

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
4 CORNERS COMM BEHAVIOR HEALTH	\$ 519,488	0.2524619%	\$ 800,586	3,385,822	(1,367,590)	477,034	241,149	66,223
ALPINE CITY	133,106	0.0646871	205,130	867,532	(350,411)	122,228	61,788	16,968
AMERICAN FORK CITY	830,979	0.4038408	1,280,626	5,415,997	(2,187,612)	763,069	385,745	105,931
ANNABELLA TOWN	13,800	0.0067066	21,267	89,944	(36,330)	12,672	6,406	1,759
ASH CREEK SS DISTRICT	242,678	0.1179370	373,992	1,581,679	(638,867)	222,845	112,652	30,936
ASHLEY VALLEY IMPROV DIST	156,574	0.0760922	241,297	1,020,489	(412,193)	143,778	72,683	19,960
ASHLEY VALLEY SEWER MGMT BOARD	77,747	0.0377838	119,817	506,726	(204,675)	71,394	36,091	9,911
BALLARD CITY	47,804	0.0232318	73,671	311,566	(125,847)	43,897	22,191	6,094
BEAR LAKE SSD	45,671	0.0221953	70,384	297,665	(120,232)	41,939	21,201	5,822
BEAR RIVER ASSN OF GOVTS	239,835	0.1165557	369,612	1,563,154	(631,384)	220,235	111,333	30,574
BEAR RIVER HEALTH DEPT	779,086	0.3786219	1,200,654	5,077,780	(2,051,001)	715,417	361,656	99,316
BEAR RIVER MENTAL HEALTH	837,129	0.4068296	1,290,104	5,456,081	(2,203,803)	768,716	388,600	106,715
BEAR RIVER WATER DISTRICT	47,909	0.0232829	73,833	312,252	(126,124)	43,994	22,240	6,107
BEAVER CITY	193,612	0.0940920	298,377	1,261,888	(509,698)	177,790	89,876	24,681
BEAVER COUNTY	354,084	0.1720786	545,681	2,307,784	(932,153)	325,148	164,368	45,138
BEAVER HOUSING AUTHORITY	14,717	0.0071520	22,680	95,917	(38,742)	13,514	6,831	1,876
BEAVER VALLEY HOSPITAL	898,648	0.4367265	1,384,910	5,857,034	(2,365,754)	825,207	417,157	114,558
BENCHLAND WATER COMPANY	79,626	0.0386967	122,712	518,970	(209,621)	73,119	36,963	10,151
BICKNELL TOWN	6,603	0.0032091	10,176	43,038	(17,384)	6,064	3,065	842
BIG COTTONWOOD CANYON IMP DIST	4,228	0.0020549	6,516	27,559	(11,132)	3,883	1,963	539
BIG PLAINS WATER & SEWER SSD	2,677	0.0013011	4,126	17,449	(7,048)	2,458	1,243	341
BIG WATER MUNICIPAL CORP	4,804	0.0023347	7,404	31,312	(12,647)	4,412	2,230	612
BLANDING CITY	106,655	0.0518322	164,366	695,132	(280,776)	97,938	49,510	13,596
BLUFFDALE CITY	393,929	0.1914423	607,086	2,567,475	(1,037,046)	361,736	182,864	50,217
BONA VISTA WATER IMPROVE	105,016	0.0510360	161,841	684,455	(276,463)	96,434	48,749	13,387
BOUNTIFUL IRRIGATION DISTRICT	114,872	0.0558257	177,030	748,690	(302,409)	105,484	53,324	14,644
BOX ELDER CO MOSQ DIST	37,522	0.0182350	57,825	244,554	(98,779)	34,456	17,418	4,783
BOX ELDER COUNTY	1,135,900	0.5520267	1,750,541	7,403,351	(2,990,337)	1,043,071	527,291	144,802
BRIGHAM CITY	806,889	0.3921333	1,243,500	5,258,986	(2,124,192)	740,947	374,562	102,860
BRYCE CANYON CITY	1,630	0.0007920	2,512	10,622	(4,290)	1,497	757	208
CACHE COUNTY	1,271,149	0.6177554	1,958,974	8,284,852	(3,346,391)	1,167,267	590,074	162,043
CACHE METRO PLANNING ORG	25,241	0.0122669	38,900	164,514	(66,450)	23,179	11,717	3,218
CACHE WATER DISTRICT	4,662	0.0022656	7,184	30,384	(12,273)	4,281	2,164	594
CARBON COUNTY	576,660	0.2802463	888,693	3,758,444	(1,518,099)	529,534	267,689	73,511
CASTLE DALE CITY	19,754	0.0096000	30,443	128,748	(52,003)	18,139	9,170	2,518
CASTLE VALLEY SSD	83,511	0.0405847	128,699	544,290	(219,848)	76,686	38,766	10,646
CEDAR CITY	926,386	0.4502069	1,427,658	6,037,822	(2,438,778)	850,679	430,033	118,094
CEDAR CITY HOUSING AUTH	43,104	0.0209477	66,428	280,934	(113,474)	39,581	20,009	5,495
CEDAR MTN FIRE PROTECTION DIST	6,608	0.0032115	10,184	43,070	(17,397)	6,068	3,068	842
CENTERFIELD CITY	18,208	0.0088487	28,060	118,672	(47,933)	16,720	8,452	2,321
CENTERVILLE CITY	368,832	0.1792455	568,408	2,403,901	(970,976)	338,690	171,214	47,018
CENTRAL DAVIS SEWER DIST	213,527	0.1037702	329,067	1,391,684	(562,125)	196,077	99,120	27,220
CENTRAL IRON CO WATER CONSERV	38,433	0.0186779	59,230	250,494	(101,179)	35,292	17,841	4,899
CENTRAL UT PUBLIC HEALTH	267,812	0.1301516	412,726	1,745,491	(705,033)	245,925	124,320	34,140
CENTRAL UTAH 911	435,100	0.2114509	670,535	2,835,814	(1,145,433)	399,543	201,976	55,466
CENTRAL UTAH COUNSELING CENTER	674,804	0.3279424	1,039,943	4,398,107	(1,776,469)	619,657	313,248	86,022
CENTRAL UTAH WATER DIST	1,483,886	0.7211417	2,286,824	9,671,389	(3,906,436)	1,362,618	688,828	189,163
CENTRAL VALLEY TOWN	8,870	0.0043108	13,670	57,812	(23,351)	8,145	4,118	1,131
CENTRAL WASATCH COMMISSION	11,929	0.0057973	18,384	77,749	(31,404)	10,954	5,538	1,521
CENTRAL WEBER SEWER DIST	317,611	0.1543531	489,472	2,070,063	(836,133)	291,655	147,437	40,488
CITY OF AURORA	7,566	0.0036767	11,659	49,309	(19,917)	6,947	3,512	964
CITY OF BOUNTIFUL	1,444,425	0.7019641	2,226,010	9,414,194	(3,802,551)	1,326,382	670,510	184,132
CITY OF CEDAR HILLS	221,941	0.1078594	342,035	1,446,526	(584,276)	203,803	103,026	28,293
CITY OF DRAPER	1,321,872	0.6424059	2,037,143	8,615,445	(3,479,923)	1,213,845	613,620	168,509
CITY OF DUCHESNE	39,612	0.0192509	61,047	258,178	(104,282)	36,375	18,388	5,050
CITY OF ENTERPRISE	65,700	0.0319292	101,251	428,210	(172,961)	60,331	30,498	8,375
CITY OF GREEN RIVER	66,321	0.0322306	102,207	432,252	(174,594)	60,901	30,786	8,454
CITY OF HARRISVILLE	153,933	0.0748086	237,227	1,003,274	(405,239)	141,353	71,456	19,623
CITY OF HELPER	33,327	0.0161962	51,360	217,210	(87,735)	30,603	15,470	4,248
CITY OF HOLLADAY	211,310	0.1026927	325,650	1,377,234	(556,288)	194,041	98,091	26,937

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
36	784,443	—	—	—	20,780	20,780	733,052	(11,631)	—	721,422
2,243	203,227	—	—	—	27	27	187,826	1,485	—	189,311
—	1,254,745	—	—	—	6,259	6,259	1,172,598	(14,090)	—	1,158,508
—	20,838	—	—	—	107	107	19,473	(179)	—	19,294
—	366,434	—	—	—	5,132	5,132	342,444	(1,886)	—	340,557
—	236,421	—	—	—	939	939	220,943	1,319	—	222,261
—	117,395	—	—	—	812	812	109,710	(1,524)	—	108,185
—	72,182	—	—	—	510	510	67,456	(225)	—	67,231
136	69,097	—	—	—	216	216	64,446	506	—	64,953
—	362,142	—	—	—	1,152	1,152	338,433	(1,049)	—	337,384
10,753	1,187,143	—	—	—	—	—	1,099,372	11,053	—	1,110,425
—	1,264,032	—	—	—	8,307	8,307	1,181,277	9,243	—	1,190,520
1,315	73,656	—	—	—	447	447	67,605	1,408	—	69,013
1,884	294,230	—	—	—	559	559	273,207	50	—	273,257
833	535,487	—	—	—	5,178	5,178	499,650	217	—	499,867
508	22,729	—	—	—	651	651	20,767	524	—	21,290
867	1,357,789	—	—	—	391	391	1,268,086	8,211	—	1,276,297
—	120,232	—	—	—	2,391	2,391	112,360	(3,047)	—	109,313
21	9,992	—	—	—	115	115	9,318	10	—	9,328
—	6,385	—	—	—	28	28	5,967	(65)	—	5,902
281	4,323	—	—	—	—	—	3,778	432	—	4,210
217	7,471	—	—	—	198	198	6,779	(158)	—	6,621
3,856	164,900	—	—	—	—	—	150,501	2,944	—	153,444
—	594,817	—	—	—	12,154	12,154	555,875	(4,699)	—	551,176
—	158,570	—	—	—	925	925	148,189	97	—	148,286
—	173,452	—	—	—	2,725	2,725	162,096	(2,631)	—	159,465
2,885	59,541	—	—	—	64	64	52,948	1,842	—	54,789
—	1,715,163	—	—	—	24,181	24,181	1,602,873	(3,385)	—	1,599,488
—	1,218,370	—	—	—	10,923	10,923	1,138,604	(9,336)	—	1,129,268
97	2,558	—	—	—	—	—	2,300	464	—	2,763
3,374	1,922,758	—	—	—	12,161	12,161	1,793,724	20,540	—	1,814,264
—	38,114	—	—	—	1,309	1,309	35,618	(807)	—	34,812
16	7,056	—	—	—	10	10	6,578	(28)	—	6,550
—	870,734	—	—	—	3,980	3,980	813,727	(11,772)	—	801,956
—	29,827	—	—	—	1,217	1,217	27,875	(1,080)	—	26,795
224	126,321	—	—	—	—	—	117,842	(246)	—	117,596
1,062	1,399,868	—	—	—	4,977	4,977	1,307,228	15,472	—	1,322,700
53	65,138	—	—	—	685	685	60,824	219	—	61,043
—	9,978	—	—	—	94	94	9,325	(443)	—	8,882
—	27,493	—	—	—	515	515	25,693	(42)	—	25,651
—	556,921	—	—	—	445	445	520,460	3,779	—	524,239
—	322,417	—	—	—	2,406	2,406	301,309	(3,308)	—	298,001
—	58,033	—	—	—	1,768	1,768	54,233	(1,371)	—	52,862
332	404,717	—	—	—	5,183	5,183	377,910	(3,995)	—	373,915
—	656,984	—	—	—	10,472	10,472	613,972	(7,746)	—	606,226
—	1,018,927	—	—	—	24,503	24,503	952,219	(10,147)	—	942,072
743	2,241,352	—	—	—	2,429	2,429	2,093,918	(15,963)	—	2,077,955
104	13,498	—	—	—	—	—	12,517	377	—	12,894
195	18,208	—	—	—	168	168	16,833	(467)	—	16,366
328	479,908	—	—	—	5,272	5,272	448,182	(2,221)	—	445,961
54	11,478	—	—	—	214	214	10,676	(1,452)	—	9,223
34	2,181,057	—	—	—	7,783	7,783	2,038,234	(18,586)	—	2,019,648
574	335,696	—	—	—	4,199	4,199	313,182	1,978	—	315,160
—	1,995,974	—	—	—	13,172	13,172	1,865,300	(4,854)	—	1,860,446
—	59,813	—	—	—	1,089	1,089	55,897	(613)	—	55,284
2,963	102,168	—	—	—	—	—	92,710	2,536	—	95,246
—	100,141	—	—	—	913	913	93,585	(615)	—	92,970
—	232,432	—	—	—	3,282	3,282	217,215	(804)	—	216,411
745	51,067	—	—	—	58	58	47,027	(34)	—	46,993
130	319,199	—	—	—	—	—	298,180	(376)	—	297,804

Noncontributory Retirement System**Local Government Division****Schedule of Employer Allocations and Pension Amounts** *(Continued)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
CITY OF KANAB	\$ 131,795	0.0640500%	\$ 203,110	858,989	(346,960)	121,024	61,180	16,801
CITY OF MILFORD	64,025	0.0311149	98,669	417,289	(168,550)	58,792	29,721	8,162
CITY OF MOAB	571,951	0.2779578	881,436	3,727,753	(1,505,702)	525,209	265,503	72,911
CITY OF MONTICELLO	50,768	0.0246725	78,239	330,889	(133,652)	46,619	23,567	6,472
CITY OF NAPLES	61,909	0.0300868	95,409	403,501	(162,981)	56,850	28,739	7,892
CITY OF NORTH SALT LAKE	558,467	0.2714046	860,655	3,639,866	(1,470,203)	512,827	259,243	71,192
CITY OF OREM	2,184,723	1.0617355	3,366,887	14,239,167	(5,751,438)	2,006,180	1,014,160	278,504
CITY OF RIVERTON	1,000,908	0.4864231	1,542,504	6,523,526	(2,634,961)	919,111	464,627	127,594
CITY OF SANTA CLARA	318,926	0.1549924	491,499	2,078,637	(839,596)	292,863	148,047	40,656
CITY OF SARATOGA SPRINGS	880,692	0.4280004	1,357,239	5,740,007	(2,318,485)	808,719	408,822	112,269
CITY OF SOUTH JORDAN	2,360,463	1.1471422	3,637,721	15,384,575	(6,214,088)	2,167,559	1,095,740	300,907
CITY OF SOUTH SALT LAKE	1,297,632	0.6306254	1,999,786	8,457,456	(3,416,108)	1,191,585	602,368	165,419
CITY OF ST GEORGE	4,605,763	2.2383174	7,097,964	30,018,563	(12,125,000)	4,229,366	2,138,020	587,133
CITY OF TAYLORSVILLE	542,173	0.2634862	835,545	3,533,671	(1,427,309)	497,865	251,680	69,115
CITY OF UINTAH	19,657	0.0095529	30,293	128,116	(51,748)	18,050	9,125	2,506
CITY OF WASHINGTON TERRACE	183,497	0.0891760	282,788	1,195,959	(483,068)	168,501	85,180	23,392
CITY OF WENDOVER	30,512	0.0148285	47,023	198,868	(80,326)	28,019	14,164	3,890
CITY OF WEST HAVEN	186,260	0.0905189	287,046	1,213,968	(490,342)	171,038	86,463	23,744
CITY OF WEST JORDAN	2,313,176	1.1241617	3,564,847	15,076,378	(6,089,602)	2,124,136	1,073,789	294,879
CITY OF WOODLAND HILLS	36,097	0.0175424	55,629	235,265	(95,027)	33,147	16,756	4,602
CLEARFIELD CITY	696,146	0.3383143	1,072,834	4,537,207	(1,832,654)	639,255	323,155	88,743
CLINTON CITY	332,629	0.1616514	512,615	2,167,942	(875,668)	305,445	154,408	42,403
COALVILLE CITY	43,213	0.0210007	66,596	281,645	(113,761)	39,681	20,060	5,509
COTTONWOOD HEIGHTS CITY	343,556	0.1669622	529,457	2,239,167	(904,437)	315,480	159,481	43,796
COTTONWOOD HEIGHTS P&R SRV	174,902	0.0849991	269,542	1,139,941	(460,441)	160,608	81,190	22,296
COTTONWOOD IMP DISTRICT	305,149	0.1482968	470,266	1,988,841	(803,326)	280,211	141,652	38,900
COUNCIL ON AGING GOLDEN AGE SS	23,884	0.0116070	36,807	155,664	(62,875)	21,932	11,087	3,045
DAGGETT COUNTY	147,585	0.0717236	227,444	961,901	(388,528)	135,524	68,510	18,814
DAVIS BEHAVIORAL HEALTH INC	1,894,067	0.9204820	2,918,955	12,344,785	(4,986,266)	1,739,278	879,236	241,451
DAVIS CO HOUSING AUTHORITY	74,515	0.0362129	114,835	485,660	(196,166)	68,425	34,590	9,499
DAVIS CO MOSQUITO ABATE	62,907	0.0305717	96,946	410,004	(165,607)	57,766	29,202	8,019
DAVIS COUNTY	5,210,189	2.5320571	8,029,447	33,957,970	(13,716,193)	4,784,395	2,418,598	664,183
DELTA CITY	93,554	0.0454653	144,176	609,745	(246,286)	85,908	43,428	11,926
DUCHESNE CO WATER CONSERV DIST	35,894	0.0174440	55,317	233,945	(94,494)	32,961	16,662	4,576
DUCHESNE COUNTY	637,877	0.3099968	983,036	4,157,435	(1,679,258)	585,748	296,106	81,315
E DUCHESNE CUL WATER IMP DIST	4,370	0.0021240	6,735	28,485	(11,506)	4,013	2,029	557
EAGLE MOUNTAIN CITY	756,815	0.3677983	1,166,331	4,932,623	(1,992,369)	694,966	351,318	96,477
EAST CARBON CITY	44,296	0.0215270	68,265	288,704	(116,612)	40,676	20,562	5,647
ELK RIDGE CITY	34,860	0.0169412	53,722	227,202	(91,771)	32,011	16,182	4,444
ELWOOD TOWN	10,371	0.0050402	15,983	67,595	(27,303)	9,524	4,814	1,322
EMERY COUNTY	506,943	0.2463649	781,252	3,304,053	(1,334,562)	465,514	235,325	64,624
EMERY COUNTY RECREATION SSD	5,395	0.0026218	8,314	35,162	(14,202)	4,954	2,504	688
EMERY WATER CONSERV DIST	72,999	0.0354761	112,499	475,778	(192,175)	67,033	33,886	9,306
ENOCH CITY	131,316	0.0638174	202,372	855,869	(345,700)	120,585	60,958	16,740
EPHRAIM CITY	224,117	0.1089168	345,388	1,460,707	(590,004)	205,801	104,036	28,570
ESCALANTE CITY	39,641	0.0192646	61,090	258,362	(104,357)	36,401	18,401	5,053
EUREKA CITY CORPORATION	14,783	0.0071844	22,783	96,351	(38,918)	13,575	6,862	1,885
FAIRVIEW CITY	53,585	0.0260413	82,580	349,246	(141,066)	49,206	24,874	6,831
FARMINGTON CITY	508,906	0.2473192	784,278	3,316,852	(1,339,732)	467,317	236,237	64,874
FARR WEST CITY	103,832	0.0504606	160,017	676,739	(273,346)	95,347	48,200	13,236
FERRON CITY	16,089	0.0078190	24,795	104,862	(42,355)	14,774	7,469	2,051
FILLMORE CITY	73,952	0.0359394	113,968	481,991	(194,684)	67,908	34,329	9,427
FIVE-COUNTY ASSN OF GOVTS	351,394	0.1707713	541,536	2,290,251	(925,071)	322,677	163,119	44,795
FOUNTAIN GREEN CITY	18,475	0.0089783	28,471	120,411	(48,636)	16,965	8,576	2,355
FOX HOLLOW GOLF COURSE	31,580	0.0153475	48,669	205,829	(83,138)	29,000	14,660	4,026
FRANCIS CITY	41,057	0.0199527	63,272	267,590	(108,084)	37,701	19,059	5,234
FRUIT HEIGHTS CITY	61,367	0.0298235	94,574	399,969	(161,554)	56,352	28,487	7,823
GARFIELD COUNTY	372,099	0.1808332	573,443	2,425,194	(979,576)	341,690	172,730	47,434
GENOLA TOWN	25,459	0.0123725	39,235	165,930	(67,022)	23,378	11,818	3,245
GLEN CANYON SSD OF BIG WATER	5,544	0.0026944	8,544	36,135	(14,595)	5,091	2,574	707

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	199,005	—	—	—	3,644	3,644	185,977	287	—	186,264
—	96,675	—	—	—	2,058	2,058	90,346	(1,805)	—	88,541
—	863,623	—	—	—	11,782	11,782	807,083	(12,756)	—	794,327
1,171	77,829	—	—	—	—	—	71,640	346	—	71,986
21	93,502	—	—	—	931	931	87,361	474	—	87,835
—	843,262	—	—	—	9,483	9,483	788,055	(6,250)	—	781,804
1,748	3,300,592	—	—	—	19,881	19,881	3,082,872	(18,027)	—	3,064,845
128	1,511,459	—	—	—	11,983	11,983	1,412,386	(11,179)	—	1,401,207
—	481,566	—	—	—	3,777	3,777	450,038	(2,342)	—	447,696
—	1,329,810	—	—	—	14,599	14,599	1,242,749	556	—	1,243,304
—	3,564,205	—	—	—	25,702	25,702	3,330,860	(13,275)	—	3,317,585
—	1,959,372	—	—	—	29,646	29,646	1,831,094	(10,911)	—	1,820,183
—	6,954,518	—	—	—	49,704	49,704	6,499,213	(37,917)	—	6,461,296
—	818,659	—	—	—	6,272	6,272	765,063	382	—	765,445
428	30,109	—	—	—	38	38	27,738	(777)	—	26,961
—	277,073	—	—	—	4,338	4,338	258,933	(1,717)	—	257,216
246	46,319	—	—	—	1,015	1,015	43,056	(1,062)	—	41,994
—	281,245	—	—	—	4,986	4,986	262,832	(869)	—	261,963
673	3,493,476	—	—	—	11,555	11,555	3,264,133	5,840	—	3,269,974
2,773	57,278	—	—	—	—	—	50,936	1,962	—	52,899
514	1,051,666	—	—	—	3,694	3,694	982,335	8,665	—	990,999
2,511	504,766	—	—	—	644	644	469,374	914	—	470,287
2,493	67,743	—	—	—	—	—	60,978	2,395	—	63,373
—	518,757	—	—	—	4,248	4,248	484,794	(7,639)	—	477,155
—	264,095	—	—	—	1,294	1,294	246,805	(4,428)	—	242,377
173	460,936	—	—	—	1,625	1,625	430,597	(5,604)	—	424,993
467	36,530	—	—	—	46	46	33,702	(80)	—	33,622
—	222,847	—	—	—	2,441	2,441	208,258	(2,318)	—	205,940
—	2,859,965	—	—	—	10,659	10,659	2,672,726	2,060	—	2,674,786
—	112,515	—	—	—	958	958	105,148	(1,391)	—	103,757
—	94,987	—	—	—	710	710	88,768	175	—	88,944
1,084	7,868,260	—	—	—	16,161	16,161	7,352,120	(18,522)	—	7,333,598
1,369	142,631	—	—	—	127	127	132,014	(76)	—	131,937
—	54,199	—	—	—	304	304	50,651	(737)	—	49,913
—	963,169	—	—	—	13,376	13,376	900,111	(16,998)	—	883,114
855	7,454	—	—	—	—	—	6,167	810	—	6,977
—	1,142,760	—	—	—	13,405	13,405	1,067,945	3,086	—	1,071,030
—	66,885	—	—	—	1,315	1,315	62,506	(1,359)	—	61,147
—	52,637	—	—	—	475	475	49,191	(2,533)	—	46,658
—	15,660	—	—	—	621	621	14,635	(235)	—	14,400
—	765,463	—	—	—	3,823	3,823	715,349	(3,692)	—	711,656
43	8,189	—	—	—	94	94	7,613	(122)	—	7,490
—	110,225	—	—	—	4,446	4,446	103,009	(2,496)	—	100,513
—	198,283	—	—	—	3,256	3,256	185,301	(2,477)	—	182,824
106	338,513	—	—	—	2,541	2,541	316,252	(3,835)	—	312,417
—	59,856	—	—	—	996	996	55,937	(1,596)	—	54,341
112	22,434	—	—	—	387	387	20,861	(285)	—	20,576
234	81,146	—	—	—	1,648	1,648	75,614	(254)	—	75,360
—	768,428	—	—	—	8,261	8,261	718,120	(9,870)	—	708,250
—	156,783	—	—	—	3,910	3,910	146,518	(2,654)	—	143,864
245	24,539	—	—	—	—	—	22,703	333	—	23,036
51	111,716	—	—	—	1,524	1,524	104,354	(2,045)	—	102,309
361	530,952	—	—	—	7,822	7,822	495,854	(496)	—	495,358
74	27,970	—	—	—	260	260	26,070	207	—	26,277
—	47,685	—	—	—	1,137	1,137	44,563	(1,040)	—	43,523
—	61,994	—	—	—	949	949	57,935	(1,471)	—	56,464
2,232	94,894	—	—	—	—	—	86,596	3,174	—	89,770
—	561,854	—	—	—	6,952	6,952	525,070	(8,993)	—	516,077
—	38,442	—	—	—	140	140	35,925	(20)	—	35,905
—	8,372	—	—	—	815	815	7,823	(637)	—	7,187

**Noncontributory Retirement System
Local Government Division**
Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
GRAND COUNTY	\$ 942,774	0.4581710%	\$ 1,452,913	6,144,631	(2,481,919)	865,727	437,641	120,183
GRAND COUNTY EMS SSD	79,619	0.0386932	122,701	518,924	(209,602)	73,112	36,959	10,150
GRAND WATER/SEWER SERVICE	62,294	0.0302737	96,001	406,007	(163,993)	57,203	28,917	7,941
GRANGER-HUNTER IMP DIST	672,701	0.3269203	1,036,702	4,384,400	(1,770,933)	617,725	312,271	85,754
GRANTSVILLE CITY	263,190	0.1279058	405,604	1,715,372	(692,867)	241,682	122,174	33,551
GREATER SALT LAKE MUNICIPAL SD	459,047	0.2230886	707,440	2,991,890	(1,208,474)	421,532	213,092	58,518
GUNNISON CITY	55,534	0.0269883	85,583	361,946	(146,196)	50,995	25,779	7,079
GUNNISON VALLEY HOSPITAL	1,165,035	0.5661857	1,795,440	7,593,240	(3,067,037)	1,069,824	540,815	148,516
GUNNISON VALLEY POLICE DEPT	9,840	0.0047821	15,164	64,133	(25,905)	9,036	4,568	1,254
HEBER CITY	632,523	0.3073947	974,784	4,122,538	(1,665,162)	580,831	293,621	80,633
HEBER LIGHT & POWER	625,759	0.3041076	964,360	4,078,453	(1,647,355)	574,620	290,481	79,770
HEBER VALLEY SSD	40,756	0.0198068	62,810	265,634	(107,294)	37,426	18,919	5,196
HERRIMAN CITY	1,073,167	0.5215397	1,653,863	6,994,482	(2,825,189)	985,464	498,170	136,805
HIGH VALLEY TRANSIT DISTRICT	349,794	0.1699937	539,070	2,279,822	(920,858)	321,208	162,376	44,591
HIGHLAND CITY	298,823	0.1452224	460,517	1,947,610	(786,672)	274,402	138,715	38,093
HINCKLEY TOWN	13,810	0.0067113	21,282	90,006	(36,355)	12,681	6,411	1,760
HOOPER CITY	48,891	0.0237601	75,346	318,652	(128,709)	44,895	22,695	6,233
HOOPER WATER IMPROV DIST	115,664	0.0562107	178,251	753,854	(304,494)	106,212	53,692	14,745
HOUSING AUTH OF CARBON CO	49,369	0.0239923	76,082	321,766	(129,967)	45,334	22,917	6,293
HOUSING AUTHORITY OF SLC	498,261	0.2421459	767,873	3,247,471	(1,311,708)	457,542	231,296	63,517
HOUSING AUTHORITY OGDEN CITY	151,940	0.0738400	234,155	990,284	(399,992)	139,523	70,531	19,369
HOUSING CONNECT	655,110	0.3183714	1,009,593	4,269,748	(1,724,623)	601,572	304,105	83,512
HUNTINGTON CITY	28,227	0.0137176	43,500	183,970	(74,309)	25,920	13,103	3,598
HURRICANE CITY	630,212	0.3062717	971,223	4,107,476	(1,659,078)	578,709	292,548	80,338
HURRICANE VALLEY FIRE SSD	46,494	0.0225954	71,652	303,031	(122,399)	42,695	21,583	5,927
HYDE PARK CITY	107,522	0.0522536	165,702	700,785	(283,059)	98,735	49,912	13,707
HYRUM CITY	282,275	0.1371804	435,015	1,839,757	(743,109)	259,206	131,033	35,984
IRON COUNTY	845,296	0.4107983	1,302,689	5,509,306	(2,225,301)	776,215	392,391	107,756
IVINS CITY	304,338	0.1479025	469,016	1,983,553	(801,190)	279,466	141,275	38,796
JENSEN WATER IMPROV DISTRICT	6,361	0.0030911	9,802	41,455	(16,744)	5,841	2,953	811
JORDAN BASIN IMPROVEMENT DIST	565,070	0.2746140	870,833	3,682,908	(1,487,588)	518,891	262,309	72,034
JORDAN RIVER COMMISSION	23,133	0.0112422	35,650	150,771	(60,899)	21,242	10,738	2,949
JORDAN VALLEY WATER CONSERV	1,460,815	0.7099294	2,251,268	9,521,018	(3,845,699)	1,341,432	678,118	186,221
JORDANELLE SSD	369,161	0.1794056	568,916	2,406,048	(971,843)	338,992	171,367	47,060
JUAB COUNTY	375,864	0.1826628	579,245	2,449,731	(989,487)	345,147	174,478	47,914
JUAB SPECIAL SERVICE FIRE DIST	19,491	0.0094721	30,037	127,032	(51,310)	17,898	9,048	2,485
KAMAS CITY	51,481	0.0250190	79,338	335,536	(135,528)	47,274	23,898	6,563
KANE COUNTY	510,058	0.2478790	786,053	3,324,359	(1,342,764)	468,375	236,772	65,021
KANE COUNTY WATER CONSERV DIST	102,665	0.0498933	158,218	669,130	(270,273)	94,275	47,658	13,088
KANOSH TOWN CORPORATION	5,207	0.0025307	8,025	33,940	(13,709)	4,782	2,417	664
KAYSVILLE CITY	795,056	0.3863829	1,225,265	5,181,866	(2,093,042)	730,082	369,069	101,352
KEARNES IMPROVEMENT DIST	366,329	0.1780293	564,552	2,387,590	(964,388)	336,392	170,052	46,699
LAKETOWN	243	0.0001183	375	1,586	(641)	223	113	31
LAVERKIN CITY	100,286	0.0487370	154,551	653,622	(264,009)	92,090	46,553	12,784
LAYTON CITY	1,351,420	0.6567655	2,082,679	8,808,025	(3,557,709)	1,240,977	627,336	172,276
LEHI CITY	2,073,569	1.0077167	3,195,586	13,514,708	(5,458,817)	1,904,110	962,562	264,334
LEWISTON CITY	28,463	0.0138324	43,864	185,510	(74,931)	26,137	13,213	3,628
LINDON CITY	389,452	0.1892666	600,186	2,538,295	(1,025,260)	357,625	180,786	49,646
LOGAN CITY	2,327,293	1.1310222	3,586,602	15,168,385	(6,126,765)	2,137,099	1,080,342	296,678
LONE PEAK PS DISTRICT	32,601	0.0158435	50,242	212,481	(85,825)	29,937	15,134	4,156
MAESER WATER IMPROVE DIST	53,717	0.0261057	82,784	350,109	(141,415)	49,327	24,936	6,848
MAGNA MOSQUITO ABATEMENT	26,421	0.0128403	40,718	172,204	(69,556)	24,262	12,265	3,368
MANTI CITY	100,249	0.0487191	154,494	653,383	(263,912)	92,056	46,536	12,780
MAPLETON CITY	362,326	0.1760841	558,383	2,361,502	(953,850)	332,716	168,194	46,189
MARRIOTT-SLATERVILLE CITY	64,159	0.0311803	98,876	418,165	(168,904)	58,916	29,783	8,179
MAYFIELD TOWN	10,115	0.0049158	15,589	65,927	(26,629)	9,289	4,696	1,289
MENDON CITY	12,960	0.0062983	19,973	84,468	(34,118)	11,901	6,016	1,652
METRO WATER DIST SLC/SANDY	803,684	0.3905757	1,238,561	5,238,096	(2,115,755)	738,004	373,074	102,452
MIDVALE CITY	694,885	0.3377017	1,070,891	4,528,991	(1,829,335)	638,097	322,570	88,582
MIDVALLEY SEWER DISTRICT	134,904	0.0655608	207,901	879,251	(355,144)	123,879	62,623	17,197

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	1,423,551	—	—	—	6,346	6,346	1,330,352	10,681	—	1,341,033
367	120,588	—	—	—	2,942	2,942	112,350	505	—	112,856
102	94,163	—	—	—	2,141	2,141	87,903	(2,117)	—	85,787
3,154	1,018,905	—	—	—	1,275	1,275	949,251	1,570	—	950,821
1,061	398,468	—	—	—	770	770	371,389	3,818	—	375,207
—	693,143	—	—	—	19,689	19,689	647,763	(18,083)	—	629,681
142	83,996	—	—	—	978	978	78,364	1,576	—	79,940
5,605	1,764,761	—	—	—	1,182	1,182	1,643,985	16,933	—	1,660,918
—	14,858	—	—	—	407	407	13,885	(790)	—	13,095
—	955,084	—	—	—	9,631	9,631	892,556	(7,367)	—	885,189
—	944,871	—	—	—	6,480	6,480	883,011	(2,700)	—	880,311
990	62,530	—	—	—	134	134	57,511	394	—	57,906
—	1,620,439	—	—	—	2,265	2,265	1,514,351	(6,102)	—	1,508,249
—	528,175	—	—	—	49,552	49,552	493,596	(38,723)	—	454,873
148	451,358	—	—	—	9,663	9,663	421,670	(3,098)	—	418,572
406	21,258	—	—	—	39	39	19,487	369	—	19,856
270	74,094	—	—	—	212	212	68,990	(636)	—	68,354
1,626	176,274	—	—	—	444	444	163,214	1,651	—	164,866
1,183	75,727	—	—	—	55	55	69,664	523	—	70,188
2,366	754,721	—	—	—	98	98	703,098	(3,846)	—	699,252
172	229,595	—	—	—	4,248	4,248	214,403	(1,967)	—	212,436
—	989,189	—	—	—	9,897	9,897	924,428	(12,931)	—	911,497
180	42,801	—	—	—	296	296	39,831	(86)	—	39,744
34	951,629	—	—	—	1,432	1,432	889,295	(3,134)	—	886,161
1,929	72,134	—	—	—	—	—	65,608	4,897	—	70,506
259	162,613	—	—	—	60	60	151,724	1,926	—	153,650
3,211	429,434	—	—	—	—	—	398,319	2,931	—	401,250
—	1,276,363	—	—	—	13,950	13,950	1,192,800	(8,126)	—	1,184,675
—	459,538	—	—	—	7,648	7,648	429,452	(3,201)	—	426,252
—	9,604	—	—	—	1,422	1,422	8,975	(995)	—	7,981
—	853,234	—	—	—	9,822	9,822	797,373	(17,535)	—	779,838
797	35,727	—	—	—	7	7	32,643	563	—	33,206
1,402	2,207,173	—	—	—	534	534	2,061,362	3,096	—	2,064,458
—	557,419	—	—	—	7,345	7,345	520,925	(3,395)	—	517,530
5,959	573,498	—	—	—	631	631	530,383	9,936	—	540,319
352	29,782	—	—	—	180	180	27,503	218	—	27,722
—	77,735	—	—	—	1,133	1,133	72,646	(881)	—	71,764
—	770,167	—	—	—	3,798	3,798	719,745	22	—	719,767
42	155,062	—	—	—	1,644	1,644	144,871	101	—	144,972
—	7,863	—	—	—	127	127	7,348	341	—	7,690
—	1,200,503	—	—	—	5,290	5,290	1,121,907	(3,401)	—	1,118,507
—	553,142	—	—	—	2,924	2,924	516,929	367	—	517,296
—	367	—	—	—	54	54	343	(38)	—	305
5,383	156,810	—	—	—	392	392	141,513	2,569	—	144,083
—	2,040,590	—	—	—	16,949	16,949	1,906,994	(13,894)	—	1,893,101
—	3,131,006	—	—	—	23,408	23,408	2,926,022	(21,254)	—	2,904,768
526	43,504	—	—	—	37	37	40,164	31	—	40,195
7,345	595,402	—	—	—	403	403	549,557	7,639	—	557,197
8,418	3,522,538	—	—	—	30	30	3,284,053	(2,232)	—	3,281,822
—	49,226	—	—	—	413	413	46,004	(1,842)	—	44,162
1,260	82,371	—	—	—	—	—	75,801	1,163	—	76,964
—	39,895	—	—	—	343	343	37,283	(218)	—	37,065
—	151,372	—	—	—	1,918	1,918	141,462	(2,096)	—	139,366
—	547,098	—	—	—	11,021	11,021	511,280	(4,591)	—	506,689
—	96,878	—	—	—	1,865	1,865	90,535	(939)	—	89,596
—	15,274	—	—	—	174	174	14,274	(386)	—	13,888
1	19,570	—	—	—	682	682	18,288	(475)	—	17,813
3,186	1,216,716	—	—	—	—	—	1,134,082	9,679	—	1,143,761
329	1,049,578	—	—	—	7,997	7,997	980,556	(4,924)	—	975,632
—	203,699	—	—	—	1,002	1,002	190,363	(718)	—	189,646

