

# The Oregon Politico

## Other Post-Employment Benefits

### Oregon State Governments

(in millions)

Organization	Type of Government	Type of Plan	Type of Obligation	Actuarial		Annual Required Contribution (ARC)	Actuarial Value of Assets (a)	Actuarial Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAAL as a % of Covered Payroll ((b-a)/c)
				Valuation Date	Payment							
1 TriMet	Other	Health/Life	Explicit	1/1/2008	12.80	54.87	-	632.20	632.20	0%	130.73	484%
2 Public Employees Benefit Board (PEBB)	Oregon State	Health	Implicit	7/1/2007	16.00	36.20	-	323.40	323.40	0%	2,187.20	15%
3 Retirement Health Insurance Account (RHIA)	Statewide - Multi Employer	Health	Explicit	12/31/08	28.80	28.80	183.80	494.00	310.20	37%	8,130.10	4%
4 Portland SD 1J	School District	Health	Explicit/Implicit	7/1/2009	7.20	16.28	-	177.18	177.18	0%	256.90	69%
5 Multnomah	County	Health	Explicit	1/1/2009	2.20	11.66	-	122.61	122.61	0%	263.38	47%
6 Portland	City	Health	Implicit	7/1/2007	2.81	10.90	-	98.03	98.03	0%	n/a	n/a
7 Salem-Keizer SD 24J	School District	Health/Stipend	Explicit/Implicit	7/1/2007	5.83	10.64	-	73.44	73.44	0%	112.12	66%
8 Bethel SD 52	School District	Health/Stipend	Explicit/Implicit	n/a	0.84	2.82	-	68.85	68.85	0%	n/a	n/a
9 Lane	County	Health	Implicit	06/30/08	2.84	3.69	7.38*	65.21	57.83	11%	69.38	93%
10 Clackamas	County	Health	Explicit/Implicit	7/1/2008	4.18	6.39	1.01*	50.92	49.90	2%	112.68	45%
11 Medford SD 549C	School District	Health	Implicit	7/1/2007	3.82	4.67	-	46.92	46.92	0%	40.95	115%
12 Beaverton SD 48J	School District	Health/Stipend	Explicit/Implicit	7/1/2006	2.19	4.54	-	38.06	38.06	0%	n/a	n/a
13 Eugene SD 4J	School District	Health	Explicit	7/1/2007	4.36	4.51	-	35.83	35.83	0%	86.57	41%
14 David Douglas SD 40	School District	Health	Explicit/Implicit	06/30/09	5.38	3.47	9.72	39.31	29.59	25%	n/a	n/a
15 Corvallis	City	Health/Life	Explicit	8/1/2008	1.76	2.94	-	28.08	28.08	0%	27.61	95%
16 Deschutes	County	Health	Explicit/Implicit	06/30/09	0.62	3.17	-	27.37	27.37	0%	46.97	58%
17 Klamath County SD	School District	Health/Stipend	Explicit/Implicit	07/01/08	2.41	2.72	-	27.32	27.32	0%	30.70	89%
18 Salem	City	Health	Implicit	07/01/07	1.24	3.02	-	26.06	26.06	0%	75.40	36%
19 Springfield SD 19	School District	Health/Stipend	Explicit/Implicit	07/01/07	0.84	2.96	6.65	32.02	25.37	21%	53.74	47%
20 North Clackamas SD 12	School District	Health/Stipend	Explicit	06/30/08	2.03	3.27	-	24.02	24.02	0%	95.27	25%
21 Bend-LaPine Administrative SD 1	School District	Health	Implicit	06/30/09	0.92	2.75	-	23.07	23.07	0%	70.43	33%
22 Marion	County	Health	Implicit	07/01/07	0.90	2.87	-	22.85	22.85	0%	62.77	36%
23 West Linn-Wilsonville SD 3J	School District	Health/Stipend	Explicit/Implicit	06/30/09	1.47	2.45	-	20.38	20.38	0%	n/a	n/a
24 Portland	City	Health P&F	Explicit	07/01/08	0.33	1.86	-	20.31	20.31	0%	n/a	n/a
25 Three Rivers/Josephine County SD	School District	Health/Stipend	Explicit	07/01/07	1.99	2.31	-	19.32	19.32	0%	20.86	93%
26 Central Point SD 6	School District	Health/Stipend	Explicit/Implicit	07/01/08	3.11	3.25	-	19.30	19.30	0%	20.82	93%
