
2107	City of Bend	21.64%	14.66%	19.45%	25.66%	19.43%	24.70%
2149	City of Canyonville	17.73%	14.08%	18.87%	24.60%	18.90%	24.17%
2186	City of Chiloquin	12.59%	6.62%	11.41%	17.03%	12.57%	17.84%
2162	City of Clatskanie	9.31%	5.57%	10.36%	16.02%	12.33%	17.60%
2152	City of Coos Bay	31.98%	22.06%	26.85%	39.30%	27.55%	32.82%
2165	City of Cornelius	24.86%	20.85%	25.64%	29.15%	26.34%	31.61%
2127	City of Cottage Grove	33.62%	25.36%	30.15%	43.64%	30.85%	36.12%
2257	City of Culver	37.87%	32.42%	37.21%	38.95%	33.91%	39.18%
2262	City of Dufur	28.22%	21.92%	26.71%	29.11%	23.41%	28.68%
2282	City of Eagle Point	31.37%	22.45%	27.24%	33.64%	27.94%	33.21%
2111	City of Eugene	29.64%	22.90%	27.69%	33.14%	28.31%	33.58%
2112	City of Forest Grove	17.92%	11.46%	16.25%	19.53%	12.95%	18.22%
2248	City of Fossil	21.78%	15.48%	20.27%	23.85%	18.15%	23.42%
2309	City of Gearhart	25.10%	18.22%	23.01%	27.50%	23.71%	28.98%
2264	City of Gervais	24.07%	20.32%	25.11%	32.08%	25.81%	31.08%
2250	City of Gold Beach	18.23%	13.06%	17.85%	25.23%	18.55%	23.82%
2114	City of Gresham	27.88%	20.01%	24.80%	34.19%	26.77%	32.04%
2115	City of Hillsboro	24.68%	18.60%	23.39%	28.31%	22.74%	28.01%
2222	City of Jacksonville	32.12%	23.57%	28.36%	32.12%	29.06%	34.33%
2232	City of Joseph	20.36%	14.06%	18.85%	12.45%	13.78%	19.05%
2279	City of Keizer	30.05%	20.35%	25.14%	35.21%	25.84%	31.11%
2283	City of Maupin	22.25%	15.95%	20.74%	27.14%	21.44%	26.71%
2195	City of Metolius	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2290	City of Molalla	14.67%	9.54%	14.33%	21.12%	15.03%	20.30%
2174	City of Mt Angel	15.11%	14.34%	19.13%	20.02%	19.83%	25.10%
2118	City of Ontario	34.46%	25.48%	30.27%	32.42%	25.08%	30.35%
2218	City of Prairie City	27.14%	26.73%	31.52%	33.14%	33.68%	38.95%
2146	City of Prineville	19.92%	14.62%	19.41%	25.16%	21.19%	26.46%
2297	City of Rainier	24.11%	18.25%	23.04%	34.06%	23.74%	29.01%
2101	City of Salem	25.07%	18.31%	23.10%	30.29%	24.02%	29.29%
2219	City of Sheridan	19.67%	17.15%	21.94%	25.85%	22.64%	27.91%
2213	City of Stanfield	13.58%	4.53%	9.32%	20.06%	12.33%	17.60%
2129	City of Sweet Home	21.12%	11.08%	15.87%	27.74%	17.66%	22.93%
2261	City of Waldport	18.17%	15.33%	20.12%	21.36%	18.61%	23.88%

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Independent Employers							
City							
2189	City of Willamina	0.00%	0.00%	3.15%	4.89%	3.85%	9.12%
2253	Town of Butte Falls	21.78%	15.48%	20.27%	26.67%	20.97%	26.24%
County							
2001	Clackamas County	27.59%	22.57%	27.36%	30.21%	25.95%	31.22%
2002	Curry County	34.15%	27.37%	32.16%	37.09%	32.86%	38.13%
2003	Douglas County	44.42%	36.99%	41.78%	46.99%	39.68%	44.95%
2006	Jefferson County	17.16%	11.19%	15.98%	18.60%	12.85%	18.12%
2008	Lane County	9.11%	3.82%	8.61%	16.45%	11.67%	16.94%
2014	Linn County	30.46%	24.74%	29.53%	34.86%	29.19%	34.46%
2039	Malheur County	22.21%	17.64%	22.43%	27.81%	22.47%	27.74%
2897	Morrow County	17.12%	10.82%	15.61%	17.38%	11.68%	16.95%
2037	Polk County	27.68%	22.14%	26.93%	28.91%	23.73%	29.00%
2050	Wallowa County	20.95%	11.08%	15.87%	22.27%	16.57%	21.84%
2015	Yamhill County	21.30%	15.42%	20.21%	23.99%	18.94%	24.21%
Special Districts							
2898	Adair Rural Fire Protection District	N/A	N/A	N/A	17.89%	12.19%	17.46%
2664	Applegate Valley Rural Fire Protection District #9	35.66%	21.71%	26.50%	36.15%	27.20%	32.47%
2702	Banks Fire District #13	26.93%	20.63%	25.42%	24.42%	22.12%	27.39%
2596	Bend Parks & Recreation	18.44%	15.19%	19.98%	19.85%	17.27%	22.54%
2648	Black Butte Ranch Rural Fire Protection District	24.20%	17.90%	22.69%	39.39%	28.78%	34.05%
2833	Boardman Fire & Rescue District	22.29%	15.99%	20.78%	23.18%	17.48%	22.75%
2890	Central Cascades Fire & EMS	17.38%	11.08%	15.87%	18.27%	12.57%	17.84%
2403	Central Coos Fire and Rescue	N/A	N/A	N/A	30.74%	25.04%	30.31%
2678	Central Oregon Regional Housing Authority	16.24%	15.26%	20.05%	16.55%	15.41%	20.68%
2645	Chiloquin Agency Lake Rural Fire Protection District	27.81%	19.01%	23.80%	24.97%	20.50%	25.77%
2693	City-County Insurance Services	15.75%	14.45%	19.24%	18.28%	18.07%	23.34%
2518	Clackamas County Housing Authority	19.54%	14.85%	19.64%	23.23%	20.34%	25.61%
2870	Clackamas River Water Providers	12.19%	13.78%	18.57%	15.59%	17.12%	22.39%
2679	Columbia River People's Utility District	24.31%	22.21%	27.00%	26.69%	25.73%	31.00%
2828	Deschutes Public Library District	18.42%	15.79%	20.58%	19.88%	17.28%	22.55%
2527	Deschutes Valley Water District	22.44%	18.25%	23.04%	29.60%	24.79%	30.06%
2729	Douglas County Fire District #2	66.19%	55.09%	59.88%	73.01%	61.29%	66.56%
2743	Douglas Soil & Water Conservation District	N/A	N/A	N/A	19.48%	13.78%	19.05%
2529	East Fork Irrigation District	14.01%	11.08%	15.87%	20.03%	17.74%	23.01%
2618	Estacada Cemetery District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2623	Evans Valley Fire District #6	17.61%	11.31%	16.10%	22.50%	16.80%	22.07%