Noncontributory Retirement System**Local Government Division****Schedule of Employer Allocations and Pension Amounts** *(Continued)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
MIDWAY CITY	\$ 238,890	0.1160961%	\$ 368,154	1,556,990	(628,895)	219,367	110,894	30,453
MILITARY INSTALLATION DEVEL	67,325	0.0327185	103,754	438,795	(177,237)	61,823	31,252	8,582
MILLARD CO CARE & REHAB INC	252,584	0.1227512	389,258	1,646,244	(664,945)	231,942	117,251	32,199
MILLARD COUNTY	666,854	0.3240790	1,027,692	4,346,294	(1,755,541)	612,357	309,557	85,009
MILLCREEK CITY	554,650	0.2695500	854,774	3,614,994	(1,460,157)	509,323	257,472	70,706
MILLVILLE CITY	36,593	0.0177834	56,393	238,498	(96,333)	33,602	16,987	4,665
MINERSVILLE TOWN	16,629	0.0080814	25,627	108,382	(43,777)	15,270	7,719	2,120
MOAB VALLEY FIRE PROTECTION	4,209	0.0020456	6,487	27,433	(11,081)	3,865	1,954	537
MONA CITY	18,018	0.0087565	27,768	117,436	(47,434)	16,546	8,364	2,297
MONROE CITY	63,886	0.0310477	98,456	416,387	(168,186)	58,665	29,656	8,144
MORGAN CITY CORPORATION	184,722	0.0897714	284,675	1,203,943	(486,293)	169,626	85,749	23,548
MORGAN COUNTY	244,825	0.1189807	377,302	1,595,676	(644,520)	224,818	113,649	31,210
MORONI CITY	22,141	0.0107599	34,121	144,303	(58,287)	20,331	10,278	2,822
MOUNT PLEASANT CITY	124,390	0.0604513	191,698	810,726	(327,466)	114,225	57,743	15,857
MOUNTAIN GREEN SEWER IMP DIST	5,219	0.0025365	8,044	34,018	(13,740)	4,793	2,423	665
MOUNTAIN REGIONAL WATER SSD	339,439	0.1649610	523,111	2,212,328	(893,596)	311,699	157,569	43,271
MOUNTAINLAND ASSN OF GOVT	436,751	0.2122529	673,078	2,846,570	(1,149,777)	401,058	202,742	55,676
MT OLYMPUS IMPROVEMENT DIST	296,959	0.1443169	457,646	1,935,465	(781,767)	272,691	137,850	37,856
MURRAY CITY	2,549,583	1.2390509	3,929,174	16,617,182	(6,711,958)	2,341,223	1,183,530	325,015
MYTON CITY	5,612	0.0027275	8,649	36,579	(14,775)	5,154	2,605	715
N TOOEELE FIRE PROTECTION SD	14,485	0.0070394	22,323	94,407	(38,132)	13,301	6,724	1,846
N UT ENVIRONMENTAL RSRC AGCY	102,368	0.0497488	157,759	667,192	(269,490)	94,002	47,520	13,050
NEBO CREDIT UNION	185,680	0.0902371	286,152	1,210,189	(488,816)	170,506	86,194	23,670
NEPHI CITY	340,742	0.1655945	525,119	2,220,825	(897,028)	312,896	158,174	43,437
NIBLEY CITY CORPORATION	157,549	0.0765659	242,800	1,026,843	(414,759)	144,674	73,135	20,084
NORTH DAVIS CO SEWER DIST	432,878	0.2103711	667,111	2,821,332	(1,139,583)	397,502	200,945	55,182
NORTH DAVIS FIRE DISTRICT	18,566	0.0090225	28,612	121,003	(48,875)	17,048	8,618	2,367
NORTH EMERY WATER USERS SSD	7,917	0.0038477	12,201	51,602	(20,843)	7,270	3,675	1,009
NORTH FORK SSD	43,203	0.0209957	66,580	281,578	(113,734)	39,672	20,055	5,507
NORTH LOGAN CITY	150,596	0.0731871	232,085	981,528	(396,456)	138,289	69,908	19,198
NORTH OGDEN CITY	395,122	0.1920221	608,924	2,575,251	(1,040,187)	362,831	183,418	50,369
NORTH PARK POLICE AGENCY	9,836	0.0047801	15,158	64,107	(25,894)	9,032	4,566	1,254
NORTH POINTE SOLID WASTE	167,528	0.0814154	258,178	1,091,879	(441,028)	153,837	77,767	21,356
NORTH VIEW FIRE DISTRICT	3,584	0.0017417	5,523	23,358	(9,435)	3,291	1,664	457
NORTHEASTERN COUNSELING CTR	493,537	0.2398498	760,592	3,216,678	(1,299,270)	453,203	229,102	62,915
OGDEN CITY CORP	2,859,387	1.3896102	4,406,615	18,636,365	(7,527,540)	2,625,709	1,327,343	364,508
OQUIRRH REC AND PARKS DISTRICT	178,393	0.0866958	274,922	1,162,696	(469,632)	163,814	82,811	22,741
ORANGEVILLE CITY	12,417	0.0060342	19,135	80,926	(32,688)	11,402	5,764	1,583
ORDERVILLE TOWN	29,350	0.0142634	45,231	191,290	(77,265)	26,951	13,624	3,741
PANGUITCH CITY CORPORATION	55,465	0.0269549	85,477	361,497	(146,015)	50,932	25,747	7,071
PARK CITY	2,798,751	1.3601420	4,313,168	18,241,161	(7,367,910)	2,570,028	1,299,195	356,779
PARK CITY FIRE SERVICE	109,407	0.0531696	168,607	713,070	(288,021)	100,466	50,787	13,947
PAROWAN CITY	176,983	0.0860104	272,749	1,153,504	(465,919)	162,519	82,156	22,561
PAYSON CITY	991,766	0.4819803	1,528,415	6,463,943	(2,610,895)	910,716	460,383	126,428
PERRY CITY	73,106	0.0355284	112,665	476,479	(192,458)	67,132	33,936	9,319
PIUTE COUNTY	77,949	0.0378818	120,127	508,040	(205,206)	71,579	36,184	9,937
PLAIN CITY	65,314	0.0317412	100,655	425,688	(171,943)	59,976	30,319	8,326
PLEASANT GROVE CITY	582,210	0.2829437	897,247	3,794,619	(1,532,710)	534,630	270,265	74,219
PLEASANT VIEW CITY	187,311	0.0910298	288,666	1,220,821	(493,110)	172,004	86,951	23,878
POWDER MOUNTAIN WATER & SEWER	37,434	0.0181920	57,689	243,977	(98,547)	34,374	17,377	4,772
PRICE CITY	409,745	0.1991284	631,459	2,670,555	(1,078,682)	376,259	190,206	52,233
PRICE RIVER WATER IMPROVE	222,928	0.1083391	343,556	1,452,960	(586,875)	204,710	103,485	28,418
PROVIDENCE CITY	155,505	0.0755726	239,649	1,013,520	(409,378)	142,797	72,186	19,823
PROVO CITY CORP	4,189,828	2.0361804	6,456,964	27,307,660	(11,030,021)	3,847,422	1,944,941	534,110
PROVO HOUSING AUTHORITY	140,966	0.0685068	217,243	918,759	(371,102)	129,446	65,437	17,970
PROVO RESER WATER USERS	6,227	0.0030260	9,596	40,583	(16,392)	5,718	2,890	794
PROVO RIVER WATER USERS	146,898	0.0713896	226,385	957,422	(386,719)	134,893	68,191	18,726
R6 REGIONAL COUNCIL	222,020	0.1078975	342,156	1,447,037	(584,483)	203,876	103,063	28,303
RECREATION & HABILITATION SRVS	8,656	0.0042067	13,340	56,417	(22,788)	7,949	4,018	1,103
REDMOND TOWN	17,706	0.0086047	27,286	115,399	(46,612)	16,259	8,219	2,257

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	360,714	—	—	—	9,444	9,444	337,098	(3,972)	—	333,127
27	101,685	—	—	—	1,102	1,102	95,002	(839)	—	94,163
461	381,853	—	—	—	5,710	5,710	356,422	(3,734)	—	352,688
4,153	1,011,076	—	—	—	—	—	941,001	5,940	—	946,941
—	837,500	—	—	—	20,717	20,717	782,670	(5,855)	—	776,815
—	55,254	—	—	—	224	224	51,636	691	—	52,328
1,355	26,464	—	—	—	26	26	23,465	990	—	24,456
8	6,364	—	—	—	82	82	5,940	(757)	—	5,182
1,101	28,308	—	—	—	116	116	25,426	1,328	—	26,754
3,611	100,077	—	—	—	264	264	90,150	2,244	—	92,395
—	278,922	—	—	—	2,786	2,786	260,662	(2,367)	—	258,294
342	370,019	—	—	—	680	680	345,474	(1,030)	—	344,444
—	33,431	—	—	—	542	542	31,243	(714)	—	30,528
6	187,830	—	—	—	46	46	175,527	306	—	175,833
49	7,930	—	—	—	33	33	7,365	(1,335)	—	6,030
—	512,539	—	—	—	4,680	4,680	478,983	(1,461)	—	477,523
14,544	674,020	—	—	—	—	—	616,301	8,359	—	624,660
3,851	452,248	—	—	—	822	822	419,041	(477)	—	418,564
5,270	3,855,038	—	—	—	1,846	1,846	3,597,727	(14,884)	—	3,582,843
19	8,493	—	—	—	182	182	7,920	(841)	—	7,078
—	21,872	—	—	—	2,237	2,237	20,440	(1,507)	—	18,932
199	154,771	—	—	—	84	84	144,451	(270)	—	144,181
—	280,369	—	—	—	1,262	1,262	262,014	(106)	—	261,908
—	514,507	—	—	—	6,811	6,811	480,823	(2,898)	—	477,925
—	237,893	—	—	—	3,784	3,784	222,318	(2,708)	—	219,610
5,196	658,825	—	—	—	—	—	610,837	545	—	611,382
—	28,033	—	—	—	432	432	26,198	(121)	—	26,077
—	11,955	—	—	—	10	10	11,172	10	—	11,182
—	65,234	—	—	—	999	999	60,963	(666)	—	60,297
—	227,394	—	—	—	1,570	1,570	212,507	608	—	213,115
369	596,988	—	—	—	1,543	1,543	557,558	1,054	—	558,613
8	14,860	—	—	—	169	169	13,880	(785)	—	13,095
590	253,550	—	—	—	1,262	1,262	236,399	(710)	—	235,689
—	5,412	—	—	—	83	83	5,057	(18)	—	5,039
—	745,221	—	—	—	10,475	10,475	696,432	(6,504)	—	689,928
—	4,317,560	—	—	—	7,524	7,524	4,034,893	4,271	—	4,039,165
—	269,366	—	—	—	5,753	5,753	251,731	(3,129)	—	248,602
108	18,857	—	—	—	28	28	17,521	(268)	—	17,253
—	44,317	—	—	—	758	758	41,415	(146)	—	41,269
—	83,750	—	—	—	606	606	78,267	(68)	—	78,198
—	4,226,001	—	—	—	60,132	60,132	3,949,329	1,240	—	3,950,569
7,860	173,060	—	—	—	95	95	154,384	11,687	—	166,072
—	267,237	—	—	—	2,264	2,264	249,741	(2,773)	—	246,968
197	1,497,724	—	—	—	16,393	16,393	1,399,485	(378)	—	1,399,108
93	110,481	—	—	—	659	659	103,161	(1,134)	—	102,027
—	117,700	—	—	—	1,665	1,665	109,994	(2,306)	—	107,688
—	98,621	—	—	—	2,217	2,217	92,164	(2,193)	—	89,971
—	879,114	—	—	—	4,233	4,233	821,560	(6,152)	—	815,408
1,846	284,678	—	—	—	886	886	264,316	4,801	—	269,117
532	57,055	—	—	—	41	41	52,823	1,122	—	53,945
502	619,200	—	—	—	4,114	4,114	578,192	(3,156)	—	575,036
—	336,613	—	—	—	2,435	2,435	314,575	(6,444)	—	308,131
—	234,806	—	—	—	768	768	219,434	2,454	—	221,888
—	6,326,473	—	—	—	49,049	49,049	5,912,285	(69,253)	—	5,843,031
62	212,915	—	—	—	2,049	2,049	198,917	(2,557)	—	196,360
181	9,583	—	—	—	51	51	8,786	106	—	8,892
5,410	227,219	—	—	—	—	—	207,288	4,727	—	212,015
—	335,241	—	—	—	4,846	4,846	313,293	(3,770)	—	309,522
8	13,078	—	—	—	23	23	12,215	(78)	—	12,137
812	27,547	—	—	—	22	22	24,985	1,005	—	25,990

**Noncontributory Retirement System
Local Government Division**
Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
RICH COUNTY	\$ 120,989	0.0587983%	\$ 186,456	788,557	(318,511)	111,101	56,164	15,423
RICHFIELD CITY	189,180	0.0919379	291,546	1,233,000	(498,029)	173,719	87,818	24,116
RICHMOND CITY	49,427	0.0240209	76,173	322,149	(130,121)	45,388	22,945	6,301
RIVER HEIGHTS CITY CORP	6,917	0.0033615	10,660	45,082	(18,209)	6,352	3,211	882
RIVERDALE CITY	359,024	0.1744792	553,294	2,339,978	(945,156)	329,683	166,661	45,768
ROOSEVELT CITY	234,049	0.1137435	360,694	1,525,438	(616,150)	214,922	108,647	29,836
ROOSEVELT CITY HOUSING	2,801	0.0013610	4,316	18,253	(7,373)	2,572	1,300	357
ROY CITY	604,495	0.2937738	931,591	3,939,864	(1,591,377)	555,094	280,610	77,060
ROY WATER CONSERV DIST	110,305	0.0536063	169,992	718,926	(290,386)	101,291	51,204	14,061
S UTAH VALLEY ELECTRIC SVC DST	206,180	0.1001999	317,746	1,343,803	(542,784)	189,331	95,710	26,283
S UTAH VALLEY SOLID WASTE	228,951	0.1112659	352,837	1,492,211	(602,729)	210,240	106,280	29,186
SALEM CITY	487,694	0.2370105	751,588	3,178,600	(1,283,890)	447,838	226,390	62,170
SALINA CITY	50,230	0.0244107	77,409	327,377	(132,233)	46,125	23,317	6,403
SALT LAKE CITY CORP	20,516,890	9.9708358	31,618,676	133,721,057	(54,012,174)	18,840,184	9,524,051	2,615,448
SALT LAKE CITY PUBLIC LIBRARY	1,086,057	0.5278039	1,673,727	7,078,494	(2,859,122)	997,301	504,153	138,448
SALT LAKE CO SERV AREA 3	13,200	0.0064151	20,343	86,035	(34,751)	12,122	6,128	1,683
SALT LAKE COUNTY	25,270,137	12.2808277	38,943,928	164,700,862	(66,525,436)	23,204,981	11,730,534	3,221,381
SAN JUAN COUNTY	742,693	0.3609353	1,144,568	4,840,582	(1,955,192)	681,998	344,762	94,677
SAN JUAN MENTAL HEALTH	100,831	0.0490022	155,392	657,179	(265,446)	92,591	46,806	12,854
SAN RAFAEL SPECIAL SERV DIST	5,821	0.0028291	8,971	37,941	(15,325)	5,346	2,702	742
SANDY CITY	3,012,346	1.4639457	4,642,341	19,633,295	(7,930,217)	2,766,168	1,398,347	384,007
SANDY SUBURBAN IMP DIST	268,968	0.1307134	414,507	1,753,027	(708,077)	246,987	124,856	34,287
SANPETE COUNTY	417,311	0.2028055	643,120	2,719,869	(1,098,601)	383,207	193,718	53,198
SANTAQUIN CITY	266,286	0.1294103	410,375	1,735,550	(701,018)	244,525	123,612	33,946
SEVEN COUNTY INFRASTRUCTURE	30,572	0.0148577	47,115	199,260	(80,484)	28,074	14,192	3,897
SEVIER COUNTY	513,573	0.2495869	791,469	3,347,265	(1,352,016)	471,602	238,403	65,469
SLC MOSQUITO ABATEMENT	124,569	0.0605382	191,974	811,891	(327,936)	114,389	57,826	15,880
SMITHFIELD CITY CORP	270,924	0.1316643	417,523	1,765,778	(713,227)	248,783	125,764	34,537
SNYDERVILLE BASIN SRD	268,442	0.1304581	413,698	1,749,603	(706,694)	246,504	124,612	34,220
SNYDERVILLE BASIN W R D	633,398	0.3078201	976,133	4,128,242	(1,667,466)	581,635	294,027	80,744
SO DAVIS METRO FIRE AGENCY	28,788	0.0139907	44,366	187,632	(75,788)	26,436	13,364	3,670
SO DAVIS RECREATION CENTER	109,101	0.0530212	168,136	711,078	(287,217)	100,185	50,645	13,908
SO SL VALLEY MOSQ ABATE	41,698	0.0202645	64,261	271,771	(109,773)	38,290	19,356	5,316
SO UTAH VALLEY ANIMAL SVCS SSD	28,354	0.0137796	43,697	184,802	(74,645)	26,037	13,162	3,615
SO UTAH VALLEY POWER SYSTEMS	31,130	0.0151284	47,974	202,890	(81,951)	28,586	14,451	3,968
SOLID WASTE SSD #1	147,533	0.0716984	227,364	961,562	(388,391)	135,476	68,486	18,807
SOUTH DAVIS SEWER DIST	431,532	0.2097166	665,036	2,812,555	(1,136,038)	396,266	200,319	55,011
SOUTH DAVIS WATER DIST	71,237	0.0346197	109,783	464,293	(187,536)	65,415	33,068	9,081
SOUTH OGDEN CITY	403,588	0.1961363	621,971	2,630,426	(1,062,473)	370,605	187,348	51,448
SOUTH OGDEN CONSERV DIST	272,817	0.1325839	420,439	1,778,112	(718,209)	250,521	126,643	34,778
SOUTH SUMMIT FIRE PROT DIST	221	0.0001072	340	1,438	(581)	203	102	28
SOUTH VALLEY WATER RECLAMATION	537,218	0.2610784	827,910	3,501,379	(1,414,266)	493,315	249,380	68,483
SOUTH WEBER CITY	120,715	0.0586654	186,035	786,774	(317,791)	110,850	56,037	15,389
SOUTHEASTERN UTAH AOG	157,972	0.0767713	243,451	1,029,597	(415,871)	145,062	73,331	20,138
SOUTHEASTERN UTAH HEALTH	192,807	0.0937009	297,136	1,256,643	(507,579)	177,051	89,502	24,579
SPANISH FORK CITY	1,884,297	0.9157339	2,903,898	12,281,108	(4,960,545)	1,730,306	874,701	240,206
SPRING CITY	37,822	0.0183808	58,288	246,509	(99,569)	34,731	17,557	4,821
SPRINGVILLE CITY	1,362,184	0.6619967	2,099,268	8,878,182	(3,586,047)	1,250,862	632,333	173,648
ST GEORGE HOUSING AUTH	30,536	0.0148401	47,060	199,024	(80,389)	28,041	14,175	3,893
STANSBURY PARK IMPROV DIST	99,397	0.0483052	153,182	647,832	(261,670)	91,274	46,141	12,671
STANSBURY SERVICE AGENCY	31,101	0.0151143	47,929	202,702	(81,875)	28,559	14,437	3,965
STATEWIDE ASSOC PUBLIC ATTYS	21,271	0.0103373	32,781	138,635	(55,997)	19,533	9,874	2,712
STOCKTON TOWN	20,213	0.0098230	31,150	131,739	(53,211)	18,561	9,383	2,577
SUMMIT COUNTY	2,499,100	1.2145172	3,851,375	16,288,155	(6,579,059)	2,294,866	1,160,096	318,580
SUMMIT COUNTY SERVICE AREA 3	13,149	0.0063900	20,263	85,698	(34,615)	12,074	6,104	1,676
SUMMIT MOSQUITO ABATEMENT DIST	11,005	0.0053483	16,960	71,727	(28,972)	10,106	5,109	1,403
SUNSET CITY	75,017	0.0364571	115,610	488,934	(197,489)	68,887	34,823	9,563
SW BEHAVIORAL HEALTH CENTER	1,386,937	0.6740263	2,137,416	9,039,514	(3,651,211)	1,273,592	643,824	176,804
SW MOSQUITO ABATEMENT/CONTROL	24,930	0.0121155	38,420	162,483	(65,630)	22,893	11,573	3,178
SW UT PUBLIC HEALTH DEPT	434,538	0.2111776	669,669	2,832,149	(1,143,952)	399,026	201,715	55,394

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
							Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
61	182,749	—	—	—	3,602	3,602	170,728	(2,984)	—	167,743
—	285,654	—	—	—	1,678	1,678	266,952	(3,535)	—	263,418
878	75,512	—	—	—	4	4	69,747	894	—	70,641
—	10,444	—	—	—	1,547	1,547	9,760	(1,082)	—	8,679
20	542,132	—	—	—	7,270	7,270	506,620	(6,019)	—	500,602
—	353,404	—	—	—	3,477	3,477	330,267	(3,929)	—	326,338
1,338	5,567	—	—	—	15	15	3,952	959	—	4,911
407	913,171	—	—	—	2,293	2,293	853,006	(3,748)	—	849,258
—	166,557	—	—	—	1,706	1,706	155,652	(1,075)	—	154,577
1,467	312,791	—	—	—	—	—	290,942	2,424	—	293,366
—	345,706	—	—	—	4,046	4,046	323,073	(1,597)	—	321,476
—	736,399	—	—	—	5,308	5,308	688,187	7,314	—	695,501
285	76,130	—	—	—	36	36	70,879	(1,139)	—	69,740
—	30,979,682	—	—	—	256,772	256,772	28,951,473	(232,978)	—	28,718,494
1,122	1,641,024	—	—	—	1,533	1,533	1,532,540	1,551	—	1,534,091
1,961	21,893	—	—	—	—	—	18,627	1,911	—	20,538
67,497	38,224,393	—	—	—	29,807	29,807	35,658,800	(59,163)	—	35,599,638
—	1,121,437	—	—	—	7,494	7,494	1,048,017	(11,941)	—	1,036,077
1,455	153,706	—	—	—	—	—	142,283	(875)	—	141,408
1,088	9,878	—	—	—	249	249	8,214	854	—	9,068
—	4,548,523	—	—	—	31,735	31,735	4,250,735	(22,121)	—	4,228,614
—	406,131	—	—	—	7,795	7,795	379,542	(8,073)	—	371,468
—	630,123	—	—	—	5,158	5,158	588,869	(3,390)	—	585,479
559	402,640	—	—	—	3,166	3,166	375,758	4	—	375,761
—	46,163	—	—	—	427	427	43,141	2,231	—	45,372
—	775,474	—	—	—	4,274	4,274	724,704	(4,598)	—	720,107
—	188,094	—	—	—	2,453	2,453	175,780	(934)	—	174,846
91	409,176	—	—	—	4,204	4,204	382,302	(2,743)	—	379,560
—	405,337	—	—	—	10,541	10,541	378,800	(8,120)	—	370,680
—	956,406	—	—	—	5,585	5,585	893,791	(5,500)	—	888,291
7	43,477	—	—	—	56	56	40,624	222	—	40,845
62	164,800	—	—	—	227	227	153,953	(311)	—	153,642
101	63,063	—	—	—	402	402	58,840	(656)	—	58,184
—	42,814	—	—	—	535	535	40,011	193	—	40,204
—	47,004	—	—	—	571	571	43,927	361	—	44,288
4,488	227,257	—	—	—	240	240	208,184	12,975	—	221,159
3,125	654,721	—	—	—	929	929	608,936	4,268	—	613,204
—	107,565	—	—	—	1,695	1,695	100,522	(952)	—	99,570
—	609,401	—	—	—	8,847	8,847	569,504	(10,291)	—	559,213
—	411,942	—	—	—	1,251	1,251	384,973	1,430	—	386,403
—	333	—	—	—	49	49	311	(34)	—	277
652	811,831	—	—	—	—	—	758,071	1,139	—	759,210
—	182,275	—	—	—	1,850	1,850	170,342	382	—	170,724
533	239,064	—	—	—	1,977	1,977	222,914	109	—	223,023
5,788	296,920	—	—	—	—	—	272,071	7,484	—	279,555
—	2,845,212	—	—	—	14,806	14,806	2,658,939	(15,051)	—	2,643,888
110	57,219	—	—	—	822	822	53,371	(706)	—	52,665
4,746	2,061,589	—	—	—	6,503	6,503	1,922,184	19,618	—	1,941,802
—	46,109	—	—	—	654	654	43,090	(593)	—	42,497
—	150,086	—	—	—	1,729	1,729	140,260	(675)	—	139,584
4,077	51,037	—	—	—	—	—	43,886	5,396	—	49,283
—	32,118	—	—	—	1,635	1,635	30,015	(1,302)	—	28,713
—	30,520	—	—	—	1,513	1,513	28,522	(1,529)	—	26,994
—	3,773,541	—	—	—	30,985	30,985	3,526,491	(19,904)	—	3,506,586
—	19,854	—	—	—	833	833	18,554	(125)	—	18,429
—	16,617	—	—	—	2,461	2,461	15,529	(1,721)	—	13,809
711	113,984	—	—	—	—	—	105,857	(344)	—	105,513
—	2,094,220	—	—	—	25,576	25,576	1,957,113	(9,034)	—	1,948,079
310	37,954	—	—	—	46	46	35,179	(20)	—	35,158
—	656,135	—	—	—	3,321	3,321	613,179	(2,831)	—	610,347

Noncontributory Retirement System**Local Government Division****Schedule of Employer Allocations and Pension Amounts** (Continued)

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
SYRACUSE CITY CORP	\$ 555,544	0.2699842%	\$ 856,151	3,620,817	(1,462,509)	510,143	257,886	70,820
TAYLOR WEST WEBER WTR IMP DIST	27,340	0.0132865	42,133	178,188	(71,973)	25,105	12,691	3,485
TAYLORSVILLE-BENNION IMP	469,793	0.2283110	724,001	3,061,929	(1,236,764)	431,400	218,081	59,888
TIMBERLAKES WATER SSD	43,459	0.0211200	66,974	283,246	(114,408)	39,907	20,174	5,540
TIMPANOGOS SSD	324,392	0.1576487	499,922	2,114,261	(853,985)	297,882	150,585	41,353
TOOELE CITY	857,692	0.4168228	1,321,793	5,590,101	(2,257,935)	787,599	398,145	109,337
TOOELE COUNTY	1,862,018	0.9049068	2,869,564	12,135,902	(4,901,894)	1,709,848	864,359	237,366
TOOELE COUNTY HOUSING	76,702	0.0372756	118,205	499,912	(201,923)	70,433	35,605	9,778
TOOELE VALLEY MOSQUITO ABTMNT	5,852	0.0028441	9,019	38,143	(15,407)	5,374	2,717	746
TOQUERVILLE CITY	41,432	0.0201353	63,851	270,039	(109,073)	38,046	19,233	5,282
TORREY TOWN	3,117	0.0015147	4,803	20,314	(8,205)	2,862	1,447	397
TOWN OF ALTA	114,839	0.0558098	176,979	748,478	(302,323)	105,454	53,309	14,639
TOWN OF APPLE VALLEY	11,604	0.0056394	17,883	75,632	(30,549)	10,656	5,387	1,479
TOWN OF BRIAN HEAD	131,920	0.0641109	203,303	859,805	(347,290)	121,139	61,238	16,817
TOWN OF DANIEL	10,200	0.0049569	15,719	66,478	(26,852)	9,366	4,735	1,300
TOWN OF GARDEN CITY	67,131	0.0326247	103,457	437,537	(176,728)	61,645	31,163	8,558
TOWN OF GOSHEN	4,790	0.0023277	7,382	31,218	(12,609)	4,398	2,223	611
TOWN OF HIDEOUT	68,844	0.0334571	106,096	448,700	(181,238)	63,218	31,958	8,776
TOWN OF LEVAN	34,108	0.0165760	52,564	222,305	(89,793)	31,321	15,833	4,348
TOWN OF MANILA	8,068	0.0039211	12,434	52,586	(21,240)	7,409	3,745	1,029
TOWN OF MANTUA	11,608	0.0056411	17,889	75,655	(30,558)	10,659	5,388	1,480
TOWN OF RANDOLPH	6,299	0.0030613	9,708	41,056	(16,583)	5,784	2,924	803
TOWN OF SPRINGDALE	217,890	0.1058906	335,791	1,420,122	(573,611)	200,083	101,146	27,776
TRANS-JORDAN CITIES	317,093	0.1541016	488,674	2,066,690	(834,771)	291,179	147,196	40,422
TREMONTON CITY	264,622	0.1286016	407,811	1,724,705	(696,637)	242,997	122,839	33,733
TRICOUNTY HEALTH DEPT	191,141	0.0928910	294,568	1,245,781	(503,192)	175,520	88,729	24,366
TRIDELL-LAPOINT WATER	8,464	0.0041132	13,043	55,163	(22,281)	7,772	3,929	1,079
TROPIC TOWN	4,461	0.0021680	6,875	29,075	(11,744)	4,096	2,071	569
UINTAH ANIMAL CONTROL/SHELTER	19,804	0.0096242	30,520	129,073	(52,135)	18,185	9,193	2,525
UINTAH BASIN ASSN OF GOVT	206,054	0.1001384	317,550	1,342,978	(542,451)	189,214	95,651	26,267
UINTAH BASIN ASST COUNCIL	5,445	0.0026460	8,391	35,486	(14,334)	5,000	2,527	694
UINTAH CO CARE CENTER SSD	272,987	0.1326669	420,702	1,779,225	(718,659)	250,678	126,722	34,800
UINTAH COUNTY	1,153,574	0.5606159	1,777,778	7,518,542	(3,036,865)	1,059,300	535,495	147,055
UINTAH FIRE SUPPRESSION SSD	7,748	0.0037654	11,941	50,499	(20,397)	7,115	3,597	988
UINTAH HIGHLANDS IMPROV DIST	30,340	0.0147449	46,758	197,747	(79,873)	27,861	14,084	3,868
UINTAH MOSQUITO ABATE DISTRICT	18,683	0.0090797	28,793	121,770	(49,185)	17,156	8,673	2,382
UINTAH SPECIAL SERVICE DIST #1	151,956	0.0738479	234,180	990,390	(400,035)	139,538	70,539	19,371
UINTAH WATER CONSERV DIST	64,076	0.0311400	98,749	417,625	(168,686)	58,840	29,745	8,168
UNIFIED FIRE AUTHORITY	617,710	0.3001960	951,956	4,025,995	(1,626,167)	567,229	286,744	78,744
UNIFIED POLICE DEPARTMENT	656,280	0.3189401	1,011,396	4,277,376	(1,727,704)	602,647	304,649	83,661
UPPER COUNTRY WATER DIST	19,547	0.0094993	30,123	127,397	(51,458)	17,949	9,074	2,492
UT MUNICIPAL POWER AGENCY	549,935	0.2672582	847,507	3,584,258	(1,447,742)	504,992	255,283	70,104
UT PUBLIC EMPLOYEES ASSN	7,358	0.0035759	11,340	47,957	(19,371)	6,757	3,416	938
UTAH ASSOCIATION OF COUNTIES	214,237	0.1041150	330,161	1,396,310	(563,993)	196,728	99,450	27,310
UTAH CO HOUSING AUTHORITY	129,627	0.0629963	199,769	844,857	(341,252)	119,033	60,173	16,525
UTAH COUNTIES INDEMNITY POOL	76,454	0.0371553	117,824	498,297	(201,271)	70,206	35,490	9,746
UTAH COUNTY	6,605,959	3.2103762	10,180,475	43,055,057	(17,390,658)	6,066,099	3,066,522	842,113
UTAH LAKE AUTHORITY	32,414	0.0157524	49,953	211,259	(85,331)	29,765	15,047	4,132
UTAH LAKE DISTRIBUTING CO	8,386	0.0040752	12,923	54,654	(22,076)	7,700	3,893	1,069
UTAH LOCAL GOVERNMENTS TRUST	292,107	0.1419586	450,167	1,903,837	(768,992)	268,235	135,598	37,237
UTAH ZOOLOGICAL SOCIETY	731,660	0.3555733	1,127,564	4,768,672	(1,926,146)	671,866	339,640	93,270
UTOPIA	837,369	0.4069460	1,290,473	5,457,642	(2,204,433)	768,936	388,711	106,746
VALLEY EMERGENCY COMM CTR	1,105,530	0.5372676	1,703,738	7,205,414	(2,910,387)	1,015,183	513,193	140,931
VERNAL CITY	324,654	0.1577761	500,326	2,115,969	(854,675)	298,122	150,706	41,386
VINEYARD TOWN	254,589	0.1237259	392,349	1,659,314	(670,225)	233,784	118,182	32,454
WASATCH BEHAVIORAL HEALTH	3,629,339	1.7637931	5,593,192	23,654,614	(9,554,495)	3,332,738	1,684,759	462,660
WASATCH COUNTY	1,961,553	0.9532791	3,022,959	12,784,635	(5,163,928)	1,801,249	910,563	250,054
WASATCH COUNTY FIRE DISTRICT	19,880	0.0096612	30,637	129,569	(52,335)	18,255	9,228	2,534
WASATCH FRONT REGIONAL COUNCIL	369,471	0.1795563	569,394	2,408,069	(972,659)	339,277	171,511	47,099
WASATCH FRONT WASTE/RECYCLING	718,328	0.3490945	1,107,019	4,681,782	(1,891,050)	659,624	333,452	91,571

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	838,849	—	—	—	8,716	8,716	783,930	3,085	—	787,016
—	41,282	—	—	—	500	500	38,579	(264)	—	38,314
—	709,369	—	—	—	8,892	8,892	662,927	(6,200)	—	656,727
—	65,621	—	—	—	309	309	61,324	(258)	—	61,066
1,295	491,114	—	—	—	1,995	1,995	457,751	(4,021)	—	453,730
—	1,295,081	—	—	—	15,398	15,398	1,210,293	(9,469)	—	1,200,824
—	2,811,572	—	—	—	29,083	29,083	2,627,501	(15,461)	—	2,612,040
—	115,817	—	—	—	3,920	3,920	108,234	(2,441)	—	105,793
3	8,840	—	—	—	43	43	8,258	32	—	8,291
—	62,561	—	—	—	1,092	1,092	58,465	338	—	58,804
5	4,711	—	—	—	22	22	4,398	(113)	—	4,285
—	173,403	—	—	—	6,531	6,531	162,050	(5,176)	—	156,875
17	17,539	—	—	—	1,657	1,657	16,375	(676)	—	15,699
—	199,194	—	—	—	2,569	2,569	186,153	(1,525)	—	184,628
—	15,401	—	—	—	52	52	14,393	(543)	—	13,850
—	101,366	—	—	—	3,443	3,443	94,729	(2,770)	—	91,960
152	7,385	—	—	—	—	—	6,759	72	—	6,831
1,189	105,142	—	—	—	74	74	97,147	9,045	—	106,192
—	51,502	—	—	—	888	888	48,130	(556)	—	47,575
350	12,533	—	—	—	—	—	11,385	1,743	—	13,128
3,539	21,067	—	—	—	189	189	16,380	2,236	—	18,616
586	10,098	—	—	—	35	35	8,889	38	—	8,927
—	329,005	—	—	—	5,557	5,557	307,466	(421)	—	307,045
11	478,809	—	—	—	661	661	447,452	2,941	—	450,393
47	399,616	—	—	—	1,713	1,713	373,410	810	—	374,219
373	288,988	—	—	—	1,584	1,584	269,720	13,408	—	283,127
78	12,858	—	—	—	33	33	11,943	(72)	—	11,871
—	6,736	—	—	—	891	891	6,295	(640)	—	5,655
1,024	30,927	—	—	—	—	—	27,945	(578)	—	27,367
272	311,405	—	—	—	1,969	1,969	290,763	(1,508)	—	289,255
1,025	9,246	—	—	—	—	—	7,683	914	—	8,597
4,356	416,556	—	—	—	1,082	1,082	385,214	(5,573)	—	379,641
—	1,741,850	—	—	—	15,013	15,013	1,627,813	(33,974)	—	1,593,839
—	11,699	—	—	—	115	115	10,933	(129)	—	10,804
—	45,813	—	—	—	647	647	42,813	(208)	—	42,606
3,142	31,353	—	—	—	—	—	26,364	2,089	—	28,453
—	229,448	—	—	—	6,107	6,107	214,426	(8,634)	—	205,792
748	97,501	—	—	—	—	—	90,419	(162)	—	90,256
—	932,718	—	—	—	10,093	10,093	871,654	(14,682)	—	856,972
4,490	995,447	—	—	—	—	—	926,080	(4,961)	—	921,118
—	29,515	—	—	—	513	513	27,582	(991)	—	26,591
—	830,379	—	—	—	21,017	21,017	776,015	(14,894)	—	761,121
3,116	14,226	—	—	—	—	—	10,383	1,435	—	11,818
—	323,489	—	—	—	27,375	27,375	302,310	(21,256)	—	281,054
172	195,904	—	—	—	1,323	1,323	182,917	(40)	—	182,877
6,427	121,869	—	—	—	624	624	107,885	3,539	—	111,424
—	9,974,734	—	—	—	74,105	74,105	9,321,698	(80,919)	—	9,240,779
—	48,943	—	—	—	4,592	4,592	45,739	(3,350)	—	42,388
256	12,918	—	—	—	53	53	11,833	482	—	12,314
—	441,069	—	—	—	5,363	5,363	412,193	(7,188)	—	405,005
—	1,104,777	—	—	—	7,545	7,545	1,032,448	(4,653)	—	1,027,795
—	1,264,393	—	—	—	11,437	11,437	1,181,615	(1,086)	—	1,180,529
235	1,669,542	—	—	—	3,788	3,788	1,560,019	(1,118)	—	1,558,900
—	490,215	—	—	—	3,197	3,197	458,121	(4,328)	—	453,793
—	384,420	—	—	—	5,057	5,057	359,252	(1,963)	—	357,289
1,633	5,481,790	—	—	—	23,358	23,358	5,121,377	57,253	—	5,178,630
—	2,961,867	—	—	—	71,441	71,441	2,767,956	(51,608)	—	2,716,348
363	30,381	—	—	—	98	98	28,052	611	—	28,663
394	558,281	—	—	—	6,888	6,888	521,362	(5,873)	—	515,489
—	1,084,647	—	—	—	9,797	9,797	1,013,636	(1,337)	—	1,012,299