27 OHSU	Discrete Unit	Health	Implicit	01/01/08	0.96	2.36	-	19.12	19.12	0%	525.93	4%
28 Bend	City	Health	Explicit/Implicit	07/01/07	0.54	3.13	-	18.76	18.76	0%	31.63	59%
29 Port of Portland	Other	Health	Explicit/Implicit	07/01/07	1.31	1.88	-	18.34	18.34	0%	n/a	n/a
30 Washington	County	Health	Implicit	07/01/06	0.52	2.42	-	18.00	18.00	0%	109.98	16%
31 Tigard-Tualatin SD 23J	School District	Health	Explicit/Implicit	06/30/09	1.82	1.68	2.33	19.83	17.50	12%	n/a	n/a
32 Portland Community College	Community College	Health	Explicit/Implicit	07/01/09	0.91	1.54	-	16.50	16.50	0%	85.45	19%
33 Retirement Health Insurance Premium Account (RHIPA)	Oregon State	Health	Explicit	12/31/08	2.00	2.00	5.70	21.30	15.60	27%	2,217.90	1%
34 Klamath Falls City Schools	School District	Health	Explicit/Implicit	06/30/08	1.45	1.67	-	14.95	14.95	0%	22.03	68%
35 Gresham-Barlow SD 10J	School District	Health/Stipend	Explicit/Implicit	07/01/07	1.64	1.62	0.60	15.49	14.89	4%	n/a	n/a
36 Hermiston SD 8	School District	Health	Explicit/Implicit	10/01/08	0.88	1.88	-	14.08	14.08	0%	17.95	78%
37 Douglas County SD 4	School District	Health/Stipend	Explicit/Implicit	6/30/09-7/1/08	1.22	1.82	1.17*	15.18	14.01	8%	n/a	n/a
38 McMinnville SD 40	School District	Health	Explicit	07/01/08	1.26	1.81	-	13.53	13.53	0%	26.63	46%
39 Eugene	City	Health/Life	Explicit/Implicit	06/30/09	1.34	1.49	-	13.42	13.42	0%	90.67	15%
40 Lincoln County SD	School District	Health	Implicit	07/30/09	1.43	1.69	-	13.34	13.34	0%	23.21	58%
41 Canby SD 86	School District	Health	Explicit/Implicit	10/01/08	0.88	1.61	-	12.86	12.86	0%	23.68	54%
42 Lake Oswego SD 7J	School District	Health/Stipend	Explicit/Implicit	07/01/09	0.93	1.29	-	12.84	12.84	0%	n/a	n/a
43 Grants Pass SD 7	School District	Health/Stipend	Explicit/Implicit	07/01/08	0.73	1.33	-	11.89	11.89	0%	29.20	41%
44 Greater Albany Public SD 8J	School District	Health	Implicit	06/30/09	0.76	0.95	-	11.16	11.16	0%	37.59	30%
45 Oregon City SD 62	School District	Health	Explicit/Implicit	10/01/08	0.71	1.40	-	10.64	10.64	0%	n/a	n/a
46 Eagle Point SD 9	School District	Health/Stipend	Explicit/Implicit	07/01/08	0.71	1.19	-	10.38	10.38	0%	n/a	n/a
47 Gresham	City	Health	Implicit	08/01/08	0.38	1.46	-	10.03	10.03	0%	n/a	n/a
48 Tillamook	County	Health	Explicit/Implicit	10/01/09	0.49	1.35	.6*	10.62	10.02	6%	n/a	n/a
49 Lane Community College	Community College	Health	Explicit	07/01/07	1.05	1.54	-	9.64	9.64	0%	18.79	51%
50 Hillsboro	City	Health	Explicit/Implicit	08/01/08	0.33	1.41	-	9.45	9.45	0%	n/a	n/a
51 Springfield	City	Health/disability	Explicit	07/01/08	0.36	0.96	-	8.93	8.93	0%	n/a	n/a
52 Dallas SD 2	School District	Health/Stipend	Explicit	06/30/09	0.70	0.77	-	8.54	8.54	0%	7.64	109%
53 Chemeketa Community College	Community College	Health	Implicit	07/01/07	0.64	1.23	-	7.81	7.81	0%	39.43	20%
54 Mount Hood Community College	Community College	Health	Explicit	06/30/09	0.77	0.71	-	7.60	7.60	0%	31.10	24%
55 Hillsboro SD 1J	School District	Health/Stipend	Explicit/Implicit	06/30/08	0.46	0.86	-	7.21	7.21	0%	n/a	n/a
56 Corvallis SD 509J	School District	Health	Implicit	07/01/08	0.48	0.68	-	6.90	6.90	0%	n/a	n/a