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.....							
Independent Employers							
.....							
Special Districts							
2785	Fern Ridge Community Library	19.49%	13.19%	17.98%	22.66%	16.96%	22.23%
2608	Gaston Rural Fire Protection District	22.82%	16.52%	21.31%	24.96%	19.26%	24.53%
2400	Gilliam County Fire Services	N/A	N/A	N/A	18.27%	12.57%	17.84%
2891	Grant County Emergency Communications Agency	16.52%	11.17%	15.96%	19.48%	13.78%	19.05%
2698	Halsey Shedd Rural Fire Protection District	25.24%	20.46%	25.25%	29.33%	25.95%	31.22%
2771	Harbor Water PUD	25.19%	19.43%	24.22%	30.62%	24.92%	30.19%
2717	Ice Fountain Water District	25.61%	19.31%	24.10%	32.31%	26.61%	31.88%
2556	Jackson County Fire District #5	42.44%	31.86%	36.65%	43.96%	33.35%	38.62%
2841	Jefferson County Soil & Water Conservation District	12.56%	11.88%	16.67%	14.29%	13.07%	18.34%
2809	Juntura Road District #4	22.52%	16.22%	21.01%	27.41%	21.71%	26.98%
2646	Keno Rural Fire Protection District	N/A	N/A	N/A	130.76%	107.41%	112.68%
2402	Kernville Gleneden Beach Lincoln Beach Water District	N/A	N/A	N/A	18.27%	12.57%	17.84%
2515	Klamath County Fire District #1	45.51%	36.76%	41.55%	51.04%	42.13%	47.40%
2760	Knappa Svensen Burnside Rural Fire Protection District	63.48%	55.77%	60.56%	69.99%	61.26%	66.53%
2881	Lake Chinook Fire and Rescue District	17.37%	11.07%	15.86%	18.26%	12.56%	17.83%
2644	Lakeside Water District	10.67%	8.85%	13.64%	13.57%	10.56%	15.83%
2751	Lane Regional Air Protection Agency	N/A	N/A	N/A	18.27%	12.57%	17.84%
2521	League of Oregon Cities	25.41%	25.72%	30.51%	27.09%	27.21%	32.48%
2597	Mapleton Water District	18.40%	12.10%	16.89%	27.59%	21.89%	27.16%
2877	Mid-Columbia Fire and Rescue V1-801	13.04%	11.84%	16.63%	14.44%	13.33%	18.60%
2861	Mt Angel Fire District	21.26%	11.98%	16.77%	23.29%	13.79%	19.06%
2724	Nehalem Bay Wastewater Agency	22.52%	16.22%	21.01%	28.02%	22.32%	27.59%
2740	Neskowin Regional Sanitary Authority	6.14%	0.00%	4.63%	8.10%	2.40%	7.67%
2655	North Bay Rural Fire Protection District	N/A	N/A	N/A	36.06%	30.36%	35.63%
2835	North Clackamas County Water Commission	30.57%	24.27%	29.06%	31.77%	26.07%	31.34%
2637	Northeast Oregon Housing Authority	24.73%	18.43%	23.22%	29.82%	24.12%	29.39%
2550	Nyssa Road Assessment District #2	32.53%	29.50%	34.29%	33.49%	30.99%	36.26%
2685	Oregon Community College Association	13.20%	11.08%	15.87%	18.08%	16.57%	21.84%
2876	Oregon Municipal Electric Utilities Association	17.07%	10.77%	15.56%	18.45%	12.75%	18.02%
2533	Owyhee Irrigation District	31.29%	24.09%	28.88%	31.37%	25.58%	30.85%
2688	Polk County Fire District #1	27.41%	17.81%	22.60%	32.49%	23.30%	28.57%
2613	Polk Soil & Water Conservation District	21.16%	14.86%	19.65%	22.05%	16.35%	21.62%
2507	Port of Astoria	13.27%	11.99%	16.78%	16.16%	14.52%	19.79%
2633	Port of Cascade Locks	17.32%	13.30%	18.09%	23.21%	18.79%	24.06%
2570	Port of Columbia County	15.13%	8.83%	13.62%	12.27%	12.69%	17.96%
2788	Port of Hood River	18.70%	17.03%	21.82%	17.49%	19.96%	25.23%

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..... Independent Employers							
..... Special Districts							
2581	Port of Umatilla	25.23%	16.15%	20.94%	22.57%	16.48%	21.75%
2689	Redmond Area Park & Recreation District	15.12%	11.65%	16.44%	19.98%	17.01%	22.28%
2672	Rockwood Water PUD	23.13%	21.81%	26.60%	25.26%	23.30%	28.57%
2747	Salem Housing Authority	27.58%	24.84%	29.63%	28.62%	26.33%	31.60%
2401	South Clackamas Transportation District	N/A	N/A	N/A	18.27%	12.57%	17.84%
2859	South Lane County Fire and Rescue	35.58%	23.24%	28.03%	37.06%	25.98%	31.25%
2803	Southwestern Polk County Rural Fire Protection District	9.51%	9.31%	14.10%	10.79%	10.81%	16.08%
2845	Sunrise Water Authority	9.50%	7.84%	12.63%	11.85%	10.96%	16.23%
2643	Sweet Home Cemetery	16.16%	8.74%	13.53%	19.04%	11.55%	16.82%
2722	Tillamook 9-1-1	16.02%	16.88%	21.67%	22.08%	22.37%	27.64%
2821	Tillamook County Soil and Water Conservation District	12.74%	11.03%	15.82%	15.66%	13.25%	18.52%
2783	Tillamook Fire District	24.94%	16.27%	21.06%	23.40%	17.70%	22.97%
2865	Tri-County Cooperative Weed Management Area	20.65%	14.35%	19.14%	19.36%	13.66%	18.93%
2610	Turner Fire District	71.57%	11.08%	15.87%	50.96%	17.83%	23.10%
2887	Umatilla County Fire District #1	31.12%	20.67%	25.46%	33.71%	24.77%	30.04%
2874	Umatilla-Morrow Radio and Data District	13.44%	12.10%	16.89%	18.20%	17.59%	22.86%
2536	Valley View Cemetery	0.00%	0.00%	0.00%	2.22%	0.00%	1.74%
2797	Vernonia Fire	8.46%	6.99%	11.78%	13.47%	11.79%	17.06%
2796	West Side Rural Fire Protection District	18.55%	11.08%	15.87%	25.17%	16.57%	21.84%
2714	Winchester Bay Sanitary District	19.46%	13.80%	18.59%	21.65%	15.29%	20.56%
2878	Yamhill Fire Protection District	14.27%	10.95%	15.74%	15.12%	12.48%	17.75%

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Employer Number	Employer Name						
Judiciary - member redirect offset does not apply							
2099	State Judiciary	29.01%	N/A	N/A	33.71%	N/A	N/A

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School Districts							
.....							
School							
4404	Alliance Charter Academy	26.42%	23.58%	28.37%	28.43%	25.25%	30.52%
4306	Amity School District	1.18%	0.00%	3.13%	13.47%	10.29%	15.56%
3446	Ashwood School	24.27%	21.43%	26.22%	19.69%	16.51%	21.78%
3003	Baker School District #5J	5.27%	2.43%	7.22%	20.26%	17.08%	22.35%
4035	Banks School District	22.17%	19.33%	24.12%	26.74%	23.56%	28.83%
4062	Beaverton School District	17.93%	15.09%	19.88%	23.11%	19.93%	25.20%
3291	Bend-La Pine Public Schools	19.32%	16.48%	21.27%	23.32%	20.14%	25.41%
3510	Bethel School District	12.82%	9.98%	14.77%	18.23%	15.05%	20.32%
3451	Black Butte School District	24.32%	21.48%	26.27%	26.24%	23.06%	28.33%
3283	Brookings-Harbor School District #17C	8.18%	5.34%	10.13%	15.73%	12.55%	17.82%
3320	Camas Valley School District #21	25.80%	22.96%	27.75%	28.23%	25.05%	30.32%
4333	Canby School District	7.23%	4.39%	9.18%	17.09%	13.91%	19.18%
4334	Cascade School District #5	11.18%	8.34%	13.13%	22.98%	19.80%	25.07%
3859	Central School District #13J	14.00%	11.16%	15.95%	21.01%	17.83%	23.10%
4259	Clackamas Education Service District	16.38%	13.54%	18.33%	25.93%	22.75%	28.02%
3179	Clatsop County School District #1C	1.11%	0.00%	3.06%	14.93%	11.75%	17.02%
3116	Colton School District #53	26.09%	23.25%	28.04%	28.31%	25.13%	30.40%
3242	Coos Bay School District #9	20.81%	17.97%	22.76%	24.68%	21.50%	26.77%
3039	Corvallis School District #509J	16.13%	13.29%	18.08%	22.32%	19.14%	24.41%
3970	Cove School District	25.58%	22.74%	27.53%	27.72%	24.54%	29.81%
3502	Creswell School District #40	22.17%	19.33%	24.12%	25.52%	22.34%	27.61%
3274	Crook County School District	8.25%	5.41%	10.20%	20.28%	17.10%	22.37%
3850	Dallas School District	11.97%	9.13%	13.92%	17.66%	14.48%	19.75%
3843	David Douglas School District	23.86%	21.02%	25.81%	26.97%	23.79%	29.06%
4291	Dayton Public Schools	3.68%	0.84%	5.63%	13.01%	9.83%	15.10%
4237	Douglas Education Service District	24.19%	21.35%	26.14%	28.02%	24.84%	30.11%
4012	Dufur Schools	27.47%	24.63%	29.42%	29.38%	26.20%	31.47%
3927	Echo School District	6.75%	3.91%	8.70%	15.24%	12.06%	17.33%
4323	Estacada School District #108	15.97%	13.13%	17.92%	23.96%	20.78%	26.05%
3473	Eugene School District 4J	21.68%	18.84%	23.63%	26.72%	23.54%	28.81%
3887	Falls City School District	12.75%	9.91%	14.70%	27.23%	24.05%	29.32%
3494	Fern Ridge School District	13.37%	10.53%	15.32%	17.60%	14.42%	19.69%
4405	Forest Grove Community School	27.16%	24.32%	29.11%	29.17%	25.99%	31.26%
4313	Forest Grove School District	19.02%	16.18%	20.97%	23.58%	20.40%	25.67%
4034	Gaston Public Schools	7.82%	4.98%	9.77%	18.67%	15.49%	20.76%
4329	Gervais School District #1	0.00%	0.00%	1.67%	4.00%	0.82%	6.09%