**Noncontributory Retirement System
Local Government Division**
Schedule of Employer Allocations and Pension Amounts *(Concluded)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
WASATCH INTEGRATED WASTE MGMT	\$ 434,152	0.2109901%	\$ 669,074	2,829,634	(1,142,936)	398,672	201,536	55,345
WASHINGTON CITY	1,121,013	0.5447921	1,727,599	7,306,326	(2,951,147)	1,029,401	520,380	142,904
WASHINGTON CO SOLID WASTE	89,232	0.0433651	137,516	581,579	(234,909)	81,940	41,422	11,375
WASHINGTON CO WAT CON DIST	449,512	0.2184545	692,744	2,929,740	(1,183,371)	412,776	208,666	57,303
WASHINGTON COUNTY	2,116,041	1.0283575	3,261,041	13,791,526	(5,570,628)	1,943,111	982,278	269,748
WASTE MANAGEMENT SERV DIST #5	28,787	0.0139897	44,363	187,619	(75,783)	26,434	13,363	3,670
WAYNE COUNTY	130,124	0.0632380	200,535	848,098	(342,561)	119,490	60,404	16,588
WEBER AREA DISPATCH 911	30,122	0.0146387	46,421	196,323	(79,298)	27,660	13,983	3,840
WEBER BASIN WATER CONSERV	1,006,188	0.4889893	1,550,642	6,557,942	(2,648,862)	923,959	467,078	128,267
WEBER CO MOSQUITO ABATE	104,490	0.0507804	161,030	681,026	(275,078)	95,951	48,505	13,320
WEBER COUNTY CORP	4,523,052	2.1981211	6,970,497	29,479,482	(11,907,256)	4,153,414	2,099,625	576,589
WEBER FIRE DISTRICT	26,511	0.0128839	40,856	172,789	(69,792)	24,344	12,307	3,380
WEBER HUMAN SERVICES	2,244,851	1.0909568	3,459,550	14,631,060	(5,909,730)	2,061,395	1,042,072	286,169
WELLINGTON CITY	15,124	0.0073502	23,308	98,575	(39,816)	13,888	7,021	1,928
WELLSVILLE CITY CORP	49,866	0.0242340	76,849	325,007	(131,276)	45,791	23,148	6,357
WEST BOUNTIFUL CITY	112,981	0.0549068	174,116	736,367	(297,431)	103,748	52,446	14,403
WEST KANE COUNTY SSD #1	40,585	0.0197238	62,546	264,520	(106,844)	37,269	18,840	5,174
WEST POINT CITY	197,141	0.0958068	303,815	1,284,886	(518,987)	181,030	91,514	25,131
WEST VALLEY CITY	3,426,192	1.6650673	5,280,122	22,330,582	(9,019,696)	3,146,193	1,590,457	436,763
WHITE CITY WATER IMP DIST	79,870	0.0388155	123,089	520,563	(210,264)	73,343	37,076	10,182
WILLARD CITY CORP	66,234	0.0321886	102,074	431,689	(174,366)	60,821	30,746	8,443
WOLF CREEK WATER & SEWER IMP	20,014	0.0097263	30,843	130,442	(52,688)	18,378	9,291	2,551
WOODS CROSS CITY	210,667	0.1023805	324,661	1,373,048	(554,597)	193,451	97,793	26,855
TOTAL	\$ 205,769,003	100.0000000%	\$ 317,111,594	1,341,121,837	(541,701,567)	188,952,906	95,519,081	26,230,977
Units without a proportionate share for 2024 but had a proportionate share in a prior year								
CARBON COUNTY REC/TRANS SSD	\$ —	0.0000000%	\$ —	—	—	—	—	—
CLEVELAND TOWN	—	0.0000000	—	—	—	—	—	—
IMPACT MITIGATION SSD	—	0.0000000	—	—	—	—	—	—
UINTAH RECREATION DISTRICT	—	0.0000000	—	—	—	—	—	—
UINTAH TRANSPORTATION SSD	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$ 205,769,003	100.0000000%	\$ 317,111,594	1,341,121,837	(541,701,567)	188,952,906	95,519,081	26,230,977

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
130	655,682	—	—	—	5,741	5,741	612,634	2,446	—	615,080
8,757	1,701,442	—	—	—	3,313	3,313	1,581,867	13,281	—	1,595,148
48	134,785	—	—	—	1,117	1,117	125,916	(4,264)	—	121,652
—	678,744	—	—	—	9,468	9,468	634,308	(5,389)	—	628,918
—	3,195,137	—	—	—	27,860	27,860	2,985,955	(23,641)	—	2,962,314
—	43,467	—	—	—	399	399	40,621	(193)	—	40,428
350	196,832	—	—	—	1,886	1,886	183,619	813	—	184,431
47	45,530	—	—	—	541	541	42,505	(26,333)	—	16,172
—	1,519,304	—	—	—	11,199	11,199	1,419,837	(26,580)	—	1,393,257
—	157,776	—	—	—	1,628	1,628	147,447	(546)	—	146,901
—	6,829,627	—	—	—	39,584	39,584	6,382,498	3,609	—	6,386,107
—	40,031	—	—	—	327	327	37,410	(135)	—	37,275
—	3,389,635	—	—	—	45,603	45,603	3,167,719	(22,585)	—	3,145,134
—	22,837	—	—	—	63	63	21,342	(157)	—	21,185
—	75,296	—	—	—	553	553	70,366	(1,264)	—	69,103
—	170,597	—	—	—	364	364	159,428	(334)	—	159,095
1	61,283	—	—	—	553	553	57,270	(503)	—	56,768
—	297,675	—	—	—	3,810	3,810	278,186	(234)	—	277,952
—	5,173,414	—	—	—	15,516	15,516	4,834,715	1,910	—	4,836,626
1,184	121,785	—	—	—	196	196	112,705	486	—	113,192
—	100,011	—	—	—	883	883	93,463	(622)	—	92,841
—	30,220	—	—	—	4,475	4,475	28,242	(3,129)	—	25,112
492	318,591	—	—	—	360	360	297,274	(1,499)	—	295,775
323,197	311,026,161	—	—	—	2,141,508	2,141,508	290,361,541	(1,157,703)	—	289,203,838
3	3	—	—	—	—	—	—	(259)	—	(259)
113	113	—	—	—	—	—	—	175	—	175
515	515	—	—	—	—	—	—	(53)	—	(53)
4,134	4,134	—	—	—	—	—	—	1,976	—	1,976
186	186	—	—	—	—	—	—	(107)	—	(107)
328,148	311,031,112	—	—	—	2,141,508	2,141,508	290,361,541	(1,155,971)	—	289,205,570

**Noncontributory Retirement System
State and School Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
ACTIVE RE ENTRY INC	\$ 84,343	0.0101334%	\$ 229,229	587,807	(71,670)	56,026	34,605	7,937
ALPINE SCHOOL DISTRICT	75,186,169	9.0332682	204,343,459	523,993,340	(63,889,305)	49,943,668	30,848,218	7,075,464
ALPINE UNISERV	48,360	0.0058102	131,434	337,032	(41,094)	32,124	19,842	4,551
AMERICAN LEADERSHIP ACADEMY	1,094,920	0.1315495	2,975,809	7,630,800	(930,406)	727,319	449,236	103,038
AMES CHARTER SCHOOL	442,611	0.0531777	1,202,944	3,084,682	(376,108)	294,012	181,600	41,652
BEAVER SCHOOL DISTRICT	1,700,619	0.2043215	4,621,999	11,852,088	(1,445,098)	1,129,665	697,749	160,038
BOX ELDER SCHOOL DISTRICT	12,576,030	1.5109515	34,179,551	87,645,855	(10,686,458)	8,353,838	5,159,834	1,183,479
CACHE COUNTY SCHOOL DISTRICT	18,190,520	2.1855063	49,438,798	126,774,798	(15,457,360)	12,083,357	7,463,409	1,711,836
CANYONS SCHOOL DISTRICT	33,123,113	3.9795879	90,023,094	230,844,197	(28,146,303)	22,002,581	13,590,119	3,117,081
CARBON SCHOOL DISTRICT	3,644,727	0.4378970	9,905,760	25,401,117	(3,097,100)	2,421,071	1,495,399	342,990
COLOR COUNTRY UNISERV	27,196	0.0032675	73,914	189,537	(23,110)	18,065	11,158	2,559
DAGGETT SCHOOL DISTRICT	421,165	0.0506010	1,144,656	2,935,216	(357,884)	279,766	172,800	39,634
DAVIS SCHOOL DISTRICT	69,865,045	8.3939600	189,881,532	486,908,945	(59,367,690)	46,409,023	28,665,008	6,574,715
DAVIS TECHNICAL COLLEGE	914,696	0.1098964	2,485,990	6,374,769	(777,261)	607,602	375,292	86,078
DAVIS UNISERV	26,339	0.0031646	71,586	183,566	(22,382)	17,496	10,807	2,479
DUCHESNE SCHOOL DISTRICT	5,038,149	0.6053102	13,692,848	35,112,263	(4,281,158)	3,346,675	2,067,108	474,120
EAST HOLLYWOOD HIGH SCHOOL	265,499	0.0318985	721,583	1,850,340	(225,608)	176,362	108,932	24,985
EDUCATORS MUTUAL INSURANCE	1,201,153	0.1443129	3,264,532	8,371,167	(1,020,677)	797,886	492,822	113,036
EMERY SCHOOL DISTRICT	2,736,145	0.3287351	7,436,387	19,068,960	(2,325,034)	1,817,530	1,122,616	257,488
ESPERANZA ELEMENTARY SCHOOL	338,415	0.0406589	919,754	2,358,505	(287,567)	224,797	138,848	31,847
FAST FORWARD CHARTER HS	419,698	0.0504247	1,140,668	2,924,990	(356,637)	278,791	172,198	39,496
GARFIELD SCHOOL DISTRICT	1,317,584	0.1583016	3,580,974	9,182,611	(1,119,615)	875,227	540,593	123,992
GRAND SCHOOL DISTRICT	1,917,788	0.2304133	5,212,227	13,365,596	(1,629,636)	1,273,922	786,851	180,475
GRANITE SCHOOL DISTRICT	62,974,500	7.5660930	171,154,180	438,886,818	(53,512,462)	41,831,863	25,837,878	5,926,273
GRANITE UNISERV	52,486	0.0063060	142,649	365,791	(44,600)	34,865	21,535	4,939
HEBER VALLEY HISTORIC RAILROAD	111,385	0.0133823	302,725	776,270	(94,649)	73,989	45,700	10,482
HIGH DESERT UNISERV	14,533	0.0017461	39,498	101,285	(12,349)	9,654	5,963	1,368
HIGH SCHOOL ACTIVITIES ASSN	172,781	0.0207588	469,590	1,204,159	(146,820)	114,773	70,891	16,260
INTECH COLLEGIATE HIGH SCHOOL	175,622	0.0211001	477,310	1,223,955	(149,234)	116,660	72,056	16,527
IRON SCHOOL DISTRICT	9,973,679	1.1982912	27,106,796	69,509,348	(8,475,115)	6,625,183	4,092,112	938,582
ITINERIS HIGH SCHOOL	335,606	0.0403215	912,121	2,338,932	(285,181)	222,932	137,696	31,583
JORDAN SCHOOL DISTRICT	51,742,094	6.2165718	140,626,377	360,605,058	(43,967,747)	34,370,550	21,229,322	4,869,238
JORDAN UNISERV	11,108	0.0013346	30,190	77,415	(9,439)	7,379	4,558	1,045
JUAB SCHOOL DISTRICT	2,363,397	0.2839511	6,423,318	16,471,170	(2,008,292)	1,569,926	969,681	222,410
KANE SCHOOL DISTRICT	1,697,591	0.2039576	4,613,769	11,830,983	(1,442,525)	1,127,653	696,506	159,753
LOGAN SCHOOL DISTRICT	5,464,444	0.6565275	14,851,446	38,083,229	(4,643,401)	3,629,848	2,242,013	514,237
MILLARD SCHOOL DISTRICT	3,906,413	0.4693373	10,616,977	27,224,877	(3,319,467)	2,594,900	1,602,766	367,617
MONTICELLO ACADEMY	651,215	0.0782405	1,769,894	4,538,500	(553,369)	432,581	267,188	61,283
MORGAN SCHOOL DISTRICT	3,092,208	0.3715144	8,404,106	21,550,460	(2,627,598)	2,054,051	1,268,706	290,995
MURRAY SCHOOL DISTRICT	6,676,616	0.8021644	18,145,929	46,531,198	(5,673,442)	4,435,054	2,739,356	628,309
NEBO SCHOOL DISTRICT	34,242,645	4.1140945	93,065,795	238,646,527	(29,097,623)	22,746,249	14,049,453	3,222,436
NOAH WEBSTER ACADEMY INC	347,157	0.0417093	943,514	2,419,433	(294,996)	230,605	142,435	32,670
NORTH SANPETE SCHOOL DISTRICT	2,857,632	0.3433312	7,766,567	19,915,632	(2,428,267)	1,898,230	1,172,461	268,920
NORTH SUMMIT SCHOOL DISTRICT	1,552,674	0.1865465	4,219,908	10,821,016	(1,319,382)	1,031,390	637,048	146,116
NUAMES CHARTER SCHOOL	1,096,952	0.1317937	2,981,334	7,644,967	(932,133)	728,669	450,070	103,230
OGDEN SCHOOL DISTRICT	11,411,731	1.3710664	31,015,180	79,531,529	(9,697,097)	7,580,433	4,682,132	1,073,911
OGDEN-WEBER TECH COLLEGE	725,006	0.0871061	1,970,444	5,052,766	(616,072)	481,597	297,463	68,227
PARK CITY SCHOOL DISTRICT	9,173,316	1.1021312	24,931,543	63,931,394	(7,795,008)	6,093,528	3,763,730	863,263
PIUTE SCHOOL DISTRICT	505,554	0.0607400	1,374,011	3,523,346	(429,594)	335,823	207,424	47,576
PROVO SCHOOL DISTRICT	13,447,226	1.6156217	36,547,317	93,717,464	(11,426,755)	8,932,545	5,517,278	1,265,464
RICH SCHOOL DISTRICT	872,706	0.1048516	2,371,870	6,082,133	(741,581)	579,710	358,064	82,127
SALT LAKE ARTS ACADEMY	418,562	0.0502883	1,137,582	2,917,075	(355,672)	278,037	171,732	39,389
SALT LAKE SCHOOL DISTRICT	29,111,566	3.4976191	79,120,377	202,886,605	(24,737,498)	19,337,844	11,944,217	2,739,571
SAN JUAN SCHOOL DISTRICT	4,286,931	0.5150548	11,651,162	29,876,814	(3,642,811)	2,847,665	1,758,890	403,426
SEVIER SCHOOL DISTRICT	4,877,676	0.5860301	13,256,709	33,993,881	(4,144,796)	3,240,078	2,001,267	459,018
SOLDIER HOLLOW CHARTER SCHOOL	268,075	0.0322080	728,583	1,868,289	(227,796)	178,073	109,989	25,227
SOUTH SANPETE SCHOOL DISTRICT	3,300,558	0.3965467	8,970,366	23,002,508	(2,804,643)	2,192,451	1,354,190	310,602
SOUTH SUMMIT SCHOOL DISTRICT	2,344,610	0.2816940	6,372,258	16,340,239	(1,992,328)	1,557,446	961,973	220,642
SOUTHERN UTAH UNIVERSITY	3,299,668	0.3964398	8,967,947	22,996,305	(2,803,887)	2,191,860	1,353,825	310,518
SOUTHWEST EDUC DEVELOPMENT CTR	129,792	0.0155939	352,754	904,559	(110,291)	86,217	53,253	12,214

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
1,194	99,762	—	—	—	6,516	6,516	96,042	(6,029)	—	90,012
640,050	88,507,400	—	—	—	2,189,189	2,189,189	85,615,103	1,132,556	—	86,747,659
627	57,144	—	—	—	4,076	4,076	55,068	7,067	—	62,135
9,574	1,289,167	—	—	—	4,464	4,464	1,246,794	(72,770)	—	1,174,024
1,118	518,382	—	—	—	21,092	21,092	504,005	(26,288)	—	477,717
—	1,987,452	—	—	—	30,413	30,413	1,936,509	(38,150)	—	1,898,359
58,300	14,755,450	—	—	—	353,906	353,906	14,320,428	(270,516)	—	14,049,912
65,260	21,323,861	—	—	—	377,930	377,930	20,713,693	48,519	—	20,762,212
—	38,709,782	—	—	—	1,824,071	1,824,071	37,717,559	(1,572,921)	—	36,144,638
66,223	4,325,684	—	—	—	51,280	51,280	4,150,280	12,321	—	4,162,602
205	31,988	—	—	—	2,436	2,436	30,968	—	—	30,968
6,364	498,565	—	—	—	7,758	7,758	479,584	(3,224)	—	476,360
802,895	82,451,641	—	—	—	864,159	864,159	79,555,895	447,989	—	80,003,885
—	1,068,972	—	—	—	138,092	138,092	1,041,571	(127,467)	—	914,104
—	30,782	—	—	—	14,445	14,445	29,993	(5,422)	—	24,571
62,515	5,950,417	—	—	—	—	—	5,736,981	(25,056)	—	5,711,925
10,417	320,696	—	—	—	12,745	12,745	302,326	(7,708)	—	294,618
—	1,403,743	—	—	—	177,213	177,213	1,367,762	(256,691)	—	1,111,071
—	3,197,634	—	—	—	134,742	134,742	3,115,671	(180,270)	—	2,935,401
39,502	434,994	—	—	—	—	—	385,355	163,202	—	548,557
83,218	573,704	—	—	—	—	—	477,913	82,889	—	560,802
39,357	1,579,170	—	—	—	—	—	1,500,344	47,316	—	1,547,660
—	2,241,249	—	—	—	28,961	28,961	2,183,800	(100,215)	—	2,083,585
—	73,596,015	—	—	—	3,451,722	3,451,722	71,709,575	(5,604,003)	—	66,105,572
214	61,553	—	—	—	568	568	59,766	(6,667)	—	53,100
4,342	134,513	—	—	—	4,857	4,857	126,835	11,252	—	138,086
1,413	18,397	—	—	—	5,371	5,371	16,549	1,077	—	17,626
11,413	213,336	—	—	—	22,977	22,977	196,747	3,945	—	200,692
3,466	208,709	—	—	—	12,794	12,794	199,982	6,667	—	206,649
102,261	11,758,139	—	—	—	91,774	91,774	11,357,110	295,427	—	11,652,537
—	392,211	—	—	—	9,761	9,761	382,157	(11,941)	—	370,216
—	60,469,110	—	—	—	1,657,529	1,657,529	58,919,144	(1,434,069)	—	57,485,075
1,476	14,458	—	—	—	10,112	10,112	12,649	(17,781)	—	(5,133)
—	2,762,016	—	—	—	105,907	105,907	2,691,219	(92,775)	—	2,598,444
10,583	1,994,496	—	—	—	10,567	10,567	1,933,061	1,402	—	1,934,462
—	6,386,097	—	—	—	260,819	260,819	6,222,407	(94,845)	—	6,127,562
—	4,565,283	—	—	—	151,103	151,103	4,448,264	(88,659)	—	4,359,605
21,287	782,339	—	—	—	19,712	19,712	741,544	92,420	—	833,964
138,276	3,752,028	—	—	—	—	—	3,521,123	199,195	—	3,720,318
—	7,802,719	—	—	—	359,038	359,038	7,602,717	(392,160)	—	7,210,558
299,360	40,317,498	—	—	—	—	—	38,992,379	717,652	—	39,710,031
10,294	416,004	—	—	—	—	—	395,310	25,578	—	420,889
—	3,339,611	—	—	—	105,915	105,915	3,254,009	20,397	—	3,274,406
6,043	1,820,597	—	—	—	20,801	20,801	1,768,042	(32,064)	—	1,735,978
6,225	1,288,193	—	—	—	24,088	24,088	1,249,109	38,479	—	1,287,587
33,419	13,369,895	—	—	—	445,768	445,768	12,994,631	(269,705)	—	12,724,926
14,473	861,760	—	—	—	4,368	4,368	825,570	10,208	—	835,778
711,054	11,431,576	—	—	—	—	—	10,445,730	329,379	—	10,775,109
—	590,823	—	—	—	13,154	13,154	575,678	(913)	—	574,765
—	15,715,286	—	—	—	607,049	607,049	15,312,466	(621,196)	—	14,691,270
—	1,019,900	—	—	—	34,547	34,547	993,758	(13,537)	—	980,221
—	489,158	—	—	—	22,184	22,184	476,620	(17,164)	—	459,456
—	34,021,631	—	—	—	1,879,345	1,879,345	33,149,577	(1,941,468)	—	31,208,109
—	5,009,981	—	—	—	199,434	199,434	4,881,563	(97,156)	—	4,784,407
—	5,700,363	—	—	—	266,610	266,610	5,554,249	(139,142)	—	5,415,107
17,876	331,166	—	—	—	—	—	305,259	16,884	—	322,143
—	3,857,242	—	—	—	129,363	129,363	3,758,372	(162,665)	—	3,595,707
51,608	2,791,668	—	—	—	—	—	2,669,826	85,518	—	2,755,345
31,918	3,888,120	—	—	—	121,278	121,278	3,757,359	(110,750)	—	3,646,609
8,319	160,003	—	—	—	—	—	147,796	10,136	—	157,932

Noncontributory Retirement System**State and School Division****Schedule of Employer Allocations and Pension Amounts** *(Concluded)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
SOUTHWEST TECHNICAL COLLEGE	\$ 567,030	0.0681260%	\$ 1,541,092	3,951,788	(481,832)	376,659	232,647	53,361
STATE OF UTAH	209,544,702	25.1758207	569,507,530	1,460,375,361	(178,060,215)	139,193,567	85,974,332	19,719,398
SUCCESS ACADEMY	338,093	0.0406203	918,880	2,356,263	(287,294)	224,584	138,716	31,817
SUMMIT ACADEMY INC	1,637,382	0.1967238	4,450,130	11,411,369	(1,391,362)	1,087,658	671,803	154,087
TINTIC SCHOOL DISTRICT	487,015	0.0585126	1,323,625	3,394,142	(413,840)	323,508	199,818	45,831
TOOELE SCHOOL DISTRICT	15,846,414	1.9038729	43,067,909	110,438,071	(13,465,460)	10,526,245	6,501,643	1,491,241
TOOELE TECHNICAL COLLEGE	442,543	0.0531695	1,202,757	3,084,204	(376,050)	293,966	181,571	41,646
UINTAH BASIN TECHNICAL COLLEGE	982,177	0.1180040	2,669,393	6,845,063	(834,603)	652,427	402,978	92,429
UINTAH SCHOOL DISTRICT	6,560,069	0.7881617	17,829,172	45,718,945	(5,574,406)	4,357,635	2,691,538	617,341
UTAH ARTS ACADEMY	209,544	0.0251757	569,505	1,460,368	(178,059)	139,193	85,974	19,719
UTAH CO ACADEMY OF SCIENCES	374,550	0.0450004	1,017,964	2,610,341	(318,273)	248,801	153,674	35,247
UTAH COMMUNICATIONS AUTHORITY	544,249	0.0653890	1,479,179	3,793,026	(462,475)	361,527	223,301	51,217
UTAH EDUCATION ASSOCIATION	450,458	0.0541205	1,224,271	3,139,370	(382,776)	299,224	184,819	42,391
UTAH HOUSING CORPORATION	1,418,812	0.1704637	3,856,095	9,888,098	(1,205,633)	942,470	582,126	133,519
UTAH INLAND PORT AUTHORITY	12,819	0.0015401	34,839	89,336	(10,893)	8,515	5,259	1,206
UTAH RETIREMENT SYSTEMS	7,106,896	0.8538605	19,315,358	49,529,939	(6,039,072)	4,720,875	2,915,896	668,801
UTAH SAFETY COUNCIL	66,104	0.0079421	179,660	460,697	(56,172)	43,911	27,122	6,221
UTAH SCHOOL BOARD ASSOCIATION	180,232	0.0216540	489,839	1,256,084	(153,151)	119,722	73,947	16,961
UTAH SCHOOL BOARD RISK MGMT	241,696	0.0290386	656,889	1,684,445	(205,381)	160,550	99,166	22,745
UTAH SCHOOL EMPLOYEES ASSN	38,771	0.0046582	105,374	270,208	(32,946)	25,754	15,908	3,649
UTAH STATE FAIR CORP	158,423	0.0190338	430,568	1,104,096	(134,620)	105,235	65,000	14,909
WASATCH SCHOOL DISTRICT	9,868,673	1.1856752	26,821,408	68,777,533	(8,385,887)	6,555,431	4,049,029	928,701
WASHINGTON SCHOOL DISTRICT	30,522,397	3.6671239	82,954,781	212,719,081	(25,936,349)	20,275,012	12,523,069	2,872,338
WAYNE SCHOOL DISTRICT	623,852	0.0749529	1,695,526	4,347,800	(530,117)	414,404	255,961	58,708
WEBER COUNTY SCHOOL DISTRICT	34,261,557	4.1163666	93,117,194	238,778,327	(29,113,693)	22,758,811	14,057,213	3,224,215
WOODLAND PEAKS UNISERV	28,578	0.0034335	77,669	199,166	(24,284)	18,983	11,725	2,689
WORKERS' COMPENSATION FUND	5,546,175	0.6663472	15,073,579	38,652,840	(4,712,852)	3,684,140	2,275,547	521,928
TOTAL	\$ 832,325,208	100.0000000%	\$ 2,262,121,013	5,800,706,075	(707,266,773)	552,885,918	341,495,647	78,326,733
Units without a proportionate share for 2024 but had a proportionate share in a prior year								
CITY OF ENTERPRISE	\$ —	0.0000000%	\$ —	—	—	—	—	—
PROVO HOUSING AUTHORITY	—	0.0000000	—	—	—	—	—	—
SUMMIT ACADEMY HIGH SCHOOL	—	0.0000000	—	—	—	—	—	—
WASATCH UNISERV	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$ 832,325,208	100.0000000%	\$ 2,262,121,013	5,800,706,075	(707,266,773)	552,885,918	341,495,647	78,326,733

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
19,514	682,181	—	—	—	—	—	645,681	39,990	—	685,672
4,398,199	249,285,496	—	—	—	—	—	238,610,259	6,021,803	—	244,632,062
2,915	398,032	—	—	—	6,178	6,178	384,989	(2,667)	—	382,322
145,634	2,059,182	—	—	—	—	—	1,864,500	96,697	—	1,961,197
10,304	579,461	—	—	—	—	—	554,568	9,911	—	564,479
121,992	18,641,122	—	—	—	685,165	685,165	18,044,441	189,665	—	18,234,106
36,258	553,442	—	—	—	—	—	503,927	36,178	—	540,105
10,145	1,157,980	—	—	—	44,287	44,287	1,118,413	42,131	—	1,160,544
—	7,666,515	—	—	—	286,058	286,058	7,470,004	(376,514)	—	7,093,490
—	244,886	—	—	—	15,918	15,918	238,609	(48,969)	—	189,640
—	437,723	—	—	—	37,128	37,128	426,503	(19,045)	—	407,458
1,874	637,919	—	—	—	5,457	5,457	619,741	(45,086)	—	574,656
13,042	539,476	—	—	—	6,180	6,180	512,941	2,387	—	515,328
—	1,658,114	—	—	—	46,907	46,907	1,615,613	(46,579)	—	1,569,034
11,113	26,093	—	—	—	—	—	14,597	6,967	—	21,564
—	8,305,572	—	—	—	177,004	177,004	8,092,681	(251,012)	—	7,841,669
—	77,253	—	—	—	11,672	11,672	75,273	(19,385)	—	55,888
451	211,081	—	—	—	14,942	14,942	205,231	(5,036)	—	200,195
8,608	291,069	—	—	—	7,382	7,382	275,221	(1,763)	—	273,458
—	45,311	—	—	—	33,301	33,301	44,149	(22,098)	—	22,051
17,918	203,061	—	—	—	—	—	180,398	10,669	—	191,067
123,001	11,656,162	—	—	—	—	—	11,237,539	448,407	—	11,685,946
225,922	35,896,341	—	—	—	1,132,821	1,132,821	34,756,102	(43,315)	—	34,712,787
41,821	770,895	—	—	—	—	—	710,386	(13,584)	—	696,801
—	40,040,239	—	—	—	920,421	920,421	39,013,914	(483,599)	—	38,530,314
496	33,894	—	—	—	8,272	8,272	32,542	(12,021)	—	20,521
—	6,481,614	—	—	—	803,592	803,592	6,315,475	(949,565)	—	5,365,911
8,561,347	981,269,645	—	—	—	20,534,690	20,534,690	947,775,492	(5,469,340)	—	942,306,152
—	—	—	—	—	51	51	—	—	—	—
—	—	—	—	—	—	—	—	(29)	—	(29)
—	—	—	—	—	209,343	209,343	—	(185,037)	—	(185,037)
—	—	—	—	—	30,195	30,195	—	(22,074)	—	(22,074)
8,561,347	981,269,645	—	—	—	20,774,279	20,774,279	947,775,492	(5,676,481)	—	942,099,011

**Noncontributory Retirement System
Higher Education Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
BRIDGERLAND TECHNICAL COLLEGE	\$ 943,202	1.7344246%	\$ (1,787,268)	3,239,436	(6,013,495)	299,206	541,896	—
DIXIE TECHNICAL COLLEGE	205,655	0.3781727	(389,695)	706,324	(1,311,178)	65,239	118,155	—
MOUNTAINLAND TECHNICAL COLLEGE	392,744	0.7222048	(744,208)	1,348,883	(2,503,986)	124,588	225,643	—
SALT LAKE COMMUNITY COLLEGE	4,055,659	7.4578246	(7,685,045)	13,929,201	(25,857,330)	1,286,550	2,330,091	—
SNOW COLLEGE	1,212,643	2.2298909	(2,297,830)	4,164,834	(7,731,346)	384,679	696,698	—
UNIVERSITY OF UTAH	18,071,009	33.2302105	(34,242,648)	62,065,053	(115,213,827)	5,732,547	10,382,306	—
UNIVERSITY OF UTAH HOSPITAL	8,809,631	16.1997533	(16,693,317)	30,256,761	(56,166,830)	2,794,621	5,061,382	—
USU SPACE DYNAMICS LAB	1,082,683	1.9909112	(2,051,569)	3,718,484	(6,902,770)	343,452	622,032	—
UTAH STATE UNIVERSITY	8,977,909	16.5091948	(17,012,187)	30,834,714	(57,239,707)	2,848,003	5,158,063	—
UTAH TECH UNIVERSITY	1,406,975	2.5872422	(2,666,069)	4,832,269	(8,970,334)	446,325	808,347	—
UTAH VALLEY UNIVERSITY	5,348,401	9.8350072	(10,134,654)	18,369,136	(34,099,357)	1,696,638	3,072,808	—
WEBER STATE UNIVERSITY	3,874,754	7.1251633	(7,342,248)	13,307,880	(24,703,946)	1,229,163	2,226,156	—
GRAND TOTAL	\$ 54,381,266	100.0000000%	\$ (103,046,737)	186,772,975	(346,714,104)	17,251,010	31,243,575	—

Columns may not add to total due to rounding.