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57 Clackamas Community College	Community College	Health/Stipend	Explicit	07/01/09	1.18	2.12	-	6.70	6.70	0%	23.31	29%	
58 Oregon City	City	Health	Implicit	08/01/08	0.33	0.77	-	6.60	6.60	0%	9.00	73%	
59 Coos Bay SD 9	School District	Health/Stipend	Explicit/Implicit	07/01/08	0.64	0.88	-	6.50	6.50	0%	14.20	46%	
60 Lane Transit District	Other	Health	Explicit	01/01/08	0.29	0.92	-	6.10	6.10	0%	14.88	41%	
61 Newberg SD 29J	School District	Health	Explicit	10/01/08	0.30	0.82	-	5.82	5.82	0%	n/a	n/a	
62 Centennial SD 28J	School District	Health/Stipend	Explicit	06/30/09	0.75	0.80	1.84	7.63	5.79	24%	n/a	n/a	
63 Parkrose SD 3	School District	Health/Stipend	Explicit/Implicit	10/01/08	0.41	1.00	-	4.71	4.71	0%	n/a	n/a	
64 Lake Oswego	City	Health	Implicit	08/01/08	0.22	0.98	-	4.63	4.63	0%	22.92	20%	
65 Silver Falls SD 4J	School District	Health/Life	Implicit	06/30/09	0.25	0.65	-	4.61	4.61	0%	16.10	29%	
66 Beaverton	City	Health	Implicit	08/01/08	0.26	1.36	-	4.59	4.59	0%	30.40	15%	
67 Grants Pass	City	Health	Implicit	07/01/08	0.16	0.56	-	4.57	4.57	0%	12.39	37%	
68 Albany	City	Health	Implicit	08/01/06	0.16	0.63	-	4.14	4.14	0%	23.27	18%	
69 Rogue Community College	Community College	Health	Explicit	01/01/09	0.40	0.38	-	3.91	3.91	0%	14.14	28%	
70 Benton	County	Health	Explicit/Implicit	06/30/09	0.25	0.92	-	3.85	3.85	0%	19.96	19%	
71 Oregon Trail SD 46	School District	Unclassified	Explicit	06/30/09	0.39	0.40	-	3.85	3.85	0%	18.60	20%	
72 Salem Area Mass Transit District	Other	Health	Explicit	07/01/08	0.19	0.60	-	3.85	3.85	0%	9.39	41%	
73 Southwestern Oregon Community College	Community College	Health/Stipend	Explicit/Implicit	06/30/09	0.13	0.32	-	3.56	3.56	0%	10.23	35%	
74 Metro	Other	Health	Implicit	07/01/07	0.13	0.55	-	3.36	3.36	0%	48.24	7%	
75 McMinnville	City	Health	Explicit/Implicit	8/1/06 - 8/1/08	0.21	1.63	-	3.31	3.31	0%	n/a	n/a	
76 Redmond	City	Health	Implicit	08/01/08	0.15	0.55	-	3.01	3.01	0%	12.74	24%	
77 Central Oregon Community College	Community College	Health/Stipend	Explicit/Implicit	07/01/08	0.18	0.34	1.55	3.98	2.98	39%	17.37	17%	
78 SAIF	Discrete Unit	Health	Implicit	01/01/07	0.17	0.41	-	2.97	2.97	0%	50.23	6%	
79 Woodburn SD 103	School District	Health/Life	Implicit	07/01/08	0.09	0.28	-	2.32	2.32	0%	n/a	n/a	
80 Umpqua Community College	Community College	Health	Explicit	06/30/08	0.20	0.22	-	2.27	2.27	0%	6.59	34%	