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School Districts							
.....							
School							
3160	Gladstone School District #115	2.95%	0.11%	4.90%	18.95%	15.77%	21.04%
3316	Glide School District #12	17.72%	14.88%	19.67%	24.35%	21.17%	26.44%
4219	Grant County Education Service District	23.62%	20.78%	25.57%	27.21%	24.03%	29.30%
4260	Greater Albany School District #8J	19.17%	16.33%	21.12%	23.50%	20.32%	25.59%
4332	Gresham-Barlow School District #10	12.99%	10.15%	14.94%	20.72%	17.54%	22.81%
4326	Harney County School District #3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4258	Hermiston School District #8R	5.68%	2.84%	7.63%	15.72%	12.54%	17.81%
4252	High Desert Education Service District	17.87%	15.03%	19.82%	26.26%	23.08%	28.35%
4341	Hillsboro School District #1J	16.69%	13.85%	18.64%	23.39%	20.21%	25.48%
3409	Hood River County School District	15.95%	13.11%	17.90%	23.16%	19.98%	25.25%
4223	InterMountain Education Service District	8.84%	6.00%	10.79%	19.69%	16.51%	21.78%
4220	Jefferson County Education Service District	15.78%	12.94%	17.73%	17.46%	14.28%	19.55%
3729	Jefferson School District #14Cj	5.63%	2.79%	7.58%	13.46%	10.28%	15.55%
4315	John Day School District	8.81%	5.97%	10.76%	23.09%	19.91%	25.18%
3520	Junction City School District #69	15.73%	12.89%	17.68%	18.91%	15.73%	21.00%
3965	La Grande Public Schools	6.57%	3.73%	8.52%	12.77%	9.59%	14.86%
3461	Lake County School District #7	12.20%	9.36%	14.15%	18.15%	14.97%	20.24%
4268	Lake Oswego School District	15.15%	12.31%	17.10%	23.06%	19.88%	25.15%
4276	Lane County Education Service District	21.31%	18.47%	23.26%	27.71%	24.53%	29.80%
3579	Lincoln County School District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3447	Madras School District	7.36%	4.52%	9.31%	18.78%	15.60%	20.87%
4142	McMinnville Schools	18.26%	15.42%	20.21%	23.33%	20.15%	25.42%
4288	Medford School District #549C	23.16%	20.32%	25.11%	26.21%	23.03%	28.30%
4335	Milton-Freewater Unified School District #7	0.76%	0.00%	2.71%	7.80%	4.62%	9.89%
4423	Molalla River Academy	26.79%	23.95%	28.74%	28.87%	25.69%	30.96%
4331	Molalla River School District	0.00%	0.00%	0.00%	6.75%	3.57%	8.84%
4340	Monroe School District #1J	14.64%	11.80%	16.59%	20.65%	17.47%	22.74%
3372	Monument School District #8	5.89%	3.05%	7.84%	14.67%	11.49%	16.76%
3809	Morrow County Schools	11.72%	8.88%	13.67%	20.27%	17.09%	22.36%
4238	Multnomah Education Service District	3.09%	0.25%	5.04%	13.67%	10.49%	15.76%
4336	Nestucca Valley School District #101	20.14%	17.30%	22.09%	26.33%	23.15%	28.42%
4135	Newberg School District #29Jt	9.61%	6.77%	11.56%	16.17%	12.99%	18.26%
3245	North Bend Public Schools	19.59%	16.75%	21.54%	22.53%	19.35%	24.62%
4321	North Clackamas School District #12	13.53%	10.69%	15.48%	21.58%	18.40%	23.67%
3463	North Lake School District #14	26.54%	23.70%	28.49%	28.80%	25.62%	30.89%
3730	North Marion School District #15	1.38%	0.00%	3.33%	11.97%	8.79%	14.06%

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School Districts							
.....							
School							
4342	North Santiam School District #29J	0.24%	0.00%	2.19%	6.49%	3.31%	8.58%
4381	North Wasco County School District #21	13.33%	10.49%	15.28%	26.22%	23.04%	28.31%
3307	Oakland School District	25.93%	23.09%	27.88%	28.41%	25.23%	30.50%
3524	Oakridge School District	13.91%	11.07%	15.86%	18.58%	15.40%	20.67%
3684	Ontario School District #8C	18.21%	15.37%	20.16%	24.24%	21.06%	26.33%
3122	Oregon City School District #62	6.36%	3.52%	8.31%	12.45%	9.27%	14.54%
4345	Oregon Trail School District 46	27.38%	24.54%	29.33%	29.31%	26.13%	31.40%
3462	Paisley School District	25.61%	22.77%	27.56%	28.17%	24.99%	30.26%
3820	Parkrose School District	9.17%	6.33%	11.12%	13.48%	10.30%	15.57%
3931	Pendleton School District #16R	2.83%	0.00%	4.78%	13.82%	10.64%	15.91%
3043	Philomath School District #17J	19.18%	16.34%	21.13%	24.97%	21.79%	27.06%
3414	Phoenix-Talent School District	13.59%	10.75%	15.54%	22.65%	19.47%	24.74%
3958	Pilot Rock School District #2R	13.64%	10.80%	15.59%	21.31%	18.13%	23.40%
3470	Pleasant Hill School District	27.26%	24.42%	29.21%	29.23%	26.05%	31.32%
3818	Portland Public Schools	0.00%	0.00%	1.29%	8.60%	5.42%	10.69%
4403	Portland Village School	26.37%	23.53%	28.32%	28.73%	25.55%	30.82%
3370	Prairie City School District #4	20.48%	17.64%	22.43%	25.45%	22.27%	27.54%
4320	Rainier School District #13	12.44%	9.60%	14.39%	19.66%	16.48%	21.75%
4311	Redmond School District #2J	8.14%	5.30%	10.09%	15.01%	11.83%	17.10%
4312	Reedsport School District	15.82%	12.98%	17.77%	22.80%	19.62%	24.89%
3824	Reynolds School District	8.43%	5.59%	10.38%	18.70%	15.52%	20.79%
3847	Riverdale School	13.98%	11.14%	15.93%	21.50%	18.32%	23.59%
3310	Roseburg Public Schools	1.38%	0.00%	3.33%	11.71%	8.53%	13.80%
3735	Salem-Keizer Public Schools	16.31%	13.47%	18.26%	22.51%	19.33%	24.60%
3665	Santiam Canyon School District	14.43%	11.59%	16.38%	21.37%	18.19%	23.46%
3000	School Districts	27.87%	25.03%	29.82%	29.70%	26.52%	31.79%
3647	Scio School District #95C	23.35%	20.51%	25.30%	25.54%	22.36%	27.63%
3187	Seaside Schools	16.97%	14.13%	18.92%	22.26%	19.08%	24.35%
4440	Sheridan Allprep Academy	24.16%	21.32%	26.11%	28.78%	25.60%	30.87%
4144	Sheridan School District #48J	26.93%	24.09%	28.88%	28.85%	25.67%	30.94%
4337	Sherman County School District	19.01%	16.17%	20.96%	22.56%	19.38%	24.65%
4317	Sherwood School District #88J	22.84%	20.00%	24.79%	26.09%	22.91%	28.18%
4270	Silver Falls School District	6.34%	3.50%	8.29%	15.83%	12.65%	17.92%
3296	Sisters School District	9.51%	6.67%	11.46%	21.16%	17.98%	23.25%
3537	Siuslaw School District #97J	14.41%	11.57%	16.36%	24.84%	21.66%	26.93%
3506	South Lane School District	0.00%	0.00%	0.00%	7.17%	3.99%	9.26%