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
86,005	927,107	—	—	—	—	—	515,479	159,202	—	674,681
—	183,393	—	—	—	2,380	2,380	112,395	(2,716)	—	109,678
31,633	381,863	—	—	—	—	—	214,643	45,624	—	260,266
—	3,616,641	—	—	—	92,478	92,478	2,216,500	(97,405)	—	2,119,095
3,359	1,084,735	—	—	—	—	—	662,734	(17,217)	—	645,517
485,437	16,600,289	—	—	—	—	—	9,876,172	598,422	—	10,474,594
33,009	7,889,012	—	—	—	—	—	4,814,642	161,001	—	4,975,643
—	965,484	—	—	—	34,423	34,423	591,708	(66,125)	—	525,583
46,438	8,052,503	—	—	—	—	—	4,906,609	(15,637)	—	4,890,972
—	1,254,672	—	—	—	32,263	32,263	768,940	(55,611)	—	713,330
—	4,769,446	—	—	—	113,524	113,524	2,923,010	(221,534)	—	2,701,476
60,563	3,515,882	—	—	—	—	—	2,117,631	112,037	—	2,229,668
746,444	49,241,029	—	—	—	275,068	275,068	29,720,462	600,041	—	30,320,503

**Contributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
BOX ELDER COUNTY	\$ 2,458	0.1472715%	\$ 18,457	78,398	(32,786)	—	9,910	—
CENTERVILLE CITY	18,531	1.1103914	139,161	591,104	(247,197)	—	74,716	—
CITY OF NAPLES	7,581	0.4542399	56,928	241,809	(101,124)	—	30,565	—
CITY OF OREM	42,516	2.5475607	319,275	1,356,164	(567,142)	—	171,421	—
CITY OF ST GEORGE	21,049	1.2612598	158,069	671,417	(280,783)	—	84,868	—
CORINNE CITY	30,013	1.7983655	225,382	957,339	(400,355)	—	121,009	—
DAVIS & WEBER COUNTY CANAL CO	102,752	6.1568485	771,613	3,277,526	(1,370,646)	—	414,283	—
DAVIS CO HOUSING AUTHORITY	20,940	1.2547028	157,247	667,926	(279,324)	—	84,427	—
DDI VANTAGE	530,910	31.8118734	3,986,853	16,934,677	(7,082,005)	—	2,140,565	—
DUCHESNE COUNTY	102,062	6.1155196	766,433	3,255,525	(1,361,446)	—	411,502	—
EMERY CO CARE & REHAB CTR	126,723	7.5932058	951,626	4,042,154	(1,690,410)	—	510,933	—
EMERY TOWN	3,220	0.1929380	24,180	102,708	(42,952)	—	12,982	—
FIVE-COUNTY ASSN OF GOVTS	14,299	0.8568184	107,382	456,117	(190,746)	—	57,654	—
GARLAND CITY	22,725	1.3616664	170,652	724,867	(303,136)	—	91,624	—
HONEYVILLE CITY	11,619	0.6961765	87,249	370,601	(154,984)	—	46,844	—
JORDAN VALLEY WATER CONSERV	14,027	0.8404748	105,333	447,417	(187,108)	—	56,554	—
KEARNS IMPROVEMENT DIST	4,305	0.2579351	32,326	137,309	(57,422)	—	17,356	—
LAYTON CITY	20,238	1.2126417	151,975	645,536	(269,960)	—	81,597	—
LOGAN CITY	7,360	0.4410295	55,272	234,777	(98,183)	—	29,676	—
OAKLEY CITY	31,173	1.8678602	234,091	994,333	(415,826)	—	125,685	—
OGDEN CITY CORP	23,803	1.4262531	178,747	759,249	(317,515)	—	95,970	—
PARK CITY	26,971	1.6160615	202,534	860,291	(359,770)	—	108,742	—
SALT LAKE CITY CORP	196,478	11.7728487	1,475,443	6,267,138	(2,620,889)	—	792,174	—
SALT LAKE COUNTY	19,393	1.1620253	145,632	618,590	(258,692)	—	78,191	—
SANDY CITY	54,253	3.2508412	407,415	1,730,547	(723,707)	—	218,743	—
SOUTH DAVIS SEWER DIST	57,692	3.4569046	433,240	1,840,243	(769,581)	—	232,609	—
TOWN OF PARAGONAH	10,065	0.6030903	75,583	321,048	(134,261)	—	40,581	—
UTAH LEAGUE CITIES/TOWNS	121,715	7.2931089	914,016	3,882,401	(1,623,602)	—	490,740	—
WEST VALLEY CITY	14,831	0.8886699	111,373	473,073	(197,837)	—	59,797	—
WESTERN UINTAH BASIN MAD	9,203	0.5514169	69,107	293,540	(122,757)	—	37,104	—
TOTAL	\$ 1,668,904	100.0000000%	\$ 12,532,595	53,233,824	(22,262,144)	—	6,728,823	—
Units without a proportionate share for 2024 but had a proportionate share in a prior year								
IRON COUNTY	\$ —	0.0000000%	\$ —	—	—	—	—	—
MURRAY CITY	—	0.0000000	—	—	—	—	—	—
PROVO CITY CORP	—	0.0000000	—	—	—	—	—	—
PROVO HOUSING AUTHORITY	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$ 1,668,904	100.0000000%	\$ 12,532,595	53,233,824	(22,262,144)	—	6,728,823	—

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	9,910	—	—	—	—	—	4,346	(19,675)	—	(15,329)
—	74,716	—	—	—	—	—	32,767	6,686	—	39,453
—	30,565	—	—	—	—	—	13,405	2,838	—	16,243
—	171,421	—	—	—	—	—	75,178	(14,594)	—	60,584
—	84,868	—	—	—	—	—	37,219	6,507	—	43,726
—	121,009	—	—	—	—	—	53,069	10,362	—	63,432
—	414,283	—	—	—	—	—	181,687	33,660	—	215,347
—	84,427	—	—	—	—	—	37,026	6,132	—	43,158
—	2,140,565	—	—	—	—	—	938,760	13,247	—	952,007
—	411,502	—	—	—	—	—	180,467	52,573	—	233,040
—	510,933	—	—	—	—	—	224,074	5,920	—	229,994
—	12,982	—	—	—	—	—	5,694	735	—	6,428
—	57,654	—	—	—	—	—	25,284	3,942	—	29,227
—	91,624	—	—	—	—	—	40,182	802	—	40,984
—	46,844	—	—	—	—	—	20,544	6,086	—	26,630
—	56,554	—	—	—	—	—	24,802	5,961	—	30,763
—	17,356	—	—	—	—	—	7,612	(29,206)	—	(21,594)
—	81,597	—	—	—	—	—	35,785	5,936	—	41,720
—	29,676	—	—	—	—	—	13,015	2,368	—	15,383
—	125,685	—	—	—	—	—	55,120	10,345	—	65,465
—	95,970	—	—	—	—	—	42,088	(61,496)	—	(19,408)
—	108,742	—	—	—	—	—	47,690	13,730	—	61,419
—	792,174	—	—	—	—	—	347,414	31,711	—	379,124
—	78,191	—	—	—	—	—	34,291	(91,691)	—	(57,400)
—	218,743	—	—	—	—	—	95,931	11,699	—	107,630
—	232,609	—	—	—	—	—	102,012	20,721	—	122,734
—	40,581	—	—	—	—	—	17,797	1,915	—	19,712
—	490,740	—	—	—	—	—	215,218	57,557	—	272,774
—	59,797	—	—	—	—	—	26,224	4,666	—	30,890
—	37,104	—	—	—	—	—	16,272	1,863	—	18,136
—	6,728,823	—	—	—	—	—	2,950,974	101,298	—	3,052,272
—	—	—	—	—	—	—	—	(7,275)	—	(7,275)
—	—	—	—	—	—	—	—	(24,542)	—	(24,542)
—	—	—	—	—	—	—	—	(68,043)	—	(68,043)
—	—	—	—	—	—	—	—	(19,804)	—	(19,804)
—	6,728,823	—	—	—	—	—	2,950,974	(18,366)	—	2,932,608

**Contributory Retirement System
State and School Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
ALPINE SCHOOL DISTRICT	\$ 19,262	2.5010766%	\$ 739,817	2,045,992	(393,406)	—	226,557	—
BOX ELDER SCHOOL DISTRICT	17,783	2.3089769	682,994	1,888,846	(363,190)	—	209,156	—
CACHE COUNTY SCHOOL DISTRICT	31,594	4.1022170	1,213,433	3,355,795	(645,257)	—	371,595	—
DAVIS SCHOOL DISTRICT	41,267	5.3581859	1,584,948	4,383,234	(842,814)	—	485,366	—
DUCHESNE SCHOOL DISTRICT	15,095	1.9600154	579,771	1,603,379	(308,300)	—	177,546	—
GRANITE SCHOOL DISTRICT	55,218	7.1696506	2,120,779	5,865,092	(1,127,747)	—	649,455	—
JORDAN SCHOOL DISTRICT	8,277	1.0746370	317,877	879,101	(169,035)	—	97,345	—
MURRAY SCHOOL DISTRICT	8,718	1.1319882	334,841	926,017	(178,056)	—	102,540	—
PROVO SCHOOL DISTRICT	14,829	1.9254567	569,549	1,575,109	(302,864)	—	174,415	—
SALT LAKE SCHOOL DISTRICT	100,301	13.0232102	3,852,258	10,653,563	(2,048,481)	—	1,179,694	—
STATE OF UTAH	370,816	48.1474781	14,241,997	39,386,772	(7,573,339)	—	4,361,388	—
UINTAH SCHOOL DISTRICT	28,717	3.7286933	1,102,945	3,050,236	(586,503)	—	337,760	—
UTAH HOUSING CORPORATION	31,152	4.0448749	1,196,472	3,308,887	(636,237)	—	366,401	—
WASHINGTON SCHOOL DISTRICT	27,137	3.5235393	1,042,261	2,882,411	(554,234)	—	319,176	—
GRAND TOTAL	\$ 770,168	100.0000000%	\$ 29,579,943	81,804,434	(15,729,461)	—	9,058,393	—

Columns may not add to total due to rounding.

Deferred Outflows of Resources		Deferred Inflows of Resources						Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
							Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
—	226,557	—	—	—	—	—	414,975	(72,935)	—	342,040	
—	209,156	—	—	—	—	—	383,103	22,905	—	406,007	
—	371,595	—	—	—	—	—	680,635	5,465	—	686,099	
—	485,366	—	—	—	—	—	889,023	(20,480)	—	868,543	
—	177,546	—	—	—	—	—	325,203	20,909	—	346,112	
—	649,455	—	—	—	—	—	1,189,579	(117,074)	—	1,072,506	
—	97,345	—	—	—	—	—	178,302	(72,704)	—	105,598	
—	102,540	—	—	—	—	—	187,818	(14,788)	—	173,030	
—	174,415	—	—	—	—	—	319,469	15,126	—	334,595	
—	1,179,694	—	—	—	—	—	2,160,795	96,740	—	2,257,534	
—	4,361,388	—	—	—	—	—	7,988,569	256,807	—	8,245,376	
—	337,760	—	—	—	—	—	618,660	38,180	—	656,840	
—	366,401	—	—	—	—	—	671,121	(125,070)	—	546,050	
—	319,176	—	—	—	—	—	584,621	(394)	—	584,227	
—	9,058,393	—	—	—	—	—	16,591,874	32,686	—	16,624,560	

**Contributory Retirement System
Higher Education Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
UNIVERSITY OF UTAH	\$ 196,097	44.9627117%	\$ (7,677,815)	(1,762,754)	(12,803,716)	—	1,194,196	—
UNIVERSITY OF UTAH HOSPITAL	155,639	35.6862657	(6,093,773)	(1,399,073)	(10,162,127)	—	947,817	—
UTAH STATE UNIVERSITY	15,900	3.6457705	(622,550)	(142,932)	(1,038,180)	—	96,831	—
UTAH VALLEY UNIVERSITY	60,846	13.9513873	(2,382,333)	(546,961)	(3,972,839)	—	370,545	—
WEBER STATE UNIVERSITY	7,649	1.7538648	(299,489)	(68,760)	(499,436)	—	46,582	—
TOTAL	\$ 436,132	100.0000000%	\$ (17,075,961)	(3,920,480)	(28,476,298)	—	2,655,970	—
Units without a proportionate share for 2024 but had a proportionate share in a prior year								
SALT LAKE COMMUNITY COLLEGE	\$ —	0.0000000%	\$ —	—	—	—	—	—
GRAND TOTAL	\$ 436,132	100.0000000%	\$ (17,075,961)	(3,920,480)	(28,476,298)	—	2,655,970	—

Columns may not add to total due to rounding.

Deferred Outflows of Resources		Deferred Inflows of Resources						Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
							Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
—	1,194,196	—	—	—	—	—	(4,997,966)	(676,805)	—	(5,674,771)	
—	947,817	—	—	—	—	—	(3,966,815)	512,552	—	(3,454,263)	
—	96,831	—	—	—	—	—	(405,257)	(57,197)	—	(462,454)	
—	370,545	—	—	—	—	—	(1,550,809)	(45,836)	—	(1,596,644)	
—	46,582	—	—	—	—	—	(194,956)	(29,029)	—	(223,985)	
—	2,655,970	—	—	—	—	—	(11,115,802)	(296,315)	—	(11,412,117)	
—	—	—	—	—	—	—	—	316,045	—	316,045	
—	2,655,970	—	—	—	—	—	(11,115,802)	19,730	—	(11,096,072)	

Public Safety Retirement System
Other Division A with Social Security

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
AMERICAN FORK CITY	\$ 741,628	1.0772719%	\$ 1,666,864	5,120,848	(1,151,532)	176,139	288,485	—
BEAVER COUNTY	904,229	1.3134627	2,032,323	6,243,589	(1,404,004)	214,758	351,735	—
BIG WATER MUNICIPAL CORP	8,302	0.0120590	18,659	57,323	(12,890)	1,972	3,229	—
BLANDING CITY	85,964	0.1248698	193,211	593,573	(133,477)	20,417	33,439	—
BOX ELDER COUNTY	1,309,658	1.9023795	2,943,555	9,043,024	(2,033,517)	311,049	509,442	—
BRIGHAM CITY	587,773	0.8537852	1,321,063	4,058,496	(912,640)	139,598	228,637	—
CACHE COUNTY	1,975,669	2.8698116	4,440,464	13,641,745	(3,067,638)	469,229	768,513	—
CARBON COUNTY	607,281	0.8821229	1,364,910	4,193,201	(942,931)	144,231	236,226	—
CEDAR CITY	635,303	0.9228265	1,427,891	4,386,686	(986,440)	150,887	247,126	—
CENTERVILLE CITY	464,281	0.6744037	1,043,506	3,205,801	(720,893)	110,268	180,600	—
CITY OF DRAPER	1,001,813	1.4552116	2,251,651	6,917,397	(1,555,524)	237,934	389,694	—
CITY OF HARRISVILLE	182,153	0.2645915	409,403	1,257,744	(282,831)	43,262	70,856	—
CITY OF HELPER	43,106	0.0626153	96,885	297,644	(66,932)	10,238	16,768	—
CITY OF KANAB	93,487	0.1357971	210,119	645,516	(145,158)	22,204	36,365	—
CITY OF MOAB	317,697	0.4614800	714,049	2,193,661	(493,291)	75,454	123,581	—
CITY OF NAPLES	62,152	0.0902812	139,692	429,155	(96,505)	14,761	24,177	—
CITY OF NORTH SALT LAKE	604,453	0.8780148	1,358,554	4,173,673	(938,539)	143,560	235,126	—
CITY OF SOUTH JORDAN	1,005,480	1.4605368	2,259,891	6,942,710	(1,561,217)	238,805	391,120	—
CITY OF SOUTH SALT LAKE	1,383,380	2.0094659	3,109,249	9,552,063	(2,147,985)	328,558	538,119	—
CITY OF ST GEORGE	3,000,523	4.3584922	6,743,901	20,718,238	(4,658,938)	712,635	1,167,170	—
CLEARFIELD CITY	476,578	0.6922665	1,071,145	3,290,712	(739,987)	113,189	185,384	—
CLINTON CITY	379,262	0.5509072	852,419	2,618,756	(588,883)	90,076	147,529	—
DAGGETT COUNTY	26,725	0.0388202	60,067	184,533	(41,496)	6,347	10,396	—
DAVIS COUNTY	3,445,860	5.0053782	7,744,829	23,793,232	(5,350,416)	818,404	1,340,401	—
DUCHESNE COUNTY	539,621	0.7838412	1,212,839	3,726,015	(837,874)	128,162	209,907	—
EAST CARBON CITY	42,829	0.0622129	96,262	295,731	(66,501)	10,172	16,660	—
EMERY COUNTY	394,379	0.5728654	886,395	2,723,135	(612,355)	93,666	153,409	—
ENOCH CITY	116,751	0.1695896	262,406	806,150	(181,280)	27,729	45,415	—
EPHRAIM CITY	154,770	0.2248156	347,858	1,068,669	(240,313)	36,758	60,204	—
FAIRVIEW CITY	19,161	0.0278333	43,067	132,307	(29,752)	4,551	7,454	—
FARMINGTON CITY	420,280	0.6104890	944,610	2,901,980	(652,572)	99,818	163,484	—
GARFIELD COUNTY	369,886	0.5372885	831,347	2,554,019	(574,326)	87,849	143,882	—
GARLAND CITY	45,278	0.0657705	101,767	312,642	(70,304)	10,754	17,613	—
GRAND COUNTY	668,336	0.9708098	1,502,135	4,614,777	(1,037,731)	158,732	259,975	—
GRANTSVILLE CITY	300,031	0.4358179	674,342	2,071,675	(465,860)	71,258	116,709	—
HEBER CITY	441,007	0.6405966	991,196	3,045,097	(684,755)	104,741	171,547	—
HURRICANE CITY	573,050	0.8323991	1,287,972	3,956,837	(889,779)	136,101	222,910	—
IRON COUNTY	1,117,845	1.6237568	2,512,441	7,718,582	(1,735,688)	265,492	434,829	—
IVINS CITY	230,902	0.3354030	518,969	1,594,349	(358,523)	54,840	89,818	—
JUAB COUNTY	297,480	0.4321125	668,608	2,054,061	(461,900)	70,653	115,716	—
KAMAS CITY	58,511	0.0849912	131,507	404,008	(90,850)	13,896	22,760	—
KANE COUNTY	727,100	1.0561686	1,634,211	5,020,533	(1,128,974)	172,689	282,834	—
KAYSVILLE CITY	731,562	1.0626500	1,644,240	5,051,342	(1,135,902)	173,749	284,569	—
LAVERKIN CITY	115,266	0.1674331	259,070	795,899	(178,975)	27,376	44,837	—
LAYTON CITY	1,872,668	2.7201947	4,208,961	12,930,536	(2,907,707)	444,765	728,447	—
LEHI CITY	1,164,927	1.6921462	2,618,260	8,043,673	(1,808,792)	276,674	453,144	—
LINDON CITY	304,947	0.4429586	685,390	2,105,618	(473,493)	72,426	118,621	—
MAPLETON CITY	202,005	0.2934272	454,020	1,394,816	(313,654)	47,977	78,578	—
MILLARD COUNTY	629,894	0.9149702	1,415,735	4,349,342	(978,042)	149,602	245,022	—
MORGAN COUNTY	303,333	0.4406146	681,764	2,094,476	(470,988)	72,043	117,993	—
MOUNT PLEASANT CITY	96,120	0.1396216	216,037	663,696	(149,246)	22,829	37,390	—
MURRAY CITY	1,546,999	2.2471353	3,476,996	10,681,832	(2,402,038)	367,418	601,765	—
NEPHI CITY	181,052	0.2629916	406,927	1,250,139	(281,121)	43,000	70,427	—
NORTH OGDEN CITY	330,266	0.4797374	742,298	2,280,448	(512,807)	78,439	128,470	—
NORTH PARK POLICE AGENCY	179,998	0.2614611	404,559	1,242,864	(279,485)	42,750	70,017	—
PARK CITY	1,077,797	1.5655836	2,422,430	7,442,054	(1,673,505)	255,981	419,251	—
PAROWAN CITY	96,350	0.1399563	216,555	665,287	(149,604)	22,884	37,479	—
PAYSON CITY	464,055	0.6740764	1,042,999	3,204,245	(720,543)	110,215	180,512	—
PERRY CITY	141,191	0.2050916	317,338	974,910	(219,229)	33,533	54,922	—
PIUTE COUNTY	66,488	0.0965787	149,436	459,090	(103,236)	15,791	25,863	—

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	464,624	—	—	—	4,030	4,030	1,035,789	27,462	—	1,063,251
—	566,493	—	—	—	6,636	6,636	1,262,885	(49,031)	—	1,213,853
—	5,201	—	—	—	85	85	11,595	282	—	11,877
1,476	55,332	—	—	—	—	—	120,061	6,795	—	126,856
18,639	839,130	—	—	—	—	—	1,829,124	(39,224)	—	1,789,900
32,759	400,994	—	—	—	—	—	820,908	76,116	—	897,024
—	1,237,742	—	—	—	6,008	6,008	2,759,303	(92,369)	—	2,666,934
—	380,457	—	—	—	29,642	29,642	848,155	(84,089)	—	764,066
—	398,013	—	—	—	15,508	15,508	887,291	(59,437)	—	827,854
—	290,868	—	—	—	12,983	12,983	648,434	(27,746)	—	620,688
3,833	631,462	—	—	—	—	—	1,399,175	(16,239)	—	1,382,936
—	114,118	—	—	—	6,185	6,185	254,403	3,169	—	257,572
—	27,006	—	—	—	3,127	3,127	60,204	(5,306)	—	54,898
—	58,569	—	—	—	8,555	8,555	130,568	(16,516)	—	114,052
—	199,035	—	—	—	9,658	9,658	443,710	22,603	—	466,313
1,519	40,457	—	—	—	—	—	86,805	(968)	—	85,837
—	378,685	—	—	—	740	740	844,205	(234)	—	843,971
—	629,926	—	—	—	33,393	33,393	1,404,296	(88,449)	—	1,315,846
—	866,677	—	—	—	62,829	62,829	1,932,087	(147,374)	—	1,784,713
19,845	1,899,651	—	—	—	—	—	4,190,659	228,116	—	4,418,775
—	298,573	—	—	—	2,306	2,306	665,609	(20,315)	—	645,294
—	237,605	—	—	—	309	309	529,693	12,903	—	542,596
1,059	17,802	—	—	—	—	—	37,325	753	—	38,078
—	2,158,806	—	—	—	62,131	62,131	4,812,635	(61,901)	—	4,750,734
—	338,069	—	—	—	2,560	2,560	753,658	4,312	—	757,969
2,068	28,900	—	—	—	—	—	59,817	4,836	—	64,653
—	247,075	—	—	—	12,202	12,202	550,806	(88,869)	—	461,937
—	73,144	—	—	—	161	161	163,059	15,261	—	178,320
—	96,962	—	—	—	16,231	16,231	216,159	(25,878)	—	190,281
—	12,004	—	—	—	6,755	6,755	26,762	(11,841)	—	14,921
—	263,302	—	—	—	9,525	9,525	586,981	(24,675)	—	562,305
—	231,731	—	—	—	6,849	6,849	516,599	(25,272)	—	491,327
2,476	30,843	—	—	—	—	—	63,238	1,058	—	64,296
14,130	432,838	—	—	—	—	—	933,427	93,788	—	1,027,215
16,338	204,305	—	—	—	—	—	419,036	36,135	—	455,170
2,283	278,571	—	—	—	—	—	615,929	36,483	—	652,412
—	359,011	—	—	—	15,259	15,259	800,346	(5,878)	—	794,468
—	700,322	—	—	—	10,497	10,497	1,561,230	(42,598)	—	1,518,633
2,818	147,476	—	—	—	—	—	322,488	16,520	—	339,007
—	186,369	—	—	—	8,054	8,054	415,473	(11,513)	—	403,960
143	36,800	—	—	—	—	—	81,718	278	—	81,996
—	455,523	—	—	—	19,744	19,744	1,015,498	(41,047)	—	974,451
5,397	463,715	—	—	—	—	—	1,021,730	11,740	—	1,033,471
4,675	76,888	—	—	—	—	—	160,986	9,876	—	170,862
45,850	1,219,063	—	—	—	—	—	2,615,447	223,026	—	2,838,474
—	729,818	—	—	—	7,097	7,097	1,626,986	(8,900)	—	1,618,086
—	191,047	—	—	—	3,356	3,356	425,901	942	—	426,844
4,021	130,575	—	—	—	—	—	282,128	6,805	—	288,933
—	394,624	—	—	—	24,536	24,536	879,737	(50,524)	—	829,213
23,536	213,572	—	—	—	—	—	423,648	33,033	—	456,681
908	61,126	—	—	—	—	—	134,245	705	—	134,950
—	969,183	—	—	—	29,388	29,388	2,160,604	(116,122)	—	2,044,482
10,905	124,333	—	—	—	—	—	252,865	24,605	—	277,470
—	206,909	—	—	—	28,540	28,540	461,264	(40,145)	—	421,119
4,645	117,413	—	—	—	—	—	251,393	8,948	—	260,341
23,391	698,623	—	—	—	—	—	1,505,297	6,404	—	1,511,702
5,708	66,071	—	—	—	—	—	134,567	(694)	—	133,873
—	290,727	—	—	—	10,321	10,321	648,120	(23,082)	—	625,038
3,824	92,279	—	—	—	—	—	197,194	19,210	—	216,404
—	41,654	—	—	—	929	929	92,860	529	—	93,389

**Public Safety Retirement System
Other Division A with Social Security**
Schedule of Employer Allocations and Pension Amounts *(Concluded)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
PLEASANT GROVE CITY	\$ 466,528	0.6776681%	\$ 1,048,557	3,221,318	(724,382)	110,802	181,474	—
PLEASANT VIEW CITY	234,204	0.3402000	526,392	1,617,152	(363,651)	55,624	91,103	—
PRICE CITY	253,083	0.3676225	568,823	1,747,506	(392,964)	60,108	98,446	—
RICH COUNTY	104,862	0.1523196	235,684	724,056	(162,820)	24,905	40,790	—
RICHFIELD CITY	224,021	0.3254074	503,503	1,546,835	(347,839)	53,206	87,142	—
RIVERDALE CITY	432,112	0.6276757	971,204	2,983,678	(670,944)	102,628	168,087	—
ROOSEVELT CITY	233,717	0.3394914	525,295	1,613,784	(362,894)	55,509	90,913	—
ROY CITY	763,657	1.1092706	1,716,376	5,272,955	(1,185,737)	181,371	297,054	—
SALEM CITY	221,025	0.3210566	496,771	1,526,153	(343,188)	52,494	85,976	—
SALINA CITY	29,250	0.0424880	65,742	201,968	(45,417)	6,947	11,378	—
SALT LAKE COUNTY	10,495,044	15.2448641	23,588,400	72,466,969	(16,295,746)	2,492,611	4,082,456	—
SAN JUAN COUNTY	507,883	0.7377397	1,141,506	3,506,870	(788,595)	120,624	197,561	—
SANPETE COUNTY	707,454	1.0276312	1,590,055	4,884,879	(1,098,469)	168,023	275,192	—
SANTAQUIN CITY	216,447	0.3144058	486,481	1,494,539	(336,079)	51,407	84,195	—
SEVIER COUNTY	839,057	1.2187948	1,885,843	5,793,582	(1,302,811)	199,279	326,384	—
SMITHFIELD CITY CORP	191,388	0.2780064	430,160	1,321,513	(297,170)	45,455	74,448	—
SOUTH OGDEN CITY	521,030	0.7568365	1,171,054	3,597,647	(809,008)	123,747	202,675	—
SPANISH FORK CITY	819,880	1.1909391	1,842,742	5,661,168	(1,273,035)	194,724	318,924	—
SPRING CITY	21,072	0.0306084	47,360	145,498	(32,718)	5,005	8,197	—
SPRINGVILLE CITY	487,647	0.7083453	1,096,024	3,367,143	(757,174)	115,818	189,689	—
SUMMIT COUNTY	2,246,986	3.2639209	5,050,269	15,515,157	(3,488,914)	533,667	874,053	—
SUNSET CITY	151,511	0.2200813	340,532	1,046,164	(235,252)	35,984	58,936	—
SYRACUSE CITY CORP	500,348	0.7267942	1,124,570	3,454,841	(776,895)	118,834	194,630	—
TOOELE CITY	726,471	1.0552555	1,632,798	5,016,192	(1,127,998)	172,540	282,589	—
TOOELE COUNTY	961,257	1.3962998	2,160,497	6,637,358	(1,492,552)	228,302	373,918	—
TOWN OF BRIAN HEAD	143,634	0.2086394	322,828	991,774	(223,022)	34,114	55,872	—
TOWN OF SPRINGDALE	353,116	0.5129283	793,655	2,438,222	(548,286)	83,866	137,358	—
TREMONTON CITY	255,765	0.3715192	574,852	1,766,029	(397,129)	60,745	99,490	—
UINTAH COUNTY	993,907	1.4437264	2,233,880	6,862,802	(1,543,248)	236,056	386,619	—
UNIFIED FIRE AUTHORITY	66,787	0.0970134	150,109	461,156	(103,701)	15,862	25,979	—
VERNAL CITY	308,239	0.4477410	692,790	2,128,352	(478,605)	73,208	119,902	—
WASATCH COUNTY	1,369,218	1.9888948	3,077,420	9,454,278	(2,125,996)	325,194	532,611	—
WASHINGTON CITY	476,400	0.6920073	1,070,744	3,289,480	(739,710)	113,147	185,314	—
WASHINGTON COUNTY	2,554,291	3.7103049	5,740,960	17,637,058	(3,966,069)	606,653	993,591	—
WAYNE COUNTY	43,179	0.0627206	97,048	298,145	(67,044)	10,255	16,796	—
WEBER AREA DISPATCH 911	913,686	1.3271996	2,053,578	6,308,888	(1,418,688)	217,004	355,414	—
WEBER COUNTY CORP	3,365,510	4.8886638	7,564,236	23,238,426	(5,225,656)	799,321	1,309,146	—
WELLINGTON CITY	61,782	0.0897436	138,860	426,599	(95,930)	14,674	24,033	—
WEST BOUNTIFUL CITY	160,921	0.2337496	361,681	1,111,137	(249,863)	38,219	62,596	—
WILLARD CITY CORP	55,890	0.0811841	125,616	385,911	(86,780)	13,274	21,740	—
TOTAL	\$ 68,843,147	100.0000000%	\$ 154,730,140	475,353,329	(106,893,349)	16,350,499	26,779,225	—
Units without a proportionate share for 2024 but had a proportionate share in a prior year								
FOUNTAIN GREEN CITY	\$ —	0.0000000%	\$ —	—	—	—	—	—
MORONI CITY	—	0.0000000	—	—	—	—	—	—
STOCKTON TOWN	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$ 68,843,147	100.0000000%	\$ 154,730,140	475,353,329	(106,893,349)	16,350,499	26,779,225	—

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	292,276	—	—	—	7,886	7,886	651,573	6,623	—	658,196
3,313	150,040	—	—	—	—	—	327,100	10,676	—	337,776
3,693	162,248	—	—	—	—	—	353,466	5,958	—	359,425
—	65,695	—	—	—	3,148	3,148	146,454	(4,830)	—	141,624
4,717	145,065	—	—	—	—	—	312,877	28,792	—	341,669
—	270,715	—	—	—	12,955	12,955	603,506	(44,878)	—	558,628
—	146,422	—	—	—	10,512	10,512	326,418	(2,722)	—	323,696
—	478,425	—	—	—	17,561	17,561	1,066,556	(13,367)	—	1,053,189
—	138,471	—	—	—	16,302	16,302	308,694	(26,184)	—	282,510
—	18,325	—	—	—	3,169	3,169	40,852	(11,140)	—	29,711
290,422	6,865,490	—	—	—	—	—	14,657,826	406,989	—	15,064,815
—	318,185	—	—	—	12,600	12,600	709,331	37,079	—	746,410
—	443,215	—	—	—	11,043	11,043	988,060	20,198	—	1,008,258
—	135,602	—	—	—	8,131	8,131	302,299	(32,059)	—	270,240
—	525,663	—	—	—	28,401	28,401	1,171,862	(12,956)	—	1,158,906
—	119,903	—	—	—	4,058	4,058	267,301	(7,134)	—	260,167
1,449	327,870	—	—	—	—	—	727,693	9,435	—	737,127
—	513,649	—	—	—	3,154	3,154	1,145,079	(26,691)	—	1,118,388
219	13,421	—	—	—	—	—	29,430	2,933	—	32,362
1,669	307,176	—	—	—	—	—	681,069	2,175	—	683,243
—	1,407,720	—	—	—	34,768	34,768	3,138,236	(33,778)	—	3,104,458
8,731	103,651	—	—	—	—	—	211,607	11,102	—	222,709
—	313,464	—	—	—	11,391	11,391	698,807	(23,928)	—	674,880
8,138	463,266	—	—	—	—	—	1,014,620	1,313	—	1,015,933
10,746	612,966	—	—	—	—	—	1,342,532	(8,830)	—	1,333,702
2,091	92,077	—	—	—	—	—	200,605	2,899	—	203,504
—	221,225	—	—	—	1,342	1,342	493,177	36,841	—	530,018
6,550	166,786	—	—	—	—	—	357,213	42,022	—	399,235
—	622,675	—	—	—	18,669	18,669	1,388,132	(39,150)	—	1,348,983
10,170	52,012	—	—	—	—	—	93,278	23,801	—	117,079
—	193,109	—	—	—	5,774	5,774	430,500	6,677	—	437,177
4,455	862,260	—	—	—	—	—	1,912,308	(9,811)	—	1,902,496
—	298,461	—	—	—	11,775	11,775	665,360	25,276	—	690,636
—	1,600,244	—	—	—	7,762	7,762	3,567,431	94,883	—	3,662,314
—	27,051	—	—	—	10,594	10,594	60,305	(23,312)	—	36,993
—	572,418	—	—	—	23,371	23,371	1,276,093	(45,501)	—	1,230,592
—	2,108,467	—	—	—	138,364	138,364	4,700,415	(358,244)	—	4,342,171
4,223	42,929	—	—	—	—	—	86,288	9,855	—	96,143
69	100,885	—	—	—	—	—	224,749	4,966	—	229,715
485	35,500	—	—	—	—	—	78,058	3,003	—	81,061
613,389	43,743,113	—	—	—	878,860	878,860	96,149,273	(224,563)	—	95,924,710
—	—	—	—	—	—	—	—	(851)	—	(851)
—	—	—	—	—	—	—	—	(2,848)	—	(2,848)
—	—	—	—	—	—	—	—	(19,357)	—	(19,357)
613,389	43,743,113	—	—	—	878,860	878,860	96,149,273	(247,619)	—	95,901,654

**Public Safety Retirement System
State of Utah**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
SNOW COLLEGE	\$ 41,715	0.0596099%	\$ 74,745	224,013	(48,163)	10,577	13,472	—
SOUTHERN UTAH UNIVERSITY	141,998	0.2029145	254,436	762,548	(163,949)	36,004	45,861	—
STATE OF UTAH	67,387,033	96.2956826	120,745,758	361,877,219	(77,804,140)	17,086,166	21,763,876	—
UNIVERSITY OF UTAH	1,938,888	2.7706594	3,474,147	10,412,082	(2,238,613)	491,610	626,199	—
UTAH STATE UNIVERSITY	282,181	0.4032353	505,619	1,515,350	(325,802)	71,548	91,136	—
UTAH TECH UNIVERSITY	187,473	0.2678984	335,919	1,006,757	(216,454)	47,534	60,548	—
GRAND TOTAL	\$ 69,979,288	100.0000000%	\$ 125,390,625	375,797,968	(80,797,122)	17,743,439	22,601,092	—

Columns may not add to total due to rounding.

**Public Safety Retirement System
Salt Lake City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
GRAND TOTAL	\$ 19,508,198	100.0000000%	\$ 58,374,229	124,193,745	4,220,900	4,838,851	5,524,509	—

Columns may not add to total due to rounding.

**Public Safety Retirement System
Ogden City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
GRAND TOTAL	\$ 3,933,443	100.0000000%	\$ 12,521,939	25,842,333	1,575,348	—	1,147,614	—

Columns may not add to total due to rounding.

**Public Safety Retirement System
Provo City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
GRAND TOTAL	\$ 2,905,416	100.0000000%	\$ 10,749,431	22,168,517	1,410,973	496,919	925,876	—

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
178	24,227	—	—	—	—	—	61,879	221	—	62,101
4,178	86,043	—	—	—	—	—	210,640	9,477	—	220,117
—	38,850,042	—	—	—	59,343	59,343	99,961,820	191,015	—	100,152,835
—	1,117,810	—	—	—	5,230	5,230	2,876,143	36,288	—	2,912,431
1,103	163,787	—	—	—	—	—	418,587	2,892	—	421,479
—	108,082	—	—	—	325	325	278,098	147	—	278,245
5,459	40,349,990	—	—	—	64,899	64,899	103,807,167	240,040	—	104,047,207

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	10,363,360	—	—	—	—	—	20,092,893	—	—	20,092,893

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	1,147,614	—	—	—	—	—	2,985,870	—	—	2,985,870

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	1,422,795	—	—	—	—	—	3,948,547	—	—	3,948,547

**Public Safety Retirement System
Logan City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
GRAND TOTAL	\$ 1,293,614	100.00000000%	\$ 3,652,207	9,604,108	(1,221,930)	2,068	533,396	—

Columns may not add to total due to rounding.

**Public Safety Retirement System
Bountiful City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
GRAND TOTAL	\$ 1,169,144	100.00000000%	4,205,702	8,378,320	756,093	126,015	373,874	—

Columns may not add to total due to rounding.