81 Newberg	City	Health	Implicit	07/01/08	0.08	0.35	-	1.90	1.90	0%	9.91	19%	
82 Keizer	City	Health	Implicit	06/30/09	-	0.28	-	1.88	1.88	0%	8.16	23%	
83 Tigard	City	Health	Implicit	08/01/06	0.08	0.30	-	1.68	1.68	0%	n/a	n/a	
84 Medford	City	Health	Implicit	08/01/08	0.03	0.25	-	1.51	1.51	0%	n/a	n/a	
85 Hood River	County	Health	Implicit	08/01/08	0.07	0.30	-	1.51	1.51	0%	7.50	20%	
86 Tualatin	City	Health	Implicit	08/01/08	0.05	0.23	-	1.49	1.49	0%	8.35	18%	
87 West Linn	City	Health	Implicit	08/01/08	0.05	0.24	-	1.42	1.42	0%	n/a	n/a	
88 Clatsop Community College	Community College	Health/Stipend	Explicit	06/30/09	0.21	0.21	-	1.36	1.36	0%	n/a	n/a	
89 Treasure Valley Community College	Community College	Health	Explicit/Implicit	06/30/09	0.04	0.18	-	1.11	1.11	0%	n/a	n/a	
90 Forest Grove SD 15	School District	Health/Stipend	Explicit/Implicit	06/30/09	0.29	0.26	-	0.98	0.98	0%	n/a	n/a	
91 Lebanon Community SD 9	School District	Stipend	Explicit	06/30/09	0.47	0.28	-	0.80	0.80	0%	0.96	84%	
92 Blue Mountain Community College	Community College	Health	Explicit/Implicit	06/30/09	0.10	0.07	-	0.51	0.51	0%	3.60	14%	
93 Sherwood SD 88J	School District	Sick/Stipend	Explicit	06/30/09	0.10	0.04	-	0.25	0.25	0%	n/a	n/a	
94 Redmond SD 2J	School District	Health	Explicit	06/30/09	0.16	0.16	-	0.14	0.14	0%	n/a	n/a	
95 Linn-Benton Community College	Community College	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
96 Hood River County SD	School District	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
97 Pendleton SD 16	School District	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
98 Reynolds SD 7	School District	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
99 Scio SD 95	School District	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
100 St Helens SD 502	School District	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
						153.71	299.95	222.35	3,067.77	2,845.97	7.25%	15,645.80	15%

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	Count	Percent
Contribution < 100%	12.00	13%
Contribution => 100%	82.00	87%

Benefits	Annual Required		
	Contribution	Payment	Deficit
Implicit	83.55	36.00	47.55
Explicit	124.95	65.03	59.92
Explicit/Implicit	91.45	52.67	38.78
Total	299.95	153.71	146.25

Benefits	Assets	AAL	UAAL
	Implicit	7.38	744.11
Explicit	191.34	1,488.57	1,297.23
Explicit/Implicit	23.62	835.09	812.01
Total	222.35	3,067.77	2,845.97

n/a: Did not complete

\*Nonqualified account