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School Districts							
.....							
School							
3319	South Umpqua School District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3487	Springfield School District #19	4.19%	1.35%	6.14%	12.57%	9.39%	14.66%
4279	St Helens School District #502	3.97%	1.13%	5.92%	14.84%	11.66%	16.93%
3942	Stanfield School District	10.01%	7.17%	11.96%	17.89%	14.71%	19.98%
3353	Sutherlin School District #130	4.26%	1.42%	6.21%	15.00%	11.82%	17.09%
3618	Sweet Home School District #55	5.01%	2.17%	6.96%	12.90%	9.72%	14.99%
4380	The Emerson School	26.15%	23.31%	28.10%	28.38%	25.20%	30.47%
4338	Three Rivers U J School District	15.99%	13.15%	17.94%	20.65%	17.47%	22.74%
4316	Tigard-Tualatin School District #23J	23.69%	20.85%	25.64%	27.33%	24.15%	29.42%
3902	Tillamook Public Schools	0.00%	0.00%	0.65%	7.81%	4.63%	9.90%
3928	Umatilla School District #6R	11.33%	8.49%	13.28%	20.35%	17.17%	22.44%
3966	Union County School District	16.42%	13.58%	18.37%	24.37%	21.19%	26.46%
3195	Warrenton-Hammond School District	20.94%	18.10%	22.89%	25.22%	22.04%	27.31%
3075	West Linn School District	7.92%	5.08%	9.87%	16.01%	12.83%	18.10%
4254	Willamette Education Service District	12.79%	9.95%	14.74%	25.09%	21.91%	27.18%
4314	Willamina School District #30J	23.59%	20.75%	25.54%	26.51%	23.33%	28.60%
3349	Winston-Dillard Schools	0.00%	0.00%	0.00%	1.11%	0.00%	3.20%
4166	Yamhill-Carlton School District #1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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SLGRP (Default Tier One/Tier Two Rates)							
CC							
2901	Blue Mountain Community College	14.20%	11.01%	15.80%	12.35%	9.74%	15.01%
2999	Central Oregon Community College	20.73%	17.54%	22.33%	22.98%	20.37%	25.64%
2919	Chemeketa Community College	5.40%	2.21%	7.00%	7.79%	5.18%	10.45%
2908	Clackamas Community College	6.24%	3.05%	7.84%	11.94%	9.33%	14.60%
2900	Clatsop Community College	16.31%	13.12%	17.91%	18.99%	16.38%	21.65%
2996	Columbia Gorge Community College	17.96%	14.77%	19.56%	23.67%	21.06%	26.33%
2906	Klamath Community College	27.61%	24.42%	29.21%	27.92%	25.31%	30.58%
2904	Lane Community College	0.00%	0.00%	0.64%	2.26%	0.00%	4.92%
2910	Linn-Benton Community College	16.06%	12.87%	17.66%	18.34%	15.73%	21.00%
2905	Mt Hood Community College	0.60%	0.00%	2.20%	6.44%	3.83%	9.10%
2995	Oregon Coast Community College	20.00%	16.81%	21.60%	23.43%	20.82%	26.09%
2918	Portland Community College	4.63%	1.44%	6.23%	9.67%	7.06%	12.33%
2922	Rogue Community College	3.31%	0.12%	4.91%	8.37%	5.76%	11.03%
2998	Southwestern Community College	11.11%	7.92%	12.71%	12.71%	10.10%	15.37%
2997	Tillamook Bay Community College	22.72%	19.53%	24.32%	22.60%	19.99%	25.26%
2902	Treasure Valley Community College	2.58%	0.00%	4.18%	8.75%	6.14%	11.41%
2903	Umpqua Community College	3.58%	0.39%	5.18%	10.68%	8.07%	13.34%
City							
2258	City of Adair Village	27.19%	22.48%	27.27%	28.67%	24.57%	29.84%
2103	City of Albany	27.06%	20.66%	25.45%	29.16%	23.50%	28.77%
2235	City of Amity	19.48%	13.42%	18.21%	21.63%	16.09%	21.36%
2104	City of Ashland	28.58%	22.66%	27.45%	30.15%	24.72%	29.99%
2105	City of Astoria	29.70%	23.89%	28.68%	31.79%	25.45%	30.72%
2234	City of Aumsville	25.01%	18.80%	23.59%	29.97%	23.01%	28.28%
2272	City of Aurora	20.24%	15.53%	20.32%	26.83%	22.73%	28.00%
2159	City of Baker City	27.45%	21.72%	26.51%	29.30%	24.12%	29.39%
2150	City of Bandon	25.85%	21.87%	26.66%	27.10%	24.36%	29.63%
2231	City of Banks	20.59%	15.88%	20.67%	27.05%	22.95%	28.22%
2241	City of Bay City	24.85%	20.52%	25.31%	25.98%	24.35%	29.62%
2178	City of Boardman	21.77%	16.05%	20.84%	25.12%	19.62%	24.89%
2216	City of Brookings	28.09%	21.17%	25.96%	30.35%	23.95%	29.22%
2204	City of Burns	23.46%	17.98%	22.77%	24.92%	20.82%	26.09%
2109	City of Canby	22.80%	16.89%	21.68%	26.87%	21.65%	26.92%
2223	City of Cannon Beach	25.31%	20.62%	25.41%	28.13%	23.83%	29.10%
2198	City of Carlton	19.60%	17.58%	22.37%	25.38%	23.75%	29.02%
2182	City of Cascade Locks	35.49%	29.43%	34.22%	36.58%	31.06%	36.33%

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SLGRP (Default Tier One/Tier Two Rates)							
City							
2194	City of Cave Junction	27.25%	21.19%	25.98%	29.67%	24.13%	29.40%
2181	City of Central Point	26.42%	21.30%	26.09%	27.49%	23.99%	29.26%
2201	City of Coburg	20.34%	18.32%	23.11%	25.55%	23.92%	29.19%
2271	City of Columbia City	33.56%	22.08%	26.87%	35.63%	24.42%	29.69%
2177	City of Condon	23.22%	21.20%	25.99%	25.04%	23.41%	28.68%
2110	City of Coquille	30.92%	23.29%	28.08%	32.87%	25.00%	30.27%
2155	City of Corvallis	21.04%	15.30%	20.09%	24.90%	19.90%	25.17%
2236	City of Creswell	24.96%	22.38%	27.17%	26.95%	24.52%	29.79%
2202	City of Dallas	26.85%	21.51%	26.30%	28.91%	24.05%	29.32%
2252	City of Dayton	21.97%	18.33%	23.12%	27.51%	23.41%	28.68%
2294	City of Depoe Bay	28.14%	22.08%	26.87%	29.97%	24.43%	29.70%
2131	City of Drain	28.21%	22.15%	26.94%	28.56%	24.46%	29.73%
2245	City of Dundee	17.20%	15.18%	19.97%	23.89%	22.26%	27.53%
2299	City of Dunes City	20.73%	16.02%	20.81%	24.89%	20.79%	26.06%
2269	City of Durham	23.72%	19.01%	23.80%	28.14%	24.04%	29.31%
2225	City of Echo	35.99%	29.93%	34.72%	33.91%	28.37%	33.64%
2205	City of Elgin	0.00%	0.00%	0.00%	12.37%	10.74%	16.01%
2305	City of Elkton	24.20%	22.18%	26.97%	26.09%	24.46%	29.73%
2180	City of Enterprise	25.49%	23.47%	28.26%	26.63%	25.00%	30.27%
2179	City of Estacada	25.88%	22.63%	27.42%	26.20%	24.57%	29.84%
2208	City of Fairview	18.44%	15.08%	19.87%	18.98%	17.35%	22.62%
2224	City of Falls City	24.12%	19.41%	24.20%	27.19%	23.09%	28.36%
2291	City of Florence	19.75%	15.56%	20.35%	25.41%	21.49%	26.76%
2220	City of Garibaldi	29.19%	24.48%	29.27%	29.47%	25.37%	30.64%
2242	City of Gaston	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2304	City of Gladstone	25.16%	20.11%	24.90%	25.29%	22.14%	27.41%
2274	City of Gold Hill	0.00%	0.00%	0.00%	17.93%	16.30%	21.57%
2113	City of Grants Pass	28.41%	21.28%	26.07%	29.51%	23.23%	28.50%
2284	City of Halsey	20.06%	18.04%	22.83%	23.95%	22.32%	27.59%
2296	City of Happy Valley	22.15%	19.00%	23.79%	23.15%	21.52%	26.79%
2268	City of Harrisburg	23.27%	21.14%	25.93%	25.71%	23.90%	29.17%
2193	City of Heppner	4.33%	0.00%	4.41%	1.10%	0.00%	2.27%
2160	City of Hermiston	28.10%	22.40%	27.19%	29.78%	24.57%	29.84%
2226	City of Hines	30.91%	21.18%	25.97%	33.59%	24.05%	29.32%
2138	City of Hood River	25.46%	17.83%	22.62%	27.72%	20.58%	25.85%
2196	City of Hubbard	29.13%	23.07%	27.86%	30.30%	24.75%	30.02%