**Public Safety Retirement System
Other Division B without Social Security**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
CITY OF OREM	\$ 2,134,480	7.5856182%	\$ 5,471,569	14,927,237	(2,267,554)	1,574,077	754,901	188,552
CITY OF RIVERTON	618,261	2.1972051	1,584,862	4,323,735	(656,806)	455,938	218,660	54,615
CITY OF SARATOGA SPRINGS	669,354	2.3787833	1,715,836	4,681,051	(711,085)	493,617	236,730	59,128
CITY OF TAYLORSVILLE	1,436,714	5.1058643	3,682,902	10,047,493	(1,526,286)	1,059,508	508,122	126,914
CITY OF WENDOVER	28,437	0.1010596	72,895	198,868	(30,210)	20,971	10,057	2,512
CITY OF WEST JORDAN	1,982,055	7.0439224	5,080,839	13,861,270	(2,105,626)	1,461,670	700,993	175,087
COTTONWOOD HEIGHTS CITY	633,980	2.2530694	1,625,157	4,433,667	(673,506)	467,530	224,220	56,003
GUNNISON VALLEY POLICE DEPT	79,351	0.2820016	203,410	554,932	(84,298)	58,518	28,064	7,010
HERRIMAN CITY	848,619	3.0158622	2,175,366	5,934,716	(901,526)	625,816	300,131	74,964
LONE PEAK PS DISTRICT	466,895	1.6592746	1,196,848	3,265,177	(496,004)	344,313	165,127	41,244
SANDY CITY	2,455,637	8.7269614	6,294,829	17,173,211	(2,608,734)	1,810,914	868,485	216,921
TOWN OF MANTUA	14,371	0.0510719	36,839	100,501	(15,267)	10,598	5,083	1,269
UNIFIED POLICE DEPARTMENT	6,220,403	22.1063717	15,945,507	43,501,669	(6,608,215)	4,587,249	2,199,969	549,486
UTAH COUNTY	6,553,546	23.2903106	16,799,492	45,831,464	(6,962,127)	4,832,926	2,317,792	578,915
WEST VALLEY CITY	3,721,358	13.2251438	9,539,405	26,024,887	(3,953,367)	2,744,323	1,316,132	328,730
WOODS CROSS CITY	275,048	0.9774799	705,064	1,923,518	(292,196)	202,835	97,276	24,297
GRAND TOTAL	\$ 28,138,508	100.00000000%	\$ 72,130,821	196,783,394	(29,892,806)	20,750,801	9,951,743	2,485,647

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	535,464	—	—	—	—	—	1,565,595	—	—	1,565,595

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	499,889	—	—	—	—	—	1,207,469	—	—	1,207,469

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
24,777	2,542,307	—	—	—	—	—	3,612,708	21,639	—	3,634,347	
—	729,213	—	—	—	17,081	17,081	1,046,435	(28,041)	—	1,018,395	
28,650	818,125	—	—	—	—	—	1,132,913	26,783	—	1,159,696	
39,161	1,733,705	—	—	—	—	—	2,431,706	171,382	—	2,603,088	
1,457	34,997	—	—	—	—	—	48,130	1,523	—	49,654	
—	2,337,750	—	—	—	8,846	8,846	3,354,721	(30,777)	—	3,323,944	
16,308	764,061	—	—	—	—	—	1,073,041	16,908	—	1,089,949	
1,658	95,249	—	—	—	1,852	1,852	134,305	1,741	—	136,046	
—	1,000,910	—	—	—	7,732	7,732	1,436,327	(25,166)	—	1,411,161	
13,157	563,840	—	—	—	—	—	790,242	9,621	—	799,863	
46,752	2,943,072	—	—	—	—	—	4,156,281	62,889	—	4,219,170	
56	17,006	—	—	—	644	644	24,323	(757)	—	23,567	
—	7,336,705	—	—	—	393,701	393,701	10,528,326	(390,113)	—	10,138,213	
234,785	7,964,417	—	—	—	—	—	11,092,186	193,176	—	11,285,362	
59,288	4,448,474	—	—	—	—	—	6,298,574	66,828	—	6,365,402	
1,583	325,990	—	—	—	4,750	4,750	465,532	(8,362)	—	457,171	
467,630	33,655,821	—	—	—	434,605	434,605	47,625,753	89,275	—	47,715,028	

**Firefighters Retirement System
Other Division A with Social Security**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
AMERICAN FORK CITY	\$ 31,577	2.9508299%	\$ (518,320)	1,128,009	(1,860,709)	569,476	148,153	41,574
BOX ELDER COUNTY	2,944	0.2750865	(48,320)	105,157	(173,462)	53,088	13,811	3,876
BRIGHAM CITY	14,335	1.3396486	(235,312)	512,105	(844,744)	258,536	67,260	18,874
CACHE COUNTY	11,895	1.1115861	(195,253)	424,924	(700,935)	214,523	55,810	15,661
CEDAR CITY	19,953	1.8646182	(327,525)	712,785	(1,175,775)	359,849	93,618	26,271
CEDAR MTN FIRE PROTECTION DIST	8,081	0.7551646	(132,646)	288,676	(476,185)	145,738	37,915	10,640
CITY OF DRAPER	61,536	5.7505709	(1,010,101)	2,198,262	(3,626,146)	1,109,793	288,721	81,020
CITY OF SANTA CLARA	4,495	0.4200842	(73,789)	160,585	(264,893)	81,071	21,091	5,919
CITY OF SOUTH JORDAN	81,297	7.5971524	(1,334,458)	2,904,152	(4,790,548)	1,466,161	381,433	107,037
CITY OF SOUTH SALT LAKE	72,733	6.7968739	(1,193,887)	2,598,231	(4,285,915)	1,311,717	341,253	95,762
CITY OF ST GEORGE	44,654	4.1728924	(732,978)	1,595,165	(2,631,307)	805,319	209,510	58,792
CLINTON CITY	8,289	0.7746143	(136,063)	296,111	(488,450)	149,491	38,891	10,914
EPHRAIM CITY	2,060	0.1924927	(33,812)	73,584	(121,380)	37,149	9,665	2,712
FARMINGTON CITY	18,924	1.7684910	(310,640)	676,038	(1,115,160)	341,298	88,791	24,916
HURRICANE VALLEY FIRE SSD	23,439	2.1904143	(384,751)	837,326	(1,381,213)	422,724	109,975	30,861
JUAB COUNTY	932	0.0871121	(15,301)	33,300	(54,930)	16,812	4,374	1,227
KAYSVILLE CITY	8,269	0.7727678	(135,738)	295,405	(487,285)	149,135	38,799	10,888
LAYTON CITY	62,623	5.8521229	(1,027,939)	2,237,082	(3,690,182)	1,129,391	293,819	82,451
LEHI CITY	49,774	4.6513669	(817,023)	1,778,071	(2,933,020)	897,659	233,533	65,533
MOAB VALLEY FIRE PROTECTION	4,888	0.4567773	(80,234)	174,612	(288,031)	88,153	22,934	6,436
MURRAY CITY	91,321	8.5339536	(1,499,009)	3,262,262	(5,381,268)	1,646,953	428,467	120,236
N TOOEE FIRE PROTECTION SD	3,969	0.3708932	(65,148)	141,781	(233,875)	71,578	18,622	5,226
NORTH DAVIS FIRE DISTRICT	29,121	2.7213133	(478,005)	1,040,272	(1,715,983)	525,182	136,630	38,341
NORTH FORK SSD	2,764	0.2582982	(45,371)	98,739	(162,876)	49,849	12,968	3,639
NORTH SUMMIT FIRE SERVICE DIST	17,340	1.6204103	(284,629)	619,432	(1,021,785)	312,720	81,356	22,830
NORTH VIEW FIRE DISTRICT	29,211	2.7297490	(479,487)	1,043,497	(1,721,302)	526,810	137,053	38,460
PAYSON CITY	4,133	0.3861816	(67,834)	147,625	(243,515)	74,529	19,389	5,441
PLEASANT GROVE CITY	12,393	1.1580774	(203,419)	442,697	(730,251)	223,495	58,144	16,316
PRICE CITY	2,182	0.2039375	(35,822)	77,959	(128,597)	39,358	10,239	2,873
RIVERDALE CITY	10,538	0.9847597	(172,975)	376,443	(620,961)	190,047	49,442	13,874
ROY CITY	34,587	3.2321046	(567,727)	1,235,532	(2,038,073)	623,758	162,275	45,537
SANTAQUIN CITY	3,247	0.3034289	(53,298)	115,991	(191,334)	58,558	15,234	4,275
SMITHFIELD CITY CORP	2,546	0.2378841	(41,785)	90,936	(150,003)	45,909	11,944	3,352
SO DAVIS METRO FIRE AGENCY	101,007	9.4390632	(1,657,993)	3,608,257	(5,952,004)	1,821,629	473,910	132,988
SOUTH OGDEN CITY	22,854	2.1357387	(375,147)	816,426	(1,346,736)	412,173	107,230	30,091
SPANISH FORK CITY	17,403	1.6262874	(285,661)	621,678	(1,025,491)	313,854	81,652	22,913
SPRINGVILLE CITY	8,349	0.7801699	(137,039)	298,234	(491,953)	150,564	39,170	10,992
STATE OF UTAH	44,885	4.1945167	(736,777)	1,603,432	(2,644,943)	809,493	210,595	59,097
SYRACUSE CITY CORP	39,675	3.7076177	(651,252)	1,417,305	(2,337,918)	715,527	186,150	52,237
TOOELE CITY	3,106	0.2902244	(50,979)	110,944	(183,007)	56,010	14,571	4,089
TREMONTON CITY	1,950	0.1821833	(32,001)	69,643	(114,880)	35,159	9,147	2,567
UINTAH FIRE SUPPRESSION SSD	2,401	0.2244058	(39,417)	85,783	(141,504)	43,308	11,267	3,162
WASATCH COUNTY FIRE DISTRICT	35,938	3.3583993	(589,911)	1,283,810	(2,117,711)	648,132	168,616	47,317
WASHINGTON CITY	16,477	1.5397351	(270,458)	588,592	(970,913)	297,151	77,306	21,693
TOTAL	\$ 1,070,093	100.0000000%	\$ (17,565,233)	38,226,850	(63,057,152)	19,298,829	5,020,733	1,408,908
Units without a proportionate share for 2024 but had a proportionate share in a prior year								
CITY OF KANAB	\$ —	0.0000000%	\$ —	—	—	—	—	—
CITY OF WASHINGTON TERRACE	—	0.0000000	—	—	—	—	—	—
MAPLETON CITY	—	0.0000000	—	—	—	—	—	—
MORGAN COUNTY	—	0.0000000	—	—	—	—	—	—
NORTH LOGAN CITY	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$ 1,070,093	100.0000000%	\$ (17,565,233)	38,226,850	(63,057,152)	19,298,829	5,020,733	1,408,908

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
48,727	807,930	—	—	—	17,137	17,137	268,324	956	(165,376)	103,904
—	70,776	—	—	—	60,857	60,857	25,014	(25,499)	(15,417)	(15,902)
22,959	367,630	—	—	—	1,882	1,882	121,817	11,982	(75,079)	58,720
81,249	367,243	—	—	—	38,854	38,854	101,078	683	(62,298)	39,464
70,198	549,936	—	—	—	35,178	35,178	169,553	1,665	(104,500)	66,717
—	194,293	—	—	—	143,194	143,194	68,668	(57,422)	(42,322)	(31,076)
208,024	1,687,557	—	—	—	4,869	4,869	522,909	73,426	(322,284)	274,051
11,372	119,454	—	—	—	24,978	24,978	38,199	(4,671)	(23,543)	9,984
16,119	1,970,750	—	—	—	89,481	89,481	690,822	(20,945)	(425,774)	244,103
313,394	2,062,126	—	—	—	74,479	74,479	618,052	77,643	(380,923)	314,771
247,693	1,321,315	—	—	—	1,348	1,348	379,448	101,183	(233,865)	246,766
104,700	303,997	—	—	—	26,218	26,218	70,437	26,619	(43,412)	53,644
2,294	51,819	—	—	—	18,265	18,265	17,504	(10,239)	(10,788)	(3,523)
—	455,006	—	—	—	93,636	93,636	160,812	(42,484)	(99,113)	19,214
930	564,490	—	—	—	100,101	100,101	199,178	(41,231)	(122,759)	35,188
—	22,413	—	—	—	30,478	30,478	7,921	(9,343)	(4,882)	(6,304)
63,645	262,467	—	—	—	38,105	38,105	70,269	1,281	(43,309)	28,241
506,692	2,012,354	—	—	—	5,973	5,973	532,144	214,076	(327,976)	418,244
84,953	1,281,679	—	—	—	12,664	12,664	422,957	38,442	(260,681)	200,718
269	117,791	—	—	—	37,436	37,436	41,536	(14,563)	(25,600)	1,373
341,922	2,537,578	—	—	—	4	4	776,007	160,782	(478,276)	458,513
4,365	99,790	—	—	—	10,218	10,218	33,726	(2,892)	(20,786)	10,047
52,327	752,479	—	—	—	10,764	10,764	247,454	14,896	(152,513)	109,836
876	67,332	—	—	—	3,058	3,058	23,488	(1,004)	(14,476)	8,007
—	416,907	—	—	—	437,335	437,335	147,347	(156,138)	(90,814)	(99,605)
1	702,323	—	—	—	173,630	173,630	248,221	(59,850)	(152,986)	35,385
10,668	110,027	—	—	—	14,319	14,319	35,116	(4,420)	(21,643)	9,053
111,587	409,542	—	—	—	7,859	7,859	105,306	33,367	(64,903)	73,769
14,837	67,307	—	—	—	138	138	18,544	4,653	(11,429)	11,768
106,432	359,796	—	—	—	2,405	2,405	89,546	34,091	(55,190)	68,447
123,569	955,140	—	—	—	470,919	470,919	293,901	(76,776)	(181,140)	35,985
2,511	80,579	—	—	—	27,429	27,429	27,591	(15,698)	(17,005)	(5,112)
115,712	176,916	—	—	—	2,067	2,067	21,631	38,441	(13,332)	46,740
329,415	2,757,941	—	—	—	26,479	26,479	858,310	101,789	(529,002)	431,098
84,978	634,471	—	—	—	8,438	8,438	194,206	24,277	(119,695)	98,788
—	418,419	—	—	—	343,444	343,444	147,881	(140,726)	(91,144)	(83,988)
44,862	245,588	—	—	—	76,688	76,688	70,942	(16,537)	(43,724)	10,681
10,724	1,089,909	—	—	—	245,192	245,192	381,415	(86,253)	(235,077)	60,085
3,123	957,037	—	—	—	343,468	343,468	337,140	(135,512)	(207,789)	(6,161)
136	74,807	—	—	—	49,473	49,473	26,391	(23,025)	(16,265)	(12,900)
—	46,873	—	—	—	54,309	54,309	16,566	(18,473)	(10,210)	(12,117)
10,288	68,024	—	—	—	—	—	20,406	6,333	(12,577)	14,162
66,096	930,160	—	—	—	58,493	58,493	305,385	12,179	(188,218)	129,347
95,714	491,865	—	—	—	150,594	150,594	140,011	(48,404)	(86,293)	5,314
3,313,363	29,041,833	—	—	—	3,371,856	3,371,856	9,093,173	(33,343)	(5,604,391)	3,455,439
37,036	37,036	—	—	—	461	461	—	17,415	—	17,415
605	605	—	—	—	2	2	—	795	—	795
35,719	35,719	—	—	—	18,750	18,750	—	4,526	—	4,526
—	—	—	—	—	3	3	—	(102)	—	(102)
14,474	14,474	—	—	—	—	—	—	14,240	—	14,240
3,401,196	29,129,666	—	—	—	3,391,071	3,391,071	9,093,173	3,531	(5,604,391)	3,492,313

Firefighters Retirement System
Division B without Social Security

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
BLUFFDALE CITY	\$ 13,763	0.3107700%	\$ (528,848)	25,508	(985,414)	71,333	59,026	208
CITY OF OREM	189,380	4.2763391	(7,277,189)	350,998	(13,559,756)	981,576	812,232	2,858
CITY OF SARATOGA SPRINGS	35,425	0.7999268	(1,361,262)	65,657	(2,536,472)	183,612	151,935	535
CITY OF WEST JORDAN	220,973	4.9897378	(8,491,204)	409,553	(15,821,858)	1,145,327	947,732	3,335
LOGAN CITY	113,894	2.5718262	(4,376,563)	211,093	(8,154,951)	590,328	488,483	1,719
LONE PEAK PS DISTRICT	38,628	0.8722490	(1,484,335)	71,593	(2,765,797)	200,213	165,672	583
OGDEN CITY CORP	181,018	4.0875191	(6,955,868)	335,499	(12,961,031)	938,235	776,368	2,732
PARK CITY FIRE SERVICE	223,493	5.0466516	(8,588,056)	414,224	(16,002,325)	1,158,391	958,542	3,373
PROVO CITY CORP	221,385	4.9990531	(8,507,056)	410,317	(15,851,395)	1,147,465	949,501	3,341
SALT LAKE CITY CORP	1,114,444	25.1650304	(42,824,173)	2,065,520	(79,795,281)	5,776,292	4,779,750	16,820
SANDY CITY	212,716	4.8033054	(8,173,945)	394,250	(15,230,703)	1,102,534	912,322	3,211
UNIFIED FIRE AUTHORITY	1,335,435	30.1551740	(51,316,067)	2,475,106	(95,618,426)	6,921,712	5,727,559	20,156
UTAH COUNTY	3,836	0.0866149	(147,396)	7,109	(274,646)	19,881	16,451	58
WEBER FIRE DISTRICT	189,365	4.2760193	(7,276,645)	350,971	(13,558,742)	981,502	812,171	2,858
WEST VALLEY CITY	334,788	7.5597833	(12,864,736)	620,499	(23,971,163)	1,735,246	1,435,877	5,053
GRAND TOTAL	\$ 4,428,543	100.0000000%	\$ (170,173,341)	8,207,899	(317,087,959)	22,953,646	18,993,621	66,840

Columns may not add to total due to rounding.

Judges Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
GRAND TOTAL	\$ 11,529,614	100.0000000%	\$ 40,416,441	78,474,962	8,106,726	17,935,787	3,819,936	142,744

Columns may not add to total due to rounding.

Utah Governors and Legislators Retirement Plan

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
GRAND TOTAL	\$ 364,321	100.0000000%	\$ 409,048	1,601,434	(613,211)	—	159,279	—

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	130,567	—	—	—	153,621	153,621	7,559	(142,907)	(35,710)	(171,059)
—	1,796,666	—	—	—	654,793	654,793	104,010	(359,702)	(491,392)	(747,085)
—	336,082	—	—	—	85,911	85,911	19,456	(79,114)	(91,919)	(151,577)
698,616	2,795,010	—	—	—	82,078	82,078	121,361	273,580	(573,368)	(178,427)
22,817	1,103,347	—	—	—	68,424	68,424	62,552	(2,284)	(295,527)	(235,259)
—	366,468	—	—	—	183,744	183,744	21,215	(126,118)	(100,230)	(205,133)
396,667	2,114,002	—	—	—	66,930	66,930	99,417	166,690	(469,695)	(203,588)
—	2,120,306	—	—	—	155,921	155,921	122,745	(141,349)	(579,908)	(598,512)
—	2,100,308	—	—	—	217,702	217,702	121,588	(146,561)	(574,439)	(599,412)
614,690	11,187,553	—	—	—	12,166	12,166	612,067	692,182	(2,891,701)	(1,587,452)
224,523	2,242,589	—	—	—	178,350	178,350	116,827	74,959	(551,945)	(360,160)
984,495	13,653,922	—	—	—	—	—	733,438	728,892	(3,465,116)	(2,002,786)
—	36,390	—	—	—	115,021	115,021	2,107	(57,083)	(9,953)	(64,929)
196,973	1,993,504	—	—	—	331,171	331,171	104,002	(290,274)	(491,355)	(677,627)
30,178	3,206,354	—	—	—	201,641	201,641	183,870	(101,600)	(868,691)	(786,421)
3,168,960	45,183,067	—	—	—	2,507,475	2,507,475	2,432,212	489,310	(11,490,950)	(8,569,428)

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	21,898,467	—	—	151,502	—	151,502	12,825,383	—	(1,755,106)	11,070,277

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	159,279	—	—	—	—	—	232,860	—	—	232,860

**Tier 2 Public Employees
Contributory Retirement System**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
4 CORNERS COMM BEHAVIOR HEALTH	\$ 417,790	0.1411169%	\$ 420,866	1,257,023	(229,583)	181,944	26,900	140,564
ACTIVE RE ENTRY INC	3,900	0.0013174	3,929	11,735	(2,143)	1,698	251	1,312
ALPINE CITY	47,231	0.0159533	47,579	142,107	(25,954)	20,569	3,041	15,891
ALPINE SCHOOL DISTRICT	17,353,308	5.8614235	17,481,047	52,211,650	(9,535,930)	7,557,199	1,117,306	5,838,446
ALPINE UNISERV	8,622	0.0029124	8,686	25,943	(4,738)	3,755	555	2,901
AMERICAN FORK CITY	277,042	0.0935766	279,082	833,549	(152,239)	120,649	17,838	93,210
AMERICAN LEADERSHIP ACADEMY	419,401	0.1416609	422,488	1,261,869	(230,468)	182,645	27,003	141,106
AMES CHARTER SCHOOL	64,490	0.0217826	64,964	194,033	(35,438)	28,085	4,152	21,697
ASH CREEK SS DISTRICT	65,206	0.0220247	65,686	196,189	(35,832)	28,397	4,198	21,938
ASHLEY VALLEY IMPROV DIST	17,494	0.0059088	17,622	52,634	(9,613)	7,618	1,126	5,886
BALLARD CITY	2,696	0.0009105	2,716	8,111	(1,481)	1,174	174	907
BEAR LAKE SSD	6,140	0.0020739	6,185	18,474	(3,374)	2,674	395	2,066
BEAR RIVER ASSN OF GOVTS	102,137	0.0344989	102,889	307,305	(56,126)	44,480	6,576	34,364
BEAR RIVER HEALTH DEPT	231,513	0.0781982	233,218	696,564	(127,220)	100,822	14,906	77,892
BEAR RIVER MENTAL HEALTH	395,306	0.1335223	398,215	1,189,373	(217,227)	172,152	25,452	132,999
BEAR RIVER WATER DISTRICT	18,466	0.0062374	18,602	55,561	(10,148)	8,042	1,189	6,213
BEAVER CITY	82,311	0.0278023	82,917	247,654	(45,231)	35,846	5,300	27,693
BEAVER COUNTY	167,671	0.0566343	168,906	504,480	(92,138)	73,019	10,796	56,412
BEAVER HOUSING AUTHORITY	20,401	0.0068909	20,551	61,382	(11,211)	8,884	1,314	6,864
BEAVER SCHOOL DISTRICT	330,686	0.1116958	333,120	994,950	(181,718)	144,011	21,291	111,258
BEAVER VALLEY HOSPITAL	254,118	0.0858332	255,988	764,575	(139,642)	110,666	16,362	85,497
BENCHLAND WATER COMPANY	14,647	0.0049474	14,755	44,070	(8,049)	6,379	943	4,928
BIG COTTONWOOD CANYON IMP DIST	7,532	0.0025440	7,587	22,661	(4,139)	3,280	485	2,534
BIG PLAINS WATER & SEWER SSD	2,326	0.0007857	2,343	6,999	(1,278)	1,013	150	783
BIG WATER MUNICIPAL CORP	8,479	0.0028640	8,542	25,512	(4,659)	3,693	546	2,853
BLANDING CITY	60,997	0.0206029	61,446	183,524	(33,519)	26,564	3,927	20,522
BLUFFDALE CITY	215,695	0.0728552	217,283	648,970	(118,528)	93,933	13,888	72,570
BONA VISTA WATER IMPROVE	18,503	0.0062499	18,640	55,672	(10,168)	8,058	1,191	6,225
BOUNTIFUL IRRIGATION DISTRICT	25,413	0.0085838	25,600	76,462	(13,965)	11,067	1,636	8,550
BOX ELDER CO MOSQ DIST	14,004	0.0047303	14,108	42,136	(7,696)	6,099	902	4,712
BOX ELDER COUNTY	401,439	0.1355940	404,394	1,207,827	(220,597)	174,823	25,847	135,062
BOX ELDER SCHOOL DISTRICT	2,934,908	0.9913233	2,956,512	8,830,385	(1,612,781)	1,278,124	188,966	987,437
BRIDGERLAND TECHNICAL COLLEGE	63,039	0.0212925	63,503	189,667	(34,641)	27,453	4,059	21,209
BRIGHAM CITY	349,670	0.1181079	352,244	1,052,066	(192,149)	152,278	22,514	117,645
BRYCE CANYON CITY	2,942	0.0009936	2,963	8,850	(1,616)	1,281	189	990
CACHE COUNTY	663,129	0.2239850	668,011	1,995,186	(364,400)	288,786	42,696	223,107
CACHE COUNTY SCHOOL DISTRICT	3,990,414	1.3478414	4,019,788	12,006,132	(2,192,799)	1,737,787	256,926	1,342,558
CACHE METRO PLANNING ORG	7,813	0.0026389	7,870	23,506	(4,293)	3,402	503	2,629
CANYONS SCHOOL DISTRICT	9,490,404	3.2055718	9,560,263	28,554,189	(5,215,134)	4,132,980	611,047	3,193,005
CARBON COUNTY	302,281	0.1021012	304,506	909,484	(166,108)	131,640	19,463	101,701
CARBON SCHOOL DISTRICT	784,779	0.2650746	790,556	2,361,198	(431,249)	341,764	50,529	264,035
CASTLE DALE CITY	7,153	0.0024160	7,206	21,521	(3,931)	3,115	461	2,407
CASTLE VALLEY SSD	34,590	0.0116835	34,845	104,073	(19,008)	15,064	2,227	11,638
CEDAR CITY	362,032	0.1222835	364,697	1,089,262	(198,943)	157,662	23,310	121,804
CEDAR CITY HOUSING AUTH	12,270	0.0041444	12,360	36,917	(6,742)	5,343	790	4,128
CEDAR MTN FIRE PROTECTION DIST	7,522	0.0025407	7,577	22,632	(4,133)	3,276	484	2,531
CENTERVILLE CITY	130,465	0.0440672	131,426	392,536	(71,693)	56,816	8,400	43,894
CENTRAL DAVIS SEWER DIST	46,501	0.0157066	46,843	139,910	(25,553)	20,251	2,994	15,645
CENTRAL IRON CO WATER CONSERV	45,064	0.0152211	45,395	135,585	(24,763)	19,625	2,901	15,161
CENTRAL UT PUBLIC HEALTH	154,655	0.0522378	155,793	465,317	(84,985)	67,351	9,958	52,033
CENTRAL UTAH 911	159,852	0.0539932	161,029	480,954	(87,841)	69,614	10,292	53,782
CENTRAL UTAH COUNSELING CENTER	290,609	0.0981590	292,748	874,368	(159,695)	126,557	18,711	97,774
CENTRAL UTAH WATER DIST	419,927	0.1418386	423,018	1,263,452	(230,757)	182,874	27,037	141,283
CENTRAL WASATCH COMMISSION	18,317	0.0061869	18,452	55,111	(10,065)	7,977	1,179	6,163
CENTRAL WEBER SEWER DIST	186,842	0.0631096	188,217	562,160	(102,673)	81,368	12,030	62,862

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
63,957	413,364	2,899	—	43	4,745	7,688	452,022	7,295	—	459,317
2,038	5,300	27	—	—	798	825	4,220	183	—	4,403
7,529	47,029	328	—	5	773	1,106	51,101	900	—	52,001
2,779,841	17,292,791	120,429	—	1,804	251,053	373,287	18,775,166	322,707	—	19,097,873
1,036	8,247	60	—	1	46	107	9,329	104	—	9,433
40,031	271,727	1,923	—	29	3,156	5,107	299,742	4,604	—	304,346
68,817	419,572	2,911	—	44	7,064	10,018	453,765	8,045	—	461,810
12,158	66,092	448	—	7	1,075	1,529	69,774	1,341	—	71,114
10,057	64,590	453	—	7	540	999	70,549	1,092	—	71,641
3,730	18,360	121	—	2	829	952	18,927	459	—	19,386
386	2,641	19	—	—	54	73	2,917	50	—	2,966
1,134	6,270	43	—	1	455	498	6,643	79	—	6,722
17,878	103,298	709	—	11	1,891	2,610	110,506	2,069	—	112,575
47,738	241,358	1,607	—	24	6,136	7,766	250,483	5,777	—	256,260
70,385	400,987	2,743	—	41	6,414	9,199	427,695	8,120	—	435,815
4,261	19,704	128	—	2	564	695	19,979	552	—	20,532
13,155	81,994	571	—	9	1,200	1,780	89,056	1,519	—	90,574
27,833	168,061	1,164	—	17	2,883	4,065	181,410	3,312	—	184,722
2,526	19,588	142	—	2	34	178	22,073	259	—	22,332
54,472	331,032	2,295	—	34	4,894	7,223	357,781	6,260	—	364,041
38,003	250,527	1,764	—	26	3,408	5,198	274,939	4,428	—	279,366
2,889	15,139	102	—	2	371	474	15,847	348	—	16,196
1,640	7,939	52	—	1	154	207	8,149	192	—	8,341
365	2,310	16	—	—	266	282	2,517	8	—	2,525
885	7,977	59	—	1	—	60	9,174	87	—	9,261
8,549	59,562	423	—	6	711	1,141	65,995	986	—	66,981
31,024	211,414	1,497	—	22	2,943	4,462	233,368	3,663	—	237,031
3,790	19,265	128	—	2	406	536	20,019	447	—	20,467
4,126	25,379	176	—	3	357	536	27,495	478	—	27,974
1,781	13,493	97	—	1	150	249	15,152	205	—	15,357
60,735	396,467	2,786	—	42	4,479	7,306	434,331	6,851	—	441,182
466,709	2,921,236	20,368	—	305	38,873	59,546	3,175,382	53,430	—	3,228,813
10,692	63,413	437	—	7	1,504	1,948	68,204	1,385	—	69,588
55,192	347,628	2,427	—	36	4,709	7,173	378,320	6,417	—	384,737
382	2,842	20	—	—	—	21	3,183	38	—	3,221
101,686	656,276	4,602	—	69	6,652	11,323	717,463	11,478	—	728,941
661,021	3,998,292	27,693	—	415	61,085	89,193	4,317,372	76,434	—	4,393,806
685	7,219	54	—	1	—	55	8,453	66	—	8,519
1,603,746	9,540,779	65,862	—	987	165,362	232,210	10,268,008	189,134	—	10,457,142
45,669	298,473	2,098	—	31	4,479	6,608	327,048	5,542	—	332,590
130,557	786,884	5,446	—	82	13,286	18,814	849,080	15,463	—	864,543
1,471	7,454	50	—	1	382	432	7,739	147	—	7,886
5,893	34,822	240	—	4	445	689	37,424	679	—	38,103
57,753	360,528	2,512	—	38	4,954	7,504	391,696	6,679	—	398,374
1,877	12,139	85	—	1	203	289	13,275	226	—	13,501
2,223	8,514	52	—	1	305	358	8,138	248	—	8,386
20,713	129,824	905	—	14	1,597	2,516	141,155	2,318	—	143,473
7,741	46,631	323	—	5	740	1,067	50,311	860	—	51,171
7,482	45,170	313	—	5	732	1,049	48,756	850	—	49,606
26,826	156,167	1,073	—	16	2,370	3,459	167,327	3,071	—	170,398
23,215	156,903	1,109	—	17	1,779	2,905	172,950	2,716	—	175,666
50,033	293,075	2,017	—	30	3,946	5,993	314,420	5,625	—	320,046
67,115	418,309	2,914	—	44	6,674	9,632	454,334	8,029	—	462,363
3,035	18,354	127	—	2	666	795	19,818	293	—	20,111
29,165	185,425	1,297	—	19	2,699	4,015	202,151	3,425	—	205,576

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
CITY OF AURORA	\$ 7,084	0.0023926%	\$ 7,136	21,313	(3,893)	3,085	456	2,383
CITY OF BOUNTIFUL	603,856	0.2039644	608,301	1,816,849	(331,829)	262,974	38,880	203,165
CITY OF CEDAR HILLS	60,641	0.0204825	61,087	182,452	(33,323)	26,408	3,904	20,402
CITY OF DRAPER	603,670	0.2039014	608,114	1,816,288	(331,727)	262,892	38,868	203,102
CITY OF DUCHESNE	25,323	0.0085532	25,509	76,189	(13,915)	11,028	1,630	8,520
CITY OF ENTERPRISE	12,975	0.0043825	13,070	39,038	(7,130)	5,650	835	4,365
CITY OF GREEN RIVER	38,028	0.0128447	38,308	114,416	(20,897)	16,561	2,448	12,794
CITY OF HARRISVILLE	38,249	0.0129193	38,530	115,081	(21,018)	16,657	2,463	12,869
CITY OF HELPER	30,405	0.0102700	30,629	91,482	(16,708)	13,241	1,958	10,230
CITY OF HOLLADAY	88,153	0.0297755	88,802	265,231	(48,442)	38,390	5,676	29,659
CITY OF KANAB	109,388	0.0369481	110,194	329,122	(60,111)	47,638	7,043	36,803
CITY OF MILFORD	21,061	0.0071138	21,216	63,368	(11,573)	9,172	1,356	7,086
CITY OF MOAB	332,517	0.1123142	334,965	1,000,459	(182,724)	144,808	21,409	111,874
CITY OF MONTICELLO	35,046	0.0118375	35,304	105,445	(19,258)	15,262	2,256	11,791
CITY OF NAPLES	5,033	0.0016999	5,070	15,142	(2,766)	2,192	324	1,693
CITY OF NORTH SALT LAKE	188,633	0.0637144	190,021	567,547	(103,657)	82,148	12,145	63,465
CITY OF OREM	923,749	0.3120147	930,549	2,779,325	(507,616)	402,284	59,476	310,792
CITY OF RIVERTON	382,694	0.1292623	385,511	1,151,427	(210,296)	166,659	24,640	128,756
CITY OF SANTA CLARA	139,200	0.0470174	140,224	418,816	(76,492)	60,620	8,962	46,833
CITY OF SARATOGA SPRINGS	514,380	0.1737421	518,167	1,547,638	(282,660)	224,008	33,119	173,061
CITY OF SOUTH JORDAN	843,733	0.2849877	849,944	2,538,577	(463,645)	367,438	54,324	283,870
CITY OF SOUTH SALT LAKE	729,717	0.2464763	735,088	2,195,531	(400,992)	317,785	46,983	245,510
CITY OF ST GEORGE	1,949,631	0.6585266	1,963,983	5,865,941	(1,071,355)	849,046	125,529	655,945
CITY OF TAYLORSVILLE	143,901	0.0486054	144,960	432,961	(79,076)	62,667	9,265	48,415
CITY OF UTAH	12,571	0.0042461	12,663	37,823	(6,908)	5,475	809	4,229
CITY OF WASHINGTON TERRACE	39,614	0.0133803	39,905	119,188	(21,768)	17,251	2,551	13,328
CITY OF WENDOVER	30,221	0.0102078	30,444	90,928	(16,607)	13,161	1,946	10,168
CITY OF WEST HAVEN	81,316	0.0274659	81,914	244,658	(44,684)	35,412	5,236	27,358
CITY OF WEST JORDAN	941,686	0.3180732	948,618	2,833,293	(517,472)	410,095	60,631	316,826
CITY OF WOODLAND HILLS	15,363	0.0051890	15,476	46,222	(8,442)	6,690	989	5,169
CLEARFIELD CITY	246,937	0.0834078	248,754	742,969	(135,696)	107,539	15,899	83,081
CLINTON CITY	102,704	0.0346902	103,460	309,009	(56,437)	44,726	6,613	34,554
COALVILLE CITY	30,643	0.0103501	30,868	92,195	(16,839)	13,345	1,973	10,310
COLOR COUNTRY UNISERV	2,118	0.0007153	2,133	6,371	(1,164)	922	136	712
COTTONWOOD HEIGHTS CITY	201,148	0.0679417	202,629	605,202	(110,534)	87,598	12,951	67,675
COTTONWOOD HEIGHTS P&R SRV	77,665	0.0262328	78,237	233,673	(42,678)	33,822	5,001	26,130
COTTONWOOD IMP DISTRICT	94,263	0.0318393	94,957	283,614	(51,799)	41,051	6,069	31,714
COUNCIL ON AGING GOLDEN AGE SS	10,370	0.0035027	10,446	31,201	(5,699)	4,516	668	3,489
DAGGETT COUNTY	55,909	0.0188843	56,320	168,215	(30,723)	24,348	3,600	18,810
DAGGETT SCHOOL DISTRICT	95,882	0.0323860	96,588	288,484	(52,689)	41,756	6,173	32,259
DAVIS & WEBER COUNTY CANAL CO	23,402	0.0079044	23,574	70,410	(12,860)	10,191	1,507	7,873
DAVIS BEHAVIORAL HEALTH INC	844,703	0.2853153	850,921	2,541,496	(464,179)	367,860	54,387	284,197
DAVIS CO HOUSING AUTHORITY	36,317	0.0122667	36,584	109,268	(19,957)	15,816	2,338	12,219
DAVIS CO MOSQUITO ABATE	5,191	0.0017533	5,229	15,618	(2,852)	2,261	334	1,746
DAVIS COUNTY	1,759,544	0.5943210	1,772,496	5,294,017	(966,899)	766,265	113,290	591,991
DAVIS SCHOOL DISTRICT	16,937,644	5.7210246	17,062,323	50,961,022	(9,307,516)	7,376,182	1,090,543	5,698,597
DAVIS TECHNICAL COLLEGE	217,773	0.0735571	219,376	655,223	(119,670)	94,838	14,021	73,269
DAVIS UNISERV	3,870	0.0013071	3,898	11,643	(2,127)	1,685	249	1,302
DDI VANTAGE	243,898	0.0823813	245,693	733,826	(134,026)	106,215	15,704	82,058
DELTA CITY	33,411	0.0112852	33,657	100,525	(18,360)	14,550	2,151	11,241
DIXIE TECHNICAL COLLEGE	53,275	0.0179948	53,668	160,292	(29,276)	23,201	3,430	17,924
DUCHESNE CO WATER CONSERV DIST	5,254	0.0017745	5,292	15,807	(2,887)	2,288	338	1,768
DUCHESNE COUNTY	311,836	0.1053289	314,132	938,236	(171,359)	135,802	20,078	104,916
DUCHESNE SCHOOL DISTRICT	1,557,944	0.5262264	1,569,412	4,687,453	(856,116)	678,470	100,309	524,164
E DUCHESNE CUL WATER IMP DIST	7,802	0.0026351	7,859	23,473	(4,287)	3,398	502	2,625

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
1,478	7,402	49	—	1	142	192	7,664	149	—	7,813
95,019	600,037	4,191	—	63	8,685	12,938	653,334	11,144	—	664,478
10,132	60,847	421	—	6	1,090	1,517	65,609	1,174	—	66,784
93,544	598,407	4,189	—	63	7,924	12,177	653,132	10,818	—	663,950
3,861	25,039	176	—	3	268	446	27,397	449	—	27,846
1,877	12,728	90	—	1	308	399	14,038	183	—	14,221
6,624	38,427	264	—	4	611	879	41,144	750	—	41,894
5,705	37,693	265	—	4	698	967	41,383	628	—	42,011
4,325	29,753	211	—	3	420	634	32,897	470	—	33,367
9,962	83,687	612	—	9	835	1,456	95,376	1,054	—	96,430
18,119	109,603	759	—	11	1,629	2,399	118,351	2,090	—	120,441
3,212	20,826	146	—	2	372	520	22,787	390	—	23,177
51,622	329,714	2,308	—	35	4,237	6,580	359,762	5,993	—	365,755
6,292	35,602	243	—	4	827	1,074	37,918	722	—	38,640
1,531	5,740	35	—	1	984	1,020	5,445	161	—	5,606
28,047	185,805	1,309	—	20	2,100	3,429	204,088	3,197	—	207,285
136,136	908,688	6,411	—	96	10,477	16,984	999,438	15,718	—	1,015,156
60,938	380,993	2,656	—	40	5,928	8,623	414,050	7,211	—	421,261
21,631	138,046	966	—	14	1,466	2,446	150,605	2,442	—	153,047
78,668	508,855	3,570	—	53	5,850	9,474	556,526	9,003	—	565,529
126,053	831,686	5,855	—	88	10,239	16,182	912,865	14,569	—	927,434
103,008	713,286	5,064	—	76	6,984	12,124	789,507	11,516	—	801,023
305,283	1,935,803	13,530	—	203	27,507	41,240	2,109,376	35,728	—	2,145,105
20,440	140,788	999	—	15	1,722	2,735	155,691	2,363	—	158,055
1,550	12,063	87	—	1	281	369	13,601	130	—	13,730
7,654	40,784	275	—	4	898	1,177	42,860	897	—	43,757
4,790	30,064	210	—	3	1,525	1,738	32,697	434	—	33,132
15,405	83,411	564	—	8	1,297	1,869	87,978	1,744	—	89,722
137,692	925,245	6,535	—	98	12,078	18,711	1,018,844	16,313	—	1,035,157
2,143	14,992	107	—	2	201	309	16,621	248	—	16,869
39,514	246,032	1,714	—	26	3,658	5,397	267,170	4,742	—	271,911
14,219	100,112	713	—	11	967	1,691	111,119	1,624	—	112,743
4,358	29,985	213	—	3	376	592	33,153	509	—	33,662
380	2,151	15	—	—	54	69	2,291	51	—	2,342
36,247	204,471	1,396	—	21	3,514	4,930	217,629	4,217	—	221,846
11,233	76,186	539	—	8	760	1,307	84,028	1,300	—	85,328
13,723	92,557	654	—	10	936	1,600	101,987	1,542	—	103,528
2,201	10,874	72	—	1	1,150	1,223	11,220	170	—	11,390
8,206	54,964	388	—	6	563	957	60,490	939	—	61,428
15,450	95,638	665	—	10	1,403	2,078	103,738	1,775	—	105,513
3,863	23,434	162	—	2	861	1,026	25,319	369	—	25,689
148,292	854,736	5,862	—	88	14,773	20,723	913,915	17,371	—	931,286
5,152	35,525	252	—	4	386	641	39,292	590	—	39,883
940	5,281	36	—	1	195	231	5,616	95	—	5,711
301,372	1,772,917	12,211	—	183	27,353	39,747	1,903,714	34,776	—	1,938,491
2,664,759	16,830,081	117,544	—	1,761	227,700	347,006	18,325,444	306,854	—	18,632,298
38,418	220,546	1,511	—	23	3,782	5,316	235,616	4,526	—	240,142
369	3,605	27	—	—	—	27	4,187	36	—	4,223
40,747	244,724	1,693	—	25	5,176	6,894	263,882	5,081	—	268,963
4,946	32,889	232	—	3	538	774	36,149	616	—	36,765
6,712	51,268	370	—	6	214	590	57,641	698	—	58,338
1,082	5,475	36	—	1	118	155	5,684	128	—	5,812
43,288	304,084	2,164	—	32	5,186	7,383	337,387	4,983	—	342,370
245,847	1,548,790	10,812	—	162	22,954	33,928	1,685,595	28,789	—	1,714,385
714	7,238	54	—	1	—	55	8,441	69	—	8,510

**Tier 2 Public Employees
Contributory Retirement System**
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
EAGLE MOUNTAIN CITY	\$ 430,524	0.1454180%	\$ 433,693	1,295,336	(236,580)	187,489	27,720	144,848
EAST CARBON CITY	18,864	0.0063719	19,003	56,758	(10,366)	8,215	1,215	6,347
EAST HOLLYWOOD HIGH SCHOOL	95,488	0.0322530	96,191	287,299	(52,472)	41,584	6,148	32,127
EDUCATORS MUTUAL INSURANCE	18,987	0.0064133	19,127	57,127	(10,434)	8,269	1,223	6,388
ELK RIDGE CITY	24,776	0.0083686	24,958	74,545	(13,615)	10,790	1,595	8,336
ELWOOD TOWN	18,469	0.0062381	18,605	55,567	(10,149)	8,043	1,189	6,214
EMERY CO CARE & REHAB CTR	116,280	0.0392757	117,135	349,855	(63,898)	50,639	7,487	39,122
EMERY COUNTY	150,259	0.0507530	151,365	452,091	(82,570)	65,436	9,675	50,554
EMERY COUNTY RECREATION SSD	9,579	0.0032354	9,649	28,820	(5,264)	4,171	617	3,223
EMERY SCHOOL DISTRICT	548,474	0.1852579	552,511	1,650,217	(301,395)	238,855	35,314	184,532
EMERY TOWN	4,369	0.0014756	4,401	13,144	(2,401)	1,902	281	1,470
EMERY WATER CONSERV DIST	30,515	0.0103072	30,740	91,813	(16,769)	13,289	1,965	10,267
ENOCH CITY	72,034	0.0243307	72,564	216,730	(39,584)	31,370	4,638	24,235
EPHRAIM CITY	90,921	0.0307103	91,590	273,557	(49,963)	39,595	5,854	30,590
ESCALANTE CITY	9,651	0.0032598	9,722	29,037	(5,303)	4,203	621	3,247
ESPERANZA ELEMENTARY SCHOOL	187,277	0.0632564	188,655	563,467	(102,912)	81,557	12,058	63,008
EUREKA CITY CORPORATION	9,292	0.0031386	9,361	27,958	(5,106)	4,047	598	3,126
FAIRVIEW CITY	11,725	0.0039605	11,812	35,279	(6,443)	5,106	755	3,945
FARMINGTON CITY	230,373	0.0778129	232,068	693,132	(126,594)	100,325	14,833	77,508
FARR WEST CITY	19,837	0.0067002	19,983	59,683	(10,900)	8,639	1,277	6,674
FAST FORWARD CHARTER HS	101,819	0.0343914	102,569	306,347	(55,951)	44,341	6,556	34,257
FERRON CITY	15,863	0.0053580	15,980	47,728	(8,717)	6,908	1,021	5,337
FILLMORE CITY	31,030	0.0104810	31,259	93,362	(17,052)	13,513	1,998	10,440
FIVE-COUNTY ASSN OF GOVTS	168,198	0.0568123	169,436	506,065	(92,428)	73,249	10,830	56,590
FOUNTAIN GREEN CITY	875	0.0002956	882	2,633	(481)	381	56	294
FOX HOLLOW GOLF COURSE	24,007	0.0081088	24,184	72,231	(13,192)	10,455	1,546	8,077
FRANCIS CITY	8,340	0.0028171	8,402	25,094	(4,583)	3,632	537	2,806
FRUIT HEIGHTS CITY	30,701	0.0103699	30,927	92,372	(16,871)	13,370	1,977	10,329
GARFIELD COUNTY	112,895	0.0381326	113,726	339,673	(62,038)	49,165	7,269	37,983
GARFIELD SCHOOL DISTRICT	361,150	0.1219855	363,808	1,086,607	(198,458)	157,277	23,253	121,507
GARLAND CITY	17,278	0.0058359	17,405	51,985	(9,494)	7,524	1,112	5,813
GLEN CANYON SSD OF BIG WATER	6,200	0.0020941	6,245	18,653	(3,407)	2,700	399	2,086
GRAND COUNTY	408,353	0.1379292	411,358	1,228,628	(224,396)	177,834	26,292	137,388
GRAND COUNTY EMS SSD	92,203	0.0311432	92,881	277,414	(50,667)	40,153	5,937	31,021
GRAND SCHOOL DISTRICT	656,880	0.2218742	661,715	1,976,383	(360,966)	286,065	42,294	221,004
GRAND WATER/SEWER SERVICE	33,084	0.0111747	33,327	99,541	(18,180)	14,408	2,130	11,131
GRANGER-HUNTER IMP DIST	255,934	0.0864467	257,818	770,039	(140,640)	111,457	16,478	86,108
GRANITE SCHOOL DISTRICT	14,905,509	5.0346309	15,015,229	44,846,851	(8,190,824)	6,491,206	959,703	5,014,894
GRANITE UNISERV	5,676	0.0019171	5,718	17,077	(3,119)	2,472	365	1,910
GRANTSVILLE CITY	193,216	0.0652625	194,638	581,337	(106,175)	84,144	12,440	65,007
GREATER SALT LAKE MUNICIPAL SD	207,246	0.0700013	208,771	623,549	(113,885)	90,253	13,344	69,727
GUNNISON CITY	17,157	0.0057950	17,283	51,620	(9,428)	7,472	1,105	5,772
GUNNISON VALLEY HOSPITAL	447,308	0.1510871	450,601	1,345,835	(245,803)	194,798	28,800	150,495
GUNNISON VALLEY POLICE DEPT	1,102	0.0003723	1,110	3,317	(606)	480	71	371
HEBER CITY	316,574	0.1069292	318,905	952,491	(173,963)	137,865	20,383	106,510
HEBER LIGHT & POWER	194,153	0.0655792	195,583	584,158	(106,691)	84,552	12,501	65,322
HEBER VALLEY HISTORIC RAILROAD	41,038	0.0138614	41,340	123,473	(22,551)	17,872	2,642	13,807
HEBER VALLEY SSD	17,177	0.0058017	17,303	51,680	(9,439)	7,480	1,106	5,779
HERRIMAN CITY	435,427	0.1470742	438,632	1,310,089	(239,274)	189,624	28,035	146,498
HIGH DESERT UNISERV	2,616	0.0008836	2,635	7,871	(1,437)	1,139	168	880
HIGH SCHOOL ACTIVITIES ASSN	6,279	0.0021207	6,325	18,890	(3,450)	2,734	404	2,112
HIGH VALLEY TRANSIT DISTRICT	432,303	0.1460189	435,485	1,300,689	(237,558)	188,264	27,834	145,446
HIGHLAND CITY	85,904	0.0290159	86,537	258,464	(47,206)	37,411	5,531	28,902
HINCKLEY TOWN	1,583	0.0005347	1,595	4,763	(870)	689	102	533
HONEYVILLE CITY	3,398	0.0011477	3,423	10,223	(1,867)	1,480	219	1,143

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
							Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions			
66,878	426,935	2,988	—	45	5,162	8,195	465,799	7,610	—	473,410	
2,988	18,764	131	—	2	349	481	20,410	342	—	20,752	
13,814	93,673	663	—	10	2,124	2,796	103,312	1,575	—	104,887	
2,989	18,868	132	—	2	1,683	1,817	20,543	325	—	20,868	
4,779	25,499	172	—	3	624	799	26,806	613	—	27,419	
3,371	18,816	128	—	2	249	379	19,982	353	—	20,335	
19,466	116,713	807	—	12	1,614	2,433	125,807	2,145	—	127,952	
23,224	148,889	1,043	—	16	1,853	2,911	162,571	2,752	—	165,323	
1,202	9,213	66	—	1	152	220	10,364	138	—	10,502	
89,481	548,181	3,806	—	57	8,158	12,022	593,413	10,336	—	603,749	
1,054	4,707	30	—	—	104	134	4,726	113	—	4,839	
4,075	29,595	212	—	3	523	738	33,016	458	—	33,474	
11,283	71,526	500	—	7	931	1,438	77,936	1,273	—	79,208	
16,061	92,100	631	—	9	1,477	2,118	98,371	1,862	—	100,232	
1,487	9,558	67	—	1	69	136	10,442	150	—	10,592	
23,157	179,781	1,300	—	19	—	1,319	202,621	2,361	—	204,982	
1,365	9,137	64	—	1	67	132	10,054	147	—	10,200	
2,645	12,451	81	—	1	282	365	12,686	303	—	12,989	
31,622	224,288	1,599	—	24	2,206	3,829	249,248	3,647	—	252,896	
3,932	20,522	138	—	2	370	510	21,462	453	—	21,915	
14,193	99,346	707	—	11	1,458	2,175	110,162	1,621	—	111,782	
2,445	15,712	110	—	2	277	389	17,163	287	—	17,449	
4,281	30,232	215	—	3	421	640	33,573	482	—	34,055	
28,097	168,765	1,167	—	17	2,519	3,704	181,980	3,293	—	185,273	
89	821	6	—	—	—	6	947	9	—	956	
4,560	24,638	167	—	2	404	573	25,974	478	—	26,452	
1,916	8,891	58	—	1	348	407	9,024	187	—	9,211	
4,188	29,864	213	—	3	806	1,023	33,217	426	—	33,643	
18,673	113,090	783	—	12	1,609	2,405	122,145	2,149	—	124,295	
59,414	361,451	2,506	—	38	4,707	7,250	390,741	6,609	—	397,350	
2,674	17,124	120	—	2	841	963	18,694	254	—	18,948	
599	5,784	43	—	1	—	44	6,708	58	—	6,766	
64,640	406,155	2,834	—	42	5,420	8,296	441,811	7,581	—	449,392	
16,533	93,644	640	—	10	1,162	1,812	99,757	1,861	—	101,618	
107,303	656,666	4,559	—	68	11,046	15,673	710,702	12,725	—	723,427	
5,388	33,057	230	—	3	1,039	1,272	35,795	574	—	36,368	
42,898	256,941	1,776	—	27	4,645	6,447	276,904	5,074	—	281,977	
2,501,706	14,967,509	103,442	—	1,550	251,069	356,060	16,126,805	292,211	—	16,419,016	
1,195	5,942	39	—	1	98	138	6,141	131	—	6,272	
30,530	192,121	1,341	—	20	2,169	3,530	209,047	3,407	—	212,454	
36,406	209,730	1,438	—	22	2,291	3,751	224,226	3,990	—	228,216	
2,879	17,228	119	—	2	256	377	18,562	324	—	18,887	
75,478	449,571	3,104	—	47	6,241	9,391	483,958	8,355	—	492,314	
97	1,019	8	—	—	—	8	1,193	9	—	1,202	
50,600	315,358	2,197	—	33	5,686	7,916	342,513	5,622	—	348,135	
28,875	191,249	1,347	—	20	2,227	3,594	210,062	3,395	—	213,457	
5,833	40,154	285	—	4	507	796	44,401	715	—	45,116	
1,507	15,872	119	—	2	—	121	18,584	145	—	18,729	
74,165	438,322	3,022	—	45	6,868	9,935	471,104	8,748	—	479,853	
422	2,610	18	—	—	57	76	2,830	55	—	2,885	
1,526	6,777	44	—	1	217	261	6,793	189	—	6,982	
40,181	401,725	3,000	—	45	—	3,045	467,724	3,894	—	471,618	
16,252	88,096	596	—	9	1,730	2,335	92,943	1,776	—	94,719	
774	2,098	11	—	—	532	543	1,713	64	—	1,776	
648	3,490	24	—	—	51	75	3,676	65	—	3,741	

**Tier 2 Public Employees
Contributory Retirement System**
Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
HOOPER CITY	\$ 28,030	0.0094678%	\$ 28,237	84,336	(15,403)	12,207	1,805	9,431
HOOPER WATER IMPROV DIST	17,878	0.0060388	18,010	53,791	(9,824)	7,786	1,151	6,015
HOUSING AUTH OF CARBON CO	20,754	0.0070101	20,907	62,444	(11,405)	9,038	1,336	6,983
HOUSING AUTHORITY OF SLC	267,906	0.0904905	269,878	806,060	(147,219)	116,670	17,249	90,136
HOUSING AUTHORITY OGDEN CITY	70,432	0.0237899	70,951	211,913	(38,704)	30,673	4,535	23,697
HOUSING CONNECT	483,277	0.1632365	486,835	1,454,057	(265,569)	210,463	31,116	162,597
HUNTINGTON CITY	3,468	0.0011713	3,493	10,433	(1,906)	1,510	223	1,167
HURRICANE CITY	326,239	0.1101936	328,640	981,569	(179,274)	142,074	21,005	109,762
HURRICANE VALLEY FIRE SSD	27,402	0.0092557	27,604	82,447	(15,058)	11,934	1,764	9,219
HYDE PARK CITY	54,931	0.0185541	55,336	165,274	(30,186)	23,922	3,537	18,481
HYRUM CITY	73,937	0.0249736	74,481	222,457	(40,630)	32,199	4,760	24,876
INTECH COLLEGIATE HIGH SCHOOL	71,689	0.0242144	72,217	215,694	(39,394)	31,220	4,616	24,119
IRON COUNTY	419,587	0.1417238	422,675	1,262,429	(230,570)	182,726	27,015	141,168
IRON SCHOOL DISTRICT	2,266,094	0.7654181	2,282,775	6,818,095	(1,245,256)	986,862	145,904	762,418
ITINERIS HIGH SCHOOL	84,703	0.0286101	85,327	254,850	(46,546)	36,887	5,454	28,498
IVINS CITY	121,662	0.0410937	122,557	366,049	(66,855)	52,983	7,833	40,933
JENSEN WATER IMPROV DISTRICT	11,331	0.0038273	11,414	34,092	(6,227)	4,935	730	3,812
JORDAN BASIN IMPROVEMENT DIST	228,241	0.0770930	229,921	686,719	(125,422)	99,397	14,695	76,791
JORDAN RIVER COMMISSION	5,020	0.0016958	5,057	15,105	(2,759)	2,186	323	1,689
JORDAN SCHOOL DISTRICT	14,549,184	4.9142749	14,656,281	43,774,759	(7,995,017)	6,336,030	936,760	4,895,010
JORDAN UNISERV	11,196	0.0037818	11,279	33,687	(6,153)	4,876	721	3,767
JORDAN VALLEY WATER CONSERV	545,585	0.1842822	549,601	1,641,526	(299,808)	237,597	35,128	183,560
JORDANELLE SSD	149,253	0.0504132	150,352	449,064	(82,017)	64,998	9,610	50,216
JUAB COUNTY	134,849	0.0455478	135,841	405,725	(74,102)	58,725	8,682	45,369
JUAB SCHOOL DISTRICT	600,653	0.2028826	605,075	1,807,212	(330,069)	261,579	38,674	202,087
JUAB SPECIAL SERVICE FIRE DIST	14,071	0.0047526	14,174	42,335	(7,732)	6,128	906	4,734
KAMAS CITY	21,215	0.0071657	21,371	63,830	(11,658)	9,239	1,366	7,138
KANE COUNTY	292,084	0.0986573	294,235	878,807	(160,505)	127,200	18,806	98,271
KANE COUNTY WATER CONSERV DIST	37,306	0.0126009	37,581	112,244	(20,500)	16,246	2,402	12,551
KANE SCHOOL DISTRICT	390,125	0.1317723	392,996	1,173,785	(214,380)	169,896	25,118	131,256
KANOSH TOWN CORPORATION	9,323	0.0031489	9,391	28,049	(5,123)	4,060	600	3,137
KAYSVILLE CITY	280,042	0.0945898	282,104	842,575	(153,888)	121,956	18,031	94,219
KEARNS IMPROVEMENT DIST	88,293	0.0298228	88,943	265,652	(48,519)	38,451	5,685	29,706
LAKETOWN	480	0.0001621	484	1,444	(264)	209	31	162
LAVERKIN CITY	43,517	0.0146987	43,837	130,931	(23,913)	18,951	2,802	14,641
LAYTON CITY	498,044	0.1682242	501,710	1,498,486	(273,683)	216,893	32,067	167,565
LEHI CITY	998,193	0.3371595	1,005,541	3,003,307	(548,524)	434,704	64,269	335,838
LEWISTON CITY	20,656	0.0069770	20,808	62,149	(11,351)	8,996	1,330	6,950
LINDON CITY	137,413	0.0464140	138,425	413,440	(75,511)	59,842	8,847	46,232
LOGAN CITY	836,808	0.2826484	842,968	2,517,740	(459,840)	364,422	53,879	281,540
LOGAN SCHOOL DISTRICT	1,260,247	0.4256735	1,269,524	3,791,761	(692,527)	548,826	81,142	424,005
LONE PEAK PS DISTRICT	3,875	0.0013089	3,904	11,660	(2,130)	1,688	250	1,304
MAESER WATER IMPROVE DIST	7,355	0.0024844	7,409	22,130	(4,042)	3,203	474	2,475
MANTI CITY	23,460	0.0079242	23,633	70,586	(12,892)	10,217	1,511	7,893
MAPLETON CITY	174,299	0.0588728	175,582	524,420	(95,780)	75,905	11,222	58,642
MARRIOTT-SLATERVILLE CITY	25,514	0.0086178	25,702	76,764	(14,020)	11,111	1,643	8,584
MAYFIELD TOWN	4,805	0.0016229	4,840	14,456	(2,640)	2,092	309	1,617
METRO WATER DIST SLC/SANDY	241,673	0.0816299	243,452	727,132	(132,803)	105,246	15,560	81,310
MIDVALE CITY	371,562	0.1255024	374,297	1,117,935	(204,179)	161,812	23,923	125,010
MIDVALLEY SEWER DISTRICT	21,444	0.0072430	21,601	64,518	(11,784)	9,338	1,381	7,215
MIDWAY CITY	103,964	0.0351160	104,730	312,802	(57,130)	45,275	6,694	34,978
MILITARY INSTALLATION DEVEL	28,553	0.0096442	28,763	85,908	(15,690)	12,434	1,838	9,606
MILLARD CO CARE & REHAB INC	75,502	0.0255023	76,058	227,166	(41,490)	32,880	4,861	25,402
MILLARD COUNTY	249,036	0.0841167	250,869	749,284	(136,849)	108,453	16,034	83,787
MILLARD SCHOOL DISTRICT	938,891	0.3171290	945,802	2,824,882	(515,936)	408,878	60,451	315,886

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
5,750	29,192	195	—	3	1,374	1,571	30,327	661	—	30,988
3,176	18,128	124	—	2	303	429	19,343	371	—	19,714
3,808	21,165	144	—	2	360	506	22,455	438	—	22,893
46,769	270,824	1,859	—	28	7,130	9,018	289,857	5,309	—	295,166
10,145	69,049	489	—	7	774	1,271	76,203	1,161	—	77,364
81,260	485,435	3,354	—	50	8,017	11,422	522,875	9,563	—	532,438
369	3,269	24	—	—	13	38	3,752	32	—	3,784
51,232	324,073	2,264	—	34	3,604	5,902	352,970	5,860	—	358,829
4,178	27,095	190	—	3	266	459	29,648	436	—	30,084
7,265	53,205	381	—	6	281	668	59,432	764	—	60,196
11,417	73,252	513	—	8	848	1,369	79,995	1,279	—	81,274
11,830	71,785	498	—	7	1,197	1,702	77,563	1,400	—	78,963
68,920	419,830	2,912	—	44	6,606	9,562	453,966	8,013	—	461,979
357,595	2,252,779	15,726	—	236	29,303	45,264	2,451,768	40,556	—	2,492,324
14,788	85,627	588	—	9	1,334	1,930	91,643	1,739	—	93,382
20,223	121,972	844	—	13	2,040	2,897	131,630	2,401	—	134,031
994	10,470	79	—	1	—	80	12,259	95	—	12,355
37,813	228,696	1,584	—	24	3,869	5,476	246,942	4,379	—	251,321
1,000	5,199	35	—	1	494	530	5,432	62	—	5,494
2,455,493	14,623,294	100,969	—	1,513	233,501	335,982	15,741,284	285,579	—	16,026,862
2,405	11,769	78	—	1	238	317	12,114	254	—	12,368
84,417	540,702	3,786	—	57	6,253	10,096	590,288	9,655	—	599,943
24,697	149,520	1,036	—	16	2,035	3,087	161,482	2,846	—	164,328
22,961	135,738	936	—	14	1,807	2,757	145,898	2,588	—	148,486
96,117	598,457	4,168	—	62	8,150	12,381	649,869	11,024	—	660,893
2,868	14,636	98	—	1	182	282	15,224	317	—	15,541
3,115	20,857	147	—	2	194	343	22,953	352	—	23,304
45,293	289,570	2,027	—	30	4,741	6,798	316,017	5,530	—	321,547
5,699	36,899	259	—	4	567	829	40,363	676	—	41,039
62,396	388,665	2,707	—	41	5,812	8,560	422,090	7,375	—	429,464
1,405	9,202	65	—	1	42	108	10,086	144	—	10,230
42,896	277,101	1,943	—	29	3,413	5,386	302,988	4,836	—	307,823
12,218	86,060	613	—	9	1,275	1,897	95,528	1,330	—	96,858
42	444	3	—	—	—	3	519	4	—	523
6,173	42,568	302	—	5	420	727	47,082	692	—	47,775
78,729	495,254	3,456	—	52	8,045	11,553	538,852	9,520	—	548,372
154,404	989,215	6,927	—	104	12,138	19,169	1,079,981	17,561	—	1,097,542
4,656	21,931	143	—	2	579	725	22,349	556	—	22,904
21,776	136,698	954	—	14	1,623	2,591	148,672	2,490	—	151,162
136,347	836,188	5,807	—	87	12,480	18,374	905,372	16,049	—	921,421
213,869	1,267,841	8,746	—	131	21,976	30,853	1,363,507	25,263	—	1,388,770
947	4,188	27	—	—	126	153	4,193	92	—	4,285
741	6,892	51	—	1	20	72	7,958	64	—	8,022
5,215	24,835	163	—	2	695	860	25,383	640	—	26,023
22,860	168,630	1,210	—	18	1,031	2,258	188,580	2,513	—	191,093
4,389	25,727	177	—	3	295	475	27,604	488	—	28,092
714	4,732	33	—	—	104	137	5,198	68	—	5,266
36,421	238,538	1,677	—	25	2,258	3,960	261,475	4,074	—	265,549
58,883	369,628	2,579	—	39	5,171	7,788	402,006	6,884	—	408,890
3,385	21,319	149	—	2	322	473	23,201	397	—	23,598
14,019	100,967	721	—	11	1,006	1,739	112,483	1,573	—	114,055
6,076	29,955	198	—	3	567	769	30,892	675	—	31,567
15,496	78,640	524	—	8	5,413	5,944	81,688	1,640	—	83,328
42,210	250,484	1,728	—	26	3,872	5,626	269,441	4,883	—	274,323
149,440	934,655	6,516	—	98	12,723	19,337	1,015,820	16,949	—	1,032,769

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
MILLCREEK CITY	\$ 144,216	0.0487118%	\$ 145,278	433,909	(79,249)	62,805	9,285	48,521
MINERSVILLE TOWN	7,406	0.0025015	7,461	22,283	(4,070)	3,225	477	2,492
MOAB VALLEY FIRE PROTECTION	7,495	0.0025316	7,550	22,551	(4,119)	3,264	483	2,522
MONA CITY	24,162	0.0081610	24,339	72,696	(13,277)	10,522	1,556	8,129
MONROE CITY	15,901	0.0053707	16,018	47,841	(8,738)	6,925	1,024	5,350
MONTICELLO ACADEMY	318,621	0.1076205	320,966	958,648	(175,087)	138,756	20,515	107,199
MORGAN CITY CORPORATION	59,153	0.0199801	59,589	177,977	(32,506)	25,761	3,809	19,902
MORGAN COUNTY	129,502	0.0437419	130,455	389,638	(71,163)	56,397	8,338	43,570
MORGAN SCHOOL DISTRICT	839,045	0.2834039	845,221	2,524,470	(461,069)	365,396	54,023	282,293
MORONI CITY	17,507	0.0059132	17,635	52,673	(9,620)	7,624	1,127	5,890
MOUNT PLEASANT CITY	52,864	0.0178557	53,253	159,053	(29,049)	23,022	3,404	17,786
MOUNTAIN REGIONAL WATER SSD	144,403	0.0487750	145,466	434,472	(79,352)	62,886	9,298	48,584
MOUNTAINLAND ASSN OF GOVT	217,739	0.0735457	219,342	655,121	(119,651)	94,823	14,019	73,257
MOUNTAINLAND TECHNICAL COLLEGE	13,053	0.0044090	13,149	39,274	(7,173)	5,685	840	4,392
MT OLYMPUS IMPROVEMENT DIST	94,537	0.0319319	95,233	284,439	(51,950)	41,170	6,087	31,807
MURRAY CITY	820,676	0.2771994	826,717	2,469,202	(450,975)	357,396	52,840	276,113
MURRAY SCHOOL DISTRICT	1,562,756	0.5278519	1,574,260	4,701,933	(858,761)	680,565	100,619	525,783
MYTON CITY	10,086	0.0034068	10,160	30,346	(5,542)	4,392	649	3,393
N TOOEE FIRE PROTECTION SD	4,736	0.0015998	4,771	14,250	(2,603)	2,063	305	1,593
N UT ENVIRONMENTAL RSRC AGCY	46,039	0.0155507	46,378	138,521	(25,299)	20,050	2,964	15,490
NEBO CREDIT UNION	64,409	0.0217554	64,883	193,790	(35,394)	28,050	4,147	21,670
NEBO SCHOOL DISTRICT	8,132,309	2.7468483	8,192,171	24,468,029	(4,468,838)	3,541,542	523,605	2,736,080
NEPHI CITY	121,339	0.0409845	122,232	365,077	(66,678)	52,842	7,812	40,824
NIBLEY CITY CORPORATION	44,614	0.0150694	44,943	134,233	(24,516)	19,429	2,873	15,010
NOAH WEBSTER ACADEMY INC	108,557	0.0366671	109,356	326,619	(59,654)	47,275	6,990	36,523
NORTH DAVIS CO SEWER DIST	112,559	0.0380189	113,387	338,660	(61,853)	49,018	7,247	37,870
NORTH EMERY WATER USERS SSD	14,066	0.0047511	14,170	42,322	(7,730)	6,126	906	4,733
NORTH FORK SSD	13,704	0.0046289	13,805	41,232	(7,531)	5,968	882	4,611
NORTH LOGAN CITY	103,882	0.0350881	104,646	312,553	(57,085)	45,239	6,689	34,951
NORTH OGDEN CITY	152,344	0.0514571	153,465	458,363	(83,715)	66,344	9,809	51,255
NORTH PARK POLICE AGENCY	11,947	0.0040354	12,035	35,946	(6,565)	5,203	769	4,020
NORTH POINTE SOLID WASTE	93,462	0.0315687	94,150	281,204	(51,359)	40,702	6,018	31,445
NORTH SANPETE SCHOOL DISTRICT	513,364	0.1733987	517,142	1,544,579	(282,102)	223,565	33,053	172,719
NORTH SUMMIT SCHOOL DISTRICT	267,480	0.0903466	269,449	804,778	(146,985)	116,485	17,222	89,992
NORTHEASTERN COUNSELING CTR	219,196	0.0740379	220,810	659,505	(120,452)	95,458	14,113	73,748
NUAMES CHARTER SCHOOL	177,596	0.0599867	178,904	534,342	(97,592)	77,342	11,435	59,752
OAKLEY CITY	20,086	0.0067843	20,233	60,432	(11,037)	8,747	1,293	6,758
OGDEN CITY CORP	1,188,770	0.4015308	1,197,521	3,576,705	(653,249)	517,698	76,540	399,957
OGDEN SCHOOL DISTRICT	3,333,127	1.1258295	3,357,662	10,028,522	(1,831,608)	1,451,545	214,606	1,121,416
OGDEN-WEBER TECH COLLEGE	147,669	0.0498781	148,756	444,298	(81,146)	64,308	9,508	49,683
OQUIRRH REC AND PARKS DISTRICT	44,814	0.0151368	45,144	134,833	(24,626)	19,516	2,885	15,077
ORANGEVILLE CITY	9,112	0.0030778	9,179	27,416	(5,007)	3,968	587	3,066
ORDERVILLE TOWN	11,634	0.0039296	11,720	35,003	(6,393)	5,066	749	3,914
PANGUITCH CITY CORPORATION	21,494	0.0072602	21,653	64,671	(11,812)	9,361	1,384	7,232
PARK CITY	1,959,598	0.6618931	1,974,023	5,895,928	(1,076,832)	853,386	126,170	659,298
PARK CITY FIRE SERVICE	34,940	0.0118018	35,198	105,126	(19,200)	15,216	2,250	11,756
PARK CITY SCHOOL DISTRICT	2,334,141	0.7884025	2,351,323	7,022,832	(1,282,649)	1,016,496	150,285	785,312
PAROWAN CITY	44,853	0.0151501	45,184	134,953	(24,648)	19,533	2,888	15,091
PAYSON CITY	321,135	0.1084697	323,499	966,213	(176,469)	139,851	20,677	108,044
PERRY CITY	43,315	0.0146305	43,634	130,324	(23,802)	18,863	2,789	14,573
PIUTE COUNTY	15,761	0.0053237	15,877	47,422	(8,661)	6,864	1,015	5,303
PIUTE SCHOOL DISTRICT	138,147	0.0466618	139,164	415,648	(75,914)	60,162	8,895	46,479
PLAIN CITY	26,220	0.0088563	26,413	78,889	(14,408)	11,418	1,688	8,822
PLEASANT GROVE CITY	251,159	0.0848341	253,008	755,674	(138,016)	109,378	16,171	84,502
PLEASANT VIEW CITY	59,296	0.0200284	59,733	178,407	(32,584)	25,823	3,818	19,950

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
25,285	145,896	1,001	—	15	2,245	3,260	156,032	2,903	—	158,935
1,115	7,309	51	—	1	121	173	8,013	118	—	8,131
816	7,085	52	—	1	—	53	8,109	81	—	8,190
3,665	23,871	168	—	3	173	343	26,141	393	—	26,534
3,514	16,812	110	—	2	369	481	17,203	392	—	17,596
52,555	319,024	2,211	—	33	4,645	6,890	344,727	5,914	—	350,641
10,940	60,411	411	—	6	964	1,380	64,000	1,218	—	65,218
17,637	125,943	899	—	13	994	1,906	140,113	1,965	—	142,078
131,382	833,094	5,823	—	87	10,958	16,868	907,792	15,060	—	922,852
2,164	16,805	121	—	2	186	309	18,941	232	—	19,173
8,966	53,177	367	—	5	918	1,291	57,195	1,074	—	58,269
21,061	141,828	1,002	—	15	1,230	2,247	156,235	2,353	—	158,588
35,130	217,230	1,511	—	23	2,685	4,218	235,580	3,969	—	239,548
1,399	12,316	91	—	1	—	92	14,123	138	—	14,261
14,008	93,072	656	—	10	1,227	1,892	102,283	1,613	—	103,896
130,023	816,372	5,695	—	85	11,878	17,659	887,918	15,067	—	902,986
257,025	1,563,992	10,845	—	162	24,330	35,338	1,690,802	29,841	—	1,720,644
1,452	9,887	70	—	1	116	187	10,912	158	—	11,071
863	4,824	33	—	—	96	129	5,124	84	—	5,209
9,198	47,702	320	—	5	856	1,181	49,812	975	—	50,786
11,573	65,440	447	—	7	1,029	1,483	69,686	1,353	—	71,040
1,253,811	8,055,038	56,437	—	845	111,716	168,998	8,798,636	145,128	—	8,943,764
21,576	123,055	842	—	13	2,258	3,113	131,281	2,557	—	133,838
8,262	45,574	310	—	5	1,086	1,400	48,270	1,016	—	49,286
15,929	106,717	753	—	11	2,269	3,034	117,451	1,864	—	119,315
17,859	111,994	781	—	12	1,416	2,209	121,781	2,052	—	123,833
2,438	14,202	98	—	1	330	429	15,219	285	—	15,504
1,714	13,175	95	—	1	434	531	14,827	132	—	14,959
19,623	106,501	721	—	11	2,029	2,761	112,393	2,310	—	114,703
24,095	151,503	1,057	—	16	2,312	3,385	164,826	2,942	—	167,768
2,320	12,311	83	—	1	190	274	12,926	259	—	13,185
15,167	93,332	649	—	10	1,389	2,047	101,120	1,773	—	102,893
81,910	511,248	3,563	—	53	7,131	10,747	555,426	9,501	—	564,928
41,766	265,465	1,856	—	28	3,233	5,118	289,396	4,738	—	294,133
34,470	217,788	1,521	—	23	3,171	4,715	237,156	4,067	—	241,223
30,714	179,242	1,232	—	18	3,446	4,697	192,148	3,620	—	195,768
3,534	20,332	139	—	2	461	603	21,731	397	—	22,128
197,629	1,191,823	8,250	—	124	19,729	28,102	1,286,173	23,255	—	1,309,429
536,817	3,324,383	23,131	—	347	54,731	78,209	3,606,229	63,977	—	3,670,206
19,112	142,611	1,025	—	15	887	1,927	159,768	2,077	—	161,845
6,997	44,476	311	—	5	1,635	1,951	48,486	645	—	49,131
1,404	9,025	63	—	1	258	322	9,859	134	—	9,993
1,920	11,650	81	—	1	122	204	12,587	205	—	12,793
3,459	21,436	149	—	2	369	520	23,256	426	—	23,681
286,419	1,925,273	13,599	—	204	23,338	37,141	2,120,160	33,833	—	2,153,993
8,914	38,135	242	—	4	670	916	37,803	1,033	—	38,836
367,971	2,320,065	16,199	—	243	35,591	52,032	2,525,391	42,992	—	2,568,384
7,098	44,610	311	—	5	923	1,239	48,529	759	—	49,288
49,746	318,318	2,229	—	33	3,977	6,239	347,447	5,779	—	353,227
6,591	42,817	301	—	5	512	817	46,864	749	—	47,613
2,462	15,643	109	—	2	250	361	17,053	300	—	17,353
22,600	138,135	959	—	14	1,850	2,823	149,466	2,552	—	152,018
3,970	25,898	182	—	3	542	727	28,368	414	—	28,782
39,252	249,302	1,743	—	26	3,699	5,468	271,738	4,553	—	276,291
8,737	58,327	412	—	6	562	979	64,155	1,007	—	65,162