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SLGRP (Default Tier One/Tier Two Rates)							
City							
2191	City of Huntington	59.24%	54.53%	59.32%	62.12%	58.02%	63.29%
2306	City of Imbler	27.05%	22.34%	27.13%	28.77%	24.67%	29.94%
2267	City of Independence	26.69%	20.17%	24.96%	27.49%	23.48%	28.75%
2266	City of Irrigon	22.69%	20.67%	25.46%	25.24%	23.61%	28.88%
2211	City of Jefferson	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2229	City of John Day	11.85%	9.83%	14.62%	11.84%	7.74%	13.01%
2256	City of Jordan Valley	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2199	City of Junction City	25.61%	21.47%	26.26%	27.65%	24.11%	29.38%
2287	City of King City	29.11%	19.38%	24.17%	33.55%	24.00%	29.27%
2148	City of Klamath Falls	19.22%	12.85%	17.64%	24.54%	18.78%	24.05%
2263	City of La Grande	26.32%	16.19%	20.98%	31.89%	21.71%	26.98%
2233	City of Lafayette	23.43%	19.62%	24.41%	25.23%	23.60%	28.87%
2120	City of Lake Oswego	29.54%	22.55%	27.34%	30.29%	24.50%	29.77%
2244	City of Lakeside	6.96%	2.25%	7.04%	23.02%	18.92%	24.19%
2140	City of Lebanon	25.16%	18.90%	23.69%	28.74%	23.08%	28.35%
2298	City of Lincoln City	19.86%	14.67%	19.46%	22.52%	20.01%	25.28%
2293	City of Lowell	25.85%	21.14%	25.93%	27.89%	23.79%	29.06%
2270	City of Lyons	26.53%	20.47%	25.26%	25.61%	23.98%	29.25%
2170	City of Madras	26.18%	19.19%	23.98%	29.84%	22.35%	27.62%
2247	City of Malin	20.78%	18.76%	23.55%	26.09%	24.46%	29.73%
2281	City of Manzanita	28.95%	21.30%	26.09%	31.36%	24.31%	29.58%
2117	City of McMinnville	28.74%	22.15%	26.94%	28.60%	24.46%	29.73%
2102	City of Medford	22.73%	15.58%	20.37%	25.98%	19.41%	24.68%
2207	City of Mill City	24.31%	22.29%	27.08%	26.13%	24.50%	29.77%
2286	City of Millersburg	24.66%	22.64%	27.43%	29.13%	25.03%	30.30%
2158	City of Milton-Freewater	27.75%	23.63%	28.42%	27.65%	25.12%	30.39%
2163	City of Milwaukie	22.62%	17.40%	22.19%	26.24%	20.92%	26.19%
2157	City of Monmouth	21.69%	18.07%	22.86%	24.95%	21.27%	26.54%
2209	City of Monroe	17.51%	12.80%	17.59%	19.71%	15.61%	20.88%
2301	City of Moro	18.98%	14.27%	19.06%	27.84%	23.74%	29.01%
2302	City of Mt. Vernon	23.36%	17.30%	22.09%	21.06%	16.96%	22.23%
2197	City of Myrtle Creek	20.26%	18.24%	23.03%	27.05%	22.95%	28.22%
2183	City of Myrtle Point	18.95%	16.16%	20.95%	25.10%	21.98%	27.25%
2777	City of Newberg	22.87%	15.83%	20.62%	28.53%	21.39%	26.66%
2276	City of Newport	26.09%	16.07%	20.86%	32.03%	22.21%	27.48%
2292	City of North Bend	27.25%	19.32%	24.11%	28.42%	22.59%	27.86%

Summary of PERS Employer Contribution Rates

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		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	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 One/Tier Two Rates)							
City							
2192	City of North Plains	24.40%	19.69%	24.48%	25.79%	24.16%	29.43%
2308	City of North Powder	26.20%	21.49%	26.28%	29.13%	25.03%	30.30%
2166	City of Nyssa	28.44%	21.40%	26.19%	31.84%	23.98%	29.25%
2143	City of Oakland	37.16%	31.10%	35.89%	32.40%	26.86%	32.13%
2168	City of Oakridge	35.42%	27.42%	32.21%	34.87%	26.85%	32.12%
2119	City of Oregon City	23.42%	18.09%	22.88%	25.32%	21.09%	26.36%
2154	City of Pendleton	25.14%	17.54%	22.33%	28.71%	21.10%	26.37%
2187	City of Philomath	18.41%	13.61%	18.40%	21.45%	18.63%	23.90%
2249	City of Phoenix	16.39%	11.44%	16.23%	29.43%	22.54%	27.81%
2161	City of Pilot Rock	31.65%	27.36%	32.15%	29.08%	27.45%	32.72%
2184	City of Port Orford	25.89%	21.18%	25.97%	28.33%	24.23%	29.50%
2121	City of Portland	23.60%	20.12%	24.91%	26.69%	23.79%	29.06%
2122	City of Redmond	25.56%	20.08%	24.87%	29.10%	23.76%	29.03%
2139	City of Reedsport	17.20%	10.70%	15.49%	20.18%	17.57%	22.84%
2260	City of Riddle	24.38%	20.09%	24.88%	23.83%	22.20%	27.47%
2203	City of Rockaway Beach	25.04%	18.68%	23.47%	30.13%	23.83%	29.10%
2251	City of Rogue River	27.46%	22.15%	26.94%	28.42%	24.46%	29.73%
2100	City of Roseburg	29.33%	22.15%	26.94%	30.89%	24.46%	29.73%
2172	City of Sandy	27.70%	21.58%	26.37%	29.47%	24.20%	29.47%
2176	City of Scappoose	26.92%	22.33%	27.12%	28.07%	24.58%	29.85%
2254	City of Shady Cove	9.14%	4.43%	9.22%	21.02%	16.92%	22.19%
2142	City of Sherwood	27.52%	21.96%	26.75%	29.39%	24.39%	29.66%
2273	City of Silverton	22.16%	17.26%	22.05%	24.97%	20.06%	25.33%
2221	City of Sisters	20.49%	18.47%	23.26%	24.94%	23.31%	28.58%
2278	City of Springfield	23.11%	16.28%	21.07%	26.39%	20.09%	25.36%
2123	City of St Helens	30.30%	25.08%	29.87%	31.00%	25.62%	30.89%
2757	City of Stayton	26.20%	16.47%	21.26%	28.17%	18.62%	23.89%
2217	City of Sutherlin	21.55%	17.34%	22.13%	24.53%	21.63%	26.90%
2188	City of Talent	24.79%	17.48%	22.27%	30.41%	22.88%	28.15%
2295	City of Tigard	26.22%	16.39%	21.18%	31.30%	21.75%	27.02%
2128	City of Tillamook	26.10%	20.07%	24.86%	27.85%	23.44%	28.71%
2275	City of Toledo	17.84%	11.37%	16.16%	26.34%	18.05%	23.32%
2237	City of Troutdale	18.85%	15.99%	20.78%	24.44%	22.31%	27.58%
2288	City of Tualatin	28.01%	21.43%	26.22%	29.61%	23.86%	29.13%
2228	City of Turner	29.22%	23.10%	27.89%	30.59%	24.92%	30.19%
2175	City of Umatilla	25.30%	17.29%	22.08%	28.50%	23.44%	28.71%