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
POWDER MOUNTAIN WATER & SEWER	\$ 26,365	0.0089051%	\$ 26,559	79,324	(14,488)	11,481	1,697	8,870
PRICE CITY	111,418	0.0376336	112,238	335,228	(61,226)	48,521	7,174	37,486
PRICE RIVER WATER IMPROVE	70,953	0.0239657	71,475	213,479	(38,990)	30,899	4,568	23,872
PROVIDENCE CITY	58,847	0.0198769	59,281	177,057	(32,338)	25,628	3,789	19,799
PROVO CITY CORP	1,857,578	0.6274338	1,871,252	5,588,976	(1,020,770)	808,957	119,602	624,974
PROVO HOUSING AUTHORITY	86,474	0.0292082	87,110	260,177	(47,519)	37,658	5,568	29,094
PROVO RIVER WATER USERS	59,826	0.0202073	60,266	180,000	(32,875)	26,053	3,852	20,128
PROVO SCHOOL DISTRICT	3,459,916	1.1686551	3,485,384	10,409,998	(1,901,281)	1,506,760	222,769	1,164,074
R6 REGIONAL COUNCIL	98,411	0.0332402	99,135	296,093	(54,078)	42,857	6,336	33,110
RICH COUNTY	68,962	0.0232933	69,470	207,489	(37,896)	30,032	4,440	23,202
RICH SCHOOL DISTRICT	178,037	0.0601354	179,347	535,667	(97,834)	77,533	11,463	59,900
RICHFIELD CITY	44,439	0.0150102	44,766	133,706	(24,420)	19,353	2,861	14,951
RICHMOND CITY	44,681	0.0150920	45,010	134,435	(24,553)	19,458	2,877	15,033
RIVER HEIGHTS CITY CORP	1,764	0.0005958	1,777	5,308	(969)	768	114	594
RIVERDALE CITY	95,567	0.0322797	96,271	287,537	(52,516)	41,619	6,153	32,153
ROOSEVELT CITY	95,842	0.0323724	96,547	288,363	(52,667)	41,738	6,171	32,245
ROOSEVELT CITY HOUSING	3,310	0.0011179	3,334	9,958	(1,819)	1,441	213	1,114
ROY CITY	199,825	0.0674948	201,296	601,222	(109,807)	87,022	12,866	67,230
ROY WATER CONSERV DIST	3,828	0.0012931	3,857	11,518	(2,104)	1,667	246	1,288
S UTAH VALLEY ELECTRIC SVC DST	37,185	0.0125601	37,459	111,881	(20,434)	16,194	2,394	12,511
S UTAH VALLEY SOLID WASTE	82,524	0.0278742	83,132	248,294	(45,348)	35,939	5,313	27,765
SALEM CITY	206,429	0.0697256	207,949	621,093	(113,436)	89,898	13,291	69,452
SALINA CITY	27,939	0.0094370	28,145	84,061	(15,353)	12,167	1,799	9,400
SALT LAKE ARTS ACADEMY	88,677	0.0299526	89,330	266,808	(48,730)	38,618	5,710	29,835
SALT LAKE CITY CORP	9,458,818	3.1949031	9,528,445	28,459,156	(5,197,777)	4,119,225	609,013	3,182,378
SALT LAKE CITY PUBLIC LIBRARY	435,523	0.1471065	438,729	1,310,377	(239,327)	189,666	28,041	146,530
SALT LAKE CO SERV AREA 3	23,485	0.0079326	23,658	70,661	(12,905)	10,228	1,512	7,901
SALT LAKE COMMUNITY COLLEGE	593,515	0.2004713	597,883	1,785,733	(326,146)	258,470	38,214	199,685
SALT LAKE COUNTY	8,918,522	3.0124073	8,984,171	26,833,542	(4,900,875)	3,883,931	574,226	3,000,598
SALT LAKE SCHOOL DISTRICT	5,823,684	1.9670645	5,866,552	17,521,970	(3,200,211)	2,536,158	374,962	1,959,353
SAN JUAN COUNTY	262,386	0.0886259	264,317	789,451	(144,185)	114,266	16,894	88,278
SAN JUAN MENTAL HEALTH	71,099	0.0240151	71,622	213,918	(39,070)	30,963	4,578	23,921
SAN JUAN SCHOOL DISTRICT	1,062,387	0.3588424	1,070,208	3,196,451	(583,799)	462,660	68,403	357,436
SANDY CITY	968,501	0.3271304	975,630	2,913,971	(532,207)	421,773	62,358	325,848
SANDY SUBURBAN IMP DIST	13,416	0.0045316	13,515	40,366	(7,372)	5,843	864	4,514
SANPETE COUNTY	185,435	0.0626343	186,800	557,926	(101,900)	80,755	11,939	62,389
SANTAQUIN CITY	108,975	0.0368085	109,777	327,878	(59,884)	47,458	7,016	36,664
SEVIER COUNTY	225,326	0.0761085	226,985	677,950	(123,821)	98,128	14,508	75,810
SEVIER SCHOOL DISTRICT	962,261	0.3250228	969,345	2,895,198	(528,779)	419,056	61,956	323,749
SLC MOSQUITO ABATEMENT	72,575	0.0245138	73,110	218,361	(39,881)	31,606	4,673	24,418
SMITHFIELD CITY CORP	90,820	0.0306763	91,489	273,255	(49,907)	39,551	5,848	30,556
SNOW COLLEGE	85,765	0.0289689	86,397	258,046	(47,129)	37,350	5,522	28,855
SNYDERVILLE BASIN SRD	194,950	0.0658482	196,385	586,554	(107,128)	84,899	12,552	65,590
SNYDERVILLE BASIN W R D	125,846	0.0425071	126,773	378,639	(69,155)	54,805	8,103	42,340
SO DAVIS METRO FIRE AGENCY	6,205	0.0020957	6,250	18,668	(3,410)	2,702	399	2,088
SO DAVIS RECREATION CENTER	52,049	0.0175805	52,432	156,601	(28,602)	22,667	3,351	17,512
SO SL VALLEY MOSQ ABATE	14,119	0.0047691	14,223	42,482	(7,759)	6,149	909	4,750
SO UTAH VALLEY ANIMAL SVCS SSD	15,214	0.0051389	15,326	45,775	(8,360)	6,626	980	5,119
SO UTAH VALLEY POWER SYSTEMS	15,407	0.0052041	15,521	46,357	(8,467)	6,710	992	5,184
SOLDIER HOLLOW CHARTER SCHOOL	102,249	0.0345367	103,002	307,642	(56,188)	44,529	6,583	34,401
SOLID WASTE SSD #1	127,989	0.0432307	128,931	385,085	(70,332)	55,738	8,241	43,061
SOUTH DAVIS SEWER DIST	122,047	0.0412237	122,945	367,207	(67,067)	53,150	7,858	41,062
SOUTH OGDEN CITY	88,451	0.0298762	89,103	266,128	(48,606)	38,520	5,695	29,759
SOUTH OGDEN CONSERV DIST	123,989	0.0418797	124,902	373,051	(68,134)	53,996	7,983	41,716
SOUTH SANPETE SCHOOL DISTRICT	641,849	0.2167971	646,573	1,931,158	(352,706)	279,519	41,326	215,947

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
5,644	27,694	183	—	3	388	574	28,525	648	—	29,173
17,492	110,673	773	—	12	1,716	2,501	120,547	2,054	—	122,601
10,778	70,117	492	—	7	929	1,428	76,766	1,242	—	78,009
8,922	58,138	408	—	6	880	1,295	63,669	980	—	64,650
278,081	1,831,614	12,891	—	193	24,936	38,020	2,009,780	32,604	—	2,042,384
10,074	82,394	600	—	9	1,263	1,873	93,559	1,028	—	94,587
9,027	59,060	415	—	6	773	1,195	64,727	995	—	65,723
565,888	3,459,491	24,011	—	360	60,291	84,662	3,743,407	67,080	—	3,810,487
15,830	98,133	683	—	10	1,181	1,874	106,474	1,734	—	108,208
9,258	66,933	479	—	7	727	1,213	74,612	1,049	—	75,661
25,914	174,809	1,236	—	19	1,965	3,219	192,624	2,907	—	195,531
7,667	44,832	308	—	5	677	990	48,080	832	—	48,913
6,344	43,712	310	—	5	431	746	48,342	733	—	49,076
155	1,630	12	—	—	—	12	1,909	15	—	1,923
15,833	95,758	663	—	10	1,355	2,028	103,398	1,811	—	105,208
15,409	95,563	665	—	10	2,591	3,266	103,694	1,570	—	105,264
308	3,076	23	—	—	—	23	3,581	30	—	3,611
30,744	197,861	1,387	—	21	2,856	4,263	216,198	3,602	—	219,799
336	3,538	27	—	—	—	27	4,142	32	—	4,174
8,799	39,898	258	—	4	1,196	1,458	40,232	1,090	—	41,322
16,159	85,176	573	—	9	1,409	1,990	89,286	1,786	—	91,072
32,908	205,549	1,433	—	21	1,988	3,442	223,343	3,625	—	226,968
4,505	27,871	194	—	3	374	571	30,228	484	—	30,713
14,344	88,507	615	—	9	1,538	2,162	95,943	1,716	—	97,659
1,430,753	9,341,369	65,643	—	983	116,146	182,772	10,233,834	165,433	—	10,399,268
68,936	433,173	3,022	—	45	6,062	9,130	471,208	8,052	—	479,260
3,187	22,828	163	—	2	131	296	25,409	338	—	25,748
79,049	575,418	4,119	—	62	11,950	16,131	642,145	10,178	—	652,322
1,406,280	8,865,034	61,893	—	927	130,695	193,516	9,649,268	166,909	—	9,816,178
958,316	5,828,790	40,415	—	605	96,200	137,221	6,300,852	112,752	—	6,413,605
39,397	258,835	1,821	—	27	3,880	5,728	283,884	4,511	—	288,395
12,107	71,569	493	—	7	1,131	1,632	76,924	1,360	—	78,285
165,045	1,053,543	7,373	—	110	15,557	23,040	1,149,435	19,456	—	1,168,891
155,945	965,923	6,721	—	101	15,569	22,391	1,047,856	18,481	—	1,066,337
1,817	13,038	93	—	1	112	206	14,516	214	—	14,729
26,983	182,066	1,287	—	19	2,411	3,717	200,629	3,095	—	203,723
18,250	109,388	756	—	11	1,490	2,258	117,904	2,058	—	119,962
33,979	222,424	1,564	—	23	2,516	4,104	243,789	3,863	—	247,652
155,444	960,204	6,678	—	100	13,127	19,905	1,041,105	17,776	—	1,058,881
10,493	71,189	504	—	8	830	1,342	78,522	1,214	—	79,736
13,259	89,214	630	—	9	1,387	2,027	98,262	1,492	—	99,754
11,704	83,432	595	—	9	1,706	2,310	92,793	1,426	—	94,218
28,802	191,843	1,353	—	20	3,145	4,518	210,923	3,162	—	214,086
17,309	122,557	873	—	13	1,091	1,977	136,158	1,975	—	138,133
1,147	6,336	43	—	1	109	152	6,713	134	—	6,847
9,691	53,220	361	—	5	860	1,227	56,313	1,143	—	57,456
2,418	14,226	98	—	1	721	821	15,276	256	—	15,532
2,071	14,795	106	—	2	126	233	16,461	239	—	16,700
2,572	15,457	107	—	2	115	223	16,670	263	—	16,933
17,676	103,189	710	—	11	1,822	2,542	110,627	2,072	—	112,699
23,499	130,539	888	—	13	2,386	3,287	138,476	2,446	—	140,921
23,878	125,948	847	—	13	2,873	3,733	132,047	2,726	—	134,772
14,318	88,292	614	—	9	1,347	1,970	95,699	1,652	—	97,351
17,592	121,286	860	—	13	1,530	2,404	134,148	2,037	—	136,185
107,225	644,017	4,454	—	67	10,018	14,540	694,439	12,597	—	707,036

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
SOUTH SUMMIT SCHOOL DISTRICT	\$ 411,809	0.1390965%	\$ 414,840	1,239,027	(226,296)	179,339	26,515	138,551
SOUTH VALLEY WATER RECLAMATION	138,820	0.0468892	139,842	417,673	(76,284)	60,455	8,938	46,705
SOUTH WEBER CITY	76,902	0.0259753	77,468	231,380	(42,259)	33,490	4,951	25,873
SOUTHEASTERN UTAH AOG	122,797	0.0414772	123,701	369,465	(67,479)	53,477	7,906	41,315
SOUTHEASTERN UTAH HEALTH	170,107	0.0574569	171,359	511,808	(93,476)	74,080	10,952	57,232
SOUTHERN UTAH UNIVERSITY	979,688	0.3309089	986,899	2,947,629	(538,355)	426,645	63,078	329,612
SOUTHWEST EDUC DEVELOPMENT CTR	22,009	0.0074340	22,171	66,219	(12,094)	9,585	1,417	7,405
SOUTHWEST TECHNICAL COLLEGE	278,215	0.0939728	280,263	837,079	(152,884)	121,160	17,913	93,604
SPANISH FORK CITY	716,875	0.2421388	722,152	2,156,894	(393,935)	312,192	46,157	241,190
SPRING CITY	8,912	0.0030101	8,977	26,813	(4,897)	3,881	574	2,998
SPRINGVILLE CITY	501,964	0.1695484	505,659	1,510,282	(275,838)	218,601	32,319	168,884
ST GEORGE HOUSING AUTH	8,784	0.0029670	8,849	26,429	(4,827)	3,825	566	2,955
STANSBURY PARK IMPROV DIST	12,478	0.0042147	12,570	37,543	(6,857)	5,434	803	4,198
STANSBURY SERVICE AGENCY	34,993	0.0118196	35,251	105,285	(19,229)	15,239	2,253	11,773
STATE OF UTAH	54,456,945	18.3939115	54,857,805	163,846,968	(29,924,992)	23,715,477	3,506,252	18,321,804
STOCKTON TOWN	12,012	0.0040573	12,101	36,141	(6,601)	5,231	773	4,041
SUCCESS ACADEMY	71,251	0.0240663	71,775	214,375	(39,153)	31,029	4,588	23,972
SUMMIT ACADEMY INC	803,006	0.2712311	808,917	2,416,038	(441,265)	349,701	51,702	270,168
SUMMIT COUNTY	973,271	0.3287414	980,435	2,928,322	(534,828)	423,850	62,665	327,453
SUMMIT COUNTY SERVICE AREA 3	21,079	0.0071200	21,235	63,423	(11,584)	9,180	1,357	7,092
SUMMIT MOSQUITO ABATEMENT DIST	5,564	0.0018794	5,605	16,741	(3,058)	2,423	358	1,872
SUNSET CITY	54,137	0.0182857	54,535	162,883	(29,749)	23,576	3,486	18,214
SW BEHAVIORAL HEALTH CENTER	684,969	0.2313617	690,011	2,060,894	(376,402)	298,297	44,102	230,455
SW MOSQUITO ABATEMENT/CONTROL	17,399	0.0058767	17,527	52,348	(9,561)	7,577	1,120	5,854
SW UT PUBLIC HEALTH DEPT	192,801	0.0651223	194,220	580,088	(105,947)	83,963	12,414	64,867
SYRACUSE CITY CORP	258,277	0.0872383	260,179	777,091	(141,928)	112,477	16,629	86,896
TAYLOR WEST WEBER WTR IMP DIST	27,574	0.0093137	27,777	82,963	(15,152)	12,008	1,775	9,277
TAYLORSVILLE-BENNION IMP	108,144	0.0365277	108,940	325,377	(59,427)	47,096	6,963	36,384
TIMBERLAKES WATER SSD	32,080	0.0108355	32,316	96,519	(17,628)	13,970	2,065	10,793
TIMPANOGOS SSD	136,396	0.0460703	137,400	410,380	(74,952)	59,399	8,782	45,890
TINTIC SCHOOL DISTRICT	85,684	0.0289414	86,314	257,800	(47,085)	37,314	5,517	28,828
TOOELE CITY	365,126	0.1233285	367,814	1,098,570	(200,643)	159,009	23,509	122,845
TOOELE COUNTY	829,393	0.2801440	835,499	2,495,432	(455,765)	361,193	53,401	279,046
TOOELE COUNTY HOUSING	44,259	0.0149495	44,585	133,165	(24,321)	19,275	2,850	14,891
TOOELE SCHOOL DISTRICT	3,733,914	1.2612032	3,761,399	11,234,387	(2,051,847)	1,626,084	240,411	1,256,259
TOOELE TECHNICAL COLLEGE	106,980	0.0361347	107,768	321,876	(58,787)	46,589	6,888	35,993
TOQUERVILLE CITY	61,942	0.0209222	62,398	186,368	(34,038)	26,975	3,988	20,840
TORREY TOWN	5,569	0.0018811	5,610	16,757	(3,060)	2,425	359	1,874
TOWN OF ALTA	32,844	0.0110937	33,086	98,819	(18,048)	14,303	2,115	11,050
TOWN OF APPLE VALLEY	1,105	0.0003732	1,113	3,325	(607)	481	71	372
TOWN OF BRIAN HEAD	62,353	0.0210610	62,812	187,604	(34,264)	27,154	4,015	20,978
TOWN OF DANIEL	4,316	0.0014577	4,347	12,985	(2,372)	1,879	278	1,452
TOWN OF GARDEN CITY	40,220	0.0135851	40,516	121,011	(22,101)	17,515	2,590	13,532
TOWN OF GOSHEN	6,464	0.0021832	6,511	19,447	(3,552)	2,815	416	2,175
TOWN OF HIDEOUT	32,180	0.0108695	32,417	96,822	(17,684)	14,014	2,072	10,827
TOWN OF MANILA	14,512	0.0049016	14,619	43,662	(7,974)	6,320	934	4,882
TOWN OF MANTUA	12,996	0.0043896	13,091	39,101	(7,141)	5,660	837	4,372
TOWN OF PARAGONAH	4,156	0.0014037	4,186	12,504	(2,284)	1,810	268	1,398
TOWN OF RANDOLPH	4,703	0.0015886	4,738	14,151	(2,585)	2,048	303	1,582
TOWN OF SPRINGDALE	102,700	0.0346890	103,456	308,998	(56,435)	44,725	6,612	34,553
TRANS-JORDAN CITIES	123,399	0.0416804	124,307	371,275	(67,810)	53,739	7,945	41,517
TREMONTON CITY	80,747	0.0272739	81,341	242,947	(44,372)	35,165	5,199	27,167
TRICOUNTY HEALTH DEPT	107,584	0.0363388	108,376	323,694	(59,119)	46,852	6,927	36,196
TRIDELL-LAPOINT WATER	15,086	0.0050957	15,197	45,391	(8,290)	6,570	971	5,076
TROPIC TOWN	7,957	0.0026877	8,016	23,941	(4,373)	3,465	512	2,677

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources							Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
58,204	402,609	2,858	—	43	4,369	7,270	445,551	6,725	—	452,276	
20,366	136,465	963	—	14	2,288	3,266	150,194	2,368	—	152,562	
12,137	76,453	534	—	8	937	1,479	83,203	1,385	—	84,589	
21,893	124,591	852	—	13	1,630	2,495	132,859	2,453	—	135,312	
31,531	173,795	1,181	—	18	2,608	3,806	184,045	3,591	—	187,636	
161,176	980,510	6,799	—	102	14,488	21,389	1,059,959	18,808	—	1,078,767	
4,589	22,996	153	—	2	915	1,070	23,812	557	—	24,369	
45,610	278,287	1,931	—	29	3,658	5,618	301,011	5,199	—	306,210	
116,895	716,433	4,975	—	75	10,670	15,720	775,613	13,467	—	789,080	
1,121	8,574	62	—	1	276	339	9,642	93	—	9,735	
82,318	502,122	3,484	—	52	7,865	11,401	543,093	9,649	—	552,742	
1,714	9,060	61	—	1	177	239	9,504	194	—	9,698	
1,935	12,370	87	—	1	77	165	13,500	217	—	13,718	
10,102	39,368	243	—	4	1,328	1,574	37,860	1,171	—	39,032	
8,270,947	53,814,481	377,922	—	5,661	743,349	1,126,933	58,918,921	963,546	—	59,882,467	
1,197	11,243	83	—	1	—	85	12,996	117	—	13,114	
13,172	72,761	494	—	7	1,435	1,937	77,089	1,589	—	78,678	
121,288	792,860	5,573	—	83	12,574	18,230	868,801	14,500	—	883,301	
143,174	957,142	6,754	—	101	10,229	17,085	1,053,016	16,194	—	1,069,210	
3,072	20,701	146	—	2	126	274	22,807	312	—	23,118	
488	5,142	39	—	1	—	39	6,020	47	—	6,067	
7,149	52,425	376	—	6	359	740	58,572	799	—	59,371	
97,894	670,748	4,754	—	71	7,746	12,570	741,092	11,270	—	752,362	
3,519	18,070	121	—	2	757	880	18,824	375	—	19,199	
35,371	196,615	1,338	—	20	3,630	4,988	208,598	4,134	—	212,732	
38,687	254,690	1,792	—	27	2,812	4,631	279,440	4,433	—	283,873	
4,349	27,409	191	—	3	336	530	29,833	506	—	30,339	
17,375	107,818	750	—	11	1,629	2,391	117,005	2,016	—	119,020	
5,960	32,789	223	—	3	597	823	34,708	699	—	35,407	
20,637	134,708	947	—	14	2,014	2,974	147,571	2,507	—	150,079	
12,982	84,642	595	—	9	831	1,435	92,704	1,433	—	94,137	
54,892	360,255	2,534	—	38	4,275	6,846	395,043	6,336	—	401,379	
128,175	821,815	5,756	—	86	11,039	16,882	897,350	14,908	—	912,258	
5,668	42,683	307	—	5	685	997	47,886	640	—	48,526	
619,616	3,742,370	25,913	—	388	54,156	80,457	4,039,855	70,930	—	4,110,785	
14,795	104,265	742	—	11	955	1,708	115,746	1,631	—	117,377	
8,552	60,356	430	—	6	892	1,328	67,017	907	—	67,924	
789	5,446	39	—	1	92	132	6,026	92	—	6,118	
4,750	32,218	228	—	3	249	480	35,535	529	—	36,064	
945	1,869	8	—	—	1,029	1,037	1,196	14	—	1,209	
7,581	59,729	433	—	6	238	677	67,462	810	—	68,272	
492	4,101	30	—	—	—	30	4,669	49	—	4,718	
5,735	39,372	279	—	4	397	680	43,515	657	—	44,173	
1,393	6,799	45	—	1	694	740	6,993	123	—	7,116	
4,566	31,479	223	—	3	141	368	34,817	463	—	35,280	
2,389	14,526	101	—	2	299	401	15,701	261	—	15,962	
2,001	12,870	90	—	1	161	252	14,061	209	—	14,269	
737	4,213	29	—	—	82	111	4,496	88	—	4,584	
415	4,348	33	—	—	—	33	5,089	40	—	5,128	
15,253	101,143	713	—	11	1,075	1,799	111,115	1,731	—	112,846	
21,031	124,232	856	—	13	2,093	2,963	133,510	2,473	—	135,983	
11,769	79,300	560	—	8	944	1,513	87,363	1,368	—	88,731	
22,251	112,226	747	—	11	1,740	2,498	116,399	2,256	—	118,655	
2,236	14,853	105	—	2	305	411	16,322	279	—	16,601	
712	7,367	55	—	1	—	56	8,609	69	—	8,678	

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
UINTAH ANIMAL CONTROL/SHELTER	\$ 23,865	0.0080609%	\$ 24,041	71,804	(13,114)	10,393	1,537	8,029
UINTAH BASIN ASSN OF GOVT	126,710	0.0427988	127,643	381,238	(69,629)	55,181	8,158	42,631
UINTAH BASIN TECHNICAL COLLEGE	355,653	0.1201287	358,271	1,070,068	(195,437)	154,883	22,899	119,658
UINTAH CO CARE CENTER SSD	145,500	0.0491456	146,571	437,773	(79,955)	63,364	9,368	48,953
UINTAH COUNTY	517,210	0.1746980	521,017	1,556,153	(284,216)	225,240	33,301	174,013
UINTAH MOSQUITO ABATE DISTRICT	5,942	0.0020072	5,986	17,879	(3,265)	2,588	383	1,999
UINTAH SCHOOL DISTRICT	1,782,867	0.6021986	1,795,991	5,364,189	(979,715)	776,421	114,791	599,838
UINTAH SPECIAL SERVICE DIST #1	64,397	0.0217515	64,871	193,755	(35,387)	28,044	4,146	21,666
UINTAH WATER CONSERV DIST	31,630	0.0106838	31,863	95,167	(17,381)	13,775	2,037	10,642
UNIFIED FIRE AUTHORITY	138,186	0.0466751	139,203	415,767	(75,936)	60,179	8,897	46,492
UNIFIED POLICE DEPARTMENT	141,633	0.0478393	142,675	426,136	(77,830)	61,680	9,119	47,652
UNIVERSITY OF UTAH	2,348,328	0.7931943	2,365,614	7,065,516	(1,290,445)	1,022,674	151,199	790,085
UNIVERSITY OF UTAH HOSPITAL	340,917	0.1151515	343,426	1,025,732	(187,340)	148,466	21,950	114,700
UPPER COUNTRY WATER DIST	5,629	0.0019014	5,671	16,937	(3,093)	2,451	362	1,894
USU SPACE DYNAMICS LAB	93,141	0.0314602	93,827	280,237	(51,182)	40,562	5,997	31,337
UT MUNICIPAL POWER AGENCY	100,482	0.0339397	101,221	302,324	(55,216)	43,759	6,470	33,807
UT PUBLIC EMPLOYEES ASSN	1,307	0.0004414	1,316	3,932	(718)	569	84	440
UTAH ARTS ACADEMY	109,742	0.0370675	110,550	330,185	(60,305)	47,792	7,066	36,922
UTAH ASSOCIATION OF COUNTIES	120,350	0.0406507	121,236	362,103	(66,135)	52,411	7,749	40,491
UTAH CO ACADEMY OF SCIENCES	122,671	0.0414344	123,574	369,084	(67,410)	53,422	7,898	41,272
UTAH CO HOUSING AUTHORITY	71,556	0.0241694	72,082	215,293	(39,321)	31,162	4,607	24,075
UTAH COMMUNICATIONS AUTHORITY	161,423	0.0545237	162,611	485,680	(88,704)	70,298	10,393	54,310
UTAH COUNTIES INDEMNITY POOL	7,606	0.0025689	7,662	22,883	(4,179)	3,312	490	2,559
UTAH COUNTY	2,561,553	0.8652153	2,580,409	7,707,056	(1,407,616)	1,115,532	164,928	861,824
UTAH EDUCATION ASSOCIATION	43,743	0.0147751	44,065	131,611	(24,038)	19,050	2,816	14,717
UTAH HOUSING CORPORATION	447,099	0.1510166	450,390	1,345,206	(245,688)	194,707	28,787	150,425
UTAH INLAND PORT AUTHORITY	1,364	0.0004608	1,374	4,104	(750)	594	88	459
UTAH LAKE AUTHORITY	5,522	0.0018652	5,563	16,615	(3,035)	2,405	356	1,858
UTAH LEAGUE CITIES/TOWNS	9,407	0.0031773	9,476	28,302	(5,169)	4,097	606	3,165
UTAH LOCAL GOVERNMENTS TRUST	10,166	0.0034338	10,241	30,587	(5,586)	4,427	655	3,420
UTAH RETIREMENT SYSTEMS	1,332,238	0.4499898	1,342,045	4,008,362	(732,087)	580,177	85,777	448,226
UTAH SAFETY COUNCIL	29,777	0.0100578	29,996	89,591	(16,363)	12,968	1,917	10,018
UTAH SCHOOL BOARD ASSOCIATION	31,954	0.0107930	32,189	96,140	(17,559)	13,915	2,057	10,751
UTAH SCHOOL BOARD RISK MGMT	37,862	0.0127886	38,141	113,917	(20,806)	16,489	2,438	12,738
UTAH SCHOOL EMPLOYEES ASSN	36,565	0.0123506	36,834	110,015	(20,093)	15,924	2,354	12,302
UTAH STATE FAIR CORP	63,558	0.0214678	64,025	191,228	(34,926)	27,679	4,092	21,384
UTAH STATE UNIVERSITY	850,682	0.2873346	856,944	2,559,483	(467,464)	370,464	54,772	286,208
UTAH TECH UNIVERSITY	186,117	0.0628646	187,487	559,977	(102,274)	81,052	11,983	62,618
UTAH VALLEY UNIVERSITY	787,702	0.2660620	793,500	2,369,994	(432,855)	343,037	50,717	265,019
UTAH ZOOLOGICAL SOCIETY	484,554	0.1636676	488,121	1,457,898	(266,270)	211,018	31,198	163,026
UTOPIA	548,950	0.1854186	552,990	1,651,648	(301,657)	239,062	35,345	184,692
VALLEY EMERGENCY COMM CTR	611,792	0.2066447	616,295	1,840,724	(336,190)	266,429	39,391	205,835
VERNAL CITY	101,919	0.0344251	102,669	306,648	(56,006)	44,385	6,562	34,290
VINEYARD TOWN	179,863	0.0607524	181,187	541,163	(98,838)	78,329	11,581	60,514
WASATCH BEHAVIORAL HEALTH	1,435,815	0.4849749	1,446,384	4,319,999	(789,004)	625,284	92,446	483,074
WASATCH COUNTY	787,709	0.2660644	793,508	2,370,015	(432,859)	343,040	50,717	265,021
WASATCH COUNTY FIRE DISTRICT	24,075	0.0081318	24,252	72,435	(13,230)	10,484	1,550	8,100
WASATCH FRONT REGIONAL COUNCIL	146,456	0.0494684	147,534	440,649	(80,480)	63,780	9,430	49,274
WASATCH FRONT WASTE/RECYCLING	351,388	0.1186882	353,974	1,057,236	(193,093)	153,026	22,624	118,223
WASATCH INTEGRATED WASTE MGMT	284,016	0.0959320	286,107	854,531	(156,072)	123,686	18,287	95,556
WASATCH SCHOOL DISTRICT	2,580,156	0.8714987	2,599,149	7,763,027	(1,417,838)	1,123,633	166,125	868,082
WASHINGTON CITY	441,951	0.1492777	445,204	1,329,717	(242,859)	192,465	28,455	148,692
WASHINGTON CO SOLID WASTE	57,046	0.0192684	57,466	171,636	(31,348)	24,843	3,673	19,193
WASHINGTON CO WAT CON DIST	197,315	0.0666471	198,767	593,670	(108,428)	85,929	12,704	66,386
WASHINGTON COUNTY	794,395	0.2683226	800,242	2,390,130	(436,533)	345,951	51,148	267,271

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
2,927	22,886	166	—	2	351	519	25,820	293	—	26,113
25,405	131,375	879	—	13	3,125	4,017	137,092	3,025	—	140,117
53,412	350,852	2,468	—	37	4,985	7,490	384,793	6,356	—	391,150
23,627	145,312	1,010	—	15	2,703	3,728	157,422	2,933	—	160,355
76,396	508,950	3,589	—	54	12,799	16,442	559,588	9,035	—	568,623
521	5,491	41	—	1	—	42	6,429	50	—	6,479
270,477	1,761,528	12,373	—	185	26,635	39,193	1,928,948	32,352	—	1,961,299
6,471	60,328	447	—	7	—	454	69,674	634	—	70,308
5,674	32,127	220	—	3	520	743	34,222	605	—	34,827
25,009	140,577	959	—	14	5,211	6,184	149,509	2,703	—	152,211
25,990	144,441	983	—	15	11,711	12,709	153,238	2,491	—	155,728
337,772	2,301,730	16,297	—	244	145,591	162,133	2,540,740	39,400	—	2,580,140
45,137	330,254	2,366	—	35	1,055	3,457	368,850	4,654	—	373,504
607	5,314	39	—	1	—	40	6,090	60	—	6,150
13,011	90,906	646	—	10	939	1,595	100,772	1,548	—	102,320
17,397	101,432	697	—	10	5,111	5,819	108,715	1,556	—	110,271
623	1,716	9	—	—	1,081	1,091	1,414	(30)	—	1,383
15,635	107,415	762	—	11	1,637	2,410	118,734	1,871	—	120,605
17,206	117,857	835	—	13	1,297	2,144	130,211	1,830	—	132,042
23,702	126,294	851	—	13	2,302	3,166	132,722	2,748	—	135,469
10,719	70,562	497	—	7	2,476	2,980	77,419	1,169	—	78,587
27,428	162,430	1,120	—	17	2,566	3,703	174,649	2,929	—	177,578
1,081	7,441	53	—	1	181	234	8,229	123	—	8,351
436,616	2,578,899	17,777	—	266	41,013	59,056	2,771,436	50,211	—	2,821,647
6,183	42,766	304	—	5	2,137	2,445	47,327	607	—	47,934
68,687	442,606	3,103	—	46	6,364	9,514	483,733	8,168	—	491,901
120	1,260	9	—	—	—	10	1,476	11	—	1,487
858	5,476	38	—	1	234	273	5,975	70	—	6,044
2,052	9,919	65	—	1	454	521	10,177	224	—	10,401
4,098	12,601	71	—	1	1,927	1,998	10,999	578	—	11,577
205,608	1,319,788	9,246	—	139	20,627	30,011	1,441,396	24,638	—	1,466,035
4,978	29,881	207	—	3	1,300	1,509	32,217	533	—	32,750
5,296	32,020	222	—	3	1,306	1,531	34,572	579	—	35,151
6,424	38,088	263	—	4	1,028	1,295	40,964	755	—	41,719
4,565	35,146	254	—	4	938	1,196	39,561	377	—	39,938
9,564	62,719	441	—	7	1,307	1,755	68,765	1,008	—	69,774
119,164	830,607	5,904	—	88	22,710	28,703	920,383	15,525	—	935,908
30,290	185,944	1,292	—	19	2,876	4,187	201,366	3,584	—	204,950
110,802	769,575	5,467	—	82	16,614	22,163	852,243	14,121	—	866,364
65,271	470,514	3,363	—	50	6,863	10,276	524,256	7,660	—	531,916
89,646	548,744	3,810	—	57	6,952	10,818	593,928	10,263	—	604,191
101,320	612,974	4,246	—	64	9,717	14,026	661,919	12,138	—	674,057
15,736	100,973	707	—	11	1,514	2,232	110,270	1,854	—	112,124
28,163	178,586	1,248	—	19	2,702	3,969	194,601	3,224	—	197,825
225,566	1,426,370	9,964	—	149	16,290	26,404	1,553,460	25,513	—	1,578,973
118,782	777,560	5,467	—	82	9,984	15,533	852,251	13,834	—	866,084
5,248	25,382	167	—	3	446	616	26,047	588	—	26,635
20,131	142,615	1,016	—	15	1,892	2,924	158,456	2,278	—	160,734
56,712	350,585	2,439	—	37	5,582	8,057	380,179	6,785	—	386,964
52,404	289,933	1,971	—	30	5,687	7,687	307,287	5,608	—	312,895
403,507	2,561,348	17,906	—	268	33,755	51,929	2,791,563	46,302	—	2,837,866
74,485	444,098	3,067	—	46	5,825	8,938	478,163	8,455	—	486,617
10,219	57,928	396	—	6	925	1,327	61,720	1,159	—	62,879
27,713	192,732	1,369	—	21	2,239	3,629	213,482	3,139	—	216,621
122,403	786,772	5,513	—	83	10,546	16,142	859,484	14,078	—	873,562

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts *(Concluded)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
WASHINGTON SCHOOL DISTRICT	\$ 7,399,242	2.4992404%	\$ 7,453,708	22,262,419	(4,066,006)	3,222,299	476,406	2,489,443
WASTE MANAGEMENT SERV DIST #5	4,571	0.0015441	4,605	13,754	(2,512)	1,991	294	1,538
WAYNE COUNTY	64,343	0.0217333	64,817	193,593	(35,358)	28,021	4,143	21,648
WAYNE SCHOOL DISTRICT	159,891	0.0540063	161,068	481,071	(87,863)	69,631	10,295	53,795
WEBER AREA DISPATCH 911	26,540	0.0089645	26,736	79,853	(14,584)	11,558	1,709	8,929
WEBER BASIN WATER CONSERV	299,964	0.1013189	302,172	902,515	(164,835)	130,632	19,313	100,922
WEBER CO MOSQUITO ABATE	19,550	0.0066033	19,694	58,820	(10,743)	8,514	1,259	6,577
WEBER COUNTY CORP	2,237,241	0.7556726	2,253,710	6,731,285	(1,229,401)	974,297	144,046	752,710
WEBER COUNTY SCHOOL DISTRICT	6,987,635	2.3602119	7,039,071	21,023,999	(3,839,821)	3,043,048	449,904	2,350,959
WEBER HUMAN SERVICES	866,532	0.2926883	872,911	2,607,172	(476,174)	377,366	55,792	291,541
WEBER STATE UNIVERSITY	504,526	0.1704137	508,240	1,517,990	(277,246)	219,716	32,484	169,746
WELLINGTON CITY	13,440	0.0045395	13,539	40,436	(7,385)	5,853	865	4,522
WELLSVILLE CITY CORP	18,895	0.0063823	19,034	56,851	(10,383)	8,229	1,217	6,357
WEST BOUNTIFUL CITY	69,511	0.0234788	70,023	209,141	(38,198)	30,271	4,476	23,387
WEST KANE COUNTY SSD #1	22,109	0.0074677	22,272	66,520	(12,149)	9,628	1,423	7,438
WEST POINT CITY	78,648	0.0265648	79,227	236,631	(43,218)	34,250	5,064	26,461
WEST VALLEY CITY	1,102,569	0.3724145	1,110,685	3,317,347	(605,880)	480,158	70,990	370,955
WHITE CITY WATER IMP DIST	30,861	0.0104238	31,088	92,852	(16,958)	13,440	1,987	10,383
WILLARD CITY CORP	43,329	0.0146354	43,648	130,367	(23,810)	18,870	2,790	14,578
WOLF CREEK WATER & SEWER IMP	35,800	0.0120922	36,064	107,713	(19,673)	15,591	2,305	12,045
WOODS CROSS CITY	48,506	0.0163840	48,864	145,944	(26,655)	21,124	3,123	16,320
WORKERS' COMPENSATION FUND	898,669	0.3035432	905,284	2,703,864	(493,833)	391,362	57,861	302,353
TOTAL	\$ 296,059,622	100.0000000%	\$ 298,238,932	890,767,404	(162,689,661)	128,931,127	19,062,025	99,607,980
Units without a proportionate share for 2024 but had a proportionate share in a prior year								
CANYONLANDS CARE CENTER	\$ —	0.0000000%	\$ —	—	—	—	—	—
CENTERFIELD CITY	—	0.0000000	—	—	—	—	—	—
CENTRAL VALLEY TOWN	—	0.0000000	—	—	—	—	—	—
CLEVELAND TOWN	—	0.0000000	—	—	—	—	—	—
GRAND CO CEMETERY MTCE DIST	—	0.0000000	—	—	—	—	—	—
LIBERTY ACADEMY CHARTER	—	0.0000000	—	—	—	—	—	—
MENDON CITY	—	0.0000000	—	—	—	—	—	—
MILLVILLE CITY	—	0.0000000	—	—	—	—	—	—
MOAB MOSQUITO ABATEMENT DISTRI	—	0.0000000	—	—	—	—	—	—
MOUNTAIN GREEN SEWER IMP DIST	—	0.0000000	—	—	—	—	—	—
NORTH DAVIS FIRE DISTRICT	—	0.0000000	—	—	—	—	—	—
NORTH VIEW FIRE DISTRICT	—	0.0000000	—	—	—	—	—	—
OGDEN WEBER/NEA/UEA UNISERV	—	0.0000000	—	—	—	—	—	—
RECREATION & HABILITATION SRVS	—	0.0000000	—	—	—	—	—	—
SAN RAFAEL SPECIAL SERV DIST	—	0.0000000	—	—	—	—	—	—
SOUTH DAVIS WATER DIST	—	0.0000000	—	—	—	—	—	—
SUMMIT ACADEMY HIGH SCHOOL	—	0.0000000	—	—	—	—	—	—
UINTAH BASIN ASST COUNCIL	—	0.0000000	—	—	—	—	—	—
UINTAH FIRE SUPPRESSION SSD	—	0.0000000	—	—	—	—	—	—
UINTAH HIGHLANDS IMPROV DIST	—	0.0000000	—	—	—	—	—	—
UINTAH RECREATION DISTRICT	—	0.0000000	—	—	—	—	—	—
UINTAH TRANSPORTATION SSD	—	0.0000000	—	—	—	—	—	—
UTAH DAIRY COMMISSION	—	0.0000000	—	—	—	—	—	—
VALLEY MENTAL HEALTH	—	0.0000000	—	—	—	—	—	—
WEBER FIRE DISTRICT	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$ 296,059,622	100.0000000%	\$ 298,238,932	890,767,404	(162,689,661)	128,931,127	19,062,025	99,607,980