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SLGRP (Default Tier One/Tier Two Rates)							
City							
2145	City of Vale	33.94%	27.77%	32.56%	33.46%	27.86%	33.13%
2285	City of Veneta	23.81%	19.76%	24.55%	26.82%	22.94%	28.21%
2125	City of Vernonia	23.43%	17.37%	22.16%	27.28%	21.74%	27.01%
2200	City of Wallowa	18.99%	16.97%	21.76%	23.93%	22.30%	27.57%
2238	City of Warrenton	27.17%	21.30%	26.09%	30.83%	24.00%	29.27%
2126	City of West Linn	22.91%	19.02%	23.81%	25.82%	22.88%	28.15%
2265	City of Westfir	18.64%	13.93%	18.72%	21.98%	17.88%	23.15%
2206	City of Weston	15.40%	13.38%	18.17%	15.09%	10.99%	16.26%
2147	City of Wheeler	28.25%	23.54%	28.33%	26.66%	25.03%	30.30%
2240	City of Wilsonville	22.12%	18.29%	23.08%	24.65%	21.62%	26.89%
2280	City of Winston	22.50%	14.87%	19.66%	27.86%	21.52%	26.79%
2185	City of Wood Village	23.15%	17.09%	21.88%	26.94%	21.40%	26.67%
2303	City of Woodburn	22.23%	16.67%	21.46%	26.88%	21.77%	27.04%
2300	City of Yachats	21.57%	15.51%	20.30%	27.59%	22.05%	27.32%
2214	City of Yamhill	25.75%	18.22%	23.01%	30.56%	23.00%	28.27%
2307	City of Yoncalla	26.47%	21.76%	26.55%	26.05%	24.42%	29.69%
2255	Town of Canyon City	30.38%	25.67%	30.46%	29.41%	25.31%	30.58%
2212	Town of Lakeview	13.35%	8.38%	13.17%	30.46%	20.91%	26.18%
County							
2021	Baker County	23.05%	18.23%	23.02%	27.11%	22.41%	27.68%
2040	Benton County	21.22%	16.43%	21.22%	25.40%	21.09%	26.36%
2036	Clatsop County	19.62%	14.72%	19.51%	24.11%	19.42%	24.69%
2017	Columbia County	23.29%	17.85%	22.64%	27.38%	22.71%	27.98%
2018	Coos County	30.13%	24.25%	29.04%	30.62%	25.35%	30.62%
2044	Crook County	29.38%	19.65%	24.44%	33.84%	24.29%	29.56%
2027	Deschutes County	22.30%	17.00%	21.79%	26.54%	21.67%	26.94%
2022	Gilliam County	12.63%	7.47%	12.26%	19.53%	14.46%	19.73%
2012	Grant County	10.80%	4.03%	8.82%	18.39%	12.69%	17.96%
2004	Harney County	24.44%	20.23%	25.02%	28.41%	23.55%	28.82%
2035	Hood River County	14.48%	10.03%	14.82%	21.22%	17.81%	23.08%
2005	Jackson County	22.34%	16.67%	21.46%	25.11%	20.08%	25.35%
2042	Josephine County	28.31%	23.45%	28.24%	29.30%	25.05%	30.32%
2007	Klamath County	19.18%	9.38%	14.17%	27.28%	17.61%	22.88%
2000	Lake County	24.03%	17.56%	22.35%	27.83%	21.26%	26.53%
2043	Lincoln County	23.30%	12.98%	17.77%	27.48%	17.93%	23.20%
2009	Marion County	22.15%	16.74%	21.53%	25.53%	20.88%	26.15%

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SLGRP (Default Tier One/Tier Two Rates)							
County							
2038	Multnomah County	21.21%	16.08%	20.87%	24.97%	20.40%	25.67%
2016	Sherman County	21.89%	17.31%	22.10%	24.78%	20.59%	25.86%
2013	Umatilla County	21.46%	15.30%	20.09%	26.85%	20.87%	26.14%
2020	Wasco County	12.38%	7.69%	12.48%	18.21%	13.66%	18.93%
2011	Washington County	26.51%	21.22%	26.01%	28.76%	23.69%	28.96%
Special Districts							
2742	Amity Fire District	0.00%	0.00%	0.00%	34.01%	24.46%	29.73%
2631	Arch Cape Water-Sanitary District	19.55%	17.53%	22.32%	19.40%	17.77%	23.04%
2602	Aumsville Rural Fire Protection District	22.98%	20.96%	25.75%	25.02%	20.92%	26.19%
2804	Aurora Rural Fire Protection District	26.75%	22.04%	26.83%	29.13%	25.03%	30.30%
2728	Baker County Library District	27.43%	21.37%	26.16%	29.64%	24.10%	29.37%
2601	Baker Valley Irrigation District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2749	Black Butte Ranch Police	12.93%	8.22%	13.01%	26.09%	24.46%	29.73%
2595	Canby Fire District	29.57%	21.64%	26.43%	31.64%	24.08%	29.35%
2731	Canby Utility Board	25.62%	22.30%	27.09%	26.17%	24.54%	29.81%
2840	Cannon Beach Rural Fire Protection District	31.87%	22.14%	26.93%	34.01%	24.46%	29.73%
2820	Central Oregon Coast Fire & Rescue District	20.54%	15.83%	20.62%	29.13%	25.03%	30.30%
2569	Central Oregon Intergovernmental Council	11.68%	9.24%	14.03%	18.25%	16.62%	21.89%
2563	Central Oregon Irrigation District	28.33%	25.19%	29.98%	27.46%	25.83%	31.10%
2567	Charleston Rural Fire Protection District	32.36%	22.63%	27.42%	34.58%	25.03%	30.30%
2699	Chetco Library Board	27.97%	21.91%	26.70%	29.89%	24.35%	29.62%
2745	Clackamas County Fire District	29.32%	20.07%	24.86%	31.36%	22.56%	27.83%
2761	Clackamas River Water	24.99%	22.06%	26.85%	26.56%	24.38%	29.65%
2538	Clackamas Vector Control	30.77%	26.06%	30.85%	30.20%	26.10%	31.37%
2707	Clatskanie Library	27.24%	22.53%	27.32%	28.89%	24.79%	30.06%
2526	Clatskanie PUD	19.73%	17.71%	22.50%	22.32%	20.69%	25.96%
2588	Clatskanie Rural Fire Protection District	32.13%	21.15%	25.94%	35.14%	24.44%	29.71%
2617	Clean Water Services	17.48%	13.60%	18.39%	20.81%	18.01%	23.28%
2681	Cloverdale Rural Fire Protection District	35.68%	24.20%	28.99%	35.67%	24.46%	29.73%
2801	Coburg Rural Fire Protection District	31.58%	21.69%	26.48%	33.53%	23.82%	29.09%
2649	Colton Fire Department	0.85%	0.00%	0.00%	36.24%	25.03%	30.30%
2671	Columbia 911 Communications District	24.23%	21.28%	26.07%	25.68%	24.05%	29.32%
2687	Columbia Drainage Vector Control District	32.18%	30.16%	34.95%	28.72%	27.09%	32.36%
2528	Columbia River Fire & Rescue	27.17%	17.00%	21.79%	31.57%	21.65%	26.92%
2612	Community Services Consortium	23.64%	21.16%	25.95%	26.10%	24.23%	29.50%
2860	Coos County Airport District	20.06%	18.04%	22.83%	29.16%	24.04%	29.31%

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SLGRP (Default Tier One/Tier Two Rates)							
Special Districts							
2806	Corbett Fire District No. 14	26.55%	21.84%	26.63%	28.44%	24.34%	29.61%
2603	Corbett Water District	26.86%	22.15%	26.94%	28.56%	24.46%	29.73%
2545	Council of Governments	27.34%	22.14%	26.93%	29.24%	24.46%	29.73%
2834	Crescent Rural Fire Protection District	27.44%	22.73%	27.52%	34.52%	24.97%	30.24%
2844	Crook County Rural Fire Protection District #1	30.19%	22.03%	26.82%	32.74%	24.42%	29.69%
2647	Crooked River Ranch Rural Fire Protection District	26.02%	21.31%	26.10%	27.68%	23.58%	28.85%
2571	Crystal Springs Water District	24.97%	22.95%	27.74%	26.34%	24.71%	29.98%
2718	Curry Library	14.19%	9.48%	14.27%	21.84%	17.74%	23.01%
2576	Depoe Bay Rural Fire Protection District	26.73%	22.02%	26.81%	28.48%	24.38%	29.65%
2642	Dexter Rural Fire Protection District	26.73%	22.02%	26.81%	28.56%	24.46%	29.73%
2557	Estacada Fire Department	0.00%	0.00%	0.00%	34.01%	24.46%	29.73%
2132	Eugene Water & Electric Board	19.44%	16.82%	21.61%	22.76%	20.70%	25.97%
2798	Fairview Water District	26.13%	21.42%	26.21%	28.05%	23.95%	29.22%
2789	Farmers Irrigation District	13.53%	9.40%	14.19%	22.73%	19.09%	24.36%
2824	Glide Fire Department	31.91%	22.18%	26.97%	28.50%	24.40%	29.67%
2511	Grants Pass Irrigation District	27.73%	23.02%	27.81%	29.03%	24.93%	30.20%
2784	Greater St. Helens Aquatic District	20.90%	18.88%	23.67%	23.79%	22.16%	27.43%
2855	Harney Hospital	22.17%	20.15%	24.94%	24.81%	23.04%	28.31%
2819	Harrisburg Fire-Rescue	31.58%	21.85%	26.64%	28.40%	24.30%	29.57%
2838	High Desert Parks & Recreation District	27.48%	22.77%	27.56%	28.59%	24.49%	29.76%
2519	Home Forward	23.03%	19.79%	24.58%	26.90%	24.08%	29.35%
2607	Hoodland Fire District #74	29.35%	21.21%	26.00%	33.23%	23.68%	28.95%
2510	Horsefly Irrigation District	28.25%	23.54%	28.33%	29.13%	25.03%	30.30%
2773	Housing Authority of Jackson County	22.59%	20.16%	24.95%	24.86%	23.00%	28.27%
2829	Hubbard Rural Fire Protection District	27.58%	22.87%	27.66%	29.13%	25.03%	30.30%
2886	Idanha-Detroit Rural Fire Protection District	28.25%	23.54%	28.33%	34.58%	25.03%	30.30%
2564	Illinois Valley Fire District	28.70%	18.97%	23.76%	32.40%	22.85%	28.12%
2651	Imbler Rural Fire Protection District	28.38%	23.67%	28.46%	30.44%	26.34%	31.61%
2715	Jackson County Fire District #3	25.94%	16.31%	21.10%	30.32%	21.05%	26.32%
2620	Jackson County Fire District #4	28.25%	23.54%	28.33%	29.13%	25.03%	30.30%
2541	Jackson County Vector Control District	25.46%	20.75%	25.54%	24.87%	20.77%	26.04%
2846	Jefferson County Library District	23.21%	21.19%	25.98%	25.47%	23.84%	29.11%
2561	Jefferson Rural Fire Protection District	10.67%	5.96%	10.75%	34.75%	25.03%	30.30%
2763	Junction City Fire Department	23.67%	21.65%	26.44%	26.66%	25.03%	30.30%
2559	Keizer Fire Department	31.41%	20.81%	25.60%	34.10%	23.97%	29.24%
2710	Klamath County Emergency Communications District	23.82%	20.70%	25.49%	27.21%	23.11%	28.38%

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SLGRP (Default Tier One/Tier Two Rates)							
Special Districts							
2721	Klamath Housing Authority	23.04%	21.02%	25.81%	28.03%	23.93%	29.20%
2624	Klamath Vector Control	29.79%	25.08%	29.87%	29.89%	25.79%	31.06%
2579	La Pine Rural Fire Protection District	29.14%	18.78%	23.57%	33.36%	23.57%	28.84%
2768	Lake County Library District	27.70%	22.99%	27.78%	30.66%	25.12%	30.39%
2522	Lane Council of Governments	26.71%	22.50%	27.29%	28.52%	24.87%	30.14%
2883	Lane Fire Authority	31.86%	21.94%	26.73%	32.99%	23.90%	29.17%
2849	Lebanon Aquatic District	27.98%	22.60%	27.39%	26.23%	24.62%	29.89%
2705	Lebanon Fire District	31.95%	21.14%	25.93%	34.10%	23.62%	28.89%
2753	Linn-Benton Housing Authority	19.51%	16.58%	21.37%	25.72%	23.17%	28.44%
2700	Lowell Rural Fire Protection District	26.70%	16.97%	21.76%	31.95%	22.40%	27.67%
2823	Lyons Fire District	28.25%	23.54%	28.33%	26.66%	25.03%	30.30%
2580	Marion County Fire District #1	34.36%	25.08%	29.87%	35.19%	25.46%	30.73%
2598	Marion County Housing Authority	0.00%	0.00%	0.00%	12.48%	10.85%	16.12%
2628	McKenzie Fire and Rescue	28.23%	18.50%	23.29%	32.32%	22.77%	28.04%
2135	McMinnville Water & Light Department	25.50%	22.15%	26.94%	26.40%	24.46%	29.73%
2592	Medford Irrigation District	23.61%	19.61%	24.40%	25.65%	24.02%	29.29%
2837	METCOM	23.70%	19.67%	24.46%	26.28%	22.43%	27.70%
2594	Metro	20.19%	16.97%	21.76%	24.94%	22.27%	27.54%
2663	Metropolitan Area Communications Commission	25.53%	20.82%	25.61%	28.04%	23.94%	29.21%
2811	Mid-Columbia Center For Living	25.93%	22.40%	27.19%	27.01%	24.53%	29.80%
2853	Mill City Rural Fire Protection District	23.08%	13.35%	18.14%	0.00%	0.00%	0.00%
2752	Mist-Birkenfeld Rural Fire Protection District	24.11%	19.40%	24.19%	26.67%	22.57%	27.84%
2758	Mohawk Valley Rural Fire District	26.04%	21.33%	26.12%	28.56%	24.46%	29.73%
2568	Molalla Rural Fire Protection District #73	32.94%	23.21%	28.00%	34.34%	24.79%	30.06%
2555	Monroe Fire Department	32.69%	21.25%	26.04%	29.13%	25.03%	30.30%
2873	Mosier Fire District	23.58%	13.85%	18.64%	22.66%	18.56%	23.83%
2778	Mulino Water District #23	24.37%	22.35%	27.14%	26.17%	24.54%	29.81%
2508	Multnomah Drainage	24.65%	22.63%	27.42%	26.21%	24.58%	29.85%
2869	Nehalem Bay Fire & Rescue	28.25%	23.54%	28.33%	29.13%	25.03%	30.30%
2858	Nesika Beach-Ophir Water District	23.69%	18.98%	23.77%	28.72%	24.62%	29.89%
2716	Neskowin Water District	26.84%	22.13%	26.92%	28.55%	24.45%	29.72%
2674	Nestucca Rural Fire District	30.75%	21.01%	25.80%	35.71%	24.46%	29.73%
2818	Netarts Water District	21.94%	19.92%	24.71%	28.56%	24.46%	29.73%
2830	Netarts-Oceanside Rural Fire Protection District	26.49%	21.78%	26.57%	28.39%	24.29%	29.56%
2604	Netarts-Oceanside Sanitary District	18.49%	16.47%	21.26%	23.33%	21.70%	26.97%
2899	New Carlton Fire District	N/A	N/A	N/A	26.66%	25.03%	30.30%