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
1,216,840	7,404,987	51,349	—	769	110,114	162,233	8,005,505	139,919	—	8,145,424
1,426	5,249	32	—	—	191	223	4,946	156	—	5,102
9,910	63,722	447	—	7	745	1,199	69,615	1,159	—	70,774
23,709	157,430	1,110	—	17	1,739	2,865	172,992	2,726	—	175,718
14,794	36,990	184	—	3	19,929	20,116	28,715	237	—	28,952
46,656	297,523	2,082	—	31	3,615	5,728	324,542	5,318	—	329,860
3,340	19,689	136	—	2	232	369	21,152	373	—	21,525
349,656	2,220,710	15,526	—	233	29,684	45,443	2,420,552	41,138	—	2,461,689
1,127,640	6,971,552	48,493	—	726	97,282	146,501	7,560,172	129,755	—	7,689,928
142,687	867,387	6,014	—	90	15,055	21,159	937,532	17,157	—	954,689
75,482	497,428	3,501	—	52	8,747	12,300	545,865	9,342	—	555,207
1,978	13,218	93	—	1	218	313	14,541	245	—	14,786
4,321	20,123	131	—	2	560	693	20,444	483	—	20,927
11,018	69,152	482	—	7	1,096	1,586	75,207	1,295	—	76,501
4,267	22,757	153	—	2	532	688	23,920	505	—	24,426
12,371	78,146	546	—	8	1,253	1,807	85,092	1,458	—	86,550
171,220	1,093,323	7,652	—	115	15,817	23,583	1,192,909	20,136	—	1,213,045
4,733	30,542	214	—	3	387	604	33,389	545	—	33,934
4,758	40,995	301	—	5	170	475	46,880	486	—	47,366
3,140	33,081	248	—	4	—	252	38,733	302	—	39,035
7,893	48,460	337	—	5	686	1,027	52,481	865	—	53,345
151,135	902,711	6,237	—	93	28,453	34,783	972,302	18,345	—	990,647
46,934,573	294,535,705	2,054,604	—	30,779	4,488,911	6,574,294	320,317,521	5,452,880	—	325,770,401
—	—	—	—	—	106	106	—	(61)	—	(61)
58	58	—	—	—	131	131	—	(7)	—	(7)
568	568	—	—	—	208	208	—	54	—	54
255	255	—	—	—	224	224	—	27	—	27
230	230	—	—	—	819	819	—	(45)	—	(45)
1,762	1,762	—	—	—	4,379	4,379	—	(133)	—	(133)
89	89	—	—	—	261	261	—	(18)	—	(18)
364	364	—	—	—	395	395	—	17	—	17
130	130	—	—	—	210	210	—	(9)	—	(9)
278	278	—	—	—	172	172	—	14	—	14
132	132	—	—	—	75	75	—	6	—	6
369	369	—	—	—	420	420	—	—	—	—
56	56	—	—	—	165	165	—	(9)	—	(9)
25	25	—	—	—	44	44	—	3	—	3
355	355	—	—	—	89	89	—	29	—	29
745	745	—	—	—	175	175	—	94	—	94
14,181	14,181	—	—	—	4,090	4,090	—	2,006	—	2,006
207	207	—	—	—	364	364	—	13	—	13
33	33	—	—	—	54	54	—	(2)	—	(2)
305	305	—	—	—	750	750	—	(36)	—	(36)
1,920	1,920	—	—	—	1,450	1,450	—	306	—	306
1,104	1,104	—	—	—	3,249	3,249	—	(140)	—	(140)
154	154	—	—	—	483	483	—	(25)	—	(25)
1,382	1,382	—	—	—	4,352	4,352	—	(663)	—	(663)
639	639	—	—	—	891	891	—	(13)	—	(13)
46,959,914	294,561,046	2,054,604	—	30,779	4,512,468	6,597,851	320,317,521	5,454,288	—	325,771,809

**Tier 2 Public Safety and Firefighter
Contributory Retirement System**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
AMERICAN FORK CITY	\$ 642,757	1.0000717%	\$ 452,321	1,542,373	(419,192)	273,842	29,318	253,670
BEAVER COUNTY	250,600	0.3899112	176,353	601,346	(163,436)	106,766	11,431	98,902
BIG WATER MUNICIPAL CORP	32,874	0.0511493	23,134	78,886	(21,440)	14,006	1,499	12,974
BLANDING CITY	31,340	0.0487617	22,054	75,203	(20,439)	13,352	1,429	12,368
BLUFFDALE CITY	921	0.0014324	648	2,209	(600)	392	42	363
BOX ELDER COUNTY	395,151	0.6148197	278,076	948,213	(257,709)	168,351	18,024	155,950
BRIGHAM CITY	364,126	0.5665467	256,243	873,764	(237,475)	155,133	16,609	143,705
CACHE COUNTY	771,582	1.2005108	542,978	1,851,503	(503,209)	328,727	35,194	304,512
CARBON COUNTY	217,732	0.3387707	153,222	522,473	(142,000)	92,763	9,931	85,930
CEDAR CITY	311,562	0.4847625	219,253	747,631	(203,194)	132,739	14,211	122,961
CEDAR MTN FIRE PROTECTION DIST	78,681	0.1224198	55,369	188,803	(51,314)	33,521	3,589	31,052
CENTERVILLE CITY	68,458	0.1065138	48,175	164,272	(44,647)	29,166	3,123	27,017
CITY OF BOUNTIFUL	199,933	0.3110770	140,697	479,762	(130,392)	85,180	9,120	78,905
CITY OF DRAPER	516,826	0.8041349	363,701	1,240,187	(337,063)	220,190	23,574	203,970
CITY OF HARRISVILLE	50,401	0.0784194	35,468	120,943	(32,870)	21,473	2,299	19,891
CITY OF HELPER	22,238	0.0346006	15,649	53,363	(14,503)	9,474	1,014	8,777
CITY OF KANAB	135,168	0.2103099	95,121	324,353	(88,154)	57,588	6,165	53,345
CITY OF MOAB	127,024	0.1976385	89,390	304,811	(82,843)	54,118	5,794	50,131
CITY OF NAPLES	39,816	0.0619508	28,020	95,544	(25,967)	16,964	1,816	15,714
CITY OF NORTH SALT LAKE	117,368	0.1826139	82,594	281,639	(76,545)	50,004	5,354	46,320
CITY OF OREM	1,071,471	1.6671111	754,016	2,571,123	(698,790)	456,493	48,873	422,865
CITY OF RIVERTON	165,571	0.2576136	116,516	397,308	(107,982)	70,540	7,552	65,344
CITY OF SANTA CLARA	127,233	0.1979631	89,537	305,311	(82,979)	54,207	5,803	50,214
CITY OF SARATOGA SPRINGS	495,640	0.7711706	348,792	1,189,348	(323,245)	211,164	22,608	195,609
CITY OF SOUTH JORDAN	1,100,635	1.7124874	774,539	2,641,105	(717,810)	468,918	50,203	434,375
CITY OF SOUTH SALT LAKE	787,655	1.2255195	554,289	1,890,073	(513,691)	335,575	35,927	310,855
CITY OF ST GEORGE	1,406,792	2.1888409	989,988	3,375,768	(917,479)	599,354	64,168	555,203
CITY OF TAYLORSVILLE	330,357	0.5140059	232,479	792,732	(215,452)	140,746	15,069	130,378
CITY OF WENDOVER	13,675	0.0212770	9,623	32,815	(8,919)	5,826	624	5,397
CITY OF WEST JORDAN	1,433,543	2.2304629	1,008,814	3,439,960	(934,925)	610,751	65,388	565,761
CLEARFIELD CITY	273,676	0.4258150	192,591	656,719	(178,485)	116,598	12,483	108,009
CLINTON CITY	214,321	0.3334641	150,822	514,289	(139,775)	91,310	9,776	84,584
COTTONWOOD HEIGHTS CITY	217,005	0.3376394	152,711	520,729	(141,526)	92,453	9,898	85,643
DAGGETT COUNTY	13,067	0.0203315	9,196	31,357	(8,522)	5,567	596	5,157
DAMMERON VALLEY FIRE SSD	9,889	0.0153857	6,959	23,729	(6,449)	4,213	451	3,903
DAVIS COUNTY	1,025,130	1.5950099	721,405	2,459,924	(668,568)	436,750	46,759	404,577
DUCHESNE COUNTY	209,089	0.3253228	147,140	501,733	(136,363)	89,081	9,537	82,519
EAST CARBON CITY	16,622	0.0258623	11,697	39,886	(10,840)	7,082	758	6,560
EMERY COUNTY	195,220	0.3037450	137,380	468,455	(127,318)	83,172	8,905	77,045
ENOCH CITY	54,519	0.0848273	38,366	130,826	(35,556)	23,228	2,487	21,517
EPHRAIM CITY	43,749	0.0680696	30,787	104,981	(28,532)	18,639	1,996	17,266
FAIRVIEW CITY	21,588	0.0335887	15,192	51,803	(14,079)	9,197	985	8,520
FARMINGTON CITY	291,539	0.4536077	205,162	699,582	(190,135)	124,208	13,298	115,058
FLAMING GORGE FIRE & EMS DIST	7,830	0.0121821	5,510	18,788	(5,106)	3,336	357	3,090
GARFIELD COUNTY	165,193	0.2570250	116,250	396,400	(107,735)	70,379	7,535	65,195
GARLAND CITY	28,315	0.0440549	19,926	67,944	(18,466)	12,063	1,292	11,175
GRAND COUNTY	209,962	0.3266825	147,755	503,830	(136,933)	89,453	9,577	82,864
GRANTSVILLE CITY	123,753	0.1925489	87,088	296,961	(80,709)	52,724	5,645	48,840
GUNNISON VALLEY POLICE DEPT	7,542	0.0117353	5,308	18,099	(4,919)	3,213	344	2,977
HEBER CITY	245,348	0.3817390	172,656	588,742	(160,010)	104,529	11,191	96,829
HERRIMAN CITY	230,073	0.3579731	161,907	552,089	(150,049)	98,021	10,494	90,800
HURRICANE CITY	152,234	0.2368620	107,130	365,303	(99,284)	64,858	6,944	60,080
HURRICANE VALLEY FIRE SSD	453,389	0.7054326	319,059	1,087,962	(295,691)	193,163	20,680	178,934
IRON COUNTY	511,230	0.7954268	359,763	1,226,757	(333,413)	217,806	23,319	201,761
IVINS CITY	105,441	0.1640567	74,201	253,018	(68,766)	44,922	4,809	41,613
JUAB COUNTY	191,121	0.2973666	134,496	458,617	(124,645)	81,426	8,718	75,428
KANE COUNTY	163,041	0.2536768	114,735	391,236	(106,332)	69,462	7,437	64,346
KAYSVILLE CITY	353,263	0.5496454	248,599	847,698	(230,390)	150,505	16,113	139,418
LAVERKIN CITY	15,169	0.0236023	10,675	36,401	(9,893)	6,463	692	5,987
LAYTON CITY	1,164,467	1.8118050	819,459	2,794,279	(759,440)	496,113	53,115	459,567

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
73,339	630,169	23,766	—	7,103	9,412	40,280	651,022	5,334	—	656,356
30,621	247,719	9,266	—	2,769	4,788	16,823	253,822	2,154	—	255,977
878	29,357	1,216	—	363	2,802	4,381	33,297	(139)	—	33,158
2,103	29,253	1,159	—	346	985	2,490	31,743	90	—	31,833
719	1,516	34	—	10	3,695	3,739	932	(257)	—	676
30,541	372,867	14,611	—	4,367	8,062	27,039	400,232	1,863	—	402,095
20,063	335,511	13,463	—	4,024	5,932	23,419	368,808	1,128	—	369,936
62,632	731,065	28,529	—	8,526	11,646	48,702	781,503	4,454	—	785,957
10,241	198,865	8,051	—	2,406	4,356	14,812	220,531	496	—	221,028
22,672	292,583	11,520	—	3,443	5,210	20,173	315,568	1,344	—	316,912
22,687	90,849	2,909	—	869	2,652	6,430	79,692	1,621	—	81,313
5,748	65,053	2,531	—	757	1,261	4,549	69,338	353	—	69,691
13,664	186,869	7,392	—	2,209	3,121	12,723	202,503	825	—	203,328
40,083	487,818	19,110	—	5,711	13,827	38,648	523,472	2,029	—	525,501
3,978	47,641	1,864	—	557	2,067	4,487	51,049	184	—	51,233
3,955	23,220	822	—	246	1,473	2,541	22,524	184	—	22,708
9,405	126,504	4,998	—	1,494	743	7,235	136,906	691	—	137,598
6,771	116,814	4,697	—	1,404	9,963	16,063	128,658	(276)	—	128,382
2,896	37,390	1,472	—	440	1,700	3,612	40,328	108	—	40,437
9,359	111,037	4,340	—	1,297	2,161	7,798	118,877	593	—	119,470
75,639	1,003,870	39,617	—	11,840	14,693	66,151	1,085,248	4,901	—	1,090,149
11,537	154,973	6,122	—	1,830	5,606	13,557	167,700	457	—	168,157
9,094	119,318	4,704	—	1,406	2,709	8,819	128,869	469	—	129,338
38,063	467,444	18,326	—	5,477	7,904	31,707	502,013	2,488	—	504,501
88,699	1,042,195	40,696	—	12,163	17,324	70,183	1,114,787	5,679	—	1,120,466
46,710	729,067	29,123	—	8,704	14,893	52,721	797,783	2,420	—	800,203
76,319	1,295,044	52,016	—	15,546	10,095	77,656	1,424,881	5,499	—	1,430,380
50,253	336,447	12,215	—	3,651	372	16,237	334,605	3,989	—	338,594
1,754	13,601	506	—	151	1,975	2,632	13,851	(34)	—	13,817
110,131	1,352,031	53,005	—	15,842	15,166	84,013	1,451,976	7,849	—	1,459,825
20,954	258,044	10,119	—	3,024	3,467	16,610	277,195	1,411	—	278,606
22,442	208,111	7,924	—	2,368	4,134	14,426	217,077	1,550	—	218,626
13,557	201,551	8,024	—	2,398	7,312	17,734	219,795	547	—	220,341
4,701	16,022	483	—	144	2,331	2,958	13,235	219	—	13,455
1,631	10,198	366	—	109	344	819	10,016	98	—	10,114
86,075	974,161	37,904	—	11,328	34,123	83,355	1,038,312	4,560	—	1,042,871
33,677	214,814	7,731	—	2,311	4,303	14,345	211,777	2,576	—	214,353
1,688	16,087	615	—	184	2,327	3,125	16,836	(62)	—	16,773
18,263	187,386	7,218	—	2,157	3,825	13,201	197,730	1,141	—	198,871
3,999	51,230	2,016	—	602	2,348	4,967	55,220	113	—	55,334
2,710	40,611	1,618	—	483	1,918	4,019	44,312	96	—	44,408
196	18,898	798	—	239	1,109	2,146	21,865	(69)	—	21,796
15,448	268,012	10,780	—	3,222	2,206	16,207	295,287	1,086	—	296,374
—	6,783	289	—	87	927	1,303	7,930	(71)	—	7,859
14,721	157,830	6,108	—	1,825	2,849	10,782	167,317	1,030	—	168,347
1,062	25,591	1,047	—	313	605	1,964	28,679	32	—	28,711
22,168	204,062	7,763	—	2,320	7,005	17,089	212,662	1,225	—	213,887
12,450	119,659	4,576	—	1,368	4,956	10,899	125,345	617	—	125,961
1,708	8,242	279	—	83	701	1,064	7,639	72	—	7,712
12,923	225,471	9,072	—	2,711	4,393	16,176	248,503	775	—	249,278
12,702	212,018	8,507	—	2,542	3,344	14,393	233,032	708	—	233,740
7,097	138,979	5,629	—	1,682	4,606	11,917	154,191	192	—	154,383
34,872	427,650	16,764	—	5,010	5,894	27,668	459,219	2,202	—	461,421
41,205	484,090	18,903	—	5,649	5,034	29,586	517,803	3,012	—	520,815
5,868	97,213	3,899	—	1,165	3,511	8,575	106,797	186	—	106,983
11,476	177,047	7,067	—	2,112	5,051	14,230	193,578	638	—	194,216
16,072	157,317	6,028	—	1,802	2,224	10,054	165,137	1,132	—	166,269
29,997	336,034	13,062	—	3,904	6,247	23,213	357,805	1,890	—	359,695
760	13,902	561	—	168	651	1,379	15,365	12	—	15,376
77,983	1,086,779	43,056	—	12,868	15,622	71,546	1,179,440	5,028	—	1,184,467

Tier 2 Public Safety and Firefighter Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
LEHI CITY	\$ 876,070	1.3630852%	\$ 616,508	2,102,235	(571,354)	373,243	39,960	345,749
LINDON CITY	60,162	0.0936064	42,337	144,366	(39,236)	25,632	2,744	23,743
LOGAN CITY	587,159	0.9135656	413,196	1,408,958	(382,932)	250,155	26,782	231,727
LONE PEAK PS DISTRICT	190,713	0.2967323	134,209	457,639	(124,379)	81,252	8,699	75,267
MAPLETON CITY	98,863	0.1538222	69,572	237,234	(64,476)	42,120	4,509	39,017
MILLARD COUNTY	266,359	0.4144301	187,442	639,160	(173,713)	113,480	12,149	105,121
MOAB VALLEY FIRE PROTECTION	28,777	0.0447741	20,251	69,053	(18,768)	12,260	1,313	11,357
MORGAN COUNTY	46,733	0.0727120	32,887	112,141	(30,478)	19,910	2,132	18,444
MOUNT PLEASANT CITY	8,846	0.0137633	6,225	21,227	(5,769)	3,769	403	3,491
MURRAY CITY	818,147	1.2729626	575,747	1,963,243	(533,578)	348,566	37,318	322,889
N TOOELE FIRE PROTECTION SD	90,300	0.1404991	63,546	216,686	(58,892)	38,472	4,119	35,638
NEPHI CITY	54,249	0.0844067	38,176	130,177	(35,380)	23,112	2,474	21,410
NORTH DAVIS FIRE DISTRICT	200,646	0.3121872	141,199	481,475	(130,857)	85,484	9,152	79,187
NORTH FORK SSD	33,397	0.0519625	23,502	80,140	(21,781)	14,229	1,523	13,180
NORTH OGDEN CITY	147,412	0.2293593	103,737	353,732	(96,139)	62,804	6,724	58,177
NORTH PARK POLICE AGENCY	51,294	0.0798084	36,096	123,085	(33,453)	21,853	2,340	20,244
NORTH SUMMIT FIRE SERVICE DIST	62,935	0.0979214	44,289	151,020	(41,045)	26,813	2,871	24,838
NORTH VIEW FIRE DISTRICT	192,706	0.2998333	135,611	462,422	(125,679)	82,101	8,790	76,053
OGDEN CITY CORP	1,561,180	2.4290540	1,098,634	3,746,239	(1,018,167)	665,130	71,210	616,133
PARK CITY	122,370	0.1903961	86,114	293,641	(79,807)	52,135	5,582	48,294
PARK CITY FIRE SERVICE	348,024	0.5414937	244,912	835,126	(226,974)	148,273	15,874	137,351
PAROWAN CITY	22,813	0.0354945	16,054	54,742	(14,878)	9,719	1,041	9,003
PAYSON CITY	156,665	0.2437573	110,249	375,938	(102,174)	66,746	7,146	61,829
PERRY CITY	29,207	0.0454434	20,554	70,086	(19,048)	12,443	1,332	11,527
PIUTE COUNTY	3,928	0.0061121	2,764	9,426	(2,562)	1,674	179	1,550
PLEASANT GROVE CITY	255,397	0.3973748	179,728	612,856	(166,564)	108,810	11,649	100,795
PLEASANT VIEW CITY	33,865	0.0526906	23,831	81,263	(22,086)	14,428	1,545	13,365
PRICE CITY	74,642	0.1161362	52,527	179,112	(48,680)	31,801	3,405	29,458
PROVO CITY CORP	1,028,530	1.6002990	723,797	2,468,081	(670,785)	438,198	46,914	405,918
RICH COUNTY	24,681	0.0384013	17,368	59,225	(16,096)	10,515	1,126	9,741
RICHFIELD CITY	80,724	0.1255989	56,807	193,707	(52,646)	34,392	3,682	31,858
RIVERDALE CITY	217,727	0.3387633	153,219	522,462	(141,997)	92,761	9,931	85,928
ROOSEVELT CITY	36,974	0.0575288	26,020	88,725	(24,114)	15,753	1,687	14,592
ROY CITY	421,124	0.6552300	296,353	1,010,537	(274,648)	179,417	19,209	166,200
SALEM CITY	59,632	0.0927824	41,964	143,095	(38,891)	25,406	2,720	23,534
SALINA CITY	6,917	0.0107629	4,868	16,599	(4,511)	2,947	316	2,730
SALT LAKE CITY CORP	3,878,868	6.0351669	2,729,639	9,307,812	(2,529,713)	1,652,565	176,927	1,530,830
SALT LAKE COUNTY	3,353,281	5.2174012	2,359,773	8,046,603	(2,186,936)	1,428,642	152,953	1,323,402
SAN JUAN COUNTY	140,082	0.2179548	98,579	336,144	(91,358)	59,681	6,390	55,285
SANDY CITY	1,262,624	1.9645288	888,535	3,029,819	(823,456)	537,932	57,592	498,306
SANPETE COUNTY	157,917	0.2457047	111,130	378,941	(102,990)	67,279	7,203	62,323
SANTAQUIN CITY	76,280	0.1186841	53,679	183,042	(49,748)	32,498	3,479	30,104
SEVIER COUNTY	190,192	0.2959220	133,842	456,389	(124,039)	81,030	8,675	75,061
SMITHFIELD CITY CORP	123,929	0.1928226	87,212	297,383	(80,824)	52,799	5,653	48,910
SO DAVIS METRO FIRE AGENCY	494,052	0.7686998	347,674	1,185,537	(322,210)	210,487	22,535	194,982
SOUTH OGDEN CITY	211,498	0.3290722	148,836	507,516	(137,935)	90,107	9,647	83,470
SOUTH WEBER CITY	16,468	0.0256229	11,589	39,517	(10,740)	7,016	751	6,499
SOUTHERN UTAH UNIVERSITY	44,874	0.0698201	31,579	107,681	(29,266)	19,118	2,047	17,710
SPANISH FORK CITY	441,764	0.6873448	310,878	1,060,066	(288,109)	188,211	20,150	174,346
SPRINGVILLE CITY	264,803	0.4120091	186,347	635,426	(172,699)	112,817	12,078	104,507
STATE OF UTAH	14,484,918	22.5372166	10,193,333	34,758,307	(9,446,745)	6,171,198	660,700	5,716,602
SUMMIT COUNTY	466,687	0.7261228	328,417	1,119,872	(304,363)	198,829	21,287	184,182
SUNSET CITY	59,606	0.0927416	41,946	143,032	(38,874)	25,395	2,719	23,524
SYRACUSE CITY CORP	316,282	0.4921065	222,574	758,957	(206,272)	134,750	14,427	124,824
TOOELE CITY	316,991	0.4932087	223,073	760,657	(206,734)	135,052	14,459	125,103
TOOELE COUNTY	327,023	0.5088179	230,133	784,731	(213,277)	139,326	14,916	129,062
TOWN OF APPLE VALLEY	7,368	0.0114638	5,185	17,680	(4,805)	3,139	336	2,908
TOWN OF BRIAN HEAD	26,382	0.0410476	18,565	63,306	(17,206)	11,240	1,203	10,412
TOWN OF MANTUA	8,770	0.0136446	6,171	21,044	(5,719)	3,736	400	3,461
TOWN OF SPRINGDALE	8,867	0.0137965	6,240	21,278	(5,783)	3,778	404	3,500

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
58,111	817,063	32,393	—	9,681	14,995	57,069	887,334	3,401	—	890,735
4,438	56,558	2,224	—	665	2,286	5,175	60,935	158	—	61,093
50,918	559,582	21,710	—	6,488	8,450	36,649	594,708	3,543	—	598,251
19,688	184,905	7,052	—	2,108	6,052	15,212	193,165	1,191	—	194,356
9,566	95,213	3,655	—	1,093	1,791	6,539	100,134	660	—	100,794
23,713	254,464	9,849	—	2,943	6,337	19,129	269,784	1,462	—	271,246
5,570	30,500	1,064	—	318	903	2,285	29,147	374	—	29,521
3,471	43,956	1,728	—	516	3,220	5,464	47,334	28	—	47,362
2,588	10,251	327	—	98	287	712	8,960	186	—	9,145
66,174	774,947	30,251	—	9,041	14,269	53,561	828,667	4,398	—	833,065
7,965	86,194	3,339	—	998	387	4,724	91,461	645	—	92,107
7,914	54,911	2,006	—	599	1,195	3,801	54,947	554	—	55,500
9,868	183,690	7,419	—	2,217	2,490	12,126	203,226	605	—	203,831
1,775	30,708	1,235	—	369	497	2,100	33,826	103	—	33,929
16,275	143,980	5,451	—	1,629	2,516	9,595	149,307	1,152	—	150,459
16,265	60,702	1,897	—	567	2,525	4,989	51,953	1,092	—	53,045
—	54,522	2,327	—	695	5,546	8,568	63,744	(432)	—	63,312
20,419	187,363	7,125	—	2,130	2,500	11,755	195,184	1,507	—	196,691
137,770	1,490,243	57,724	—	17,252	18,200	93,176	1,581,254	9,840	—	1,591,094
11,729	117,739	4,525	—	1,352	3,232	9,109	123,943	820	—	124,763
32,284	333,783	12,868	—	3,846	12,117	28,831	352,499	1,815	—	354,314
3,473	23,236	843	—	252	847	1,942	23,106	223	—	23,329
6,945	142,666	5,793	—	1,731	3,693	11,217	158,680	274	—	158,954
1,403	26,705	1,080	—	323	1,586	2,988	29,582	(10)	—	29,573
—	3,403	145	—	43	465	654	3,979	(36)	—	3,943
18,897	240,151	9,443	—	2,822	6,678	18,943	258,681	927	—	259,608
6,018	35,356	1,252	—	374	1,610	3,236	34,300	346	—	34,647
9,509	74,172	2,760	—	825	1,470	5,055	75,602	649	—	76,251
66,170	957,200	38,030	—	11,366	14,219	63,615	1,041,755	4,315	—	1,046,070
3,726	25,107	913	—	273	811	1,996	24,998	258	—	25,256
8,611	78,543	2,985	—	892	1,372	5,249	81,762	576	—	82,338
8,701	197,321	8,050	—	2,406	5,837	16,294	220,526	187	—	220,714
5,582	37,613	1,367	—	409	2,278	4,054	37,450	290	—	37,740
57,882	422,708	15,571	—	4,654	7,697	27,921	426,538	4,174	—	430,712
5,105	56,765	2,205	—	659	1,205	4,068	60,399	341	—	60,740
1,181	7,173	256	—	76	692	1,025	7,006	37	—	7,044
269,587	3,629,908	143,420	—	42,864	40,479	226,763	3,928,743	18,811	—	3,947,554
383,692	3,288,689	123,987	—	37,056	63,848	224,891	3,396,398	27,617	—	3,424,015
16,178	137,533	5,180	—	1,548	5,597	12,325	141,883	885	—	142,768
81,348	1,175,178	46,685	—	13,953	17,699	78,337	1,278,859	5,251	—	1,284,111
9,624	146,430	5,839	—	1,745	3,692	11,276	159,948	485	—	160,433
8,258	74,340	2,820	—	843	1,889	5,552	77,260	488	—	77,748
16,639	181,405	7,032	—	2,102	3,350	12,484	192,638	1,132	—	193,770
3,015	110,377	4,582	—	1,369	7,779	13,731	125,523	(412)	—	125,110
37,946	465,950	18,267	—	5,460	14,827	38,554	500,404	1,977	—	502,381
19,249	202,473	7,820	—	2,337	2,972	13,130	214,218	1,344	—	215,561
—	14,267	609	—	182	1,889	2,680	16,680	(145)	—	16,535
885	39,760	1,659	—	496	1,618	3,773	45,451	(70)	—	45,381
11,799	394,506	16,334	—	4,882	3,710	24,926	447,444	644	—	448,088
24,054	253,457	9,791	—	2,926	4,764	17,482	268,208	1,668	—	269,876
838,257	13,386,756	535,577	—	160,068	161,168	856,813	14,671,166	58,431	—	14,729,598
34,445	438,743	17,256	—	5,157	10,837	33,250	472,688	1,820	—	474,508
7,108	58,745	2,204	—	659	1,833	4,696	60,372	450	—	60,823
17,341	291,341	11,694	—	3,495	1,197	16,387	320,349	1,415	—	321,764
27,989	302,603	11,721	—	3,503	7,023	22,247	321,067	1,736	—	322,802
30,608	313,912	12,092	—	3,614	6,831	22,537	331,228	1,917	—	333,145
304	6,687	272	—	81	270	624	7,463	2	—	7,464
2,189	25,044	975	—	292	567	1,834	26,721	123	—	26,844
1,778	9,375	324	—	97	833	1,254	8,882	74	—	8,956
392	8,074	328	—	98	1,049	1,475	8,981	(39)	—	8,942

**Tier 2 Public Safety and Firefighter
Contributory Retirement System**
Schedule of Employer Allocations and Pension Amounts *(Concluded)*

At December 31, 2024

Participating Employer	Employer Contributions	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.85 Discount)	Net Pension Liability/(Asset) 1.00 Decrease (5.85)	Net Pension Liability/(Asset) 1.00 Increase (7.85)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
TREMONTON CITY	\$ 163,304	0.2540864%	\$ 114,920	391,868	(106,503)	69,575	7,449	64,449
UINTAH COUNTY	380,508	0.5920354	267,771	913,074	(248,159)	162,113	17,356	150,171
UNIFIED FIRE AUTHORITY	1,734,050	2.6980248	1,220,287	4,161,063	(1,130,909)	738,780	79,095	684,358
UNIFIED POLICE DEPARTMENT	1,004,197	1.5624392	706,674	2,409,692	(654,915)	427,831	45,804	396,315
UNIVERSITY OF UTAH	217,638	0.3386253	153,156	522,249	(141,939)	92,723	9,927	85,893
UTAH COUNTY	1,643,129	2.5565587	1,156,303	3,942,885	(1,071,612)	700,043	74,948	648,475
UTAH STATE UNIVERSITY	55,610	0.0865247	39,134	133,444	(36,268)	23,692	2,537	21,947
UTAH TECH UNIVERSITY	37,618	0.0585309	26,473	90,270	(24,534)	16,027	1,716	14,846
VERNAL CITY	138,276	0.2151454	97,308	331,811	(90,181)	58,912	6,307	54,572
WASATCH COUNTY	334,835	0.5209734	235,630	803,478	(218,372)	142,654	15,273	132,146
WASATCH COUNTY FIRE DISTRICT	275,628	0.4288527	193,965	661,403	(179,759)	117,430	12,572	108,779
WASHINGTON CITY	432,197	0.6724589	304,146	1,037,108	(281,869)	184,134	19,714	170,570
WASHINGTON COUNTY	809,410	1.2593678	569,598	1,942,276	(527,879)	344,843	36,920	319,441
WAYNE COUNTY	27,586	0.0429214	19,413	66,196	(17,991)	11,753	1,258	10,887
WEBER AREA DISPATCH 911	288,326	0.4486096	202,901	691,874	(188,040)	122,839	13,151	113,791
WEBER COUNTY CORP	1,115,378	1.7354273	784,914	2,676,485	(727,425)	475,199	50,876	440,194
WEBER FIRE DISTRICT	403,089	0.6271703	283,662	967,261	(262,886)	171,733	18,386	159,083
WELLINGTON CITY	10,063	0.0156564	7,081	24,146	(6,563)	4,287	459	3,971
WEST BOUNTIFUL CITY	88,527	0.1377407	62,299	212,432	(57,736)	37,717	4,038	34,938
WEST VALLEY CITY	2,019,215	3.1417150	1,420,963	4,845,350	(1,316,888)	860,272	92,102	796,901
WILLARD CITY CORP	24,969	0.0388495	17,571	59,916	(16,284)	10,638	1,139	9,854
WOODS CROSS CITY	68,939	0.1072631	48,514	165,428	(44,961)	29,371	3,145	27,207
TOTAL	\$ 64,271,105	100.0000000%	\$ 45,228,889	154,226,265	(41,916,200)	27,382,253	2,931,596	25,365,162
Units without a proportionate share for 2024 but had a proportionate share in a prior year								
CITY OF MONTICELLO	\$ —	0.0000000%	\$ —	—	—	—	—	—
GARDEN CITY FIRE DISTRICT	—	0.0000000	—	—	—	—	—	—
NORTH LOGAN CITY	—	0.0000000	—	—	—	—	—	—
STOCKTON TOWN	—	0.0000000	—	—	—	—	—	—
UINTAH FIRE SUPPRESSION SSD	—	0.0000000	—	—	—	—	—	—
GRAND TOTALI	\$ 64,271,105	100.0000000%	\$ 45,228,889	154,226,265	(41,916,200)	27,382,253	2,931,596	25,365,162

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in	Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
							Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
8,870	150,343	6,038	—	1,805	1,391	9,234	165,404	632	—	166,035
39,695	369,335	14,069	—	4,205	13,708	31,982	385,400	2,352	—	387,752
142,469	1,644,703	64,116	—	19,162	22,364	105,642	1,756,347	10,061	—	1,766,408
116,978	986,929	37,130	—	11,097	18,295	66,522	1,017,109	7,850	—	1,024,959
13,429	201,972	8,047	—	2,405	10,554	21,006	220,437	240	—	220,676
68,252	1,491,718	60,754	—	18,158	15,416	94,328	1,664,256	4,208	—	1,668,464
3,600	51,776	2,056	—	615	1,309	3,979	56,325	174	—	56,500
4,499	37,088	1,391	—	416	1,056	2,863	38,102	288	—	38,390
8,162	127,953	5,113	—	1,528	1,712	8,353	140,054	493	—	140,547
28,273	318,346	12,380	—	3,700	4,527	20,607	339,141	1,923	—	341,063
13,574	252,355	10,191	—	3,046	5,484	18,721	279,172	650	—	279,823
26,251	400,670	15,980	—	4,776	4,454	25,211	437,754	1,804	—	439,558
52,851	754,054	29,928	—	8,944	11,940	50,812	819,817	3,330	—	823,147
1,225	25,123	1,020	—	305	1,685	3,010	27,941	(36)	—	27,905
57,990	307,772	10,661	—	3,186	4,619	18,466	292,034	4,305	—	296,338
103,904	1,070,173	41,241	—	12,326	17,180	70,747	1,129,720	7,028	—	1,136,748
26,227	375,429	14,904	—	4,454	21,250	40,609	408,272	441	—	408,713
786	9,503	372	—	111	887	1,370	10,192	(7)	—	10,185
11,332	88,025	3,273	—	978	2,406	6,657	89,666	719	—	90,385
165,917	1,915,193	74,660	—	22,314	38,230	135,204	2,045,178	10,190	—	2,055,368
2,899	24,530	923	—	276	574	1,773	25,290	185	—	25,475
8,228	67,951	2,549	—	762	2,552	5,862	69,826	443	—	70,269
4,866,763	60,545,774	2,376,412	—	710,237	1,057,524	4,144,173	65,097,507	316,977	—	65,414,484
1,149	1,149	—	—	—	2,789	2,789	—	(125)	—	(125)
627	627	—	—	—	—	—	—	74	—	74
950	950	—	—	—	2,519	2,519	—	(114)	—	(114)
706	706	—	—	—	346	346	—	33	—	33
1,017	1,017	—	—	—	—	—	—	81	—	81
4,871,212	60,550,223	2,376,412	—	710,237	1,063,178	4,149,827	65,097,507	316,926	—	65,414,433