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SLGRP (Default Tier One/Tier Two Rates)							
Special Districts							
2781	North Bend Coos-Curry Housing Authority	39.10%	34.39%	39.18%	32.74%	28.64%	33.91%
2884	North Central Public Health District	27.48%	23.54%	28.33%	30.57%	25.03%	30.30%
2638	North Douglas County Fire and EMS	33.03%	23.30%	28.09%	29.13%	25.03%	30.30%
2793	North Lincoln Fire & Rescue District #1	32.81%	23.04%	27.83%	34.58%	25.03%	30.30%
2839	North Morrow Vector Control District	24.26%	22.24%	27.03%	26.14%	24.51%	29.78%
2792	North Wasco County Parks and Recreation District	26.86%	22.15%	26.94%	28.56%	24.46%	29.73%
2825	Northern Oregon Corrections	19.01%	13.79%	18.58%	27.56%	22.24%	27.51%
2657	Northwest Senior & Disability Services	24.04%	20.75%	25.54%	26.81%	23.99%	29.26%
2888	Oak Lodge Water Services District	21.90%	18.72%	23.51%	22.50%	19.21%	24.48%
2852	Ochoco Irrigation District	22.33%	16.27%	21.06%	26.78%	21.24%	26.51%
2816	Odell Sanitary District	24.87%	22.85%	27.64%	26.35%	24.72%	29.99%
2880	Oregon Health & Science University	16.43%	12.61%	17.40%	23.39%	20.16%	25.43%
2531	Oregon School Boards Association	28.43%	23.62%	28.41%	29.56%	25.08%	30.35%
2774	Oregon Trail Library District	26.54%	21.83%	26.62%	26.00%	24.38%	29.65%
2684	Parkdale Fire District	33.67%	23.94%	28.73%	34.67%	25.12%	30.39%
2694	Philomath Fire Department	26.59%	21.88%	26.67%	28.50%	24.40%	29.67%
2408	Pleasant Hill Goshen Rural Fire Protection District	N/A	N/A	N/A	33.59%	29.49%	34.76%
2513	Port of Coos Bay	26.87%	22.11%	26.90%	25.72%	24.09%	29.36%
2741	Port of Garibaldi	25.09%	20.38%	25.17%	28.53%	24.43%	29.70%
2625	Port of Newport	23.58%	20.22%	25.01%	26.66%	25.03%	30.30%
2512	Port of Portland	16.67%	11.80%	16.59%	21.63%	17.32%	22.59%
2501	Port of The Dalles	6.22%	4.20%	8.99%	16.55%	14.92%	20.19%
2713	Port of Tillamook Bay	22.19%	20.17%	24.96%	25.21%	23.58%	28.85%
2673	Port Orford Library	23.37%	21.35%	26.14%	26.09%	24.46%	29.73%
2542	Rainbow Water District	30.01%	23.95%	28.74%	30.89%	25.35%	30.62%
2776	Rainier Cemetery District	N/A	N/A	N/A	17.97%	13.87%	19.14%
2590	Redmond Fire & Rescue	29.20%	19.37%	24.16%	32.70%	23.00%	28.27%
2549	Rogue River Fire District	26.18%	17.63%	22.42%	30.21%	21.99%	27.26%
2585	Rogue River Valley Irrigation District	24.98%	22.96%	27.75%	26.19%	24.56%	29.83%
2669	Roseburg Urban Sanitary Authority	22.95%	18.84%	23.63%	26.67%	22.96%	28.23%
2802	Rural Road Assessment District #3	27.09%	22.38%	27.17%	28.63%	24.53%	29.80%
2709	Scappoose Public Library	22.95%	18.24%	23.03%	28.34%	24.24%	29.51%
2739	Scappoose Rural Fire Protection District	31.12%	21.80%	26.59%	33.16%	24.33%	29.60%
2605	Scio Fire District	31.60%	21.87%	26.66%	36.22%	25.03%	30.30%
2786	Seal Rock Rural Fire Protection District	26.86%	22.15%	26.94%	35.67%	24.46%	29.73%
2734	Seal Rock Water District	21.70%	18.65%	23.44%	26.00%	23.32%	28.59%

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SLGRP (Default Tier One/Tier Two Rates)							
Special Districts							
2630	Sheridan Fire District	33.25%	23.52%	28.31%	32.09%	25.03%	30.30%
2790	Silver Falls Library District	23.93%	19.55%	24.34%	24.88%	20.97%	26.24%
2659	Silverton Fire District	29.26%	19.61%	24.40%	34.03%	23.37%	28.64%
2701	Sisters-Camp Sherman Rural Fire Protection District	30.33%	22.44%	27.23%	30.50%	24.16%	29.43%
2692	Siuslaw Public Library	21.79%	19.77%	24.56%	25.32%	23.69%	28.96%
2599	South Suburban Sanitary District	25.27%	21.08%	25.87%	27.76%	24.16%	29.43%
2766	Southwest Lincoln County Water PUD	24.99%	21.01%	25.80%	29.39%	23.85%	29.12%
2696	Stayton Fire District	31.13%	22.31%	27.10%	32.99%	25.03%	30.30%
2799	Sublimity Fire District	16.63%	14.61%	19.40%	25.14%	23.51%	28.78%
2641	Suburban East Salem Water District	26.49%	21.38%	26.17%	26.83%	23.16%	28.43%
2857	Sunriver Service District	26.08%	16.35%	21.14%	31.01%	21.46%	26.73%
2810	Sutherlin Water Control District	25.80%	21.09%	25.88%	27.87%	23.77%	29.04%
2847	Sweet Home Fire and Ambulance District	31.78%	21.50%	26.29%	33.71%	24.15%	29.42%
2582	Talent Irrigation District	29.82%	23.76%	28.55%	30.40%	24.86%	30.13%
2553	Tangent Rural Fire Protection District	35.02%	23.54%	28.33%	29.13%	25.03%	30.30%
2626	Tillamook Peoples Utility District	25.52%	21.89%	26.68%	27.19%	24.32%	29.59%
2864	Tri City Joint Water & Sanitary Authority	24.79%	20.08%	24.87%	27.43%	23.33%	28.60%
2660	Tualatin Valley Fire & Rescue	28.32%	18.81%	23.60%	32.01%	22.83%	28.10%
2587	Tualatin Valley Irrigation District	22.65%	20.63%	25.42%	25.55%	23.92%	29.19%
2842	Tualatin Valley Water District	14.55%	11.61%	16.40%	19.16%	16.99%	22.26%
2772	Umatilla County Soil & Water District	22.33%	17.62%	22.41%	24.13%	20.03%	25.30%
2732	Umatilla County Special Library District	22.83%	16.77%	21.56%	25.70%	22.39%	27.66%
2653	Umatilla Fire Department	33.96%	22.48%	27.27%	36.24%	25.03%	30.30%
2826	Wasco County Soil-Water Conservation District	20.97%	18.95%	23.74%	25.52%	23.89%	29.16%
2695	Washington County Consolidated Communications Agency	25.15%	22.82%	27.61%	26.75%	24.82%	30.09%
2540	West Extension Irrigation District	17.77%	15.75%	20.54%	21.81%	20.18%	25.45%
2867	West Multnomah Soil and Water Conservation District	25.23%	23.21%	28.00%	26.35%	24.72%	29.99%
2589	West Slope Water District	29.60%	23.54%	28.33%	30.57%	25.03%	30.30%
2606	West Valley Housing Authority	20.72%	17.98%	22.77%	24.93%	22.58%	27.85%
2895	Western Lane Fire and EMS Authority	33.27%	23.54%	28.33%	28.45%	22.73%	28.00%
2817	Wickiup Water District	26.78%	22.07%	26.86%	28.55%	24.45%	29.72%
2552	Winston-Dillard Fire District	44.70%	34.60%	39.39%	42.31%	32.21%	37.48%
2600	Winston-Dillard Water District	22.61%	20.59%	25.38%	25.54%	23.91%	29.18%
2676	Woodburn Fire District	36.81%	26.73%	31.52%	36.20%	26.33%	31.60%
2562	WyEast Fire District	31.88%	22.15%	26.94%	34.01%	24.46%	29.73%
2843	Yachats Rural Fire Protection District	33.38%	22.29%	27.08%	35.71%	24.50%	29.77%

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..... SLGRP (Default Tier One/Tier Two Rates)							
..... Special Districts							
2726	Yamhill Communications Agency	28.07%	22.01%	26.80%	29.94%	24.40%	29.67%
..... State (excluding Agency specific side accounts)							
1000	State Agencies	22.91%	18.28%	23.07%	25.98%	21.94%	27.21%